



CITY OF MORRO BAY CITY COUNCIL AGENDA

The City of Morro Bay provides essential public services and infrastructure to maintain a safe, clean and healthy place for residents and visitors to live, work and play.

NOTICE OF SPECIAL MEETING

Tuesday, May 9, 2017

**Veterans Memorial Hall – 3:30 PM to 5:30 PM
209 Surf St., Morro Bay, CA**

ESTABLISH QUORUM AND CALL TO ORDER

PUBLIC COMMENT FOR ITEMS ON THE AGENDA

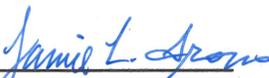
SPECIAL MEETING AGENDA ITEM:

I. FY 2017-18 BUDGET STUDY SESSION

RECOMMENDATION: Council receive staff presentation and provide direction, as necessary.

ADJOURNMENT

DATED: May 8, 2017



Jamie L. Irons, Mayor

THIS AGENDA IS SUBJECT TO AMENDMENT UP TO 24 HOURS PRIOR TO THE DATE AND TIME SET FOR THE MEETING. PLEASE REFER TO THE AGENDA POSTED AT CITY HALL FOR ANY REVISIONS OR CALL THE CLERK'S OFFICE AT 772-6205 FOR FURTHER INFORMATION.

IN COMPLIANCE WITH THE AMERICANS WITH DISABILITIES ACT, IF YOU NEED SPECIAL ASSISTANCE TO PARTICIPATE IN A CITY MEETING, PLEASE CONTACT THE CITY CLERK'S OFFICE AT LEAST 24 HOURS PRIOR TO THE MEETING TO INSURE REASONABLE ARRANGEMENTS CAN BE MADE TO PROVIDE ACCESSIBILITY TO THE MEETING.

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Memorandum for City Council

Date: May 8, 2017

Subject: FY17-18 Budget Letter (Initial Staff Budget Proposal)

THIS DOCUMENT IS A ROUGH DRAFT FISCAL YEAR 2017-2018 (FY18) BUDGET LETTER BEING USED IN THE BUDGET DEVELOPMENT PROCESS. IT IS WRITTEN AS IF THIS BUDGET IS APPROVED, AND WILL BE ADJUSTED DURING THE BUDGET DEVELOPMENT PROCESS UNTIL IT IS APPROVED BY COUNCIL ACTION IN JUNE 2017.

WE LOOK FORWARD TO MAKING CHANGES TO THIS DOCUMENT AS WE GET INPUT BOTH FROM THE COMMUNITY AND THE CITY COUNCIL.

My staff and I are happy to present you this FY17-18 Staff Budget Proposal for consideration, discussion, adjustment and eventual adoption. The General Fund budget is balanced and shows a small surplus of \$12,604.

As usual, this budget covers all of the various funds in the City:

- The General Fund and associated reserve/accumulation funds such as the General Fund Emergency Reserve, and Facility and Vehicle Replacement Funds, etc.
- Special Revenue Funds such as Measure Q, Morro Bay Tourism Business Improvement District and Governmental Impact Fees,
- Enterprise Funds such as Water and Sewer.
- Other funds such as the Wastewater Treatment fund which is a Component Unit fund jointly managed by the City and the Cayucos Sanitary District.

A comprehensive City Funds List is in the attachments.

By law, revenues into the Enterprise Funds must be used only for related expenses. Staff is diligent to ensure, for example, that water fund revenues are only used for expenses directly related to the acquisition, treatment and distribution of water.

The Special Revenue Funds have similar requirements and limitations. Perhaps our most important / visible special revenue fund is the Measure Q fund that receives revenues from the City's ½ cent special sales tax passed in Nov 2006 under Measure Q and intended solely for streets, storm drains and public safety. This year Measure Q is projected to generate revenues of \$1,024,129 to be used for streets and public safety, and this budget does that. The other special revenue funds are in balance and, except as noted below, unremarkable.

The General Fund will likely generate the most interest, as it provides the primary opportunity for discretionary spending, or, discretionary cutting. That said, even in the ~\$13.6M general fund, there are limited discretionary funds available, and thus little capacity to address major city goals. With around

75% of the General Fund committed to labor this year, and much of the balance committed to fairly non-negotiable items such as paying for utilities, the basic license for our accounting software, providing essential training for police and fire personnel, having copy machines in city offices and purchasing fuel for police and fire vehicles, there is little money left to spread between our many various needs and desires. That said, this budget does work to address our adopted FY17-18 work plan objectives.

Council and community are well aware of the medium and long term fiscal challenges the City faces - more on that in the 10-year forecast section below. This budget recognizes and begins to address these challenges. A few observations:

- First, the city's fiscal challenges are longer term structural challenges, not near term cash-flow issues. The City has a healthy emergency reserve (over 30% of projected revenue) and a balanced budget. Our problem is not whether we can afford to continue to provide staff essential training, or even hire employees to replace employees who retire or resign. Our problem is that in the coming seven years our revenues are not sufficient to continue to provide all of the programs and services we currently provide. Put another way, we cannot address our fiscal challenges simply by "tightening our belt" here and there, we either need to increase revenues substantially, or make significant cuts to existing programs and services. More on this concern in the Future Program Cuts section below.
- Second, this budget incorporates the FY18 budget guidance provided by the City Council in March 2017. To balance this budget, following Council direction, we have removed the \$150K contribution to the project accumulation fund, and the \$100K contribution to the capital replacement fund. That \$250K reduction is the first of a total of \$650K that Council directed be made over the next three years. The XXX section below begins some discussion on the additional \$400K of cuts required in FY19 and FY20 - \$200K per year respectively.
 - Third, this budget, to achieve balance, reduces (not eliminates) spending in some service areas. For example:
 - A \$25K reduction in street tree trimming, cutting back to the level of service we provided in 2015.
 - A \$10K reduction in the Public Works intern position account.
 - A \$5K reduction in the Economic Development Opportunity Fund
 - A \$5K reduction in the Police Department internal investigations contract services account.
 - A deferral of around \$15K of important but not critical fire department equipment.
- To balance the budget, staff trimmed around \$100K of spending as noted above.

10-Year Budget Forecast – a Revenue and Expense Problem

The opening section of our FY16-17 budget letter contained this important observation:

Addressing our revenue shortfalls is crucial for the City if we are to remain a full-service City in the decades ahead.

This observation is even more apt this year than last year. Without significantly improving revenue, the City will likely have to cut an additional ~1.1M in services or programs in the 6 years ahead. In a \$13.6M budget, this \$1.1M represents an 8% cut. However, removing much of our essential labor costs and our essentially required expenses (such as utilities, licenses for financial software, etc) That \$1.1M will likely be taken from a “discretionary programs and services” pot of around \$4M. In other words, if we do not take significant action to improve our revenues, we will have to cut more in the range of 25% of the services and programs we offer.

The Council’s recently adopted FY18 Goals and Objectives recognizes this challenge and identifies concrete steps toward improving revenue. Goal #1, adopted by Council, states:

Goal #1 (Essential Goal) – Achieve Economic and Fiscal Sustainability

Description: This essential goal recognizes the City has been living within our means, but is not currently able to fund all basic services and requirements at the level appropriate for a community of our size. It also recognizes the importance of strengthening and maintaining strong financial management practices. Due both to our previous inability to fund important services such as street paving and replacement of key facilities, and the lack of an adequate General Fund capital budget, plus the impact of recent cost concerns - especially escalating CalPERS costs - we are unable to continue living as we have in the past. This goal centers around economic development and fiscal actions (revenue enhancement, public funding measures, cost control, and sound fiscal management practices) that target a 25% increase in projected revenues from the end of FY17 to the end of FY25.

Duration: This is an 8-year goal - the City intends to achieve fiscal sustainability by 2025.

Focus: This goal includes objectives related to revenue enhancement, general economic development, cost control, and assurance of sound financial management practices are in place.

The goal goes on to identify eight specific objectives the City is pursuing this year to begin to address our revenue challenges.

This action is essential based on what we learned in our 10-year budget forecast, initially foreshadowed for the Council on January 10, 2017 and presented in detail on February 28, 2017. That forecast is available to the public online (at <http://www.morro-bay.ca.us/documentcenter/view/10535>) and the council has discussed the forecast and its ramifications multiple times between Jan 10, 2017 to the present. Thus, this section is intended only to summarize the primary concerns identified in that forecast.

Bottomline: due to precipitously increasing required City contributions to fund the California Public Employees Retirement System (CalPERS), City expenses will likely increase around \$1.3M over the next 6 years.

While normal growth in projected revenues will keep up with normal expenditure increases in cost centers, normal revenue growth will not come close to covering the CalPERS spike.

This CalPERS contribution spike is due to CalPERS reducing the projected rate of return on its ~\$300 Billion investment account from 7.5% to 7%. The cost to Morro Bay for this reduction is around \$650K over FY19-FY21. Anticipating that CalPERS will make a further discount rate reduction from 7% to 6.5%, Morro Bay will likely see another ~\$650K expense increase in the FY22-FY24 budget years. This new CalPERS action, taken on Dec 22, 2016 (and a substantial change of direction from the CalPERS board direction given to cities in Nov 2015) is affecting all CalPERS agencies similarly. For example, the City of San Luis Obispo faces a new CalPERS bill of over \$5M (<https://calcoastnews.com/2017/03/calpers-move-leaves-slo-multi-million-dollar-shortfalls/>). Huntington Beach's bill is \$23M over previous projections. (<http://www.latimes.com/socal/daily-pilot/news/tn-dpt-me-hb-pensions-20170502-story.html>)

In short, without significant increases in revenue, the City's new CalPERS contributions will require a cut of around \$1.3M in services and programs over the next 7 years to maintain a balanced budget and appropriate financial reserve.

This budget is based on, and consistent with, the 10-year Budget Forecast prepared for Morro Bay by Management Partners, and presented to the Council on Feb 28, 2016. That forecast included a small (~\$20K) transfer from the General Fund Emergency Reserve to the General Fund. Even so, due in part to stronger than forecasted revenues this year, and good cost control, our General Fund Emergency Reserve level is well above the forecast projection of \$3.59M in last years budget letter. As of today, our GFER is at \$4.11M, \$500K above last year's projection and over 30% of FY18 revenue projection. This nearly \$1M above the Council-directed minimum GFER level of \$3.27M for this year.

Future Program Cuts

As discussed in detail during the budget forecast and guidance discussions with Council, and noted above, the City will have to cut an additional \$400K from the budget in FY19 and FY20. (And, if revenues do not improve substantially, will have to cut a further \$650K in the early 2020's if the CalPERS discount rates is lowered from 7% to 6.5%.) During the budget forecast and budget guidance discussion, Council directed staff to begin to identify some of those possible future program cuts during this budget cycle. For the reader it is imperative to note that the following is provided as a partial list of possible future cuts beginning for council consideration with community significant input over the year ahead. Staff is not recommending these cuts, and they are not required to balance this year's budget. Following is a partial list of services and programs that could be considered for significant reduction or elimination:

- \$550,000 Reduce street paving / preservation by up to \$550K
- \$260,000 Drop to 3 firefighters on duty vs 4 (respond to 1 call at a time vs 2)
- \$209,000 Drop from 3 police officers to 2 officers on duty at night
- \$150,000 25% reduction in cleaning/maintenance/repair of public facilities/parks/streets
- \$95,000 Eliminate Teen Center Program
- \$63,000 Reduce Tree Trimming to once every 10 years.
- \$30,000 Cut all California Conservation Corps labor for beautification / creek cleaning
- \$27,000 50% reduction in pothole repair

- \$15,000 Eliminate Staff Liaison / Program Coordinator to Senior Center
- \$14,000 Eliminate FD Water Rescue Swimmer Program
- \$12,500 Eliminate Mutt-mitt program

The above is an initial sample list of the types of cuts we must make (\$400K in next two years) and will likely have to make in the following 3 years (\$650K additional in years 4 to 6).

The “Budget Gap” - Cash-based vs Requirements-based Budgeting

Like many cities, Morro Bay has consistently practiced “cash-based” budgeting. That is, we project about how much cash (revenues) we expect to receive, and then divvy that up across all the existing cost centers. (expenditures). While this is standard, it does not give us a very good picture of what you are choosing **not** to “buy” and, therefore, it does not allow us to see and adjust priorities very well. For example, what if we learned we were funding the Fire Department at 35% of their requirement and streets at 95% of the requirement? We might choose to increase the Fire budget and reduce the streets budget.

The City’s requirements, just in the General Fund, are depending on priorities, around \$4 - \$5M below our current revenues / budget. Another way to say this is that in order to provide the basic services we believe we should be providing, we would need \$4-5M of additional annual revenue. This is not to say the City is running a \$4-5M deficit, this budget is balanced, and have been for all recent budgets. Following are the major components of the existing budget gap.

- **New CalPERS Requirement.** Emerging CalPERS requirement as noted above is \$1.1M (after the Capital Replacement and Project Accumulation fund cuts.)
- **Streets.** The Pavement Condition Index (PCI) is the accepted measure of street condition / maintenance, and an average of PCI-70 is the California State standard. Our detailed pavement analysis last year determined the we require an average of \$2,200,000/year over the next twenty years to bring our streets up to PCI-70. This budget allocates around \$530K to streets. So, our streets budget gap is around \$1.7M
- **Capital Replacement.** The City now has a capital facility replacement fund into which money should be set aside each year for major maintenance and eventual replacement of City facilities (a.k.a., funded depreciation). We anticipate that Morro Bay should be saving about \$1,000,000/year for major maintenance/funded depreciation. This budget removed last years \$100,000 contribution to this fund so our current gap is around \$1M.
- **Other Needs.** While we are sustaining our existing recreation programs, as minimum wage nearly doubles from 2014 to 2020, the cost of continuing existing programs will increase dramatically. Further, our community values recreation programs, especially for youth and seniors, and expanding opportunities is a legitimate goal. Other needs included a broad and sustained effort to improve the safety and aesthetics of our public spaces – from tree-trimming to sidewalk

replacement to tree-lighting to public restrooms, trash collection and upkeep of public-serving City facilities. Finally, a project accumulation contribution of around \$250K/year would be important to begin to address some of the new capital projects that may be required, such as intersection improvements at Hwy 41 and Main St to replacement of the Surf Street Stairs. Between recreation and general improvement and upkeep of public spaces, we are likely short another \$700,000.

- **Labor Cost.** As reviewed by Council earlier this year, the compensation level of most our employees is 5-20% below the local labor market. A rough estimate of the additional revenue needed to bring staff compensation up to around the level of Grover Beach or Atascadero (both on the lower end of the local market in terms of employee compensation) is around \$300,000.

The list above totals \$4.8M. While there is no way the City will be able to address all of these needs / interests in the near term, defining this gap is important both for “seeing ourselves” and for future goal-setting and possible economic development goals should we want to provide some or all of the services noted above.

City Organization and Full Time Equivalent Employees

With a clear eye on our future budget challenges, it remains important to ensure that our staff organization is set appropriately for the duties they perform, and to ensure fairness across the organization. Following are a few staff changes recommended in this budget:

- Fire Marshall. To be published based on Council guidance at 5/9/17 Council Meeting. A fulltime / FTE fire marshal is included in this budget. If approved this will add one FTE.
- Recreation Services Coordinator/Manager. Several years ago we had a Department Head level position supervising recreation. Last year we hired a well experienced and effective employee into a non-management, supervisory position as our Recreation Services Coordinator with the intention of making that position a management position with this budget. Supervising the Recreation Services Division, with 3 full-time and scores of part-time employees and numerous programs is clearly a management level position and our incumbent is proving very effective. The budget includes around \$8,000 to convert the current Recreation Services Coordinator to a Recreation Services Manager. This is not an FTE increase.
- Senior Planner. The City has an existing Senior Planner position with approved position description but since this position has been vacant for some time it has not been included on the salary schedule. Our associate planner has served the City for around five years and meets (exceeds) the requirements to move to the Senior Planner level. This budget adds the existing Senior Planner position to the salary table and provides the ~\$6,000 to assign our associate planner to this position. This is not an FTE increase and the associate planner position is not intended to be filled, nor could it be without Council approval for an FTE increase.
- Support Services Coordinator. Our support services coordinator position in the Police Department has been codified as a “confidential” position but should be a management position. This position supervises all of the non-sworn employees and programs in the police department (records,

evidence, budget, etc). This budget converts the Support Services Coordinator position to a Support Services Manager and includes the ~\$2,000 required for this change. This is not an FTE increase.

- **FTE Increase – Full-time/partial benefits conversion.** This budget changes the status of our last full-time / partial benefits employee to FTE. This is consistent with Council action and request when we recently did the same thing for positions in Community Development and Recreation. We have been moving away from working employees full-time without providing benefits consistent with other full time employees and this FTE increase of 1, to 97.75, completes that transition. The costs of this conversion is around \$5,000 to the water and sewer fund as this position is the water and sewer billing clerk. Approval of this budget will constitute Council approval to increase FTE to 97.75.

Attachment 1 to this budget letter and included at the beginning of the budget is a detailed city organization chart. This chart(s) is not meant to perfectly describe lines of authority or function within departments / divisions. It does, however, clearly lay out City Organization at the Department and in some cases Division level, and further clearly designates the City's 98.75 FTE positions.

Key Funds and New Actions

Before providing a department-by-department overview of the budget, it is important to highlight some key funds and identify some new actions in this year's budget. The City made good initial progress last year establishing some protected funds for specific purposes, and focusing attention of special funds that had previously existed.

- **General Fund Emergency Reserve (GFER).** The GFER level for end of year 2017 was set by Council resolution at \$3.27M. We anticipate we will end this year at \$4.11M, ~\$850K above requirement. The Council adopted GFER level for EOY 18 is \$2.68M, but this was set based in part on a projected 2017 recession. This budget anticipates ending FY17/18 with \$4.11M in the GFER, well above the council directed minimum and also above the 27.5% pf revenue council goal.
- **Risk Management Fund.** Our minimum reserve in this fund is set at \$100,000 by policy. We anticipate we will end this year with \$280,000 in the risk management fund, and end next year with \$372,000 in that fund. However, there are a number of ongoing activities that could impact this fund and staff does not recommend harvesting any excess from the risk management fund for other priorities until the mid-year 2016-17 budget review.
- **Capital Replacement Fund.** This fund was established last year as "funded depreciation" account for the eventual replacement of City facilities such as the police station, public bathrooms and other public facilities. We put \$100,000 into this fund last year. Based on council guidance to cut \$250K from this year budget, this budget does not include any contribution to the Capital Replacement Fund. This is the fund that requires a \$1M annual contribution for facility major maintenance and replacement.
- **Vehicle Replacement Fund.** This fund was established as a way to regularly save for replacement of city vehicles. We contributed \$75K to this fund in FY16-17. We project this fund actually needs an annual contribution of \$150K to keep our police, fire and maintenance fleet operational. This budget puts \$75,000 into this fund. We anticipate needing to replace the police commander's

vehicle this years which is beyond its useful service life and that expenditure is included in this budget. Other replacements are deferred.

- **Project Accumulation Fund.** This fund was established to protect funds required for new capital projects, be they known or unknown. This may also be a source of matching fund for grants associated with projects. Upcoming projects could be the 41 and Main intersection improvements, or other new projects/facilities approved by Council. We put \$150K into this fund in last year's budget. Based on council guidance to cut \$250K from this year's budget, this budget does not include any contribution to the Project Accumulation Fund. This fund likely should have an annual contribution of around \$300K.
- **General Fund Facility Maintenance Fund.** This fund is for general ongoing maintenance of city facilities. Fixing roofs, repairing toilets, painting public bathrooms, etc. This fund is funded from rents received from the tenant in the city-owned Distasios building. Over the next few years we will need to begin to fund this maintenance fund from general fund revenues directly as we consider possible revitalization of the Market Plaza area including the Distasios restaurant building. Staff is carefully considering this fund due to possible tenancy changes in the Distasios property this budget year.
- **Compensable Leaves Fund.** TBD.

THE GENERAL FUND

With that overview as a preface, the General Fund discussion follows. As you know, the General Fund is the recipient of most of our taxes, and pays for most of our services. This budget appropriately commits the vast majority of our revenues to our most basic services: Public Safety and Infrastructure.

General Fund Revenues

General Fund Revenues come primarily from four sources: property tax, transient occupancy tax (TOT), sales tax and various fees-for-service charged by the city. Sales Tax, TOT and Property Taxes generate well over 70% of projected revenues.

One key component of the City's 10-year budget forecast is a professional analysis of the City's revenue sources and then projecting future revenues considering economic trends and with a benchmarking eye on similar cities. The 10-year forecast is available on the City's website for additional reference. The revenue forecasts in this budget are firmly based on our March 2017 10-year budget forecast.

- The property tax projection is based in part on the most recent County assessor data. We are projecting a ~3.1% increase in property tax this year.
- Sales tax is projected to increase about 4.1%. Morro Bay has maintained consistent sales tax revenue figures, notably through both economic downturns or booming periods.
- The City is projecting long-term growth of TOT at 5%, and are budgeting at a 5% increase for FY 2017/18. We continue to see strong tourism numbers and anticipate the continued effectiveness of Morro Bay Tourism.
- Other fee-based revenues have been adjusted upwards ~9% from last year, primarily affected by appropriate fee schedule changes to better recover the cost of providing services.

Revenues provide the backbone for how a city spends its money. Below is the breakdown for the proposed budget expenditures.

General Fund Expenditures

As with previous budgets, this budget divides expenditures by various departments and sub-departmental sections of accounting. The letter will address expenditures at the Departmental level.

Personnel

Since people are the most expensive part of any governmental budget, they deserve a separate section. This budget spends over 75% on people, and 52% of that is on firefighters and police officers. Indeed, over 44% of the entire General Fund budget goes to pay the police and fire department expenses to protect our community - money well spent.

General Fund Departmental Expenditures

The following sections address the various General Fund Departments / Sections in more detail. Readers may refer the more detailed line-by-line budget reports, for additional information on each section.

City Council

This section covers expenses generated by City Council.

- The personnel line covers personnel costs for five council members.
- The services line includes items such as insurance share, and EVC, LAFCO, League of California Cities and California Coastal Trail Association memberships.
- The services line also includes sufficient meetings and travel funds for City Council attendance at the bi-annual LCC Annual Conference and the LCC Mayors and Councilmembers Academy.
- Under “payment to other agencies”, this budget includes a defined “one-time bequests” line for \$8,000, static from last year. This is the Council’s “benevolence” fund, monies available to support worthy causes, such as SCORE, Community Resource Connections office, and Senior Nutrition. Based on last years contributions, staff recommends the Council consider this distribution:

<u>Activity</u>	<u>2016-17 Contribution</u>	<u>2017-18 Contribution</u>
Senior Nutrition	\$5000	\$5000
SLO Housing Trust	\$1000	\$1000
Community Resource Connections	\$1000	\$1000
SCORE	\$500	\$500
TBD	\$500	\$500
Total	\$8000	\$8000

City Manager

This section covers expenses generated by the City Manager’s office. This is the second year the City Clerk, has been moved entirely to a separate department.

- The personnel line covers personnel costs for the City Manager.
- The services line includes items such as utilities, memberships in appropriate professional organizations, attendance at essential professional training and conferences, staff training events, and volunteer recognition events.
- This budget includes \$20,000 for the City Manager’s Opportunity Fund, a discretionary fund the City Manager may use as appropriate for unidentified projects and items, normally related to improving our economic / fiscal situation. This fund has been utilized for items such as our 10-year economic forecast, provided limited assistance to the Chamber Business Walk, completed the split-rail fence at the bike park, provided flexibility to make an immediate commitment to host the AMGEN Tour of California, and similar activities clearly in line with our City’s Goals and Objectives but not known requirement during the budget process. This fund was budgeted at \$25,000 last year (second year of existence) and reduced to \$20,000 this year.

Contract Services

This “department” was created last year to provide better transparency and cleaner understanding of some significant expenses. Each of the major contracts in this section were previously included in other sections of the budget. They are all now consolidated in this section. Following is a brief description of each of these contracts.

- Fiscal Management Fees. \$7,500. This is the City’s required contract with the Public Agency Retirement System (PARS), to provide social security-like retirement coverage to part time employees not enrolled in CALPERS.

- Aleshire & Wynder. \$150,000. This is the General Fund portion of our legal services contract with Aleshire & Wynder. The City continues to receive excellent, comprehensive service from A&W.
- AGP Video. \$60,000. The cost of providing TV coverage of all public meetings. The City is saving some money in this area using employee hours to post meeting videos on YouTube instead of paying an additional fee for this service.
- Dispatch Services. Dispatch services for Fire (\$123,899) and Sheriff (\$252,076). The transition to regional dispatch has gone quite smoothly and is providing good service to both our first responders and our residents.
- DocuTeam. \$9,500. This is the general fund share for the legally required storage of historic City documents by a contractor. As we improve our record keeping and digitize historic documents, we may be able to wean ourselves off this service; however, there will likely be a short-term uptick in costs to destroy records as appropriate based on an updated Record Retention Schedule.
- Digital Map. \$10,000. This is the general fund share of our current GIS mapping application (likely to be replaced with Cityworks when that is fully operational).
- Ricoh. \$35,000. This is consolidated cost of all general fund departments for our copier services contract. In Feb 2016 staff reviewed this contract, compared it to other alternatives, and determined to continue with this Ricoh contract for this essential service.
- Visitor Center. The City is under contract with the Chamber of Commerce to provide Visitor Center services in the City-owned building at 695 Harbor Street. The contractual expense for this service in FY17-18 is \$50,000.
- Animal Services. This \$70,130 is the City's pro-rata share paid to the County for animal services: animal shelter, etc. The SLO County City Managers are working closely with / against County staff to ensure the new County Animal Shelter project meets basic requirements but does not grow beyond the basic level of service required for public health and expected by the population.

City Clerk Office

City Clerk and Legal Services

This section covers expenses generated by the City Clerk office. This office includes the City Clerk and Legal Assistant / Deputy City Clerk. The Legal Assistant / Deputy City Clerk is our primary Risk Management employee and much of her time is charged to Risk Management. As noted in the last year, we combined Human Resources (HR) into this office last year and so HR is included under the City Clerk Office.

- The personnel line covers personnel costs for the City Clerk and Legal Assistant, with a split between both City Clerk and Risk Management.
- The Contractual Services line includes costs for updating sections of the Municipal Code
- The services line includes resources for appropriate professional development, (including supervisory training), and association memberships for the Clerk and Deputy Clerk.

Elections

This section budgets \$10,350 for local elections, which will provide a “savings” of this amount for either the next election in late 2018, or pay for all/portion of a special election (should the Council call for one).

Human Resources

This section covers Human Resources operations for a ~100 person organization.

- The personnel line is for one full-time employee.
- The Contractual Services line includes costs for labor negotiations.
- The Services line includes items such as retainer for Liebert Cassidy and Whitmore who provide valuable HR training and advising and, background checks, and medical exam costs

Deputy City Manager

This section covers expenses generated by the Deputy / Assistant City Manager’s office.

- The personnel line covers 50% of the personnel costs for the Deputy City Manager. The rest of the DCM’s personal costs are distributed between IT and Rec.
- The services line includes a total of \$5,400 for communication, promotion and advertising requirements such as special utility bill mailers to inform residents of particular important information / events.
- The services line also includes appropriate professional development activities and memberships.

Finance Department (Accounting and Treasury)

This section covers most major general fund revenues, and Finance Department expenses.

- The personnel line covers all or part of several finance employees, including the Finance Director, Budget & Accounting Manager, Senior Accounting Technician and Account Clerk.
- The services line includes items such as annual audit (\$40,750), miscellaneous bank charges (\$20,000), postage, telephone service, etc.
- The services line also includes modest funding for professional development, as three out of the four FTE’s are new to the City since October 2016.
- \$64,500 was moved out of this budget and into the Information Technology Internal Service Fund as a contract expense for the City’s Financial Software (New World).

Police Department

This section covers the Police Department and has two parts: operations and support services.

- The overall PD budget is inline from last year with no major overall changes.
- One exception is that the School Resources Officer (SRO) position is no longer ½ funded through the school district. The Police budget now includes this ½ SRO position in the budget, with the remaining ½ in the Measure Q budget.
- The remaining general increase in expenses is due primarily to the anticipated sharp increase in CALPERS contributions, an increase we forecasted.
- PD Operations.
 - The operations section includes all PD operations – primarily labor for sworn officers.
 - The Supplies and Services section includes items such as vehicle fuel (\$30K), and officer training (\$50K).
- Support Services. The Support services section is very much in line with last year’s budget.

Fire Department

This section covers all fire department operations.

- Overall, the Fire Department is inline from last year.
- The personnel line can be confusing because of overtime pay, part-time pay, Measure Q funding, and mutual aid.
- Overtime pay - Mutual aid responses during fire season from our Fire Department directly impact the overtime pay line. The costs of mutual aid responses are always balanced with mutual aid revenues and adjusted during the mid-year budget process. We are not budgeting for either mutual aid revenues or expenses and will balance them at mid-year after the summer fire season.
- The personnel line includes a new Fire Marshal position contingent upon action at the 5/9 Council meeting. This position is largely offset (75%), by increases to the fee schedule already approved by Council for FY2017/18 forward. Part of the remaining 25% that is not offset by fees, is mostly offset through a reduction in part-time labor costs.

Community Development

The following are some general comments on the Community Development section.

- The budget includes personnel costs for the Community Development Director, two permanent planners, two planners, part time code enforcement offices, the building inspector, Permit Technician, full time Office Assistant and part time Office Assistant.
- The budget includes \$100,000 for the Council directed Goal #4 “Review and Update Significant Land Use Plans”.
- Cityworks related expenses were moved out to the Information Technology Internal Service Fund.

Public Works

This section covers the public works department, minus the water and sewer enterprise funds. There are no significant changes to this department since last year.

- This section can be a little hard to understand, especially the personnel pieces, since we are required to have a number of special budget sections (Public Works, Consolidated Maintenance, Street Maintenance, Street Trees Street Lighting and Storm and Creek Maintenance) and some personnel costs are split between those sections.
- This budget includes a reduction of \$25,000 to tree trimming services, in-line with levels prior to FY 2016/17.
- Street reconstruction and paving monies come primarily from the Measure Q special revenue fund. We will note here also, in the public works section, that available Measure Q funding for street paving was reduced slightly to \$530K (in-line with FY 2015/16 levels).
- Noted in the Streets budget is an increase in Gas Tax revenue, which is the result of the State passage of SB1. This increase from ~\$237K for FY2016/17, to \$305K for FY17/18, will offset around \$68K off General Fund support to this General Fund unit. This new round of Gas Taxes will go into effect November 1, 2017 (only a portion of next FY), so we can safely assume an increase in Gas Tax revenues in future years based on full FY's of Gas Tax enhancements being in place. It is appropriate to note that with CalPERS increases in retirement costs, a decent chunk of this \$68K will go towards the retirement costs of employees working in Street maintenance.
- This budget includes \$54,400 in the Streets Budget for Materials. These materials include:
 - Five tons of asphalt patching per week for eight months of the year for basic street maintenance.
 - Funding is also included to replace 100 residential signs.
- Additional Contract services in the Streets division budget is the \$38,000 street-sweeping contract, and is required by the State, primarily due to storm drain requirements.

Other major public works general fund items include:

- The Regional Water Resources Quality Control Board is requiring a Stormwater Model budgeted at \$15,500
- Contractual services to utilize California Conservations Corps and California Department of Correction and Rehabilitation labor costs for various projects (\$36,000)

Recreation Services Division

This section covers the Recreation Services Division.

We remain committed to delivering the best recreation services, and would like to provide additional services if financial conditions improve. It is critical to note, however, that with minimum wage nearly doubling, from \$8/hour in 2014 to \$15/hour in 2021, it will be very difficult to maintain our current level of service without increasing some program costs or substantially increasing general fund subsidy to rec

programs. So, future general revenue increases may get eaten up by increased part-time labor costs (due to minimum wage hike) instead of going into expanded programs.

- Personnel. This budget includes an increase of ~\$125K in costs to the General Fund, primarily related to the increase in part time wages, couples with CalPERS increased costs for our full-time employees. Additionally, there is an increase cost for lifeguards and aquatic programs for the anticipated pool opening in September. Some of this increase will be offset through fees for lifeguard training and pool service fees.
- Division structure includes a division manager in the office day to day, working in tandem with the Deputy City Manager on long-range recreation planning to further enhance this crucial quality of life initiative for our community.
- This budget includes funding for two City supported events, \$5,000 for 4th of July and \$2,500 for Halloween (partnered with the Chamber of Commerce), and \$2,000 for other smaller events.
- This budget includes funding for two recreation guides (\$2.5K each) depending on number of ads sold.

Enterprise Funds and Select Internal Service Funds and Special Revenue Funds

This section contains comments on our Enterprise Funds, Harbor, Water, Sewer and Wastewater, the Information Technology Internal Service Fund and select Special Revenue Funds. The Enterprise Funds are stand-alone - revenues that can only be used for expenses directly related to the purpose of the fund. Internal Service Funds “collect” revenue from other funds to provide services across City Departments. Special revenue funds include Transit, Government Impact Fees, parking in Lieu and other restricted funds.

Information Technology Internal Service Fund

Information Technology Services is now fully in an Internal Service Fund and all contributions into the fund, and expenses for IT, are covered in that section. The fund receives transfers in from the General Fund and Enterprise funds. These transfers include expenses historically in the IT section of the budget, expenses previously in the various departments for their specific IT needs.

- The personnel line includes costs for our single IT professional and 35% of the DCM.
- The supplies line includes numerous maintenance contracts.
- The services line includes all of our basic licenses, the new Office 365 licenses, New World financial system license, and sufficient funds to begin to provide off-site network and computer support services.
- We anticipate there are sufficient funds in the services line, and the perhaps the ending cash balance if required, to complete the move of our servers from the closet in City Hall (no power backup) to the Fire Station.

Harbor Enterprise Fund

The Harbor Enterprise Fund is balanced. However, there is likely a long-term requirement vs revenues gap, perhaps sizable, like the gap in the General Fund. That is, our future revenues may not match our future requirements for Harbor infrastructure maintenance and replacement (piers, docks, roads).

- The budget includes continuance of the following Goal-specific capital projects funding: \$55,000 for the Marine Services Facility Feasibility Study (Goal 3.d), \$5,000 for an Eelgrass Mitigation Policy (Goal 1.b), and \$5,000 for small infrastructure beautification projects (Goals 3.e).
- \$343,000 in assumed grant funding for several projects.
- \$6,700 additional Harbor Fund revenues above the Cost Allocation to help continue the threefold increase in waterfront restroom cleaning implemented in the past six months to keep pace with demand.

Water and Sewer Enterprise Funds

With the passage of the water and sewer rate increases in summer 2015, the Water and Sewer Funds are appropriately funded for at least the five years ending in July 2020.

Water and Sewer Funds are both balanced. The Water Accumulation fund is adding \$404,368 to reserves. Revenues over expenses in the Sewer Accumulation Fund are \$1.05M. This accumulation will continue to increase as water and sewer rates increase and will then be used for capital projects and debt service on the new WRF project.

The FY2015-2016 audit indicated the City is now very close to covering the required debt service ratio in the Water Fund, and fully anticipates that this coverage ratio will be achieved by the end of FY2016-17.

The Utility Discount Program is continuing with ~120 financially challenged residents taking advantage of a ~10% reduction on tier water / sewer bills.

Water Reclamation Facility (WRF) Capital Project Schedule

Included in the attached packet is the detailed worksheet for the ongoing Water Reclamation Facility (WRF) project. Staff will continue working in the direction provided by Council on the project. Our aim is moving the project forward as expeditious and economic as feasible, while meeting the desires of the Council and community.

Broadly the Water Reclamation Facility project will be funded from sewer rates and grants. State Revolving Funds (SRF) have been secured (\$10.375M), and other funding being pursued to meet immediate cash needs (with sewer rates ultimately paying those finance related debts off over the long-term). A State Water Resources Control Board grant of \$75,000 for recycled water planning has been awarded to the City, as has \$87,361 in Supplemental Environmental Project money from violations and fines at the California Men's Colony.

Expenditures for FY2017-18 are categorized as Program Management, Bridging/Procurement Documents, Planning/CEQA/Permitting, Property Acquisition, and Lift Station/Force Main Design.

- Program Management expenses of \$1,200,000 are primarily for Michael K. Nunley & Associates, Inc. (MKN). MKN is the City's program manager for the entire project, hired on in a consultant role instead of the city hiring additional permanent staff to manage this 5-8 year project. Expenditures MKN services include: public outreach, WRFCAC and Council reports, budget management, schedule management, recycled water planning and Master Water Reclamation Plan, solicitation of design and construction teams, coordination with LAFCO and Coastal Commission, and consultant management. Other program management expenses include Kestrel Consulting for ongoing grant and loan application support, and Procore software for data, contract, budget, and schedule management.
- Preliminary Engineering (\$295K) includes the Facility Master Plan by Black & Veatch. Other expenses include hydrogeologic modeling and analysis by GSI Water; soils investigation; and flow monitoring.
- Planning/CEQA/Permitting includes cultural resources, traffic study, CEQA costs, and permitting fees.
- Property Acquisition of \$337,000
- Lift Station and Force Main Design at \$1,200,000

A detailed update on program budget and schedule is briefed at least quarterly to the Water Reclamation Facility Citizens Advisory Committee (WRFCAC). Regular written updates are provided to the Council, along with quarterly "major" project updates.

District Transaction Tax (Measure Q) Special Revenue Fund

The Measure Q fund anticipates \$1.03M in revenues. This budget commits \$530K to street maintenance / repair, down from \$587K last year. The remainder of Measure Q funds go to specific public safety requirements, including debt service on the new fire station, the "vacation relief firefighter" position, PD School Resource Officer contribution of \$77K, hose replacements for the fire department, and several other public safety items. All Measure Q expenditures are directly related to Streets and Public Safety as required by Council resolution and generally required by the Measure Q campaign. A detailed listing of expenditures is attached for Measure Q behind the relevant budget worksheet.

Morro Bay Tourism Business Improvement District (MB TBID) Special Revenue Fund

The MB TBID budget is balanced. The budget includes revenues from the TBID assessment, and a \$134,928 contribution from the General Fund directed by Council resolution. The majority of expenditures are for our marketing and public relations contract, previously approved by Council, with Mental Marketing. The budget also includes funds for up to \$60,000 to support enduring community grants, and \$30,000 to support emerging opportunities. Additionally, a transfer out to a TBID accumulation fund of \$35,954 has been including to begin setting aside appropriate levels of fund reserves if/when another recession hits.

Parking-in-Lieu Fund

While there are no planned expenditures from the parking-in-lieu fund projected for FY16/17, this paragraph serves, along with the permanent note on that fund page, to codify some activity in that fund that occurred in FY15/16. Several years ago, the city borrowed \$500,000 from this fund to help purchase certain property in the city. This property included the old “Brannigans Restaurant” and the parking lot on the NE corner of the intersection of Pacific and Market streets. This was an appropriate use of parking-in-lieu as the city acquired a parking lot. In 2011, the city sold the restaurant and parking lot property to a private entity and the \$500,000 of parking-in-lieu funds were to be repaid to the parking-in-lieu fund when the note from that sale, help by the city, was paid off. In December 2015, the city repurchased the property, including the parking lot. In late 2015 a formal appraisal conducted by a licensed appraiser valued the parking lot at \$500,000. Thus, the parking-in-lieu fund is now rebalanced. That is, the \$500,000 originally taken from the fund has now gone to purchase a parking lot appraised for \$500,000. Should the City divest itself of this property in the future, the parking-in-lieu fund should be reimbursed \$500,000.

1-Time Spending and Governmental Impact Fees Accumulation Fund

Governmental Impact fees are collected as part of the planning and permitting fees for all development. While there are certain restrictions, and some are reserved for specific areas (police, fire, streets, administration, etc), these fees can be a source of funds for important City objectives.

Summary of Some Key Funds

The following table summarizes some key funds in the budget document. Numbers rounded to the thousand.

Fund	Current Balance*	FY17-18 Change	EOY 17-18 Balance
General Fund Emergency Reserve ¹	\$4,114,000	(\$585)	\$4,113,415
Risk Management Fund ²	\$280,000	\$92,517	\$372,517
Capital Replacement Fund ³	\$200,000	\$0	\$200,000
Vehicle Replacement Reserve ⁴	\$146,000	\$25,000	\$171,000

Capital Projects Accumulation ⁵	\$260,000	\$0	\$260,000
Facility Maintenance Fund ⁶	\$222	\$0	\$222
General Plan Fund ⁷	\$240,000	\$0	\$240,000
Government Impact Fees ⁸	\$735,000	\$161,731	\$896,731
Compensable Leaves Fund ⁹	\$370,000	\$0	\$370,000

*Estimated End of Year Balance

1. EOY FY17-18 is ~1.4M above Council directed level per Resolution 33-15. This is in line with 10-year forecast figures, as CalPERS significantly increased employer contribution rates will begin starting in FY18-19
2. Council directed minimum balance is \$100K. Staff do not recommend utilizing amounts over \$100K due to some pending potential Risk Management issues.
3. Savings account for replacement of existing facilities. Annual contribution should be around \$1M. Source of \$150K of budget cuts directed by Council to help balance the FY17-18 budget.
4. Includes planned \$50K expense for the replacement of the Police Commander vehicle, that is past it's useful life.
5. Includes capital projects that generally do not have another source of revenue besides the General Fund. Source of \$100K of budget cuts directed by Council to help balance the FY17-18 budget.
6. General facility maintenance fund funding through rent proceeds. Current tenant is likely leaving soon, which staff is accounting for with the presentation of this budget.
7. Sufficient funds remaining to complete GP/LCP rewrite.
8. Balance could be utilized for some projects going forward, with specific restrictions on these funds (cannot be transferred to the General Fund for normal operating costs).
9. Starting to save to pay for compensable leaves – may have ~\$50K to transfer in

FY 2017/18 Adopted Goals and Objectives

The city's FY 2017/18 adopted goals and objectives list is included as Attachment 3. This list highlights the City's 4 Goals and 26 Objectives (including some with sub-objectives), greatly reduced from the FY2016/17 10 Goals and 88 objectives. While budgeted costs are not directly linked to these goals/objectives, several budgeted items that do have costs have been included in the proposed budget with the target of objective achievement.

We are encouraged by this reduction in the amount of goals and objectives, which will enable a more focused approach on goal/objective achievement. This refinement is very important given our smallish staffing levels to meet the needs of our quaint community.

Salary Schedules and MOU Negotiations

This is the second year the City has consolidated numerous separate salary schedules into one Master Salary Schedule. A combined salary schedule reflecting current FY16/17 salaries is included as Attachment 2. Since the budget will likely be approved before MOU negotiations are complete, staff recommends the council approve this combined salary schedule which simply reflects the currently approved FY 16-17 salaries. When negotiations are complete, staff will update the salary schedule based on the new salaries approved by Council when MOUs are approved.

Also attached is draft a FY17-18 salary schedule that assumes a 2.00% across the board cost of living adjustment (COLA) for all employees. This draft FY17-18 schedule is only a draft to demonstrate the effect of a 2.00% COLA adjustment and will not take effect until and if approved by Council as a separate item. That said, this budget includes a 2.00% increase to all employee salaries. Should negotiations result in a lower COLA adjustment, their budget will have a larger surplus. Should negotiations result in a COLA adjustment greater than 2.00% the budget will go into deficit.

Conclusion

Staff continues to work to improve the accessibility and transparency of the budget process and the budget document. There is more work to be done, and staff are confident we are moving in the right direction on improving the budget process and document.

As we get serious about economic diversity and revitalization, we stand a good chance of providing the essential basic service expected of a city. If we don't, our streets will continue to get worse over time, we'll have to borrow money we don't have to finance replacement of facilities we must have, and we'll not meet the fire and police requirements expected of a full-service city. While we may not yet be facing un-incorporation, we are perhaps only 75% of a full service city. Coupling the issue of limited financial resources, with the referenced ever-growing CalPERS payments the city must make, provides some sobering financial realities the city must address.

With that said, the staff and I are quite optimistic about the future. Morro Bay has amazing potential and can reach that potential while maintaining our wonderfully eclectic, colorfully unique, beachy, harbory, small-town feel.

- Unsigned draft -
David W. Buckingham
City Manager

Attachment 1 – Proposed 2017-2018 City Organization Charts
Attachment 2a – Combined, current, FY16-17 Salary Schedule
Attachment 2s – Draft combined 2017-18 Salary Schedule with 2.00% cost of living adjustment
Attachment 3 – Adopted FY2017/18 Goals / Objectives
Attachment 4 – Proposed FY2017/18 Budget Worksheets



CITY OF MORRO BAY

CITY HALL

595 Harbor Street
Morro Bay, CA 93442

Memorandum For City Council, Staff and the Public

Date: April 5, 2017

Subject: FY2017-2018 Goals and Objectives

1. **Purpose.** The purpose of this document is to identify City of Morro Bay Goals and Objectives for the Budget Year July 2017 – June 2018.
 - a) The City of Morro Bay strategic planning framework, adopted by the City Council on December 8, 2015, directs the timing for development of City Goals and Objectives.
 - b) In accordance with that policy, the City conducted a goal setting process in January and February 2017 that included Council Study Sessions, a Community Goals Forums, a Council Meeting discussion and a further special Council work session to develop a new set of long term goals and budget year objectives. The 2017-18 Goals and Objectives were approved by Council on April 11, 2017.
 - c) The objectives under each goal identify a number of specific objectives the City intends to accomplish in the July 2017 to June 2018 budget year. Accomplishing these objectives, however, is dependent on adequate resourcing – both staff time and money. Thus, some objectives may not be completed if adequate resources are not allocated during the fiscal year 2016/2017 budget process.
2. **Goals and Objectives.** Following are the City of Morro Bay's four long-term goals and subordinate program objectives for budget year 2017-18:

Goal #1 (Essential Goal) – Achieve Economic and Fiscal Sustainability

Description: This essential goal recognizes the City has been living within our means, but is not currently able to fund all basic services and requirements at the level appropriate for a community of our size. It also recognizes the importance of strengthening and maintaining strong financial management practices. Due both to our previous inability to fund important services such as street paving and replacement of key facilities, and the lack of an adequate General Fund capital budget, plus the impact of recent cost concerns - especially escalating CalPERS costs - we are unable to continue living as we have in the past. This goal centers around economic development and fiscal actions (revenue enhancement, public funding measures, cost control, and sound fiscal management practices) that target a 25% increase in projected revenues from the end of FY17 to the end of FY25.

Duration: This is an 8-year goal - the City intends to achieve fiscal sustainability by 2025.

Focus: This goal includes objectives related to revenue enhancement, general economic development, cost control, and assurance of sound financial management practices are in place.

- a. Consider the proposed strategies in the Economic Development Strategic Plan and act on those most likely to generate revenues in the near term. In considering all the following objectives and working with local and regional businesses and groups: promote a balanced economic development approach that retains, expands, and attracts businesses for a strong, stable, complementary, and diverse business environment that honors the character of our community and is consistent with our Community Vision.
- b. Pursue opportunities and relationships that are likely to result in the revitalization and redevelopment of important properties including the Morro Bay Power Plant, the existing wastewater treatment plant site, Morro Bay Elementary School, and the Morro Bay Aquarium lease site. Take proactive action to facilitate the revitalization of underused and vacant parcels in all commercial districts.
- c. Evaluate and implement opportunities to increase TOT revenues including, but not limited to:
 - 1) Take appropriate action, including implementation of specific programs, to increase shoulder-season and off-season TOT-producing visitor nights by 10% over FY16 levels.
 - 2) Research and bring to Council for decision incentive programs, including a TOT rebate program, that would reasonably result in the renovation of some existing hotel stock and deliver higher average daily rates and thus higher TOT revenues.
 - 3) Facilitate private revitalization / redevelopment activities that will result in planning approval for a 3% increase in number of hotel rooms in the City, with priority placed on 3 and 4-star properties to better balance our hotel stock.
- d. Evaluate opportunities for new or expanded revenue sources, including, but not limited to: paid parking, marijuana associated revenues, other tax measures and a review of City fees.
- e. Considering Council direction to identify no less than \$400K of cost reductions across FY19 and FY20, develop a cost control and reduction plan to achieve these cuts, including a complete review of staffing levels and non-labor costs in all departments.
- f. Develop a staff-internal emergency cost reduction plan to inform future fiscal emergencies.

Goal #2 (Essential Goal) – Complete WRF Project and “OneWater” Program

Description: This essential City goal centers around completion of the City’s Water Reclamation Facility (WRF) and includes implementation of a fiscally conservative, comprehensive water resource policy, program and infrastructure to ensure a sustainable water future. Key items include building the WRF and associated reclamation system,

developing a “OneWater” policy, and diversifying our water supply toward achieving water independence.

Duration: This is a 6-year goal that we intend to complete by July 2023.

Focus: This goal includes objectives related to the Water Reclamation Facility, and “OneWater” planning and implementation.

- a. Complete water/sewer rate study and bring to Council for Prop 218 process consideration any rate increase requirements to fund the proposed WRF.
- b. Following CEQA guidelines, bring the WRF Environmental Impact Report (EIR) to Council for approval and certification.
- c. Complete and submit the State Revolving Fund loan application with the State Water Control Board for the WRF project, to secure funding for the project.
- d. Complete the acquisition of the preferred site for the WRF project.
- e. Take appropriate selection action and bring to Council for approval, a contract for the design-build construction delivery of the new WRF.
- f. Take all appropriate actions, and bring to Council for information/approval, as required, information that will allow the City to make a decision to achieve water independence. Include an evaluation of future options regarding our existing State Water allocation.
- g. Budget for, select a consultant, complete, and bring to Council for initial consideration, a “OneWater” plan for the City that considers all water resources - from storm water to groundwater to waste water - as a single “water resource.”

Goal #3 (Important Goal) - Improve Infrastructure and Public Spaces

Description: This important goal centers around substantially improving the City’s streets, multi-modal transportation infrastructure, facilities and public spaces. The City does not currently have sufficient revenues to fund the capital improvement program required to make substantial and necessary infrastructure improvements and, therefore, this goal is contingent on making significant progress on Goal #1 – Achieve Fiscal Sustainability.

Duration: This is, at minimum, an 8-year goal.

Focus: This goal includes objectives related to streets, bike / pedestrian / parking improvements, City facilities, and beautification of public spaces.

- a. Bring to Council for decision an item to consider adding a street improvement tax measure to the November 2018 ballot.
- b. Bring to Council for information, consideration and possible implementation a review of circulation and parking management plans and options in the downtown and waterfront districts.
- c. Bring to Council for decision proposals that result in a public/private partnership redevelopment of the City-owned “Market Plaza” property consisting of the DiStasios’s parcel, and, if appropriate to be included in redevelopment, the “Front Street” parking lot (below DiStasio’s), and the parking lot at Pacific and Market.

- d. Complete the approved RFQ process for a marine services facility (boatyard) and bring to Council for information and consideration of next steps prior to any decision on feasibility study.
- e. Inventory, evaluate and refresh existing programs for volunteer groups to assist in providing routine maintenance in the City (such as adopt-a-park programs), while soliciting and facilitating additional volunteer group support for routine maintenance (such as park beautification) and small capital projects (such as park bathroom reconstruction).
- f. Closely monitor the maintenance and cleanliness of public facilities and report to council for reprioritization of resources if maintenance is not keeping up with demand.

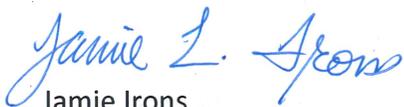
Goal #4 (Important Goal) - Review and Update Significant City Land Use Plans

Description: This important goal centers around completion of the City's General Plan (GP) / Local Coastal Program(LCP) rewrite, and update of other essential land use documents. While the GP is the important task, update of other essential land use plans and master plans is also a priority.

Duration: This is a 2-year goal that should be complete by summer 2019.

Focus: This goal includes objectives related to completion of the GP/ LCP and other important planning documents.

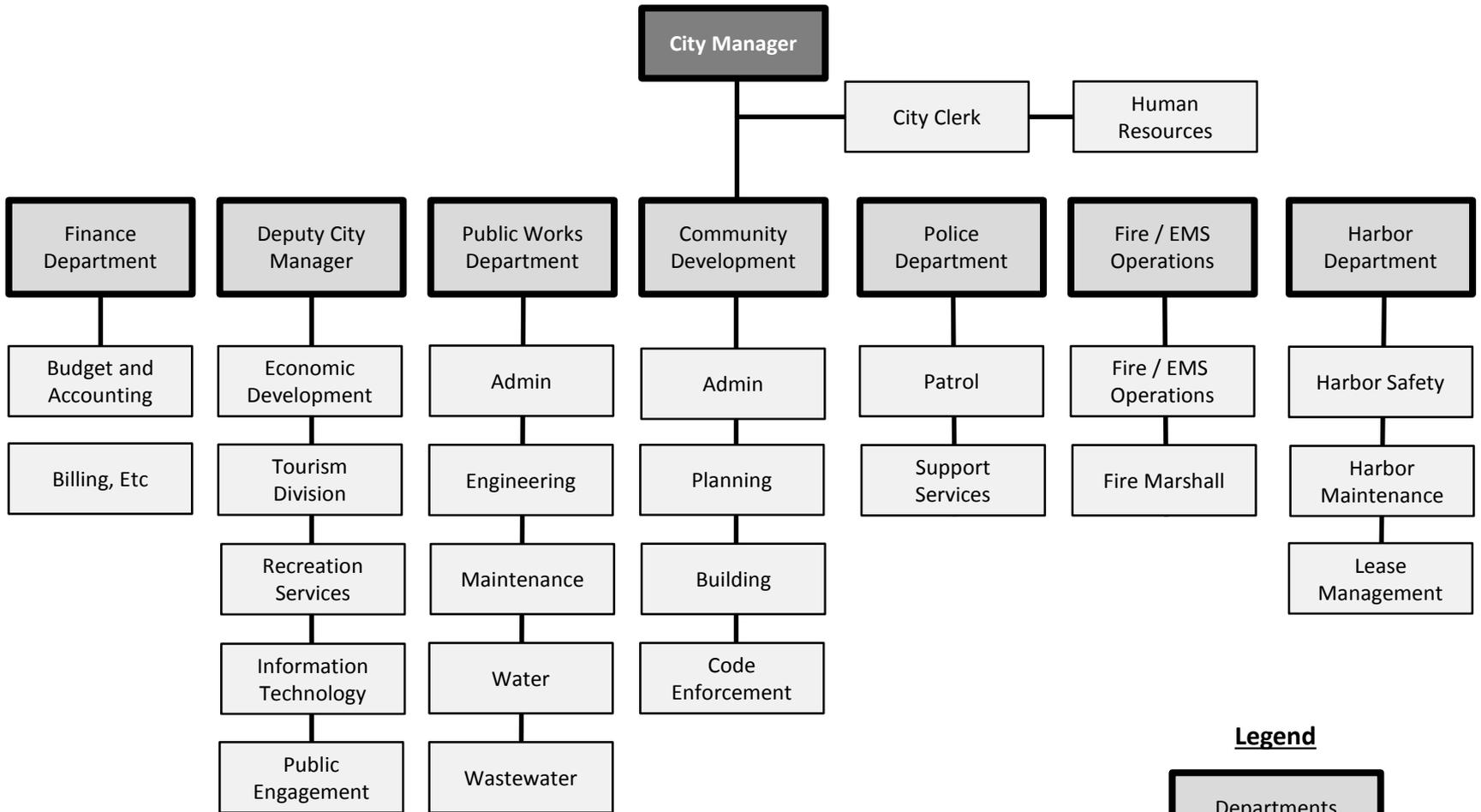
- a. Complete the GP/ LCP rewrite no later than August 2018.
- b. Complete the zoning code update approved and started in FY17.
- c. Ensure affordable housing and vacation rental challenges are addressed in the GP/LCP process and all land use planning.
- d. Bring to Council for consideration the results of Code Enforcement outreach on existing codes related to fences and hedges, and boat, RV and trailer parking / storage on City streets and neighborhoods to determine whether to keep, or modify, related existing ordinances.
- e. Bring to Council for adoption a rewrite of the secondary unit ordinance (updated in FY16) based on changes in State law.
- f. Begin community outreach and Council discussion on future use of the 26-acre Atascadero Road site (location of the existing WWTP) to be prepared to begin master planning that site in FY19.
- g. Explore, in public meetings with city residents, opportunities to protect important scenic, recreational, natural and agricultural resources on the Estero Marine Terminal site and surrounding lands in partnership with land conservation organizations.


 Jamie Irons

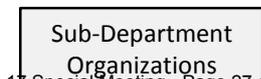
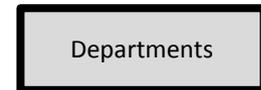
Mayor


 David Buckingham

City Manager



Legend

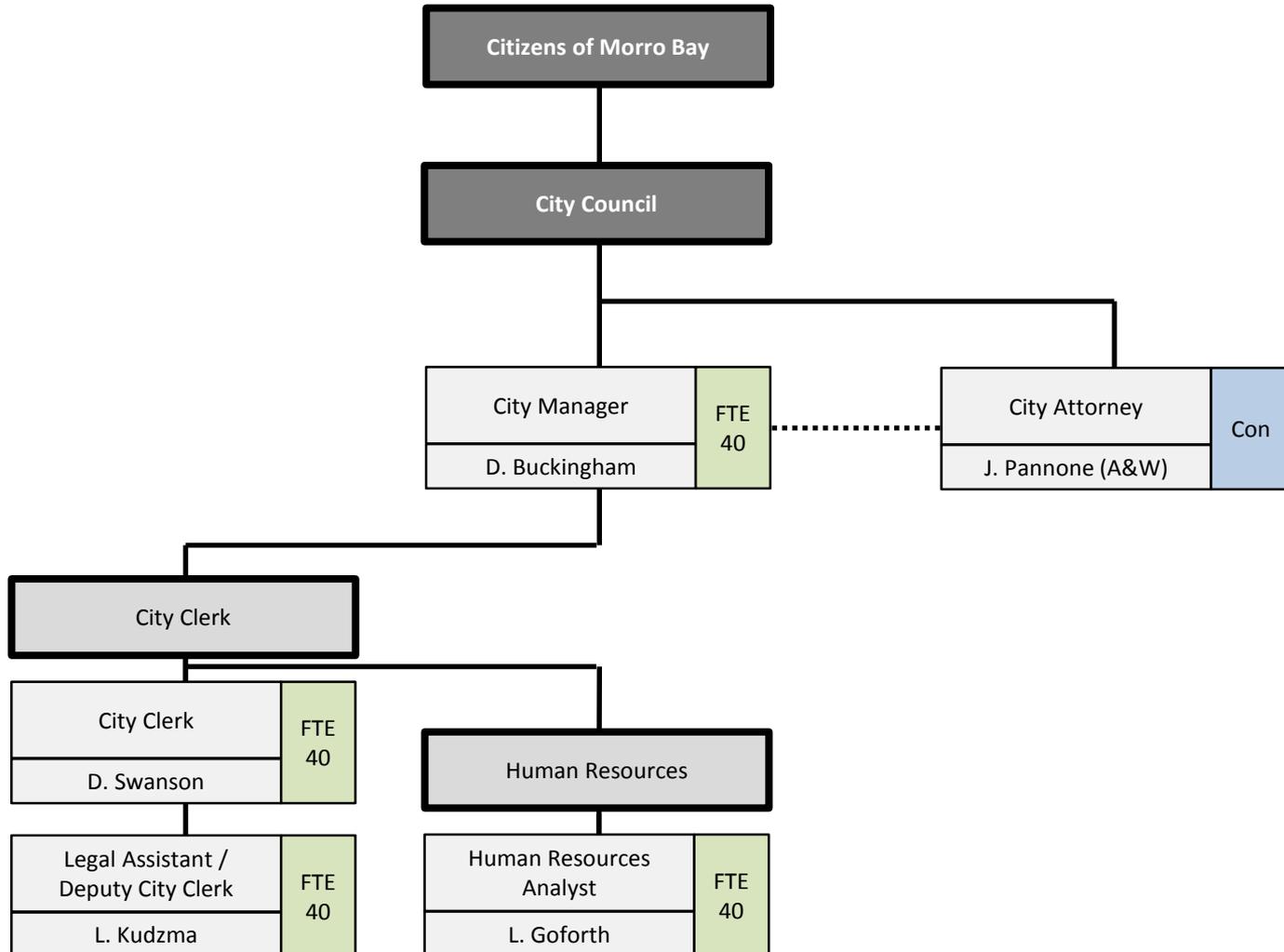




Staff Organization

City Manager's Office

Full Time	4
Part Time 30+	
Part Time 20+	
Part Time Under 20	
Contract / Other	1





Staff Organization

Finance Department

FTE Positions	6
Part Time 30+	
Part Time 20+	
Part Time Under 20	1
Contract / Other	

Finance Director/City Treasurer	FTE 40
C. Schmollinger	

Financial Services

Budget and Accounting Manager	FTE 40
S. Martin	

Senior Account Technician	FTE 40
V. Webb	

Account Clerk III	FTE 40
A. Watterworth	

Account Clerk II	FTE 40
M. Lomelli	

Account Clerk II	FTE 40
K. Patrick	

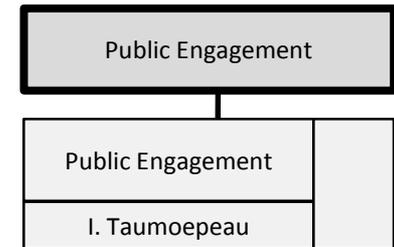
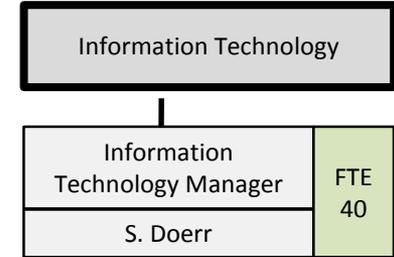
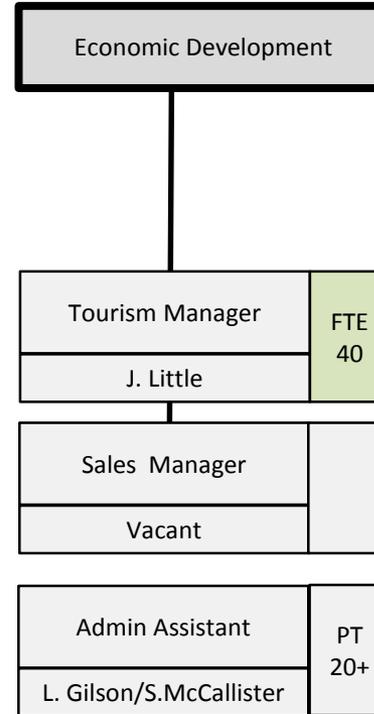
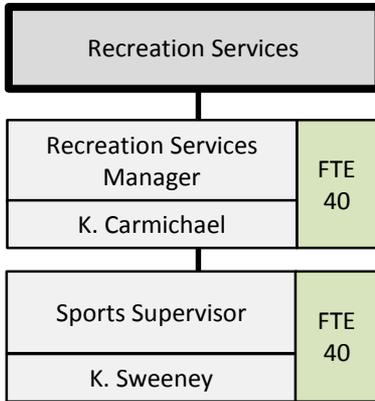


Staff Organization

Deputy City Manager

Full Time	7
Part Time 30+	
Part Time 20+	7
Part Time Under 20	
Contract / Other	

Deputy City Manager	FTE 40
I. Taumoepeau	



Children's Program Coordinator	FTE 40
A. Gallardo	

Admin Assistant	PT 20
Vacant	

Reservation Permits/ Teen Coordinator	FTE 40
E. Gallardo	

Receptionist	PT 20
S. Charette	

Senior Program Coordinator	PT 20
B. Lock	

2 Sports Coordinators	PT 20+
C. Stapley & T. Fetchner	



Staff Organization

Public Works Department (1 of 2)

FTE Positions	15
Part Time 30+	1
Part Time 20+	
Part Time Under 20	
Contract / Other	

Director/City Engineer	FTE 40
R. Livick	

Administration	
Management Analyst	FTE 40
J. Burlingame	
Admin Utilities Tech	FTE 40
G. Gregory	

Engineering Division	
Engineering Manager	FTE 40
R. Sauerwein	
Assoc. Civil Engineer	FTE 40
J. Whelan	
Environmental Programs Manager	FTE 40
D. Hanson	
Engineering Technician III	FTE 40
P. Newman	
Engineering /GIS Technician III	PT 40
Vacant	

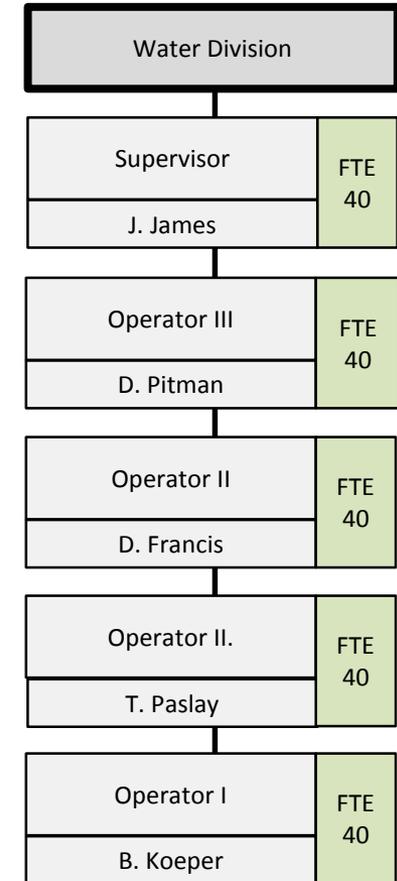
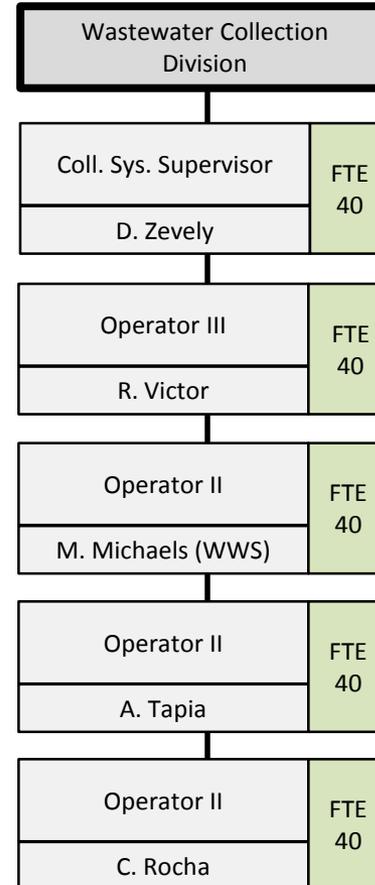
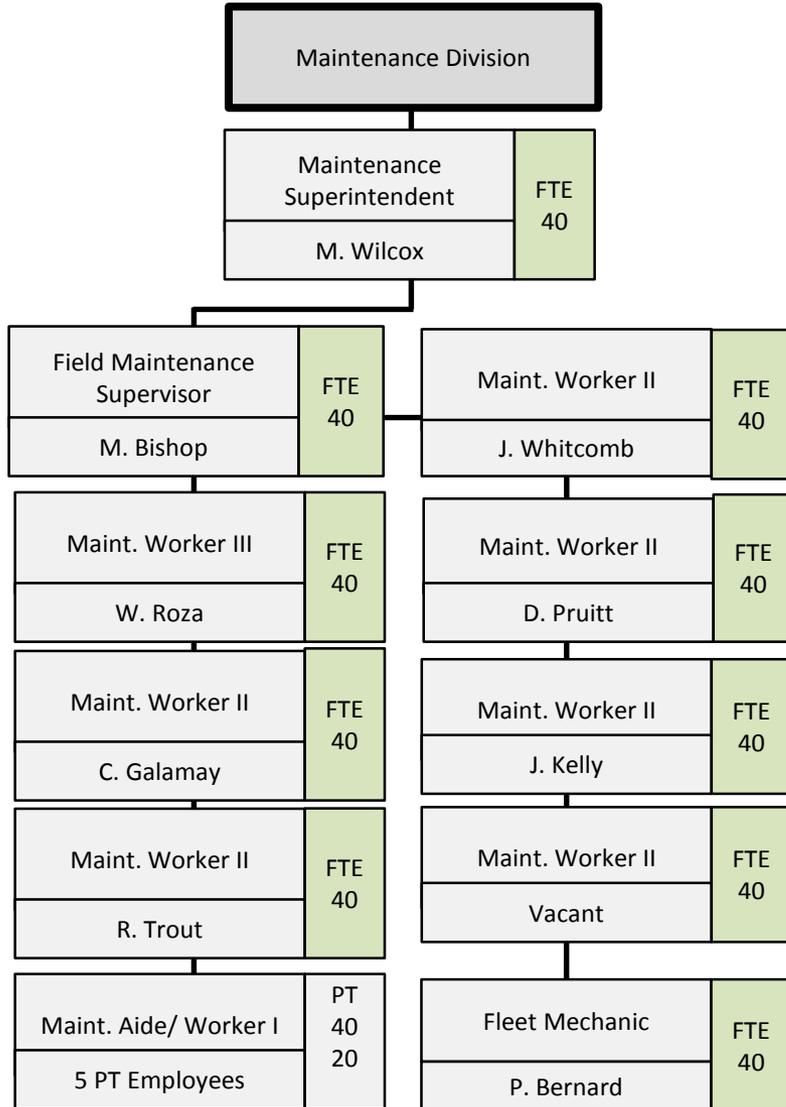
Wastewater	
WW Division Manager (Collections and Treatment)	FTE 40
J. Mueller	
WWTP Supervisor	FTE 40
J. Gunderlock	
Leadworker	FTE 40
R. Fernandez	
Operator OIT (WWS)	FTE 40
A. Hegg	
Operator OIT (WWS)	FTE 40
K. Quaglino	
Operator II / Analyst	FTE 40
S. Aschenbrener	
Operator II (WWS)	FTE 40
L. Mortimer	
Operator II	FTE 40
D. Lundy	



Staff Organization

Public Works Department (2 of 2)

Full Time	20
Part Time 30+	2
Part Time 20+	3
Part Time Under 20	
Contract / Other	0





Staff Organization

Community Development Department

Full Time	6
Part Time 30+	1
Part Time 20+	3
Part Time Under 20	
Contract / Other	1

Community Development Director	FTE 40
S. Graham	

Administration	
Office Asst. III	FTE 40
G. Arias	
Office Assistant	PT 20
P. Zaragosa	

Planning Division	
Senior Planner	FTE 40
C. Jacinth	
Asst./ Associate Planner	FTE 40
J. Gargiulo	
Contract Planner	Con
W. McIlvaine	
Contract/Intern Planner	PT 20
Ryan Russell	

Building Division	
Building Inspector	FTE 40
C. Lockridge	
Building Permit Technician	FTE 40
P. Bruno	

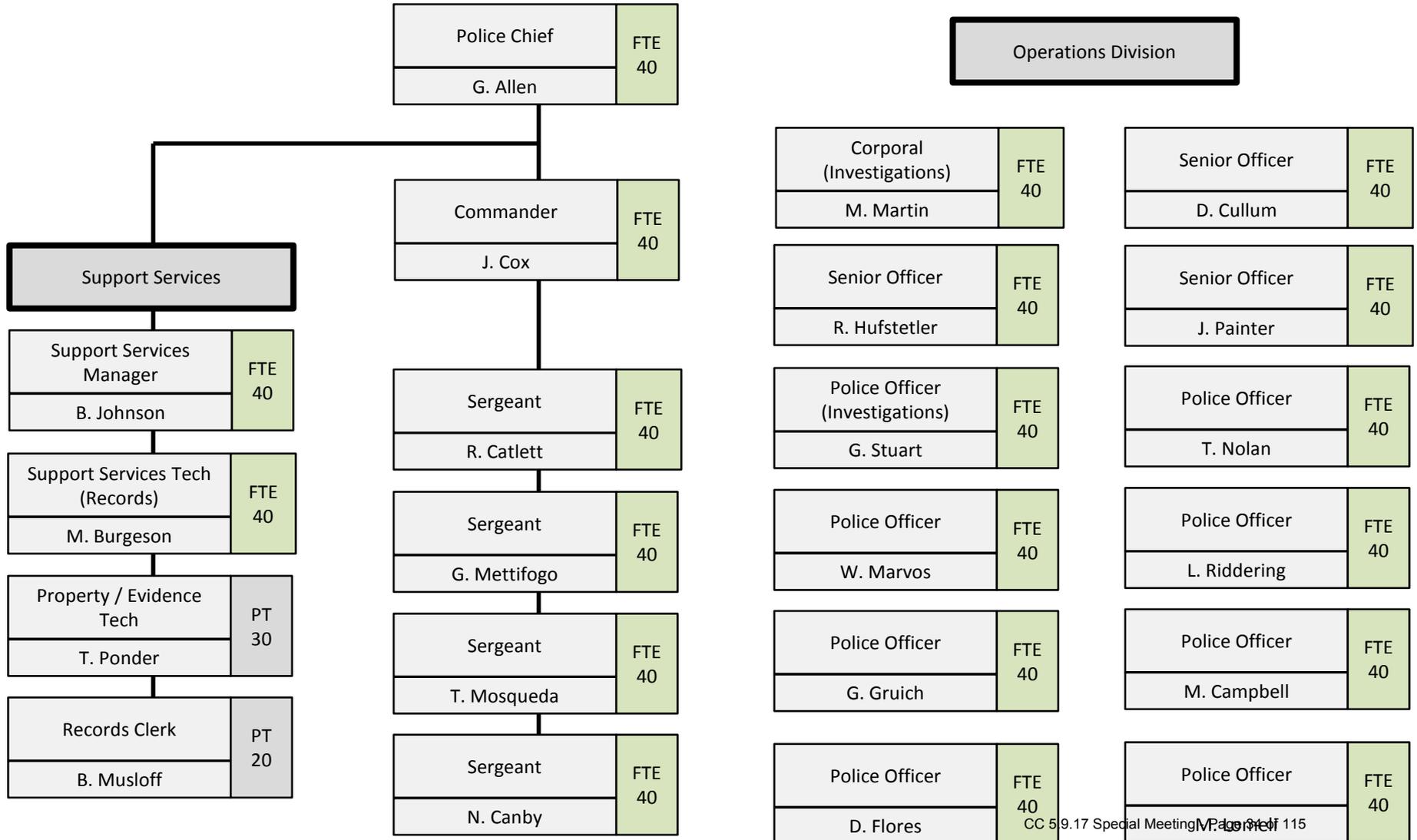
Code Enforcement	
Code Enforcement Officer	PT 20
T. Kristofek	
Code Enforcement Officer	PT 30
D. Crockett	



Staff Organization

Police Department

Full Time	20
Part Time 30+	1
Part Time 20+	1
Part Time Under 20	
Contract / Other	





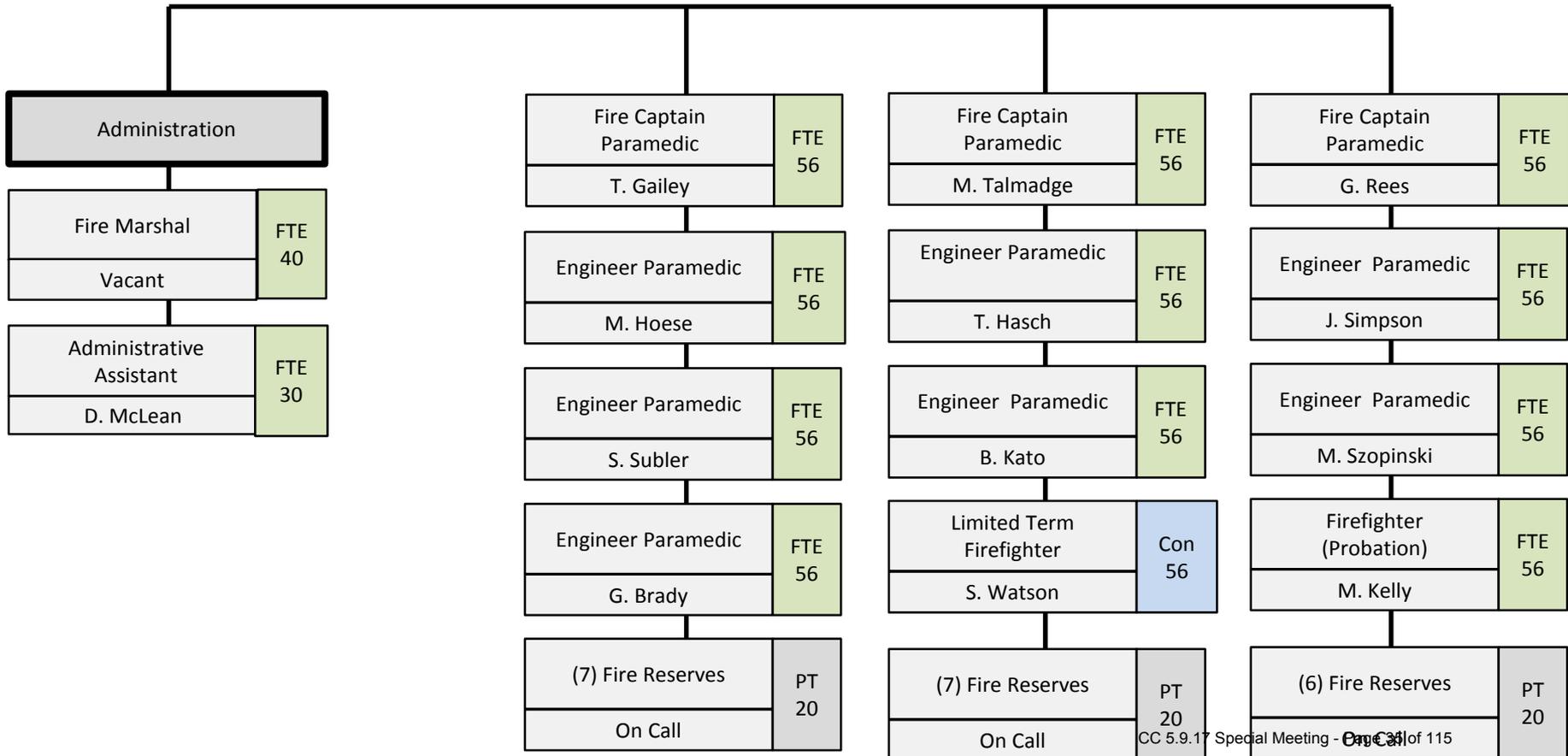
Staff Organization

Fire Department

Full Time	13.75
Part Time 30+	
Part Time 20+	
Part Time Under 20	20
Contract / Other	1

Fire Chief	FTE 40
S. Knuckles	

Fire / EMS Operations





Staff Organization

Harbor Department

Full Time	7
Part Time 30+	
Part Time 20+	
Part Time Under 20	
Contract / Other	0

Harbor Director	FTE 40
E. Endersby	

Business Operations	
Harbor Business Coordinator	FTE 40
L. Stilts	

General Harbor Operations	
Admin Tech	FTE 40
C. Lowe	

Harbor Maintenance	PT 20+
R. Allen	

Harbor Patrol Operations	
Harbor Patrol Supervisor	FTE 40
B. Kelly	

Patrol Officer	FTE 40
J. Jacobs	

Patrol Officer	FTE 40
S. Mather	

Patrol Officer.	FTE 40
D. Stein	

**CITY OF MORRO BAY
COMBINED SALARY SCHEDULE
FISCAL YEAR 2016-17**

TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
ACCOUNT CLERK I	S	36,980	38,829	40,770	42,809	44,949	
COLLECTION SYSTEM OPERATOR I	S	36,980	38,829	40,770	42,809	44,949	
OFFICE ASST. III	S	36,980	38,829	40,770	42,809	44,949	
OFFICE ASST. IV	S	39,981	41,980	44,079	46,283	48,597	
ACCOUNT CLERK II	S	41,537	43,614	45,795	48,084	50,489	
COLLECTION SYS OPERATOR II	S	41,537	43,614	45,795	48,084	50,489	
CONSOLIDATED MAINTENANCE WRK II	S	41,537	43,614	45,795	48,084	50,489	
WATER SYSTEM OPERATOR I	S	41,537	43,614	45,795	48,084	50,489	
WASTEWATER SYSTEMS OIT	S	41,537	43,614	45,795	48,084	50,489	
WWTP OIT	S	41,537	43,614	45,795	48,084	50,489	
PERMIT TECHNICIAN	S	42,539	44,666	46,899	49,244	51,707	
ACCOUNT CLK III	S	44,487	46,711	49,047	51,499	54,074	
COLLECTION SYS OPERATOR III	S	44,487	46,711	49,047	51,499	54,074	
CONSOLIDATED MAINTENANCE WRK III	S	44,487	46,711	49,047	51,499	54,074	
WASTEWATER SYSTEM OP I	S	44,487	46,711	49,047	51,499	54,074	
WWTP OPR I	S	44,487	46,711	49,047	51,499	54,074	
ADMINISTRATIVE TECHNICIAN	S	45,273	47,537	49,914	52,409	55,030	
ADMINISTRATIVE UTILITIES TECH	S	45,273	47,537	49,914	52,409	55,030	
PERMIT TECHNICIAN - CERTIFIED	S	45,273	47,537	49,914	52,409	55,030	
SUPPORT SERVICES TECHNICIAN	S	45,273	47,537	49,914	52,409	55,030	
MECHANIC	S	46,721	49,057	51,510	54,086	56,790	
LEGAL ASSISTANT/DEPUTY CITY CLERK	C	49,079	51,533	54,110	56,815	59,656	
WATER SYSTEM OPERATOR II	S	49,488	51,962	54,560	57,289	60,153	
WASTEWATER SYSTEMS OP II	S	49,488	51,962	54,560	57,289	60,153	
WWTP OPERATOR II	S	49,488	51,962	54,560	57,289	60,153	
SUPPORT SERVICES COORDINATOR	C	51,346	53,913	56,609	59,439	62,411	
HARBOR PATROL OFFICER	S	51,618	54,199	56,909	59,754	62,742	
COLLECTIONS SYS LEADWORKER	S	51,767	54,355	57,073	59,927	62,923	
CONSOLIDATED MAINT LW - STS/PARKS/FA	S	51,767	54,355	57,073	59,927	62,923	
ENGINEERING TECHNICIAN III	S	51,767	54,355	57,073	59,927	62,923	

**CITY OF MORRO BAY
COMBINED SALARY SCHEDULE
FISCAL YEAR 2016-17**

TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
WATER SYSTEM OPERATOR III	S	51,962	54,561	57,289	60,153	63,161	
WASTEWATER SYSTEMS OP III	S	51,962	54,561	57,289	60,153	63,161	
WWTP OPERATOR II/LAB ANALYST	S	51,962	54,561	57,289	60,153	63,161	
RECREATION SUPERVISOR	S	52,919	55,565	58,344	61,261	64,324	
ASSISTANT PLANNER	S	53,249	55,911	58,707	61,642	64,724	
ASSISTANT CIVIL ENGINEER	S	55,376	58,144	61,052	64,104	67,309	
BUILDING INSPECTOR	S	55,376	58,144	61,052	64,104	67,309	
ENGINEERING TECHNICIAN IV	S	55,376	58,144	61,052	64,104	67,309	
WASTEWATER SYSTEMS LEADWORKER	S	55,376	58,144	61,052	64,104	67,309	
WWTP LEADWORKER	S	55,376	58,144	61,052	64,104	67,309	
FIREFIGHTER	F	55,658	58,441	61,363	64,431	67,652	
HUMAN RESOURCES ANALYST	C	57,564	60,442	63,464	66,637	69,969	
SENIOR ACCOUNTING TECHNICIAN	C	57,564	60,442	63,464	66,637	69,969	
HARBOR BUSINESS COORD	S	57,641	60,523	63,550	66,727	70,063	
RECREATION COORDINATOR	S	57,641	60,523	63,550	66,727	70,063	
POLICE OFFICER	P	59,004	61,955	65,052	68,305	71,720	75,306
HARBOR PATROL SUPERVISOR	S	60,801	63,841	67,033	70,385	73,904	
FIRE ENGINEER	F	60,849	63,891	67,086	70,440	73,962	
ASSOCIATE CIVIL ENGINEER	S	61,972	65,070	68,324	71,740	75,327	
ASSOCIATE PLANNER	S	61,972	65,070	68,324	71,740	75,327	
BUILDING INSPECTOR/PLANS	S	61,972	65,070	68,324	71,740	75,327	
COLLECTION SYSTEM SUPERVISOR	S	61,972	65,070	68,324	71,740	75,327	
CONSOLIDATED MAINT FIELD SUPV	S	61,972	65,070	68,324	71,740	75,327	
WATER SYSTEM SUPERVISOR	S	61,972	65,070	68,324	71,740	75,327	
WWTP SUPERVISOR	S	61,972	65,070	68,324	71,740	75,327	
MANAGEMENT ANALYST	M	63,275	66,439	69,761	73,249	76,912	
POLICE DETECTIVE	P	61,955	65,052	68,305	71,720	75,306	79,072
POLICE SCHOOL RESOURCE OFFICER	P	61,955	65,052	68,305	71,720	75,306	79,072
POLICE SENIOR OFFICER	P	61,955	65,052	68,305	71,720	75,306	79,072
POLICE CORPORAL	P	62,530	65,657	68,940	72,387	76,006	79,806

**CITY OF MORRO BAY
COMBINED SALARY SCHEDULE
FISCAL YEAR 2016-17**

TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
FIRE CAPTAIN	F	69,946	73,443	77,116	80,971	85,020	
WASTEWATER SYSTEMS SUPV	S	71,267	74,831	78,572	82,501	86,626	
BUDGET/ACCOUNTING MANAGER	M	74,002	77,703	81,588	85,667	89,950	
CAPITAL PROJECTS MANAGER	M	74,002	77,703	81,588	85,667	89,950	
CONSOLIDATED MAINTENANCE SUPERINTE	M	74,002	77,703	81,588	85,667	89,950	
ENVIRONMENTAL PROGRAMS MANAGER	M	74,002	77,703	81,588	85,667	89,950	
INFORMATION SERVICES TECHNICIAN	M	74,002	77,703	81,588	85,667	89,950	
TOURISM MANAGER	M	74,002	77,703	81,588	85,667	89,950	
POLICE SERGEANT	P	73,585	77,264	81,127	85,184	89,443	93,915
PLANNING MANAGER	M	81,404	85,475	89,748	94,236	98,947	
CITY CLERK / RISK MANAGER	M	81,800	85,890	90,185	94,694	99,428	
FIRE MARSHAL	F	83,032	87,184	91,543	96,120	100,926	
COMMUNITY DEVELOPMENT MANAGER	M	95,936	100,733	105,770	111,058	116,611	
UTILITY DIVISION MANAGER	M	95,936	100,733	105,770	111,058	116,611	
WASTEWATER DIVISION MANAGER	M	95,936	100,733	105,770	111,058	116,611	
POLICE COMMANDER	M	107,707	113,092	118,747	124,684	130,919	
DEPUTY CITY MANAGER	E	117,588	123,467	129,640	136,122	142,928	
COMMUNITY DEVELOPMENT DIRECTOR	E	117,588	123,467	129,640	136,122	142,928	
FINANCE DIRECTOR	E	117,588	123,467	129,640	136,122	142,928	
PUBLIC WORKS DIRECTOR	E	121,973	128,072	134,475	141,199	148,259	
ADMINISTRATIVE SERVICES DIRECTOR	E	121,973	128,072	134,475	141,199	148,259	
HARBOR DIRECTOR	E	124,248	130,460	136,983	143,833	151,024	sworn
FIRE CHIEF	E	124,248	130,460	136,983	143,833	151,024	sworn
POLICE CHIEF	E	124,248	130,460	136,983	143,833	151,024	sworn
ASSISTANT CITY MANAGER	E	126,790	133,130	139,786	146,775	154,114	
CITY MANAGER	E	160,000	160,000	160,000	160,000	160,000	

**CITY OF MORRO BAY
COMBINED SALARY SCHEDULE
FISCAL YEAR 2017-18**

Draft July 1, 2017 to June 30, 2018
This draft shows a not-yet approve 2.00% COLA for FY 2017/18

TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
ACCOUNT CLERK I	S	37,720	39,606	41,586	43,665	45,848	
COLLECTION SYSTEM OPERATOR I	S	37,720	39,606	41,586	43,665	45,848	
OFFICE ASST. III	S	37,720	39,606	41,586	43,665	45,848	
OFFICE ASST. IV	S	40,781	42,820	44,961	47,209	49,569	
ACCOUNT CLERK II	S	42,368	44,486	46,710	49,046	51,498	
COLLECTION SYS OPERATOR II	S	42,368	44,486	46,710	49,046	51,498	
CONSOLIDATED MAINTENANCE WRK II	S	42,368	44,486	46,710	49,046	51,498	
WATER SYSTEM OPERATOR I	S	42,368	44,486	46,710	49,046	51,498	
WASTEWATER SYSTEMS OIT	S	42,368	44,486	46,710	49,046	51,498	
WWTP OIT	S	42,368	44,486	46,710	49,046	51,498	
PERMIT TECHNICIAN	S	43,390	45,559	47,837	50,229	52,741	
ACCOUNT CLK III	S	45,377	47,646	50,028	52,529	55,156	
COLLECTION SYS OPERATOR III	S	45,377	47,646	50,028	52,529	55,156	
CONSOLIDATED MAINTENANCE WRK III	S	45,377	47,646	50,028	52,529	55,156	
WASTEWATER SYSTEM OP I	S	45,377	47,646	50,028	52,529	55,156	
WWTP OPR I	S	45,377	47,646	50,028	52,529	55,156	
ADMINISTRATIVE TECHNICIAN	S	46,178	48,487	50,912	53,457	56,130	
ADMINISTRATIVE UTILITIES TECH	S	46,178	48,487	50,912	53,457	56,130	
PERMIT TECHNICIAN - CERTIFIED	S	46,178	48,487	50,912	53,457	56,130	
SUPPORT SERVICES TECHNICIAN	S	46,178	48,487	50,912	53,457	56,130	
MECHANIC	S	47,655	50,038	52,540	55,167	57,925	
LEGAL ASSISTANT/DEPUTY CITY CLERK	C	50,061	52,564	55,192	57,951	60,849	
WATER SYSTEM OPERATOR II	S	50,478	53,002	55,652	58,434	61,356	
WASTEWATER SYSTEMS OP II	S	50,478	53,002	55,652	58,434	61,356	
WWTP OPERATOR II	S	50,478	53,002	55,652	58,434	61,356	
SUPPORT SERVICES COORDINATOR	C	52,567	55,195	57,955	60,853	63,895	
HARBOR PATROL OFFICER	S	52,650	55,283	58,047	60,949	63,997	
COLLECTIONS SYS LEADWORKER	S	52,802	55,442	58,215	61,125	64,182	

**CITY OF MORRO BAY
COMBINED SALARY SCHEDULE
FISCAL YEAR 2017-18**

Draft July 1, 2017 to June 30, 2018
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TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
CONSOLIDATED MAINT LW	S	52,802	55,442	58,215	61,125	64,182	
ENGINEERING TECHNICIAN III	S	52,802	55,442	58,215	61,125	64,182	
WATER SYSTEM OPERATOR III	S	53,001	55,651	58,434	61,356	64,423	
WASTEWATER SYSTEMS OP III	S	53,001	55,651	58,434	61,356	64,423	
WWTP OPERATOR II/LAB ANALYST	S	53,001	55,651	58,434	61,356	64,423	
RECREATION SUPERVISOR	S	53,977	56,676	59,510	62,486	65,610	
ASSISTANT PLANNER	S	54,314	57,030	59,881	62,875	66,019	
ASSISTANT CIVIL ENGINEER	S	56,484	59,308	62,273	65,387	68,656	
BUILDING INSPECTOR	S	56,484	59,308	62,273	65,387	68,656	
ENGINEERING TECHNICIAN IV	S	56,484	59,308	62,273	65,387	68,656	
WASTEWATER SYSTEMS LEADWORKER	S	56,484	59,308	62,273	65,387	68,656	
WWTP LEADWORKER	S	56,484	59,308	62,273	65,387	68,656	
FIREFIGHTER	F	56,771	59,610	62,590	65,720	69,006	
HUMAN RESOURCES ANALYST	C	58,715	61,651	64,734	67,970	71,369	
SENIOR ACCOUNTING TECHNICIAN	C	58,715	61,651	64,734	67,970	71,369	
SUPPORT SERVICES MANAGER	M	58,715	61,651	64,734	67,970	71,369	
HARBOR BUSINESS COORD	S	58,794	61,734	64,820	68,061	71,464	
RECREATION COORDINATOR	S	58,794	61,734	64,820	68,061	71,464	
POLICE OFFICER	P	60,184	63,193	66,353	69,671	73,154	76,812
HARBOR PATROL SUPERVISOR	S	62,017	65,118	68,374	71,792	75,382	
FIRE ENGINEER	F	62,066	65,169	68,428	71,849	75,442	
ASSOCIATE CIVIL ENGINEER	S	63,211	66,372	69,691	73,175	76,834	
ASSOCIATE PLANNER	S	63,211	66,372	69,691	73,175	76,834	
BUILDING INSPECTOR/PLANS	S	63,211	66,372	69,691	73,175	76,834	
COLLECTION SYSTEM SUPERVISOR	S	63,211	66,372	69,691	73,175	76,834	
CONSOLIDATED MAINT FIELD SUPV	S	63,211	66,372	69,691	73,175	76,834	
WATER SYSTEM SUPERVISOR	S	63,211	66,372	69,691	73,175	76,834	
WWTP SUPERVISOR	S	63,211	66,372	69,691	73,175	76,834	
MANAGEMENT ANALYST	M	64,541	67,768	71,156	74,714	78,449	

**CITY OF MORRO BAY
COMBINED SALARY SCHEDULE
FISCAL YEAR 2017-18**

Draft July 1, 2017 to June 30, 2018
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TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
POLICE DETECTIVE	P	63,194	66,354	69,671	73,155	76,813	80,653
POLICE SCHOOL RESOURCE OFFICER	P	63,194	66,354	69,671	73,155	76,813	80,653
POLICE SENIOR OFFICER	P	63,194	66,354	69,671	73,155	76,813	80,653
POLICE CORPORAL	P	63,781	66,970	70,318	73,834	77,526	81,402
FIRE CAPTAIN	F	71,345	74,912	78,658	82,591	86,720	
WASTEWATER SYSTEMS SUPV	S	72,692	76,327	80,143	84,150	88,358	
BUDGET/ACCOUNTING MANAGER	M	75,482	79,256	83,219	87,380	91,749	
CAPITAL PROJECTS MANAGER	M	75,482	79,256	83,219	87,380	91,749	
CONSOLIDATED MAINTENANCE SUPERINTE	M	75,482	79,256	83,219	87,380	91,749	
ENVIRONMENTAL PROGRAMS MANAGER	M	75,482	79,256	83,219	87,380	91,749	
INFORMATION SERVICES TECHNICIAN	M	75,482	79,256	83,219	87,380	91,749	
RECREATION SERVICES MANAGER	M	75,482	79,256	83,219	87,380	91,749	
SENIOR PLANNER	M	75,482	79,256	83,219	87,380	91,749	
TOURISM MANAGER	M	75,482	79,256	83,219	87,380	91,749	
POLICE SERGEANT	P	75,057	78,810	82,750	86,888	91,232	95,793
PLANNING MANAGER	M	83,032	87,184	91,543	96,120	100,926	
CITY CLERK / RISK MANAGER	M	81,800	85,890	90,185	94,694	99,428	
FIRE MARSHAL	F	84,693	88,927	93,374	98,042	102,944	
COMMUNITY DEVELOPMENT MANAGER	M	97,855	102,747	107,885	113,279	118,943	
UTILITY DIVISION MANAGER	M	97,855	102,747	107,885	113,279	118,943	
WASTEWATER DIVISION MANAGER	M	97,855	102,747	107,885	113,279	118,943	
POLICE COMMANDER	M	107,707	113,092	118,747	124,684	130,919	
DEPUTY CITY MANAGER	E	119,940	125,937	132,234	138,845	145,788	
COMMUNITY DEVELOPMENT DIRECTOR	E	119,940	125,937	132,234	138,845	145,788	
FINANCE DIRECTOR	E	119,940	125,937	132,234	138,845	145,788	
PUBLIC WORKS DIRECTOR	E	124,412	130,633	137,165	144,023	151,224	
ADMINISTRATIVE SERVICES DIRECTOR	E	124,412	130,633	137,165	144,023	151,224	
HARBOR DIRECTOR	E	126,733	133,070	139,723	146,709	154,045	sworn
FIRE CHIEF	E	126,733	133,070	139,723	146,709	154,045	sworn

**CITY OF MORRO BAY
 COMBINED SALARY SCHEDULE
 FISCAL YEAR 2017-18**

Draft July 1, 2017 to June 30, 2018
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TITLE	GROUP	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6
POLICE CHIEF	E	126,733	133,070	139,723	146,709	154,045	sworn
ASSISTANT CITY MANAGER	E	129,326	135,792	142,582	149,711	157,196	
CITY MANAGER	E	160,000	160,000	160,000	160,000	160,000	

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Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
Fund: 001 - General Fund						
REVENUES						
Department: 2110 - City Council						
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3990	Other Misc Revenues	1,421.41	377.52	188.76	25,000.00	0.00
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$1,421.41	\$377.52	\$188.76	\$25,000.00	\$0.00
Department Total: 2110 - City Council		\$1,421.41	\$377.52	\$188.76	\$25,000.00	\$0.00
REVENUES Total		\$1,421.41	\$377.52	\$188.76	\$25,000.00	\$0.00
EXPENSES						
Department: 2110 - City Council						
<i>10-Personnel - Personnel Services</i>						
4110	Regular Pay	32,524.77	32,649.39	26,293.98	32,400.00	32,400.00
4910	Employer Paid Benefits	35,846.00	40,541.60	25,707.77	40,744.00	44,342.00
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$68,370.77	\$73,190.99	\$52,001.75	\$73,144.00	\$76,742.00
<i>60-Supplies - Supplies</i>						
5110	Fuel Oil & Lubricants	0.00	27.61	0.00	0.00	0.00
5199	Miscellaneous Operating Supplies	1,056.69	265.62	96.03	100.00	100.00
5301	General Office Supplies	0.00	88.13	138.82	0.00	0.00
5305	Forms Printing	0.00	0.00	507.24	0.00	0.00
5352	Award/Trophy Supplies	261.11	0.00	0.00	0.00	0.00
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$1,317.80	\$381.36	\$742.09	\$100.00	\$100.00
<i>70-Services - Services</i>						
6105	Consulting Services	36,000.00	13,000.00	0.00	0.00	0.00
6125	Professional Development	1,874.43	1,896.98	915.52	900.00	900.00
6199	Other Professional Services	16.00	0.00	651.25	0.00	0.00
6220	Postage	0.00	3.64	0.00	0.00	0.00
6401	General Liability	6,516.00	6,516.00	5,142.01	6,856.00	6,856.00
6411	Property Damage Insurance	706.00	925.00	712.40	940.00	940.00
6472	Other Ins./Employee Bond	84.00	85.00	71.24	95.00	95.00
6510	Meetings & Conferences	1,736.80	1,207.43	12,793.47	2,325.00	2,325.00
6513	Meals & Lodging	2,065.74	3,004.58	224.44	9,000.00	9,000.00
6514	Travel Expense	357.28	54.61	0.00	0.00	0.00
6519	Association Membership	14,502.86	15,136.58	20,855.52	26,117.00	26,117.00
<i>Account Classification Total: 70-Services - Services</i>		\$63,859.11	\$41,829.82	\$41,365.85	\$46,233.00	\$46,233.00
<i>110-Other - Other Expense</i>						
8721	Payment To Other Agency	9,185.95	6,923.56	11,518.29	33,000.00	8,000.00
<i>Account Classification Total: 110-Other - Other Expense</i>		\$9,185.95	\$6,923.56	\$11,518.29	\$33,000.00	\$8,000.00
Department Total: 2110 - City Council		\$142,733.63	\$122,325.73	\$105,627.98	\$152,477.00	\$131,075.00
EXPENSES Total		\$142,733.63	\$122,325.73	\$105,627.98	\$152,477.00	\$131,075.00
Fund REVENUE	Total: 001 - General Fund	\$1,421.41	\$377.52	\$188.76	\$25,000.00	\$0.00
Fund EXPENSE	Total: 001 - General Fund	\$142,733.63	\$122,325.73	\$105,627.98	\$152,477.00	\$131,075.00
Fund Total: 001 - General Fund		(\$141,312.22)	(\$121,948.21)	(\$105,439.22)	(\$127,477.00)	(\$131,075.00)
REVENUE GRAND Totals:		\$1,421.41	\$377.52	\$188.76	\$25,000.00	\$0.00
EXPENSE GRAND Totals:		\$142,733.63	\$122,325.73	\$105,627.98	\$152,477.00	\$131,075.00
Grand Totals:		(\$141,312.22)	(\$121,948.21)	(\$105,439.22)	(\$127,477.00)	(\$131,075.00)

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 3110 - City Manager's Office							
<i>330-Intergover - Intergovernmental Revenues</i>							
3230	State Mandated Cost Reimb	0.00	33,681.00	0.00	0.00	0.00	
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$0.00	\$33,681.00	\$0.00	\$0.00	\$0.00	
<i>340-Int Grants - Intergovernment Grants</i>							
3305	ARRA/FEMA Federal Grant	0.00	183,779.00	0.00	0.00	0.00	
<i>Account Classification Total: 340-Int Grants - Intergovernment Grants</i>		\$0.00	\$183,779.00	\$0.00	\$0.00	\$0.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3990	Other Misc Revenues	0.00	10,000.00	50.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$10,000.00	\$50.00	\$0.00	\$0.00	
Department Total: 3110 - City Manager's Office		\$0.00	\$227,460.00	\$50.00	\$0.00	\$0.00	
REVENUES Total		\$0.00	\$227,460.00	\$50.00	\$0.00	\$0.00	
EXPENSES							
Department: 3110 - City Manager's Office							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	253,971.56	247,213.16	124,821.26	164,000.00	164,500.00	
4120	Overtime Pay	1,687.95	78.44	0.00	0.00	0.00	
4310	Part-Time Pay	38,785.34	0.00	0.00	0.00	0.00	
4599	Other Pay	5,294.48	6,230.04	4,382.47	4,500.00	4,725.00	
4910	Employer Paid Benefits	74,649.75	54,856.15	33,437.70	35,993.00	46,915.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$374,389.08	\$308,377.79	\$162,641.43	\$204,493.00	\$216,140.00	
<i>60-Supplies - Supplies</i>							
5110	Fuel Oil & Lubricants	189.57	174.97	27.00	200.00	194.00	
5175	Computer Operating Supplies	356.95	89.94	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	2,840.47	3,099.64	241.17	2,000.00	1,940.00	
5201	Other Expense	807.30	4,570.86	4,000.00	0.00	0.00	
5301	General Office Supplies	1,915.23	1,516.50	1,804.54	0.00	0.00	
5303	Books & Manuals	36.11	113.30	0.00	0.00	0.00	
5304	Periodical/Subscriptions	223.60	234.00	286.00	0.00	0.00	
5305	Forms Printing	0.00	1,965.24	0.00	0.00	0.00	
5352	Award/Trophy Supplies	0.00	2,042.10	2,745.00	2,250.00	2,183.00	
5503	Rolling Stock Supplies	222.37	776.00	236.45	1,000.00	970.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$6,591.60	\$14,582.55	\$9,340.16	\$5,450.00	\$5,287.00	
<i>70-Services - Services</i>							
6101	Legal Services	151.20	0.00	26.46	0.00	0.00	
6105	Consulting Services	1,587.68	0.00	0.00	0.00	0.00	
6106	Contractual Services	75,005.27	68,565.11	2,700.70	0.00	0.00	
6125	Professional Development	6,378.91	8,309.94	0.00	6,000.00	5,000.00	
6140	Economic Outreach	0.00	4,154.00	0.00	0.00	0.00	
6199	Other Professional Services	60,267.37	0.00	0.00	0.00	0.00	
6220	Postage	1,892.17	0.00	0.00	0.00	0.00	
6300	Utilities	21,157.38	19,134.64	14,023.92	23,734.00	23,022.00	
6401	General Liability	2,078.00	2,078.00	2,424.01	1,616.00	1,616.00	
6411	Property Damage Insurance	283.00	416.52	378.94	255.00	255.00	
6472	Other Ins./Employee Bond	33.00	34.00	42.75	19.00	19.00	
6473	Vehicle Insurance	122.00	173.97	138.74	185.00	185.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6502	Shipping & Moving	5,000.00	0.00	0.00	0.00	0.00	
6510	Meetings & Conferences	2,356.17	4,599.95	10,237.47	3,500.00	3,395.00	
6513	Meals & Lodging	3,723.62	1,368.28	904.23	5,000.00	3,000.00	
6514	Travel Expense	15,312.37	95.79	0.00	300.00	291.00	
6519	Association Membership	11,342.00	14,252.00	550.00	2,300.00	2,231.00	
6601	Outside Equipment Repair	200.00	0.00	0.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	0.00	0.00	89.98	0.00	0.00	
6710	Notices & Publications	6,796.89	5,648.28	0.00	0.00	0.00	
6750	Business Equipment Rental	3,484.00	4,709.67	(118.99)	0.00	0.00	
6760	Recruitment	0.00	145.22	61.31	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$217,171.03	\$133,685.37	\$31,459.52	\$42,909.00	\$39,014.00	
<i>85-Other Ex - Other Expense</i>							
8705	Misc. Other Expenditures	0.00	30,000.00	14,342.59	25,000.00	20,000.00	City Manager Opportunity Fund - Reduced \$5K from FY16/17
<i>Account Classification Total: 85-Other Ex - Other Expense</i>		\$0.00	\$30,000.00	\$14,342.59	\$25,000.00	\$20,000.00	
Department Total: 3110 - City Manager's Office		\$598,151.71	\$486,645.71	\$217,783.70	\$277,852.00	\$280,441.00	
EXPENSES Total		\$598,151.71	\$486,645.71	\$217,783.70	\$277,852.00	\$280,441.00	
Fund REVENUE Total: 001 - General Fund		\$0.00	\$227,460.00	\$50.00	\$0.00	\$0.00	
Fund EXPENSE Total: 001 - General Fund		\$598,151.71	\$486,645.71	\$217,783.70	\$277,852.00	\$280,441.00	
Fund Total: 001 - General Fund		(\$598,151.71)	(\$259,185.71)	(\$217,733.70)	(\$277,852.00)	(\$280,441.00)	
REVENUE GRAND Totals:		\$0.00	\$227,460.00	\$50.00	\$0.00	\$0.00	
EXPENSE GRAND Totals:		\$598,151.71	\$486,645.71	\$217,783.70	\$277,852.00	\$280,441.00	
Grand Totals:		(\$598,151.71)	(\$259,185.71)	(\$217,733.70)	(\$277,852.00)	(\$280,441.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
EXPENSES							
Department: 3115 - Contract Services							
70-Services - Services							
6106	Contractual Services	0.00	0.00	317,968.98	690,475.00	690,475.00	AGP Video - VSP Channel 60,000 Contract City Attorney - Legal (GF portion) 150,000 Docuteam - Storage 9,500 MB Chamber for Visitor Ctr 50,000 Ricoh Copier Services 35,000 Regional Fire Dispatch 123,899 Regional Police Dispatch 252,076 Digital Map GIS (GF Portion) 10,000
6740	Fiscal Management Fees	7,455.66	7,230.75	5,003.84	7,500.00	7,500.00	PARS Contribution 7,500
6750	Business Equipment Rental	0.00	0.00	39,743.46	0.00	0.00	
6770	Animal Services	38,858.00	45,031.00	45,425.00	70,130.00	70,130.00	Animal Services 70,130
Account Classification Total: 70-Services - Services		\$46,313.66	\$52,261.75	\$408,141.28	\$768,105.00	\$768,105.00	
Department Total: 3115 - Contract Services		\$46,313.66	\$52,261.75	\$408,141.28	\$768,105.00	\$768,105.00	
EXPENSES Total		\$46,313.66	\$52,261.75	\$408,141.28	\$768,105.00	\$768,105.00	
Fund REVENUE Total: 001 - General Fund							
Fund EXPENSE Total: 001 - General Fund		\$46,313.66	\$52,261.75	\$408,141.28	\$768,105.00	\$768,105.00	
Fund Total: 001 - General Fund		(\$46,313.66)	(\$52,261.75)	(\$408,141.28)	(\$768,105.00)	(\$768,105.00)	
REVENUE GRAND Totals:		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
EXPENSE GRAND Totals:		\$46,313.66	\$52,261.75	\$408,141.28	\$768,105.00	\$768,105.00	
Grand Totals:		(\$46,313.66)	(\$52,261.75)	(\$408,141.28)	(\$768,105.00)	(\$768,105.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 3120 - Elections							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3990	Other Misc Revenues	0.00	0.00	10.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	
Department Total: 3120 - Elections		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	
REVENUES Total		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	
EXPENSES							
Department: 3120 - Elections							
<i>60-Supplies - Supplies</i>							
5175	Computer Operating Supplies	0.00	0.00	293.95	0.00	0.00	
5199	Miscellaneous Operating Supplies	0.00	0.00	43.18	0.00	0.00	
5303	Books & Manuals	0.00	68.58	141.57	200.00	200.00	
5305	Forms Printing	40.40	0.00	48.71	150.00	150.00	
5352	Award/Trophy Supplies	0.00	0.00	394.98	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$40.40	\$68.58	\$922.39	\$350.00	\$350.00	
<i>70-Services - Services</i>							
6107	Promotion & Advertising	0.00	0.00	87.12	0.00	0.00	
6199	Other Professional Services	9,063.17	0.00	8,020.81	10,000.00	10,000.00	
<i>Account Classification Total: 70-Services - Services</i>		\$9,063.17	\$0.00	\$8,107.93	\$10,000.00	\$10,000.00	
<i>85-Other Ex - Other Expense</i>							
8705	Misc. Other Expenditures	0.00	10,241.42	(10,241.42)	0.00	0.00	
<i>Account Classification Total: 85-Other Ex - Other Expense</i>		\$0.00	\$10,241.42	(\$10,241.42)	\$0.00	\$0.00	
Department Total: 3120 - Elections		\$9,103.57	\$10,310.00	(\$1,211.10)	\$10,350.00	\$10,350.00	
EXPENSES Total		\$9,103.57	\$10,310.00	(\$1,211.10)	\$10,350.00	\$10,350.00	
Fund REVENUE Total: 001 - General Fund		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	
Fund EXPENSE Total: 001 - General Fund		\$9,103.57	\$10,310.00	(\$1,211.10)	\$10,350.00	\$10,350.00	
Fund Total: 001 - General Fund		(\$9,103.57)	(\$10,310.00)	\$1,221.10	(\$10,350.00)	(\$10,350.00)	
REVENUE GRAND Totals:		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00	
EXPENSE GRAND Totals:		\$9,103.57	\$10,310.00	(\$1,211.10)	\$10,350.00	\$10,350.00	
Grand Totals:		(\$9,103.57)	(\$10,310.00)	\$1,221.10	(\$10,350.00)	(\$10,350.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 3125 - Deputy City Manager							
390-Misc Rev - Miscellaneous Revenues							
3990	Other Misc Revenues	0.00	75,000.00	0.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	
Department Total: 3125 - Deputy City Manager		\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	
REVENUES Total		\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	
EXPENSES							
Department: 3125 - Deputy City Manager							
10-Personnel - Personnel Services							
4110	Regular Pay	20,659.46	120,736.63	32,054.40	61,884.00	69,176.00	
4599	Other Pay	310.50	13,745.27	807.71	0.00	0.00	
4910	Employer Paid Benefits	3,633.19	28,356.84	9,787.38	24,388.00	30,130.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$24,603.15	\$162,838.74	\$42,649.49	\$86,272.00	\$99,306.00	
60-Supplies - Supplies							
5108	Communication Supplies	0.00	45.00	0.00	0.00	0.00	
5201	Other Expense	0.00	0.00	25.60	0.00	0.00	
5301	General Office Supplies	0.00	378.83	74.16	500.00	485.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$423.83	\$99.76	\$500.00	\$485.00	
70-Services - Services							
6101	Legal Services	0.00	0.00	1,297.50	0.00	0.00	
6105	Consulting Services	0.00	10,575.00	4,360.00	2,000.00	1,940.00	
6106	Contractual Services	0.00	71,386.16	23.88	0.00	0.00	
6107	Promotion & Advertising	0.00	839.19	5,442.66	4,000.00	5,400.00	4-6 Color Flyers @ \$900 each
6125	Professional Development	0.00	0.00	239.88	1,050.00	1,019.00	
6300	Utilities	0.00	1,184.68	1,343.40	2,600.00	2,376.00	Utilities for 60% of bill for 695 Harbor occupied by Radio Station, CRC, Historical society...those not billed to tenant. 40% billed to C of C, which comes into revenue as offset, and 40% is in TBID .
6401	General Liability	0.00	0.00	1,211.99	1,603.00	1,603.00	
6411	Property Damage Insurance	0.00	0.00	190.97	252.00	252.00	
6472	Other Ins./Employee Bond	0.00	0.00	14.26	19.00	19.00	
6502	Shipping & Moving	0.00	0.00	10,000.00	0.00	0.00	
6510	Meetings & Conferences	0.00	977.17	1,222.08	2,000.00	1,940.00	
6511	Mileage Reimbursement	0.00	0.00	0.00	200.00	194.00	
6513	Meals & Lodging	0.00	1,121.47	48.69	1,500.00	1,000.00	
6514	Travel Expense	0.00	827.82	0.00	2,500.00	1,000.00	
6519	Association Membership	0.00	1,625.00	0.00	2,500.00	750.00	
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$88,536.49	\$25,395.31	\$20,224.00	\$17,493.00	
Department Total: 3125 - Deputy City Manager		\$24,603.15	\$251,799.06	\$68,144.56	\$106,996.00	\$117,284.00	
EXPENSES Total		\$24,603.15	\$251,799.06	\$68,144.56	\$106,996.00	\$117,284.00	
Fund REVENUE	Total: 001 - General Fund	\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	
Fund EXPENSE	Total: 001 - General Fund	\$24,603.15	\$251,799.06	\$68,144.56	\$106,996.00	\$117,284.00	
Fund Total: 001 - General Fund		(\$24,603.15)	(\$176,799.06)	(\$68,144.56)	(\$106,996.00)	(\$117,284.00)	
REVENUE GRAND Totals:		\$0.00	\$75,000.00	\$0.00	\$0.00	\$0.00	
EXPENSE GRAND Totals:		\$24,603.15	\$251,799.06	\$68,144.56	\$106,996.00	\$117,284.00	
Grand Totals:		(\$24,603.15)	(\$176,799.06)	(\$68,144.56)	(\$106,996.00)	(\$117,284.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
Fund: 001 - General Fund						
REVENUES						
Department: 3130 - City Clerk						
<i>350-Rev Cursvc - Revenues From Current Services</i>						
3401	Sale of Copies & Books	0.00	0.00	97.60	0.00	0.00
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$0.00	\$0.00	\$97.60	\$0.00	\$0.00
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3990	Other Misc Revenues	0.00	0.00	10.00	0.00	0.00
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$10.00	\$0.00	\$0.00
Department Total: 3130 - City Clerk		\$0.00	\$0.00	\$107.60	\$0.00	\$0.00
REVENUES Total		\$0.00	\$0.00	\$107.60	\$0.00	\$0.00
EXPENSES						
Department: 3130 - City Clerk						
<i>10-Personnel - Personnel Services</i>						
4110	Regular Pay	0.00	607.20	80,135.48	103,081.00	119,228.00
4599	Other Pay	0.00	0.00	1,321.60	5,000.00	1,000.00
4910	Employer Paid Benefits	0.00	79.87	42,349.36	57,584.00	74,235.00
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$687.07	\$123,806.44	\$165,665.00	\$194,463.00
<i>60-Supplies - Supplies</i>						
5199	Miscellaneous Operating Supplies	0.00	0.00	182.31	3,500.00	3,395.00
5301	General Office Supplies	0.00	0.00	20.45	0.00	0.00
5302	Copying Supplies	0.00	0.00	2.92	0.00	0.00
5303	Books & Manuals	0.00	0.00	0.00	750.00	728.00
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$0.00	\$205.68	\$4,250.00	\$4,123.00
<i>70-Services - Services</i>						
6105	Consulting Services	0.00	0.00	5,200.00	2,550.00	0.00
6106	Contractual Services	0.00	0.00	4,736.13	3,000.00	7,910.00
6125	Professional Development	0.00	0.00	0.00	7,700.00	5,000.00
6199	Other Professional Services	0.00	0.00	40.00	0.00	0.00
6300	Utilities	0.00	0.00	250.00	1,500.00	1,455.00
6401	General Liability	0.00	0.00	1,211.99	3,232.00	3,232.00
6411	Property Damage Insurance	0.00	0.00	190.97	505.00	505.00
6472	Other Ins./Employee Bond	0.00	0.00	12.68	38.00	38.00
6510	Meetings & Conferences	0.00	0.00	2,323.94	0.00	100.00
6514	Travel Expense	0.00	0.00	27.07	0.00	0.00
6519	Association Membership	0.00	0.00	345.00	435.00	422.00
6710	Notices & Publications	0.00	0.00	2,699.58	3,000.00	2,910.00
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$0.00	\$17,037.36	\$21,960.00	\$21,572.00
Department Total: 3130 - City Clerk		\$0.00	\$687.07	\$141,049.48	\$191,875.00	\$220,158.00
EXPENSES Total		\$0.00	\$687.07	\$141,049.48	\$191,875.00	\$220,158.00
Fund REVENUE Total: 001 - General Fund		\$0.00	\$0.00	\$107.60	\$0.00	\$0.00
Fund EXPENSE Total: 001 - General Fund		\$0.00	\$687.07	\$141,049.48	\$191,875.00	\$220,158.00
Fund Total: 001 - General Fund		\$0.00	(\$687.07)	(\$140,941.88)	(\$191,875.00)	(\$220,158.00)
REVENUE GRAND Totals:		\$0.00	\$0.00	\$107.60	\$0.00	\$0.00
EXPENSE GRAND Totals:		\$0.00	\$687.07	\$141,049.48	\$191,875.00	\$220,158.00
Grand Totals:		\$0.00	(\$687.07)	(\$140,941.88)	(\$191,875.00)	(\$220,158.00)

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 3140 - Human Resources							
390-Misc Rev - Miscellaneous Revenues							
3990	Other Misc Revenues	0.00	0.00	0.00	74,040.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$0.00	\$74,040.00	\$0.00	
Department Total: 3140 - Human Resources		\$0.00	\$0.00	\$0.00	\$74,040.00	\$0.00	
REVENUES Total		\$0.00	\$0.00	\$0.00	\$74,040.00	\$0.00	
EXPENSES							
Department: 3140 - Human Resources							
10-Personnel - Personnel Services							
4110	Regular Pay	52,271.14	53,578.66	58,036.20	70,740.00	71,980.00	
4120	Overtime Pay	0.00	0.00	407.15	0.00	0.00	
4599	Other Pay	4,635.90	5,357.83	5,443.12	5,600.00	5,880.00	
4910	Employer Paid Benefits	25,677.79	29,350.39	33,099.08	42,837.00	50,090.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$82,584.83	\$88,286.88	\$96,985.55	\$119,177.00	\$127,950.00	
60-Supplies - Supplies							
5109	Uniforms/Safety Equipment	1,351.65	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	100.00	217.56	11.43	200.00	194.00	
5301	General Office Supplies	1,204.81	1,893.23	1,328.65	1,200.00	1,164.00	
5304	Periodical/Subscriptions	219.00	219.00	0.00	250.00	243.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$2,875.46	\$2,329.79	\$1,340.08	\$1,650.00	\$1,601.00	
70-Services - Services							
6101	Legal Services	0.00	6,944.73	0.00	0.00	0.00	
6105	Consulting Services	120.00	5,371.89	20,197.50	0.00	0.00	
6106	Contractual Services	6,087.57	33,391.01	16,048.00	51,630.00	35,000.00	Includes labor negotiations
6125	Professional Development	393.07	60.00	750.00	400.00	750.00	
6150	Fingerprinting	0.00	352.00	160.00	0.00	900.00	Fingerprinting only, reduced from 6720 amount medical exams.
6510	Meetings & Conferences	0.00	182.00	0.00	0.00	0.00	
6511	Mileage Reimbursement	67.49	0.00	0.00	0.00	0.00	
6513	Meals & Lodging	258.44	0.00	132.96	0.00	0.00	
6710	Notices & Publications	342.05	582.56	760.01	300.00	291.00	
6720	Medical Examinations	3,845.46	2,866.75	3,129.00	4,000.00	2,500.00	Reduced for Fingerprinting amount above. Medical Exams only.
6742	Cr. Card Processing Chgs.	0.00	0.00	(0.46)	0.00	0.00	
6750	Business Equipment Rental	3,484.00	4,513.91	(237.98)	0.00	0.00	
6760	Recruitment	11,830.52	16,150.06	34,850.75	50,000.00	20,000.00	
<i>Account Classification Total: 70-Services - Services</i>		\$26,428.60	\$70,414.91	\$75,789.78	\$106,330.00	\$59,441.00	
Department Total: 3140 - Human Resources		\$111,888.89	\$161,031.58	\$174,115.41	\$227,157.00	\$188,992.00	
EXPENSES Total		\$111,888.89	\$161,031.58	\$174,115.41	\$227,157.00	\$188,992.00	
Fund REVENUE Total: 001 - General Fund		\$0.00	\$0.00	\$0.00	\$74,040.00	\$0.00	
Fund EXPENSE Total: 001 - General Fund		\$111,888.89	\$161,031.58	\$174,115.41	\$227,157.00	\$188,992.00	
Fund Total: 001 - General Fund		(\$111,888.89)	(\$161,031.58)	(\$174,115.41)	(\$153,117.00)	(\$188,992.00)	
REVENUE GRAND Totals:		\$0.00	\$0.00	\$0.00	\$74,040.00	\$0.00	
EXPENSE GRAND Totals:		\$111,888.89	\$161,031.58	\$174,115.41	\$227,157.00	\$188,992.00	
Grand Totals:		(\$111,888.89)	(\$161,031.58)	(\$174,115.41)	(\$153,117.00)	(\$188,992.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
Fund: 001 - General Fund						
REVENUES						
Department: 3510 - Accounting & Treasury						
<i>300-Rev Taxes - Revenues From Taxes</i>						
3051	Sales Tax-City Portion	1,207,331.59	1,394,145.35	1,254,813.53	1,704,376.00	1,777,664.00
3052	Sales Tax Prop. 172	163,999.72	162,188.35	124,920.25	124,848.00	127,345.00
3064	Transient Occupancy Tax	2,888,638.08	3,136,365.91	2,360,053.69	3,374,639.00	3,543,371.00
3011	Property Tax Current Secured	2,679,902.56	2,787,497.16	2,861,640.78	2,855,185.00	2,942,839.00
3012	Property Tax Current Unsecured	59,725.44	59,974.13	59,687.50	62,424.00	64,340.00
3015	Property Tax Prior Unsecured	(1,710.40)	(2,410.51)	(1,179.70)	0.00	0.00
3019	Property Tax - Other	9.51	2.00	10.07	0.00	0.00
3020	Property Tax-Cnty Adm Fee	(58,589.73)	(60,868.96)	(62,397.70)	(61,000.00)	(62,873.00)
3021	Property Tax in Lieu-VLF	877,079.00	920,597.00	486,075.00	972,150.00	1,004,328.00
3022	Prop. Tax In-Lieu Sales	364,930.83	330,641.03	0.00	0.00	0.00
3061	Transfer Tax	76,137.46	91,278.86	67,329.83	62,424.00	63,673.00
3630	Interest Del. Taxes	238.48	112.59	13.70	0.00	0.00
3065	Electric Franchise Tax	81,691.19	88,814.42	90,312.25	84,000.00	85,680.00
3066	Garbage Franchise	197,032.29	211,845.78	175,273.01	200,000.00	204,000.00
3067	Cable TV Franchise Fees	158,549.83	172,046.85	83,549.16	160,465.00	163,675.00
3068	Natural Gas Franchise Fee	55,298.77	40,374.26	30,121.25	72,675.00	74,129.00
<i>Account Classification Total: 300-Rev Taxes - Revenues From Taxes</i>		\$8,750,264.62	\$9,332,604.22	\$7,530,222.62	\$9,612,186.00	\$9,988,171.00
<i>310-Lic & Per - Revenues Licenses & Permits</i>						
3101	General Business License	(19,853.51)	344,567.44	386,940.55	510,520.00	520,730.00
3104	Transient Vendor Fees	(690.54)	6,487.06	5,635.60	9,000.00	9,180.00
<i>Account Classification Total: 310-Lic & Per - Revenues Licenses & Permits</i>		(\$20,544.05)	\$351,054.50	\$392,576.15	\$519,520.00	\$529,910.00
<i>330-Intergover - Intergovernmental Revenues</i>						
3017	Property Tax H-Subvent	18,902.48	18,929.14	9,456.87	18,818.00	19,514.00
3220	State Motor In-Lieu	4,347.19	4,149.43	4,803.26	4,500.00	4,500.00
3230	State Mandated Cost Reimb	0.00	21,839.00	0.00	0.00	0.00
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$23,249.67	\$44,917.57	\$14,260.13	\$23,318.00	\$24,014.00
<i>350-Rev Cursvc - Revenues From Current Services</i>						
3401	Sale of Copies & Books	82.32	12.80	60.07	0.00	0.00
3408	Finance Services	1,190.00	1,335.00	1,076.00	0.00	0.00
3499	Other Rev/Current Svc	9,853.62	15,068.72	4,990.43	9,500.00	9,500.00
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$11,125.94	\$16,416.52	\$6,126.50	\$9,500.00	\$9,500.00
<i>370-Money Prop - Revenues From Use of Money & Property</i>						
3710	Interest Income	0.00	44,178.77	15,048.43	0.00	0.00
3715	Other Interest	1,755.73	214.17	63.33	0.00	0.00
3730	Rental Income	260,486.66	103,690.98	187,716.08	381,301.00	388,927.00
3790	Other Income	0.00	0.00	44,440.10	0.00	0.00
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$262,242.39	\$148,083.92	\$247,267.94	\$381,301.00	\$388,927.00
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3913	Sale of Real Property	0.00	150,000.00	0.00	0.00	0.00
3914	Commission From Pay Phone	0.00	0.00	26.46	0.00	0.00
3922	Refunds/Adj/Restitution	288.31	0.00	0.00	0.00	0.00
3990	Other Misc Revenues	41.45	13,090.38	2,733.99	10,000.00	10,000.00
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$329.76	\$163,090.38	\$2,760.45	\$10,000.00	\$10,000.00
<i>400-Other Rev - Other Revenues</i>						
3991	Cash Variations	(63.01)	14.87	(111.09)	0.00	0.00
<i>Account Classification Total: 400-Other Rev - Other Revenues</i>		(\$63.01)	\$14.87	(\$111.09)	\$0.00	\$0.00
Department Total: 3510 - Accounting & Treasury		\$9,026,605.32	\$10,056,181.98	\$8,193,102.70	\$10,555,825.00	\$10,950,522.00
REVENUES Total		\$9,026,605.32	\$10,056,181.98	\$8,193,102.70	\$10,555,825.00	\$10,950,522.00

EXPENSES

Department: 3510 - Accounting & Treasury

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>10- Personnel - Personnel Services</i>							
4110	Regular Pay	252,713.74	330,591.24	317,121.37	372,552.00	355,809.00	
4120	Overtime Pay	0.00	0.00	40.55	0.00	0.00	
4310	Part-Time Pay	11,989.16	20,408.65	5,093.57	8,000.00	8,400.00	A/P Clerk 12 hrs a week \$8.4K,
4599	Other Pay	8,313.24	13,164.94	3,846.94	7,200.00	7,560.00	
4910	Employer Paid Benefits	100,332.64	152,263.65	127,113.13	147,737.00	117,091.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$373,348.78	\$516,428.48	\$453,215.56	\$535,489.00	\$488,860.00	
<i>60-Supplies - Supplies</i>							
5110	Fuel Oil & Lubricants	0.00	32.80	33.64	0.00	0.00	
5175	Computer Operating Supplies	2,883.41	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	961.45	696.60	995.60	1,000.00	970.00	
5201	Other Expense	0.00	6,879.13	42.07	10,000.00	0.00	
5301	General Office Supplies	2,223.96	3,334.85	1,371.99	3,500.00	3,500.00	
5302	Copying Supplies	0.00	0.00	234.83	0.00	0.00	
5303	Books & Manuals	79.95	7.08	0.00	175.00	250.00	
5304	Periodical/Subscriptions	50.00	0.00	0.00	0.00	0.00	
5305	Forms Printing	0.00	833.30	0.00	0.00	0.00	
5503	Rolling Stock Supplies	0.00	561.97	0.00	500.00	485.00	
5504	Machinery/Equip/Supplies	0.00	222.44	0.00	500.00	485.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$6,198.77	\$12,568.17	\$2,678.13	\$15,675.00	\$5,690.00	
<i>70-Services - Services</i>							
6103	Financial Audits	36,000.00	60,950.00	34,355.00	48,400.00	48,400.00	The Pun Group \$40,750; CalPERS GASB 68 rpts \$7,650 (\$850 x 9)
6106	Contractual Services	64,733.97	71,379.74	81,001.13	89,500.00	19,100.00	Postage meter \$3,000/yr, HdL sales tax \$5,600/yr, ak & co SB90 \$5,500/yr; HdL Business Lic \$5,000/yr; \$64.5K for NWS moved to ITISF
6125	Professional Development	290.00	135.00	753.00	2,000.00	2,000.00	
6220	Postage	8,926.87	12,873.49	6,227.41	13,000.00	13,000.00	
6300	Utilities	9,776.87	7,151.88	6,142.40	9,800.00	9,500.00	
6401	General Liability	3,426.00	3,426.00	5,142.01	6,856.00	6,856.00	
6411	Property Damage Insurance	848.00	1,041.31	714.74	944.00	944.00	
6472	Other Ins./Employee Bond	84.00	68.00	71.24	95.00	95.00	
6473	Vehicle Insurance	0.00	173.97	138.74	185.00	185.00	
6511	Mileage Reimbursement	0.00	0.00	345.60	0.00	0.00	
6513	Meals & Lodging	44.01	0.00	289.67	750.00	800.00	
6519	Association Membership	346.15	398.00	0.00	400.00	550.00	GFOA, CSMFO, ICMA
6601	Outside Equipment Repair	75.00	0.00	170.04	0.00	0.00	
6640	Maintenance Contracts	459.81	14,240.00	0.00	700.00	700.00	
6740	Fiscal Management Fees	0.00	0.00	625.00	0.00	0.00	
6741	Misc. Bank Charges	10,309.45	16,389.03	15,139.33	12,000.00	20,000.00	Bank Analysis Fees.
6750	Business Equipment Rental	3,483.99	3,252.18	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$138,804.12	\$191,478.60	\$151,115.31	\$184,630.00	\$122,130.00	
Department Total: 3510 - Accounting & Treasury		\$518,351.67	\$720,475.25	\$607,009.00	\$735,794.00	\$616,680.00	
EXPENSES Total		\$518,351.67	\$720,475.25	\$607,009.00	\$735,794.00	\$616,680.00	
Fund REVENUE	Total: 001 - General Fund	\$9,026,605.32	\$10,056,181.98	\$8,193,102.70	\$10,555,825.00	\$10,950,522.00	
Fund EXPENSE	Total: 001 - General Fund	\$518,351.67	\$720,475.25	\$607,009.00	\$735,794.00	\$616,680.00	
Fund Total: 001 - General Fund		\$8,508,253.65	\$9,335,706.73	\$7,586,093.70	\$9,820,031.00	\$10,333,842.00	
REVENUE GRAND Totals:		\$9,026,605.32	\$10,056,181.98	\$8,193,102.70	\$10,555,825.00	\$10,950,522.00	
EXPENSE GRAND Totals:		\$518,351.67	\$720,475.25	\$607,009.00	\$735,794.00	\$616,680.00	
Grand Totals:		\$8,508,253.65	\$9,335,706.73	\$7,586,093.70	\$9,820,031.00	\$10,333,842.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 4110 - Police Department							
<i>330-Intergover - Intergovernmental Revenues</i>							
3230	State Mandated Cost Reimb	16,831.50	49,572.48	152.10	5,901.00	5,901.00	
3247	P.O.S.T. Subvention	5,058.68	4,437.63	7,304.34	3,000.00	3,000.00	
3248	Police Impound Fees	7,829.00	9,723.00	10,249.00	7,000.00	7,000.00	
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$29,719.18	\$63,733.11	\$17,705.44	\$15,901.00	\$15,901.00	
<i>340-Int Grants - Intergovernment Grants</i>							
3391	Other Grant Public Svc	0.00	20,979.58	0.00	20,979.00	20,979.00	
<i>Account Classification Total: 340-Int Grants - Intergovernment Grants</i>		\$0.00	\$20,979.58	\$0.00	\$20,979.00	\$20,979.00	
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3401	Sale of Copies & Books	2,000.00	1,191.10	870.40	1,000.00	1,000.00	
3460	Subpoenas	738.00	15.00	320.00	0.00	59.00	
3461	Fingerprinting Fees	9,737.00	9,402.00	21,967.78	7,000.00	8,000.00	
3465	Police Cost Recovery	7,119.55	6,336.27	6,965.06	4,000.00	5,000.00	
3467	Offender Registration	0.00	0.00	0.00	(1,000.00)	0.00	
3468	Booking Fees	(1,893.96)	(1,978.88)	(1,039.62)	0.00	0.00	
3469	Special Events	7,010.30	0.00	0.00	0.00	0.00	
3499	Other Rev/Current Svc	201.98	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$24,912.87	\$14,965.49	\$29,083.62	\$11,000.00	\$14,059.00	
<i>360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>							
3610	Parking Bail Violations	4,660.41	3,926.36	5,775.59	4,500.00	5,000.00	
3690	Other Fine/Forfeit/Pen.	1,864.82	1,529.96	48.60	1,000.00	511.00	
<i>Account Classification Total: 360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>		\$6,525.23	\$5,456.32	\$5,824.19	\$5,500.00	\$5,511.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3913	Sale of Real Property	16,237.50	9,721.08	289.25	0.00	572.00	
3919	Auctioned Property	829.76	1,570.75	125.12	0.00	247.00	
3922	Refunds/Adj/Restitution	225.48	1,066.77	1,962.95	0.00	1,000.00	
3990	Other Misc Revenues	1,187.07	1,514.46	13,303.16	0.00	25,997.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$18,479.81	\$13,873.06	\$15,680.48	\$0.00	\$27,816.00	
<i>400-Other Rev - Other Revenues</i>							
3615	Administrative Citations	773.00	433.00	465.00	300.00	161.00	
<i>Account Classification Total: 400-Other Rev - Other Revenues</i>		\$773.00	\$433.00	\$465.00	\$300.00	\$161.00	
Department Total: 4110 - Police Department		\$80,410.09	\$119,440.56	\$68,758.73	\$53,680.00	\$84,427.00	
REVENUES Total		\$80,410.09	\$119,440.56	\$68,758.73	\$53,680.00	\$84,427.00	

EXPENSES

Department: 4110 - Police Department							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	1,436,080.86	1,418,549.05	1,056,851.38	1,529,400.00	1,578,079.00	Includes 1/2 of SRO position, with 2nd 1/2 in Measure Q
4120	Overtime Pay	101,236.78	88,051.88	101,732.97	196,291.00	136,104.00	% year average is \$131K. Required to keep up on training.
4310	Part-Time Pay	448.00	0.00	69,980.80	0.00	0.00	
4515	Standby Pay	11,428.74	13,121.17	29,968.50	12,000.00	12,600.00	Other \$13K matching to come from Measure Q.
4599	Other Pay	107,504.24	123,641.16	155,365.39	185,551.00	185,000.00	
4910	Employer Paid Benefits	968,466.68	1,063,316.06	897,831.16	1,007,391.00	1,147,802.00	Includes 1/2 of SRO position, with 2nd 1/2 in Measure Q
4999	Labor Costs Applied	(47,657.18)	(42,838.71)	(39,871.90)	(61,617.00)	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$2,577,508.12	\$2,663,840.61	\$2,271,858.30	\$2,869,016.00	\$3,059,585.00	
<i>60-Supplies - Supplies</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
5101	Janitorial Supplies	2,043.66	1,280.25	640.62	2,000.00	1,000.00	Negotiated a reduced rate with service.
5104	Animal Feed/Supplies	5,209.79	2,786.22	0.00	0.00	0.00	
5105	First Aide Supplies	210.36	0.00	651.66	500.00	500.00	
5107	Canine Unit	78.63	0.00	0.00	0.00	0.00	
5109	Uniforms/Safety Equipment	11,581.66	11,458.50	12,050.02	7,000.00	6,790.00	
5110	Fuel Oil & Lubricants	41,605.17	42,812.23	25,135.81	35,000.00	30,000.00	Lower fuel prices.
5113	Evidence Supplies	1,728.92	2,500.52	1,737.47	2,000.00	2,000.00	
5150	Weapons/Range/Ammunition	6,176.50	5,807.18	7,349.75	7,000.00	7,000.00	
5175	Computer Operating Supplies	3,582.10	5,276.22	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	59.39	0.00	325.70	0.00	0.00	
5301	General Office Supplies	2,398.64	2,750.79	7,251.81	4,000.00	7,000.00	Increased for Copier Toner expenses that used to be charged to Computer Operating Supplies
5303	Books & Manuals	201.54	0.00	149.67	500.00	485.00	
5304	Periodical/Subscriptions	1,047.36	1,891.74	959.06	1,000.00	970.00	
5305	Forms Printing	311.60	2,556.43	15.84	3,500.00	1,500.00	
5502	Building Maint. Supplies	301.92	0.00	87.98	0.00	0.00	
5503	Rolling Stock Supplies	9,828.61	9,820.61	7,464.11	10,000.00	8,000.00	
5504	Machinery/Equip/Supplies	2,369.07	2,016.03	5,082.85	2,000.00	2,000.00	Generator Filters, Traffic Eq
5530	Small Tools	812.26	973.34	291.28	500.00	485.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$89,547.18	\$91,930.06	\$69,193.63	\$75,000.00	\$67,730.00	
<i>70-Services - Services</i>							
6101	Legal Services	10,682.93	83,343.26	8,600.00	15,003.00	14,553.00	
6105	Consulting Services	690.00	9,466.29	300.00	0.00	0.00	
6106	Contractual Services	2,336.48	2,038.00	2,721.50	3,000.00	2,910.00	
6107	Promotion & Advertising	474.50	951.34	1,827.97	901.00	874.00	
6125	Professional Development	15,571.62	23,657.67	47,738.34	40,000.00	50,000.00	POST Compliance Training is a min \$40K.
6150	Fingerprinting	6,441.00	6,665.00	3,899.00	5,000.00	4,850.00	
6151	Investigations	1,501.70	4,340.25	1,792.40	4,000.00	3,380.00	
6153	Pre-Employment Testing	11,558.95	9,823.62	2,985.00	10,000.00	3,000.00	Minimal amount included. Not anticipating any vacancies and won't fill first vacancy of fiscal year.
6170	Pest Control Services	431.23	428.00	339.00	500.00	485.00	
6199	Other Professional Services	9,850.52	8,491.31	11,693.00	12,000.00	5,000.00	Drugs of Abuse Testing.
6220	Postage	375.38	198.58	250.06	550.00	534.00	
6300	Utilities	37,526.72	24,674.74	23,212.24	20,000.00	19,400.00	
6401	General Liability	40,774.00	40,774.00	24,242.26	32,323.00	32,323.00	
6411	Property Damage Insurance	2,612.00	4,096.00	3,814.27	5,033.00	5,033.00	
6472	Other Ins./Employee Bond	384.00	384.00	284.99	380.00	380.00	
6473	Vehicle Insurance	2,195.00	3,131.42	2,084.99	2,780.00	2,780.00	
6510	Meetings & Conferences	1,965.66	1,652.75	2,221.77	2,500.00	2,425.00	
6513	Meals & Lodging	0.00	930.41	678.39	0.00	0.00	
6519	Association Membership	2,360.00	2,420.00	1,621.00	3,000.00	2,910.00	
6601	Outside Equipment Repair	1,506.96	2,852.55	1,545.09	3,000.00	2,910.00	
6602	Outside Structural Repair	10,063.67	650.23	1,306.56	2,000.00	1,940.00	
6604	Outside Vehicle Repair/Maint	17,051.09	15,683.24	16,937.90	15,000.00	15,000.00	Vehicle Repairs, Tire replacement. Can not go down.
6640	Maintenance Contracts	9,658.00	11,772.04	10,494.38	15,000.00	14,550.00	
6750	Business Equipment Rental	2,785.59	2,309.61	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$188,797.00	\$260,734.31	\$170,590.11	\$191,970.00	\$185,237.00	
<i>80-Cap Outlay - Capital Outlay</i>							
7201	Automobiles	414.58	0.00	2.00	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$414.58	\$0.00	\$2.00	\$0.00	\$0.00	
<i>110-Other - Other Expense</i>							
8721	Payment To Other Agency	24,000.00	24,982.47	19,881.11	0.00	24,000.00	Cad to Cad, etc
<i>Account Classification Total: 110-Other - Other Expense</i>		\$24,000.00	\$24,982.47	\$19,881.11	\$0.00	\$24,000.00	
Department Total: 4110 - Police Department		\$2,880,266.88	\$3,041,487.45	\$2,531,525.15	\$3,135,986.00	\$3,336,552.00	
Department: 4150 - Support Services							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	0.00	107,608.01	94,552.35	117,636.00	113,222.00	
4120	Overtime Pay	0.00	286.11	1,602.10	5,000.00	2,000.00	
4310	Part-Time Pay	0.00	19,804.40	22,360.19	15,720.00	36,600.00	
4599	Other Pay	0.00	1,173.81	3,002.05	3,500.00	3,500.00	
4910	Employer Paid Benefits	0.00	70,690.21	59,110.85	73,292.00	65,742.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$199,562.54	\$180,627.54	\$215,148.00	\$221,064.00	
<i>60-Supplies - Supplies</i>							
5175	Computer Operating Supplies	0.00	752.88	0.00	0.00	0.00	
5201	Other Expense	0.00	4,533.48	0.00	0.00	0.00	
5301	General Office Supplies	0.00	88.91	533.48	500.00	700.00	\$700 Ink, paper, general supplies
5504	Machinery/Equip/Supplies	0.00	609.77	78.19	500.00	485.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$5,985.04	\$611.67	\$1,000.00	\$1,185.00	
<i>70-Services - Services</i>							
6106	Contractual Services	0.00	234,219.00	0.00	0.00	0.00	
6125	Professional Development	0.00	2,113.59	957.00	1,500.00	1,000.00	
6300	Utilities	0.00	704.17	0.00	1,500.00	0.00	
6519	Association Membership	0.00	95.00	100.00	750.00	250.00	
6640	Maintenance Contracts	0.00	7,901.64	7,623.00	12,000.00	7,623.00	
6750	Business Equipment Rental	0.00	2,309.65	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$247,343.05	\$8,680.00	\$15,750.00	\$8,873.00	
Department Total: 4150 - Support Services		\$0.00	\$452,890.63	\$189,919.21	\$231,898.00	\$231,122.00	
EXPENSES Total		\$2,880,266.88	\$3,494,378.08	\$2,721,444.36	\$3,367,884.00	\$3,567,674.00	
Fund REVENUE Total: 001 - General Fund		\$80,410.09	\$119,440.56	\$68,758.73	\$53,680.00	\$84,427.00	
Fund EXPENSE Total: 001 - General Fund		\$2,880,266.88	\$3,494,378.08	\$2,721,444.36	\$3,367,884.00	\$3,567,674.00	
Fund Total: 001 - General Fund		(\$2,799,856.79)	(\$3,374,937.52)	(\$2,652,685.63)	(\$3,314,204.00)	(\$3,483,247.00)	
Fund: 282 - Special Safety Grants							
REVENUES							
Department: 4190 - State Police Grants							
<i>330-Intergover - Intergovernmental Revenues</i>							
3229	CA COPS Program SLESF	106,230.10	114,618.25	119,123.78	100,000.00	100,000.00	
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$106,230.10	\$114,618.25	\$119,123.78	\$100,000.00	\$100,000.00	
Department Total: 4190 - State Police Grants		\$106,230.10	\$114,618.25	\$119,123.78	\$100,000.00	\$100,000.00	
REVENUES Total		\$106,230.10	\$114,618.25	\$119,123.78	\$100,000.00	\$100,000.00	
EXPENSES							
Department: 4190 - State Police Grants							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	0.00	344.00	0.00	0.00	0.00	
4310	Part-Time Pay	14,472.00	16,396.00	19,548.00	36,520.00	38,346.00	
4910	Employer Paid Benefits	1,021.61	1,183.07	1,448.70	3,566.00	3,744.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$15,493.61	\$17,923.07	\$20,996.70	\$40,086.00	\$42,090.00	
<i>60-Supplies - Supplies</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
5108	Communication Supplies	0.00	0.00	0.00	10,000.00	9,700.00
5109	Uniforms/Safety Equipment	0.00	0.00	164.69	0.00	0.00
5150	Weapons/Range/Ammunition	8,391.60	0.00	11,744.69	0.00	0.00
5175	Computer Operating Supplies	123.17	552.92	0.00	0.00	0.00
5503	Rolling Stock Supplies	610.22	0.00	0.00	0.00	0.00
5504	Machinery/Equip/Supplies	23,737.78	17,423.72	34,385.89	0.00	0.00
5530	Small Tools	345.32	0.00	0.00	0.00	0.00
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$33,208.09	\$17,976.64	\$46,295.27	\$10,000.00	\$9,700.00
<i>70-Services - Services</i>						
6107	Promotion & Advertising	1,705.46	0.00	0.00	0.00	0.00
6125	Professional Development	0.00	0.00	6,340.00	0.00	0.00
6604	Outside Vehicle Repair/Maint	400.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 70-Services - Services</i>		\$2,105.46	\$0.00	\$6,340.00	\$0.00	\$0.00
<i>80-Cap Outlay - Capital Outlay</i>						
7201	Automobiles	119,892.00	2,595.40	85,381.88	49,914.00	40,000.00
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$119,892.00	\$2,595.40	\$85,381.88	\$49,914.00	\$40,000.00
Department Total: 4190 - State Police Grants		\$170,699.16	\$38,495.11	\$159,013.85	\$100,000.00	\$91,790.00
EXPENSES Total		\$170,699.16	\$38,495.11	\$159,013.85	\$100,000.00	\$91,790.00
Fund REVENUE	Total: 282 - Special Safety Grants	\$106,230.10	\$114,618.25	\$119,123.78	\$100,000.00	\$100,000.00
Fund EXPENSE	Total: 282 - Special Safety Grants	\$170,699.16	\$38,495.11	\$159,013.85	\$100,000.00	\$91,790.00
Fund Total: 282 - Special Safety Grants		(\$64,469.06)	\$76,123.14	(\$39,890.07)	\$0.00	\$8,210.00
REVENUE GRAND Totals:		\$186,640.19	\$234,058.81	\$187,882.51	\$153,680.00	\$184,427.00
EXPENSE GRAND Totals:		\$3,050,966.04	\$3,532,873.19	\$2,880,458.21	\$3,467,884.00	\$3,659,464.00
Grand Totals:		(\$2,864,325.85)	(\$3,298,814.38)	(\$2,692,575.70)	(\$3,314,204.00)	(\$3,475,037.00)

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 4210 - Fire Department							
310-Lic & Per - Revenues Licenses & Permits							
3190	Other Licenses & Permits	391.00	981.20	658.00	500.00	1,359.00	Operational Permit Fees for Fire Marshal Duties, new fee schedule proposed for 2017-2018.
<i>Account Classification Total: 310-Lic & Per - Revenues Licenses & Permits</i>		\$391.00	\$981.20	\$658.00	\$500.00	\$1,359.00	
340-Int Grants - Intergovernment Grants							
3393	Nuclear Planning Assist	10,085.00	1,848.00	5,369.00	5,610.00	6,500.00	Projected grant request from PG&E / Preplan Maps / Technology improvements for EOC Room.
<i>Account Classification Total: 340-Int Grants - Intergovernment Grants</i>		\$10,085.00	\$1,848.00	\$5,369.00	\$5,610.00	\$6,500.00	
350-Rev Cursvc - Revenues From Current Services							
3401	Sale of Copies & Books	307.00	368.00	326.89	0.00	0.00	
3426	Plan Checking Fees	30,958.20	52,425.30	37,887.33	37,000.00	103,406.00	New Fee Schedule with 0.9 of projects.
3427	Building Inspection Fees	0.00	710.00	0.00	1,500.00	16,833.00	New Fee Schedule based off actual payroll costs: New invoice procedure through software coming in place by December 2017.
3471	Weed Abatement	103.00	0.00	0.00	0.00	0.00	
3472	Other Fire Services	111,315.00	256,596.16	149,794.55	171,849.00	0.00	Mutual Aid /FMAG @ actual costs plus 21.7% (Cannot project 2017-2018 Fire Season) We will adjust Overtime time costs reimbursed by FMAG at Mid-Year
3473	EMS Service & Transport	64,578.54	108,836.38	44,178.96	88,432.00	90,200.00	Ambulance Operations Performance (APOC) franchise revenue from San Luis Ambulance (Programmed 2% increase). Total Morro Bay Paramedic program covered by APOC.
3499	Other Rev/Current Svc	0.00	0.00	27.00	0.00	0.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$207,261.74	\$418,935.84	\$232,214.73	\$298,781.00	\$210,439.00	
390-Misc Rev - Miscellaneous Revenues							
3913	Sale of Real Property	6,350.00	0.00	0.00	0.00	0.00	
3922	Refunds/Adj/Restitution	1,144.85	1,383.61	152.00	0.00	225.00	
3990	Other Misc Revenues	613.00	203.00	38.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$8,107.85	\$1,586.61	\$190.00	\$0.00	\$225.00	
Department Total: 4210 - Fire Department		\$225,845.59	\$423,351.65	\$238,431.73	\$304,891.00	\$218,523.00	
REVENUES Total		\$225,845.59	\$423,351.65	\$238,431.73	\$304,891.00	\$218,523.00	
EXPENSES							
Department: 4210 - Fire Department							
10-Personnel - Personnel Services							
4110	Regular Pay	873,811.82	901,790.55	823,805.44	981,036.00	1,049,660.00	10 FF, New Fire Marshal, .75 Admin Tech, and Fire Chief,
4120	Overtime Pay	233,518.58	276,018.06	254,551.40	156,452.00	64,668.00	Calculation with staffing with a floater @ 16.5 Shifts coverage per person.(Sick, Vacation, Industrial, and Training) Does not include Mutual Aid responses. Any Mutual Aid FMAG reimbursements will be adjusted at mid-year budget process.
4310	Part-Time Pay	137,769.18	128,055.64	116,889.52	181,229.00	138,582.00	Includes all Non-PES Reserve Firefighters call back and supplement to 24 hour coverage. Does not include \$12,600 for Measure Q funded Reserve Firefighter to maintain 3.1 Staffing. NEW elimination of Part-time Fire Marshal and afternoon Receptionist.
4510	Acting Pay	0.00	0.00	0.00	4,131.00	8,131.00	5% for all positions working out of class per hour plus standby pay for Acting Chief.
4599	Other Pay	59,353.57	70,945.29	61,125.33	58,600.00	70,597.00	Paramedic Incentive and Vacation Pay off.
4910	Employer Paid Benefits	697,572.59	797,466.14	739,467.73	843,323.00	943,475.00	10 FF, Chief, Admin Tech (@75%), up to 20 Axillary / Reserve Firefighters. Does not include \$35,102 Measure Q funded Firefighter, does not include \$2,977 Measure Q funded Reserve Firefighter for 3.1 staffing. Includes insurance for 3.0 Fire Reserves. NEW elimination of Part-time Fire Marshal and afternoon Receptionist.
4999	Labor Costs Applied	0.00	(68,588.73)	0.00	0.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$2,002,025.74	\$2,105,686.95	\$1,995,839.42	\$2,224,771.00	\$2,275,113.00	
60-Supplies - Supplies							
5101	Janitorial Supplies	987.13	1,472.82	1,063.70	1,400.00	1,400.00	Cleaning responsibility with 16,000 square foot building.
5105	First Aide Supplies	877.82	129.52	200.76	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
5108	Communication Supplies	10,466.56	10,622.97	2,291.41	8,900.00	8,900.00	Maintenance and rotation of handheld batteries, radio repairs, purchase of replacement radios for Reserves and off-duty personnel. Initiate 3 year mobile replacement plan for mobile radio replacements. (7 units total) Mobile and MDC install in replacement OES Engine. NEW Measure Q request for short term repairs on City Repeater Site and long term evaluation for operational effectiveness
5109	Uniforms/Safety Equipment	6,635.84	13,236.41	6,974.15	14,057.00	14,057.00	Up to 8 new Reserve / Auxiliary Firefighters, 1 New Fire Marshal. Uniform maintenance for 33 personnel, Wildland and Duty Boots.
5110	Fuel Oil & Lubricants	21,360.51	19,368.52	13,656.90	18,380.00	14,338.00	Adjusted to current rate with a 5% increase for 2017-2018
5111	Fire Hoses & Couplings	0.00	172.65	0.00	1,000.00	0.00	Request moved to Measure Q
5121	Safety Equipment	33,783.19	22,529.68	13,886.31	15,500.00	15,810.00	Maintenance and Repair of Structure and Wildland Gear, up to 5 new structure PPE, up to 8 Pair of Structure & Wildland Boots. Also includes helmets, boots, wildland gear, fire shelters, signal layer wildland station pants, eye protection, hearing protection hand protection.
5130	Advanced Life Support Equ	14,531.72	13,016.77	11,870.29	10,121.00	11,500.00	Medical Aids increased by 8% compared to April 2016-2017. 12-Lead cables and patches, batteries, glucoscan, pulse ox, Advanced Life Support medications, bandages, dressings, splints, and airway adjuncts. NEW used medical needle disposal program.
5175	Computer Operating Supplies	2,739.23	635.24	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	3,155.49	1,944.40	2,094.48	1,900.00	3,155.00	Flashlight batteries, SCBA PAL Batteries, Firefighting Foam, NEW living quarters furniture repairs, \$2,310.
5301	General Office Supplies	1,959.02	2,441.59	2,400.21	2,400.00	2,400.00	Paper, pens, pencils, paper clips, tape calendars, legal pads, binders, lamination
5302	Copying Supplies	69.78	1,021.34	0.00	0.00	0.00	
5303	Books & Manuals	0.00	213.27	32.92	250.00	200.00	Inspection aids
5305	Forms Printing	745.94	1,051.95	258.43	550.00	550.00	Public outreach, CERT, Hands only CPR, weed abatement
5501	Grounds Maintenance Supplies	0.00	0.00	0.00	100.00	100.00	Assistance with Grounds Maintenance at Sta 53 and 54.
5502	Building Maint. Supplies	1,694.45	1,118.50	562.40	400.00	600.00	Plumbing, paint, light bulbs, appliance repair
5503	Rolling Stock Supplies	6,988.66	13,668.15	9,027.92	8,000.00	10,056.00	Vehicle maintenance supplies, vehicle batteries, tires for 5 apparatus (Truck 5341, Eng 5391, 5300, 5320, &5331), class A and B foam, and auto extrication supplies. .
5504	Machinery/Equip/Supplies	1,823.08	5,474.15	581.29	3,000.00	2,200.00	Support for state of readiness
5530	Small Tools	2,034.87	1,479.83	12,765.61	15,171.00	2,000.00	Rescue Rope and RPM replacement, USAR tools, hazmat decon, chainsaws, and fire extinguishers
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$109,853.29	\$109,597.76	\$77,666.78	\$101,129.00	\$87,266.00	
<i>70-Services - Services</i>							
6101	Legal Services	0.00	0.00	88,637.87	0.00	0.00	
6104	Engineering Services	7,805.00	9,488.23	6,885.00	6,500.00	6,300.00	Contract plan check services projected increase; balances with increase fees for sprinkler and plan check fees. 100% Fee pass-through (001-4210-3426)
6105	Consulting Services	1,665.00	10,000.00	10,290.22	10,000.00	0.00	
6106	Contractual Services	4,491.50	118,461.20	9,916.36	6,885.00	12,323.00	Ground and aerial ladder testing, NEW yearly required maintenance on Truck 5341 \$3,100, Alarm system, Firehouse software, required ECG monitor testing, elevator testing and permit, business equipment, Target Solutions Online Training, NEW Affordable Healthcare Act compliant EMS Cloud service and hardware being funded through grants and donation account in 2017
6125	Professional Development	15,893.45	13,365.99	9,100.51	14,998.00	15,000.00	Programmed training for 1 Probationary Full Time Firefighter, 2 Probationary Full Time Fire Engineers, 8 new hire Reserve Firefighters, Cal Fire increasing all SFT courses due to lack of College FE funds. Safety OSHA training mandates, Company Officer training through State Fire Training. Paramedic and EMT renewal, Local EMSA mandated training, fire propane prop fuel, roof training prop, filming industry, public firework display, CSTI Earthquake EOC, and vehicle extrication training.
6162	Mandated Fees/Inspections	675.00	0.00	0.00	0.00	0.00	
6220	Postage	0.00	1.32	0.57	150.00	146.00	
6300	Utilities	33,582.65	38,762.31	32,061.99	29,000.00	31,000.00	
6401	General Liability	13,609.00	13,609.00	13,939.51	18,586.00	18,586.00	Share of CJPIA insurance
6411	Property Damage Insurance	1,158.00	2,395.02	2,193.96	2,895.00	2,895.00	Share of CJPIA insurance
6472	Other Ins./Employee Bond	175.00	196.00	165.01	220.00	220.00	Share of CJPIA insurance
6473	Vehicle Insurance	4,464.00	7,373.90	5,802.75	7,737.00	7,737.00	Share of CJPIA insurance

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6510	Meetings & Conferences	654.23	795.99	77.31	850.00	700.00	In house Meetings and Conferences at the Harbor Street Fire Station.
6513	Meals & Lodging	1,363.24	1,114.25	1,918.56	1,000.00	1,200.00	Lodging Strike team, meals, emergency crew feeding that is not reimbursable by OES
6519	Association Membership	580.00	475.00	400.00	350.00	450.00	SLOC Chiefs, CA Fire Chief's Association, NFPA, SLOCTO, SLOFIST
6601	Outside Equipment Repair	1,213.99	0.00	453.73	400.00	400.00	No Hydro testing for SCBA bottles until 2020, (3) Gas detector sensors,
6602	Outside Structural Repair	163.02	2,245.66	0.00	250.00	250.00	Facilities Budget should handle large ticket items
6604	Outside Vehicle Repair/Maint	14,503.90	6,431.70	44,440.93	50,071.00	11,300.00	Service and repair (3) fire engines,(1) ladder truck, (1) rescue, (2)command vehicles, (2) utilities. 4 yr. average repairs, \$4,400,and 4 yr. average emission repairs, \$6,900.
6640	Maintenance Contracts	6,809.43	5,807.93	2,356.61	3,900.00	2,250.00	Shop rags, Mission Linen, closed soft water for fire apparatus, Oxygen Supply: Oxygen supply increased, elevator maintenance maintained by PW.
6710	Notices & Publications	67.80	0.00	0.00	250.00	250.00	Weed abatement notices
6720	Medical Examinations	1,383.00	1,323.00	1,425.00	2,165.00	2,274.00	New hire physicals, (Anticipate hiring 8 new Reserve Firefighters in 2017-2018) Hazardous Mat Team required OSHA Annual Base Line Physical / Response personnel flu vaccinations, DMV examinations, Hep Screening
6750	Business Equipment Rental	2,125.97	4,803.46	319.58	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$112,383.18	\$236,649.96	\$230,385.47	\$156,207.00	\$113,281.00	
<i>80-Cap Outlay - Capital Outlay</i>							
7202	Trucks	9,793.39	0.00	0.00	0.00	0.00	
7302	Equipment Acquisition	(6,632.16)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$3,161.23	\$0.00	\$0.00	\$0.00	\$0.00	
<i>110-Other - Other Expense</i>							
8721	Payment To Other Agency	1,000.00	5,000.00	5,275.00	5,250.00	5,275.00	JPA fees Hazardous Mat Team fees as per City Resolution and Critical Stress Debriefing Team as per San Luis Obispo County Chiefs
<i>Account Classification Total: 110-Other - Other Expense</i>		\$1,000.00	\$5,000.00	\$5,275.00	\$5,250.00	\$5,275.00	
Department Total: 4210 - Fire Department		\$2,228,423.44	\$2,456,934.67	\$2,309,166.67	\$2,487,357.00	\$2,480,935.00	
Department: 4220 - EOC Disaster Preparedness							
<i>60-Supplies - Supplies</i>							
5108	Communication Supplies	0.00	0.00	0.00	650.00	1,500.00	Only if P G & E Grant is established, Cellular Hotspot for wireless EOC. Battery replacements for EOC Satellite.
5110	Fuel Oil & Lubricants	0.00	0.00	53.76	0.00	0.00	
5175	Computer Operating Supplies	1,105.79	0.00	5,314.86	5,369.00	2,500.00	Only if PG & E grant is established to wards laptop upgrades for Web EOC and NICS Maps use.
5199	Miscellaneous Operating Supplies	315.28	86.09	0.00	2,000.00	2,000.00	Only if PG7E grant is established. Development for Tsunami and Nuclear Power Plant evacuation routes.
5301	General Office Supplies	4,307.84	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$5,728.91	\$86.09	\$5,368.62	\$8,019.00	\$6,000.00	
<i>70-Services - Services</i>							
6125	Professional Development	1,646.25	1,310.15	2,340.00	1,200.00	667.00	City staff CSTI EOC Management Training.
6300	Utilities	2,521.54	2,921.16	2,165.44	2,300.00	2,300.00	Share of Utilities at Community Center, EOC Internet Access and Satellite EOC Phone.
<i>Account Classification Total: 70-Services - Services</i>		\$4,167.79	\$4,231.31	\$4,505.44	\$3,500.00	\$2,967.00	
Department Total: 4220 - EOC Disaster Preparedness		\$9,896.70	\$4,317.40	\$9,874.06	\$11,519.00	\$8,967.00	
EXPENSES Total		\$2,238,320.14	\$2,461,252.07	\$2,319,040.73	\$2,498,876.00	\$2,489,902.00	
Fund REVENUE Total: 001 - General Fund		\$225,845.59	\$423,351.65	\$238,431.73	\$304,891.00	\$218,523.00	
Fund EXPENSE Total: 001 - General Fund		\$2,238,320.14	\$2,461,252.07	\$2,319,040.73	\$2,498,876.00	\$2,489,902.00	
Fund Total: 001 - General Fund		(\$2,012,474.55)	(\$2,037,900.42)	(\$2,080,609.00)	(\$2,193,985.00)	(\$2,271,379.00)	
REVENUE GRAND Totals:		\$225,845.59	\$423,351.65	\$238,431.73	\$304,891.00	\$218,523.00	
EXPENSE GRAND Totals:		\$2,238,320.14	\$2,461,252.07	\$2,319,040.73	\$2,498,876.00	\$2,489,902.00	
Grand Totals:		(\$2,012,474.55)	(\$2,037,900.42)	(\$2,080,609.00)	(\$2,193,985.00)	(\$2,271,379.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
Fund: 001 - General Fund						
REVENUES						
Department: 5205 - Public Works						
<i>310-Lic & Per - Revenues Licenses & Permits</i>						
3101	General Business License	261,957.36	0.00	0.00	0.00	0.00
3104	Transient Vendor Fees	4,255.42	0.00	0.00	0.00	0.00
3120	Building Permit	116.40	0.00	0.00	0.00	0.00
3121	Encroachment Permit	5,108.00	0.00	278.00	0.00	1,500.00
3127	Coastal Permit	8,428.00	0.00	0.00	0.00	0.00
3130	Sign	176.00	0.00	0.00	0.00	0.00
3132	Conditional Use Permit	34,048.00	0.00	0.00	0.00	0.00
<i>Account Classification Total: 310-Lic & Per - Revenues Licenses & Permits</i>		\$314,089.18	\$0.00	\$278.00	\$0.00	\$1,500.00
<i>350-Rev Cursvc - Revenues From Current Services</i>						
3401	Sale of Copies & Books	150.15	105.55	55.20	0.00	0.00
3404	Tentative Parcel Map	2,160.00	0.00	0.00	0.00	0.00
3405	Tentative Tract Map	(4,366.00)	0.00	0.00	0.00	0.00
3410	Planning & Zoning App Fee	3,597.00	0.00	0.00	0.00	0.00
3412	Variance Fee	2,413.00	0.00	0.00	0.00	0.00
3414	Retrofit Application	35.00	0.00	0.00	0.00	0.00
3415	Environmental Determine	12,785.00	0.00	0.00	0.00	0.00
3416	Zoning Amendment	2,405.00	0.00	0.00	0.00	0.00
3417	Land Use Determination	176.00	0.00	0.00	0.00	0.00
3420	Design Review Fees	4,642.59	2,309.00	473.00	0.00	2,000.00
3422	Parking Exception Fees	1,042.00	0.00	0.00	0.00	0.00
3426	Plan Checking Fees	84,231.67	0.00	62.50	0.00	1,000.00
3427	Building Inspection Fees	108,603.61	192.00	111.70	0.00	1,000.00
3429	Other Planning Services	88.00	0.00	0.00	0.00	0.00
3450	Engineer's Review Fees	315.00	269.00	342.00	0.00	1,500.00
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$218,278.02	\$2,875.55	\$1,044.40	\$0.00	\$5,500.00
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3913	Sale of Real Property	3,600.00	0.00	0.00	0.00	0.00
3922	Refunds/Adj/Restitution	0.00	1,892.05	0.00	0.00	0.00
3990	Other Misc Revenues	1,031.04	204.74	0.00	50,000.00	0.00
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$4,631.04	\$2,096.79	\$0.00	\$50,000.00	\$0.00
<i>400-Other Rev - Other Revenues</i>						
3991	Cash Variations	89.40	0.00	0.90	0.00	20.00
<i>Account Classification Total: 400-Other Rev - Other Revenues</i>		\$89.40	\$0.00	\$0.90	\$0.00	\$20.00
Department Total: 5205 - Public Works		\$537,087.64	\$4,972.34	\$1,323.30	\$50,000.00	\$7,020.00
Department: 5215 - Consolidated Maintenance						
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3990	Other Misc Revenues	0.00	0.00	196.02	0.00	0.00
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$196.02	\$0.00	\$0.00
Department Total: 5215 - Consolidated Maintenance		\$0.00	\$0.00	\$196.02	\$0.00	\$0.00
Department: 5230 - Street Maintenance						
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3911	Property Damage	3,325.00	0.00	0.00	0.00	0.00
3922	Refunds/Adj/Restitution	0.00	3,256.20	0.00	0.00	0.00
3990	Other Misc Revenues	1,332.00	0.00	211.62	0.00	0.00
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$4,657.00	\$3,256.20	\$211.62	\$0.00	\$0.00
Department Total: 5230 - Street Maintenance		\$4,657.00	\$3,256.20	\$211.62	\$0.00	\$0.00
Department: 5232 - Street Trees						
<i>390-Misc Rev - Miscellaneous Revenues</i>						
3990	Other Misc Revenues	0.00	0.00	0.00	25,000.00	0.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	
<i>Department Total: 5232 - Street Trees</i>		\$0.00	\$0.00	\$0.00	\$25,000.00	\$0.00	
REVENUES Total		\$541,744.64	\$8,228.54	\$1,730.94	\$75,000.00	\$7,020.00	
EXPENSES							
Department: 5205 - Public Works							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	334,928.50	232,981.40	312,762.01	177,005.00	291,423.00	Represent residual 49% not allocated to other departments.
4120	Overtime Pay	369.10	405.94	681.20	4,158.00	9,935.00	
4310	Part-Time Pay	130,748.85	81,769.43	33,905.72	74,739.00	58,225.00	
4599	Other Pay	23,547.99	20,535.78	13,395.63	40,000.00	11,153.00	
4910	Employer Paid Benefits	183,458.21	176,278.82	181,899.29	67,428.00	153,304.00	Represents residual 49% not allocated to other departments.
4999	Labor Costs Applied	10,210.65	11,564.50	673.76	5,000.00	1,000.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$683,263.30	\$523,535.87	\$543,317.61	\$368,330.00	\$525,040.00	
<i>60-Supplies - Supplies</i>							
5109	Uniforms/Safety Equipment	168.90	0.00	0.00	600.00	500.00	
5110	Fuel Oil & Lubricants	1,409.69	1,501.32	1,455.16	1,492.00	1,500.00	
5175	Computer Operating Supplies	3,108.95	0.00	0.00	15,000.00	0.00	\$11.2K moved to IT Technology Fund.
5199	Miscellaneous Operating Supplies	12,644.49	10,772.42	3,800.30	7,747.00	5,000.00	
5303	Books & Manuals	49.99	332.58	0.00	805.00	781.00	Cost Est Guides, 2014 Public Contract codes, et al.
5304	Periodical/Subscriptions	69.00	39.95	189.99	120.00	150.00	
5503	Rolling Stock Supplies	208.39	151.64	34.14	200.00	200.00	
5504	Machinery/Equip/Supplies	174.17	228.66	444.14	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$17,833.58	\$13,026.57	\$5,923.73	\$25,964.00	\$8,131.00	
<i>70-Services - Services</i>							
6101	Legal Services	0.00	47.00	0.00	0.00	0.00	
6105	Consulting Services	39,086.72	9,233.62	2,450.00	80,000.00	50,000.00	\$30K Pavement Mgmt Egr Serv, \$15 Gen Engr Serv, \$5K City Works License. GIS Maintenance for Citiworks - PW share.
6106	Contractual Services	51,381.26	21,212.01	6,310.33	8,988.00	8,718.00	\$150 Alarms, \$3.8K Laserfiche, \$1K GIS annual Sub, \$3K document storage, \$6K copier lease. This is what tab said, these total \$13,950 only 8718 requested.
6125	Professional Development	341.28	1,194.13	53.46	5,150.00	5,800.00	\$600 Lorman, \$1.5K league PW, \$1.5K league Annual, \$15K CASQA Conference, \$700 Misc Training.
6160	Vehicle Inspections	0.00	48.75	97.50	50.00	150.00	
6161	Licenses & Permits	463.00	0.00	0.00	1,000.00	800.00	4 Engineering Licenses @ 150=\$600. CSEPC License \$200.
6220	Postage	89.06	4.61	6.80	0.00	0.00	
6300	Utilities	21,882.43	10,096.68	9,366.22	11,524.00	12,100.00	Water, Dark Fiber, Water Cooler, Garbage, Natural Gas, cell, Avaya Phone lease, AT7T Calnet, Utility Phone, Gsolutionz.
6401	General Liability	23,739.00	17,471.00	8,484.75	11,313.00	11,313.00	
6411	Property Damage Insurance	1,554.00	950.00	1,334.25	1,779.00	1,779.00	
6472	Other Ins./Employee Bond	163.00	166.00	99.76	133.00	133.00	
6473	Vehicle Insurance	244.00	173.97	138.74	185.00	185.00	
6510	Meetings & Conferences	919.73	226.67	387.62	0.00	0.00	
6513	Meals & Lodging	79.30	0.00	0.00	0.00	0.00	
6514	Travel Expense	2,085.26	0.00	746.06	0.00	0.00	
6519	Association Membership	705.00	836.07	1,242.00	2,035.00	1,600.00	\$750 ASCE, \$600 APWA - City, \$250 CLSA
6601	Outside Equipment Repair	0.00	0.00	30.00	0.00	0.00	
6602	Outside Structural Repair	1,210.15	0.00	0.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	421.10	0.00	0.00	0.00	0.00	
6640	Maintenance Contracts	7,246.00	2,752.99	0.00	0.00	0.00	
6710	Notices & Publications	4,791.20	0.00	208.12	0.00	500.00	
6760	Recruitment	0.00	99.00	0.00	200.00	100.00	
6810	Equipment Rental	263.19	60.00	30.20	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$156,664.68	\$64,572.50	\$30,985.81	\$122,357.00	\$93,178.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Department Total: 5205 - Public Works		\$857,761.56	\$601,134.94	\$580,227.15	\$516,651.00	\$626,349.00	
Department: 5215 - Consolidated Maintenance							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	161,711.61	324,195.32	287,098.00	277,170.00	261,715.00	Residual amt after allocations to other departments.
4120	Overtime Pay	71.22	543.64	1,773.43	509.00	27,803.00	
4310	Part-Time Pay	21,895.28	72,947.92	86,730.39	62,590.00	98,575.00	Includes hours for Enhanced RR/Trash cleaning
4515	Standby Pay	0.00	10,536.00	10,104.00	9,600.00	9,600.00	Per MOU
4599	Other Pay	246.96	1,174.39	2,458.95	1,519.00	4,943.00	Potential Vacation Payouts
4910	Employer Paid Benefits	87,446.46	208,578.34	198,739.10	167,131.00	169,133.00	
4999	Labor Costs Applied	0.00	3,174.80	9,613.69	67,390.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		<i>\$271,371.53</i>	<i>\$621,150.41</i>	<i>\$596,517.56</i>	<i>\$585,909.00</i>	<i>\$571,769.00</i>	
<i>60-Supplies - Supplies</i>							
5101	Janitorial Supplies	14,149.11	31,262.80	25,836.02	28,905.00	29,500.00	Projected Plus 2% inflation.
5109	Uniforms/Safety Equipment	3,013.23	9,548.68	9,015.51	6,763.00	6,900.00	Projected with 2% inflation.
5110	Fuel Oil & Lubricants	5,781.89	15,359.55	12,470.36	12,359.00	12,600.00	Projected Plus 2% Inflation
5199	Miscellaneous Operating Supplies	9,276.86	21,609.52	8,482.46	9,485.00	9,700.00	Projected w 2% Inflation
5201	Other Expense	0.00	15,985.60	0.00	0.00	0.00	
5501	Grounds Maintenance Supplies	3,379.50	6,872.07	10,107.69	3,382.00	3,400.00	Projected with 2% inflation
5502	Building Maint. Supplies	4,043.76	11,288.58	7,347.83	9,000.00	9,200.00	Projected w / 2% inflation.
5503	Rolling Stock Supplies	1,278.81	398.76	219.81	8,000.00	8,200.00	Projected with 2% inflation.
5504	Machinery/Equip/Supplies	5,488.18	7,410.15	4,647.64	4,000.00	4,100.00	Projected w 2% inflation.
5530	Small Tools	3,100.98	4,760.31	6,110.34	3,538.00	3,600.00	Projected with 2% inflation
<i>Account Classification Total: 60-Supplies - Supplies</i>		<i>\$49,512.32</i>	<i>\$124,496.02</i>	<i>\$84,237.66</i>	<i>\$85,432.00</i>	<i>\$87,200.00</i>	
<i>70-Services - Services</i>							
6105	Consulting Services	0.00	422.00	125.00	0.00	2,500.00	Lead/Mold Inspections on City Facilities
6106	Contractual Services	8,842.47	33,775.18	45,161.50	40,000.00	36,000.00	CCC & CDCR labor
6125	Professional Development	0.00	300.00	0.00	2,500.00	2,500.00	Specialized Training, MSA Meetings and Conferences and Associated Travel
6170	Pest Control Services	0.00	2,830.82	4,743.79	15,000.00	2,800.00	Termite fumigation is necessary at City owned Structures
6199	Other Professional Services	90.00	2,184.58	1,143.97	1,667.00	1,700.00	Alpha Fire Alarm, Tech Time Communications, Alpha Fire Sprinkler Corp., Dependable Fire Protection
6300	Utilities	62,599.22	134,660.36	107,886.81	120,000.00	122,400.00	PG&E, The Gas Co, MB Garbage, Verizon, Calinet, MB Water, Cold Canyon Landfill
6401	General Liability	2,980.00	7,152.00	12,120.75	16,161.00	16,161.00	
6411	Property Damage Insurance	471.25	1,666.10	1,716.52	2,289.00	2,289.00	
6472	Other Ins./Employee Bond	55.44	85.00	142.51	190.00	190.00	
6473	Vehicle Insurance	406.69	1,391.74	2,918.25	3,891.00	3,891.00	
6510	Meetings & Conferences	0.00	59.00	0.00	0.00	0.00	
6514	Travel Expense	0.00	209.40	0.00	0.00	0.00	
6601	Outside Equipment Repair	0.00	290.52	487.52	0.00	0.00	
6602	Outside Structural Repair	95.00	0.00	0.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	5,464.73	1,784.20	2,451.51	3,000.00	3,100.00	Trucks, mowers, blowers, chain saws, smog, tires, etc.
6720	Medical Examinations	250.00	0.00	95.00	150.00	200.00	DOT requirement.
6810	Equipment Rental	2,062.56	6,020.32	2,005.22	5,000.00	3,100.00	Porta Potty Rental during Public Restroom work.
6812	Space Rental	502.04	920.84	480.44	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		<i>\$83,819.40</i>	<i>\$193,752.06</i>	<i>\$181,478.79</i>	<i>\$209,848.00</i>	<i>\$196,831.00</i>	
<i>80-Cap Outlay - Capital Outlay</i>							
7202	Trucks	6,300.00	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		<i>\$6,300.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	<i>\$0.00</i>	
Department Total: 5215 - Consolidated Maintenance		\$411,003.25	\$939,398.49	\$862,234.01	\$881,189.00	\$855,800.00	
Department: 5220 - Vehicle Maintenance							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	55,046.23	54,442.85	46,328.10	57,349.00	61,110.00	
4120	Overtime Pay	0.00	0.00	11.40	0.00	1,037.00	2 hours /month OT
4599	Other Pay	414.72	1,068.00	1,817.70	1,500.00	1,200.00	Vacation Payout

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
4910	Employer Paid Benefits	37,314.07	38,455.02	34,090.40	37,100.00	45,914.00	
4999	Labor Costs Applied	0.00	0.00	0.00	5,417.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$92,775.02	\$93,965.87	\$82,247.60	\$101,366.00	\$109,261.00	
<i>60-Supplies - Supplies</i>							
5109	Uniforms/Safety Equipment	1,305.78	1,595.30	1,141.76	950.00	1,500.00	All supply amounts below in line with projected annual amt.
5110	Fuel Oil & Lubricants	(10,895.06)	1,310.61	1,356.30	1,500.00	1,500.00	
5199	Miscellaneous Operating Supplies	5,206.15	1,856.39	2,890.26	1,500.00	1,500.00	
5304	Periodical/Subscriptions	355.00	0.00	0.00	355.00	350.00	
5502	Building Maint. Supplies	(13.38)	267.80	0.00	500.00	250.00	
5503	Rolling Stock Supplies	0.00	0.00	838.64	0.00	100.00	
5504	Machinery/Equip/Supplies	195.61	2,306.92	37.75	2,000.00	1,800.00	
5530	Small Tools	237.78	223.19	371.70	500.00	500.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		(\$3,608.12)	\$7,560.21	\$6,636.41	\$7,305.00	\$7,500.00	
<i>70-Services - Services</i>							
6106	Contractual Services	254.40	802.16	179.58	0.00	0.00	
6161	Licenses & Permits	810.40	0.00	596.00	815.00	800.00	
6162	Mandated Fees/Inspections	7,693.74	6,984.57	0.00	0.00	0.00	
6199	Other Professional Services	8.00	0.00	0.00	0.00	0.00	
6300	Utilities	3,101.76	7,503.78	6,261.01	2,200.00	2,500.00	
6401	General Liability	1,567.00	1,567.00	0.00	0.00	0.00	
6411	Property Damage Insurance	141.00	208.26	0.00	0.00	0.00	
6472	Other Ins./Employee Bond	17.00	17.00	0.00	0.00	0.00	
6473	Vehicle Insurance	122.00	173.97	0.00	0.00	0.00	
6510	Meetings & Conferences	0.00	0.00	245.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	0.00	48.75	0.00	300.00	300.00	Repairs to Mechanic's Truck
6810	Equipment Rental	139.21	244.85	1.50	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$13,854.51	\$17,550.34	\$7,283.09	\$3,315.00	\$3,600.00	
Department Total: 5220 - Vehicle Maintenance		\$103,021.41	\$119,076.42	\$96,167.10	\$111,986.00	\$120,361.00	
Department: 5230 - Street Maintenance							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	60,456.63	39,995.30	12,345.04	96,194.00	192,351.00	Allocations from 5205 & 5215
4120	Overtime Pay	0.00	0.00	92.12	0.00	0.00	
4515	Standby Pay	0.00	1,731.00	1,173.00	1,400.00	0.00	
4599	Other Pay	646.31	776.99	762.90	1,200.00	0.00	
4910	Employer Paid Benefits	47,028.91	53,090.97	43,499.31	56,881.00	132,258.00	Allocations from 5205 & 5215
4999	Labor Costs Applied	39,847.26	40,269.48	70,064.84	98,784.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$147,979.11	\$135,863.74	\$127,937.21	\$254,459.00	\$324,609.00	
<i>60-Supplies - Supplies</i>							
5109	Uniforms/Safety Equipment	2,291.81	6,861.65	1,794.76	2,000.00	2,000.00	
5110	Fuel Oil & Lubricants	12,296.39	7,564.77	6,127.82	8,000.00	8,000.00	
5125	Repairs/Maint. Materials	14.03	0.00	69.36	0.00	0.00	
5175	Computer Operating Supplies	2,500.00	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	35,792.32	47,449.82	33,230.66	45,000.00	54,400.00	Includes 5-6 tons of asphalt patching per week plus sandbag sand and patching base, concrete, cold patch and 100 residential street signs.
5501	Grounds Maintenance Supplies	0.00	400.11	0.00	0.00	0.00	
5502	Building Maint. Supplies	0.00	0.00	447.06	0.00	0.00	
5503	Rolling Stock Supplies	1,387.54	2,065.53	264.47	3,000.00	2,910.00	
5504	Machinery/Equip/Supplies	5,971.55	2,609.51	3,582.18	3,000.00	3,000.00	Purchase of replacement Eq
5530	Small Tools	70.18	1,751.23	1,525.35	1,000.00	1,000.00	Replacement of Small Tools
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$60,323.82	\$68,702.62	\$47,041.66	\$62,000.00	\$71,310.00	
<i>70-Services - Services</i>							
6105	Consulting Services	0.00	200.00	0.00	25,000.00	0.00	
6106	Contractual Services	39,854.11	63,380.37	33,877.97	71,000.00	52,000.00	Street Sweeping Contract. CCC Crews, Hauling Sand to Corp Yard.

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6125	Professional Development	0.00	0.00	0.00	500.00	485.00	
6161	Licenses & Permits	341.16	0.00	0.00	0.00	0.00	
6162	Mandated Fees/Inspections	200.00	200.00	200.00	200.00	194.00	
6199	Other Professional Services	0.00	0.00	157.50	0.00	0.00	
6300	Utilities	7,893.41	8,983.09	11,057.92	6,000.00	5,820.00	
6401	General Liability	4,500.00	4,500.00	0.00	0.00	0.00	
6411	Property Damage Insurance	73.00	356.00	0.00	0.00	0.00	
6472	Other Ins./Employee Bond	33.00	17.00	0.00	0.00	0.00	
6473	Vehicle Insurance	96.00	695.88	0.00	0.00	0.00	
6510	Meetings & Conferences	650.00	998.67	380.86	1,000.00	970.00	
6514	Travel Expense	0.00	669.45	0.00	500.00	485.00	
6519	Association Membership	965.00	364.28	299.28	500.00	485.00	
6604	Outside Vehicle Repair/Maint	306.47	603.84	2,962.11	2,000.00	1,940.00	
6710	Notices & Publications	0.00	352.16	0.00	0.00	0.00	
6720	Medical Examinations	0.00	0.00	385.00	100.00	97.00	
6810	Equipment Rental	0.00	4,705.24	365.28	2,000.00	1,940.00	
6812	Space Rental	502.05	588.18	480.44	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$55,414.20	\$86,614.16	\$50,166.36	\$108,800.00	\$64,416.00	
Department Total: 5230 - Street Maintenance		\$263,717.13	\$291,180.52	\$225,145.23	\$425,259.00	\$460,335.00	
Department: 5232 - Street Trees							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	23,763.89	19,108.84	8,041.57	41,146.00	74,521.00	From 5205 & 5215
4120	Overtime Pay	0.00	0.00	46.06	0.00	0.00	
4515	Standby Pay	0.00	802.50	649.50	0.00	0.00	
4599	Other Pay	276.29	396.14	381.46	0.00	0.00	
4910	Employer Paid Benefits	14,188.46	10,466.76	5,880.82	25,215.00	53,773.00	From 5205 & 5215
4999	Labor Costs Applied	612.63	2,565.55	3,899.32	31,086.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$38,841.27	\$33,339.79	\$18,898.73	\$97,447.00	\$128,294.00	
<i>60-Supplies - Supplies</i>							
5120	Chemical Supplies	180.55	0.00	0.00	0.00	0.00	
5125	Repairs/Maint. Materials	672.28	1,388.02	0.00	2,500.00	2,500.00	Tree Planting Supplies
5199	Miscellaneous Operating Supplies	154.69	0.00	11.15	0.00	0.00	
5501	Grounds Maintenance Supplies	0.00	1,441.04	0.00	2,000.00	2,500.00	Replace storm Damaged Trees
5502	Building Maint. Supplies	0.00	0.00	0.00	500.00	500.00	Repairs to Maint Bldg
5504	Machinery/Equip/Supplies	0.00	0.00	127.25	0.00	0.00	
5530	Small Tools	0.00	0.00	0.00	500.00	500.00	Replacement Tools
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$1,007.52	\$2,829.06	\$138.40	\$5,500.00	\$6,000.00	
<i>70-Services - Services</i>							
6105	Consulting Services	0.00	625.00	0.00	200.00	1,000.00	Consulting Arborist
6106	Contractual Services	24,150.00	70,400.32	80,054.50	70,000.00	45,000.00	Tree Trimming & Removals
6401	General Liability	723.00	825.00	0.00	0.00	0.00	
6411	Property Damage Insurance	79.00	89.00	0.00	0.00	0.00	
6473	Vehicle Insurance	330.00	347.94	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$25,282.00	\$72,287.26	\$80,054.50	\$70,200.00	\$46,000.00	
Department Total: 5232 - Street Trees		\$65,130.79	\$108,456.11	\$99,091.63	\$173,147.00	\$180,294.00	
Department: 5234 - Street Lighting							
<i>10-Personnel - Personnel Services</i>							
4999	Labor Costs Applied	485.21	69.71	71.28	1,200.00	500.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$485.21	\$69.71	\$71.28	\$1,200.00	\$500.00	
<i>60-Supplies - Supplies</i>							
5125	Repairs/Maint. Materials	102.51	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	0.00	22.38	262.28	0.00	500.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$102.51	\$22.38	\$262.28	\$0.00	\$500.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>70-Services - Services</i>							
6106	Contractual Services	3,179.39	7,582.94	6,562.92	6,000.00	5,000.00	Electrical Contractor for Work on City Owned Lights
6300	Utilities	97,295.41	96,565.85	71,773.83	100,000.00	100,000.00	Monthly PG&E for Cal Trans Lights attached to their signals. Lee Wilson Elec - Maint
<i>Account Classification Total: 70-Services - Services</i>		\$100,474.80	\$104,148.79	\$78,336.75	\$106,000.00	\$105,000.00	
Department Total: 5234 - Street Lighting		\$101,062.52	\$104,240.88	\$78,670.31	\$107,200.00	\$106,000.00	
Department: 5235 - Storm Drain/Creek Maint.							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	24,300.68	19,108.42	8,041.54	41,146.00	103,359.00	From 5205 & 5215
4120	Overtime Pay	0.00	0.00	46.06	0.00	0.00	
4515	Standby Pay	0.00	802.50	649.50	500.00	0.00	
4599	Other Pay	276.19	396.13	381.43	0.00	0.00	
4910	Employer Paid Benefits	25,914.65	17,444.72	12,621.33	25,215.00	71,106.00	From 5205 & 5215
4999	Labor Costs Applied	26,059.19	23,682.81	23,687.60	57,300.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$76,550.71	\$61,434.58	\$45,427.46	\$124,161.00	\$174,465.00	
<i>60-Supplies - Supplies</i>							
5109	Uniforms/Safety Equipment	0.00	0.00	94.00	0.00	0.00	
5125	Repairs/Maint. Materials	0.00	627.37	0.00	1,500.00	1,530.00	Inline with projected plus 2% inflation
5199	Miscellaneous Operating Supplies	9,902.35	16,655.95	5,052.46	2,500.00	12,550.00	Grates, Manhole Covers ...Mutt Mitts
5530	Small Tools	0.00	125.08	584.70	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$9,902.35	\$17,408.40	\$5,731.16	\$4,000.00	\$14,080.00	
<i>70-Services - Services</i>							
6105	Consulting Services	6,545.28	2,320.95	520.00	15,000.00	15,500.00	Second Nature Stormwater Model Required by RWQCB
6106	Contractual Services	19,006.82	16,849.32	6,218.67	20,000.00	12,500.00	Citywide Misc Minor Stormdrain Repair Projects
6125	Professional Development	0.00	75.00	0.00	200.00	2,720.00	In Consolodated Maintenance
6161	Licenses & Permits	8,835.00	6,869.00	0.00	0.00	0.00	
6300	Utilities	466.24	3,390.99	2,070.56	1,500.00	1,530.00	Inline with projected plus 2% inflation
6401	General Liability	1,205.00	825.00	0.00	0.00	0.00	
6411	Property Damage Insurance	131.00	89.00	0.00	0.00	0.00	
6473	Vehicle Insurance	550.00	347.94	0.00	0.00	0.00	
6510	Meetings & Conferences	0.00	0.00	600.00	0.00	2,720.00	In Consolodated Maintenance
6514	Travel Expense	0.00	0.00	767.55	0.00	0.00	
6519	Association Membership	290.00	365.00	1,200.00	0.00	0.00	
6710	Notices & Publications	943.75	0.00	0.00	0.00	0.00	
6810	Equipment Rental	1,356.96	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$39,330.05	\$31,132.20	\$11,376.78	\$36,700.00	\$34,970.00	
Department Total: 5235 - Storm Drain/Creek Maint.		\$125,783.11	\$109,975.18	\$62,535.40	\$164,861.00	\$223,515.00	
EXPENSES Total		\$1,927,479.77	\$2,273,462.54	\$2,004,070.83	\$2,380,293.00	\$2,572,654.00	
Fund REVENUE Total: 001 - General Fund		\$541,744.64	\$8,228.54	\$1,730.94	\$75,000.00	\$7,020.00	
Fund EXPENSE Total: 001 - General Fund		\$1,927,479.77	\$2,273,462.54	\$2,004,070.83	\$2,380,293.00	\$2,572,654.00	
Fund Total: 001 - General Fund		(\$1,385,735.13)	(\$2,265,234.00)	(\$2,002,339.89)	(\$2,305,293.00)	(\$2,565,634.00)	
REVENUE GRAND Totals:		\$541,744.64	\$8,228.54	\$1,730.94	\$75,000.00	\$7,020.00	
EXPENSE GRAND Totals:		\$1,927,479.77	\$2,273,462.54	\$2,004,070.83	\$2,380,293.00	\$2,572,654.00	
Grand Totals:		(\$1,385,735.13)	(\$2,265,234.00)	(\$2,002,339.89)	(\$2,305,293.00)	(\$2,565,634.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 5270 - Curbside Recycling							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3499	Other Rev/Current Svc	23,622.00	24,448.00	19,076.00	24,888.00	25,872.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$23,622.00	\$24,448.00	\$19,076.00	\$24,888.00	\$25,872.00	
Department Total: 5270 - Curbside Recycling		\$23,622.00	\$24,448.00	\$19,076.00	\$24,888.00	\$25,872.00	
REVENUES Total		\$23,622.00	\$24,448.00	\$19,076.00	\$24,888.00	\$25,872.00	
EXPENSES							
Department: 5270 - Curbside Recycling							
<i>10-Personnel - Personnel Services</i>							
4999	Labor Costs Applied	22,940.00	23,832.00	0.00	24,888.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$22,940.00	\$23,832.00	\$0.00	\$24,888.00	\$0.00	
Department Total: 5270 - Curbside Recycling		\$22,940.00	\$23,832.00	\$0.00	\$24,888.00	\$0.00	
EXPENSES Total		\$22,940.00	\$23,832.00	\$0.00	\$24,888.00	\$0.00	
Fund REVENUE Total: 001 - General Fund		\$23,622.00	\$24,448.00	\$19,076.00	\$24,888.00	\$25,872.00	
Fund EXPENSE Total: 001 - General Fund		\$22,940.00	\$23,832.00	\$0.00	\$24,888.00	\$0.00	
Fund Total: 001 - General Fund		\$682.00	\$616.00	\$19,076.00	\$0.00	\$25,872.00	
REVENUE GRAND Totals:		\$23,622.00	\$24,448.00	\$19,076.00	\$24,888.00	\$25,872.00	
EXPENSE GRAND Totals:		\$22,940.00	\$23,832.00	\$0.00	\$24,888.00	\$0.00	
Grand Totals:		\$682.00	\$616.00	\$19,076.00	\$0.00	\$25,872.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 6110 - Recreation Administration							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3469	Special Events	3,478.88	15,632.46	17,266.65	12,000.00	14,000.00	
3499	Other Rev/Current Svc	44.54	325.66	1,840.31	0.00	1,200.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$3,523.42	\$15,958.12	\$19,106.96	\$12,000.00	\$15,200.00	
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3490	Program Revenue	56,810.64	57,835.75	37,841.82	57,000.00	42,000.00	Classes in the Community Center
3730	Rental Income	10,004.30	44,059.87	53,278.33	35,000.00	55,000.00	Vets Hall, Parks, Community Ctr Facilities Rental
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$66,814.94	\$101,895.62	\$91,120.15	\$92,000.00	\$97,000.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3501	Processing Fees	(9,857.59)	(8,983.46)	(6,334.98)	(7,000.00)	0.00	
3990	Other Misc Revenues	0.00	30,200.00	1,000.00	0.00	1,200.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		(\$9,857.59)	\$21,216.54	(\$5,334.98)	(\$7,000.00)	\$1,200.00	
<i>400-Other Rev - Other Revenues</i>							
3995	Non-Resident Revenue	314.54	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 400-Other Rev - Other Revenues</i>		\$314.54	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 6110 - Recreation Administration		\$60,795.31	\$139,070.28	\$104,892.13	\$97,000.00	\$113,400.00	
Department: 6125 - Dance 39+							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3499	Other Rev/Current Svc	12,954.00	12,197.35	12,584.95	0.00	16,000.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$12,954.00	\$12,197.35	\$12,584.95	\$0.00	\$16,000.00	
Department Total: 6125 - Dance 39+		\$12,954.00	\$12,197.35	\$12,584.95	\$0.00	\$16,000.00	
Department: 6130 - Recreation Sports							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3480	Rec Sports Fees	221,338.86	205,032.34	162,698.82	205,632.00	200,000.00	Increased to include Jr. Lifeguard, Rock to Pier Run, Pool open in Sept
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$221,338.86	\$205,032.34	\$162,698.82	\$205,632.00	\$200,000.00	
Department Total: 6130 - Recreation Sports		\$221,338.86	\$205,032.34	\$162,698.82	\$205,632.00	\$200,000.00	
Department: 6140 - Recreation Youth Services							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3482	Rec Youth Services	195,110.54	229,905.54	149,523.29	215,000.00	200,000.00	Day Care Center Fees during summer months.
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$195,110.54	\$229,905.54	\$149,523.29	\$215,000.00	\$200,000.00	
Department Total: 6140 - Recreation Youth Services		\$195,110.54	\$229,905.54	\$149,523.29	\$215,000.00	\$200,000.00	
Department: 6143 - Teen Programs Division							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3482	Rec Youth Services	2,917.00	3,141.00	1,778.00	4,000.00	2,100.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$2,917.00	\$3,141.00	\$1,778.00	\$4,000.00	\$2,100.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3922	Refunds/Adj/Restitution	49.95	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$49.95	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 6143 - Teen Programs Division		\$2,966.95	\$3,141.00	\$1,778.00	\$4,000.00	\$2,100.00	
REVENUES Total		\$493,165.66	\$589,346.51	\$431,477.19	\$521,632.00	\$531,500.00	

EXPENSES

Department: 6110 - Recreation Administration

10-Personnel - Personnel Services

4110	Regular Pay	150,773.82	17,555.52	112,756.22	227,086.00	124,026.00	A. Gallardo moved 100% to Youth. E Gallardo moved 25% to Teens.
4310	Part-Time Pay	34,361.26	94,666.94	69,414.48	68,000.00	71,400.00	Pay for Instructors paid under the Event Pay Code.
4599	Other Pay	78,452.68	2,863.98	242.34	3,000.00	3,150.00	Deferred Comp Contributions, Phone allow, car allow.

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
4910	Employer Paid Benefits	63,639.60	22,819.10	39,307.12	101,982.00	78,956.00	
4999	Labor Costs Applied	2,501.49	220.48	0.00	0.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$329,728.85	\$138,126.02	\$221,720.16	\$400,068.00	\$277,532.00	
<i>60-Supplies - Supplies</i>							
5102	Recreation Supplies	0.00	61.25	309.38	1,000.00	970.00	
5110	Fuel Oil & Lubricants	63.92	421.05	451.40	350.00	340.00	
5175	Computer Operating Supplies	4,038.04	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	1,400.62	2,120.30	258.01	2,000.00	1,940.00	
5301	General Office Supplies	1,319.18	1,463.73	1,119.10	1,500.00	1,455.00	
5305	Forms Printing	162.00	129.99	0.00	0.00	0.00	
5352	Award/Trophy Supplies	0.00	2.44	0.00	0.00	0.00	
5504	Machinery/Equip/Supplies	0.00	0.00	0.00	300.00	291.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$6,983.76	\$4,198.76	\$2,137.89	\$5,150.00	\$4,996.00	
<i>70-Services - Services</i>							
6106	Contractual Services	8,683.55	22,622.66	6,051.43	28,500.00	7,500.00	Garbage,Private Security
6107	Promotion & Advertising	0.00	102.49	5,094.23	17,000.00	5,000.00	Rec Guide x 2
6125	Professional Development	175.00	0.00	1,021.05	1,000.00	800.00	
6161	Licenses & Permits	0.00	315.00	0.00	500.00	485.00	
6199	Other Professional Services	0.00	84.00	0.00	0.00	0.00	
6220	Postage	220.00	0.00	0.00	100.00	97.00	
6300	Utilities	8,672.12	7,827.85	7,651.25	8,000.00	7,760.00	
6401	General Liability	3,208.00	3,208.00	0.00	3,232.00	3,135.00	
6411	Property Damage Insurance	281.00	416.52	0.00	504.00	489.00	
6472	Other Ins./Employee Bond	50.00	17.00	0.00	38.00	37.00	
6473	Vehicle Insurance	122.00	173.97	0.00	186.00	180.00	
6510	Meetings & Conferences	365.65	0.00	40.00	0.00	0.00	
6513	Meals & Lodging	638.92	0.00	0.00	0.00	0.00	
6514	Travel Expense	41.78	0.00	0.00	0.00	0.00	
6519	Association Membership	810.00	580.00	480.00	800.00	400.00	
6602	Outside Structural Repair	275.00	0.00	0.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	0.00	48.75	0.00	50.00	49.00	
6640	Maintenance Contracts	8,080.49	3,997.58	521.81	0.00	0.00	
6710	Notices & Publications	367.20	0.00	685.00	250.00	243.00	
<i>Account Classification Total: 70-Services - Services</i>		\$31,990.71	\$39,393.82	\$21,544.77	\$60,160.00	\$26,175.00	
<i>85-Other Ex - Other Expense</i>							
8700	Special Events	0.00	0.00	13,065.00	7,500.00	9,500.00	
<i>Account Classification Total: 85-Other Ex - Other Expense</i>		\$0.00	\$0.00	\$13,065.00	\$7,500.00	\$9,500.00	
Department Total: 6110 - Recreation Administration		\$368,703.32	\$181,718.60	\$258,467.82	\$472,878.00	\$318,203.00	
<i>Department: 6125 - Dance 39+</i>							
<i>70-Services - Services</i>							
6106	Contractual Services	10,869.80	10,379.35	10,234.00	0.00	11,500.00	
<i>Account Classification Total: 70-Services - Services</i>		\$10,869.80	\$10,379.35	\$10,234.00	\$0.00	\$11,500.00	
Department Total: 6125 - Dance 39+		\$10,869.80	\$10,379.35	\$10,234.00	\$0.00	\$11,500.00	
<i>Department: 6130 - Recreation Sports</i>							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	62,374.61	62,168.27	54,140.92	0.00	65,610.00	
4120	Overtime Pay	496.69	574.30	547.64	600.00	630.00	
4310	Part-Time Pay	118,556.95	124,696.11	102,456.25	135,000.00	162,470.00	Increase for aquatic programs and lifeguards for pool opening in Sept.
4599	Other Pay	2,447.21	1,264.64	4,661.69	3,000.00	3,150.00	
4910	Employer Paid Benefits	40,792.54	46,615.58	40,953.59	10,700.00	39,512.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$224,668.00	\$235,318.90	\$202,760.09	\$149,300.00	\$271,372.00	
<i>60-Supplies - Supplies</i>							
5102	Recreation Supplies	57,153.54	41,153.27	47,438.14	54,000.00	50,000.00	All recreation materials, Basketballs, softballs, uniforms.
5103	Aquatic Supplies	0.00	513.00	0.00	0.00	0.00	
5105	First Aide Supplies	0.00	377.13	0.00	0.00	0.00	
5109	Uniforms/Safety Equipment	2.76	54.00	105.24	500.00	200.00	
5199	Miscellaneous Operating Supplies	2,278.23	5,970.59	2,136.09	6,000.00	2,500.00	
5301	General Office Supplies	129.33	345.54	268.89	1,200.00	1,000.00	
5302	Copying Supplies	0.00	11.18	0.00	0.00	0.00	
5305	Forms Printing	76.79	347.41	23.82	500.00	485.00	
5352	Award/Trophy Supplies	9,915.56	10,718.31	4,910.78	12,000.00	10,000.00	
5504	Machinery/Equip/Supplies	6,940.25	5,677.00	413.75	4,000.00	2,000.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$76,496.46	\$65,167.43	\$55,296.71	\$78,200.00	\$66,185.00	
<i>70-Services - Services</i>							
6106	Contractual Services	9,002.80	10,009.54	13,560.74	12,000.00	16,000.00	Rock to Pier Run set up, Park Honey Bucket/Handwash Porta Poties for 1500 people.
6125	Professional Development	0.00	0.00	25.00	0.00	0.00	
6150	Fingerprinting	0.00	32.00	79.00	0.00	0.00	
6300	Utilities	271.29	988.00	735.26	550.00	534.00	
6401	General Liability	1,299.00	1,299.00	1,211.99	0.00	0.00	
6411	Property Damage Insurance	141.00	208.26	190.97	0.00	0.00	
6472	Other Ins./Employee Bond	17.00	17.00	14.26	0.00	0.00	
6473	Vehicle Insurance	61.00	86.98	69.75	0.00	0.00	
6519	Association Membership	8,776.85	9,821.34	9,561.90	10,000.00	9,700.00	Players registration for SCMAF.
6640	Maintenance Contracts	872.88	0.00	0.00	873.00	847.00	
6720	Medical Examinations	225.00	405.00	0.00	225.00	218.00	
6812	Space Rental	(3,474.74)	25,440.72	9,328.66	0.00	47,000.00	Rentals of HS soccer fields, gyms etc. \$2K Rock to Pier Run, rental of Beach R2P \$500. Use of Hardie Pool for JG's.
<i>Account Classification Total: 70-Services - Services</i>		\$17,192.08	\$48,307.84	\$34,777.53	\$23,648.00	\$74,299.00	
Department Total: 6130 - Recreation Sports		\$318,356.54	\$348,794.17	\$292,834.33	\$251,148.00	\$411,856.00	
Department: 6140 - Recreation Youth Services							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	49,786.97	44,200.43	712.89	0.00	44,961.00	A Gallardo moved 100% here from Admin.
4120	Overtime Pay	0.00	0.00	15.69	0.00	0.00	
4310	Part-Time Pay	172,511.65	169,690.52	110,153.14	136,598.00	140,000.00	Staff for day care center during summer months.
4599	Other Pay	0.00	3,302.21	0.00	0.00	0.00	
4910	Employer Paid Benefits	56,302.49	62,681.77	31,321.94	27,729.00	56,962.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$278,601.11	\$279,874.93	\$142,203.66	\$164,327.00	\$241,923.00	
<i>60-Supplies - Supplies</i>							
5102	Recreation Supplies	11,663.01	4,779.00	2,642.28	11,000.00	6,000.00	Snacks for children in day care. No longer get free food from Food Bank.
5105	First Aide Supplies	49.64	0.00	0.00	400.00	200.00	
5109	Uniforms/Safety Equipment	2,923.74	375.36	979.55	2,000.00	2,000.00	\$2K Uniforms for all PT who work at Kids Club. Identification of adult Workers, T shirts and pool clothes.
5175	Computer Operating Supplies	2,469.46	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	3,094.03	1,249.05	226.50	2,100.00	1,000.00	
5301	General Office Supplies	2,079.06	424.60	60.63	1,500.00	500.00	
5302	Copying Supplies	0.00	0.00	195.40	0.00	0.00	
5304	Periodical/Subscriptions	0.00	0.00	268.92	0.00	0.00	
5305	Forms Printing	487.95	707.28	26.22	500.00	200.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$22,766.89	\$7,535.29	\$4,399.50	\$17,500.00	\$9,900.00	
<i>70-Services - Services</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6106	Contractual Services	7,791.22	7,369.00	375.00	10,000.00	5,000.00	Trolley for summer programs
6125	Professional Development	190.00	97.71	0.00	200.00	150.00	
6150	Fingerprinting	370.00	0.00	74.00	500.00	300.00	
6161	Licenses & Permits	484.00	484.00	484.00	500.00	500.00	
6300	Utilities	2,670.55	2,226.69	1,229.48	2,000.00	1,800.00	
6401	General Liability	1,233.00	2,598.00	1,211.99	0.00	1,615.00	
6411	Property Damage Insurance	141.00	208.26	190.97	0.00	0.00	
6472	Other Ins./Employee Bond	17.00	34.00	14.26	0.00	0.00	
6473	Vehicle Insurance	61.00	86.98	69.75	0.00	0.00	
6519	Association Membership	150.00	150.00	0.00	250.00	200.00	
6640	Maintenance Contracts	872.88	0.00	0.00	0.00	0.00	
6720	Medical Examinations	25.00	0.00	576.00	0.00	0.00	
6812	Space Rental	4,333.78	3,036.22	0.00	5,000.00	4,000.00	School district room for Kids Club Day Care Center.
<i>Account Classification Total: 70-Services - Services</i>		\$18,339.43	\$16,290.86	\$4,225.45	\$18,450.00	\$13,565.00	
Department Total: 6140 - Recreation Youth Services		\$319,707.43	\$303,701.08	\$150,828.61	\$200,277.00	\$265,388.00	
Department: 6143 - Teen Programs Division							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	466.95	580.15	253.24	0.00	10,397.00	E. Gallardo 25% moved here from Admin.
4120	Overtime Pay	0.00	0.00	172.60	0.00	0.00	
4310	Part-Time Pay	52,529.43	45,753.35	26,722.15	16,675.00	42,000.00	
4599	Other Pay	0.00	353.75	0.00	0.00	0.00	
4910	Employer Paid Benefits	9,367.30	9,472.39	5,121.49	3,385.00	15,727.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$62,363.68	\$56,159.64	\$32,269.48	\$20,060.00	\$68,124.00	
<i>60-Supplies - Supplies</i>							
5102	Recreation Supplies	5,767.74	7,587.70	4,708.12	10,000.00	5,000.00	
5109	Uniforms/Safety Equipment	100.00	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	292.60	232.84	33.36	1,000.00	500.00	
5301	General Office Supplies	246.20	73.57	0.00	0.00	0.00	
5304	Periodical/Subscriptions	0.00	76.97	0.00	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$6,406.54	\$7,971.08	\$4,741.48	\$11,000.00	\$5,500.00	
<i>70-Services - Services</i>							
6106	Contractual Services	0.00	0.00	332.93	0.00	0.00	
6161	Licenses & Permits	0.00	575.00	586.50	600.00	600.00	
6300	Utilities	6,488.19	4,915.63	4,498.74	4,000.00	5,000.00	
<i>Account Classification Total: 70-Services - Services</i>		\$6,488.19	\$5,490.63	\$5,418.17	\$4,600.00	\$5,600.00	
Department Total: 6143 - Teen Programs Division		\$75,258.41	\$69,621.35	\$42,429.13	\$35,660.00	\$79,224.00	
EXPENSES Total		\$1,092,895.50	\$914,214.55	\$754,793.89	\$959,963.00	\$1,086,171.00	
Fund REVENUE	Total: 001 - General Fund	\$493,165.66	\$589,346.51	\$431,477.19	\$521,632.00	\$531,500.00	
Fund EXPENSE	Total: 001 - General Fund	\$1,092,895.50	\$914,214.55	\$754,793.89	\$959,963.00	\$1,086,171.00	
Fund Total: 001 - General Fund		(\$599,729.84)	(\$324,868.04)	(\$323,316.70)	(\$438,331.00)	(\$554,671.00)	
REVENUE GRAND Totals:		\$493,165.66	\$589,346.51	\$431,477.19	\$521,632.00	\$531,500.00	
EXPENSE GRAND Totals:		\$1,092,895.50	\$914,214.55	\$754,793.89	\$959,963.00	\$1,086,171.00	
Grand Totals:		(\$599,729.84)	(\$324,868.04)	(\$323,316.70)	(\$438,331.00)	(\$554,671.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 001 - General Fund							
REVENUES							
Department: 7105 - Community Development							
<i>310-Lic & Per - Revenues Licenses & Permits</i>							
3101	General Business License	59,332.24	0.00	0.00	0.00	0.00	
3104	Transient Vendor Fees	843.00	0.00	0.00	0.00	0.00	
3120	Building Permit	0.00	(485.09)	(100.01)	0.00	0.00	
3121	Encroachment Permit	4,720.33	12,928.40	14,425.00	8,500.00	11,000.00	
3127	Coastal Permit	11,166.00	19,110.00	17,263.00	26,000.00	17,000.00	
3130	Sign	353.62	2,200.00	1,836.00	1,800.00	2,000.00	
3132	Conditional Use Permit	25,418.00	35,416.00	62,282.00	25,000.00	65,000.00	
<i>Account Classification Total: 310-Lic & Per - Revenues Licenses & Permits</i>		\$101,833.19	\$69,169.31	\$95,705.99	\$61,300.00	\$95,000.00	
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3401	Sale of Copies & Books	0.00	101.44	158.26	0.00	210.00	
3403	Sale of Plans/Specs	0.00	0.00	17.50	0.00	0.00	
3404	Tentative Parcel Map	211.00	1,000.00	0.00	3,000.00	0.00	
3405	Tentative Tract Map	0.00	67.00	6,702.00	0.00	13,257.00	
3410	Planning & Zoning App Fee	4,203.00	3,863.34	5,126.68	1,500.00	5,500.00	
3412	Variance Fee	0.00	0.00	5.95	2,500.00	0.00	
3415	Environmental Determine	1,846.00	21,410.00	11,084.00	18,000.00	15,000.00	
3416	Zoning Amendment	2,706.00	9,198.00	4,238.00	6,500.00	6,000.00	
3420	Design Review Fees	1,756.41	14,951.83	5,634.00	10,000.00	7,500.00	
3422	Parking Exception Fees	375.00	255.00	1,600.00	400.00	700.00	
3426	Plan Checking Fees	78,762.90	221,537.11	152,975.17	180,500.00	200,000.00	
3427	Building Inspection Fees	61,365.48	197,134.29	98,409.77	180,500.00	160,000.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$151,225.79	\$469,518.01	\$285,951.33	\$402,900.00	\$408,167.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3922	Refunds/Adj/Restitution	0.00	(2,496.50)	64.69	0.00	0.00	
3990	Other Misc Revenues	11,782.52	3,524.18	33.00	3,500.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$11,782.52	\$1,027.68	\$97.69	\$3,500.00	\$0.00	
Department Total: 7105 - Community Development		\$264,841.50	\$539,715.00	\$381,755.01	\$467,700.00	\$503,167.00	
REVENUES Total		\$264,841.50	\$539,715.00	\$381,755.01	\$467,700.00	\$503,167.00	
EXPENSES							
Department: 7105 - Community Development							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	113,519.49	328,365.18	340,009.03	424,921.00	457,304.00	
4120	Overtime Pay	0.00	3,870.70	3,402.01	5,000.00	5,000.00	
4310	Part-Time Pay	38,070.05	146,779.89	81,039.16	172,461.00	144,993.00	
4599	Other Pay	1,140.87	50.93	1,961.46	0.00	0.00	
4910	Employer Paid Benefits	41,482.06	136,970.05	126,092.44	163,793.00	209,726.00	
4999	Labor Costs Applied	2,648.25	10,269.00	10,808.00	0.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$196,860.72	\$626,305.75	\$563,312.10	\$766,175.00	\$817,023.00	
<i>60-Supplies - Supplies</i>							
5106	Photographic Supplies	0.00	0.00	404.76	0.00	0.00	
5109	Uniforms/Safety Equipment	0.00	0.00	0.00	600.00	600.00	
5110	Fuel Oil & Lubricants	0.00	1,002.91	885.07	1,500.00	1,500.00	
5175	Computer Operating Supplies	321.33	(6,000.00)	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	674.35	7,014.62	5,832.89	5,500.00	5,500.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
5201	Other Expense	0.00	13,822.82	5.14	0.00	0.00	
5301	General Office Supplies	0.00	(2.40)	57.30	0.00	0.00	
5302	Copying Supplies	0.00	85.18	0.00	0.00	0.00	
5303	Books & Manuals	0.00	1,614.88	641.80	2,500.00	2,000.00	
5305	Forms Printing	0.00	410.13	0.00	0.00	0.00	
5307	Blueprint/Doc Reproduced	0.00	21.42	9.45	0.00	0.00	
5503	Rolling Stock Supplies	0.00	512.63	0.00	200.00	200.00	
5504	Machinery/Equip/Supplies	0.00	0.00	411.25	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$995.68	\$18,482.19	\$8,247.66	\$10,300.00	\$9,800.00	
<i>70-Services - Services</i>							
6105	Consulting Services	66,409.85	22,542.78	11,042.88	137,400.00	167,400.00	Adds \$40,000 for outside plan check services. Additional costs are billed to developer. Consultant Help on Env/Peer Review \$20K, update or implementation of plans \$100K, Certified Access Specialist \$2.4 K, Outside Plan Check Inspection Services \$40K
6106	Contractual Services	1,807.50	19,365.42	19,495.37	20,255.00	6,705.00	Laserfiche \$3.6K, Dark Fiber \$114, Water Cooler \$168. , \$1.2K for credit card fees. Adds \$1,600 for 3 cellular phones \$20K originally in for Cityworks and GIS costs in PW are moved to IT Technology Fund
6125	Professional Development	0.00	75.00	0.00	0.00	0.00	
6201	Telephone	0.00	0.00	102.83	0.00	140.00	
6220	Postage	0.00	140.49	75.04	0.00	0.00	
6300	Utilities	0.00	7,510.14	6,581.06	9,500.00	9,215.00	
6401	General Liability	0.00	6,268.00	6,060.74	6,268.00	6,000.00	
6411	Property Damage Insurance	0.00	950.00	953.39	1,258.00	1,258.00	
6472	Other Ins./Employee Bond	0.00	0.00	71.24	95.00	95.00	
6473	Vehicle Insurance	0.00	173.97	278.24	371.00	371.00	
6510	Meetings & Conferences	3,027.21	5,152.28	9,813.17	8,081.00	8,000.00	
6514	Travel Expense	4,311.08	8.00	0.00	0.00	0.00	
6519	Association Membership	125.00	415.00	846.14	1,100.00	1,100.00	
6601	Outside Equipment Repair	0.00	70.60	0.00	600.00	600.00	
6630	Janitorial Services	0.00	0.00	0.00	250.00	243.00	
6710	Notices & Publications	3,064.87	10,444.04	7,155.14	12,000.00	12,000.00	
6741	Misc. Bank Charges	2,297.76	14,296.15	4,600.00	14,000.00	12,000.00	
6770	Animal Services	0.00	(53.00)	0.00	0.00	0.00	
6810	Equipment Rental	325.53	1,268.94	387.80	1,520.00	1,520.00	
<i>Account Classification Total: 70-Services - Services</i>		\$81,368.80	\$88,627.81	\$67,463.04	\$212,698.00	\$226,647.00	
Department Total: 7105 - Community Development		\$279,225.20	\$733,415.75	\$639,022.80	\$989,173.00	\$1,053,470.00	
EXPENSES Total		\$279,225.20	\$733,415.75	\$639,022.80	\$989,173.00	\$1,053,470.00	
Fund REVENUE Total: 001 - General Fund		\$264,841.50	\$539,715.00	\$381,755.01	\$467,700.00	\$503,167.00	
Fund EXPENSE Total: 001 - General Fund		\$279,225.20	\$733,415.75	\$639,022.80	\$989,173.00	\$1,053,470.00	
Fund Total: 001 - General Fund		(\$14,383.70)	(\$193,700.75)	(\$257,267.79)	(\$521,473.00)	(\$550,303.00)	
REVENUE GRAND Totals:		\$264,841.50	\$539,715.00	\$381,755.01	\$467,700.00	\$503,167.00	
EXPENSE GRAND Totals:		\$279,225.20	\$733,415.75	\$639,022.80	\$989,173.00	\$1,053,470.00	
Grand Totals:		(\$14,383.70)	(\$193,700.75)	(\$257,267.79)	(\$521,473.00)	(\$550,303.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 051 - G/F Emergency Reserve Fund							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3710	Interest Income	21,696.00	30,395.00	0.00	20,000.00	20,000.00	
3750	Gain On Investment	0.00	3,088.00	0.00	0.00	0.00	
Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property		\$21,696.00	\$33,483.00	\$0.00	\$20,000.00	\$20,000.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3960	Proceeds of Litigation	525,000.00	0.00	0.00	0.00	0.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$525,000.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$546,696.00	\$33,483.00	\$0.00	\$20,000.00	\$20,000.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	0.00	316,115.96	0.00	0.00	0.00	
Account Classification Total: 100-Interfund - Interfund Transfers		\$0.00	\$316,115.96	\$0.00	\$0.00	\$0.00	
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	0.00	0.00	205,000.00	347,106.00	0.00	
Account Classification Total: 380-Interfund - Interfund Revenue Transfers		\$0.00	\$0.00	\$205,000.00	\$347,106.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$316,115.96	\$205,000.00	\$347,106.00	\$0.00	
REVENUES Total		\$546,696.00	\$349,598.96	\$205,000.00	\$367,106.00	\$20,000.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(179.00)	0.00	0.00	0.00	0.00	
8998	Budget Carryover	0.00	0.00	0.00	205,000.00	0.00	
Account Classification Total: 110-Other - Other Expense		(\$179.00)	\$0.00	\$0.00	\$205,000.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		(\$179.00)	\$0.00	\$0.00	\$205,000.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	0.00	0.00	0.00	0.00	20,585.00	Transfer to balance General Fund (MGMT Partners Forecast assumed this level of GFER usage)
8501	Transfers Out	200,000.00	0.00	0.00	0.00	0.00	
Account Classification Total: 100-Interfund - Interfund Transfers		\$200,000.00	\$0.00	\$0.00	\$0.00	\$20,585.00	
Department Total: 7710 - Interfund Transactions		\$200,000.00	\$0.00	\$0.00	\$0.00	\$20,585.00	
EXPENSES Total		\$199,821.00	\$0.00	\$0.00	\$205,000.00	\$20,585.00	
Fund REVENUE	Total: 051 - G/F Emergency Reserve Fund	\$546,696.00	\$349,598.96	\$205,000.00	\$367,106.00	\$20,000.00	
Fund EXPENSE	Total: 051 - G/F Emergency Reserve Fund	\$199,821.00	\$0.00	\$0.00	\$205,000.00	\$20,585.00	
Fund Total: 051 - G/F Emergency Reserve Fund		\$346,875.00	\$349,598.96	\$205,000.00	\$162,106.00	(\$585.00)	
REVENUE GRAND Totals:		\$546,696.00	\$349,598.96	\$205,000.00	\$367,106.00	\$20,000.00	
EXPENSE GRAND Totals:		\$199,821.00	\$0.00	\$0.00	\$205,000.00	\$20,585.00	
Grand Totals:		\$346,875.00	\$349,598.96	\$205,000.00	\$162,106.00	(\$585.00)	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
Fund: 003 - Sales & Use Tax Measure Q						
REVENUES						
Department: 1111 - Undistributed/Non-Dept.						
300-Rev Taxes - Revenues From Taxes						
3051	Sales Tax-City Portion	946,447.78	980,853.25	746,780.86	1,019,199.00	1,024,129.00
Account Classification Total: 300-Rev Taxes - Revenues From Taxes		\$946,447.78	\$980,853.25	\$746,780.86	\$1,019,199.00	\$1,024,129.00
370-Money Prop - Revenues From Use of Money & Property						
3710	Interest Income	1,593.00	2,720.00	0.00	0.00	0.00
Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property		\$1,593.00	\$2,720.00	\$0.00	\$0.00	\$0.00
Department Total: 1111 - Undistributed/Non-Dept.		\$948,040.78	\$983,573.25	\$746,780.86	\$1,019,199.00	\$1,024,129.00
Department: 7710 - Interfund Transactions						
100-Interfund - Interfund Transfers						
3801	Transfers In	203,507.86	0.00	0.00	0.00	0.00
Account Classification Total: 100-Interfund - Interfund Transfers		\$203,507.86	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 7710 - Interfund Transactions		\$203,507.86	\$0.00	\$0.00	\$0.00	\$0.00
REVENUES Total		\$1,151,548.64	\$983,573.25	\$746,780.86	\$1,019,199.00	\$1,024,129.00
EXPENSES						
Department: 4110 - Police Department						
10-Personnel - Personnel Services						
4110	Regular Pay	30,675.85	38,388.92	26,461.98	40,288.00	43,948.00
4120	Overtime Pay	1,316.55	1,549.15	1,077.72	0.00	0.00
4515	Standby Pay	0.00	0.00	868.80	13,000.00	13,000.00
4599	Other Pay	2,695.35	2,704.19	3,963.93	632.00	0.00
4910	Employer Paid Benefits	18,049.29	20,250.07	16,429.29	21,077.00	33,361.00
Account Classification Total: 10-Personnel - Personnel Services		\$52,737.04	\$62,892.33	\$48,801.72	\$74,997.00	\$90,309.00
70-Services - Services						
6604	Outside Vehicle Repair/Maint	1,028.93	0.00	0.00	0.00	0.00
6770	Animal Services	0.95	0.00	0.00	0.00	0.00
Account Classification Total: 70-Services - Services		\$1,029.88	\$0.00	\$0.00	\$0.00	\$0.00
80-Cap Outlay - Capital Outlay						
7201	Automobiles	45,000.00	0.00	0.00	0.00	0.00
Account Classification Total: 80-Cap Outlay - Capital Outlay		\$45,000.00	\$0.00	\$0.00	\$0.00	\$0.00
110-Other - Other Expense						
8721	Payment To Other Agency	0.00	0.00	0.00	14,000.00	14,600.00
Account Classification Total: 110-Other - Other Expense		\$0.00	\$0.00	\$0.00	\$14,000.00	\$14,600.00
Department Total: 4110 - Police Department		\$98,766.92	\$62,892.33	\$48,801.72	\$88,997.00	\$104,909.00
Department: 4210 - Fire Department						
10-Personnel - Personnel Services						
4110	Regular Pay	58,810.23	58,259.01	2,320.52	66,943.00	74,637.00
4120	Overtime Pay	13,057.91	24,278.27	1,354.15	52,712.00	16,816.00
4310	Part-Time Pay	0.00	0.00	0.00	0.00	12,600.00
4910	Employer Paid Benefits	30,619.84	30,168.17	941.41	28,108.00	38,782.00
4999	Labor Costs Applied	0.00	68,588.73	0.00	0.00	0.00
Account Classification Total: 10-Personnel - Personnel Services		\$102,487.98	\$181,294.18	\$4,616.08	\$147,763.00	\$142,835.00
60-Supplies - Supplies						
5108	Communication Supplies	0.00	815.40	0.00	0.00	0.00
5130	Advanced Life Support Equ	0.00	0.00	0.00	7,416.00	0.00
5199	Miscellaneous Operating Supplies	0.00	0.00	0.00	0.00	4,000.00
Account Classification Total: 60-Supplies - Supplies		\$0.00	\$815.40	\$0.00	\$7,416.00	\$4,000.00
70-Services - Services						
6106	Contractual Services	0.00	0.00	0.00	0.00	33,492.00
Account Classification Total: 70-Services - Services		\$0.00	\$0.00	\$0.00	\$0.00	\$33,492.00
80-Cap Outlay - Capital Outlay						
						Replacement 2,000 feet of 2.5 inch 24 year old hose; structure and wildland fire hose repair and hose maintenance
						Comprehensive rewrite of our Morro Bay Emergency Management Plan

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
7302	Equipment Acquisition	0.00	6,070.84	0.00	0.00	1,200.00	Replacement of 3 kw generator on Morro Bay Fire Department's Multiple Cavity (MCI) Trailer. Morro Bay's MCI Trailer is designed to triage and treat up to 48 patients. Morro Bay's MCI Trailer is stationed at our Harbor Street Station and is a part of our local and county response plan.
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$0.00	\$6,070.84	\$0.00	\$0.00	\$1,200.00	
<i>90-Debt Svc - Debt Service</i>							
8110	Interest Expense	54,809.24	52,537.50	51,393.75	51,393.00	50,194.00	
8130	Principal Repayment	70,000.00	30,000.00	31,000.00	39,240.00	41,318.00	
<i>Account Classification Total: 90-Debt Svc - Debt Service</i>		\$124,809.24	\$82,537.50	\$82,393.75	\$90,633.00	\$91,512.00	
Department Total: 4210 - Fire Department		\$227,297.22	\$270,717.92	\$87,009.83	\$245,812.00	\$273,039.00	
Department: 4220 - EOC Disaster Preparedness							
<i>60-Supplies - Supplies</i>							
5109	Uniforms/Safety Equipment	0.00	2,021.55	3,545.98	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$2,021.55	\$3,545.98	\$0.00	\$0.00	
Department Total: 4220 - EOC Disaster Preparedness		\$0.00	\$2,021.55	\$3,545.98	\$0.00	\$0.00	
Department: 5230 - Street Maintenance							
<i>60-Supplies - Supplies</i>							
5199	Miscellaneous Operating Supplies	3,256.20	107.19	0.00	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$3,256.20	\$107.19	\$0.00	\$0.00	\$0.00	
<i>70-Services - Services</i>							
6106	Contractual Services	3,454.00	0.00	0.00	0.00	0.00	
6810	Equipment Rental	9,618.31	26,260.31	20,176.20	25,000.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$13,072.31	\$26,260.31	\$20,176.20	\$25,000.00	\$0.00	
Department Total: 5230 - Street Maintenance		\$16,328.51	\$26,367.50	\$20,176.20	\$25,000.00	\$0.00	
Department: 5235 - Storm Drain/Creek Maint.							
<i>60-Supplies - Supplies</i>							
5125	Repairs/Maint. Materials	0.00	0.00	489.44	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$0.00	\$489.44	\$0.00	\$0.00	
<i>70-Services - Services</i>							
6105	Consulting Services	17,222.50	7,473.50	0.00	0.00	0.00	
6106	Contractual Services	22,014.90	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$39,237.40	\$7,473.50	\$0.00	\$0.00	\$0.00	
Department Total: 5235 - Storm Drain/Creek Maint.		\$39,237.40	\$7,473.50	\$489.44	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8501	Transfers Out	99,608.00	200,000.00	0.00	97,194.00	0.00	
8510	Transfer To General Fund	0.00	0.00	0.00	0.00	116,444.00	Vacation relief transfer to General Fund
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$99,608.00	\$200,000.00	\$0.00	\$97,194.00	\$116,444.00	
Department Total: 7710 - Interfund Transactions		\$99,608.00	\$200,000.00	\$0.00	\$97,194.00	\$116,444.00	
Department: 9614 - Pavement Management Plan							
<i>70-Services - Services</i>							
6105	Consulting Services	86,940.00	0.00	20,703.88	0.00	0.00	
6106	Contractual Services	829,179.45	0.00	400,424.25	1,037,776.50	529,737.00	
<i>Account Classification Total: 70-Services - Services</i>		\$916,119.45	\$0.00	\$421,128.13	\$1,037,776.50	\$529,737.00	
Department Total: 9614 - Pavement Management Plan		\$916,119.45	\$0.00	\$421,128.13	\$1,037,776.50	\$529,737.00	
EXPENSES Total		\$1,397,357.50	\$569,472.80	\$581,151.30	\$1,494,779.50	\$1,024,129.00	
Fund REVENUE Total: 003 - Sales & Use Tax Measure Q		\$1,151,548.64	\$983,573.25	\$746,780.86	\$1,019,199.00	\$1,024,129.00	
Fund EXPENSE Total: 003 - Sales & Use Tax Measure Q		\$1,397,357.50	\$569,472.80	\$581,151.30	\$1,494,779.50	\$1,024,129.00	
Fund Total: 003 - Sales & Use Tax Measure Q		(\$245,808.86)	\$414,100.45	\$165,629.56	(\$475,580.50)	\$0.00	
REVENUE GRAND Totals:		\$1,151,548.64	\$983,573.25	\$746,780.86	\$1,019,199.00	\$1,024,129.00	
EXPENSE GRAND Totals:		\$1,397,357.50	\$569,472.80	\$581,151.30	\$1,494,779.50	\$1,024,129.00	
Grand Totals:		(\$245,808.86)	\$414,100.45	\$165,629.56	(\$475,580.50)	\$0.00	

**CITY OF MORRO BAY
SCHEDULE OF REQUESTED MEASURE Q EXPENDITURES
FOR THE 2017/18 FISCAL YEAR**

Division	Project	Departmental Requests	Justification
RECURRING ALLOCATIONS			
Fire	Fire Station #53 debt service + 10% reserve	\$ 91,512	The United States Department of Agriculture (USDA) loaned the City of Morro Bay \$1.5 million to complete construction of the headquarters fire station project. Completing the construction of the fire station has been a Council priority for several years. Additionally, council has expressed an intent to pay down the USDA debt with proceeds from the sale of the Cloisters property when sold. This request is for the 2016/17 debt service (\$83,193) + the reserve requirement (\$8,319).
Police	School Resource Officer (SRO)	\$ 77,309	The San Luis Coastal Unified School District is no longer funding the SRO program at Morro Bay High School (MBHS) at 50% of the officer's salary and benefits as they traditionally have. The SRO program provides essential public safety services at MBHS, as well as rapport-building between Morro Bay youth and our Police force. This request represents 50% of the cost for the SRO, with the remaining 50% paid by the Police Department's General Fund unit.
Fire	Salaries and benefits for Vacation Relief Firefighter	\$ 260,279	Continues funding for vacation relief full-time firefighter Salary (\$74,637), Benefits (\$35,804), vacation relief overtime pay (\$15,393), and overtime to maintain staffing of 3 full-time firefighters (\$118,866), and funding the additional reserve part-time firefighter wage (\$12,600) and benefit (\$2,977) to maintain the council desired and strategic plan recommended 4 firefighters on duty each day.
2017/18 REQUESTS			
Public Works	Pavement Management	\$ 529,737	Accumulation from 2015/16 is \$399k as of 5/3/16; this will add to the amount designated for 2016/17 for street work
Police	Standby pay	\$ 13,000	Allocation request to increase Police readiness, 24/7, through the use of stand-by pay for Police personnel.
Police	Payment to other agencies	\$ 14,600	Allocation request for the Bomb Team and the Sheriff's Special Operations Unit (narcotics/gang task force).

**CITY OF MORRO BAY
SCHEDULE OF REQUESTED MEASURE Q EXPENDITURES
FOR THE 2017/18 FISCAL YEAR**

<u>Division</u>	<u>Project</u>	<u>Departmental Requests</u>	<u>Justification</u>
Fire	Fire Hose Replacement	\$ 4,000	Replacement 2,000 feet of 2.5 inch 24 year old hose; structure and wildland fire hose repair and hose maintenance
Fire	Generator for Multiple Casualty Trailer	\$ 1,200	Replacement of 3 kw generator on Morro Bay Fire Department's Multiple Casualty (MCI) Trailer. Morro Bay's MCI Trailer is designed to triage and treat up to 48 patients. Morro Bay's MCI Trailer is stationed at our Harbor Street Station and is a part of our local and county response plan.
Fire, Police, Harbor, Public Works	Black Hill Repeater	\$17,492.00	Repair, and replace operational power supplies at our Black Hill repeater site. Evaluate and relocate public safety antennas to operational effective locations for optimum transmission to the Los Osos repeater site. A professional comprehensive study of our future needs for our public safety repeater and antenna infrastructure. This study will address a regional approach for operational effectiveness and cost efficient partnerships with our local public safety neighbors.
Emergency Operations Center (EOC)	Comprehensive rewrite of our Morro Bay Emergency Management Plan	\$ 15,000	A Comprehensive rewrite of our Morro Bay Emergency Management Plan will be our next step to our completion of our Local Hazard Mitigation Plan. Our Hazard Annex's will be updated to match current FEMA and State OES requirements to include: Earthquakes, Tsunamis, Mass Casualties, Hazardous Materials, Storm / Flood, Major Fires, Civil Disturbance / Terrorism, and Nuclear. With Morro Bay having some uniqueness, two additional Hazard Annex's will be develop to include Droughts and Recovery. Position checklists and an updated emergency resource guide will be developed. Our new plan
		\$ 494,392	
		<u>1,024,129</u>	
		<u>\$ (529,737)</u>	Available balance for streets

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 007 - MBT-BID							
REVENUES							
Department: 3170 - Promotion & Advertising							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3400	Advertising - Guides and Magazines	0.00	3,025.00	300.00	20,000.00	4,000.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$0.00	\$3,025.00	\$300.00	\$20,000.00	\$4,000.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3990	Other Misc Revenues	0.00	61,175.00	38,070.87	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$61,175.00	\$38,070.87	\$0.00	\$0.00	
Department Total: 3170 - Promotion & Advertising		\$0.00	\$64,200.00	\$38,370.87	\$20,000.00	\$4,000.00	
Department: 3510 - Accounting & Treasury							
<i>300-Rev Taxes - Revenues From Taxes</i>							
3064	Transient Occupancy Tax	741,435.44	774,355.22	570,634.11	864,606.00	907,863.00	5% increase from FY16/17
<i>Account Classification Total: 300-Rev Taxes - Revenues From Taxes</i>		\$741,435.44	\$774,355.22	\$570,634.11	\$864,606.00	\$907,863.00	
Department Total: 3510 - Accounting & Treasury		\$741,435.44	\$774,355.22	\$570,634.11	\$864,606.00	\$907,863.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	139,996.00	0.30	60,000.00	60,000.00	134,928.00	GF Transfer based on \$60K + 20% above FY16/17 actuals. Will adjust calculations FY18/19 based on FY2016/17 Actuals
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$139,996.00	\$0.30	\$60,000.00	\$60,000.00	\$134,928.00	
Department Total: 7710 - Interfund Transactions		\$139,996.00	\$0.30	\$60,000.00	\$60,000.00	\$134,928.00	
REVENUES Total		\$881,431.44	\$838,555.52	\$669,004.98	\$944,606.00	\$1,046,791.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(3.00)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		(\$3.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		(\$3.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 3170 - Promotion & Advertising							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	0.00	7,145.68	64,407.14	70,000.00	83,220.00	
4310	Part-Time Pay	0.00	0.00	34,137.21	61,230.00	55,010.00	
4599	Other Pay	0.00	0.00	1,250.15	10,000.00	0.00	
4910	Employer Paid Benefits	0.00	2,121.94	26,005.88	31,930.00	55,571.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$9,267.62	\$125,800.38	\$173,160.00	\$193,801.00	
<i>60-Supplies - Supplies</i>							
5108	Communication Supplies	0.00	0.00	17,233.73	0.00	0.00	
5201	Other Expense	0.00	2,359.70	3,608.58	4,400.00	0.00	
5301	General Office Supplies	0.00	0.00	2,276.52	3,200.00	3,200.00	
5305	Forms Printing	0.00	0.00	1,928.76	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$2,359.70	\$25,047.59	\$7,600.00	\$3,200.00	
<i>70-Services - Services</i>							
6105	Consulting Services	0.00	0.00	6,938.75	0.00	26,500.00	\$9K newman, \$7K mobi, \$8K pacific leisure, \$2.5K billboard rental
6106	Contractual Services	0.00	0.00	45,850.88	56,900.00	165,000.00	\$15,000 - Strategic Planning, Consulting, Reporting \$36,000 - Account Mgmt, coordination \$28,000 - Creative Services, Ad Creation \$24,000 - Social Media Planning, Execution, Reporting \$60,000 - Public Relations Plan, Outreach and Reportin

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6107	Promotion & Advertising	0.00	4,218.75	196,361.59	385,868.00	245,000.00	\$175,000 -- Media Buys, Ad Placements \$25,000 -- Direct Mail and Email Campaigns Strategic Ady Buys \$45,000 -- for other vendors
6108	Marketing Consulting	0.00	0.00	1,020.00	15,000.00	39,000.00	
6112	TV Ads - Other Region	0.00	0.00	0.00	10,000.00	0.00	
6113	Print Ads - So. Region	0.00	0.00	1,203.74	0.00	0.00	
6114	Community Event Support	0.00	0.00	0.00	0.00	90,000.00	\$60K Enduring Community Grants, \$30K for emerging opportunities
6116	Print Ads - Other Regions	0.00	0.00	43,161.76	30,000.00	0.00	
6118	Promotion - Media	0.00	147.32	93,152.52	0.00	93,500.00	Video Services \$20k Increase Shoulder season Project ties to Goal 1.c.1): \$60k (slo Jazz Festival partnership, etc) Activity Passports (three) Printing: \$4,500 Visitor's Guide (1 Annual) Printing: \$9,000
6119	Promotion - Other	872,553.17	626,289.57	102,765.59	173,978.00	25,000.00	Visiting Journalist Hosting
6120	Trade Shows - Space Rent	0.00	0.00	9,881.92	16,500.00	9,000.00	
6121	Trade Shows - Trans.	0.00	163.40	2,345.15	2,500.00	2,425.00	
6124	Advertising Sponsorships	0.00	0.00	0.00	0.00	50,000.00	Co-Op Advertising & Promotions
6125	Professional Development	0.00	0.00	646.48	1,500.00	1,500.00	
6199	Other Professional Services	0.00	0.00	695.00	17,500.00	17,000.00	Jack Rabbit - \$17,000 (\$1,416/month)
6220	Postage	0.00	0.00	1,449.16	12,212.00	5,000.00	Visitor Guide mailing is biggest expense - mailed May/June
6300	Utilities	0.00	0.00	938.40	0.00	1,589.00	To use same as Chamber Utilities billed - 33% \$132.45 x 12
6451	Worker's Comp. Insurance	0.00	0.00	0.00	1,192.00	1,156.00	
6461	Unemployment Insurance	0.00	0.00	0.00	814.00	790.00	
6510	Meetings & Conferences	0.00	14.49	3,197.54	5,000.00	4,850.00	CA Outlook, CCTC, Annual Stakeholder Meetings, Hoteliers & Focus Group meetings
6511	Mileage Reimbursement	0.00	0.00	623.92	2,000.00	1,500.00	
6513	Meals & Lodging	0.00	0.00	3,982.56	8,550.00	6,000.00	
6514	Travel Expense	0.00	111.88	1,025.60	2,700.00	2,619.00	
6519	Association Membership	0.00	0.00	1,509.00	3,000.00	3,500.00	
<i>Account Classification Total: 70-Services - Services</i>		\$872,553.17	\$630,945.41	\$516,749.56	\$745,214.00	\$790,929.00	
Department Total: 3170 - Promotion & Advertising		\$872,553.17	\$642,572.73	\$667,597.53	\$925,974.00	\$987,930.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	0.00	0.00	0.00	0.00	35,954.00	Transfer to TBID accumulation fund to start building adequate emergency reserves
8501	Transfers Out	0.00	17,561.84	12,133.67	18,632.00	22,907.00	CAP \$19,564 and IT at \$3,343
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$0.00	\$17,561.84	\$12,133.67	\$18,632.00	\$58,861.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$17,561.84	\$12,133.67	\$18,632.00	\$58,861.00	
EXPENSES Total		\$872,550.17	\$660,134.57	\$679,731.20	\$944,606.00	\$1,046,791.00	
Fund REVENUE Total: 007 - MBT-BID		\$881,431.44	\$838,555.52	\$669,004.98	\$944,606.00	\$1,046,791.00	
Fund EXPENSE Total: 007 - MBT-BID		\$872,550.17	\$660,134.57	\$679,731.20	\$944,606.00	\$1,046,791.00	
Fund Total: 007 - MBT-BID		\$8,881.27	\$178,420.95	(\$10,726.22)	\$0.00	\$0.00	
REVENUE GRAND Totals:		\$881,431.44	\$838,555.52	\$669,004.98	\$944,606.00	\$1,046,791.00	
EXPENSE GRAND Totals:		\$872,550.17	\$660,134.57	\$679,731.20	\$944,606.00	\$1,046,791.00	
Grand Totals:		\$8,881.27	\$178,420.95	(\$10,726.22)	\$0.00	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1 Level 1 Comments
Fund: 050 - Gen. Gov. Vehicle Replacement						
REVENUES						
Department: 1111 - Undistributed/Non-Dept.						
370-Money Prop - Revenues From Use of Money & Property						
3710	Interest Income	129.00	715.00	0.00	0.00	0.00
3750	Gain On Investment	0.00	66.00	0.00	0.00	0.00
Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property		\$129.00	\$781.00	\$0.00	\$0.00	\$0.00
390-Misc Rev - Miscellaneous Revenues						
3990	Other Misc Revenues	0.00	0.00	54,290.00	38,000.00	0.00
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$0.00	\$0.00	\$54,290.00	\$38,000.00	\$0.00
Department Total: 1111 - Undistributed/Non-Dept.		\$129.00	\$781.00	\$54,290.00	\$38,000.00	\$0.00
Department: 7710 - Interfund Transactions						
100-Interfund - Interfund Transfers						
3801	Transfers In	115,000.00	25,000.00	0.00	0.00	0.00
Account Classification Total: 100-Interfund - Interfund Transfers		\$115,000.00	\$25,000.00	\$0.00	\$0.00	\$0.00
380-Interfund - Interfund Revenue Transfers						
3802	Intrafund Revenue Trans.	0.00	75,000.00	75,000.00	75,000.00	75,000.00
Account Classification Total: 380-Interfund - Interfund Revenue Transfers		\$0.00	\$75,000.00	\$75,000.00	\$75,000.00	\$75,000.00
Department Total: 7710 - Interfund Transactions		\$115,000.00	\$100,000.00	\$75,000.00	\$75,000.00	\$75,000.00
REVENUES Total		\$115,129.00	\$100,781.00	\$129,290.00	\$113,000.00	\$75,000.00
EXPENSES						
Department: 1111 - Undistributed/Non-Dept.						
70-Services - Services						
6604	Outside Vehicle Repair/Maint	0.00	0.00	95.00	0.00	0.00
Account Classification Total: 70-Services - Services		\$0.00	\$0.00	\$95.00	\$0.00	\$0.00
110-Other - Other Expense						
8710	Loss on Investment	2.00	0.00	0.00	0.00	0.00
Account Classification Total: 110-Other - Other Expense		\$2.00	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 1111 - Undistributed/Non-Dept.		\$2.00	\$0.00	\$95.00	\$0.00	\$0.00
Department: 4110 - Police Department						
80-Cap Outlay - Capital Outlay						
7201	Automobiles	45,000.00	0.00	0.00	0.00	50,000.00 Police Commander vehicle replacement
Account Classification Total: 80-Cap Outlay - Capital Outlay		\$45,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Department Total: 4110 - Police Department		\$45,000.00	\$0.00	\$0.00	\$0.00	\$50,000.00
Department: 4210 - Fire Department						
80-Cap Outlay - Capital Outlay						
7202	Trucks	42,609.63	0.00	0.00	0.00	0.00
Account Classification Total: 80-Cap Outlay - Capital Outlay		\$42,609.63	\$0.00	\$0.00	\$0.00	\$0.00
Department Total: 4210 - Fire Department		\$42,609.63	\$0.00	\$0.00	\$0.00	\$0.00
Department: 5205 - Public Works						
80-Cap Outlay - Capital Outlay						
7202	Trucks	0.00	0.00	0.00	108,000.00	0.00
Account Classification Total: 80-Cap Outlay - Capital Outlay		\$0.00	\$0.00	\$0.00	\$108,000.00	\$0.00
Department Total: 5205 - Public Works		\$0.00	\$0.00	\$0.00	\$108,000.00	\$0.00
EXPENSES Total		\$87,611.63	\$0.00	\$95.00	\$108,000.00	\$50,000.00
Fund REVENUE Total: 050 - Gen. Gov. Vehicle Replacement		\$115,129.00	\$100,781.00	\$129,290.00	\$113,000.00	\$75,000.00
Fund EXPENSE Total: 050 - Gen. Gov. Vehicle Replacement		\$87,611.63	\$0.00	\$95.00	\$108,000.00	\$50,000.00
Fund Total: 050 - Gen. Gov. Vehicle Replacement		\$27,517.37	\$100,781.00	\$129,195.00	\$5,000.00	\$25,000.00
REVENUE GRAND Totals:		\$115,129.00	\$100,781.00	\$129,290.00	\$113,000.00	\$75,000.00
EXPENSE GRAND Totals:		\$87,611.63	\$0.00	\$95.00	\$108,000.00	\$50,000.00
Grand Totals:		\$27,517.37	\$100,781.00	\$129,195.00	\$5,000.00	\$25,000.00

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 052 - G/F Facility Maint. Fund							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
370-Money Prop - Revenues From Use of Money & Property							
3710	Interest Income	66,435.34	882.00	0.00	0.00	0.00	
Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property		\$66,435.34	\$882.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$66,435.34	\$882.00	\$0.00	\$0.00	\$0.00	
Department: 3510 - Accounting & Treasury							
370-Money Prop - Revenues From Use of Money & Property							
3730	Rental Income	0.00	54,000.00	45,000.00	108,000.00	36,000.00	Reduced based on Current tenant plans to stay through October 2017 before moving (\$9k per month revenue)
Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property		\$0.00	\$54,000.00	\$45,000.00	\$108,000.00	\$36,000.00	
Department Total: 3510 - Accounting & Treasury		\$0.00	\$54,000.00	\$45,000.00	\$108,000.00	\$36,000.00	
REVENUES Total		\$66,435.34	\$54,882.00	\$45,000.00	\$108,000.00	\$36,000.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
110-Other - Other Expense							
8710	Loss on Investment	3.00	0.00	0.00	0.00	0.00	
Account Classification Total: 110-Other - Other Expense		\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 6150 - R & P City Facilities							
60-Supplies - Supplies							
5125	Repairs/Maint. Materials	529.20	0.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	41,206.30	7,205.33	10,474.04	0.00	0.00	
5301	General Office Supplies	0.00	3,905.19	0.00	0.00	0.00	
5502	Building Maint. Supplies	8,454.06	613.94	285.42	0.00	0.00	
Account Classification Total: 60-Supplies - Supplies		\$50,189.56	\$11,724.46	\$10,759.46	\$0.00	\$0.00	
70-Services - Services							
6106	Contractual Services	31,081.99	62,013.72	55,484.00	171,500.00	36,000.00	Matches available revenue for Current Year
6300	Utilities	0.00	0.00	9,943.63	0.00	0.00	
6810	Equipment Rental	0.00	150.12	0.00	0.00	0.00	
Account Classification Total: 70-Services - Services		\$31,081.99	\$62,163.84	\$65,427.63	\$171,500.00	\$36,000.00	
Department Total: 6150 - R & P City Facilities		\$81,271.55	\$73,888.30	\$76,187.09	\$171,500.00	\$36,000.00	
Department: 7710 - Interfund Transactions							
100-Interfund - Interfund Transfers							
8410	Intrafund Expense Trans.	0.00	1,178,100.51	0.00	0.00	0.00	
Account Classification Total: 100-Interfund - Interfund Transfers		\$0.00	\$1,178,100.51	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$1,178,100.51	\$0.00	\$0.00	\$0.00	
EXPENSES Total		\$81,274.55	\$1,251,988.81	\$76,187.09	\$171,500.00	\$36,000.00	
Fund REVENUE Total: 052 - G/F Facility Maint. Fund		\$66,435.34	\$54,882.00	\$45,000.00	\$108,000.00	\$36,000.00	
Fund EXPENSE Total: 052 - G/F Facility Maint. Fund		\$81,274.55	\$1,251,988.81	\$76,187.09	\$171,500.00	\$36,000.00	
Fund Total: 052 - G/F Facility Maint. Fund		(\$14,839.21)	(\$1,197,106.81)	(\$31,187.09)	(\$63,500.00)	\$0.00	
REVENUE GRAND Totals:		\$66,435.34	\$54,882.00	\$45,000.00	\$108,000.00	\$36,000.00	
EXPENSE GRAND Totals:		\$81,274.55	\$1,251,988.81	\$76,187.09	\$171,500.00	\$36,000.00	
Grand Totals:		(\$14,839.21)	(\$1,197,106.81)	(\$31,187.09)	(\$63,500.00)	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 200 - Comm. Development Grants							
REVENUES							
Department: 3630 - County CDBG							
340-Int Grants - Intergovernment Grants							
3306	Federal Grant, HUD	(280.00)	111,389.00	0.00	168,530.00	304,951.00	confirmed signed sub recipient agreements (3-way) between county of SLO & Morro Bay for 2010-2016. These funds will be received in the 17.18 FY
<i>Account Classification Total: 340-Int Grants - Intergovernment Grants</i>		(\$280.00)	\$111,389.00	\$0.00	\$168,530.00	\$304,951.00	
Department Total: 3630 - County CDBG		(\$280.00)	\$111,389.00	\$0.00	\$168,530.00	\$304,951.00	
REVENUES Total		(\$280.00)	\$111,389.00	\$0.00	\$168,530.00	\$304,951.00	
EXPENSES							
Department: 3630 - County CDBG							
10-Personnel - Personnel Services							
4910	Employer Paid Benefits	4,396.66	2,731.49	1,147.23	0.00	0.00	
4999	Labor Costs Applied	9,318.48	9,017.10	2,599.62	5,514.00	5,514.00	Staff Time from Com Dev and PW employees
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$13,715.14	\$11,748.59	\$3,746.85	\$5,514.00	\$5,514.00	
70-Services - Services							
6106	Contractual Services	46,898.72	57,302.00	0.00	63,016.00	299,437.00	This is a reimbursement type grant, expenditures have to be made and then reimbursement claimed.
6710	Notices & Publications	299.45	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$47,198.17	\$57,302.00	\$0.00	\$63,016.00	\$299,437.00	
Department Total: 3630 - County CDBG		\$60,913.31	\$69,050.59	\$3,746.85	\$68,530.00	\$304,951.00	
EXPENSES Total		\$60,913.31	\$69,050.59	\$3,746.85	\$68,530.00	\$304,951.00	
Fund REVENUE	Total: 200 - Comm. Development Grants	(\$280.00)	\$111,389.00	\$0.00	\$168,530.00	\$304,951.00	
Fund EXPENSE	Total: 200 - Comm. Development Grants	\$60,913.31	\$69,050.59	\$3,746.85	\$68,530.00	\$304,951.00	
Fund Total: 200 - Comm. Development Grants		(\$61,193.31)	\$42,338.41	(\$3,746.85)	\$100,000.00	\$0.00	
REVENUE GRAND Totals:		(\$280.00)	\$111,389.00	\$0.00	\$168,530.00	\$304,951.00	
EXPENSE GRAND Totals:		\$60,913.31	\$69,050.59	\$3,746.85	\$68,530.00	\$304,951.00	
Grand Totals:		(\$61,193.31)	\$42,338.41	(\$3,746.85)	\$100,000.00	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 250 - State Gas Tax Fund							
REVENUES							
Department: 5230 - Street Maintenance							
<i>330-Intergover - Intergovernmental Revenues</i>							
3211	Gas Tax - Section 2105	57,838.59	57,739.51	44,383.59	64,230.00	62,319.00	
3212	Gas Tax - Section 2106	49,783.38	48,733.46	36,815.21	36,151.00	42,439.00	
3213	Gas Tax - Section 2107	74,153.80	75,184.74	54,858.67	89,194.00	80,507.00	
3214	Gas Tax - Section 2107.5	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	
3219	R&T 7360 - Section 2103	101,617.88	52,828.47	22,007.33	24,256.00	42,929.00	
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$286,393.65	\$237,486.18	\$161,064.80	\$216,831.00	\$231,194.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3990	Other Misc Revenues	0.00	0.00	0.00	20,731.00	74,099.00	State Loan Repayment (12,268) and Road Maintenance and Rehab Account (61,831). Begins November 2017
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$0.00	\$0.00	\$20,731.00	\$74,099.00	
Department Total: 5230 - Street Maintenance		\$286,393.65	\$237,486.18	\$161,064.80	\$237,562.00	\$305,293.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	48,915.43	29,847.27	0.00	0.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$48,915.43	\$29,847.27	\$0.00	\$0.00	\$0.00	
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	10,779.11	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$10,779.11	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$59,694.54	\$29,847.27	\$0.00	\$0.00	\$0.00	
REVENUES Total		\$346,088.19	\$267,333.45	\$161,064.80	\$237,562.00	\$305,293.00	
EXPENSES							
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8501	Transfers Out	346,088.19	262,781.11	161,064.80	237,562.00	0.00	
8510	Transfer To General Fund	0.00	0.00	0.00	0.00	305,293.00	Based on Michael Coleman 4/2017 estimate from CA Dept. of Fin.
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$346,088.19	\$262,781.11	\$161,064.80	\$237,562.00	\$305,293.00	
Department Total: 7710 - Interfund Transactions		\$346,088.19	\$262,781.11	\$161,064.80	\$237,562.00	\$305,293.00	
EXPENSES Total		\$346,088.19	\$262,781.11	\$161,064.80	\$237,562.00	\$305,293.00	
Fund REVENUE	Total: 250 - State Gas Tax Fund	\$346,088.19	\$267,333.45	\$161,064.80	\$237,562.00	\$305,293.00	
Fund EXPENSE	Total: 250 - State Gas Tax Fund	\$346,088.19	\$262,781.11	\$161,064.80	\$237,562.00	\$305,293.00	
Fund Total: 250 - State Gas Tax Fund		\$0.00	\$4,552.34	\$0.00	\$0.00	\$0.00	
REVENUE GRAND Totals:		\$346,088.19	\$267,333.45	\$161,064.80	\$237,562.00	\$305,293.00	
EXPENSE GRAND Totals:		\$346,088.19	\$262,781.11	\$161,064.80	\$237,562.00	\$305,293.00	
Grand Totals:		\$0.00	\$4,552.34	\$0.00	\$0.00	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 280 - Traffic Safety Fund							
REVENUES							
Department: 4110 - Police Department							
<i>360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>							
3620	Statutory Violations	15,624.15	10,282.33	6,974.08	13,000.00	13,000.00	
<i>Account Classification Total: 360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>		\$15,624.15	\$10,282.33	\$6,974.08	\$13,000.00	\$13,000.00	
Department Total: 4110 - Police Department		\$15,624.15	\$10,282.33	\$6,974.08	\$13,000.00	\$13,000.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	3,146.54	2,658.90	0.00	0.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$3,146.54	\$2,658.90	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$3,146.54	\$2,658.90	\$0.00	\$0.00	\$0.00	
REVENUES Total		\$18,770.69	\$12,941.23	\$6,974.08	\$13,000.00	\$13,000.00	
EXPENSES							
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8501	Transfers Out	17,362.68	11,547.11	7,610.83	13,000.00	13,000.00	
8510	Transfer To General Fund	1,408.01	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$18,770.69	\$11,547.11	\$7,610.83	\$13,000.00	\$13,000.00	
Department Total: 7710 - Interfund Transactions		\$18,770.69	\$11,547.11	\$7,610.83	\$13,000.00	\$13,000.00	
EXPENSES Total		\$18,770.69	\$11,547.11	\$7,610.83	\$13,000.00	\$13,000.00	
Fund REVENUE Total: 280 - Traffic Safety Fund		\$18,770.69	\$12,941.23	\$6,974.08	\$13,000.00	\$13,000.00	
Fund EXPENSE Total: 280 - Traffic Safety Fund		\$18,770.69	\$11,547.11	\$7,610.83	\$13,000.00	\$13,000.00	
Fund Total: 280 - Traffic Safety Fund		\$0.00	\$1,394.12	(\$636.75)	\$0.00	\$0.00	
REVENUE GRAND Totals:		\$18,770.69	\$12,941.23	\$6,974.08	\$13,000.00	\$13,000.00	
EXPENSE GRAND Totals:		\$18,770.69	\$11,547.11	\$7,610.83	\$13,000.00	\$13,000.00	
Grand Totals:		\$0.00	\$1,394.12	(\$636.75)	\$0.00	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 301 - Transit Fund							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3710	Interest Income	1,904.00	2,965.00	0.00	0.00	0.00	
3750	Gain On Investment	0.00	285.00	0.00	0.00	0.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$1,904.00	\$3,250.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$1,904.00	\$3,250.00	\$0.00	\$0.00	\$0.00	
Department: 5261 - MB Transit							
<i>330-Intergover - Intergovernmental Revenues</i>							
3231	LTF Transit	148,276.00	243,380.00	263,581.75	222,185.00	178,363.00	state incomes. 76% here for MBT
3232	DAR LTF TDA Audit	71,135.00	0.00	0.00	0.00	0.00	
3234	DAR STA	18,778.00	16,383.00	10,024.75	15,423.00	13,890.00	Per SLOCOG apportionment based on State Controller estimates (approved by SLOCOG Board 4/5/17)
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$238,189.00	\$259,763.00	\$273,606.50	\$237,608.00	\$192,253.00	
<i>340-Int Grants - Intergovernment Grants</i>							
3390	Other Grant Capital Impv	0.00	0.00	0.00	127,664.00	77,017.00	SLOCOG Awarded RTF grant 4/2016 for 71,280 , PTMISEA Grant 5,737 = 77,017 Remaining \$5,983 to come from LTF cash balance
<i>Account Classification Total: 340-Int Grants - Intergovernment Grants</i>		\$0.00	\$0.00	\$0.00	\$127,664.00	\$77,017.00	
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3453	Van Farebox Receipts	19,300.83	24,303.26	14,642.11	24,000.00	24,000.00	Based on projection of current receipts, plus Regional Pass and Runabout Income that comes in at year end.
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$19,300.83	\$24,303.26	\$14,642.11	\$24,000.00	\$24,000.00	
<i>400-Other Rev - Other Revenues</i>							
3996	Programmed Use of Fund Balance	0.00	0.00	0.00	0.00	67,523.00	cash usage
<i>Account Classification Total: 400-Other Rev - Other Revenues</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$67,523.00	
Department Total: 5261 - MB Transit		\$257,489.83	\$284,066.26	\$288,248.61	\$389,272.00	\$360,793.00	
Department: 5265 - Trolley							
<i>330-Intergover - Intergovernmental Revenues</i>							
3231	LTF Transit	69,562.00	43,095.00	0.00	59,855.00	56,556.00	This is 24% of the LTF State Allocation
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$69,562.00	\$43,095.00	\$0.00	\$59,855.00	\$56,556.00	
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3453	Van Farebox Receipts	14,761.15	12,011.05	8,758.00	13,000.00	13,000.00	Based on projection of current fare receipts.
3499	Other Rev/Current Svc	5,869.71	6,660.74	0.00	5,000.00	5,000.00	Per Agreement with Community Foundation.
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$20,630.86	\$18,671.79	\$8,758.00	\$18,000.00	\$18,000.00	
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3730	Rental Income	2,228.47	6,158.11	3,770.16	2,000.00	2,000.00	Based on historical
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$2,228.47	\$6,158.11	\$3,770.16	\$2,000.00	\$2,000.00	
Department Total: 5265 - Trolley		\$92,421.33	\$67,924.90	\$12,528.16	\$79,855.00	\$76,556.00	
REVENUES Total		\$351,815.16	\$355,241.16	\$300,776.77	\$469,127.00	\$437,349.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	3.00	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$3.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 5261 - MB Transit							
<i>60-Supplies - Supplies</i>							
5110	Fuel Oil & Lubricants	21,572.13	16,533.50	11,780.05	18,417.00	21,450.00	MBT 39,000 miles 6MPGx \$3.30
5199	Miscellaneous Operating Supplies	0.00	0.00	0.00	30.00	0.00	
5504	Machinery/Equip/Supplies	5,837.24	4,957.90	3,091.23	3,552.00	3,552.00	Based on historical
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$27,409.37	\$21,491.40	\$14,871.28	\$21,999.00	\$25,002.00	
<i>70-Services - Services</i>							
6103	Financial Audits	1,500.00	0.00	0.00	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6105	Consulting Services	0.00	0.00	0.00	30,000.00	45,000.00	Short Range Transit Plan RFP due back 04/17/17 received no responses. Original \$30K budget not sufficient to cover scope of work. So out in budget again and increased amount by \$15K.
6106	Contractual Services	134,155.89	178,892.64	90,096.29	139,338.00	139,702.00	Annual Mgmt fee to MV Transportation to operate buses.
6107	Promotion & Advertising	3,672.00	3,672.00	2,584.00	3,264.00	1,632.00	Tolusa Press \$136 x 12
6160	Vehicle Inspections	261.75	61.75	100.00	162.00	100.00	
6220	Postage	0.00	0.44	61.60	0.00	0.00	
6300	Utilities	1,447.01	1,627.98	1,170.79	1,952.00	1,952.00	
6502	Shipping & Moving	41.15	0.00	25.78	0.00	0.00	
6519	Association Membership	415.00	435.00	460.00	435.00	460.00	CalACT membership
6601	Outside Equipment Repair	0.00	0.00	15.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	749.00	0.00	0.00	0.00	0.00	
6741	Misc. Bank Charges	0.00	81.08	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$142,241.80	\$184,770.89	\$94,513.46	\$175,151.00	\$188,846.00	
<i>80-Cap Outlay - Capital Outlay</i>							
7204	Other Vehicles	0.00	0.00	80,667.87	147,703.00	83,000.00	RTF Grant Awarded 4/2016 with cash utilized for vehicle purchase
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$0.00	\$0.00	\$80,667.87	\$147,703.00	\$83,000.00	
<i>110-Other - Other Expense</i>							
8730	Cap. Asset Depreciation	9,149.09	0.00	0.00	0.00	0.00	
8711	Non Capital Asset Expense	0.00	0.00	3,561.03	2,300.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$9,149.09	\$0.00	\$3,561.03	\$2,300.00	\$0.00	
Department Total: 5261 - MB Transit		\$178,800.26	\$206,262.29	\$193,613.64	\$347,153.00	\$296,848.00	
Department: 5265 - Trolley							
<i>60-Supplies - Supplies</i>							
5110	Fuel Oil & Lubricants	11,166.93	9,307.53	5,736.52	11,356.00	9,900.00	15,000 miles @ 5MPG x 3.30
5504	Machinery/Equip/Supplies	3,681.71	2,180.56	1,248.51	2,233.00	2,300.00	Based on historical
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$14,848.64	\$11,488.09	\$6,985.03	\$13,589.00	\$12,200.00	
<i>70-Services - Services</i>							
6106	Contractual Services	46,534.29	47,556.80	34,204.64	46,070.00	48,172.00	Annual Contract with MV Trans to operate Trolley
6107	Promotion & Advertising	170.02	0.00	0.00	272.00	272.00	Bay News
6160	Vehicle Inspections	61.75	61.75	81.75	124.00	82.00	Smog 1 Trolley
<i>Account Classification Total: 70-Services - Services</i>		\$46,766.06	\$47,618.55	\$34,286.39	\$46,466.00	\$48,526.00	
<i>110-Other - Other Expense</i>							
8730	Cap. Asset Depreciation	29,782.76	29,782.76	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$29,782.76	\$29,782.76	\$0.00	\$0.00	\$0.00	
Department Total: 5265 - Trolley		\$91,397.46	\$88,889.40	\$41,271.42	\$60,055.00	\$60,726.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8501	Transfers Out	79,775.00	79,775.00	59,831.28	79,775.00	79,775.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$79,775.00	\$79,775.00	\$59,831.28	\$79,775.00	\$79,775.00	
Department Total: 7710 - Interfund Transactions		\$79,775.00	\$79,775.00	\$59,831.28	\$79,775.00	\$79,775.00	
EXPENSES Total		\$349,975.72	\$374,926.69	\$294,716.34	\$486,983.00	\$437,349.00	
Fund REVENUE Total: 301 - Transit Fund		\$351,815.16	\$355,241.16	\$300,776.77	\$469,127.00	\$437,349.00	
Fund EXPENSE Total: 301 - Transit Fund		\$349,975.72	\$374,926.69	\$294,716.34	\$486,983.00	\$437,349.00	
Fund Total: 301 - Transit Fund		\$1,839.44	(\$19,685.53)	\$6,060.43	(\$17,856.00)	\$0.00	
REVENUE GRAND Totals:		\$351,815.16	\$355,241.16	\$300,776.77	\$469,127.00	\$437,349.00	
EXPENSE GRAND Totals:		\$349,975.72	\$374,926.69	\$294,716.34	\$486,983.00	\$437,349.00	
Grand Totals:		\$1,839.44	(\$19,685.53)	\$6,060.43	(\$17,856.00)	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 302 - Bike Path							
REVENUES							
Department: 5262 - Bikeway Paths							
<i>330-Intergover - Intergovernmental Revenues</i>							
3233	DAR LTF Bikepaths	10,721.00	7,907.00	5,893.50	7,858.00	8,104.00	State Required 2% set aside of TDA-LTF allocation (SLOCOG Board approved on 4/15/17)
<i>Account Classification Total: 330-Intergover - Intergovernmental Revenues</i>		\$10,721.00	\$7,907.00	\$5,893.50	\$7,858.00	\$8,104.00	
Department Total: 5262 - Bikeway Paths		\$10,721.00	\$7,907.00	\$5,893.50	\$7,858.00	\$8,104.00	
REVENUES Total		\$10,721.00	\$7,907.00	\$5,893.50	\$7,858.00	\$8,104.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(3.00)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		(\$3.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		(\$3.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 5262 - Bikeway Paths							
<i>70-Services - Services</i>							
6106	Contractual Services	0.00	0.00	0.00	15,000.00	8,104.00	Striping Improvement - Green Paint
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$0.00	\$0.00	\$15,000.00	\$8,104.00	
Department Total: 5262 - Bikeway Paths		\$0.00	\$0.00	\$0.00	\$15,000.00	\$8,104.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8501	Transfers Out	40,969.00	4,000.00	0.00	0.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$40,969.00	\$4,000.00	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$40,969.00	\$4,000.00	\$0.00	\$0.00	\$0.00	
EXPENSES Total		\$40,966.00	\$4,000.00	\$0.00	\$15,000.00	\$8,104.00	
Fund REVENUE Total: 302 - Bike Path		\$10,721.00	\$7,907.00	\$5,893.50	\$7,858.00	\$8,104.00	
Fund EXPENSE Total: 302 - Bike Path		\$40,966.00	\$4,000.00	\$0.00	\$15,000.00	\$8,104.00	
Fund Total: 302 - Bike Path		(\$30,245.00)	\$3,907.00	\$5,893.50	(\$7,142.00)	\$0.00	
REVENUE GRAND Totals:		\$10,721.00	\$7,907.00	\$5,893.50	\$7,858.00	\$8,104.00	
EXPENSE GRAND Totals:		\$40,966.00	\$4,000.00	\$0.00	\$15,000.00	\$8,104.00	
Grand Totals:		(\$30,245.00)	\$3,907.00	\$5,893.50	(\$7,142.00)	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 311 - Water Revenue Fund							
REVENUES							
Department: 5240 - Water							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3454	Water Services	3,127,845.27	4,169,947.59	3,718,845.30	5,019,000.00	5,366,000.00	Bartle Wells Rate Model
3455	Water NSF Fees	360.00	210.00	230.00	300.00	200.00	Based on Trend
3456	Water Reconnection Fees	7,046.57	6,106.00	5,577.50	5,000.00	6,000.00	Based on Trend
3459	Water Service Application	7,900.00	9,095.00	8,381.56	7,500.00	10,000.00	Based on Trend
3496	Mitigation Fees	35,660.38	60,901.66	33,417.40	45,000.00	30,000.00	Based on Trend
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$3,178,812.22	\$4,246,260.25	\$3,766,451.76	\$5,076,800.00	\$5,412,200.00	
<i>360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>							
3631	Penalties	68,164.26	67,685.69	64,652.57	60,000.00	65,000.00	Based on Trend. Transfers to utility discount program
<i>Account Classification Total: 360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>		\$68,164.26	\$67,685.69	\$64,652.57	\$60,000.00	\$65,000.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3905	Bad Debts Recovery	1,623.78	1,617.44	2,543.91	1,000.00	2,500.00	Based on Trend
3911	Property Damage	506.20	0.00	0.00	0.00	0.00	
3913	Sale of Real Property	6,300.00	0.00	0.00	0.00	0.00	
3990	Other Misc Revenues	0.00	66.54	300.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$8,429.98	\$1,683.98	\$2,843.91	\$1,000.00	\$2,500.00	
Department Total: 5240 - Water		\$3,255,406.46	\$4,315,629.92	\$3,833,948.24	\$5,137,800.00	\$5,479,700.00	
Department: 7710 - Interfund Transactions							
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	401,799.42	22,681.20	0.00	0.00	0.00	
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$401,799.42	\$22,681.20	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$401,799.42	\$22,681.20	\$0.00	\$0.00	\$0.00	
REVENUES Total		\$3,657,205.88	\$4,338,311.12	\$3,833,948.24	\$5,137,800.00	\$5,479,700.00	
EXPENSES							
Department: 3510 - Accounting & Treasury							
<i>70-Services - Services</i>							
6220	Postage	11.57	6.04	5.41	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$11.57	\$6.04	\$5.41	\$0.00	\$0.00	
Department Total: 3510 - Accounting & Treasury		\$11.57	\$6.04	\$5.41	\$0.00	\$0.00	
Department: 5240 - Water							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	375,717.30	318,549.19	250,397.29	336,520.00	359,317.00	Includes 1/2 of utility clerk II move from PT to FTE
4120	Overtime Pay	25,550.50	30,665.32	19,312.05	35,000.00	37,485.00	
4310	Part-Time Pay	2,649.37	15,898.41	16,891.98	8,292.00	0.00	
4515	Standby Pay	14,534.00	15,312.00	12,054.00	14,000.00	14,700.00	
4599	Other Pay	11,088.18	11,857.30	7,718.57	15,000.00	15,750.00	
4910	Employer Paid Benefits	245,891.77	225,418.98	177,963.62	208,491.00	298,923.00	Includes 1/2 of utility clerk II move from PT to FTE
4911	Pension Expenses	(18,201.00)	2,919.00	0.00	0.00	0.00	
4999	Labor Costs Applied	69,836.05	80,717.50	46,631.86	226,123.00	81,002.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$727,066.17	\$701,337.70	\$530,969.37	\$843,426.00	\$807,177.00	
<i>60-Supplies - Supplies</i>							
5105	First Aide Supplies	0.00	0.00	35.00	0.00	300.00	
5109	Uniforms/Safety Equipment	4,134.38	418.50	5,294.75	4,500.00	6,000.00	Two additional eye wash stations
5110	Fuel Oil & Lubricants	16,009.62	12,259.69	8,198.93	12,500.00	12,125.00	
5125	Repairs/Maint. Materials	0.00	313.93	0.00	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
5175	Computer Operating Supplies	4,911.50	138.07	0.00	31,000.00	30,070.00	
5199	Miscellaneous Operating Supplies	4,394.05	4,286.65	3,496.42	10,000.00	9,700.00	
5201	Other Expense	0.00	10,200.33	0.00	0.00	0.00	
5301	General Office Supplies	113.94	109.31	303.02	0.00	500.00	
5303	Books & Manuals	426.71	0.00	0.00	1,500.00	1,455.00	
5304	Periodical/Subscriptions	0.00	0.00	116.99	0.00	0.00	
5305	Forms Printing	790.54	0.00	0.00	0.00	0.00	
5502	Building Maint. Supplies	133,243.42	95,863.50	53,199.25	97,000.00	94,090.00	Distribution Supplies: Valves, Clamps, meters, piping
5503	Rolling Stock Supplies	1,537.81	299.59	244.53	1,615.00	1,567.00	
5504	Machinery/Equip/Supplies	0.00	6,437.11	9,451.52	10,000.00	9,700.00	
5530	Small Tools	0.00	0.00	0.00	500.00	485.00	
5969	Water Conservation Rebate	3,700.00	1,400.00	0.00	25,000.00	24,250.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$169,261.97	\$131,726.68	\$80,340.41	\$193,615.00	\$190,242.00	
<i>70-Services - Services</i>							
6101	Legal Services	60,336.84	84,960.27	53,549.04	125,000.00	121,250.00	
6105	Consulting Services	57,219.39	82,193.13	78,738.32	200,000.00	194,000.00	
6106	Contractual Services	139,517.39	249,724.54	128,232.38	220,000.00	213,400.00	
6125	Professional Development	1,752.34	1,000.00	870.17	0.00	2,500.00	Training Review Classes for Higher Certification testing
6131	State Water Contract	2,208,690.59	2,608,377.30	1,636,399.88	2,400,000.00	2,829,000.00	Bartle Wells Rate Model
6160	Vehicle Inspections	0.00	48.75	0.00	0.00	0.00	
6161	Licenses & Permits	9,734.06	25,613.28	39,806.55	25,000.00	24,250.00	
6162	Mandated Fees/Inspections	14,480.45	6,806.10	4,895.23	15,000.00	14,550.00	
6199	Other Professional Services	1,234.00	1,441.52	1,513.08	0.00	0.00	
6220	Postage	4,672.99	1,227.92	678.77	5,000.00	4,850.00	
6300	Utilities	125,563.62	116,875.82	79,786.53	130,000.00	126,100.00	
6401	General Liability	50,000.00	51,455.00	31,874.99	42,500.00	42,500.00	
6411	Property Damage Insurance	1,151.00	1,561.96	1,076.26	1,435.00	1,435.00	
6472	Other Ins./Employee Bond	125.00	136.00	78.75	105.00	105.00	
6473	Vehicle Insurance	854.00	1,217.77	929.25	1,239.00	1,239.00	
6499	Earthquake & Flood Insurance	21,263.88	19,387.00	11,489.26	23,325.00	23,325.00	
6510	Meetings & Conferences	3,537.02	771.00	812.50	6,500.00	6,305.00	
6513	Meals & Lodging	60.51	78.82	54.47	0.00	0.00	
6514	Travel Expense	1,947.56	85.08	9.10	0.00	0.00	Included in 6519
6519	Association Membership	836.00	1,745.28	324.08	3,000.00	2,910.00	AWWA
6601	Outside Equipment Repair	706.06	0.00	62.69	0.00	0.00	
6602	Outside Structural Repair	2,317.38	3,850.00	0.00	1,000.00	970.00	
6603	Outside Ground Repair	1,899.13	0.00	0.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	146.25	147.00	749.14	250.00	243.00	
6640	Maintenance Contracts	138.52	70.00	8,100.00	0.00	0.00	
6710	Notices & Publications	11,663.25	1,386.71	0.00	7,500.00	7,275.00	
6720	Medical Examinations	345.00	95.00	125.00	500.00	485.00	
6741	Misc. Bank Charges	7,898.39	9,283.27	3,004.54	8,000.00	7,760.00	
6810	Equipment Rental	712.80	247.08	0.00	1,000.00	970.00	
6812	Space Rental	21,474.05	21,726.20	22,020.43	30,000.00	29,100.00	
<i>Account Classification Total: 70-Services - Services</i>		\$2,750,277.47	\$3,291,511.80	\$2,105,180.41	\$3,246,354.00	\$3,654,522.00	
<i>110-Other - Other Expense</i>							
8730	Cap. Asset Depreciation	273,877.82	268,051.62	0.00	0.00	0.00	
8750	Bad Debts Written Off	7,938.21	7,485.15	7,881.64	7,500.00	14,280.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
8711	Non Capital Asset Expense	189,945.19	11,771.73	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$471,761.22	\$287,308.50	\$7,881.64	\$7,500.00	\$14,280.00	
Department Total: 5240 - Water		\$4,118,366.83	\$4,411,884.68	\$2,724,371.83	\$4,290,895.00	\$4,666,221.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	0.00	645,971.51	0.00	554,861.00	98,400.00	Transfer to Utility Discount/Rebate Program
8501	Transfers Out	355,173.26	309,558.00	217,009.28	0.00	18,384.00	Updated IT charges at \$18,384
8510	Transfer To General Fund	0.00	48,960.00	0.00	286,679.00	292,327.00	Updated Cost Allocation Plan \$292,327.
8540	TRFR To Capital Imp Fund	0.00	0.00	0.00	0.00	404,368.00	Annual revenues over expenditures to be transferred to Water Accumulation Fund for CIP usage. CIP worksheets to come
8590	TRFR To Trust & Agency	0.00	0.00	0.00	5,365.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$355,173.26	\$1,004,489.51	\$217,009.28	\$846,905.00	\$813,479.00	
Department Total: 7710 - Interfund Transactions		\$355,173.26	\$1,004,489.51	\$217,009.28	\$846,905.00	\$813,479.00	
EXPENSES Total		\$4,473,551.66	\$5,416,380.23	\$2,941,386.52	\$5,137,800.00	\$5,479,700.00	
Fund REVENUE	Total: 311 - Water Revenue Fund	\$3,657,205.88	\$4,338,311.12	\$3,833,948.24	\$5,137,800.00	\$5,479,700.00	
Fund EXPENSE	Total: 311 - Water Revenue Fund	\$4,473,551.66	\$5,416,380.23	\$2,941,386.52	\$5,137,800.00	\$5,479,700.00	
Fund Total: 311 - Water Revenue Fund		(\$816,345.78)	(\$1,078,069.11)	\$892,561.72	\$0.00	\$0.00	
Fund: 315 - Water Discounts/Rebates							
REVENUES							
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	104,478.18	0.00	0.00	118,000.00	146,400.00	Water = 98,400 Sewer = 48,000
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$104,478.18	\$0.00	\$0.00	\$118,000.00	\$146,400.00	
Department Total: 7710 - Interfund Transactions		\$104,478.18	\$0.00	\$0.00	\$118,000.00	\$146,400.00	
REVENUES Total		\$104,478.18	\$0.00	\$0.00	\$118,000.00	\$146,400.00	
EXPENSES							
Department: 5240 - Water							
<i>60-Supplies - Supplies</i>							
5969	Water Conservation Rebate	0.00	23,764.13	10,462.87	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$23,764.13	\$10,462.87	\$0.00	\$0.00	
<i>85-Other Ex - Other Expense</i>							
5940	Water Customer Discount	0.00	9,392.00	10,072.00	116,032.00	146,400.00	
<i>Account Classification Total: 85-Other Ex - Other Expense</i>		\$0.00	\$9,392.00	\$10,072.00	\$116,032.00	\$146,400.00	
Department Total: 5240 - Water		\$0.00	\$33,156.13	\$20,534.87	\$116,032.00	\$146,400.00	
EXPENSES Total		\$0.00	\$33,156.13	\$20,534.87	\$116,032.00	\$146,400.00	
Fund REVENUE	Total: 315 - Water Discounts/Rebates	\$104,478.18	\$0.00	\$0.00	\$118,000.00	\$146,400.00	
Fund EXPENSE	Total: 315 - Water Discounts/Rebates	\$0.00	\$33,156.13	\$20,534.87	\$116,032.00	\$146,400.00	
Fund Total: 315 - Water Discounts/Rebates		\$104,478.18	(\$33,156.13)	(\$20,534.87)	\$1,968.00	\$0.00	
Fund: 951 - Water Accumulation Fund							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3710	Interest Income	17,463.00	21,364.00	0.00	0.00	0.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$17,463.00	\$21,364.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$17,463.00	\$21,364.00	\$0.00	\$0.00	\$0.00	
Department: 5240 - Water							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
3710	Interest Income	0.00	0.00	0.00	7,500.00	0.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$0.00	\$0.00	\$0.00	\$7,500.00	\$0.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3950	Impact Fees	43,451.00	99,376.13	34,613.00	63,200.00	67,500.00	Based on trending + fee update
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$43,451.00	\$99,376.13	\$34,613.00	\$63,200.00	\$67,500.00	
Department Total: 5240 - Water		\$43,451.00	\$99,376.13	\$34,613.00	\$70,700.00	\$67,500.00	
Department: 7710 - Interfund Transactions							
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	0.00	645,971.51	0.00	487,061.00	404,368.00	Transfer in from water revenue fund
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$0.00	\$645,971.51	\$0.00	\$487,061.00	\$404,368.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$645,971.51	\$0.00	\$487,061.00	\$404,368.00	
REVENUES Total		\$60,914.00	\$766,711.64	\$34,613.00	\$557,761.00	\$471,868.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(356.00)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		(\$356.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		(\$356.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	386,321.07	38,248.84	0.00	0.00	0.00	
8501	Transfers Out	0.00	0.00	0.00	23,200.00	0.00	
8540	TRFR To Capital Imp Fund	0.00	0.00	0.00	487,500.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$386,321.07	\$38,248.84	\$0.00	\$510,700.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$386,321.07	\$38,248.84	\$0.00	\$510,700.00	\$0.00	
EXPENSES Total		\$385,965.07	\$38,248.84	\$0.00	\$510,700.00	\$0.00	
Fund REVENUE Total: 951 - Water Accumulation Fund		\$60,914.00	\$766,711.64	\$34,613.00	\$557,761.00	\$471,868.00	
Fund EXPENSE Total: 951 - Water Accumulation Fund		\$385,965.07	\$38,248.84	\$0.00	\$510,700.00	\$0.00	
Fund Total: 951 - Water Accumulation Fund		(\$325,051.07)	\$728,462.80	\$34,613.00	\$47,061.00	\$471,868.00	
REVENUE GRAND Totals:		\$3,822,598.06	\$5,105,022.76	\$3,868,561.24	\$5,813,561.00	\$6,097,968.00	
EXPENSE GRAND Totals:		\$4,859,516.73	\$5,487,785.20	\$2,961,921.39	\$5,764,532.00	\$5,626,100.00	
Grand Totals:		(\$1,036,918.67)	(\$382,762.44)	\$906,639.85	\$49,029.00	\$471,868.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 321 - Sewer Revenue Fund							
REVENUES							
Department: 5251 - Wastewater Collection							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3452	Sewer Services	4,221,780.00	4,857,484.53	4,427,200.81	5,561,000.00	6,198,000.00	Bartle Wells 2015 Rate Model
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$4,221,780.00	\$4,857,484.53	\$4,427,200.81	\$5,561,000.00	\$6,198,000.00	
<i>360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>							
3631	Penalties	28,408.92	30,617.91	28,532.91	27,000.00	48,000.00	Bartle Wells 2015 Rate Model
<i>Account Classification Total: 360-Fine/Pen - Revenues Fines Forfeitures Penalty</i>		\$28,408.92	\$30,617.91	\$28,532.91	\$27,000.00	\$48,000.00	
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3730	Rental Income	23,369.53	15,790.33	7,930.80	20,000.00	20,000.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$23,369.53	\$15,790.33	\$7,930.80	\$20,000.00	\$20,000.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3905	Bad Debts Recovery	0.00	50.00	68.68	0.00	0.00	
3913	Sale of Real Property	6,265.87	0.00	0.00	0.00	0.00	
3919	Auctioned Property	0.00	2,751.50	0.00	0.00	0.00	
3990	Other Misc Revenues	0.00	(7,726.00)	2,202.77	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$6,265.87	(\$4,924.50)	\$2,271.45	\$0.00	\$0.00	
Department Total: 5251 - Wastewater Collection		\$4,279,824.32	\$4,898,968.27	\$4,465,935.97	\$5,608,000.00	\$6,266,000.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	3,012.38	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$3,012.38	\$0.00	\$0.00	\$0.00	\$0.00	
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3499	Other Rev/Current Svc	0.00	0.00	0.00	5,946,605.00	0.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$0.00	\$0.00	\$0.00	\$5,946,605.00	\$0.00	
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	53,369.47	219,298.20	0.00	0.00	0.00	
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$53,369.47	\$219,298.20	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$56,381.85	\$219,298.20	\$0.00	\$5,946,605.00	\$0.00	
Department: 8312 - WWTP Relocation & Trmt Altern							
<i>340-Int Grants - Intergovernment Grants</i>							
3370	State Grant Capital Impv	0.00	0.00	0.00	0.00	75,000.00	Recycled Water Planning Grant
<i>Account Classification Total: 340-Int Grants - Intergovernment Grants</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$75,000.00	
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3499	Other Rev/Current Svc	0.00	0.00	0.00	0.00	4,236,204.00	Will utilize available cash funding from Sewer Revenue Accumulation Fund until Fund Balance gets to \$650K, then utilize SRF Planning Loan Proceeds
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$4,236,204.00	
Department Total: 8312 - WWTP Relocation & Trmt Altern		\$0.00	\$0.00	\$0.00	\$0.00	\$4,311,204.00	
REVENUES Total		\$4,336,206.17	\$5,118,266.47	\$4,465,935.97	\$11,554,605.00	\$10,577,204.00	
EXPENSES							
Department: 3510 - Accounting & Treasury							
<i>60-Supplies - Supplies</i>							
5301	General Office Supplies	0.00	0.00	126.73	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$0.00	\$126.73	\$0.00	\$0.00	
<i>70-Services - Services</i>							
6106	Contractual Services	0.00	(4,540.00)	0.00	0.00	0.00	
6220	Postage	11.71	6.03	5.42	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>Account Classification Total: 70-Services - Services</i>		\$11.71	(\$4,533.97)	\$5.42	\$0.00	\$0.00	
Department Total: 3510 - Accounting & Treasury		\$11.71	(\$4,533.97)	\$132.15	\$0.00	\$0.00	
Department: 5251 - Wastewater Collection							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	310,587.07	306,918.23	202,576.98	316,359.00	287,806.00	Includes 1/2 of utility clerk II transition from PT to FTE
4120	Overtime Pay	95.46	689.27	1,455.77	1,500.00	6,120.00	
4310	Part-Time Pay	2,847.50	16,785.81	16,711.91	8,000.00	0.00	
4515	Standby Pay	14,542.00	15,587.00	12,696.00	15,528.00	15,600.00	
4599	Other Pay	8,119.67	9,113.98	20,417.72	20,000.00	2,500.00	
4910	Employer Paid Benefits	172,356.27	184,098.02	140,482.99	180,930.00	230,082.00	Includes 1/2 of utility clerk II transition from PT to FTE
4911	Pension Expenses	(47,303.00)	8,691.00	0.00	0.00	0.00	
4999	Labor Costs Applied	35,301.16	38,268.97	43,902.93	106,850.00	49,881.00	From 5205 Allocation Worksheet
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$496,546.13	\$580,152.28	\$438,244.30	\$649,167.00	\$591,989.00	
<i>60-Supplies - Supplies</i>							
5105	First Aide Supplies	0.00	0.00	760.74	0.00	0.00	
5109	Uniforms/Safety Equipment	14,577.38	14,832.01	5,482.46	12,500.00	8,000.00	
5110	Fuel Oil & Lubricants	16,429.08	9,969.70	6,454.35	16,500.00	7,500.00	
5120	Chemical Supplies	14,897.82	21,331.15	9,477.49	16,000.00	15,000.00	
5175	Computer Operating Supplies	2,976.15	138.08	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	9,688.93	36,278.78	4,359.43	10,000.00	5,000.00	Manhole Rings/lids, Pipe, fittings
5301	General Office Supplies	1,845.24	447.09	726.08	750.00	1,000.00	
5304	Periodical/Subscriptions	0.00	0.00	102.00	0.00	150.00	
5502	Building Maint. Supplies	18,580.63	14,640.51	1,040.08	5,000.00	5,000.00	Repairs to Collections Shed
5503	Rolling Stock Supplies	905.67	1,573.23	0.00	3,000.00	2,910.00	
5504	Machinery/Equip/Supplies	27,205.41	27,508.71	16,158.15	150,000.00	145,500.00	
5530	Small Tools	9,114.27	1,693.78	1,234.52	10,000.00	9,700.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$116,220.58	\$128,413.04	\$45,795.30	\$223,750.00	\$199,760.00	
<i>70-Services - Services</i>							
6101	Legal Services	60,336.84	96,390.33	53,549.04	75,000.00	72,750.00	
6105	Consulting Services	17,940.56	0.00	0.00	50,000.00	100,000.00	Master Planning, Flow Studies
6106	Contractual Services	125,660.78	124,025.83	56,165.57	160,000.00	155,200.00	
6125	Professional Development	863.00	500.00	692.85	0.00	2,000.00	Increased Certification
6161	Licenses & Permits	5,208.50	2,202.00	2,452.80	6,500.00	6,305.00	
6162	Mandated Fees/Inspections	0.00	0.00	50.00	0.00	0.00	
6220	Postage	1,162.07	2,249.36	705.06	1,200.00	1,164.00	
6300	Utilities	39,262.67	26,439.86	20,141.32	40,000.00	38,800.00	
6401	General Liability	28,841.00	29,073.00	30,000.01	50,000.00	48,500.00	
6411	Property Damage Insurance	576.00	937.18	1,049.99	1,400.00	1,358.00	
6472	Other Ins./Employee Bond	75.00	85.00	78.75	105.00	102.00	
6473	Vehicle Insurance	488.00	695.87	555.75	741.00	719.00	
6510	Meetings & Conferences	2,058.75	1,350.67	2,324.01	2,500.00	2,425.00	
6511	Mileage Reimbursement	0.00	0.00	0.00	500.00	485.00	
6513	Meals & Lodging	0.00	0.00	54.47	0.00	0.00	
6514	Travel Expense	2,619.03	37.64	0.00	3,000.00	2,910.00	
6519	Association Membership	1,305.00	2,243.00	2,635.00	2,000.00	1,940.00	
6601	Outside Equipment Repair	4,737.65	820.25	740.33	12,000.00	11,640.00	
6602	Outside Structural Repair	60.00	0.00	0.00	110,000.00	106,700.00	
6604	Outside Vehicle Repair/Maint	137.50	71.83	1,306.63	2,500.00	2,425.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6640	Maintenance Contracts	37,850.88	36,064.22	0.00	52,000.00	50,440.00	
6710	Notices & Publications	459.21	0.00	300.08	1,000.00	970.00	
6720	Medical Examinations	250.00	245.00	95.00	250.00	1,000.00	
6741	Misc. Bank Charges	7,898.36	9,283.27	3,053.18	7,072.00	6,860.00	
6810	Equipment Rental	3,519.53	0.00	5,964.81	5,000.00	8,000.00	
<i>Account Classification Total: 70-Services - Services</i>		\$341,310.33	\$332,714.31	\$181,914.65	\$582,768.00	\$622,693.00	
<i>110-Other - Other Expense</i>							
8721	Payment To Other Agency	2,643,944.11	1,670,755.26	1,099,431.14	1,796,417.00	1,680,199.00	
8730	Cap. Asset Depreciation	497,121.64	490,316.08	0.00	0.00	0.00	
8750	Bad Debts Written Off	8,026.52	9,503.77	7,532.67	0.00	14,075.00	
8711	Non Capital Asset Expense	53,369.47	324.70	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$3,202,461.74	\$2,170,899.81	\$1,106,963.81	\$1,796,417.00	\$1,694,274.00	
Department Total: 5251 - Wastewater Collection		\$4,156,538.78	\$3,212,179.44	\$1,772,918.06	\$3,252,102.00	\$3,108,716.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	334,871.84	310,157.97	0.00	2,152,872.00	1,046,142.00	Transfer excess revenue to sewer accumulation fund for CIP expenses. CIP worksheets to come
8501	Transfers Out	194,756.92	196,512.00	130,146.50	32,164.00	66,384.00	Updated IT Transfer = \$18,384, Penalties of \$48,000 to utility discount program
8510	Transfer To General Fund	0.00	72,560.00	0.00	170,862.00	174,228.00	Updated Cost Allocation Plan = \$174,228
8520	TRFR To Other Govern Fund	0.00	0.00	0.00	0.00	1,870,530.00	Transfer to WWTP Fund 599
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$529,628.76	\$579,229.97	\$130,146.50	\$2,355,898.00	\$3,157,284.00	
Department Total: 7710 - Interfund Transactions		\$529,628.76	\$579,229.97	\$130,146.50	\$2,355,898.00	\$3,157,284.00	
Department: 8312 - WWTP Relocation & Trmt Altern							
<i>10-Personnel - Personnel Services</i>							
4910	Employer Paid Benefits	0.00	0.00	9,980.76	0.00	0.00	
4999	Labor Costs Applied	0.00	0.00	40,658.04	0.00	100,000.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$0.00	\$50,638.80	\$0.00	\$100,000.00	
<i>60-Supplies - Supplies</i>							
5110	Fuel Oil & Lubricants	0.00	0.00	37.92	0.00	0.00	
5199	Miscellaneous Operating Supplies	0.00	0.00	12,484.00	0.00	5,000.00	
5305	Forms Printing	0.00	0.00	183.39	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$0.00	\$12,705.31	\$0.00	\$5,000.00	
<i>70-Services - Services</i>							
6101	Legal Services	0.00	0.00	2,583.00	0.00	0.00	
6105	Consulting Services	0.00	0.00	830,102.65	3,546,605.00	0.00	
6106	Contractual Services	0.00	0.00	110.68	2,400,000.00	3,856,204.00	MKN \$1.2m, Lab tests \$50K, Grant Support (Kestral) \$60K, Procure Software \$42K, Preliminary Engr of Facility Mstr Plan \$60K, GSI Water \$60K, Injection Filed Testing \$60K, Flow Monitoring \$115K, WRF Onsite Improvements, \$600K, Planning/CEQA/Permitting \$372K, Pipeline easement Nego \$30K, SBB Appraisal \$7K, Life Station & Force Main Design \$1.2 M.
6162	Mandated Fees/Inspections	0.00	0.00	0.00	0.00	50,000.00	
6510	Meetings & Conferences	0.00	0.00	450.00	0.00	0.00	
6710	Notices & Publications	0.00	0.00	15,290.11	0.00	0.00	
6750	Business Equipment Rental	0.00	0.00	3,466.37	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$0.00	\$852,002.81	\$5,946,605.00	\$3,906,204.00	
<i>80-Cap Outlay - Capital Outlay</i>							
7101	Land Acquisition	0.00	0.00	0.00	0.00	300,000.00	
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$0.00	\$0.00	\$0.00	\$0.00	\$300,000.00	
Department Total: 8312 - WWTP Relocation & Trmt Altern		\$0.00	\$0.00	\$915,346.92	\$5,946,605.00	\$4,311,204.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
EXPENSES Total		\$4,686,179.25	\$3,786,875.44	\$2,818,543.63	\$11,554,605.00	\$10,577,204.00	
Fund REVENUE	Total: 321 - Sewer Revenue Fund	\$4,336,206.17	\$5,118,266.47	\$4,465,935.97	\$11,554,605.00	\$10,577,204.00	
Fund EXPENSE	Total: 321 - Sewer Revenue Fund	\$4,686,179.25	\$3,786,875.44	\$2,818,543.63	\$11,554,605.00	\$10,577,204.00	
Fund Total: 321 - Sewer Revenue Fund		(\$349,973.08)	\$1,331,391.03	\$1,647,392.34	\$0.00	\$0.00	
Fund: 952 - Sewer Accumulation Fund							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3710	Interest Income	33,496.00	38,001.00	0.00	0.00	0.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$33,496.00	\$38,001.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$33,496.00	\$38,001.00	\$0.00	\$0.00	\$0.00	
Department: 5251 - Wastewater Collection							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3950	Impact Fees	82,102.51	107,122.00	34,738.00	60,000.00	41,115.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$82,102.51	\$107,122.00	\$34,738.00	\$60,000.00	\$41,115.00	
Department Total: 5251 - Wastewater Collection		\$82,102.51	\$107,122.00	\$34,738.00	\$60,000.00	\$41,115.00	
Department: 7710 - Interfund Transactions							
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	334,871.84	318,751.72	0.00	2,159,001.00	1,046,142.00	From Sewer Operating Fund 321
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$334,871.84	\$318,751.72	\$0.00	\$2,159,001.00	\$1,046,142.00	
Department Total: 7710 - Interfund Transactions		\$334,871.84	\$318,751.72	\$0.00	\$2,159,001.00	\$1,046,142.00	
REVENUES Total		\$450,470.35	\$463,874.72	\$34,738.00	\$2,219,001.00	\$1,087,257.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(150.00)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		(\$150.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		(\$150.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	57,246.04	369,699.95	177,371.00	177,371.00	0.00	
8501	Transfers Out	115,000.00	0.00	0.00	0.00	0.00	
8540	TRFR To Capital Imp Fund	0.00	0.00	0.00	743,600.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$172,246.04	\$369,699.95	\$177,371.00	\$920,971.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$172,246.04	\$369,699.95	\$177,371.00	\$920,971.00	\$0.00	
EXPENSES Total		\$172,096.04	\$369,699.95	\$177,371.00	\$920,971.00	\$0.00	
Fund REVENUE	Total: 952 - Sewer Accumulation Fund	\$450,470.35	\$463,874.72	\$34,738.00	\$2,219,001.00	\$1,087,257.00	
Fund EXPENSE	Total: 952 - Sewer Accumulation Fund	\$172,096.04	\$369,699.95	\$177,371.00	\$920,971.00	\$0.00	
Fund Total: 952 - Sewer Accumulation Fund		\$278,374.31	\$94,174.77	(\$142,633.00)	\$1,298,030.00	\$1,087,257.00	
REVENUE GRAND Totals:		\$4,786,676.52	\$5,582,141.19	\$4,500,673.97	\$13,773,606.00	\$11,664,461.00	
EXPENSE GRAND Totals:		\$4,858,275.29	\$4,156,575.39	\$2,995,914.63	\$12,475,576.00	\$10,577,204.00	
Grand Totals:		(\$71,598.77)	\$1,425,565.80	\$1,504,759.34	\$1,298,030.00	\$1,087,257.00	

**CITY OF MORRO BAY
 SCHEDULE OF WASTEWATER TREATMENT CAPITAL PROJECT
 321-8312**

WATER RECLAMATION FACILITY (WRF)

	17/18	City Account	Cost Category
	Budget	Numbers	Subtotals
Beginning cash balance	\$ _____		
Revenues from:			
State grants:			
RWQCB Supplemental Environmental Project award	-		
Recycled Water Planning Grant _ State Water Resources Co	75,000	321-8312-3371	
SRF Planning Loan	4,236,204	321-8312-3499	
Total revenues	<u>4,311,204</u>		
Expenditures:			
Program Administration:			(1,457,204)
Program Management and DB Procurement (MKN)	(1,200,000)	321-8312-6106	
Staff Support, Supplies, and Laboratory (City and Direct Costs)			
Labor	(100,000)	321-8312-4999	
Laboratory	(50,000)	321-8312-6106	
Supplies	(5,000)	321-8312-5199	
Grant Support (Kestrel)	(60,000)	321-8312-6106	
Procore Software	(42,204)	321-8312-6106	
Preliminary Engineering:			(295,000)
Facility Master Plan	(60,000)	321-8312-6106	
GSI Water	(60,000)	321-8312-6106	
Injection Well Field Testing (TBD)	(60,000)	321-8312-6106	
Flow Monitoring (V&A Consulting)	(115,000)	321-8312-6106	
WRF Onsite Improvements Design-Build:			(600,000)
DB Stipends	(300,000)	321-8312-6106	
Design	(200,000)	321-8312-6106	
PG&E Service Fee Allowance	(100,000)	321-8312-6106	
Planning/CEQA/Permitting:			(422,000)
Cultural Resources	(12,000)	321-8312-6106	
Traffic Study (TBD)	(60,000)	321-8312-6106	
CEQA (ESA)	(300,000)	321-8312-6106	
Permitting Fees	(50,000)	321-8312-6162	
Property Acquisition:			(337,000)
Pipeline Easement and Right of Way Negotiation (TBD)	(30,000)	321-8312-6106	
SBB Appraisal	(7,000)	321-8312-6106	
Property and Easement Purchase	(300,000)	321-831-7101	
Lift Station & Force Main Design (Design Phase Only)	<u>(1,200,000)</u>	321-8312-6106	<u>(1,200,000)</u>
Total expenditures	<u>(4,311,204)</u>		<u>(4,311,204)</u>
Revenues over (under) expenditures	<u>-</u>		
Ending cash balance	<u>\$ -</u>		

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 331 - Harbor Operating Fund							
REVENUES							
Department: 6510 - Harbor Department							
340-Int Grants - Intergovernment Grants							
3370	State Grant Capital Impv	0.00	0.00	0.00	250,000.00	250,000.00	DBW Launch Ramp Grant Phase 1
3371	State Grant Public Svc	0.00	0.00	0.00	15,000.00	55,000.00	\$35K DBW S.A.V.E derelict boat demo grant. \$20K DBW Eq.
3391	Other Grant Public Svc	0.00	0.00	18,139.24	28,000.00	38,000.00	\$8K Cable grant for Washington DC conference, \$30K cable grant for ice machine maint.
Account Classification Total: 340-Int Grants - Intergovernment Grants		\$0.00	\$0.00	\$18,139.24	\$293,000.00	\$343,000.00	
350-Rev Cursvc - Revenues From Current Services							
3437	Live Aboard Services	6,746.52	6,451.68	5,826.28	6,630.00	6,860.00	Based on CPI (3.5%) from current
3439	Other Harbor Services	17,583.41	24,606.27	17,003.21	20,340.00	21,055.00	Based on CPI from current.
3440	Harbor Leases	1,521,722.70	1,562,180.89	946,973.18	1,597,334.00	1,629,281.00	Based on 10 yr forecast model.
3441	North T-Pier Dockage	38,221.40	43,403.88	31,174.58	38,760.00	39,535.00	Based on 10 yr forecast model.
3442	South T-Pier Dockage	65,979.30	66,475.31	40,438.22	61,200.00	62,424.00	Based on 10 yr forecast model.
3443	Mooring Rental	97,428.44	101,605.74	89,368.85	91,392.00	93,220.00	Based on 10 yr forecast model.
3444	Slip Rental	90,803.12	96,234.25	89,478.54	103,020.00	105,000.00	
3445	Slip Transient Sublease	32,980.05	46,529.83	32,142.08	35,700.00	36,414.00	Based on 10 yr forecast model.
3447	Floating Dockage Rental	4,382.00	1,912.93	1,543.79	2,500.00	2,895.00	
3469	Special Events	0.00	174.50	1,444.04	250.00	2,856.00	
3499	Other Rev/Current Svc	1.06	388.00	0.00	0.00	0.00	
Account Classification Total: 350-Rev Cursvc - Revenues From Current Services		\$1,875,848.00	\$1,949,963.28	\$1,255,392.77	\$1,957,126.00	\$1,999,540.00	
360-Fine/Pen - Revenues Fines Forfeitures Penalty							
3631	Penalties	38,032.49	14,924.15	7,315.00	6,500.00	8,000.00	
Account Classification Total: 360-Fine/Pen - Revenues Fines Forfeitures Penalty		\$38,032.49	\$14,924.15	\$7,315.00	\$6,500.00	\$8,000.00	
370-Money Prop - Revenues From Use of Money & Property							
3730	Rental Income	3,220.00	5,870.00	1,800.00	6,000.00	2,000.00	
Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property		\$3,220.00	\$5,870.00	\$1,800.00	\$6,000.00	\$2,000.00	
390-Misc Rev - Miscellaneous Revenues							
3905	Bad Debts Recovery	27.84	0.00	245.40	0.00	0.00	
3913	Sale of Real Property	9,500.00	0.00	0.00	0.00	0.00	
3919	Auctioned Property	0.00	0.00	0.00	500.00	0.00	
3960	Proceeds of Litigation	0.00	108.28	109.08	0.00	216.00	
3970	Donations	639.02	0.00	0.00	0.00	0.00	
3990	Other Misc Revenues	11,919.00	10,118.02	9,972.56	0.00	3,902.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$22,085.86	\$10,226.30	\$10,327.04	\$500.00	\$4,118.00	
Department Total: 6510 - Harbor Department		\$1,939,186.35	\$1,980,983.73	\$1,292,974.05	\$2,263,126.00	\$2,356,658.00	
Department: 7710 - Interfund Transactions							
100-Interfund - Interfund Transfers							
3801	Transfers In	0.00	0.00	399.36	0.00	0.00	
Account Classification Total: 100-Interfund - Interfund Transfers		\$0.00	\$0.00	\$399.36	\$0.00	\$0.00	
380-Interfund - Interfund Revenue Transfers							
3802	Intrafund Revenue Trans.	0.00	92,660.16	0.00	0.00	0.00	
Account Classification Total: 380-Interfund - Interfund Revenue Transfers		\$0.00	\$92,660.16	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$92,660.16	\$399.36	\$0.00	\$0.00	
Department: 8479 - Launch Ramp Parking							
350-Rev Cursvc - Revenues From Current Services							
3499	Other Rev/Current Svc	30,962.00	29,250.00	23,810.00	27,540.00	28,000.00	Based on historic trending (this item not detailed in 10 yr forecast model).
Account Classification Total: 350-Rev Cursvc - Revenues From Current Services		\$30,962.00	\$29,250.00	\$23,810.00	\$27,540.00	\$28,000.00	
Department Total: 8479 - Launch Ramp Parking		\$30,962.00	\$29,250.00	\$23,810.00	\$27,540.00	\$28,000.00	
REVENUES Total		\$1,970,148.35	\$2,102,893.89	\$1,317,183.41	\$2,290,666.00	\$2,384,658.00	
EXPENSES							
Department: 6510 - Harbor Department							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	491,959.59	511,651.67	415,487.73	511,683.00	517,116.00	
4120	Overtime Pay	8,310.28	9,817.04	10,949.42	8,500.00	9,103.00	
4310	Part-Time Pay	107,508.20	87,433.90	67,805.48	108,000.00	80,025.00	
4515	Standby Pay	14,527.00	15,276.00	11,988.00	15,528.00	16,304.00	
4599	Other Pay	8,629.16	6,901.73	24,512.84	7,000.00	7,350.00	
4910	Employer Paid Benefits	302,077.84	377,724.97	315,515.33	405,773.00	446,367.00	
4911	Pension Expenses	(39,284.00)	(82,659.00)	0.00	0.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$893,728.07	\$926,146.31	\$846,258.80	\$1,056,484.00	\$1,076,265.00	
<i>60-Supplies - Supplies</i>							
5101	Janitorial Supplies	0.00	0.00	22.71	0.00	0.00	
5105	First Aide Supplies	1,470.31	0.00	569.93	2,000.00	1,200.00	
5108	Communication Supplies	3,176.29	5,118.97	717.61	2,500.00	2,425.00	
5109	Uniforms/Safety Equipment	3,307.98	7,413.86	2,361.37	6,000.00	5,500.00	Can go with lower level
5110	Fuel Oil & Lubricants	30,322.72	24,023.50	18,549.67	24,000.00	23,280.00	
5111	Fire Hoses & Couplings	0.00	0.00	0.00	1,000.00	970.00	
5125	Repairs/Maint. Materials	453.60	0.00	0.00	500.00	485.00	
5175	Computer Operating Supplies	645.87	0.00	0.00	2,000.00	250.00	No long included major computer purchases, which is now budgeted in 450 IT Technology Fund.
5199	Miscellaneous Operating Supplies	941.97	1,395.81	1,523.24	1,500.00	1,455.00	
5301	General Office Supplies	2,721.07	3,117.94	2,121.90	2,500.00	2,425.00	
5302	Copying Supplies	0.00	0.00	35.48	0.00	0.00	
5303	Books & Manuals	35.21	94.83	0.00	100.00	97.00	
5304	Periodical/Subscriptions	107.55	156.36	119.98	200.00	194.00	
5305	Forms Printing	1,781.09	1,650.83	1,628.22	2,500.00	2,425.00	
5501	Grounds Maintenance Supplies	8,600.47	7,058.13	6,537.92	7,500.00	7,275.00	
5502	Building Maint. Supplies	3,836.38	4,582.18	3,390.94	2,000.00	3,000.00	Based on needs and trends.
5503	Rolling Stock Supplies	126.82	371.57	0.00	0.00	0.00	
5504	Machinery/Equip/Supplies	24,465.04	24,630.63	29,549.23	20,000.00	20,000.00	\$20K is prudent number based on historic.
5530	Small Tools	2,308.48	1,664.36	475.73	1,000.00	970.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$84,300.85	\$81,278.97	\$67,603.93	\$75,300.00	\$71,951.00	
<i>70-Services - Services</i>							
6101	Legal Services	61,054.02	96,390.33	53,749.05	75,000.00	69,000.00	Based on this year's trending.
6102	Legislative Analyst	8,400.00	8,400.00	4,200.00	8,400.00	8,400.00	Consultant cost.
6105	Consulting Services	4,500.00	2,250.00	0.00	6,000.00	5,000.00	\$5K for Goal 1.b: eelgrass consultancy.
6106	Contractual Services	17,818.03	16,568.49	12,709.93	10,000.00	9,700.00	
6107	Promotion & Advertising	26.85	5,098.12	502.58	1,000.00	970.00	
6125	Professional Development	6,509.57	2,674.40	1,705.96	7,000.00	6,790.00	
6199	Other Professional Services	6,411.91	6,632.49	3,935.54	5,500.00	5,335.00	
6201	Telephone	9,362.25	9,802.02	8,598.51	8,000.00	9,000.00	Based on Trending.
6220	Postage	1,279.48	2,210.37	758.52	1,500.00	1,000.00	
6300	Utilities	0.00	1,994.65	0.00	0.00	0.00	
6301	Electricity	24,368.37	22,871.43	20,241.25	18,000.00	20,000.00	
6302	Natural Gas	745.77	815.37	602.69	525.00	600.00	Based on Trending
6303	Water	24,242.18	27,304.78	33,287.85	21,900.00	35,000.00	Based on Trending, and future increased conservation and/or cost recovery measures.
6305	Disposal	53,298.21	53,194.44	41,071.11	56,300.00	54,611.00	
6401	General Liability	52,000.00	52,685.00	30,000.01	39,020.00	39,020.00	
6411	Property Damage Insurance	28,038.52	23,321.41	16,570.05	22,770.00	22,770.00	
6472	Other Ins./Employee Bond	134.00	136.00	99.76	133.00	133.00	
6473	Vehicle Insurance	610.00	869.84	555.75	741.00	741.00	
6510	Meetings & Conferences	8,937.29	12,180.05	7,317.06	2,500.00	2,400.00	
6511	Mileage Reimbursement	0.00	21.06	0.00	200.00	194.00	
6513	Meals & Lodging	0.00	38.88	0.00	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6519	Association Membership	2,455.00	2,820.00	2,570.00	2,600.00	2,700.00	Based on trending.
6601	Outside Equipment Repair	30,518.31	46,788.36	34,936.47	55,000.00	55,000.00	Need amount for unforeseen large expenses on vessels.
6602	Outside Structural Repair	788.80	844.50	1,151.14	2,000.00	6,940.00	\$1,940 base amt, plus \$5K for Goal 3.e; small infrastructure beautification.
6603	Outside Ground Repair	2,389.71	100.00	2,791.53	1,500.00	1,455.00	
6604	Outside Vehicle Repair/Maint	191.48	676.06	1,754.71	1,000.00	1,500.00	Based on trending, need.
6640	Maintenance Contracts	1,288.00	1,398.00	1,128.00	1,500.00	1,455.00	
6710	Notices & Publications	600.15	886.14	69.45	1,000.00	500.00	Can go with lower level.
6720	Medical Examinations	2,160.00	1,400.00	520.00	1,500.00	1,000.00	Can go with lower level.
6741	Misc. Bank Charges	3,501.71	6,295.85	2,497.11	5,000.00	800.00	reduced amount due to 3% convenience charge. 60 per month is average charge for launch ramp parking pay station,
6750	Business Equipment Rental	2,822.12	2,868.67	2,345.33	2,000.00	2,000.00	Based on trending , need.
6810	Equipment Rental	761.40	2,631.15	466.43	1,700.00	1,000.00	
<i>Account Classification Total: 70-Services - Services</i>		\$355,213.13	\$412,167.86	\$286,135.79	\$359,289.00	\$365,014.00	
<i>80-Cap Outlay - Capital Outlay</i>							
7499	Other Capital Outlay	0.00	0.00	0.00	293,000.00	343,000.00	Grant Expenses equal to grant revenue detail above.
<i>Account Classification Total: 80-Cap Outlay - Capital Outlay</i>		\$0.00	\$0.00	\$0.00	\$293,000.00	\$343,000.00	
<i>90-Debt Svc - Debt Service</i>							
8110	Interest Expense	40,027.37	35,759.95	31,300.49	35,760.00	35,760.00	
8130	Principal Repayment	0.00	0.00	103,558.51	99,099.00	99,099.00	
<i>Account Classification Total: 90-Debt Svc - Debt Service</i>		\$40,027.37	\$35,759.95	\$134,859.00	\$134,859.00	\$134,859.00	
<i>110-Other - Other Expense</i>							
8730	Cap. Asset Depreciation	202,218.68	167,591.23	0.00	0.00	0.00	
8750	Bad Debts Written Off	50,666.27	78,110.71	6,141.90	0.00	1,000.00	
8711	Non Capital Asset Expense	0.00	15,525.31	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$252,884.95	\$261,227.25	\$6,141.90	\$0.00	\$1,000.00	
Department Total: 6510 - Harbor Department		\$1,626,154.37	\$1,716,580.34	\$1,340,999.42	\$1,918,932.00	\$1,992,089.00	
Department: 6511 - Harbor Lifeguards							
<i>10-Personnel - Personnel Services</i>							
4120	Overtime Pay	0.00	225.75	1,215.41	350.00	368.00	
4310	Part-Time Pay	31,385.95	41,934.78	28,656.54	35,700.00	49,170.00	Based on P/T wages worksheet. LG wages increased \$1/HR to keep up with market. Same staff hours proposed as last year. (rate change History. .50/hour incr. in 2013 and 2008.
4910	Employer Paid Benefits	6,106.75	9,457.58	6,041.93	8,439.00	11,800.00	based on P/T pay 49,170 x24% = 11,800.
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$37,492.70	\$51,618.11	\$35,913.88	\$44,489.00	\$61,338.00	
<i>60-Supplies - Supplies</i>							
5105	First Aide Supplies	0.00	498.31	0.00	300.00	291.00	
5109	Uniforms/Safety Equipment	5,418.57	3,677.77	793.78	3,000.00	2,910.00	
5199	Miscellaneous Operating Supplies	638.73	568.27	1,195.92	300.00	291.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$6,057.30	\$4,744.35	\$1,989.70	\$3,600.00	\$3,492.00	
<i>70-Services - Services</i>							
6106	Contractual Services	25.00	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$25.00	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 6511 - Harbor Lifeguards		\$43,575.00	\$56,362.46	\$37,903.58	\$48,089.00	\$64,830.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	141,632.45	25,697.12	0.00	24,442.00	0.00	
8501	Transfers Out	281,986.00	300,236.00	209,739.53	295,403.00	23,398.00	\$23K IT Fund.
8510	Transfer To General Fund	0.00	0.00	11,300.00	0.00	288,686.00	Cost allocation FY 17.18 schedule \$276,986, \$5K AGP Video, \$6.7 K additional Restroom cleaning,
8540	TRFR To Capital Imp Fund	0.00	0.00	0.00	0.00	11,624.00	Excess revenue over appropriation transfer to accumulation fund for CIP. CIP worksheets to come
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$423,618.45	\$325,933.12	\$221,039.53	\$319,845.00	\$323,708.00	
Department Total: 7710 - Interfund Transactions		\$423,618.45	\$325,933.12	\$221,039.53	\$319,845.00	\$323,708.00	
Department: 8479 - Launch Ramp Parking							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>60-Supplies - Supplies</i>							
5501	Grounds Maintenance Supplies	100.38	0.00	484.77	500.00	200.00	Can go with lower level.
5504	Machinery/Equip/Supplies	0.00	330.52	0.00	500.00	485.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$100.38	\$330.52	\$484.77	\$1,000.00	\$685.00	
<i>70-Services - Services</i>							
6106	Contractual Services	2,001.00	975.00	1,201.40	1,000.00	1,600.00	
6300	Utilities	180.18	220.22	158.40	200.00	194.00	Based on Trending, need.
6640	Maintenance Contracts	0.00	1,100.00	1,303.77	1,600.00	1,552.00	
<i>Account Classification Total: 70-Services - Services</i>		\$2,181.18	\$2,295.22	\$2,663.57	\$2,800.00	\$3,346.00	
Department Total: 8479 - Launch Ramp Parking		\$2,281.56	\$2,625.74	\$3,148.34	\$3,800.00	\$4,031.00	
EXPENSES Total		\$2,095,629.38	\$2,101,501.66	\$1,603,090.87	\$2,290,666.00	\$2,384,658.00	
Fund REVENUE	Total: 331 - Harbor Operating Fund	\$1,970,148.35	\$2,102,893.89	\$1,317,183.41	\$2,290,666.00	\$2,384,658.00	
Fund EXPENSE	Total: 331 - Harbor Operating Fund	\$2,095,629.38	\$2,101,501.66	\$1,603,090.87	\$2,290,666.00	\$2,384,658.00	
Fund Total: 331 - Harbor Operating Fund		(\$125,481.03)	\$1,392.23	(\$285,907.46)	\$0.00	\$0.00	
Fund: 953 - Harbor Accumulation Fund							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3710	Interest Income	6,041.00	3,922.00	0.00	0.00	0.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$6,041.00	\$3,922.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$6,041.00	\$3,922.00	\$0.00	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	141,632.45	132,749.91	0.00	24,442.00	11,624.00	From Harbor Accumulation for CIP. Worksheets for CIP to come
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$141,632.45	\$132,749.91	\$0.00	\$24,442.00	\$11,624.00	
Department Total: 7710 - Interfund Transactions		\$141,632.45	\$132,749.91	\$0.00	\$24,442.00	\$11,624.00	
REVENUES Total		\$147,673.45	\$136,671.91	\$0.00	\$24,442.00	\$11,624.00	
EXPENSES							
Department: 1111 - Undistributed/Non-Dept.							
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(125.00)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		(\$125.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		(\$125.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	589,119.38	150,431.71	0.00	0.00	0.00	
8540	TRFR To Capital Imp Fund	0.00	0.00	0.00	665,576.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$589,119.38	\$150,431.71	\$0.00	\$665,576.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$589,119.38	\$150,431.71	\$0.00	\$665,576.00	\$0.00	
EXPENSES Total		\$588,994.38	\$150,431.71	\$0.00	\$665,576.00	\$0.00	
Fund REVENUE	Total: 953 - Harbor Accumulation Fund	\$147,673.45	\$136,671.91	\$0.00	\$24,442.00	\$11,624.00	
Fund EXPENSE	Total: 953 - Harbor Accumulation Fund	\$588,994.38	\$150,431.71	\$0.00	\$665,576.00	\$0.00	
Fund Total: 953 - Harbor Accumulation Fund		(\$441,320.93)	(\$13,759.80)	\$0.00	(\$641,134.00)	\$11,624.00	
REVENUE GRAND Totals:		\$2,117,821.80	\$2,239,565.80	\$1,317,183.41	\$2,315,108.00	\$2,396,282.00	
EXPENSE GRAND Totals:		\$2,684,623.76	\$2,251,933.37	\$1,603,090.87	\$2,956,242.00	\$2,384,658.00	
Grand Totals:		(\$566,801.96)	(\$12,367.57)	(\$285,907.46)	(\$641,134.00)	\$11,624.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 430 - Risk Management							
REVENUES							
Department: 1111 - Undistributed/Non-Dept.							
<i>370-Money Prop - Revenues From Use of Money & Property</i>							
3710	Interest Income	9,980.00	6,713.85	0.00	600.00	400.00	
<i>Account Classification Total: 370-Money Prop - Revenues From Use of Money & Property</i>		\$9,980.00	\$6,713.85	\$0.00	\$600.00	\$400.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$9,980.00	\$6,713.85	\$0.00	\$600.00	\$400.00	
Department: 4310 - Health & Dental Ins.							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3922	Refunds/Adj/Restitution	2,842.77	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$2,842.77	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 4310 - Health & Dental Ins.		\$2,842.77	\$0.00	\$0.00	\$0.00	\$0.00	
Department: 4312 - Worker's Comp Insurance							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3916	Chgs To Other Departments	745,619.50	804,014.62	0.00	745,000.00	745,000.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$745,619.50	\$804,014.62	\$0.00	\$745,000.00	\$745,000.00	
Department Total: 4312 - Worker's Comp Insurance		\$745,619.50	\$804,014.62	\$0.00	\$745,000.00	\$745,000.00	
Department: 4314 - Unemployment Reserve							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3916	Chgs To Other Departments	73,482.31	73,883.80	0.00	75,000.00	75,000.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$73,482.31	\$73,883.80	\$0.00	\$75,000.00	\$75,000.00	
Department Total: 4314 - Unemployment Reserve		\$73,482.31	\$73,883.80	\$0.00	\$75,000.00	\$75,000.00	
Department: 4316 - Liability Insurance							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3909	Special Event Insurance	10,707.35	2,981.34	3,633.80	0.00	0.00	
3916	Chgs To Other Departments	293,607.00	297,479.00	209,241.00	501,029.00	501,029.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$304,314.35	\$300,460.34	\$212,874.80	\$501,029.00	\$501,029.00	
Department Total: 4316 - Liability Insurance		\$304,314.35	\$300,460.34	\$212,874.80	\$501,029.00	\$501,029.00	
Department: 4317 - Other Insurance							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3916	Chgs To Other Departments	28,574.52	23,493.58	16,626.77	21,855.00	21,855.00	Crime + watercraft
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$28,574.52	\$23,493.58	\$16,626.77	\$21,855.00	\$21,855.00	
Department Total: 4317 - Other Insurance		\$28,574.52	\$23,493.58	\$16,626.77	\$21,855.00	\$21,855.00	
Department: 4318 - Property Damage/Fire Ins							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3916	Chgs To Other Departments	216,525.04	204,690.32	127,531.15	24,282.00	24,282.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$216,525.04	\$204,690.32	\$127,531.15	\$24,282.00	\$24,282.00	
Department Total: 4318 - Property Damage/Fire Ins		\$216,525.04	\$204,690.32	\$127,531.15	\$24,282.00	\$24,282.00	
Department: 4320 - Vehicle Insurance							
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3916	Chgs To Other Departments	11,661.00	17,638.02	13,958.94	18,612.00	18,612.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$11,661.00	\$17,638.02	\$13,958.94	\$18,612.00	\$18,612.00	
Department Total: 4320 - Vehicle Insurance		\$11,661.00	\$17,638.02	\$13,958.94	\$18,612.00	\$18,612.00	
REVENUES Total		\$1,392,999.49	\$1,430,894.53	\$370,991.66	\$1,386,378.00	\$1,386,178.00	

EXPENSES

Department: 1111 - Undistributed/Non-Dept.

10-Personnel - Personnel Services

4910	Employer Paid Benefits	0.00	5,621.58	5,359.07	0.00	0.00	
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Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$5,621.58	\$5,359.07	\$0.00	\$0.00	
<i>60-Supplies - Supplies</i>							
5201	Other Expense	8,000.00	898,643.00	85,000.00	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$8,000.00	\$898,643.00	\$85,000.00	\$0.00	\$0.00	
<i>70-Services - Services</i>							
6101	Legal Services	0.00	0.00	370.50	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$0.00	\$370.50	\$0.00	\$0.00	
<i>110-Other - Other Expense</i>							
8710	Loss on Investment	(135.00)	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		(\$135.00)	\$0.00	\$0.00	\$0.00	\$0.00	
Department Total: 1111 - Undistributed/Non-Dept.		\$7,865.00	\$904,264.58	\$90,729.57	\$0.00	\$0.00	
Department: 4301 - Administrative Services							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	0.00	14,141.28	8,245.10	29,330.00	33,610.00	
4599	Other Pay	0.00	256.80	90.58	0.00	0.00	
4910	Employer Paid Benefits	0.00	5,541.45	2,914.13	14,908.00	19,380.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$19,939.53	\$11,249.81	\$44,238.00	\$52,990.00	
<i>70-Services - Services</i>							
6101	Legal Services	29,396.89	0.00	0.00	0.00	0.00	
6125	Professional Development	0.00	0.00	2,400.00	0.00	0.00	
6510	Meetings & Conferences	0.00	0.00	574.88	2,000.00	1,940.00	
6513	Meals & Lodging	473.64	0.00	216.50	0.00	0.00	
6514	Travel Expense	44.77	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$29,915.30	\$0.00	\$3,191.38	\$2,000.00	\$1,940.00	
Department Total: 4301 - Administrative Services		\$29,915.30	\$19,939.53	\$14,441.19	\$46,238.00	\$54,930.00	
Department: 4312 - Worker's Comp Insurance							
<i>70-Services - Services</i>							
6451	Worker's Comp. Insurance	353,091.00	613,167.00	417,916.00	456,189.00	456,189.00	
<i>Account Classification Total: 70-Services - Services</i>		\$353,091.00	\$613,167.00	\$417,916.00	\$456,189.00	\$456,189.00	
Department Total: 4312 - Worker's Comp Insurance		\$353,091.00	\$613,167.00	\$417,916.00	\$456,189.00	\$456,189.00	
Department: 4314 - Unemployment Reserve							
<i>70-Services - Services</i>							
6461	Unemployment Insurance	4,075.00	33,510.00	2,593.00	25,894.00	25,894.00	
<i>Account Classification Total: 70-Services - Services</i>		\$4,075.00	\$33,510.00	\$2,593.00	\$25,894.00	\$25,894.00	
Department Total: 4314 - Unemployment Reserve		\$4,075.00	\$33,510.00	\$2,593.00	\$25,894.00	\$25,894.00	
Department: 4316 - Liability Insurance							
<i>70-Services - Services</i>							
6106	Contractual Services	0.00	1,697.50	3,490.50	0.00	0.00	
6401	General Liability	437,915.00	449,267.00	559,256.00	469,255.00	469,255.00	
6421	Boiler Insurance	3,911.00	3,815.00	4,131.00	0.00	0.00	
6472	Other Ins./Employee Bond	6,266.62	4,245.46	1,050.42	0.00	0.00	
6499	Earthquake & Flood Insurance	202,969.00	185,391.00	146,364.00	222,644.00	222,644.00	
<i>Account Classification Total: 70-Services - Services</i>		\$651,061.62	\$644,415.96	\$714,291.92	\$691,899.00	\$691,899.00	
Department Total: 4316 - Liability Insurance		\$651,061.62	\$644,415.96	\$714,291.92	\$691,899.00	\$691,899.00	
Department: 4317 - Other Insurance							
<i>70-Services - Services</i>							
6472	Other Ins./Employee Bond	1,772.00	11,929.00	1,772.00	22,168.00	21,855.00	Crime + watercraft
6499	Earthquake & Flood Insurance	26,887.50	11,707.00	20,314.00	0.00	0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>Account Classification Total: 70-Services - Services</i>		\$28,659.50	\$23,636.00	\$22,086.00	\$22,168.00	\$21,855.00	
Department Total: 4317 - Other Insurance		\$28,659.50	\$23,636.00	\$22,086.00	\$22,168.00	\$21,855.00	
Department: 4318 - Property Damage/Fire Ins							
<i>70-Services - Services</i>							
6411	Property Damage Insurance	24,229.40	23,170.00	38,920.00	24,282.00	24,282.00	
<i>Account Classification Total: 70-Services - Services</i>		\$24,229.40	\$23,170.00	\$38,920.00	\$24,282.00	\$24,282.00	
Department Total: 4318 - Property Damage/Fire Ins		\$24,229.40	\$23,170.00	\$38,920.00	\$24,282.00	\$24,282.00	
Department: 4320 - Vehicle Insurance							
<i>70-Services - Services</i>							
6473	Vehicle Insurance	15,388.00	17,638.00	17,408.00	18,485.00	18,612.00	
<i>Account Classification Total: 70-Services - Services</i>		\$15,388.00	\$17,638.00	\$17,408.00	\$18,485.00	\$18,612.00	
Department Total: 4320 - Vehicle Insurance		\$15,388.00	\$17,638.00	\$17,408.00	\$18,485.00	\$18,612.00	
Department: 4330 - ADA Services							
<i>70-Services - Services</i>							
6106	Contractual Services	3,334.13	6,790.51	2,913.02	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$3,334.13	\$6,790.51	\$2,913.02	\$0.00	\$0.00	
Department Total: 4330 - ADA Services		\$3,334.13	\$6,790.51	\$2,913.02	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8501	Transfers Out	265,896.00	0.00	0.00	293.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$265,896.00	\$0.00	\$0.00	\$293.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$265,896.00	\$0.00	\$0.00	\$293.00	\$0.00	
EXPENSES Total		\$1,383,514.95	\$2,286,531.58	\$1,321,298.70	\$1,285,448.00	\$1,293,661.00	
Fund REVENUE Total: 430 - Risk Management		\$1,392,999.49	\$1,430,894.53	\$370,991.66	\$1,386,378.00	\$1,386,178.00	
Fund EXPENSE Total: 430 - Risk Management		\$1,383,514.95	\$2,286,531.58	\$1,321,298.70	\$1,285,448.00	\$1,293,661.00	
Fund Total: 430 - Risk Management		\$9,484.54	(\$855,637.05)	(\$950,307.04)	\$100,930.00	\$92,517.00	
REVENUE GRAND Totals:		\$1,392,999.49	\$1,430,894.53	\$370,991.66	\$1,386,378.00	\$1,386,178.00	
EXPENSE GRAND Totals:		\$1,383,514.95	\$2,286,531.58	\$1,321,298.70	\$1,285,448.00	\$1,293,661.00	
Grand Totals:		\$9,484.54	(\$855,637.05)	(\$950,307.04)	\$100,930.00	\$92,517.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 450 - Information Technology Fund							
REVENUES							
Department: 3520 - Information Technology							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3499	Other Rev/Current Svc	0.00	0.00	2,000.00	0.00	0.00	
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$0.00	\$0.00	\$2,000.00	\$0.00	\$0.00	
<i>390-Misc Rev - Miscellaneous Revenues</i>							
3990	Other Misc Revenues	0.00	100,000.00	0.00	0.00	0.00	
<i>Account Classification Total: 390-Misc Rev - Miscellaneous Revenues</i>		\$0.00	\$100,000.00	\$0.00	\$0.00	\$0.00	
Department Total: 3520 - Information Technology		\$0.00	\$100,000.00	\$2,000.00	\$0.00	\$0.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	0.00	328,989.00	382,357.00	384,357.00	352,643.00	GF 262,394 Water 18,384 Sewer 18,384 Harbor 23,398 Wastewater Treatment 26,741 TBID 3,343
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$0.00	\$328,989.00	\$382,357.00	\$384,357.00	\$352,643.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$328,989.00	\$382,357.00	\$384,357.00	\$352,643.00	
REVENUES Total		\$0.00	\$428,989.00	\$384,357.00	\$384,357.00	\$352,643.00	
EXPENSES							
Department: 3520 - Information Technology							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	0.00	89,916.58	95,752.10	133,490.00	138,030.00	
4599	Other Pay	0.00	4,400.25	6,750.07	8,639.00	9,071.00	
4910	Employer Paid Benefits	0.00	44,624.39	44,586.66	63,569.00	76,951.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$0.00	\$138,941.22	\$147,088.83	\$205,698.00	\$224,052.00	
<i>60-Supplies - Supplies</i>							
5175	Computer Operating Supplies	0.00	15,668.35	6,645.13	91,000.00	35,000.00	Replace 5-6 yr old work stations 16X1500=\$24K Cons Maint (1), Com Dev (2), PW (5), Police (8). Plus \$11K for other unplanned needs by departments.
5201	Other Expense	0.00	2,586.74	2,536.89	0.00	0.00	
5304	Periodical/Subscriptions	0.00	0.00	125.00	0.00	0.00	
5504	Machinery/Equip/Supplies	0.00	7,400.51	78.82	0.00	0.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$25,655.60	\$9,385.84	\$91,000.00	\$35,000.00	
<i>70-Services - Services</i>							
6105	Consulting Services	0.00	19,008.80	4,801.25	15,000.00	14,550.00	John Gemma (Server Support), increase with server move to FD
6106	Contractual Services	0.00	28,515.75	28,802.79	105,000.00	141,500.00	Annual User Fees for Office 365 \$22K, City Works from CD \$23K, GIS from PW \$20K, NWS SQL Server S/W \$12K, NWS Annual User Fee \$64.5K
6300	Utilities	0.00	733.69	548.44	1,000.00	970.00	
6401	General Liability	0.00	0.00	1,211.99	1,616.00	1,616.00	
6411	Property Damage Insurance	0.00	0.00	190.97	252.00	252.00	
6472	Other Ins./Employee Bond	0.00	0.00	14.26	19.00	19.00	
6513	Meals & Lodging	0.00	40.36	0.00	200.00	194.00	
6640	Maintenance Contracts	0.00	35,864.22	21,111.38	35,000.00	45,802.00	Several Maintenance Contracts
<i>Account Classification Total: 70-Services - Services</i>		\$0.00	\$84,162.82	\$56,681.08	\$158,087.00	\$204,903.00	
<i>120-Equip/Repl - Equipment Replacement</i>							
9000	Reserved for Equip. Repl	0.00	5,194.19	0.00	27,000.00	0.00	
<i>Account Classification Total: 120-Equip/Repl - Equipment Replacement</i>		\$0.00	\$5,194.19	\$0.00	\$27,000.00	\$0.00	
Department Total: 3520 - Information Technology		\$0.00	\$253,953.83	\$213,155.75	\$481,785.00	\$463,955.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
8501	Transfers Out	0.00	0.00	0.00	1,335.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$0.00	\$0.00	\$0.00	\$1,335.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$0.00	\$0.00	\$0.00	\$1,335.00	\$0.00	
EXPENSES Total		\$0.00	\$253,953.83	\$213,155.75	\$483,120.00	\$463,955.00	
Fund REVENUE	Total: 450 - Information Technology Fund	\$0.00	\$428,989.00	\$384,357.00	\$384,357.00	\$352,643.00	
Fund EXPENSE	Total: 450 - Information Technology Fund	\$0.00	\$253,953.83	\$213,155.75	\$483,120.00	\$463,955.00	
Fund Total: 450 - Information Technology Fund		\$0.00	\$175,035.17	\$171,201.25	(\$98,763.00)	(\$111,312.00)	
REVENUE GRAND Totals:		\$0.00	\$428,989.00	\$384,357.00	\$384,357.00	\$352,643.00	
EXPENSE GRAND Totals:		\$0.00	\$253,953.83	\$213,155.75	\$483,120.00	\$463,955.00	
Grand Totals:		\$0.00	\$175,035.17	\$171,201.25	(\$98,763.00)	(\$111,312.00)	450 Fund Balance Reserve at YE 16/17 will be used to cover excess expenditures. Expected YE Fund Balance available from FY16/17 is \$120K

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 500 - Assessment Districts							
REVENUES							
Department: 6162 - North Point Park							
<i>300-Rev Taxes - Revenues From Taxes</i>							
3018	Property Tax Special Assess	5,645.00	4,795.25	5,645.00	5,645.00	5,645.00	Maximum Assessment
<i>Account Classification Total: 300-Rev Taxes - Revenues From Taxes</i>		\$5,645.00	\$4,795.25	\$5,645.00	\$5,645.00	\$5,645.00	
Department Total: 6162 - North Point Park		\$5,645.00	\$4,795.25	\$5,645.00	\$5,645.00	\$5,645.00	
Department: 6163 - Loperena Storm Drain No 1							
<i>300-Rev Taxes - Revenues From Taxes</i>							
3018	Property Tax Special Assess	2,832.48	2,832.48	2,752.80	2,832.00	2,974.00	
<i>Account Classification Total: 300-Rev Taxes - Revenues From Taxes</i>		\$2,832.48	\$2,832.48	\$2,752.80	\$2,832.00	\$2,974.00	
Department Total: 6163 - Loperena Storm Drain No 1		\$2,832.48	\$2,832.48	\$2,752.80	\$2,832.00	\$2,974.00	
Department: 6167 - Cloisters Park							
<i>300-Rev Taxes - Revenues From Taxes</i>							
3018	Property Tax Special Assess	621.60	(621.60)	0.00	0.00	0.00	
<i>Account Classification Total: 300-Rev Taxes - Revenues From Taxes</i>		\$621.60	(\$621.60)	\$0.00	\$0.00	\$0.00	
Department Total: 6167 - Cloisters Park		\$621.60	(\$621.60)	\$0.00	\$0.00	\$0.00	
REVENUES Total		\$9,099.08	\$7,006.13	\$8,397.80	\$8,477.00	\$8,619.00	
EXPENSES							
Department: 6162 - North Point Park							
<i>10-Personnel - Personnel Services</i>							
4910	Employer Paid Benefits	53.29	202.86	35.92	0.00	0.00	From 5205 and 5215 997 x 102% COLAadj = 1017
4999	Labor Costs Applied	174.28	899.66	120.20	800.00	1,841.00	From 5205 and 5215 1382 x 102% COLA Adj = 1409
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$227.57	\$1,102.52	\$156.12	\$800.00	\$1,841.00	
<i>60-Supplies - Supplies</i>							
5501	Grounds Maintenance Supplies	0.00	0.00	0.00	2,000.00	300.00	Planting Materials, Fencing Repairs
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$0.00	\$0.00	\$0.00	\$2,000.00	\$300.00	
<i>70-Services - Services</i>							
6300	Utilities	2,338.44	2,494.89	2,028.46	2,000.00	2,100.00	5% Incr to Utilities (Trash, Elec and Water)
6710	Notices & Publications	293.80	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$2,632.24	\$2,494.89	\$2,028.46	\$2,000.00	\$2,100.00	
Department Total: 6162 - North Point Park		\$2,859.81	\$3,597.41	\$2,184.58	\$4,800.00	\$4,241.00	
Department: 6167 - Cloisters Park							
<i>10-Personnel - Personnel Services</i>							
4910	Employer Paid Benefits	52.27	(52.27)	0.00	0.00	0.00	
4999	Labor Costs Applied	82.12	(82.12)	0.00	0.00	0.00	
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$134.39	(\$134.39)	\$0.00	\$0.00	\$0.00	
<i>70-Services - Services</i>							
6300	Utilities	4,555.98	(4,555.98)	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$4,555.98	(\$4,555.98)	\$0.00	\$0.00	\$0.00	
Department Total: 6167 - Cloisters Park		\$4,690.37	(\$4,690.37)	\$0.00	\$0.00	\$0.00	
EXPENSES Total		\$7,550.18	(\$1,092.96)	\$2,184.58	\$4,800.00	\$4,241.00	
Fund REVENUE Total: 500 - Assessment Districts		\$9,099.08	\$7,006.13	\$8,397.80	\$8,477.00	\$8,619.00	
Fund EXPENSE Total: 500 - Assessment Districts		\$7,550.18	(\$1,092.96)	\$2,184.58	\$4,800.00	\$4,241.00	
Fund Total: 500 - Assessment Districts		\$1,548.90	\$8,099.09	\$6,213.22	\$3,677.00	\$4,378.00	

Fund: 570 - Cloisters Park Maint AD

REVENUES

Department: 6167 - Cloisters Park

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
<i>300-Rev Taxes - Revenues From Taxes</i>							
3018	Property Tax Special Assess	148,322.40	149,565.60	147,079.20	148,944.00	148,944.00	
<i>Account Classification Total: 300-Rev Taxes - Revenues From Taxes</i>		\$148,322.40	\$149,565.60	\$147,079.20	\$148,944.00	\$148,944.00	
Department Total: 6167 - Cloisters Park		\$148,322.40	\$149,565.60	\$147,079.20	\$148,944.00	\$148,944.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
3801	Transfers In	5.00	13,567.71	0.00	0.00	0.00	
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$5.00	\$13,567.71	\$0.00	\$0.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$5.00	\$13,567.71	\$0.00	\$0.00	\$0.00	
REVENUES Total		\$148,327.40	\$163,133.31	\$147,079.20	\$148,944.00	\$148,944.00	
EXPENSES							
Department: 6167 - Cloisters Park							
<i>10-Personnel - Personnel Services</i>							
4910	Employer Paid Benefits	1,452.70	3,408.62	5,028.61	3,000.00	16,872.00	From 5215 (5205 Allocation allused up, none placed here). COLA Adj 16,541 x 102% = 16,872
4999	Labor Costs Applied	3,199.02	8,492.40	14,453.65	8,000.00	27,587.00	From 5215 (5205 Allocation allused up, none placed here) COLA Adj added 27046 x 102% = 27587
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$4,651.72	\$11,901.02	\$19,482.26	\$11,000.00	\$44,459.00	
<i>60-Supplies - Supplies</i>							
5109	Uniforms/Safety Equipment	0.00	0.00	553.75	0.00	0.00	
5199	Miscellaneous Operating Supplies	21.83	3,706.33	134.49	4,000.00	1,000.00	Janitorial Supplies
5501	Grounds Maintenance Supplies	1,763.08	2,163.15	879.54	2,500.00	5,000.00	Replacement Plants
5502	Building Maint. Supplies	3,309.12	0.00	0.00	500.00	1,000.00	Bathroom Retrofits
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$5,094.03	\$5,869.48	\$1,567.78	\$7,000.00	\$7,000.00	
<i>70-Services - Services</i>							
6106	Contractual Services	95,575.26	91,067.00	12,676.76	99,000.00	40,000.00	CCC, CDCR, Arborist ...
6199	Other Professional Services	6.43	760.00	0.00	1,500.00	3,200.00	Playground inspection and Design Services; Biologist for Pond Work
6300	Utilities	16,793.61	24,563.10	19,484.98	22,000.00	23,100.00	5-percent Increase in Utilities - Water and Electricity
6710	Notices & Publications	298.32	0.00	0.00	0.00	0.00	
<i>Account Classification Total: 70-Services - Services</i>		\$112,673.62	\$116,390.10	\$32,161.74	\$122,500.00	\$66,300.00	
Department Total: 6167 - Cloisters Park		\$122,419.37	\$134,160.60	\$53,211.78	\$140,500.00	\$117,759.00	
EXPENSES Total		\$122,419.37	\$134,160.60	\$53,211.78	\$140,500.00	\$117,759.00	
Fund REVENUE	Total: 570 - Cloisters Park Maint AD	\$148,327.40	\$163,133.31	\$147,079.20	\$148,944.00	\$148,944.00	
Fund EXPENSE	Total: 570 - Cloisters Park Maint AD	\$122,419.37	\$134,160.60	\$53,211.78	\$140,500.00	\$117,759.00	
Fund Total: 570 - Cloisters Park Maint AD		\$25,908.03	\$28,972.71	\$93,867.42	\$8,444.00	\$31,185.00	
REVENUE GRAND Totals:		\$157,426.48	\$170,139.44	\$155,477.00	\$157,421.00	\$157,563.00	
EXPENSE GRAND Totals:		\$129,969.55	\$133,067.64	\$55,396.36	\$145,300.00	\$122,000.00	
Grand Totals:		\$27,456.93	\$37,071.80	\$100,080.64	\$12,121.00	\$35,563.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 599 - MB/CS Waste Water Fund							
REVENUES							
Department: 5255 - Wastewater Treatment							
<i>350-Rev Cursvc - Revenues From Current Services</i>							
3499	Other Rev/Current Svc	3,271,709.64	3,778,229.29	1,498,857.10	2,387,051.00	621,000.00	Cayucos Share of WWTP Expenses
<i>Account Classification Total: 350-Rev Cursvc - Revenues From Current Services</i>		\$3,271,709.64	\$3,778,229.29	\$1,498,857.10	\$2,387,051.00	\$621,000.00	
Department Total: 5255 - Wastewater Treatment		\$3,271,709.64	\$3,778,229.29	\$1,498,857.10	\$2,387,051.00	\$621,000.00	
Department: 7710 - Interfund Transactions							
<i>380-Interfund - Interfund Revenue Transfers</i>							
3802	Intrafund Revenue Trans.	1,127,024.68	208,926.86	0.00	0.00	1,870,530.00	From Sewer Operating Fund 321
<i>Account Classification Total: 380-Interfund - Interfund Revenue Transfers</i>		\$1,127,024.68	\$208,926.86	\$0.00	\$0.00	\$1,870,530.00	
Department Total: 7710 - Interfund Transactions		\$1,127,024.68	\$208,926.86	\$0.00	\$0.00	\$1,870,530.00	
REVENUES Total		\$4,398,734.32	\$3,987,156.15	\$1,498,857.10	\$2,387,051.00	\$2,491,530.00	
EXPENSES							
Department: 5255 - Wastewater Treatment							
<i>10-Personnel - Personnel Services</i>							
4110	Regular Pay	496,849.51	514,079.42	378,379.29	553,515.00	587,147.00	
4120	Overtime Pay	21,626.47	29,176.08	21,513.44	20,000.00	21,420.00	
4310	Part-Time Pay	0.00	5,240.00	1,038.44	6,000.00	0.00	
4515	Standby Pay	14,534.00	15,462.00	12,552.00	15,528.00	16,500.00	
4599	Other Pay	3,862.50	2,971.99	80,219.85	1,000.00	5,500.00	
4910	Employer Paid Benefits	281,302.79	319,300.42	258,718.43	350,195.00	361,063.00	
4999	Labor Costs Applied	3,651.58	2,667.45	28,583.70	0.00	26,583.00	From 5205
<i>Account Classification Total: 10-Personnel - Personnel Services</i>		\$821,826.85	\$888,897.36	\$781,005.15	\$946,238.00	\$1,018,213.00	
<i>60-Supplies - Supplies</i>							
5101	Janitorial Supplies	1,763.41	2,332.86	504.71	1,500.00	1,500.00	
5105	First Aide Supplies	335.52	237.69	12.71	500.00	500.00	
5108	Communication Supplies	1,673.20	0.00	916.84	1,500.00	1,500.00	
5109	Uniforms/Safety Equipment	14,673.08	30,349.45	17,741.90	15,000.00	20,000.00	
5110	Fuel Oil & Lubricants	5,198.99	5,733.18	1,531.95	5,000.00	4,850.00	
5112	Lab Supplies	31,942.38	18,771.56	15,638.59	17,500.00	17,500.00	
5120	Chemical Supplies	122,628.97	128,725.36	99,022.53	130,000.00	115,000.00	
5125	Repairs/Maint. Materials	237.51	225.55	3,207.05	1,500.00	2,500.00	
5175	Computer Operating Supplies	2,333.64	8,000.00	0.00	0.00	0.00	
5199	Miscellaneous Operating Supplies	1,843.42	2,380.84	1,368.57	1,500.00	15,000.00	
5301	General Office Supplies	812.98	520.24	2,521.62	2,500.00	2,500.00	
5303	Books & Manuals	0.00	0.00	0.00	100.00	200.00	
5501	Grounds Maintenance Supplies	0.00	4,348.38	1,926.37	2,500.00	2,000.00	
5502	Building Maint. Supplies	1,383.96	16,375.32	8,160.10	30,000.00	15,000.00	
5503	Rolling Stock Supplies	0.00	393.97	0.00	0.00	0.00	
5504	Machinery/Equip/Supplies	190,550.51	128,271.72	95,754.10	175,000.00	147,000.00	
5530	Small Tools	1,935.97	745.19	1,054.31	2,500.00	2,000.00	
<i>Account Classification Total: 60-Supplies - Supplies</i>		\$377,313.54	\$347,411.31	\$249,361.35	\$386,600.00	\$347,050.00	
<i>70-Services - Services</i>							
6103	Financial Audits	5,900.00	0.00	16,650.00	8,500.00	17,150.00	Finance increased from 8,245 to 17,150 which was amount of actual bill from Glenn, Burdette, auditors increased by 3%.
6104	Engineering Services	0.00	0.00	0.00	50,000.00	48,500.00	
6105	Consulting Services	0.00	78.00	0.00	25,000.00	25,000.00	Major Maintenance
6106	Contractual Services	215,172.85	221,663.00	94,844.41	225,500.00	225,000.00	Doug Coates - Marine Biologist - Outflow.
6125	Professional Development	1,920.00	1,892.00	1,155.00	2,500.00	4,000.00	Increased Certifications
6161	Licenses & Permits	0.00	9,000.00	3,469.00	6,000.00	5,820.00	Operator Certifications
6162	Mandated Fees/Inspections	23,290.00	21,169.73	29,464.20	39,000.00	43,000.00	NPDES Permit Fees
6199	Other Professional Services	8,374.92	9,798.10	8,043.19	9,600.00	9,312.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
6201	Telephone	3,292.32	3,265.51	3,804.49	2,500.00	4,500.00	Includes Charter Dark Fiber
6220	Postage	3.84	46.01	29.99	100.00	97.00	
6300	Utilities	705.88	57.13	200.00	1,000.00	970.00	
6301	Electricity	142,581.18	146,444.85	115,671.62	130,000.00	126,100.00	
6302	Natural Gas	6,128.23	6,711.33	8,370.65	5,000.00	8,000.00	
6303	Water	4,270.47	8,400.83	3,946.11	5,625.00	5,000.00	
6305	Disposal	850.08	975.70	670.92	850.00	800.00	
6307	Disposal of Sludge	14,374.36	18,764.58	13,373.12	0.00	15,000.00	
6399	Other Utilities	17,448.62	15,037.38	9,214.82	0.00	10,000.00	
6401	General Liability	51,272.00	51,685.00	33,750.00	45,000.00	45,000.00	
6411	Property Damage Insurance	1,151.00	1,666.10	1,525.50	2,034.00	2,034.00	
6472	Other Ins./Employee Bond	134.00	136.00	113.99	152.00	152.00	
6473	Vehicle Insurance	244.00	347.94	278.24	371.00	360.00	
6499	Earthquake & Flood Insurance	172,705.80	157,460.00	93,433.50	189,446.00	189,446.00	
6502	Shipping & Moving	788.38	882.23	1,126.83	1,500.00	4,500.00	
6510	Meetings & Conferences	495.00	0.00	120.15	0.00	1,500.00	
6511	Mileage Reimbursement	514.22	357.45	137.72	500.00	485.00	
6514	Travel Expense	0.00	0.00	241.95	1,000.00	3,000.00	
6519	Association Membership	0.00	0.00	552.00	500.00	700.00	
6601	Outside Equipment Repair	89,868.82	44,651.84	36,617.43	235,000.00	275,000.00	Major Maintenance
6602	Outside Structural Repair	892.73	6,175.24	0.00	20,000.00	19,400.00	
6603	Outside Ground Repair	1,929.36	0.00	0.00	0.00	0.00	
6604	Outside Vehicle Repair/Maint	7,007.74	4,940.64	2,433.39	7,500.00	7,275.00	
6640	Maintenance Contracts	0.00	45.00	0.00	0.00	0.00	
6710	Notices & Publications	205.56	0.00	0.00	0.00	0.00	
6720	Medical Examinations	0.00	0.00	125.00	0.00	0.00	
6810	Equipment Rental	1,829.43	2,560.58	13,526.70	2,500.00	2,425.00	
<i>Account Classification Total: 70-Services - Services</i>		\$773,350.79	\$734,212.17	\$492,889.92	\$1,016,678.00	\$1,099,526.00	
<i>110-Other - Other Expense</i>							
8721	Payment To Other Agency	9,853.62	8,959.70	0.00	30,000.00	0.00	
8730	Cap. Asset Depreciation	373,251.18	12,876.49	0.00	0.00	0.00	
8711	Non Capital Asset Expense	1,420,993.19	518,096.68	0.00	0.00	0.00	
<i>Account Classification Total: 110-Other - Other Expense</i>		\$1,804,097.99	\$539,932.87	\$0.00	\$30,000.00	\$0.00	
Department Total: 5255 - Wastewater Treatment		\$3,776,589.17	\$2,510,453.71	\$1,523,256.42	\$2,379,516.00	\$2,464,789.00	
Department: 7710 - Interfund Transactions							
<i>100-Interfund - Interfund Transfers</i>							
8410	Intrafund Expense Trans.	1,124,047.03	2,380,194.44	0.00	0.00	0.00	
8501	Transfers Out	3,012.38	0.00	0.00	7,535.00	26,741.00	Updated IT = \$26,741
<i>Account Classification Total: 100-Interfund - Interfund Transfers</i>		\$1,127,059.41	\$2,380,194.44	\$0.00	\$7,535.00	\$26,741.00	
Department Total: 7710 - Interfund Transactions		\$1,127,059.41	\$2,380,194.44	\$0.00	\$7,535.00	\$26,741.00	
EXPENSES Total		\$4,903,648.58	\$4,890,648.15	\$1,523,256.42	\$2,387,051.00	\$2,491,530.00	
Fund REVENUE	Total: 599 - MB/CS Waste Water Fund	\$4,398,734.32	\$3,987,156.15	\$1,498,857.10	\$2,387,051.00	\$2,491,530.00	
Fund EXPENSE	Total: 599 - MB/CS Waste Water Fund	\$4,903,648.58	\$4,890,648.15	\$1,523,256.42	\$2,387,051.00	\$2,491,530.00	
Fund Total: 599 - MB/CS Waste Water Fund		(\$504,914.26)	(\$903,492.00)	(\$24,399.32)	\$0.00	\$0.00	
REVENUE GRAND Totals:		\$4,398,734.32	\$3,987,156.15	\$1,498,857.10	\$2,387,051.00	\$2,491,530.00	
EXPENSE GRAND Totals:		\$4,903,648.58	\$4,890,648.15	\$1,523,256.42	\$2,387,051.00	\$2,491,530.00	
Grand Totals:		(\$504,914.26)	(\$903,492.00)	(\$24,399.32)	\$0.00	\$0.00	

Account Number	Account Description	2015 Actual Amount	2016 Actual Amount	2017 Actual Amount	2017 Amended Budget	2018 Level 1	Level 1 Comments
Fund: 900 - Governmental Impact Fees							
REVENUES							
Department: 3110 - City Manager's Office							
390-Misc Rev - Miscellaneous Revenues							
3950	Impact Fees	49,417.36	89,409.58	40,876.01	65,000.00	43,511.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$49,417.36	\$89,409.58	\$40,876.01	\$65,000.00	\$43,511.00	
Department Total: 3110 - City Manager's Office		\$49,417.36	\$89,409.58	\$40,876.01	\$65,000.00	\$43,511.00	
Department: 4110 - Police Department							
390-Misc Rev - Miscellaneous Revenues							
3950	Impact Fees	15,279.42	24,604.99	7,526.60	18,000.00	14,036.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$15,279.42	\$24,604.99	\$7,526.60	\$18,000.00	\$14,036.00	
Department Total: 4110 - Police Department		\$15,279.42	\$24,604.99	\$7,526.60	\$18,000.00	\$14,036.00	
Department: 4210 - Fire Department							
390-Misc Rev - Miscellaneous Revenues							
3950	Impact Fees	16,807.34	30,113.55	8,279.26	20,000.00	15,439.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$16,807.34	\$30,113.55	\$8,279.26	\$20,000.00	\$15,439.00	
Department Total: 4210 - Fire Department		\$16,807.34	\$30,113.55	\$8,279.26	\$20,000.00	\$15,439.00	
Department: 5230 - Street Maintenance							
390-Misc Rev - Miscellaneous Revenues							
3950	Impact Fees	70,328.40	108,633.38	34,622.40	78,000.00	64,565.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$70,328.40	\$108,633.38	\$34,622.40	\$78,000.00	\$64,565.00	
Department Total: 5230 - Street Maintenance		\$70,328.40	\$108,633.38	\$34,622.40	\$78,000.00	\$64,565.00	
Department: 5235 - Storm Drain/Creek Maint.							
390-Misc Rev - Miscellaneous Revenues							
3950	Impact Fees	3,188.85	4,902.98	1,505.31	5,000.00	2,807.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$3,188.85	\$4,902.98	\$1,505.31	\$5,000.00	\$2,807.00	
Department Total: 5235 - Storm Drain/Creek Maint.		\$3,188.85	\$4,902.98	\$1,505.31	\$5,000.00	\$2,807.00	
Department: 6160 - R & P Parks Division							
390-Misc Rev - Miscellaneous Revenues							
3950	Impact Fees	40,305.27	56,672.88	14,997.60	40,000.00	21,373.00	
Account Classification Total: 390-Misc Rev - Miscellaneous Revenues		\$40,305.27	\$56,672.88	\$14,997.60	\$40,000.00	\$21,373.00	
Department Total: 6160 - R & P Parks Division		\$40,305.27	\$56,672.88	\$14,997.60	\$40,000.00	\$21,373.00	
REVENUES Total		\$195,326.64	\$314,337.36	\$107,807.18	\$226,000.00	\$161,731.00	
EXPENSES							
Department: 7710 - Interfund Transactions							
100-Interfund - Interfund Transfers							
8501	Transfers Out	534,589.51	65,750.00	0.00	180,000.00	0.00	No planned Impact Fee Expenditures at this point
Account Classification Total: 100-Interfund - Interfund Transfers		\$534,589.51	\$65,750.00	\$0.00	\$180,000.00	\$0.00	
Department Total: 7710 - Interfund Transactions		\$534,589.51	\$65,750.00	\$0.00	\$180,000.00	\$0.00	
EXPENSES Total		\$534,589.51	\$65,750.00	\$0.00	\$180,000.00	\$0.00	
Fund REVENUE	Total: 900 - Governmental Impact Fees	\$195,326.64	\$314,337.36	\$107,807.18	\$226,000.00	\$161,731.00	
Fund EXPENSE	Total: 900 - Governmental Impact Fees	\$534,589.51	\$65,750.00	\$0.00	\$180,000.00	\$0.00	
Fund Total: 900 - Governmental Impact Fees		(\$339,262.87)	\$248,587.36	\$107,807.18	\$46,000.00	\$161,731.00	
REVENUE GRAND Totals:		\$195,326.64	\$314,337.36	\$107,807.18	\$226,000.00	\$161,731.00	
EXPENSE GRAND Totals:		\$534,589.51	\$65,750.00	\$0.00	\$180,000.00	\$0.00	
Grand Totals:		(\$339,262.87)	\$248,587.36	\$107,807.18	\$46,000.00	\$161,731.00	

SPECIAL MEETING AGENDA NO: I

MEETING DATE: May 9, 2017

To: Honorable Mayor and City Council
From: Craig Schmollinger, Finance Director
Date: May 8, 2017
Subject: FY 2017-18 BUDGET STUDY SESSION

Staff has prepared the attached report showing General Fund Revenues by Source for review prior to tomorrow's meeting.

**CITY OF MORRO BAY
2017/18 PROPOSED BUDGET
GENERAL FUND REVENUES BY SOURCE**

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Adopted</u> <u>Budget</u>	<u>2017/18</u> <u>Proposed</u> <u>Budget</u>
Property taxes					
Current secured net of admin fee	\$ 2,520,700	\$ 2,679,337	\$ 2,784,194	\$ 2,856,609	\$ 2,944,306
Property tax in-lieu - VLF	837,251	877,079	920,597	853,044	1,004,328
Property tax in-lieu - Sales Tax	447,649	364,931	330,641	-	-
Subtotal	<u>3,805,600</u>	<u>3,921,347</u>	<u>4,035,432</u>	<u>3,709,653</u>	<u>3,948,634</u>
Other taxes					
Sales and use tax	1,189,656	1,207,332	1,394,145	1,704,376	1,777,664
Sales tax Prop 172 Public Safety	156,783	164,000	162,188	124,848	127,345
Property transfer tax	69,485	76,137	91,279	62,424	63,673
Transient occupancy tax	2,527,352	2,888,638	3,136,366	3,309,639	3,552,551
Franchises	505,658	492,572	513,194	517,140	527,484
Subtotal	<u>4,448,934</u>	<u>4,828,679</u>	<u>5,297,172</u>	<u>5,718,427</u>	<u>6,048,717</u>
Licenses and permits					
Business/transient vendor tax	248,181	305,844	351,055	519,520	520,730
Coastal permits	32,336	19,594	19,110	26,000	17,000
Conditional use permits	11,599	59,466	35,416	25,000	65,000
Other licenses and permits	12,906	10,865	15,624	10,800	15,859
Subtotal	<u>305,022</u>	<u>395,769</u>	<u>421,205</u>	<u>581,320</u>	<u>618,589</u>
Intergovernmental					
Homeowners subvention	19,076	18,902	18,929	18,818	19,514
Motor vehicle tax	4,500	4,347	4,168	4,500	4,500
State & Federal grants	64,278	10,085	206,607	26,589	27,479
State reimbursements	21,092	21,890	109,530	8,901	8,901
Subtotal	<u>108,946</u>	<u>55,224</u>	<u>339,234</u>	<u>58,808</u>	<u>60,394</u>
Use of money and property					
Investment income/rents	281,361	331,853	394,252	381,301	443,927
Subtotal	<u>281,361</u>	<u>331,853</u>	<u>394,252</u>	<u>381,301</u>	<u>443,927</u>
Fines & forfeitures					
Parking fines	5,799	4,660	3,926	4,500	5,000
Vehicle code fines	9,843	7,829	9,723	7,000	7,000
Other fines	5,085	2,638	2,929	1,000	-
Subtotal	<u>20,727</u>	<u>15,127</u>	<u>16,579</u>	<u>12,500</u>	<u>12,000</u>
Charges for services					
Community development	279,854	369,407	534,309	402,900	534,906
Fire services	188,549	211,889	365,433	126,932	90,200
Police services	28,164	24,913	13,774	11,000	13,059
Recreation services	534,721	493,076	511,547	521,632	458,100
Other service charges	9,050	11,441	52,040	24,888	53,083
Subtotal	<u>1,040,338</u>	<u>1,110,726</u>	<u>1,477,103</u>	<u>1,087,352</u>	<u>1,149,348</u>
Other revenues					
	<u>28,624</u>	<u>100,561</u>	<u>308,853</u>	<u>13,300</u>	<u>39,422</u>
Subtotal general fund revenues	<u>10,039,552</u>	<u>10,759,286</u>	<u>12,289,830</u>	<u>11,562,661</u>	<u>12,321,031</u>
Transfers in	<u>2,451,361</u>	<u>1,709,177</u>	<u>2,697,466</u>	<u>1,197,537</u>	<u>1,316,851</u>
TOTAL GENERAL FUND REVENUES AND TRANSFERS IN	\$ <u>12,490,913</u>	\$ <u>12,468,463</u>	\$ <u>14,987,296</u>	\$ <u>12,760,198</u>	\$ <u>13,637,882</u>

**CITY OF MORRO BAY
2017/18 PROPOSED BUDGET
GENERAL FUND EXPENDITURES BY DEPARTMENT**

	<u>2013/14</u> <u>Actual</u>	<u>2014/15</u> <u>Actual</u>	<u>2015/16</u> <u>Actual</u>	<u>2016/17</u> <u>Adopted</u> <u>Budget</u>	<u>2017/18</u> <u>Recommended</u> <u>Budget</u>
LEGISLATIVE					
City Council	\$ (206,485)	\$ (142,734)	\$ (122,326)	\$ (127,477)	\$ (131,075)
Subtotal	<u>(206,485)</u>	<u>(142,734)</u>	<u>(122,326)</u>	<u>(127,477)</u>	<u>(131,075)</u>
ADMINISTRATION					
City Manager	(596,479)	(598,152)	(486,646)	(277,852)	(280,441)
Contract Services	(32,988)	(46,314)	(405,781)	(768,105)	(768,105)
City Clerk Office	(139,637)	(309,198)	(174,295)	(355,342)	(419,500)
Deputy City Manager	-	(34,603)	(251,799)	(106,996)	(117,284)
Subtotal	<u>(769,104)</u>	<u>(988,267)</u>	<u>(1,318,522)</u>	<u>(1,508,295)</u>	<u>(1,585,330)</u>
FINANCE DEPARTMENT					
Accounting & Treasury	(567,712)	(518,352)	(720,524)	(683,794)	(616,680)
City Rental Property	(29,489)	(18,997)	(4,473)	(10,000)	-
Subtotal	<u>(597,201)</u>	<u>(537,349)</u>	<u>(724,997)</u>	<u>(693,794)</u>	<u>(616,680)</u>
POLICE DEPARTMENT					
Operations	(2,776,683)	(2,882,447)	(3,075,489)	(3,135,986)	(3,336,552)
Support Services	(425,149)	(377,613)	(452,891)	(231,898)	(231,122)
Subtotal	<u>(3,201,832)</u>	<u>(3,260,060)</u>	<u>(3,528,380)</u>	<u>(3,367,884)</u>	<u>(3,567,674)</u>
FIRE DEPARTMENT					
Operations	(2,059,428)	(2,228,423)	(2,484,136)	(2,317,877)	(2,480,935)
Emergency Operations Center (EOC)	(8,238)	(9,897)	(4,317)	(9,150)	(8,967)
Subtotal	<u>(2,067,666)</u>	<u>(2,238,320)</u>	<u>(2,488,453)</u>	<u>(2,327,027)</u>	<u>(2,489,902)</u>
COMMUNITY DEVELOPMENT					
Administration	-	(279,225)	(733,416)	(989,173)	(1,053,470)
Subtotal	<u>-</u>	<u>(279,225)</u>	<u>(733,416)</u>	<u>(989,173)</u>	<u>(1,053,470)</u>
PUBLIC WORKS					
Administration	(934,210)	(860,849)	(612,501)	(466,651)	(626,349)
Consolidated Maintenance	(1,035,389)	(1,009,195)	(1,061,329)	(993,175)	(976,161)
Streets, Street Trees, Storm Drains	(420,694)	(454,631)	(511,878)	(738,267)	(864,144)
Street Lighting	(83,355)	(101,262)	(104,249)	(107,200)	(106,000)
Curbside Recycling	(22,940)	(22,940)	(23,832)	(24,888)	-
Subtotal	<u>(2,496,588)</u>	<u>(2,448,877)</u>	<u>(2,313,789)</u>	<u>(2,330,181)</u>	<u>(2,572,654)</u>
RECREATION SERVICES					
Administration	(311,157)	(379,573)	(192,098)	(472,878)	(329,703)
Sports	(324,596)	(318,380)	(351,061)	(251,148)	(411,856)
Youth and Teen Programs	(373,307)	(394,966)	(373,322)	(235,937)	(344,612)
Subtotal	<u>-</u>	<u>(1,092,919)</u>	<u>(916,481)</u>	<u>(959,963)</u>	<u>(1,086,171)</u>
SUBTOTAL GENERAL FUND ESTIMATES	(9,843,406)	(10,987,751)	(12,146,364)	(12,303,794)	(13,102,956)
Personnel vacancy rate				338,035	-
Reserve for unfunded compensable leaves				(46,831)	-
Transfers out:	(2,486,752)	(232,943)	(1,462,974)		(50,000)
Capital improvement	-	-	-	-	
Tourism Contribution	-	-	-	(60,000)	(134,928)
Information Technology ISF	-	-	-	(376,357)	(262,394)
Vehicle replacement	-	-	-	(75,000)	(75,000)
Capital Replacement	-	-	-	(100,000)	-
Projects Reserve	-	-	-	(125,000)	-
Fire Equipment Replacement	-	-	-	-	-
TOTAL GENERAL FUND ESTIMATES	\$ (12,330,158)	(11,220,694)	(13,609,338)	(12,748,947)	(13,625,278)
				REVENUES	13,637,882
				SURPLUS(SHORTFALL)	\$ (12,604)