

**BUDGET/PERSONNEL
COMMITTEE
AGENDA PACKET**



**SAND CITY COUNCIL CHAMBERS
THURSDAY, FEBRUARY 13, 2020
2:00 P.M.**

AGENDA

BUDGET/PERSONNEL COMMITTEE

Thursday, February 13, 2020
2:00 PM
Sand City Council Chambers
1 Pendergrass Way, Sand City, CA 93955

1. CALL TO ORDER

2. ROLL CALL

3. COMMUNICATIONS

Members of the Public may address the Budget/Personnel Committee on matters not appearing on the Budget/Personnel Committee Agenda at this time for up to three minutes. In order that the Budget/Personnel Committee Secretary may later identify the speaker in the minutes of the meeting, it is helpful if the speakers state their names. Public comments regarding items on the scheduled agenda will be heard at the time the item is being considered by the Budget/Personnel Committee.

4. NEW BUSINESS

- A. Approval of Sand City Budget/Personnel Committee meeting minutes for November 19, 2019.
- B. Consideration and Review of Amendment #1 to the Fiscal Year Budget for 2019-2020.
- C. Other Items Deemed Necessary.

5. ADJOURNMENT

Agenda Item

4A

MINUTES BUDGET/PERSONNEL COMMITTEE

Tuesday, November 19, 2019
10:30 A.M.
Sand City Council Chambers

Agenda Item 1, CALL TO ORDER

Chair Blackwelder opened the meeting at 10:33 a.m.

Agenda Item 2, ROLL CALL

Members Present: Chair Jerry Blackwelder
 Committee member Mary Ann Carbone
 Committee member Linda Scholink
 Committee member Aaron Blair
 Committee member Brian Ferrante

Guest: Mike Nolan, Hayashi & Wayland
 Therese Courtney, Hayashi & Wayland

Agenda Item 3, COMMUNICATIONS

10:33 a.m. Chair Blackwelder opened the floor for public comment and seeing none, closed the floor to public comment.

Agenda Item 4, NEW BUSINESS

A. Discussion of Fiscal Year 2018-2019 Draft Audit

Mike Nolan of Hayashi and Wayland reported that as required, a meeting is held with the Budget Committee to discuss the budget and discuss what is going on throughout the year, plan audit procedures, and changes that may occur. He will report on relevant highlights and required communication.

Therese Courtney added that she will take out the Financial Fund Highlights for the City Council presentation as it will be discussed with other parts of the financial statements.

Mr. Nolan, provided an overview of the audit, and reported that no significant or unusual transactions occurred, proposed audit adjustments are shown on the attached 'adjusting journal entries', and 'reclassification journal entries'. During the course of the audit, there

were no uncorrected misstatements, disagreements with managements, and significant issues or difficulties arising from the audit were discussed. The auditors have separately communicated a material weakness in internal control over financial reporting that was identified during the audit, and have requested certain representations from management that are included in the management letter.

Therese Courtney reported that the material weaknesses is to provide for what happened such as items that were not reconciled to the general ledger and proper month end closing. At month end there should be a checklist and ledgers that need to be reconciled. The Successor Agency fixed assets schedules were not updated, with some entries improperly added. They were on the schedules but not in the journal entries. The City fixed assets were also not properly adjusted as well.

Committee Member Scholink commented that a month end procedural function will be instituted to go over the schedules as well as an annual procedure.

There was discussion regarding the transfer of land from the Successor Agency. Committee Member Scholink explained that the entries were added but the Successor Agency month end was not reclosed following the entries.

Ms. Courtney summarized the statement of net position noting the assets, liabilities, deferred inflows of resources, and fund balances. She further explained the statement of revenues, expenditures and changes in fund balances, along with the reconciliation of statement of revenues, expenditures and changes in fund balances for the year ended June 30, 2019. The change in net position is reflected at \$624,068 on page 13 of the audit. The statement of changes in fiduciary net position reflects a deficit of \$13,933,903 as shown on page 18 of the audit.

There was Committee discussion regarding the land transfer, how it affected the audit, and that the drop in revenue may be a result of the land transfer. Ms. Courtney explained the increase of the appropriations limit for Committee Member Carbone. It is expected that the change of the appropriations limit would increase as the population of the City continues to grow.

Ms. Courtney explained to Committee Member Ferrante who inquired about available funds, that although there is approximately \$7.6 million in unassigned funds, the City has \$4.5 million in outstanding debt. She further clarified the OPEB liabilities and since the City did not fund the obligation this year, any remaining funds would go towards

funding any outstanding balances due. Committee Member Carbone inquired about employee training and whether Staff is receiving appropriate training. Committee Member Scholink commented that there have been schedules that were done incorrectly, and Staff overlooked closing the Successor Agency on time. Committee Member Carbone remarked that there is a new City Manager who can ensure that Staff receives adequate training.

In response to Chair Blackwelder's inquiry regarding the process, Committee Member Scholink commented that the schedules are reviewed at the end of the year, but should be done on a monthly basis. Committee Member Blackwelder inquired whether other staff was trained in doing this, and who can be trained to perform the work. Committee Member Scholink remarked that Shelby would be a possibility as her primary role is to serve as back up. The Committee Members expressed their adamancies regarding Staff attendance at trainings and conferences in the finance department.

Committee Member Carbone mentioned that due to Committee Member Scholink's impending retirement, that finding a candidate with a background and degree in municipal finance would be prudent.

The Committee Members thanked Ms. Courtney and Mr. Nolan for presenting the audit.

B. Approval of Proposed 2019-2020 Budget Amendments for Granicus, ECS Imaging and City Hall firewall expenses.

Committee Member Blair commented that although the capital improvement plan has not been approved yet, the two items regarding the website and records management have been approved at a previous meeting. Staff recommends that the items be approved and go to the Council for budget amendment approval.

Committee Member Scholink suggested that the contract amounts be verified before submittal to the City Council. Chair Blackwelder mentioned that since Shelby has been working on this that she be available to the Council in case they have any questions.

Agenda Item 5, ADJOURNMENT

There was consensus of the Budget/Personnel Committee to adjourn the meeting at 11:20 a.m. to the next regularly scheduled meeting to be announced.

Respectfully submitted by:

Linda K. Scholink
Committee Secretary

Agenda Item

4B

Budget Summary City Revenues

| Description | Adopted City Budget FY 18-19 | Adopted City Amend #1 Budget FY 18-19 | FY 18-19 Actuals | Actuals thru 12/31/19 | Adopted City Budget FY 19-20 | Proposed City Amend #1 Budget FY 19-20 |
|------------------------------------|---------------------------------|---|---------------------|--------------------------|---------------------------------|--|
| RECURRING REVENUES | | | | | | |
| Property Taxes | 150,000.00 | 143,100.00 | 152,252.09 | 81,467.00 | 149,100.00 | 152,500.00 |
| Sales/Use Taxes | 2,705,000.00 | 2,700,000.00 | 2,849,989.62 | 887,447.60 | 2,750,000.00 | 2,750,000.00 |
| Transaction Tax | 2,400,000.00 | 2,400,000.00 | 2,513,208.71 | 765,487.87 | 2,450,000.00 | 2,450,000.00 |
| Franchise/Users Tax | 267,500.00 | 267,000.00 | 243,054.26 | 82,491.36 | 267,500.00 | 246,500.00 |
| Business License | 488,000.00 | 488,000.00 | 487,302.20 | 486,521.79 | 488,000.00 | 492,500.00 |
| Building/Plan Permits | 70,800.00 | 18,900.00 | 14,476.85 | 51,192.65 | 445,000.00 | 63,400.00 |
| Interest | 78,600.00 | 139,050.00 | 161,785.75 | 55,456.76 | 142,900.00 | 175,100.00 |
| Rental | 18,000.00 | 18,000.00 | 17,109.36 | 8,554.68 | 17,500.00 | 17,200.00 |
| ROPS Residual | 120,000.00 | 120,000.00 | 132,529.56 | 1,202.84 | 120,000.00 | 75,000.00 |
| SA Admin Fees Reimbursement | 100,000.00 | 90,000.00 | 73,268.33 | 53,774.19 | 100,000.00 | 126,105.00 |
| Misc. Revenues | 254,870.00 | 214,170.00 | 175,533.60 | 113,610.81 | 192,970.00 | 183,120.00 |
| Recurring Grants | 156,500.00 | 167,000.00 | 165,337.77 | 102,311.39 | 156,000.00 | 172,000.00 |
| Cal-Am | 850,000.00 | 850,000.00 | 850,000.00 | 0.00 | 850,000.00 | 850,000.00 |
| Subtotal Recurring Revenues | 7,659,270.00 | 7,615,220.00 | 7,835,863.10 | 2,689,518.94 | 8,128,970.00 | 7,753,425.00 |
| OTHER FINANCING SOURCES | | | | | | |
| Special Project Revenues | 0.00 | 0.00 | 0.00 | 89,243.17 | 141,000.00 | 180,000.00 |
| Grants | 135,000.00 | 171,500.00 | 111,357.00 | 0.00 | 223,779.00 | 108,700.00 |
| Subtotal Other Revenue | 135,000.00 | 171,500.00 | 111,357.00 | 89,243.17 | 364,779.00 | 288,700.00 |
| Total Revenue | 7,794,270.00 | 7,786,720.00 | 7,947,220.10 | 2,778,762.11 | 8,493,749.00 | 8,042,125.00 |

**Budget Summary
City Expenditures**

| Description | Adopted City Budget FY 18-19 | Adopted City Amend #1 Budget FY 18-19 | FY 18-19 Actuals | Actuals thru 12/31/19 | Adopted City Budget FY 19-20 | Proposed City Amend #1 Budget FY 19-20 |
|--|---------------------------------|---|---------------------|--------------------------|---------------------------------|--|
| RECURRING EXPENSES | | | | | | |
| City Council | 213,920.00 | 193,170.00 | 171,405.50 | 62,155.59 | 171,820.00 | 146,425.00 |
| Administration | 589,800.00 | 721,600.00 | 654,540.81 | 352,707.97 | 836,525.00 | 748,110.00 |
| Finance | 475,200.00 | 515,800.00 | 476,035.81 | 309,551.32 | 609,905.00 | 593,805.00 |
| Attorney | 182,500.00 | 200,415.00 | 187,429.38 | 138,510.71 | 322,800.00 | 282,200.00 |
| Community Development | 408,100.00 | 457,400.00 | 429,597.83 | 149,275.79 | 688,550.00 | 348,750.00 |
| Police | 2,668,300.00 | 2,962,300.00 | 2,924,131.58 | 1,544,869.58 | 3,215,520.00 | 3,248,020.00 |
| Fire | 288,900.00 | 288,900.00 | 288,880.00 | 149,495.00 | 299,000.00 | 299,000.00 |
| Public Works | 894,600.00 | 1,044,400.00 | 978,545.54 | 333,479.08 | 1,138,605.00 | 1,018,205.00 |
| Parks | 48,500.00 | 21,500.00 | 11,550.03 | 1,911.18 | 23,000.00 | 18,000.00 |
| Government Buildings | 45,200.00 | 32,700.00 | 31,379.55 | 24,712.69 | 47,200.00 | 44,700.00 |
| Community Outreach | 169,000.00 | 169,000.00 | 171,435.87 | 84,196.28 | 154,000.00 | 151,000.00 |
| Recurring Grants | 9,000.00 | 14,000.00 | 15,088.97 | 5,329.05 | 12,700.00 | 11,000.00 |
| Non-Departmental | 522,300.00 | 154,800.00 | 129,267.85 | 69,599.76 | 188,400.00 | 191,200.00 |
| SUBTOTAL FOR RECURRING EXPENSES | 6,515,329.00 | 6,775,985.00 | 6,468,237.62 | 3,225,794.00 | 7,708,025.00 | 7,109,415.00 |
| OTHER EXPENSES | | | | | | |
| Capital Outlay | 1,910,000.00 | 218,500.00 | 837,263.90 | 8,372.05 | 39,900.00 | 236,300.00 |
| Grants/Special Projects | 188,000.00 | 188,000.00 | 23,974.00 | 108,699.33 | 262,221.00 | 551,990.00 |
| SUBTOTAL OTHER EXPENSES | 2,098,000.00 | 406,500.00 | 201,237.90 | 117,071.38 | 302,121.00 | 788,290.00 |
| TOTAL EXPENSES | 8,613,329.00 | 7,182,485.00 | 6,670,485.42 | 3,342,865.38 | 8,010,146.00 | 7,888,705.00 |

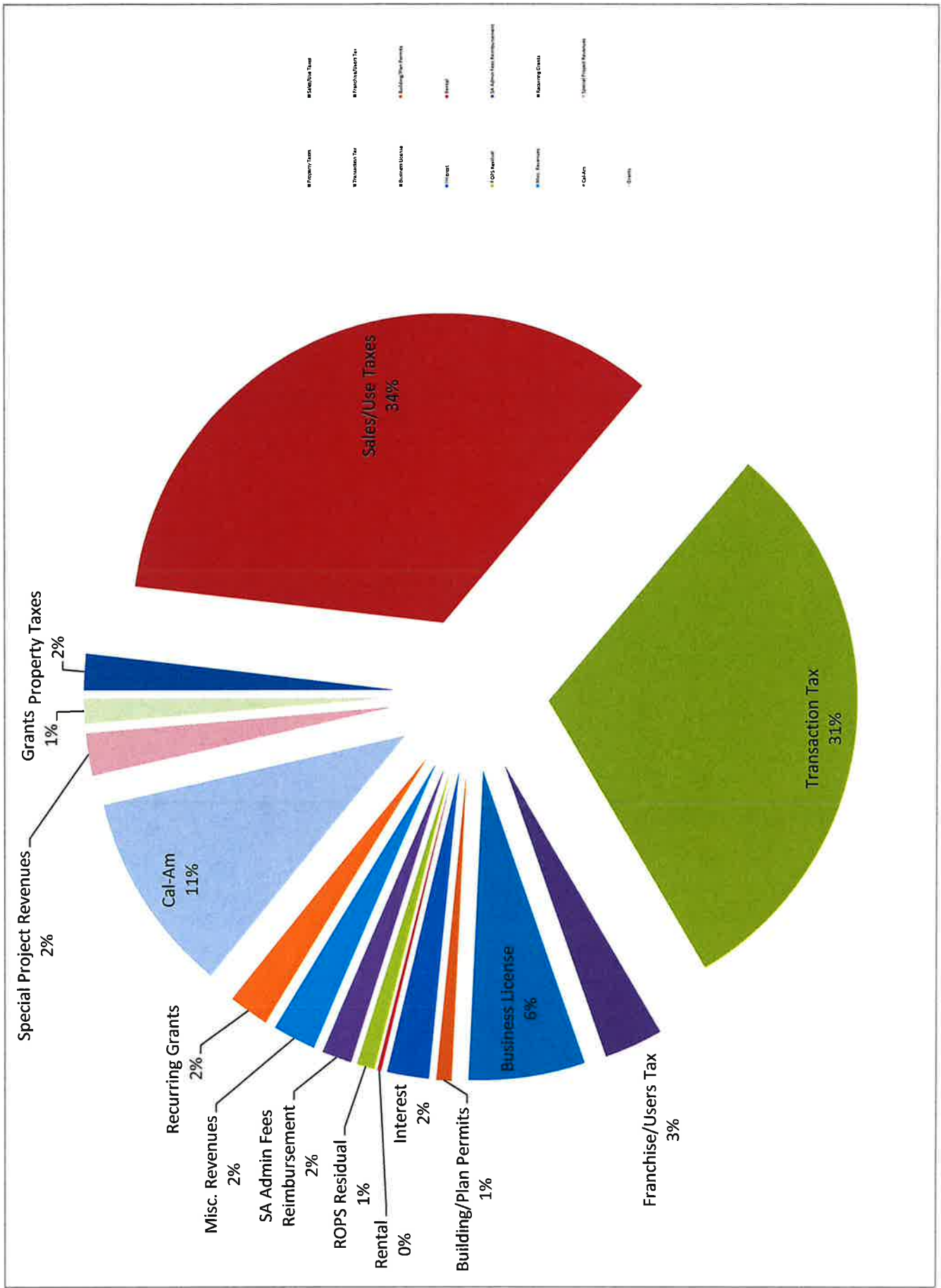
| REVENUE ACCOUNT # | Description | Adopted City Revenues FY 18-19 | Adopted City Amend #1 Revenues FY 18-19 | Actual City Revenues FY 18-19 | Actual City Revenues thru Dec 19 | Adopted City Revenues FY 19-20 | Proposed City Revenues Amend #1 FY 19-20 |
|-----------------------|--|--------------------------------|---|-------------------------------|----------------------------------|--------------------------------|--|
| NON DEPARTMENT | | | | | | | |
| 4005-00 | Property Tax - City | 100,000.00 | 92,000.00 | 90,662.71 | 51,343.26 | 92,000.00 | 92,000.00 |
| 4006-00 | ROPS Residual | 120,000.00 | 120,000.00 | 132,529.56 | 1,202.84 | 120,000.00 | 75,000.00 |
| 4008-00 | SA Admin Fees Reimbursement | 100,000.00 | 90,000.00 | 73,283.33 | 53,774.19 | 100,000.00 | 126,105.00 |
| 4010-00 | Prior Year Tax | 1,000.00 | 1,100.00 | 1,342.81 | 623.97 | 1,100.00 | 1,500.00 |
| 4012-00 | Property Tax VLF | 29,000.00 | 29,000.00 | 35,490.00 | 18,354.50 | 35,000.00 | 35,000.00 |
| 4015-00 | SB 813 | 10,000.00 | 11,000.00 | 13,220.58 | 5,232.77 | 11,000.00 | 12,000.00 |
| 4020-00 | Prop. Tax Transfer | 10,000.00 | 10,000.00 | 11,535.99 | 5,912.50 | 10,000.00 | 12,000.00 |
| 4025-00 | Users Tax | 150,000.00 | 150,000.00 | 148,068.11 | 66,802.57 | 150,000.00 | 150,000.00 |
| 4030-00 | Sales/Use Tax | 2,705,000.00 | 2,700,000.00 | 2,849,989.62 | 887,447.60 | 2,750,000.00 | 2,750,000.00 |
| 4032-00 | Transaction/ Use Tax 1/2 cent | 2,400,000.00 | 2,400,000.00 | 2,513,208.71 | 765,487.87 | 2,450,000.00 | 2,450,000.00 |
| 4033-00 | Business License CASP Fee 70% | 400.00 | 1,500.00 | 1,501.90 | 1,386.00 | 1,500.00 | 1,500.00 |
| 4035-00 | Cable Franchise | 8,000.00 | 7,500.00 | 6,981.59 | 1,772.45 | 8,000.00 | 7,000.00 |
| 4040-00 | Refuse Franchise | 75,000.00 | 75,000.00 | 56,742.69 | 13,916.34 | 75,000.00 | 57,000.00 |
| 4045-00 | PG & E Gas Franchise | 2,500.00 | 2,500.00 | 2,450.38 | | 2,500.00 | 2,500.00 |
| 4050-00 | PG & E Electric Franchise | 32,000.00 | 32,000.00 | 28,811.49 | | 32,000.00 | 30,000.00 |
| 4055-00 | Business License | 485,000.00 | 485,000.00 | 484,023.35 | 484,364.13 | 485,000.00 | 490,000.00 |
| 4060-00 | Bus Lic Late Fee | 3,000.00 | 3,000.00 | 3,278.85 | 2,157.66 | 3,000.00 | 2,500.00 |
| 4340-00 | HOPTR Tax | 500.00 | 500.00 | 430.14 | 61.54 | 500.00 | 500.00 |
| 4350-00 | Sanitation District Impact Fees | 7,500.00 | 7,500.00 | 7,618.98 | 8,854.55 | 7,500.00 | 8,900.00 |
| 4410-00 | Interest City Checking/CD/Property Tax | 450.00 | 600.00 | 935.81 | 530.12 | 500.00 | 1,000.00 |
| 4411-00 | Interest - OPEB | 50.00 | 350.00 | 190.25 | 35.41 | 300.00 | 100.00 |
| 4413-00 | Interest - City Housing | 100.00 | 100.00 | 106.44 | 1,351.66 | 100.00 | 2,000.00 |
| 4420-00 | Interest - LAIF | 60,000.00 | 120,000.00 | 140,031.31 | 42,271.88 | 120,000.00 | 150,000.00 |
| 4450-00 | Interest - TVI CDs | 18,000.00 | 18,000.00 | 20,521.94 | 11,267.69 | 22,000.00 | 22,000.00 |
| 4500-00 | West End Revenue | 45,000.00 | 50,000.00 | 51,292.50 | 47,201.50 | 50,000.00 | 50,000.00 |
| 4501-00 | Art Committee Revenue | 1,000.00 | 5,000.00 | 0.00 | 74.20 | 5,000.00 | 0.00 |
| 4550-00 | Publications -Copies | 1,300.00 | 2,600.00 | 2,603.59 | | 1,300.00 | 200.00 |
| 4710-00 | Mitigation | 10,000.00 | 18,000.00 | 21,411.36 | 91.38 | 18,000.00 | 1,300.00 |
| 4730-00 | Other-Non Dept. | 10,000.00 | 5,000.00 | 2,840.17 | 2,130.05 | 5,000.00 | 5,000.00 |
| 4732-00 | Reimbursements | 18,000.00 | 18,000.00 | 17,109.36 | 8,554.68 | 17,500.00 | 5,000.00 |
| 4740-00 | Rental/Lease | 6,412,800.00 | 6,455,750.00 | 6,718,221.52 | 2,482,203.31 | 6,574,300.00 | 17,200.00 |
| | SUB TOTAL NON DEPARTMENT | | | | | | 6,557,305.00 |

| REVENUE ACCOUNT # | Description | Adopted City Revenues FY 18-19 | Adopted City Amend #1 Revenues FY 18-19 | Actual City Revenues FY 18-19 | Actual City Revenues thru Dec 19 | Adopted City Revenues FY 19-20 | Proposed City Revenues Amend #1 FY 19-20 |
|-------------------------|---------------------------------------|--------------------------------|---|-------------------------------|----------------------------------|--------------------------------|--|
| PLANNING | | | | | | | |
| 4115-05 | Building Permit | 30,000.00 | 8,000.00 | 2,589.36 | 27,524.78 | 267,000.00 | 34,500.00 |
| 4120-05 | Coastal Permit | 1,000.00 | 1,000.00 | 2,000.00 | 500.00 | 1,000.00 | 1,000.00 |
| 4125-05 | CUP | 7,000.00 | 3,000.00 | 2,000.00 | 3,000.00 | 4,000.00 | 4,000.00 |
| 4126-05 | Temporary CUP | 200.00 | 0.00 | 0.00 | 0.00 | 100.00 | 100.00 |
| 4140-05 | Mobile Home Permit | 200.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 4145-05 | Site Permit | 1,500.00 | 1,500.00 | 1,500.00 | 100.00 | 1,000.00 | 500.00 |
| 4155-05 | Design Review Comm | 500.00 | 500.00 | 500.00 | 200.00 | 500.00 | 400.00 |
| 4160-05 | Other Planning Fees | 5,000.00 | 2,000.00 | 3,938.75 | 986.00 | 1,000.00 | 1,000.00 |
| 4165-05 | Plan Check Fees | 25,000.00 | 2,500.00 | 1,548.74 | 18,481.87 | 170,000.00 | 21,500.00 |
| 4219-05 | Parking Permits | 400.00 | 400.00 | 400.00 | 400.00 | 400.00 | 400.00 |
| | SUB TOTAL PLANNING | 70,800.00 | 18,900.00 | 14,476.85 | 51,192.65 | 445,000.00 | 63,400.00 |
| POLICE | | | | | | | |
| 4210-08 | City Fines | 2,500.00 | 2,500.00 | 3,811.75 | 1,642.01 | 2,700.00 | 3,000.00 |
| 4221-08 | SC Parking Collections | 15,000.00 | 12,000.00 | 10,418.80 | 6,375.00 | 12,000.00 | 12,000.00 |
| 4325-08 | Motor Vehicle | 200.00 | 200.00 | 189.32 | 200.00 | 200.00 | 200.00 |
| 4330-08 | Prop 172-911 | 250.00 | 250.00 | 373.83 | 126.81 | 300.00 | 400.00 |
| 4335-08 | Post Reimbursement | 1,000.00 | 3,000.00 | 2,644.40 | 224.58 | 3,000.00 | 2,500.00 |
| 4515-08 | Dog Licensing | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 | 20.00 |
| 4524-08 | Asset Forfeiture | 1,000.00 | 1,000.00 | 240.22 | 20.00 | 1,000.00 | 500.00 |
| 4525-08 | Unclaimed Property | 100.00 | 100.00 | 0.00 | 20.00 | 100.00 | 100.00 |
| 4560-08 | Special Police | 400.00 | 400.00 | 220.00 | 170.00 | 400.00 | 400.00 |
| | SUB TOTAL POLICE | 20,470.00 | 19,478.00 | 17,917.52 | 8,558.40 | 19,720.00 | 19,720.00 |
| PUBLIC WORKS | | | | | | | |
| 10-4150-11 | Building Development | 1,000.00 | 1,000.00 | 0.00 | 2,206.50 | 550.00 | 2,500.00 |
| 10-4160-11 | Engineering Fees | 100,000.00 | 55,000.00 | 18,870.50 | 24,819.00 | 30,000.00 | 35,000.00 |
| 38-4302-11 | Measure X/TAMC Sales Tax for Streets | 25,000.00 | 25,000.00 | 29,500.37 | 7,751.92 | 30,000.00 | 30,000.00 |
| 31-4305-11 | Gas Tax-2105 | 2,600.00 | 2,600.00 | 2,161.74 | 936.30 | 2,200.00 | 2,200.00 |
| 31-4305-11 | Gas Tax-2106 | 6,100.00 | 6,100.00 | 5,744.46 | 2,401.40 | 5,800.00 | 5,800.00 |
| 31-4305-11 | Gas Tax-2107 | 3,100.00 | 3,100.00 | 2,718.61 | 1,112.51 | 2,900.00 | 2,900.00 |
| 31-4305-11 | Gas Tax-2107.5 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 | 1,000.00 |
| 31-4305-11 | Gas Tax-2103 | 1,900.00 | 1,900.00 | 1,316.26 | 1,461.81 | 3,400.00 | 3,300.00 |
| 37-4306-11 | SB1 - RMRA - Road Maintenance & Rehab | 6,400.00 | 6,800.00 | 7,093.08 | 3,150.11 | 6,500.00 | 7,300.00 |
| 31-4307-11 | Traffic Congestion Relief - Prop 42 | 500.00 | 500.00 | 444.32 | 500.00 | 500.00 | 500.00 |
| 35-4205-11 | Ca Code Fines | 1,100.00 | 1,100.00 | 1,020.10 | 413.64 | 1,100.00 | 1,100.00 |
| | SUB TOTAL PUBLIC WORKS | 148,700.00 | 104,100.00 | 69,909.44 | 45,253.19 | 83,950.00 | 91,600.00 |
| LEASES | | | | | | | |
| 4833-00 | Cal-Am Lease Payment | 850,000.00 | 850,000.00 | 850,000.00 | 0.00 | 850,000.00 | 850,000.00 |
| | SUB TOTAL LEASES | 850,000.00 | 850,000.00 | 850,000.00 | 0.00 | 850,000.00 | 850,000.00 |
| RECURRING GRANTS | | | | | | | |
| 4069-08 | COPS Grant | 140,000.00 | 149,000.00 | 148,746.54 | 89,280.98 | 140,000.00 | 156,000.00 |
| 4647-08 | Bulletproof Vest Grant | 1,500.00 | 3,000.00 | 1,591.23 | 530.41 | 1,000.00 | 1,000.00 |
| 4733-00 | Recycling Grant | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 4836-08 | CSA 74 EMS Grant | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 | 2,500.00 |
| 4729-00 | MBASIA Safety Grant/Fitness | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 | 7,500.00 |
| | SUB TOTAL RECURRING GRANTS | 156,500.00 | 167,000.00 | 165,337.77 | 102,317.39 | 156,000.00 | 172,000.00 |

| REVENUE ACCOUNT # | Description | Adopted City Amend #1 | | | Actual City Revenues thru Dec 19 | Adopted City Revenues FY 19-20 | Proposed City Revenues Amend #1 FY 19-20 |
|-------------------------|--|--------------------------------|--------------------------------|-------------------------------|----------------------------------|--------------------------------|--|
| | | Adopted City Revenues FY 18-19 | Adopted City Revenues FY 18-19 | Actual City Revenues FY 18-19 | | | |
| SPECIAL REVENUES | | | | | | | |
| | SUB TOTAL RECURRING REVENUES | 7,659,270.00 | 7,615,220.00 | 7,835,863.10 | 8,128,970.00 | 7,753,425.00 | |
| | Developer Agreements | | | | 91,000.00 | 0.00 | |
| 4522-11 | Street Sweeper Sale | | | | | 55,000.00 | |
| 4530-00 | Developer Agreement South of Tioga | | | 89,243.17 | 50,000.00 | 125,000.00 | |
| | SUB TOTAL SPECIAL REVENUES | 0.00 | 0.00 | 89,243.17 | 141,000.00 | 180,000.00 | |
| GRANTS | | | | | | | |
| 4756-00 | FEMA Grant | 75,000.00 | 111,500.00 | 111,357.00 | 0.00 | 0.00 | |
| | Calabrese Park CDBG Grant | 60,000.00 | 60,000.00 | | 60,000.00 | 60,000.00 | |
| | CalTrans Sustainable Grant | | | | 163,779.00 | 48,700.00 | |
| | SUB TOTAL GRANTS | 135,000.00 | 171,500.00 | 111,357.00 | 223,779.00 | 108,700.00 | |
| | SUB TOTAL SPECIAL PROJECTS/GRANTS | 135,000.00 | 171,500.00 | 111,357.00 | 364,779.00 | 288,700.00 | |
| | GRAND TOTAL REVENUES | 7,794,270.00 | 7,786,720.00 | 7,947,220.10 | 8,493,749.00 | 8,042,125.00 | |

DRAFT

FY 2017-2018 Proposed Revenues



Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|-----------------------|--------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| NON DEPARTMENT | | | | | | | |
| 5005-00 | Arts Committee | 10,000.00 | 5,000.00 | 59.88 | 138.05 | 15,000.00 | 15,000.00 |
| 5000-00 | Municipal Code | 5,000.00 | 5,000.00 | 2,132.80 | 1,598.75 | 5,000.00 | 2,500.00 |
| 5020-00 | NBS - S. of Tioga CFD Formation | 20,000.00 | 11,700.00 | 7,000.00 | | 0.00 | 0.00 |
| 5025-00 | Dues and Subscriptions | 1,000.00 | 2,000.00 | 1,437.00 | 180.00 | 1,500.00 | 1,500.00 |
| 5026-00 | Memberships/Chambers/Visitor Bureau | 20,000.00 | 15,000.00 | 11,751.00 | | 0.00 | 0.00 |
| 5070-00 | Health Benefits | 1,000.00 | 1,000.00 | 620.70 | 329.03 | 1,000.00 | 800.00 |
| 5135-00 | LAFCO | 5,000.00 | 5,200.00 | 5,217.81 | | 0.00 | 0.00 |
| 5137-00 | GASB 68 - Unfunded Liability | 351,000.00 | 0.00 | | | 0.00 | 0.00 |
| 5202-00 | EAP Program | 1,300.00 | 1,000.00 | 923.40 | 941.64 | 1,000.00 | 950.00 |
| 5425-00 | IT Support | 4,000.00 | 4,000.00 | 4,347.00 | 1,848.00 | 5,000.00 | 5,000.00 |
| 5910-00 | Donations/Contributions | 15,000.00 | 15,000.00 | 12,836.10 | 4,691.63 | 8,000.00 | 10,000.00 |
| 5911-00 | FORA | 14,000.00 | 14,000.00 | 14,000.00 | | 0.00 | 0.00 |
| 5920-00 | Advertising | 500.00 | 2,500.00 | 2,563.77 | | 2,500.00 | 1,000.00 |
| 5930-00 | Miscellaneous Expense | 5,000.00 | 5,000.00 | 1,208.32 | 3,802.31 | 5,000.00 | 10,000.00 |
| 5935-00 | Office Equipment Maint. | 8,500.00 | 8,500.00 | 8,647.04 | 2,789.90 | 8,500.00 | 8,500.00 |
| 5940-00 | Office Supplies | 25,000.00 | 30,000.00 | 31,761.90 | 12,431.19 | 30,000.00 | 30,000.00 |
| 5945-00 | Telephone | 1,000.00 | 1,000.00 | 1,030.55 | 466.54 | 1,500.00 | 1,500.00 |
| 5950-00 | Physical Exams/Vaccinations | 1,200.00 | 1,200.00 | 120.00 | | 2,000.00 | 1,050.00 |
| 5955-00 | Public Official Bond | 1,000.00 | 1,000.00 | 1,000.00 | 1,050.00 | 1,000.00 | 1,000.00 |
| 5960-00 | Utilities | 19,000.00 | 19,000.00 | 19,409.25 | 8,769.08 | 19,000.00 | 20,000.00 |
| 5970-00 | Equipment Purchase | 10,000.00 | 5,000.00 | 657.24 | 1,102.12 | 10,000.00 | 10,000.00 |
| 5980-00 | Bank Charges | 300.00 | 500.00 | 390.00 | 100.00 | 400.00 | 400.00 |
| 5998-00 | Internet/Web | 2,200.00 | 2,200.00 | 2,153.89 | 1,194.28 | 2,000.00 | 2,000.00 |
| 5001-00 | Public Agency Memberships | 0.00 | 0.00 | | 21,967.24 | 50,000.00 | 50,000.00 |
| 5002-00 | Voluntary Memberships | 0.00 | 0.00 | | 6,200.00 | 20,000.00 | 20,000.00 |
| | TAMC Fee - Local Agency Contribution | 1,300.00 | 0.00 | | | 0.00 | 0.00 |
| | SUB TOTAL NON DEPARTMENT | 522,300.00 | 154,800.00 | 129,267.65 | 69,599.76 | 188,400.00 | 191,200.00 |
| CITY COUNCIL | | | | | | | |
| 5022-01 | MPRWA | 2,320.00 | 2,320.00 | 2,320.00 | | 0.00 | 0.00 |
| 5025-01 | Dues/Subscriptions | 1,500.00 | 1,500.00 | 947.00 | | 1,500.00 | 1,000.00 |
| 5030-01 | Mileage/Expense | 3,000.00 | 3,000.00 | 2,400.00 | 1,200.00 | 3,000.00 | 2,500.00 |
| 5065-01 | Dental | 8,800.00 | 7,300.00 | 5,108.08 | 2,127.18 | 5,000.00 | 4,300.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|----------------|---------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| 5066-01 | Vision | 1,300.00 | 1,200.00 | 917.68 | 399.36 | 1,000.00 | 800.00 |
| 5070-01 | Health Benefits | 52,100.00 | 55,200.00 | 52,197.23 | 31,653.00 | 63,300.00 | 63,300.00 |
| 5071-01 | Health Incentives | 11,300.00 | 6,000.00 | 5,833.27 | | 0.00 | 0.00 |
| 5073-01 | Pers Retirement EE | 1,600.00 | 1,600.00 | 777.58 | 259.20 | 700.00 | 700.00 |
| 5075-01 | Pers Retirement | 2,600.00 | 2,600.00 | 1,306.25 | 466.48 | 1,200.00 | 1,200.00 |
| 5078-01 | PERS Survivor Benefits | 200.00 | 250.00 | 237.60 | | 70.00 | 70.00 |
| 5079-01 | Deferred Comp Contribution | 1,200.00 | 1,900.00 | 2,800.00 | 2,400.00 | 4,800.00 | 4,800.00 |
| 5080-01 | FICA/ Medicare | 2,800.00 | 3,000.00 | 3,323.37 | 2,127.00 | 3,000.00 | 3,400.00 |
| 5085-01 | SUI | 500.00 | 500.00 | 345.46 | 16.65 | 500.00 | 400.00 |
| 5095-01 | Training & Conferences | 15,000.00 | 15,000.00 | 18,083.23 | 6,141.23 | 15,000.00 | 15,000.00 |
| 5100-01 | Watermaster Assessment | 1,100.00 | 2,000.00 | 2,002.00 | | 0.00 | 0.00 |
| 5110-01 | Council Meetings | 18,000.00 | 18,000.00 | 17,700.00 | 9,000.00 | 18,000.00 | 18,000.00 |
| 5120-01 | Elections | 0.00 | 800.00 | 805.87 | | 0.00 | 0.00 |
| 5130-01 | Contingency Funds | 50,000.00 | 25,000.00 | 8,899.98 | | 0.00 | 10,000.00 |
| 5131-01 | Website Design | | | | | 6,750.00 | 6,750.00 |
| 5137-01 | GASB 68 - Unfunded Liability | | | | | 2,400.00 | 2,400.00 |
| 5925-01 | Liability | 0.00 | 4,400.00 | 4,325.78 | 2,367.27 | 9,000.00 | 505.00 |
| 5945-01 | Council Phones | 4,500.00 | 12,500.00 | 12,453.12 | 252.18 | 4,500.00 | 4,000.00 |
| 5965-01 | Workers Comp | 17,500.00 | 17,500.00 | 3,985.16 | 1,648.07 | 21,000.00 | 1,200.00 |
| 5970-01 | Council Equipment | 5,000.00 | 6,000.00 | 17,422.85 | 1,170.83 | 10,000.00 | 5,000.00 |
| 5985-01 | Exercise Program | 1,100.00 | 1,100.00 | 6,133.99 | 387.14 | 1,100.00 | 1,100.00 |
| | SUB TOTAL CITY COUNCIL | 213,920.00 | 193,170.00 | 171,405.50 | 62,155.59 | 171,820.00 | 146,425.00 |
| | ADMINISTRATION | | | | | | |
| 5020-02 | Contract Services - Personnel | 20,000.00 | 70,000.00 | 46,625.00 | 170.63 | 50,000.00 | 20,000.00 |
| 5020-02 | Contract Services - Misc. | 10,000.00 | 10,000.00 | 3,100.00 | 11,600.00 | 10,000.00 | 15,000.00 |
| 5020-02 | Contract Services - Admin Recruitment | 0.00 | 30,000.00 | 17,253.04 | 8,144.73 | 0.00 | 8,200.00 |
| 5025-02 | Dues/Subscriptions | 2,500.00 | 2,000.00 | 774.00 | 2,011.00 | 2,000.00 | 2,500.00 |
| 5030-02 | Mileage | 4,000.00 | 2,300.00 | 2,250.00 | 1,500.00 | 5,500.00 | 4,000.00 |
| 5035-02 | Granicus - Agenda Management Fee | | | | | 3,300.00 | 3,300.00 |
| 5035-02 | ECS Imaging - Laserfiche Fee | 300,800.00 | 314,000.00 | 314,555.84 | 148,374.32 | 4,500.00 | 4,500.00 |
| 5040-02 | Salaries | 25,000.00 | 25,000.00 | 21,232.00 | 10,985.73 | 442,300.00 | 350,600.00 |
| 5042-02 | Cash Outs | 1,000.00 | 500.00 | | | 20,000.00 | 40,000.00 |
| 5055-02 | Overtime | 3,500.00 | 2,500.00 | 2,541.96 | 1,166.04 | 1,000.00 | 1,000.00 |
| 5060-02 | Long Term Disability | 4,600.00 | 2,200.00 | 2,108.00 | 930.66 | 4,200.00 | 2,800.00 |
| 5065-02 | Dental Insurance | 700.00 | 400.00 | 385.44 | 174.72 | 3,900.00 | 2,700.00 |
| 5066-02 | Vision Insurance | 700.00 | 600.00 | 524.40 | 262.20 | 700.00 | 500.00 |
| 5067-02 | Life Insurance | 39,000.00 | 38,000.00 | 38,583.50 | 20,574.45 | 700.00 | 600.00 |
| 5070-02 | Health Benefits | | | | | 57,000.00 | 49,100.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|----------------|--------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| 5071-02 | Health Incentives | 8,500.00 | 5,000.00 | 4,939.46 | | 0.00 | 0.00 |
| 5072-02 | Health Benefits - Admin Retirees | 13,800.00 | 14,000.00 | 13,988.34 | 7,106.94 | 14,300.00 | 14,100.00 |
| 5073-02 | Pers Retirement EE | 15,000.00 | 15,700.00 | 15,422.68 | 6,595.35 | 15,000.00 | 15,000.00 |
| 5075-02 | Pers Retirement | 33,900.00 | 31,000.00 | 30,729.09 | 14,530.22 | 46,400.00 | 41,000.00 |
| 5078-02 | PERS Survivor Benefits | 200.00 | 300.00 | 283.25 | | 125.00 | 110.00 |
| 5079-02 | Deferred Comp Contributions | 3,600.00 | 3,400.00 | 2,550.00 | 900.00 | 4,200.00 | 2,600.00 |
| 5080-02 | FICA/Medicare | 4,200.00 | 4,200.00 | 5,139.26 | 2,433.91 | 5,700.00 | 5,700.00 |
| 5085-02 | CA SUI | 500.00 | 700.00 | 617.32 | 119.00 | 700.00 | 700.00 |
| 5095-02 | Training & Conferences | 15,000.00 | 15,000.00 | 12,728.28 | 5,094.72 | 15,000.00 | 15,000.00 |
| 5130-02 | Contingency Fund | 25,000.00 | 10,000.00 | 5,212.50 | 0.00 | 0.00 | 10,000.00 |
| 5137-02 | GASB 68 - Unfunded Liability | 0.00 | 64,000.00 | 63,981.48 | 69,738.83 | 57,900.00 | 69,800.00 |
| 5210-02 | Payroll Processing/Other | 5,000.00 | 5,500.00 | 4,875.27 | 1,737.80 | 5,500.00 | 5,500.00 |
| 5220-02 | Appraisals/Property | 10,000.00 | 10,000.00 | | | 10,000.00 | 10,000.00 |
| 5425-02 | IT Support | 4,000.00 | 6,000.00 | 4,977.00 | 2,247.00 | 6,000.00 | 6,000.00 |
| 5925-02 | Liability Insurance | 7,500.00 | 7,500.00 | 7,474.86 | 3,530.45 | 6,300.00 | 7,100.00 |
| 5945-02 | Admin Phones | 4,000.00 | 4,000.00 | 3,730.32 | 1,583.95 | 4,000.00 | 4,000.00 |
| 5965-02 | Workers Comp | 21,500.00 | 21,500.00 | 21,430.10 | 27,319.32 | 28,300.00 | 27,400.00 |
| 5970-02 | Equipment/ Furniture Purchase | 5,000.00 | 5,000.00 | 5,181.62 | 3,246.00 | 10,000.00 | 7,500.00 |
| 5985-02 | Exercise Program | 1,300.00 | 1,300.00 | 1,350.00 | 630.00 | 2,000.00 | 1,800.00 |
| | SUB TOTAL ADMINISTRATION | 589,800.00 | 721,600.00 | 654,540.81 | 352,707.97 | 836,525.00 | 748,110.00 |
| FINANCE | | | | | | | |
| 5020-03 | Contract - General | | | | | 10,000.00 | 10,000.00 |
| 5020-03 | Contractual/Bartel | 11,000.00 | 11,000.00 | 15,000.00 | 2,500.00 | 12,000.00 | 12,000.00 |
| 5023-03 | Sales Tax/Transaction Tax Admin Fees | 35,000.00 | 55,000.00 | 42,659.93 | 10,310.54 | 55,000.00 | 45,000.00 |
| 5025-03 | Dues/Subscriptions | 1,000.00 | 1,000.00 | 554.00 | 95.00 | 1,000.00 | 500.00 |
| 5030-03 | Mileage | 2,000.00 | 2,000.00 | 1,800.00 | 900.00 | 2,000.00 | 1,800.00 |
| 5040-03 | Salaries | 178,000.00 | 187,000.00 | 186,759.69 | 96,367.02 | 192,800.00 | 192,800.00 |
| 5040-03 | New Position | 40,000.00 | 0.00 | | | 75,000.00 | 40,000.00 |
| 5042-03 | Cash Outs | 17,000.00 | 13,000.00 | 13,007.11 | 10,985.75 | 16,000.00 | 30,000.00 |
| 5060-03 | Long Term Disability | 2,600.00 | 2,300.00 | 2,295.48 | 1,147.74 | 2,300.00 | 2,300.00 |
| 5065-03 | Dental | 1,000.00 | 800.00 | 886.91 | 398.88 | 850.00 | 800.00 |
| 5066-03 | Vision | 200.00 | 200.00 | 160.15 | 74.88 | 200.00 | 200.00 |
| 5067-03 | Life Insurance | 500.00 | 400.00 | 362.16 | 181.08 | 400.00 | 400.00 |
| 5070-03 | Health Benefits | 15,700.00 | 17,000.00 | 17,543.55 | 9,495.90 | 19,000.00 | 19,000.00 |
| 5071-03 | Health Incentives | 3,400.00 | 2,000.00 | 1,975.75 | 0.00 | 0.00 | 0.00 |
| 5073-03 | Pers Retirement EE | 15,400.00 | 16,200.00 | 16,136.01 | 6,938.45 | 16,700.00 | 16,700.00 |
| 5075-03 | Pers Retirement | 25,900.00 | 27,300.00 | 27,106.50 | 12,487.45 | 30,000.00 | 30,000.00 |
| 5078-03 | PERS Survivor Benefits | 100.00 | 200.00 | 178.20 | | 55.00 | 55.00 |
| 5079-03 | Deferred Comp Contributions | 1,800.00 | 1,800.00 | 1,800.00 | 900.00 | 1,800.00 | 1,800.00 |
| 5080-03 | FICA/Medicare | 2,700.00 | 2,700.00 | 2,941.16 | 1,574.40 | 3,000.00 | 3,000.00 |
| 5085-03 | SUI | 200.00 | 200.00 | 119.00 | | 200.00 | 150.00 |
| 5095-03 | Training/Conferences | 5,000.00 | 5,000.00 | 1,893.26 | 1,165.48 | 5,000.00 | 5,000.00 |
| 5137-03 | GASB 68 - Unfunded Liability | 0.00 | 59,000.00 | 58,398.03 | 71,018.10 | 54,500.00 | 71,100.00 |
| 5405-03 | Property Tax Fees | 1,400.00 | 1,400.00 | 987.00 | | 1,400.00 | 1,000.00 |
| 5410-03 | Audit | 44,000.00 | 44,000.00 | 43,650.00 | 49,500.00 | 49,500.00 | 49,500.00 |
| 5415-03 | Management Services | 10,000.00 | 10,000.00 | 3,244.25 | 7,548.25 | 10,000.00 | 12,000.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|-----------------|---------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| 5425-03 | IT Support | 12,000.00 | 12,000.00 | 7,693.20 | 2,497.44 | 12,000.00 | 10,000.00 |
| 5440-03 | BL Prop. & Sales Tax Agreements (HDI) | 30,000.00 | 30,000.00 | 18,093.12 | 11,990.94 | 20,000.00 | 20,000.00 |
| 5925-03 | Liability Insurance | 3,800.00 | 3,800.00 | 3,735.96 | 2,017.40 | 2,700.00 | 4,100.00 |
| 5965-03 | Workers Comp | 5,300.00 | 5,300.00 | 5,226.86 | 9,366.62 | 6,300.00 | 9,400.00 |
| 5970-03 | Equipment/ Furniture Purchase | 10,000.00 | 5,000.00 | 1,648.53 | | 10,000.00 | 5,000.00 |
| 5985-03 | Exercise | 200.00 | 200.00 | 180.00 | 90.00 | 200.00 | 200.00 |
| | SUB TOTAL FINANCE | 475,200.00 | 515,800.00 | 476,035.81 | 309,551.32 | 609,905.00 | 593,805.00 |
| ATTORNEY | | | | | | | |
| 5070-04 | Health Benefits | 0.00 | 1,700.00 | 1,733.86 | | 0.00 | 0.00 |
| 5071-04 | Health Incentives | 0.00 | 400.00 | 376.34 | | 0.00 | 0.00 |
| 5072-04 | Health Benefits - Retirees | 0.00 | 4,500.00 | 3,200.37 | 2,162.46 | 4,400.00 | 4,300.00 |
| 5073-04 | Pers Retirement EE | 0.00 | 1,800.00 | 1,776.68 | | 0.00 | 0.00 |
| 5075-04 | Pers Retirement | 0.00 | 3,000.00 | 2,984.58 | | 0.00 | 0.00 |
| 5078-04 | PERS Survivor Benefits | 0.00 | 60.00 | 71.80 | | 0.00 | 0.00 |
| 5080-04 | FICA/Medicare | 0.00 | 300.00 | 305.17 | | 0.00 | 0.00 |
| 5095-04 | Conferences & Meetings | 2,500.00 | 5,000.00 | 5,442.42 | 931.29 | 5,000.00 | 5,000.00 |
| 5137-04 | GASB 68 - Unfunded Liability | 0.00 | 0.00 | | 2,367.27 | 37,900.00 | 2,400.00 |
| 5510-04 | Retainer | 22,000.00 | 21,000.00 | 20,563.34 | | 0.00 | 0.00 |
| 5511-04 | City Attorney Fees | 100,000.00 | 115,550.00 | 115,551.00 | 114,035.20 | 200,000.00 | 225,000.00 |
| 5511-04 | Assistant Attorney | 7,000.00 | 7,000.00 | 7,000.00 | | 0.00 | 0.00 |
| 5520-04 | Special Projects | 20,000.00 | 5,000.00 | 185.00 | | 20,000.00 | 0.00 |
| 5521-04 | Outside Counsel | 10,000.00 | 25,000.00 | 243.88 | | 0.00 | 0.00 |
| 5522-04 | Attorneys Costs | 1,000.00 | 105.00 | 169.94 | 214.49 | 500.00 | 500.00 |
| 5540-04 | Legal Contingencies | 10,000.00 | 5,000.00 | 27,825.00 | 0.00 | 0.00 | 10,000.00 |
| 5545-04 | Outside Counsel/HR | 10,000.00 | 5,000.00 | | 18,800.00 | 35,000.00 | 35,000.00 |
| | Muni Code Update | | | | | 20,000.00 | 0.00 |
| | SUB TOTAL ATTORNEY | 182,500.00 | 200,415.00 | 187,429.38 | 138,510.71 | 322,800.00 | 282,200.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|-----------------|-------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| PLANNING | | | | | | | |
| 5020-05 | Contract Services - General | 60,000.00 | 60,000.00 | 32,196.80 | 4,754.56 | 30,000.00 | 10,000.00 |
| 5020-05 | Contract Services - EMC Planning | 5,000.00 | 60,000.00 | 67,728.56 | | 60,000.00 | 40,000.00 |
| 5020-05 | Contract Services - EMC Vibrancy | 10,000.00 | 0.00 | 0.00 | | 0.00 | 0.00 |
| 5020-05 | Consult/Economic Analyst | 2,500.00 | 2,000.00 | 1,483.00 | | 10,000.00 | 1,000.00 |
| 5025-05 | Dues/Subscriptions | 2,000.00 | 500.00 | 450.00 | | 2,500.00 | 1,000.00 |
| 5030-05 | Mileage | 177,300.00 | 187,600.00 | 189,658.70 | 53,232.30 | 200.00 | 200.00 |
| 5040-05 | Salaries | 15,700.00 | 15,700.00 | 13,880.90 | 3,813.86 | 106,500.00 | 106,500.00 |
| 5042-05 | Cash Outs | 2,500.00 | 3,000.00 | 3,013.56 | 1,151.68 | 11,000.00 | 4,000.00 |
| 5055-05 | Overtime | 1,500.00 | 1,200.00 | 1,211.80 | 488.40 | 3,000.00 | 3,200.00 |
| 5060-05 | Long Term Disability | 1,900.00 | 900.00 | 867.16 | 265.92 | 1,000.00 | 1,000.00 |
| 5065-05 | Dental Insurance | 300.00 | 200.00 | 152.44 | 49.92 | 600.00 | 600.00 |
| 5066-05 | Vision Insurance | 500.00 | 400.00 | 379.44 | 176.22 | 100.00 | 100.00 |
| 5067-05 | Life Insurance | 18,300.00 | 15,300.00 | 15,895.41 | 6,330.60 | 400.00 | 400.00 |
| 5070-05 | Health Benefits | 4,000.00 | 2,200.00 | 2,305.05 | | 12,700.00 | 12,700.00 |
| 5071-05 | Health Incentives | 6,300.00 | 8,400.00 | 9,200.33 | 4,761.30 | 0.00 | 0.00 |
| 5072-05 | Health Benefits - Planning Retirees | 8,500.00 | 9,200.00 | 9,089.07 | 3,832.75 | 6,500.00 | 8,800.00 |
| 5073-05 | Pers Retirement EE | 19,500.00 | 16,800.00 | 16,656.84 | 6,897.95 | 9,200.00 | 9,200.00 |
| 5075-05 | PERS Retirement | 50.00 | 50.00 | 38.25 | | 16,600.00 | 16,600.00 |
| 5078-05 | PERS Survivor Benefits | 1,800.00 | 1,600.00 | 1,350.00 | 600.00 | 0.00 | 0.00 |
| 5079-05 | Deferred Comp Contributions | 2,800.00 | 2,800.00 | 3,065.96 | 856.45 | 1,200.00 | 1,200.00 |
| 5080-05 | FICA/Medicare | 150.00 | 150.00 | 130.94 | | 4,000.00 | 3,000.00 |
| 5085-05 | SUI | 3,000.00 | 1,500.00 | 239.30 | 43.32 | 200.00 | 150.00 |
| 5095-05 | Training/Conferences | 0.00 | 40,200.00 | 40,189.68 | 40,243.59 | 3,000.00 | 1,000.00 |
| 5137-05 | GASB 68 - Unfunded Liability | 40,000.00 | 10,000.00 | 4,796.73 | 8,014.13 | 35,550.00 | 40,300.00 |
| 5320-05 | Plan Check/Building Fees | 2,000.00 | 1,000.00 | 1,573.89 | 400.50 | 350,000.00 | 50,000.00 |
| 5370-05 | Planning - Other | 0.00 | 0.00 | 0.00 | | 1,000.00 | 1,000.00 |
| 5423-05 | IT Support | 1,500.00 | 1,000.00 | 399.00 | 63.00 | 4,800.00 | 4,800.00 |
| 5425-05 | Legal Advertising | 6,000.00 | 6,000.00 | 4,095.73 | 1,692.72 | 1,000.00 | 500.00 |
| 5925-05 | Liability Insurance | 3,800.00 | 3,800.00 | 3,735.96 | 2,017.40 | 6,000.00 | 6,000.00 |
| 5945-05 | Planning Phones | 500.00 | 500.00 | 496.47 | 222.60 | 1,800.00 | 4,100.00 |
| 5965-05 | Workers Comp | 5,300.00 | 5,300.00 | 5,226.86 | 9,366.62 | 500.00 | 500.00 |
| 5970-05 | Equipment | 5,000.00 | 0.00 | | | 4,200.00 | 9,400.00 |
| 5985-05 | Exercise Program | 400.00 | 100.00 | 90.00 | | 5,000.00 | 2,500.00 |
| | SUB TOTAL PLANNING | 408,100.00 | 457,400.00 | 429,597.83 | 149,275.79 | 688,550.00 | 348,750.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|----------------------|---------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| PUBLIC SAFETY | | | | | | | |
| 5020-08 | Regional Crime Analyst - PRVNT | 3,000.00 | 3,000.00 | 3,000.00 | | 3,000.00 | 3,000.00 |
| 5020-08 | Contract Services - Code Enforcement | 12,000.00 | 12,000.00 | 9,360.00 | | 12,000.00 | 8,000.00 |
| 5020-08 | HR Consulting | 5,000.00 | 5,000.00 | | | 0.00 | 0.00 |
| 5025-08 | Dues and Subscriptions | 1,700.00 | 1,700.00 | 1,043.00 | 1,113.00 | 1,700.00 | 1,700.00 |
| 5030-08 | Mileage Allowance | 500.00 | 500.00 | 100.75 | 137.89 | 500.00 | 300.00 |
| 5040-08 | Salaries | 1,211,500.00 | 1,285,000.00 | 1,286,708.35 | 663,562.61 | 1,315,800.00 | 1,326,700.00 |
| 5042-08 | Cash Outs for Holiday & Overtime | 204,300.00 | 210,000.00 | 216,981.71 | 143,748.04 | 220,000.00 | 220,000.00 |
| 5043-08 | Holiday | 10,000.00 | 10,000.00 | 7,027.24 | 1,693.32 | 10,000.00 | 10,000.00 |
| 5055-08 | Overtime | 10,000.00 | 10,000.00 | 7,057.31 | 3,336.96 | 10,000.00 | 10,000.00 |
| 5060-08 | Long Term Disability | 3,200.00 | 3,400.00 | 3,342.00 | 1,558.92 | 3,400.00 | 3,200.00 |
| 5065-08 | Dental Insurance | 23,600.00 | 19,600.00 | 18,664.27 | 8,864.18 | 19,400.00 | 18,100.00 |
| 5066-08 | Vision Insurance | 3,100.00 | 3,100.00 | 2,933.71 | 1,391.32 | 3,000.00 | 2,900.00 |
| 5067-08 | Life Insurance | 2,300.00 | 2,200.00 | 2,130.84 | 1,038.42 | 2,200.00 | 2,100.00 |
| 5070-08 | Health Benefits | 166,500.00 | 181,500.00 | 181,504.51 | 99,706.95 | 202,600.00 | 202,600.00 |
| 5071-08 | Health Incentives | 36,200.00 | 21,100.00 | 21,074.69 | | 0.00 | 0.00 |
| 5072-08 | Health Benefits - Police Retirees | 41,300.00 | 40,500.00 | 40,423.18 | 19,166.76 | 38,400.00 | 42,900.00 |
| 5073-08 | Pers Retirement EE | 96,800.00 | 105,700.00 | 114,872.80 | 49,319.06 | 91,800.00 | 96,700.00 |
| 5075-08 | Pers Retirement | 251,800.00 | 278,200.00 | 245,267.71 | 114,478.92 | 300,800.00 | 318,200.00 |
| 5077-08 | Pers Replacement Benefit Contribution | 8,400.00 | 8,400.00 | 8,714.85 | | 68,000.00 | 9,000.00 |
| 5078-08 | PERS Survivor Benefits | 600.00 | 1,400.00 | 1,335.00 | | 420.00 | 420.00 |
| 5079-08 | Deferred Comp Contributions | 13,200.00 | 16,000.00 | 15,050.00 | 7,028.45 | 15,600.00 | 15,600.00 |
| 5080-08 | FICA/Medicare | 25,000.00 | 25,000.00 | 26,305.09 | 13,413.96 | 28,000.00 | 28,000.00 |
| 5085-08 | SUI | 1,800.00 | 1,800.00 | 1,887.27 | 119.00 | 2,000.00 | 2,000.00 |
| 5095-08 | Training/Conferences | 15,000.00 | 10,000.00 | 6,797.00 | 5,550.61 | 10,000.00 | 10,000.00 |
| 5096-08 | Post Training | 5,000.00 | 5,000.00 | | | 5,000.00 | 5,000.00 |
| 5130-08 | Contingency | 10,000.00 | 0.00 | | | 0.00 | 0.00 |
| 5137-08 | GASB 68 - Unfunded Liability | 0.00 | 124,000.00 | 123,542.00 | 123,476.50 | 123,500.00 | 123,500.00 |
| 5425-08 | IT Support | 0.00 | 0.00 | | 19,509.00 | 16,000.00 | 31,000.00 |
| 5710-08 | Animal Regulation/Vet Services | 2,500.00 | 2,500.00 | 2,480.00 | 2,240.00 | 2,500.00 | 3,500.00 |
| 5715-08 | Auto Fuel | 25,000.00 | 25,000.00 | 30,524.99 | 15,639.34 | 30,000.00 | 30,000.00 |
| 5720-08 | Auto Maintenance & Repair | 20,000.00 | 20,000.00 | 32,908.55 | 15,504.28 | 20,000.00 | 25,000.00 |
| 5721-08 | Auto-Detailing | 2,500.00 | 2,500.00 | 2,150.99 | 2,297.00 | 2,500.00 | 2,500.00 |
| 5725-08 | ACJIS/Clients/County/T-Lines | 20,000.00 | 27,000.00 | 44,906.84 | 9,022.27 | 27,000.00 | 27,000.00 |
| 5727-08 | 911 Center - Operations | 45,600.00 | 45,600.00 | 38,461.00 | | 45,600.00 | 45,600.00 |
| 5740-08 | Employment Screening | 5,000.00 | 7,000.00 | 6,563.00 | | 7,000.00 | 5,000.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|----------------|--|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| 5745-08 | Equipment-Police | 20,000.00 | 20,000.00 | 12,402.34 | | 20,000.00 | 20,000.00 |
| 5746-08 | Range Fees & Supplies | 10,000.00 | 10,000.00 | 5,152.96 | 260.66 | 10,000.00 | 10,000.00 |
| 5747-08 | SRU Annual Contribution | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 5760-08 | Booking Fees | 1,500.00 | 7,000.00 | 1,238.37 | | 5,000.00 | 2,000.00 |
| 5765-08 | Reserve Services | 42,500.00 | 42,500.00 | 49,346.53 | 29,130.34 | 55,000.00 | 55,000.00 |
| 5770-08 | Computer Equipment/Software | 10,000.00 | 5,000.00 | 144.25 | 5,253.15 | 5,000.00 | 8,000.00 |
| 5785-08 | Police Supplies | 10,000.00 | 10,000.00 | 11,027.28 | 2,595.36 | 13,000.00 | 10,000.00 |
| 5794-08 | Special Skills | 1,200.00 | 1,200.00 | 1,200.00 | 600.00 | 1,200.00 | 1,200.00 |
| 5795-08 | Uniform Allowance/Purchase/Replacement | 11,000.00 | 14,000.00 | 15,215.48 | 4,920.51 | 13,000.00 | 13,000.00 |
| 5796-08 | Education | 6,000.00 | 48,800.00 | 44,726.19 | 25,561.14 | 51,400.00 | 52,400.00 |
| 5797-08 | Arrest/Investigations/Live Scan | 5,000.00 | 5,000.00 | 2,511.34 | 3,122.87 | 5,000.00 | 6,000.00 |
| 5798-08 | Tracnet/County/In Car Maintenance | 30,000.00 | 30,000.00 | 28,926.34 | 11,878.26 | 30,000.00 | 30,000.00 |
| 5884-08 | Security - Locker Room | 600.00 | 600.00 | 482.04 | 241.02 | 600.00 | 600.00 |
| 5908-08 | Liability Claims | 0.00 | 15,000.00 | 15,464.80 | 6,609.79 | 10,000.00 | 10,000.00 |
| 5925-08 | Liability Insurance | 32,400.00 | 32,400.00 | 32,378.20 | 40,095.82 | 75,700.00 | 80,200.00 |
| 5929-08 | Locker Room Rental Payments | 2,300.00 | 2,600.00 | 2,516.80 | 1,588.50 | 3,200.00 | 3,200.00 |
| 5930-08 | Miscellaneous | 5,000.00 | 5,000.00 | 3,637.47 | | 5,000.00 | 5,000.00 |
| 5934-08 | NGEN Maintenance | 6,800.00 | 9,000.00 | 8,998.64 | 4,633.86 | 10,000.00 | 9,000.00 |
| 5935-08 | NGEN Infrastructure | 8,000.00 | 8,000.00 | 6,164.00 | | 8,000.00 | 8,000.00 |
| 5945-08 | Phones/Pagers | 13,000.00 | 13,000.00 | 11,731.65 | 4,981.27 | 13,000.00 | 13,000.00 |
| 5965-08 | Worker's Compensation | 150,700.00 | 150,700.00 | 150,672.71 | 37,776.61 | 189,700.00 | 227,600.00 |
| 5985-08 | Exercise Program | 2,900.00 | 3,300.00 | 3,240.00 | 1,740.00 | 3,300.00 | 3,600.00 |
| 5988-08 | PD Internet | 4,500.00 | 3,800.00 | 3,221.90 | 1,443.31 | 3,500.00 | 3,500.00 |
| 6120-08 | Disaster Supplies - EOC | 2,500.00 | 2,500.00 | 611.64 | | 2,500.00 | 2,500.00 |
| 6123-08 | EOC Expenses - CSUMB | 5,000.00 | 5,000.00 | 5,000.00 | 26,605.42 | 5,000.00 | 5,000.00 |
| 6618-08 | Motorola Radio Lease - Principal | 0.00 | 0.00 | | 7,914.93 | 26,700.00 | 26,700.00 |
| 6619-08 | Motorola Radio Lease - Interest | 0.00 | 0.00 | | | 8,000.00 | 8,000.00 |
| | SUB TOTAL PUBLIC SAFETY | 2,668,300.00 | 2,962,300.00 | 2,924,131.58 | 1,544,869.58 | 3,215,520.00 | 3,248,020.00 |
| | FIRE DEPARTMENT | | | | | | |
| 5750-09 | Fire Contract | 288,900.00 | 288,900.00 | 288,880.00 | 149,495.00 | 299,000.00 | 299,000.00 |
| | SUB TOTAL FIRE DEPARTMENT | 288,900.00 | 288,900.00 | 288,880.00 | 149,495.00 | 299,000.00 | 299,000.00 |
| | PUBLIC WORKS | | | | | | |
| 5020-11 | Contract Services | 15,000.00 | 10,000.00 | 2,060.00 | 507.50 | 10,000.00 | 5,000.00 |
| 5020-11 | Contract Services-C/D SOT | 80,000.00 | 160,000.00 | 227,310.50 | 2,745.00 | 242,500.00 | 0.00 |
| 5020-11 | Harris - Storm Water | 45,000.00 | 65,000.00 | 56,063.50 | 29,170.00 | 45,000.00 | 45,000.00 |
| 5020-11 | Harris - Engineering | 80,000.00 | 65,000.00 | | | 0.00 | 155,000.00 |
| 5020-11 | C/D-Develop Review/Agreements Reim | 200.00 | 500.00 | 342.00 | 45.00 | 1,000.00 | 0.00 |
| 5025-11 | Dues and Publications | 5,000.00 | 5,000.00 | 3,871.50 | 2,847.00 | 5,000.00 | 200.00 |
| 5027-11 | Permits & Licenses | 1,000.00 | 800.00 | 730.00 | 390.00 | 800.00 | 5,000.00 |
| 5028-11 | Pest Control | 197,300.00 | 217,000.00 | 215,953.53 | 110,733.42 | 221,500.00 | 800.00 |
| 5040-11 | Salaries | 6,000.00 | 6,000.00 | 3,240.37 | | 4,000.00 | 221,500.00 |
| 5042-11 | Cash Outs | 5,000.00 | 5,000.00 | 1,081.36 | 1,191.72 | 5,000.00 | 7,000.00 |
| 5055-11 | Overtime | 1,900.00 | 1,800.00 | 1,780.68 | 890.34 | 1,800.00 | 3,000.00 |
| 5060-11 | Long Term Disability | 6,600.00 | 5,500.00 | 5,477.04 | 2,738.52 | 5,700.00 | 1,800.00 |
| 5065-11 | Dental Insurance | | | | | | 5,500.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|----------------|---------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| 5066-11 | Vision Insurance | 900.00 | 900.00 | 838.68 | 419.34 | 900.00 | 900.00 |
| 5067-11 | Life Insurance | 600.00 | 500.00 | 486.00 | 243.00 | 500.00 | 500.00 |
| 5070-11 | Health Benefits | 46,900.00 | 51,000.00 | 51,048.15 | 28,487.70 | 57,000.00 | 57,000.00 |
| 5071-11 | Health Incentives | 10,200.00 | 6,000.00 | 5,927.25 | | 0.00 | 0.00 |
| 5073-11 | Pers Retirement EE | 16,400.00 | 17,600.00 | 17,801.35 | 7,619.29 | 16,400.00 | 16,400.00 |
| 5075-11 | Pers Retirement | 25,700.00 | 29,000.00 | 27,901.52 | 12,825.16 | 32,400.00 | 32,400.00 |
| 5078-11 | PERS Survivor Benefits | 200.00 | 400.00 | 340.80 | | 105.00 | 105.00 |
| 5079-11 | Deferred Comp Contribution | 1,800.00 | 2,400.00 | 2,408.00 | 1,200.00 | 2,400.00 | 2,400.00 |
| 5080-11 | FICA/Medicare | 3,500.00 | 3,500.00 | 3,769.81 | 1,942.92 | 4,000.00 | 4,000.00 |
| 5085-11 | CA SUI | 600.00 | 500.00 | 356.99 | | 500.00 | 400.00 |
| 5095-11 | Training/Conferences | 2,000.00 | 2,000.00 | 524.92 | 511.03 | 5,000.00 | 5,000.00 |
| 5137-11 | GASB 68 - Unfunded Liability | 0.00 | 53,200.00 | 53,167.03 | 52,443.44 | 50,100.00 | 52,500.00 |
| 5423-11 | Iworq | 0.00 | 0.00 | 0.00 | | 6,800.00 | 6,800.00 |
| 5425-11 | IT Support | 2,500.00 | 2,000.00 | 840.00 | 546.00 | 5,000.00 | 2,500.00 |
| 5720-11 | Vehicle Maintenance - Backhoe/Sweep | 10,000.00 | 20,000.00 | 10,858.76 | 557.02 | 13,000.00 | 10,000.00 |
| 5795-11 | PW Uniform Maintenance & Replaceme | 4,000.00 | 4,800.00 | 2,440.53 | 788.77 | 3,000.00 | 3,000.00 |
| 5820-11 | Perc Drainage System- Maintenance | 8,800.00 | 8,800.00 | 8,800.00 | | 8,800.00 | 8,800.00 |
| 5820-11 | Storm Water 3 Year Sediment Removal | 0.00 | 0.00 | | | 37,000.00 | 37,000.00 |
| 5845-11 | Hope Program | 63,200.00 | 63,200.00 | 60,030.68 | 26,325.65 | 70,700.00 | 70,700.00 |
| 5855-11 | Street Lighting | 14,000.00 | 10,000.00 | 10,703.83 | 4,247.42 | 10,000.00 | 10,000.00 |
| 5860-11 | Street Work/Sidewalk Maintenance | 10,000.00 | 10,000.00 | 4,813.51 | 1,289.16 | 10,000.00 | 10,000.00 |
| 5861-11 | Adopt A Highway | 3,600.00 | 3,600.00 | 3,540.00 | 1,475.00 | 3,600.00 | 3,600.00 |
| 5865-11 | Flags/Banners | 10,000.00 | 10,000.00 | 6,730.22 | | 10,000.00 | 10,000.00 |
| 5884-11 | PW Trailer Security | 1,100.00 | 1,100.00 | 1,019.40 | | 1,300.00 | 1,300.00 |
| 5885-11 | PW Supplies | 5,000.00 | 5,000.00 | 3,473.13 | 2,827.24 | 5,000.00 | 5,000.00 |
| 5888-11 | Equipment Rental | 5,000.00 | 3,000.00 | 1,288.00 | 337.60 | 5,000.00 | 5,000.00 |
| 5889-11 | Mity 1 Water - Stormwater/Trash Amene | 22,000.00 | 19,000.00 | 19,061.95 | | 25,000.00 | 25,000.00 |
| 5890-11 | PW Contingency | 10,000.00 | 0.00 | | | 10,000.00 | 10,000.00 |
| 5898-11 | Street Signs | 5,000.00 | 5,000.00 | 3,994.92 | 685.89 | 5,000.00 | 5,000.00 |
| 5925-11 | Liability Insurance | 7,500.00 | 7,500.00 | 7,471.90 | 2,521.75 | 5,400.00 | 5,100.00 |
| 5935-11 | PW Equipment Maintenance | 5,000.00 | 2,500.00 | 792.93 | 55.33 | 3,000.00 | 3,000.00 |
| 5936-11 | Storage/Engineer Files | | | | 761.69 | 0.00 | 2,000.00 |
| 5945-11 | Phones/Pagers | 4,200.00 | 4,200.00 | 4,147.32 | 1,430.81 | 4,500.00 | 3,500.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|----------------|--|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| 5961-11 | Refuse/Trash/Pick Up | 8,000.00 | 8,000.00 | 7,090.14 | 3,267.52 | 8,000.00 | 8,000.00 |
| 5963-11 | Irrigation/Landscaping | 5,000.00 | 5,000.00 | 139.83 | 1,439.68 | 5,000.00 | 5,000.00 |
| 5965-11 | Worker's Comp | 113,700.00 | 113,700.00 | 113,631.62 | 15,000.00 | 141,000.00 | 115,600.00 |
| 5970-11 | Equipment Purchase | 5,000.00 | 10,000.00 | 5,706.63 | 2,459.41 | 10,000.00 | 10,000.00 |
| 5985-11 | Exercise | 800.00 | 800.00 | 1,180.00 | 720.00 | 1,500.00 | 1,500.00 |
| 5998-11 | Internet/Cable | 1,100.00 | 1,100.00 | 1,051.30 | 659.68 | 1,100.00 | 1,100.00 |
| 6620-11 | Street Sweeper Lease - Principal | 16,200.00 | 16,200.00 | 16,165.31 | 8,344.11 | 16,900.00 | 16,900.00 |
| 6621-11 | Street Sweeper Lease - Interest | 2,100.00 | 2,100.00 | 2,100.85 | 788.97 | 1,400.00 | 1,400.00 |
| | SUB TOTAL PUBLIC WORKS | 894,600.00 | 1,044,400.00 | 978,545.54 | 333,479.08 | 1,138,605.00 | 1,018,205.00 |
| | PARKS | | | | | | |
| 5020-12 | Contract Services - Landscaper/TAMC | 25,000.00 | 0.00 | | | 0.00 | 0.00 |
| 5020-12 | Contract Services - Arborist | 5,000.00 | 3,000.00 | 2,700.00 | | 3,000.00 | 3,000.00 |
| 5122-12 | Beach Clean Up | 2,000.00 | 2,000.00 | 561.08 | 303.23 | 1,000.00 | 1,000.00 |
| 5630-12 | Parks Maintenance | 2,500.00 | 2,500.00 | | | 3,000.00 | 3,000.00 |
| 5881-12 | Parks Supplies | 8,000.00 | 8,000.00 | 8,024.70 | 1,566.84 | 10,000.00 | 5,000.00 |
| 5935-12 | Parks Equip. Maintenance | 1,000.00 | 1,000.00 | | 41.11 | 1,000.00 | 1,000.00 |
| 5970-12 | Parks Equip. Purchase | 5,000.00 | 5,000.00 | 264.25 | | 5,000.00 | 5,000.00 |
| | SUB TOTAL PARKS | 48,500.00 | 21,500.00 | 11,550.03 | 1,911.18 | 23,000.00 | 18,000.00 |
| | GOVERNMENT BUILDINGS & FACILITIES | | | | | | |
| 5884-15 | Security | 2,200.00 | 2,200.00 | 1,938.52 | 965.76 | 2,200.00 | 2,200.00 |
| 5915-15 | Fire/Bldg/Auto Insurance | 18,000.00 | 18,000.00 | 17,259.00 | 18,286.00 | 20,000.00 | 20,000.00 |
| 5940-15 | Government Building Supplies | 5,000.00 | 2,500.00 | 99.15 | 543.09 | 5,000.00 | 2,500.00 |
| 6020-15 | Maintenance & Repair | 20,000.00 | 10,000.00 | 12,082.88 | 4,917.84 | 20,000.00 | 20,000.00 |
| | SUB TOTAL GOVERNMENT BUILDINGS | 45,200.00 | 32,700.00 | 31,379.55 | 24,712.69 | 47,200.00 | 44,700.00 |
| | COMMUNITY OUTREACH | | | | | | |
| 5004-18 | Art Committee Events (West End) | 85,000.00 | 85,000.00 | 94,608.72 | 61,766.62 | 85,000.00 | 85,000.00 |
| 5020-18 | Contract - Community Garden | 20,000.00 | 0.00 | | | 5,000.00 | 0.00 |
| 5873-18 | Bike Trail Electric | 5,000.00 | 3,500.00 | 3,299.20 | 1,457.07 | 4,000.00 | 4,000.00 |
| 5905-18 | City Events | 35,000.00 | 39,000.00 | 35,783.30 | 12,030.33 | 40,000.00 | 40,000.00 |
| 5920-18 | Advertising - "Coop"-Newspaper | 14,000.00 | 14,000.00 | 13,988.00 | 5,918.00 | 14,000.00 | 14,000.00 |
| 6020-18 | Maint - Bike Trails/Community Garden | 5,000.00 | 25,000.00 | 23,756.65 | 3,024.26 | 5,000.00 | 7,000.00 |
| 6124-18 | Outreach - Meet City Council | 5,000.00 | 2,500.00 | | | 1,000.00 | 1,000.00 |
| | SUB TOTAL COMM. OUTREACH | 169,000.00 | 169,000.00 | 171,435.87 | 84,196.28 | 154,000.00 | 151,000.00 |
| | RECURRING GRANTS | | | | | | |
| 5733-00 | Recycling Grant | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 | 5,000.00 |
| 5736-08 | Bulletproof Vest Grant | 1,000.00 | 2,500.00 | 2,657.56 | | 2,700.00 | 1,000.00 |
| 6362-00 | CSA 74 EMS Grant | 3,000.00 | 6,500.00 | 7,390.41 | 329.05 | 5,000.00 | 5,000.00 |
| | SUB TOTAL | 9,000.00 | 14,000.00 | 15,047.97 | 5,329.05 | 12,700.00 | 11,000.00 |
| | SUB TOTAL FOR RECURRING | 6,515,320.00 | 6,775,985.00 | 6,469,247.52 | 3,225,794.00 | 7,708,025.00 | 7,100,415.00 |

Proposed City FY 19-20 Amend #1
Expenditures

| ACCOUNT NUMBER | Description | Adopted City Budget Expenses FY 18-19 | Adopted Amend #1 City Budget Expenses FY 18-19 | Actual City Expenses FY 18-19 | Actual City Expenses thru Dec 19 | Adopted City Expenses FY 19-20 | Proposed City Expenses Amend #1 FY 19-20 |
|---------------------------------------|-------------------------------------|---------------------------------------|--|-------------------------------|----------------------------------|--------------------------------|--|
| SPECIAL PROJECTS | | | | | | | |
| | Developer Agreements | | | | | 91,000.00 | 0.00 |
| 5020-05 | EMC - Parking Study | 0.00 | 0.00 | 0.00 | | 0.00 | 37,000.00 |
| 5020-12 | Habitat Preserves/Edgewater | | | | | | 15,000.00 |
| 5020-18 | Community Center Study | 0.00 | 0.00 | 0.00 | | 0.00 | 25,000.00 |
| New # - 18 | Facade Program | | | | | | 50,000.00 |
| New # - 18 | Public Art Program | | | | | | 50,000.00 |
| 6420-00 | Developer Agreement South of Tioga | | | | 100,570.29 | 50,000.00 | 125,000.00 |
| | SUB TOTAL SPECIAL PROJECTS | 0.00 | 0.00 | 0.00 | 100,570.29 | 141,000.00 | 302,000.00 |
| GRANTS | | | | | | | |
| New # - 12 | Calabrese Park CDBG Grant | 60,000.00 | 60,000.00 | 6,778.00 | | 0.00 | 60,000.00 |
| 5010-12 | Prop 68 Calabrese Park | 0.00 | 0.00 | 6,210.00 | 8,129.04 | 0.00 | 10,000.00 |
| | TAMC Measure X Pavement Mgmt | 3,000.00 | 3,000.00 | | | 0.00 | 0.00 |
| | CalTrans Sustainable Grant/Matching | | | | | 0.00 | 6,300.00 |
| | CalTrans Sustainable Grant | 125,000.00 | 125,000.00 | 10,986.00 | | 21,221.00 | 48,690.00 |
| 5732-00 | FEMA Grant/Bay Street | 188,000.00 | 188,000.00 | 23,974.00 | 8,129.04 | 100,000.00 | 125,000.00 |
| | SUBTOTAL GRANTS | 188,000.00 | 188,000.00 | 23,974.00 | 8,129.04 | 121,221.00 | 249,990.00 |
| TOTAL SPECIAL PROJECTS/GRANTS | | | | | | | |
| | | 188,000.00 | 188,000.00 | 23,974.00 | 108,699.33 | 262,221.00 | 551,990.00 |
| GRAND TOTAL OPERATING EXPENSES | | | | | | | |
| | | 6,703,320.00 | 6,963,985.00 | 6,493,221.52 | 3,334,493.33 | 7,970,246.00 | 7,652,405.00 |
| CAPITAL OUTLAY | | | | | | | |
| 5010-02 | ECS Imaging - Laserfiche Software | | | | | 27,900.00 | 27,900.00 |
| 5010-03 | Finance Server | 25,000.00 | 25,000.00 | 20,627.66 | | 0.00 | 0.00 |
| 5010-08 | Police Vehicle Computers | 100,000.00 | 100,000.00 | 78,021.50 | | 0.00 | 0.00 |
| 5010-08 | Police Server | 35,000.00 | 15,500.00 | 15,427.24 | | 0.00 | 0.00 |
| 5010-11 | Street Sweeper | 0.00 | 0.00 | 0.00 | | 0.00 | 40,000.00 |
| 5010-20 | New Wells | 1,750,000.00 | 78,000.00 | 63,187.50 | | 0.00 | 0.00 |
| 5010-20 | West End Stormwater/Contra Costa | | | | | | 25,000.00 |
| 5010-20 | West End Stormwater/Catalina | | | | | | 25,000.00 |
| 5010-00 | City Hall Electrical Upgrades | 0.00 | 0.00 | 0.00 | 8,372.05 | 0.00 | 100,000.00 |
| 5010-00 | Firewall - City Hall | | | | | 0.00 | 8,400.00 |
| 5010-08 | Firewall - Police | | | | | 39,900.00 | 10,000.00 |
| | SUBTOTAL CAPITAL OUTLAY | 1,910,000.00 | 218,500.00 | 177,263.90 | 8,372.05 | 39,900.00 | 236,300.00 |
| GRAND TOTAL EXPENSES | | | | | | | |
| | | 8,613,320.00 | 7,182,485.00 | 6,670,485.42 | 3,342,865.38 | 8,010,146.00 | 7,888,705.00 |

FY 2017-2018 Proposed Expenses

