



AGENDA BUDGET/PERSONNEL COMMITTEE

Friday, June 9, 2017
10:00 A.M.
Sand City Council Chambers
#1 Sylvan Park, 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.

NEW BUSINESS

4. Approval of Sand City Budget/Personnel Committee meeting minutes for April 19, 2017.
5. Review and Consideration of the proposed Amendment #1 to the Sand City Budget for FY 2016-2017.
6. Review and Consideration of the proposed Sand City Budget for FY 2017-2018.
7. Discussion of Awards Banquet Venue
8. Discussion of Succession Planning for Consultants
9. Action List: To be distributed at meeting
- 10. ADJOURNMENT**

This is intended to be a draft agenda. The City reserves the right to add or delete to this agenda as required.

AGENDA ITEM

#4

MINUTES BUDGET/PERSONNEL COMMITTEE

Wednesday, April 19, 2017
10:30 A.M.
Sand City Council Chambers

AGENDA ITEM 1, CALL TO ORDER

The meeting was called to order at 10:28 a.m.

AGENDA ITEM 2, ROLL CALL

Members Present: Chair Blackwelder
 City Administrator Bodem
 Chief of Police Brian Ferrante {excused absence}
 Director of Administrative Services Linda Scholink
 Committee Member Mary Ann Carbone

Special Guest: Steven Gortler

AGENDA ITEM 3, COMMUNICATIONS

10:30 a.m. Floor opened for Public Comment.

There was no comment from the Public.

10:30 a.m. Floor closed to Public Comment.

Committee Member Bodem suggested that Agenda Item 4b be moved prior to 4a. for a presentation by Municipal Advisor Steven Gortler regarding the possibility of moving forward with the refunding of the 2008A Bonds.

AGENDA ITEM 4, NEW BUSINESS

b) Presentation by Municipal Advisor Steven Gortler

- **Discussion and Consideration of Moving Forward with the Refunding of 2008 Series A Tax Allocation Bonds**

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Committee Member Bodem commented that the Sand City Redevelopment Agency issued \$7,015,000 of tax allocation bonds in January, 2008 to finance and refinance redevelopment activities within the Redevelopment Project Area. Currently, \$5,540,000 of the 2008A bonds is outstanding.

An opportunity now exists for the Successor Agency to refinance the 2008A bonds at lower interest rates, and in so doing realize debt service savings. Such a refinancing, which is similar to refinancing a home mortgage, is accomplished via the issuance of Refunding Bonds by the Successor Agency. Staff has been corresponding with Municipal Finance Advisor Mr. Steven Gortler to evaluate the merits of refinancing these bonds.

Committee Member Bodem introduced Mr. Gortler to the Committee Members.

Mr. Gortler commented that he is a municipal advisor that works with other cities, school districts, and counties whenever they need bonds for new projects or to refinance existing bonds. Seventy-five percent of the work he performs is the refinancing of debt at a lower interest rate resulting in savings to agencies.

He reported there are three common methods used by local public agencies to issue debt: competitive sales, negotiated sales, and direct private placements. Depending on a variety of factors including the security for the debt, and the size, term, structure and creditworthiness of the debt, one or another method of sale will usually achieve the best overall result, meaning the lowest possible true interest cost. Mr. Gortler recommends that the Agency use the direct private placement which would likely achieve the best overall result.

Gortler mentioned that in early April, Hilltop Securities, as the placement agent for the Successor Agency, approached various banks that participate in the market for private placement debt in California, to gauge their interest in the Sand City Successor Agency Refunding Bonds.

Among the banks that expressed interest, BBVA Compass Bank expressed the strongest interest, and subsequently submitted a formal proposal to purchase the Refunding Bonds at an 'indicative' interest rate of 2.75%. An indicative interest rate is the interest rate at which an investor is willing to purchase bonds on the date its proposal is submitted. Mr. Gortler provided a copy of the BBVA Compass Bank proposal.

The actual interest rate at which BBVA Compass Bank may ultimately purchase the Refunding Bonds will not be determined until shortly before the refinancing closes. Depending on market conditions at that time, the actual interest rate may differ from the indicative rate. Moreover, neither the Bank nor the Successor Agency is obligated to consummate the transaction, and both the Bank and the Successor Agency reserve the right to terminate the transaction any time prior to closing.

Mr. Gortler went on to say that the refunding would reflect the same terms of the existing bonds amortization going out through 2027.

Mr. Gortler implied that in today's relatively low interest rates, this refinancing will generate annual debt service savings of approximately \$35,000 per year. Committee Member Scholink said that Sand City would receive approximately 17.3% of the savings or \$6,000.00 per year from 2018 through 2027. In addition to the aforementioned \$35,000 of annual savings, the Successor Agency intends to apply \$318,000 of land sale proceeds to the redemption price of the 2008A Bonds, which will yield an additional \$40,000 of annual debt service savings. All of these savings will be shared among all of the taxing entities.

The actual amount of savings will not be determined until closing. Moreover, if interest rates increase prior to closing, then the actual savings may be less. If interest rates increase dramatically, it is even possible the savings may not be sufficient to warrant proceeding, in which case the refinancing may be canceled or delayed.

In response to Chair Blackwelder's question regarding the money received, Mr. Gortler responded that money which used to be collected by the former Redevelopment Agency (RDA) is now collected and deposited by Monterey County. The County then distributes the funds to the City's Redevelopment Property Tax Trust Fund (RPTTF) to pay off a priority of obligations including the bond debt. By reducing the outstanding obligations, it increases (by a small amount) the remainder of property taxes disbursed to all other entities, so the City would receive more property taxes because it would cost less to pay off former RDA debt.

Mr. Gortler stated that the cost of issuing the Refunding Bonds is expected to equal approximately \$90,000 for Bond Counsel,

Placement Agent, Municipal Advisor, Trustee and Escrow Agent, Verification Agent and miscellaneous other fees and expenses. All of these costs are payable from bond proceeds upon closing. If for any reason the refinancing fails to close, then all of these costs will be waived and the Successor Agency will not be billed.

No general fund monies will be expended in connection with this refinancing.

Committee Member Scholink asked what happens with the \$625,000 in the reserve accounts, which are now invested in certificates of deposits (CD's). Mr. Gortler explained that the City has two reserves. One for the Series A Bond and another for the Series B Bond. A portion of the 2008 Bonds were set aside in cash in a reserve fund, held by a trustee, and is equal to one year of annual debt service of the existing bonds. The idea is that the money would be available for debt service. If not used, and at the end of the bonds maturity, that debt service reserve fund would be used to make the final payment.

Compass Bank, in a private placement deal, does not require a reserve fund and are comfortable that the money would be available for debt service. Meaning, a portion of the reserve funds would be used to pay down the refunded 2008A Bonds, so that the amount of debt being issued would be less. The 2008A Bond debt would be funded with proceeds from the new 2017 refunding. Since the 2008B Bond is not being considered for refunding, the reserve funds would need to be left in place in the amount of \$226,000 required for the Series B Bonds. The remainder of the amount in the reserve funds for the 2008A Bonds would be liquidated to reduce the new debt. By law, the Successor Agency is required to use dollars equal to that portion of the reserve fund.

Mr. Gortler confirmed that the name of the bond would not change. They would still be considered Tax Allocation Bonds. In response to Committee Member Blackwelder's question whether there would be an impact on the bonds, Mr. Gortler answered that once the bonds are refinanced, they would be paid off on schedule and would not need to be restructured as the rates are very low at about 2.75%, from their current rate of around 6%.

Mr. Gortler explained that in order to move forward, Pursuant to State Law, the issuance of these Refunding Bonds must be approved by the Successor Agency Board (SA), Oversight Board (OB) and State Department of Finance (DOF). If as expected,

the SA and OB approves the refinancing, then immediately thereafter a request for DOF approval will be submitted. By law, DOF has 65-days to act; however, if the SA and OB move quickly, the DOF will grant its approval within approximately three weeks after the SA and OB approval.

Motion to move forward with the process of issuing refunding bonds to the Successor Agency to refinancing outstanding tax allocation bonds (2008A) issued by the former Sand City Redevelopment Agency in 2008 was made by Committee Member Blackwelder, seconded by Committee Member Carbone. There was consensus of the Budget/Personnel Committee to move forward to the City Council with the refinancing of the bonds.

There was Committee discussion whether the City can create a new bond funding source should a developer require assistance from the City. Mr. Gortler mentioned that it is not uncommon for large developments to levy a community facilities district tax for additional revenue, or through the State's Ibank program.

a) Approval of March 29, 2017 Budget/Personnel Committee meeting Minutes

Committee Member Blackwelder suggested that he would like to see an action list of items that were discussed, such as the item number and progress made on the items in future agendas. He asked how the succession of the Mayor's position would be filled. Committee Member Bodem had discussed the issue with the City Attorney and how this would work. Committee Member Carbone mentioned a phone call from the Mayor of Carmel, Steve Dallas who was in the same predicament, and reported that Mayor Dallas established a Committee of two people to review letters of interest to fill the vacant Council seat. Committee Member Blackwelder suggested submitting a letter as done in the past, informing residents of the vacant Council seat. Committee Member Carbone instructed Committee Member Bodem to find out what other cities have done and whether they had a process and procedure in filling vacant Council seats.

Committee Member Blackwelder mentioned that the website will need updating with the information of the new Mayor.

AGENDA ITEM 5, REPORT FROM COMMITTEE MEMBERS

There were no reports from Committee Members.

AGENDA ITEM 6, ADJOURNMENT

Motion to adjourn the Budget/Personnel Committee meeting was made by Committee Member Blackwelder, seconded by Committee Member Bodem to the next Budget/Personnel Committee meeting to be determined. There was consensus of the Committee to adjourn the meeting at 11:45 A.M.

Linda K. Scholink, City Clerk

AGENDA ITEM

#5

MEMO

To: Budget and Personnel Committee
From: Todd Bodem, City Administrator
Date: June 5, 2017
Subject: Draft City Fiscal FY 16-17 Budget Amendment #1

With this memo transmittal, City staff presents a draft amendment (actual through April 2017) comparison regarding the operating budget for Fiscal Year (FY) 2016-17. The intent of this report is to touch on significant changes in projected revenues and expenditures. In the detail of the budget, Staff has highlighted in '**bold**' accounts showing changes that can be explained during the Committee meeting.

REVENUES

The proposed total adopted revenue for the FY 16-17 Budget is \$7,600,440 compared to the proposed amendment of \$7,215,960 a decreased difference of \$384,480.

Several developments and projects are in the development phase. Due to delays, many of these proposed projects are not anticipated to commence construction this fiscal year; including King Ventures, South of Tioga, and the Monterey Bay Shores Development. The City does not anticipate California American Water (CalAm) financing the upfront cost for desalination expansion of the wells. The City anticipates some of these developments to start next fiscal year and those development driven revenue sources will be included in the FY 2017-18 Budget.

In 2016, the Police Department submitted another COPS grant application to help fund a new position in the amount of \$70,000. The City was not awarded the grant so it has been removed from the budget. The City will not receive \$116,000 from the Hickory Street TAMC-RSTP Funds since this project revenue will be received in FY 2017-18.

EXPENDITURES

The proposed amended FY 2016-17 Budget shows several decreases and larger increases in some of the departmental categories. The City projects notable increases in the expenditure for planning services. The City continues to utilize EMC Planning Group for planning/economic development. The City has received more than expected building permit applications and additional consulting funds are needed to support EMC Planning Group to facilitate the unanticipated cost to address the mixed use rezoning. The increases in plan check fees are offset on the revenue side of the budget.

The City has signed a contract with MPE Construction to complete the Hickory Street improvement project expected to commence construction in June and will be substantially completed by August 2017, so \$200,000 is projected to be expensed from the FY 2016-17 Budget. The \$116,000 TAMC-RSTP funds were directed to this project and will be expensed in the FY 2017-18 Budget. The California Coastal Commission

raised some concerns about Sand Dunes Drive Street Light project so it has been put on hold; and the \$125,000 was removed from the Public Works, Capital Improvement budget category.

The City approved the Grants/Special Project Budget with the anticipation they would move forward this fiscal year. Several of the projects are still on hold, the adopted FY 16-17 Grants/Special Project Budget of \$408,900 is recommended to be reduced to \$15,700. Staff does not see the need to spend funds on King Ventures, Monterey Bay Shores and the City Wells this fiscal year. The desalination well expansion is under way, but it will not be constructed until next fiscal year.

OPEB Obligation

As you recall, the City had been contributing to other-post employment benefits (OPEB) into an unrestricted account. In 2016 a resolution approved a California Employers' Retiree Benefit Trust Program (CERBT) account to set aside OPEB costs in a tax qualified trust vehicle. In order to remain consistent with the Governmental Standards Accounting Board (GASB) and OPEB funding policy, the City showed that these dollars are expenditures within the City's budget. The adopted FY 2016-17 Budget in the OPEB Obligation category is \$650,000, and \$2,000,000 was recognized as an expense this fiscal year.

Grand Total Expenditures

The majority of the budget increase in expenses is due to the \$2,000,000 that was set aside from the previous years and expensed this year. Staff is proposing an increase in expenditures from the adopted FY 16-17 expenditure budget of \$7,855,980 and anticipates expenditures to increase to \$8,861,995 for FY 16-17 for an increased difference of \$1,006,015.

Total City Revenues/Expenditure Difference

The total expenditure from Staff's amended recommendation for the FY 16-17 Budget of \$8,861,995 (less the total revenue of \$7,215,960) leaves the City of Sand City with a shortfall of \$1,646,035.

SUMMARIES



CITY SUMMARY

Description	Actuals thru 4/30/17	Adopted Budget FY 16-17	Proposed Amend #1 Budget FY 16-17
Total City Revenues	4,575,758.11	7,600,440.00	7,215,960.00
Total City Expenditures	6,682,694.95	7,855,980.00	8,861,995.00
DIFFERENCE	-2,106,936.84	-255,540.00	-1,646,035.00
OPEB	2,000,000.00		2,000,000.00
Actual Difference	-106,936.84	-255,540.00	353,965.00

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CITY SUMMARY BEAKDOWN

Description	Actuals thru 4/30/17	Adopted Budget FY 16-17	Proposed Amend #1 Budget FY 16-17
Revenues for Recurring Oper	4,461,682.08	6,968,990.00	7,059,485.00
Expenditures for Recurring OI	4,648,734.92	6,356,080.00	5,990,295.00
SUB TOTAL	-187,052.84	612,910.00	1,069,190.00
Special Project Revenues	114,076.03	631,450.00	156,475.00
Special Expenditures	2,033,960.03	1,499,900.00	2,871,700.00
SUB TOTAL	-1,919,884.00	-868,450.00	-2,715,225.00
Total Revenues	4,575,758.11	7,600,440.00	7,215,960.00
Total Expenditures	6,682,694.95	7,855,980.00	8,861,995.00
OPEB	-2,000,000.00		-2,000,000.00
Balance	-106,936.84	-255,540.00	353,965.00

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Budget Summary

City Revenues

Description	Actuals thru 4/30/17	Adopted Budget FY 16-17	Proposed Amend #1 Budget FY 16-17
RECURRING REVENUES			
Property Taxes	134,871.58	131,500.00	137,900.00
Sales/Use Taxes	1,784,714.14	2,600,000.00	2,600,000.00
Transaction Tax	1,533,409.79	2,250,000.00	2,250,000.00
Franchise/Users Tax	187,631.35	220,800.00	231,400.00
Business License	477,277.11	475,500.00	478,500.00
Building/Plan Permits	74,441.66	79,500.00	87,000.00
Interest	27,106.75	11,000.00	36,380.00
Rental	12,463.50	15,000.00	15,000.00
ROPS Residual	12,941.19	90,000.00	13,000.00
SA Admin Fees Reimbursement	47,049.66	150,000.00	150,000.00
Misc. Revenues	169,775.35	95,690.00	210,305.00
Cal-Am	0.00	850,000.00	850,000.00
Subtotal Recurring Revenues	4,461,682.08	6,968,990.00	7,059,485.00
OTHER FINANCING SOURCES			
Special Project Revenues	0.00	330,000.00	0.00
Grants	114,076.03	301,450.00	156,475.00
Subtotal Other Revenue	114,076.03	631,450.00	156,475.00
Total Revenue	4,575,758.11	7,600,440.00	7,215,960.00

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Budget Summary City Expenditures

Description	Actuals thru 4/30/17	Adopted Budget FY 16-17	Proposed Amend #1 Budget FY 16-17
RECURRING EXPENSES			
City Council	108,214.48	217,450.00	158,310.00
Administration	357,162.91	515,800.00	462,370.00
Finance	350,915.76	415,275.00	439,700.00
Attorney	144,377.59	286,800.00	197,375.00
Community Development	387,029.42	481,575.00	511,780.00
Police	1,904,700.93	2,542,630.00	2,484,150.00
Fire	269,672.00	269,700.00	269,700.00
Public Works	614,658.33	913,250.00	831,460.00
Parks	5,595.06	61,500.00	45,500.00
Government Buildings	32,801.44	63,000.00	41,000.00
Community Outreach	18,918.00	28,000.00	34,500.00
Non-Departmental	454,689.00	561,100.00	514,450.00
SUBTOTAL FOR RECURRING EXPENSES	4,648,734.92	6,356,080.00	5,990,295.00
OTHER EXPENSES			
Capital Outlay	27,635.00	441,000.00	206,000.00
OPEB Obligation	2,000,000.00	650,000.00	2,650,000.00
Grants/Special Projects	6,325.03	408,900.00	15,700.00
SUBTOTAL OTHER EXPENSES	2,033,960.03	1,499,900.00	2,871,700.00
TOTAL EXPENSES	6,682,694.95	7,855,980.00	8,861,995.00

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REVENUES



Proposed Amend #1 FY 16-17
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues thru Apr 2017	Adopted Revenues FY 16-17	Proposed Amend #1 Revenues FY 16-17
	Dept 00-General			
4005-00	Property Tax - City	89,785.99	90,000.00	91,000.00
4006-00	ROPS Residual	12,941.19	90,000.00	13,000.00
4008-00	SA Admin Fees Reimbursement	47,049.66	150,000.00	150,000.00
4010-00	Prior Year Tax	662.38	1,500.00	700.00
4012-00	Property Tax VLF	27,128.00	25,000.00	27,100.00
4015-00	SB 813	8,243.87	10,000.00	10,000.00
4020-00	Prop Tax Transfer	9,051.34	5,000.00	9,100.00
4025-00	Users Tax	106,034.13	120,000.00	130,000.00
4030-00	Sales/Use Tax (thru Feb)	1,784,714.14	2,600,000.00	2,600,000.00
4032-00	Transaction/ Use Tax (thru Feb)	1,533,409.79	2,250,000.00	2,250,000.00
4033-00	Business License CASP Fee 70%	281.40	270.00	300.00
4035-00	Cable Franchise (1st-2nd Quarter)	3,820.06	6,500.00	7,600.00
4040-00	Refuse Franchise (1st-3rd Quarter)	44,082.81	60,000.00	60,000.00
4045-00	PG & E Gas Franchise	2,169.82	2,300.00	2,200.00
4050-00	PG & E Electric Franchise	31,524.53	32,000.00	31,600.00
4055-00	Business License	474,135.14	470,000.00	475,000.00
4060-00	Bus Lic Late Fee	3,141.97	5,500.00	3,500.00
4218-00	TAMC RDIF Fees (Duplicate)		4,000.00	0.00
4340-00	HOPTR Tax	225.47	500.00	500.00
4350-00	Sanitation District Impact Fees (inc 2014)	7,351.55	2,000.00	15,000.00
4410-00	Interest City Checking/CD/TVI	5,984.44	200.00	8,000.00
4411-00	Interest - OPEB	314.95	800.00	350.00
4413-00	Interest - City Housing	25.10	0.00	30.00
4420-00	Interest - LAIF	20,782.26	10,000.00	28,000.00
4500-00	West End Revenue	44,349.00	35,000.00	46,000.00
4501-00	Art Committee Revenue	3,884.90	10,000.00	5,000.00
4550-00	Publications -Copies	63.35	100.00	100.00
4710-00	Mitigation		1,300.00	1,300.00
4723-00	Mayor Retirement Party Revenue	5,850.00	0.00	7,400.00
4730-00	Other-Non Dept. (backhoe purchase)	15,412.18	5,000.00	17,000.00
4732-00	Reimbursements (SUV claim/EMC Cal Am)	13,173.16	6,000.00	15,000.00
4740-00	Rental/Lease	12,463.50	15,000.00	15,000.00
	SUB TOTAL	4,308,056.08	6,007,970.00	6,019,780.00

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Proposed Amend #1 FY 16-17
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues thru Apr 2017	Adopted Revenues FY 16-17	Proposed Amend #1 Revenues FY 16-17
Dept 05-Planning				
4115-05	Building Permit	35,514.77	20,000.00	37,000.00
4120-05	Coastal Permit	1,000.00	300.00	1,000.00
4125-05	CUP	6,000.00	5,000.00	7,000.00
4126-05	Temporary CUP	100.00	1,000.00	200.00
4140-05	Mobile Home Permit	100.00	200.00	200.00
4145-05	Site Permit	1,500.00	1,500.00	1,500.00
4150-05	Building Development	3,518.20	1,000.00	4,000.00
4155-05	Design Review Comm	600.00	500.00	700.00
4160-05	Other Planning Fees	819.00	14,000.00	5,000.00
4162-05	Reimbursement Agreements	2,272.00	20,000.00	5,000.00
4165-05	Plan Check Fees	22,617.69	10,000.00	25,000.00
4218-05	TAMC RDIF Fees (should be liability)		5,000.00	0.00
4219-05	Parking Permits	400.00	1,000.00	400.00
	SUB TOTAL	74,441.66	79,500.00	87,000.00
Dept 08-Police				
4210-08	City Fines	1,966.43	2,000.00	2,500.00
4221-08	SC Parking Collections	7,270.00	12,000.00	10,000.00
4225-08	Vehicle Abatement	87.74	150.00	150.00
4325-08	Motor Vehicle (per county)	170.62	200.00	200.00
4330-08	Prop 172 -911	218.88	250.00	250.00
4335-08	Post Reimbursement		2,000.00	0.00
4515-08	Dog Licensing	5.00	20.00	5.00
4525-08	Unclaimed Property		100.00	100.00
4560-08	Special Police	339.68	500.00	400.00
	SUB TOTAL	10,058.35	17,220.00	13,605.00
Dept 11-Public Works				
31-4305-11	Gas Tax-2105	1,577.15	2,300.00	2,200.00
31-4305-11	Gas Tax-2106	4,272.27	5,900.00	6,100.00
31-4305-11	Gas Tax-2107	1,949.37	3,200.00	2,800.00
31-4305-11	Gas Tax-2107.5	1,000.00	1,000.00	1,000.00
31-4305-11	Gas Tax-2103	782.01	900.00	900.00
35-4205-11	Ca Code Fines	1,008.56	1,000.00	1,100.00
10-4160-11	Engineer Fees	58,536.63	0.00	75,000.00
	SUB TOTAL	69,125.99	14,300.00	89,100.00
Other Recurring Revenues				
4833-00	Cal-Am Lease Payment		850,000.00	850,000.00
	SUB TOTAL	0.00	850,000.00	850,000.00
	Sub Total Recurring Revenues	4,461,682.08	6,968,990.00	7,059,485.00

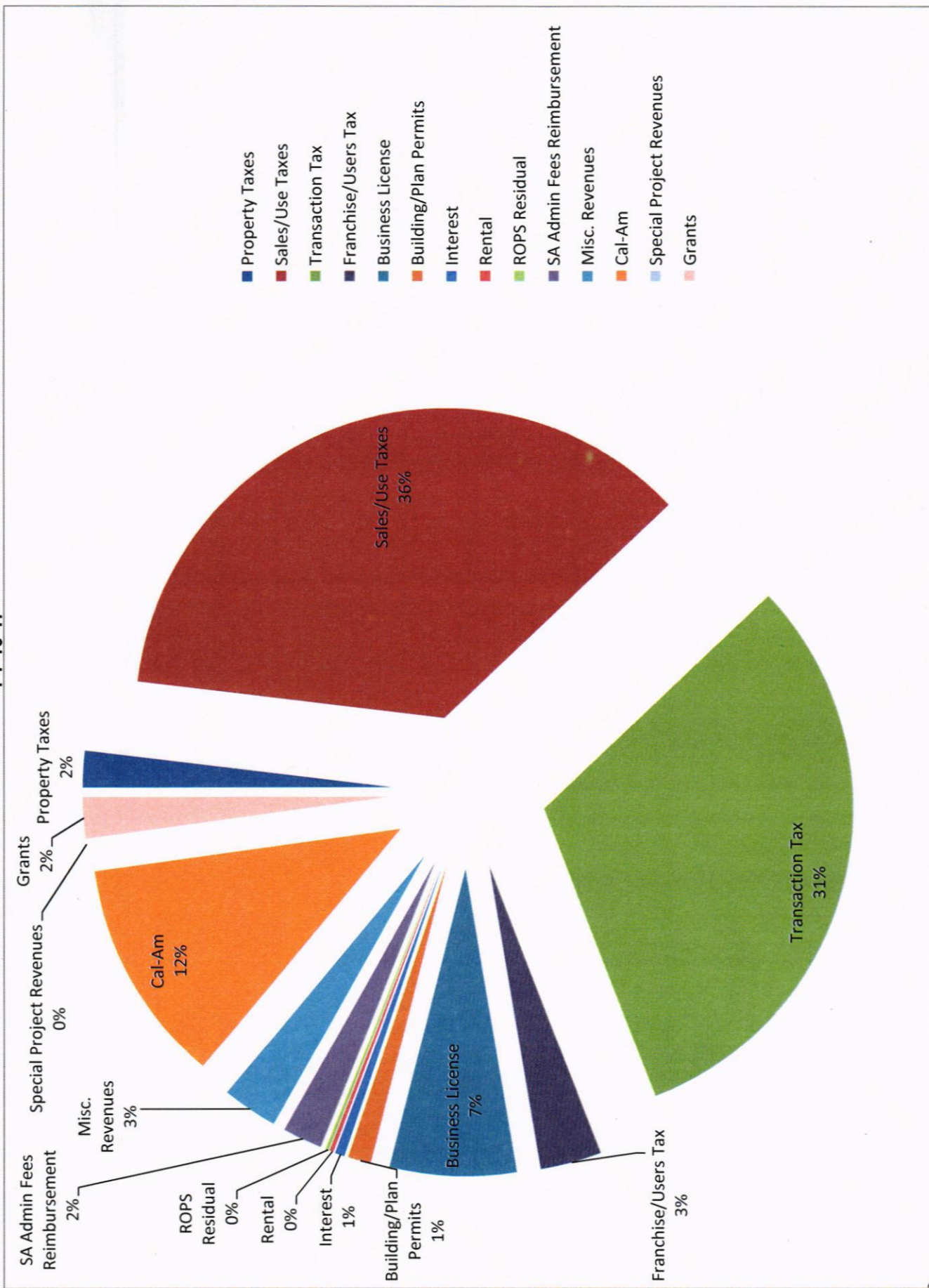
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Proposed Amend #1 FY 16-17
Revenues

REVENUE ACCOUNT #	Description	Actual Revenues thru Apr 2017	Adopted Revenues FY 16-17	Proposed Amend #1 Revenues FY 16-17
Special Project Revenues				
4540-00	King Ventures EIR		10,000.00	0.00
	South of Tioga		100,000.00	0.00
	Cal Am 2 Wells Reimbursement/Split		70,000.00	0.00
	Consulting Planning Assistance Reimb		50,000.00	0.00
	Ghandour - Compliance/Conditions		100,000.00	0.00
	SUB TOTAL	0.00	330,000.00	0.00
Grants				
4069-08	COPS Grant	95,990.46	100,000.00	130,000.00
4070-08	BSCC Grant - Reserve Officer	10,125.00		10,125.00
4647-08	Bulletproof Vest Grant	460.57	450.00	1,350.00
4733-00	Recycling Grant	5,000.00	5,000.00	5,000.00
	Hickory Street - TAMC RSTP		116,000.00	0.00
	COPS Grant for New Position		70,000.00	0.00
4729-00	MBASIA Safety Grant/Fitness		7,500.00	7,500.00
4836-08	CSA 74 EMS Grant	2,500.00	2,500.00	2,500.00
	SUB TOTAL	114,076.03	301,450.00	156,475.00
	Sub Total Special Project/Grant Revenues	114,076.03	631,450.00	156,475.00
	Grand Total Revenues	4,575,758.11	7,600,440.00	7,215,960.00

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**Proposed Amend #1
Revenues
FY 16-17**



EXPENDITURES



Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
NON DEPARTMENT				
5004-00	Art Committee Events (West End)	75,354.40	80,000.00	85,000.00
5005-00	Arts Committee	11,703.91	16,000.00	13,000.00
5010-00	Capital Outlay - Copy Machine		20,000.00	20,000.00
5025-00	Dues and Subscriptions	277.00	1,000.00	600.00
5026-00	Memberships/Chambers/Visitor Bureau	11,870.00	20,000.00	17,000.00
5070-00	Health Benefits	618.03	9,100.00	900.00
5135-00	LAFCO	4,922.39	5,000.00	4,950.00
5137-00	GASB 68 - Unfunded Liability	252,328.00	261,600.00	252,350.00
5202-00	EAP Program	1,215.00	1,300.00	1,250.00
5218-00	TAMC RDIF Fees - DUPLICATE 5218-05		4,000.00	0.00
5425-00	Technical Support	3,339.00	4,000.00	4,000.00
5905-00	City Events	33,424.35	35,000.00	35,000.00
5911-00	FORA	14,000.00	14,000.00	14,000.00
5920-00	Advertising		500.00	500.00
5930-00	Miscellaneous Expense	846.18	5,000.00	5,000.00
5935-00	Office Equipment Maint.	7,470.95	7,000.00	8,500.00
5940-00	Office Supplies	19,255.58	25,000.00	25,000.00
5945-00	Telephone	466.23	1,000.00	1,000.00
5950-00	Physical Exams/Vaccinations	150.00	1,200.00	1,200.00
5955-00	Public Official Bond	950.00	1,000.00	950.00
5960-00	Utilities	14,065.43	17,000.00	17,000.00
5970-00	Equipment Purchase - 1 Computer	917.95	10,000.00	5,000.00
5980-00	Bank Charges	120.00	400.00	250.00
5998-00	Internet/Web	1,394.60	2,000.00	2,000.00
5140-00	Records Retention		20,000.00	0.00
	SUB TOTAL NON DEPARTMENT	454,689.00	561,100.00	514,450.00
CITY COUNCIL				
5000-01	Municipal Code		5,000.00	6,000.00
5010-01	Capital Outlay		10,000.00	5,000.00
5022-01	MPRWA	2,320.00	3,000.00	2,350.00
5025-01	Dues/Subscriptions	949.00	1,500.00	1,500.00
5030-01	Mileage/Expense	2,000.00	3,000.00	3,000.00
5065-01	Dental	8,245.20	9,900.00	9,800.00

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Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5066-01	Vision	94.00	1,800.00	600.00
5070-01	Health Benefits	45,009.30	53,200.00	51,600.00
5071-01	Health Incentives	7,745.70	10,200.00	8,700.00
5073-01	Pers Retirement EE	933.12	0.00	1,250.00
5075-01	Pers Retirement	1,476.25	4,100.00	2,000.00
5078-01	PERS Survivor Benefits	154.80	150.00	160.00
5079-01	Deferred Comp Contribution		1,000.00	0.00
5080-01	FICA/ Medicare	1,864.71	2,000.00	2,200.00
5095-01	Training & Conferences	5,992.40	15,000.00	10,000.00
5100-01	Watermaster Assessment	1,352.00	2,500.00	1,400.00
5110-01	Council Meetings	15,000.00	18,000.00	18,000.00
5120-01	Elections		0.00	150.00
5130-01	Contingency Funds	472.05	50,000.00	15,000.00
5131-01	Website	2,731.72	2,500.00	3,000.00
5920-01	Advertising -" Coop "-Newspaper	8,070.00	14,000.00	10,000.00
5945-01	Council Phones	2,964.23	4,500.00	4,500.00
5970-01	Council Equipment		5,000.00	1,000.00
5985-01	Exercise Program	840.00	1,100.00	1,100.00
SUB TOTAL CITY COUNCIL		108,214.48	217,450.00	158,310.00
ADMINISTRATION				
5010-02	Capital Outlay		10,000.00	0.00
5020-02	Contract Services-Personnel/LCW/GASB	7,230.75	20,000.00	15,000.00
5020-02	Contract Services - Bartel/HF&H	4,527.55	5,000.00	7,000.00
5020-02	Part-Time Employee		22,000.00	5,000.00
5025-02	Dues/Subscriptions	2,414.07	3,000.00	3,000.00
5030-02	Mileage	3,000.00	4,000.00	4,000.00
5040-02	Salaries	206,922.40	248,400.00	248,400.00
5042-02	Cash Outs	14,307.34	19,200.00	18,000.00
5055-02	Overtime	722.61	1,000.00	1,000.00
5060-02	Long Term Disability	2,660.30	3,200.00	3,200.00
5065-02	Dental Insurance	2,903.20	4,900.00	4,900.00
5066-02	Vision Insurance	437.46	700.00	700.00
5067-02	Life Insurance	553.10	700.00	700.00
5070-02	Health Benefits	24,755.22	29,300.00	29,900.00
5071-02	Health Incentives	4,260.14	5,600.00	5,000.00
5072-02	Health Benefits - Admin Retirees	10,453.74	3,900.00	13,500.00
5073-02	Pers Retirement EE	11,067.12	0.00	14,800.00
5075-02	Pers Retirement	20,883.10	43,250.00	28,500.00

Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5078-02	PERS Survivor Benefits	103.20	100.00	120.00
5079-02	Deferred Comp Contributions	2,000.00	2,400.00	2,400.00
5080-02	FICA/Medicare	3,337.68	4,000.00	4,200.00
5085-02	CA SUI	357.00	500.00	400.00
5095-02	Training & Conferences	8,420.17	15,000.00	15,000.00
5130-02	Contingency Fund	729.00	25,000.00	5,000.00
5210-02	Payroll Processing/Other	3,213.23	4,000.00	4,000.00
5220-02	Special Projects Consulting/Appraisals		10,000.00	0.00
5425-02	Tech Support - Admin	3,234.00	4,000.00	4,000.00
5925-02	Liability Insurance - 12%	6,186.12	6,200.00	6,200.00
5945-02	Admin Phones	2,396.99	6,000.00	4,000.00
5965-02	Workers Comp	8,100.76	8,100.00	8,100.00
5970-02	Equipment/ Furniture Purchase-Computer	936.66	5,000.00	5,000.00
5985-02	Exercise Program	1,050.00	1,350.00	1,350.00
	SUB TOTAL ADMINISTRATION	357,162.91	515,800.00	462,370.00
FINANCE				
5010-03	Capital Outlay - Server	10,218.68	10,000.00	25,000.00
5020-03	Contractual/Temp.	2,500.00	10,000.00	5,000.00
5023-03	Sales Tax/Transaction Tax Admin Fees	35,022.38	35,000.00	35,000.00
5025-03	Dues/Subscriptions	465.00	1,000.00	1,000.00
5030-03	Mileage	1,500.00	2,000.00	2,000.00
5040-03	Salaries	145,889.80	175,200.00	175,200.00
5042-03	Cash Outs	7,721.83	13,500.00	7,800.00
5060-03	Long Term Disability	2,162.90	2,600.00	2,600.00
5065-03	Dental	2,140.10	2,600.00	2,600.00
5066-03	Vision	164.98	500.00	500.00
5067-03	Life Insurance	445.50	600.00	600.00
5070-03	Health Benefits	18,778.26	21,300.00	21,700.00
5071-03	Health Incentives	2,323.68	4,100.00	3,700.00
5073-03	Pers Retirement EE	11,344.41	0.00	15,200.00
5075-03	Pers Retirement	17,948.24	39,150.00	24,000.00
5078-03	PERS Survivor Benefits	77.40	75.00	100.00
5079-03	Deferred Comp Contributions	1,500.00	1,800.00	1,800.00
5080-03	FICA/Medicare	2,157.44	2,500.00	2,700.00
5085-03	SUI	119.00	150.00	200.00
5095-03	Training/Conferences	1,968.52	5,000.00	5,000.00
5405-03	Property Tax Fees	1,088.00	0.00	1,300.00
5410-03	Audit	36,971.70	37,000.00	37,000.00
5415-03	Management Services	5,033.94	6,000.00	7,500.00

Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5415-03	Clearvue	1,750.00	3,500.00	3,500.00
5425-03	Tech Support - Finance	10,635.50	10,000.00	15,000.00
5440-03	BL Prop. & Sales Tax Agreements (HDL)	22,507.53	18,000.00	30,000.00
5925-03	Liability Insurance - 8%	4,124.08	4,200.00	4,200.00
5965-03	Workers Comp	4,171.20	4,200.00	4,200.00
5970-03	Equipment/ Furniture Purchase - Comput	35.69	5,000.00	5,000.00
5985-03	Exercise	150.00	300.00	300.00
	SUB TOTAL FINANCE	350,915.76	415,275.00	439,700.00
ATTORNEY				
5070-04	Health Benefits	9,001.86	10,700.00	10,900.00
5071-04	Health Incentives	1,549.14	2,100.00	1,900.00
5073-04	Pers Retirement EE	7,864.47	0.00	10,500.00
5075-04	Pers Retirement	12,442.59	27,200.00	16,600.00
5078-04	PERS Survivor Benefits	51.60	50.00	75.00
5080-04	FICA/Medicare	1,385.17	1,500.00	1,650.00
5085-04	SUI	119.00	150.00	150.00
5095-04	Conferences & Meetings	1,486.49	2,500.00	3,000.00
5510-04	Retainer	101,137.70	121,400.00	121,400.00
5520-04	Special Projects		10,000.00	0.00
5521-04	Outside Counsel	3,648.67	25,000.00	10,000.00
5522-04	Attorneys Costs	506.34	1,000.00	1,000.00
5540-04	Legal Contingencies		20,000.00	0.00
5545-04	Outside Counsel/HR		30,000.00	5,000.00
5925-04	Liability Insurance - 5%	2,577.56	2,600.00	2,600.00
5965-04	Workers Comp	2,607.00	2,600.00	2,600.00
	Assistant Attorney		30,000.00	10,000.00
	SUB TOTAL ATTORNEY	144,377.59	286,800.00	197,375.00
PLANNING				
5010-05	Capital Outlay		5,000.00	0.00
5020-05	Contract Services - EMC Planning	61,100.63	60,000.00	80,000.00
5020-05	Contract Services - Vibrancy/Zoning	69,397.65	90,000.00	90,000.00
5020-05	Contract Services - EMC/Well	7,759.39	0.00	10,000.00

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Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5025-05	Dues/Subscriptions	1,965.00	1,500.00	2,000.00
5030-05	Mileage	1,500.00	2,000.00	2,000.00
5040-05	Salaries	145,293.80	174,500.00	174,500.00
5042-05	Cash Outs	12,315.08	16,000.00	15,000.00
5055-05	Overtime	1,064.97	2,000.00	2,000.00
5060-05	Long Term Disability	1,238.60	1,500.00	1,500.00
5065-05	Dental Insurance	1,911.80	2,300.00	2,300.00
5066-05	Vision Insurance	37.47	400.00	400.00
5067-05	Life Insurance	481.20	600.00	600.00
5070-05	Health Benefits	15,753.24	18,700.00	19,000.00
5071-05	Health Incentives	2,710.96	3,600.00	3,200.00
5072-05	Health Benefits - Planning Retirees	12,082.44	14,400.00	13,700.00
5073-05	Pers Retirement EE	6,274.89	0.00	8,400.00
5075-05	PERS Retirement	13,301.15	26,800.00	18,400.00
5078-05	PERS Survivor Benefits	25.80	25.00	30.00
5079-05	Deferred Comp Contributions	1,500.00	1,800.00	1,800.00
5080-05	FICA/Medicare	2,315.72	2,500.00	2,500.00
5085-05	SUI	119.00	150.00	150.00
5095-05	Training/Conferences	994.72	4,000.00	3,000.00
5218-05	TAMC RDIF Fees (should be liability)	0.00	5,000.00	0.00
5320-05	Plan Check/Building Fees	13,613.20	20,000.00	38,000.00
5370-05	Planning - Other	82.00	6,000.00	3,000.00
5425-05	Tech Support - Planning	1,092.00	1,000.00	1,500.00
5920-05	Legal Advertising	4,215.73	5,000.00	8,000.00
5925-05	Liability Insurance - 8%	4,124.08	4,200.00	4,200.00
5945-05	Planning Phones	287.70	3,000.00	500.00
5965-05	Workers Comp	4,171.20	4,200.00	4,200.00
5970-05	Equipment - Shelves		5,000.00	1,500.00
5985-05	Exercise Program	300.00	400.00	400.00
	SUB TOTAL PLANNING	387,029.42	481,575.00	511,780.00
PUBLIC SAFETY				
5010-08	Capital Outlay - Vehicles	6,616.46	60,000.00	60,000.00
5010-08	Capital Outlay - Body Cameras (Equip)		10,000.00	0.00
5010-08	Traffic/Surveillance Cameras		5,000.00	0.00
5020-08	Regional Crime Analyst - PRVNT	3,000.00	10,000.00	3,000.00
5020-08	Contract Services - Code Enforcement	1,067.50	12,000.00	6,000.00

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Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5025-08	Dues and Subscriptions	1,096.00	1,000.00	1,500.00
5030-08	Mileage Allowance	18.97	1,000.00	500.00
5040-08	Salaries	898,730.72	1,033,200.00	1,105,800.00
5040-08	COPS Grant - New Position		90,000.00	0.00
5042-08	Cash Outs for Holiday & Overtime	171,151.23	200,000.00	190,000.00
5043-08	Holiday	7,283.65	10,000.00	10,000.00
5055-08	Overtime	8,883.93	10,000.00	10,000.00
5060-08	Long Term Disability	2,333.10	3,600.00	3,600.00
5065-08	Dental Insurance	18,864.68	26,700.00	24,600.00
5066-08	Vision Insurance	1,000.00	3,200.00	3,200.00
5067-08	Life Insurance	2,354.70	3,200.00	3,200.00
5070-08	Health Benefits	132,014.36	170,200.00	168,300.00
5071-08	Health Incentives	22,557.79	32,500.00	28,000.00
5072-08	Health Benefits - Police Retirees	32,930.52	42,900.00	37,200.00
5073-08	Pers Retirement EE	68,779.31	0.00	113,100.00
5075-08	Pers Retirement	140,040.01	310,800.00	192,900.00
5077-08	Pers Replacement Benefit Contribution	7,326.48	10,000.00	8,700.00
5078-08	PERS Survivor Benefits	464.40	530.00	500.00
5079-08	Deferred Comp Contributions	10,100.00	13,200.00	12,500.00
5080-08	FICA/Medicare	18,708.86	17,000.00	23,000.00
5085-08	SUI	1,642.46	2,000.00	1,800.00
5095-08	Training/Conferences	3,789.18	10,000.00	10,000.00
5096-08	Post Training	3,225.54	5,000.00	5,000.00
5130-08	Contingency		0.00	0.00
5445-08	Personnel Consulting		8,000.00	0.00
5710-08	Animal Regulation/Vet Services		1,000.00	500.00
5715-08	Auto Fuel	14,379.60	20,000.00	20,000.00
5720-08	Auto Maintenance & Repair	27,415.52	20,000.00	30,000.00
5721-08	Auto-Detailing	1,615.00	2,200.00	2,500.00
5725-08	ACJIS/Ciets/County	19,504.04	15,000.00	24,000.00
5727-08	911 Center - Operations		32,500.00	47,000.00
5740-08	Employment Screening	11,560.26	5,000.00	15,500.00
5745-08	Equipment-Police	13,581.49	25,000.00	20,000.00
5746-08	Range Fees & Supplies	6,989.75	10,000.00	10,000.00
5760-08	Booking Fees		1,500.00	1,500.00

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Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5765-08	Reserve Services	14,025.41	39,300.00	20,000.00
5770-08	Equip/ Computer	8,746.48	10,000.00	15,000.00
5785-08	Police Supplies	7,197.05	10,000.00	10,000.00
5794-08	Special Skills	1,000.00	1,200.00	1,200.00
5795-08	Uniform Allowance/Purchase/Replacement	9,989.94	10,500.00	12,000.00
5796-08	Education	4,250.00	5,400.00	6,600.00
5797-08	Arrest/Investigations/Live Scan	2,215.68	5,000.00	5,000.00
5798-08	Tracnet/IBM/Computer Maintenance	26,154.93	30,000.00	30,000.00
5884-08	Security - Locker Room	573.00	700.00	700.00
5908-08	Liability Claims		2,000.00	0.00
5925-08	Liability Insurance - 57%	29,384.08	36,100.00	29,500.00
5929-08	Locker Room Rental Payments	1,848.61	2,100.00	2,250.00
5930-08	Miscellaneous	66.00	5,000.00	5,000.00
5934-08	NGEN Maintenance	6,724.00	7,600.00	6,800.00
5935-08	NGEN Infrastructure		9,200.00	7,700.00
5945-08	Phones/Pagers	9,653.69	10,000.00	13,000.00
5965-08	Worker's Compensation	98,900.00	98,900.00	98,900.00
5985-08	Exercise Program	2,460.00	3,600.00	3,200.00
5998-08	PD Internet/Cable	2,174.35	2,400.00	3,500.00
6618-08	NGEN Principal	19,732.10	19,800.00	19,800.00
6619-08	NGEN Interest	580.10	600.00	600.00
	SUB TOTAL PUBLIC SAFETY	1,904,700.93	2,542,630.00	2,484,150.00
FIRE DEPARTMENT				
5750-09	Fire Contract	269,672.00	269,700.00	269,700.00
	SUB TOTAL FIRE DEPARTMENT	269,672.00	269,700.00	269,700.00
PUBLIC WORKS				
5010-11	Capital Outlay - Backhoe	64,088.75	75,000.00	64,100.00
5020-11	Contract Services		10,000.00	5,000.00
5020-11	Contract Services-C/D	105,003.95	140,000.00	140,000.00
5020-11	Storm Water Mgmt Contract - C&D	31,033.11	50,000.00	50,000.00
5025-11	Dues and Publications	150.00	200.00	200.00
5027-11	Permits & Licenses	2,994.00	5,000.00	5,000.00
5028-11	Pest Control	515.00	2,000.00	1,000.00
5040-11	Salaries	160,402.48	209,100.00	187,000.00
5042-11	Cash Outs	6,067.12	14,300.00	10,000.00
5055-11	Overtime	2,850.68	10,000.00	5,000.00
5060-11	Long Term Disability	177.40	250.00	250.00
5065-11	Dental Insurance	4,925.30	6,000.00	6,000.00

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Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5066-11	Vision Insurance	179.88	1,200.00	800.00
5067-11	Life Insurance	623.50	800.00	800.00
5070-11	Health Benefits	39,126.60	47,900.00	48,800.00
5071-11	Health Incentives	6,770.25	9,200.00	8,200.00
5073-11	Pers Retirement EE	12,946.26	0.00	16,200.00
5075-11	Pers Retirement	20,482.62	46,700.00	25,600.00
5078-11	PERS Survivor Benefits	154.80	150.00	160.00
5079-11	Deferred Comp Contribution	1,400.00	1,800.00	1,800.00
5080-11	FICA/Medicare	2,855.04	3,500.00	3,700.00
5085-11	CA SUJ	357.00	400.00	400.00
5095-11	Training/Conferences	356.02	1,000.00	1,000.00
5425-11	Tech Support - P/W	1,239.00	2,500.00	2,000.00
5720-11	Vehicle Maintenance - Backhoe/Sweeper	6,299.10	7,500.00	10,000.00
5795-11	PW Uniform/Rain Gear	1,681.47	2,500.00	4,000.00
5820-11	Perc Drainage System- Maintenance		8,800.00	2,500.00
5820-11	Storm Water 3 Year Sediment Removal		37,000.00	37,000.00
5845-11	Hope Program	40,674.39	57,000.00	57,000.00
5855-11	Street Lighting	8,127.04	16,000.00	11,000.00
5860-11	Street Work Maintenance	3,695.11	15,000.00	10,000.00
5861-11	Adopt A Highway	1,770.00	3,600.00	3,600.00
5865-11	Flags/Banners	1,482.05	12,500.00	5,500.00
5884-11	PW Trailer Security	989.76	1,100.00	1,100.00
5885-11	PW Supplies	3,078.47	5,000.00	5,000.00
5888-11	Equipment Rental	752.30	5,000.00	3,000.00
5889-11	Urban Run Off/Storm Drain/Cost Share w.	9,392.74	9,300.00	9,400.00
5890-11	PW Contingency		5,000.00	5,000.00
5898-11	Street Signs	1,277.56	5,000.00	5,000.00
5925-11	Liability Insurance - 10%	5,155.08	5,200.00	5,200.00
5935-11	PW Equipment Maintenance	129.78	5,000.00	2,500.00
5945-11	Phones/Pagers	3,273.67	3,000.00	4,200.00
5951-11	New Hire Outreach - Foreman			
5961-11	Refuse/Trash/Pick Up	6,601.02	7,500.00	8,000.00
5965-11	Worker's Comp	36,956.84	40,300.00	37,000.00
5970-11	Equipment Purchase	2,092.39	5,000.00	2,500.00

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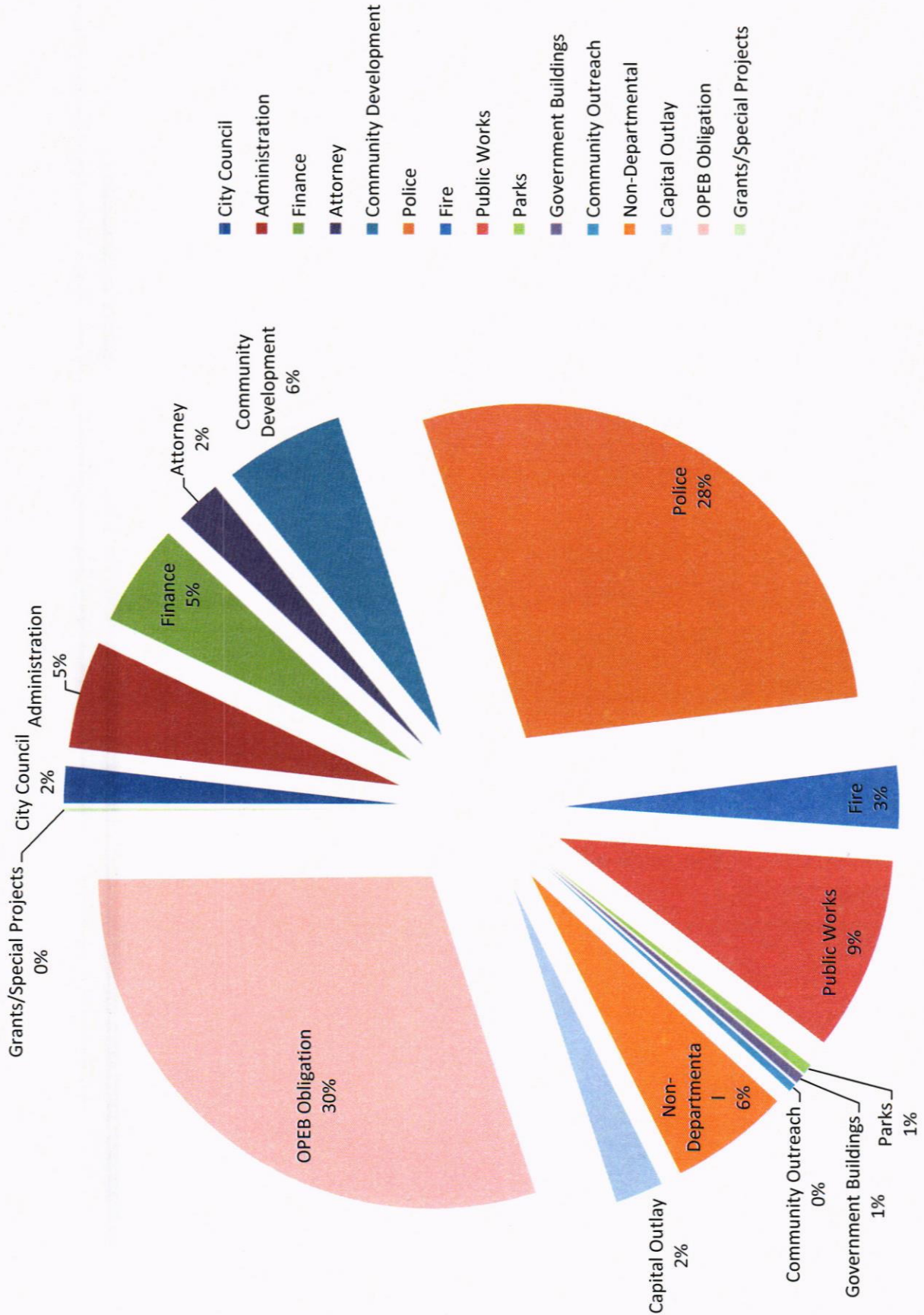
Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
5985-11	Exercise	600.00	750.00	750.00
5998-11	Internet/Cable	709.00	800.00	800.00
6620-11	Street Sweeper Lease - Principal	12,328.69	14,900.00	14,900.00
6621-11	Street Sweeper Lease - Interest	2,893.11	3,500.00	3,500.00
	SUB TOTAL PUBLIC WORKS	614,658.33	913,250.00	831,460.00
PARKS				
5010-12	Contract Serv/Landscape/City Hall	1,312.00	40,000.00	30,000.00
5020-12	Contract Services - Arborist		5,000.00	5,000.00
5122-12	Beach Clean Up	412.27	2,000.00	2,000.00
5630-12	Parks Maintenance	513.79	2,500.00	2,500.00
5881-12	Parks Supplies	3,357.00	5,000.00	5,000.00
5935-12	Parks Equip. Maintenance		2,000.00	1,000.00
5970-12	Parks Equip. Purchase		5,000.00	0.00
	SUB TOTAL PARKS	5,595.06	61,500.00	45,500.00
GOVERNMENT BUILDINGS & FACILITIES				
5010-15	City Hall Design & Review		15,000.00	0.00
5884-15	Security	1,589.88	2,000.00	2,000.00
5915-15	Fire/Bldg/Auto Insurance	15,922.00	16,000.00	16,000.00
6020-15	Maintenance & Repair	15,289.56	20,000.00	20,000.00
6020-15	Carroll Property Bathrooms		10,000.00	3,000.00
	SUB TOTAL GOVERNMENT BUILDINGS	32,801.44	63,000.00	41,000.00
COMMUNITY OUTREACH				
5873-18	Bike Trail Electric	2,736.45	5,000.00	4,000.00
5910-00	Donations/Contributions	15,776.76	16,000.00	16,000.00
6020-18	Maintenance - Bike Trails	404.79	5,000.00	5,000.00
6120-17	Disaster Supplies - EOC		1,000.00	1,000.00
6123-17	EOC Expenses		0.00	5,000.00
	Outreach - Meet City Council			2,500.00
6222-18	Boys & Girls Club		1,000.00	1,000.00
	SUB TOTAL COMM. OUTREACH	18,918.00	28,000.00	34,500.00
	SUB TOTAL FOR RECURRING	4,648,734.92	6,356,080.00	5,990,295.00

Proposed Amend #1 FY 16-17
Expenditures

ACCOUNT NUMBER	Description	Actual Expenses thru Apr 2017	Adopted Expenses FY 16-17	Proposed Amend #1 Expenses FY 16-17
CAPITAL IMPROVEMENT/DEBT PAYMENTS				
5010-20	Hickory Street - TAMC RSTP	27,635.00	116,000.00	0.00
5010-20	Desal New Wells			6,000.00
5010-20	Street Lights - Sand Dunes Drive		125,000.00	0.00
5010-20	Capital Improvements/Streets/Hickory		200,000.00	200,000.00
	SUB TOTAL CAPITAL IMP/DEBT	27,635.00	441,000.00	206,000.00
OPEB Obligation				
5136-01	OPEB Obligation - Council	420,000.00	0.00	420,000.00
5136-02	OPEB Obligation - Admin	160,000.00	0.00	160,000.00
5136-03	OPEB Obligation - Finance	120,000.00	0.00	120,000.00
5136-04	OPEB Obligation - Attorney	80,000.00	0.00	80,000.00
5136-05	OPEB Obligation - Planning	120,000.00	0.00	120,000.00
5136-08	OPEB Obligation - Police	840,000.00	0.00	840,000.00
5136-11	OPEB Obligation - P/W	260,000.00	0.00	260,000.00
5136-00	OPEB Obligation - 16-17 Contribution		650,000.00	650,000.00
	SUB TOTAL OPEB OBLIGATION	2,000,000.00	650,000.00	2,650,000.00
GRANTS/ SPECIAL PROJECTS				
5733-00	Recycling Grant	5,000.00	5,000.00	5,000.00
5736-08	Bulletproof Vest Grant	895.00	900.00	2,700.00
6362-00	CSA 74 EMS Grant	430.03	3,000.00	3,000.00
6425-00	King Ventures EIR		10,000.00	0.00
	South of Tioga		100,000.00	0.00
	Cal Am 2 Wells - Cal Am Reimb.		140,000.00	0.00
	Planning Assistance/Reimbursable		50,000.00	5,000.00
	Ghandour		100,000.00	0.00
	SUBTOTAL GRANTS/ SPEC PROJECTS	6,325.03	408,900.00	15,700.00
	TOTAL SPECIAL OPERATIONS/PROGRAMS	2,033,960.03	1,499,900.00	2,871,700.00
	GRAND TOTAL EXPENSES	6,682,694.95	7,855,980.00	8,861,995.00

**Proposed Amend #1
Expenses
FY 16-17**



AGENDA ITEM

#6

MEMO

To: Budget and Personnel Committee
From: Todd Bodem, City Administrator
Date: June 5, 2017
Subject: Proposed City Fiscal FY 17-18 Budget

With this memo transmittal, City staff presents the proposed Budget for Fiscal Year (FY) 2017-2018. City staff has highlighted in '**bold**', accounts showing changes. Budget amounts may change depending on the direction given by the Budget and Personnel Committee.

INTRODUCTION

City Staff has prepared a proposed City Budget taking into consideration a number of factors. The FY 2017-2018 Sand City proposed Budget has been prepared by City Staff with the best estimates.

There are several projects under way, in the development phase, and pending in Sand City that will improve Sand City's finances (once they are approved and implemented):

- The Bungalows 10-unit residential project in the East Dunes.
- The mixed use project at Ortiz-Catalina-Elder
- The Independent additions and second phase
- The Costco Service Station at Tioga (Revisited)
- The South of Tioga project (application submitted and under review)
- Ghandour – Monterey Bay Shores (MBS) (Approved by the California Coastal Commission). MBS has Coastal Commission approval with conditions being worked out by the developer. A preliminary grading plan has been approved by the City Council
- King Ventures – Collections on Monterey Bay Coastal Resort Project (on appeal to the California Coastal Commission)
- Home Goods

The above projects are in different stages of review, processing and approval. Some of these projects have started contributing to the City's finances.

REVENUES

The recurring budget account is the City's largest source of revenue to include property tax, sale/use tax, transaction tax, Cal-Am lease payment, and other business and license fees. City staff proposes \$2,600,000 of sales and use tax revenue, \$2,250,000 in transaction revenue, \$483,500 in Business License Revenue and \$850,000 in the California American Water (CalAm) lease payment.

There are several developments and projects in the development phase, and if those projects commence, City staff anticipates those revenues will generate \$511,900 in grants and special project revenues for FY 17-18 which is slightly less than what was budgeted for FY 16-17. City staff understands that there will be minimal action on the King Ventures and zero reimbursable from CalAm for the desalination well expansion. DBO has submitted their application to the City and it is being worked on. City staff anticipates receiving \$100,000 in revenue in FY 17-18 for the South of Tioga development. Although the Monterey Bay Shores project has not been approved for construction, there have been indications of it moving forward, and City staff is anticipating \$100,000 in revenue for this proposed development. City staff anticipates another \$130,000 for the COPS grant and \$116,000 from the TAMC-RSTP fund for the Hickory Street Improvement project.

Grand Total Revenues

The proposed total revenue projected for the FY 17-18 Budget is \$7,526,390 compared to the proposed amended FY 16-17 Budget of \$7,215,960, an increased difference of \$310,430.

EXPENDITURES

Personnel

Sand City's largest expenditure is in the area of salaries and benefits. The proposed FY 17-18 Budget does not include a Cost of Living (COLA) increase even though City staff has received COLA budgets for FY 17-18 from other Monterey County jurisdictions showing an average increase of 2.5% for the following Agencies:

- City of Carmel
- City of Del Rey Oaks (pending)
- City of Monterey
- County of Monterey
- City of Marina (pending negotiations)
- City of Pacific Grove (pending negotiations)
- City of Salinas
- City of Seaside
- MCWD
- TAMC
- MRWPCA
- LAFCO

The Consumer Price Index for SF-Oakland-SJ is 3.44%. In FY 17-18, the City of Sand City's Miscellaneous and Safety employees will receive their third year of a negotiated contract providing for a 1.66% increase for Miscellaneous and 3.33% for Safety employees. This is not a cost of living adjustment.

The City of Sand City has one of the best benefit packages compared to other Monterey County jurisdictions.

The proposed FY 17-18 Budget shows less revenue than expenditure. As a result, City staff is not proposing a COLA increase.

Over the past several years, the City has not witnessed any significant capital improvement projects. The low bid for the Hickory Street Improvement project from Monterey Peninsula Engineering (MPE) was significantly higher than expected. The highly needed desalination well expansion project is estimated to cost more than three times as expected.

Departments in Brief (Notable)

Below, by department are some of the notable departmental budget request differences from recent years:

Administration

No significant change from prior fiscal year.

Finance

The Finance department will be going through a transition in the near future, so \$80,000 is recommended for a new position.

Attorney

The City Council approved a \$286,800 Attorney Budget for FY 16-17 with a proposed amendment of \$197,375. For FY 17-18, City Staff proposes \$229,860.

Planning

City staff projects a decrease on the expenditure Planning Budget from the amended budget of \$511,780 in FY 16-17 to the proposed budget of \$498,010 in FY 17-18.

Public Safety

The Police Chief would like to purchase six (6) new vehicle computers estimated at \$40,000.

Public Works

Under Capital Outlay, the Public Works Supervisor is requesting \$30,000 for the purchase of a new truck and \$25,000 for a power broom. The proposed Public Works Budget for FY 17-18 is \$890,525.

Parks

In Contract Services, City staff proposes \$25,000 for TAMC Landscaping.

Capital Improvements/Debt Payments

The low bid for the Hickory Street Improvement project from Monterey Peninsula Engineering (MPE) was significantly higher than expected, but the project expense will be split between fiscal years 16-17 and 17-18. The highly needed desalination well expansion project is estimated to cost more than three times as expected at an estimated cost of \$420,000. The Sand Dunes Drive Street light project has been eliminated from this budget. City staff proposes this be revisited in a future fiscal year.

Grants/Special Projects

City staff anticipates a few projects to commence this fiscal year; therefore, anticipate expenses to incur regarding the South of Tioga project and possibly the Monterey Bay Shores development. These project expenditures will be off-set on the revenue side of the budget.

Grand Total Expenditures

Staff is proposing a decrease in total expenditures from the proposed amended FY 16-17 Budget of \$8,861,995 and anticipated expenditures of \$8,088,252 for FY 17-18 for a decreased difference of \$773,743.

Total City Revenues/Expenditure Difference

The total expenditure from the proposed FY 17-18 Budget of \$8,088,252 (less the total revenue of \$7,526,390) leaves a shortfall of \$561,862. Historically, the City has repeatedly found a way to balance its budget throughout the fiscal year. The Budget and Personnel Committee has the option to trim this proposed budget, or review and amend it periodically throughout FY 17-18.

SUMMARIES



CITY SUMMARY

Description	Actuals thru 4/30/17	Proposed City Amend #1 Budget FY 16-17	Proposed City Budget FY 17-18
Total City Revenues	4,575,758.21	7,215,960.00	7,526,390.00
Total City Expenditures	6,682,394.95	8,861,995.00	8,088,252.00
DIFFERENCE	-2,106,636.74	-1,646,035.00	-561,862.00

032

Description	Actuals thru 4/30/17	Proposed City Amend #1 Budget FY 16-17	Proposed City Budget FY 17-18
Revenues for Recurring Operation	4,461,682.18	7,059,485.00	7,014,490.00
Expenditures for Recurring Oper	4,648,434.92	5,990,295.00	6,493,352.00
SUB TOTAL	-186,752.74	1,069,190.00	521,138.00
Special Project Revenues	114,076.03	156,475.00	511,900.00
Special Expenditures	2,033,960.03	2,871,700.00	1,594,900.00
SUB TOTAL	-1,919,884.00	-2,715,225.00	-1,083,000.00

0033

Budget Summary City Revenues

Description	Actuals thru 4/30/17	Proposed City Amend #1 Budget FY 16-17	Proposed City Budget FY 17-18
RECURRING REVENUES			
Property Taxes	134,871.58	137,900.00	142,100.00
Sales/Use Taxes	1,784,714.14	2,600,000.00	2,600,000.00
Transaction Tax	1,533,409.79	2,250,000.00	2,250,000.00
Franchise/Users Tax	187,631.35	231,400.00	231,800.00
Business License	477,277.11	478,500.00	483,500.00
Building/Plan Permits	74,441.66	87,000.00	71,900.00
Interest	27,106.75	36,380.00	35,780.00
Rental	12,463.50	15,000.00	15,000.00
ROPS Residual	12,941.19	13,000.00	75,000.00
SA Admin Fees Reimbursement	47,049.66	150,000.00	75,000.00
Misc. Revenues	169,775.45	210,305.00	184,410.00
Cal-Am	0.00	850,000.00	850,000.00
Subtotal Recurring Revenues	4,461,682.18	7,059,485.00	7,014,490.00
OTHER FINANCING SOURCES			
Special Project Revenues	0.00	0.00	250,000.00
Grants	114,076.03	156,475.00	261,900.00
Subtotal Other Revenue	114,076.03	156,475.00	511,900.00
Total Revenue	4,575,758.21	7,215,960.00	7,526,390.00

Budget Summary City Expenditures

Description	Actuals thru 4/30/17	Proposed City Amend #1 Budget FY 16-17	Proposed City Budget FY 17-18
RECURRING EXPENSES			
City Council	108,214.48	158,310.00	231,760.00
Administration	357,162.91	462,370.00	533,720.00
Finance	350,915.76	439,700.00	529,210.00
Attorney	144,377.59	197,375.00	229,860.00
Community Development	386,729.42	511,780.00	498,010.00
Police	1,904,700.93	2,484,150.00	2,583,800.00
Fire	269,672.00	269,700.00	278,900.00
Public Works	614,658.33	831,460.00	890,525.00
Parks	5,595.06	45,500.00	46,500.00
Government Buildings	32,801.44	41,000.00	38,000.00
Community Outreach	94,272.40	119,500.00	129,000.00
Non-Departmental	379,334.60	429,450.00	504,067.00
SUBTOTAL FOR RECURRING EXPENSES	4,648,434.92	5,990,295.00	6,493,352.00
OTHER EXPENSES			
OPEB Obligation	2,000,000.00	2,650,000.00	650,000.00
Capital Outlay	27,635.00	206,000.00	686,000.00
Grants/Special Projects	6,325.03	15,700.00	258,900.00
SUBTOTAL OTHER EXPENSES	2,033,960.03	2,871,700.00	1,594,900.00
TOTAL EXPENSES	6,682,394.95	8,861,995.00	8,088,252.00

REVENUES



Adopted City FY 17-18
Revenues

REVENUE ACCOUNT #	Description	Actual City Revenues thru 4/30/17	Proposed City Amend #1 Revenues	Proposed City Revenues FY 17-18
	Dept 00-General			
4005-00	Property Tax - City	89,785.99	91,000.00	95,000.00
4006-00	ROPS Residual	12,941.19	13,000.00	75,000.00
4008-00	SA Admin Fees Reimbursement	47,049.66	150,000.00	75,000.00
4010-00	Prior Year Tax	662.38	700.00	1,000.00
4012-00	Property Tax VLF	27,128.00	27,100.00	27,000.00
4015-00	SB 813	8,243.87	10,000.00	10,000.00
4020-00	Prop Tax Transfer	9,051.34	9,100.00	9,100.00
4025-00	Users Tax	106,034.13	130,000.00	130,000.00
4030-00	Sales/Use Tax	1,784,714.14	2,600,000.00	2,600,000.00
4032-00	Transaction/ Use Tax 1/2 cent	1,533,409.79	2,250,000.00	2,250,000.00
4033-00	Business License CASP Fee 70%	281.40	300.00	300.00
4035-00	Cable Franchise	3,820.06	7,600.00	7,600.00
4040-00	Refuse Franchise	44,082.81	60,000.00	60,000.00
4045-00	PG & E Gas Franchise	2,169.82	2,200.00	2,200.00
4050-00	PG & E Electric Franchise	31,524.53	31,600.00	32,000.00
4055-00	Business License	474,135.14	475,000.00	480,000.00
4060-00	Bus Lic Late Fee	3,141.97	3,500.00	3,500.00
4340-00	HOPTR Tax	225.47	500.00	500.00
4350-00	Sanitation District Impact Fees	7,351.55	15,000.00	7,500.00
4410-00	Interest City Checking/CD	5,984.44	8,000.00	200.00
4411-00	Interest - OPEB	314.95	350.00	50.00
4413-00	Interest - City Housing	25.10	30.00	30.00
4420-00	Interest - LAIF	20,782.26	28,000.00	28,000.00
	Interest - TVI CDs		0.00	7,500.00
4500-00	West End Revenue	44,349.00	46,000.00	46,000.00
4501-00	Art Committee Revenue	3,884.90	5,000.00	5,000.00
4550-00	Publications -Copies	63.35	100.00	100.00
4710-00	Mitigation		1,300.00	1,300.00
4723-00	Mayor Retirement Party Revenue	5,850.00	7,400.00	0.00
4730-00	Other-Non Dept.	15,412.18	17,000.00	10,000.00
4732-00	Reimbursements	13,173.16	15,000.00	10,000.00
4740-00	Rental/Lease	12,463.50	15,000.00	15,000.00
	SUB TOTAL	4,308,056.08	6,019,780.00	5,988,880.00

033-036

Adopted City FY 17-18
Revenues

REVENUE ACCOUNT #	Description	Actual City Revenues thru 4/30/17	Proposed City Amend #1 Revenues	Proposed City Revenues FY 17-18
Dept 05-Planning				
4115-05	Building Permit	35,514.77	37,000.00	30,000.00
4120-05	Coastal Permit	1,000.00	1,000.00	1,000.00
4125-05	CUP	6,000.00	7,000.00	8,000.00
4126-05	Temporary CUP	100.00	200.00	200.00
4140-05	Mobile Home Permit	100.00	200.00	200.00
4145-05	Site Permit	1,500.00	1,500.00	1,500.00
4150-05	Building Development	3,518.20	4,000.00	1,000.00
4155-05	Design Review Comm	600.00	700.00	600.00
4160-05	Other Planning Fees	819.00	5,000.00	5,000.00
4162-05	Reimbursement Agreements	2,272.00	5,000.00	3,000.00
4165-05	Plan Check Fees	22,617.69	25,000.00	21,000.00
4219-05	Parking Permits	400.00	400.00	400.00
	SUB TOTAL	74,441.66	87,000.00	71,900.00
Dept 08-Police				
4210-08	City Fines	1,966.43	2,500.00	2,500.00
4221-08	SC Parking Collections	7,270.00	10,000.00	10,000.00
4225-08	Vehicle Abatement	87.74	150.00	150.00
4325-08	Motor Vehicle	170.72	200.00	200.00
4330-08	Prop 172 -911	218.88	250.00	250.00
4335-08	Post Reimbursement		0.00	0.00
4515-08	Dog Licensing	5.00	5.00	10.00
4525-08	Unclaimed Property		100.00	100.00
4560-08	Special Police	339.68	400.00	400.00
	SUB TOTAL	10,058.45	13,605.00	13,610.00
Dept 11-Public Works				
10-4160-11	Engineering Fees	58,536.63	75,000.00	75,000.00
31-4305-11	Gas Tax-2105	1,577.15	2,200.00	2,300.00
31-4305-11	Gas Tax-2106	4,272.27	6,100.00	6,200.00
31-4305-11	Gas Tax-2107	1,949.37	2,800.00	2,900.00
31-4305-11	Gas Tax-2107.5	1,000.00	1,000.00	1,000.00
31-4305-11	Gas Tax-2103	782.01	900.00	1,600.00
35-4205-11	Ca Code Fines	1,008.56	1,100.00	1,100.00
	SUB TOTAL	69,125.99	89,100.00	90,100.00
Other Recurring Revenues				
4833-00	Cal-Am Lease Payment		850,000.00	850,000.00
	SUB TOTAL	0.00	850,000.00	850,000.00
	Sub Total Recurring Revenues	4,461,682.18	7,059,485.00	7,014,490.00

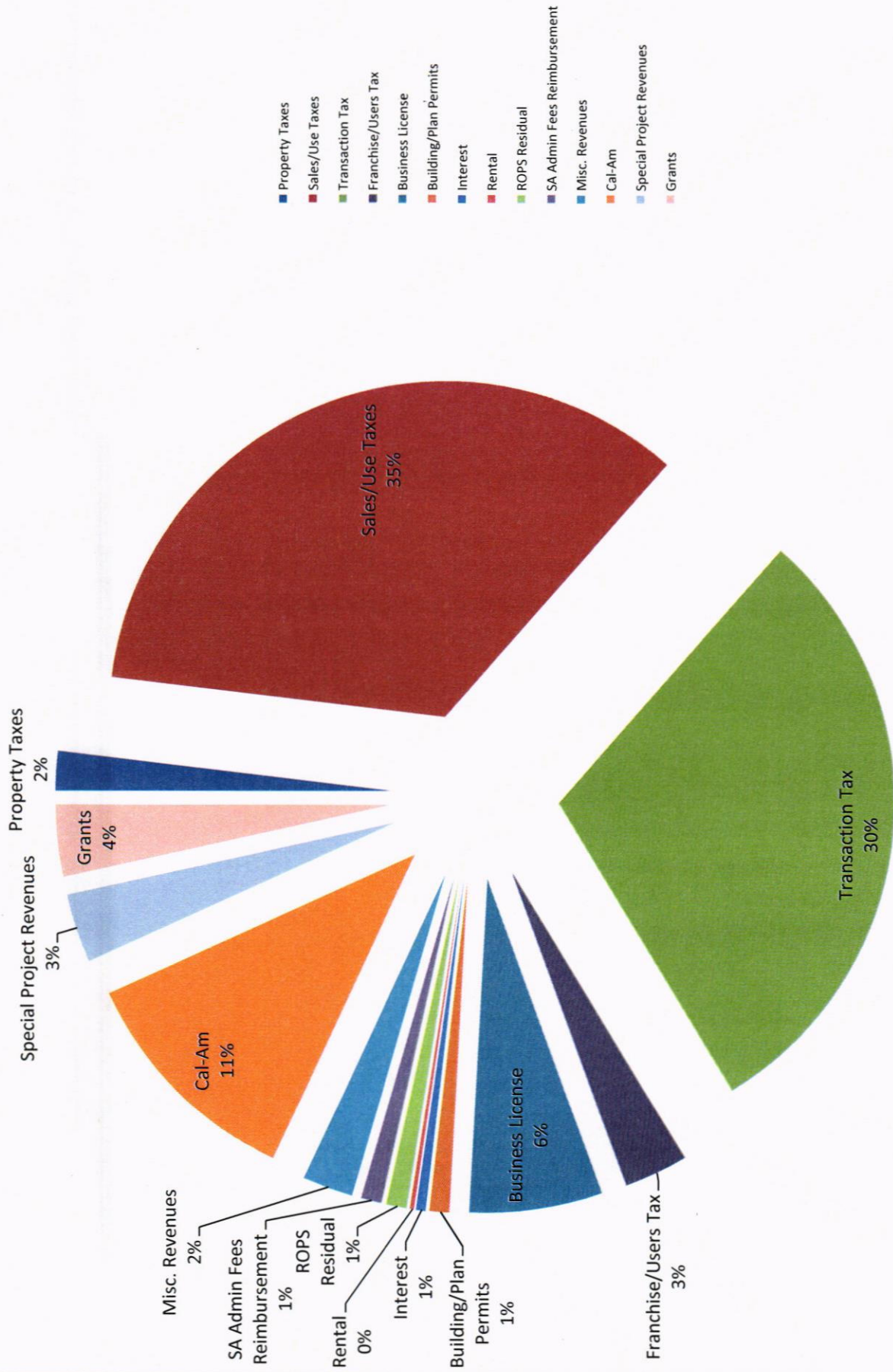
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Adopted City FY 17-18
Revenues

REVENUE ACCOUNT #	Description	Actual City Revenues thru 4/30/17	Proposed City Amend #1 Revenues	Proposed City Revenues FY 17-18
Special Project Revenues				
4540-00	King Ventures EIR		0.00	0.00
	South of Tioga		0.00	100,000.00
	Cal Am 2 Wells Reimbursement/Split		0.00	0.00
	Consulting Planning Assistance Reimb		0.00	50,000.00
	Ghandour - Compliance/Conditions		0.00	100,000.00
	SUB TOTAL	0.00	0.00	250,000.00
Grants				
4069-08	COPS Grant	95,990.46	130,000.00	130,000.00
4070-08	BSCC Grant - Reserve Officer	10,125.00	10,125.00	0.00
4647-08	Bulletproof Vest Grant	460.57	1,350.00	900.00
4733-00	Recycling Grant	5,000.00	5,000.00	5,000.00
	Hickory Street - TAMC RSTP		0.00	116,000.00
	COPS Grant for New Position		0.00	0.00
4729-00	MBASIA Safety Grant/Fitness		7,500.00	7,500.00
4836-08	CSA 74 EMS Grant	2,500.00	2,500.00	2,500.00
	SUB TOTAL	114,076.03	156,475.00	261,900.00
	Sub Total Special Project/Grant Revenues	114,076.03	156,475.00	511,900.00
	Grand Total Revenues	4,575,758.21	7,215,960.00	7,526,390.00

03-038

FY 2017-2018 Proposed Revenues



EXPENDITURES



Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
NON DEPARTMENT				
5005-00	Arts Committee	11,703.91	13,000.00	10,000.00
5010-00	Capital Outlay		20,000.00	20,000.00
5025-00	Dues and Subscriptions	277.00	600.00	1,000.00
5026-00	Memberships/Chambers/Visitor Bureau	11,870.00	17,000.00	20,000.00
5070-00	Health Benefits	618.03	900.00	900.00
5135-00	LAFCO	4,922.39	4,950.00	5,000.00
5137-00	GASB 68 - Unfunded Liability	252,328.00	252,350.00	301,367.00
5202-00	EAP Program	1,215.00	1,250.00	1,300.00
5425-00	Technical Support	3,339.00	4,000.00	4,000.00
5905-00	City Events	33,424.35	35,000.00	35,000.00
5911-00	FORA	14,000.00	14,000.00	14,000.00
5920-00	Advertising		500.00	500.00
5930-00	Miscellaneous Expense	846.18	5,000.00	5,000.00
5935-00	Office Equipment Maint.	7,470.95	8,500.00	8,500.00
5940-00	Office Supplies	19,255.58	25,000.00	25,000.00
5945-00	Telephone	466.23	1,000.00	1,000.00
5950-00	Physical Exams/Vaccinations	150.00	1,200.00	1,200.00
5955-00	Public Official Bond	950.00	950.00	1,000.00
5960-00	Utilities	14,065.43	17,000.00	17,000.00
5970-00	Equipment Purchase	917.95	5,000.00	10,000.00
5980-00	Bank Charges	120.00	250.00	300.00
5998-00	Internet/Web	1,394.60	2,000.00	2,000.00
5140-00	Records Retention		0.00	20,000.00
	SUB TOTAL NON DEPARTMENT	379,334.60	429,450.00	504,067.00
CITY COUNCIL				
5000-01	Municipal Code		6,000.00	5,000.00
5010-01	Capital Outlay		5,000.00	10,000.00
5022-01	MPRWA	2,320.00	2,350.00	1,800.00
5025-01	Dues/Subscriptions	949.00	1,500.00	1,500.00
5030-01	Mileage/Expense	2,000.00	3,000.00	3,000.00
5065-01	Dental	8,245.20	9,800.00	11,300.00

00-040

Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5066-01	Vision	94.00	600.00	2,000.00
5070-01	Health Benefits	45,009.30	51,600.00	55,300.00
5071-01	Health Incentives	7,745.70	8,700.00	8,000.00
5073-01	Pers Retirement EE	933.12	1,250.00	1,600.00
5075-01	Pers Retirement	1,476.25	2,000.00	2,500.00
5078-01	PERS Survivor Benefits	154.80	160.00	160.00
5079-01	Pay Down Pers Side Fund			
5079-01	Deferred Comp Contribution		0.00	1,000.00
5080-01	FICA/Medicare	1,864.71	2,200.00	2,200.00
5095-01	Training & Conferences	5,992.40	10,000.00	15,000.00
5100-01	Watermaster Assessment	1,352.00	1,400.00	2,000.00
5110-01	Council Meetings	15,000.00	18,000.00	18,000.00
5130-01	Contingency Funds	472.05	150.00	50,000.00
5131-01	Website	2,731.72	15,000.00	3,000.00
5920-01	Advertising "-" Coop "-"-Newspaper	8,070.00	3,000.00	14,000.00
5945-01	Council Phones	2,964.23	10,000.00	4,500.00
5965-01	Workers Comp		4,500.00	13,400.00
5970-01	Council Equipment		1,000.00	5,000.00
5985-01	Exercise Program	840.00	1,100.00	1,500.00
	SUB TOTAL CITY COUNCIL	108,214.48	158,310.00	231,760.00
ADMINISTRATION				
5010-02	Capital Outlay		0.00	10,000.00
5020-02	Contract Services - Personnel/LCW	7,230.75	15,000.00	20,000.00
5020-02	Contract Services - HF&H	4,527.55	7,000.00	10,000.00
5020-02	Part-Time Employee		5,000.00	20,000.00
5025-02	Dues/Subscriptions	2,414.07	3,000.00	3,000.00
5030-02	Mileage	3,000.00	4,000.00	4,000.00
5040-02	Salaries	206,922.40	248,400.00	252,500.00
5042-02	Cash Outs	14,307.34	18,000.00	21,600.00
5055-02	Overtime	722.61	1,000.00	1,000.00
5060-02	Long Term Disability	2,660.30	3,200.00	3,200.00
5065-02	Dental Insurance	2,903.20	4,900.00	4,800.00
5066-02	Vision Insurance	437.46	700.00	800.00
5067-02	Life Insurance	553.10	700.00	700.00
5070-02	Health Benefits	24,755.22	29,900.00	30,400.00
5071-02	Health Incentives	4,260.14	5,000.00	4,400.00
5072-02	Health Benefits - Admin Retirees	10,453.74	13,500.00	13,600.00
5073-02	Pers Retirement EE	11,067.12	14,800.00	15,000.00
5075-02	Pers Retirement	20,883.10	28,500.00	28,800.00

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Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5078-02	PERS Survivor Benefits	103.20	120.00	120.00
	Pay Down Pers Side Fund			
5079-02	Deferred Comp Contributions	2,000.00	2,400.00	2,400.00
5080-02	FICA/Medicare	3,337.68	4,200.00	4,200.00
5085-02	CA SUI	357.00	400.00	400.00
5095-02	Training & Conferences	8,420.17	15,000.00	15,000.00
5130-02	Contingency Fund	729.00	5,000.00	25,000.00
5210-02	Payroll Processing/Other	3,213.23	4,000.00	4,000.00
5220-02	Special Projects Consulting/Appraisals		0.00	10,000.00
5425-02	Tech Support - Admin	3,234.00	4,000.00	4,000.00
5925-02	Liability Insurance - 12%	6,186.12	6,200.00	7,400.00
5945-02	Admin Phones	2,396.99	4,000.00	4,000.00
5965-02	Workers Comp	8,100.76	8,100.00	7,000.00
5970-02	Equipment/ Furniture Purchase	936.66	5,000.00	5,000.00
5985-02	Exercise Program	1,050.00	1,350.00	1,400.00
	SUB TOTAL ADMINISTRATION	357,162.91	462,370.00	533,720.00
FINANCE				
5010-03	Capital Outlay	10,218.68	25,000.00	10,000.00
5020-03	Contractual/Bartel - GASB	2,500.00	5,000.00	20,000.00
5023-03	Sales Tax/Transaction Tax Admin Fees	35,022.38	35,000.00	35,000.00
5025-03	Dues/Subscriptions	465.00	1,000.00	1,000.00
5030-03	Mileage	1,500.00	2,000.00	2,000.00
5040-03	Salaries	145,889.80	175,200.00	178,000.00
5040-03	New Position			80,000.00
5042-03	Cash Outs	7,721.83	7,800.00	13,700.00
5060-03	Long Term Disability	2,162.90	2,600.00	2,600.00
5065-03	Dental	2,140.10	2,600.00	2,600.00
5066-03	Vision	164.98	500.00	600.00
5067-03	Life Insurance	445.50	600.00	600.00
5070-03	Health Benefits	18,778.26	21,700.00	23,000.00
5071-03	Health Incentives	2,323.68	3,700.00	2,400.00
5073-03	Pers Retirement EE	11,344.41	15,200.00	15,400.00
5075-03	Pers Retirement	17,948.24	24,000.00	24,400.00
5078-03	PERS Survivor Benefits	77.40	100.00	80.00
	Pay Down Pers Side Fund			
5079-03	Deferred Comp Contributions	1,500.00	1,800.00	1,800.00
5080-03	FICA/Medicare	2,157.44	2,700.00	2,700.00
5085-03	SUI	119.00	200.00	200.00
5095-03	Training/Conferences	1,968.52	5,000.00	5,000.00

Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5405-03	Property Tax Fees	1,088.00	1,300.00	1,400.00
5410-03	Audit	36,971.70	37,000.00	39,000.00
5415-03	Management Services	5,033.94	7,500.00	10,000.00
5415-03	Clearvue	1,750.00	3,500.00	3,500.00
5425-03	Tech Support - Finance	10,635.50	15,000.00	10,000.00
5440-03	BL Prop. & Sales Tax Agreements (HDL)	22,507.53	30,000.00	30,000.00
5925-03	Liability Insurance - 8%	4,124.08	4,200.00	4,900.00
5965-03	Workers Comp	4,171.20	4,200.00	4,030.00
5970-03	Equipment/ Furniture Purchase	35.69	5,000.00	5,000.00
5985-03	Exercise	150.00	300.00	300.00
	SUB TOTAL FINANCE	350,915.76	439,700.00	529,210.00
ATTORNEY				
5070-04	Health Benefits	9,001.86	10,900.00	11,000.00
5071-04	Health Incentives	1,549.14	1,900.00	1,600.00
5073-04	Pers Retirement EE	7,864.47	10,500.00	10,700.00
5075-04	Pers Retirement	12,442.59	16,600.00	17,000.00
5078-04	PERS Survivor Benefits	51.60	75.00	60.00
	Pay Down Pers Side Fund			
5080-04	FICA/Medicare	1,385.17	1,650.00	1,650.00
5085-04	SUI	119.00	150.00	150.00
5095-04	Conferences & Meetings	1,486.49	3,000.00	2,500.00
5510-04	Retainer	101,137.70	121,400.00	123,400.00
5520-04	Special Projects		0.00	10,000.00
5521-04	Outside Counsel	3,648.67	10,000.00	10,000.00
5522-04	Attorneys Costs	506.34	1,000.00	1,000.00
5540-04	Legal Contingencies		0.00	10,000.00
5545-04	Outside Counsel/HR		5,000.00	15,000.00
5925-04	Liability Insurance - 5%	2,577.56	2,600.00	3,100.00
5965-04	Workers Comp	2,607.00	2,600.00	2,700.00
	Assistant Attorney		10,000.00	10,000.00
	SUB TOTAL ATTORNEY	144,377.59	197,375.00	229,860.00
PLANNING				
5010-05	Capital Outlay		0.00	5,000.00
5020-05	Contract Services - EMC Planning	61,100.63	80,000.00	60,000.00
5020-05	Contract Services - EMC Vibrancy	69,397.65	90,000.00	78,000.00
5020-05	Contract Services - EMC Well	7,759.39	10,000.00	0.00
5025-05	Dues/Subscriptions	1,965.00	2,000.00	2,000.00

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Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5030-05	Mileage	1,500.00	2,000.00	2,000.00
5040-05	Salaries	145,293.80	174,500.00	177,300.00
5042-05	Cash Outs	12,315.08	15,000.00	14,500.00
5055-05	Overtime	1,064.97	2,000.00	2,000.00
5060-05	Long Term Disability	1,238.60	1,500.00	1,500.00
5065-05	Dental Insurance	1,911.80	2,300.00	2,300.00
5066-05	Vision Insurance	37.47	400.00	400.00
5067-05	Life Insurance	481.20	600.00	600.00
5070-05	Health Benefits	15,753.24	19,000.00	19,400.00
5071-05	Health Incentives	2,710.96	3,200.00	2,800.00
5072-05	Health Benefits - Planning Retirees	12,082.44	13,700.00	9,400.00
5073-05	Pers Retirement EE	6,274.89	8,400.00	8,500.00
5075-05	PERS Retirement	13,301.15	18,400.00	18,500.00
5078-05	PERS Survivor Benefits	25.80	30.00	30.00
	Pay Down Pers Side Fund			
5079-05	Deferred Comp Contributions	1,500.00	1,800.00	1,800.00
5080-05	FICA/Medicare	2,315.72	2,500.00	2,500.00
5085-05	SUI	119.00	150.00	150.00
5095-05	Training/Conferences	994.72	3,000.00	4,000.00
5320-05	Plan Check/Building Fees	13,613.20	38,000.00	40,000.00
5370-05	Planning - Other	82.00	3,000.00	3,000.00
5425-05	Tech Support - Planning	1,092.00	1,500.00	1,500.00
5920-05	Legal Advertising	4,215.73	8,000.00	6,000.00
5925-05	Liability Insurance - 8%	4,124.08	4,200.00	4,900.00
5945-05	Planning Phones	287.70	500.00	500.00
5965-05	Workers Comp	4,171.20	4,200.00	4,030.00
5970-05	Equipment		1,500.00	5,000.00
5985-05	Exercise Program		400.00	400.00
	Consult/Economic Analyst-S of Tioga			20,000.00
	SUB TOTAL PLANNING	386,729.42	511,780.00	498,010.00
	PUBLIC SAFETY			
5010-08	Capital Outlay - Vehicle Computers		60,000.00	40,000.00
5010-08	Capital Outlay - Body Cameras	6,616.46	0.00	0.00
5010-08	Traffic/Surveillance Cameras		0.00	0.00
5020-08	Regional Crime Analyst - PRVNT	3,000.00	3,000.00	3,000.00
5020-08	Contract Services - Code Enforcement	1,067.50	6,000.00	12,000.00
5025-08	Dues and Subscriptions	1,096.00	1,500.00	1,500.00
5030-08	Mileage Allowance	18.97	500.00	500.00
5040-08	Salaries	898,730.72	1,105,800.00	1,200,000.00

Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5042-08	Cash Outs for Holiday & Overtime	171,151.23	190,000.00	190,000.00
5043-08	Holiday	7,283.65	10,000.00	10,000.00
5055-08	Overtime	8,883.93	10,000.00	10,000.00
5060-08	Long Term Disability	2,333.10	3,600.00	3,200.00
5065-08	Dental Insurance	18,864.68	24,600.00	26,000.00
5066-08	Vision Insurance	1,000.00	3,200.00	4,200.00
5067-08	Life Insurance	2,354.70	3,200.00	3,200.00
5070-08	Health Benefits	132,014.36	168,300.00	176,900.00
5071-08	Health Incentives	22,557.79	28,000.00	25,700.00
5072-08	Health Benefits - Police Retirees	32,930.52	37,200.00	38,000.00
5073-08	Pers Retirement EE	68,779.31	113,100.00	91,800.00
5075-08	Pers Retirement	140,040.01	192,900.00	229,800.00
5077-08	Pers Replacement Benefit Contribution	7,326.48	8,700.00	8,700.00
5078-08	PERS Survivor Benefits	464.40	500.00	600.00
5079-08	Pay Down Pers Side Fund			
5079-08	Deferred Comp Contributions	10,100.00	12,500.00	13,200.00
5080-08	FICA/Medicare	18,708.86	23,000.00	20,000.00
5085-08	SUI	1,642.46	1,800.00	1,800.00
5095-08	Training/Conferences	3,789.18	10,000.00	15,000.00
5096-08	Post Training	3,225.54	5,000.00	5,000.00
5130-08	Contingency		0.00	10,000.00
5710-08	Animal Regulation/Vet Services		500.00	500.00
5715-08	Auto Fuel	14,379.60	20,000.00	20,000.00
5720-08	Auto Maintenance & Repair	27,415.52	30,000.00	30,000.00
5721-08	Auto-Detailing	1,615.00	2,500.00	2,500.00
5725-08	ACJIS/Clets/County/T-Lines	19,504.04	24,000.00	20,000.00
5727-08	911 Center - Operations		47,000.00	40,000.00
5740-08	Employment Screening	11,560.26	15,500.00	4,000.00
5745-08	Equipment-Police	13,581.49	20,000.00	20,000.00
5746-08	Range Fees & Supplies	6,989.75	10,000.00	10,000.00
5760-08	Booking Fees		1,500.00	1,500.00
5765-08	Reserve Services	14,025.41	20,000.00	40,500.00

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Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5770-08	Equip/ Computer	8,746.48	15,000.00	10,000.00
5785-08	Police Supplies	7,197.05	10,000.00	10,000.00
5794-08	Special Skills	1,000.00	1,200.00	1,200.00
5795-08	Uniform Allowance/Purchase/Replacement	9,989.94	12,000.00	11,000.00
5796-08	Education	4,250.00	6,600.00	7,000.00
5797-08	Arrest/Investigations/Live Scan	2,215.68	5,000.00	5,000.00
5798-08	Tracnet & computer maintenance	26,154.93	30,000.00	30,000.00
5884-08	Security - Locker Room	573.00	700.00	600.00
5925-08	Liability Insurance - 57%	29,384.08	29,500.00	35,000.00
5929-08	Locker Room Rental Payments	1,848.61	2,250.00	2,300.00
5930-08	Miscellaneous	66.00	5,000.00	5,000.00
5934-08	NGEN Maintenance	6,724.00	6,800.00	6,800.00
5935-08	NGEN Infrastructure		7,700.00	8,000.00
5945-08	Phones/Pagers	9,653.69	13,000.00	13,000.00
5965-08	Worker's Compensation	98,900.00	98,900.00	103,800.00
5985-08	Exercise Program	2,460.00	3,200.00	3,600.00
5998-08	PD Internet	2,174.35	3,500.00	2,400.00
6618-08	NGEN Principal	19,732.10	19,800.00	0.00
6619-08	NGEN Interest	580.10	600.00	0.00
	SUB TOTAL PUBLIC SAFETY	1,904,700.93	2,484,150.00	2,583,800.00
FIRE DEPARTMENT				
5750-09	Fire Contract	269,672.00	269,700.00	278,900.00
	SUB TOTAL FIRE DEPARTMENT	269,672.00	269,700.00	278,900.00
PUBLIC WORKS				
5010-11	Capital Outlay - Truck	64,088.75	64,100.00	30,000.00
5010-11	Power Broom			25,000.00
5020-11	Contract Services		5,000.00	10,000.00
5020-11	Contract Services-C/D	105,003.95	140,000.00	60,000.00
5020-11	Contract Services C/D - Storm Water	31,033.11	50,000.00	45,000.00
5020-11	Contract Services C/D - Developer			82,200.00
5020-11	Contract Services C/D - Regional Fee			11,215.00
5025-11	Dues and Publications	150.00	200.00	200.00
5027-11	Permits & Licenses	2,994.00	5,000.00	5,000.00
5028-11	Pest Control	515.00	1,000.00	1,000.00
5040-11	Salaries	160,402.48	187,000.00	193,100.00
5042-11	Cash Outs	6,067.12	10,000.00	6,000.00
5055-11	Overtime	2,850.68	5,000.00	5,000.00
5060-11	Long Term Disability	177.40	250.00	250.00

Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5065-11	Dental Insurance	4,925.30	6,000.00	7,300.00
5066-11	Vision Insurance	179.88	800.00	1,200.00
5067-11	Life Insurance	623.50	800.00	800.00
5070-11	Health Benefits	39,126.60	48,800.00	49,800.00
5071-11	Health Incentives	6,770.25	8,200.00	7,300.00
5073-11	Pers Retirement EE	12,946.26	16,200.00	16,400.00
5075-11	Pers Retirement	20,482.62	25,600.00	22,600.00
5078-11	PERS Survivor Benefits	154.80	160.00	160.00
5079-11	Pay Down Pers Side Fund			
5079-11	Deferred Comp Contribution	1,400.00	1,800.00	1,800.00
5080-11	FICA/Medicare	2,855.04	3,700.00	3,500.00
5085-11	CA SUI	357.00	400.00	400.00
5095-11	Training/Conferences	356.02	1,000.00	2,000.00
5425-11	Tech Support - PW	1,239.00	2,000.00	2,500.00
5720-11	Vehicle Maintenance - Backhoe/Sweeper	6,299.10	10,000.00	10,000.00
5795-11	PW Uniform Maintenance & Replacement	1,681.47	4,000.00	4,000.00
5820-11	Perc Drainage System- Maintenance		2,500.00	8,800.00
5820-11	Storm Water 3 Year Sediment Removal		37,000.00	0.00
5845-11	Hope Program	40,674.39	57,000.00	57,000.00
5855-11	Street Lighting	8,127.04	11,000.00	11,000.00
5860-11	Street Work/Sidewalk Maintenance	3,695.11	10,000.00	15,000.00
5861-11	Adopt A Highway	1,770.00	3,600.00	3,600.00
5865-11	Flags/Banners	1,482.05	5,500.00	10,000.00
5884-11	PW Trailer Security	989.76	1,100.00	1,100.00
5885-11	PW Supplies	3,078.47	5,000.00	5,000.00
5888-11	Equipment Rental	752.30	3,000.00	5,000.00
5889-11	Urban Run Off/Storm Drain/Cost Share w.	9,392.74	9,400.00	9,400.00
5890-11	PW Contingency		5,000.00	10,000.00
5898-11	Street Signs	1,277.56	5,000.00	5,000.00
5925-11	Liability Insurance - 10%	5,155.08	5,200.00	6,200.00
5935-11	PW Equipment Maintenance	129.78	2,500.00	5,000.00
5945-11	Phones/Pagers	3,273.67	4,200.00	4,200.00
5951-11	New Hire Outreach - Foreman			
5961-11	Refuse/Trash/Pick Up	6,601.02	8,000.00	8,000.00
5965-11	Worker's Comp	36,956.84	37,000.00	97,500.00
5970-11	Equipment Purchase	2,092.39	2,500.00	5,000.00

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Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
5985-11	Exercise	600.00	750.00	800.00
5998-11	Internet/Cable	709.00	800.00	900.00
6620-11	Street Sweeper Lease - Principal	12,328.69	14,900.00	15,500.00
6621-11	Street Sweeper Lease - Interest	2,893.11	3,500.00	2,800.00
	SUB TOTAL PUBLIC WORKS	614,658.33	831,460.00	890,525.00
PARKS				
5020-12	Contract Serv/Landscape/City Hall/TAMC	1,312.00	30,000.00	25,000.00
5020-12	Contract Services - Arborist		5,000.00	5,000.00
5122-12	Beach Clean Up	412.27	2,000.00	2,000.00
5630-12	Parks Maintenance	513.79	2,500.00	2,500.00
5881-12	Parks Supplies	3,357.00	5,000.00	5,000.00
5935-12	Parks Equip. Maintenance		1,000.00	2,000.00
5970-12	Parks Equip. Purchase		0.00	5,000.00
	SUB TOTAL PARKS	5,595.06	45,500.00	46,500.00
GOVERNMENT BUILDINGS & FACILITIES				
5010-15	City Hall Design & Review		0.00	0.00
5884-15	Security	1,589.88	2,000.00	2,000.00
5915-15	Fire/Bldg/Auto Insurance	15,922.00	16,000.00	16,000.00
6020-15	Maintenance & Repair	15,289.56	20,000.00	20,000.00
6020-15	Carroll Property Bathrooms		3,000.00	0.00
	SUB TOTAL GOVERNMENT BUILDINGS	32,801.44	41,000.00	38,000.00
COMMUNITY OUTREACH				
5004-18	Art Committee Events (West End)	75,354.40	85,000.00	85,000.00
5873-11	Bike Trail Electric	2,736.45	4,000.00	5,000.00
5910-00	Donations/Contributions	15,776.76	16,000.00	17,000.00
6020-18	Maintenance - Bike Trails	404.79	5,000.00	5,000.00
6120-17	Disaster Supplies - EOC		1,000.00	1,000.00
6123-17	EOC Expenses		5,000.00	10,000.00
	Outreach - Meet City Council		2,500.00	5,000.00
6222-18	Boys & Girls Club		1,000.00	1,000.00
	SUB TOTAL COMM. OUTREACH	94,272.40	119,500.00	129,000.00
	SUB TOTAL FOR RECURRING	4,648,434.92	5,990,295.00	6,493,352.00

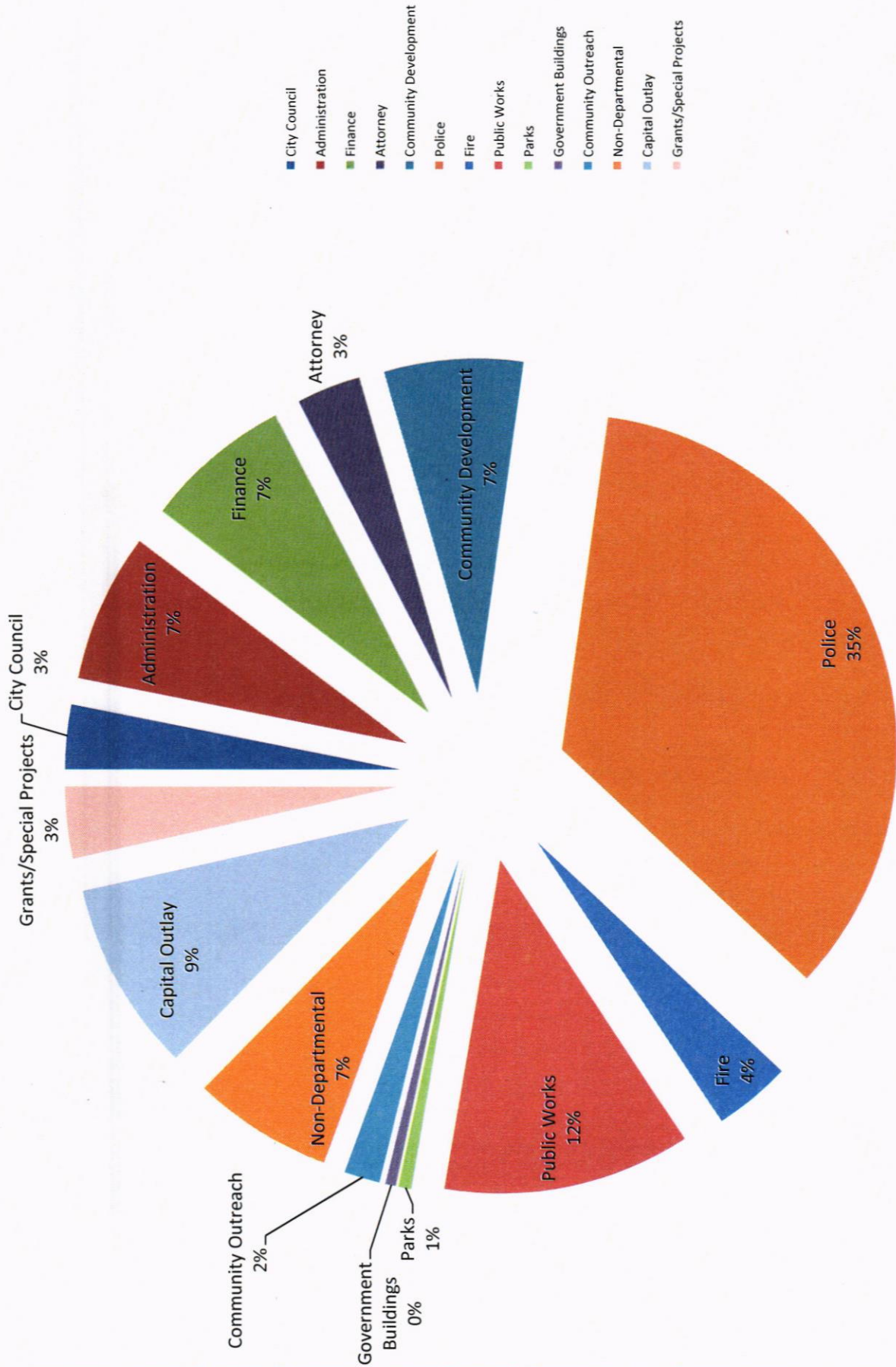
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Adopted City FY 17-18
Expenditures

ACCOUNT NUMBER	Description	Actual City Expenses thru 4/30/17	Proposed Amend #1 City Budget Expenses FY 16-17	Proposed City Budget Expenses FY 17-18
CAPITAL IMPROVEMENT/DEBT PAYMENTS				
5010-20	Hickory Street - TAMC RSTP	27,635.00	0.00	116,000.00
5010-20	Desal New Wells		6,000.00	420,000.00
5010-20	Street Lights - Sand Dunes Drive		0.00	0.00
5010-20	Capital Improvements/Streets/Hickory		200,000.00	150,000.00
	SUB TOTAL CAPITAL IMP/DEBT	27,635.00	206,000.00	686,000.00
OPEB OBLIGATION				
5136-00	OPEB Obligation - Annual Contribution		650,000.00	650,000.00
5136-01	OPEB Obligation - Council	420,000.00	420,000.00	
5136-02	OPEB Obligation - Admin	160,000.00	160,000.00	
5136-03	OPEB Obligation - Finance	120,000.00	120,000.00	
5136-04	OPEB Obligation - Attorney	80,000.00	80,000.00	
5136-05	OPEB Obligation - Planning	120,000.00	120,000.00	
5136-08	OPEB Obligation - Police	840,000.00	840,000.00	
5136-11	OPEB Obligation - P/W	260,000.00	260,000.00	
	SUBTOTAL OPEB OBLIGATION	2,000,000.00	2,650,000.00	650,000.00
GRANTS/ SPECIAL PROJECTS				
5733-00	Recycling Grant	5,000.00	5,000.00	5,000.00
5736-08	Bulletproof Vest Grant	895.00	2,700.00	900.00
6362-00	CSA 74 EMS Grant	430.03	3,000.00	3,000.00
6425-00	King Ventures EIR		0.00	0.00
	South of Tioga		0.00	100,000.00
	Cal Am 2 Wells - Cal Am Reimb.		0.00	0.00
	Planning Assistance/Reimbursable		5,000.00	50,000.00
	Ghandour		0.00	100,000.00
	SUBTOTAL GRANTS/ SPEC PROJECTS	6,325.03	15,700.00	258,900.00
	TOTAL SPECIAL OPERATIONS/PROGRAMS	2,033,960.03	2,871,700.00	1,594,900.00
	GRAND TOTAL EXPENSES	6,682,394.95	8,861,995.00	8,088,252.00

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FY 2017-2018 Proposed Expenses



AGENDA ITEM

#7

Discussion Only

AGENDA ITEM

#8

Discussion Only

AGENDA ITEM

#9

To be distributed at meeting