



CITY OF **CARMEL-BY-THE-SEA**

**A D O P T E D B U D G E T FISCAL YEAR 2019-20**







# Fiscal Year 2019-2020 Adopted Budget

## City Council

Dave Potter, Mayor

Bobby Richards, Mayor Pro Tempore

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# INTRODUCTION





4 June 2019

Honorable Mayor Dave Potter,  
Members of the City Council and  
Residents of Carmel-by-the Sea

The Fiscal Year 2019-2020 ("FY 19-20") Recommended Budget is submitted herein for your consideration and adoption. This is my fourth budget since becoming City Administrator and this document continues to support the theme of rebuilding the foundation. It prioritizes public health and safety while also funding the protection of our natural resources and investing in critical infrastructure and deferred facility maintenance needs.

Faced within limited growth in revenues and rising operational costs, we were able not able to fund all of our capital needs. However, I believe the budget provides an appropriate balance between maintaining City services, continuing progress on multi-year projects and addressing some of our more pressing capital, vehicle and equipment needs. The projected costs of personnel, programs and projects are in alignment with forecasted revenues for the upcoming fiscal year. The FY 19-20 Recommended Budget does not use prior years' savings (fund balance) or reserves in order to balance. Rather, there is a slight surplus that is intended to replenish the Vehicle and Equipment Fund.

As part of the budget deliberation process, the City held several public meetings and workshops on the proposed capital improvement program and operating budget. I wish to thank the community for attending these meetings, asking questions and providing commentary on projects, programs and services and the City's finances. Following these meetings, the FY 19-20 Recommended Budget includes \$21,000 for the San Carlos Bike Route, funded by the \$12,000 projected FY 19-20 surplus presented within the Proposed Budget and minor adjustments to the Council (discretionary grants) and Fire (contract fire services) budgets. In addition, the portable vehicle barricades included within the Proposed Budget were funded in advance of the budget adoption due to timing associated with summer Car Week events. This resulted in the current surplus of \$80,000, which is planned to replace the funds used within the Vehicle and Equipment Fund and start growing this fund in light of future vehicle needs.

Before moving forward with the discussion of the FY 19-20 Budget, it is worthwhile to reflect on the current fiscal year that will end on June 30, 2019. We anticipate ending FY 18-19 positively both in terms of financial health and operationally. Significant progress has been made by staff in continuing to address our backlog of deferred maintenance and critical infrastructure needs. The FY 17-18 paving project, which included reconstructing asphalt pavement along Ocean Avenue from Junipero Avenue to Monte Verde, was completed this year and we are currently preparing for the next round of street improvements that will be completed by the end of summer. A major storm drainage project that completed all phases of the Fifth Avenue Storm Drainage Project, from Torres to Carpenter Street and along Carpenter between Fifth and Fourth Avenues, was started in the latter part of FY 17-18 and will also be completed by June. The fuel station at the Public Works Yard was decommissioned. Heating, ventilation and air conditioning equipment was replaced at both the Main and Park Branch libraries. An Americans with Disabilities Act (ADA) Transition Plan was completed and initial ADA improvements made at City Hall, the main library and at a public restroom. Beach stairs were repaired.

Transitioning from the built to the natural environment, we continued our multi-year efforts related to the North Dunes Habitat Restoration and the Mission Trail Nature Preserve (MTNP). Some 21 dead and/or invasive trees were removed from the dunes. We installed post and cable

railings, realigned the volleyball courts, removed ice plant and planted dune specific plants. In the MTNP, 50 dead or invasive trees were removed and signs and rail fencing were installed.

Several policy initiatives intended to address quality of life concerns were implemented as directed by Council, including potential revisions to the beach fire pilot program, addressing short-term rentals, and regulating sidewalk vending. Processes, procedures and systems were updated to enhance services and achieve efficiencies, including updating our payroll system, allowing electronic permitting for submittal of building permit applications, and updating citation and tour bus parking processing. In terms of daily operations, departments continued to provide excellent customer service to our residents, businesses and visitors. Most notably, staff worked diligently and earnestly to protect the public during recent storms.

In January and February 2019, the City suffered damage due to three winter storms, each bearing strong winds. First responders also made personal visits to residents to ensure their safety and the City opened up the Carmel Youth Center as a temporary assistance center staffed by City employees during the worst of the storms. During and immediately following each storm, Fire, Police, and Public Works secured areas where trees and limbs blocked roads and trees knocked out electric power lines, including a few power poles in their entirety. Nearly all roadways were re-opened within a day or two as debris was cleared, and when investor-owned utilities notified staff that it was safe to do so.

The Public Works Department was active after the storms ensuring that storm drain inlets and drainage debris basins were inspected and cleared as needed. Dozens of City trees were rendered unsafe and removed. The storms also destroyed a number of segments of split rail fence, knocked down traffic control signs, washed out tree wells, particularly in the downtown area, and eroded pathways, such as along the Scenic Pathway. In addition, the Community Planning & Building Department was in the field assessing storm damage to public and private property and assisting residents with the permit process to repair damage. While unanticipated storm-related costs are currently being absorbed within the budget, the storms have impacted other daily operational activities and will likely impact projected fiscal year-end savings.

Achieving these accomplishments was possible due to having dedicated staff. One of the primary goals of rebuilding the foundation was to ensure we had the staff needed to help our organization succeed. Strident efforts were made this fiscal year to fill our vacant positions and we currently have 15 vacant positions, as compared to 17 last year, and 5 active recruitments. While this is a positive step toward supporting the organization, we do not anticipate having significant salary savings when we finish the fiscal year on June 30 like we did last year. As we propose to fill most vacancies this year, the new challenge laying ahead will be the ability to sustain these positions and maintain service delivery with operating costs on the rise.

As in most governments, services are provided directly by employees to the residents, businesses, and visitors of City of Carmel-by-the-Sea. As a result, the cost of salaries and benefits are a significant portion of the budget and account for 48% of the FY 19-20 budget. The City provides a defined pension plan through the California Public Employees' Retirement System (CalPERS) for all full-time employees as part of their total compensation package. Pension contributions are a portion of the City's budget, as the City is obligated to contribute a mandatory amount established by CalPERS as a percent of salary. The rates are established by actuarial formula and controlled by the policies adopted in the Public Employment Retirement Law. The City's employer pension contributions are expected to increase reflecting the lower than expected CalPERS investment earnings for its pension trust coupled with the lowered discount rate from 7.5% to 7% that was a three-year phase-in beginning in 2016. In addition, the CalPERS Board adopted new actuarial assumptions in December 2017 that reviewed the retirement rates, termination rates, mortality rates, rates of salary increases and inflation

assumption for public agencies. These new assumptions are incorporated in the actuarial valuations that impact the required contribution for FY 19-20. To assist with cost containment, all employees are currently contributing an additional 3% of the required **employer** contribution.

In addition, the City has the following two pension additional payment obligations: (1) Side Fund and (2) Assessed Unfunded Liabilities (“UAL”). In June of 2003, the City of Carmel-by-the-Sea joined the risk pool (mandatory) and a side fund was created to account for the difference between the funded status of the pool and funded status of the plan. The City issued a bond at a lower interest rate and has been paying off the bond through a debt service payment of approximately \$700,000 annually that is scheduled to be paid off in June 2023. In 2015, CalPERS revised its pool strategies and assessed unfunded liabilities separate from employer contributions. The UAL payments continue to increase, plus the additional Carmel Regional Fire Authority UAL, has been included beginning with the FY 19-20 payment due to the recent settlement agreement with CalPERS. Due to the adopted changes in the discount rate for next year’s valuation in combination with the 5-year phase-in ramp, the increase in the required contributions and UAL are expected to continue for six years from FY 19-20 through FY 24-25.

Cognizant of the increased pension cost, departments were asked to reduce their operating budgets by 5% as part of the FY 19-20 budget process. In many situations, operating costs were not decreased due to State mandates, contractual obligations or impacts to service levels. However, where feasible, departments made cuts to contract services, training and supplies. In some cases, these adjustments did not generate significant savings. However, in keeping with the philosophy of equity and collaboration among the departments, all departments made some reductions over the current fiscal year as part of the Recommended Budget. Based on the forecasted economic environment, the need for continued multi-departmental cooperation and examination of operating costs and service delivery models will become even more paramount in the upcoming fiscal years.

The FY 19-20 Recommended Budget is balanced, in part, due to positive, yet incremental, revenue growth. FY 19-20 revenues total \$24.2 million, an increase of \$1.5 million, or 7%, over the FY 18-19 Adopted Budget of \$22.7 million.

***THE FISCAL YEAR 2019-2020 RECOMMENDED BUDGET EXPENDITURES TOTAL \$24,135,466. PROJECTED REVENUES ARE \$24,215,557, RESULTING IN A SURPLUS OF \$80,091.***

Similar to prior years, property taxes, sales and use taxes and transient occupancy taxes account for 79% of

revenues. Most of the City’s financial activity occurs within the General Fund, which is where the majority of the City’s services and functions reside. Property taxes, sales tax and other miscellaneous revenues like charges for services, business license tax, motor vehicle in lieu and franchise fees are considered to be General Fund revenue as these revenues may be used at Council’s discretion to fund staff, programs and projects. These revenues total \$13.8 million.

The City’s other major sources of revenue include transient occupancy tax (TOT) at \$6.8 million and Measure D, the local sales and use tax at \$3.0 million. While these revenues are housed within separate funds for tracking and monitoring purposes, the reality is that these revenues are also available to be used for a wide variety of purposes and are akin to the General Fund. All of TOT transfers into the General Fund to support citywide operations. Measure D also supports operations and funds debt service, capital projects, vehicle and equipment purchases.

As explained in more detail in the “Revenue” section of this document, property taxes and transient occupancy taxes are projected to grow by 4% and 3% respectively.

While sales tax is expected to finish FY 18-19 over budget, this performance is not expected to continue into the new fiscal year. Rather, FY 19-20 assumes no growth in state sales tax and a 1% decline in Measure D. Despite the slowing of sales tax, increases in other revenues, as well as the one-time use of prior unspent funds related to the COPS grant, contribute to revenues slightly outpacing planned expenditures. (A summary of all citywide revenues is available in the budget document section entitled “Revenues” and the budget for all revenue accounts is included within Appendix A, the “FY 19-20 Recommended Budget”.)

On the expenditure-side, the budget is balanced due to controlling operating costs where feasible and forgoing full funding of capital projects. FY 19-20 Expenditures total \$24.1 million and include the Operating Budget (General Fund) of \$21.2 million, Capital Outlay (capital projects and vehicle and equipment purchases) of \$1.7 million and Debt Service of \$1.2 million.

The majority of the City’s expenses occur in the General Fund. The General Fund, or Operating Budget, is \$21.2 million and funds 92.14 full time equivalent (FTE) position allocated amongst Council, the City Administrator’s Office, Ambulance, Community Activities, Community Planning and Building, Library, Police and Public Works. The FY 19-20 Operating Budget reflects a \$1.1 million, or 5%, increase over the FY 18-19 Adopted Budget.

The majority of services provided by government require staff and thus staffing costs of salaries and benefits are the largest citywide expenditure totaling \$11.5 million in FY 19-20. This cost represents 48% of the total budget, or 54% of the General Fund budget. While the number of FTE is the same as in FY 18-19, and the salary model is based on similar scenarios as in FY 18-19, salaries and benefits increase by \$371,000, or 3%, over the FY 18-19 Adopted Budget.

As previously noted, the unfunded pension liability (UAL) is expected to increase by \$370,000, or 35%, over the FY 18-19 Adopted Budget. When employee-related expenses of the UAL and the City’s required cost of retiree healthcare costs are factored in, salaries and benefits as a type of expenditure increases to \$13 million and the percentage rises to 54% of the citywide budget and 62% of the Operating Budget.

Salary and benefits, including the unfunded pension, account for a \$740,000 increase in FY 19-20 over the FY 18-19 Adopted Budget. Some of the other more significant changes in FY 19-20, when compared to the FY 18-19 Adopted Budget, include: a \$180,000 increase in ambulance overtime; a \$118,00 increase in contracted fire services; a \$100,000 reduction in legal outside services; a \$96,000 increase in the Forestry’s division’s outside service account primarily for tree-related work; a \$73,000 increase in liability insurance premiums and a \$61,000 increase in outside services within Public Work’s environmental programs, largely to assist in the City’s compliance efforts to address State storm water requirements.

Many of the increases in FY 19-20 are considered to be “Outside Service”. This category represents the City’s second largest expenditure at \$6.2 million, or 26% of the citywide budget. FY 19-20 reflects an increase of \$255,000, or 4%, over the FY 18-19 Adopted Budget.

Outside services are used as an alternative to City staff performing the work, as is the case with contracted fire services with the City of Monterey (\$2.5 million), or for services like tree planting, tree pruning, tree watering and tree and stump removal, (\$345,000) and janitorial services for the City’s buildings and public restrooms (\$225,000). The City also contracts to retain specialized expertise that is not available in-house, such as the management of performing art venues (\$770,000), legal services (\$360,000), and marketing (\$309,000).

The General Fund also pays for staff training, daily operational items necessary to provide services like utilities, office supplies, fuel, vehicle maintenance, asphalt, lumber and other public works related materials, which together account for \$890+,000, or 4% of the budget.

A summary of expenditures by type and by function is available for reference within the budget document section entitled “*Expenditures*” while detailed information regarding the operational costs associated with the various City departments and services is included in the section entitled “*Operating Budget (City Departments and Services)*”.

In addition to the Operating Budget, the FY 19-20 Recommended Budget includes funding to pay for the City’s required debt service for the pension obligation bonds, the refinancing of the Sunset Center bonds and the countywide radio project. Debt service is \$1.2 million in FY 19-20, on par with the current fiscal year. More information regarding the bonds is available in the budget document under the section entitled “*Debt Service*”.

The FY 19-20 Recommended Budget includes funding for new capital projects and vehicles and equipment. Together, the Capital Projects Fund and the Vehicle and Equipment Fund total \$1.7 million. This represents a decrease of \$2.4 million over the FY 18-19 Adopted Budget.

Our capital needs continue to outweigh our available resources and we prioritized funding for public health and safety, critical infrastructure, environmental protection and preservation, aging equipment and long-overdue facility maintenance. Recommended projects include street paving and sidewalks, the San Carlos Median and the San Carlos Bike Route--all a blend of projects to enhance the ride quality and safety of our streets for vehicles and bicyclists alike.

We included funding to continue our cadence on the progress that has been achieved due to our multi-year funding for Mission Trail Nature Preserve tree removal and for the North Dunes Habitat Restoration. I recommend funding for a drainage master plan and a climate change plan, both of which will help us identify and prioritize future capital projects to help protect our natural asset, the Carmel Beach and Shoreline, and strengthen our drainage infrastructure.

Funding for facilities, including the exterior painting of the Main Library, the design of the Scout House, the next phase of the Sunset Center boiler replacement, ongoing implementation of accessibility improvements to facilities and upgraded energy efficient lighting are included within the budget. The budget also includes the much-needed replacement of a community activities van and a traffic sign plotter, enhanced computer servers and upgraded public safety radios. A description of the projects and purchases planned for FY 19-20 is included within the budget document section entitled “*Capital Improvement Plan*”.

***THE CITY’S TEPID, BUT POSITIVE, REVENUE GROWTH, AUGMENTED BY VARIOUS REDUCTIONS IN OPERATING COSTS AND DEFERMENT OF CAPITAL NEEDS, HAS ALLOWED US TO MAINTAIN CURRENT SERVICE LEVELS; PROVIDE ONE-TIME FUNDING FOR PUBLIC HEALTH AND SAFETY INITIATIVES; CONTINUE THE PROGRESS MADE ON SEVERAL MULTIPLE-YEAR CAPITAL PROJECTS AND REPLACE AGING VEHICLES AND EQUIPMENT.***

We balanced the community’s needs with fiscal responsibility to maintain services and prioritize projects based upon our projected available revenue.

As we are on the cusp of re-addressing our approach to forest management and exploring strategies to enhance and maintain our urbanized forest, the FY 19-20

Recommended Budget includes

an additional \$80,000 of one-time operating funds within Public Works for tree-related work, which includes addressing the backlog of stumps, exacerbated by our aging forest and recent winter storms that resulted in 80 new stumps. This brings the total operating budget for tree planting, tree watering, tree pruning and tree and stump removal to \$345,000. In addition, the capital budget includes \$20,000 for a downtown tree planting project. (The current unspent FY

18-19 funding of \$27,000 for the tree planting initiative and the remaining \$230,000 in funding for the Scenic Pathway Renovation project will be brought forward in July for Council to approve the re-allocating, or carrying over, of these projects and their unspent funds to the new fiscal year.) The recent storms also brought much needed rain to the area, and corresponding, an increase in weeds and plant materials. Thus, the operating budget includes funding of \$10,000 for a goat grazing pilot program for fuel reduction within the Pescadero Canyon and the Mission Trail Nature Preserve.

Just as we have weathered the physical storms that confronted the Village, so too must we begin to prepare for the economic reality of shrinking revenues and increasing operating costs. The FY 19-20 Recommended Budget scales back operational expenditures and defers projects to match revenue projections. It does not use prior years' savings or reserves.

The projects recommended for funding would not be possible without Measure D. Contributing nearly \$3 million annually, this revenue is essential to the City's financial viability as Measure D funds debt service payments, operations and projects. As the current authorization for Measure D sunsets on March 31, 2023, Council directed staff to place a renewal measure on the March 3, 2020 election ballot to proactively retain this revenue before its expiration date. In the same vein, we remain grateful to the voters who so heartily supported Measure D, and for the wisdom of councils to facilitate a funding source that directly benefits the residents.

Measure D funds debt service and these current obligations also factor into the City's long-term financial forecast. The pension obligation bond of roughly \$700,000 annually matures on June 1, 2023. The combination of the renewal of a sales tax measure and the cessation of the bond payment will be two vital contributions to the City's long-term financial viability.

However, the City has other contractual obligations, which includes an annual payment of \$500,000 for the Sunset Center bond that matures on November 1, 2031. The City, per the lease agreement that expires on June 30, 2032, also funds an annual operational grant of \$750,000 to the Sunset Cultural Center for managing the Sunset Center. (The amount of the grant is renegotiated after the first three years, but stipulates a minimum amount of \$600,000 per year.) Fire services are also provided by contract by the City of Monterey and the current renewal term expires on June 30, 2022. In addition, per the memorandum of agreement with the Library Board of Trustees, the City funds library personnel, capital improvements and facility maintenance for the Main and Park branch libraries.

While we have made substantial progress in addressing critical infrastructure pertaining to streets, drainage, facilities, forestry, and other infrastructure over the past two years, our capital needs are still great. Using the Infrastructure Report Card modeled after the American Society of Civil Engineer's National Infrastructure Report Card, staff have estimated it will cost between \$75-90 million to bring all of our infrastructure up from its current grade of "C+" to an "A."


With the direction of Council, we have been able to enhance our paving efforts in part, due to the receipt of additional funding from the local sales tax measure for transportation projects (Measure X) and restricted State Gas tax and road rehabilitation and maintenance funds. However, in order to continue to receive these revenues, the City needs to fund some of its street maintenance projects using its General Fund revenues as part of a Maintenance of Effort (MOE) requirement. The City's ability to meet the MOE in future years may be challenged based on decreased revenues, increased operating costs and the need to fund other capital improvements. This means that the recent progress made on street paving and increasing the overall pavement condition index may erode over time with the reduction or loss of City, regional, and/or state funds allocated to street maintenance. Without ongoing funding, the roadway network, like other infrastructure, will experience a backlog of deferred maintenance.

As future budgets are stressed by these known factors, including the projected growth in pension costs, increasingly difficult decisions regarding services and projects will need to be made by the City Administrator and ultimately, by Council. Council has provided preliminary direction to staff regarding the establishment of a pension trust and the drafting of a ballot measure to maintain local sales tax as a two-pronged strategy to address costs and revenues.

These will be two focus areas in FY 19-20 and I look forward to working with Council, the Citywide organization and the community on implementing options to ensure funding to maintain essential City services and address the backlog of deferred maintenance and critical infrastructure needs in a fiscally sustainable manner. The City, with Council's direction and guidance, will also be exploring revenue options and examining its fiscal policies to ensure that it has adequate reserves in place to buffer spikes in the pension costs over the next few years as well as address any unknown liabilities that may unexpectedly emerge over the long-term.

In conclusion, I remain grateful to my department heads for making the difficult decisions on where to prioritize limited resources and focus on ways to best serve the community. Most significant thanks to Sharon Friedrichsen, Director of Budget and Contracts for her dedication and stewardship in developing this budget. As staff, we will remain steadfast in being prudent stewards of the taxpayers' dollars and finding efficient and effective ways to continue to deliver services and implement projects and programs in a quality and timely manner.

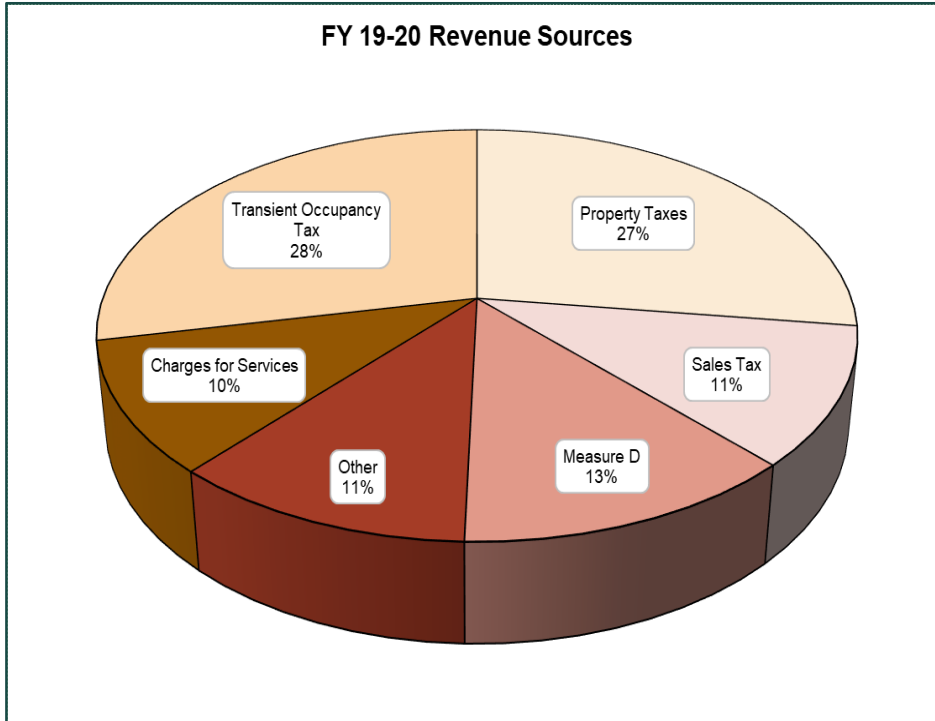
Respectfully submitted,



Chip Rerig  
City Administrator

# REVENUE

The FY 19-20 Recommended Budget includes \$24.2 million in citywide revenue. As illustrated in the chart below, *FY 19-20 Revenue Sources*, the major sources of revenue are transient occupancy taxes (\$6.8 million), property taxes (\$6.6 million) and sales and use taxes, including Measure D. (\$5.6 million). Together, these taxes account for \$19 million, or 79% of total budgeted revenues.



A transient occupancy tax, or “hotel tax”, of 10% of the rent charged by a hostelry operator is imposed on persons staying 30 days or less in a hotel or similar lodging.

Property taxes include the 1% ad valorem tax on real estate as well as taxes on unsecured property, unitary taxes and transfer taxes.

Sales and use taxes include the City’s portion of the statewide sales tax and public safety sales tax. The local 1% sales tax approved by Carmel voters in 2012 is referred to as Measure D.

Charges for services are the

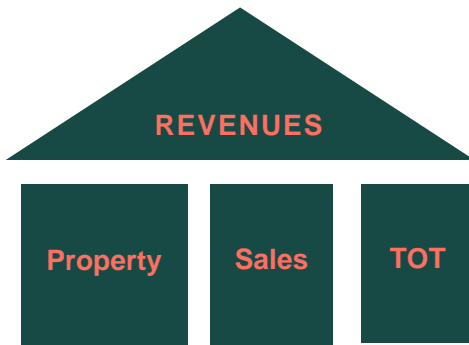
Source	Budget
Transient Occupancy Tax	\$ 6,842,900
Property Taxes	\$ 6,573,376
Measure D	\$ 3,023,000
Sales Tax	\$ 2,618,240
Charges for Services	\$ 2,487,435
Franchise Fees	\$ 655,144
Business License	\$ 605,000
Intergovernmental	\$ 559,108
Transportation	\$ 361,224
License, Permits and Fines	\$ 166,620
Interest/Investments	\$ 157,510
COPS	\$ 149,000
CIP Donation	\$ 17,000
<b>Revenues</b>	<b>\$ 24,215,557</b>

fees the City collects from a specific user to recover the City’s cost of providing the service, such as administering business licenses, issuing planning, building, tree removal and special event permits, and ambulance transports. Charges for services are projected to generate \$2.5 million in FY 19-20, which accounts for 10% of all revenue.

The category of “Other” illustrated on the *FY 19-20 Revenue Sources* chart includes: franchise fees imposed on utilities for the use of public streets and roadways (\$655,000); business license tax (\$605,000); intergovernmental, or revenue from other governments, (\$559,000) that includes motor vehicle in lieu (a type of property tax revenue received in lieu of vehicle license fees) and a subvention payment to offset homeowner property tax exemptions (HOPTR); parking permits and other

licenses (\$110,000); fines and forfeitures (\$56,000); and interest and investments (\$158,000). The “Other” category also includes State Gas Tax and local Measure X sales tax for transportation (\$361,000), restricted revenue for the Police Department from the Department of Justice COPS grant (\$149,000), and a donation for the San Carlos Tree Median Islands capital project (\$17,000). “Other” revenues total \$2.1 million.





The City's foundation of revenue is based primarily on three pillars: (1) property taxes; (2) sales and use taxes and (3) transient occupancy taxes. For FY 19-20 these revenues are collectively projected to generate \$19 million, or 79% of total citywide budgeted revenues.

These revenues also illustrate the unique opportunities and challenges attributed to the Village. Located within one square mile, the City is considered to be built out, which limits the availability of housing stock. This limited supply, coupled with a high demand for housing driven by the City's desirability as a place to live, contributes to the City's strong

property tax revenues. Many of the features that contribute to residential quality of life, such as a temperate climate, natural beauty, architecture and unique design standards and cultural, dining and shopping opportunities also attract visitors. Accordingly, both sales and use tax and transient occupancy tax are also significant sources of the City's revenue, including the local sales tax known as Measure D. The variety of restaurants and other dining options located within the City's boundary as well as art galleries, jewelry and clothing retailers contributes to shopping opportunities for residents and visitors alike. Similarly, visitors have a multitude of lodging options within the Village and these lodging establishments charge a 10% transient occupancy tax for stays of 30 days or less. Together, these sources generate revenues that fund citywide operations and services that benefits residents, businesses and visitors alike.

## Property Taxes

### *Overview*

Property tax is imposed on land and permanently attached improvements such as buildings (real property) and tangible personal property (movable property) based upon the property value of the land, building or other personal property. Under Proposition 13, passed by the California voters in 1978, the ad valorem property tax rate is capped at 1% of full cash value of the real property at the time of purchase. Future increases in assessed value are limited to either the annual inflation factor or 2%, depending on which factor is lower, until the property is sold. When property changes ownership, it is re-assessed based upon market value and, once re-assessed, becomes subject to the 2% maximum annual inflation rate.

Property is assessed by the Monterey County Assessor. The Monterey County Auditor Controller calculates the property taxes due while the Monterey County Treasurer-Tax Collector administers the billing, collection and reporting of property tax revenues. The 1% ad valorem property tax that is collected is shared among all local government agencies within a county, including a county, all cities located within a county, schools and community college districts, successor agencies (formerly redevelopment agencies), county service areas and special districts. In Monterey County, agencies receive a percentage of the \$1 levied, which, on average, includes school agencies (61% in total), Monterey County (15%), County library (1%), cities (6% in total for all 12 cities), successor agencies (8%), special districts (9%), county service areas (less than 1% in total) and the Monterey County Resources Water Agency (less than 1%).

### *Budget Performance and Assumption*

The City budgets for the receipt of property taxes as part of its projected revenue, which includes secured property tax, unsecured tax, unitary tax and property transfer tax. In FY 18-19, staff budgeted for a 5% increase over the FY 17-18 Estimated Actual. As shown in the table below, *Property Tax Estimated Performance and Budget Assumption*, secured property taxes are anticipated to fall short of the budget target by about \$73,000. However, better than expected performance in other property taxes will mitigate some of the secured property tax loss, resulting in a net projected budget shortfall of \$48,000, or about 1% less than the budget target.

# REVENUE

Staff anticipates property tax growth will remain strong in the upcoming fiscal year. The FY 19-20 Recommended Budget of \$6.6 million in property taxes reflects a 4% increase over the FY 18-9 Estimated Actual. The projected increase is expected to generate an additional \$253,000 in FY 19-20. This assumption is based on the City's historical and recent performance and other indications of a continued strong housing market.

Table 1: Property Tax Estimated Performance and Budget Assumption

Property Taxes	FY17-18 Actual	FY18-19 Budget	FY18-19 Est. Actual	Variance (Estimated-Adopted)	FY 19-20 Budget
Secured	\$5,689,469	\$5,893,210	\$5,814,892	\$(73,318)	\$6,047,488
Unsecured	208,290	203,710	226,310	22,600	235,362
Unitary	64,688	67,920	64,732	(3,188)	67,321
Transfer	201,512	203,710	214,620	10,910	223,205
<b>Total</b>	<b>6,163,959</b>	<b>6,368,550</b>	<b>6,320,554</b>	<b>(47,996)</b>	<b>6,573,376</b>

According to the US Census and the 2013-2017 American Community Survey 5-Year Estimate data, there are 3,630 housing units within the City. The median home price is \$1,290,070. While the City's demographics and limited housing availability contribute to the financial viability of property tax revenue, it is also worthwhile to examine statewide real estate trends and expectations.

Low unemployment rates and increased personal income coupled with attractive mortgage rates indicate sustained growth in the real estate market. The California Department of Finance April 2019 *Finance Bulletin* notes that California personal income increased by 4.7% in 2018 while U.S. personal income rose by 4.5% since last year. The State's unemployment rate of 4.2% remained unchanged.

The Governor's Proposed Budget forecasts a 6.8% increase in property taxes statewide. Beacon Economic predicts an increase of 4% for 2019-20 in median home prices. Recent data from the California Department of Finance (DOF) and the California Association of Realtors (C.A.R.) show improvements within the real estate market in the recent months. The DOF reports real estate sales statewide increased in February and the statewide median home price rose 2.2% from February 2018 to February 2019. C.A.R. also reports that statewide median home prices in March 2019 were up 5.9% from February and up .2% from March 2018. While sales were down 6.3% compared to March 2018, median prices were at their highest point since October 2018. The median number of days to sell a single-family home decreased from 33 days in February 2019 to 25 days in March 2019, still shy of the 16 days to sell a home one year ago. While mortgage rates are up one percentage point compared to a couple of year ago, rates are below 4.5%, with the 30 year fixed mortgage rate averaging 4.37% in February 2019, the lowest in a year. Low interest rates are expected to stimulate the housing market.

## Sales and Use Tax

### Overview

Sales tax is imposed on retailers for selling tangible personal property within the State while a use tax is imposed on the use of a product purchased out-of-state and delivered for use in California. The statewide sales tax rate is 7.25%, of which the City receives 14% imposed on the 7.25% tax rate or 1 cent of the total 7.25 cents per dollar.



With the passage of local tax measures in recent years, the current sales tax rate within the City of Carmel-by-the-Sea is 8.75%. This includes 1% for Measure D, the City's local sales, passed by the Carmel voters in November 2012. **Unlike stateside sales tax, 100% of Measure D stays in the City.**

# REVENUE

The sales tax rate includes 3/8 of 1% countywide for transportation safety and mobility projects (Measure X passed by the voters in November 2016) and 1/8 of 1% countywide for transit services (Measure Q passed by the voters in November 2014). The City receives a portion of the Measure X revenue annually from the Transportation Agency for Monterey County. In FY 19-20, the City expects to receive nearly \$200,000 in Measure X revenue (the Transportation Safety Fund) and use these funds for its paving capital project.

## Budget Performance and Assumption

In FY 18-19, staff budgeted a 3% increase over the FY 17-18 Estimated Actual for sales and use taxes. As shown below in Table 2, *Sales and Use Taxes Estimated Performance and Budget Assumption*, the FY 18-19 Estimated Actual for combined sales tax is expected to generate \$143,000 more than the FY 18-19 Adopted Budget. However, growth is not expected to continue into the new fiscal year. Rather, sales tax is on the decline in FY 19-20 and reflects a decrease of \$30,000 in projected revenue.

Entity	Allocation
State General Fund	3.9375
State Revenue Fund	1.5625
Local Public Safety	0.5000
County Transportation	0.2500
<b>City operations</b>	<b>1.0000</b>
Base Tax Rate	7.2500
<b>Measure D- City</b>	<b>1.0000</b>
Measure X- Transportation	0.3750
Measure Q- Transit	0.1250
<b>Total Tax Rate</b>	<b>8.7500</b>

Table 2: Sales and Use Taxes Estimated Performance and Budget Assumption

Sales and Use Taxes	FY17-18 Actual	FY18-19 Budget	FY18-19 Est. Actual	Variance (Estimated-Adopted)	FY 19-20 Budget
Bradley Burns	\$2,577,678	\$2,550,650	\$2,609,000	\$58,350	\$2,606,100
Measure D	2,898,445	2,964,870	3,050,000	85,130	3,023,000
<b>Total</b>	<b>5,476,123</b>	<b>5,515,520</b>	<b>5,659,900</b>	<b>143,480</b>	<b>5,629,100</b>

*Bradley Burns:* Low unemployment rates statewide contribute to high consumer confidence and greater spending, which is reflected in sales and use taxes outpacing the projected FY 18-19 forecast. In April 2019, the State began its collection effort from merchants that sell tangible goods for delivery into California through Internet, catalog, telephone or other means as a result of the U.S. Supreme Court decision in *South Dakota v. Wayfair, Inc.* as an effort to increase use taxes. The FY 18-19 Estimated Actual is expected to bring in \$58,000 more than the FY 18-19 Adopted Budget, which reflect a 2% increase. However, FY 18-19 does include a one-time spike due to delayed FY 17-18 payments arriving after the close of the fiscal year.

*Measure D:* When combined, retailers selling general consumer goods and restaurants generate about 80% of the sales within the City. Staff assumed a strong growth rate of 3% in sales tax for FY 19-20 due to increased tourism, especially in light of the US Open scheduled to occur in June 2019 in nearby Pebble Beach. Revised projections estimate Measure D to outpace the FY 18-19 Adopted Budget target by 3% and end the fiscal year \$85,000 over target.

However, while sales tax has been on the rise over the last several fiscal years, this trend is not expected to continue into FY 19-20. HdI and Beacon Economic predict no growth in 2019-20 for the category known as general consumer goods. This is largely due to consumer preferences for online shopping. Sales tax from online retailers largely benefits State and county pools rather than a specific locality like the City. Modest growth of 2% is forecasted for the category of restaurants/hotels, down from prior years due to competition among restaurants and rising industry costs. As a result, the FY 19-20 Recommended Budget assumes a 0.1% decrease, or \$3,000 less, in statewide sales tax over the FY 18-19 Estimated Actual. Similar, Measure D reflects a proposed loss of \$27,000, or a 1% decrease, in the upcoming fiscal year.

Although Measure D is projected to decline slightly in FY 19-20, it still accounts for \$3 million in revenue, or 13% of citywide revenues. In keeping with the spirit of this ballot initiative, in FY 19-20 Measure D will fund: the operating grant to the Sunset Cultural Center for managing the Sunset Center and Forest Theater (\$770,000); debt service payments for the pension obligation and Sunset Center bonds (\$1.2 million) and various capital projects (\$1.0 million).

# REVENUE

## Transient Occupancy Tax

### Overview

A transient occupancy tax, or “hotel tax”, of 10% of the rent charged by an operator is imposed on persons staying 30 days or less in a hotel or similar lodging. There are currently 46 lodging establishments (hotels/inns/motels) and 20 short-term rentals within the commercial district that are subject to this tax.

### Budget Performance and Assumption

Similar to sales tax, staff budgeted an increase of 3% over the FY 17-8 Estimated Actual when setting the FY 18-19 Adopted Budget target. As shown below in Table 3, *Transient Occupancy Taxes Estimated Performance and Budget Assumption*, the FY 18-19 Estimated Actual is far exceeding this expectation.

Although this winter’s severe inclement weather resulted in a decline in the daily occupancy rate, the return of favorable weather and the forthcoming US Open, paired with an increase in the average daily room rate, contribute to TOT performance. The FY 18-19 Estimated Actual is projected to be \$300,000 more than the FY 18-19 Adopted Budget. This reflects a 5% increase over the budget target. Staff is proposing an additional increase of 3% in FY 19-20, or about \$193,000, over the FY 18-19 Estimated Actual.

Table 3: *Transient Occupancy Taxes Estimated Performance and Budget Assumption*

TOT	FY17-18 Actual	FY18-19 Budget	FY18-19 Est. Actual	Variance (Estimated- Adopted)	FY 19-20 Budget
<b>Total</b>	<b>\$6,329,074</b>	<b>\$6,350,000</b>	<b>\$6,650,000</b>	<b>\$300,000</b>	<b>\$6,842,900</b>

## Charges for Services

### Overview

The City provides a variety of services that benefit specific customers, such as the administration of business licenses, police response to false alarms and the issuance of planning and building, encroachment and tree removal and special event permits. These are considered personal choice services as the user has a choice on whether to use the service or not. In accordance with State law, the City is legally allowed to charge a fee to the user to recover the City's cost of providing the service.

Table 4: *Charges for Services Estimated Performance and Budget Assumption*

Charges for Services	FY17-18 Actual	FY18-19 Budget	FY18-19 Est. Actual	Variance (Estimated- Adopted)	FY 19-20 Budget
Admin	\$66,217	\$55,115	\$93,473	\$38,358	\$102,800
Safety	489,581	581,790	713,310	131,520	731,900
Planning	203,878	301,435	268,704	(32,731)	280,790
Building	932,705	895,965	1,243,078	347,113	1,151,120
Code	5,288	1,800	6,176	4,376	6,340
PW/Forestry	30,488	43,640	39,144	(4,496)	40,885
Com Activity	132,426	120,875	173,386	52,511	173,600
<b>Total</b>	<b>1,860,584</b>	<b>2,000,620</b>	<b>2,537,272</b>	<b>536,652</b>	<b>2,487,435</b>

### Budget Performance and Assumption

In FY 18-19, staff assumed an increase of 3.7% for charges for services, based upon the annual change in the consumer price index. However, the FY 18-19 Estimated Actual is outpacing the FY 18-19 Adopted Budget by \$537,000 due to an increased demand for the majority of services, especially building activity, as reflected in Table 4, *Charges for Services Estimated Performance and Budget Assumption*.

# REVENUE

Charges for Services is budgeted at \$2.5 million in FY 19-20. The budget is based upon two factors: (1) the FY 18-19 Estimated Actual performance and assumed sustained demand for services and (2) an inflationary adjustment of 4.5% based upon the consumer price index, consistent with City policy. Charges for building service is the largest revenue category at \$1.2 million. In terms of building fees, while staff have assumed the same volume of activity in FY 19-20 as in the current fiscal year, building charges are reduced by \$50,000 to reflect the continuation of a Council directed fee waiver program. Adopted by Council in November 2018, this pilot program is intended to promote hotel and commercial property improvements by waiving all planning and building fees. The program expires in December 2019 and about \$44,000 has been waived in fees to date.

Ambulance services is a unique service budgeted within public safety charges for services. Most charges for services, like a building permit for example, are based on the cost of a building permit, which is the same cost for every applicant. Ambulance transport fees however are charged based upon the type of service provided. In addition, the revenue the City receives for transports is based upon the number of transports, the type of transports and the payee source, be it the individual being transported paying out of pocket, or the individual's insurance. Reimbursement for transport includes payments from federal and state programs like Medicare and Medi-Cal, which have set reimbursement rates. The FY 19-20 Recommended Budget includes \$561,000 in ambulance revenue, which reflects a slight increase over the FY 18-19 Estimated Actual of \$545,000.

However, there are two recent developments pertaining to this revenue that may affect this projection moving forward. Recently the State has provided guidance regarding the implementation of enacted State legislation intended to increase transport rates for Medi-Cal providers. The City is required to remit to the State a quality assurance fee per emergency medical transport beginning in calendar year 2018. This fee is intended to help offset the cost to providers for transporting Medi-Cal patients. This City is required to be Medi-Cal provider, which it current is not, in order to receive back some of the fees collected. The estimated amount of payment to the State is about \$25,000 annually, based on the current transport fee. As this is a recent development, revenue projections have not been decreased to reflect the State payments.

In addition, the Monterey County Emergency Medical Services Agency has issued a Request for Proposals to select a company to provide ambulance service beginning in February 2020. Under the existing contract with the County provider, American Medical Response (AMR), the City has entered into an Automatic Aid Agreement that allows the closest available ambulance to respond to an emergency call. According to the County's website, the selected contracted provider will serve the unincorporated area of the Carmel Highlands and Mouth of the Valley Area. The selected contractor will have the option to enter into a mutual aid agreement with other providers, such as the City of Carmel-by-the-Sea, as is the current practice.

Currently the City's ambulance responses to 60-65% of Code 3 medical calls are outside of the City's boundary. Should the City no longer participate in a mutual aid agreement with the new County provider, the City could lose a substantial portion of its revenue during the latter part of FY 19-20 and in future years. The FY 19-20 revenue projection assumes the same call volume as in FY 18-19.

## Other Revenues

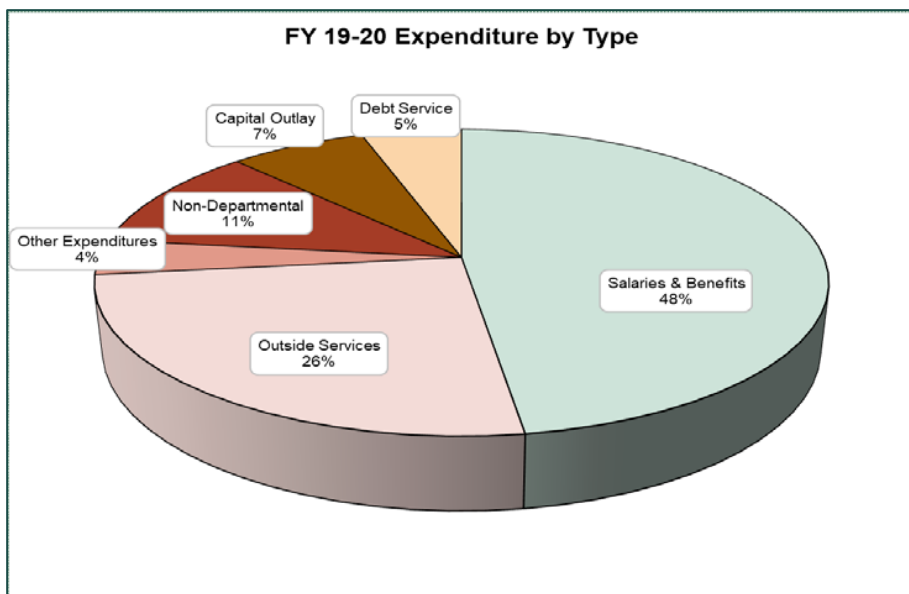
The General Fund also includes a variety of other types of revenue including: franchise fees imposed on utilities for the use of public streets and roadways (\$655,000); business license tax (\$605,000); parking permits and other licenses (\$110,000) and fines and forfeitures (\$56,000). The City receives intergovernmental revenue from other governments (\$540,000). As part of intergovernmental revenue, the City receives County Service Area 47 assessments (\$14,000) for public safety and a State grant for beverage container recycling (\$5,000). In terms of restricted revenue, the City receives funding from the Transportation Agency for Monterey County for the City's allocation of Measure X, the local sales tax transportation measure (\$200,000) and State gas taxes (\$161,000), both of which will be used to fund the City's street paving capital project. Funds from the Department of Justice Community Oriented Policing Services (COPS) grant are proposed to be transferred to the General Fund for the Police Department (\$149,000). The City also anticipates receiving a donation for the San Carlos Median, a capital improvement project (\$17,000). Together these revenues total \$2.1 million.

# EXPENDITURES

The FY 19-20 Adopted Budget totals \$24.1 million, which consists of the:

- Operating Budget, or General Fund, at \$21.2 million, or 88%, of the citywide budget;
- Capital Outlay at \$1.7 million, or 7%, of the citywide budget, and
- Debt Service at \$1.2 million, or 5%, of the citywide budget.

As shown in the chart below, *FY 19-20 Expenditure by Type*, the FY 19-20 Budget includes the Operating Budget, Capital Outlay and Debt Service. The Operating Budget consists of City departments and services. Capital Outlay includes capital projects and vehicles and equipment planned for purchase in FY 19-20. Debt Service is based upon required payments toward various bonds issued by the City or by other governmental agencies on behalf of the City. The Operating Budget is further categorized by type of expenditure including salaries and benefits, outside services, non-departmental and other expenditures as explained below.



The majority of services provided by government are people-driven, which is why the category of “Salaries and Benefits” is the City’s largest expenditure totaling \$11.5 million, or 48% of the budget. This represents a \$371,000, or 3%, increase compared to the FY 18-19 Adopted Budget.

At \$6.2 million, or 26% of the budget, “Outside Services” is the second largest expenditure. The FY 19-20 Budget reflects an increase of \$255,000, or 4%, over the FY 18-19 Adopted Budget.

Type of Expenditure	Budget
Salaries & Benefits	\$ 11,500,087
Outside Services	\$ 6,166,091
Non-Departmental	\$ 2,630,381
Other Expenditures	\$ 889,671
Capital Outlay	\$ 1,704,509
Debt Service	\$ 1,244,727
<b>Total</b>	<b>\$ 24,135,466</b>

“Outside services” include various line item accounts, such as advertising and noticing, contract services, and community promotions. Contract services makes up the majority of this category as contractual services are used as an alternative to City staff providing the services directly as a way to achieve cost savings and/or to retain specialized knowledge and assistance that is not available in-house, often on a temporary basis. One of the larger expenses in this category includes \$2.5 million within

the Fire Department budget for the contract with the City of Monterey to provide fire services to the Village. Marketing and Economic Development includes \$1.1 million for the operating grant to the Sunset Cultural Center and marketing efforts. The Public Works’ budget includes \$1 million in contract services for tree planting, tree and stump removal, pruning and watering; janitorial services for the City’s buildings and public restrooms; water quality sampling, storm drain and sidewalk cleaning and other services required to comply with the State’s storm water regulations.

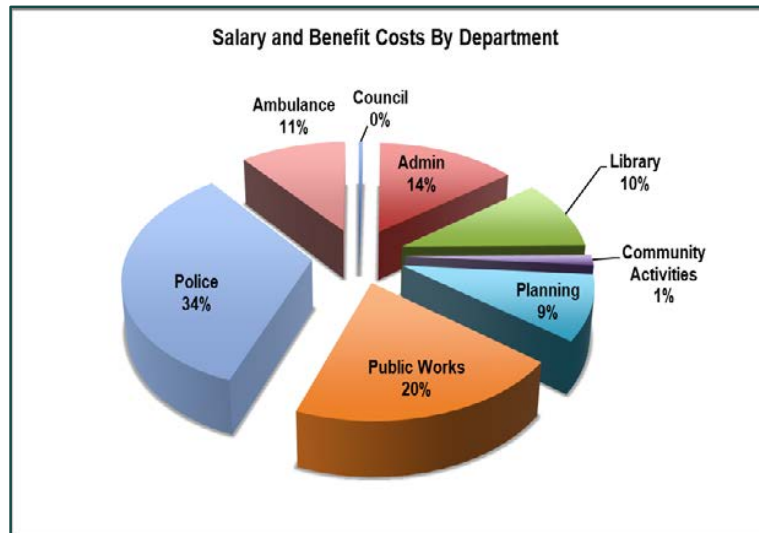
The next category of expenditure is “Non-Departmental” at \$2.6 million, or 11%, of the budget. This category includes the City’s pension cost related to its unfunded actuarial liability, budgeted at \$1.4 million.

# EXPENDITURES

Other expenses within the category include citywide operational expenses such as premiums for the City’s general liability and property insurance, property tax assessments and utilities. The FY 19-20 Budget is \$458,000, or 21%, more than the FY 18-19 Adopted Budget. The Operating Budget also funds staff training and daily operational items necessary to provide services. This includes expenses associated with office supplies, postage and shipping, telecommunications, fuel, vehicle maintenance, and asphalt, lumber and other public works related materials. These types of expenses are grouped within the “Other Expenditures” category and total \$890,000, or 4% of the budget, which is a \$3,500 increase over the FY 18-19 Adopted Budget.

As previously referenced, the City’s greatest expenditure is the category of “Salaries and Benefits”. The chart entitled “Salary and Benefit Costs by Department”, looks at this expense by department. About 1/3 of the cost of “Salaries and Benefits” citywide is attributed to the Police Department, which has the greatest number of City employees at 26 FTE.

Department	Salaries/Benefits Budget
Council	\$ 45,281
Community Activities	\$ 167,015
Planning	\$ 1,070,198
Library	\$ 1,180,175
Ambulance	\$ 1,236,821
Admin	\$ 1,626,922
Public Works	\$ 2,302,989
Police	\$ 3,870,686
<b>Total</b>	<b>\$ 11,500,087</b>



The Public Works Department, with 21 FTE, accounts for 20% of “Salaries and Benefits” at \$2.3 million. Administration (10.6 FTE) is next with 14% of the budget, followed by Ambulance (6 FTE) with 11%, Library (13 FTE) with 10%, Community Planning and Building (9 FTE) with 9%, Community Activities (1.5 FTE) with 1% and Council (5 FTE) with less than 1% of the budget.

Another way to view expenditures is by the function as depicted on the next page in “FY 19-20 Expenditures by Function”. Similar to “Expenditures by Type”, Capital is 7% and Debt is 5% of the budget. The Operating Budget includes departments and services, rather than type of expenditure, and makes up 88% of the budget.

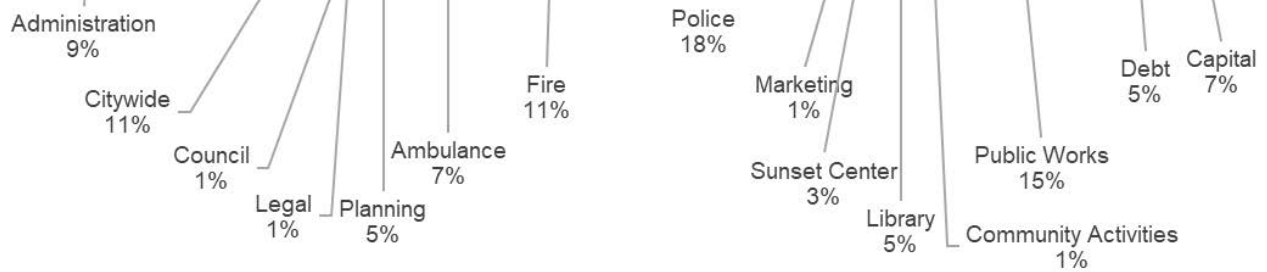
The Police Department, with a budget of \$4.3 million, represents 18% of the budget. As the largest citywide expenditure by function, the Police Department reiterates the nexus between “Salaries and Benefits” and overall expenditures as \$3.9 million, or 90% of the departmental budget, is for staffing-related costs. Fire represents 11% of the budget and includes the cost of fire services provided by the City of Monterey while Ambulance represents 7% of the budget. When grouped together, the Public Safety Departments consisting of Police, Fire and Ambulance total \$8.5 million, or 35%, of citywide expenditures.

Public Works, with 21 FTE, represents the second largest citywide expenditure in terms of both “Salaries and Benefits” and by function after the Police Department. Public Works has a budget of \$3.5 million and represents 15% of the citywide budget. Citywide, or “Non-departmental”, expenditures include the unfunded actuarial liability and represent 11% of the budget at \$2.6 million.

The Library at \$1.2 million and the Planning Department, with a budget of \$1.1 million, each represent 5% of the budget respectively, the same percentage as the City’s Debt Service, which is \$1.2 million. The remaining expenses include funding to the Sunset Center (3%), City Attorney/Legal (1%), Marketing (1%), Community Activities (1%) and Council (1%).

# EXPENDITURES

FY 19-20 Expenditures by Function



Expenditures	Budget	Percentage
Administration	\$ 2,236,828	9%
Citywide	\$ 2,630,381	11%
Council	\$ 234,497	1%
Legal	\$ 360,000	1%
Planning	\$ 1,144,353	5%
Ambulance	\$ 1,578,971	7%
Fire	\$ 2,618,945	11%
Police	\$ 4,303,254	18%
Marketing	\$ 350,097	1%
Sunset Center	\$ 770,000	3%
Library	\$ 1,183,675	5%
Community Activities	\$ 251,265	1%
Public Works	\$ 3,523,964	15%
<b>Operating Budget</b>	<b>\$ 21,186,230</b>	<b>88%</b>
<b>Capital</b>	<b>\$ 1,704,509</b>	<b>7%</b>
<b>Debt</b>	<b>\$ 1,244,727</b>	<b>5%</b>
<b>Total</b>	<b>\$ 24,135,466</b>	<b>100%</b>



**POSITIONS**

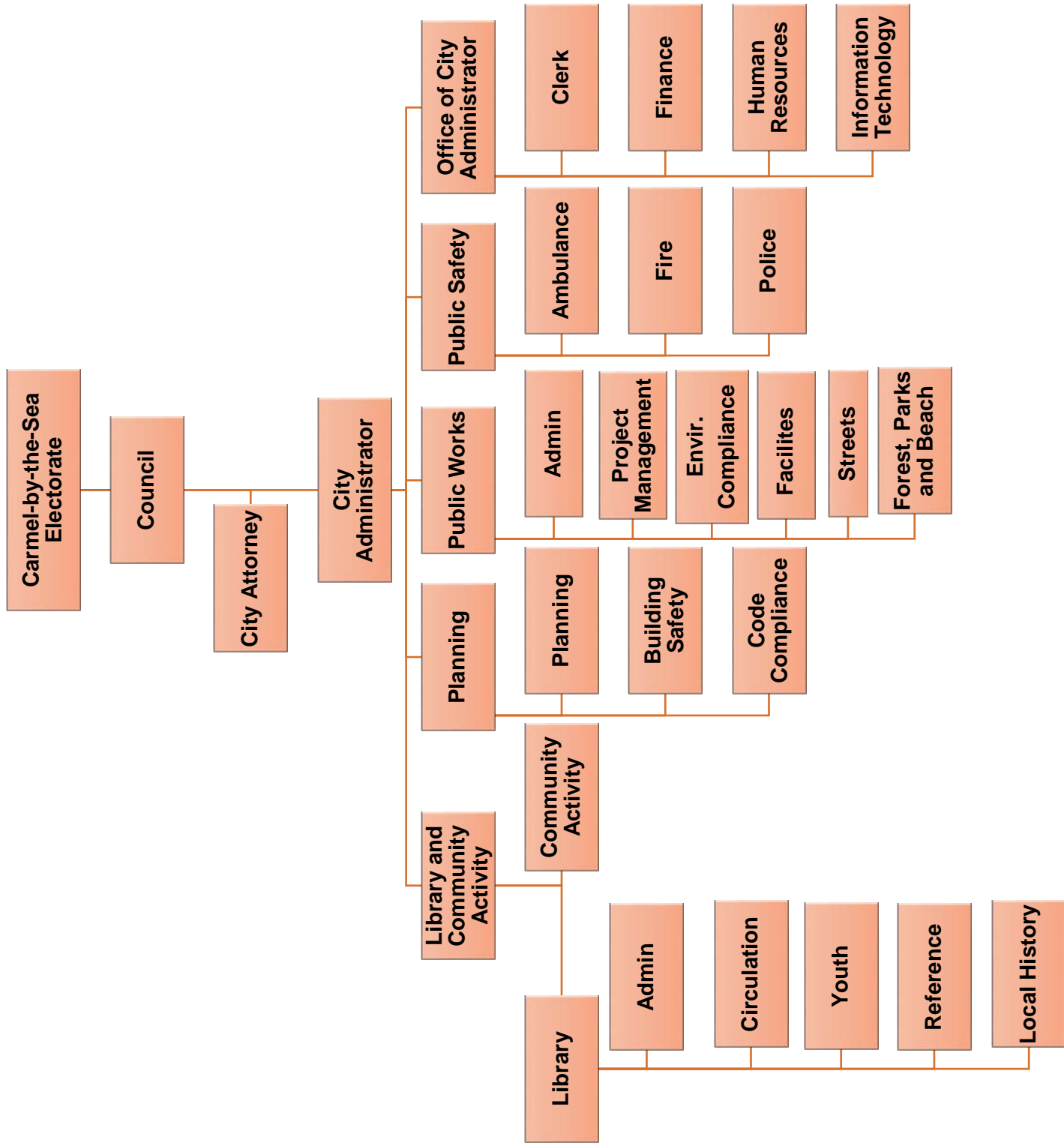
## FY 19-20 AUTHORIZED POSITIONS

Department and Title	FY 18/19 Adopted	FY 19/20 Adopted	FY 19/20 Change
<b>Council</b>			
Councilmember	4.00	4.00	0.00
Mayor	1.00	1.00	0.00
<b>City Council Total</b>	<b>5.00</b>	<b>5.00</b>	<b>0.00</b>
<b>Administration</b>			
City Administrator	1.00	1.00	0.00
Assistant Administrator	1.00	1.00	0.00
City Clerk	1.00	1.00	0.00
Director of Budgets and Contracts	1.00	1.00	0.00
Finance Manager	1.00	1.00	0.00
Senior Human Resources Analyst	1.00	1.00	0.00
Information Services / Network Manager	1.00	1.00	0.00
Administrative Technician	1.00	0.00	(1.00)
IT Help Desk/Technician	0.00	0.75	0.75
Finance Specialist	1.00	1.50	0.50
Office Assistant/ Public Records Act Clerk	1.00	0.75	(0.25)
Retired Annuitant (960 hrs)	0.46	0.46	0.00
Hourly Office Assistant (400 hrs)	0.20	0.20	0.00
<b>Administration Total</b>	<b>10.66</b>	<b>10.66</b>	<b>0.00</b>
<b>Community Activities</b>			
Community Services Assistant	1.00	1.00	0.00
Executive Assistant	0.50	0.50	0.00
<b>Community Activities Total</b>	<b>1.50</b>	<b>1.50</b>	<b>0.00</b>
<b>Library</b>			
Circulation Supervisor	1.00	1.00	0.00
Director of Library and Community Services	1.00	1.00	0.00
Librarian I (3 part-time positions)	1.10	1.10	0.00
Librarian I	1.00	1.00	0.00
Librarian II	2.00	2.00	0.00
Librarian II (Local History)	1.00	1.00	0.00
Library Assistant (full and part-time)	6.38	6.38	0.00
Executive Assistant	0.50	0.50	0.00
Office Assistant	0.00	0.00	0.00
<b>Library Total*</b>	<b>13.98</b>	<b>13.98</b>	<b>0.00</b>
<b>Community Planning &amp; Building</b>			
Administrative Coordinator	1.00	1.00	0.00
Assistant Planner	1.00	1.00	0.00
Associate Planner	1.00	1.00	0.00
Building Inspector	1.00	1.00	0.00
Building Official	1.00	1.00	0.00
Code Compliance Officer	1.00	1.00	0.00
Permit Technician	1.00	1.00	0.00
Planning & Building Services Director	1.00	1.00	0.00
Senior Planner	1.00	1.00	0.00
<b>Community Planning &amp; Building Total</b>	<b>9.00</b>	<b>9.00</b>	<b>0.00</b>

## FY 19-20 AUTHORIZED POSITIONS

Department and Title	FY 18/19 Adopted	FY 19/20 Adopted	FY 19/20 Change
<b>Public Works</b>			
Administrative Coordinator	1.00	1.00	0.00
Director of Public Works	1.00	1.00	0.00
Environmental Compliance Manager	1.00	1.00	0.00
Maintenance Worker	4.00	4.00	0.00
Public Works Superintendent	1.00	1.00	0.00
Senior Maintenance Worker	3.00	3.00	0.00
Street Supervisor	1.00	1.00	0.00
Facilities Maintenance Supervisor	1.00	1.00	0.00
Senior Maintenance Worker (Facilities)	1.00	1.00	0.00
Project Manager	2.00	2.00	0.00
City Forester	1.00	1.00	0.00
Senior Maintenance Worker	1.00	1.00	0.00
Maintenance Worker/Gardener	1.00	1.00	0.00
Tree Care Specialist	2.00	2.00	0.00
<b>Public Works Total</b>	<b>21.00</b>	<b>21.00</b>	<b>0.00</b>
<b>Police</b>			
Community Services Officer	3.0	3.0	0.0
Community Services Officer/Animal Control	1.0	1.0	0.0
Corporal	2.0	2.0	0.0
Police Commander	1.0	1.0	0.0
Police Officer	5.0	5.0	0.0
Police Officer/Detective	1.0	1.0	0.0
Police Officer/FTO	2.0	2.0	0.0
Police Services Officer	6.0	6.0	0.0
Police/Patrol Officer	1.0	1.0	0.0
Public Safety Director	1.0	1.0	0.0
Sergeant	2.0	2.0	0.0
Office Assistant	1.0	1.0	0.0
<b>Police Total</b>	<b>26.0</b>	<b>26.00</b>	<b>0.00</b>
<b>Ambulance</b>			
Paramedic/Firefighters	6.00	6.00	0.00
<b>Ambulance Total</b>	<b>6.00</b>	<b>6.00</b>	<b>0.00</b>
<b>Citywide Total Authorized Positions</b>	<b>93.14</b>	<b>93.14</b>	<b>0.00</b>
<b>Citywide Total Funded Positions*</b>	<b>92.14</b>	<b>92.14</b>	<b>0.00</b>
*1.0 Library Assistant FTE non-funded			

# CITY OF CARMEL-BY-THE-SEA ORGANIZATIONAL CHART



**OPERATING BUDGET  
DEPARTMENTS  
AND SERVICES**

# CITY COUNCIL

## Description

The City Council consists of the Mayor and four Councilmembers, elected at large by the citizens of Carmel-by-the-Sea on a non-partisan basis. The City Council is the policy making legislative body of the City. The Council adopts the annual budget, enacts ordinances, and approves major contracts, acquisitions and leases. With the advice and assistance of the City Administrator and City Attorney, the City Council initiates policies and programs to meet the community's needs and allocates resources.

## 2019-2020 Initiatives

- Establish a Section 115 Retirement Trust to address the City's pension liability
- Craft ballot language and adopt required resolutions in order to place a sales tax renewal measure on the March 2020 election ballot
- Continue to respond to any forthcoming State legislation that undermines local control

## Budget Summary (5 FTE)

- Community Promotions increases by \$5,900 in FY 19-20 to \$87,000, primarily due to increased costs for home mail delivery service. The FY 19-20 budget includes funding for the homelessness challenge grant (\$4,000), Council discretionary grants (\$15,000) and mail delivery service (\$68,000).
- Discretionary grants are awarded to the following organizations: Carmel Heritage Society (\$1,500); Carmel Jewish Film Festival (\$1,500); Carmel Mission Foundation (\$3,000); Carmel Resident Association (\$1,320); MEarth (\$3,000); Sustainable Carmel (\$1,700) and United Way Monterey County (\$3,000).
- City Councilmembers represent the City on various outside agencies and the membership dues and fees are budgeted in Regional Memberships at \$91,000. On average, the fees increase by 5% in FY 19-20.
- Conferences and meetings are budgeted at \$11,000 in FY 19-20 and reflect a decrease of \$8,300. The CA League of Cities New Mayor and Council Academy is not included in the FY 19-20 budget and the funding for Planning Commissioners to attend the League's Planning Academy was shifted to the Community Planning and Building Department's budget.

# CITY COUNCIL

City Council				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Adopted
101-110-00-41008	Salaries -Elected	\$9,600	\$9,600	\$9,600
101-110-00-41101	Retirement	\$0	\$0	\$72
101-110-00-41104	Health Insurance	\$12,821	\$9,702	\$33,254
101-110-00-41105	Social Security	\$595	\$490	\$484
101-110-00-41106	Medicare	\$139	\$127	\$139
101-110-00-41108	Worker's Comp	\$1,492	\$1,492	\$1,732
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$24,647</b>	<b>\$21,411</b>	<b>\$45,281</b>
101-110-00-42001	Contract Services	\$2,400	\$2,000	\$0
101-110-00-42005	Community Promotions	\$81,156	\$79,521	\$86,880
101-110-00-42007	Regional Memberships	\$87,736	\$77,655	\$90,586
101-110-00-42101	Office Supplies	\$845	\$672	\$775
101-110-00-42301	Training & Education	\$0	\$575	\$0
101-110-00-42302	Conferences & Meetings	\$19,321	\$16,496	\$10,975
<b>Services &amp; Supplies Subtotal</b>		<b>\$191,458</b>	<b>\$176,919</b>	<b>\$189,216</b>
<b>Total</b>		<b>\$216,105</b>	<b>\$198,330</b>	<b>\$234,497</b>

Regional Memberships				
Account Number	Account Description	FY18-19 Amended Budget*	FY18-19 Estimated Actual	FY19-20 Adopted
101-110-00-42007	Transportation Agency of Monterey County	\$1,265	\$1,264	\$1,266
101-110-00-42007	TAMC Pavement Study	\$10,000	\$0	\$10,000
101-110-00-42007	Association of Monterey Bay Area Governments	\$3,797	\$3,797	\$3,985
101-110-00-42007	MPRWA (Water)	\$18,850	\$18,850	\$18,850
101-110-00-42007	Monterey Peninsula Chamber of Commerce	\$0	\$735	\$750
101-110-00-42007	Monterey County Mayors Association	\$1,100	\$1,400	\$1,500
101-110-00-42007	Monterey County Business Council	\$500	\$500	\$500
101-110-00-42007	MBUAPCA (Air Pollution Control District)	\$1,652	\$1,613	\$1,735
101-110-00-42007	League of CA Cities	\$2,537	\$2,550	\$2,550
101-110-00-42007	League of CA Cities- Monterey Bay Division	\$0	\$150	\$150
101-110-00-42007	LAFCo	\$19,500	\$16,956	\$18,000
101-110-00-42007	Fort Ord Reuse Authority	\$14,000	\$14,000	\$14,700
101-110-00-42007	Community Human Services	\$15,000	\$15,000	\$15,750
101-110-00-42007	CoastWalks/Coastal Trail Association	\$300	300	300
101-110-00-42007	Carmel Chamber of Commerce	\$435	540	550
	*Transfer of savings to community promotions	(\$1,200)	0	0
<b>Total</b>		<b>\$87,736</b>	<b>\$77,655</b>	<b>\$90,586</b>

# CITY ATTORNEY

## Description

The City Attorney is appointed by the City Council. The City Attorney legally represents the City and provides legal advice to the City Council, City Administrator, boards, commissions, and departments. The function includes drafting and reviewing legal documents and agenda items. The City Attorney investigates and resolves claims against the City; defends the City in litigation and administrative actions; and initiates and prosecutes litigation on behalf of the City.

## Budget Summary

- The FY 19-20 budget includes funding of \$360,000 for general legal services.



<b>City Attorney</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-112-00-42001	Contract Services	\$580,000	\$532,482	\$360,000
<b>Total</b>		<b>\$580,000</b>	<b>\$532,482</b>	<b>\$360,000</b>

# ADMINISTRATION

## Description

The City Administrator is appointed by the City Council and responsible for the enforcement of City laws and ordinances; ensuring that the orders of the City Council are executed; preparing the budget and monitoring City finances; and managing day-to-day operations. In addition to overseeing City departments, the Administrator also serves as the director of the centralized administrative functions pertaining to the City Clerk, Finance, Human Resources and Information Technology.

## 2018-2019 Accomplishments

- Ensured the execution of Council policy direction, completion of capital projects and continuity of daily citywide operations to deliver services in an efficient and effective manner.
- Oversaw City response to winter storms to ensure safety and minimize impacts to the community.
- The City Clerk coordinated with the County and helped facilitate the November 2018 election process; Finance continued the migration of finance and payroll modules to a new system; HR facilitated the recruitment process and filling of vacant positions and IT implemented enhanced wireless access

## 2019-2020 Initiatives

- Implement Council direction to establish a Section 115 trust to address pension liabilities
- Oversee the process to place a sales tax renewal measure on the March 2020 ballot
- Explore other options to enhance revenue as directed by Council

## Budget Summary (10.66 FTE)

- The FY 19-20 budget for most accounts is similar to FY 18-19 or slightly reduced to reflect internal efforts to promote cost savings. Overall, the budget increases by \$13,000 in FY 19-20.
- Contract services decreases by \$32,000 in FY 19-20 primarily due to the completion of one-time projects such as the formation of the restaurant improvement district and the migration of the payroll system.
- The individual budgets by division are included for reference.

## ADMINISTRATION

<b>Office the City Administrator</b>				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Adopted
101-111-00-41001	Salaries	\$1,233,481	\$1,103,432	\$1,215,913
101-111-00-41003	Salaries -Part time	\$83,382	\$60,551	\$83,962
101-111-00-41101	Retirement	\$60,950	\$54,176	\$65,280
101-111-00-41103	Deferred Compensation	\$27,600	\$39,733	\$33,700
101-111-00-41104	Health Insurance	\$169,513	\$136,593	\$150,704
101-111-00-41105	Social Security	\$3,784	\$0	\$0
101-111-00-41106	Medicare	\$14,973	\$15,923	\$18,846
101-111-00-41107	LTD/STD/Life	\$1,613	\$1,241	\$1,482
101-111-00-41108	Worker's Comp	\$45,542	\$45,542	\$52,875
101-111-00-41109	Benefits-MOU Obligations	\$9,360	\$2,080	\$4,160
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$1,650,198</b>	<b>\$1,459,271</b>	<b>\$1,626,922</b>
101-111-00-42001	Contract Services	\$210,245	\$202,268	\$177,824
101-111-00-42002	Recruiting Services	\$37,000	\$30,000	\$40,000
101-111-00-42003	Auditing Services	\$50,000	\$41,058	\$44,000
101-111-00-42006	Records Management	\$8,652	\$12,215	\$9,700
101-111-00-42009	Advertising and Legal Notices	\$17,000	\$13,960	\$15,000
101-111-00-42015	Other Services	\$6,500	\$5,722	\$6,000
101-111-00-42101	Office Supplies	\$10,500	\$9,570	\$15,700
101-111-00-42102	Publications & Subscriptions	\$91,565	\$94,949	\$94,605
101-111-00-42105	Materials and Supplies	\$0	\$109	\$0
101-111-00-42106	Small Tools and Equipment	\$0	\$0	\$350
101-111-00-42202	Equipment Maintenance	\$8,500	\$6,687	\$8,500
101-111-00-42301	Training & Education	\$10,503	\$10,003	\$14,500
101-111-00-42302	Conferences & Meetings	\$11,575	\$10,628	\$14,770
101-111-00-42304	Dues & Memberships	\$2,150	\$3,173	\$3,845
101-111-00-42305	Mileage Reimbursement	\$146	\$26	\$250
101-111-00-42306	Employee Programs	\$13,531	\$14,107	\$16,000
101-111-00-42403	Printing	\$15,000	\$9,923	\$12,000
101-111-00-42404	Shipping/Postage/Freight	\$10,500	\$7,519	\$10,950
101-111-00-42405	Telephone & Communications	\$61,600	\$54,928	\$73,912
101-111-00-42406	Bank & Merchant Fees	\$15,000	\$10,879	\$20,000
101-111-00-42407	Computer Non Capital	\$5,000	\$870	\$17,000
101-111-00-42410	Pre-employment Costs	\$15,000	\$9,000	\$15,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$599,967</b>	<b>\$547,594</b>	<b>\$609,906</b>
<b>Total</b>		<b>\$2,250,165</b>	<b>\$2,006,865</b>	<b>\$2,236,828</b>



## Budget Summary- Admin (2 FTE)

- Contract services decreases by \$12,000 to \$10,000 in FY 19-20. FY 18-19 included a one-time special project on the formation of the restaurant improvement district.
- The majority of printing costs have been allocated to the Clerk’s budget in FY 19-20.

<b>Administration</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-111-10-41001	Salaries	\$468,836	\$449,162	\$409,660
101-111-10-41003	Salaries -Part time	\$72,000	\$42,875	\$0
101-111-10-41101	Retirement	\$24,173	\$23,844	\$24,546
101-111-10-41103	Deferred Compensation	\$19,800	\$29,583	\$22,150
101-111-10-41104	Health Insurance	\$65,023	\$57,428	\$42,297
101-111-10-41106	Medicare	\$6,798	\$6,840	\$5,939
101-111-10-41107	LTD/STD/Life	\$573	\$414	\$378
101-111-10-41108	Worker's Comp	\$45,542	\$45,542	\$52,875
101-111-10-41109	Benefits-MOU Obligations	\$4,680	\$1,271	\$2,080
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$707,425</b>	<b>\$656,959</b>	<b>\$559,925</b>
101-111-10-42001	Contract Services	\$21,815	\$24,944	\$10,000
101-111-10-42015	Other Services	\$6,500	\$5,722	\$6,000
101-111-10-42101	Office Supplies	\$10,500	\$9,570	\$10,000
101-111-10-42102	Publications & Subscriptions	\$0	\$644	\$650
101-111-10-42302	Conferences & Meetings	\$3,300	\$2,696	\$4,000
101-111-10-42304	Dues & Memberships	\$1,800	\$2,813	\$2,200
101-111-10-42403	Printing	\$15,000	\$9,923	\$700
101-111-10-42404	Shipping/Postage/Freight	\$10,500	\$7,519	\$10,500
<b>Services &amp; Supplies Subtotal</b>		<b>\$69,415</b>	<b>\$63,831</b>	<b>\$44,050</b>
<b>Total</b>		<b>\$776,840</b>	<b>\$720,790</b>	<b>\$603,975</b>



## Description

The City Clerk provides timely and accessible service in response to all requests for public information and records, and is responsible for the administration of elections, public records requests, records management, and the legislative process. Functions include recording the City's legislative history through approved minutes and maintaining City Ordinances and the Municipal Code; facilitating applications for appointments to boards and commissions and coordinating the filing of campaign and other financial disclosure forms.

## Budget Summary- Clerk (1.75 FTE)

- Contract services increases by \$12,000 to \$62,000 in FY 19-20. Services include election costs for a sales tax renewal measure in March 2020 (\$26,000). Other services include agenda management software, software to record meetings, website maintenance, and municipal code updates (\$36,000 total).
- Printing of the Council agenda packets and other related items is now also budgeted within the Clerk's division in FY 19-20 (\$15,000). Administration's budget is reduced accordingly.

<b>City Clerk</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-111-11-41001	Salaries	\$212,256	\$117,639	\$148,411
101-111-11-41101	Retirement	\$8,021	\$4,481	\$6,955
101-111-11-41103	Deferred Compensation	\$1,500	\$1,767	\$1,350
101-111-11-41104	Health Insurance	\$19,202	\$3,689	\$14,454
101-111-11-41106	Medicare	\$3,078	\$1,693	\$2,152
101-111-11-41107	LTD/STD/Life	\$286	\$153	\$194
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$244,343</b>	<b>\$129,422</b>	<b>\$173,516</b>
101-111-11-42001	Contract Services	\$50,530	\$47,552	\$62,164
101-111-11-42006	Records Management	\$8,652	\$12,215	\$9,700
101-111-11-42009	Advertising and Legal Notice	\$17,000	\$13,960	\$15,000
101-111-11-42302	Conferences & Meetings	\$2,035	\$0	\$1,520
101-111-11-42304	Dues & Memberships	\$240	\$213	\$250
101-111-11-42403	Printing	\$0	\$0	\$10,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$78,457</b>	<b>\$73,940</b>	<b>\$98,634</b>
<b>Total</b>		<b>\$322,800</b>	<b>\$203,362</b>	<b>\$272,150</b>

## Workload Indicators/Performance Measures

- Responded to and fulfilled 173 requests for public records
- Compiled 25 agenda packets for a total of 500 documents managed
- Destroyed 40 boxes (1683 lbs.) of City records

## 2018-2019 Accomplishments

- Launched the City's new website
- Facilitated the 2018 Municipal Election for Mayor and two (2) Council Members

## 2019-2020 Initiatives

- Continue the implementation of records management systems. Facilitate the process to consolidate a sales tax extension of Measure D with the March 2020 election.

## Description

Finance provides financial analysis, management and reporting through the development of the annual budget, ongoing financial monitoring and reporting of revenues and expenditures. Routine duties including accounts payable, payroll, business license processing and the collection of the transient occupancy tax and the administration of pass through funding to the hospitality, restaurant and tourism improvement districts.

## 2018-2019 Accomplishments

- Migrated to a new financial and payroll system
- Timely completion of FY 17-18 financial audit with no audit findings
- Worked with new auditing firm to complete the City's first Comprehensive Annual Financial Report
- Initiated efficiencies for hostelry and Transient Occupancy Tax (TOT) reporting
- Participated in the formation of the Carmel Restaurant Improvement District (CRID) and initiated collections of assessments, which will be used for marketing and other programs to increase food sales

## 2019-2020 Initiatives

- Continue migration of fixed assets to the new financial system
- Initiate use of the electronic time keeping function in the new payroll system
- Develop efficiencies for annual business license renewals
- Update the City's financial policies, include reserve policies
- Support the Department in working with Council to establish a Section 115 pension trust
- Support the Department in analyzing sales tax projections related to a sales tax renewal ballot measure

## Budget Summary (4.16 FTE)

- The increase in part-time salaries of \$72,000 in FY 19-20 is the result of re-allocating existing part-time assistance from Administration to Finance to better reflect the type of assistance being provided. The Administration division budget for part-time salaries in FY 19-20 is \$0.
- Contract services decreases by \$4,000 to \$33,000 in FY 19-20 and includes financial assistance pertaining to required bond disclosure reporting, review of pension trust proposals, sales tax analysis and the updating of the cost of services study. Auditing Services, at \$44,000, reflects a decrease of \$6,000 in FY 19-20, for the annual financial audit and sales tax and transient occupancy tax auditing services.
- Publications and subscriptions of \$25,000 includes the annual maintenance costs for current and legacy financial systems, the latter which is used for business license processing and historical information.



<b>Finance</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-111-12-41001	Salaries	\$332,405	\$346,347	\$368,040
101-111-12-41003	Salaries -Part time	\$11,382	\$17,676	\$83,962
101-111-12-41101	Retirement	\$19,344	\$18,540	\$20,835
101-111-12-41103	Deferred Compensation	\$3,900	\$5,250	\$6,150
101-111-12-41104	Health Insurance	\$47,455	\$44,853	\$49,099
101-111-12-41105	Social Security	\$706	\$0	\$0
101-111-12-41106	Medicare	\$4,985	\$5,147	\$6,553
101-111-12-41107	LTD/STD/Life	\$442	\$443	\$480
101-111-12-41109	Benefits-MOU Obligations	\$4,680	\$809	\$2,080
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$425,299</b>	<b>\$439,065</b>	<b>\$537,199</b>
101-111-12-42001	Contract Services	\$37,500	\$52,589	\$33,200
101-111-12-42003	Auditing Services	\$50,000	\$41,058	\$44,000
101-111-12-42101	Office Supplies	\$0	\$0	\$1,500
101-111-12-42102	Publications & Subscriptions	\$26,565	\$29,761	\$25,355
101-111-12-42301	Training & Education	\$500	\$200	\$500
101-111-12-42302	Conferences & Meetings	\$2,240	\$1,259	\$250
101-111-12-42304	Dues & Memberships	\$110	\$147	\$465
101-111-12-42305	Mileage Reimbursement	\$146	\$26	\$250
101-111-12-42403	Printing	\$0	\$0	\$1,000
101-111-12-42406	Bank & Merchant Fees	\$15,000	\$10,879	\$20,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$132,061</b>	<b>\$135,919</b>	<b>\$126,520</b>
<b>Total</b>		<b>\$557,360</b>	<b>\$574,984</b>	<b>\$663,719</b>

### Description- HR

Human Resources recruits, develops, and retains a diverse, well-qualified workforce that reflects the high standards of the community, and leads the City departments in positive employee relations, talent management, succession planning, and employee engagement. Services include employee orientation, recruitment, performance assessment, compensation and job classification assessments, safety and wellness programs; and organization development services efficiently to City departments. Staff is responsible for negotiating Memorandums of Understanding with the City's three bargaining units, subject to Council direction and approval.

### 2018-2019 Accomplishments

- Presented a comprehensive review of the CalPERS pension to Council
- Filled critical City staff positions

### 2019-2020 Initiatives

- Continue to fill vacant positions with quality candidates in a timely manner.
- Continue to work with the City Attorney to update the personnel and other sections of the City's Municipal Code consistent with federal and state laws and best practices.
- Continue to develop option to address the City's pension and other postemployment benefits liabilities.

### Budget Summary-IT (1 FTE)

- The FY 19-20 Budget is \$11,000 over FY 18-19 with modest increases in recruitment and employee programs costs offset by minor reductions in contract services.

### Description-IT

Information Technology (IT) provides innovative and secure technology solutions that support City departments in delivering quality services to the community. The purpose of IT is to provide a broad range of high-quality technology-related solutions to employees, departments, council members, and the community; and to support and continuously improve essential technology infrastructure for enabling day-to-day operations of the City.

### Workload Indicators / Performance Measures

- Resolved approximately 400 Trouble Tickets in 2018-2019
- Replaced or refurbished 38 workstations in fiscal year 2018-2019
- Managed recording and broadcast of 77 public meetings

### 2018-2019 Accomplishments

- Updated Council A/V system to address several design deficiencies
- Replaced enterprise Anti-Virus software with improved technology
- Replaced 2 emergency phones at the Beach
- Replaced and improved coverage for wireless access at six City facilities

### 2019-2020 Initiatives

- Improve network and system resiliency

### Budget Summary-IT (1.75FTE)

- Contract services decreases by \$23,000 to \$65,000 in FY 19-20 for specialized technical assistance.
- Publications of \$64,000 funds required licensing for Microsoft products, G-Suite and security monitoring.
- Citywide telephone, cable and Internet service is expected to increase by \$12,000 in FY 19-20 to \$74,000.

<b>HR</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-111-13-41001	Salaries	\$98,772	\$62,823	\$105,551
101-111-13-41101	Retirement	\$3,795	\$1,737	\$4,206
101-111-13-41103	Deferred Compensation	\$1,200	\$733	\$1,200
101-111-13-41104	Health Insurance	\$11,114	\$5,657	\$12,069
101-111-13-41106	Medicare	\$1,432	\$853	\$1,530
101-111-13-41107	LTD/STD/Life	\$156	\$75	\$156
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$116,469</b>	<b>\$71,878</b>	<b>\$124,712</b>
101-111-13-42001	Contract Services	\$12,000	\$9,774	\$7,460
101-111-13-42002	Recruiting Services	\$37,000	\$30,000	\$40,000
101-111-13-42101	Office Supplies	\$0	\$0	\$700
101-111-13-42102	Publications & Subscriptions	\$7,000	\$4,500	\$5,000
101-111-13-42301	Training & Education	\$9,500	\$9,500	\$9,500
101-111-13-42302	Conferences & Meetings	\$2,500	\$6,500	\$5,000
101-111-13-42304	Dues & Memberships	\$0	\$0	\$800
101-111-13-42306	Employee Programs	\$13,531	\$14,108	\$16,000
101-111-13-42403	Printing	\$0	\$0	\$300
101-111-13-42404	Shipping/Freight/Postage	\$0	\$0	\$200
101-111-13-42410	Pre-employment Costs	\$15,000	\$9,000	\$15,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$96,531</b>	<b>\$83,382</b>	<b>\$99,960</b>
<b>Total</b>		<b>\$213,000</b>	<b>\$155,260</b>	<b>\$224,672</b>

<b>IT</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-111-14-41001	Salaries	\$121,212	\$127,460	\$184,251
101-111-14-41101	Retirement	\$5,617	\$5,575	\$8,738
101-111-14-41103	Deferred Compensation	\$1,200	\$2,400	\$2,850
101-111-14-41104	Health Insurance	\$26,719	\$24,967	\$32,785
101-111-14-41106	Medicare	\$1,758	\$1,389	\$2,672
101-111-14-41107	LTD/STD/Life	\$156	\$156	\$274
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$156,662</b>	<b>\$161,947</b>	<b>\$231,570</b>
101-111-14-42001	Contract Services	\$88,400	\$67,410	\$65,000
101-111-14-42101	Office Supplies	\$0	\$0	\$3,500
101-111-14-42102	Publications & Subscriptions	\$58,000	\$60,043	\$63,600
101-111-14-42105	Materials and Supplies	\$0	\$109	\$0
101-111-14-42106	Small Tools and Equipment	\$0	\$0	\$350
101-111-14-42202	Equipment Maintenance	\$8,500	\$6,687	\$8,500
101-111-14-42301	Training & Education	\$503	\$303	\$4,500
101-111-14-42302	Conferences & Meetings	\$1,500	\$173	\$4,000
101-111-14-42304	Dues & Memberships	\$0	\$0	\$130
101-111-14-42404	Shipping/Postage/Freight	\$0	\$0	\$250
101-111-14-42405	Telephone and Communications	\$61,600	\$54,927	\$73,912
101-111-14-42407	Computer Non capital	\$5,000	\$870	\$17,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$223,503</b>	<b>\$190,522</b>	<b>\$240,742</b>
<b>Total</b>		<b>\$380,165</b>	<b>\$352,469</b>	<b>\$472,312</b>

# CITYWIDE (NON-DEPARTMENTAL)

## Description

Citywide, or non-departmental costs, are expenses that are spread across the entire organization. These items include the unfunded pension liability, the City's premiums insurance for worker compensation, liability and property insurance and the City's share of costs toward retiree healthcare. Other operational expenses include utilities, property tax assessments and the administrative fee charged by Monterey County for administering property tax collection for the City.

## Budget Summary

- Insurance premiums increase by \$73,000, or 11%, over FY 18-19 to \$725,000 in FY 19-20. Premiums are based on a percentage of payroll costs, previous liability exposure and inflation.
- PERS increases by \$405,000 over the Amended Budget to \$1.4 million in FY 19-20. The City saved interest by making its payment in one lump sum and the difference in payment offset other operational costs. A mid-year budget adjustment reduced the FY 18-19 budget from \$1,329,060 to \$1,029,162.
- Utilities are expected to increase by \$8,000, or 4%, in FY 19-20 to \$235,000.
- Retiree health care is also up by \$5,000, or 8%, over FY 18-19. The budget is \$69,000.

## CITYWIDE (NON-DEPARTMENTAL)

<b>Non-Departmental</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-130-00-42501	Liability Insurance Premium	\$652,045	\$592,369	\$724,935
101-130-00-42503	PERS Unfunded Liability	\$1,029,162	\$1,026,968	\$1,434,476
101-130-00-42504	Insurance Claims Paid	\$20,000	\$14,400	\$14,400
101-130-00-42505	Utilities	\$226,655	\$197,923	\$235,000
101-130-00-42506	Property Tax Assessments	\$74,500	\$73,296	\$74,765
101-130-00-42508	Unemployment Costs	\$0	\$5,388	\$5,400
101-130-00-42510	Retiree Health Share	\$63,534	\$63,918	\$68,880
101-130-00-42511	County Property Tax Admin Fees	\$71,104	\$71,704	\$72,525
<b>Total</b>		<b>\$2,137,000</b>	<b>\$2,045,966</b>	<b>\$2,630,381</b>

# MARKETING & ECONOMIC DEVELOPMENT

## Description

Two of the City's unique facilities include the performing arts venue known as the Sunset Community and Cultural Center and the Forest Theater, an outdoor amphitheater. These locations support musical performances, lectures and other cultural activities that enhance the quality of life for residents and promote the City and the Monterey Peninsula as an artistic and cultural destination. In 2017, the City entered into a lease agreement with the Sunset Cultural Center, Inc. (SCC) for the management of these facilities and the terms of the lease require the City to make an annual grant to SCC to support operations.

Transient occupancy tax and sales and use tax are expected to generate \$12.5 million in revenue in FY 19-20, or 52% of total citywide revenues. Recognizing the importance of these revenue streams, the City funds the Monterey County Convention and Visitors Bureau (MCCVB) and Visit Carmel to manage visitors.

In addition to supporting these organizations with General Fund revenues, the City also collects a tourism improvement district assessment from its lodging establishments on behalf of the County and remits these pass-thru funds to MCCVB on a bi-monthly basis. The City also collects an assessment on lodging through the Carmel Hospitality Improvement District and remits these funds to Visit Carmel for the marketing of overnight stays within the Village during mid-week and the non-peak season. Most recently, the Carmel Restaurant Improvement District became effective on January 1, 2019, with the City collecting an assessment from full-service restaurants that will be used for marketing efforts to increase food and beverage sales.

As Visit Carmel serves as the owner's association for the restaurant and hotel improvement districts, the City's proposed funding to the organization helps augment the marketing budget generated through assessments, promotes unity in messaging, supports the maintenance of the City's official travel website ([www.carmelcalifornia.com](http://www.carmelcalifornia.com)) and pays for targeted and seasonal marketing campaigns to encourage visitors to stay overnight, dine and shop within the Village.

The City also provides financial support to the Carmel Chamber of Commerce, which operates a visitor center in town, publishes a comprehensive visitor guide, and assists businesses. The Chamber also supports small businesses and provides services to assist its members, including listing businesses on the Chamber website, providing educational programs, conducting outreach with businesses via weekly business walks with City elected officials and staff and marketing opportunities to "shop locally".

# MARKETING AND ECONOMIC DEVELOPMENT

<b>Marketing &amp; Economic Development</b>					
Account Number	Account Description	Details	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Adopted
101-122-00-42005	Community Promotions	Monterey County Film Commission	\$1,000	\$1,000	\$1,750
101-122-00-42008	Mktg & Economic Dev	SCC- Sunset Center Operating Grant	\$750,000	\$750,000	\$750,000
101-122-00-42008	Mktg & Economic Dev	SCC- Forest Theater Operating Grant	\$20,000	\$20,000	\$20,000
101-122-00-42008	Mktg & Economic Dev	MCCVB	\$182,995	\$182,993	\$189,347
101-122-00-42008	Mktg & Economic Dev	Visit Carmel	\$120,000	\$120,000	\$120,000
101-122-00-42008	Mktg & Economic Dev	Carmel Chamber of Commerce	\$30,000	\$30,000	\$39,000
<b>Total</b>			<b>\$1,103,995</b>	<b>\$1,103,993</b>	<b>\$1,120,097</b>

## Budget Summary

- The budget includes \$750,000 to the Sunset Cultural Center for the operating of the Sunset Center and \$20,000 for the Sunset Cultural Center’s management of the Forest Theater, the same as in FY 18-19.
  
- As the City’s transient occupancy tax revenues continues to grow, the formulaic funding to the Monterey County Convention and Visitors Bureau (MCCVB), which is based on 3% of the City’s prior year’s TOT revenue, also increases. The FY 19-20 budget reflects an increase of \$6,354 over FY 18-19. Funding to Visit Carmel remains on par with FY 18-19 at \$120,000.
  
- The City has received a request from the Chamber of Commerce seeking financial support of \$48,000 to offset the cost of shuttle service during major events. The FY 19-20 Budget provides an increase of \$9,000 over the FY 18-19 budget, or \$39,000 in total, to the Chamber.

# LIBRARY AND COMMUNITY ACTIVITIES

## Description

The Library Department provides programs, materials, and reference services to cardholders and visitors of all ages, and offers an outreach program that delivers books to the homebound in the Carmel area. The print and online collections include books, e-books, audio books, movies, recorded books, and large print materials whose emphases include the history of Carmel-by-the-Sea, travel, art and medical reference.

There are five divisions within the Library:

- **Administration** manages library staff, buildings, and finances, and acts as liaison to the Harrison Memorial Library Board of Trustees.
- **Circulation** is responsible for the lending, renewing, return and shelving of library items.
- **Youth** Services organizes and delivers library services and programs to children and young adults.
- **Reference** staff provides library users with direction to library materials, advice on library collections and services, and expertise on multiple kinds of information from multiple sources.
- **Local History** serves as a resource for reference and original materials that document the history of Carmel-by-the-Sea and the surrounding area.

The Harrison Memorial Library (Main Library) and the Park Branch are governed by a five-member Board of Trustees appointed by the City Council. The Harrison Memorial Library Board of Trustees, the Carmel Public Library Foundation and the City work together to ensure that the Harrison Memorial Library continues to be an important, integral and vital part of our community. The goal of this partnership is to sustain the historic tradition of providing free public library service of excellent quality to the City of Carmel and the Monterey Peninsula residents and visitors.

## Workload Indicators/Performance Measures

- Answered 19,091 reference and information questions
- Loaned 219 items to other libraries across the United States
- Issued 720 library cards
- 75,623 library items were circulated
- 4,769 people attended library programs
- 5,606 people used the library's public computers
- The library's digital content was accessed 11,794 times

## 2018-2019 Accomplishments

- Continued to work on the implementation of the Library's Strategic Plan.

## 2019-2020 Initiatives

- Continue implementation of the Library's Strategic Plan.
- Complete the Main Library Meeting Space Project.



## Budget Summary (12.98 FTE)

- Per the Memorandum of Understanding between the Library Board of Trustees and the City, the City funds the personnel and building maintenance costs for operating the Main and Park Branch libraries.
- The Library budget funds 12.98 FTE, although the Library is authorized for 13.98 positions.
- The budget also includes funding for the storage of the City's fine art collection within contract service.

<b>Library</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-120-00-41001	Salaries	\$607,324	\$525,924	\$704,943
101-120-00-41003	Salaries -Part time	\$225,910	\$154,070	\$187,193
101-120-00-41005	Overtime	\$0	\$732	\$0
101-120-00-41101	Retirement	\$37,698	\$33,167	\$44,979
101-120-00-41103	Deferred Compensation	\$4,239	\$7,508	\$8,250
101-120-00-41104	Health Insurance	\$107,450	\$86,959	\$93,664
101-120-00-41105	Social Security	\$11,386	\$7,053	\$10,360
101-120-00-41106	Medicare	\$12,198	\$20,801	\$12,936
101-120-00-41107	LTD/STD/Life	\$1,279	\$1,178	\$1,366
101-120-00-41108	Worker's Comp	\$86,445	\$86,445	\$100,364
101-120-00-41109	Benefits-MOU Obligations	\$37,440	\$12,370	\$16,120
	<b>Salaries &amp; Benefits Subtotal</b>	<b>\$1,131,369</b>	<b>\$936,207</b>	<b>\$1,180,175</b>
101-120-00-42001	Contract Services	\$13,000	\$4,223	\$3,500
101-120-00-42301	Training & Education	\$1,776	\$0	\$0
	<b>Services &amp; Supplies Subtotal</b>	<b>\$14,776</b>	<b>\$4,223</b>	<b>\$3,500</b>
	<b>Total</b>	<b>\$1,146,145</b>	<b>\$940,430</b>	<b>\$1,183,675</b>

# COMMUNITY ACTIVITIES

## Description

Community Activities facilitates special event permitting, executes the City's annual special events, and manages the Vista Lobos facility. In addition, the Community Activities Department works with the Community Activities Commission to fulfill its duties and responsibilities, as well as work to fulfill the goals and objectives identified in the Community Activities 3-year Strategic Plan. This is reflected in the proposed budget, particularly in the increased budgets for advertising and printing to support the development of a more robust communications plan for community events, and the increase in funds for as yet planned events and community programs, such as a street dance or Earth Day celebration, or other events to be identified by the Commission or staff.

## Workload Indicators/Performance Measures

- Planned and facilitated eight City-sponsored special events
- Issued 42 special event permits
- An estimated 5,000 people attended City Special Events

## 2018-2019 Accomplishments

- Revised the Duties and Responsibilities of the Community Activities Commission and completed a three-year strategic plan.

## 2019-2020 Initiatives

- Continue to streamline processes for special event permit applications and work with the Community Activities and Cultural Commission to explore possibilities for adding new events.

## Budget Summary (1.5 FTE)

- Contract Services increases by \$14,000 to \$39,000 in FY 19-20. Services include the cost of renting portable restrooms for City events and for placement at the beach during busy days of Memorial Day, July 4 and Labor Day (\$18,000); audio and tree decorating for the holiday tree lighting even (\$8,000) and portable restrooms and shuttle service during Car Week events (\$13,000). The latter expenses are offset by special event fees paid by event organizers.
- Community Promotions decreases by \$14,000 to \$27,000 in FY 19-20. This account is costs incurred for City events, such as health permits, tents, decorations, food and beverages, flowers and other supplies.
- Other major costs include advertising (\$8,000) and printing of tickets, banners and signage (\$8,000).

## COMMUNITY ACTIVITIES

Community Activities				
Account Number	Account Description	FY18-19 Amended	FY18-19 Estimated	FY19-20 Adopted
101-121-00-41001	Salaries	\$132,343	\$83,339	\$127,377
101-121-00-41101	Retirement	\$8,482	\$5,339	\$9,198
101-121-00-41103	Deferred Compensation	\$525	\$608	\$750
101-121-00-41104	Health Insurance	\$16,952	\$9,982	\$12,771
101-121-00-41106	Medicare	\$1,919	\$1,151	\$1,847
101-121-00-41107	LTD/STD/Life	\$227	\$137	\$195
101-121-00-41108	Worker's Comp	\$11,022	\$11,022	\$12,797
101-121-00-41109	Benefits-MOU Obligations	\$8,190	\$3,643	\$2,080
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$179,660</b>	<b>\$115,221</b>	<b>\$167,015</b>
101-121-00-42001	Contract Services	\$25,000	\$19,830	\$38,700
101-121-00-42005	Community Promotions	\$41,000	\$23,670	\$26,750
101-121-00-42009	Advertising and Legal Notice	\$4,800	\$588	\$8,000
101-121-00-42101	Office Supplies	\$1,500	\$394	\$300
101-121-00-42301	Training & Education	\$4,600	\$0	\$2,500
101-121-00-42403	Printing	\$6,900	\$0	\$8,000
101-121-00-42405	Telephone and Communications	\$1,800	\$0	\$0
<b>Services &amp; Supplies Subtotal</b>		<b>\$85,600</b>	<b>\$44,482</b>	<b>\$84,250</b>
<b>Total</b>		<b>\$265,260</b>	<b>\$159,703</b>	<b>\$251,265</b>

# COMMUNITY PLANNING AND BUILDING

## Description

The Community Planning and Building Department includes the Planning, Building and Code Compliance Divisions and is responsible for preserving community character while fostering a vibrant community and a high quality of life for its residents, businesses and visitors.

- The **Planning Division** processes current development applications, maintains the General Plan, and ensures that capital programs, zoning and other activities of the City are consistent with the goals and policies of the Plan.
- The **Building Safety Division** is responsible for plans examination and inspections of City and private development projects to ensure compliance with building codes.
- The **Code Compliance Division** ensures compliance with the City Municipal Code. This function includes public education and outreach on existing laws and resolving code violations.

## Workload Indicators/Performance Measures

- With regard to permit activity, the Community Planning and Building Department has been steadily busy over the past several years. In 2016, a total of 524 planning permits and 404 building permits were issued. In 2017, a total of 468 planning permits and 416 building permits were issued. In 2018, a total of 442 planning permits and 628 building permits were issued.

## 2018-2019 Accomplishments

- Hired a full-time Assistant Planner, Administrative Coordinator and Code Compliance Coordinator
- Achieved our performance measures for plan review (2 weeks for new submittals and owner initiated revisions, 1 week for back-checks) in over 90% of cases.
- Streamlined operations for efficiency and improved customer service by developing a customer satisfaction survey, updating processes, applications and checklists, informational brochures and information on the City website, allowing electronic permitting for building permit applications.
- Provided safety assessments and assisted with safety and security during the responses to multiple wind/rain events affecting the Village including expediting permitting for repairs and restoration.
- Completed a comprehensive update of Municipal Code Title 15 (Building and Construction).
- Adopted an urgency ordinance establishing a sidewalk vending program in response to State legislation.
- Completed design selection of Ocean Avenue median lights.
- Drafted an ordinance prohibiting transient rentals in the downtown and advertising of transient rentals.
- Initiated work on an ordinance establishing regulations for small-cell wireless facilities.
- Initiated an update of the City's Historic Context Statement. Mapped the historic resources within the downtown Conservation District.
- Prepared a Coastal Development Permit extending the Beach Fire Pilot Program with modifications.
- Completed an analysis of the Scout House and evaluated options to open the building for public use.
- Drafted a resolution that incentivizes commercial property improvements by waiving fees during the 2019 calendar year. Conducted a commercial vacancy study.

## 2019-2020 Initiatives

- Complete Department Strategic Plan
- Continue working on the update of Title 17 (Zoning Code) and Design Guidelines
- Complete update to the City's Historic Context Statement
- Complete ordinance establishing small-cell wireless regulations
- Amend Title 15 (Building and Construction) to address private drainage systems
- Continue to enforce the City's transient rental regulations

## COMMUNITY PLANNING AND BUILDING

### Budget Summary (9 FTE)

- Contract services decreases by \$86,000 to \$42,000 in FY 19-20 primarily due to hiring a full-time code compliance coordinator. The FY 19-20 budget supports the use of an outside environmental service for the Title 17 zoning update and services of a professional historian for the update to the Historic Context Statement (\$23,000), permitting software (\$10,000), and other services (\$9,000).
- Training, Conferences and Dues total \$19,000 in FY 19-20 and support the professional development of staff, including maintaining State certifications and credentials.

<b>Community Planning &amp; Building</b>				
Account Number	Account Description	FY18-19 Amended	FY18-19 Estimated	FY19-20 Adopted
101-115-20-41001	Salaries	\$785,186	\$720,014	\$842,236
101-115-20-41005	Overtime	\$0	\$376	\$0
101-115-20-41101	Retirement	\$32,967	\$33,251	\$40,923
101-115-20-41103	Deferred Compensation	\$4,500	\$6,400	\$7,200
101-115-20-41104	Health Insurance	\$139,461	\$112,591	\$112,684
101-115-20-41106	Medicare	\$12,009	\$9,601	\$12,213
101-115-20-41107	LTD/STD/Life	\$1,274	\$1,107	\$1,273
101-115-20-41108	Worker's Comp	\$33,685	\$33,685	\$39,109
101-115-20-41109	Benefits-MOU Obligations	\$32,260	\$10,852	\$14,560
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$1,041,342</b>	<b>\$927,877</b>	<b>\$1,070,198</b>
101-115-20-42001	Contract Services	\$128,391	\$150,934	\$41,925
101-115-20-42009	Advertising and Legal Notice	\$0	\$0	\$484
101-115-20-42015	Other Services	\$1,100	\$1,161	\$0
101-115-20-42101	Office Supplies	\$4,200	\$4,611	\$4,000
101-115-20-42102	Publications & Subscriptions	\$800	\$171	\$2,100
101-115-21-42106	Small Tools and Equipment	\$430	\$437	\$500
101-115-20-42107	Gas and Oil	\$0	\$0	\$1,200
101-115-20-42115	Other Supplies	\$3,950	\$3,316	\$937
101-115-20-42301	Training & Education	\$5,462	\$3,222	\$3,952
101-115-20-42302	Conferences & Meetings	\$6,400	\$4,914	\$10,584
101-115-20-42304	Dues & Memberships	\$4,075	\$4,242	\$4,263
101-115-20-42305	Mileage Reimbursement	\$200	\$8	\$250
101-115-20-42403	Printing	\$4,000	\$4,390	\$3,960
<b>Sevices &amp; Supplies Subtotal</b>		<b>\$159,008</b>	<b>\$177,406</b>	<b>\$74,155</b>
<b>Total</b>		<b>\$1,200,350</b>	<b>\$1,105,283</b>	<b>\$1,144,353</b>

# PUBLIC WORKS

## Description

The mission of the Public Works Department is to plan, design, construct, operate, and maintain public infrastructure, facilities, urban forest, and equipment that contribute to the health, safety, and well-being of the community, and do so in an efficient, cost-effective manner without detrimental effects on the environment. Public Works consists of five operating divisions with responsibilities as follows:

- **Administration Unit:** prepare Council reports and presentations, perform City engineering services, serve on Traffic Safety Committee, and provide daily oversight of the five operating divisions.
- **Environmental Compliance:** enforce storm water quality state regulations, promote trash diversion goals, review development plans, inspect businesses and construction sites, coordinate with regional agencies, provide training, manage special environmental projects and provide public outreach.
- **Facilities Maintenance:** maintenance and repair of 24 City-owned buildings with 146,200 square feet, support capital projects, oversee janitorial contract and implement small construction projects.
- **Forestry, Parks and Beach:** staff the Forest & Beach Commission, maintain 8 municipal parks, Carmel Beach, shoreline pathway, and landscaped islands, manage 9,000 City trees, process tree removal and pruning permits, and oversee landscape maintenance services.
- **Project Management:** implement the Capital Improvement Plan, perform condition assessments and cost estimates, plan, design, inspect, and manage construction of capital projects, administer the public bidding process, and coordinate with consultants, contractors, utilities, and other departments.
- **Streets Maintenance:** maintain streets, sidewalks, and curbs, repair potholes, maintain storm drainage system, traffic signs, striping and pavement markings, provide street sweeping, coordinate repairs of City fleet, review encroachment permit applications, support City events, and emergency response.

## Workload Indicators / Performance Measures for 2018/19

- Responded to an estimated 500 customer service requests.
- Maintained over 500 traffic and street name signs.
- Removed an estimated 145 dead, diseased, or invasive trees.
- Used 135 gallons of paint for curbs, traffic striping, and pavement markings.
- Planted an estimated 82 trees.
- Used 34 tons of asphalt to repair streets, potholes, and berms.
- Carmel's overall trash diversion rate of 57% was ahead of the other local municipalities.
- Carmel had a 200% increase in food waste collection and diversion over the prior year.
- Received the Energy Savings Beacon Spotlight Award for the second consecutive year.
- In one year, electric cars charging at the City's 4 Charge Point charging stations avoided 25,000 pounds of greenhouse gas emissions, equivalent to growing 292 trees for 10 years!

## 2018-2019 Accomplishments

- Presented the 2nd Annual Public Works Report and Infrastructure Report Card to Council, Planning, Forest & Beach, and Community Activities Commissions and Library Board.
- Inspected restaurants and food service providers to ensure the elimination of non-compostable and non-recyclable food packaging and compliance with storm water best practices.
- Installed five, dual trash and recycling containers at Devendorf Park.
- Awarded a \$120,364 Cal Recycle grant for the purchase of 50 new trash/recycling containers.
- Prepared a Stream Stability Study for the Mission Trails Nature Preserve (MTNP).
- Completed the ADA Transition Plan. Installed ADA-compliant front doors and restrooms at City Hall.
- Developed a Geographic Information System (GIS) tool which is available online to the public.
- Drafted a white paper regarding implementation of an underground utility district.
- Updated the Yard's Spill Prevention Plan and properly disposed of Yard hazardous waste.
- Completed repairs of Carmel Beach access stairs using in-house resources.
- Replaced fluorescent lights with LED light fixtures in the Police Building.
- Filled the vacant Senior Maintenance Worker for Facilities position.
- Renovated the PW breakroom adding a kitchen sink, counters, oven, and other upgrades.
- Said farewell to the City Forester after 37-1/2 years of service to the City.
- Recovered from 3 winter storms which downed trees into power lines and closed roads.
- Removed 21 invasive/dead trees, cut acacia, installed cable railing, relocated volleyball courts, and pulled ice plant and other weeds in the North Dunes Habitat Restoration area.
- Removed 40+ invasive trees, installed trail signs, railings, and supported weed pulls at MTNP.
- Awarded five, multi-year contracts for on-call tree/stump removals, pruning, and plantings.
- Completed paving of Ocean Avenue, between Junipero Avenue and Monte Verde Street.
- Constructed the \$1.4M Fifth Avenue Storm Drainage Improvement Project from Torres to Carpenter Streets, and along Carpenter Street from Fifth to Fourth Avenues.
- Decommissioned the Public Works Fuel Station and removed the underground fuel tanks.
- Designed, bid, and installed HVAC system modifications at both Libraries.
- Designed, bid, and repaired the stage rigging system at Sunset Center.
- Compiled special permit conditions for PG&E's gas pipeline project along the northern portion of the City and monitored work to minimize impact to Carmel residents and businesses.
- Designed, bid, and awarded the FY 2018/19 Paving Project (25 street segments).
- A multi-agency pavement condition survey update resulted in Carmel's overall pavement condition index increasing from 62 (fair condition) to 78 (good condition).
- Designed and awarded a construction contract for larger-scale sidewalk repairs.
- Upgraded safety at 7 intersections with stop signs, other traffic signs, and pavement legends.
- Coordinated with TAMC for a conceptual design of a bike route along San Carlos Street
- Purchased a replacement truck for facilities, replaced the ATV, and fixed the wood chipper.

### 2019-2020 Initiatives

- Update the City's Purchasing Ordinance with Finance.
- Solicit Statements of Qualifications from consultants in 17 specialized disciplines.
- Reinforce the City's Environmentally-Preferable Purchasing Policy.
- Install 50 new, dual trash and recycling containers downtown and at City facilities.
- Continue making measurable progress with recycling and organic food waste programs
- Update the Encroachment Permit application forms and permit process.
- Standardize Conditions of Approval associated with private development applications.
- Update the City's Area of Special Biological Significance Compliance Plan.
- Conduct tree surveys using a GPS system to plot trees on the City's GIS system.
- Complete FY 18-19 funded capital projects. Implement new projects proposed for funding in FY 19-20.

### Budget Summary (21 FTE)

- Contracted Services increases by \$84,000 to \$1 million in FY 19-20, primarily due to an increase in Forest, Parks and Beach (\$80,000) to address the backlog of stumps and other tree-related work. The budget includes funding for tree-related work (\$375,000); janitorial services (\$232,000); facility maintenance contractors such as plumbers and electricians (\$127,000); landscaping (\$125,000); inspections, water sampling, education and outreach and other activities to meet the State's storm water regulations (\$80,000) plus storm drain cleaning (\$20,000), power washing the sidewalks (\$20,000) and a new pilot program for litter abatement during the weekend to help prevent trash and cigarettes from entering into storm drains and the ocean (\$15,000); a goat grazing pilot program (\$10,000); solid waste technical assistance (\$6,000) and uniforms (\$5,000).
- The combined budget for safety equipment, materials and supplies, and small tools and equipment decreases by \$22,000 to \$98,000 in FY 19-20. This assumes that the traffic sign plotter in the capital budget is funded and allows the Department to create all traffic signs in-house again. It also assumes that more tree plantings and building renovations will be funded as capital projects and that new trash and recycling containers will be funded by grants.
- Gas for City vehicles and equipment is \$25,000 and vehicle maintenance is \$46,000 in FY 19-20.
- The budget for training was reduced from \$17,000 to \$7,000 to reflect the fact that the Department has been judicious in minimizing out of town travel for training, attending free or inexpensive training seminars and webinars when possible, and cross-training field crews to improve skills and allow more flexibility with completing maintenance-oriented projects.
- The budget for each of the divisions are also included for reference. There is no budget for the project management division as the staff primarily work on implementing capital projects, which are budgeted within the Capital Projects fund. Staffing costs are currently housed within the Administration and Streets divisions' budgets.



<b>Public Works Department Total</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-119-00-41001	Salaries	\$1,621,076	\$1,318,568	\$1,736,527
101-119-00-41005	Overtime	\$0	\$11,789	\$11,800
101-119-00-41101	Retirement	\$84,867	\$69,324	\$89,589
101-119-00-41103	Deferred Compensation	\$11,700	\$12,413	\$13,980
101-119-00-41104	Health Insurance	\$246,052	\$195,310	\$220,150
101-119-00-41106	Medicare	\$24,581	\$16,237	\$25,179
101-119-00-41107	LTD/STD/Life	\$2,908	\$2,317	\$2,909
101-119-00-41108	Worker's Comp	\$144,266	\$144,266	\$167,495
101-119-00-41109	Benefits-MOU Obligations	\$77,520	\$26,216	\$35,360
101-119-00-41111	Uniform Allowance	\$4,228	\$0	\$0
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$2,217,198</b>	<b>\$1,796,440</b>	<b>\$2,302,989</b>
101-119-00-42001	Contract Services	\$930,552	\$931,296	\$1,014,700
101-119-00-42009	Advertising and Legal Notice	\$0	\$0	\$1,000
101-119-00-42101	Office Supplies	\$8,000	\$6,623	\$10,000
101-119-00-42102	Publications & Subscriptions	\$2,500	\$2,000	\$2,500
101-119-00-42104	Safety Equipment and Supplies	\$11,000	\$2,754	\$8,000
101-119-00-42105	Materials and Supplies	\$105,000	\$97,657	\$87,500
101-119-00-42106	Small Tools and Equipment	\$3,500	\$962	\$2,500
101-119-00-42107	Gas and Oil	\$20,000	\$19,096	\$25,000
101-119-00-42202	Equipment Maintenance	\$4,000	\$2,237	\$5,000
101-119-00-42203	Vehicle Maintenance	\$41,000	\$48,892	\$46,000
101-119-00-42301	Training & Education	\$17,000	\$5,107	\$7,000
101-119-00-42304	Dues & Memberships	\$645	\$1,148	\$775
101-119-00-42403	Printing	\$1,000	\$169	\$500
101-119-00-42408	Permits and Licenses	\$9,500	\$7,669	\$9,500
101-119-00-42409	Rentals	\$1,000	\$299	\$1,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$1,154,697</b>	<b>\$1,125,909</b>	<b>\$1,220,975</b>
<b>Total</b>		<b>\$3,371,895</b>	<b>\$2,922,349</b>	<b>\$3,523,964</b>



**Administration (3 FTE)**

<b>PW Administration</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-119-40-41001	Salaries	\$268,663	\$232,930	\$348,540
101-119-40-41005	Overtime	\$0	\$651	\$650
101-119-40-41101	Retirement	\$14,365	\$10,384	\$15,859
101-119-40-41103	Deferred Compensation	\$4,500	\$3,433	\$4,800
101-119-40-41104	Health Insurance	\$28,792	\$34,891	\$23,548
101-119-40-41106	Medicare	\$4,909	\$2,769	\$5,054
101-119-40-41107	LTD/STD/Life	\$389	\$286	\$389
101-119-40-41108	Worker's Comp	\$144,266	\$144,266	\$167,495
101-119-40-41109	Benefits-MOU Obligations	\$4,680	\$17,333	\$2,080
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$470,564</b>	<b>\$446,943</b>	<b>\$568,415</b>
101-119-40-42001	Contract Services	\$22,333	\$32,602	\$23,700
101-119-40-42009	Advertising and Legal Notice	\$0	\$0	\$1,000
101-119-40-42101	Office Supplies	\$8,000	\$6,623	\$10,000
101-119-40-42102	Publications & Subscriptions	\$2,500	\$2,000	\$2,500
101-119-40-42104	Safety Equipment and Supplies	\$11,000	\$2,754	\$8,000
101-119-40-42105	Materials and Supplies	\$105,000	\$97,657	\$87,500
101-119-40-42106	Small Tools and Equipment	\$3,500	\$962	\$2,500
101-119-40-42107	Gas and Oil	\$20,000	\$19,096	\$25,000
101-119-40-42202	Equipment Maintenance	\$4,000	\$2,237	\$5,000
101-119-40-42203	Vehicle Maintenance	\$41,000	\$48,092	\$46,000
101-119-40-42301	Training & Education	\$15,000	\$3,999	\$7,000
101-119-40-42304	Dues & Memberships	\$645	\$1,148	\$775
101-119-40-42403	Printing	\$1,000	\$169	\$500
101-119-40-42408	Permits and Licenses	\$9,500	\$7,669	\$9,500
101-119-40-42409	Rentals	\$1,000	\$298	\$1,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$244,478</b>	<b>\$225,306</b>	<b>\$229,975</b>
<b>Total</b>		<b>\$715,042</b>	<b>\$672,249</b>	<b>\$798,390</b>



## PUBLIC WORKS- Streets and Facilities

### Streets (10 FTE)

<b>PW Streets</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-119-41-41001	Salaries	\$731,545	\$655,938	\$760,192
101-119-41-41005	Overtime	\$0	\$9,935	\$9,950
101-119-41-41101	Retirement	\$36,690	\$35,289	\$41,329
101-119-41-41103	Deferred Compensation	\$3,900	\$5,680	\$5,280
101-119-41-41104	Health Insurance	\$124,916	\$105,146	\$122,805
101-119-41-41106	Medicare	\$10,642	\$9,416	\$11,023
101-119-41-41107	LTD/STD/Life	\$1,430	\$1,329	\$1,457
101-119-41-41109	Benefits-MOU Obligations	\$42,120	\$5,674	\$18,720
101-119-41-41111	Uniform Allowance	\$2,377	\$0	\$0
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$953,620</b>	<b>\$828,407</b>	<b>\$970,756</b>
<b>Total</b>		<b>\$953,620</b>	<b>\$828,407</b>	<b>\$970,756</b>

### Facilities (2 FTE)

<b>PW Facilities</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-119-42-41001	Salaries	\$82,501	\$78,202	\$149,331
101-119-42-41101	Retirement	\$5,304	\$5,106	\$8,809
101-119-42-41103	Deferred Compensation	\$300	\$600	\$900
101-119-42-41104	Health Insurance	\$25,280	\$20,085	\$26,531
101-119-42-41106	Medicare	\$1,200	\$860	\$2,165
101-119-42-41107	LTD/STD/Life	\$156	\$156	\$286
101-119-42-41109	Benefits-MOU Obligations	\$4,680	\$809	\$4,160
101-119-42-41111	Uniform Allowance	\$264	\$0	\$0
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$119,685</b>	<b>\$105,818</b>	<b>\$192,182</b>
101-119-42-42001	Contract Services	\$352,920	\$356,566	\$342,100
<b>Services &amp; Supplies Subtotal</b>		<b>\$352,920</b>	<b>\$356,566</b>	<b>\$342,100</b>
<b>Total</b>		<b>\$472,605</b>	<b>\$462,384</b>	<b>\$534,282</b>



## PUBLIC WORKS- Environmental and Forest, Parks and Beach

### Environmental Compliance (1 FTE)

<b>PW Environmental Compliance</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-119-43-41001	Salaries	\$ 93,488	\$ 101,180	\$ 108,226
101-119-43-41101	Retirement	\$ 4,332	\$ 4,640	\$ 5,499
101-119-43-41103	Deferred Compensation	\$ 1,200	\$ 1,200	\$ 1,200
101-119-43-41104	Health Insurance	\$ 18,362	\$ 13,416	\$ 6,966
101-119-43-41106	Medicare	\$ 1,356	\$ 1,593	\$ 1,569
101-119-43-41107	LTD/STD/Life	\$ 156	\$ 130	\$ 129
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$118,894</b>	<b>\$122,159</b>	<b>\$123,589</b>
101-119-43-42001	Contract Services	\$ 150,949	\$ 138,321	\$ 148,900
101-119-43-42301	Training & Education	\$ 2,000	\$ 1,109	\$ -
<b>Services &amp; Supplies Subtotal</b>		<b>\$ 152,949</b>	<b>\$ 139,430</b>	<b>\$ 148,900</b>
<b>Total</b>		<b>\$271,843</b>	<b>\$261,589</b>	<b>\$272,489</b>

### Forest, Parks and Beach (5 FTE)

<b>PW Forest &amp; Beach</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-119-45-41001	Salaries	\$444,879	\$250,319	\$370,238
101-119-45-41005	Overtime	\$0	\$1,204	\$1,200
101-119-45-41101	Retirement	\$24,176	\$13,904	\$18,093
101-119-45-41103	Deferred Compensation	\$1,800	\$1,500	\$1,800
101-119-45-41104	Health Insurance	\$48,702	\$21,772	\$40,300
101-119-45-41106	Medicare	\$6,474	\$1,600	\$5,368
101-119-45-41107	LTD/STD/Life	\$777	\$416	\$648
101-119-45-41109	Benefits-MOU Obligations	\$26,040	\$2,340	\$10,400
101-119-45-41111	Uniform Allowance	\$1,587	\$0	\$0
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$554,435</b>	<b>\$293,055</b>	<b>\$448,047</b>
101-119-45-42001	Contract Services	\$404,350	\$403,807	\$500,000
101-119-45-42203	Vehicle Maintenance	\$0	\$800	\$0
<b>Services &amp; Supplies Subtotal</b>		<b>\$404,350</b>	<b>\$404,607</b>	<b>\$500,000</b>
<b>Total</b>		<b>\$958,785</b>	<b>\$696,862</b>	<b>\$948,047</b>

# PUBLIC SAFETY

## Description

The Director of Public Safety/Police Chief manages the Public Safety Department and three distinct functions:

- The **Police Department** is responsible for law enforcement and crime prevention within the City. The mission of the Department is to protect and serve, with the primary responsibility of ensuring the rights of citizens and visitors to live in peace and safety. It also oversees the management and operation of the Emergency Operations Center; the Volunteers in Policing Program that assists with daily clerical activities, errands, public outreach and special events and the City Community Emergency Response Team of volunteers ready to assist the community during an emergency situation.
- The **Fire Department** is primarily responsible for saving lives and protecting property through the prevention and control of fires. The Fire Department has operated under a contract with the City of Monterey since 2012. The Public Safety Department manages the contract with the City of Monterey and is responsible for oversight of needed equipment and supplies.
- **Carmel Fire Ambulance** provides advanced life support ambulance service to the residents of Carmel-by-the-Sea. The ambulance is staffed by paramedic-firefighters and emergency medical technician-firefighters to provide front line medical emergency response and all-hazard response as a key component of the City's public safety services. The City of Monterey also provides administrative oversight of this function through a contractual agreement managed by the Public Safety Department.

## Workload Indicators/Performance Measures

- In 2018, Police responded to 12,674 calls for service, Fire to 843 calls and Ambulance to 649 calls. Fire and Ambulance have a Council performance measure of a response time of less than 5 minutes to code 3 calls for service 95% of the time. The average response time was 3 minutes.

## 2018-2019 Accomplishments

- Began work on the FY 18-19 Pole Camera Project and the FY 18-19 Police Department Renovation Project. Purchased new body cameras and a new electric motorcycle for traffic enforcement.
- Completed the project to convert the Police department radios to the Digital network as required by the Federal Communications Commission as part of the Next Generation project that began in 2006.
- Transitioned the parking enforcement process, utilizing tablets for electronic citations, a new citation processing company and providing both online citation payment and front counter payment options. Purchased a new Tour Bus parking kiosk to process credit card payment information.
- Ambulance- Began working with the State for better accountability measures for Ambulances services; including a Quality Assurance Program and quarterly reports on fees and collections.

## 2019-2020 Initiatives

- Recruit, hire and train personnel to fill vacancies in the Police and Ambulance Departments.
- Continue to work towards upgrading our Public Safety response efforts to include the remodel of the Police Department and improvements in our Police dispatching services.



<b>Police</b>				
<b>Account Number</b>	<b>Account Description</b>	<b>FY18-19 Amended Budget</b>	<b>FY18-19 Estimated Actual</b>	<b>FY19-20 Adopted</b>
101-116-00-41001	Salaries	\$729,329	\$514,589	\$772,433
101-116-00-41002	Salaries -Safety	\$1,663,622	\$1,680,547	\$1,734,345
101-116-00-41003	Salaries -Part time	\$22,000	\$0	\$0
101-116-00-41006	Overtime -Safety	\$175,000	\$195,884	\$185,000
101-116-00-41009	Holiday in Lieu	\$133,800	\$104,572	\$137,714
101-116-00-41101	Retirement	\$40,652	\$13,726	\$45,088
101-116-00-41102	Retirement -Safety	\$254,525	\$260,529	\$279,868
101-116-00-41103	Deferred Compensation	\$10,020	\$10,690	\$12,240
101-116-00-41104	Health Insurance	\$394,122	\$346,879	\$377,682
101-116-00-41106	Medicare	\$37,479	\$34,970	\$41,571
101-116-00-41107	LTD/STD/Life	\$3,772	\$3,326	\$3,772
101-116-00-41108	Worker's Comp	\$209,758	\$209,758	\$243,533
101-116-00-41111	Uniform Allowance	\$36,000	\$27,360	\$37,440
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$3,710,079</b>	<b>\$3,402,830</b>	<b>\$3,870,686</b>
101-116-00-42001	Contract Services	\$271,217	\$212,719	\$259,800
101-116-00-42005	Community Promotions	\$2,300	\$2,318	\$2,050
101-116-00-42101	Office Supplies	\$8,600	\$6,000	\$8,300
101-116-00-42102	Publications & Subscriptions	\$705	\$863	\$915
101-116-00-42104	Safety Equipment and Supplies	\$13,500	\$15,464	\$8,950
101-116-00-42107	Gas and Oil	\$35,000	\$30,919	\$32,500
101-116-00-42201	Building Maintenance	\$3,500	\$1,477	\$5,000
101-116-00-42202	Equipment Maintenance	\$42,780	\$36,404	\$46,703
101-116-00-42203	Vehicle Maintenance	\$33,000	\$14,404	\$23,000
101-116-00-42301	Training & Education	\$21,620	\$26,378	\$14,450
101-116-00-42303	POST Training	\$1,000	\$0	\$5,000
101-116-00-42304	Dues & Memberships	\$2,300	\$1,213	\$2,400
101-116-00-42403	Printing	\$4,500	\$2,031	\$4,500
101-116-00-42404	Shipping/Postage/Freight	\$500	\$0	\$500
101-116-00-42405	Telephone and Communications	\$14,984	\$7,619	\$8,500
101-116-00-42415	Other Expenditures	\$15,000	\$4,561	\$10,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$470,506</b>	<b>\$362,370</b>	<b>\$432,568</b>
<b>Total</b>		<b>\$4,180,585</b>	<b>\$3,765,200</b>	<b>\$4,303,254</b>

## Budget Summary- Police (26 FTE)

- Contract services decreases by 411,000 to \$260,000 in FY 19-20. This includes dispatch (\$108,000), beach patrol (\$30,000), investigations (\$25,000), County jail booking fees and animal control (\$22,000), body cameras (\$16,000), administrative support (\$13,000), parking program (\$12,000) and other miscellaneous services (\$34,000).
- Equipment maintenance includes the City's pro-rated share of site leases for analog and digital communications, utilities at sites, and support costs for IT maintenance for the Next Generation Radio, a radio communications system for all users in law enforcement, fire, medical, and public works (\$40,000) and radio maintenance, patrol equipment maintenance, evidence supplies and other related items (\$7,000).
- The cost of uniforms and vests for five new officers is budgeted within Other Expenditures (\$10,000).

## FIRE & AMBULANCE

### Budget Summary- Fire

- Contract services increases by \$125,000 in FY 19-20, largely due to an increase of \$111,000, or about 5%, in the cost of the contract with the City of Monterey to provide fire services to the Village.
- In addition to the fire service contract (\$2.5 million), contract services include a contingency should the City owe Monterey as part of the fire “true up” for actual costs incurred in FY 18-19 (\$35,000); Monterey County dispatch services (\$25,000); fire alarm, hose and ladder testing (\$13,000) and other services related to daily station operations (\$7,000).
- Safety equipment includes County information systems, bedding and other miscellaneous equipment (\$7,000) while equipment maintenance includes building maintenance, hydrant maintenance and compressor repairs (\$7,000). Fuel is budgeted in gas and oil (\$14,000) and maintenance for the fire engine and other vehicles is budgeted in vehicle maintenance (\$15,000).

### Budget Summary- Ambulance (6 FTE)

- Overtime is budgeted at \$220,000 in FY 19-20, on par with FY 18-19.
- Contract services increases by \$46,000 to \$246,000 in FY 19-20. Services include overtime coverage for the City of Monterey to provide station coverage for Carmel staff (\$170,000); ambulance billing (\$40,000), regulatory oversight of the ambulance function by the City of Monterey (\$19,000) and record management other services to support the ambulance function and daily station operations (\$17,000).
- The operating cost of Ambulance is offset, in part, by recouping the cost of medical transports. The FY 19-20 budget projects \$561,000 in revenue, although this amount may need to be reduced to reflect enacted State legislation requiring the City to pay quality assurance fees to the State and other potential changes to ambulance services countywide occurring in the early part of 2020.

## FIRE AND AMBULANCE

Fire				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Adopted
101-117-00-42001	Contract Services	\$2,454,125	\$2,447,001	\$2,572,495
101-117-00-42005	Community Promotions	\$1,000	\$0	\$500
101-117-00-42103	Medical Supplies	\$3,000	\$0	\$3,000
101-117-00-42104	Safety Equipment and Supplies	\$9,000	\$4,443	\$7,000
101-117-00-42107	Gas and Oil	\$10,000	\$11,517	\$14,000
101-117-00-42202	Equipment Maintenance	\$900	\$1,018	\$6,950
101-117-00-42203	Vehicle Maintenance	\$16,200	\$16,808	\$15,000
<b>Total</b>		<b>\$2,494,225</b>	<b>\$2,480,787</b>	<b>\$2,618,945</b>

Ambulance				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Adopted
101-118-00-41002	Salaries -Safety	\$591,044	\$584,102	\$678,446
101-118-00-41006	Overtime -Safety	\$215,706	\$216,824	\$220,000
101-118-00-41007	Paid Call Firefighter	\$0	\$0	\$20,000
101-118-00-41009	Holiday in Lieu	\$60,757	\$64,414	\$61,906
101-118-00-41102	Retirement -Safety	\$86,167	\$75,456	\$89,154
101-118-00-41103	Deferred Compensation	\$1,800	\$3,483	\$1,800
101-118-00-41104	Health Insurance	\$84,640	\$70,973	\$80,855
101-118-00-41105	Social Security	\$0	\$450	\$0
101-118-00-41106	Medicare	\$10,790	\$12,627	\$13,107
101-118-00-41107	LTD/STD/Life	\$858	\$789	\$858
101-118-00-41108	Worker's Comp	\$57,790	\$57,790	\$67,095
101-118-00-41111	Uniform Allowance	\$3,600	\$2,733	\$3,600
<b>Salaries &amp; Benefits Subtotal</b>		<b>\$1,113,152</b>	<b>\$1,089,641</b>	<b>\$1,236,821</b>
101-118-00-42001	Contract Services	\$199,963	\$221,715	\$246,100
101-118-00-42101	Office Supplies	\$1,100	\$87	\$1,100
101-118-00-42103	Medical Supplies	\$31,740	\$24,612	\$39,150
101-118-00-42104	Safety Equipment and Supplies	\$8,000	\$1,598	\$10,000
101-118-00-42107	Gas and Oil	\$10,000	\$2,224	\$7,000
101-118-00-42201	Building Maintenance	\$2,500	\$447	\$5,000
101-118-00-42202	Equipment Maintenance	\$7,000	\$0	\$7,000
101-118-00-42203	Vehicle Maintenance	\$17,000	\$6,677	\$17,000
101-118-00-42301	Training & Education	\$7,100	\$4,060	\$7,800
101-118-00-42302	Conferences & Meetings	\$0	\$0	\$2,000
<b>Services &amp; Supplies Subtotal</b>		<b>\$284,403</b>	<b>\$261,420</b>	<b>\$342,150</b>
<b>Total</b>		<b>\$1,397,555</b>	<b>\$1,351,061</b>	<b>\$1,578,971</b>



# **CAPITAL IMPROVEMENT PLAN (CIP)**

# CAPITAL IMPROVEMENT PLAN (CIP)

## Description

The FY 19-20 Recommended Budget includes \$1.7 million for capital projects, including the acquisitions of vehicles and equipment. This represents 7% of the total citywide budget of \$24.1 million.

Our current and forecasted capital needs outpace available revenues. The projects recommended for funding in FY 19-20 are prioritized based upon the criteria to enhance public safety, ensure public health, improve and/or maintain critical infrastructure, protect sensitive habitat and rebuild the foundation of the organization.

The recommended projects are primarily funded with projected Measure D revenues we expect to receive in FY 19-20 and underscore the importance of this revenue in addressing our backlog of deferred maintenance and other infrastructure needs.

- PRIORITIES**
- Enhance public safety
  - Ensure public health
  - Critical infrastructure
  - Essential maintenance
  - Protect sensitive habitat
  - Rebuild the foundation

Measure D is contributing to street paving, replacement of the Sunset Center boiler, Scout House design efforts, public safety radios, the painting of the Main library, the purchase of a new community activities van, work at the North Dunes and Mission Trail Nature Preserve, and downtown tree planting.

General Fund revenues fund the traffic plotter and computer servers; a portion of the San Carlos median project, a portion of the repainting of the Main library, facility accessibility improvements and energy efficient lighting; the drainage master plan; the climate change plan and initial funding for the San Carlos Bike Route.

Restricted revenues from Measure X (Transportation Safety Fund) and State Gas taxes are funding a portion of the streets paving project. The budget also assumes a donation to offset the cost of the San Carlos Median. Donations will also fund the design for future renovations to the staff area within the Main library. As Library donors will pay for this project directly, the estimated cost of this project (\$50,000) is not included within the total amount of the FY 19-20 Capital Budget. The project however is included as part of the adopted Capital Improvement Plan since (1) the library is a City-owned building and (2) the City's Public Works Department will provide oversight of this project along with the other capital projects authorized by Council. Additional information on these projects is included later within this section for reference.

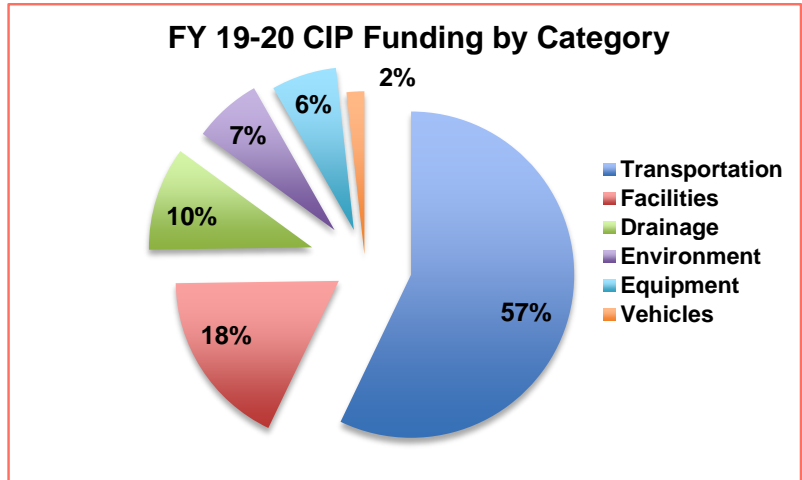
The chart entitled "*FY 19-20 Adopted Vehicles and Equipment Acquisitions and Funding Source*" to the right of this page and the chart found later in this document entitled "*FY 19-20 Adopted Projects and Funding Source*" identify the recommended projects and the associated funding source.

Due to timing, the portable vehicle barricade, which were included within the FY 19-20 Proposed Budget, were purchased for \$80,000 in advance of the new fiscal year using the Vehicle and Equipment Fund (VEF). The barricades will be used during upcoming special events this summer and help keep the public safe. Within the Recommended Budget, I propose to transfer \$80,000 to the VEF to start growing the VEF in light of expensive items, such as the ambulance, fire engine, and street sweeper, needing to be replaced in the next 1-2 years.

The CIP section also includes the preliminary five-year forecast of identified capital projects based upon infrastructure improvements to streets, sidewalks and drainage; facility maintenance needs; protection of environment assets including the Scenic Pathway, North Dunes and Mission Trail Nature Preserve; replacement of aging vehicle and equipment, including computers and further enhancements to GIS; and new trash and recycling public litter containers to meet State recycling mandates using visually appealing and durable containers. **These projects total \$12 million over the next five years.**

# CAPITAL IMPROVEMENT PLAN

The \$1.7 million budgeted for capital assets and projects is grouped into categories as illustrated in the chart to the right entitled “FY 19-20 CIP Funding by Category”. The largest category of funding is transportation, which includes the street paving project, the San Carlos Median and the San Carlos Bike Route. Of the \$974,000 budgeted for this category, about \$378,000 of the funding is from external sources.



Next is Facilities, which includes the Sunset Center boiler, Scout House design, the painting of the library and accessibility improvements and energy-efficient lighting upgrades to various City facilities. This category totals \$301,000, or 18% of the budget. Drainage is next at \$175,000, or 10% of the budget, followed by Environmental at \$115,000, or 7% of the budget. This category includes the Climate Change Study, invasive tree and plant removal at Mission Trail Nature Preserve, a downtown tree planting initiative and habitat restoration work at the North Dunes. Public safety radios, computer servers and a traffic sign plotter comprise the Equipment category of \$110,000, or 6% of the budget and the community activity van represents Vehicles at \$30,000, or 2% of the budget.

Category	Funding Amount	Percentage
Transportation	\$973,509	57%
Facilities	\$301,000	18%
Drainage	\$175,000	10%
Environment	\$115,000	7%
Equipment	\$110,000	6%
Vehicles	\$30,000	2%
<b>Total</b>	<b>\$1,704,509</b>	<b>100%</b>

Recommended vehicle and equipment purchases for FY 19-20 and the accompanying funding source are depicted below while other capital projects are found on the subsequent page. In addition to the \$290,000 for vehicles and equipment, \$80,000 will be added to the Vehicle and Equipment Fund for future acquisitions.

## FY 19-20 Adopted Vehicle and Equipment Acquisitions and Funding Source

Vehicle and Equipment Fund			
Account Number	Account Description	FY19-20 Adopted	Funding Source
503-513-00-43002	Sunset Center Boiler	\$150,000	Measure D FY 19-20 revenue
503-513-00-43003	Traffic Sign Plotter	\$15,000	General Fund FY 19-20 revenue
503-513-00-43005	Community Activities Van	\$30,000	Measure D FY 19-20 revenue
503-513-00-43006	Public Safety Radios (Fire/Ambulance)	\$60,000	Measure D FY 19-20 revenue
503-513-00-43007	Servers (Resilience Computer Equipment)	\$35,000	General Fund FY 19-20 revenue
<b>Total</b>		<b>\$290,000</b>	





## CAPITAL IMPROVEMENT PLAN

The table below identifies the capital projects recommended for funding within the FY 19-20 budget and the funding source. These projects are budgeted within the Capital Projects Fund (Fund 301) and specifically within the line item account of Construction in Progress.

### FY 19-20 Adopted Projects and Funding Source

Capital Projects Fund		FY19-20	Funding Source
Account Number	Description	Recommended	
301-311-00-43008	Streets/Paving Project	\$557,048	Measure D FY 19-20 revenue to General Fund (MOE) Transfer In for Streets
301-311-00-43008	Streets/Paving Project	\$199,854	Measure X/Transportation Safety Fund Transfer In for Streets
301-311-00-43008	Streets/Paving Project	\$161,370	Gas Tax (HUTA & SB 1 RMRHA) Transfer In for Streets
<i>Streets/Paving</i>		<b>\$918,272</b>	
301-311-00-43008	San Carlos Median	\$17,000	General Fund FY 19-20 revenue
301-311-00-43008	San Carlos Median	\$17,000	FY 19-20 Capital Projects Donation
<i>San Carlos Tree Median Islands</i>		<b>\$34,000</b>	
301-311-00-43008	Scout House Renovation Design	\$75,000	Measure D FY 19- 20 revenue
301-311-00-43008	HML Painting	\$36,379	Measure D FY 20 revenue
301-311-00-43008	HML Painting	\$9,621	General Fund FY 19-20 revenue
<i>HML/Main Library Painting</i>		<b>\$46,000</b>	
301-311-00-43008	ADA Yr 2 Implementation	\$20,000	General Fund FY 19-20 revenue
301-311-00-43008	Facility LED Lights	\$10,000	General Fund FY 19-20 revenue
301-311-00-43008	North Dunes Habitat Restoration	\$10,000	Measure D FY 19- 20 revenue
301-311-00-43008	Mission Trail Nature Preserve Improvements	\$30,000	Measure D FY 19- 20 revenue
301-311-00-43008	Downtown Tree Planting	\$20,000	Measure D FY 19- 20 revenue
301-311-00-43008	Drainage MasterPlan	\$175,000	General Fund FY 19-20 revenue
301-311-00-43008	Climate Change Plan	\$55,000	General Fund FY 19-20 revenue
301-311-00-43008	San Carlos Bike Route	\$21,237	General Fund FY 19-20 revenue
<b>Total</b>		<b>\$1,414,509</b>	

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Administrative Services  
**Contact** IT Manager  
**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: Computers  
**Priority** 1 - n/a

**Project #** ADM-19-20-01  
**Project Name** Resiliency Computer Equipment

**Description** **Total Project Cost:** \$35,000  
 This project would cover the cost of servers, back-up systems, and related components to ensure data capture in an emergency situation.

**Justification**  
 Although the City has a computer back-up system, it is not fail-proof during power outages or equipment failures. This equipment would enhance resiliency in the City's computer system.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Computer Software/Hardware	35,000					35,000
<b>Total</b>	<b>35,000</b>					<b>35,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	35,000					35,000
<b>Total</b>	<b>35,000</b>					<b>35,000</b>

**Budget Impact/Other**

# Capital Improvement Plan

'19/'20 thru '23/'24

## City of Carmel-by-the-Sea, CA

**Department** Library & Community Activities

**Contact** Library Director

**Type** Improvement

**Useful Life** 10 years

**Category** Facilities

**Priority** 1 - n/a

**Project #** LIB-19-20-01

**Project Name** HML Library Staff Area Renovation-Design

**Total Project Cost:** \$50,000

### Description

The staff area in the basement of the Harrison Memorial Library consists of six, run-down cubicles and one office located in very tight quarters in a noisy room. The adjacent kitchenette, break area, and restroom are very outdated.

This project would renovate and update these areas and replace the old cubicles with modern, module cubicles. The construction phase is anticipated in a future fiscal year.

### Justification

The existing staff area is crowded, noisy, and outdated rendering it substandard for staff to execute assignments.

Expenditures	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Planning/Design/Permitting	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

Funding Sources	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Donations	50,000					50,000
<b>Total</b>	<b>50,000</b>					<b>50,000</b>

### Budget Impact/Other

While the project is being funded by an external source, the City will be contributing Public Works' staff time for project management.

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 *thru* '23/'24

**Department** Safety: Fire  
**Contact** Public Safety Director  
**Type** Equipment  
**Useful Life** 5 years  
**Category** Equipment: Miscellaneous  
**Priority** 1 - n/a

**Project #** FIR 19-20-01  
**Project Name** Fire/Ambulance Radios

**Description** **Total Project Cost:** \$60,000  
 Recommended by the Fire Chief, six mobile radios are needed for fire and ambulance personnel. These radios will allow previously-purchased radios to be remotely programmed, and enable migration to a new, county-wide digital radio system.

**Justification**  
 These radios are essential to remain on the county-wide digital radio system so that backup, mutual aid responders can support in emergency situations.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Equip/Vehicles/Furnishings	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Measure D	60,000					60,000
<b>Total</b>	<b>60,000</b>					<b>60,000</b>

**Budget Impact/Other**

# Capital Improvement Plan

'19/'20 thru '23/'24

## City of Carmel-by-the-Sea, CA

**Department** Services: Public Works

**Contact** Public Works Director

**Type** Improvement

**Useful Life** 10 years

**Category** Buildings

**Priority** 1 - n/a

**Project #** FAC-19-20-03  
**Project Name** Scout House Use and Renovation Design

**Total Project Cost:** \$75,000

### Description

This project's objective is to determine the future use of the Scout House to inform its renovation, and install ADA-compliant accessibility facilities. Once the intended uses are identified, an architect will be hired to assess the current facility, design upgrades, ensure the design meets current building code and ADA requirements, and prepare construction documents suitable for bidding the work as a public works project meeting state requirements.

Construction funding would be considered in a future year; however, there has been an outpouring of interest from the community to help out with labor, materials, appliances, and other donations.

### Justification

The Scout House was once a wonderful City-owned amenity housing meetings for scouts and a wide variety of community activities. However, since closure, the building has become an increasingly high maintenance facility with no benefits. Renovating would allow the community to again use this facility and decrease maintenance repairs.

Expenditures	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Planning/Design/Permitting	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

Funding Sources	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Measure D	75,000					75,000
<b>Total</b>	<b>75,000</b>					<b>75,000</b>

### Budget Impact/Other

# Capital Improvement Plan

'19/'20 *thru* '23/'24

## City of Carmel-by-the-Sea, CA

**Department** Services: Public Works

**Contact** Public Works Director

**Type** Maintenance

**Useful Life** 15 years

**Category** Street Paving

**Priority** 1 - n/a

**Project #** PW-19-20-01  
**Project Name** Citywide Paving Project (Multi-Year)

**Total Project Cost:** \$918,270

### Description

Remove and repair failed pavement areas, cape seal, and restore striping and pavement markings along the following street segments: First Avenue from Junipero Avenue to Santa Rita Street; Third Avenue from Guadalupe Street to Carpenter Street; Seventh Avenue from Forest Road to East City Limits; Seventh Avenue from Monte Verde Street to Dolores Street; Ninth Avenue from Dolores Street to San Carlos Street; Twelfth Avenue from Camino Real to Monte Verde Street; Alta Avenue from San Carlos Street to Junipero Avenue; Casanova Street from Ninth Avenue to Twelfth Avenue; San Antonio Avenue from Ocean Avenue to Eighth Avenue; Santa Fe Street from Fifth Avenue to Sixth Avenue; Mission Street from Tenth Avenue to Thirteenth Avenue; Monte Verde Street from Fourth Avenue to Ocean Avenue; Monte Verde Street from Ocean Avenue to Eighth Avenue and Torres Street from Second Avenue to Fourth Avenue

Remove and repair failed pavement areas, mill where required, pave a 2-inch thick asphalt overlay, and restore striping and pavement markings along the following street segments: Eighth Avenue from San Carlos Street to Junipero Avenue; Junipero Avenue from Third Avenue to Fourth Avenue; San Antonio Avenue from Fourth Avenue to Ocean Avenue.

Remove and repair failed pavement areas, slurry seal, and restore striping and pavement markings along the following street segments: Second Avenue from North Casanova Street to Monte Verde Street; Pine Ridge Way from Forest Road to the turn around; San Carlos Street from Eighth Avenue to Eleventh Avenue; Santa Lucia Avenue from Scenic Road to Camino Real and Junipero Avenue from Fourth Avenue to Ocean Avenue.

### Justification

Public Works has identified the project street list below based on the Street Saver Pavement Management System which was updated in the Summer of 2018. Public Works staff has slightly modified the Street Saver's recommended roadway segment list due to other planned projects and by grouping similar pavement rehabilitation treatments to further optimize cost-effectiveness. A cape seal's useful life is estimated at 10 years, and a slurry seal can extend the life of a residential street by 7 to 10 years. For the 2-inch overlays, the useful life is estimated at 10 years along arterials (Junipero) and 15 to 20 years along residential and collector streets.

Expenditures	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Construction/Maintenance	780,222					780,222
Engineering/Design	138,048					138,048
<b>Total</b>	<b>918,270</b>					<b>918,270</b>

Funding Sources	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
General Fund	557,048					557,048
HUTA/Gas Tax	95,070					95,070
Measure X	199,854					199,854
SB 1 RMRA	66,298					66,298
<b>Total</b>	<b>918,270</b>					<b>918,270</b>

### Budget Impact/Other

The General Fund amount represents the City's maintenance of effort requirement to receive other State and local funds.

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 *thru* '23/'24

**Department** Services: Public Works

**Contact** Public Works Director

**Type** Improvement

**Useful Life** n/a

**Category** Storm Drainage

**Priority** 1 - n/a

**Project #** PW-19-20-02  
**Project Name** Drainage Master Plan

**Description**

**Total Project Cost:** \$175,000

A Drainage Master Plan is needed to: provide hydrology and hydraulic models of the City-wide drainage system, perform a condition assessment of existing pipes, culverts, and manholes, identify system bottlenecks, assess private development impacts and mitigation requirements, propose potential surface water reuse projects, digitize the drainage system into the City's GIS, and prioritize future improvements.

**Justification**

The Director of Public Works' Infrastructure Report Card graded the City's drainage system as a "D- " for the past two years, the worst component of City infrastructure. The Drainage Master Plan will be a vital tool to address the drainage issues facing our community. Also, the Master Plan should be completed before any other drainage projects are proposed.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Study/Plan/Report	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**

'19/'20 *thru* '23/'24

**City of Carmel-by-the-Sea, CA**

**Department** Services: Public Works

**Contact**

**Type** Improvement

**Useful Life** 15 years

**Category** Unassigned

**Priority** 1 - n/a

<b>Project #</b>	<b>PW-19-20-03</b>
<b>Project Name</b>	<b>San Carlos Tree Median Islands</b>

**Description**

**Total Project Cost:** \$34,000

The goal of this project is construct several landscaped median islands to serve as an aesthetically-pleasing enhancement and traffic calming device along San Carlos Street, between Tenth and Thirteenth Avenues, which is also a truck/bus route. The project must be designed to account for parking at curbs, a bicycle route (possibly using shared lanes with vehicles depending on geometrics, and accommodate large trucks and busses.

**Justification**

This project is expected to slow down traffic along this portion of San Carlos Street. A portion of the project is proposed to be funded by private donations.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Construction/Maintenance	17,000					17,000
Engineering/Design	17,000					17,000
<b>Total</b>	<b>34,000</b>					<b>34,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Donations	17,000					17,000
General Fund	17,000					17,000
<b>Total</b>	<b>34,000</b>					<b>34,000</b>

**Budget Impact/Other**



# Capital Improvement Plan

'19/'20 *thru* '23/'24

## City of Carmel-by-the-Sea, CA

**Department** Services: Public Works

**Contact** Public Works Director

**Type** Improvement

**Useful Life** 15 years

**Category** Trails

**Priority** 1 - n/a

<b>Project #</b>	<b>PW-19-20-04</b>
<b>Project Name</b>	<b>San Carlos Bike Route (Ocean to 13th Avenue)</b>

Description	Total Project Cost: \$105,000
<p>The Transportation Agency of Monterey County (TAMC) hired a transportation planning consultant to prepare concept plans for various bike routes around the County. The City has identified San Carlos Street, from the southerly City limits on Rio Road (includes a portion of Santa Lucia) to the northerly City limits at Camino del Norte and Junipero Avenue, as the preferred bike route to connect into the ultimate, County-wide bike route network.</p> <p>The proposed project would include completing the design of this bike route, from Ocean to Thirteenth Avenues, while considering multiple uses of this San Carlos corridor.</p> <p>Specifically, the bike route must meet all traffic engineering requirements, continue to serve as the truck and bus route allowing for safe, large-vehicle turn movements at intersections, parking on both sides of San Carlos, and landscaped median islands (reference San Carlos Tree Median Islands project). For cost-effectiveness, actual construction of the bicycle route signs, pavement markings, and improvements at intersections may be included in the FY 2019/20 City-Wide Paving Project.</p>	

Justification
<p>Construction of a bicycle route along this stretch of San Carlos Street would serve as the prototype bicycle route from the north to south City limits. Upon successful completion and demonstrated use of this bicycle route, funding for future segments may be obtained from TAMC or from other sources or grants in the future.</p>

Expenditures	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Planning/Design/Permitting	21,237					21,237
Construction/Maintenance	83,763					83,763
<b>Total</b>	<b>105,000</b>					<b>105,000</b>

Funding Sources	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
General Fund	21,237					21,237
Unfunded	83,763					83,763
<b>Total</b>	<b>105,000</b>					<b>105,000</b>

Budget Impact/Other

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 *thru* '23/'24

**Department** Services: Public Works

**Contact** Public Works Director

**Type** Equipment

**Useful Life** 15 years

**Category** Vehicles

**Priority** 1 - n/a

**Project #** PW-19-20-05  
**Project Name** Community Activities Van

**Description**

**Total Project Cost:** \$30,000

This project would be to purchase a 7-passenger van with removable rear seats to allow for transport of special events and community activities' equipment and materials. This van could also be used for tours of inspection by Council or Commissions rather than driving multiple vehicles. The existing 2000 van would be auctioned as surplus.

**Justification**

The existing Community Activities Van is now 19 years old and is rapidly deteriorating making it more unreliable.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Equip/Vehicles/Furnishings	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Measure D	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Services: Public Works  
**Contact** Public Works Director  
**Type** Equipment  
**Useful Life** 10 years  
**Category** Equipment: PW Equip  
**Priority** 1 - n/a

**Project #** PW-19-20-06  
**Project Name** Traffic Sign Plotter

**Total Project Cost:** \$15,000

**Description**

Public Works has been making the City's own traffic signs for numerous years. However, the existing plotter with sign-making software is from the 1990s. The software and plotter are no longer reliable to generate signs, but purchasing traffic signs on the open market is considerably more expensive.

**Justification**

New software and a special sign-making plotter are needed to meet current sign specifications and regulatory requirements and to provide reliable equipment as an in-house resource.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Equip/Vehicles/Furnishings	15,000					15,000
<b>Total</b>	<b>15,000</b>					<b>15,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	15,000					15,000
<b>Total</b>	<b>15,000</b>					<b>15,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Services: Facilities  
**Contact** Public Works Director  
**Type** Equipment  
**Useful Life** 20 years  
**Category** Equipment: Miscellaneous  
**Priority** 1 - n/a

**Project #** FAC-19-20-01  
**Project Name** Sunset Center Boilers

**Description** **Total Project Cost: \$150,000**  
 This project would remove and replace the two existing, highly inefficient and outdated boilers at Sunset Center, as well as associated mechanical and electrical systems including pumps, valves, piping, and controls. This is the second phase of this project as the boiler design was funded in Fiscal Year 2018-2019.

**Justification**  
 The two existing boilers have surpassed their useful life. The new boilers will be far more energy-efficient saving money on electrical consumption.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Equip/Vehicles/Furnishings	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Measure D	150,000					150,000
<b>Total</b>	<b>150,000</b>					<b>150,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Services: Facilities  
**Contact** Public Works Director  
**Type** Improvement  
**Useful Life** 10 years  
**Category** Facilities  
**Priority** 1 - n/a

**Project #** FAC-19-20-02  
**Project Name** ADA Upgrades- Year 2 (Mutli-Year)

**Description**

**Total Project Cost:** \$20,000

This will be the second year to implement ADA-compliant upgrades for the most highly-used public facilities as identified in the adopted ADA Transition Plan. Most upgrades will be performed by City-staff with this funding to pay for materials and various vendors who install specialty facilities.

**Justification**

In 2010, the U.S. Department of Justice issued a final rule in order to adopt enforceable accessibility standards under the Americans with Disabilities Act (ADA). These standards assure that state and local government services do not discriminate against individuals on the basis of disabilities. This project will be ongoing for many years, providing the City the opportunity to make "good faith efforts" to becoming a fully ADA-compliant City in the future.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Equip/Vehicles/Furnishings	10,000					10,000
Installation	10,000					10,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Services: Facilities  
**Contact** Public Works Director  
**Type** Maintenance  
**Useful Life** 15 years  
**Category** Facilities  
**Priority** 1 - n/a

**Project #** FAC-19-20-04  
**Project Name** HML Library Exterior Painting

**Total Project Cost:** \$46,000

**Description**

The exterior of the Harrison Memorial Library has not been painted in many years. Particularly noteworthy are unsightly eaves, rafters, windows, and trim around this historic building. This project would result in exterior painting around the building. Should funding be left over, some painting could be completed in some of the interior spaces.

**Justification**

The exterior of the Harrison Memorial Library has not been painted in many years, and painting is warranted, particularly around eaves, rafters, windows, and trim.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Construction/Maintenance	46,000					46,000
<b>Total</b>	<b>46,000</b>					<b>46,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	9,621					9,621
Measure D	36,379					36,379
<b>Total</b>	<b>46,000</b>					<b>46,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Services: Facilities  
**Contact** Public Works Director  
**Type** Improvement  
**Useful Life** 15 years  
**Category** Facilities  
**Priority** 1 - n/a

**Project #** FAC-19-20-05  
**Project Name** LED Retrofit Lighting Fixtures

**Total Project Cost:** \$10,000

**Description**

The City is currently collaborating with the Association of Monterey Bay Area Governments (AMBAG) and PG&E to replace approximately 500 existing fluorescent light fixtures that are located in City buildings with more energy-efficient LED light fixtures. Proposed as on-bill financing to pay for the up-front, capital costs, there are certain LED light fixtures that the City would want to consider for historic buildings or high use areas that may not be covered under the retrofit program.

**Justification**

Fluorescent light fixtures use more energy than LED light fixtures and contain mercury, a hazardous material. New LED lights are safer, provide better quality lighting, and are more energy-efficient. However, since the retrofit program is somewhat limited on the types and styles of light fixtures, this funding will allow the City to have upgraded fixtures in high use areas.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Equip/Vehicles/Furnishings	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Srvs: Forest, Parks, & Beach  
**Contact** City Forester  
**Type** Maintenance  
**Useful Life** 5 years  
**Category** Park Improvements  
**Priority** 1 - n/a

**Project #** FPB-1718-02  
**Project Name** North Dunes Habitat Restoration (Multi-year)

**Description** **Total Project Cost:** \$10,000  
 This project is a continuation of a multi-year habitat restoration program of the North Dunes of Carmel Beach. Restoration activities under the approved Coastal Development Permit include: invasive plant and tree removal, fencing, sand stabilization, plant propagation, signage, protected species management and biological monitoring, reporting, and general maintenance. This funding will primarily cover the services of a biologist to continue monitoring, seeding, and supervision of volunteers and City staff as part of the invasive plant and stump removal and plant propagation efforts.

**Justification**  
 Many improvements to the Habitat Restoration area were made over the past few years and included: removal of 21 invasive or dead trees, installation of post and cable railing, trimming of acacia along the bluff, relocation of the volleyball courts, removing ice plant and weeds, seeding the dunes with appropriate seed mix, and monitoring biological improvements for threatened and endangered species over time.  
 The Del Mar Master Plan and the North Dunes and Del Mar Dunes Habitat Restoration Plan address management policies and practices related to the Dunes ensuring long-term management activities restore the natural dune ecology of Carmel Beach in a manner consistent with public safety; protecting and enhancing the fragile plants and fauna in the Dunes against disruption of habitat values; and identifying, protecting and managing Environmentally Sensitive Habitat Areas to ensure their long-term integrity and biological reproductivity of these habitats.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Construction/Maintenance	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Measure D	10,000					10,000
<b>Total</b>	<b>10,000</b>					<b>10,000</b>

**Budget Impact/Other**



**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Srvs: Forest, Parks, & Beach  
**Contact** City Forester  
**Type** Maintenance  
**Useful Life** n/a  
**Category** Park: Mission Trail  
**Priority** 1 - n/a

**Project #** FPB-1718-05  
**Project Name** MTNP Improvements (Multi-year)

**Description** **Total Project Cost:** \$30,000  
 This project would continue a multi-year program to reduce wildfire fuel, remove invasive and dead trees and invasive ivy, and provide other environmental enhancements and maintenance needs in the Preserve. The City collaborates with the Friends of Mission Trail Nature Preserve and all work will comply with the five-year Coastal Development Permit approved in 2016.

**Justification**  
 This project will continue to support the Mission Trail Nature Preserve Master Plan, Biological Assessment, and other objectives to enhance the natural environment in the Preserve.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Construction/Maintenance	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Measure D	30,000					30,000
<b>Total</b>	<b>30,000</b>					<b>30,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 thru '23/'24

**Department** Srvs: Forest, Parks, & Beach  
**Contact** Public Works Director  
**Type** Improvement  
**Useful Life** n/a  
**Category** Beach  
**Priority** 1 - n/a

**Project #** FPB-19-20-01  
**Project Name** Climate Change and Resillience Plan

**Description** **Total Project Cost: \$55,000**  
 A Climate Change and Resillience Plan is needed to ascertain impacts of climate change on Carmel Beach and along the City’s shoreline. In addition, this Plan will identify, estimate, and prioritize specific mitigation measures and projects to minimize the adverse impacts from climate change. It is believed that a significant portion of this Plan can be compiled from other state and regional sources; however, the Plan needs to be specific for Carmel.

**Justification**  
 The Shoreline Assessment Report did not factor in sea level rise and other harmful effects resulting from climate change. This Plan will augment the Shoreline Assessment Report and identify future project required to minimize adverse impacts from climate change.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Study/Plan/Report	55,000					55,000
<b>Total</b>	<b>55,000</b>					<b>55,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
General Fund	55,000					55,000
<b>Total</b>	<b>55,000</b>					<b>55,000</b>

**Budget Impact/Other**

**Capital Improvement Plan**  
**City of Carmel-by-the-Sea, CA**

'19/'20 *thru* '23/'24

**Department** Srvs: Forest, Parks, & Beach  
**Contact** Public Works Director  
**Type** Improvement  
**Useful Life** 20 years  
**Category** Landscape Improvement  
**Priority** 1 - n/a

**Project #** FPB-19-20-02  
**Project Name** Downtown Tree Planting

**Description** **Total Project Cost:** \$20,000  
 This project would be focused on restoring healthy trees to downtown tree wells. Funding would be allocated for stump removal, root ball cavity preparation, porous backfill mediums, tree planting, watering, pruning, and care. The Friends of Carmel Forest and other community organizations may provide additional funds and/or labor and materials to support this initiative.

**Justification**  
 A number of tree wells in the downtown district do not contain trees and are empty due to prior dead and diseased tree removals, stumps, problems with surrounding sidewalks and curbs, and conflicting utilities.

<b>Expenditures</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Installation	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

<b>Funding Sources</b>	<b>'19/'20</b>	<b>'20/'21</b>	<b>'21/'22</b>	<b>'22/'23</b>	<b>'23/'24</b>	<b>Total</b>
Measure D	20,000					20,000
<b>Total</b>	<b>20,000</b>					<b>20,000</b>

**Budget Impact/Other**

## FIVE YEAR CAPITAL IMPROVEMENT PLAN

Category	Year 2 (FY 20-21)	Estimate	Year 3 (FY 21-22)	Estimate	Year 4 (FY 22-23)	Estimate	Year 5 (FY 23-24)	Estimate	Estimate
Design Pipes & MH, D & F	\$100,000	Repair Pipes D & F	\$500,000	Repair Manholes	\$400,000	4th Ave CDS Unit Replacement	\$1,500,000		
<b>Drainage: \$3.1M</b>	\$100,000		\$500,000	Design Culverts - S side	\$100,000	New Culverts, Phase I	\$500,000		
Pavement - Cape, Slurry	\$357,000	Concrete Street Repairs	\$557,000	Pavement - Slurry	\$357,000	Pavement - Reconstructs	\$537,000		
Sidewalk Repairs	\$200,000	Parking Lot Resurfacing	\$250,000	Sidewalk Repairs	\$200,000	Pavement System Update	\$25,000		
San Carlos Bike Route	\$105,000					Bicycle Routes	\$145,000		
<b>Streets: \$2.7M</b>	\$662,000		\$807,000		\$557,000		\$707,000		
Sunset Center Windows Design	\$50,000	Sunset Center Haz Mat Rem	\$150,000	Sunset Center Windows	\$400,000	Park Restroom Repairs, Phase 2	\$100,000		
Fire Station Repairs, Paint	\$25,000	Exerior Painting, Sunset Center	\$125,000	Park Restroom Repairs, Phase 1	\$100,000	PW Reno Design	\$200,000		
Scout House Renovation	\$300,000	Vista Lobos Reno Design	\$100,000	Vista Lobos Renovation	\$350,000	ADA Updates - Year 6	\$20,000		
ADA Updates - Year 3	\$20,000	ADA Updates - Year 4	\$20,000	ADA Updates - Year 5	\$20,000				
<b>Facilities: \$2.0M</b>	\$395,000		\$395,000		\$870,000		\$320,000		
Scenic Pathway, Phase 2	\$250,000	Scenic Pathway, Phase 3	\$250,000	MTNP - Stream Armor Phase 2	\$150,000	MTNP - Stream Project #3	\$150,000		
MTNP - Design Stream Armor	\$100,000	MTNP - Stream Armor Phase 1	\$150,000	MTNP Tank & Well Demo	\$150,000	N Dunes Habitat Restoration	\$10,000		
N Dunes Habitat Restoration	\$10,000	N Dunes Habitat Restoration	\$10,000	N Dunes Habitat Restoration	\$10,000	Tree Plantings - Residential	\$10,000		
Tree Plantings - Arterials	\$20,000	Tree Plant - City Properties	\$20,000	Tree Plantings - Residential	\$20,000				
<b>Forest, Parks &amp; Beach: \$1.3M</b>	\$380,000		\$430,000		\$320,000		\$170,000		
Ambulance	\$250,000	Street Sweeper	\$200,000	Police Radios	\$150,000	Dodge Dakota - Forestry	\$35,000		
PD/Fire Thernal Imaging	\$45,000	Fire Utility Vehicle	\$60,000	Dodge Dakota - Forestry	\$35,000	PD Animal Control Vehicle	\$35,000		
Police Vehicle C5	\$45,000	Police Vehicle C8	\$60,000	PD Motorcycle	\$30,000	PD Parking Vehicle	\$30,000		
New Vehicle - Inspections	\$30,000	F450 Truck - Streets	\$45,000	Gurney - Fire	\$17,000	SCBA Compressor	\$25,000		
		PD Radar Trailer	\$15,000						
<b>Vehicles &amp; Equipment: \$1.1M</b>	\$370,000		\$380,000		\$232,000		\$125,000		
Trash/Recycle Containers	\$40,000	Trash & Stormwater Ordinance	\$50,000	Trash/Recycle Containers	\$40,000				
<b>Environmental: \$130K</b>	\$40,000		\$50,000		\$40,000				
GIS - Phase 2	\$20,000	GIS - Phase 3	\$20,000	IT Equipment	\$40,000	GIS - Phase 4	\$20,000		
<b>Information Technology: \$100K</b>	\$20,000		\$20,000		\$40,000		\$20,000		
HML Staff Area Renovation*	\$200,000	Sixth Ave Plaza - PBL - Design*	\$100,000	Sixth Ave Plaza - PBL - Construction*	\$500,000	PBL-Childrens Area Construction*	\$500,000		
HML Carpet	\$25,000	Bookmobile*	\$75,000	PBL-Childrens Area Design*	\$50,000		\$0		
<b>Library: \$1.5M*</b> (includes funding by Library donors)	\$225,000		\$175,000		\$550,000		\$500,000		
<b>Total</b>	<b>\$2,192,000</b>		<b>\$2,757,000</b>		<b>\$3,109,000</b>		<b>\$3,842,000</b>		



**DEBT SERVICE**

## Description: Fund 401

Debt service includes payments for the Next Generation Radio Project, the Sunset Center, and the Pension Obligation bonds. These payments total \$1.2 million as shown in Table 1, City Debt Service Payments for Fiscal Year 2019-2020, below. A short description of the debt service is included for reference.

**Countywide Radio Project:** On April 7, 2009, City Council authorized the City’s participation in the Countywide Monterey County Next Generation Radio project (NGEN), including approving a pro-rate share of infrastructure costs and debt financing. The purpose of the project was to enhance communication among public safety agencies. The Certificate of Participation (COP) was issued for \$381,440 and matures on June 30, 2023.

**2010 Refunding Lease Revenue Bonds:** On September 10, 2010, City Council approved the issuance and sale of certificates to finance improvements at the Sunset Center (the Sunset Theater Project), including the refinancing of the City’s lease payment obligation related to the preliminary financing of the Sunset Center. The COP was issued for \$7,575,000 and matures on November 1, 2031.

**2012 Taxable Pension Obligation Bonds:** In 2003, the City’s pension plans were pooled with other small cities and agencies and the California Public Employees Retirement System (CalPERS) estimated the pension liabilities of the City’s two pension plans exceeded assets by about \$6 million. CalPERS sought to realign assets with liabilities and created what was known as the “side fund.” On July 3, 2012, the City Council authorized the issuance of pension obligation bonds to refinance the City’s outstanding side fund obligations to CalPERS, and subsequently, on November 15, 2012, authorized the sale of the COP. The COP was issued for \$6.28 million and matures on June 1, 2023.

Table 1: City Debt Service Payments for Fiscal Year 2019-2020

Bond	Admin Fee	Principal		Interest	Total Payment
	401-411-00-44003	401-411-00-44001	401-411-00-44002		
NGEN Radio	\$0	\$28,770		\$8,204	\$36,974
Sunset Center	2,015	325,000		181,562.50	508,577.50
Pension Obligation	1,165	625,000		73,010.50	699,175.50
Total	3,180	978,770		262,777	1,244,727

### Funding Sources

Measure D is projected to generate \$3.0 million in revenue in FY 19-20. The FY 19-20 Budget will use \$1.2 million of this revenue to pay the debt service on the Sunset Center and pension obligation bonds. Other General Fund revenues are paying for the NGEN debt service of \$40,000.

# FUND STRUCTURE



## Description

The City uses a fund accounting structure, which is an accounting structure to record and track resources that are limited in use by law or governing agency. The major governmental funds are the General Fund, Measure D and Capital Projects. The first set of funds listed below are discretionary meaning there are no legal or policy-related restriction on their use and can be used at the discretion of Council for services, programs and projects.

### General Fund (Fund 101)

Most of the City's revenues and the expenditure budgets for City services and daily governmental operations are housed within the General Fund (Fund 101) and this is where the majority of the City's financial activity occurs. The major revenue sources associated with the General Fund include property tax, the City's share of the statewide sales and use tax, charges for services, franchise fees, business tax, and intergovernmental revenue. These revenues are considered to be general in nature. Throughout this budget document the General Fund is also referred to as the Operating Budget.

### Hostelry Fund (102)

This fund is used to account for the transient occupancy tax (TOT) and is intended to fund the portion of the municipal budget covering community and cultural and recreation activities including but not limited to Sunset Center and the Forest Theater, parks, public facilities and municipal structures, and parking lots; acquisition and improvement of parks, recreation land and other municipal purposes as determined from time to time by the City Council; provided, that all such uses shall be in accordance with the General Plan of the City and General Fund for usual and current expenses.

### Measure D Sales Tax (Fund 206)

Carmel voters approved a temporary (10 year) 1% increase in the transactions and use tax in 2012. This fund is used to account for the tax and to maintain essential services including fire, ambulance and police response times; fund capital needs including streets, beach, parks, forest and trails; increase code compliance; maintain libraries, Sunset Center and other public facilities; address CalPERS pension liabilities and other debt; and provide other general City services.

The next set of funds are restricted as there are requirements prescribed by the local, state or federal governmental agencies regarding how these funds may be used.

### Gas Tax (Fund 201)

This fund is used to account for revenues collected in accordance with California Streets and Highway Code.

### Transportation Safety (Fund 202)

Measure X, a 30 year 3/8 of one-percent transactions and use tax, was passed by the voters in November 2016 to fund transportation safety and mobility projects in Monterey County. This fund accounts for the expenditures for eligible transportation safety projects.

### COPS Grant (Fund 203)

This fund accounts for the expenditures for the Department of Justice Community Oriented Policing Services (COPS) grant for public safety.

# FUNDS

In addition to the General Fund, there are also various types of expenditure funds.

## Parking in Lieu (Fund 204)

This fund is used to account for activities associated with parking in-lieu fees as prescribed by Carmel Municipal Code Section 17.38.040.

## Asset Seizure (Fund 205)

This fund accounts for expenditures related to asset seizures.

## Capital Projects (Fund 301)

This fund accounts for resources utilized, committed, assigned or restricted for capital projects.

## Debt Service (Fund 401)

This fund accounts for activities related to the repayment of the Certificate of Participation, Pension Obligation Bond and capital lease obligations.

The next set of funds are considered to be internal service funds.

## Workers Compensation (Fund 501)

This fund accounts for workers' compensation insurance provided to departments on a cost reimbursement basis.

## Other Post-Employment Benefits (OPEB) Liability Reserve Fund (Fund 502)

This fund account for other post-employment benefits.

## Vehicle and Equipment Replacement Fund (Fund 503)

This fund is to set aside financial resources for future purchases of replacement equipment essential to the operations of the City.

There is one agency fund.

## Refundable Deposits (Fund 600)

This fund accounts for monies received that are unearned and required to be returned by the City.

The accompanying table on the left depicts the Projected Fund Balance for FY 19-20.

**General Fund:** The General Fund is estimated to start the fiscal year with a total fund balance of \$6.8 million. This includes \$4.7 million in the General Fund and \$2.1 million in the General Fund reserve. The General Fund Estimated July 1, 2019 fund balance is based upon current projections and is fluid as operational activities that drive spending, such as the filling of vacant positions and impact of the winter storms, as well as the final receipt of revenue will dictate the balance at fiscal year-end on June 30. The actual fund balance will then be confirmed by the City's independent auditor as part of the FY 18-19 audit process sometime in December 2019.

In accordance with Carmel Municipal Code Section 3.06.040, the City is required to maintain at **least 10%** of the General Fund budget in each fiscal year. While this requirement is being met, a key initiative for FY 19-20 for the City Administrators Office is to update the City's financial policies and increase the reserve amount to 20% of the General Fund budget.

The FY 19-20 Adopted Budget includes \$13.8 million in new General Fund revenues and \$21.2 million in expenditures. The General Fund will transfer monies to the Capital Project Fund (\$865,000), to Debt Service for the countywide radio obligation (\$40,000) and to the Vehicle and Equipment Fund for the purchase of computer servers and a traffics sign plotter (\$50,000).

# FUND BALANCE

**Hostelry Fund:** This fund has an estimated balance of \$1.8 million. City Policy requires that 10% of revenue be kept in reserves. As part of forthcoming discussions on the City's financial policies, including reserves, this fund may be used to augment the General Fund reserve requirement. The FY 19-20 Adopted Budget assumes \$6.8 million in TOT revenue. This revenue will be transferred to the General Fund to support citywide services.

**Gas Tax:** In FY 19-20, Gas Tax (\$161,000) is transferred to the Capital Fund for street paving.

**Transportation Safety:** In FY 19-20, Measure X (\$200,000) is transferred to the Capital Fund for street paving.

**COPS Grant:** In FY 19-20, COPS revenue (\$149,000) is transferred to the General Fund for Police Department salaries for eligible positions. Prior years' grant funds (\$94,000) are also being used in FY 19-20.

**Parking in Lieu:** There is no activity budgeted in this fund for FY 19-20.

**Asset Seizure:** There is no activity budgeted in this fund for FY 19-20.

**Measure D Sales Tax:** Measure D has a projected fund balance of \$213,000 as of 7/1/19. FY 19-20 revenue of \$3 million is transferred to the General Fund (\$1.3 million), to Capital Projects (\$170,000), to Debt Service (\$1.2 million) and to the Vehicle and Equipment Fund (\$320,000). There is no reserve requirement for Measure D.

**Capital Projects:** Due to the timing associated with the completion of projects, this fund is projected to start FY 19-20 with a \$1.7 million balance. FY 19-20 expenditures total nearly \$1.4 million and are funded by transfers of revenue from the General Fund (\$865,000), Transportation Safety Fund (\$200,000), Measure D (\$170,000), Gas Tax (\$161,000), and a donation (\$17,000).

**Debt Service:** This fund includes a reserve required by the Sunset Center bond. The FY 19-20 debt service is \$1.2 million, funded by Measure D (\$1.2 million) and the General Fund (\$40,000).

**Workers Compensation:** Carmel Municipal Code §3.080.050 requires a reserve of \$250,000. There is currently \$605,000 in assets in this account. However, based upon the auditor recommendation, the potential claims are a liability and the net balance between the assets and liabilities is \$33,000 as shown on the fund balance table.

**Other Post-Employment Benefits (OPEB) Liability Reserve Fund:** This fund was created by a Council resolution to set aside funding to address OPEB liabilities. There is no reserve requirement. There is \$1.8 million in the fund and no planned activity for FY 19-20.

**Vehicle and Equipment Replacement Fund:** Due to the timing associated with the completion of projects, this fund is projected to start FY 19-20 with a \$1.1 million balance. In FY 19-20, expenditures total \$290,000 and \$370,000 is proposed to be transferred in, which will increase the fund by \$80,000. Assets are capitalized within this fund and thus the fund balance reflects the net capital assets. Once the net assets are deducted from the projected fund balance, the available fund balance for use is closer to \$524,000.

**PROJECTED FUND BALANCE**

Fund	Description	Estimated July 1, 2019 Fund Balance	Adopted FY 19-20 Revenue	Adopted FY 19-20 Transfers In	Adopted FY 19-20 Expenditures	Adopted FY 19-20 Transfers Out	Estimated June 30, 2020 Fund Balance
101	General Fund	(4,663,272)	(13,822,433)	(8,412,710)	21,186,230	955,060	(4,757,125)
101	General Fund-Reserved	(2,173,138)	-	-	-	-	(2,173,138)
	Fund Balance-General Fund	(6,836,409)					(6,930,262)
102	Hostelry Fund	(1,839,206)	(6,842,900)	-	-	6,842,900	(1,839,206)
201	Gas Tax Fund	-	(161,370)	-	-	161,370	-
202	Transportation Safety Fund	-	(199,854)	-	-	199,854	-
203	COPS Grant Fund	(93,762)	(149,000)	-	-	242,762	-
204	Parking in Lieu Fund	(714,396)	-	-	-	-	(714,396)
205	Asset Seizure Fund	(906)	-	-	-	-	(906)
206	Measure D Sales Tax Fund	(212,941)	(3,023,000)	-	-	3,023,000	(212,941)
301	Capital Projects Fund	(1,713,152)	(17,000)	(1,397,509)	1,414,509	-	(1,713,152)
401	Debt Service Fund	(324,988)	-	(1,244,727)	1,244,727	-	(324,988)
501	Worker's Comp Liability Fund	(32,897)	-	-	-	-	(32,897)
502	OPEB Liability Fund	(1,788,432)	-	-	-	-	(1,788,432)
503	Vehicle & Equip Replace Fund	(1,147,485)	-	(370,000)	290,000	-	(1,227,485)
		(14,704,573)	(24,215,557)	(11,424,946)	24,135,466	11,424,946	(14,784,664)



# FINANCIAL POLICIES

# **FINANCIAL AND BUDGET POLICIES**

## **BUDGET POLICIES AND PROCEDURES**

The budget process for the City of Carmel-by-the-Sea involves the citizens, City Council, and staff. Each person plays a critical role in the development of the budget for the upcoming year. The annual budget and operating plan balances the public service demands of the community with the fiscal resources of the City. It is intended to achieve the goals and objectives established by the City Council.

The goal of the City Administrator is to present a balanced budget to the City Council for review and adoption. A balanced budget is a budget in which sources meet or exceed uses. Available funding sources shall be at least equal to recommended appropriations. As a general rule, the year-end undesignated General Fund balance should not be used to fund ongoing operations.

As set in the Carmel Municipal Code prior to the beginning of each fiscal year, the City Council shall adopt a budget for expenditures and anticipated revenues. On or before February 15th of each year, the City Administrator will present to the City Council a proposed budget schedule. The City Administrator prepares and submits to the City Council a proposed operating and capital budget for the forthcoming fiscal year. The City Council shall adopt the budget by July 1st.

The City Administrator shall have the right to approve the transfer of appropriations within a departmental budget; however, no additional positions shall be created without the authorization of the City Council. All transfers of appropriations between departments or in regards to capital items or projects shall be approved by the City Council. The City Administrator shall be charged with the responsibility of controlling the expenditures for all departments in accordance with the approved budget. A report on current year revenues, expenditures and fund balances shall be maintained.

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balanced set of accounts. The minimum number of funds is maintained consistent with legal and managerial requirements. Annually appropriated budgets are legally adopted on a budgetary basis for the governmental fund types (General Fund, Special Revenue Fund, Debt Service Fund, and Capital Projects Fund) and are controlled on a fund and departmental level. These funds are used to account for most of the City's general government activities. Governmental fund types use the flow of current financial resources measurement focus and the modified-accrual basis of accounting and budgeting. Expenditures are recognized as encumbrances when a commitment is made. Unencumbered appropriations lapse at year-end.

## **FINANCIAL POLICIES**

The City of Carmel-by-the-Sea has strong financial policies that provide City Council direction to allow staff to provide sound fiscal planning and continued management of fiscal integrity. The financial policies are divided into five categories: Capital Budget Policies, Operating Management, Fund Balance Policy, Debt Policies, and Investment Policies. The City has financial policies that are adopted by the City Council with review every two years during the budget development process. The financial policies help ensure that the City maintains a healthy financial foundation into the future.

The goal of these policies is to promote:

- An extended financial planning horizon to increase awareness of future potential challenges and opportunities
- Setting aside reserves for contingencies, replacement of capital equipment, and other similar needs
- Maintaining the effective buying power of fees and charges and increasing cost recovery where directed to do so
- Accountability for meeting standards for financial management and efficiency in providing services
- Planning for the capital needs of the City
- Maintaining manageable levels of debt while furthering quality bond ratings
- Communication to residents and customers on how the community goals are being addressed

## **CAPITAL BUDGET POLICIES**

The City develops an annual five-year plan for capital improvements; it includes project design, development, implementation, and operating and maintenance costs. Each project in the Capital Improvement Plan (CIP) shows the estimated capital and on-going maintenance costs, known and potential funding sources and a design/development schedule. As used in the CIP, projects include land acquisition, buildings and facilities construction; these projects do not have a cost threshold. A capital outlay (fixed asset) purchase is any single item or piece of equipment that costs more than \$10,000 and has an expected useful life exceeding one year. The development of the Capital Improvement Plan is coordinated with the development of the operating budget. The CIP is a planning document; the City Council appropriates funding for capital projects in the annual operating budget. Costs for professional services needed to implement the CIP are to be included in the appropriate year's operating budget.

Annual operating budgets should provide adequate funds for maintenance of the City's buildings and maintenance and replacement of the City's capital equipment. The City will make all capital improvements in accordance with an adopted and funded capital improvement program. Prior to ratification of the capital budget for the forthcoming year by the City Council,



the Planning Commission shall review the capital improvement plan and shall advise the City Council as to its recommendations regarding the proposed capital projects in accordance with the Government Code.

### **Capital (Policy No. C94-01)**

Capital expenditures shall be effectively planned and controlled.

Guidelines:

1. The level of capital improvement expenditures, excluding road maintenance program expenditures and lease payments, is established at three and one-half percent (3.5%) of total revenues.
2. Funding for the road maintenance program should improve the pavement condition index.
3. The City shall maintain a Five-Year Capital Improvement Program (CIP), which shall be updated at least annually as part of the budget review process.
4. The City shall annually establish a phasing calendar for capital improvement expenditures.
5. At least ten percent (10%) of the unrestricted funds designated for capital project expenditures shall be set aside for unanticipated expenditures.
6. The City shall conduct periodic reviews of property and facilities to determine the appropriate use and disposition of said property and facilities.
7. The City shall consider the ongoing impact of operations and maintenance expenses before undertaking any capital improvement expenditure.
8. The City shall maintain a capital reserve policy as described in the Reserve Policy.
9. Public participation in the Capital Improvement Program is a priority concern for the City.
10. All projects included in the Capital Improvement Plan shall be consistent with the City's General Plan.
11. Capital projects that are not encumbered or completed during the fiscal year are required to be rebudgeted to the next fiscal year and subsequently approved by the City Council. All rebudgeted capital projects should be so noted in the proposed budget.

### **OPERATING MANAGEMENT (Policy No. C94-01)**

Operating revenues shall exceed operating expenditures.

Guidelines:

1. The annual operating budget shall contain a current surplus (or "revenue buffer") of at least five percent (5%) of projected expenditures.
2. A balanced budget is a budget in which total funding sources meet or exceed uses.
3. An appropriated City Discretionary Account of at least one-half of one percent (0.5%) of total projected General Fund expenditures shall be maintained.
4. Ongoing expenses shall not be funded with one-time revenues.
5. The City shall establish internal service funds for the repair, operation, and replacement of rolling stock and data processing equipment.
6. The level of capital outlay expenditures is established at three percent (3%) of total revenues.
7. The City shall annually establish a phasing calendar for capital outlay expenditures.

8. The City shall develop a five-year forecast of operating revenue and expenditures.
9. The City shall establish salary adjustments in conjunction with the budget process.
10. The City shall review the relationship between fees/charges and the cost of providing services at least every three years.
11. The City's fees and charges for services shall be adjusted annually, based upon the San Francisco-Oakland Consumer Price Index.
12. The City will seek to comply with suggested criteria of the Government Finance Officer's Association in producing a budget document that meets the Distinguished Budget Presentation criteria.

## **FUND BALANCE POLICY**

The Fund Balance Policy is designed to develop standards for setting reserve levels for various, significant City funds. Adequate fund balance and reserve levels are a necessary component of the City's overall financial management strategy and a key factor in external agencies' measurement of the City's financial strength. The City shall maintain reserves at a prudent level, and shall use reserves appropriately with a focus on contributing to the reserves in good times and drawing on the reserves in times of difficult budget periods to maintain a consistent level of service and quality operations. Use of reserves are to supplement the annual budget.

### **Guidelines:**

1. General Fund and Hostelry Fund reserves shall be maintained at no less than ten percent (10%) of their annual projected revenues.
2. The City shall maintain prudent reserves for identified liabilities
  - a. A Vehicle Replacement reserve will be maintained sufficient to replace vehicles and heavy equipment at the end of their useful lives, with the target being 10% of the total City fleet replacement value.
  - b. Technology equipment replacement reserves will be maintained sufficient to repair covered equipment and for replacement at the end of its useful life.
3. The City will maintain a long-term budget stability reserve consisting of any unassigned General Fund balance. When available, the year-end General Fund operating surplus will be dedicated to the long-term budget stability reserve.
4. A general capital reserve fund will be maintained with a targeted balance of 20% of the estimated total five-year capital improvement plan project expenditure. Net proceeds from the sale of City owned property will be dedicated to the general capital reserve. Funds in the general capital reserve will be allocated through the budget process for capital projects.
5. Reserves shall be used only for established purposes.
6. Depleted reserves shall be restored as soon as possible.
7. A minimum level for each of the reserve funds shall be established (see chart below).
8. The City shall maintain reserves required by law, ordinance and/or bond covenants.

## **DEBT POLICIES**

The City considers the use of debt financing for one-time capital improvements that benefit the residents of Carmel-by-the-Sea when the term of the financing is no longer than the project life, and when specific resources are found to be sufficient to provide for the debt. Use of long-

term debt is limited to capital projects or special projects or obligations that cannot be financed from current revenues. The City has traditionally kept annual debt service payments to less than 5% of the budget.

### **Use of Long-Term Debt Policy**

The City recognizes that it may need to enter into long-term financial obligations to meet the demands of providing a high quality level of government services to our community. The following long-term debt policy sets the considerations for issuing debt and provides guidance in the timing and structuring of long-term debt commitments by the City.

#### General Practices:

1. The City will strive to maintain good relations with credit rating agencies, investors of the City's long-term financial obligations and those in the financial community that participate in the City's financings and demonstrate City officials are following a prescribed financial plan. The City also will strive to maintain and, if possible, improve its current AA+ bond rating in order to minimize borrowing costs and preserve access to credit. The City will follow a policy of full disclosure by communicating with bond rating agencies to inform them of the City's financial condition.
2. Bond issue proposals are to be accompanied by an analysis defining how the new issue, combined with current debt, impacts the City's debt capacity and conformance with City debt policies. Such analysis shall include identification of the funding source, an assessment of the ability to repay the obligation, the impact on the current budget, commitments to future budgets, maintenance and operational impact of the facility or asset and the impact on the City's credit rating, if any.
3. City Council must review such analysis, including existing debt level, ability to pay debt service, impact on City services, and make a finding that use of debt is appropriate.
4. Debt service costs (COP, Lease Purchase Agreements and other contractual debt that are backed by General Fund Operating Revenues) are not to exceed 25% of the City's General Fund operating revenues.
5. The City recognizes that it is of the utmost importance that elected and appointed City officials, and all others associated with the issuance of City debt, not only avoid the reality of a conflict of interest, but the appearance thereof as well. City officials must conduct themselves in a fashion consistent with the best interests of the City and taxpayers.
6. Bonds will be sold on a competitive basis unless it is in the best interest of the City to conduct a negotiated sale. Competitive sales will be the preferred method. Negotiated sales may occur when selling bonds for a defeasance of existing debt, for current or advanced refunding of debt, or for other appropriate reasons.

The City will consider the issuance of long-term obligations under the following conditions:

1. The City will use debt financing for one-time capital improvement projects and specific nonrecurring equipment purchases or refunding of existing liabilities, and only under the following circumstances:
  - a. When the project is included in the City's adopted five-year capital improvement program (CIP) and is in conformance with the City's adopted General Plan.

- b. When the project is not included in the City's adopted five-year capital improvement program (CIP), but the project is an emerging critical need whose timing was not anticipated in the five-year capital improvement program, or it is a project mandated by State or Federal requirements.
  - c. When the project's useful life, or the projected service life of the equipment, will be equal to or exceed the term of the financing.
  - d. When there are designated General Fund revenues sufficient to service the debt, whether from project revenues, other specified and/or reserved resources, or infrastructure cost-sharing revenues.
  - e. Debt financing (other than tax and revenue anticipation notes) is not considered appropriate for any recurring purpose such as current operating and maintenance expenditures.
2. The City will follow all State and Federal regulations and requirements related to bonds and debt financing instruments regarding bond provisions, issuance, taxation and disclosure.
3. Costs incurred by the City, such as bond counsel and financial advisor fees, printing, underwriter's discount, and project design and construction costs, will be charged to the bond issue to the extent allowable by law.
4. The City will monitor compliance with bond covenants and adhere to federal arbitrage and disclosure regulations.
5. The City shall continually review outstanding obligations for opportunities to achieve debt service savings through refunding and shall pursue refinancing when economically feasible and advantageous.

### **Debt Limit**

The City will keep outstanding debt within the limits prescribed by State of California statutes and at levels consistent with credit objectives. California Government Code provides that "a city may incur indebtedness for any municipal improvement requiring an expenditure greater than the amount allowed for it by the annual tax levy" (43602). A "city shall not incur an indebtedness for public improvements which exceeds in the aggregate 15 percent of the assessed value of all real and personal property of the city. Within the meaning of this section "indebtedness" means bonded indebtedness of the city payable from the proceeds of taxes levied upon taxable property in the city" (43605). The limit is relative to the principal amount of bonds sold and delivered (43606). The City of Carmel-by-the-Sea, Policy No C94-01 establishes "the City's debt shall not exceed predetermined levels." The guideline in that policy is that "the City's debt service level shall not exceed eight and one-fourth percent (8.25%) of total expenditures.

## **INVESTMENT POLICIES**

This is a time to be particularly cautious. Municipal moneys not required for immediate expenditure will be invested. The City will maintain adequate cash availability and yield on invested idle funds while insuring that invested moneys are protected. The Carmel Municipal Code requires the City Administrator to prepare investment policies and guidelines for adoption by the City Council. The adopted investment policy follows.

## **INVESTMENT POLICY AND GUIDELINES**

### **Policy**

In accordance with the Municipal Code of the City of Carmel-by-the-Sea and under authority granted by the City Council, the City Treasurer is responsible for investing the unexpended cash in the City Treasury.

The investment of the City of Carmel-by-the-Sea funds is directed to the goals of safety, liquidity and yield, in that order. The authority governing investments for municipal government is set forth in the California Government Code, Sections 53601 through 53659.

The primary objective of the investment policy of the City of Carmel-by-the-Sea is SAFETY OF PRINCIPAL. Investments shall be placed in those securities as outlined by type and maturity sector in this document. Effective cash flow management and resulting cash investment practices are recognized as essential to good fiscal management and control. The City's portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law. Portfolio management requires continual analysis, and as a result the balance between the various investments and maturities may change in order to give the City of Carmel-by-the-Sea the optimum combination of necessary liquidity and optimal yield based on cash flow projections.

### **Scope**

The investment policy applies to all financial assets of the City of Carmel-by-the-Sea as accounted for in the Annual Financial Report. Policy statements outlined in this document focus on the City of Carmel-by-the-Sea's pooled funds, but will also apply to all funds under the City Treasurer's control unless specifically exempted by statute or ordinance.

### **Prudence**

The standard to be used by investment officials shall be that of a "prudent person" and shall be applied in the context of managing all aspects of the overall portfolio. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, direction and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

It is the City's full intent, at the time of purchase, to hold all investments until maturity to insure the return of all invested principal dollars.

### **Safety**

Safety of principal is the foremost objective of the City. Each investment transaction shall seek to ensure that capital losses are avoided, whether from securities default, broker-dealer default, or from erosion of the market value.

### **Liquidity**

Historical cash flow trends are compared to current cash flow requirements on an ongoing basis in an effort to ensure that the City's investment portfolio will remain sufficiently liquid to enable the City to meet all reasonably anticipated operating requirements.

### **Yield**

The investment portfolio should be designed to attain a market average rate of return through budgetary and economic cycles, consistent with the risk limitations, prudent investment principles and cash flow characteristics identified within the financial statements.

### **Performance Evaluation**

Investment performance is continually monitored and evaluated by the City Treasurer. Investment performance statistics and activity reports are generated on a monthly basis for presentation to the City Administrator and City Council.

### **Delegation of Authority**

For short-term investments, the Administrative Services Director has authority to make transfers to and from the City's Local Agency Investment Funds (LAIF) account in order to maximize interest earned and meet cash flow requirements. The transfers are made to and from the City's general checking account to the LAIF account, with a minimum balance maintained in the general checking account to meet daily cash requirements.

The City Treasurer is responsible for investment of all unexpended City funds as per California Government Code section 41000 et seq. The City Treasurer makes long-term investments after review and approval by the Administrative Services Director and the City Administrator.

### **Ethics and Conflict of Interest**

Officers and employees involved in the investment process shall refrain from personal business activity that conflicts with the proper execution of the investment program, or impairs their ability to make impartial investment decisions. Additionally, the City Treasurer and the members of the investment committee are required to annually file applicable financial disclosures as required by the Fair Political Practices Commission (FPPC).

### **Safekeeping of Securities**

To protect against fraud, embezzlement, or losses caused by a collapse of an individual securities dealer, all securities owned by the City shall be held in safekeeping by a third party bank trust department, acting as an agent of the City under the terms of a custody agreement or PSA agreement (repurchase agreement collateral). The third party bank trust department must have safe keeping as a professional business line with expertise in this particular service area. All trades executed by a dealer will settle Delivery vs. Payment (DVP) through the City's safekeeping agent. Securities held in custody for the City shall be independently audited on an annual basis to verify investment holdings. All exceptions to this safekeeping policy must be approved by the City Treasurer in written form and included in quarterly reporting to the City Council.

### **Internal Control**

Separation of functions between the City Treasurer's Office and the Administrative Services Department would be an ideal situation. Time and necessity, however, dictate a different approach. Due to the lack of personnel dedicated to the investment function alone, a proper balance must be maintained between Treasury activities and Administrative Services Department functions. The City Treasurer will make the appropriate arrangements to buy and sell securities that are deemed permissible by the Laws of the State of California as time permits. The Administrative Services Director and/or City Administrator will have the power as granted under the section titled Delegation of Authority in the absence of the City Treasurer. The City Administrator will have the authority to enter into agreements on securities so long as written policies set by the City Treasurer and State Legislature are followed.

The investment portfolio and all related transactions are reviewed and balanced to appropriate general ledger accounts by the Administrative Services Director on a monthly basis. An independent analysis by an external auditor shall be conducted annually to review internal control, account activity, and compliance with government policies and procedures.

### **Reporting**

The City Treasurer shall review and render monthly reports to the City Administrator and the City Council, which shall include the face amount of the cash investment, the classification of the investment, the name of the institution or entity, the rate of interest, the maturity date, and the current value and accrued interest to date due for all securities.

### **Qualified Broker/Dealers**

The City shall transact business only with banks and broker/dealers that are properly licensed and in good standing. The Administrative Services Director and the City Treasurer shall investigate dealers who wish to do business with the City to determine if they are adequately capitalized and if they market securities appropriate to the City's needs.

The City Treasurer shall annually send a copy of the current investment policy to all broker/dealers approved to do business with the City. Confirmation of receipt of the City's policy by the broker/dealer shall be considered evidence that the broker/dealer understands the City's investment policies and intends to sell the City only appropriate investments authorized by this investment policy.

**Collateral Requirements**

Collateral is required for investments in certificates of deposit. In order to reduce market risk, the collateral level will be at least 110% of market value of principal and accrued interest.

In order to conform with the provisions of the Federal Bankruptcy Code that provide for liquidation of securities held as collateral, the only securities acceptable as collateral shall be certificates of deposit, commercial paper, eligible banker's acceptances, medium term notes or securities that are the direct obligations of, or are fully guaranteed as to principal and interest by, the United States or any agency of the United States.

**Authorized Investments**

Investment of City funds is governed by the California Government Code Sections 53600 et seq. Within the context of the limitations, the following investments are authorized as further limited herein:

- 1) United States Treasury Bills, Bonds, and Notes or those for which the full faith and credit of the United States are pledged for payment of principal and interest. There is no percentage limitation of the portfolio that can be invested in this category, although a five-year maturity limitation is applicable but current market conditions and interest rate projections may call for shorter terms.
  
- 2) Local Agency Investment Fund (LAIF), which is a State of California managed investment pool, may be used up to the maximum permitted by the California State Law. LAIF is a demand account so no maturity limitation is required.

Investments detailed in items 3) are further restricted to percentage of the cost value of the portfolio in any one-issuer name to a maximum percentage of 15%. The total value invested in any one issuer shall not exceed 5% of the issuer's net worth. Again, a five-year maximum maturity is applicable unless further restricted by current policy. Market conditions should be evaluated as an important consideration and may indicate a shorter maturity.

- 3) Negotiable certificates of deposit issued by nationally or state chartered bank or state or federal savings institutions. Negotiable certificates of deposit shall be rated in a category of "A" or its equivalent or better by two Nationally Recognized Statistical Rating Organizations. Purchases of negotiable certificates of deposit may not exceed 30% of the total portfolio. A maturity limitation of up to five years is applicable after considered evaluation of the financial markets.



Ineligible investments are those that are not described herein, including, but not limited to, common stocks and long term (over five years maturity) notes, bonds, and time deposits, unless specifically allowed both by state law and City Council approval. It is noted that special circumstances may arise where these methods of investment may become necessary. When this becomes necessary, the City Council will be asked to take the appropriate action to ratify the means of investment necessary, provided that it is allowable by California Code.

### **Legislative Changes**

Any State of California legislative actions that further restrict allowable maturities, investment type, or percentage allocations will supersede any of the material presented herein. In this case, the applicable law will become part and parcel of this investment policy.

### **Interest Earnings**

All moneys earned and collected from investments authorized in this policy shall be allocated monthly to the General Fund and various special funds of the City that legally require interest proration or when City Council action dictates such proration. This distribution will be based on the cash balance in the fund as a percentage of the entire pooled portfolio.

### **Policy Review**

The City of Carmel-by-the-Sea's investment policy shall be approved by resolution of the City Council. This investment policy shall be reviewed at least annually to ensure its consistency with the overall objectives of preservation of principal, liquidity and yield, and its relevance to current law and financial and economic trends. Any amendments to the policy, other than State and Federal laws that automatically supersede the relevant sections shall be forwarded to the City Council for approval by resolution.

# BUDGET SCHEDULE



**CITY OF CARMEL-BY-THE-SEA**  
**FISCAL YEAR 2019-2020 BUDGET SCHEDULE**  
 (tentative and subject to change)

<b>Date</b>	<b>Action</b>
January 7, 2019	Submittal of Fiscal Year (FY) 2019-2020 Budget Schedule to Council
January 14- February 22, 2019	Five Year Capital Improvement Plan (CIP) Development
March 4, 2019	<b>Five Year CIP and Forecast Workshop</b> Engaging Community at City Council Special Meeting
April 10, 2019	Planning Commission Consistency Review /Determination of CIP
May 7, 2019	FY 2019-2020 Master Fee Schedule Adoption
May 14, 2019	<b>Budget Workshop</b> Engaging Community at City Council Special Meeting
May 24, 2019	Deadline for receipt of CIP and Operating Budget Questions to City Administrator
June 11, 2019	City Council Special Meeting: Adoption of the FY 2019-2020 Budget
<i>*June 18 as needed</i>	<i>City Council Special Meeting: Adoption of the FY 2019-2020 Budget</i>
<i>*June 25 as needed</i>	
July 1, 2019	FY 2019-2020 Begins

*Note: The community is especially encouraged to participate in the following:*

- *Five-Year Capital Improvement Plan (CIP) and Forecast Workshop on March 4, 2019*
- *Planning Commission Review/Determination of CIP on April 10, 2019*
- *Budget Workshop on May 14, 2019*

**APPROPRIATIONS LIMIT**

# APPROPRIATIONS LIMIT

## APPROPRIATIONS LIMITATION COMPLIANCE CALCULATION FOR FISCAL YEAR 2019-2020 ADOPTED BUDGET

FY 19-20 Per Capita Income Change (CA Department of Finance)		3.85%
	<i>Factor A</i>	1.0385
FY 19-20 Population Change (Monterey County)		0.91%
	<i>Factor B</i>	1.0091
Total Adjustment Factor	<i>Factor A x Factor B</i>	1.0480
FY 2018-19 Adopted Appropriations Limit		\$ 32,327,401
	<i>Multiplied by Adjustment Factor</i>	1.0480
FY 19-20 Adopted Appropriation Limit		\$ 33,879,116
Net Adopted FY 2019-20 Appropriations Subject to Limit		\$ 20,151,376
<b>Amount Under the Limit</b>		<b>\$ 13,727,740</b>

Fiscal Year	Per Capita Income Factor	Population Factor	Total Adjustment Factor	Appropriations Limit	Appropriations Subject to Limit	Amount Under the Limit
<b>2019-20</b>	<b>1.0385</b>	<b>1.0091</b>	<b>1.048</b>	<b>\$33,879,116</b>	<b>\$20,151,376</b>	<b>\$13,727,740</b>
2018-19	1.0367	1.0027	1.0395	32,591,742	19,236,560	13,355,182
2017-18	1.0369	1.0100	1.0473	31,098,990	18,540,044	12,558,946
2016-17	1.0537	1.0090	1.0632	29,694,443	18,352,754	11,341,689
2015-16	1.0382	1.0000	1.0382	27,929,311	16,676,775	11,252,536
2014-15	0.9977	1.0000	0.9977	26,901,667	16,651,431	10,250,236
2013-14	1.0059	1.0512	1.0574	26,963,684	14,624,618	12,339,066
2012-13	1.0377	1.0070	1.0450	25,499,984	12,356,091	13,143,893
2011-12	1.0251	1.0059	1.0311	24,401,899	11,152,661	13,249,238
2010-11	0.9746	1.0137	0.9880	23,665,890	10,721,568	12,944,322
2009-10	1.0062	1.0145	1.0208	23,953,330	10,542,099	13,411,231
2008-09	1.0429	1.0156	1.0592	23,465,253	11,282,220	12,183,033
2007-08	1.0442	1.0067	1.0512	22,153,751	11,105,200	11,048,551

# RESOLUTIONS

CITY OF CARMEL-BY-THE-SEA  
CITY COUNCIL

RESOLUTION NO. 2019-039

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA ADOPTING THE FISCAL YEAR 2019-2020 APPROPRIATIONS LIMIT**

WHEREAS, under Article XIII B of the State Constitution, public agencies are required to annually establish maximum appropriations limits referred to as the GANN limit (Limit); and

WHEREAS, since fiscal year 1991, the City is permitted to adjust its Limit in accordance with inflation and population adjustment factors; and

WHEREAS, the annual adjustment factors that were selected to calculate the Fiscal Year 2019-2020 Limit were the California per capita personal income adjustment factor of 1.0385 and the Monterey County population growth factor of 11.0091; and

WHEREAS, in accordance with California Government Code Section 7910, a notice of the public hearing was published in the Carmel Pine Cone on May 17, 2019; the documentation used in determining the Limit has been made available to the general public for fifteen days prior to the date of the adoption; and Council conducted a public hearing on the Limit on June 4, 2019 and;

WHEREAS, the City may not appropriate any proceeds of taxes in excess of its Limit.

**NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA DOES HEREBY:**

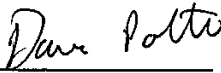
1. Adopts the final calculation of the Appropriation Limit for Fiscal Year 2019-2020 as \$33,879,116, which is attached hereto as Exhibit A.
2. Certifies the Fiscal Year 2019-2020 Adopted Appropriation Limit of \$20,151,376 does not exceed the GANN limit, which is attached hereto as Exhibits A and B respectively.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA this 4<sup>th</sup> day of June 2019, by the following roll call vote:**

AYES:	COUNCILMEMBERS:	Baron, Reimers, Richards, Theis, Potter
NOES:	COUNCILMEMBERS:	None
ABSENT:	COUNCILMEMBERS:	None
ABSTAIN:	COUNCILMEMBERS:	None

SIGNED:

ATTEST:

  
\_\_\_\_\_  
Dave Potter, Mayor

  
\_\_\_\_\_  
Leslie Fenton, Acting City Clerk

**Exhibit A**

**City of Carmel-by-the-Sea  
Spending Limit Calculation  
Fiscal Year 2019-2020**

**Appropriations Subject to Limit**

Fiscal Year 2019-2020 General Fund revenues	\$20,151,376
Less Non proceeds of Tax	0
Total appropriations subject to limits	\$20,151,376

**Appropriations Limit**

Fiscal Year 2018-2019 appropriations limit	\$32,327,401
Plus Change Factors	
A. Cost of Living adjustment/ Per Capita Income	1.0385
B. Population Adjustment	1.0091
Total Change Factor	1.0480
Increase in appropriations limit	\$1,551,715

<b>Fiscal Year 2019-2020 Appropriations Limit</b>	<b>\$33,879,116</b>
Remaining appropriations capacity	\$13,727,740
Availability capacity as a percent of appropriations limit	41%



**Exhibit B**

**City of Carmel-by-the-Sea  
Spending Limit Calculation  
Fiscal Year 2019-2020**

<b>Revenue Source</b>	<b>Fiscal Year 2019-2020 Budget</b>
Property Tax	\$6,573,376
Sales and Use Tax	\$5,629,100
Transient Occupancy Tax	\$6,842,900
Business License Tax	\$605,000
Motor Vehicle in Lieu	\$501,000
<b>Total Budgeted Tax Revenues</b>	<b>\$20,151,376</b>

CITY OF CARMEL-BY-THE-SEA  
CITY COUNCIL

RESOLUTION NO. 2019-043

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA ADOPTING THE FISCAL YEAR 2019-2020 OPERATING BUDGET AND CAPITAL IMPROVEMENT PROGRAM BUDGET**

WHEREAS, on January 8, 2019, the City Council adopted the budget schedule for Fiscal Year 2019-2020 in accordance with Carmel Municipal Code Section 3.060.020; and

WHEREAS, the Fiscal Year 2019-2020 Budget includes the Operating Budget for various City departments and services, the capital improvement program, debt and proposed transfers among funds; and

WHEREAS, the City Council held public meetings on the proposed Capital Improvement Program on March 5 and 19, 2019 and the City's Planning Commission reviewed the Capital Improvement Program on April 10, 2019 and concluded that all projects conform to the City's General Plan; and

WHEREAS, Council received the Fiscal Year 2019-2020 Proposed Budget on May 7, 2019, held a budget workshop on May 14, 2019; published a notice regarding the proposed adoption of the budget in the Carmel Pine Cone on May 17, 2019 and considered the adoption of the Operating Budget and Capital Improvement Program Budget during its public meeting on June 4, 2019; and

WHEREAS, the Fiscal Year 2019-2020 Recommended Budget totals \$24.1 million, which includes \$21.2 million for General Fund Operations, \$1.2 million for debt service and \$1.7 million for capital; and

WHEREAS, in accordance with Carmel Municipal Code Section 3.06.010, the City Council shall adopt a budget for expenditures and anticipated revenues prior to the beginning of the fiscal year.

**NOW THEREFORE, BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA HEREBY:**

1. Authorizes the City Administrator to make ministerial changes to budgeted transfers and adjust appropriations to or from designated funds as necessary during fiscal year 2018-2019; and
2. Finds that the Capital Improvement Program is in conformity with the General Plan; and
3. Authorizes the City Administrator to make ministerial changes to budgeted transfers and adjust appropriations to or from designated funds as necessary during fiscal year 2019-2020; and
4. Approves and adopts the City of Carmel-by-the-Sea's Fiscal Year 2019-2020 Recommended Operating Budget and Capital Improvement Program Budget.

**PASSED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF CARMEL-BY-THE-SEA this 4<sup>th</sup> day of June 2019, by the following roll call vote:**

AYES: COUNCILMEMBERS: Baron, Reimers, Richards, Theis, Potter

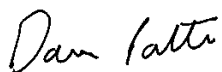
NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBERS: None

SIGNED:

ATTEST:

  
\_\_\_\_\_  
Dave Potter, Mayor

  
\_\_\_\_\_  
Leslie Fenton, Acting City Clerk

**APPENDIX A**  
**FY 19-20**  
**ADOPTED BUDGET**

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
<b>101</b>	<b>General Fund</b>					
<b>000</b>	<b>Revenue</b>					
	<b>Taxes</b>					
101-000-00-31001	Property Taxes-Secured	\$ 5,689,468.54	\$ 5,893,210.00	\$ 5,893,210.00	\$ 5,814,892.32	\$ 6,047,488.00
101-000-00-31002	Property Taxes-Unsecured	\$ 208,290.37	\$ 203,710.00	\$ 203,710.00	\$ 226,310.00	\$ 235,362.00
101-000-00-31003	Property Tax-Unitary	\$ 64,688.25	\$ 67,920.00	\$ 67,920.00	\$ 64,732.00	\$ 67,321.00
101-000-00-31004	Property Transfer Tax	\$ 201,511.83	\$ 203,710.00	\$ 203,710.00	\$ 214,620.00	\$ 223,205.00
101-000-00-31006	Sales & Use Tax	\$ 2,577,677.90	\$ 2,550,650.00	\$ 2,550,650.00	\$ 2,609,000.00	\$ 2,606,100.00
101-000-00-31008	PS Sales Tax-Police	\$ 5,162.87	\$ 4,593.00	\$ 4,593.00	\$ 6,323.00	\$ 6,070.00
101-000-00-31009	PS Sales Tax-Fire	\$ 5,162.84	\$ 4,592.00	\$ 4,592.00	\$ 6,323.00	\$ 6,070.00
101-000-00-31010	Business License Tax	\$ 544,391.84	\$ 548,000.00	\$ 588,000.00	\$ 602,363.00	\$ 605,000.00
	<b>Taxes</b>	<b>\$ 9,296,354.44</b>	<b>\$ 9,476,385.00</b>	<b>\$ 9,516,385.00</b>	<b>\$ 9,544,563.32</b>	<b>\$ 9,796,616.00</b>
	<b>Franchise Fees</b>					
101-000-00-32001	Garbage Franchise	\$ 277,004.63	\$ 291,810.00	\$ 291,810.00	\$ 273,327.00	\$ 278,790.00
101-000-00-32002	Cable Franchise	\$ 166,366.83	\$ 175,785.00	\$ 175,785.00	\$ 161,298.00	\$ 164,500.00
101-000-00-32003	Gas & Electric Franchise	\$ 96,896.74	\$ 99,805.00	\$ 99,805.00	\$ 99,805.00	\$ 101,801.00
101-000-00-32004	Water Franchise	\$ 96,866.70	\$ 99,775.00	\$ 99,775.00	\$ 106,848.00	\$ 110,053.00
	<b>Franchise Fees</b>	<b>\$ 637,134.90</b>	<b>\$ 667,175.00</b>	<b>\$ 667,175.00</b>	<b>\$ 641,278.00</b>	<b>\$ 655,144.00</b>
	<b>Licenses and Permits</b>					
101-000-00-33001	Parking Stall Use Permit	\$ 151,786.10	\$ 40,000.00	\$ 40,000.00	\$ 27,108.00	\$ 27,920.00
101-000-00-33002	Parking Permits	\$ 10,069.00	\$ 12,000.00	\$ 12,000.00	\$ 12,670.00	\$ 13,050.00
101-000-00-33003	Passenger Transport Permits	\$ 31,438.00	\$ 60,000.00	\$ 72,160.00	\$ 67,428.00	\$ 69,450.00
	<b>Licenses and Permits</b>	<b>\$ 193,293.10</b>	<b>\$ 112,000.00</b>	<b>\$ 124,160.00</b>	<b>\$ 107,206.00</b>	<b>\$ 110,420.00</b>
	<b>Fines and Forfeitures</b>					
101-000-00-34001	Court Fines	\$ 40,129.28	\$ 30,000.00	\$ 30,000.00	\$ 54,633.11	\$ 56,200.00
101-000-00-34003	Property Damage/Restitution	\$ 930.75	\$ -	\$ -	\$ -	\$ -
101-000-00-34020	Other Fines & Forfeitures	\$ -	\$ -	\$ -	\$ 1,355.88	\$ -
	<b>Fines and Forfeitures</b>	<b>\$ 41,060.03</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 55,988.99</b>	<b>\$ 56,200.00</b>
	<b>Rev from Other Gov Agencies</b>					
101-000-00-35001	County CSA74	\$ 13,160.18	\$ 13,150.00	\$ 13,150.00	\$ 13,337.59	\$ 13,700.00
101-000-00-35004	POST Reimbursement	\$ 1,411.38	\$ 1,000.00	\$ 1,000.00	\$ 6,685.62	\$ 5,000.00
101-000-00-35005	Motor Vehicle In-Lieu	\$ 462,989.28	\$ 472,490.00	\$ 472,490.00	\$ 486,444.00	\$ 501,000.00
101-000-00-35007	HOPTR	\$ 28,167.12	\$ 14,435.00	\$ 14,435.00	\$ 27,773.00	\$ 28,600.00
101-000-00-35009	Other Rev from oth Agencies	\$ 5,906.70	\$ -	\$ -	\$ -	\$ -
101-000-00-35011	Grants	\$ 5,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 5,000.00

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<b>000</b>	<b>Revenue</b>					
	<b>Taxes</b>					
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101-000-00-31004	Property Transfer Tax	\$ 201,511.83	\$ 203,710.00	\$ 203,710.00	\$ 214,620.00	\$ 223,205.00
101-000-00-31006	Sales & Use Tax	\$ 2,577,677.90	\$ 2,550,650.00	\$ 2,550,650.00	\$ 2,609,000.00	\$ 2,606,100.00
101-000-00-31008	PS Sales Tax-Police	\$ 5,162.87	\$ 4,593.00	\$ 4,593.00	\$ 6,323.00	\$ 6,070.00
101-000-00-31009	PS Sales Tax-Fire	\$ 5,162.84	\$ 4,592.00	\$ 4,592.00	\$ 6,323.00	\$ 6,070.00
101-000-00-31010	Business License Tax	\$ 544,391.84	\$ 548,000.00	\$ 588,000.00	\$ 602,363.00	\$ 605,000.00
	<b>Taxes</b>	<b>\$ 9,296,354.44</b>	<b>\$ 9,476,385.00</b>	<b>\$ 9,516,385.00</b>	<b>\$ 9,544,563.32</b>	<b>\$ 9,796,616.00</b>
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101-000-00-32002	Cable Franchise	\$ 166,366.83	\$ 175,785.00	\$ 175,785.00	\$ 161,298.00	\$ 164,500.00
101-000-00-32003	Gas & Electric Franchise	\$ 96,896.74	\$ 99,805.00	\$ 99,805.00	\$ 99,805.00	\$ 101,801.00
101-000-00-32004	Water Franchise	\$ 96,866.70	\$ 99,775.00	\$ 99,775.00	\$ 106,848.00	\$ 110,053.00
	<b>Franchise Fees</b>	<b>\$ 637,134.90</b>	<b>\$ 667,175.00</b>	<b>\$ 667,175.00</b>	<b>\$ 641,278.00</b>	<b>\$ 655,144.00</b>
	<b>Licenses and Permits</b>					
101-000-00-33001	Parking Stall Use Permit	\$ 151,786.10	\$ 40,000.00	\$ 40,000.00	\$ 27,108.00	\$ 27,920.00
101-000-00-33002	Parking Permits	\$ 10,069.00	\$ 12,000.00	\$ 12,000.00	\$ 12,670.00	\$ 13,050.00
101-000-00-33003	Passenger Transport Permits	\$ 31,438.00	\$ 60,000.00	\$ 72,160.00	\$ 67,428.00	\$ 69,450.00
	<b>Licenses and Permits</b>	<b>\$ 193,293.10</b>	<b>\$ 112,000.00</b>	<b>\$ 124,160.00</b>	<b>\$ 107,206.00</b>	<b>\$ 110,420.00</b>
	<b>Fines and Forfeitures</b>					
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101-000-00-34003	Property Damage/Restitution	\$ 930.75	\$ -	\$ -	\$ -	\$ -
101-000-00-34020	Other Fines & Forfeitures	\$ -	\$ -	\$ -	\$ 1,355.88	\$ -
	<b>Fines and Forfeitures</b>	<b>\$ 41,060.03</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 55,988.99</b>	<b>\$ 56,200.00</b>
	<b>Rev from Other Gov Agencies</b>					
101-000-00-35001	County CSA74	\$ 13,160.18	\$ 13,150.00	\$ 13,150.00	\$ 13,337.59	\$ 13,700.00
101-000-00-35004	POST Reimbursement	\$ 1,411.38	\$ 1,000.00	\$ 1,000.00	\$ 6,685.62	\$ 5,000.00
101-000-00-35005	Motor Vehicle In-Lieu	\$ 462,989.28	\$ 472,490.00	\$ 472,490.00	\$ 486,444.00	\$ 501,000.00
101-000-00-35007	HOPTR	\$ 28,167.12	\$ 14,435.00	\$ 14,435.00	\$ 27,773.00	\$ 28,600.00
101-000-00-35009	Other Rev from oth Agencies	\$ 5,906.70	\$ -	\$ -	\$ -	\$ -
101-000-00-35011	Grants	\$ 5,000.00	\$ 30,000.00	\$ 30,000.00	\$ 30,000.00	\$ 5,000.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-000-00-35012	RSTIP - TAMC	\$ 13,000.00	\$ 42,705.00	\$ 42,705.00	\$ 42,705.00	\$ -
101-000-00-35013	Traffic Congestion Relief (42)	\$ 4,367.69	\$ -	\$ -	\$ 5,638.52	\$ 5,808.00
	<b>Rev from Other Gov Agencies</b>	<b>\$ 534,002.35</b>	<b>\$ 573,780.00</b>	<b>\$ 573,780.00</b>	<b>\$ 612,583.73</b>	<b>\$ 559,108.00</b>
	<b>Charges for Srvc-Admin</b>					
101-000-00-36101	Copy/Print/Mail/Recordings	\$ 95.00	\$ -	\$ -	\$ 96.93	\$ 100.00
101-000-00-36102	Admin Fee-CRID	\$ -	\$ -	\$ 14,365.00	\$ 7,183.00	\$ 14,500.00
101-000-00-36103	Bus License Administration Fee	\$ 30,715.25	\$ 28,000.00	\$ 28,000.00	\$ 54,347.16	\$ 55,977.00
101-000-00-36104	Bus License ADA-City Share	\$ 1,859.17	\$ 2,265.00	\$ 2,265.00	\$ 5,758.00	\$ 5,930.00
101-000-00-36105	Appeal Fees	\$ 8,828.75	\$ 6,150.00	\$ 6,150.00	\$ 1,366.67	\$ 1,200.00
101-000-00-36107	Returned Check Processing	\$ 25.00	\$ -	\$ -	\$ 66.67	\$ 100.00
101-000-00-36108	Admin Fees-TID/CHID	\$ 12,118.41	\$ 7,000.00	\$ 7,000.00	\$ 9,650.00	\$ 9,843.00
101-000-00-36109	Credit Card Processing Fee	\$ 7,957.89	\$ 9,500.00	\$ 9,500.00	\$ 10,637.64	\$ 10,950.00
101-000-00-36110	Business Lic Late Fee/Penalty	\$ 4,706.88	\$ 2,200.00	\$ 2,200.00	\$ 4,367.08	\$ 4,200.00
101-000-00-36113	Prop Damage/Restitution	\$ 4,018.38	\$ -	\$ -	\$ -	\$ -
101-000-00-36120	Other Admin Revenue	\$ 13,736.95	\$ -	\$ -	\$ -	\$ -
	<b>Charges for Srvc-Admin</b>	<b>\$ 84,061.68</b>	<b>\$ 55,115.00</b>	<b>\$ 69,480.00</b>	<b>\$ 93,473.15</b>	<b>\$ 102,800.00</b>
	<b>Charges for Srvc-Pub Safety</b>					
101-000-00-36201	Vehicle Impound	\$ 14,994.00	\$ 17,000.00	\$ 17,000.00	\$ 14,938.67	\$ 15,675.00
101-000-00-36203	PD Reports/Disp Tapes/Photos	\$ 55.00	\$ -	\$ -	\$ 166.67	\$ 170.00
101-000-00-36204	False Alarms-Police	\$ 8,798.00	\$ 7,000.00	\$ 7,000.00	\$ 4,224.00	\$ 4,490.00
101-000-00-36205	Alarm Registration	\$ 18,750.00	\$ 9,850.00	\$ 9,850.00	\$ 23,706.67	\$ 25,080.00
101-000-00-36206	Fingerprinting Services	\$ 3,057.20	\$ 3,000.00	\$ 3,000.00	\$ 46.67	\$ -
101-000-00-36207	Animal Impound/Transport	\$ 1,792.25	\$ 1,400.00	\$ 1,400.00	\$ 2,228.00	\$ 2,300.00
101-000-00-36208	Citation Sign Off	\$ 775.53	\$ 1,000.00	\$ 1,000.00	\$ 984.84	\$ 1,045.00
101-000-00-36209	Travel Letters	\$ 188.00	\$ 800.00	\$ 800.00	\$ -	\$ -
101-000-00-36211	Cost Recovery-DUI, Dist Peace	\$ 3,675.83	\$ -	\$ -	\$ 9,694.87	\$ 4,000.00
101-000-00-36212	Special Events	\$ 270.47	\$ 20,000.00	\$ 20,000.00	\$ 30,649.60	\$ 33,000.00
101-000-00-36214	Traffic Safety Citations	\$ 35,759.45	\$ 50,000.00	\$ 50,000.00	\$ 59,775.99	\$ 61,570.00
101-000-00-36216	Police Parking & Other Permits	\$ -	\$ 12,175.00	\$ 12,175.00	\$ 2.37	\$ -
101-000-00-36217	Other Police Services	\$ 2,350.37	\$ 3,500.00	\$ 3,500.00	\$ 320.00	\$ -
101-000-00-36219	Fire Inspection/Reinspection	\$ 4,780.00	\$ 5,200.00	\$ 5,200.00	\$ 21,760.00	\$ 23,420.00
101-000-00-36224	False Alarm-Fire	\$ 1,144.00	\$ -	\$ -	\$ -	\$ -
101-000-00-36226	Ambulance Services	\$ 595,697.65	\$ 450,865.00	\$ 525,865.00	\$ 544,812.00	\$ 561,150.00
	<b>Charges for Srvc-Pub Safety</b>	<b>\$ 692,087.75</b>	<b>\$ 581,790.00</b>	<b>\$ 656,790.00</b>	<b>\$ 713,310.35</b>	<b>\$ 731,900.00</b>
	<b>Charges for Srvc-Planning</b>					
101-000-00-36301	Planning Permits	\$ 288,460.34	\$ 286,270.00	\$ 286,270.00	\$ 251,298.37	\$ 262,605.00
101-000-00-36304	Certificate of Compliance	\$ 3,340.00	\$ 4,965.00	\$ 4,965.00	\$ 3,653.33	\$ 3,820.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-000-00-36307	Encroachment Abatement	\$ 2,151.00	\$ 3,200.00	\$ 3,200.00	\$ -	\$ -
101-000-00-36309	Research	\$ 13,482.00	\$ -	\$ -	\$ 2,840.00	\$ 2,965.00
101-000-00-36311	Bus License Application Fee	\$ 6,724.00	\$ 7,000.00	\$ 7,000.00	\$ 10,912.00	\$ 11,400.00
101-000-00-36320	Other Planning Revenues	\$ 511.00	\$ -	\$ -	\$ -	\$ -
	<b>Charges for Srvc-Planning</b>	<b>\$ 314,668.34</b>	<b>\$ 301,435.00</b>	<b>\$ 301,435.00</b>	<b>\$ 268,703.70</b>	<b>\$ 280,790.00</b>
	<b>Charges for Srvc-Building</b>					
101-000-00-36401	Building Permits	\$ 485,446.18	\$ 516,415.00	\$ 516,415.00	\$ 647,663.95	\$ 651,810.00
101-000-00-36402	Building Plan Check	\$ 285,513.62	\$ 300,000.00	\$ 300,000.00	\$ 434,105.00	\$ 428,640.00
101-000-00-36403	Inspections	\$ 16,668.00	\$ 21,225.00	\$ 21,225.00	\$ 12,625.33	\$ 13,190.00
101-000-00-36404	Building Trade Permits	\$ 6,301.71	\$ 7,205.00	\$ 7,205.00	\$ -	\$ -
101-000-00-36405	Encroachment Permits	\$ 53,109.00	\$ 51,120.00	\$ 81,120.00	\$ 143,407.00	\$ 52,000.00
101-000-00-36406	Sign/Banner Permits	\$ 2,276.00	\$ -	\$ -	\$ 4,538.67	\$ 4,740.00
101-000-00-36407	Bldg Standards Admin Fee	\$ 724.57	\$ -	\$ -	\$ -	\$ -
101-000-00-36409	Technical Surcharge	\$ -	\$ -	\$ -	\$ 738.39	\$ 740.00
	<b>Charges for Srvc-Building</b>	<b>\$ 850,039.08</b>	<b>\$ 895,965.00</b>	<b>\$ 925,965.00</b>	<b>\$ 1,243,078.34</b>	<b>\$ 1,151,120.00</b>
	<b>Charges for Srvc-Code Enforce</b>					
101-000-00-36520	Other Code Enforce Charges	\$ 48.26	\$ -	\$ -	\$ 106.67	\$ -
101-000-00-36601	Landscape Pln Chck/Inspections	\$ -	\$ -	\$ -	\$ 2,625.00	\$ 2,740.00
101-000-00-36602	Bench Program	\$ 2,551.52	\$ 1,800.00	\$ 1,800.00	\$ 3,444.51	\$ 3,600.00
	<b>Charges for Srvc-Code Enforce</b>	<b>\$ 2,599.78</b>	<b>\$ 1,800.00</b>	<b>\$ 1,800.00</b>	<b>\$ 6,176.18</b>	<b>\$ 6,340.00</b>
	<b>Charges for Srvc-PW/Forestry</b>					
101-000-00-36605	Tree Removal-Private	\$ 41,716.99	\$ 43,640.00	\$ 43,640.00	\$ 39,124.00	\$ 40,885.00
101-000-00-36608	Debris Fine	\$ -	\$ -	\$ -	\$ 20.00	\$ -
101-000-00-36620	Other Public Works Fees	\$ 15,400.00	\$ -	\$ -	\$ -	\$ -
	<b>Charges for Srvc-PW/Forestry</b>	<b>\$ 57,116.99</b>	<b>\$ 43,640.00</b>	<b>\$ 43,640.00</b>	<b>\$ 39,144.00</b>	<b>\$ 40,885.00</b>
	<b>Charges for Srvc-Com Actvities</b>					
101-000-00-36701	Special Event Permit	\$ 2,821.00	\$ 50,455.00	\$ 50,455.00	\$ 19,345.33	\$ 20,215.00
101-000-00-36702	Facility Rental	\$ 3,757.50	\$ 13,300.00	\$ 13,300.00	\$ 9,166.67	\$ 9,000.00
101-000-00-36703	Sound/Film Permit	\$ 7,497.00	\$ 2,500.00	\$ 2,500.00	\$ 18,891.11	\$ 19,000.00
101-000-00-36704	Beach Permit	\$ 9,451.40	\$ 17,220.00	\$ 17,220.00	\$ 8,006.67	\$ 8,000.00
101-000-00-36705	Devendorf Park Permit	\$ -	\$ -	\$ -	\$ 1,700.00	\$ 1,700.00
101-000-00-36706	Event Equipment	\$ -	\$ -	\$ 9,665.00	\$ 21,101.33	\$ 21,100.00
101-000-00-36707	Event Parking	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 58,768.20	\$ 58,000.00
101-000-00-36708	Event Staff	\$ -	\$ -	\$ -	\$ 3,148.67	\$ 3,330.00
101-000-00-36710	Homecrafter's Marketplace	\$ 52,221.02	\$ 17,400.00	\$ 17,400.00	\$ 25,413.33	\$ 25,410.00
101-000-00-36720	Other Com Activities Rev	\$ 3,320.00	\$ -	\$ -	\$ 7,845.00	\$ 7,845.00

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	<b>Charges for Svcs-Com Activities</b>	\$ 79,067.92	\$ 120,875.00	\$ 130,540.00	\$ 173,386.31	\$ 173,600.00
	<b>Interest &amp; Investments</b>					
101-000-00-37001	Interest & Investment Earnings	\$ 22,482.69	\$ 50,000.00	\$ 50,000.00	\$ 130,556.97	\$ 60,000.00
101-000-00-37002	Cell Tower Lease Agreements	\$ 47,479.40	\$ 41,940.00	\$ 41,940.00	\$ 31,952.29	\$ 32,910.00
101-000-00-37004	Parking Lot Fees	\$ 49,660.66	\$ 40,000.00	\$ 40,000.00	\$ 62,716.91	\$ 64,600.00
101-000-00-37006	Gain or Loss on Sale of Assets	\$ -	\$ -	\$ -	\$ 4,000.00	\$ -
101-000-00-37020	Other Asset Revenue	\$ 2.00	\$ -	\$ -	\$ 20.00	\$ -
	<b>Interest &amp; Investments</b>	\$ 119,624.75	\$ 131,940.00	\$ 131,940.00	\$ 229,246.17	\$ 157,510.00
	<b>Miscellaneous</b>					
101-000-00-38001	Reimbursements	\$ 116,085.82	\$ -	\$ -	\$ -	\$ -
101-000-00-38004	Donations-general	\$ 452.82	\$ -	\$ -	\$ -	\$ -
101-000-00-38020	Other Miscellaneous	\$ 2,435.48	\$ -	\$ 50,000.00	\$ 64,052.00	\$ -
	<b>Miscellaneous</b>	\$ 118,974.12	\$ -	\$ 50,000.00	\$ 64,052.00	\$ -
	<b>Other</b>					
101-000-00-36230	Donations- Public Safety	\$ 100.00	\$ -	\$ -	\$ -	\$ -
101-000-00-36621	Donations- Public Works	\$ 1,814.00	\$ -	\$ -	\$ -	\$ -
101-000-00-38503	Settlements	\$ 16,000.00	\$ -	\$ -	\$ -	\$ -
	<b>Other</b>	\$ 17,914.00	\$ -	\$ -	\$ -	\$ -
	<b>Transfers In</b>					
101-000-00-39002	Transfer In From: Hostelry Fund	\$ 6,329,073.96	\$ 6,350,000.00	\$ 6,350,000.00	\$ 6,650,000.00	\$ 6,842,900.00
101-000-00-39007	Transfer In From: COPS Grant	\$ 116,600.00	\$ 100,000.00	\$ 100,000.00	\$ 148,747.00	\$ 242,762.00
101-000-00-39015	Transfer In From: Meas D	\$ 1,061,848.00	\$ 755,660.00	\$ 755,660.00	\$ 755,660.00	\$ 1,327,048.00
	<b>Transfers In</b>	\$ 7,507,521.96	\$ 7,205,660.00	\$ 7,205,660.00	\$ 7,554,407.00	\$ 8,412,710.00
	<b>Total General Fund Revenue</b>	\$ 20,545,521.19	\$ 20,197,560.00	\$ 20,428,750.00	\$ 21,346,597.24	\$ 22,235,143.00
<b>110</b>	<b>City Council Expense</b>					
	<b>Salaries and Wages</b>					
101-110-00-41008	Salaries -Elected	\$ 9,766.85	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	<b>Salaries and Wages</b>	\$ 9,766.85	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	<b>Employee Benefits</b>					
101-110-00-41101	Retirement	\$ -	\$ -	\$ -	\$ -	\$ 72.00
101-110-00-41104	Health Insurance	\$ 26,467.78	\$ 12,821.00	\$ 12,821.00	\$ 9,702.17	\$ 33,254.00
101-110-00-41105	Social Security	\$ 430.18	\$ 595.00	\$ 595.00	\$ 490.43	\$ 484.00



Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-110-00-41106	Medicare	\$ 107.58	\$ 139.00	\$ 139.00	\$ 126.51	\$ 139.00
101-110-00-41108	Worker's Comp	\$ 699.06	\$ 1,492.00	\$ 1,492.00	\$ 1,492.00	\$ 1,732.00
	<b>Employee Benefits</b>	<b>\$ 27,704.60</b>	<b>\$ 15,047.00</b>	<b>\$ 15,047.00</b>	<b>\$ 11,811.11</b>	<b>\$ 35,681.00</b>
	<b>Outside Services</b>					
101-110-00-42001	Contract Services	\$ -	\$ 4,800.00	\$ 2,400.00	\$ 2,400.00	\$ -
101-110-00-42005	Community Promotions	\$ 67,267.33	\$ 72,900.00	\$ 81,156.00	\$ 79,521.00	\$ 86,880.00
101-110-00-42007	Regional Memberships	\$ 96,765.78	\$ 88,936.00	\$ 87,736.00	\$ 77,654.92	\$ 90,586.00
	<b>Outside Services</b>	<b>\$ 164,033.11</b>	<b>\$ 166,636.00</b>	<b>\$ 171,292.00</b>	<b>\$ 159,575.92</b>	<b>\$ 177,466.00</b>
	<b>Supplies and Materials</b>					
101-110-00-42101	Office Supplies	\$ 875.84	\$ 845.00	\$ 845.00	\$ 672.24	\$ 775.00
	<b>Supplies and Materials</b>	<b>\$ 875.84</b>	<b>\$ 845.00</b>	<b>\$ 845.00</b>	<b>\$ 672.24</b>	<b>\$ 775.00</b>
	<b>Employee Development</b>					
101-110-00-42301	Training & Education	\$ 8,505.44	\$ -	\$ -	\$ 574.91	\$ -
101-110-00-42302	Conferences & Meetings	\$ -	\$ 23,977.00	\$ 19,321.00	\$ 16,495.67	\$ 10,975.00
	<b>Employee Development</b>	<b>\$ 8,505.44</b>	<b>\$ 23,977.00</b>	<b>\$ 19,321.00</b>	<b>\$ 17,070.58</b>	<b>\$ 10,975.00</b>
<b>110</b>	<b>City Council</b>	<b>\$ 210,885.84</b>	<b>\$ 216,105.00</b>	<b>\$ 216,105.00</b>	<b>\$ 198,729.85</b>	<b>\$ 234,497.00</b>
<b>111</b>	<b>City Administration Expense</b>					
	<b>Salaries and Wages</b>					
101-111-10-41001	Salaries	\$ 1,092,917.05	\$ 468,836.00	\$ 468,836.00	\$ 449,162.32	\$ 409,660.00
101-111-10-41003	Salaries -Part time	\$ 23,305.47	\$ 72,000.00	\$ 72,000.00	\$ 42,875.00	\$ -
101-111-11-41001	Salaries	\$ -	\$ 212,256.00	\$ 212,256.00	\$ 117,639.00	\$ 148,411.00
101-111-12-41001	Salaries	\$ -	\$ 332,405.00	\$ 332,405.00	\$ 346,347.37	\$ 368,040.00
101-111-12-41003	Salaries -Part time	\$ -	\$ 11,382.00	\$ 11,382.00	\$ 17,676.45	\$ 83,962.00
101-111-13-41001	Salaries	\$ -	\$ 98,772.00	\$ 98,772.00	\$ 62,823.44	\$ 105,551.00
101-111-14-41001	Salaries	\$ -	\$ 121,212.00	\$ 121,212.00	\$ 127,460.19	\$ 184,251.00
	<b>Salaries and Wages</b>	<b>\$ 1,116,222.52</b>	<b>\$ 1,316,863.00</b>	<b>\$ 1,316,863.00</b>	<b>\$ 1,163,983.77</b>	<b>\$ 1,299,875.00</b>
	<b>Employee Benefits</b>					
101-111-10-41101	Retirement	\$ 43,454.08	\$ 24,173.00	\$ 24,173.00	\$ 23,843.67	\$ 24,546.00
101-111-10-41103	Deferred Compensation	\$ 35,166.24	\$ 19,800.00	\$ 19,800.00	\$ 29,583.33	\$ 22,150.00
101-111-10-41104	Health Insurance	\$ 121,807.08	\$ 65,023.00	\$ 65,023.00	\$ 57,428.37	\$ 42,297.00
101-111-10-41106	Medicare	\$ 13,123.46	\$ 6,798.00	\$ 6,798.00	\$ 6,840.35	\$ 5,939.00
101-111-10-41107	LTD/STD/Life	\$ 1,321.36	\$ 573.00	\$ 573.00	\$ 413.76	\$ 378.00
101-111-10-41108	Worker's Comp	\$ 96,501.99	\$ 45,542.00	\$ 45,542.00	\$ 45,542.00	\$ 52,875.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-111-10-41109	Benefits-MOU Obligations	\$ 1,906.63	\$ 4,680.00	\$ 4,680.00	\$ 1,271.09	\$ 2,080.00
101-111-11-41101	Retirement	\$ -	\$ 8,021.00	\$ 8,021.00	\$ 4,480.72	\$ 6,955.00
101-111-11-41103	Deferred Compensation	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,766.67	\$ 1,350.00
101-111-11-41104	Health Insurance	\$ -	\$ 19,202.00	\$ 19,202.00	\$ 3,689.00	\$ 14,454.00
101-111-11-41105	Social Security	\$ -	\$ 3,078.00	\$ 3,078.00	\$ -	\$ -
101-111-11-41106	Medicare	\$ -	\$ -	\$ -	\$ 1,692.91	\$ 2,152.00
101-111-11-41107	LTD/STD/Life	\$ -	\$ 286.00	\$ 286.00	\$ 153.49	\$ 194.00
101-111-12-41101	Retirement	\$ -	\$ 19,344.00	\$ 19,344.00	\$ 18,539.97	\$ 20,835.00
101-111-12-41103	Deferred Compensation	\$ -	\$ 3,900.00	\$ 3,900.00	\$ 5,250.00	\$ 6,150.00
101-111-12-41104	Health Insurance	\$ 861.10	\$ 47,455.00	\$ 47,455.00	\$ 44,852.52	\$ 49,099.00
101-111-12-41105	Social Security	\$ -	\$ 706.00	\$ 706.00	\$ -	\$ -
101-111-12-41106	Medicare	\$ -	\$ 4,985.00	\$ 4,985.00	\$ 5,147.16	\$ 6,553.00
101-111-12-41107	LTD/STD/Life	\$ -	\$ 442.00	\$ 442.00	\$ 442.56	\$ 480.00
101-111-12-41108	Worker's Comp	\$ -	\$ 4,680.00	\$ 4,680.00	\$ -	\$ -
101-111-12-41109	Benefits-MOU Obligations	\$ -	\$ -	\$ -	\$ 808.92	\$ 2,080.00
101-111-13-41101	Retirement	\$ -	\$ 3,795.00	\$ 3,795.00	\$ 1,737.17	\$ 4,206.00
101-111-13-41103	Deferred Compensation	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 733.33	\$ 1,200.00
101-111-13-41104	Health Insurance	\$ -	\$ 11,114.00	\$ 11,114.00	\$ 5,656.88	\$ 12,069.00
101-111-13-41106	Medicare	\$ -	\$ 1,432.00	\$ 1,432.00	\$ 853.08	\$ 1,530.00
101-111-13-41107	LTD/STD/Life	\$ -	\$ 156.00	\$ 156.00	\$ 74.99	\$ 156.00
101-111-14-41101	Retirement	\$ -	\$ 5,617.00	\$ 5,617.00	\$ 5,574.60	\$ 8,738.00
101-111-14-41103	Deferred Compensation	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	\$ 2,850.00
101-111-14-41104	Health Insurance	\$ -	\$ 26,719.00	\$ 26,719.00	\$ 24,966.60	\$ 32,785.00
101-111-14-41106	Medicare	\$ -	\$ 1,758.00	\$ 1,758.00	\$ 1,389.28	\$ 2,672.00
101-111-14-41107	LTD/STD/Life	\$ -	\$ 156.00	\$ 156.00	\$ 156.48	\$ 274.00
101-111-14-41109	Benefits-MOU Obligations	\$ -	\$ -	\$ -	\$ -	\$ -
101-111-14-41110	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Employee Benefits</b>	\$ <b>314,141.94</b>	\$ <b>333,335.00</b>	\$ <b>333,335.00</b>	\$ <b>295,288.90</b>	\$ <b>327,047.00</b>
	<b>Outside Services</b>					
101-111-10-42001	Contract Services	\$ 364,612.35	\$ 7,450.00	\$ 21,815.00	\$ 24,943.84	\$ 10,000.00
101-111-10-42009	Advertising and Legal Notice	\$ 8,765.50	\$ -	\$ -	\$ -	\$ -
101-111-10-42015	Other Services	\$ 3,032.74	\$ 6,500.00	\$ 6,500.00	\$ 5,721.33	\$ 6,000.00
101-111-11-42001	Contract Services	\$ 5,468.95	\$ 50,530.00	\$ 50,530.00	\$ 47,552.00	\$ 62,164.00
101-111-11-42006	Records Management	\$ 15,270.84	\$ 8,652.00	\$ 8,652.00	\$ 12,214.85	\$ 9,700.00
101-111-11-42009	Advertising and Legal Notice	\$ 15,052.02	\$ 17,000.00	\$ 17,000.00	\$ 13,959.55	\$ 15,000.00
101-111-12-42001	Contract Services	\$ 91.81	\$ 37,500.00	\$ 37,500.00	\$ 52,589.09	\$ 33,200.00
101-111-12-42003	Auditing Services	\$ 53,495.42	\$ 50,000.00	\$ 50,000.00	\$ 41,058.37	\$ 44,000.00
101-111-13-42001	Contract Services	\$ 1,244.84	\$ 12,000.00	\$ 12,000.00	\$ 9,773.35	\$ 7,460.00
101-111-13-42002	Recruiting Services	\$ 39,170.08	\$ 45,000.00	\$ 37,000.00	\$ 30,000.00	\$ 40,000.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-111-13-42015	Other Services	\$ 299.21	\$ -	\$ -	\$ -	\$ -
101-111-14-42001	Contract Services	\$ 69,860.95	\$ 80,000.00	\$ 88,400.00	\$ 67,409.93	\$ 65,000.00
	<b>Outside Services</b>	<b>\$ 576,364.71</b>	<b>\$ 314,632.00</b>	<b>\$ 329,397.00</b>	<b>\$ 305,222.31</b>	<b>\$ 292,524.00</b>
	<b>Supplies and Materials</b>					
101-111-10-42101	Office Supplies	\$ 12,872.23	\$ 2,500.00	\$ 10,500.00	\$ 9,569.83	\$ 10,000.00
101-111-10-42102	Publications & Subscriptions	\$ -	\$ -	\$ -	\$ 644.00	\$ 650.00
101-111-12-42101	Office Supplies	\$ 1,720.46	\$ -	\$ -	\$ -	\$ 1,500.00
101-111-12-42102	Publications & Subscriptions	\$ -	\$ 26,565.00	\$ 26,565.00	\$ 29,761.39	\$ 25,355.00
101-111-13-42101	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 700.00
101-111-13-42102	Publications & Subscriptions	\$ -	\$ 7,000.00	\$ 7,000.00	\$ 4,500.00	\$ 5,000.00
101-111-14-42101	Office Supplies	\$ -	\$ -	\$ -	\$ -	\$ 3,500.00
101-111-14-42102	Publications & Subscriptions	\$ -	\$ 58,000.00	\$ 58,000.00	\$ 60,043.11	\$ 63,600.00
101-111-14-42105	Materials and Supplies	\$ 33,841.06	\$ -	\$ -	\$ 108.97	\$ -
101-111-14-42106	Small Tools and Equipment	\$ -	\$ -	\$ -	\$ -	\$ 350.00
101-111-14-42115	Other Supplies	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Supplies and Materials</b>	<b>\$ 48,433.75</b>	<b>\$ 94,065.00</b>	<b>\$ 102,065.00</b>	<b>\$ 104,627.30</b>	<b>\$ 110,655.00</b>
	<b>Repairs &amp; Maintenance</b>					
101-111-10-42204	Office Equip Maint	\$ 3,064.58	\$ -	\$ -	\$ -	\$ -
101-111-14-42202	Equipment Maintenance	\$ 5,496.77	\$ 8,500.00	\$ 8,500.00	\$ 6,687.15	\$ 8,500.00
	<b>Repairs &amp; Maintenance</b>	<b>\$ 8,561.35</b>	<b>\$ 8,500.00</b>	<b>\$ 8,500.00</b>	<b>\$ 6,687.15</b>	<b>\$ 8,500.00</b>
	<b>Employee Development</b>					
101-111-10-42301	Training & Education	\$ 17,139.25	\$ -	\$ -	\$ -	\$ -
101-111-10-42302	Conferences & Meetings	\$ 95.00	\$ 3,300.00	\$ 3,300.00	\$ 2,696.21	\$ 4,000.00
101-111-10-42304	Dues & Memberships	\$ 3,921.19	\$ 1,800.00	\$ 1,800.00	\$ 2,813.33	\$ 2,200.00
101-111-11-42302	Conferences & Meetings	\$ -	\$ 2,035.00	\$ 2,035.00	\$ -	\$ 1,520.00
101-111-11-42304	Dues & Memberships	\$ -	\$ 240.00	\$ 240.00	\$ 213.33	\$ 250.00
101-111-12-42301	Training & Education	\$ -	\$ 500.00	\$ 500.00	\$ 200.00	\$ 500.00
101-111-12-42302	Conferences & Meetings	\$ -	\$ 2,240.00	\$ 2,240.00	\$ 1,258.60	\$ 250.00
101-111-12-42304	Dues & Memberships	\$ -	\$ 110.00	\$ 110.00	\$ 146.67	\$ 465.00
101-111-12-42305	Mileage Reimbursement	\$ -	\$ 146.00	\$ 146.00	\$ 26.13	\$ 250.00
101-111-13-42301	Training & Education	\$ 403.50	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00	\$ 9,500.00
101-111-13-42302	Conferences & Meetings	\$ 1,045.00	\$ 2,500.00	\$ 2,500.00	\$ 6,500.00	\$ 5,000.00
101-111-13-42304	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ 800.00
101-111-13-42306	Employee Programs	\$ 11,433.50	\$ 13,531.00	\$ 13,531.00	\$ 14,107.41	\$ 16,000.00
101-111-14-42301	Training & Education	\$ -	\$ 503.00	\$ 503.00	\$ 302.76	\$ 4,500.00
101-111-14-42302	Conferences & Meetings	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 173.33	\$ 4,000.00
101-111-14-42304	Dues & Memberships	\$ -	\$ -	\$ -	\$ -	\$ 130.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	<b>Employee Development</b>	<b>\$ 34,037.44</b>	<b>\$ 37,905.00</b>	<b>\$ 37,905.00</b>	<b>\$ 37,937.77</b>	<b>\$ 49,365.00</b>
	<b>Other Expenditures</b>					
101-111-10-42403	Printing	\$ 13,719.77	\$ 15,000.00	\$ 15,000.00	\$ 9,923.31	\$ 700.00
101-111-10-42404	Shipping/Postage/Freight	-	10,500.00	10,500.00	7,518.47	10,500.00
101-111-10-42405	Telephone and Communications	\$ 23,317.94	-	-	-	-
101-111-11-42403	Printing	-	-	-	-	10,000.00
101-111-12-42403	Printing	-	-	-	-	1,000.00
101-111-12-42406	Bank & Merchant Fees	\$ 12,693.55	\$ 15,000.00	\$ 15,000.00	\$ 10,879.29	\$ 20,000.00
101-111-13-42403	Printing	-	-	-	-	300.00
101-111-13-42404	Shipping/Postage/Freight	-	-	-	-	200.00
101-111-13-42410	Pre-employment Costs	\$ 6,923.60	\$ 15,000.00	\$ 15,000.00	\$ 9,000.00	\$ 15,000.00
101-111-14-42404	Shipping/Postage/Freight	-	-	-	-	250.00
101-111-14-42405	Telephone and Communications	\$ 32,706.45	\$ 65,000.00	\$ 61,600.00	\$ 54,926.67	\$ 73,912.00
101-111-14-42407	Computer Non capital	-	10,000.00	5,000.00	870.00	17,000.00
	<b>Other Expenditures</b>	<b>\$ 89,361.31</b>	<b>\$ 130,500.00</b>	<b>\$ 122,100.00</b>	<b>\$ 93,117.74</b>	<b>\$ 148,862.00</b>
<b>111</b>	<b>City Administration</b>	<b>\$ 2,187,123.02</b>	<b>\$ 2,235,800.00</b>	<b>\$ 2,250,165.00</b>	<b>\$ 2,006,864.94</b>	<b>\$ 2,236,828.00</b>
<b>112</b>	<b>City Attorney Expense</b>					
101-112-00-41001	Salaries and Wages	\$ 26,250.00	-	-	-	-
101-112-00-41105	Salaries	\$ 1,627.50	-	-	-	-
	Social Security	-	-	-	-	-
	<b>Salaries and Wages</b>	<b>\$ 27,877.50</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Employee Benefits</b>					
101-112-00-41106	Medicare	\$ 380.65	-	-	-	-
	<b>Employee Benefits</b>	<b>\$ 380.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Outside Services</b>					
101-112-00-42001	Contract Services	\$ 628,418.44	\$ 460,000.00	\$ 580,000.00	\$ 532,482.03	\$ 360,000.00
	<b>Outside Services</b>	<b>\$ 628,418.44</b>	<b>\$ 460,000.00</b>	<b>\$ 580,000.00</b>	<b>\$ 532,482.03</b>	<b>\$ 360,000.00</b>
<b>112</b>	<b>City Attorney</b>	<b>\$ 656,676.59</b>	<b>\$ 460,000.00</b>	<b>\$ 580,000.00</b>	<b>\$ 532,482.03</b>	<b>\$ 360,000.00</b>
<b>113</b>	<b>City Engineer Expense</b>					
101-113-00-42001	Contract Services	\$ 1,000.00	-	-	-	-

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
113	Outside Services	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
	City Engineer	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
115	Community Planning & Building Expense					
	Salaries and Wages					
101-115-20-41001	Salaries	\$ 640,172.61	\$ 480,447.00	\$ 448,340.00	\$ 411,062.64	\$ 494,336.00
101-115-20-41005	Overtime	\$ 578.75	\$ -	\$ -	\$ 178.84	\$ -
101-115-21-41001	Salaries	\$ -	\$ 263,067.00	\$ 263,067.00	\$ 262,883.51	\$ 273,768.00
101-115-21-41005	Overtime	\$ -	\$ -	\$ -	\$ 197.40	\$ -
101-115-22-41001	Salaries	\$ -	\$ 84,779.00	\$ 73,779.00	\$ 46,067.57	\$ 74,132.00
	Salaries and Wages	\$ 640,751.36	\$ 828,293.00	\$ 785,186.00	\$ 720,389.96	\$ 842,236.00
	Employee Benefits					
101-115-20-41101	Retirement	\$ 27,888.72	\$ 23,005.00	\$ 19,281.00	\$ 20,638.84	\$ 25,865.00
101-115-20-41103	Deferred Compensation	\$ 4,825.00	\$ 2,400.00	\$ 2,400.00	\$ 3,966.67	\$ 4,500.00
101-115-20-41104	Health Insurance	\$ 142,466.00	\$ 88,807.00	\$ 77,297.00	\$ 60,325.12	\$ 52,138.00
101-115-20-41106	Medicare	\$ 6,846.11	\$ 6,966.00	\$ 6,966.00	\$ 5,799.68	\$ 7,168.00
101-115-20-41107	LTD/STD/Life	\$ 1,035.68	\$ 729.00	\$ 729.00	\$ 586.56	\$ 702.00
101-115-20-41108	Worker's Comp	\$ 55,772.06	\$ 33,685.00	\$ 33,685.00	\$ 33,685.00	\$ 39,109.00
101-115-20-41109	Benefits-MOU Obligations	\$ 9,654.05	\$ 18,720.00	\$ 18,720.00	\$ 8,887.15	\$ 8,320.00
101-115-21-41101	Retirement	\$ -	\$ 10,929.00	\$ 10,929.00	\$ 10,855.80	\$ 12,104.00
101-115-21-41103	Deferred Compensation	\$ -	\$ 1,800.00	\$ 1,800.00	\$ 2,100.00	\$ 2,100.00
101-115-21-41104	Health Insurance	\$ -	\$ 43,802.00	\$ 43,802.00	\$ 36,018.68	\$ 30,824.00
101-115-21-41106	Medicare	\$ -	\$ 3,814.00	\$ 3,814.00	\$ 3,208.60	\$ 3,970.00
101-115-21-41107	LTD/STD/Life	\$ -	\$ 389.00	\$ 389.00	\$ 415.68	\$ 415.00
101-115-21-41109	Benefits-MOU Obligations	\$ -	\$ 9,360.00	\$ 9,360.00	\$ 1,617.84	\$ 4,160.00
101-115-22-41101	Retirement	\$ -	\$ 3,257.00	\$ 2,757.00	\$ 1,756.31	\$ 2,954.00
101-115-22-41103	Deferred Compensation	\$ -	\$ 300.00	\$ 300.00	\$ 333.33	\$ 600.00
101-115-22-41104	Health Insurance	\$ -	\$ 18,362.00	\$ 18,362.00	\$ 16,247.00	\$ 29,722.00
101-115-22-41106	Medicare	\$ -	\$ 1,229.00	\$ 1,229.00	\$ 592.33	\$ 1,075.00
101-115-22-41107	LTD/STD/Life	\$ -	\$ 156.00	\$ 156.00	\$ 104.32	\$ 156.00
101-115-22-41109	Benefits-MOU Obligations	\$ -	\$ 4,680.00	\$ 4,180.00	\$ 346.68	\$ 2,080.00
	Employee Benefits	\$ 248,487.62	\$ 272,390.00	\$ 256,156.00	\$ 207,485.59	\$ 227,962.00
	Outside Services					
101-115-20-42001	Contract Services	\$ 217,154.17	\$ 71,050.00	\$ 128,391.00	\$ 150,933.67	\$ 41,925.00
101-115-20-42009	Advertising and Legal Notice	\$ -	\$ -	\$ -	\$ -	\$ 484.00
101-115-20-42015	Other Services	\$ -	\$ 1,100.00	\$ 1,100.00	\$ 1,160.96	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	<b>Outside Services</b>	\$ 217,154.17	\$ 72,150.00	\$ 129,491.00	\$ 152,094.63	\$ 42,409.00
	<b>Supplies and Materials</b>					
101-115-20-42101	Office Supplies	\$ 3,623.23	\$ 4,200.00	\$ 4,200.00	\$ 4,610.64	\$ 4,000.00
101-115-20-42102	Publications & Subscriptions	\$ 810.95	\$ 500.00	\$ 500.00	\$ 49.33	\$ 300.00
101-115-20-42115	Other Supplies	\$ 1,804.85	\$ 600.00	\$ 600.00	\$ -	\$ -
101-115-21-42102	Publications & Subscriptions	\$ -	\$ 300.00	\$ 300.00	\$ 122.33	\$ 1,800.00
101-115-21-42106	Small Tools and Equipment	\$ -	\$ 430.00	\$ 430.00	\$ 436.65	\$ 500.00
101-115-21-42107	Gas and Oil	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00
101-115-21-42115	Other Supplies	\$ -	\$ 2,400.00	\$ 2,400.00	\$ 2,551.44	\$ 687.00
101-115-22-42115	Other Supplies	\$ -	\$ 950.00	\$ 950.00	\$ 764.19	\$ 250.00
	<b>Supplies and Materials</b>	\$ 6,239.03	\$ 9,380.00	\$ 9,380.00	\$ 8,534.58	\$ 8,737.00
	<b>Repairs &amp; Maintenance</b>					
101-115-22-42301	Training & Education	\$ -	\$ -	\$ -	\$ -	\$ 400.00
	<b>Repairs &amp; Maintenance</b>	\$ -	\$ -	\$ -	\$ -	\$ 400.00
	<b>Employee Development</b>					
101-115-20-42301	Training & Education	\$ 9,794.74	\$ 4,000.00	\$ 4,000.00	\$ 1,842.45	\$ 2,700.00
101-115-20-42302	Conferences & Meetings	\$ -	\$ 2,600.00	\$ 2,600.00	\$ 1,445.15	\$ 8,334.00
101-115-20-42304	Dues & Memberships	\$ 2,427.10	\$ 1,900.00	\$ 1,900.00	\$ 1,788.51	\$ 2,088.00
101-115-20-42305	Mileage Reimbursement	\$ 63.77	\$ 200.00	\$ 200.00	\$ 8.36	\$ 150.00
101-115-21-42301	Training & Education	\$ -	\$ 1,462.00	\$ 1,462.00	\$ 1,379.80	\$ 852.00
101-115-21-42302	Conferences & Meetings	\$ -	\$ 3,800.00	\$ 3,800.00	\$ 3,470.87	\$ 2,250.00
101-115-21-42304	Dues & Memberships	\$ -	\$ 2,175.00	\$ 2,175.00	\$ 2,453.33	\$ 2,175.00
101-115-21-42305	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 100.00
	<b>Employee Development</b>	\$ 12,285.61	\$ 16,137.00	\$ 16,137.00	\$ 12,388.47	\$ 18,649.00
	<b>Other Expenditures</b>					
101-115-20-42403	Printing	\$ 3,534.61	\$ 2,000.00	\$ 4,000.00	\$ 4,389.61	\$ 3,960.00
101-115-20-42404	Shipping/Postage/Freight	\$ -	\$ -	\$ -	\$ -	\$ -
101-115-21-42403	Printing	\$ 523.39	\$ -	\$ -	\$ -	\$ -
	<b>Other Expenditures</b>	\$ 4,058.00	\$ 2,000.00	\$ 4,000.00	\$ 4,389.61	\$ 3,960.00
<b>115</b>	<b>Community Planning &amp; Building</b>	\$ 1,128,975.79	\$ 1,200,350.00	\$ 1,200,350.00	\$ 1,105,282.84	\$ 1,144,353.00
<b>116</b>	<b>Police Expense</b>					
101-116-00-41001	Salaries and Wages	\$ -	\$ 751,329.00	\$ 729,329.00	\$ 514,589.31	\$ 772,433.00
	Salaries	\$ -	\$ 751,329.00	\$ 729,329.00	\$ 514,589.31	\$ 772,433.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-116-00-41002	Salaries -Safety	\$ 1,996,768.85	\$ 1,663,622.00	\$ 1,663,622.00	\$ 1,680,546.51	\$ 1,734,345.00
101-116-00-41003	Salaries -Part time	\$ 13,302.46	\$ -	\$ 22,000.00	\$ -	\$ -
101-116-00-41006	Overtime -Safety	\$ 186,110.96	\$ 175,000.00	\$ 175,000.00	\$ 195,884.29	\$ 185,000.00
101-116-00-41009	Holiday in Lieu	\$ 94,078.85	\$ 133,800.00	\$ 133,800.00	\$ 104,572.45	\$ 137,714.00
	<b>Salaries and Wages</b>	<b>\$ 2,290,261.12</b>	<b>\$ 2,723,751.00</b>	<b>\$ 2,723,751.00</b>	<b>\$ 2,495,592.56</b>	<b>\$ 2,829,492.00</b>
	<b>Employee Benefits</b>					
101-116-00-41101	Retirement	\$ 21,755.67	\$ 40,652.00	\$ 40,652.00	\$ 13,726.11	\$ 45,088.00
101-116-00-41102	Retirement -Safety	\$ 223,897.78	\$ 254,525.00	\$ 254,525.00	\$ 260,528.68	\$ 279,868.00
101-116-00-41103	Deferred Compensation	\$ 9,865.00	\$ 10,020.00	\$ 10,020.00	\$ 10,690.00	\$ 12,240.00
101-116-00-41104	Health Insurance	\$ 376,538.46	\$ 394,122.00	\$ 394,122.00	\$ 346,879.21	\$ 377,682.00
101-116-00-41106	Medicare	\$ 31,125.84	\$ 37,479.00	\$ 37,479.00	\$ 34,969.67	\$ 41,571.00
101-116-00-41107	LTD/STD/Life	\$ 3,570.32	\$ 3,772.00	\$ 3,772.00	\$ 3,325.65	\$ 3,772.00
101-116-00-41108	Worker's Comp	\$ 162,648.49	\$ 209,758.00	\$ 209,758.00	\$ 209,758.00	\$ 243,533.00
101-116-00-41111	Uniform Allowance	\$ 30,390.00	\$ 36,000.00	\$ 36,000.00	\$ 27,360.00	\$ 37,440.00
	<b>Employee Benefits</b>	<b>\$ 859,791.56</b>	<b>\$ 986,328.00</b>	<b>\$ 986,328.00</b>	<b>\$ 907,237.32</b>	<b>\$ 1,041,194.00</b>
	<b>Outside Services</b>					
101-116-00-42001	Contract Services	\$ 216,896.05	\$ 245,392.00	\$ 271,217.00	\$ 243,406.00	\$ 259,800.00
101-116-00-42005	Community Promotions	\$ 1,260.88	\$ 2,300.00	\$ 2,300.00	\$ 2,317.77	\$ 2,050.00
	<b>Outside Services</b>	<b>\$ 218,156.93</b>	<b>\$ 247,692.00</b>	<b>\$ 273,517.00</b>	<b>\$ 245,723.77</b>	<b>\$ 261,850.00</b>
	<b>Supplies and Materials</b>					
101-116-00-42101	Office Supplies	\$ 5,524.37	\$ 8,600.00	\$ 8,600.00	\$ 5,999.61	\$ 8,300.00
101-116-00-42102	Publications & Subscriptions	\$ 1,419.00	\$ 705.00	\$ 705.00	\$ 863.43	\$ 915.00
101-116-00-42104	Safety Equipment and Supplies	\$ 17,266.20	\$ 13,500.00	\$ 13,500.00	\$ 15,463.51	\$ 8,950.00
101-116-00-42107	Gas and Oil	\$ -	\$ 35,000.00	\$ 35,000.00	\$ 30,919.45	\$ 32,500.00
101-116-00-42115	Other Supplies	\$ 2,973.27	\$ -	\$ -	\$ -	\$ -
	<b>Supplies and Materials</b>	<b>\$ 27,182.84</b>	<b>\$ 57,805.00</b>	<b>\$ 57,805.00</b>	<b>\$ 53,246.00</b>	<b>\$ 50,665.00</b>
	<b>Repairs &amp; Maintenance</b>					
101-116-00-42201	Building Maintenance	\$ -	\$ 3,500.00	\$ 3,500.00	\$ 1,477.48	\$ 5,000.00
101-116-00-42202	Equipment Maintenance	\$ 10,693.38	\$ 42,780.00	\$ 42,780.00	\$ 36,403.69	\$ 46,703.00
101-116-00-42203	Vehicle Maintenance	\$ 2,615.84	\$ 33,000.00	\$ 33,000.00	\$ 14,403.80	\$ 23,000.00
	<b>Repairs &amp; Maintenance</b>	<b>\$ 13,309.22</b>	<b>\$ 79,280.00</b>	<b>\$ 79,280.00</b>	<b>\$ 52,284.97</b>	<b>\$ 74,703.00</b>
	<b>Employee Development</b>					
101-116-00-42301	Training & Education	\$ 22,909.83	\$ 21,620.00	\$ 21,620.00	\$ 26,378.48	\$ 14,450.00
101-116-00-42303	POST Training	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 5,000.00
101-116-00-42304	Dues & Memberships	\$ 1,206.00	\$ 2,300.00	\$ 2,300.00	\$ 1,213.33	\$ 2,400.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	<b>Employee Development</b>	\$ 24,115.83	\$ 24,920.00	\$ 24,920.00	\$ 27,591.81	\$ 21,850.00
	<b>Other Expenditures</b>					
101-116-00-42403	Printing	\$ 3,569.45	\$ 4,500.00	\$ 4,500.00	\$ 2,030.80	\$ 4,500.00
101-116-00-42404	Shipping/Postage/Freight	\$ 626.33	\$ 500.00	\$ 500.00	-	\$ 500.00
101-116-00-42405	Telephone and Communications	\$ 6,654.00	\$ 14,984.00	\$ 14,984.00	\$ 7,619.11	\$ 8,500.00
101-116-00-42415	Other Expenditures	\$ 7,687.89	\$ 15,000.00	\$ 15,000.00	\$ 4,560.77	\$ 10,000.00
	<b>Other Expenditures</b>	\$ 18,537.67	\$ 34,984.00	\$ 34,984.00	\$ 14,210.68	\$ 23,500.00
<b>116</b>	<b>Police</b>	\$ 3,451,355.17	\$ 4,154,760.00	\$ 4,180,585.00	\$ 3,795,887.11	\$ 4,303,254.00
<b>117</b>	<b>Fire Expense</b>					
	<b>Outside Services</b>					
101-117-00-42001	Contract Services	\$ 2,230,699.59	\$ 2,454,125.00	\$ 2,454,125.00	\$ 2,469,364.00	\$ 2,572,495.00
101-117-00-42005	Community Promotions	\$ 4,804.04	\$ 1,000.00	\$ 1,000.00	-	\$ 500.00
	<b>Outside Services</b>	\$ 2,235,503.63	\$ 2,455,125.00	\$ 2,455,125.00	\$ 2,469,364.00	\$ 2,572,995.00
	<b>Supplies and Materials</b>					
101-117-00-42103	Medical Supplies	\$ 544.57	\$ 3,000.00	\$ 3,000.00	-	\$ 3,000.00
101-117-00-42104	Safety Equipment and Supplies	\$ 16,959.23	\$ 9,000.00	\$ 9,000.00	\$ 4,442.51	\$ 7,000.00
101-117-00-42106	Small Tools and Equipment	\$ 3,097.72	-	-	-	-
101-117-00-42107	Gas and Oil	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 11,517.27	\$ 14,000.00
	<b>Supplies and Materials</b>	\$ 20,601.52	\$ 22,000.00	\$ 22,000.00	\$ 15,959.78	\$ 24,000.00
	<b>Repairs &amp; Maintenance</b>					
101-117-00-42202	Equipment Maintenance	\$ 440.07	\$ 7,100.00	\$ 900.00	\$ 1,018.27	\$ 6,950.00
101-117-00-42203	Vehicle Maintenance	\$ -	\$ 10,000.00	\$ 16,200.00	\$ 16,807.95	\$ 15,000.00
	<b>Repairs &amp; Maintenance</b>	\$ 440.07	\$ 17,100.00	\$ 17,100.00	\$ 17,826.22	\$ 21,950.00
<b>117</b>	<b>Fire</b>	\$ 2,256,545.22	\$ 2,494,225.00	\$ 2,494,225.00	\$ 2,503,150.00	\$ 2,618,945.00
<b>118</b>	<b>Ambulance Expense</b>					
	<b>Salaries and Wages</b>					
101-118-00-41001	Salaries	\$ 47,974.02	-	-	-	-
101-118-00-41002	Salaries -Safety	\$ 530,284.59	\$ 591,044.00	\$ 591,044.00	\$ 584,102.24	\$ 678,446.00
101-118-00-41005	Overtime	\$ 20,307.12	-	-	-	-
101-118-00-41006	Overtime -Safety	\$ 179,078.31	\$ 140,706.00	\$ 215,706.00	\$ 216,823.80	\$ 220,000.00
101-118-00-41007	Paid Call Firefighter	\$ -	-	-	-	\$ 20,000.00



Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-118-00-41009	Holiday in Lieu	\$ 57,041.68	\$ 60,757.00	\$ 60,757.00	\$ 64,413.84	\$ 61,906.00
	<b>Salaries and Wages</b>	<b>\$ 834,685.72</b>	<b>\$ 792,507.00</b>	<b>\$ 867,507.00</b>	<b>\$ 865,339.88</b>	<b>\$ 980,352.00</b>
	<b>Employee Benefits</b>					
101-118-00-41101	Retirement	\$ 374.40	\$ -	\$ -	\$ 9,142.69	\$ -
101-118-00-41102	Retirement - Safety	\$ 85,953.98	\$ 86,167.00	\$ 86,167.00	\$ 66,313.27	\$ 89,154.00
101-118-00-41103	Deferred Compensation	\$ -	\$ 1,800.00	\$ 1,800.00	\$ 3,483.33	\$ 1,800.00
101-118-00-41104	Health Insurance	\$ 84,023.57	\$ 84,640.00	\$ 84,640.00	\$ 70,973.08	\$ 80,855.00
101-118-00-41105	Social Security	\$ 37.49	\$ -	\$ -	\$ 449.53	\$ -
101-118-00-41106	Medicare	\$ 11,534.06	\$ 10,790.00	\$ 10,790.00	\$ 12,627.48	\$ 13,107.00
101-118-00-41107	LTD/STD/Life	\$ 861.36	\$ 858.00	\$ 858.00	\$ 788.69	\$ 858.00
101-118-00-41108	Worker's Comp	\$ 39,256.87	\$ 57,790.00	\$ 57,790.00	\$ 57,790.00	\$ 67,095.00
101-118-00-41111	Uniform Allowance	\$ 5,386.00	\$ 3,600.00	\$ 3,600.00	\$ 2,733.33	\$ 3,600.00
	<b>Employee Benefits</b>	<b>\$ 227,427.73</b>	<b>\$ 245,645.00</b>	<b>\$ 245,645.00</b>	<b>\$ 224,301.40</b>	<b>\$ 256,469.00</b>
	<b>Outside Services</b>					
101-118-00-42001	Contract Services	\$ 210,599.05	\$ 164,963.00	\$ 199,963.00	\$ 221,715.11	\$ 246,100.00
	<b>Outside Services</b>	<b>\$ 210,599.05</b>	<b>\$ 164,963.00</b>	<b>\$ 199,963.00</b>	<b>\$ 221,715.11</b>	<b>\$ 246,100.00</b>
	<b>Supplies and Materials</b>					
101-118-00-42101	Office Supplies	\$ 721.91	\$ 1,100.00	\$ 1,100.00	\$ 86.97	\$ 1,100.00
101-118-00-42103	Medical Supplies	\$ 28,594.72	\$ 31,740.00	\$ 31,740.00	\$ 24,611.56	\$ 39,150.00
101-118-00-42104	Safety Equipment and Supplies	\$ 7,308.42	\$ 8,000.00	\$ 8,000.00	\$ 1,597.69	\$ 10,000.00
101-118-00-42107	Gas and Oil	\$ -	\$ 10,000.00	\$ 10,000.00	\$ 2,224.36	\$ 7,000.00
	<b>Supplies and Materials</b>	<b>\$ 36,625.05</b>	<b>\$ 50,840.00</b>	<b>\$ 50,840.00</b>	<b>\$ 28,520.58</b>	<b>\$ 57,250.00</b>
	<b>Repairs &amp; Maintenance</b>					
101-118-00-42201	Building Maintenance	\$ -	\$ 2,500.00	\$ 2,500.00	\$ 447.32	\$ 5,000.00
101-118-00-42202	Equipment Maintenance	\$ 3,602.16	\$ 7,000.00	\$ 7,000.00	\$ -	\$ 7,000.00
101-118-00-42203	Vehicle Maintenance	\$ 160.05	\$ 17,000.00	\$ 17,000.00	\$ 6,677.15	\$ 17,000.00
	<b>Repairs &amp; Maintenance</b>	<b>\$ 3,762.21</b>	<b>\$ 26,500.00</b>	<b>\$ 26,500.00</b>	<b>\$ 7,124.47</b>	<b>\$ 29,000.00</b>
	<b>Employee Development</b>					
101-118-00-42301	Training & Education	\$ 3,094.23	\$ 7,100.00	\$ 7,100.00	\$ 4,060.00	\$ 7,800.00
101-118-00-42302	Conferences & Meetings	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
	<b>Employee Development</b>	<b>\$ 3,094.23</b>	<b>\$ 7,100.00</b>	<b>\$ 7,100.00</b>	<b>\$ 4,060.00</b>	<b>\$ 9,800.00</b>
118	<b>Ambulance</b>	<b>\$ 1,316,193.99</b>	<b>\$ 1,287,555.00</b>	<b>\$ 1,397,555.00</b>	<b>\$ 1,351,061.44</b>	<b>\$ 1,578,971.00</b>
119	<b>Public Works</b>					

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	<b>Expense</b>					
	<b>Salaries and Wages</b>					
101-119-40-41001	Salaries	\$ 1,236,001.25	\$ 338,569.00	\$ 268,663.00	\$ 232,929.25	\$ 348,540.00
101-119-40-41003	Salaries -Part time	\$ 3,871.58	\$ -	\$ -	\$ -	\$ -
101-119-40-41005	Overtime	\$ 11,374.52	\$ -	\$ -	\$ 650.68	\$ 650.00
101-119-41-41001	Salaries	\$ -	\$ 731,545.00	\$ 731,545.00	\$ 655,937.60	\$ 760,192.00
101-119-41-41005	Overtime	\$ -	\$ -	\$ -	\$ 9,335.15	\$ 9,950.00
101-119-42-41001	Salaries	\$ -	\$ 82,501.00	\$ 82,501.00	\$ 78,202.19	\$ 149,331.00
101-119-43-41001	Salaries	\$ -	\$ 93,488.00	\$ 93,488.00	\$ 101,180.04	\$ 108,226.00
101-119-45-41001	Salaries	\$ 8,237.30	\$ 444,879.00	\$ 444,879.00	\$ 250,318.69	\$ 370,238.00
101-119-45-41005	Overtime	\$ -	\$ -	\$ -	\$ 1,203.52	\$ 1,200.00
	<b>Salaries and Wages</b>	<b>\$ 1,259,484.65</b>	<b>\$ 1,690,982.00</b>	<b>\$ 1,621,076.00</b>	<b>\$ 1,330,357.12</b>	<b>\$ 1,748,327.00</b>
	<b>Employee Benefits</b>					
101-119-40-41101	Retirement	\$ 63,332.89	\$ 14,365.00	\$ 14,365.00	\$ 10,383.83	\$ 15,859.00
101-119-40-41103	Deferred Compensation	\$ 11,467.50	\$ 4,500.00	\$ 4,500.00	\$ 3,433.33	\$ 4,800.00
101-119-40-41104	Health Insurance	\$ 198,475.05	\$ 28,792.00	\$ 28,792.00	\$ 34,891.25	\$ 23,548.00
101-119-40-41106	Medicare	\$ 15,973.26	\$ 4,909.00	\$ 4,909.00	\$ 2,768.71	\$ 5,054.00
101-119-40-41107	LTD/STD/Life	\$ 2,550.24	\$ 389.00	\$ 389.00	\$ 286.08	\$ 389.00
101-119-40-41108	Worker's Comp	\$ 111,057.94	\$ 144,266.00	\$ 144,266.00	\$ 144,266.00	\$ 167,495.00
101-119-40-41109	Benefits-MOU Obligations	\$ 25,579.53	\$ 4,680.00	\$ 4,680.00	\$ 17,333.13	\$ 2,080.00
101-119-40-41111	Uniform Allowance	\$ 405.23	\$ -	\$ -	\$ -	\$ -
101-119-41-41101	Retirement	\$ -	\$ 36,690.00	\$ 36,690.00	\$ 35,288.93	\$ 41,329.00
101-119-41-41103	Deferred Compensation	\$ -	\$ 3,900.00	\$ 3,900.00	\$ 5,680.00	\$ 5,280.00
101-119-41-41104	Health Insurance	\$ -	\$ 124,916.00	\$ 124,916.00	\$ 105,145.71	\$ 122,805.00
101-119-41-41106	Medicare	\$ -	\$ 10,642.00	\$ 10,642.00	\$ 9,416.12	\$ 11,023.00
101-119-41-41107	LTD/STD/Life	\$ -	\$ 1,430.00	\$ 1,430.00	\$ 1,328.75	\$ 1,457.00
101-119-41-41109	Benefits-MOU Obligations	\$ -	\$ 42,120.00	\$ 42,120.00	\$ 5,674.44	\$ 18,720.00
101-119-41-41111	Uniform Allowance	\$ -	\$ 2,377.00	\$ 2,377.00	\$ -	\$ -
101-119-42-41101	Retirement	\$ -	\$ 5,304.00	\$ 5,304.00	\$ 5,106.43	\$ 8,809.00
101-119-42-41103	Deferred Compensation	\$ -	\$ 300.00	\$ 300.00	\$ 600.00	\$ 900.00
101-119-42-41104	Health Insurance	\$ -	\$ 25,280.00	\$ 25,280.00	\$ 20,084.72	\$ 26,531.00
101-119-42-41106	Medicare	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 860.37	\$ 2,165.00
101-119-42-41107	LTD/STD/Life	\$ -	\$ 156.00	\$ 156.00	\$ 156.48	\$ 286.00
101-119-42-41109	Benefits-MOU Obligations	\$ -	\$ 4,680.00	\$ 4,680.00	\$ 808.92	\$ 4,160.00
101-119-42-41111	Uniform Allowance	\$ -	\$ 264.00	\$ 264.00	\$ -	\$ -
101-119-43-41101	Retirement	\$ -	\$ 4,332.00	\$ 4,332.00	\$ 4,640.08	\$ 5,499.00
101-119-43-41103	Deferred Compensation	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00	\$ 1,200.00
101-119-43-41104	Health Insurance	\$ -	\$ 18,362.00	\$ 18,362.00	\$ 13,415.69	\$ 6,966.00
101-119-43-41106	Medicare	\$ -	\$ 1,356.00	\$ 1,356.00	\$ 1,592.51	\$ 1,569.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-119-43-41107	LTD/STD/Life	\$ -	\$ 156.00	\$ 156.00	\$ 129.60	\$ 129.00
101-119-45-41101	Retirement	\$ -	\$ 24,176.00	\$ 24,176.00	\$ 13,904.45	\$ 18,093.00
101-119-45-41103	Deferred Compensation	\$ -	\$ 1,800.00	\$ 1,800.00	\$ 1,500.00	\$ 1,800.00
101-119-45-41104	Health Insurance	\$ 553.42	\$ 48,702.00	\$ 48,702.00	\$ 21,772.12	\$ 40,300.00
101-119-45-41106	Medicare	\$ -	\$ 6,474.00	\$ 6,474.00	\$ 1,599.56	\$ 5,368.00
101-119-45-41107	LTD/STD/Life	\$ 1.20	\$ 777.00	\$ 777.00	\$ 415.68	\$ 648.00
101-119-45-41109	Benefits-MOU Obligations	\$ -	\$ 26,040.00	\$ 26,040.00	\$ 2,399.65	\$ 10,400.00
101-119-45-41111	Uniform Allowance	\$ -	\$ 1,587.00	\$ 1,587.00	\$ -	\$ -
	<b>Employee Benefits</b>	<b>\$ 429,396.26</b>	<b>\$ 596,122.00</b>	<b>\$ 596,122.00</b>	<b>\$ 466,082.54</b>	<b>\$ 554,662.00</b>
	<b>Outside Services</b>					
101-119-40-42001	Contract Services	\$ 749,577.80	\$ 15,200.00	\$ 22,333.00	\$ 32,601.85	\$ 23,700.00
101-119-40-42009	Advertising and Legal Notice	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
101-119-42-42001	Contract Services	\$ -	\$ 352,920.00	\$ 352,920.00	\$ 356,566.45	\$ 342,100.00
101-119-43-42001	Contract Services	\$ -	\$ 88,176.00	\$ 150,949.00	\$ 138,054.40	\$ 148,900.00
101-119-44-42001	Contract Services	\$ 1,000.00	\$ -	\$ -	\$ 266.67	\$ -
101-119-45-42001	Contract Services	\$ -	\$ 404,350.00	\$ 404,350.00	\$ 403,806.83	\$ 500,000.00
	<b>Outside Services</b>	<b>\$ 750,577.80</b>	<b>\$ 860,646.00</b>	<b>\$ 930,552.00</b>	<b>\$ 931,296.20</b>	<b>\$ 1,015,700.00</b>
	<b>Supplies and Materials</b>					
101-119-40-42101	Office Supplies	\$ 5,335.11	\$ 8,000.00	\$ 8,000.00	\$ 6,623.13	\$ 10,000.00
101-119-40-42102	Publications & Subscriptions	\$ 1,211.33	\$ 2,500.00	\$ 2,500.00	\$ 2,000.00	\$ 2,500.00
101-119-40-42104	Safety Equipment and Supplies	\$ 9,895.09	\$ 11,000.00	\$ 11,000.00	\$ 2,753.51	\$ 8,000.00
101-119-40-42105	Materials and Supplies	\$ 126,424.42	\$ 105,000.00	\$ 105,000.00	\$ 97,656.94	\$ 87,500.00
101-119-40-42106	Small Tools and Equipment	\$ 629.07	\$ 3,500.00	\$ 3,500.00	\$ 962.32	\$ 2,500.00
101-119-40-42107	Gas and Oil	\$ 62,864.51	\$ 20,000.00	\$ 20,000.00	\$ 19,095.77	\$ 25,000.00
101-119-40-42115	Other Supplies	\$ 4,157.03	\$ -	\$ -	\$ -	\$ -
	<b>Supplies and Materials</b>	<b>\$ 210,516.56</b>	<b>\$ 150,000.00</b>	<b>\$ 150,000.00</b>	<b>\$ 129,091.67</b>	<b>\$ 135,500.00</b>
	<b>Repairs &amp; Maintenance</b>					
101-119-40-42202	Equipment Maintenance	\$ 74,284.45	\$ 4,000.00	\$ 4,000.00	\$ 2,236.99	\$ 5,000.00
101-119-40-42203	Vehicle Maintenance	\$ 15,634.53	\$ 41,000.00	\$ 41,000.00	\$ 48,092.08	\$ 46,000.00
101-119-45-42203	Vehicle Maintenance	\$ -	\$ -	\$ -	\$ 800.00	\$ -
	<b>Repairs &amp; Maintenance</b>	<b>\$ 89,918.98</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 51,129.07</b>	<b>\$ 51,000.00</b>
	<b>Employee Development</b>					
101-119-40-42301	Training & Education	\$ 6,944.69	\$ 15,000.00	\$ 15,000.00	\$ 3,998.49	\$ 7,000.00
101-119-40-42302	Conferences & Meetings	\$ -	\$ -	\$ -	\$ -	\$ -
101-119-40-42304	Dues & Memberships	\$ 2,234.07	\$ 645.00	\$ 645.00	\$ 1,148.00	\$ 775.00
101-119-40-42305	Mileage Reimbursement	\$ 65.40	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101-119-43-42301	Training & Education	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 1,109.08	\$ -
	<b>Employee Development</b>	<b>\$ 9,244.16</b>	<b>\$ 17,645.00</b>	<b>\$ 17,645.00</b>	<b>\$ 6,255.57</b>	<b>\$ 7,775.00</b>
	<b>Other Expenditures</b>					
101-119-40-42403	Printing	\$ 457.81	\$ 1,000.00	\$ 1,000.00	\$ 169.41	\$ 500.00
101-119-40-42404	Shipping/Postage/Freight	\$ 62.54	\$ -	\$ -	\$ -	\$ -
101-119-40-42408	Permits and Licenses	\$ 10,327.00	\$ 9,500.00	\$ 9,500.00	\$ 7,669.33	\$ 9,500.00
101-119-40-42409	Rentals	\$ 760.63	\$ 1,000.00	\$ 1,000.00	\$ 298.44	\$ 1,000.00
101-119-40-42415	Other Expenditures	\$ 8,381.98	\$ -	\$ -	\$ -	\$ -
	<b>Other Expenditures</b>	<b>\$ 19,989.96</b>	<b>\$ 11,500.00</b>	<b>\$ 11,500.00</b>	<b>\$ 8,137.18</b>	<b>\$ 11,000.00</b>
<b>119</b>	<b>Public Works</b>	<b>\$ 2,769,128.37</b>	<b>\$ 3,371,895.00</b>	<b>\$ 3,371,895.00</b>	<b>\$ 2,922,349.35</b>	<b>\$ 3,523,964.00</b>
<b>120</b>	<b>Library</b>					
	<b>Expense</b>					
	<b>Salaries and Wages</b>					
101-120-00-41001	Salaries	\$ 532,589.85	\$ 615,324.00	\$ 607,324.00	\$ 525,924.45	\$ 704,943.00
101-120-00-41003	Salaries -Part time	\$ 115,764.02	\$ 225,910.00	\$ 225,910.00	\$ 154,069.93	\$ 187,193.00
101-120-00-41005	Overtime	\$ 375.98	\$ -	\$ -	\$ 731.93	\$ -
	<b>Salaries and Wages</b>	<b>\$ 648,729.85</b>	<b>\$ 841,234.00</b>	<b>\$ 833,234.00</b>	<b>\$ 680,726.31</b>	<b>\$ 892,136.00</b>
	<b>Employee Benefits</b>					
101-120-00-41101	Retirement	\$ 31,801.57	\$ 37,698.00	\$ 37,698.00	\$ 33,166.55	\$ 44,979.00
101-120-00-41103	Deferred Compensation	\$ 6,700.00	\$ 4,239.00	\$ 4,239.00	\$ 7,508.35	\$ 8,250.00
101-120-00-41104	Health Insurance	\$ 112,885.17	\$ 107,450.00	\$ 107,450.00	\$ 86,958.88	\$ 93,664.00
101-120-00-41105	Social Security	\$ 4,796.09	\$ 11,386.00	\$ 11,386.00	\$ 7,053.35	\$ 10,360.00
101-120-00-41106	Medicare	\$ 10,298.36	\$ 12,198.00	\$ 12,198.00	\$ 20,800.64	\$ 12,936.00
101-120-00-41107	LTD/STD/Life	\$ 1,360.48	\$ 1,279.00	\$ 1,279.00	\$ 1,178.40	\$ 1,366.00
101-120-00-41108	Worker's Comp	\$ 62,268.58	\$ 86,445.00	\$ 86,445.00	\$ 86,445.00	\$ 100,364.00
101-120-00-41109	Benefits-MOU Obligations	\$ 14,600.83	\$ 37,440.00	\$ 37,440.00	\$ 12,369.88	\$ 16,120.00
	<b>Employee Benefits</b>	<b>\$ 244,711.08</b>	<b>\$ 298,135.00</b>	<b>\$ 298,135.00</b>	<b>\$ 255,481.05</b>	<b>\$ 288,039.00</b>
	<b>Outside Services</b>					
101-120-00-42001	Contract Services	\$ 755.72	\$ 5,000.00	\$ 13,000.00	\$ 4,222.72	\$ 3,500.00
	<b>Outside Services</b>	<b>\$ 755.72</b>	<b>\$ 5,000.00</b>	<b>\$ 13,000.00</b>	<b>\$ 4,222.72</b>	<b>\$ 3,500.00</b>
	<b>Employee Development</b>					
101-120-00-42301	Training & Education	\$ -	\$ 1,776.00	\$ 1,776.00	\$ -	\$ -
	<b>Employee Development</b>	<b>\$ -</b>	<b>\$ 1,776.00</b>	<b>\$ 1,776.00</b>	<b>\$ -</b>	<b>\$ -</b>

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
120	Library	\$ 894,196.65	\$ 1,146,145.00	\$ 1,146,145.00	\$ 940,430.08	\$ 1,183,675.00
121	Community Activities Expense					
	Salaries and Wages					
101-121-00-41001	Salaries	\$ 82,055.91	\$ 132,343.00	\$ 132,343.00	\$ 83,338.95	\$ 127,377.00
101-121-00-41003	Salaries -Part time	\$ 2,088.94	\$ -	\$ -	\$ -	\$ -
101-121-00-41005	Overtime	\$ 85.17	\$ -	\$ -	\$ -	\$ -
	<b>Salaries and Wages</b>	<b>\$ 84,230.02</b>	<b>\$ 132,343.00</b>	<b>\$ 132,343.00</b>	<b>\$ 83,338.95</b>	<b>\$ 127,377.00</b>
	Employee Benefits					
101-121-00-41101	Retirement	\$ 4,787.32	\$ 8,482.00	\$ 8,482.00	\$ 5,338.67	\$ 9,198.00
101-121-00-41103	Deferred Compensation	\$ 600.00	\$ 525.00	\$ 525.00	\$ 608.32	\$ 750.00
101-121-00-41104	Health Insurance	\$ 1,105.62	\$ 16,952.00	\$ 16,952.00	\$ 9,982.20	\$ 12,771.00
101-121-00-41105	Social Security	\$ 196.04	\$ -	\$ -	\$ -	\$ -
101-121-00-41106	Medicare	\$ 1,157.19	\$ 1,919.00	\$ 1,919.00	\$ 1,151.03	\$ 1,847.00
101-121-00-41107	LTD/STD/Life	\$ 140.40	\$ 227.00	\$ 227.00	\$ 136.80	\$ 195.00
101-121-00-41108	Worker's Comp	\$ 7,413.01	\$ 11,022.00	\$ 11,022.00	\$ 11,022.00	\$ 12,797.00
101-121-00-41109	Benefits-MOU Obligations	\$ 1,906.63	\$ 8,190.00	\$ 8,190.00	\$ 3,642.65	\$ 2,080.00
	<b>Employee Benefits</b>	<b>\$ 17,306.21</b>	<b>\$ 47,317.00</b>	<b>\$ 47,317.00</b>	<b>\$ 31,881.67</b>	<b>\$ 39,638.00</b>
	Outside Services					
101-121-00-42001	Contract Services	\$ 15,360.02	\$ 25,000.00	\$ 25,000.00	\$ 19,830.25	\$ 38,700.00
101-121-00-42005	Community Promotions	\$ 21,466.03	\$ 41,000.00	\$ 41,000.00	\$ 23,669.95	\$ 26,750.00
101-121-00-42009	Advertising and Legal Notice	\$ 776.00	\$ 4,800.00	\$ 4,800.00	\$ 588.16	\$ 8,000.00
	<b>Outside Services</b>	<b>\$ 37,602.05</b>	<b>\$ 70,800.00</b>	<b>\$ 70,800.00</b>	<b>\$ 44,088.36</b>	<b>\$ 73,450.00</b>
	Supplies and Materials					
101-121-00-42101	Office Supplies	\$ 1,110.81	\$ 1,500.00	\$ 1,500.00	\$ 393.99	\$ 300.00
	<b>Supplies and Materials</b>	<b>\$ 1,110.81</b>	<b>\$ 1,500.00</b>	<b>\$ 1,500.00</b>	<b>\$ 393.99</b>	<b>\$ 300.00</b>
	Employee Development					
101-121-00-42301	Training & Education	\$ -	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 2,500.00
	<b>Employee Development</b>	<b>\$ -</b>	<b>\$ 4,600.00</b>	<b>\$ 4,600.00</b>	<b>\$ -</b>	<b>\$ 2,500.00</b>
	Other Expenditures					
101-121-00-42403	Printing	\$ 84.83	\$ 6,900.00	\$ 6,900.00	\$ -	\$ 8,000.00
101-121-00-42405	Telephone and Communications	\$ 1,043.87	\$ 1,800.00	\$ 1,800.00	\$ -	\$ -
	<b>Other Expenditures</b>	<b>\$ 1,128.70</b>	<b>\$ 8,700.00</b>	<b>\$ 8,700.00</b>	<b>\$ -</b>	<b>\$ 8,000.00</b>

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
121	<b>Community Activities</b>	\$ 141,377.79	\$ 265,260.00	\$ 265,260.00	\$ 159,702.97	\$ 251,265.00
122	<b>Economic Revitalization Expense</b>					
	<b>Outside Services</b>					
101-122-00-42005	Community Promotions	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,750.00
101-122-00-42008	Mktg & Economic Dev	\$ 1,093,508.22	\$ 1,102,995.00	\$ 1,102,995.00	\$ 1,102,993.00	\$ 1,118,347.00
	<b>Outside Services</b>	\$ 1,094,508.22	\$ 1,103,995.00	\$ 1,103,995.00	\$ 1,103,993.00	\$ 1,120,097.00
	<b>Supplies and Materials</b>					
101-122-00-42115	Other Supplies	\$ 1,127.80	\$ -	\$ -	\$ -	\$ -
	<b>Supplies and Materials</b>	\$ 1,127.80	\$ -	\$ -	\$ -	\$ -
122	<b>Economic Revitalization</b>	\$ 1,095,636.02	\$ 1,103,995.00	\$ 1,103,995.00	\$ 1,103,993.00	\$ 1,120,097.00
130	<b>Non-Departmental Expense</b>					
	<b>Non-Departmental</b>					
101-130-00-42501	Liability Insurance Premium	\$ 408,426.29	\$ 652,045.00	\$ 652,045.00	\$ 592,369.00	\$ 724,935.00
101-130-00-42503	PERS Unfunded Liability	\$ 832,990.47	\$ 1,064,162.00	\$ 1,029,162.00	\$ 1,026,968.00	\$ 1,434,476.00
101-130-00-42504	Insurance Claims Paid	\$ 13,200.00	\$ 20,000.00	\$ 20,000.00	\$ 14,400.00	\$ 14,400.00
101-130-00-42505	Utilities	\$ 240,018.61	\$ 226,655.00	\$ 226,655.00	\$ 197,923.35	\$ 235,000.00
101-130-00-42506	Property Tax Assessments	\$ 68,232.87	\$ 74,500.00	\$ 74,500.00	\$ 73,296.00	\$ 74,765.00
101-130-00-42507	Special Funding	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
101-130-00-42508	Unemployment Costs	\$ 3,997.29	\$ -	\$ -	\$ 5,388.00	\$ 5,400.00
101-130-00-42509	Citywide Mailing costs	\$ 9,633.32	\$ -	\$ -	\$ -	\$ -
101-130-00-42510	Retiree Health Share	\$ 56,629.17	\$ 63,534.00	\$ 63,534.00	\$ 63,918.00	\$ 68,880.00
101-130-00-42511	County Property Tax Admin Fees	\$ -	\$ 71,104.00	\$ 71,104.00	\$ 71,704.00	\$ 72,525.00
	<b>Non-Departmental</b>	\$ 1,638,128.02	\$ 2,172,000.00	\$ 2,137,000.00	\$ 2,045,966.35	\$ 2,630,381.00
	<b>Transfers Out</b>					
101-130-00-49009	Transfer Out To: Cap Projects	\$ 696,503.09	\$ 1,967,708.00	\$ 1,967,708.00	\$ 1,967,708.00	\$ 864,906.00
101-130-00-49010	Transfer Out To: Debt Service	\$ -	\$ 28,770.00	\$ 28,770.00	\$ 28,770.00	\$ 40,154.00
101-130-00-49013	Transfer Out To: Veh & Eq Rep	\$ 356,500.00	\$ 15,000.00	\$ 15,000.00	\$ 10,000.00	\$ 50,000.00
101-130-00-49014	Transfer Out To: Deposits Fund	\$ -	\$ -	\$ -	\$ 5,000.00	\$ -
	<b>Transfers Out</b>	\$ 1,053,003.09	\$ 2,011,478.00	\$ 2,011,478.00	\$ 2,011,478.00	\$ 955,060.00
130	<b>Non-Departmental</b>	\$ 2,691,131.11	\$ 4,183,478.00	\$ 4,148,478.00	\$ 4,057,444.35	\$ 3,585,441.00
	<b>Total General Fund Expenditures</b>	\$ 18,800,225.56	\$ 22,119,568.00	\$ 22,354,758.00	\$ 20,677,377.96	\$ 22,141,290.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
101	General Fund Net Change	\$ 1,745,295.63	\$ (1,922,008.00)	\$ (1,926,008.00)	\$ 669,219.28	\$ 93,853.00
102	Hostelry Tax					
000	Revenue					
	Taxes					
102-000-00-31005	Transient Occupancy Tax	\$ 6,329,073.96	\$ 6,350,000.00	\$ 6,350,000.00	\$ 6,650,000.00	\$ 6,842,900.00
	Taxes	\$ 6,329,073.96	\$ 6,350,000.00	\$ 6,350,000.00	\$ 6,650,000.00	\$ 6,842,900.00
	Revenue	\$ 6,329,073.96	\$ 6,350,000.00	\$ 6,350,000.00	\$ 6,650,000.00	\$ 6,842,900.00
135	Hostelry Tax					
	Expense					
	Transfers Out					
102-135-00-49001	Transfer Out To: General Fund	\$ 6,329,073.96	\$ 6,350,000.00	\$ 6,350,000.00	\$ 6,650,000.00	\$ 6,842,900.00
	Transfers Out	\$ 6,329,073.96	\$ 6,350,000.00	\$ 6,350,000.00	\$ 6,650,000.00	\$ 6,842,900.00
102	Hostelry Tax Net Change	\$ -	\$ -	\$ -	\$ -	\$ -
201	Gas Tax					
000	Revenue					
	Taxes					
201-000-00-31011	Gas Tax 2103	\$ 29,331.04	\$ 29,455.00	\$ 29,455.00	\$ 20,632.00	\$ 31,983.00
201-000-00-31012	Gas Tax 2105	\$ 20,849.26	\$ 22,119.00	\$ 22,119.00	\$ 15,686.00	\$ 20,862.00
201-000-00-31013	Gas Tax 2106	\$ 13,841.10	\$ 14,066.00	\$ 14,066.00	\$ 12,789.00	\$ 13,830.00
201-000-00-31014	Gas Tax 2107	\$ 27,134.05	\$ 27,444.00	\$ 27,444.00	\$ 20,549.00	\$ 27,395.00
201-000-00-31015	Gas Tax 2107.5	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
201-000-00-31016	Gas Tax Other	\$ -	\$ 4,368.00	\$ 4,368.00	\$ 47,592.00	\$ -
201-000-00-31030	Other Taxes	\$ -	\$ 63,800.00	\$ 63,800.00	\$ -	\$ 66,300.00
	Taxes	\$ 92,155.45	\$ 162,252.00	\$ 162,252.00	\$ 118,248.00	\$ 161,370.00
	Interest & Investments					
201-000-00-37001	Interest & Investment Earnings	\$ 367.58	\$ -	\$ -	\$ -	\$ -
	Interest & Investments	\$ 367.58	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	Revenue	\$ 92,523.03	\$ 162,252.00	\$ 162,252.00	\$ 118,248.00	\$ 161,370.00
<b>211</b>	<b>Gas Tax Expense</b>					
	Salaries and Wages					
201-211-00-41001	Salaries	\$ 2,981.13	\$ -	\$ -	\$ -	\$ -
201-211-00-41005	Salaries and Wages	\$ 68.07	\$ -	\$ -	\$ -	\$ -
		\$ 3,049.20	\$ -	\$ -	\$ -	\$ -
	Employee Benefits					
201-211-00-41109	MOU Obligations	\$ 60.00	\$ -	\$ -	\$ -	\$ -
	Employee Benefits	\$ 60.00	\$ -	\$ -	\$ -	\$ -
	Transfers Out					
201-211-00-49009	Transfer Out To: Capl Projects	\$ 120,012.18	\$ 162,250.00	\$ 162,250.00	\$ 117,765.00	\$ 161,370.00
	Transfers Out	\$ 120,012.18	\$ 162,250.00	\$ 162,250.00	\$ 117,765.00	\$ 161,370.00
	Expense	\$ 123,121.38	\$ 162,250.00	\$ 162,250.00	\$ 117,765.00	\$ 161,370.00
<b>201</b>	<b>Gas Tax</b>	\$ (30,598.35)	\$ 2.00	\$ 2.00	\$ 483.00	\$ -
<b>202</b>	<b>Transportation Safety</b>					
<b>000</b>	Revenue					
	Rev from Other Gov Agencies					
202-000-00-35009	Other Rev frn Other Agencies	\$ 77,678.10	\$ -	\$ -	\$ -	\$ -
202-000-00-35012	TAMC Revenue	\$ 102,901.71	\$ 175,480.00	\$ 175,480.00	\$ 209,326.28	\$ 199,854.00
	Rev from Other Gov Agencies	\$ 180,579.81	\$ 175,480.00	\$ 175,480.00	\$ 209,326.28	\$ 199,854.00
	Interest & Investments					
202-000-00-37001	Interest & Investment Earnings	\$ 4,034.23	\$ -	\$ -	\$ -	\$ -
	Interest & Investments	\$ 4,034.23	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 184,614.04	\$ 175,480.00	\$ 175,480.00	\$ 209,326.28	\$ 199,854.00
<b>212</b>	<b>Transportation Safety</b>					



Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	<b>Expense</b>					
	<b>Transfers Out</b>					
202-212-00-49009	Transfer Out To: Cap Projects	\$ 144,000.00	\$ 175,480.00	\$ 216,094.00	\$ 202,556.00	\$ 199,854.00
	<b>Transfers Out</b>	<b>\$ 144,000.00</b>	<b>\$ 175,480.00</b>	<b>\$ 216,094.00</b>	<b>\$ 202,556.00</b>	<b>\$ 199,854.00</b>
<b>202</b>	<b>Transportation Safety</b>	<b>\$ 40,614.04</b>	<b>\$ -</b>	<b>\$ (40,614.00)</b>	<b>\$ 6,770.28</b>	<b>\$ -</b>
<b>203</b>	<b>COPS Grant</b>					
	<b>Revenue</b>					
	<b>Rev from Other Gov Agencies</b>					
203-000-00-35011	Grants	\$ 139,416.41	\$ 100,000.00	\$ 100,000.00	\$ 148,747.00	\$ 149,000.00
	<b>Rev from Other Gov Agencies</b>	<b>\$ 139,416.41</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 148,747.00</b>	<b>\$ 149,000.00</b>
	<b>Interest &amp; Investments</b>					
203-000-00-37001	Interest & Investment Earnings	\$ 1,273.24	\$ -	\$ -	\$ -	\$ -
	<b>Interest &amp; Investments</b>	<b>\$ 1,273.24</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 140,689.65</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 148,747.00</b>	<b>\$ 149,000.00</b>
<b>213</b>	<b>COPS Grant</b>					
	<b>Expense</b>					
	<b>Transfers Out</b>					
203-213-00-49001	Transfer Out To: General Fund	\$ 116,600.00	\$ 100,000.00	\$ 100,000.00	\$ 148,747.00	\$ 242,762.43
	<b>Transfers Out</b>	<b>\$ 116,600.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 148,747.00</b>	<b>\$ 242,762.43</b>
	<b>Expense</b>	<b>\$ 116,600.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>	<b>\$ 148,747.00</b>	<b>\$ 242,762.43</b>
<b>203</b>	<b>COPS Grant Net Change</b>	<b>\$ 24,089.65</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (93,762.43)</b>
<b>204</b>	<b>Parking in Lieu</b>					
	<b>Revenue</b>					
	<b>Interest &amp; Investments</b>					
204-000-00-37001	Interest & Investment Earnings	\$ 12,923.05	\$ -	\$ -	\$ -	\$ -
	<b>Interest &amp; Investments</b>	<b>\$ 12,923.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 12,923.05</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
214	Parking in Lieu Expense					
204-214-00-49009	Transfer Out To: Cap Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
204	Parking in Lieu Net Change	\$ 12,923.05	\$ -	\$ -	\$ -	\$ -
205	Asset Seizure					
000	Revenue					
	Interest & Investments					
205-000-00-37001	Interest & Investment Earnings	\$ 16.40	\$ -	\$ -	\$ -	\$ -
	Interest & Investments	\$ 16.40	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 16.40	\$ -	\$ -	\$ -	\$ -
215	Asset Seizure					
	Expense					
205-215-00-49001	Transfer Out To: General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
205	Asset Seizure Net Change	\$ 16.40	\$ -	\$ -	\$ -	\$ -
206	Measure D Sales Tax					
	Revenue					
	Taxes					
206-000-00-31007	Sales & Use Tax-Meas D	\$ 2,898,444.72	\$ 2,964,870.00	\$ 2,964,870.00	\$ 3,050,000.00	\$ 3,023,000.00
	Taxes	\$ 2,898,444.72	\$ 2,964,870.00	\$ 2,964,870.00	\$ 3,050,000.00	\$ 3,023,000.00
000		\$ 2,898,444.72	\$ 2,964,870.00	\$ 2,964,870.00	\$ 3,050,000.00	\$ 3,023,000.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
<b>216</b>	<b>Department Expense</b>					
	<b>Transfers Out</b>					
206-216-00-49001	Transfer Out To: General Fund	\$ 1,061,848.00	\$ 755,660.00	\$ 755,660.00	\$ 755,660.00	\$ 1,327,048.00
206-216-00-49005	Transfer Out To: Trans Safety	\$ -	\$ -	\$ -	\$ -	\$ -
206-216-00-49009	Transfer Out To: Cap Projects	\$ 2,879,110.56	\$ 1,000,000.00	\$ 1,077,816.00	\$ 1,077,816.00	\$ 171,379.00
206-216-00-49010	Transfer Out To: Debt Service	\$ 1,241,657.00	\$ 1,209,210.00	\$ 1,209,210.00	\$ 1,209,210.00	\$ 1,204,573.00
206-216-00-49013	Transfer Out To: Veh & Eq Rep	\$ 51,750.00	\$ -	\$ 85,000.00	\$ -	\$ 320,000.00
	<b>Transfers Out</b>	<b>\$ 5,234,365.56</b>	<b>\$ 2,964,870.00</b>	<b>\$ 3,127,686.00</b>	<b>\$ 3,042,686.00</b>	<b>\$ 3,023,000.00</b>
	<b>Expense</b>	<b>\$ 5,234,365.56</b>	<b>\$ 2,964,870.00</b>	<b>\$ 3,127,686.00</b>	<b>\$ 3,042,686.00</b>	<b>\$ 3,023,000.00</b>
<b>206</b>	<b>Measure D Sales Tax Net Change</b>	<b>\$ (2,335,920.84)</b>	<b>\$ -</b>	<b>\$ (162,816.00)</b>	<b>\$ 7,314.00</b>	<b>\$ -</b>
<b>301</b>	<b>Capital Projects</b>					
	<b>Revenue</b>					
	<b>Other</b>					
301-000-00-38004	Donations-general	\$ -	\$ -	\$ 24,777.00	\$ -	\$ 17,000.00
	<b>Other</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 24,777.00</b>	<b>\$ -</b>	<b>\$ 17,000.00</b>
	<b>Transfers In</b>					
301-000-00-39001	Transfer In From: General Fund	\$ 696,503.09	\$ 1,992,708.00	\$ 1,967,708.00	\$ 1,967,708.00	\$ 864,906.00
301-000-00-39003	Transfer In From: Gas Tax	\$ 120,012.18	\$ 162,250.00	\$ 162,250.00	\$ 117,765.00	\$ 161,370.00
301-000-00-39005	Transfer In From: Trans Safety	\$ 144,000.00	\$ 175,480.00	\$ 216,094.00	\$ 249,940.00	\$ 199,854.00
301-000-00-39014	Transfer In From: Deposit Fund	\$ 31,000.00	\$ -	\$ -	\$ 23,003.00	\$ -
301-000-00-39015	Transfer In From: Meas D	\$ 2,879,110.56	\$ 1,526,250.00	\$ 1,604,066.00	\$ 1,077,816.00	\$ 171,379.00
	<b>Transfers In</b>	<b>\$ 3,870,625.83</b>	<b>\$ 3,856,688.00</b>	<b>\$ 3,950,118.00</b>	<b>\$ 3,436,232.00</b>	<b>\$ 1,397,509.00</b>
	<b>Revenue</b>	<b>\$ 3,870,625.83</b>	<b>\$ 3,856,688.00</b>	<b>\$ 3,974,895.00</b>	<b>\$ 3,436,232.00</b>	<b>\$ 1,414,509.00</b>
<b>311</b>	<b>Capital Projects</b>					
	<b>Expense</b>					
	<b>Capital Outlay</b>					
301-311-00-43008	Construction in Progress	\$ 1,833,013.64	\$ 3,806,690.00	\$ 6,557,347.00	\$ 3,350,177.88	\$ 1,414,509.00
	<b>Capital Outlay</b>	<b>\$ 1,833,013.64</b>	<b>\$ 3,806,690.00</b>	<b>\$ 6,557,347.00</b>	<b>\$ 3,350,177.88</b>	<b>\$ 1,414,509.00</b>
	<b>Transfers Out</b>					
301-311-00-49013	Transfer Out To: Veh & Eq Rep	\$ 30,250.00	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	Transfers Out	\$ 30,250.00	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 1,863,263.64	\$ 3,806,690.00	\$ 6,557,347.00	\$ 3,350,177.88	\$ 1,414,509.00
301	Capital Projects Net Change	\$ 2,007,362.19	\$ 49,998.00	\$ (2,582,452.00)	\$ 86,054.12	\$ -
401	Debt Service					
	Revenue					
	Interest & Investments					
401-000-00-37001	Interest & Investment Earnings	\$ 4,236.29	\$ -	\$ -	\$ 6,164.95	\$ -
	Interest & Investments	\$ 4,236.29	\$ -	\$ -	\$ 6,164.95	\$ -
	Transfers In					
401-000-00-39001	Transfer In From: General Fund	\$ -	\$ 28,770.00	\$ 28,770.00	\$ 28,770.00	\$ 40,154.00
401-000-00-39015	Transfer In From: Meas D	\$ 1,242,580.73	\$ 1,209,210.00	\$ 1,209,210.00	\$ 1,209,210.00	\$ 1,204,573.00
	Transfers In	\$ 1,242,580.73	\$ 1,237,980.00	\$ 1,237,980.00	\$ 1,237,980.00	\$ 1,244,727.00
	Revenue	\$ 1,246,817.02	\$ 1,237,980.00	\$ 1,237,980.00	\$ 1,244,144.95	\$ 1,244,727.00
411	Debt Service					
	Expense					
	Debt Service					
401-411-00-44001	Principal	\$ 934,860.15	\$ 950,770.00	\$ 950,770.00	\$ 950,770.00	\$ 978,770.00
401-411-00-44002	Interest	\$ 300,188.51	\$ 283,995.00	\$ 283,995.00	\$ 283,995.00	\$ 262,777.00
401-411-00-44003	Administrative Fees	\$ 2,013.00	\$ 3,215.00	\$ 3,215.00	\$ 4,237.33	\$ 3,180.00
	Debt Service	\$ 1,237,061.66	\$ 1,237,980.00	\$ 1,237,980.00	\$ 1,239,002.33	\$ 1,244,727.00
	Expense	\$ 1,237,061.66	\$ 1,237,980.00	\$ 1,237,980.00	\$ 1,239,002.33	\$ 1,244,727.00
401	Debt Service Net Change	\$ 9,755.36	\$ -	\$ -	\$ 5,142.62	\$ -
501	Worker's Compensation					
000	Revenue					
	Interest & Investments					
501-000-00-37001	Interest & Investment Earnings	\$ 11,336.46	\$ -	\$ -	\$ -	\$ -
	Interest & Investments	\$ 11,336.46	\$ -	\$ -	\$ -	\$ -
	Miscellaneous					

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
501-000-00-38001	Reimbursements	\$ 3,827.81	\$ -	\$ -	\$ -	\$ -
	<b>Miscellaneous</b>	<b>\$ 3,827.81</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 15,164.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>511</b>	<b>Worker's Compensation Expense</b>					
	<b>Non-Departmental</b>					
501-511-00-42504	Insurance Claims Paid	\$ 147,051.61	\$ -	\$ -	\$ 16,377.79	\$ -
	<b>Non-Departmental</b>	<b>\$ 147,051.61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,377.79</b>	<b>\$ -</b>
	<b>Expense</b>	<b>\$ 147,051.61</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 16,377.79</b>	<b>\$ -</b>
<b>501</b>	<b>Worker's Comp Net Change</b>	<b>\$ (131,887.34)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (16,377.79)</b>	<b>\$ -</b>
<b>502</b>	<b>OPEB Reserve Fund</b>					
<b>000</b>	<b>Revenue</b>					
	<b>Interest &amp; Investments</b>					
502-000-00-37001	Interest & Investment Earnings	\$ 32,351.79	\$ -	\$ -	\$ -	\$ -
	<b>Interest &amp; Investments</b>	<b>\$ 32,351.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Revenue</b>	<b>\$ 32,351.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>512</b>	<b>OPEB Reserve Fund</b>					
	<b>Expense</b>					
	<b>Transfers Out</b>					
502-512-00-49001	Transfer Out To: General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Transfers Out</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>Expense</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>502</b>	<b>OPEB Reserve Fund Net Change</b>	<b>\$ 32,351.79</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>503</b>	<b>Veh &amp; Equip Replacement</b>					
	<b>Revenue</b>					
	<b>Interest &amp; Investments</b>					
503-000-00-37001	Interest & Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
503-000-00-37006	Gain or Loss on Disposal of As	\$ (38,905.00)	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Adopted
	<b>Interest &amp; Investments</b>	\$ (38,905.00)	\$ -	\$ -	\$ -	\$ -
	<b>Miscellaneous</b>					
503-000-00-38020	Other Miscellaneous	\$ -	\$ -	\$ 22,335.00	\$ -	\$ -
	<b>Miscellaneous</b>	\$ -	\$ -	\$ 22,335.00	\$ -	\$ -
	<b>Transfers In</b>					
503-000-00-39001	Transfers In From: Gen Fund	\$ 356,500.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 50,000.00
503-000-00-39009	Transfer In From: Cap Projects	\$ 30,250.00	\$ -	\$ -	\$ -	\$ -
503-000-00-39015	Transfers In From: Meas D	\$ 51,750.00	\$ 60,000.00	\$ -	\$ -	\$ 320,000.00
	<b>Transfers In</b>	\$ 438,500.00	\$ 75,000.00	\$ -	\$ 15,000.00	\$ 370,000.00
	<b>Revenue</b>	\$ 399,595.00	\$ 75,000.00	\$ 22,335.00	\$ 15,000.00	\$ 370,000.00
<b>513</b>	<b>Veh &amp; Equip Replacement Expense</b>					
	<b>Capital Outlay</b>					
503-513-00-43002	Bldgs & Improvements	\$ 31,540.84	\$ 25,000.00	\$ 25,000.00	\$ -	\$ 150,000.00
503-513-00-43003	Infrastructure	\$ -	\$ -	\$ -	\$ -	\$ -
503-513-00-43004	Machinery and Equipment	\$ 42,558.10	\$ -	\$ 30,328.00	\$ -	\$ 15,000.00
503-513-00-43005	Vehicles & Fire Trucks	\$ 57,591.86	\$ 70,000.00	\$ 117,656.00	\$ 107,845.20	\$ 30,000.00
503-513-00-43006	Other Assets	\$ 22,761.90	\$ 219,350.00	\$ 279,350.00	\$ 17,885.64	\$ 60,000.00
503-513-00-43007	Tech Hardware/Software	\$ 179,403.78	\$ -	\$ 30,000.00	\$ 17,333.33	\$ 35,000.00
503-513-00-43020	Depreciation Expense	\$ 170,551.00	\$ -	\$ -	\$ -	\$ -
	<b>Capital Outlay</b>	\$ 504,407.48	\$ 314,350.00	\$ 482,334.00	\$ 143,064.17	\$ 290,000.00
	<b>Expense</b>	\$ 504,407.48	\$ 314,350.00	\$ 482,334.00	\$ 143,064.17	\$ 290,000.00
<b>503</b>	<b>Veh &amp; Equip Replacement</b>	\$ (104,812.48)	\$ (239,350.00)	\$ (459,999.00)	\$ (128,064.17)	\$ 80,000.00







