



CITY OF CARMEL-BY-THE-SEA

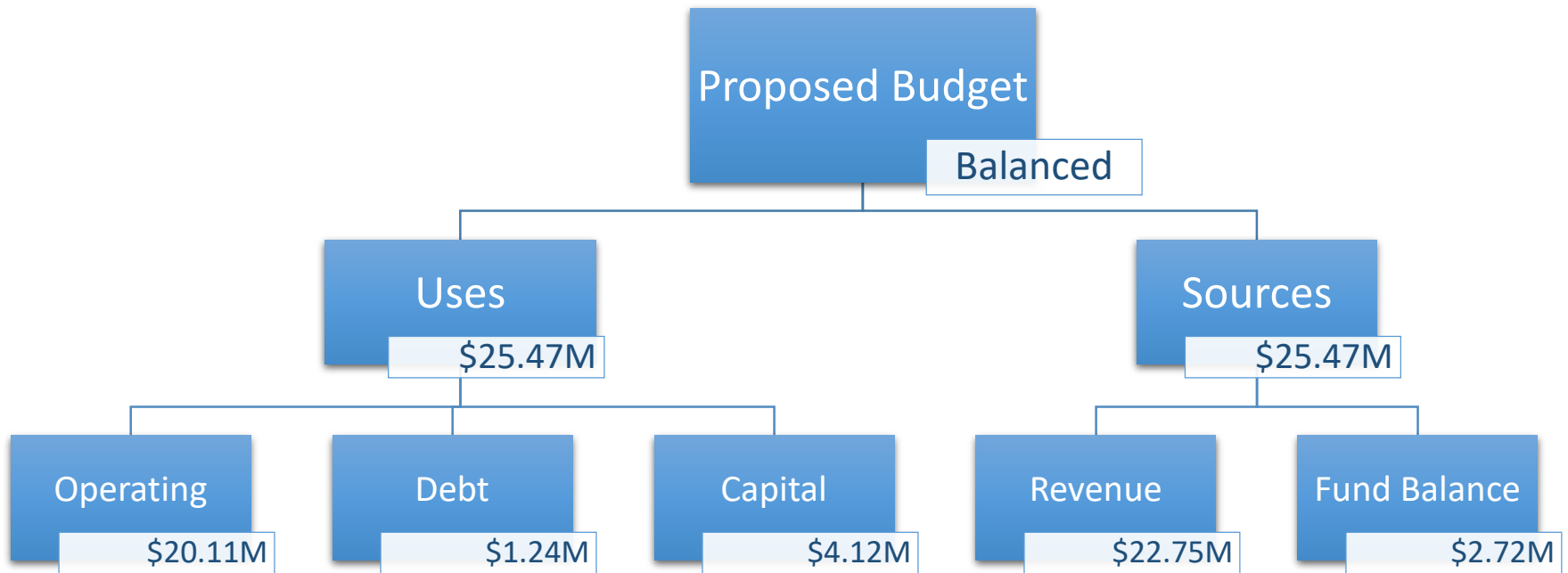
Fiscal Year 2018-2019 Proposed Budget Workshop

City Council Meeting

May 15, 2018



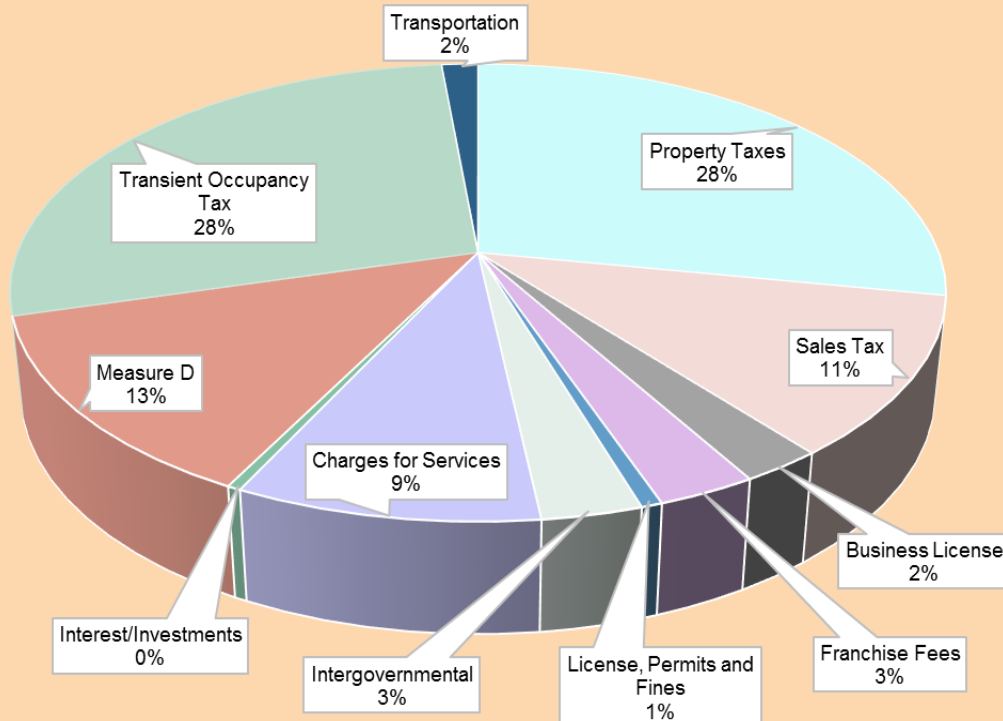
FY 18-19 Budget at a Glance





FY 18-19 Revenues at a Glance

FY 18-19 Revenue Sources



Source	Budget
Property Taxes	\$ 6,368,550
Sales Tax	\$ 2,559,835
Business License	\$ 548,000
Franchise Fees	\$ 667,175
License, Permits and Fines	\$ 142,000
Intergovernmental	\$ 673,780
Charges for Services	\$ 2,040,620
Interest/Investments	\$ 91,940
Measure D	\$ 2,964,870
Transient Occupancy Tax	\$ 6,350,000
Transportation	\$ 337,730
Total	\$ 22,744,500

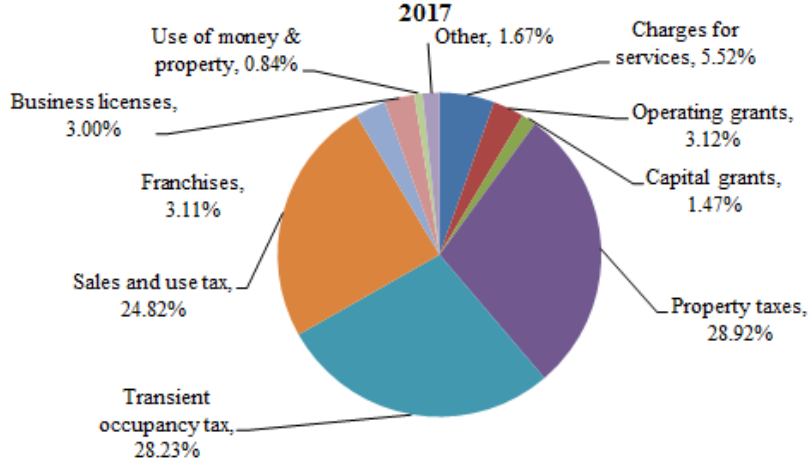
Major revenues:

- Property tax
- Transient occupancy tax
- Sales tax

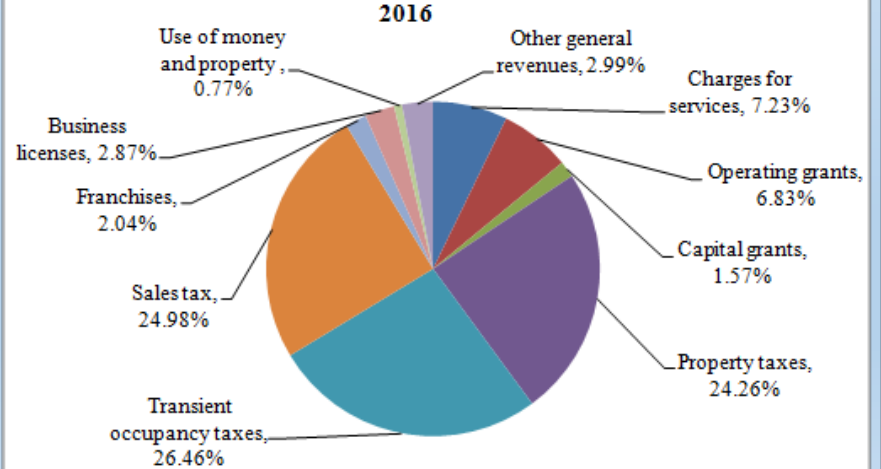


Historical Revenue

Revenues by Source - Governmental Activities



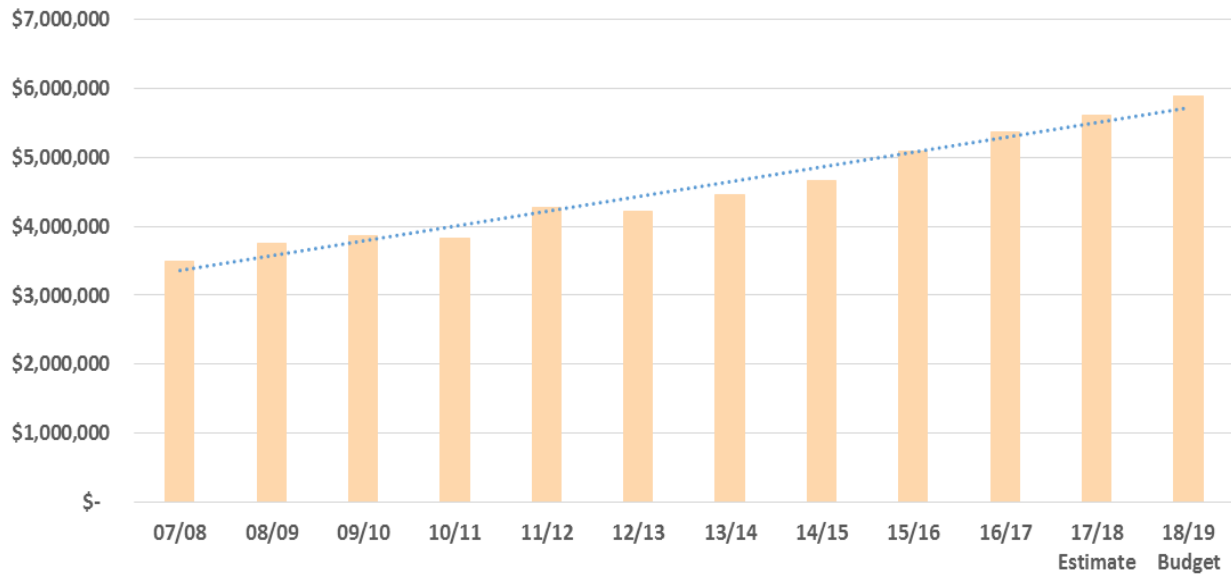
Revenues by Source - Governmental Activities





Revenue-Property Tax

Secured Property Tax Values



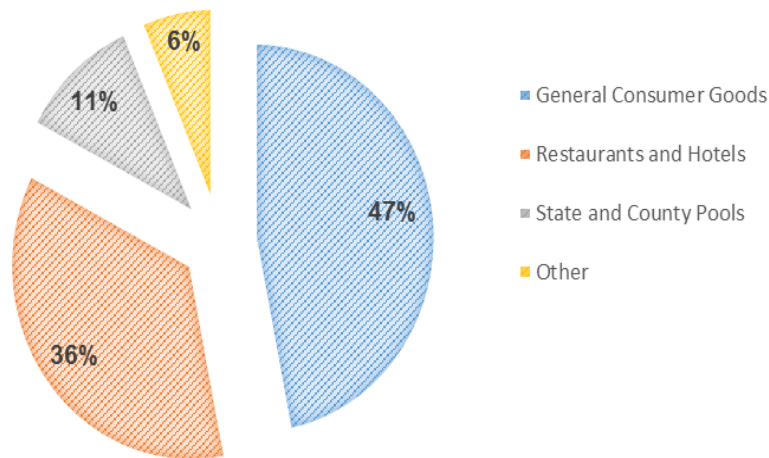
Year	Percent Change
08/09	7.6%
09/10	2.9%
10/11	-1.1%
11/12	11.5%
12/13	-1.1%
13/14	5.9%
14/15	4.7%
15/16	8.9%
16/17	5.4%
17/18 Estimate	4.7%
18/19 Budget	5.0%

- FY 18-19 Proposed Budget of \$5.89 M, or 5% over 17-18 Estimated Actual



Revenue-Sales Tax

SALES TAX BY BUSINESS TYPE



- Consumer goods make up 47% of sales tax and restaurants contribute 36%
- Sales tax (statewide) budgeted at \$2.55M, or 3% over FY 17-18 Estimated Actual
- Measure D at \$2.96M, also 3% over Estimated Actual
- TOT at \$6.35M, 3% increase over 17-18 Year-End



Expenditures at a Glance

- Proposed Budget is \$2M over the FY 17-18 Adopted Budget

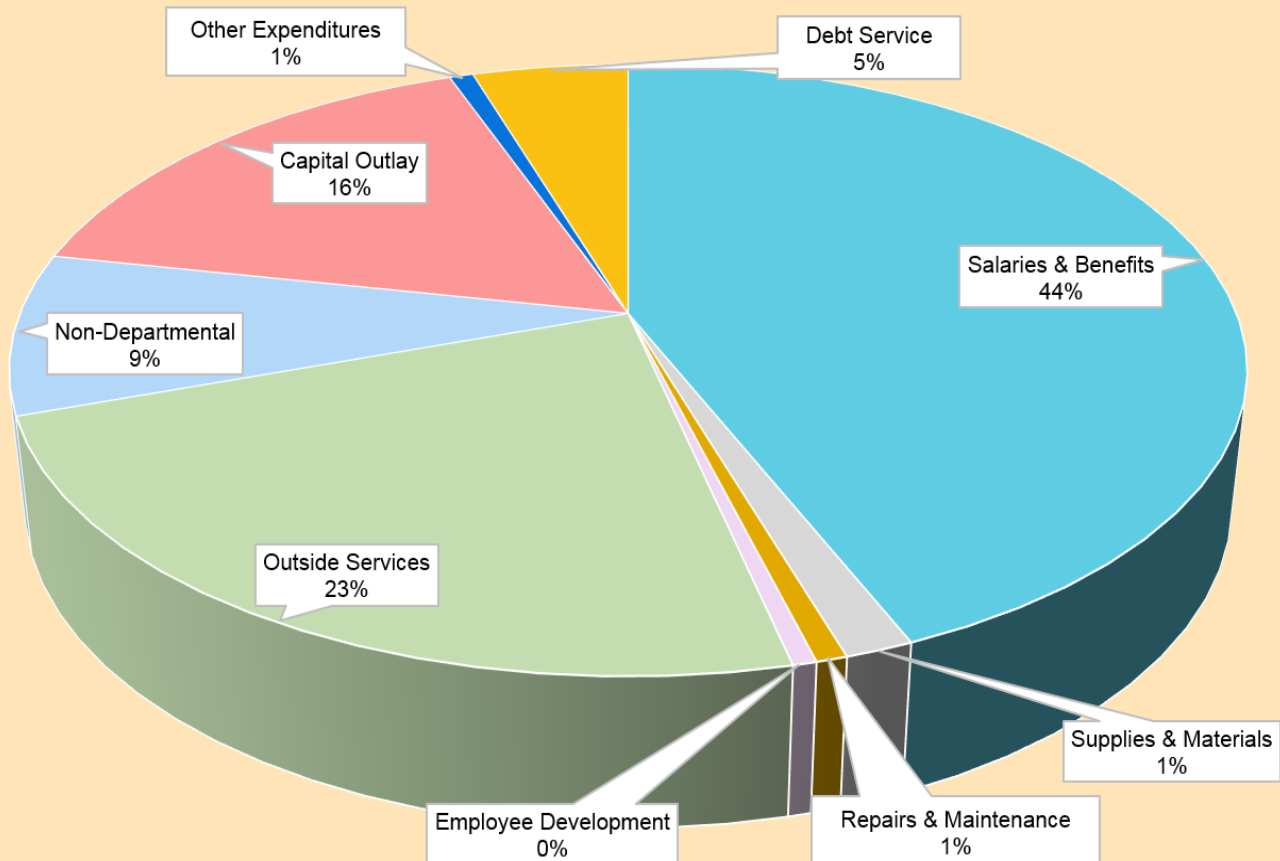
	FY 17-18 Adopted	FY 17-18 Amended	FY 18-19 Proposed
Operating	\$ 18,849,400	\$ 19,383,646	\$ 20,108,090
Debt	\$ 1,241,657	\$ 1,241,657	\$ 1,237,980
CIP	\$ 3,321,175	\$ 5,843,538	\$ 4,121,040
Total	\$ 23,412,232	\$ 26,468,841	\$ 25,467,110

- Major increases include:
 - \$800K capital projects
 - \$560K payroll and pension
 - \$227K liability premiums
 - \$467K departmental services and supplies



Expenditures by Type

FY 18-19 Expenses by Type





Expenditures by Function

Expenses by Function



Administration
9%

Citywide
9%

Council
1%

Legal
2%

Planning
5%

Ambulance
5%

Fire
10%

Police
16%

Marketing
1%

Sunset Center
3%

Library
5%

Public Works
13%

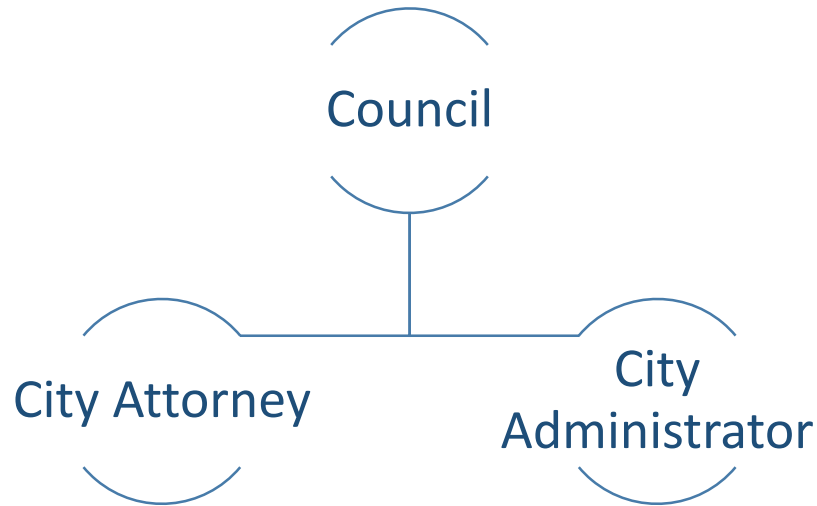
Community Activities
1%

Debt
5%

Capital
16%



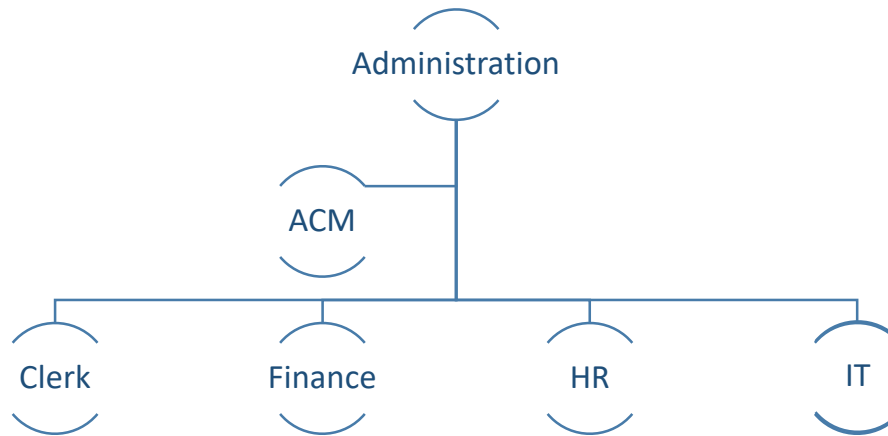
Governance and Administration



Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Council	\$ 248,665	1%	\$ 216,105	1%	\$ (32,560)
Legal	\$ 254,800	1%	\$ 460,000	2%	\$205,200



Governance and Administration



Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Administration	\$ 2,363,347	10%	\$ 2,235,800	9%	\$(127,547)
Citywide	\$ 1,652,496	7%	\$ 2,172,000	9%	\$ 519,504
Marketing	\$ 330,857	1%	\$ 333,995	1%	\$ 3,138
Sunset Center	\$ 750,000	3%	\$ 770,000	3%	\$ 20,000



Citywide (Non-departmental)

Service	Account				Account Description	FY 17-18 Amended Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 19-20 Projected Budget
citywide	101	113	00	42501	Liability Insurance Premium	\$ 425,000	\$ 382,125	\$ 652,045	\$ 665,085.90
citywide	101	113	00	42502	OPEB Contributions	\$ 60,000	\$ -	\$ -	\$ -
citywide	101	113	00	42503	PERS Unfunded Liability	\$ 832,000	\$ 832,000	\$ 1,064,162	\$ 1,329,060
citywide	101	113	00	42504	Insurance Claims Paid	\$ 22,000	\$ 3,600	\$ 20,000	\$ 20,400
citywide	101	113	00	42505	Utilites	\$ 210,000	\$ 223,475	\$ 226,655	\$ 231,188
citywide	101	113	00	42506	Property Tax Assessments	\$ 71,981	\$ 68,233	\$ 74,500	\$ 75,990
citywide	101	113	00	42508	Unemployment Costs	\$ 20,000	\$ 3,470	\$ -	\$ -
citywide	101	113	00	42509	Citywide Mailing costs	\$ 11,515	\$ 7,444	\$ -	\$ -
citywide	101	113	00	42510	Retiree Health Share	\$ -	\$ 66,629	\$ 63,534	\$ 64,805
citywide	101	113	00	42511	County Property Tax Admin Fees	\$ -	\$ -	\$ 71,104	\$ 72,526
Total						\$ 1,652,496	\$ 1,586,976	\$ 2,172,000	\$ 2,459,055

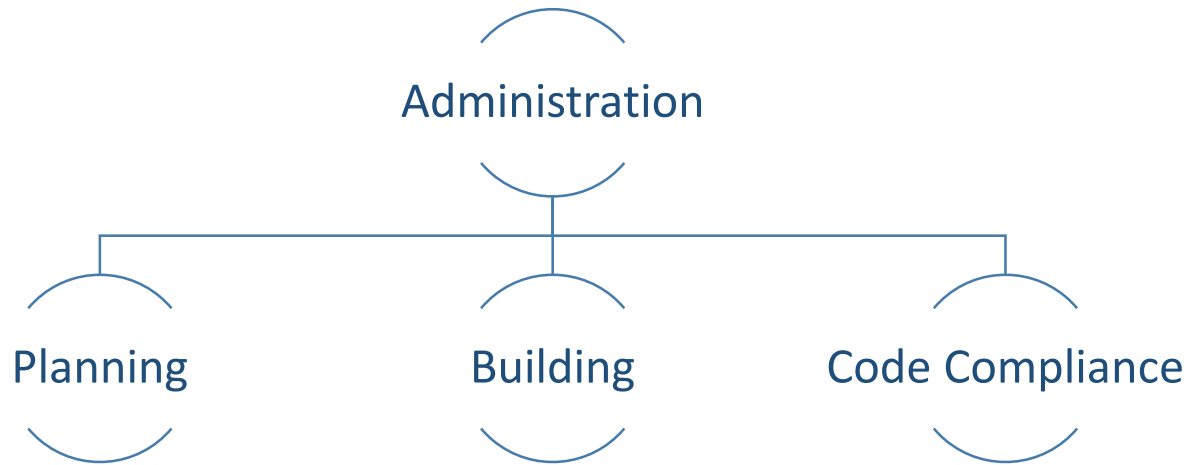


Marketing

Account Description	Detail Description	FY 17-18 Amended Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 19-20 Projected Budget
Community Promotions	Monterey County Film Commission	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Mktg & Economic Dev	SCC-Sunset Center	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Mktg & Economic Dev	SCC- Forest Theater	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Mktg & Economic Dev	MCCVB*	\$ 176,857	\$ 176,857	\$ 182,995	\$ 186,375
Mktg & Economic Dev	Regional destination marketing	\$ 120,000	\$ 120,000	\$ 120,000	\$ 120,000
Mktg & Economic Dev	Chamber of Commerce	\$ 33,000	\$ 33,000	\$ 30,000	\$ 30,000
		\$1,100,857	\$1,100,857	\$1,103,995	\$1,107,375



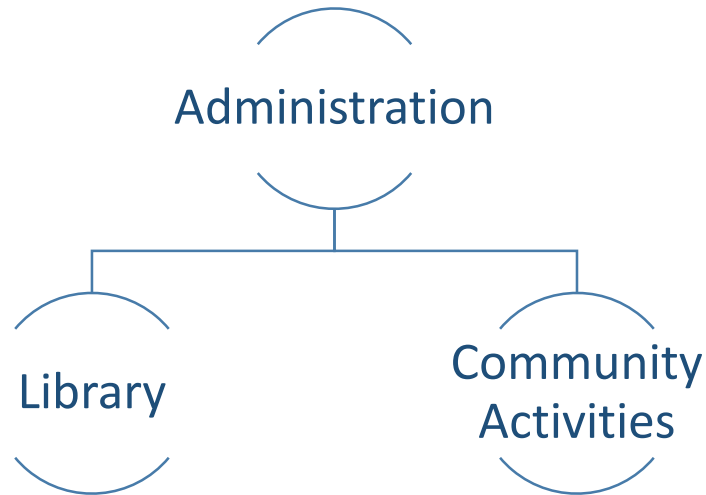
Planning and Building



Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Planning	\$ 1,241,541	5%	\$ 1,200,350	5%	\$ (41,191)



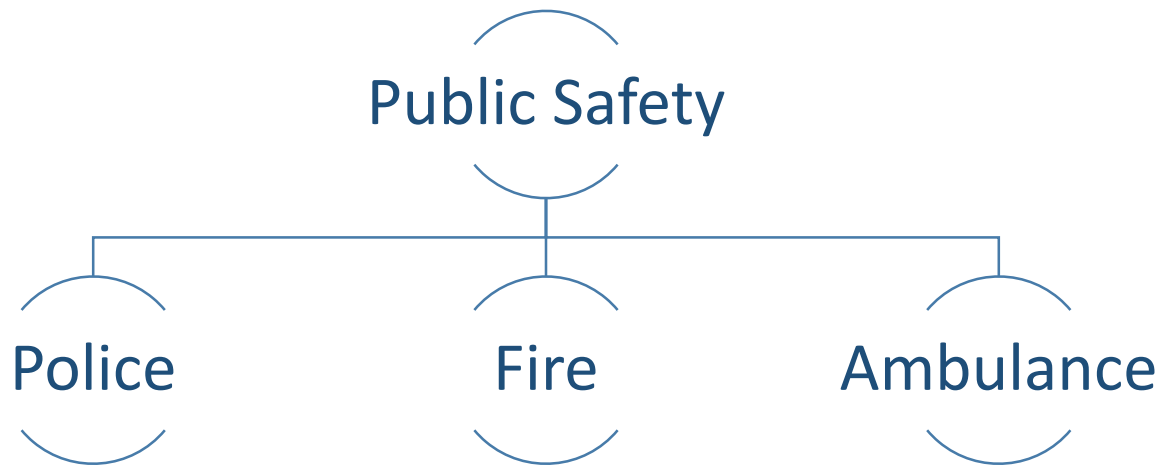
Library and Community Activities



Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Library	\$ 1,144,883	5%	\$ 1,146,145	5%	\$ 1,262
Community Activities	\$ 219,205	1%	\$ 265,260	1%	\$ 46,055



Public Safety



Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Ambulance	\$ 1,185,625	5%	\$ 1,287,555	5%	\$ 101,930
Fire	\$ 2,264,968	10%	\$ 2,494,225	10%	\$ 229,257
Police	\$ 3,928,927	17%	\$ 4,154,760	16%	\$ 225,833



Public Safety- Police

Service	Account				Account Description	FY 17-18 Amended Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 19-20 Projected Budget
Salaries and Benefits Subtotal						\$ 3,604,413	\$ 3,091,333	\$ 3,710,079	\$ 3,784,281
Police	101	116	00	42001	Contract Services	\$ 212,871	\$ 164,375	\$ 245,392	\$ 250,300
Police	101	116	00	42005	Community Promotions	\$ 3,350	\$ 1,267	\$ 2,300	\$ 2,346
Police	101	116	00	42101	Office Supplies	\$ 10,900	\$ 6,039	\$ 8,600	\$ 8,772
Police	101	116	00	42102	Publications & Subscriptions	\$ 2,345	\$ 1,270	\$ 705	\$ 719
Police	101	116	00	42104	Safety Equipment and Supplies	\$ 21,000	\$ 15,000	\$ 13,500	\$ 13,770
Police	101	116	00	42107	Gas and Oil	\$ -	\$ -	\$ 35,000	\$ 35,700
Police	101	116	00	42201	Building Maintenance	\$ -	\$ -	\$ 3,500	\$ 3,570
Police	101	116	00	42202	Equipment Maintenance	\$ 36,380	\$ 2,000	\$ 42,780	\$ 43,636
Police	101	116	00	42203	Vehicle Maintenance	\$ -	\$ -	\$ 33,000	\$ 33,660
Police	101	116	00	42301	Training & Education	\$ 27,820	\$ 22,169	\$ 22,620	\$ 23,072
Police	101	116	00	42304	Dues & Memberships	\$ 1,600	\$ 1,000	\$ 2,300	\$ 2,346
Police	101	116	00	42403	Printing	\$ 4,300	\$ 3,927	\$ 4,500	\$ 4,590
Police	101	116	00	42404	Shipping/Postage/Freight	\$ 500	\$ 905	\$ 500	\$ 510
Police	101	116	00	42405	Telephone/Communications	\$ 9,000	\$ 8,362	\$ 14,984	\$ 15,284
Police	101	116	00	42415	Other Expenditures	\$ 9,500	\$ 4,264	\$ 15,000	\$ 15,300
Services and Supplies Subtotal						\$ 339,566	\$ 230,578	\$ 444,681	\$ 453,575
Total						\$ 3,943,979	\$ 3,321,911	\$ 4,154,760	\$ 4,237,855



Public Safety- Fire

Service	Account				Account Description	FY 17-18 Amended Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 19-20 Projected Budget
Fire	101	117	00	42001	Contract Services	\$ 2,292,498	\$ 2,292,498	\$ 2,454,125	\$ 2,503,208
Fire	101	117	00	42005	Community Promotions	\$ 1,500	\$ 500	\$ 1,000	\$ 1,020
Fire	101	117	00	42103	Medical Supplies	\$ 3,000	\$ 600	\$ 3,000	\$ 3,060
Fire	101	117	00	42104	Safety Equipment and Supplies	\$ 16,416	\$ 16,959	\$ 9,000	\$ 9,180
Fire	101	117	00	42106	Small Tools and Equipment	\$ 2,000	\$ 3,098	\$ -	\$ -
Fire	101	117	00	42107	Gas and Oil	\$ -	\$ -	\$ 10,000	\$ 10,200
Fire	101	117	00	42202	Equipment Maintenance	\$ 8,250	\$ 440	\$ 7,100	\$ 7,242
Fire	101	117	00	42203	Vehicle Maintenance	\$ 500	\$ -	\$ 10,000	\$ 10,200
Services and Supplies Subtotal						\$ 2,324,164	\$ 2,314,095	\$ 2,494,225	\$ 2,544,110
Total						\$ 2,324,164	\$ 2,314,095	\$ 2,494,225	\$ 2,544,110

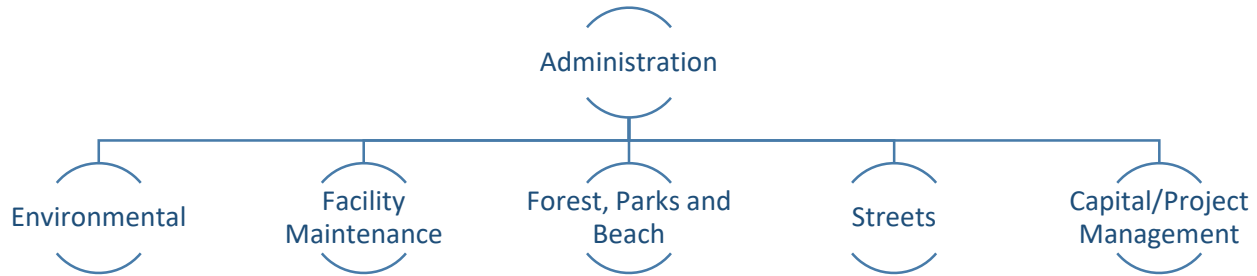


Public Safety- Ambulance

Service	Account				Account Description	FY 17-18 Amended Budget	FY 17-18 Estimated Actual	FY 18-19 Proposed Budget	FY 19-20 Projected Budget
Salaries and Benefits Subtotal						\$ 974,238	\$ 1,056,216	\$ 1,038,152	\$ 1,058,915
Amb	101	118	00	42001	Contract Services	\$ 210,246	\$ 210,246	\$ 164,963	\$ 168,262
Amb	101	118	00	42101	Office Supplies	\$ 1,100	\$ 700	\$ 1,100	\$ 1,122
Amb	101	118	00	42103	Medical Supplies	\$ 33,740	\$ 31,452	\$ 31,740	\$ 32,375
Amb	101	118	00	42104	Safety Equipment and Supplies	\$ 8,000	\$ 7,246	\$ 8,000	\$ 8,160
Amb	101	118	00	42107	Gas and Oil	\$ -	\$ -	\$ 10,000	\$ 10,200
Amb	101	118	00	42201	Building Maintenance	\$ -	\$ -	\$ 2,500	\$ 2,550
Amb	101	118	00	42202	Equipment Maintenance	\$ 4,000	\$ 3,602	\$ 7,000	\$ 7,140
Amb	101	118	00	42203	Vehicle Maintenance	\$ 10,200	\$ 160	\$ 17,000	\$ 17,340
Amb	101	118	00	42301	Training & Education	\$ 4,100	\$ 3,140	\$ 7,100	\$ 7,242
Services and Supplies Subtotal						\$ 271,386	\$ 256,546	\$ 249,403	\$ 254,391
Total						\$ 1,245,624	\$ 1,312,762	\$ 1,287,555	\$ 1,313,306



Public Works



Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Public Works	\$ 3,264,086	14%	\$ 3,371,895	13%	\$ 107,809



Debt and Capital

- In addition to operating budget, the proposed budget includes debt service payments and capital projects

Department	17-18 Budget	Percent	18-19 Budget	Percent	Change
Debt	\$ 1,241,657	5%	\$ 1,237,980	5%	\$ (3,677)
Capital	\$ 3,321,175	14%	\$ 4,121,040	16%	\$ 799,865



Fund Balance

- In addition to achieve a balanced budget, \$2.72M in fund balance is proposed for use

Fund	17-18 Beginning Fund Balance	Projected Fund Balance 6/30/18	Proposed FY 18-19 Use	Remaining Balance
Measure D	\$ 2,541,547	\$ 481,404	\$ -	\$ 481,404
Vehicle and Equipment	\$ 419,350	\$ 389,057	\$ 189,503	\$ 199,554
CIP	\$ 5,250,995	\$ 2,899,086	\$ 586,250	\$ 2,312,836
General Fund	\$ 4,412,403	\$ 4,412,403	\$ 1,946,857	\$ 2,465,546
GF Reserve Requirement	\$ 1,923,138	\$ 1,923,138	\$ -	\$ 2,010,809
Amount Over(Under) Reserve	\$ 2,489,265	\$ 2,489,265	\$ -	\$ 454,737



Next Steps

- Questions and Answers
- Preliminary Discussion and Direction
- Questions Due by May 25, 2018
- Hearing on June 5, 2018