



Fiscal Year 2019-2020 Draft Proposed Budget

City Council

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INTRODUCTION

3 May 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") Proposed Budget is submitted herein for your consideration as we prepare for the upcoming budget workshop and budget adoption hearings in June. This is my fourth budget since becoming City Administrator and this document continues to support the theme of rebuilding the foundation and prioritizing public health and safety, especially in light of constrained revenues and rising operational costs. The Proposed Budget is balanced, meaning that the proposed costs of personnel, programs and projects are in line with our projected revenue for the upcoming fiscal year.

We anticipate ending the current fiscal year (FY 18-19) positively both in terms of financial health and operationally. Significant progress has been made 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 the fiscal year. 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 this June. Structural repairs were made to various beach stairs, the fuel station at the Public Works Yard was decommissioned, the heating, ventilation and air conditioning equipment was replaced at both libraries, the Americans with Disabilities Act (ADA) Transition Plan was completed and initial ADA improvements were made at City Hall, the main library and at a public restroom.

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.

We implemented several policy initiatives as directed by Council intended to address quality of life concerns. Such topics included 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 operating 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 have filled 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 47% 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 Fiscal Year 2019-20 through Fiscal Year 2024-25.

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 able to be reduced due to State mandates, contractual obligations or impacts to service levels. However, where feasible, departments were able to make reductions to contract services, training and supplies. In some cases, the reduction may not have generated significant savings. However, in keeping with the philosophy of equity and collaboration among the departments, all departments made some reductions to the proposed budget. Given our 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 FISCAL YEAR 2019-2020 PROPOSED
BUDGET EXPENDITURES TOTAL \$24,203,234
WHILE PROJECTED REVENUES ARE
\$24,215,557 RESULTING IN A SURPLUS OF
\$12,303, OR 0.5% OVER EXPENDITURES**

The FY 19-20 Proposed Budget is balanced (with a slight surplus) due to positive, yet incremental, revenue growth; reducing departmental operating costs; and forgoing some

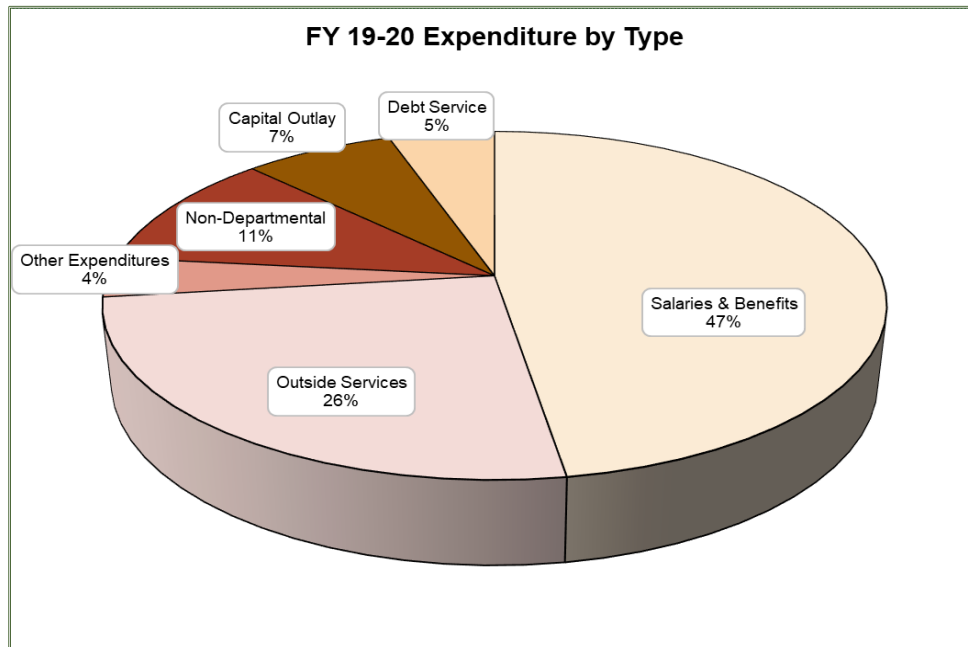
capital projects. Anticipated revenues are \$24.2 million.

Similar to prior years, property taxes, sales and use taxes and transient occupancy taxes account for nearly 80% of citywide revenues. On the expenditure-side, the operating budget (General Fund) is \$21.2 million, capital projects and vehicle and equipment purchases are \$1.8 million and debt is \$1.2 million for a total proposed budget of \$24.2 million.

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. General Fund revenues total about \$13.8 million. The City's other major sources of revenue include transient occupancy tax (TOT) and Measure D, the local sales and use tax. 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 and part of Measure D is transferred into the General Fund to support citywide operations. The remainder of Measure D funding is used debt service and capital projects.

Proposed FY 19-20 revenues total \$24.2 million, an increase of \$1.5 million, or 6%, over the FY 18-19 Adopted Budget. As explained in more detail under the header "Revenue Assumptions", 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 (which is required to fund Police salaries) contribute to revenues slightly outpacing planned expenditures. A summary of all citywide revenues is available in the budget document section entitled "Revenues" and a detailed listing of all revenue accounts is available in Appendix A.

The Proposed FY 19-20 General Fund, or Operating Budget, is \$21.2 million and funds 92.14 full time equivalent positions allocated amongst Council, the City Administrator's Office and the departments of Ambulance, Community Activities, Community Planning and Building, Library, Police and Public Works. The operating budget reflects a \$1.1 million, or 5%, increase over the FY 18-19 Adopted Budget.



Staffing costs, i.e. salaries and benefits, are the largest expenditure totaling \$11.5 million in FY 19-20. As shown in chart on the left, “FY 19-20 Expenditures by Type”, this cost represents 54% of the General Fund’s operating cost and 46% of the total budget. While the position count in FY 19-20 remains the same as in FY 18-19, and the salary model is

based on similar scenarios as in FY 18-19, this cost is up \$371,000 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. While employee-related expenses of the UAL and the City’s share of retiree healthcare costs (both of which are currently “non-departmental” expenditures), are factored in, salaries and benefits increases to \$13 million and the percentage rises to 62% of the Operating Budget and 54% of the entire citywide budget.

The second largest expenditure is outside services at \$6.2 million, or 29% of the General Fund and 26% of the citywide 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 tree planting and stump removal, pruning and watering (\$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).

Finally, 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 \$888,000, 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”. Detailed information regarding the operational costs associated with the various City departments and functions is included within this budget document in the section entitled “Operating Budget (City Departments and Services)”.

The departmental budgets provide information on the proposed changes in FY 19-20, including operational areas that were reduced in order to control overall costs. These reductions mitigated other increases in operating costs, resulting in an overall operating budget increase of 5% over the current fiscal year. 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 more significant changes expected 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 services; a \$96,000 increase in the Forestry’s division’s’ outside service primarily for tree-related work; a \$73,000 increase in liability premiums and a

\$61,000 increase in outside services within environmental programs, largely due to compliance with Federal and State storm water requirements.

In addition to the Operating Budget, the FY 19-20 Proposed 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 final component of the FY 19-20 Proposed Budget is funding for new capital projects and needed vehicles and equipment. Together, the Capital Projects Fund and the Vehicle and Equipment Fund total \$1.8 million. This represents a decrease of \$2.4 million over the FY 18-19 Adopted Budget. (However, when the Police Department Renovation project of \$1.9 million is excluded from this figure, the FY 19-20 capital improvement program is about \$458,000 less than the FY 18-19 Adopted Budget.) A description of the projects and acquisitions planned for FY 19-20 is included within the budget document section entitled "*Capital Improvement Plan*".

In conclusion, the City's tepid, but positive, revenue growth, augmented by various reductions in operating costs, has allowed us to maintain current service levels; provide one-time funding for public health and safety initiatives; continue progress to sustain the progress made on several multiple-year capital projects and replace aging vehicles and equipment.

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 Proposed Budget includes \$800,000 of one-time operating funds within Public Works to address the backlog of stumps, exacerbated by our aging forest and recent winter storms that resulted in 80 new stumps. In addition, the capital improvement plan specifically includes \$20,000 for a downtown tree-planting project. 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 \$10,000 for a goat grazing pilot program for fuel reduction at Pescadero Canyon and the Mission Trail Nature Preserve (MTNP). Funding for MTNP tree removal (\$30,000) and the North Dunes Habitat Restoration (\$10,000) is intended to continue our cadence on the progress that has been made due to multi-year funding.

Similarly, the FY 19-20 budget proposes funding of \$557,000 for street paving. This funding will allow the City to receive additional state and local funds for street projects and improve the paving condition index for City streets. However, in the near future, the amount of funding for streets will likely need to be scaled back in order to fund increased operational costs and/or pay for other much needed infrastructure improvements and deferred facility maintenance needs.

Our capital needs continue to outweigh our available resources and we prioritized funding for public health and safety, critical infrastructure, aging equipment and long-overdue maintenance needs. Other projects recommended for funding include:

- Boiler for Sunset Center (\$150,000)
- Vehicle barricades (\$80,000)
- Scout House renovation design (\$75,000)
- Public safety radios (\$60,000)
- Painting of the main library (\$46,000)
- Server upgrades (\$35,000)
- San Carlos traffic calming median project (\$34,000)
- Community activities van (\$30,000)

- Accessibility improvements to facilities (\$20,000)
- Traffic sign plotter (\$15,000)
- Upgraded energy efficient lighting in City facilities (\$10,000)

We are also recommending funding for a drainage master plan (\$175,000) and a climate change plan (\$55,000), both of which will help us identify and prioritize future capital projects to strengthen critical components of our infrastructure. However, due to limited funds, the proposed budget does not fund bike lane improvements, estimated to cost \$100,000.

Funding of the pension obligation debt and proposed capital projects is not possible without Measure D. Contributing nearly \$3 million annually, this revenue is essential to the City's financial viability. As the current authorization for Measure D sunsets on March 31, 2023, Council has directed staff to place a renewal measure on the March 3, 2020 election ballot. Funding for the election is included within the City Clerk's budget within Administration. 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.

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 increased operating costs. The FY 19-20 Proposed Budget scales back operational expenditures and defers projects. As future budgets are stressed by known increases 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 regarding establishment of a pension trust and maintaining 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.

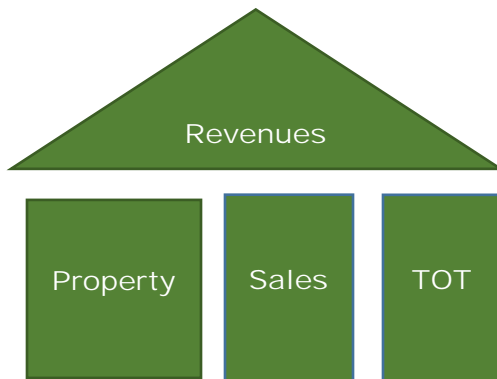
In conclusion, I remain grateful to my department heads for making the difficult decisions on where to prioritize limited resources and focus on ways to best serve the community. Most significant thanks to Sharon Friedrichsen, Director of Budget and Contracts for her dedication and stewardship in developing this budget.

Respectfully submitted,



Chip Rerig
City Administrator

REVENUE ASSUMPTIONS



The City's foundation of revenue is based primarily on three pillars: (1) property taxes; (2) sales and use taxes and (3) transient occupancy tax. 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 two percent maximum annual inflation rate.

Property is assessed by the Monterey County Assessor; the Monterey County Auditor Controller calculates the property taxes due and the Monterey County Treasurer-Tax Collector administers the billing, collection and reporting of property tax revenues. The one percent 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 taxes, unsecured tax, unitary tax and property transfer taxes. 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 \$78,000. 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. Staff anticipates property tax growth will remain strong in the upcoming fiscal year. As a result, the FY 19-20 Proposed Budget of \$6.6 million in property taxes revenue 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
Total	6,163,959	6,368,550	6,320,554	(47,996)	6,573,376

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 housing availability contributes 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 (DOF) 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 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 still down 6.3% compared to March 2018, the median prices are 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, rate are below 4.5%, with the 30 year fixed mortgage rate averaging 4.37% in February 2019, the lowest in a year. These low interest rates are expected to help 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.

Carmel-by-the-Sea Sales Tax Rate

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

However, 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%. The additional sales tax rate includes 1 percent for Measure D, the City's local sales tax measure, passed by the Carmel voters in November 2012. Unlike the stateside sales tax, 100% of Measure D goes to the City.

In addition, the sales tax rate includes 3/8 of one percent countywide for transportation safety and mobility projects (Measure X passed by the voters in November 2016) and 1/8 of one percent 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 for 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.

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
Total	5,476,123	5,515,520	5,659,900	143,480	5,629,100

Bradley Burns: High employment rates statewide indicate consumer confidence and greater spending as reflected in sales and use taxes outpacing its forecast. In addition, 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.* The FY 18-19 Estimated Actual is projected 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 increase 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.

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. Hdl and Beacon Economic predicts 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. Only 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 Proposed 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, which makes up 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)
- Capital projects pertaining to street paving, North Dunes and Mission Trail Nature Preserve improvements, Scout House improvements and the painting of the main library, a downtown tree planting initiative and the purchase of a boiler for the Sunset Center, a community activities van, portable barricades for street events and portable radios for Ambulance and Fire (\$1.05 million total).

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 an average 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, have resulted in the increase in the FY 18-19 Estimated Actual. The current forecast is likely to generate an additional \$300,000 over the FY 18-19 Adopted Budget and 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
Total	\$6,329,074	\$6,350,000	\$6,650,000	\$300,000	\$6,842,900

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	1,150,380
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
Total	1,860,584	2,000,620	2,537,272	536,652	2,486,695

Budget Performance and Assumption: In FY 18-19, staff assumed an increase of 3.7% in most charges for services, based upon the cost of providing the service as reflected in 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, as reflected in Table 4, *Charges for Services Estimated Performance and Budget Assumption*.

Charges for Services is budgeted at \$2.5 million in FY 19-20 and based upon two factors: (1) FY 18-19 Estimated Actual performance and assumed sustained demand for services and (2) an inflationary adjustment based upon the consumer price index consistent with City policy. Charges for building service is the largest revenue category. In terms of building fees, while staff have assumed the same volume 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 charge for service that is budgeted within the category of public safety charges for services. Unlike other charges for services, that have a set fee that is derived from the City's cost of providing the service, the revenue the City receives for transports is based upon the number of transports, the type of transports (advanced life support and basic life support) and the payee source, be it the individual being transported paying out of pocket or his/her insurance provider paying all or some of the cost, which includes federal and state programs like Medicare and Medi-Cal. The FY 19-20 Proposed 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 of \$25.23 per emergency medical transport for calendar year 2018. This fee is intended to help offset the cost to providers for transporting Medi-Cal patients. The estimated amount of payment to the State is about \$25,000, and since the City is not currently a Medi-Cal provider, it will not receive any of the revenue derived from this fee. In addition, the Monterey County Emergency Medical Services Agency has issued a Request for Proposals to select a company to provide ambulance service commencing 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. This also means that the transport revenue received is based upon this call volume as well as other factors. 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.

Other Revenues

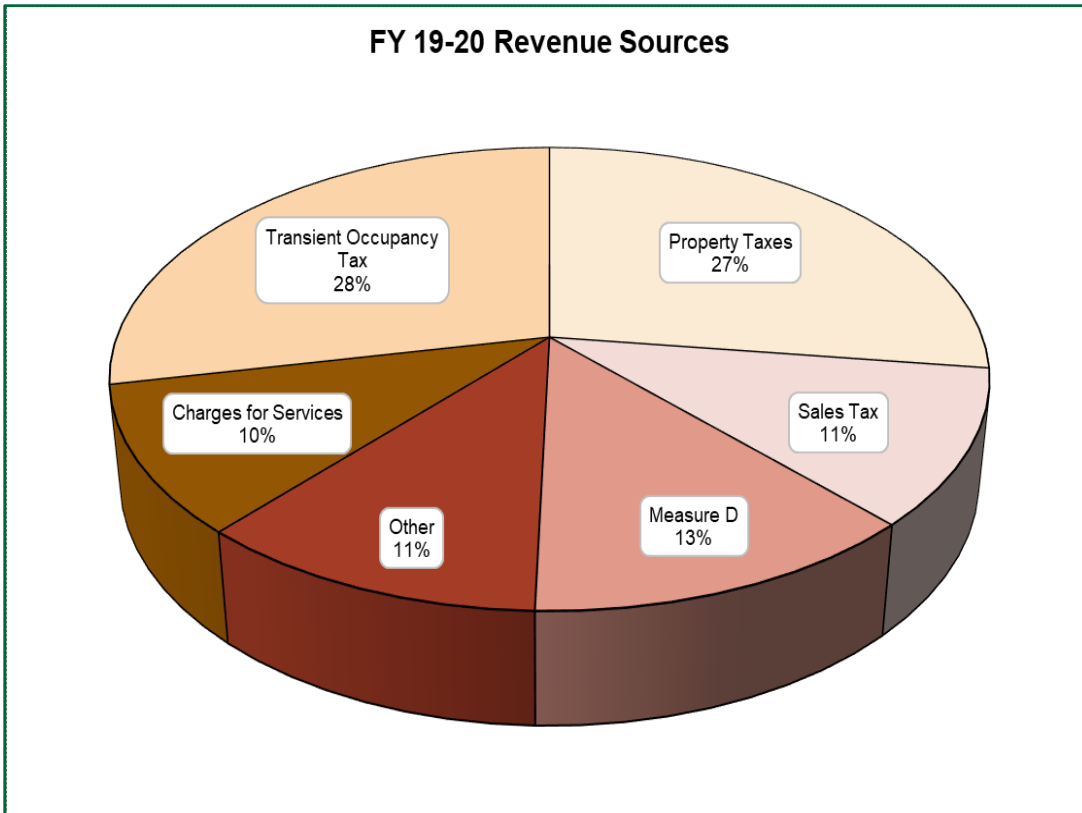
The General Fund also includes a variety of other types of revenue including:

- Business license tax (\$605,000);
- Franchise fees imposed on utilities for the use of public streets and roadways (\$655,000);
- Parking permits and other licenses (\$110,000);
- Fines and forfeitures (\$56K);
- Intergovernmental or revenue from other government (\$540,000), which includes motor vehicle in lieu (a type of property tax revenue received in lieu of vehicle license fees) and subvention payment to offset homeowner property tax exemptions and grants;
- Interest and investments (\$158,000).

In addition, as part of intergovernmental revenue, the City plans to receive \$14,000 from County Service Area 47 assessments for public safety and a \$5,000 formulaic grant from the State for beverage container recycling. Other projected revenues include \$149,000 from the Department of Justice Community Oriented Policing Services (COPS), \$17,000 from a proposed donation to a capital improvement project, \$200,000 from the Transportation Agency for Monterey County for the City's allocation of Measure X, the local sales tax transportation measure, and \$161,000 from State gas taxes. Together these revenues total \$2.1 million.

REVENUE

The FY 19-20 Proposed 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 (\$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 fees the City collects from a specific user of a 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: business license tax (\$605,000); franchise fee imposed on utilities for the use of public streets and roadways (\$655,000); parking permits and other licenses (\$110,000); fines and forfeitures (\$56K); intergovernmental or revenue from other government (\$559,000), which includes motor vehicle in lieu (a type of property tax revenue received in lieu of vehicle license fees), payment to offset homeowner property tax exemptions and grants; and interest and investments (\$158,000). Together these revenues total \$2.1 million. In addition, the ‘Other’ category also includes restricted revenue for Police from the COPS grant (\$149,000), State Gas Tax and local Measure X sales tax for transportation and a donation for the San Carlos Tree Median Islands capital project.

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

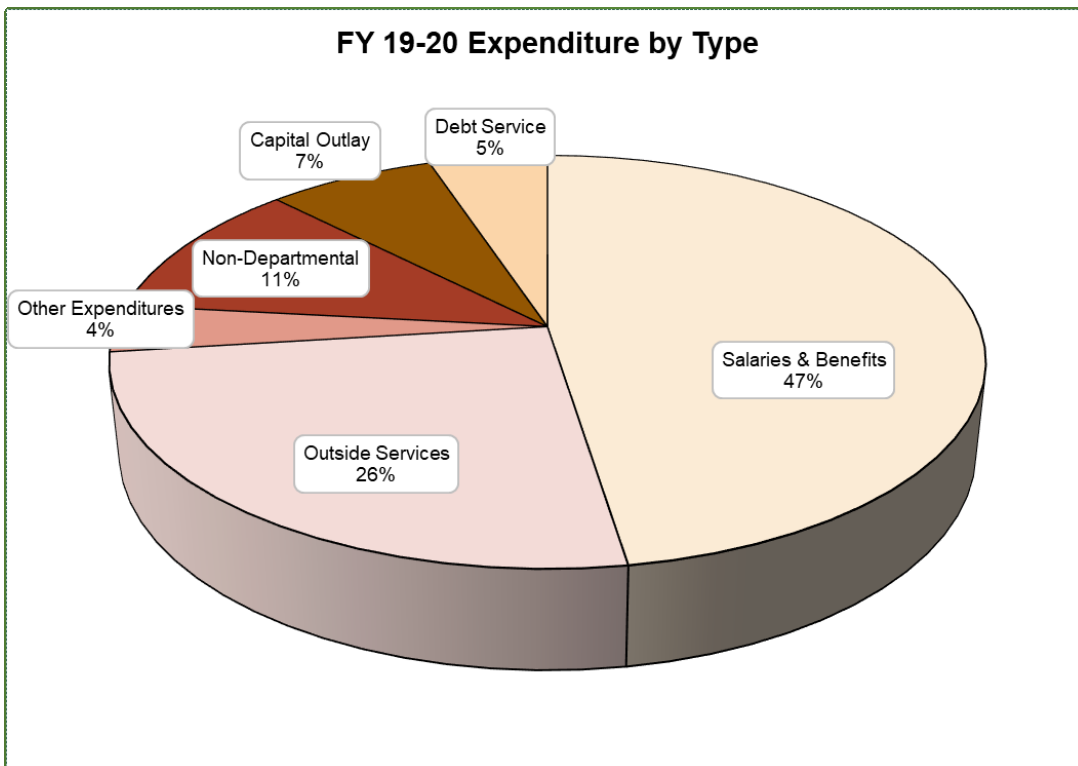
EXPENDITURES

The Proposed FY 19-20 Budget totals \$24.2 million, which consists of the:

- Operating Budget, or General Fund, totals \$21.2 million, or 88%, of the citywide budget;
- Capital outlays total \$1.8 million, or 7%, of the citywide budget, and
- Debt service totals \$1.2 million, or 5%, of the citywide budget.

The Operating Budget consists of the City departments and services. Capital outlay includes projects and the purchase of vehicles and equipment planned for FY 19-20. Debt is based upon required payments toward various bonds issued by the City or by other governmental agencies on behalf of the City.

As shown in the chart below, *FY 19-20 Expenditure by Type*, the General Fund is further divided into spending categories. These include salaries and benefits; outside or contract services; non-departmental expenses that consist of the unfunded pension liability, retiree health care and citywide operational expenses like property tax assessments and utilities; and other expenditures that include training, and conferences, materials and supplies; fuel; building, equipment and vehicle maintenance; and operational items like printing, postage and shipping, and telecommunications.



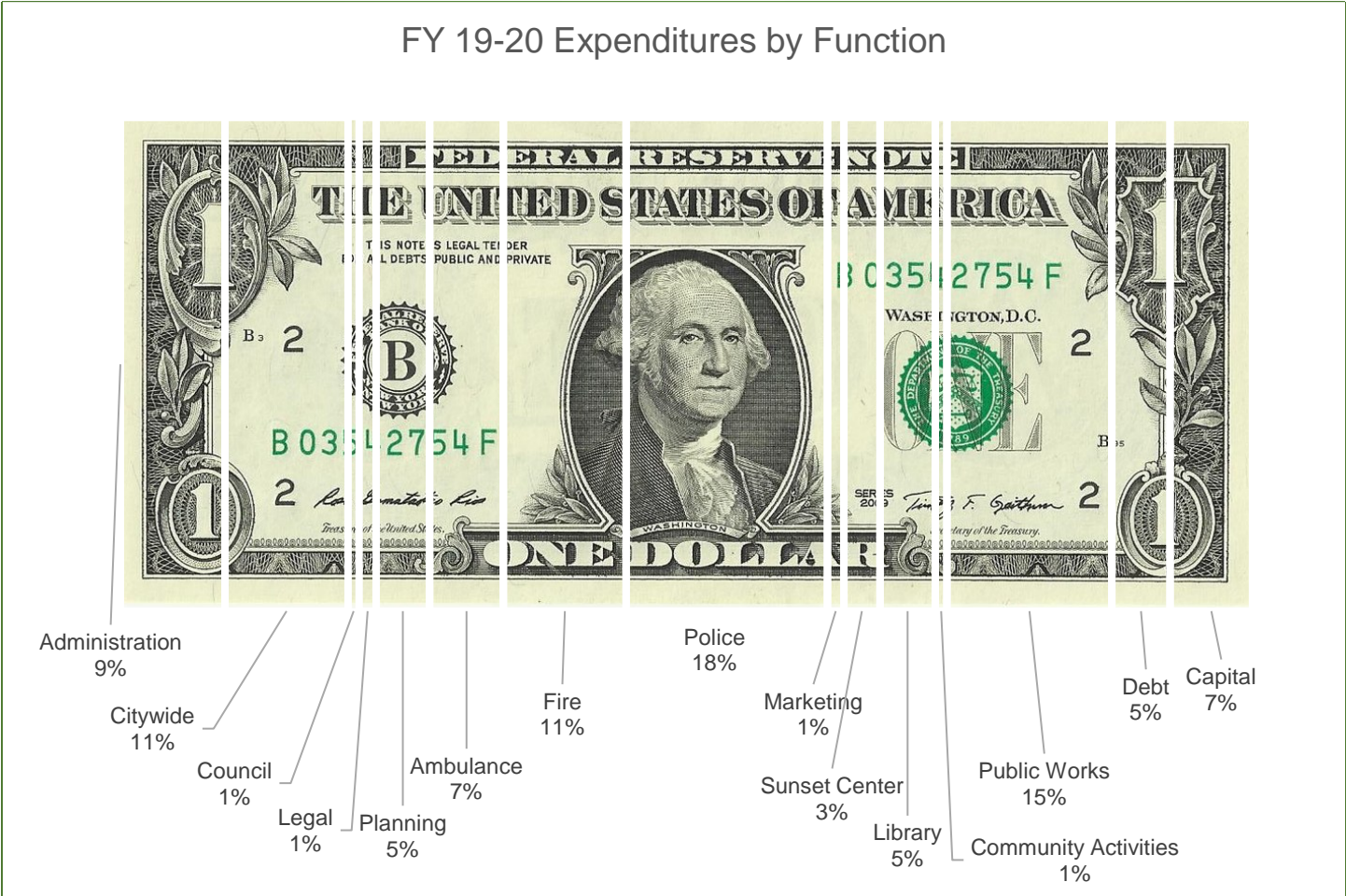
The majority of services provided by local government involve employees, which is reflected in the expenditures known as salaries and benefits. Salaries and benefits total \$11.5 million and account for 47% of the citywide budget. The second largest type of expenditure is outside services, which includes contracted fires services with the City of Monterey (\$2.5 million) as well as other specialized services and represents 26% of the budget at \$6.2 million.

With salaries and benefits as the leading drivers of costs, the departments with larger staff account for more of the operating budget, as depicted in the chart on the left entitled *“FY 19-20 Expenditures by Function”*. The Police Department, with 26 FTE, has a budget of \$4.3 million and represents 18% of the total citywide budget. When grouped together, the Public Safety Departments consisting of Ambulance, Fire and Police, total \$8.5 million, or 35%, of total citywide expenditures.

EXPENDITURES

Public Works has 21 authorized positions and makes up 15% of expenditures with a budget of \$3.5 million. The category of “citywide” represents the non-departmental expenses, including the unfunded pension liability, and is 11% of the budget at \$2.6 million. Next is Administration with nearly 11 FTE (\$2.2 million or 9%) then Ambulance with 6 FTE (\$1.6 million or 7%) and capital (\$1.8 million and also 7%). Debt service of \$1.2 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 remaining expenses include funding to the Sunset Center (3%), Community Activities, Council, and the City Attorney.

FY 19-20 Expenditures by Function



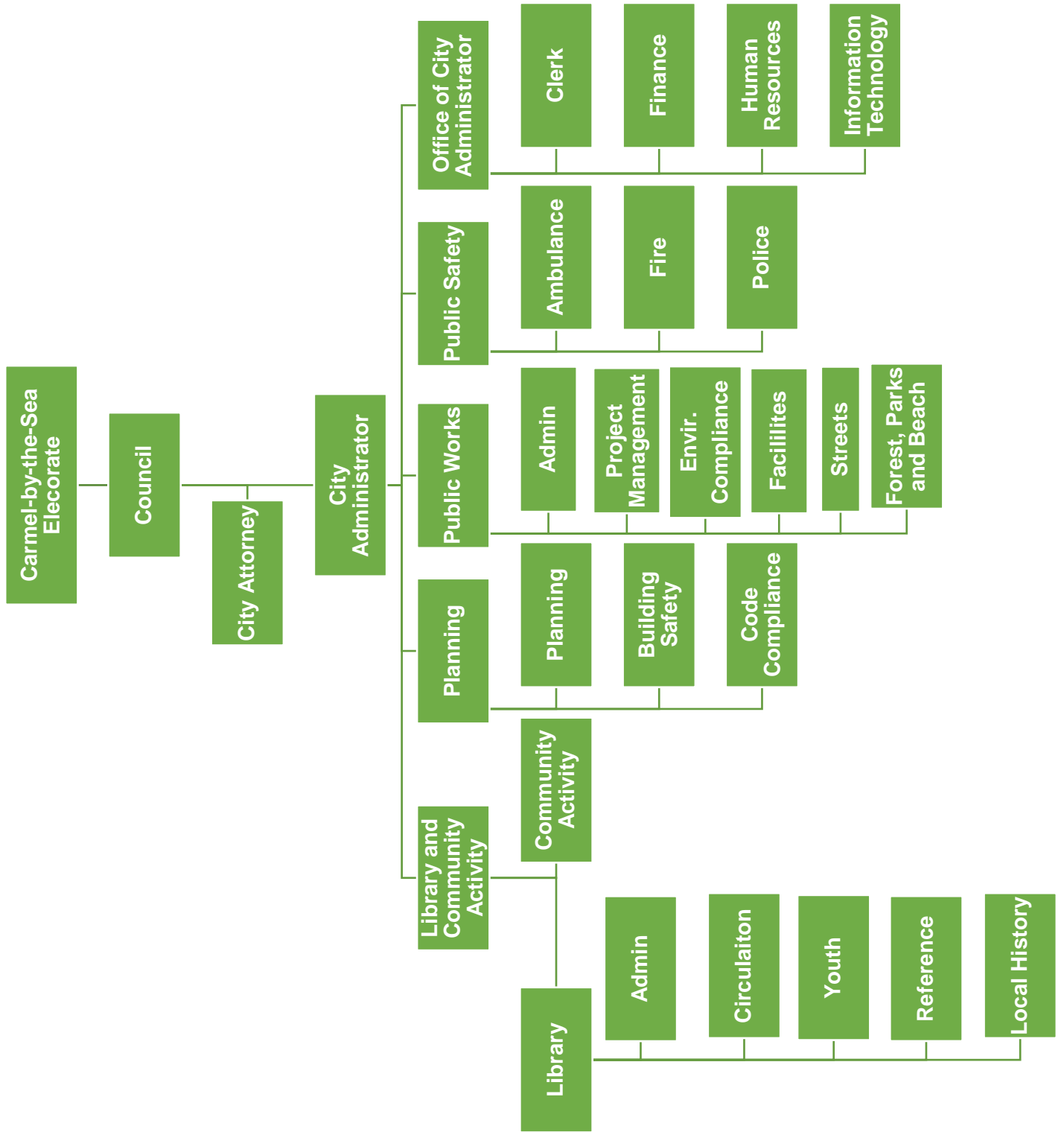
POSITIONS

FY 19-20 PROPOSED BUDGET AUTHORIZED POSITIONS

Department and Title	FY 18/19 Adopted	FY 19/20 Proposed	FY 19/20 Change
Council			
Councilmember	4.00	4.00	0.00
Mayor	1.00	1.00	0.00
City Council Total	5.00	5.00	0.00
Administration			
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
Administration Total	10.66	10.66	0.00
Community Activities			
Community Services Assistant	1.00	1.00	0.00
Executive Assistant	0.50	0.50	0.00
Community Activities Total	1.50	1.50	0.00
Library			
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
Library Total	13.98	13.98	0.00
Community Planning & Building			
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
Community Planning & Building Total	9.00	9.00	0.00

AUTHORIZED POSITIONS CONTINUED

Department and Title	FY 18/19 Adopted	FY 19/20 Proposed	FY 19/20 Change
Public Works			
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	3.00	3.00	0.00
Public Works Superintendent	1.00	1.00	0.00
Senior Maintenance Worker	4.00	4.00	0.00
Street Supervisor	1.00	1.00	0.00
Building Maintenance Supervisor	1.00	1.00	0.00
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
Public Works Total	21.00	21.00	0.00
Police			
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
Police Total	26.0	26.00	0.00
Ambulance			
Paramedic/Firefighters	6.00	6.00	0.00
Ambulance Total	6.00	6.00	0.00
Citywide Total Authorized Positions	93.14	93.14	0.00
Citywide Total Funded Positions	92.14	92.14	0.00



**OPERATING BUDGET
(CITY 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 reviews proposals to meet the community's needs, initiates action for new policies, and allocates resources.

2019-2020 Initiatives

- Establish a Section 115 Retirement Trust to address the City's pension liability
- Craft new sales tax ballot language order and approve required resolutions 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

- Community Promotions increases by \$9,700 in FY 19-20 due to increased funding for Council discretionary grants and increases costs for mail delivery service. The FY 19-20 budget includes homelessness challenge grant (\$4,000), Council discretionary grant funding (\$19,000) and mail delivery service (\$68,000).
- Members of the City Council represent the City on various outside agencies and the membership dues and fees are budgeted in regional Memberships. On average, these fees increased by 5% in FY 19-20.
- Conferences and meetings reflects a decrease of \$8,300 in FY 19-20 as funding for the CA League of Cities New Mayor and Council Academy was omitted and the costs for attending the League's Planning Academy was shifted to the Community Planning and Building Department's budget.

City Council				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$24,647	\$21,411	\$45,281
101-110-00-42001	Contract Services	\$2,400	\$2,000	\$0
101-110-00-42005	Community Promotions	\$81,156	\$79,521	\$90,880
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
	Services & Supplies Subtotal	\$191,458	\$176,919	\$193,216
	Total	\$216,105	\$198,330	\$238,497

Regional Memberships				
Account Number	Account Description	FY18-19 Amended Budget*	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Total	\$87,736	\$77,655	\$90,586

CITY ATTORNEY

Description

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

Budget Summary

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

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

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
- 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

- The FY 19-20 budget for most accounts is similar to FY 18-9 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.

Office the Administrator				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$1,650,198	\$1,459,271	\$1,626,922
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
	Services & Supplies Subtotal	\$599,967	\$547,594	\$609,906
	Total	\$2,250,165	\$2,006,865	\$2,236,828

ADMINISTRATION/CLERK

Budget Summary- Admin

- Contract services decreases by \$12,000 in FY 19-20. FY 18-19 included a special project on the formation of the restaurant improvement district.

Administration				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
101-111-10-41001	Salaries	\$468,836	\$449,162	\$514,653
101-111-10-41003	Salaries -Part time	\$72,000	\$42,875	\$0
101-111-10-41101	Retirement	\$24,173	\$23,844	\$29,771
101-111-10-41103	Deferred Compensation	\$19,800	\$29,583	\$22,900
101-111-10-41104	Health Insurance	\$65,023	\$57,428	\$66,415
101-111-10-41106	Medicare	\$6,798	\$6,840	\$7,462
101-111-10-41107	LTD/STD/Life	\$573	\$414	\$599
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
	Salaries & Benefits Subtotal	\$707,425	\$656,959	\$696,755
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
	Services & Supplies Subtotal	\$69,415	\$63,831	\$44,050
	Total	\$776,840	\$720,790	\$740,805

Description

The City Clerk provides timely and accessible service in response to all inquiries and requests for public information and records, and is responsible for the administration of elections, public records requests processing, records management, and the legislative process. Records the City's legislative history through approved minutes and maintaining City Ordinances and the Municipal Code; facilitates applications for appointments to boards and commissions and coordinates Statements of Economic Interest as well as campaign and other financial disclosure related filings.

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

- Continued to enact the Records Management Program including identifying obsolete and redundant City records and organizing permanent and vital records.
- 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 sales tax extension of Measure D with a scheduled election

Budget Summary- Clerk

- Contract services increases by \$12,000 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 costs of \$15,000 for the Council agenda packets and other related items is now also budgeted within the Clerk's division in FY 19-20. Administration's budget is reduced accordingly.

City Clerk				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
101-111-11-41001	Salaries	\$212,256	\$117,639	\$119,388
101-111-11-41101	Retirement	\$8,021	\$4,481	\$4,758
101-111-11-41103	Deferred Compensation	\$1,500	\$1,767	\$1,200
101-111-11-41104	Health Insurance	\$19,202	\$3,689	\$9,810
101-111-11-41106	Medicare	\$3,078	\$1,693	\$1,731
101-111-11-41107	LTD/STD/Life	\$286	\$153	\$129
	Salaries & Benefits Subtotal	\$244,343	\$129,422	\$137,016
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
	Services & Supplies Subtotal	\$78,457	\$73,940	\$98,634
	Total	\$322,800	\$203,362	\$235,650

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 financial duties including vendor payments, payroll, business license processing and the collection of the transient occupancy tax and the administration of pass-through funding to the hospitality and tourism improvement districts. Provides treasury services and invests revenue and issues and manages debt.

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

- The increase in part-time salaries (\$72,000) 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 (\$33,000) 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. Costs for the annual financial audit as well as sales tax and transient occupancy tax auditing services is budgeted in auditing services (\$44,000). The FY 19-20 budget for these services combined is \$11,000 less than in FY 18-19.
- Publications and subscriptions includes the annual maintenance costs for current and legacy financial systems, the latter which is used for business license processing and historical information. Costs for the legacy system will decrease in FY 20-21.

Finance				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
101-111-12-41001	Salaries	\$332,405	\$346,347	\$349,048
101-111-12-41003	Salaries -Part time	\$11,382	\$17,676	\$83,962
101-111-12-41101	Retirement	\$19,344	\$18,540	\$20,078
101-111-12-41103	Deferred Compensation	\$3,900	\$5,250	\$6,000
101-111-12-41104	Health Insurance	\$47,455	\$44,853	\$44,231
101-111-12-41105	Social Security	\$706	\$0	\$0
101-111-12-41106	Medicare	\$4,985	\$5,147	\$6,278
101-111-12-41107	LTD/STD/Life	\$442	\$443	\$442
101-111-12-41109	Benefits-MOU Obligations	\$4,680	\$809	\$2,080
	Salaries & Benefits Subtotal	\$425,299	\$439,065	\$512,119
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
	Services & Supplies Subtotal	\$132,061	\$135,919	\$126,520
	Total	\$557,360	\$574,984	\$638,639

Description

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.

Description

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 in six locations (City Hall, Main Branch Library, Park Branch Library, Public Works, Police Department, Fire Department)

2019-2020 Initiatives

- Improve network and system resiliency

Budget Summary-IT

- Contract services decreases by \$23,000 in FY 19-20. The FY 19-20 budget includes specialized assistance to resolve IT issues, provide IT helpdesk support to employees and record meetings.
- Publications includes required licensing for Microsoft products, G-Suite and security monitoring (\$64,000).
- Citywide telephone, cable and Internet service is expected to increase by \$12,000 in FY 19-20 to \$74,000.

HR				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$116,469	\$71,878	\$124,712
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
	Services & Supplies Subtotal	\$96,531	\$83,382	\$99,960
	Total	\$213,000	\$155,260	\$224,672

IT				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
101-111-14-41001	Salaries	\$121,212	\$127,460	\$127,273
101-111-14-41101	Retirement	\$5,617	\$5,575	\$6,467
101-111-14-41103	Deferred Compensation	\$1,200	\$2,400	\$2,400
101-111-14-41104	Health Insurance	\$26,719	\$24,967	\$18,179
101-111-14-41106	Medicare	\$1,758	\$1,389	\$1,845
101-111-14-41107	LTD/STD/Life	\$156	\$156	\$156
	Salaries & Benefits Subtotal	\$156,662	\$161,947	\$156,320
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
	Services & Supplies Subtotal	\$223,503	\$190,522	\$240,742
	Total	\$380,165	\$352,469	\$397,062

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. Premiums are based a percentage of payroll costs, previous liability exposure and an inflationary adjustment of 5% for property insurance.
- PERS increases by \$405,000 over the Amended Budget. 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. Retiree health care is also up by \$5,000 or 8% over FY 18-19.

Non-Departmental				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Total	\$2,137,000	\$2,045,966	\$2,630,381

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 their operations.

Transient occupancy tax and sales and use tax are expected to generate \$12 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 promote tourism.

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 within the City.

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) 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

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 Monterey County Convention & 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. Proposed 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 Proposed Budget provides an increase of \$9,000 over the FY 18-19 budget, or \$39,000 in total to the Chamber.

Marketing & Economic Development					
Account Number	Account Description	Details	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
101-122-00-42005	Community Promotions	Monterey County Film Commission	\$1,000	\$1,000	\$0
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	Vist Carmel	\$120,000	\$120,000	\$120,000
101-122-00-42008	Mktg & Economic Dev	Carmel Chamber of Commerce	\$30,000	\$30,000	\$39,000
	Total		\$1,103,995	\$1,103,993	\$1,118,347

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.

Both 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 in partnership 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 for the residents and visitors of the City of Carmel and the Monterey Peninsula.

Workload Indicators/Performance Measures

- Answered 21,194 reference and information questions
- Loaned 285 items to other libraries across the United States
- Catalogued and processed 68,960 items
- Issued 9,058 library cards
- 73,522 library items were circulated
- 5,408 people attended library programs
- 6,187 people used the library's public computers
- The library's digital content was accessed 10,107 times

2018-2019 Accomplishments

- Facilitated "Community Conversations" with various stakeholders regarding community needs

2019-2020 Initiatives

- Continue implementation of the Library's Strategic Plan and building improvements including the Main Library Meeting Space Project and staff are renovations.

Budget Summary

- 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 budget also includes funding for the storage of the City's fine art collection within contract service.

Library				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$1,131,369	\$936,207	\$1,180,175
101-120-00-42001	Contract Services	\$13,000	\$4,223	\$3,500
101-120-00-42301	Training & Education	\$1,776	\$0	\$0
	Services & Supplies Subtotal	\$14,776	\$4,223	\$3,500
	Total	\$1,146,145	\$940,430	\$1,183,675

COMMUNITY ACTIVITIES

Description

The Community Activities Department's primary role is to manage and coordinate the delivery of a variety of new and ongoing special events within the community. It is responsible for issuing special event permits and working with special event organizers to ensure that events held in the City are safe and conducted in compliance with City rules. The Community Activities staff also plans and executes all City-sponsored special events, including the Fourth of July Celebration, the Pumpkin Roll, the City Birthday Party and Parade, Homecrafters' Marketplace, Veterans Day and Memorial Day ceremonies, and the Holiday Tree Lighting.

Workload Indicators/Performance Measures

- Planned and facilitated eight City-sponsored special events
- Answered over 1,000 beach, film, and special event questions
- Issued 75 special event permits
- An estimated 5,000 people attended City-sponsored Special Events

2018-2019 Accomplishments

- Coordinated the efforts of City departments and event organizers to ensure safe special events
- Facilitated the permit and staff support for the filming of HBO Big Little Lies

2019-2020 Initiatives

- Continue to work with the Community Activities and Cultural Commission to explore adding new events.

Budget Summary

- Contract Services includes the cost of renting portable toilets for City events and augmenting the capacity of the permanent restrooms at the beach during peak season (Memorial Day, July 4 and Labor Day). The increase in the FY 19-20 budget includes the cost of renting portable toilets and shuttle service during Car Week events, which are then paid by event organizers through special event fees. Other contract services costs include audio and tree decorating for the holiday tree lighting event.
- Community Promotions expenses are the costs incurred for City events such as health permits, tents, decorations, food and beverages, flowers and other supplies.
- Other costs include advertising; printing of tickets, banners and signage; event and office supplies.

COMMUNITY ACTIVITIES

Community Activities				
Account Number	Account Description	FY18-19 Amended	FY18-19 Estimated	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$179,660	\$115,221	\$167,015
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
	Services & Supplies Subtotal	\$85,600	\$44,482	\$84,250
	Total	\$265,260	\$159,703	\$251,265

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 prohibiting 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 duration of 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.

COMMUNITY PLANNING AND BUILDING

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

Budget Summary

- Contract services decreases by \$85,000 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 (\$11,000).
- Training budget supports the professional development of staff and maintaining State certifications and credentials for the planning, building and code compliance staff.

Community Planning & Building				
Account Number	Account Description	FY18-19 Amended	FY18-19 Estimated	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$1,041,342	\$927,877	\$1,070,198
101-115-20-42001	Contract Services	\$128,391	\$150,934	\$43,500
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	\$2,688
101-115-20-42305	Mileage Reimbursement	\$200	\$8	\$250
101-115-20-42403	Printing	\$4,000	\$4,390	\$3,960
	Sevices & Supplies Subtotal	\$159,008	\$177,406	\$74,155
	Total	\$1,200,350	\$1,105,283	\$1,144,353

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 for 17 service areas.
- 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

- Contracted Services increases by \$84,000 in FY 19-20, primarily due to an increase in Forest, Parks and Beach (\$80,000) to address the backlog of stumps. The budget includes funding for tree-related work (\$375,000); janitorial services (\$232,000); landscaping (\$125,000); facility maintenance contractors such as plumbers and electricians (\$127,000); inspections, water sampling, education and outreach and other required 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 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.
- 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 Construction in Progress fund. Staffing costs are currently housed within the Administration and Streets divisions' budgets.

Public Works Department Total				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$2,217,198	\$1,796,440	\$2,302,989
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
	Services & Supplies Subtotal	\$1,154,697	\$1,125,909	\$1,220,975
	Total	\$3,371,895	\$2,922,349	\$3,523,964

PUBLIC WORKS- Administration

PW Admin				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$470,564	\$446,943	\$568,415
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
	Services & Supplies Subtotal	\$244,478	\$225,306	\$229,975
	Total	\$715,042	\$672,249	\$798,390

PUBLIC WORKS- Streets and Facilities

PW Streets				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$953,620	\$828,407	\$970,756
	Total	\$953,620	\$828,407	\$970,756

PW Facilities				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$119,685	\$105,818	\$192,182
101-119-42-42001	Contract Services	\$352,920	\$356,566	\$342,100
	Services & Supplies Subtotal	\$352,920	\$356,566	\$342,100
	Total	\$472,605	\$462,384	\$534,282

PUBLIC WORKS- Environmental and Forest, Parks and Beach

PW Environmental Compliance				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$118,894	\$122,159	\$123,589
101-119-43-42001	Contract Services	\$ 150,949	\$ 138,321	\$ 148,900
101-119-43-42301	Training & Education	\$ 2,000	\$ 1,109	\$ -
	Services & Supplies Subtotal	\$ 152,949	\$ 139,430	\$ 148,900
	Total	\$271,843	\$261,589	\$272,489

PW Forest & Beach				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$554,435	\$293,055	\$448,047
101-119-45-42001	Contract Services	\$404,350	\$403,807	\$500,000
101-119-45-42203	Vehicle Maintenance	\$0	\$800	\$0
	Services & Supplies Subtotal	\$404,350	\$404,607	\$500,000
	Total	\$958,785	\$696,862	\$948,047

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 FY19-20 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 Ambulance 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.

Police				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$3,710,079	\$3,402,830	\$3,870,686
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	\$19,450
101-116-00-42303	POST Training	\$1,000	\$0	\$0
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
	Services & Supplies Subtotal	\$470,506	\$362,370	\$432,568
	Total	\$4,180,585	\$3,765,200	\$4,303,254

Budget Summary- Police

- Contract services include 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), update of the emergency operations plan (\$3,000) and other miscellaneous services (\$31,000)
- Equipment maintenance includes \$39,503 for the City's pro-rated share of site leases for analog and digital communications, utilities at sites, and support costs for IT maintenance pertaining to the Next Generation Radio, a radio communications system for all users in law enforcement, fire, medical, and public works. The remaining \$7,000 budget is for costs such as radio maintenance, patrol equipment maintenance, evidence supplies and other related items.
- The cost of uniforms and vests for five new officers is budgeted within Other Expenditures (\$10,000).

Budget Summary- Fire

- Contract services increases by \$125,000 in FY 19-20, largely due to an estimated increase in the cost of the contract with the City of Monterey to provide fire services to the Village. The FY 19-20 budget of \$2.5 million for this service reflects an increase of \$119,000, or about 5%, over FY 18-19.
- Contract services also includes a \$35,000 contingency should the City owe Monterey as part of the fire "true up" for actual costs incurred in FY 18-19. Other services include \$25,000 to Monterey County for dispatch services, 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). Maintenance for the fire engine and other vehicles is budgeted in vehicle maintenance (\$15,000) as fuel is budgeted in gas and oil (\$14,000).

Budget Summary- Ambulance

- Based on the FY 18-19 Estimated Actual, overtime is increased to \$220,000 in FY 19-20. In addition, the cost for the City of Monterey to provide station coverage for Carmel staff is budgeted at \$170,000 in FY 19-20, based upon FY 18-19 costs. Contract services of \$246,000 in FY 19-20 includes this overtime coverage (\$170,000) as well as ambulance billing (\$40,000), regulatory oversight of the ambulance function by the City of Monterey (\$20,000) and record management other services to support the ambulance function and daily station operations (\$16,000).
- The operating cost of Ambulance is offset, in part, by recouping the cost of medical transports. The FY 19-20 budget projects \$561,000,000 in revenue, although this amount may 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 Proposed
101-117-00-42001	Contract Services	\$2,454,125	\$2,447,001	\$2,579,250
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
	Total	\$2,494,225	\$2,480,787	\$2,625,700

Ambulance				
Account Number	Account Description	FY18-19 Amended Budget	FY18-19 Estimated Actual	FY19-20 Proposed
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
	Salaries & Benefits Subtotal	\$1,113,152	\$1,089,641	\$1,236,821
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
	Services & Supplies Subtotal	\$284,403	\$261,420	\$342,150
	Total	\$1,397,555	\$1,351,061	\$1,578,971

CAPITAL IMPROVEMENT PLAN (CIP)

CAPITAL IMPROVEMENT PLAN (CIP)

Description

The FY 19-20 Proposed Budget includes \$1.8 million for capital projects, including the acquisitions of vehicles and equipment. This represents 7% of the total citywide budget of \$24.2 million.

Capital needs outpace available revenues. The projects recommended 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. These projects are intended to reflect the preliminary direction we received from Council during the two capital improvement meetings that occurred in March 2019 as financial resources allowed.

PRIORITIES

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

These 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. Measure D is contributing to street paving, the purchase of portable vehicle barricades, 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. A combination of other General Fund revenues pays for equipment (traffic plotter and computer servers) while 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 project. Additional information regarding these various projects is included for reference within this budget document. This information includes a project to design renovations to the staff area of the main library. This project is included for Council's approval as (1) the library is a City-owned building and (2) the City's project manager will be providing oversight of this project along with the other capital projects authorized by Council. However, since Library donors will be paying for this project directly, the estimated cost of this project of \$50,000 is not included within the capital budget. The projects proposed for funding and the accompanying funding sources are included for both the Vehicle and Equipment Fund and the Construction in Progress (Capital) Fund for reference.

Vehicle and Equipment Fund			
Account Number	Account Description	FY19-20 Proposed	Funding Source
503-513-00-43002	Sunset Center Boiler	\$150,000	Measure D FY 20 revenue
503-513-00-43003	Portable Vehicle Barricades	\$80,000	Measure D FY 20 revenue
503-513-00-43003	Traffic Sign Plotter	\$15,000	General Fund FY 20 revenue
503-513-00-43005	Community Activities Van	\$30,000	Measure D FY 20 revenue
503-513-00-43006	Public Safety Radios (Fire/Ambulance)	\$60,000	Measure D FY 20 revenue
503-513-00-43007	Servers (Resilience Computer Equipment)	\$35,000	General Fund FY 20 revenue
Total		\$370,000	

CAPITAL IMPROVEMENT PLAN

Construction in Progress		
Account Number	Account Description	Funding Source
		Proposed
301-311-00-43008	Streets/Paving Project	\$557,048
301-311-00-43008	Streets/Paving Project	\$199,854
301-311-00-43008	Streets/Paving Project	\$161,370
	<i>Streets/Paving</i>	<i>\$918,272</i>
301-311-00-43008	San Carlos Median	\$17,000
301-311-00-43008	San Carlos Median	\$17,000
	<i>San Carlos Tree Median Islands</i>	<i>\$34,000</i>
301-311-00-43008	Scout House Renovation Design	\$75,000
301-311-00-43008	HML Painting	\$36,379
301-311-00-43008	HML Painting	\$9,621
	<i>HML/Main Library Painting</i>	<i>\$46,000</i>
301-311-00-43008	ADA Yr 2 Implementation	\$20,000
301-311-00-43008	Facility LED Lights	\$10,000
301-311-00-43008	North Dunes Habitat Restoration	\$10,000
301-311-00-43008	Mission Trail Nature Preserve Improvements	\$30,000
301-311-00-43008	Downtown Tree Planting	\$20,000
301-311-00-43008	Drainage MasterPlan	\$175,000
301-311-00-43008	Climate Change Plan	\$55,000
Total		\$1,393,272

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.

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

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

Budget Impact/Other

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

'19/'20 thru '23/'24

Department Library & Community Activiti

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

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

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

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.

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

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

Budget Impact/Other

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

'19/'20 thru '23/'24

Department Safety: Police
Contact Public Safety Director
Type Equipment
Useful Life 10 years
Category Equipment: Miscellaneous
Priority 1 - n/a

Project # POL-19-20-01
Project Name Portable Vehicle Barriers

Description **Total Project Cost: \$80,000**
 Recommended by the Police Department, this project would be to purchase approximately eight portable vehicle barriers and its special transport tool. These barriers can stop cars and trucks from plowing into a crowded area during special events.

Justification
 New portable vehicle barriers would stop vehicles from entering into public events held in streets. These moveable barriers would eliminate the need for special event organizers to provide such safety equipment for their events, and would be used for City-sponsored events as well. Some cost recovery is anticipated through fees for special events sponsored by others.

Funding Sources	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Measure D	80,000					80,000
Total	80,000					80,000

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 Improvement

Useful Life 10 years

Category Buildings

Priority 1 - n/a

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

Description **Total Project Cost: \$75,000**
 This project's objective is to renovate the Scout House and install ADA-compliant accessibility facilities so that the Scout House can be made open to the public again after many years of being closed down. Funding would cover the cost of architectural and engineering plans required for building permits, and testing for hazardous materials. 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
Total	75,000					75,000

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

Budget Impact/Other

Capital Improvement Plan

'19/'20 thru '23/'24

Department Services: Public Works

City of Carmel-by-the-Sea, CA

Contact Public Works Director

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

Type Maintenance

Useful Life 15 years

Category Street Paving

Priority 1 - n/a

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

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
Total	918,270					918,270

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.

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

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

Budget Impact/Other

Capital Improvement Plan

'19/'20 thru '23/'24

Department Services: Public Works

City of Carmel-by-the-Sea, CA

Contact

Project # PW-19-20-03
Project Name San Carlos Tree Median Islands

Type Improvement
Useful Life 15 years
Category Unassigned
Priority 1 - n/a

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.

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

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

Budget Impact/Other

Capital Improvement Plan

'19/'20 thru '23/'24

Department Services: Public Works

City of Carmel-by-the-Sea, CA

Contact Public Works Director

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

Type Improvement

Useful Life 15 years

Category Trails

Priority 1 - n/a

Description

Total Project Cost: \$105,000

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.

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.

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.

Justification

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.

Expenditures	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Planning/Design/Permitting	105,000					105,000
Total	105,000					105,000

Funding Sources	'19/'20	'20/'21	'21/'22	'22/'23	'23/'24	Total
Unfunded	105,000					105,000
Total	105,000					105,000

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.

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

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

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

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

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

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

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.

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

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

Budget Impact/Other

Capital Improvement Plan

'19/'20 thru '23/'24

Department Services: Facilities

City of Carmel-by-the-Sea, CA

Contact Public Works Director

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

Type Improvement

Useful Life 10 years

Category Facilities

Priority 1 - n/a

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.

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

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

Budget Impact/Other

Capital Improvement Plan

'19/'20 thru '23/'24

Department Services: Facilities

City of Carmel-by-the-Sea, CA

Contact Public Works Director

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

Type Maintenance

Useful Life 15 years

Category Facilities

Priority 1 - n/a

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

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

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

Budget Impact/Other

Capital Improvement Plan

'19/'20 thru '23/'24

City of Carmel-by-the-Sea, CA

Department Services: Facilities

Contact Public Works Director

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

Type Improvement

Useful Life 15 years

Category Facilities

Priority 1 - n/a

Description

Total Project Cost: \$10,000

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.

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

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

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.

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

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

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.

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

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

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 Resilience Plan

Description **Total Project Cost: \$55,000**
 A Climate Change and Resilience 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.

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

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

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.

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

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

Budget Impact/Other

DEBT SERVICE

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 \$1.24 million shown in Table 1, *FY 2018-2019 Debt Service*, below.

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	\$28,770
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

The FY 19-20 Budget expects to receive \$3 million in revenue from Measure D and 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.

OTHER FUNDS

FUNDS

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

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

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.

The next two funds pertain to certain types of expenditures.

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

This fund account for other post-employment benefits.

Vehicle and Equipment Replacement Fund

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

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 \$4.6 million in the General Fund and \$2.6 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 Proposed 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 (\$843,000), 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).

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 Proposed Budget assumes \$6.8 million in TOT revenue. This revenue will be transferred to the General Fund to support citywide services.

FUND BALANCE

Gas Tax (Fund 201)

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

Transportation Safety (Fund 202)

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

COPS Grant

In FY 19-20, the projected COPS revenue (\$149,000) is transferred to the General Fund for Police Department salaries for eligible positions. In addition, about \$94,000 of prior years' grant funds that were either unspent or not transferred are being used in FY 19-20.

Parking in Lieu (Fund 204)

There is no activity budgeted in this fund for FY 19-20.

Asset Seizure (Fund 205)

There is no activity budgeted in this fund for FY 19-20.

Measure D Sales Tax (Fund 206)

Measure D has a projected fund balance of \$212,000 as of 7/1/19. However, this does not reflect any supplemental appropriation requests in May or June. The FY 19-20 projected 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 nor use restrictions.

Capital Projects (Fund 301)

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 a \$17,000 donation as well as through the transfers of General Fund (\$843,000), Measure D (\$170,000) Gas Tax (\$161,000) and Transportation Safety Fund revenues (\$200,000).

Debt Service (Fund 401)

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 (Fund 501)

Carmel Municipal Code Section 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 shown on the fund balance table.

Other Post-Employment Benefits (OPEB) Liability Reserve Fund

This fund was created by 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. This does not reflect any supplemental appropriation requests in May or June. In FY 19-20, expenditures total \$370,000 and are funded by Measure D (\$320,000) and General Fund revenues (\$50,000).

PROJECTED FUND BALANCE

Fund Description	Estimated		Proposed 2020				Proposed 2020		Proposed
	July 1, 2019 Fund Balance	Revenue	Expenditures	Transfers In	Transfers Out	Expenditures	Transfers Out	June 30, 2020 Fund Balance	
101 General Fund	(4,663,272)	(13,822,433)	21,195,235	(8,412,710)	933,823			(4,769,357)	
101 General Fund-Reserved	(2,173,138)	-	-	-	-			(2,173,138)	
Fund Balance-General Fund	(6,836,409)							(6,942,494)	
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	0		-	-	199,854			0	
203 COPS Grant Fund	(93,762)		-	-	242,762			0	
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)	1,393,272	(1,376,272)	-			(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	(370,000)	-			(1,147,485)	
	(14,704,574)	(24,215,557)	24,203,234	(11,403,709)	11,403,709			(14,716,897)	

APPROPRIATIONS LIMIT

APPROPRIATIONS LIMIT

To be provided for FY 19-20 Recommended Budget

BUDGET SCHEDULE



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

Date	Action
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	Five Year CIP and Forecast Workshop 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	Budget Workshop 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
*June 18 as needed	City Council Special Meeting: Adoption of the FY 2019-2020 Budget
*June 25 as needed	
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*

APPENDIX A
FY 19-20 PROPOSED BUDGET

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
101	General Fund					
000	Revenue					
	Taxes					
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
	Taxes	\$ 9,296,354.44	\$ 9,476,385.00	\$ 9,516,385.00	\$ 9,544,563.32	\$ 9,796,616.00
	Franchise Fees					
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
88 101-000-00-32004	Water Franchise	\$ 96,866.70	\$ 99,775.00	\$ 99,775.00	\$ 106,848.00	\$ 110,053.00
	Franchise Fees	\$ 637,134.90	\$ 667,175.00	\$ 667,175.00	\$ 641,278.00	\$ 655,144.00
	Licenses and Permits					
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
	Licenses and Permits	\$ 193,293.10	\$ 112,000.00	\$ 124,160.00	\$ 107,206.00	\$ 110,420.00
	Fines and Forfeitures					
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	\$ -
	Fines and Forfeitures	\$ 41,060.03	\$ 30,000.00	\$ 30,000.00	\$ 55,988.99	\$ 56,200.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
Rev from Other Gov Agencies						
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 frm 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
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
	Rev from Other Gov Agencies	\$ 534,002.35	\$ 573,780.00	\$ 573,780.00	\$ 612,583.73	\$ 559,108.00
Charges for Svcs-Admin						
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	\$ -	\$ -	\$ -	\$ -
	Charges for Svcs-Admin	\$ 84,061.68	\$ 55,115.00	\$ 69,480.00	\$ 93,473.15	\$ 102,800.00
Charges for Svcs-Pub Safety						
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

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
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
	Charges for Srvc-Pub Safety	\$ 692,087.75	\$ 581,790.00	\$ 656,790.00	\$ 713,310.35	\$ 731,900.00
	Charges for Srvc-Planning					
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
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	\$ -	\$ -	\$ -	\$ -
	Charges for Srvc-Planning	\$ 314,668.34	\$ 301,435.00	\$ 301,435.00	\$ 268,703.70	\$ 280,790.00
	Charges for Srvc-Building					
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
	Charges for Srvc-Building	\$ 850,039.08	\$ 895,965.00	\$ 925,965.00	\$ 1,243,078.34	\$ 1,151,120.00
	Charges for Srvc-Code Enforce					
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
	Charges for Srvc-Code Enforce	\$ 2,599.78	\$ 1,800.00	\$ 1,800.00	\$ 6,176.18	\$ 6,340.00
	Charges for Srvc-PW/Forestry					
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	\$ -	\$ -	\$ -	\$ -
	Charges for Srvc-PW/Forestry	\$ 57,116.99	\$ 43,640.00	\$ 43,640.00	\$ 39,144.00	\$ 40,885.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
Charges for Svcs-Com Activities						
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
	Charges for Svcs-Com Activities	\$ 79,067.92	\$ 120,875.00	\$ 130,540.00	\$ 173,386.31	\$ 173,600.00
Interest & Investments						
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	\$ -
	Interest & Investments	\$ 119,624.75	\$ 131,940.00	\$ 131,940.00	\$ 229,246.17	\$ 157,510.00
Miscellaneous						
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	\$ -
	Miscellaneous	\$ 118,974.12	\$ -	\$ 50,000.00	\$ 64,052.00	\$ -
Other						
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	\$ -	\$ -	\$ -	\$ -
	Other	\$ 17,914.00	\$ -	\$ -	\$ -	\$ -
Transfers In						
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
	Transfers In	\$ 7,507,521.96	\$ 7,205,660.00	\$ 7,205,660.00	\$ 7,554,407.00	\$ 8,412,710.00
	Total General Fund Revenue	\$ 20,545,521.19	\$ 20,197,560.00	\$ 20,428,750.00	\$ 21,346,597.24	\$ 22,235,143.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
110	City Council Expense					
	Salaries and Wages					
101-110-00-41008	Salaries - Elected	\$ 9,766.85	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	Salaries and Wages	\$ 9,766.85	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00	\$ 9,600.00
	Employee Benefits					
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
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
	Employee Benefits	\$ 27,704.60	\$ 15,047.00	\$ 15,047.00	\$ 11,811.11	\$ 35,681.00
	Outside Services					
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	\$ 90,880.00
101-110-00-42007	Regional Memberships	\$ 96,765.78	\$ 88,936.00	\$ 87,736.00	\$ 77,654.92	\$ 90,586.00
	Outside Services	\$ 164,033.11	\$ 166,636.00	\$ 171,292.00	\$ 159,575.92	\$ 181,466.00
	Supplies and Materials					
101-110-00-42101	Office Supplies	\$ 875.84	\$ 845.00	\$ 845.00	\$ 672.24	\$ 775.00
	Supplies and Materials	\$ 875.84	\$ 845.00	\$ 845.00	\$ 672.24	\$ 775.00
	Employee Development					
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
	Employee Development	\$ 8,505.44	\$ 23,977.00	\$ 19,321.00	\$ 17,070.58	\$ 10,975.00
110	City Council	\$ 210,885.84	\$ 216,105.00	\$ 216,105.00	\$ 198,729.85	\$ 238,497.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
111	City Administration					
	Expense					
	Salaries and Wages					
101-111-10-41001	Salaries	\$ 1,092,917.05	\$ 468,836.00	\$ 468,836.00	\$ 449,162.32	\$ 514,653.00
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	\$ 119,388.00
101-111-12-41001	Salaries	\$ -	\$ 332,405.00	\$ 332,405.00	\$ 346,347.37	\$ 349,048.00
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	\$ 127,273.00
	Salaries and Wages	\$ 1,116,222.52	\$ 1,316,863.00	\$ 1,316,863.00	\$ 1,163,983.77	\$ 1,299,875.00
	Employee Benefits					
101-111-10-41101	Retirement	\$ 43,454.08	\$ 24,173.00	\$ 24,173.00	\$ 23,843.67	\$ 29,771.00
101-111-10-41103	Deferred Compensation	\$ 35,166.24	\$ 19,800.00	\$ 19,800.00	\$ 29,583.33	\$ 22,900.00
101-111-10-41104	Health Insurance	\$ 121,807.08	\$ 65,023.00	\$ 65,023.00	\$ 57,428.37	\$ 66,415.00
101-111-10-41106	Medicare	\$ 13,123.46	\$ 6,798.00	\$ 6,798.00	\$ 6,840.35	\$ 7,462.00
♀ 101-111-10-41107	LTD/STD/Life	\$ 1,321.36	\$ 573.00	\$ 573.00	\$ 413.76	\$ 599.00
101-111-10-41108	Worker's Comp	\$ 96,501.99	\$ 45,542.00	\$ 45,542.00	\$ 45,542.00	\$ 52,875.00
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	\$ 4,758.00
101-111-11-41103	Deferred Compensation	\$ -	\$ 1,500.00	\$ 1,500.00	\$ 1,766.67	\$ 1,200.00
101-111-11-41104	Health Insurance	\$ -	\$ 19,202.00	\$ 19,202.00	\$ 3,689.00	\$ 9,810.00
101-111-11-41105	Social Security	\$ -	\$ 3,078.00	\$ 3,078.00	\$ -	\$ -
101-111-11-41106	Medicare	\$ -	\$ -	\$ -	\$ 1,692.91	\$ 1,731.00
101-111-11-41107	LTD/STD/Life	\$ -	\$ 286.00	\$ 286.00	\$ 153.49	\$ 129.00
101-111-12-41101	Retirement	\$ -	\$ 19,344.00	\$ 19,344.00	\$ 18,539.97	\$ 20,078.00
101-111-12-41103	Deferred Compensation	\$ -	\$ 3,900.00	\$ 3,900.00	\$ 5,250.00	\$ 6,000.00
101-111-12-41104	Health Insurance	\$ 861.10	\$ 47,455.00	\$ 47,455.00	\$ 44,852.52	\$ 44,231.00
101-111-12-41105	Social Security	\$ -	\$ 706.00	\$ 706.00	\$ -	\$ -
101-111-12-41106	Medicare	\$ -	\$ 4,985.00	\$ 4,985.00	\$ 5,147.16	\$ 6,278.00
101-111-12-41107	LTD/STD/Life	\$ -	\$ 442.00	\$ 442.00	\$ 442.56	\$ 442.00
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

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
101-111-14-41101	Retirement	\$ -	\$ 5,617.00	\$ 5,617.00	\$ 5,574.60	\$ 6,467.00
101-111-14-41103	Deferred Compensation	\$ -	\$ 1,200.00	\$ 1,200.00	\$ 2,400.00	\$ 2,400.00
101-111-14-41104	Health Insurance	\$ -	\$ 26,719.00	\$ 26,719.00	\$ 24,966.60	\$ 18,179.00
101-111-14-41106	Medicare	\$ -	\$ 1,758.00	\$ 1,758.00	\$ 1,389.28	\$ 1,845.00
101-111-14-41107	LTD/STD/Life	\$ -	\$ 156.00	\$ 156.00	\$ 156.48	\$ 156.00
101-111-14-41109	Benefits-MOU Obligations	\$ -	\$ -	\$ -	\$ -	\$ -
101-111-14-41110	Unemployment	\$ -	\$ -	\$ -	\$ -	\$ -
	Employee Benefits	\$ 314,141.94	\$ 333,335.00	\$ 333,335.00	\$ 295,288.90	\$ 327,047.00
	Outside Services					
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
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
	Outside Services	\$ 576,364.71	\$ 314,632.00	\$ 329,397.00	\$ 305,222.31	\$ 292,524.00
	Supplies and Materials					
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	\$ -	\$ -	\$ -	\$ -	\$ -
	Supplies and Materials	\$ 48,433.75	\$ 94,065.00	\$ 102,065.00	\$ 104,627.30	\$ 110,655.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
	Repairs & Maintenance					
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
	Repairs & Maintenance	\$ 8,561.35	\$ 8,500.00	\$ 8,500.00	\$ 6,687.15	\$ 8,500.00
	Employee Development					
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
	Employee Development	\$ 34,037.44	\$ 37,905.00	\$ 37,905.00	\$ 37,937.77	\$ 49,365.00
	Other Expenditures					
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
	Other Expenditures	\$ 89,361.31	\$ 130,500.00	\$ 122,100.00	\$ 93,117.74	\$ 148,862.00
111	City Administration	\$ 2,187,123.02	\$ 2,235,800.00	\$ 2,250,165.00	\$ 2,006,864.94	\$ 2,236,828.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
112	City Attorney Expense					
	Salaries and Wages					
101-112-00-41001	Salaries	\$ 26,250.00	\$ -	\$ -	\$ -	\$ -
101-112-00-41105	Social Security	\$ 1,627.50	\$ -	\$ -	\$ -	\$ -
	Salaries and Wages	\$ 27,877.50	\$ -	\$ -	\$ -	\$ -
	Employee Benefits					
101-112-00-41106	Medicare	\$ 380.65	\$ -	\$ -	\$ -	\$ -
	Employee Benefits	\$ 380.65	\$ -	\$ -	\$ -	\$ -
	Outside Services					
101-112-00-42001	Contract Services	\$ 628,418.44	\$ 460,000.00	\$ 580,000.00	\$ 532,482.03	\$ 360,000.00
	Outside Services	\$ 628,418.44	\$ 460,000.00	\$ 580,000.00	\$ 532,482.03	\$ 360,000.00
112	City Attorney	\$ 656,676.59	\$ 460,000.00	\$ 580,000.00	\$ 532,482.03	\$ 360,000.00
113	City Engineer Expense					
	Outside Services					
101-113-00-42001	Contract Services	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
	Outside Services	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -
113	City Engineer	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
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	\$ 43,500.00
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	\$ -
	Outside Services	\$ 217,154.17	\$ 72,150.00	\$ 129,491.00	\$ 152,094.63	\$ 43,984.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
Supplies and Materials						
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
	Supplies and Materials	\$ 6,239.03	\$ 9,380.00	\$ 9,380.00	\$ 8,534.58	\$ 8,737.00
Repairs & Maintenance						
101-115-22-42301	Training & Education	\$ -	\$ -	\$ -	\$ -	\$ 400.00
	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ -	\$ 400.00
Employee Development						
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	\$ 600.00
101-115-21-42305	Mileage Reimbursement	\$ -	\$ -	\$ -	\$ -	\$ 100.00
	Employee Development	\$ 12,285.61	\$ 16,137.00	\$ 16,137.00	\$ 12,388.47	\$ 17,074.00
Other Expenditures						
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	\$ -	\$ -	\$ -	\$ -
	Other Expenditures	\$ 4,058.00	\$ 2,000.00	\$ 4,000.00	\$ 4,389.61	\$ 3,960.00
115	Community Planning & Building	\$ 1,128,975.79	\$ 1,200,350.00	\$ 1,200,350.00	\$ 1,105,282.84	\$ 1,144,353.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
116	Police					
	Expense					
	Salaries and Wages					
101-116-00-41001	Salaries	\$ -	\$ 751,329.00	\$ 729,329.00	\$ 514,589.31	\$ 772,433.00
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
	Salaries and Wages	\$ 2,290,261.12	\$ 2,723,751.00	\$ 2,723,751.00	\$ 2,495,592.56	\$ 2,829,492.00
	Employee Benefits					
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
	Employee Benefits	\$ 859,791.56	\$ 986,328.00	\$ 986,328.00	\$ 907,237.32	\$ 1,041,194.00
	Outside Services					
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
	Outside Services	\$ 218,156.93	\$ 247,692.00	\$ 273,517.00	\$ 245,723.77	\$ 261,850.00
	Supplies and Materials					
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	\$ -	\$ -	\$ -	\$ -
	Supplies and Materials	\$ 27,182.84	\$ 57,805.00	\$ 57,805.00	\$ 53,246.00	\$ 50,665.00
	Repairs & Maintenance					
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
	Repairs & Maintenance	\$ 13,309.22	\$ 79,280.00	\$ 79,280.00	\$ 52,284.97	\$ 74,703.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
	Employee Development					
101-116-00-42301	Training & Education	\$ 22,909.83	\$ 21,620.00	\$ 21,620.00	\$ 26,378.48	\$ 19,450.00
101-116-00-42303	POST Training	\$ -	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -
101-116-00-42304	Dues & Memberships	\$ 1,206.00	\$ 2,300.00	\$ 2,300.00	\$ 1,213.33	\$ 2,400.00
	Employee Development	\$ 24,115.83	\$ 24,920.00	\$ 24,920.00	\$ 27,591.81	\$ 21,850.00
	Other Expenditures					
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
	Other Expenditures	\$ 18,537.67	\$ 34,984.00	\$ 34,984.00	\$ 14,210.68	\$ 23,500.00
116	Police	\$ 3,451,355.17	\$ 4,154,760.00	\$ 4,180,585.00	\$ 3,795,887.11	\$ 4,303,254.00
117	Fire					
	Expense					
	Outside Services					
101-117-00-42001	Contract Services	\$ 2,230,699.59	\$ 2,454,125.00	\$ 2,454,125.00	\$ 2,469,364.00	\$ 2,579,250.00
101-117-00-42005	Community Promotions	\$ 4,804.04	\$ 1,000.00	\$ 1,000.00	\$ -	\$ 500.00
	Outside Services	\$ 2,235,503.63	\$ 2,455,125.00	\$ 2,455,125.00	\$ 2,469,364.00	\$ 2,579,750.00
	Supplies and Materials					
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
	Supplies and Materials	\$ 20,601.52	\$ 22,000.00	\$ 22,000.00	\$ 15,959.78	\$ 24,000.00
	Repairs & Maintenance					
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
	Repairs & Maintenance	\$ 440.07	\$ 17,100.00	\$ 17,100.00	\$ 17,826.22	\$ 21,950.00
117	Fire	\$ 2,256,545.22	\$ 2,494,225.00	\$ 2,494,225.00	\$ 2,503,150.00	\$ 2,625,700.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
118	Ambulance Expense					
	Salaries and Wages					
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
101-118-00-41009	Holiday in Lieu	\$ 57,041.68	\$ 60,757.00	\$ 60,757.00	\$ 64,413.84	\$ 61,906.00
	Salaries and Wages	\$ 834,685.72	\$ 792,507.00	\$ 867,507.00	\$ 865,339.88	\$ 980,352.00
	Employee Benefits					
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
	Employee Benefits	\$ 227,427.73	\$ 245,645.00	\$ 245,645.00	\$ 224,301.40	\$ 256,469.00
	Outside Services					
101-118-00-42001	Contract Services	\$ 210,599.05	\$ 164,963.00	\$ 199,963.00	\$ 221,715.11	\$ 246,100.00
	Outside Services	\$ 210,599.05	\$ 164,963.00	\$ 199,963.00	\$ 221,715.11	\$ 246,100.00
	Supplies and Materials					
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
	Supplies and Materials	\$ 36,625.05	\$ 50,840.00	\$ 50,840.00	\$ 28,520.58	\$ 57,250.00
	Repairs & Maintenance					
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
	Repairs & Maintenance	\$ 3,762.21	\$ 26,500.00	\$ 26,500.00	\$ 7,124.47	\$ 29,000.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
	Employee Development					
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
	Employee Development	\$ 3,094.23	\$ 7,100.00	\$ 7,100.00	\$ 4,060.00	\$ 9,800.00
118	Ambulance	\$ 1,316,193.99	\$ 1,287,555.00	\$ 1,397,555.00	\$ 1,351,061.44	\$ 1,578,971.00
119	Public Works					
	Expense					
	Salaries and Wages					
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	\$ -	\$ -	\$ -	\$ 9,935.15	\$ 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
	Salaries and Wages	\$ 1,259,484.65	\$ 1,690,982.00	\$ 1,621,076.00	\$ 1,330,357.12	\$ 1,748,327.00
	Employee Benefits					
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

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
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
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	\$ -	\$ -
	Employee Benefits	\$ 429,396.26	\$ 596,122.00	\$ 596,122.00	\$ 466,082.54	\$ 554,662.00
	Outside Services					
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
	Outside Services	\$ 750,577.80	\$ 860,646.00	\$ 930,552.00	\$ 931,296.20	\$ 1,015,700.00
	Supplies and Materials					
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	\$ -	\$ -	\$ -	\$ -
	Supplies and Materials	\$ 210,516.56	\$ 150,000.00	\$ 150,000.00	\$ 129,091.67	\$ 135,500.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
	Repairs & Maintenance					
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	\$ -
	Repairs & Maintenance	\$ 89,918.98	\$ 45,000.00	\$ 45,000.00	\$ 51,129.07	\$ 51,000.00
	Employee Development					
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	\$ -	\$ -	\$ -	\$ -
101-119-43-42301	Training & Education	\$ -	\$ 2,000.00	\$ 2,000.00	\$ 1,109.08	\$ -
	Employee Development	\$ 9,244.16	\$ 17,645.00	\$ 17,645.00	\$ 6,255.57	\$ 7,775.00
	Other Expenditures					
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	\$ -	\$ -	\$ -	\$ -
	Other Expenditures	\$ 19,989.96	\$ 11,500.00	\$ 11,500.00	\$ 8,137.18	\$ 11,000.00
119	Public Works	\$ 2,769,128.37	\$ 3,371,895.00	\$ 3,371,895.00	\$ 2,922,349.35	\$ 3,523,964.00
120	Library					
	Expense					
	Salaries and Wages					
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	\$ -
	Salaries and Wages	\$ 648,729.85	\$ 841,234.00	\$ 833,234.00	\$ 680,726.31	\$ 892,136.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
	Employee Benefits					
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
	Employee Benefits	\$ 244,711.08	\$ 298,135.00	\$ 298,135.00	\$ 255,481.05	\$ 288,039.00
	Outside Services					
101-120-00-42001	Contract Services	\$ 755.72	\$ 5,000.00	\$ 13,000.00	\$ 4,222.72	\$ 3,500.00
	Outside Services	\$ 755.72	\$ 5,000.00	\$ 13,000.00	\$ 4,222.72	\$ 3,500.00
	Employee Development					
101-120-00-42301	Training & Education	\$ -	\$ 1,776.00	\$ 1,776.00	\$ -	\$ -
	Employee Development	\$ -	\$ 1,776.00	\$ 1,776.00	\$ -	\$ -
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	\$ -	\$ -	\$ -	\$ -
	Salaries and Wages	\$ 84,230.02	\$ 132,343.00	\$ 132,343.00	\$ 83,338.95	\$ 127,377.00
	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
	Employee Benefits	\$ 17,306.21	\$ 47,317.00	\$ 47,317.00	\$ 31,881.67	\$ 39,638.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
	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
	Outside Services	\$ 37,602.05	\$ 70,800.00	\$ 70,800.00	\$ 44,088.36	\$ 73,450.00
	Supplies and Materials					
101-121-00-42101	Office Supplies	\$ 1,110.81	\$ 1,500.00	\$ 1,500.00	\$ 393.99	\$ 300.00
	Supplies and Materials	\$ 1,110.81	\$ 1,500.00	\$ 1,500.00	\$ 393.99	\$ 300.00
	Employee Development					
101-121-00-42301	Training & Education	\$ -	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 2,500.00
	Employee Development	\$ -	\$ 4,600.00	\$ 4,600.00	\$ -	\$ 2,500.00
	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	\$ -	\$ -
	Other Expenditures	\$ 1,128.70	\$ 8,700.00	\$ 8,700.00	\$ -	\$ 8,000.00
121	Community Activities	\$ 141,377.79	\$ 265,260.00	\$ 265,260.00	\$ 159,702.97	\$ 251,265.00
122	Economic Revitalization					
	Expense					
	Outside Services					
101-122-00-42005	Community Promotions	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ -
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
	Outside Services	\$ 1,094,508.22	\$ 1,103,995.00	\$ 1,103,995.00	\$ 1,103,993.00	\$ 1,118,347.00
	Supplies and Materials					
101-122-00-42115	Other Supplies	\$ 1,127.80	\$ -	\$ -	\$ -	\$ -
	Supplies and Materials	\$ 1,127.80	\$ -	\$ -	\$ -	\$ -
122	Economic Revitalization	\$ 1,095,636.02	\$ 1,103,995.00	\$ 1,103,995.00	\$ 1,103,993.00	\$ 1,118,347.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
130	Non-Departmental Expense					
	Non-Departmental					
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
	Non-Departmental	\$ 1,638,128.02	\$ 2,172,000.00	\$ 2,137,000.00	\$ 2,045,966.35	\$ 2,630,381.00
	Transfers Out					
101-130-00-49009	Transfer Out To: Cap Projects	\$ 696,503.09	\$ 1,967,708.00	\$ 1,967,708.00	\$ 1,967,708.00	\$ 843,669.00
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	\$ -
	Transfers Out	\$ 1,053,003.09	\$ 2,011,478.00	\$ 2,011,478.00	\$ 2,011,478.00	\$ 933,823.00
130	Non-Departmental	\$ 2,691,131.11	\$ 4,183,478.00	\$ 4,148,478.00	\$ 4,057,444.35	\$ 3,564,204.00
	Total General Fund Expenditures	\$ 18,800,225.56	\$ 22,119,568.00	\$ 22,354,758.00	\$ 20,677,377.96	\$ 22,129,058.00
101	General Fund Net Change	\$ 1,745,295.63	\$ (1,922,008.00)	\$ (1,926,008.00)	\$ 669,219.28	\$ 106,085.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
102 000	Hostelry Tax					
	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	\$ -	\$ -	\$ -	\$ -	\$ -
201 000	Gas Tax					
	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
201-000-00-37001	Interest & Investments					
	Interest & Investment Earnings	\$ 367.58	\$ -	\$ -	\$ -	\$ -
	Interest & Investments	\$ 367.58	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 92,523.03	\$ 162,252.00	\$ 162,252.00	\$ 118,248.00	\$ 161,370.00

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
211	Gas Tax Expense					
201-211-00-41001	Salaries and Wages	\$ 2,981.13	\$ -	\$ -	\$ -	\$ -
201-211-00-41005	Salaries	\$ 68.07	\$ -	\$ -	\$ -	\$ -
	Salaries and Wages	\$ 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
201	Gas Tax	\$ (30,598.35)	\$ 2.00	\$ 2.00	\$ 483.00	\$ -
202	Transportation Safety					
000	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

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

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
204	Parking in Lieu					
	Revenue					
204-000-00-37001	Interest & Investments	\$ 12,923.05	\$ -	\$ -	\$ -	\$ -
	Interest & Investment Earnings	\$ 12,923.05	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 12,923.05	\$ -	\$ -	\$ -	\$ -
214	Parking in Lieu					
	Expense					
204-214-00-49009	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer Out To: Cap Projects	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
204	Parking in Lieu Net Change	\$ 12,923.05	\$ -	\$ -	\$ -	\$ -
205	Asset Seizure					
000	Revenue					
205-000-00-37001	Interest & Investments	\$ 16.40	\$ -	\$ -	\$ -	\$ -
	Interest & Investment Earnings	\$ 16.40	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 16.40	\$ -	\$ -	\$ -	\$ -
215	Asset Seizure					
	Expense					
205-215-00-49001	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfer Out To: General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
205	Asset Seizure Net Change	\$ 16.40	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
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
216	Department Expense					
	Transfers Out					
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
	Transfers Out	\$ 5,234,365.56	\$ 2,964,870.00	\$ 3,127,686.00	\$ 3,042,686.00	\$ 3,023,000.00
	Expense	\$ 5,234,365.56	\$ 2,964,870.00	\$ 3,127,686.00	\$ 3,042,686.00	\$ 3,023,000.00
206	Measure D Sales Tax Net Change	\$ (2,335,920.84)	\$ -	\$ (162,816.00)	\$ 7,314.00	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
301	Capital Projects					
	Revenue					
	Other					
301-000-00-38004	Donations-general	\$ -	\$ -	\$ 24,777.00	\$ -	\$ 17,000.00
	Other	\$ -	\$ -	\$ 24,777.00	\$ -	\$ 17,000.00
	Transfers In					
301-000-00-39001	Transfer In From: General Fund	\$ 696,503.09	\$ 1,992,708.00	\$ 1,967,708.00	\$ 1,967,708.00	\$ 843,669.00
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
	Transfers In	\$ 3,870,625.83	\$ 3,856,688.00	\$ 3,950,118.00	\$ 3,436,232.00	\$ 1,376,272.00
	Revenue	\$ 3,870,625.83	\$ 3,856,688.00	\$ 3,974,895.00	\$ 3,436,232.00	\$ 1,393,272.00
311	Capital Projects					
	Expense					
	Capital Outlay					
301-311-00-43008	Construction in Progress	\$ 1,833,013.64	\$ 3,806,690.00	\$ 6,557,347.00	\$ 3,350,177.88	\$ 1,393,272.00
	Capital Outlay	\$ 1,833,013.64	\$ 3,806,690.00	\$ 6,557,347.00	\$ 3,350,177.88	\$ 1,393,272.00
	Transfers Out					
301-311-00-49013	Transfer Out To: Veh & Eq Rep	\$ 30,250.00	\$ -	\$ -	\$ -	\$ -
	Transfers Out	\$ 30,250.00	\$ -	\$ -	\$ -	\$ -
	Expense	\$ 1,863,263.64	\$ 3,806,690.00	\$ 6,557,347.00	\$ 3,350,177.88	\$ 1,393,272.00
301	Capital Projects Net Change	\$ 2,007,362.19	\$ 49,998.00	\$ (2,582,452.00)	\$ 86,054.12	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
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					
501-000-00-38001	Reimbursements	\$ 3,827.81	\$ -	\$ -	\$ -	\$ -
	Miscellaneous	\$ 3,827.81	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 15,164.27	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
511	Worker's Compensation Expense					
	Non-Departmental Insurance Claims Paid	\$ 147,051.61	\$ -	\$ -	\$ 16,377.79	\$ -
501-511-00-42504	Non-Departmental Expense	\$ 147,051.61	\$ -	\$ -	\$ 16,377.79	\$ -
501	Worker's Comp Net Change	\$ (131,887.34)	\$ -	\$ -	\$ (16,377.79)	\$ -
502	OPEB Reserve Fund					
000	Revenue					
	Interest & Investments	\$ 32,351.79	\$ -	\$ -	\$ -	\$ -
502-000-00-37001	Interest & Investment Earnings	\$ 32,351.79	\$ -	\$ -	\$ -	\$ -
	Revenue	\$ 32,351.79	\$ -	\$ -	\$ -	\$ -
512	OPEB Reserve Fund					
	Expense					
	Transfers Out					
502-512-00-49001	Transfer Out To: General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -
	Expense	\$ -	\$ -	\$ -	\$ -	\$ -
502	OPEB Reserve Fund Net Change	\$ 32,351.79	\$ -	\$ -	\$ -	\$ -

Account	Description	2018 Actual	2019 Adopted	2019 Amended	2019 Estimated	2020 Proposed
503	Veh & Equip Replacement					
	Revenue					
	Interest & Investments					
503-000-00-37001	Interest & Investment Earnings	\$ -	\$ -	\$ -	\$ -	\$ -
503-000-00-37006	Gain or Loss on Disposal of As	\$ (38,905.00)	\$ -	\$ -	\$ -	\$ -
	Interest & Investments	\$ (38,905.00)	\$ -	\$ -	\$ -	\$ -
	Miscellaneous					
503-000-00-38020	Other Miscellaneous	\$ -	\$ -	\$ 22,335.00	\$ -	\$ -
	Miscellaneous	\$ -	\$ -	\$ 22,335.00	\$ -	\$ -
	Transfers In					
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
	Transfers In	\$ 438,500.00	\$ 75,000.00	\$ 100,000.00	\$ 15,000.00	\$ 370,000.00
	Revenue	\$ 399,595.00	\$ 75,000.00	\$ 122,335.00	\$ 15,000.00	\$ 370,000.00
513	Veh & Equip Replacement					
	Expense					
	Capital Outlay					
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	\$ -	\$ 95,000.00
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	\$ -	\$ -	\$ -	\$ -
	Capital Outlay	\$ 504,407.48	\$ 314,350.00	\$ 482,334.00	\$ 143,064.17	\$ 370,000.00
	Expense	\$ 504,407.48	\$ 314,350.00	\$ 482,334.00	\$ 143,064.17	\$ 370,000.00
503	Veh & Equip Replacement	\$ (104,812.48)	\$ (239,350.00)	\$ (359,999.00)	\$ (128,064.17)	\$ -

