



# MEMORANDUM

Agenda Item #: 2  
Meeting Date: June 29, 2020

**TO: HONORABLE MAYOR AND CITY COUNCIL**

**FROM: LAURA GUGLIELMO, CITY MANAGER /s/**

**SUBJECT: APPROVAL OF THE FISCAL YEAR 2020-2021 BUDGET AND CAPITAL PLAN AND ADOPT: R20-21 ADOPTING THE 2020-2021 ANNUAL BUDGET AND SETTING THE LIMITATION OF EXPENDITURES RESOLUTION R20-22 ESTABLISHING THE FISCAL YEAR 2020-2021 APPROPRIATIONS LIMIT**

**DATE: JUNE 29, 2020**

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## ISSUE

Shall the City Council approve and adopt the City's Fiscal Year (FY) 2020-21 Operating Budget and Capital Plan and associated resolutions to adopt the City's FY 2020-21 Operating and Capital Budget, setting the appropriations limit?

## INTRODUCTION

It has been the City's practice to adopt a Biennial Operating Budget and Capital Plan, reviewed and adjusted annually. However, due to the extended vacancy of the City Manager position, only just recently filled, along with a still vacant Finance Director, a biennial budget was not practical for FY 2020-21. Instead, the City Council is presented a *single* year FY 2020-21 Operating Budget and Capital Plan and expenditure limit resolutions for adoption, subject to financial status reports from the City Manager submitted quarterly.

The City's annual budget should achieve the following objectives:

- Accurately represent the City's resources;
- Present projected revenues and expenses for current services levels;
- Be balanced, with revenues exceeding expenditures; and,
- Maintain a General Fund Reserve in compliance with adopted policy (50% of annual operating expenses).

The budget for FY 2020-21 being presented to City Council this evening meets all of these objectives. It is a balanced budget, based on the best information available at the current time. It continues the City's prudent, cost-conscious control of costs, achieves the efficient and effective delivery of the highest quality of services possible with the funds available, stretches every dollar and revenue source opportunity to reduce the reliance on the General Fund.

*However*, this City Council also seeks an additional objective, **to adequately plan for future liabilities**. Of particular concern are growing unfunded pension liabilities and unmet capital infrastructure needs.

The City Council held two special budget workshop meetings; one on June 9, 2020 and the other on June 23, 2020. Every City Council meeting for discussion of the budget is public, and each includes the opportunity for public input. In addition, members of the Finance Advisory Committee have been included in each meeting. These meetings have informed the budget being presented for adoption tonight.

The FY 2020-21 budget presented represents the revenue and expenditures for maintaining the current level of services and day-to-day operations of the City. It is also fully recognized that, with the passage of time, current level expenditures will continue to grow at pace that exceeds anticipated revenue. While this budget does not assume any salary increases or benefit adjustments, it does account for increases to the City's pension obligation and to special services contracts, most notably significant increases to the fire services contract. Expenditures in other areas were reduced to minimum levels with a goal of keeping overall expenditures as close to level with the prior year as possible. While the current budget is balanced and maintains prudent reserves, if left unchecked, expenditures will likely exceed revenues in the near future causing the City to have to tap into its unassigned General Fund balance.

It is anticipated that the Council's Ad Hoc Pension Committee will report back in late summer with recommendations to address the unfunded pension liability. The outcome of that report and resulting Council action will help inform the long-term strategy and available funding to address the unmet capital infrastructure needs.

Considering the above, it is recommended that the City Council adopt the FY 2020-21 annual budget and accompanying resolutions to set expenditure limits and direct the City Manager to provide financial status reports on a quarterly basis. The City Council has the ability to modify its adopted budget to ensure all of the above listed objectives are met.

## **DISCUSSION**

The staff reports from the Budget Workshop meeting held on June 9, 2020 and June 23, 2020 are attached for reference and provide the detailed discussions for the FY 2019-20 Year-End Projections and FY 2020-21 Adjusted Budget of General Fund balances and reserves, Capital Fund balance and reserve and Internal Service Funds. The General Fund balance summary, General Fund revenues and expenditures and detail discussions covering each department's expenditures, City's Fire Services contract, pension costs and other fund balances can also be found in these reports. (See Attachment C)

## Overview of the City’s General Fund Balance and General Fund Reserve

The presentation below compares the projected Fund Balance at June 30, 2020, to the proposed Fund Balance as of June 30, 2021. With the passage of Measure E, the projected Law Enforcement Fund FY 2019-20 revenue is projected to be \$5,007,838 and increases slightly through FY 2020-21 to \$5,023,366; these funds will be 100% fully expended in FY 2019-20 and FY 2020-21 for the Police Department proposed and planned expenditures and are recorded as a transfer into the General Fund.

### General Fund – Fund Balance

The General Fund is the operating Fund of the City. It provides for, and serves as, the clearing house for meeting day-to-day obligations and responsibilities of the City. For FY 2019-20 and FY 2020-21, the General Fund is balanced, with revenues exceeding expenditures. The current General Fund Reserve Policy requires the City to maintain a fiscal reserve at 50% of operating expenditures, exceeding the minimum two-month reserve recommended by the Government Finance Officers Association. In order to ensure that the City is able to weather future unknown emergencies, it is proposed to maintain the 50% operating Reserve, proposed at \$9,334,825, an increase of \$334,891 over FY 2019-20. Because of the City’s discipline to hold expenditures below revenues, the FY 19-20 year end Undesignated Fund Balance is projected to increase by approximately \$1.3 million and the estimated FY 20-21 year end Undesignated Fund Balance is projected to increase an additional \$517,000, to \$5,378,495. These undesignated General Funds are available to help address the City’s long term liabilities such as increasing pension costs and unmet capital infrastructure needs, without risking the 50% general reserves.

General Fund Balance	Audited	Projected	Proposed	Proposed to Projected
	FY 2018-19	June 30, 2020 FY 19-20	June 30, 2021 FY 20-21	
<b>Beginning Fund Balance*</b>	<b>10,255,152</b>	<b>13,036,328</b>	<b>14,536,597</b>	
Revenues	15,929,144	14,492,301	14,498,301	
Expenditures	17,644,075	17,999,869	18,669,650	
Transfers In (Out) - PVE Law Enforcement Fund	4,496,107	5,007,838	5,023,366	
<b>Net Revenue over Expenditures (after transfers)</b>	<b>2,781,176</b>	<b>1,500,269</b>	<b>852,017</b>	
<b>Ending Fund Balance</b>	<b>13,036,328</b>	<b>14,536,597</b>	<b>15,388,615</b>	<b>852,017</b>
Reserved Fund Balance	8,822,038	8,999,935	9,334,825	334,891
Assigned Fund Balance **	675,295	675,295	675,295	-
Undesignated Fund Balance	3,538,996	4,861,368	5,378,495	517,127

\* Used the 18-19 audited ending fund balance for beginning fund balance of 19-20 ; 19-20 projected ending fund balance for proposed 20-21  
 \*\* The Assigned Fund Balance is the SCE Rule 20A monies

### Fund Balance – Summary

The following chart presents a summary overview of the projected Fund Balance for all funds. The Fund Balance for each Fund should be viewed individually, as a discrete figure, as each Fund has a specific purpose and unique expenses and revenues.

<b>Funds</b>	<b>Audited Fund Balance</b>	<b>Projected* Fund Balance</b>	<b>Proposed* Fund Balance</b>
	<b>June 30, 2019</b>	<b>June 30, 2020</b>	<b>June 30, 2021</b>
Fiscal Policy Reserve **	8,822,038	8,999,935	9,334,825
Assigned	675,295	675,295	675,295
Undesignated	3,538,996	4,861,368	5,378,495
<b>Total General Fund</b>	<b>13,036,328</b>	<b>14,536,597</b>	<b>15,388,615</b>
Special Projects	996,136	1,023,276	1,053,076
Fire/Paramedic Parcel Tax	645	645	645
PVE Law Enforcement ***	97,760	108,386	108,386
Transit Proposition A	76,754	65,195	41,009
Capital Improvement Fund	5,138,013	2,792,787	2,459,944
Sewer Capital Projects Fund	3,688,053	3,664,475	3,130,983
Total Other Governmental Funds ****	2,990,574	4,233,156	1,903,871
Equipment Replacement	2,046,922	1,968,644	1,212,674
Insurance	1,064,035	1,064,035	1,064,035
* Used the 18-19 audited ending fund balance for beginning fund balance of 19-20, and used 19-20 projected ending fund balance for proposed ** Fiscal Reserve Balance is budgeted at 50% of Expenditures *** PVE Law Enforcement funds - 100% transferred in **** Other Governmental Funds include - Gas Tax, Drug Intervention, Police Grants, Corrections, Measure R, Prop C, Parklands, RMRA, Measure M and Measure W			

## **GENERAL FUND - Net Revenues over Expenditures**

Many cities that have large sales tax or transient occupancy tax revenue have been hit hard by COVID-19 economic shutdowns and are now making drastic service cuts to stay afloat. Our City did not experience a severe revenue shortfall because of our heavy reliance on Property Tax revenue. However, because our normal revenues are much lower than these other cities, we have been operating with minimal staffing for several years. The FY 2020-2021 proposed General Fund revenues (excluding transfers) are lower than adjusted FY 2019-2020 revenues by 2.74%, and essentially flat when compared to the projected FY 2019-20. Property tax remains the key driver for FY 2020-2021 with an increase of 2.51% from the projected FY 2019-2020. The proposed FY 2020-2021 Community Development Fees are 28.68% lower than projected FY 2019-2020. (See Attachment A, Exhibit A & excerpt on next page)

Overall, FY 2020-2021 proposed net General Fund revenues (inclusive of proposed transfers from the Law Enforcement Fund) are \$852,017 over proposed expenditures.

## Overview of the City's General Fund Revenue Sources

General Fund Revenues	Adjusted FY 2019-20	Projected FY 2019-20	Proposed FY 2020-21	Prop to Proj % Change	Prop to Adj % Change
PROPERTY TAX	8,591,564	8,745,283	8,965,207	2.51%	4.35%
PROPERTY TAX - VLF (IN LIEU)	1,570,592	1,615,397	1,657,557	2.61%	5.54%
SALES TAX	356,000	346,079	316,800	-8.46%	-11.01%
REAL ESTATE TRANSFER TAX	200,000	214,846	170,000	-20.87%	-15.00%
BUSINESS LICENSE TAX	225,000	193,195	191,250	-1.01%	-15.00%
FRANCHISE FEES	587,060	568,779	573,000	0.74%	-2.39%
COMMUNITY DEVELOPMENT	1,511,025	1,421,719	1,013,923	-28.68%	-32.90%
INTEREST INCOME	250,000	193,876	128,000	-33.98%	-48.80%
CONCESSIONS AND RENT	1,333,800	999,268	1,088,889	8.97%	-18.36%
LICENSES & PERMITS	30,500	51,911	24,500	-52.80%	-19.67%
SAFETY FINES	150,000	87,478	90,000	2.88%	-40.00%
SERVICE CHARGES	53,000	30,348	42,675	40.62%	-19.48%
OTHER FEES	47,500	24,122	236,500	880.44%	397.89%
<b>REVENUES BEFORE TRANSFERS</b>	<b>14,906,041</b>	<b>14,492,301</b>	<b>14,498,301</b>	<b>0.04%</b>	<b>-2.74%</b>
TRANSFERS IN	4,973,000	5,007,838	5,023,366	0.31%	1.01%
<b>TOTAL REVENUES INCLUDING TRANSFERS</b>	<b>19,879,041</b>	<b>19,500,138</b>	<b>19,521,667</b>	<b>0.11%</b>	<b>-1.80%</b>

## Overview of the City's General Fund Expenditures

The Proposed FY 2020-2021 General Fund department operating expenditures total \$18,669,650. Compared to the FY 2019-2020 projected expenditures, the proposed is an increase of \$669,781 or 3.2%. This increase is primarily due to an increase in contract Fire services, partial funding for filling vacancies, and CalPERS unfunded accrued liability. **See Attachment A, Exhibit B & D.** The following list includes the significant changes; for a detailed department listing see **Attachment A, Exhibit G.**

- **JPIA Insurance** - The California Joint Powers Insurance Authority (CJPIA) General Liability, Property and Workers' Compensation Insurance Proposed costs have decreased by \$76,729 as compared to projected FY 2019-2020. The City has received the annual contribution for Liability and Workers' Compensation for FY 2020-2021, but has not received the annual contribution for the Property Program. Per guidance from CJPIA, the City budgeted for a 25% increase in Property Program Insurance. The CJPIA estimated total costs for the Proposed FY 2020-2021 is \$1,208,724.

In regards to the allocation amongst departments, the FY 2020-2021 allocation has been updated based on a new allocation analysis provided by CJPIA. This update in allocation was introduced to the City Council on November 19, 2019 during the presentation of the Financial Forecast Model. The allocation is based on each departments weighted percentage of payroll and claims. Payroll is weighted 40% and claims 60%. Although there is an overall decrease in the Liability cost, the change in allocation affected all departments, some increasing and others decreasing.

- Fire Services - On March 31, 2020, the City was informed by the Los Angeles County Fire Department that 2020-2021 contract fire and paramedic service costs are estimated to be \$5,900,648 (before credits and prior year adjustment fee), which is \$423,721 or 7.74% over the projected.
- Administration Department – Compared to the projected, the increase in proposed is primarily due to filling the vacancy of the City Manager position.
- Finance Department – The increase in the proposed budget compared to the projected is due to filling the vacancies of the Finance Director and Senior Accountant. Another increase in the proposed compared to the projected is an estimated increase in the information technology contract.
- Police Department – Overall, the FY 2020-21 proposed budget reflects an overall decrease of approximately \$170,000 compared to FY 2019-20 projected. Salaries and benefits are proposed to be reduced by approximately \$300,000, while supplies and services and the allocation method for insurance offset some of this savings.
- Community Development and Public Works Department –
  - Building – HR Green professional services have been revised down to reflect a better estimate based on contract terms and revenues based on current and anticipated permit activity.
  - Planning – Included in the proposed budget is the General Plan Elements update (Housing etc) which will be offset by Miscellaneous Revenue (SB2).
  - Parklands – Proposed expenditures include increases to contracts for weed abatement, tree maintenance and irrigation.
  - Public Works Admin – The majority of the proposed budget decrease compared to projected expenditures is due to the change in allocation of the CJPIA insurance.
  - Streets – Lighting rental for the Black Knight services has been included in the proposed budget. The majority of the increase to the proposed budget is the change in allocation of the CJPIA insurance. Due to an estimated reduction in Gas Tax funds, expenditures in the Streets department are relying more on General Fund.

<b>General Fund Expenditures</b>	<b>Adjusted FY 2019-20</b>	<b>Projected FY 2019-20</b>	<b>Proposed ** FY 2020-20</b>	<b>Prop to Proj % Change</b>	<b>Prop to Adj % Change</b>
CITY MANAGER	668,145	479,456	691,566	44.24%	3.51%
CITY ATTORNEY	203,000	257,046	218,000	-15.19%	7.39%
CITY CLERK	208,803	168,510	261,503	55.18%	25.24%
NON-DEPARTMENTAL	-	-	-	-	-
<b>ADMINISTRATION</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,171,069</b>	<b>29.40%</b>	<b>8.44%</b>
FINANCE	754,742	709,021	831,101	17.22%	10.12%
CITY TREASURER	42,445	42,314	44,337	4.78%	4.46%
<b>FINANCE</b>	<b>797,187</b>	<b>751,334</b>	<b>875,437</b>	<b>16.52%</b>	<b>9.82%</b>
<b>POLICE</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>6,931,307</b>	<b>-2.38%</b>	<b>-4.87%</b>
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>7.74%</b>	<b>6.30%</b>
BUILDING	761,240	697,935	438,484	-37.17%	-42.40%
PLANNING	414,067	417,906	416,365	-0.37%	0.55%
PARKLANDS	1,354,155	1,224,639	1,434,253	17.12%	5.92%
<b>BUILDING &amp; PLANNING</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>	<b>-2.20%</b>	<b>-9.50%</b>
PUBLIC WORKS ADMIN	979,046	1,028,967	885,259	-13.97%	-9.58%
STREETS	118,877	169,087	386,157	128.38%	224.84%
CITY PROPERTIES	259,618	227,857	230,672	1.24%	-11.15%
<b>PUBLIC WORKS</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>5.34%</b>	<b>10.65%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,669,650</b>	<b>3.72%</b>	<b>0.37%</b>
TRANSFERS OUT	-	-	-	-	-
<b>GENERAL FUND EXPENDITURES INC'LD TRANSFERS</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,669,650</b>	<b>3.72%</b>	<b>0.37%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D  
\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CJPIA

### Expenditures by Cost Category – General Fund excluding transfers

<b>GENERAL FUND EXPENDITURES BY COST</b>	<b>2018-2019</b>		<b>2019-2020</b>		<b>2020-2021</b>	
	<b>ACTUALS</b>	<b>%</b>	<b>PROJECTION</b>	<b>%</b>	<b>PROPOSED</b>	<b>%</b>
SALARIES	5,265,147	30%	5,377,690	30%	5,106,714	27%
BENEFITS	2,644,762	15%	2,706,492	15%	3,048,953	16%
<b>SALARIES AND BENEFITS</b>	<b>7,909,908</b>	<b>45%</b>	<b>8,084,182</b>	<b>45%</b>	<b>8,155,668</b>	<b>44%</b>
SUPPLIES AND SERVICES	3,991,753	23%	3,625,907	20%	3,874,822	21%
SUPPLIES & SERVICES - FIRE	5,132,191	29%	5,476,927	30%	5,900,648	32%
ALLOCATIONS	609,194	3%	812,853	5%	727,763	4%
CAPITAL OUTLAY	1,029	0%	-	0%	10,750	0%
<b>TOTAL GENERAL FUND</b>	<b>17,644,075</b>	<b>100%</b>	<b>17,999,869</b>	<b>100%</b>	<b>18,669,650</b>	<b>100%</b>

\* Starting FY 2018-19 Fire Services are recorded in the General Fund expenditures.

**Pension Costs** – The CalPERS normal cost and unfunded accrued liability (UAL) costs are included in benefits within the department expenditures. The current pension costs are based on the most recent valuation report with a measurement date of July 2019 and an annual valuation date as of June 30, 2018. Generally, the City receives a CalPERS annual update in August with projected results and anticipated contributions for the upcoming fiscal years. The City is eligible for a UAL discount if the UAL portion of the employer contribution is prepaid by July 31. The current July 2019 report provides the required contributions for FY 2020-2021 and these rates and discounted UAL amount are reflected in the proposed budget. The following is a recap of the rates and UAL costs.

<b>FY 2019-20 Pension Costs</b>	<b>Normal Costs</b>			<b>UAL</b>		
	<b>EmployEE Contribution Rates</b>	<b>EmployER Contribution Rates</b>	<b>Projected EmployER Cost</b>	<b>EmployER Paid</b>	<b>EmployER Paid (w/prepay disc)</b>	<b>Balance 6/30/2019</b>
Classic Safety	8.989%	21.927%		739,444	714,014	12,823,645
PEPRA Safety	12.000%	13.034%		1,347	1,301	10,591
Classic Misc	6.906%	10.221%		171,284	165,393	4,312,516
PEPRA Misc	6.750%	6.985%		2,280	2,201	31,886
		<b>Total</b>	<b>636,861</b>	<b>914,355</b>	<b>882,909</b>	<b>17,178,638</b>
<b>FY 2020-21 Pension Costs</b>	<b>Normal Costs</b>			<b>UAL</b>		
	<b>EmployEE Contribution Rates</b>	<b>EmployER Contribution Rates</b>	<b>Proposed EmployER Cost</b>	<b>EmployER Paid</b>	<b>EmployER Paid (w/prepay disc)</b>	<b>Balance 6/30/2020</b>
Classic Safety	8.990%	23.674%	429,864	844,049	815,973	12,988,015
PEPRA Safety	13.000%	13.044%	81,625	1,505	1,455	12,207
Classic Misc	6.908%	11.031%	159,166	208,842	201,895	4,450,034
PEPRA Misc	6.750%	7.732%	58,746	2,605	2,519	36,338
		<b>Total</b>	<b>729,401</b>	<b>1,057,001</b>	<b>1,021,842</b>	<b>17,486,594</b>

*\* See Actuarial Valuation Reports as of June 30, 2018 for Contribution Rates, UAL and Balance*

CalPERS also issues risk pool reports as the City of Palos Verdes Estates is designated by CalPERS as part of a risk pool (a process of combining assets and liabilities across employers to produce larger, risk sharing pools that reduces the volatility of employer contribution rates). Participation in either the miscellaneous or safety risk pools is mandatory for public agencies with fewer than 100 active members. The City's UAL is affected by changes/fluctuations of the pool, as a whole, and as such, the risk pool directly affects the City's individual pension liability. In other words, the City may pay down its UAL, but the changes/fluctuations of the pool that subsequently impacts the UAL is not in the City's control. The risk pool reports are detailed in the actuarial reports, available at <https://www.pvestates.org/government/finance/financial-reports>.

The City's growing pension obligation causes some in the community to fear for the City's long term fiscal sustainability. The unfunded balance for all plans is estimated at \$17,485,594, up \$307,956 from June 30, 2019. As mentioned above, the City's 2020-21 UAL payment is based on CalPERS 2018 performance, a two-year lag and reflects only a one year portion of the entire unfunded balance. Given the impact of COVID-19 on the financial markets, the City will begin to see this impact on its UAL balance and annual payment in 2022-23. Fortunately the City has a healthy undesignated General Fund Balance in addition to its 50% Reserve Fund, which can be used to mitigate the impact of this volatility.



## **Other Fund Revenues**

A variety of other Funds hold revenue that are dedicated and restricted for special services. Due to the COVID -19 Virus effect Special Revenue Funds who's managing agencies revenue sources are Gas Tax or Sales Tax revenues have given no guidance as to what the City's FY 2020-2021 revenue allocations will be. Below is an explanation of Gas Tax, Sales Tax and Parcel Tax funds for FY 2020-2021 Proposed Budget.

### **Gas Tax and RMRA Funds**

Due to the COVID – 19 Virus effect of shutting down our society, people are staying home and not driving. This has had a major impact on Gas Tax related programs. The City has received no guidance from the managing agency for Gas Tax revenues, so after discussions with other City Finance Directors we have reduce the FY 2019-2020 allocations by 45.77% or \$138,406 for the FY 2020-2021 Proposed Budget. We will be drawing down the Gas Tax Fund Balance to cover the FY 2020-2021 Proposed Budget expenditures.

The Road Maintenance and Rehabilitation Account (RMRA) funds can be used for basic road maintenance, rehabilitation, and critical safety projects on the local streets and road system. We have also reduced the FY 2019-2020 allocations by 45.77% or \$106,381 for the FY 2020-2021 Proposed Budget. Revenues the City receives from RMRA are currently being accumulated as Fund Balance and are proposed to be appropriated for a qualifying project at a later time.

### **Metropolitan Transportation Funds (MTA)**

The Metropolitan Transportation Funds (MTA) – (Proposition A&C, Measure M&R) are funded by Sales Tax revenue. The stay at home orders have drastically reduced the amount of sales tax revenue collected. The MTA guidance provided to the City is that the FY 2020-2021 allocations will be lower than FY 2019-2020 but they do not say by how much. We have reduced the FY 2019-2020 allocations by 20% for all MTA Funds for the Proposed FY 2020-2021 Budget.

### **Measure W**

Measure W – New for FY 2019-2020 - The Safe, Clean Water Program (Measure W) was passed in November 2018. The revenue source of Measure W is a Property Tax – Parcel Tax, 40% of funds will be allocated directly to municipalities. The City was estimated to receive \$260K in FY 2019-2020 from Measure W funds. Currently, we have not collected any revenue for FY 2019-2020. The Parcel Tax revenue has been collected and we are expected to get the tax remittance in August 2020. We have budgeted another \$260K in the Proposed FY 2020-2021 Budget.

## **Capital Projects**

The total proposed Capital Improvement Program project expenditures for FY 2020-21 is \$3,271,195 (this includes Capital Improvement Fund and Sewer Fund). See Attachment E. FY 2020-21 proposed transfers into the Capital Improvement Fund total \$2,596,610 and include: \$494,754 from the Measure R Fund; \$627,823 from the Proposition C Fund; \$775,662 from the RMRA Fund; and \$698,371 from the Measure M Fund. **See Attachment A, Exhibit D & E.**

## **Equipment Replacement, Inventory and Reserve Funding**

The total Adjusted Budget for Equipment Replacement expenditures for FY 2019-2020 was \$312,510. Some of the projects were not completed in FY 2019-2020 and are carry-over to FY 2020-2021. The Financial Software Upgrade of \$13,110 and the Streets Division vehicle replacement for approximately \$60,000. The FY 2020-2021 Proposed Budget includes \$364,000 for purchases of; Audio/Video Upgrade for \$150,000, Document Scanning Project for \$90,000, Streets - Curb Paint Striper for \$8,000 and Replacement of two Police – Black & White Patrol Vehicles for \$116,000. The total FY 2020-2021 Equipment Replacement Proposed Budget is \$773,970. The annual allocation was suspended for this fund based on current needs and funding resources. It has been identified that a long-range replacement assessment is necessary. The annual depreciation expense calculation is prepared during the year-end financial audit process and is not included in this budget presentation. Mindful of maintaining and replacing the City's assets, both an inventory of assets and an evaluation of the Equipment Replacement Reserve funding is in progress and is due to be completed by first quarter of FY 2020-2021. **See Attachment A, Exhibit F** for the list of projects.

## **Treatment / Presentation of Palos Verdes Estates Law Enforcement Fund**

With the passage of Measure E, the projected Law Enforcement Fund revenue is projected to be \$5,023,066 (includes a % for delinquency) in FY 2020-21 and is expected to be relatively flat during the life of the levy; an increase in revenue will be minimal based on redevelopment of property. These funds will be 100% fully expended each year during the life of levy as the Police Department expenditures will exceed annual revenues.

The budget presents Police Department expenditures in the General Fund. As such, all Police operating costs are together for reporting, presentation and accounting; Department costs and the General Fund expenditures for services are therefore fully represented in one place. The parcel tax revenue, on the other hand, will be collected and contained in a special Law Enforcement Fund. In this scenario, it is anticipated that the Citizen Oversight Committee will review the detailed expenditures to-date of the Police Department at least twice a year and upon being satisfied that expenses are equal to or exceed parcel tax revenue, a recommendation will be made to the City Council to "transfer in" to the General Fund for Department expenditures. This method of accounting will ensure the community and Citizen Oversight Committee and the City Council full review of the Police Department budget to validate appropriate use of parcel tax revenue. From an accounting perspective, this eliminates line-item account adjustments ("transfers out") from the General Fund into the Law Enforcement Fund, which would be time consuming and new work for staff that may also seem arbitrary as decisions are made to determine each expense line to transfer.

## **APPROPRIATIONS LIMIT FY 2020-21**

Article XIII B of the State Constitution requires the adoption of an annual appropriations limit related to certain tax proceeds. Resolution R20-21 is attached for this purpose.

The City's annual appropriations limit, known as the "Gann" limit, is adjusted by certain factors that the City selects. The factors used to calculate the City's FY 20-21 limit are:

California per capita income +3.73% (plus three and 85/100 percent).

Population Adjustment for the County of Los Angeles, -0.11% (minus 01/100 percent).

The City's FY 2019-20 appropriations limit was \$24,188,263. Applying the factors above, the FY 2020-21 appropriations limit is \$25,062,886 of which, the actual appropriations subject to the limitation, expenditures financed by tax proceeds, totals \$17,029,067 or 68% of what is allowed.

### **NOTIFICATION**

Notice of this item on the agenda has been posted and disseminated in the routine manner consistent with City practice and policy

### **CONCLUSION**

In the budget process, staff is focused on presenting a balanced budget that continues the City's prudent, cost-conscious control of costs, achieves the efficient and effective delivery of the highest quality of services possible with the funds available, stretches every dollar and revenue source opportunity to reduce the reliance on the General Fund, and is fiscally responsible. As such, the budget being presented represents the revenue and expenditures for maintaining the current level of services and day-to-day operations inclusive of the priorities of the City Council.

The budget intends to meet four objectives: It represents the City's resources. It presents projected revenues and expenses for current services. It shows a balanced budget with revenues exceeding expenditures and maintains a General Fund reserve exceeding 50%. It demonstrates sufficient undesignated General Fund to address long term fiscal liabilities.

### **ALTERNATIVES AVAILABLE TO COUNCIL**

The following alternatives are available to the City Council:

1. Adopt and approve the budget and resolutions.
2. Approve additional changes to the budget and adopt the resolutions.
3. Request additional information and provide further direction.

### **RECOMMENDATION**

It is recommended that the City Council:

- 1) Approve and adopt the City's Fiscal Year (FY) 2020-21 Operating Budget and Capital Plan, Resolution R20-21, and fixing the limitation of expenditures for the several purposes, functions, funds and activities;
- 2) Adopt Resolution R20-22 establishing the Fiscal Year 2020-21 Appropriations Limit; and
- 3) Instruct the City Manager to provide quarterly financial status updates to the City Council.

Attachments:

- A. Resolution R20-21 FY 2020-21 Budget Adoption (includes exhibits A through M)
- B. Resolution R20-22 Appropriations Gann Limit (includes exhibit A)
- C. Staff Reports from Budget Workshop held on June 9, 2020 and June 23, 2020.

## RESOLUTION R20-21

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PALOS VERDES  
ESTATES, CALIFORNIA, ADOPTING THE ANNUAL BUDGET  
FOR FISCAL YEAR 2020-21 AND FIXING THE LIMITATION OF EXPENDITURES  
FOR THE SEVERAL PURPOSES, FUNCTIONS, FUNDS AN ACTIVITIES**

THE CITY COUNCIL OF THE CITY OF PALOS VERDES ESTATES, CALIFORNIA DOES RESOLVE AS FOLLOWS:

Section 1. The annual budget of expenditures duly submitted and considered, is hereby approved, adopted and fixed as the annual budget of the City of Palos Verdes Estates for the fiscal year commencing July 1, 2020 and ending June 30, 2021 and in the amount, and for the purposes, functions, funds, transfers and activities set forth in Exhibits A thru M, copies of which shall be permanently attached to this resolution.

Section 2. The fund appropriations herein set forth shall constitute the maximum expenditures authorized for those funds. The City Manager is hereby authorized to make budgetary revisions between budget categories and departments within fund level appropriations if such a revision is necessary and proper. Council is to be updated of such revisions within the fiscal-year budget update and reporting process.

Section 3. The City Manager may transfer an amount not to exceed \$10,000 between budget categories and departments within fund level appropriations. Council is to be updated of such revisions within the fiscal-year budget update and reporting process.

Section 4. The City Manager does hereby submit the number and classifications of employees in the respective functions, departments, and/or activities for the fiscal year 2020-21 budget as set forth in Exhibit I.

Section 5. The City Clerk shall certify to the passage and adoption of Resolution R20-21

PASSED, APPROVED AND ADOPTED on this 29<sup>th</sup> day of June, 2020.

\_\_\_\_\_  
David McGowan, Mayor

ATTEST:

\_\_\_\_\_  
Kylynn Chaney, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Christi Hogin, City Attorney

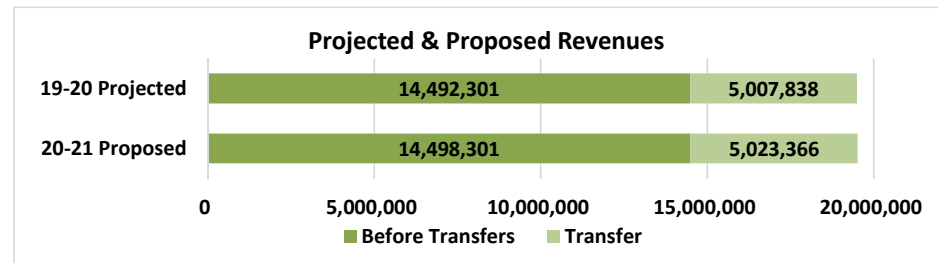


**City of Palos Verdes Estates  
Revenue Actuals and Budget - General Fund  
FY 2019-2020 Projection  
FY 2020-2021 Revised Proposed Budget**

REVENUE SOURCES	2019-2020			2020-2021				
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	REVISED PROPOSED BUDGET	REVISED TO PROJECTION \$\$ CHANGE	REVISED TO PROJECTION % CHANGE	REVISED TO ADJ BUDGET \$ CHANGE	REVISED TO ADJ BUDGET % CHANGE
	<i>a</i>	<i>b</i>	<i>c</i>	<i>d</i>	<i>(d-b=e)</i>	<i>% e/b</i>	<i>(d-a=f)</i>	<i>% f/a</i>
<b>GENERAL FUND REVENUES</b>								
PROPERTY TAX	8,591,564	8,591,564	8,745,283	8,965,207	219,924	2.51%	373,643	4.35%
PROPERTY TAX - VLF (IN LIEU)	1,570,592	1,570,592	1,615,397	1,657,557	42,160	2.61%	86,965	5.54%
SALES TAX	356,000	356,000	346,079	316,800	(29,279)	-8.46%	(39,200)	-11.01%
REAL ESTATE TRANSFER TAX	200,000	200,000	214,846	170,000	(44,846)	-20.87%	(30,000)	-15.00%
BUSINESS LICENSE TAX	225,000	225,000	193,195	191,250	(1,945)	-1.01%	(33,750)	-15.00%
FRANCHISE FEES	587,060	587,060	568,779	573,000	4,221	0.74%	(14,060)	-2.39%
COMMUNITY DEVELOPMENT	1,511,025	1,511,025	1,421,719	1,013,923	(407,796)	-28.68%	(497,102)	-32.90%
INTEREST INCOME	250,000	250,000	193,876	128,000	(65,876)	-33.98%	(122,000)	-48.80%
CONCESSIONS AND RENT	1,333,800	1,333,800	999,268	1,088,889	89,622	8.97%	(244,911)	-18.36%
LICENSES & PERMITS	30,500	30,500	51,911	24,500	(27,411)	-52.80%	(6,000)	-19.67%
SAFETY FINES	150,000	150,000	87,478	90,000	2,522	2.88%	(60,000)	-40.00%
SERVICE CHARGES	53,000	53,000	30,348	42,675	12,327	40.62%	(10,325)	-19.48%
OTHER FEES **	47,500	47,500	24,122	236,500	212,378	880.44%	189,000	397.89%
<b>REVENUES BEFORE TRANSFERS</b>	<b>14,906,041</b>	<b>14,906,041</b>	<b>14,492,301</b>	<b>14,498,301</b>	<b>6,001</b>	<b>0.04%</b>	<b>(407,740)</b>	<b>-2.74%</b>
<b>TRANSFERS IN *</b>	<b>4,973,000</b>	<b>4,973,000</b>	<b>5,007,838</b>	<b>5,023,366</b>	<b>15,528</b>	<b>0.31%</b>	<b>50,366</b>	<b>1.01%</b>
<b>TOTAL REVENUES INCLUDING TRANSFERS</b>	<b>19,879,041</b>	<b>19,879,041</b>	<b>19,500,138</b>	<b>19,521,667</b>	<b>21,529</b>	<b>0.11%</b>	<b>(357,374)</b>	<b>-1.80%</b>

\*PVE Law Enforcement tax revenue included as a transfer starting FY 2018-19

\*\* 160,000 for State of California SB2 in FY20-21



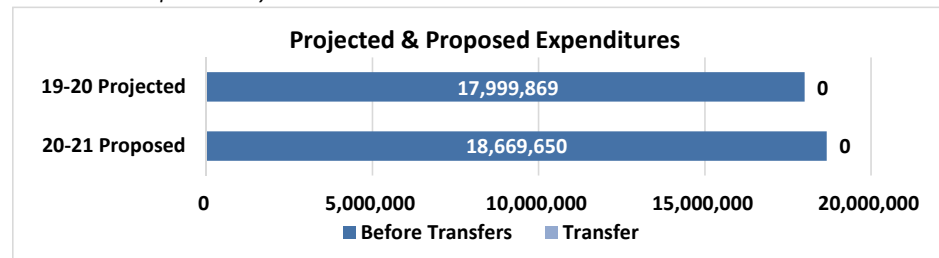


**City of Palos Verdes Estates**  
**Actual and Budget Expenditures by Program - General Fund**  
**FY 2019-2020 Projection**  
**FY 2020-2021 Revised Proposed Budget**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2019-2020			2020-2021				
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	REVISED PROPOSED BUDGET**	REVISED TO PROJECTION \$\$ CHANGE	REVISED TO PROJECTION % CHANGE	REVISED TO ADJ BUDGET \$ CHANGE	REVISED TO ADJ BUDGET % CHANGE
		a	b	d	(d-b=e)	% e/b	(d-a=f)	% f/a
CITY MANAGER	637,936	668,145	479,456	691,566	212,110	44.24%	23,421	3.51%
CITY ATTORNEY	203,000	203,000	257,046	218,000	(39,046)	-15.19%	15,000	7.39%
CITY CLERK	210,542	208,803	168,510	261,503	92,992	55.18%	52,700	25.24%
NON-DEPARTMENTAL	(47,874)	-	-	-	-	-	-	-
<b>ADMINISTRATION</b>	<b>1,003,605</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,171,069</b>	<b>266,057</b>	<b>29.40%</b>	<b>91,121</b>	<b>8.44%</b>
FINANCE	751,787	754,742	709,021	831,101	122,080	17.22%	76,358	10.12%
CITY TREASURER	42,445	42,445	42,314	44,337	2,023	4.78%	1,892	4.46%
<b>FINANCE</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>875,437</b>	<b>124,103</b>	<b>16.52%</b>	<b>78,250</b>	<b>9.82%</b>
<b>POLICE</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>6,931,307</b>	<b>(168,897)</b>	<b>-2.38%</b>	<b>(354,466)</b>	<b>-4.87%</b>
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>423,721</b>	<b>7.74%</b>	<b>349,668</b>	<b>6.30%</b>
BUILDING	760,247	761,240	697,935	438,484	(259,451)	-37.17%	(322,757)	-42.40%
PLANNING	397,462	414,067	417,906	416,365	(1,541)	-0.37%	2,298	0.55%
PARKLANDS	1,339,480	1,354,155	1,224,639	1,434,253	209,614	17.12%	80,098	5.92%
<b>BUILDING &amp; PLANNING</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>	<b>(51,379)</b>	<b>-2.20%</b>	<b>(240,361)</b>	<b>-9.50%</b>
PUBLIC WORKS ADMN	915,352	979,046	1,028,967	885,259	(143,708)	-13.97%	(93,787)	-9.58%
STREETS	105,647	118,877	169,087	386,157	217,070	128.38%	267,280	224.84%
CITY PROPERTIES	250,618	259,618	227,857	230,672	2,815	1.24%	(28,946)	-11.15%
<b>PUBLIC WORKS</b>	<b>1,271,617</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>76,177</b>	<b>5.34%</b>	<b>144,547</b>	<b>10.65%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>
<b>TRANSFERS OUT</b>	-	-	-	-	-	-	-	-
<b>GENERAL FUND EXPENDITURES INCLUDING TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CJPIA





**City of Palos Verdes Estates**  
**Actual and Budget Expenditures by Cost Category - General Fund**  
**FY 2019-2020 Projection**  
**FY 2020-2021 Revised Proposed Budget**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2019-2020			2020-2021				
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	REVISED PROPOSED BUDGET**	REVISED TO PROJECTION \$\$ CHANGE	REVISED TO PROJECTION % CHANGE	REVISED TO ADJ BUDGET \$ CHANGE	REVISED TO ADJ BUDGET % CHANGE
		a	b	d	(d-b=e)	% e/b	(d-a=f)	% f/a
SALARIES	398,305	365,923	284,394	431,205	146,811	51.62%	65,281	17.84%
BENEFITS	166,282	166,538	101,476	133,152	31,676	31.22%	(33,386)	-20.05%
SUPPLIES & SERVICES	456,924	517,519	491,925	558,123	66,197	13.46%	40,604	7.85%
NON-DEPARTMENTAL - CONTINGENCY RESERVE	(47,874)	-	-	-	-	-	-	-
ALLOCATIONS	27,218	27,218	27,218	45,839	18,621	68.42%	18,621	68.42%
CAPITAL OUTLAY	2,750	2,750	-	2,750	2,750	-	-	0.00%
<b>ADMINISTRATION</b>	<b>1,003,605</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,171,069</b>	<b>266,057</b>	<b>29.40%</b>	<b>91,121</b>	<b>8.44%</b>
SALARIES	352,694	355,507	305,824	373,455	67,631	22.11%	17,947	5.05%
BENEFITS	118,565	118,706	84,980	125,437	40,458	47.61%	6,731	5.67%
SUPPLIES & SERVICES	295,513	295,513	333,070	358,417	25,347	7.61%	62,904	21.29%
ALLOCATIONS	27,460	27,460	27,460	18,128	(9,332)	-33.99%	(9,332)	-33.99%
<b>FINANCE</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>875,437</b>	<b>124,103</b>	<b>16.52%</b>	<b>78,250</b>	<b>9.82%</b>
SALARIES	3,996,720	4,030,307	4,102,463	3,599,866	(502,597)	-12.25%	(430,441)	-10.68%
BENEFITS	2,457,112	2,448,982	2,256,812	2,490,206	233,395	10.34%	41,224	1.68%
SUPPLIES & SERVICES	501,780	539,473	473,920	500,490	26,570	5.61%	(38,983)	-7.23%
ALLOCATIONS	267,010	267,010	267,010	332,744	65,734	24.62%	65,734	24.62%
CAPITAL OUTLAY	-	-	-	8,000	8,000	-	8,000	-
<b>POLICE</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>6,931,307</b>	<b>(168,897)</b>	<b>-2.38%</b>	<b>(354,466)</b>	<b>-4.87%</b>
SUPPLIES & SERVICES	5,550,980	5,550,980	5,476,927	5,900,648	423,721	7.74%	349,668	6.30%
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>423,721</b>	<b>7.74%</b>	<b>349,668</b>	<b>6.30%</b>
SALARIES	449,230	468,627	464,130	466,351	2,221	0.48%	(2,276)	-0.49%
BENEFITS	212,739	213,482	209,316	202,452	(6,864)	-3.28%	(11,030)	-5.17%
SUPPLIES & SERVICES	1,576,266	1,588,399	1,408,081	1,587,931	179,849	12.77%	(469)	-0.03%
ALLOCATIONS	258,954	258,954	258,954	32,368	(226,585)	-87.50%	(226,585)	-87.50%
<b>BUILDING &amp; PLANNING</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>	<b>(51,379)</b>	<b>-2.20%</b>	<b>(240,361)</b>	<b>-9.50%</b>
SALARIES	247,242	251,498	220,880	235,837	14,958	6.77%	(15,660)	-6.23%
BENEFITS	73,282	73,579	53,910	97,706	43,796	81.24%	24,127	32.79%
SUPPLIES & SERVICES	718,882	800,253	918,911	869,861	(49,049)	-5.34%	69,609	8.70%
ALLOCATIONS	232,211	232,211	232,211	298,683	66,472	28.63%	66,472	28.63%
<b>PUBLIC WORKS</b>	<b>1,271,617</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>76,177</b>	<b>5.34%</b>	<b>144,547</b>	<b>10.65%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>
<b>TRANSFERS OUT</b>	-	-	-	-	-	-	-	-
<b>GENERAL FUND EXPENDITURES INCLUDING TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CIPIA

**City of Palos Verdes Estates**  
**Revised Proposed FY 20-21 Fund Balance**  
**As of June 30, 2021**

FUNDS	Projected Fund Balance June 30, 2020	FY 20-21 Proposed Revenues	FY 20-21 Proposed Expenditures	Revenues / Expenditures	Capital	FY 20-21 Proposed Transfers - In	FY 20-21 Proposed Transfers - Out	FY 20-21 Net Transfers	Proposed Fund Balance June 30, 2021
Fiscal Policy Reserve	8,999,935	-	-			-	-	-	9,334,825
Assigned	675,295								675,295
Undesignated	4,861,368	14,498,301	18,669,650	(4,171,349)		5,023,366	-	5,023,366	5,378,495
<b>Total General Fund</b>	<b>14,536,597</b>	<b>14,498,301</b>	<b>18,669,650</b>	<b>(4,171,349)</b>	<b>-</b>	<b>5,023,366</b>	<b>-</b>	<b>5,023,366</b>	<b>15,388,615</b>
Special Projects	1,023,276	62,000	32,200	29,800				-	1,053,076
Fire/Paramedic Parcel Tax	645	-		-				-	645
PVE Law Enforcement	108,386	5,023,366		5,023,366			5,023,366	(5,023,366)	108,386
Transit Proposition A	65,195	221,357	245,543	(24,186)				-	41,009
<b>Total Special Revenue Funds</b>	<b>1,197,502</b>	<b>5,306,723</b>	<b>277,743</b>	<b>5,028,980</b>	<b>-</b>	<b>-</b>	<b>5,023,366</b>	<b>(5,023,366)</b>	<b>1,203,116</b>
Capital Improvement Fund	2,792,787	40,000		40,000	2,969,453	2,596,610	-	2,596,610	2,459,944
Sewer Capital Projects Fund	3,664,475	26,000	257,750	(231,750)	301,742	-	-	-	3,130,983
<b>Total Capital Projects Funds</b>	<b>6,457,262</b>	<b>66,000</b>	<b>257,750</b>	<b>(191,750)</b>	<b>3,271,195</b>	<b>2,596,610</b>	<b>-</b>	<b>2,596,610</b>	<b>5,590,927</b>
Gas Tax	113,901	323,620	288,122	35,498				-	149,398
Drug Intervention	666,231	6,000		6,000				-	672,231
Police Grants (SLESF)	617,757	155,000	88,177	66,823				-	684,580
Corrections	8,184	6,000	4,700	1,300				-	9,484
Measure R	355,667	139,087		139,087			494,754	(494,754)	0
Prop C **	438,543	188,780		188,780			627,323	(627,323)	0
Parklands	105,624	-		-				-	105,624
RMRA	539,887	235,776		235,776			775,662	(775,662)	0
Measure M	541,514	157,357		157,357			698,871	(698,871)	0
Measure W	195,848	260,000	173,295	86,705				-	282,553
<b>Total Other Governmental Funds *</b>	<b>3,583,156</b>	<b>1,471,620</b>	<b>554,294</b>	<b>917,326</b>	<b>-</b>	<b>-</b>	<b>2,596,610</b>	<b>(2,596,610)</b>	<b>1,903,871</b>
Equipment Replacement	1,968,644	18,000	773,970	(755,970)				-	1,212,674
Insurance	1,064,035	1,208,724	1,208,724	0				-	1,064,035
<b>Total Internal Service Funds</b>	<b>3,032,679</b>	<b>1,226,724</b>	<b>1,982,694</b>	<b>(755,970)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,276,709</b>

\* - Other Governmental Funds include - Gas Tax, Drug Intervention, Police Grants, Corrections, Measure R, Prop C, Parklands, RMRA, Measure M and Measure W

\*\* - Prop C Projected ending fund balance for FY 19/20 adjusted to account for Resolution R20-09 of \$650,000 approved by Council





**City of Palos Verdes Estates  
Capital Funds  
FY 2019-2020 Projection  
FY 2020-2021 Revised Proposed Budget**

% of Year  
100.00%

FD	PROJ #	PROJECT TYPE	CAPITAL PROJECT	2019-2020					2020-2021	FUNDING SOURCES
				ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	ADJUSTED/ CARRYOVER	% OF ADJUSTED BUDGET	REVISED PROPOSED BUDGET	
						<i>(a-b=c)</i>	<i>% b/a</i>			
	80050	Streets & Roadways	SLURRY SEAL	477,800	477,800	713,942	(236,142)	149.42%	290,000	CIP
	80103	Streets & Roadways	CROSS GUTTER	63,752	63,752	-	63,752	0.00%	25,000	CIP
	80800	Streets & Roadways	STREET CONST. & MT.	652,906	1,302,906	667,460	635,446	51.23%	650,000	CIP, Meas R, Prop C, Spec Rev-Prop 84 & Grant & Meas M
	80891	Streets & Roadways	ON-CALL ROADWAY MAINT/RE	420,805	420,805	385,131	35,674	91.52%	180,000	CIP, Measure R & Measure M
	80892	Streets & Roadways	PAVEMENT MANAGEMENT SYSTEM	-	-	-	-	0.00%	10,000	
	80896	Streets & Roadways	ADA UPGRADES CITYWIDE	407,500	407,500	36,013	371,488	8.84%	150,000	CIP & Spec Rev-TDA
	80909	Streets & Roadways	PVDW TRIANGLE STUDY	78,858	78,858	87,591	(8,733)	111.07%	-	CIP
	81300	Streets & Roadways	CURB & GUTTERS	201,523	201,523	134,993	66,530	66.99%	25,000	CIP
	80047	Traffic Safety	TRAFFIC CALMING	28,750	28,750	123,711	(94,961)	430.30%	25,000	CIP
	81310	Traffic Safety	GUARDRAIL PROJECT	240,479	240,479	33,423	207,056	13.90%	440,000	HSIP Grant
	81315	Traffic Safety	REFLECT ROAD REG SIGNS	100,000	100,000	4,012	95,988	4.01%	95,988	CIP
	80849	Facility Improvements	CITY HALL SAFETY PROJECT	110,000	110,000	-	110,000	0.00%	-	CIP
	80855	Facility Improvements	CITY HALL ADA IMPROVEMEN	188,000	188,000	-	188,000	0.00%	195,000	CIP
	80899	Facility Improvements	SERVER ROOM UPGRADE	150,000	150,000	-	150,000	0.00%	-	CIP
	80900	Facility Improvements	ADA UPGRADES FOR CITY HALL & PD	200,000	200,000	-	200,000	0.00%	35,000	CIP
	80902	Infrastructure	INFRASTRUCTURE MANAGEMENT PLAN	425,678	425,678	8,198	417,480	1.93%	-	CIP
	80100	Infrastructure	REPAIRS STORM	375,000	375,000	-	375,000	0.00%	120,000	CIP
	80102	Infrastructure	CATCH BASIN REPLACEMENT	119,926	119,926	16,756	103,170	13.97%	55,000	CIP
	80159	Infrastructure	MS4: FULL CAPTURE SM BAY	57,250	57,250	80,197	(22,947)	140.08%	50,000	CIP & Spec Rev - Prop 84
	80904	Infrastructure	CTY STM DRN #3 REPAIR	286,828	286,828	173,607	113,221	60.53%	510,000	CIP
	80906	Beautification	TREE MGMT PLAN	50,000	50,000	-	50,000	0.00%	50,000	CIP
	80910	Beautification	FARNHAM MARTIN PARK FNTN	23,500	23,500	-	23,500	0.00%	23,500	CIP
	80916	Beautification	TREE INVENTORY	50,000	50,000	10,035	39,965	20.07%	39,965	CIP
	<b>30 - CAPITAL IMPROVEMENT</b>			<b>4,708,554</b>	<b>5,358,554</b>	<b>2,475,067</b>	<b>2,883,487</b>	<b>46.19%</b>	<b>2,969,453</b>	
	80101	Infrastructure	SEWER REPAIR	-	-	-	-	0.00%	-	Sewer Fund
	80155	Infrastructure	VIA CORONEL/ZURITA UPGRA	274,203	274,203	58,584	215,619	21.37%	215,619	Sewer Fund
	80158	Infrastructure	SEWER COND ASSESSMENT	100,000	100,000	13,878	86,123	13.88%	86,123	Sewer Fund
	<b>62 - SEWER</b>			<b>374,203</b>	<b>374,203</b>	<b>72,462</b>	<b>301,741</b>	<b>19.36%</b>	<b>301,742</b>	
	<b>Grand Total</b>			<b>5,082,757</b>	<b>5,732,757</b>	<b>2,547,528</b>	<b>3,185,229</b>	<b>44.44%</b>	<b>3,271,195</b>	



**City of Palos Verdes Estates**  
**Equipment and Technology Replacement Fund**  
**FY 2019-2020 Projection**  
**FY 2020-2021 Revised Proposed Budget**

FUND	PROJECT #	EQUIPMENT REPLACEMENT	2019-2020				2020-2021	
			ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	ADJUSTED AVAILABLE BALANCE	% OF ADJUSTED BUDGET	
							REVISIED PROPOSED BUDGET	
			<i>a</i>	<i>b</i>	<i>(a-b=c)</i>	<i>% b/a</i>		
	70770	FINANCIAL SOFTWARE UPGRADE	13,110	13,110	-	13,110	0.00%	13,110
	70770	NETWORK REVAMP - PROFESSIONAL SERVICES	-	-	-	-	0.00%	55,000
	70770	SERVER HARDWARE	-	-	-	-	0.00%	110,000
	70770	SERVER PROJECT - PROFESSIONAL SERVICES	-	-	-	-	0.00%	55,000
	70770	EMAIL SECURITY - ONE TIME ENGINEERING	-	-	-	-	0.00%	3,240
	70770	OPEN DNS - ONE TIME ENGINEERING	-	-	-	-	0.00%	1,620
	70770	REGULAR WORKSTATION (32)	21,750	21,750	22,585	(835)	103.84%	-
	70770	PROFESSIONAL SERVICES	9,600	9,600	-	9,600	0.00%	-
	70770	ADD'L 4GB RAM FOR REMAIN. WORKSTATIONS	1,050	1,050	-	1,050	0.00%	-
	70770	HYPER-V SERVER HARDWARE	13,000	13,000	-	13,000	0.00%	-
	70770	HYPER-V SERVER SOFTWARE	8,000	8,000	-	8,000	0.00%	-
	70770	HYPER-V SERVER - PROFESSIONAL SERV.	15,000	15,000	13,499	1,501	90.00%	-
	70720	AUDIO/VIDEO UPGRADE	-	-	-	-	0.00%	150,000
	70720	AUDIOLOG	-	-	-	-	0.00%	25,000
	70770	DOCUMENT SCANNING	-	-	-	-	0.00%	90,000
	70720	COMPUTER STORAGE SURVEILLANCE CAMERA SYSTEM	-	-	-	-	0.00%	12,000
	70720	CITY HALL NEEDS ASSESSMENT	75,000	75,000	-	75,000	0.00%	75,000
	70750	STREETS - CURB PAINT STRIPER	-	-	-	-	0.00%	8,000
	70750	STREETS - CHEVROLET SILVERADO 2500HD	60,000	60,000	-	60,000	0.00%	60,000
	70750	POLICE - BLACK & WHITE PATROL VEHICLE (2)	-	-	-	-	0.00%	116,000
	70750	VEHICLE REPL. PATROL CARS	96,000	96,000	102,431	(6,431)	106.70%	-
<b>60 - EQUIPMENT REPLACEMENT</b>			<b>312,510</b>	<b>312,510</b>	<b>138,516</b>	<b>173,994</b>	<b>44.32%</b>	<b>773,970</b>

# Administration

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
SALARIES (01)	532,852	398,305	365,923	284,394	431,205
BENEFITS (01)	156,507	166,282	166,538	101,476	133,152
SUPPLIES AND SERVICES (01)	646,283	456,924	517,519	491,925	558,123
SUPPLIES AND SERVICES (26)	6,740	7,077	7,077	7,102	7,102
NON-DEPARTMENTAL - CONTINGENCY RESERVE (01)	8,027	(47,874)	-	-	-
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>661,050</b>	<b>416,127</b>	<b>524,596</b>	<b>499,027</b>	<b>565,224</b>
ALLOCATIONS (01)	72,127	27,218	27,218	27,218	45,839
CAPITAL OUTLAY (01)	290	2,750	2,750	-	2,750
<b>TOTAL</b>	<b>1,422,826</b>	<b>1,010,682</b>	<b>1,087,025</b>	<b>912,114</b>	<b>1,178,170</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
GENERAL (01)	1,416,086	1,003,605	1,079,948	905,012	1,171,069
PROP A (26)	6,740	7,077	7,077	7,102	7,102
<b>TOTAL</b>	<b>1,422,826</b>	<b>1,010,682</b>	<b>1,087,025</b>	<b>912,114</b>	<b>1,178,170</b>

<b>CITY MANAGER</b>						
<b>2000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>	
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>	
		<b>2019/20</b>	<b>2019/20</b>		<b>2020/21</b>	
40005	Salaries	422,501	309,180	278,550	204,562	327,295
40007	Car Allowance	3,750	4,500	4,500	-	-
40008	Phone Allowance	600	720	720	-	-
41055	Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>426,851</b>	<b>314,400</b>	<b>283,770</b>	<b>204,562</b>	<b>327,295</b>
50080	Retirement	52,043	67,789	68,033	47,323	56,557
50085	Workers' Compensation	3,279	3,399	3,399	3,399	28,465
50090	Health Insurance	53,358	64,669	64,669	17,660	7,829
50091	Disability Insur	1,489	1,411	1,411	482	1,312
50092	Flexible Spending Acct	-	240	240	396	-
50094	Social Security	1,702	-	-	6,130	-
50095	Medicare	6,150	4,559	4,559	3,124	4,605
50097	Unemployment Insurance	664	-	-	-	-
	<b>BENEFITS</b>	<b>118,684</b>	<b>142,066</b>	<b>142,310</b>	<b>78,513</b>	<b>98,769</b>
61105	Dues & Memberships	1,460	17,826	17,826	17,086	19,002
26-61105	Dues & Memberships (26)	-	7,077	7,077	7,102	7,102
61115	Mileage	-	-	-	-	-
61120	Training	33,879	39,200	39,200	39,200	48,400
61125	Subscriptions	-	695	695	540	716
61130	Travel & Meetings	2,219	5,575	5,575	232	8,420
62215	Printing & Binding	-	-	-	-	-
62243	Risk Management	-	-	20,000	12,650	20,000
62290	General Service	1,395	1,530	1,530	1,530	1,561
62294	Community Support	-	-	30,000	30,000	30,000
64425	Professional Services	69,249	39,500	19,500	28,038	43,500
64430	Contractual Service	-	44,000	69,000	35,000	24,000
62244	Legal Services	-	-	-	-	-
64599	Hiring	6,114	6,993	6,993	9,993	17,828
64680	Employee Recognition	7,512	5,600	3,600	1,746	8,300
65090	Lease Agreement	-	2,365	2,365	2,180	2,436
66601	Contingency Reserve	-	-	7,595	-	-
	<b>SUPPLIES &amp; SERVICES</b>	<b>121,828</b>	<b>170,361</b>	<b>230,955</b>	<b>185,296</b>	<b>231,263</b>
66605	Insurance Allocation	12,097	18,187	18,187	18,187	41,340
	<b>ALLOCATIONS</b>	<b>12,097</b>	<b>18,187</b>	<b>18,187</b>	<b>18,187</b>	<b>41,340</b>
70770	Computer Equipment	-	-	-	-	-
	<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL CITY MANAGER</b>	<b>679,460</b>	<b>645,013</b>	<b>675,222</b>	<b>486,557</b>	<b>698,668</b>
	<b>GENERAL FUND</b>	<b>679,460</b>	<b>637,936</b>	<b>668,145</b>	<b>479,456</b>	<b>691,566</b>
	<b>PROP A FUND</b>	<b>-</b>	<b>7,077</b>	<b>7,077</b>	<b>7,102</b>	<b>7,102</b>
	<b>TOTAL</b>	<b>679,460</b>	<b>645,013</b>	<b>675,222</b>	<b>486,557</b>	<b>698,668</b>

## CITY ATTORNEY

3040		ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
Line Items		2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
62244	Legal Services	-	-	-	-	-
64418	Retainer	102,000	102,000	102,000	102,241	102,000
64425	Professional Services	241,424	101,000	101,000	154,805	116,000
<b>SUPPLIES AND SERVICES</b>		<b>343,424</b>	<b>203,000</b>	<b>203,000</b>	<b>257,046</b>	<b>218,000</b>
<b>TOTAL</b>		<b>343,424</b>	<b>203,000</b>	<b>203,000</b>	<b>257,046</b>	<b>218,000</b>

<b>CITY CLERK</b>						
<b>3010</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>REVISIED</b>	
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>PROJECTED</b>	
			<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>	
40005	Salaries	106,001	81,405	82,153	79,832	103,910
40010	Temporary Salaries / OT	-	2,500	-	-	-
41055	Regular Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>106,001</b>	<b>83,905</b>	<b>82,153</b>	<b>79,832</b>	<b>103,910</b>
50080	Retirement	16,583	20,456	20,469	17,299	16,258
50085	Workers' Compensation	1,226	1,271	1,271	1,271	3,197
50090	Health Insurance	164	128	128	1,483	12,917
50091	Disability Insur	438	374	374	375	504
50094	Social Security	-	-	-	1,299	-
50095	Medicare	1,537	1,986	1,986	1,236	1,507
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>19,948</b>	<b>24,216</b>	<b>24,228</b>	<b>22,963</b>	<b>34,383</b>
61105	Dues & Memberships	170	200	200	-	300
61120	Training	1,888	3,200	3,200	-	3,200
61130	Travel & Meetings	-	4,875	4,875	1,094	2,944
62225	Public Information	23,361	24,700	24,700	13,134	24,700
62245	Legal Publishing	3,441	9,000	9,000	9,000	9,180
62265	Elections	62,676	-	-	-	31,510
62290	General Service	4,799	5,000	5,000	3,024	5,500
64425	Professional Services	30,155	23,288	23,288	11,385	17,964
64430	Contractual Service	16,710	12,650	12,650	12,436	13,663
65090	Lease Agreement	-	7,728	7,728	6,612	7,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>143,200</b>	<b>90,641</b>	<b>90,641</b>	<b>56,685</b>	<b>115,961</b>
66605	Insurance Allocation	6,007	9,031	9,031	9,031	4,499
	<b>ALLOCATIONS</b>	<b>6,007</b>	<b>9,031</b>	<b>9,031</b>	<b>9,031</b>	<b>4,499</b>
70740	Office Equipment	290	2,750	2,750	-	2,750
70770	Computer Equipment	-	-	-	-	-
	<b>CAPITAL OUTLAY</b>	<b>290</b>	<b>2,750</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>
	<b>TOTAL CITY CLERK</b>	<b>275,445</b>	<b>210,542</b>	<b>208,803</b>	<b>168,510</b>	<b>261,503</b>

<b>NON-DEPARTMENTAL</b>						
<b>3160</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>	
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>	<b>2020/21</b>
50090	Health Insurance - Cobra	-	-	-	-	-
50092	Flexible Spending Accounts	1,100	-	-	-	-
50093	Employee Wellness	-	-	-	-	-
50096	Retiree Health Stipend	16,775	-	-	-	-
	<b>BENEFITS</b>	<b>17,875</b>	-	-	-	-
61105	Dues & Memberships	11,258	-	-	-	-
61105	Dues & Memberships (26)	6,740	-	-	-	-
61125	Subscriptions	540	-	-	-	-
61130	Travel & Meetings	1,224	-	-	-	-
62290	General Services	801	-	-	-	-
64419	LA County Processing Fee	-	-	-	-	-
64425	Professional Service	-	-	-	-	-
64430	Contractual Services	1,952	-	-	-	-
64520	SB Juv. Diversion	-	-	-	-	-
65090	Lease Agreement	22,056	-	-	-	-
	<b>SUPPLIES AND SERVICES</b>	<b>44,571</b>	-	-	-	-
66605	Insurance Allocation	54,024	-	-	-	-
	<b>ALLOCATIONS</b>	<b>54,024</b>	-	-	-	-
	<b>TOTAL</b>	<b>116,470</b>	-	-	-	-
66601	Contingency Reserve	8,027	(47,874)	-	-	-
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>124,497</b>	<b>(47,874)</b>	-	-	-
	<b>GENERAL FUND</b>	<b>117,757</b>	<b>(47,874)</b>	-	-	-
	<b>OTHER FUNDS</b>	<b>6,740</b>	-	-	-	-
	<b>TOTAL</b>	<b>124,497</b>	<b>(47,874)</b>	-	-	-

# Finance Department

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
SALARIES	308,838	352,694	355,507	305,824	373,455
BENEFITS	95,998	118,565	118,706	84,980	125,437
SUPPLIES & SERVICES	401,419	295,513	295,513	333,070	358,417
ALLOCATIONS	18,265	27,460	27,460	27,460	18,128
<b>TOTAL</b>	<b>824,520</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>875,437</b>



## FINANCE

3000		ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
Line Items		2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
40005	Salaries	292,003	330,417	337,146	294,540	349,544
40007	Car Allowance	-	4,500	1,125	-	3,750
40008	Phone Allowance	-	720	180	-	750
41055	Regular Overtime	241	1,500	1,500	154	1,500
	<b>SALARIES</b>	<b>292,244</b>	<b>337,137</b>	<b>339,951</b>	<b>294,694</b>	<b>355,544</b>
50080	Retirement	33,602	50,520	50,662	39,130	59,343
50085	Workers' Compensation	2,018	2,092	2,092	2,092	12,303
50090	Health Insurance	46,007	51,490	51,490	30,291	37,976
50091	Disability Insur	890	1,539	1,539	947	1,582
50092	Flexible Spending Acct	-	240	240	199	-
50094	Social Security	4,832	1,465	1,465	4,494	2,278
50095	Medicare	4,322	4,791	4,791	4,245	5,134
	<b>BENEFITS</b>	<b>91,671</b>	<b>112,136</b>	<b>112,277</b>	<b>81,397</b>	<b>118,616</b>
61105	Dues & Memberships	410	795	795	640	640
61120	Training	1,304	5,830	5,830	975	5,830
61125	Subscriptions	-	-	-	-	-
61130	Travel & Meetings	-	-	-	-	-
62215	Printing & Binding	2,501	2,094	2,094	1,706	2,094
62225	Public Information	3,114	1,400	1,400	2,776	3,000
62290	General Service	2,333	3,500	3,500	2,324	3,500
64425	Professional Services	181,288	43,686	43,686	124,864	88,058
64599	Hiring	-	-	-	-	-
64430	Contractual Services	171,731	221,619	221,619	177,227	231,097
65090	Lease Agreement	-	5,409	5,409	4,238	5,409
	<b>SUPPLIES &amp; SERVICES</b>	<b>362,682</b>	<b>284,334</b>	<b>284,334</b>	<b>314,750</b>	<b>339,628</b>
66605	Insurance Allocation	12,092	18,180	18,180	18,180	17,313
66606	Services Allocation	-	-	-	-	-
	<b>ALLOCATIONS</b>	<b>12,092</b>	<b>18,180</b>	<b>18,180</b>	<b>18,180</b>	<b>17,313</b>
	<b>TOTAL FINANCE</b>	<b>758,689</b>	<b>751,787</b>	<b>754,742</b>	<b>709,021</b>	<b>831,101</b>

<b>CITY TREASURER</b>						
<b>3020</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
40005	Salaries	16,543	15,557	15,557	11,130	17,911
41055	Regular Overtime	51	-	-	-	-
	<b>SALARIES</b>	<b>16,594</b>	<b>15,557</b>	<b>15,557</b>	<b>11,130</b>	<b>17,911</b>
50080	Retirement	846	2,203	2,203	1,390	3,312
50085	Workers' Compensation	139	144	144	144	579
50090	Health Insurance	3,215	3,781	3,781	1,834	2,583
50091	Disability Insur	30	75	75	53	86
50095	Medicare	97	226	226	161	260
50097	Unemployment Insurance	-	-	-	-	-
	<b>BENEFITS</b>	<b>4,327</b>	<b>6,429</b>	<b>6,429</b>	<b>3,583</b>	<b>6,821</b>
61105	Dues & Memberships	155	155	155	-	155
61120	Training	-	-	-	-	-
61125	Subscriptions	-	-	-	-	-
61130	Travel & Meetings	-	-	-	-	-
62215	Printing & Binding	-	-	-	-	-
62290	General Service	294	235	235	82	235
63320	Misc. Equip. Supplies	-	-	-	-	-
64480	Banking Services	38,287	10,426	10,426	17,978	18,036
65090	Lease Agreement	-	363	363	260	363
	<b>SUPPLIES &amp; SERVICES</b>	<b>38,737</b>	<b>11,179</b>	<b>11,179</b>	<b>18,320</b>	<b>18,789</b>
66605	Insurance Allocations	6,173	9,280	9,280	9,280	815
	<b>ALLOCATIONS</b>	<b>6,173</b>	<b>9,280</b>	<b>9,280</b>	<b>9,280</b>	<b>815</b>
	<b>TOTAL CITY TREASURER</b>	<b>65,831</b>	<b>42,445</b>	<b>42,445</b>	<b>42,314</b>	<b>44,337</b>

# POLICE

EXHIBIT G

## RESOURCES

Cost Category	ACTUAL 2018/19	ADOPTED BUDGET 2019/20	ADJUSTED BUDGET 2019/20	PROJECTED 2019/20	REVISED PROPOSED 2020/21
SALARIES	3,782,753	3,996,720	4,030,307	4,102,463	3,599,866
BENEFITS	2,141,252	2,457,112	2,448,982	2,256,812	2,490,206
SUPPLIES & SERVICES	550,552	594,656	632,350	476,203	593,367
ALLOCATIONS	177,597	267,010	267,010	267,010	332,744
CAPITAL OUTLAY	739	-	-	-	8,000
<b>TOTAL</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,024,184</b>

Cost Category	ACTUAL 2018/19	ADOPTED BUDGET 2019/20	ADJUSTED BUDGET 2019/20	PROJECTED 2019/20	REVISED PROPOSED 2020/21
SALARIES (01)	3,782,753	3,996,720	4,030,307	4,102,463	3,599,866
SALARIES (05)	-	-	-	-	-
<b>TOTAL SALARIES</b>	<b>3,782,753</b>	<b>3,996,720</b>	<b>4,030,307</b>	<b>4,102,463</b>	<b>3,599,866</b>
BENEFITS (01)	2,141,252	2,457,112	2,448,982	2,256,812	2,490,206
BENEFITS (05)	-	-	-	-	-
<b>TOTAL BENEFITS</b>	<b>2,141,252</b>	<b>2,457,112</b>	<b>2,448,982</b>	<b>2,256,812</b>	<b>2,490,206</b>
SUPPLIES & SERVICES (01)	471,271	501,779	539,473	473,920	500,490
SUPPLIES & SERVICES (05)	75,525	88,177	88,177	615	88,177
SUPPLIES & SERVICES (06)	-	-	-	-	-
SUPPLIES & SERVICES (07)	3,756	4,700	4,700	1,669	4,700
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>550,552</b>	<b>594,656</b>	<b>632,350</b>	<b>476,203</b>	<b>593,367</b>
ALLOCATIONS (01)	177,597	267,010	267,010	267,010	332,744
CAPITAL OUTLAY (01)	739	-	-	-	8,000
CAPITAL OUTLAY (05)	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>TOTAL</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,024,184</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>		<b>2020/21</b>
40005	Salaries	3,237,610	3,614,240	3,647,827	3,455,774	3,239,506
40008	Phone Allowance	-	-	-	-	-
40010	Temporary Salaries (Part-Time 'lees)	22,921	39,000	39,000	19,540	41,000
40020	Shooting Pay	5,520	5,480	5,480	5,460	3,360
40030	Acting Pay	-	-	-	-	-
41055	Regular Overtime	243,633	151,000	151,000	424,547	151,000
41056	Special Enforcement OT	9,714	16,500	16,500	5,830	12,000
41057	Sick Leave Replacement	197,310	95,000	95,000	122,283	95,000
41058	Training Overtime	34,340	35,000	35,000	30,580	32,000
41060	Outside Overtime (100% Reimb - Rev Acct)	234	1,000	1,000	6,334	1,000
41070	Court Overtime	11,148	30,000	30,000	21,056	15,000
41090	Detective O/T Pay	20,324	9,500	9,500	11,059	10,000
41095	K-9 Pay	-	-	-	-	-
	<b>SALARIES</b>	<b>3,782,753</b>	<b>3,996,720</b>	<b>4,030,307</b>	<b>4,102,463</b>	<b>3,599,866</b>
50075	Uniform Allowance	26,400	27,225	27,225	24,052	18,150
50080	Retirement	1,136,372	1,365,225	1,370,845	1,259,514	1,465,542
50085	Workers' Compensation	386,899	401,045	401,045	401,045	387,719
50090	Health Insurance	520,618	555,826	555,826	478,475	522,036
50091	Disability Insurance	17,165	16,862	16,862	15,075	14,929
50092	Flexible Spending Acct	-	480	480	407	-
50094	Social Security	1,723	1,766	1,766	1,561	2,546
50095	Medicare	52,075	52,383	52,383	56,607	46,285
50096	Retiree Health Stipend	-	36,300	22,550	20,075	33,000
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>2,141,252</b>	<b>2,457,112</b>	<b>2,448,982</b>	<b>2,256,812</b>	<b>2,490,206</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>		<b>2020/21</b>
61105	Dues & Memberships	1,427	2,530	2,530	2,415	2,405
61110	Uniform Supplies	3,275	4,800	4,930	4,777	6,000
61120	Training	34,202	34,000	34,000	21,759	27,500
61125	Subscriptions	1,000	1,150	1,150	1,915	1,965
61130	Travel & Meetings	696	1,200	1,200	529	1,200
61135	Reserve Officer	1,976	2,050	2,050	1,888	2,050
61140	Prisoner Expenses	10,955	10,500	10,500	5,266	4,700
62215	Printing & Binding	1,400	3,800	3,800	2,819	2,400
62220	Photography	410	-	-	-	-
62255	Utilities	32,997	36,625	31,625	28,885	32,150
62260	Canine Maintenance + K9	-	-	-	-	-
62290	General Service	28,565	26,100	26,100	20,988	21,800
62292	PVE CARES	8,977	7,850	7,850	10,954	7,850
62293	Volunteer Program	958	1,550	1,550	750	1,100
62294	Community Support	6,338	9,000	9,000	6,259	6,250
63000	Cleaning Supplies	634	800	800	1,414	1,200
63305	Auto Supplies	92,525	102,300	102,300	94,206	97,950
63310	Safety Equipment	15,455	3,500	3,500	14,660	3,500
63315	Computer Maintenance Contract	58,938	62,350	67,594	67,064	75,740
63345	Comm. Services Officer Equip.	1,047	1,350	1,350	1,236	1,850
64425	Professional Services	-	-	-	-	-
64430	Contractual Services	114,287	121,120	161,440	123,672	138,200
64475	Vaccinations	-	-	-	-	-
64500	Criminal Justice	16,148	18,500	18,500	11,377	15,000
64599	Hiring	6,546	9,600	9,600	20,593	11,800
64640	Animal Control	8,761	18,000	15,000	9,287	15,000
64641	Peafowl Management	4,950	5,250	5,250	4,700	5,250
64650	Jail & Correction (01)	-	-	-	-	-
65000	Emergency Preparedness	9,913	9,855	9,855	8,962	9,630
65005	Emerg Backpacks	-	-	-	-	-
65090	Lease Agreement	8,893	8,000	8,000	7,544	8,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>471,271</b>	<b>501,779</b>	<b>539,473</b>	<b>473,920</b>	<b>500,490</b>

<b>POLICE</b>					
<b>4000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
66602	Equipment Repl. Allocation	-	-	-	-
66605	Insurance Allocation	177,597	267,010	267,010	332,744
	<b>ALLOCATIONS</b>	<b>177,597</b>	<b>267,010</b>	<b>267,010</b>	<b>332,744</b>
70723	Body Armour	739	-	-	8,000
	<b>CAPITAL OUTLAY</b>	<b>739</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
	<b>TOTAL POLICE - GENERAL FUND</b>	<b>6,573,612</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>
40005	Salaries (05)	-	-	-	-
41055	Regular Overtime (05)	-	-	-	-
50075	Uniform Allowance (05)	-	-	-	-
50080	All benefits (05)	-	-	-	-
63310	Safety Equipment (05)	68,701	-	-	615
64425	Professional Services (05)	6,823	88,177	88,177	88,177
70720	Communication Equipment (05)	-	-	-	-
70730	Furniture Fixtures (05)	-	-	-	-
70750	Automotive (05)	-	-	-	-
70765	Weapons (05)	-	-	-	-
70766	Disaster Prep Supplies (05)	-	-	-	-
70770	Computer Equipment (05)	-	-	-	-
63305	Auto Supplies (06)	-	-	-	-
64650	Jail & Correction (07)	3,756	4,700	4,700	1,669
	<b>TOTAL POLICE - OTHER FUNDS</b>	<b>79,281</b>	<b>92,877</b>	<b>92,877</b>	<b>2,283</b>
	<b>GENERAL FUND</b>	<b>6,573,612</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>
	<b>SLESF FUND (05)</b>	<b>75,525</b>	<b>88,177</b>	<b>88,177</b>	<b>615</b>
	<b>SPECIAL REVENUE FUND (06)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CORRECTIONS FUND (07)</b>	<b>3,756</b>	<b>4,700</b>	<b>4,700</b>	<b>1,669</b>
	<b>TOTAL POLICE</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>

<b>FIRE &amp; PARAMEDIC SERVICES</b>					
<b>4100</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
62255 Utilities	-	-	-	-	-
64425 Professional Services	-	-	-	-	-
64430 Contractual Services (01)	5,132,191	5,550,980	5,550,980	5,476,927	5,900,648
64430 Contractual Services (22)	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>TOTAL FIRE</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>GENERAL FUND (01)</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>SPECIAL FIRE TAX (22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

# Building, Planning & Parklands

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
SALARIES (01)	413,702	449,230	468,627	464,130	466,351
BENEFITS (01)	186,286	212,739	213,482	209,316	202,452
SUPPLIES AND SERVICES (01)	1,593,031	1,576,266	1,588,399	1,408,081	1,587,931
SUPPLIES AND SERVICES (06)	-	-	-	-	-
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>1,593,031</b>	<b>1,576,266</b>	<b>1,588,399</b>	<b>1,408,081</b>	<b>1,587,931</b>
ALLOCATIONS (01)	172,238	258,954	258,954	258,954	32,368
<b>TOTAL</b>	<b>2,365,257</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
GENERAL (01)	2,365,257	2,497,189	2,529,462	2,340,480	2,289,102
SPECIAL PROJECTS (06)	-	-	-	-	-
	<b>2,365,257</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>



<b>BUILDING</b>						
<b>4200</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2018/19</b>	<b>2018/19</b>		<b>2020/21</b>
40005	Salaries	34,552	32,796	33,773	34,911	33,126
40007	Car Allowance	-	-	-	-	-
40008	Phone Allowance	-	-	-	-	-
40010	Temporary Salaries	-	-	-	-	-
41055	Regular Overtime	969	1,135	1,135	597	1,135
	<b>SALARIES</b>	<b>35,521</b>	<b>33,931</b>	<b>34,908</b>	<b>35,508</b>	<b>34,261</b>
50080	Retirement	11,460	15,307	15,324	15,472	6,472
50085	Workers' Compensation	435	451	451	451	1,221
50090	Health Insurance	11,526	9,068	9,068	9,210	9,203
50091	Disability Insurance	199	158	158	168	161
50095	Medicare	518	476	476	505	480
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>24,138</b>	<b>25,460</b>	<b>25,476</b>	<b>25,806</b>	<b>17,538</b>
62215	Printing & Binding	-	1,500	1,500	-	1,500
62290	General Services	390	400	400	400	400
64423	Professional Services Fee Related	483,850	533,820	533,820	471,769	314,986
64425	Professional Services	-	-	-	-	-
64430	Contractual Svcs (Tech Enhance)	10,934	14,700	14,700	25,000	33,966
64530	Geotechnical & Geological	48,600	41,524	41,524	30,540	33,500
64660	Strong Motion	187	-	-	-	-
64665	Strong Motion /SB 1473	1	-	-	-	-
65090	Lease Agreement	-	618	618	618	615
	<b>SUPPLIES &amp; SERVICES</b>	<b>543,962</b>	<b>592,563</b>	<b>592,563</b>	<b>528,328</b>	<b>384,967</b>
66605	Insurance Allocations	72,029	108,293	108,293	108,293	1,718
	<b>ALLOCATIONS</b>	<b>72,029</b>	<b>108,293</b>	<b>108,293</b>	<b>108,293</b>	<b>1,718</b>
	<b>TOTAL BUILDING</b>	<b>675,649</b>	<b>760,247</b>	<b>761,240</b>	<b>697,935</b>	<b>438,484</b>

<b>PLANNING</b>						
<b>4800</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>		<b>2020/21</b>
40005	Salaries	112,460	183,768	194,853	207,986	195,333
40007	Car Allowance	-	-	-	-	-
40008	Phone Allowance	-	-	-	-	-
41055	Regular Overtime	1,562	1,135	1,135	487	1,135
40045	Minutes	-	-	-	-	-
	<b>SALARIES</b>	<b>114,022</b>	<b>184,903</b>	<b>195,988</b>	<b>208,474</b>	<b>196,468</b>
50075	Uniform Allowance	-	-	-	-	-
50080	Retirement	23,543	37,849	38,327	35,124	30,118
50085	Workers' Compensation	870	902	902	902	6,842
50090	Health Insurance	18,438	25,155	25,155	22,191	22,121
50091	Disability Insurance	250	557	557	563	943
50094	Social Security	161	-	-	3,020	2,398
50095	Medicare	1,644	2,667	2,667	3,015	2,832
50097	Unemployment	1,010	-	-	-	-
	<b>BENEFITS</b>	<b>45,917</b>	<b>67,129</b>	<b>67,607</b>	<b>64,814</b>	<b>65,255</b>
61105	Dues and Membership	-	510	510	365	510
61120	Training	-	-	-	-	-
61130	Travel & Meeting	70	1,250	1,250	949	1,250
62215	Printing & Binding	-	200	200	62	200
62225	Public Information	6,522	8,266	8,266	5,058	11,845
62245	Legal Publishing	770	4,187	4,187	2,646	3,120
62290	General Services	2,414	2,850	2,850	2,280	2,850
62291	Code Enforcement Supplies	214	500	500	125	500
64423	Professional Services Fee Related	-	-	-	-	-
64425	Professional Services	203,518	-	-	-	-
64430	Contractual Services	1,500	24,000	29,042	28,882	119,034
65090	Lease Agreement	-	4,405	4,405	4,991	5,705
	<b>SUPPLIES &amp; SERVICES</b>	<b>215,008</b>	<b>46,168</b>	<b>51,210</b>	<b>45,357</b>	<b>145,014</b>
66602	Equipment Allocation	-	-	-	-	-
66605	Insurance Allocation	66,022	99,262	99,262	99,262	9,629
	<b>ALLOCATIONS</b>	<b>66,022</b>	<b>99,262</b>	<b>99,262</b>	<b>99,262</b>	<b>9,629</b>
	<b>TOTAL PLANNING</b>	<b>440,969</b>	<b>397,462</b>	<b>414,067</b>	<b>417,906</b>	<b>416,365</b>

<b>PARKLANDS</b>						
<b>6000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>	
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>	
		<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>	
40005	Salaries	257,019	228,396	235,731	216,935	232,622
40010	Temporary Salaries	-	-	-	-	-
40030	Acting Pay	127	-	-	199	-
40045	Minutes	-	-	-	-	-
41055	Overtime	7,013	2,000	2,000	3,014	3,000
41065	Call Back Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>264,159</b>	<b>230,396</b>	<b>237,731</b>	<b>220,148</b>	<b>235,622</b>
50075	Uniform Allowance	750	600	600	600	1,097
50080	Retirement	36,395	44,040	44,289	43,311	45,049
50085	Workers' Compensation	20,004	20,736	20,736	20,736	10,276
50090	Health Insurance	55,565	48,088	48,088	49,172	57,094
50091	Disability	1,405	1,106	1,106	1,061	1,104
50094	Social Security	-	-	-	-	-
50095	Medicare	2,113	3,929	3,929	2,166	3,389
50096	Retiree Health Stipend	-	1,650	1,650	1,650	1,650
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>116,232</b>	<b>120,150</b>	<b>120,399</b>	<b>118,696</b>	<b>119,660</b>
61110	Uniform Supplies	250	250	750	545	450
61130	Travel & Meetings /Training	23	500	500	-	-
62255	Utilities	164,821	193,500	193,500	149,869	168,300
62290	General Services	-	-	-	-	-
63305	Auto Supplies	-	-	-	-	-
63330	Radio Communications	-	-	-	-	-
63353	Paseo La Cresta	-	-	-	-	-
63353	Annual Landscape Mt. (06)	-	-	-	-	-
64415	Parklands Supplies/Maintenance	47,351	21,000	21,000	20,977	27,500
64425	Professional Services	-	-	-	-	-
64435	Weed Abatement	184,855	210,000	210,000	210,000	225,000
64436	Annual Landscape Mt.	161,024	192,000	209,100	200,541	329,700
64440	Tree Maintenance Contract	274,497	285,086	274,576	252,464	275,000
64430	Contract Svcs - Irrigation	-	3,200	3,200	-	-
64444	Tree Bank Expense	1,240	32,000	32,000	-	32,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>834,061</b>	<b>937,536</b>	<b>944,626</b>	<b>834,397</b>	<b>1,057,950</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocation	34,187	51,399	51,399	51,399	21,021
	<b>ALLOCATIONS</b>	<b>34,187</b>	<b>51,399</b>	<b>51,399</b>	<b>51,399</b>	<b>21,021</b>
	<b>TOTAL PARKLANDS</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,434,253</b>
	<b>GENERAL FUND</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,434,253</b>
	<b>OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,434,253</b>

# PUBLIC WORKS

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
SALARIES (01)	227,002	247,242	251,498	220,880	235,837
SALARIES (02)	182,285	138,908	141,690	128,838	147,310
SALARIES (62)	6,564	6,361	6,361	5,676	6,361
<b>TOTAL SALARIES</b>	<b>415,851</b>	<b>392,511</b>	<b>399,549</b>	<b>355,394</b>	<b>389,508</b>
BENEFITS (01)	64,719	73,282	73,579	53,910	97,706
BENEFITS (02)	95,509	81,480	81,527	91,071	84,663
BENEFITS (62)	1,151	1,369	1,369	1,188	1,389
<b>TOTAL BENEFITS</b>	<b>161,379</b>	<b>156,131</b>	<b>156,476</b>	<b>146,168</b>	<b>183,758</b>
SUPPLIES AND SERVICES (01)	871,722	718,882	800,253	918,911	869,861
SUPPLIES AND SERVICES (02)	6,383	76,750	76,750	24,776	56,150
SUPPLIES AND SERVICES (06)	54,367	97,620	97,620	92,620	32,200
SUPPLIES AND SERVICES (21)	-	162,400	162,400	64,152	173,295
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>932,471</b>	<b>1,055,652</b>	<b>1,137,023</b>	<b>1,100,458</b>	<b>1,131,506</b>
ALLOCATIONS (01)	168,967	232,211	232,211	232,211	298,683
ALLOCATIONS (02)	-	21,825	21,825	21,825	-
<b>TOTAL ALLOCATIONS</b>	<b>168,967</b>	<b>254,036</b>	<b>254,036</b>	<b>254,036</b>	<b>298,683</b>
<b>TOTAL</b>	<b>1,678,668</b>	<b>1,858,330</b>	<b>1,947,083</b>	<b>1,856,056</b>	<b>2,003,455</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	REVISED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	PROPOSED 2020/21
GENERAL (01)	1,332,410	1,271,617	1,357,541	1,425,911	1,502,088
GAS TAX (02)	284,177	318,963	321,792	266,510	288,122
SPECIAL PROJECTS (06)	54,367	97,620	97,620	92,620	32,200
MEASURE W (21)	-	162,400	162,400	64,152	173,295
SEWER (62)	7,715	7,730	7,730	6,864	7,750
<b>TOTAL</b>	<b>1,678,668</b>	<b>1,858,330</b>	<b>1,947,083</b>	<b>1,856,056</b>	<b>2,003,455</b>

<b>CITY PROPERTIES</b>					
<b>3080</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>REVISIED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
62255	Utilities City	86,560	87,470	87,470	88,600
63325	Building Supplies	27,967	46,984	46,984	46,615
64425	Professional Services	-	-	-	-
64430	Contractual Services	133,657	57,921	66,921	44,513
	<b>SUPPLIES AND SERVICES</b>	<b>248,185</b>	<b>192,375</b>	<b>201,375</b>	<b>179,728</b>
66602	Equipment Repl. Allocation	-	-	-	-
66605	Insurance Allocation	38,739	58,243	58,243	50,943
	<b>ALLOCATIONS</b>	<b>38,739</b>	<b>58,243</b>	<b>58,243</b>	<b>50,943</b>
	<b>TOTAL CITY PROPERTIES</b>	<b>286,924</b>	<b>250,618</b>	<b>259,618</b>	<b>230,672</b>

<b>PUBLIC WORKS ADMINISTRATION</b>						
<b>5000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>		<b>2020/21</b>
40005	Salaries	219,255	222,770	227,026	206,736	213,599
40005	Salaries (62)	3,959	4,030	4,030	4,153	4,836
40007	Car Allowance	4,388	4,388	4,388	4,388	4,365
40007	Car Allowance (62)	112	113	113	113	135
40008	Phone Allowance	702	702	702	702	873
40008	Phone Allowance (62)	18	18	18	18	27
40045	Minutes	-	-	-	-	-
40006	Housing Allowance	-	-	-	-	-
41055	Regular Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>228,434</b>	<b>232,021</b>	<b>236,277</b>	<b>216,109</b>	<b>223,836</b>
50080	Retirement	27,632	33,492	33,789	28,472	37,311
50080	Retirement (62)	263	276	276	269	367
50085	Workers' Compensation	348	361	361	361	24,069
50090	Health Insurance	32,303	33,454	33,454	18,155	30,479
50090	Health Insurance (62)	360	480	480	313	388
50091	Disability Insurance	1,193	1,000	1,000	844	1,019
50091	Disability Insurance (62)	17	18	18	17	23
50092	Flexible Spending Acct	-	240	240	-	-
50094	Social Security	-	-	-	1,557	-
50095	Medicare	3,243	3,085	3,085	2,734	3,173
50095	Medicare (62)	60	60	60	63	72
	<b>BENEFITS</b>	<b>65,418</b>	<b>72,466</b>	<b>72,763</b>	<b>52,786</b>	<b>96,899</b>

<b>PUBLIC WORKS ADMINISTRATION</b>					
<b>5000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
70800	Refuse Containers (06)	-	-	-	-
61105	Dues and Memberships	245	740	740	265
61120	Training	-	2,600	1,000	1,000
61130	Travel/Meetings	13	3,710	1,110	780
62225	Public Information	1,960	2,440	2,440	1,880
62245	Legal Publications	-	-	-	-
62290	General Services	2,496	1,975	1,975	1,950
63322	NPDES-MOU City Contribution	98,938	42,418	69,759	57,113
63322	NPDES-MOU City Contribution (21)	-	56,900	56,900	58,600
64425	Profes Servs	323,360	296,030	332,030	350,920
64425	Profes Servs (06)	24,388	63,620	63,620	-
64429	Prof Servs. NPDES	54,416	82,500	82,500	92,740
64430	Contractual Services	53,122	36,000	36,000	48,500
64428	Recycling AB939 (06)	25,316	29,000	29,000	32,200
64439	Recycle Containers (06)	4,663	5,000	5,000	-
65090	Lease Agreement	-	3,052	3,052	3,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>588,917</b>	<b>625,986</b>	<b>685,127</b>	<b>648,948</b>
66605	Insurance Allocation	96,041	144,395	144,395	12,224
	<b>ALLOCATIONS</b>	<b>96,041</b>	<b>144,395</b>	<b>144,395</b>	<b>12,224</b>
	<b>TOTAL PUBLIC WORKS ADMIN.</b>	<b>978,810</b>	<b>1,074,867</b>	<b>1,138,561</b>	<b>981,907</b>
	<b>GENERAL FUND</b>	<b>919,655</b>	<b>915,352</b>	<b>979,046</b>	<b>885,259</b>
	<b>SPECIAL REVENUE FUND (06)</b>	<b>54,367</b>	<b>97,620</b>	<b>97,620</b>	<b>32,200</b>
	<b>MEASURE W FUND (21)</b>	<b>-</b>	<b>56,900</b>	<b>56,900</b>	<b>58,600</b>
	<b>SEWER FUND (62)</b>	<b>4,789</b>	<b>4,995</b>	<b>4,995</b>	<b>5,848</b>
	<b>TOTAL</b>	<b>978,810</b>	<b>1,074,867</b>	<b>1,138,561</b>	<b>981,907</b>

<b>STREETS</b>					
<b>5100</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
		<b>2019/20</b>	<b>2019/20</b>		<b>2020/21</b>
40005	Salaries	-	-	-	-
40005	Salaries (02)	174,747	138,908	141,690	147,310
40005	Salaries (62)	2,475	2,199	2,199	1,363
40010	Temporary Salaries	288	2,382	2,382	-
40030	Acting Pay (02)	127	-	-	199
41055	Regular Overtime	259	-	-	-
41055	Regular Overtime (02)	2,191	-	-	-
41065	Call Back Overtime	2,110	17,000	17,000	17,000
41065	Call Back Overtime (02)	5,220	-	-	-
	<b>SALARIES</b>	<b>187,417</b>	<b>160,490</b>	<b>163,272</b>	<b>139,285</b>
50075	Uniform Allowance (02)	750	600	600	600
50080	Retirement	-	-	-	-
50080	Retirement (02)	30,812	32,185	32,233	32,323
50080	Retirement (62)	198	225	225	144
50085	Workers' Compensation	-	-	-	-
50085	Workers' Compensation (02)	19,656	20,375	20,375	20,375
50090	Health Insurance (02)	42,556	25,618	25,618	36,204
50090	Health Insurance (62)	244	270	270	361
50091	Disability Insurance (02)	812	674	674	582
50091	Disability Insurance (62)	10	10	10	6
50094	Social Security	-	-	-	110
50094	Social Security (02)	18	-	-	55
50095	Medicare	-	-	-	26
50095	Medicare (02)	904	2,027	2,027	930
50095	Medicare (62)	-	31	31	14
50096	Retiree Health Stipend	-	1,650	1,650	1,650
	<b>BENEFITS</b>	<b>95,960</b>	<b>83,665</b>	<b>83,713</b>	<b>93,382</b>



<b>STREETS</b>						
<b>5100</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>REVISED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>PROPOSED</b>
			<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
61110	Uniform Supply	7,593	7,500	7,500	4,889	9,100
61130	Travel & Meetings	-	500	500	15	500
62255	Utilities	1,232	1,407	1,407	1,090	1,400
62290	General Services	380	750	750	244	500
63305	Auto Supplies	25,283	23,625	23,625	25,125	29,000
63310	Safety Equipment	865	3,200	3,200	1,018	3,200
63330	Radio Communication	10,202	8,700	8,700	8,746	13,500
63350	Street Maintenance (02)	6,383	20,500	20,500	12,948	7,900
63360	Street & Traffic Signs	24,364	-	160	140	-
63360	Street & Traffic Signs (02)	-	30,000	30,000	9,819	22,000
64430	Contractual Service	2,101	5,200	5,200	5,933	4,110
64432	Street Striping (02)	-	26,250	26,250	2,009	26,250
64433	Storm Drain Cleaning	16,740	-	-	49,612	49,155
64433	Storm Drain Cleaning (21)	-	105,500	105,500	39,040	114,695
64433	Storm Drain Cleaning (02)	-	-	-	-	-
64460	Equipment Rental	227	3,000	16,070	30,944	20,320
65090	Lease Agreement	-	1,159	1,159	918	1,200
	<b>SUPPLIES &amp; SERVICES</b>	<b>95,370</b>	<b>237,291</b>	<b>250,521</b>	<b>192,489</b>	<b>302,830</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocations	34,187	29,574	29,574	29,574	235,516
66605	Insurance Allocations (02)	-	21,825	21,825	21,825	-
	<b>ALLOCATIONS</b>	<b>34,187</b>	<b>51,399</b>	<b>51,399</b>	<b>51,399</b>	<b>235,516</b>
	<b>TOTAL STREETS</b>	<b>412,934</b>	<b>532,845</b>	<b>548,904</b>	<b>476,555</b>	<b>790,877</b>
	<b>GENERAL FUND</b>	<b>125,831</b>	<b>105,647</b>	<b>118,877</b>	<b>169,087</b>	<b>386,157</b>
	<b>GAS TAX FUND (02)</b>	<b>284,177</b>	<b>318,963</b>	<b>321,792</b>	<b>266,510</b>	<b>288,122</b>
	<b>MEASURE W FUND (21)</b>	<b>-</b>	<b>105,500</b>	<b>105,500</b>	<b>39,040</b>	<b>114,695</b>
	<b>SEWER FUND (62)</b>	<b>2,926</b>	<b>2,735</b>	<b>2,735</b>	<b>1,918</b>	<b>1,902</b>
	<b>TOTAL</b>	<b>412,934</b>	<b>532,845</b>	<b>548,904</b>	<b>476,555</b>	<b>790,877</b>

CITY OF PALOS VERDES ESTATES  
CITY HALL ORGANIZATIONAL CHART

As of 6/23/2020

Budgeted  
Vacant  
Filled

3.5  
1.0  
2.5

\*Hiring in progress

Administration			
1 City Manager		FT	Filled
1 City Clerk/Executive Assistant to City Mgr	City Clerk	FT	Filled
0.5 Senior Receptionist	City Clerk	PT	Filled
1 Assistant to the City Manager	Mgmt Support	FT	Vacant
<b>3.5 Total</b>			

Community Development/Public Works		
1 Director	FT	Filled
1 Planning Manager	FT	Filled
0.5 Planner	PT	Filled
0.5 Code Enforcement Officer	PT	Filled
1 Permit Technician	FT	Filled
1 Permit Technician *	FT	Vacant
1 Urban Forester	FT	Filled
1 Maintenance Foreman	FT	Filled
1 Maintenance Worker	FT	Filled
1 Maintenance Worker	FT	Filled
1 Maintenance Worker	FT	Filled
1 Maintenance Worker	FT	Vacant
<b>11 Total</b>		

11.0  
2.0  
9.0

Finance		
1 Director *	FT	Vacant
1 Senior Accountant *	FT	Vacant
1 Financial Services Technician	FT	Filled
1 Financial Services Technician	FT	Filled
0.5 Administrative Analyst-Budget	PT	Filled
<b>4.5 Total</b>		

4.5  
2.0  
2.5

Police Department		
1 Chief	FT	Vacant
1 Captain	FT	Filled
1 Captain	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer *	FT	Vacant
1 Police Officer *	FT	Vacant
1 Police Officer	FT	Vacant
1 Police Officer	FT	Vacant
1 Lead Services Officer	FT	Filled
1 Services Officer	FT	Filled
1 Services Officer	FT	Filled
1 Services Officer	FT	Filled
1 Services Officer	FT	Filled
1 Services Officer	FT	Filled
1 Services Officer	FT	Filled
1 Services Officer *	FT	Vacant
1 Traffic Control Officer	FT	Filled
1 Custodian of Records/Executive Assistant to the Chief of Police	FT	Filled
1 Community Relations Officer	FT	Filled
0.5 Volunteer Coordinator	PT	Filled
0.5 Police Services Aide	PT	Filled
0.5 Police Services Aide	PT	Filled
<b>35.5</b>		

35.5  
6.0  
29.5

# STAFF POSITIONS

Function	2018/19	2019/20	6/23/2020	
			Vacant Positions	2020/21
<b>City Manager</b>				
City Manager	1.000	1.000	-	1.000
Asst. to the City Manager	1.000	1.000	1.000	1.000
City Clerk/ Exec Asst. to CM	0.500	0.500	-	-
Deputy City Clerk/ Exec Asst.	-	-	-	-
Administrative Analyst	-	-	-	-
Receptionist	-	-	-	-
Senior Receptionist	-	-	-	-
<b>City Manager</b>	<b>2.500</b>	<b>2.500</b>	<b>1.000</b>	<b>2.000</b>
<b>City Clerk</b>				
City Clerk/ Exec Asst. to CM	0.500	0.500	-	1.000
Deputy City Clerk/ Exec Asst.	-	-	-	-
Office Specialist	-	-	-	-
Receptionist	-	-	-	-
Senior Receptionist	0.563	0.563	-	0.563
<b>City Clerk</b>	<b>1.063</b>	<b>1.063</b>	<b>-</b>	<b>1.563</b>
<b>Administration Total</b>	<b>3.563</b>	<b>3.563</b>	<b>1.000</b>	<b>3.563</b>
<b>Finance &amp; Treasury</b>				
Finance Director	1.000	1.000	1.000	1.000
Administrative Analyst	-	-	-	-
Budget Analyst	0.500	0.500	-	0.500
Financial Services Manager	-	-	-	-
Senior Accountant	1.000	1.000	1.000	1.000
Financial Services Technician	2.000	2.000	-	2.000
<b>Finance &amp; Treasury</b>	<b>4.500</b>	<b>4.500</b>	<b>2.000</b>	<b>4.500</b>

# STAFF POSITIONS

Function	2018/19	2019/20	6/23/2020	2020/21
			Vacant Positions	
<b>Police</b>				
Police Chief	1.000	1.000	1.000	1.000
Police Captain	2.000	2.000	-	2.000
Support Services Manager	-	-	-	-
Exec. Asst./Custodian of Records	1.000	1.000	-	1.000
Police Officer	11.000	11.000	4.000	11.000
Police Corporal (Sr. Police Officer)	4.000	4.000	-	4.000
Police Sergeant	5.000	5.000	-	5.000
Records Supervisor	-	-	-	-
Services Officer	7.000	7.000	1.000	7.000
Lead Services Officer	1.000	1.000	-	1.000
Community Relations Officer	1.000	1.000	-	1.000
Traffic Control Officer	1.000	1.000	-	1.000
Parking Enforcement	-	-	-	-
Crossing Guard	-	-	-	-
Data Entry Clerk	-	-	-	-
Police Service Aide	1.000	1.000	-	1.000
PVE Cares Coordinator	-	-	-	-
Police Volunteer Coordinator	0.500	0.500	-	0.500
<b>Police</b>	<b>35.500</b>	<b>35.500</b>	<b>6.000</b>	<b>35.500</b>

# STAFF POSITIONS

			6/23/2020	
Function	2018/19	2019/20	Vacant Positions	2020/21
<b>Planning &amp; Building</b>				
Community Development/Public Works Director	1.000	1.000	-	1.000
Planning & Building Director	-	-	-	-
Planner	0.500	0.500	-	0.500
Planning Manager	1.000	1.000	-	1.000
Code Enforcement Officer	0.500	0.500	-	0.500
Permit Technician	1.000	1.000	-	1.000
Admin Analyst/Code Enf.	-	-	-	-
Maintenance Foreman	0.500	0.500	-	0.500
Equipment Mechanic	-	-	-	-
Maintenance Worker	2.000	2.000	0.500	2.000
Forester	1.000	1.000	-	1.000
Streets & Parks Seasonal Workers	-	-	-	-
<b>Building, Planning &amp; Parklands</b>	<b>7.500</b>	<b>7.500</b>	<b>0.500</b>	<b>7.500</b>
<b>Public Works</b>				
City Engineer	-	-	-	-
Permit Technician	1.000	1.000	1.000	1.000
Maintenance Foreman	0.500	0.500	-	0.500
Equipment Mechanic	-	-	-	-
Maintenance Worker	2.000	2.000	0.500	2.000
Streets & Parks Seasonal Workers	2.000	2.000	-	-
<b>Public Works</b>	<b>5.500</b>	<b>5.500</b>	<b>1.500</b>	<b>3.500</b>
<b>Community Development/Public Works</b>	<b>13.000</b>	<b>13.000</b>	<b>2.000</b>	<b>11.000</b>
<b>Citywide</b>	<b>56.563</b>	<b>56.563</b>	<b>11.000</b>	<b>54.563</b>
<b>Contract Fire</b>				
Captain	3.000	3.000	-	3.000
Engineer	3.000	3.000	-	3.000
Paramedics/FireFighters	9.000	9.000	-	9.000
<b>(3 Shifts 24/7)</b>	<b>15.000</b>	<b>15.000</b>	<b>0.000</b>	<b>15.000</b>

**CITY OF PALOS VERDES ESTATES  
DESCRIPTION OF FUNDS & FUND TYPES**

***GOVERNMENTAL FUNDS***

*Are typically used to account for tax-supported (governmental) activities. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.*

**GENERAL FUND (01)**

The General fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

**SPECIAL REVENUE FUNDS:**

*Are used to account for proceeds of specific sources (other than for major capital projects) that are legally restricted for specific purposes. The following funds are considered Special Revenue Funds:*

**State Gas Tax Fund (02):** Accounts for a share of revenues derived from the State Highway Users' Tax under Sections 2103, 2105, 2106, 2107, and 2107.5. The revenue is derived from a share of the gasoline taxes and is restricted to be used for the construction and maintenance of the road network system of the City.

**Drug Intervention Fund (03):** Accounts for receipt and disbursement of narcotic forfeitures received from the County, State, and Federal agencies pursuant to Section 11470 of State Health & Safety Code and Federal Statute 21USC Section 881.

**SLESF (COPS) Fund (05):** Account for receipt and disbursement of funds received under the State Citizens' Option for Public Safety (COPS) program allocated pursuant to Government Code Section 30061 enacted by AB 3229, Chapter 134 of the 1996 Statutes. This fund, also known as the Supplemental Law Enforcement Services Fund (SLESF), is allocated based on population and can only be spent for "front line municipal police services" such as local crime prevention and community-oriented policing, per Government Code Section 30061 (c)(2).

**Special Projects Fund (06):** Account for revenue for grants or disbursements from Federal, State, County, and special agencies and districts, including but not limited to monies received from Transportation Development Act Article 3, AB 2766, AB 939, CalRecycle Rubberized Pavement and Container Grants, STP-L Fund Exchange.

**Corrections Fund (07):** Account for revenue received from the State Department of Corrections.

**RMRA Fund (08):** Account for receipt of funds received from the State Controller's Road Maintenance and Rehabilitation Account (RMRA). RMRA funds can be used for basic road maintenance, rehabilitation, and critical safety projects on the local streets and road system. The City currently uses these funds for certain capital projects such as street rehabilitation.

**Measure W Fund (21):** New for FY 2019-20 – Account for a share of revenues received under The

Safe, Clean Water Program (Measure W) that was passed in November 2018. 40% of funds will be allocated directly to municipalities. This will provide funding to increase the local water supply, improve water quality and protect public health from the special tax of 2.5 cents per square foot of impermeable surface area on private property within the LA County Flood Control District. The City is estimated to receive \$260,000 in FY 2019-20 from Measure W funds that can be used towards storm drain cleaning and repairs.

**Special Fire Parcel Tax Special Revenue Fund (22):** Account for funds received from a voter approved direct assessment levied by the City for the purpose of funding contract fire suppression services through Los Angeles County. This assessment sunset after FY 16-17 and is no longer funded.

**PVE Law Enforcement Fund (23):** Account for funds received from a voter approved (by Measure E in April 2018) direct assessment levied by the City for the purpose of funding the Palos Verdes Estates Police Department. This levy will be for fiscal years 2018-19 through 2026-27.

**Measure M Fund (25):** Account for a share of the revenues received under Measure M, a portion of a ½ cent sales tax levied in Los Angeles County in November 2016 to provide transportation related projects and programs. These are restricted funds. Eligible projects include street and road repair and maintenance, green streets, complete streets, storm drains, traffic control measures, bicycle and pedestrian transportation improvements, transit services and vehicles, transportation marketing, and transportation demand management. The City currently uses Measure M Funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction.

**Prop “A” Transportation Fund (26):** Account for a share of the revenues received under Proposition A, a portion of a ½ cent of sales tax levied in Los Angeles County in November 1980 to provide transportation-related programs and projects. These are restricted funds, eligible to be used for transit and bus stop improvements and maintenance only. The City uses these funds to pay the City’s annual funding obligation to Palos Verdes Peninsula Transit Authority (PVPTA) as a member of the Palos Verdes Peninsula Joint Powers Authority. Unused accumulated balance is sold to the PVPTA or other cities in exchange for non-restricted General Fund dollars.

**Measure R Fund (27):** Account for a share of the revenues received under Measure R, a portion of a ½ cent sales tax levied in Los Angeles County in November 2008 to provide for transportation related projects and programs. Revenues are funneled to the City through the Los Angeles County Metropolitan Transportation Authority. These are restricted funds. Eligible projects include street and road repair, traffic signal improvements, bicycle and pedestrian transportation improvements, transit services and vehicles, transportation marketing, and transportation demand management. The City currently uses Measure R Funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction.

**Prop “C” Transportation Fund (28):** Account for a share of the revenues received under Proposition C, a portion of a ½ cent of sales tax levied in Los Angeles County in November 1990 to provide transportation-related programs and projects. These are restricted funds, eligible to be used to improve transit services and operations; reduce traffic congestion; improve air quality; operate and improve the condition of the streets and freeways utilized by public transit; and reduce foreign oil dependence. The City currently uses these funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction on fixed transit routes.

**Parklands (31):** Account for the improvements to/in the City’s parklands. The primary source of general capital funds is an annual transfer of General Fund Operating surplus. The actual amount of the transfer, if any, is determined each year by the City Council after review of the annual audit report.

**CAPITAL PROJECTS FUNDS:**

*Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The following is considered Capital Projects Fund:*

**Capital Improvement Fund (30):** Account for the construction of capital facilities typically financed by the City’s General Fund, transfers from Special Revenue Funds, and any grant not accounted for in a special revenue fund. The primary source of general capital funds is an annual transfer of General Fund Operating surplus. The actual amount of the transfer, if any, is determined each year by the City Council after review of the annual audit report. Capital projects typically improve City-owned assets such as buildings, parks, streets, and other infrastructure components.

**Sewer Fund (62):** Account for accumulated fund balance and expenses for the City’s wastewater collection system, including replacement and maintenance of sewer facilities. As authorization for the property-owner approved sewer user fee expired in FY 12/13, these operations will become General Fund dependent once available resources are used towards capital and maintenance as outlined in prospective budget plans.

**PROPRIETARY FUNDS**

*Proprietary funds are used to account for a government’s “business” type activities. Enterprise Funds and Internal Service Funds are considered proprietary funds. The City of Palos Verdes Estates does not currently have any enterprise funds.*

**INTERNAL SERVICE FUNDS**

The following are the City’s Internal Service Funds:

**Equipment Replacement Fund (60):** Account for the financing of equipment on a cost reimbursement basis from charges to City departments and from proceeds from the sale of surplus equipment, which are used to purchase replacement of office furniture and equipment; vehicles; and other capital equipment.

**Insurance Fund (65):** Account to fund the City’s annual contribution to the California Joint Powers Insurance Authority (CJPIA). The total funding requirement for self-insurance programs is estimated using actuarial models, with costs allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. CJPIA provides for both liability and worker’s compensation coverage.





# THE CITY OF PALOS VERDES ESTATES GENERAL FUND REVENUE ESTIMATE

EXHIBIT K

2020-21 Through 2024-25 Revenue Estimate Based on 2019-20 Values and Estimated Changes

General Fund	2020-21	2021-22	2022-23	2023-24	2024-25
<b>General Fund and BY Values</b>	<b>\$7,783,416,760</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>
<b>Real Property Value (Incl. Prop 8 parcels)</b>	<b>\$7,779,758,882</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>
CPI of Non Prop 8 Parcels (Max 2.0%)	\$150,645,886	\$148,622,272	\$160,161,792	\$160,251,112	\$167,343,587
Transfer of Ownership Assessed Value Change	\$145,669,089	\$163,777,036	\$148,400,136	\$179,561,961	\$213,460,363
Est. SFR Prop 8 Adj Based on Recent Price	\$13,978,663	\$15,477,140	\$3,856,228	\$9,161,517	\$15,562,538
<b>Estimated Real Property Value</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>	<b>\$9,475,688,201</b>
Base Year Values	\$0	\$0	\$0	\$0	\$0
Secured Personal Property Value (0.0% growth)	\$38,750	\$38,750	\$38,750	\$38,750	\$38,750
Unsecured Personal Property Value (0.0% growth)	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128
Nonunitary Utility Value (0.0% growth)	\$0	\$0	\$0	\$0	\$0
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>	<b>\$9,479,346,079</b>
<b>Estimated Total Percent Change</b>	<b>3.99%</b>	<b>4.05%</b>	<b>3.71%</b>	<b>4.00%</b>	<b>4.36%</b>
<b>Revenue Calculations</b>					
Net Taxable Value Tax @ 1%	\$80,937,104	\$84,215,868	\$87,340,050	\$90,829,796	\$94,793,461
City Share of 1% Tax @ 11.12701457%	\$9,005,883	\$9,370,712	\$9,718,340	\$10,106,645	\$10,547,682
Aircraft Value Tax @ 1%	\$	\$	\$	\$	\$
City Share of Aircraft Tax @ 33.3%	\$0	\$0	\$0	\$0	\$0
<b>Net GF Estimate</b>	<b>\$9,005,883</b>	<b>\$9,370,712</b>	<b>\$9,718,340</b>	<b>\$10,106,645</b>	<b>\$10,547,682</b>
<b>Taxable Value Revenue Categories</b>					
Secured Revenue	\$8,710,490	\$9,063,353	\$9,399,579	\$9,775,147	\$10,201,718
Unsecured Revenue	\$295,393	\$307,359	\$318,762	\$331,498	\$345,964
Aircraft Revenue	\$	\$	\$	\$	\$
<b>Rev from Taxable Val*</b>	<b>\$9,005,883</b>	<b>\$9,370,712</b>	<b>\$9,718,340</b>	<b>\$10,106,645</b>	<b>\$10,547,682</b>
Unitary Revenue (Budgeted Flat)	\$61,678	\$61,678	\$61,678	\$61,678	\$61,678
Admin Fee (Not Deducted Above)	-\$119,500	-\$124,309	-\$128,890	-\$134,008	-\$139,820
Enter Suppl. Apportionment - Avg 3 Yrs					
Enter Delinquent Apportionment - Avg 3 Yrs					

VLFAA	2020-21	2021-22	2022-23	2023-24	2024-25
<b>Citywide Net Taxable Value</b>	<b>\$7,783,416,760</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>
<b>Real Property Value (Incl. Prop 8 parcels)</b>	<b>\$7,779,758,882</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>
CPI of Non Prop 8 Parcels (Max 2.0%)	\$150,645,886	\$148,622,272	\$160,161,792	\$160,251,112	\$167,343,587
Transfer of Ownership Assessed Value Change	\$145,669,089	\$163,777,036	\$148,400,136	\$179,561,961	\$213,460,363
Est. SFR Prop 8 Adj Based on Recent SFR Price	\$13,978,663	\$15,477,140	\$3,856,228	\$9,161,517	\$15,562,538
<b>Estimated Real Property Value</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>	<b>\$9,475,688,201</b>
Secured Personal Property Value (0.0% growth)	\$38,750	\$38,750	\$38,750	\$38,750	\$38,750
Unsecured Personal Property Value (0.0% growth)	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128
Nonunitary Utility Value	\$0	\$0	\$0	\$0	\$0
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>	<b>\$9,479,346,079</b>
<b>Estimated Total Percent Change</b>	<b>3.99%</b>	<b>4.05%</b>	<b>3.71%</b>	<b>4.00%</b>	<b>4.36%</b>
Base Value of VLFAA	\$1,593,958	\$1,657,557	\$1,724,688	\$1,788,674	\$1,860,221
Estimated Change to VLFAA	\$63,599	\$67,131	\$63,986	\$71,547	\$81,106
<b>VLFAA Estimate</b>	<b>\$1,657,557</b>	<b>\$1,724,688</b>	<b>\$1,788,674</b>	<b>\$1,860,221</b>	<b>\$1,941,326</b>

**NOTES:**

**\* The revenue projection assumes 100% payment of taxes. Delinquency is not considered in the projection; however, rates of between 1% and 2.5% are typical.**

- Transfer of Ownership Assessed Value Change: For years 2021-22 and later a growth rate is applied that is representative of the historical and predicted average rate of real property growth due to properties that have transferred ownership. Real property is grown by the following percentages: 2021-22 @ 2.0%; 2022-23 @ 1.8%; 2023-24 @ 2.1%; 2024-25 @ 2.3%;
- Estimated Assessor Prop 8 Adjustments: Prop 8 reductions in value are TEMPORARY reductions applied by the assessor that recognize the fact that the current market value of a property has fallen below its trended (Prop 13) assessed value. For 2020-21 and later, properties with prior Prop 8 reductions are not included in the CPI increase, they are projected flat until either the Assessor begins to recapture value as the economy improves and median sale prices begin to increase, they are further reduced, or they sell and are reset per Prop 13.
- Where they exist, Prop 8 restoration adjustments are based on projected median SFR home price growth. For this projection the following median year to year percentage changes are used for Palos Verdes Estates: 2021-22 @ 2.7%; 2022-23 @ 1.0%; 2023-24 @ 2.5%; 2024-25 @ 4.0%;
- Base Year Values Entry: With the dissolution of redevelopment, base year values are unlikely to change and are budgeted flat.
- Secured personal property and unsecured values are projected at 100% of 2019-20 levels. Unsecured escaped assessments may be included in the unsecured value. The value of escaped assessments is generally inconsistent and varies from year to year.
- Completed new construction entry: This data entry point allows for the inclusion of new construction projects completed annually. Due to processing delays we suggest that a time frame of November - October be selected. (i.e. Nov. 2018 - Oct. 2019 for the 2021-22 FY). If completed new construction has resulted in a sale of the property it is likely that the new value will appear in the value increase due to transfers of ownership entry and therefore should not be also included in the completed new construction value.
- Pooled Revenue Sources include supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, roll corrections and other adjustments applied after the release of the roll. The forecasting of these revenues should be developed based on historical averages over a minimum of 3 years.
- General Fund Revenue Estimate does not include any ad valorem voter approved debt service revenue.
- Pass through and residual revenues from former redevelopment agencies are not included in this estimate.



# COUNTY OF LOS ANGELES FIRE DEPARTMENT

1320 NORTH EASTERN AVENUE  
LOS ANGELES, CALIFORNIA 90063-3294  
(323) 881-2426  
www.fire.lacounty.gov

*"Proud Protectors of Life, Property, and the Environment"*

**EXHIBIT L**  
**BOARD OF SUPERVISORS**

HILDA L. SOLIS  
FIRST DISTRICT

MARK RIDLEY-THOMAS  
SECOND DISTRICT

SHEILA KUEHL  
THIRD DISTRICT

JANICE HAHN  
FOURTH DISTRICT

KATHRYN BARGER  
FIFTH DISTRICT

DARYL L. OSBY  
FIRE CHIEF  
FORESTER & FIRE WARDEN

March 31, 2020

Kenneth Rukavina, Acting City Manager  
City of Palos Verdes Estates  
340 Palos Verdes Drive West  
Palos Verdes Estates, CA 90274

Dear Mr. Rukavina:

This is to advise you that my Financial Management Division will provide your Finance Director your City's Fee Summary for the Final 2019-20 Fee and the Estimated 2020-21 Fee (Enclosure) for fire protection and emergency medical services.

The Final 2019-20 annual fee is 0.7 percent higher than the Estimate provided last March. To help lessen the impact of this increase, per our service agreement, the difference will be billed in 2020-21 as a prior year adjustment, so that your 2019-20 budget will not be impacted unless the City opts to pay the difference this year.

Due to the ongoing public health emergency, we do not yet have approved benefit rate increases for 2020-21, and in order to meet our commitment to you to provide the 2020-21 annual fees by March 31, we will not be adjusting our employee benefit rates for 2020-21. Therefore, only the following increases have been factored into the Estimated 2020-21 Fee:

- 3.9 percent overall increase as a result of the 2.5 percent salary cost of living adjustment effective July 1, 2020, and a 2.75 percent sustainability adjustment effective January 1, 2021; and
- 0.7 percent increase in the District Overhead.

My financial management staff are available to meet with you and/or your Finance Director to discuss the actual application of the cap and its impact on your City's payments. Please call Theresa R. Barrera, Financial Management Division Chief, at (323) 838-2301 to set up a meeting or to request more information.

#### SERVING THE UNINCORPORATED AREAS OF LOS ANGELES COUNTY AND THE CITIES OF:

AGOURA HILLS  
ARTESIA  
AZUSA  
BALDWIN PARK  
BELL  
BELL GARDENS  
BELLFLOWER  
BRADBURY

CALABASAS  
CARSON  
CERRITOS  
CLAREMONT  
COMMERCE  
COVINA  
CUDAHY  
DIAMOND BAR  
DUARTE

EL MONTE  
GARDENA  
GLENDDORA  
HAWAIIAN GARDENS  
HAWTHORNE  
HERMOSA BEACH  
HIDDEN HILLS  
HUNTINGTON PARK

INDUSTRY  
INGLEWOOD  
IRWINDALE  
LA CANADA-FLINTRIDGE  
LA HABRA  
LA MIRADA  
LA PUENTE  
LAKEWOOD  
LANCASTER

LAWDALE  
LOMITA  
LYNWOOD  
MALIBU  
MAYWOOD  
NORWALK  
PALMDALE  
PALOS VERDES ESTATES

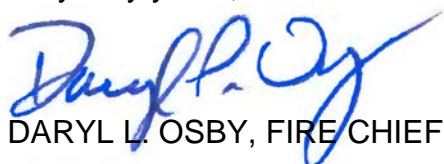
PARAMOUNT  
PICO RIVERA  
POMONA  
RANCHO PALOS VERDES  
ROLLING HILLS  
ROLLING HILLS ESTATES  
ROSEMEAD  
SAN DIMAS  
SANTA CLARITA

SIGNAL HILL  
SOUTH EL MONTE  
SOUTH GATE  
TEMPLE CITY  
WALNUT  
WEST HOLLYWOOD  
WESTLAKE VILLAGE  
WHITTIER

Kenneth Rukavina, Acting City Manager  
March 31, 2020  
Page 2

We will continue to provide your Finance Director with quarterly updates for any changes that may impact the Estimated 2020-21 Fee. If you have any questions, please contact me at (323) 881-6180.

Very truly yours,



DARYL L. OSBY, FIRE CHIEF

DLO:lr

Enclosure

c: Assistant Fire Chief Scott Hale

**LOS ANGELES COUNTY FIRE DEPARTMENT  
CITY OF PALOS VERDES ESTATES - FEE SUMMARY**

	FINAL							ESTIMATE
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Actual Annual Fee (see attachments)	\$ 4,307,807	\$ 4,404,511	\$ 4,552,384	\$ 4,719,994	\$ 4,967,541	\$ 5,278,604	\$ 5,575,591	\$ 5,831,957
<b>% Increase from Previous Fiscal Year</b>	<b>4.36%</b>	<b>2.24%</b>	<b>3.36%</b>	<b>3.68%</b>	<b>5.24%</b>	<b>6.26%</b>	<b>5.63%</b>	<b>4.60%</b>
Annual Fee Limitation Excess Rollover	-	46,818	-	-	-	36,091	109,706	134,317
	<u>\$ 4,307,807</u>	<u>\$ 4,451,329</u>	<u>\$ 4,552,384</u>	<u>\$ 4,719,994</u>	<u>\$ 4,967,541</u>	<u>\$ 5,314,695</u>	<u>\$ 5,685,297</u>	<u>\$ 5,966,274</u>
<b>Annual Fee Cap Percentage</b> (1)	<b>3.23%</b>	<b>3.64%</b>	<b>3.89%</b>	<b>4.06%</b>	<b>4.48%</b>	<b>4.78%</b>	<b>5.16%</b>	<b>5.83%</b>
Annual Fee Limitation (percentage cap applied to prior year actual annual fee)	\$ 4,260,989	\$ 4,464,611	\$ 4,575,846	\$ 4,737,210	\$ 4,931,450	\$ 5,204,989	\$ 5,550,980	\$ 5,900,648
Annual Fee Limitation Excess (2)	46,818	-	-	-	36,091	109,706	134,317	65,626
Actual Net City Cost	\$ 4,260,989	\$ 4,451,329	\$ 4,552,384	\$ 4,719,994	\$ 4,931,450	\$ 5,204,989	\$ 5,550,980	To Be Determined
Estimated Net City Cost	\$ 4,260,989	\$ 4,432,846	\$ 4,522,970	\$ 4,659,578	\$ 4,931,450	\$ 5,013,801	\$ 5,550,980	\$ 5,900,648
Prior Year Fee Adjustment (3)	-	-	18,483 (6)	29,414	60,416	-	191,188	To Be Determined
Current Year Fee Adjustment (4)	-	-	-	-	-	-	-	To Be Determined
Paramedic Pass-thru Fee Credit (5)	(9,380)	(10,767)	(17,663)	(8,720)	(19,094)	(57,555)	(56,899)	To Be Determined
<b>Total Net City Payment</b> (7)	<u><b>\$ 4,251,609</b></u>	<u><b>\$ 4,422,079</b></u>	<u><b>\$ 4,523,790</b></u>	<u><b>\$ 4,680,272</b></u>	<u><b>\$ 4,972,772</b></u>	<u><b>\$ 4,956,246</b></u>	<u><b>\$ 5,685,269</b></u>	<u><b>\$ 5,900,648</b></u>
							<b>Estimated Monthly Invoice</b>	<u><b>\$ 491,721</b></u>

(1) Beginning in 2011, % cap determined by taking the average of the immediately preceding five years' actual annual fee % increase plus 1%.

(2) Amount that is deferred to a subsequent future fiscal year(s).

(3) Formula: Prior Year "Actual" minus Prior Year "Estimated" Net City Cost.

(4) Formula: Current Year "Actual" minus Current Year "Estimated" Net City Cost.

(5) Credits are posted directly to the monthly city billings based on actual revenue received from the ambulance companies. Actual year-end totals will not be available until the end of the fiscal year.

(6) Estimated amounts billed were based on the original March 2014 estimate rather than the updated April 2014 estimate. The difference was carried over as the Prior Year Fee Adjustment in 2015-16.

(7) Does not include any billing adjustment (i.e., utility usage).

**LOS ANGELES COUNTY FIRE DEPARTMENT  
FEE-FOR-SERVICE CITIES ANNUAL FEE SCHEDULE**

**\* CITY OF PALOS VERDES ESTATES \***

		<u>Staffing (a)</u>	<u>Resource Cost</u>	<u>Annual Rate (b)</u>
<b><u>2019-20</u></b>				
<i>Station Operations:</i>				
Fire Station 2	Engine	3	\$ 2,518,053	\$ 2,518,053
Fire Station 2	Squad	2	1,608,948	<u>1,608,948</u>
				<b>\$ 4,127,001</b>
District Overhead	35.1003%			<u>1,448,590</u>
<b>FINAL 2019-20 FEE</b>				<b><u>\$ 5,575,591</u></b>

(a) Station Operations staffing numbers reflect post positions (3 person staff each post position through a 56-hr work week). Station Operations include overtime required to maintain 24-hour constant staffing. Fire Prevention positions do not include overtime since constant staffing is not required.

(b) Rates for Squad staffing include paramedic bonuses, plus an additional paramedic bonus for the Fire Fighter on the engine.

**LOS ANGELES COUNTY FIRE DEPARTMENT  
FEE-FOR-SERVICE CITIES ANNUAL FEE SCHEDULE**

**\* CITY OF PALOS VERDES ESTATES \***

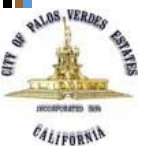
		<u>Staffing (a)</u>	<u>Resource Cost</u>	<u>Annual Rate (b)</u>
<b><u>2020-21</u></b>				
<i>Station Operations:</i>				
Fire Station 2	Engine	3	\$ 2,629,351	\$ 2,629,351
Fire Station 2	Squad	2	1,680,064	<u>1,680,064</u>
				<b>\$ 4,309,415</b>
District Overhead	35.3306%			<u>1,522,542</u>
<b>ESTIMATED 2020-21 FEE</b>				<b><u><u>\$ 5,831,957</u></u></b>

(a) Station Operations staffing numbers reflect post positions (3 person staff each post position through a 56-hr work week). Station Operations include overtime required to maintain 24-hour constant staffing. Fire Prevention positions do not include overtime since constant staffing is not required.

(b) Rates for Squad staffing include paramedic bonuses, plus an additional paramedic bonus for the Fire Fighter on the engine.

# ADMINISTRATION DEPARTMENT ACCOMPLISHMENTS FY 2019-20

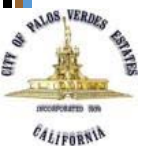
- ✓ Hired a City Manager
- ✓ Hired a City Clerk
- ✓ Managed through COVID-19 virus and protests without any department heads
- ✓ Completed MOUs for PSE group & Unrepresented Group negotiations





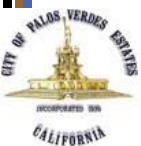
# ADMINISTRATION DEPARTMENT OPERATION GOALS FY 2020-21

- ✓ Continue to fill remaining 11 vacancies city-wide
- ✓ Complete FY 2020/21 Labor Negotiations for Police Officer's Association
- ✓ Continue to successfully and efficiently fill all incoming Public Records Act requests without using an Attorney
- ✓ Improve the City's Special Event, Banner, Block Party, Film and Photo shoot permits to reduce staff time spent on fulfilling requests and create a user friendly approach for residents and businesses.
- ✓ Review of existing contracts for cost savings and possible RFPs
- ✓ Audio-Video upgrade



# FINANCE DEPARTMENT ACCOMPLISHMENTS FY 2019-20

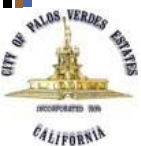
- ✓ 2018-19 CAFR completed
- ✓ Completed FY 2019-2020 mid-year budget status update
- ✓ Completed FY 2019-2020 Year-End Projections
- ✓ FY 2020-21 Budget review underway
- ✓ Re-negotiated Merchant Service Fees – resulting in savings
- ✓ Initiated Fiscal Year 2020-2021 annual audit process
- ✓ Completed 10 Year Forecast
- ✓ OpenGov portal fully functioning
- ✓ Closing Month-End timely and established routine reporting
- ✓ Hired a Payroll Financial Services Technician
- ✓ Hiring in process for Finance Director & Senior Accountant
- ✓ Managed through COVID-19 virus and protests
- ✓ Salary & Professional Services savings by not filling all open positions



6/29/2020

# FINANCE DEPARTMENT OPERATION GOALS FY 2020-21

- ✓ Hire a Finance Director & Senior Accountant
- ✓ Clean Fiscal Audit
- ✓ New integrated financial system (ERP) with possible cost savings in reduction of satellite software and/or re-negotiate payroll services contract with ADP for potential savings to the City
- ✓ Semi-annual forecast and projection model updates
- ✓ Equipment Replacement Reserve Analysis
- ✓ Increase internal department financial communication/reporting
- ✓ Research new revenue opportunities
- ✓ Reformat, reconcile and update capital asset and depreciation schedule
- ✓ Streamline SmartGov permit system to upload transactions directly to Finance Plus – increasing efficiency
- ✓ Review and enhance performance measures for the department
- ✓ Support City Management through FY20/21 labor negotiations
- ✓ Enhance OpenGov reporting
- ✓ Review of existing contracts for cost savings and possible RFPs
  - ✓ Re-negotiate Banking Services



6/29/2020

# POLICE DEPARTMENT ACCOMPLISHMENTS FY 2019-20

## Safety and Service

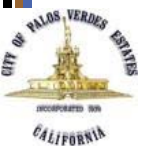
- ✓ Response time averages
  - ✓ Emergency calls: 2:53
  - ✓ Non-emergency: 4:51
- ✓ Part 1 Crime is down 24% (May 2019 to 2020)
  - ✓ Burglary down 24%
- ✓ Implemented a COVID-19 home testing program for seniors (funded through private donations)
- ✓ Proactive approach to Safer and Home and City Orders
  - ✓ 75 Misdemeanor citations for County Order
  - ✓ 83 Citations for PVEMC COVID Violations
  - ✓ 819 Proactive (officer initiated) COVID activities
- ✓ Homeless Liaison program effective in mitigating
- ✓ Testing and evaluation of Body-worn and in-car camera systems
- ✓ Detectives
  - ✓ Multiple investigations lead to the identification and arrest of several burglary rings; clearing over 20 burglaries/thefts in PVE
- Protests/Civil unrest
  - ✓ Ensured the safety of PVE amidst protests/civil unrest
  - ✓ Ensured the safety of protesters to exercise 1<sup>st</sup> Amend Rights
  - ✓ Assisted other SoCal Cities through mutual aid

## Training

- ✓ Successfully secured private donations to hold active shooter training at local schools (delayed due to COVID)
- ✓ EOC position training, Emergency Management for Elected Officials, Emergency Operations Plan adopted. Disaster drills delayed due to COVID
- ✓ Graduated 1 officer from the police academy
  - ✓ 4 currently in the Field Training Program

## Community Engagement

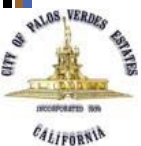
- ✓ Enhanced Community Alerts through Alert SouthBay
- ✓ 2500 weekly calls to seniors during COVID-19 (PVE CARES)
- ✓ Campus Safety checks
- ✓ Community Lead Officer Program successful in mitigating/solving community concerns



6/29/2020

# POLICE DEPARTMENT OPERATION GOALS FY 2020-21

- Continue to keep PVE one of the safest cities in California
- Maintain Priority 1 response times of 2-3 minutes
- Fill vacant positions to reduce overtime and employee burnout
- “Street Meets” through the CLO Program (“quality of life” issues)
- Body-worn cameras (COPS Funds)
- Hold active shooter training at PV High School
- Hold disaster drills
- Hold two Weapons Safety Courses (cost-neutral)
- Increase our volunteer corps and expand their duties
- Work with the City Manager to implement Council’s directives related to the police studies



6/29/2020

# COMMUNITY DEVELOPMENT DIVISION ACCOMPLISHMENTS 2019-20

## Building Department

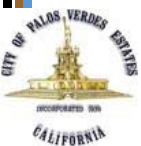
- ✓ Adopted 2019 Uniform Building Codes and County Fire and Sewer Code
- ✓ Issued 683 building permits this FY (as of 6/4/2020)
- ✓ Enacted a complete sweep of all unremedied permits resulting in 200+ permit closures or renewals

## Planning Department

- ✓ Achieved adoption of ordinances to regulate short-term rentals, commercial events, outdoor lighting, smoking, leaf blowers, & accessory dwelling units
- ✓ Obtained \$160,000 in allocated grant funding through SB 2
- ✓ Transitioned Code Enforcement software to SmartGov to streamline communication between code violations & permitting, identifying triple fee opportunities per adopted policy
- ✓ Revamped staff reports resulting in a significant decrease of continuances & appeals (37 to 11)

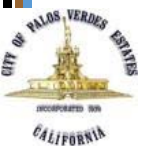
## Parklands Department

- ✓ Managed double the Parklands Committee applications compared to the prior fiscal year
- ✓ Identified approximately \$30,000 in landscape maintenance contract cost savings through inspections
- ✓ Managed insurance claims for tree failures including court appearances
- ✓ Inspected for hazardous or dead trees & managed removal
- ✓ Managed & oversaw fire safety weed abatement, tree trimming, & landscape maintenance, keeping vegetation clear of street names & regulatory traffic signs



# COMMUNITY DEVELOPMENT DIVISION OPERATION GOALS FY 2020-21

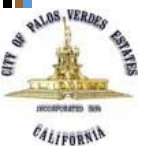
- ✓ Shift from paper to online permitting system, including online payment system
- ✓ Improve records management by providing electronic storage of plans & documents
- ✓ Adopt final ordinance to regulate accessory dwelling units
- ✓ Update website including simpler forms & applications
- ✓ Adopt updated encroachment policy and enforcement plan
- ✓ Review existing contracts for cost savings and possible RFPs
- ✓ Complete Tree Inventory for entire city
- ✓ Update Housing Element and other Elements of the General Plan required to be adopted in 2021 to maintain compliance and further equitable initiatives



6/29/2020

# PUBLIC WORKS DEPARTMENT ACCOMPLISHMENTS 2019-20

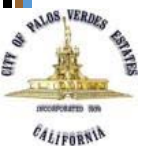
<b>City Properties</b>	<b>Public Works Admin</b>	<b>Streets</b>
<ul style="list-style-type: none"> <li>✓ Replaced failed City Hall fire sprinkler backflow</li> <li>✓ Replaced failed floor drain P-trap in Streets and Parks restroom</li> <li>✓ Replaced failed City Hall fire alarm bell to an electric fire alarm bell with flow switch</li> <li>✓ Provided quick response to address any building or facility repairs</li> <li>✓ Installed sneeze guards at the City Hall counter and between employees that work nearby one another COVID-19</li> </ul>	<ul style="list-style-type: none"> <li>✓ Issued 357 public works permits</li> <li>✓ Began implementation of Dude Solutions Work Flow and Asset Essentials program</li> <li>✓ Performed facility condition assessment and development maintenance schedules for Asset Essentials</li> <li>✓ Conducted the Palos Verdes Drive West Feasibility Study (Malaga Cove to Triangle)</li> </ul>	<ul style="list-style-type: none"> <li>✓ Maintained 144 miles of road, 59 acres of medians and parks, 10,000 trees and 1,300 signs</li> <li>✓ Video inspected and cleaned problematic city-maintained sewer laterals</li> <li>✓ Began construction/implementation of Santa Monica TMDL Project to install full capture devices in catch basins</li> <li>✓ Continued implementation of three-year contract for Fire Safety &amp; Weed Abatement</li> </ul>





# PUBLIC WORKS DEPARTMENT OPERATION GOALS FY 2020-21

<ul style="list-style-type: none"> <li>✓ <b>City Properties</b></li> <li>✓ To replace cracked storm water drain pipe in the Streets and Parks lunch room</li> <li>✓ To install touchless hand sanitizer dispensers throughout City Hall</li> <li>✓ Replace carpet in City Hall</li> <li>✓ To continue to maintain all buildings and facilities in a manner that is safe, efficient and provides for the delivery of City services</li> </ul>	<ul style="list-style-type: none"> <li>✓ <b>Public Works Admin</b></li> <li>✓ Implement and/or complete CIP projects</li> <li>✓ To revise and update public works standards</li> <li>✓ To continue development of GIS database of City's infrastructure</li> <li>✓ Perform PAED for PVDW Corridor</li> <li>✓ Continue to explore grants funding sources</li> <li>✓ Implement a computerized maintenance management system and establish Asset Management Plan in conjunction with Finance Dept</li> </ul>	<ul style="list-style-type: none"> <li>✓ <b>Streets</b></li> <li>✓ To present the City with an aluminum HIP street name sign, to replace all stops and regulatory signs with HIP signs</li> <li>✓ To provide minor asphalt repair and patch potholes on a continuing basis and replace traffic and street name signs as required</li> <li>✓ To inspect and clean catch basins before the rainy season</li> <li>✓ To provide a high level of emergency response for downed trees, traffic hazards, fires, accidents and natural disasters</li> </ul>
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6/29/2020

## RESOLUTION R20-22

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF  
PALOS VERDES ESTATES, CALIFORNIA,  
ESTABLISHING THE FISCAL YEAR 2020-21 APPROPRIATIONS LIMIT  
FOR THE CITY OF PALOS VERDES ESTATES**

WHEREAS, the voters of California on November 6, 1979, added Article XIII B to the State Constitution placing various limits on the appropriations of the state and local governments; and

WHEREAS, Article XIII B, as modified in June 1990, provides that the appropriations limit for fiscal year 2020-21 is hereby amended by properly circulating the adjustment to the base year appropriations of fiscal year 1978-79 for changes in certain permitted factors; and

WHEREAS, to the best of the City's knowledge and belief, the State Department of Finance figures reflect the following statistics relevant to the calculation of the City's 2020-21 Fiscal Year Appropriations Limit:

California per capital income, +3.73% (plus three and 85/100 percent).

Population Adjustment for the County of Los Angeles, -0.11% (minus 01/100 percent).

NOW THEREFORE, the City Council of the City of Palos Verdes Estates DOES RESOLVE AS FOLLOWS:

Section 1. That the follow factors shown above shall be the basis of computing the 2020-21 Fiscal Year Appropriations Limit and based on the foregoing figures (attached herein as EXHIBIT A) and the provisions of Article XIII B of the Constitution of the State of California, that the City of Palos Verdes Estates appropriations subject to the limitation for the 2020-21 Fiscal Year shall be \$25,062,886.

Section 2. The City Clerk shall certify to the passage and adoption of Resolution R20-22 PASSED, APPROVED AND ADOPTED on this 29<sup>th</sup> day of June, 2020.

\_\_\_\_\_  
David McGowan, Mayor

ATTEST:

\_\_\_\_\_  
Kylynn Chaney, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Christi Hogin, City Attorney

### GANN APPROPRIATIONS LIMIT

Article XIII B of the California State Constitution, more commonly referred to as the Gann Initiative or Gann Appropriations Limit, was adopted by California voters in 1980 and placed limits on the amount of proceeds of taxes that state and local governmental agencies can appropriate and spend each year.

The limit is different for each agency and changes each year. Each year's limit is based on the amount of tax proceeds that were authorized to be spent in FY 1978-79 in each agency, modified for changes in inflation and population in each subsequent year. Inflationary adjustments are, by law, based on increases in the California per capita income or the increase in non-residential assessed valuation due to new construction. Population adjustments are based on city population growth or county population growth.

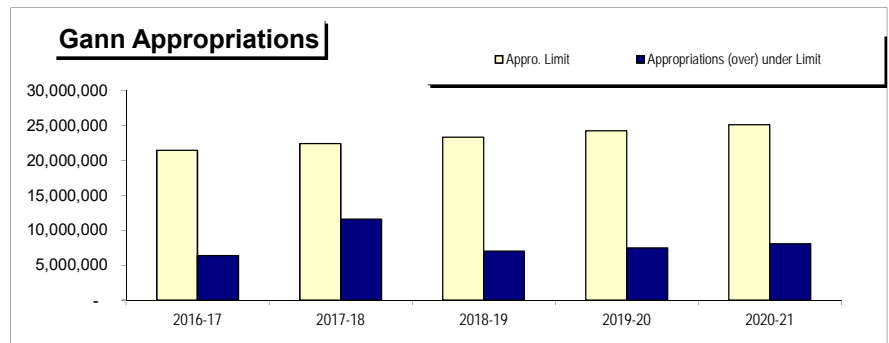
For FY 2020-21 the City of Palos Verdes Estate's estimated tax proceeds to be received, as well as tax proceeds appropriated by the City Council will, as in prior years, continue to be under the legal limit. The appropriations limit for FY 2020-21 is \$25,062,886. This is the maximum amount of tax proceeds the City will be able to appropriate and spend in the coming fiscal year. The City's estimated proceeds of taxes is \$17,029,267 resulting in appropriations being under the limit by \$8,033,618.

**Trends**

Appropriation Limit  
 Appropriations Subject to Limit  
 Appropriations (Over) Under Limit

	2016-17	2017-18	2018-19	2019-20	2020-21
Appropriation Limit	21,437,489	22,355,235	23,293,868	24,188,263	25,062,886
Appropriations Subject to Limit	15,092,331	10,770,790	16,276,494	16,726,143	17,029,267
Appropriations (Over) Under Limit	6,345,158	11,584,445	7,017,374	7,462,120	8,033,618

Appropriation Limit  
 Appropriations Subject to Limit



**Appropriations Limit Worksheet 2020-21**

A. Last Year's Limit (Audited)	24,188,263	pull from last year's Gann Worksheet
B. Adjustment Factors		
1 Population % - L.A. Co.	0.9989	State Department of Finance
2 Inflation % - Per Capita	1.0373	State Department of Finance
C. Total Adjustment (B1 x B2)	1.0362	
D. Other Adjustments:	0	
Sub-Total	0	
E. This Year's Limit	<b>\$ 25,062,886</b>	A x C

**APPROPRIATIONS LIMIT  
CALCULATION OF PROCEEDS OF TAXES  
CITY OF PALOS VERDES ESTATES  
FY: 2020-21**

<b>REVENUE</b>	<b>PROCEEDS OF TAXES</b>	<b>NON-PROCEEDS OF TAXES</b>	<b>TOTAL</b>
Taxes:			
Property Tax	\$ 8,916,207		\$ 8,916,207
VLF In-Lieu	-		-
Sales & Use Tax	316,800		316,800
Franchise Tax	573,000		573,000
Business License Tax	191,250		191,250
Police Parcel	5,023,366		5,023,366
Real Estate Transfer Tax	170,000		170,000
State Revenue:			
Motor Vehicle In-Lieu	1,657,557		1,657,557
Home Owner Relief		49,000	49,000
Gasoline Tax		322,620	322,620
SB 90 State Mandate Reimbursement		1,500	1,500
State Law Enforcement Grants		156,000	156,000
Other State Revenue		54,000	54,000
Other Government Revenue:			
Federal Law Enforcement Grants		-	-
Proposition A Transit		220,357	220,357
Proposition C Transit		182,780	182,780
Measure R		137,087	137,087
Measure M		155,357	155,357
RMRA		232,776	232,776
Measure W		260,000	260,000
Other		6,000	6,000
Local Revenue:			
Development Fees		1,013,923	1,013,923
Rents and Concessions		1,088,889	1,088,889
Fines and Forfeitures		90,000	90,000
User Fees		67,175	67,175
Administrative Allocation		1,208,724	1,208,724
Assessments		-	-
Other Revenue:			
Miscellaneous		235,000	235,000
<b>Total Non-Interest Revenue</b>	<b>16,848,180</b>	<b>5,481,188</b>	<b>22,329,368</b>
Interest Earnings	181,087	58,913	240,000
<b>Total Revenue</b>	<b>17,029,267</b>	<b>5,540,101</b>	<b>22,569,368</b>

**APPROPRIATIONS LIMIT  
INTEREST EARNINGS  
PRODUCED BY TAXES**

**Worksheet #2**

**CITY OF PALOS VERDES ESTATES  
FY: 2020-21**

	<u>AMOUNT</u>	<u>SOURCE</u>
A. Tax Proceeds (Excluding Interest)	\$ 16,848,180	Worksheet #1
B. Minus Exclusions	0	
C. Net Invested Taxes	16,848,180	
D. Total Revenue (Excluding Interest) Revenue + Reserve Withdrawals	22,329,368	Worksheet #1
E. Tax Proceeds as a % of Budget	75.45%	(C/D)
F. Interest Earnings	240,000	Budget
G. Amount of Interest Earned From Taxes	181,087	(E*F)
H. Amount of Interest Earned From Non-Taxes	58,913	(F-G)

**APPROPRIATIONS LIMIT  
APPROPRIATIONS SUBJECT TO LIMITATION**

**Worksheet #3**

**CITY OF PALOS VERDES ESTATES  
FY: 2020-21**

	<u><b>AMOUNT</b></u>
Appropriations Limit for 2019-20	\$ 24,188,263
Adjustment Factors:	
Change in Population - County	0.9989
Change in Per Capita income	1.0373
Total Adjustment %	1.0362
Annual/Other Adjustments:	
<b>Appropriations Limit for 2020-21</b>	<b><u><u>25,062,886</u></u></b>
Appropriations Subject to Limit:	
Proceeds of Taxes	17,029,267
Minus Exclusions	-
Appropriations Subject to Limit	17,029,267
<b>Appropriations Over (Under) Limit</b>	<b><u><u>\$ (8,033,618)</u></u></b>

## CITY OF PALOS VERDES ESTATES FY 2020-21 ESTIMATED REVENUES

DESCRIPTION	ACCOUNT	2017	2018	2019	2020	2021
		BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
<b>GENERAL FUND:</b>						
SECURED PROPERTY TAX	30100	7,353,833	7,632,689	7,947,297	8,242,564	8,616,207
UNSECURED PROPERTY TAX	30200	287,000	292,000	292,000	292,000	292,000
PROPERTY TAX PRIOR	30600	(10,000)	(10,000)	(10,000)	(10,000)	(10,000)
PENALTIES & DELINQUENCIE	30900	18,000	18,000	18,000	18,000	18,000
HOMEOWNERS PTR	35210	49,000	49,000	49,000	49,000	49,000
<b>PROPERTY TAX</b>		<b>7,697,833.00</b>	<b>7,981,689.00</b>	<b>8,296,297.00</b>	<b>8,591,564.00</b>	<b>8,965,207.00</b>
ERAF/VLF TAX RETURN	35316	1,317,554	1,375,395	1,514,992	1,570,592	1,657,557
<b>PROPERTY TAX IN LIEU</b>		<b>1,317,554.00</b>	<b>1,375,395.00</b>	<b>1,514,992.00</b>	<b>1,570,592.00</b>	<b>1,657,557.00</b>
SALES TAX	31100	192,000	194,000	194,000	196,000	156,800
PSAF ( SALES TAX )	35300	160,000	160,000	160,000	160,000	160,000
ERAF/SALES TAX RETURN	35315	25,000	25,000	-	-	-
<b>SALES TAX</b>		<b>377,000.00</b>	<b>379,000.00</b>	<b>354,000.00</b>	<b>356,000.00</b>	<b>316,800.00</b>
<b>PROPERTY TRANSFER</b>	31500	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>170,000</b>
<b>BUSINESS LICENSE TAX</b>	31400	<b>208,000</b>	<b>208,000</b>	<b>221,250</b>	<b>225,000</b>	<b>191,250</b>
FRANCHISE TAX WATER	31300	114,854	115,000	125,000	125,000	140,000
FRANCHISE TAX GAS	31310	50,000	50,000	50,500	51,000	51,000
FRANCHISE TAX ELECTRIC	31320	128,000	130,560	130,000	132,600	120,000
FRANCHISE TAX CABLE	31330	268,281	273,646	273,000	278,460	262,000
<b>FRANCISE TAX</b>		<b>561,135.00</b>	<b>569,206.00</b>	<b>578,500.00</b>	<b>587,060.00</b>	<b>573,000.00</b>
CONSTRUCTION PERMITS	37100	425,000.00	425,000.00	690,000.00	648,812.50	336,538.87
REISSUED BUILDING PERMIT	37101	12,000.00	12,000.00	15,500.00	15,500.00	4,151.01
MISC PUBLIC WORKS PERMIT	37110	100,000.00	100,000.00	138,000.00	194,400.00	158,174.96
TREE TOPPING/REMOVAL					7,000.00	9,252.32
RESIDENTIAL RESALE REPOR	37210	22,000.00	22,000.00	28,000.00	20,000.00	19,204.09
GRADING/FILLING	37220	25,000.00	25,000.00	32,000.00	25,000.00	20,011.27
MISCELLANEOUS PLANNING	37230	80,000.00	80,000.00	120,000.00	147,099.79	87,569.17
PLAN CHECK	37240	220,000.00	220,000.00	283,000.00	196,688.73	143,903.42
NEIGHBORHOOD COMP. REVIE	37250	50,000.00	50,000.00	100,000.00	100,000.00	96,553.94
SITE PLAN REVIEW	37260	15,000.00	15,000.00	15,000.00	15,000.00	28,550.24
GEOTECHNICAL	37270	45,000.00	45,000.00	45,000.00	41,524.00	11,643.80
COMMUNITY PLANNING		-	-	16,000.00	50,000.00	48,369.84
TECH ENHANCEMENT		-	-	50,000.00	50,000.00	50,000.00
<b>DEVELOPMENT FEES</b>		<b>994,000.00</b>	<b>994,000.00</b>	<b>1,532,500.00</b>	<b>1,511,025.02</b>	<b>1,013,922.91</b>
INTEREST	34100	70,000	70,000.00	133,500.00	250,000.00	128,000.00
UNREALIZED INV. GAIN/LOS	34105		-	-	-	-
<b>INTEREST/GAIN(LOSS)</b>		<b>70,000.00</b>	<b>70,000.00</b>	<b>133,500.00</b>	<b>250,000.00</b>	<b>128,000.00</b>
<b>MOTOR VEHICLE</b>	35100	-	-	-	-	-
GOLF COURSE	34300	1,000,000	1,020,000	1,040,000	1,060,000	806,347
TENNIS CLUB	34400	38,000	38,000	38,000	38,000	24,700
BEACH & ATHLETIC CLUB	34500	163,600	168,600	173,600	178,800	204,682
MISCELLANEOUS RENT	34700	57,000	57,000	57,000	57,000	53,160
BALLFIELD LEASE	34750	4,500	4,500	-	-	-
<b>RENT</b>		<b>1,263,100.00</b>	<b>1,288,100.00</b>	<b>1,308,600.00</b>	<b>1,333,800.00</b>	<b>1,088,889.37</b>
ANIMAL LICENSES	32100	5,500	5,500	5,500	5,500	4,500
FILMING PERMIT	32500	25,000	25,000	25,000	25,000	20,000
<b>LICENSE &amp; PERMITS</b>		<b>30,500.00</b>	<b>30,500.00</b>	<b>30,500.00</b>	<b>30,500.00</b>	<b>24,500.00</b>
MISCELLANEOUS LICENSE	32600	-	-	-	-	-
VEHICLE CODE FINES	33100	50,000	50,000	50,000	50,000	35,000
MISCELLANEOUS COURT FINE	33200	-	-	-	-	-
COURT FINES PARKING	33400	100,000	100,000	100,000	100,000	55,000
<b>SAFETY FINES</b>		<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>90,000.00</b>
MISCELLANEOUS REVENUE	38010	24,420	523,091	30,000	23,000	180,000
EMERG. BACKPACK SALES	38011	1,000	1,000	1,000	1,000	1,000
STATE MANDATED REIMB.	35630	1,500	1,500	1,500	1,500	1,500
POST REIMBURSEMENT	35600	14,000	14,000	14,000	14,000	14,000
PVE CARES	38050	-	-	8,000	8,000	8,000
REIMB FROM THE TREE BANK						32,000
<b>OTHER FEES</b>		<b>40,920.00</b>	<b>539,591.00</b>	<b>54,500.00</b>	<b>47,500.00</b>	<b>236,500.00</b>

## CITY OF PALOS VERDES ESTATES FY 2020-21 ESTIMATED REVENUES

DESCRIPTION	ACCOUNT	2017	2018	2019	2020	2021
		BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
POLICE SERVICES	36100	4,500	4,500	4,500	4,500	6,825
BOOKING FEES	36105	4,000	4,000	4,000	4,000	2,600
POLICE TRUSTY	36110	-	-	-	-	-
FALSE ALARM	36120	3,000	3,000	3,000	3,000	3,000
ADMINISTRATIVE CITATIONS	36121	-	-	1,000	1,000	1,000
COPY SALES, CERTIFICATIO	36130	2,000	2,000	2,000	-	-
RETURNED CHECK FEES	36135	-	-	-	-	-
VEHICLE IMPOUND FEES	36146	15,000	15,000	15,000	15,000	9,750
STREET/PARKS SERVICES	36150	3,000	3,000	3,000	3,000	3,000
MAILING MATRIX	36155	15,000	15,000	15,000	15,000	15,000
SPECIAL EVENTS	36160	1,500	1,500	1,500	1,500	1,500
HEALTH INSURANCE REIMB	36170	10,000	10,000	-	-	-
<b>SERVICE FEES</b>		<b>58,000.00</b>	<b>58,000.00</b>	<b>49,000.00</b>	<b>47,000.00</b>	<b>42,675.00</b>
<b>Total General Fund Revenues Before Transfers</b>		<b>12,968,042.00</b>	<b>13,843,481.49</b>	<b>14,423,639.00</b>	<b>14,900,041.02</b>	<b>14,498,301.28</b>
INTEREST	34100	1,000	1,000	1,000	1,200	1,000
GAS TAX (2103)	35500	32,875	32,875	52,289	116,437	114,436
GAS TAX (2105)	35510	85,753	85,753	79,946	75,081	71,791
GAS TAX (2106)	35520	46,657	46,657	51,152	49,130	47,028
GAS TAX (2107)	35530	191,907	191,907	99,244	98,061	86,365
GAS TAX (2107.5)	35540	3,000	3,000	3,000	3,000	3,000
Gov's Prop Addl Funds	35540	-	-	15,532	15,245	-
GAS TAX Loan Repayment						
<b>GAS TAX</b>		<b>361,192.00</b>	<b>361,192.00</b>	<b>302,163.00</b>	<b>358,154.00</b>	<b>323,620.00</b>
INTEREST	34100	500.00	500.00	1,700.00	1,100.00	6,000.00
<b>DRUG INTERVENTION</b>		<b>500.00</b>	<b>500.00</b>	<b>1,700.00</b>	<b>1,100.00</b>	<b>6,000.00</b>
INTEREST	34100	500.00	500.00	2,200.00	2,500.00	5,000.00
COPS Funds	35350	100,000.00	100,000.00	100,000.00	120,000.00	150,000.00
<b>POLICE GRANTS (SLESF)</b>		<b>100,500.00</b>	<b>100,500.00</b>	<b>102,200.00</b>	<b>122,500.00</b>	<b>155,000.00</b>
INTEREST	34100	-	-	8,000.00	9,000.00	8,000.00
MTA Fed Rd Exchange	35640	237,507.00	-	-	-	-
Pedestrian Bikeway	35650	9,000.00	9,000.00	9,000.00	9,000.00	9,000.00
CalRecycle Rubberized Pavement Grant	35660	-	-	68,900.00	68,900.00	-
Recycle AB939	35660	29,000.00	29,000.00	29,000.00	29,000.00	29,000.00
Recycle Container	35661	5,000.00	5,000.00	5,000.00	-	-
SCAQMD AB2766	35820	51,060.00	16,000.00	16,000.00	16,000.00	16,000.00
Parkland Paseo La Cresta	35855	40,000.00	40,000.00	-	-	-
<b>SPECIAL PROJECTS</b>		<b>371,567.00</b>	<b>99,000.00</b>	<b>135,900.00</b>	<b>131,900.00</b>	<b>62,000.00</b>
Corrections	35620	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>CORRECTIONS</b>		<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>	<b>6,000.00</b>
INTEREST	34100	-	-	1,000.00	1,000.00	3,000.00
RMRA 2032	35500	-	-	226,888.00	222,183.00	232,776.00
<b>RMRA</b>		<b>-</b>	<b>-</b>	<b>227,888.00</b>	<b>223,183.00</b>	<b>235,776.00</b>
ASSESSMENT					260,000.00	260,000.00
INTEREST					-	-
<b>MEASURE W</b>					<b>260,000.00</b>	<b>260,000.00</b>
ASSESSMENT	31910	4,688,992.00	-	-	-	-
INTEREST	34100	-	-	-	-	-
FIRE UTILITIES	35750	9,000.00	-	-	-	-
<b>FIRE PARCEL TAX</b>		<b>4,697,992.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



## CITY OF PALOS VERDES ESTATES FY 2020-21 ESTIMATED REVENUES

DESCRIPTION	ACCOUNT	2017	2018	2019	2020	2021
		BUDGET	BUDGET	BUDGET	BUDGET	PROPOSED
ASSESSMENT	31910	-	-	4,973,000.00	4,973,000.00	5,023,366.00
INTEREST	34100	-	-	-	-	-
<b>PVE LAW ENFORCEMENT FUND</b>		<b>-</b>	<b>-</b>	<b>4,973,000.00</b>	<b>4,973,000.00</b>	<b>5,023,366.00</b>
MEASURE M SALES TAX	31215	-	-	188,547.00	193,002.00	155,357.00
INTEREST	34100	-	-	900.00	1,100.00	2,000.00
<b>MEASURE M</b>		<b>-</b>	<b>-</b>	<b>189,447.00</b>	<b>194,102.00</b>	<b>157,357.00</b>
PROP A SALES TAX	31200	251,565.00	256,596.30	267,423.00	273,741.00	220,357.00
INTEREST	34100	3,500.00	3,500.00	1,000.00	1,500.00	1,000.00
<b>PROP A</b>		<b>255,065.00</b>	<b>260,096.30</b>	<b>268,423.00</b>	<b>275,241.00</b>	<b>221,357.00</b>
INTEREST	34100	1,000.00	1,000.00	2,000.00	2,500.00	2,000.00
MEASURE R	31205	157,812.48	160,968.72	166,368.00	170,314.00	137,087.00
<b>MEASURE R</b>		<b>158,812.48</b>	<b>161,968.72</b>	<b>168,368.00</b>	<b>172,814.00</b>	<b>139,087.00</b>
PROP C SALES TAX	31210	209,892.02	214,089.86	221,820.00	227,061.00	182,780.00
INTEREST	34100	1,000.00	1,000.00	4,000.00	4,500.00	6,000.00
<b>PROP C</b>		<b>210,892.02</b>	<b>215,089.86</b>	<b>225,820.00</b>	<b>231,561.00</b>	<b>188,780.00</b>
INTEREST	34100	-	-	48,000.00	52,000.00	40,000.00
<b>CIP</b>		<b>-</b>	<b>-</b>	<b>48,000.00</b>	<b>52,000.00</b>	<b>40,000.00</b>
INTEREST	34100	-	-	500.00	500.00	-
<b>PARKLANDS</b>		<b>-</b>	<b>-</b>	<b>500.00</b>	<b>500.00</b>	<b>-</b>
INTEREST	34100	-	-	2,400.00	-	-
STABLE CONCESSION FEE	34710	35,000.00	35,000.00	35,000.00	-	-
<b>STABLES</b>		<b>35,000.00</b>	<b>35,000.00</b>	<b>37,400.00</b>	<b>-</b>	<b>-</b>
INTEREST	34100	15,000.00	15,000.00	15,000.00	16,000.00	12,000.00
MISC REV	38010	360,575.00	-	-	-	-
SALE OF PROPERTY	38020	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
<b>EQUIPMENT REPLACEMENT</b>		<b>381,575.00</b>	<b>21,000.00</b>	<b>21,000.00</b>	<b>22,000.00</b>	<b>18,000.00</b>
INTEREST	34100	30,000.00	30,000.00	29,000.00	31,000.00	26,000.00
UNREALIZED GAIN	34105	-	-	-	-	-
SEWER USER FEE	36700	-	-	-	-	-
<b>SEWER</b>		<b>30,000.00</b>	<b>30,000.00</b>	<b>29,000.00</b>	<b>31,000.00</b>	<b>26,000.00</b>
INTEREST	34100	-	-	5,000.00	4,000.00	-
CHARGES FOR SERVICES	36700	780,418.00	981,498.00	993,267.00	1,285,453.00	1,208,724.00
<b>INSURANCE</b>		<b>780,418.00</b>	<b>981,498.00</b>	<b>998,267.00</b>	<b>1,289,453.00</b>	<b>1,208,724.00</b>
<b>Total Non General Fund Revenues Before Transfers</b>		<b>7,389,513.50</b>	<b>2,271,844.88</b>	<b>7,735,076.00</b>	<b>8,344,508.00</b>	<b>8,071,067.00</b>
<b>Total Revenues Before Transfers</b>		<b>20,357,555.50</b>	<b>16,115,326.37</b>	<b>22,158,715.00</b>	<b>23,244,549.02</b>	<b>22,569,368.28</b>

May 2020

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2020-21 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

**Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

**Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2020.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER  
Director

Attachment

## Attachment A

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2020-21 appropriation limit is:

## Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

**2020-21:**

Per Capita Cost of Living Change = 3.73 percent  
 Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio:  $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21:  $1.0373 \times 1.0022 = 1.0396$

## Fiscal Year 2020-21

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2019-2020	1-1-19	1-1-20	1-1-2020
Los Angeles				
Agoura Hills	-0.27	20,622	20,566	20,566
Alhambra	0.00	86,793	86,792	86,792
Arcadia	-0.09	57,262	57,212	57,212
Artesia	-0.27	16,448	16,404	16,490
Avalon	-0.25	3,939	3,929	3,929
Azusa	0.24	49,537	49,658	49,658
Baldwin Park	-0.08	76,311	76,252	76,252
Bell	0.06	36,510	36,531	36,531
Bellflower	-0.16	78,239	78,110	78,110
Bell Gardens	-0.31	42,579	42,449	42,449
Beverly Hills	-0.45	33,926	33,775	33,775
Bradbury	-0.38	1,056	1,052	1,052
Burbank	0.35	105,496	105,861	105,861
Calabasas	0.03	24,185	24,193	24,193
Carson	-0.05	93,153	93,108	93,108
Cerritos	0.00	49,995	49,994	49,994
Claremont	-0.18	35,872	35,807	35,807
Commerce	-0.47	12,929	12,868	12,868
Compton	-0.18	98,206	98,032	98,032
Covina	0.33	48,683	48,846	48,846
Cudahy	-0.23	24,227	24,172	24,172
Culver City	0.54	39,493	39,705	39,705
Diamond Bar	-0.23	57,308	57,177	57,177
Downey	-0.29	113,863	113,529	113,529
Duarte	-0.04	21,681	21,673	21,673
El Monte	0.10	116,563	116,675	116,675
El Segundo	-0.21	16,812	16,777	16,777
Gardena	0.07	60,892	60,937	60,937
Glendale	0.22	204,883	205,331	205,331
Glendora	0.44	51,840	52,067	52,067
Hawaiian Gardens	-0.25	14,685	14,649	14,649
Hawthorne	-0.19	87,071	86,903	86,903
Hermosa Beach	-0.14	19,641	19,614	19,614
Hidden Hills	0.32	1,862	1,868	1,868
Huntington Park	-0.21	59,642	59,515	59,515
Industry	0.00	427	427	427
Inglewood	-0.33	112,345	111,971	111,971
Irwindale	-0.62	1,443	1,434	1,434

Fiscal Year 2020-21

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
La Canada Flintridge	-0.18	20,497	20,461	20,461
La Habra Heights	-0.16	5,470	5,461	5,461
Lakewood	-0.31	80,168	79,919	79,919
La Mirada	-0.27	49,007	48,877	48,877
Lancaster	0.10	157,174	157,338	161,699
La Puente	0.09	40,532	40,568	40,568
La Verne	0.03	33,289	33,300	33,300
Lawndale	-0.24	32,879	32,799	32,799
Lomita	-0.32	20,614	20,549	20,549
Long Beach	-0.12	472,730	472,140	472,217
Los Angeles	-0.06	4,010,280	4,007,960	4,010,684
Lynwood	-0.39	71,549	71,269	71,269
Malibu	-0.54	11,784	11,720	11,720
Manhattan Beach	-0.48	35,419	35,250	35,250
Maywood	-0.30	27,988	27,904	27,904
Monrovia	-0.06	37,956	37,935	37,935
Montebello	-0.31	63,742	63,544	63,544
Monterey Park	-0.34	60,943	60,734	60,734
Norwalk	-0.21	105,087	104,862	105,717
Palmdale	-0.24	157,117	156,737	156,737
Palos Verdes Estates	-0.30	13,230	13,190	13,190
Paramount	-0.19	55,569	55,461	55,461
Pasadena	0.11	144,686	144,842	144,842
Pico Rivera	-0.03	63,390	63,374	63,374
Pomona	0.09	154,675	154,817	154,817
Rancho Palos Verdes	-0.26	41,821	41,714	41,731
Redondo Beach	-0.24	67,154	66,994	66,994
Rolling Hills	-0.32	1,880	1,874	1,874
Rolling Hills Estates	0.39	8,035	8,066	8,066
Rosemead	0.30	54,198	54,363	54,363
San Dimas	-0.28	34,042	33,945	33,945
San Fernando	1.65	24,798	25,207	25,207
San Gabriel	-0.22	40,194	40,104	40,104
San Marino	-0.14	13,106	13,087	13,087
Santa Clarita	0.10	221,703	221,932	221,932
Santa Fe Springs	-0.29	18,303	18,250	18,295
Santa Monica	-0.13	92,480	92,357	92,357
Sierra Madre	-0.25	10,843	10,816	10,816
Signal Hill	-0.27	11,744	11,712	11,712
South El Monte	1.98	20,792	21,204	21,204

Fiscal Year 2020-21

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
South Gate	-0.21	97,211	97,003	97,003
South Pasadena	-0.26	25,524	25,458	25,458
Temple City	0.14	36,098	36,150	36,150
Torrance	-0.26	145,922	145,546	145,546
Vernon	-0.34	298	297	
Walnut	-0.16	29,977	29,929	29,929
West Covina	-0.30	106,313	105,999	105,999
West Hollywood	-0.36	36,335	36,203	36,203
Westlake Village	-0.18	8,227	8,212	8,212
Whittier	-0.31	87,073	86,801	86,801
Unincorporated	-0.50	1,038,938	1,033,771	1,034,689
County Total	-0.11	10,175,203	10,163,868	10,172,951



# MEMORANDUM

Agenda Item #: 1  
Meeting Date: June 23, 2020

**TO: HONORABLE MAYOR AND CITY COUNCIL**

**FROM: LAURA GUGLIELMO, CITY MANAGER /s/**

**SUBJECT: PRESENTATION AND DISCUSSION OF CHANGES TO FISCAL YEAR 2020-21 BUDGET.**

**DATE: JUNE 23, 2020**

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## ISSUE

Does the revised proposed budget for Fiscal Year 2020-21 more accurately reflect the City's anticipated revenues and expenditures in alignment with the community's expectation for high quality public services efficiently delivered and prepare the City for future fiscal challenges?

## DISCUSSION

The staff report from the Budget Workshop held on June 9, 2020 is attached for reference and provides the detailed discussion of the preliminary FY 2020-21 proposed budget (see **Attachment B**) During the workshop, the City Council reviewed the preliminary proposed budget for FY 2020-21 and requested that the new City Manager do the following before submitting a revised Proposed Budget for FY 2020-21:

- Review revenue assumptions, with particular attention to Community Development fees, concession fees and SB2 funds
- Reevaluate assumptions related to vacant positions to better align funding with the realistic staffing plans and impact on sworn overtime
- Ensure that the FY 2020-21 operating expenses remain as close to FY 2019-20 as possible
- Plan for future obligatory expenses including unfunded pension liability and required capital improvement projects

Based on Council discussion, updated source data and additional analysis, several revisions to the preliminary FY 2020-21 proposed budget have been identified and made. A revised FY 2020-21 proposed budget is presented in **Attachment A**. This staff report will focus primarily on the changes between the preliminary and the revised FY 2020-21 proposed budgets, including changes to the General Fund revenues and expenditures, General Fund balance, other fund revenues and expenditures, and will discuss specific concerns raised during the June 9, 2020 Budget Workshop.

**UPDATE INFORMATION – GENERAL FUND****General Fund Revenue Sources Update**

The preliminary FY 2020-21 proposed budget included \$19,126,789 in General Fund revenue, including \$4,973,000 as transfer in from the PVE Law Enforcement tax revenue. Staff was directed to review and update General Fund revenues, with particular attention toward Community Development fees, concessions and SB2. Staff reviewed all revenue sources and have made corrections and updates to General Fund revenues. The revised General Fund revenue for FY 2020-21 is now projected to total \$19,521,667, or an overall increase of \$394,879. A summary of these General Fund revenue adjustments is reflected in Table 1, below:

GF Revenue Source	Preliminary Proposed Budget (6/9/20)	Revised Proposed Budget (6/23/20)	Change
Community Development Fee	\$876,220	\$1,013,923	\$137,703
Interest Income	\$200,000	\$128,000	(\$72,000)
Concessions and Rent	\$883,080	\$1,088,889	\$205,809
Other Fees	\$163,500	\$236,500	\$73,000
PVE Law Enforcement Tax Transfer	\$4,973,000	\$5,023,366	\$50,366
<b>TOTAL GF REVENUE CHANGES</b>			<b>\$394,879</b>

Explanations for the General Fund revenue adjustments are provided below. All other General Fund revenue estimates previously provided remain unchanged.

- Community Development Fees have been updated to reflect more recent planning and permit application activity (30% reduction in total activity due to COVID-19 vs. a 40% reduction previously anticipated).
- Interest Income has been updated to reflect the City Treasurer's analysis based on current market conditions for a net General Fund decrease of \$72,000.
- Concessions and Rent revenue have been updated to reflect current estimates from the Golf Club (up \$117,347) and the Beach and Athletic Club (up \$88,462).
- Other Fees have been corrected to reflect SB2 planning grant program funds (\$160,000) and 100% reimbursement for Tree Bank expenditures (\$32,000), for a net increase of \$72,000
- PVE Law Enforcement Tax Transfer In has been updated to reflect the actual transfer amount, recently provided (up \$50,366).

**General Fund Expenditures Update**

The preliminary FY 2020-21 proposed budget included \$18,997,251 in General Fund operating expenditures. These expenditures cover normal operations primarily comprising employee



salaries, benefits, supplies, and contractual and professional services. It does not include capital improvement project expenditures or equipment and technology replacement expenditures, which are discussed later in this report.

During the June 9, 2020 Budget Workshop, the City Council directed the incoming City Manager to take a close look at staffing levels and funding, realistic phase in of vacant positions, the impact of vacant sworn positions on overtime, and proper alignment of contracted building and planning work with anticipated declines in activity due to COVID 19. Within the limited time frame available, this review and analysis has been completed and has resulted in a proposed overall reduction of operating expenditures totaling \$327,601, for a revised General Fund FY 2020-21 proposed budget of \$18,336,650. While this reduction in expenses is less than the City Council may have hoped for, it is only 0.37% more than the 2019-20 Adjusted Budget, or essentially flat despite absorbing a 6.4% increase in Fire Service Fees from Los Angeles County. Fire Department expenditures represent 31.6% of total General Fund operating costs as proposed in this revised proposed budget.

A summary of these General Fund operating expenditure changes by Department is provided in Table 2 below:

Department	Preliminary Proposed Budget (6/9/20)	Revised Proposed Budget (6/23/20)	Change
Administration	\$1,239,395	\$1,171,069	(\$68,326)
Finance	\$865,818	\$875,437	\$9,619
Police	\$7,243,718	\$6,931,307	(\$312,412)
Fire (Contract)	\$5,900,648	\$5,900,648	\$0
Building & Planning	\$2,245,584	\$2,289,102	\$43,518
Public Works	\$1,502,088	\$1,502,088	\$0
<b>TOTAL GENERAL FUND OPERATING EXPENDITURE CHANGES</b>			<b>(\$327,601)</b>

The majority of General Fund operating expenditure reductions were made to Salaries and Benefits within the Police Department as a result of reducing allocations for vacant positions based on anticipated date of hire. Currently, the City has a total of 54.5 position authorities excluding Fire services. Of these 35.5 reside within the Police Department and 19 are assigned for all other Departments. The current citywide vacancy rate is 22%, with half of the vacant positions in the Police Department and the other half in all other Departments. Although vacant positions in all other departments will also generate salary savings, that savings is offset by increases in temporary contract assistance, which is more costly and less efficient, but essential as a short-term solution when approximately 31% of your non-police positions are vacant. Even at full staffing, the City relies heavily on contract services for many municipal services, including the Fire Department. Temporary contract assistance is not available in the Police Department, requiring overtime to ensure minimum staffing 24 hours per day, 7 days per week. Police overtime is proposed remain flat at FY 2019-20 budgeted levels of \$150,000, but there will not be the same level of flexibility

to administratively transfer salary savings to overtime in this revised proposed budget as in prior years.

In addition to adjustments to salaries and benefits, corrections and updates have been made to the General Fund expenditures as follows:

- Correction related to SB2 state planning grant, this is completely offset by the revenue:
  - Building – corrected amount for online permitting system
  - Planning – corrected amount for General Plan Elements update
  - City Attorney – included services for the Accessory Dwelling Unit (ADU) ordinance writing
- Administration update:
  - Reduced funds for professional recruiting services
  - Reduced funds for a Communication Consultant
- Building update:
  - HR Green professional services have been revised down to reflect a better estimate based on contract terms and revenues based on current and anticipated permit activity
- Finance corrections:
  - Removed funding for GASB 73 & 68 as it is included in GovInvest contract
  - Correction to City Audit & Other Reports funding

### General Fund – Fund Balance Update

The revised proposed FY 2020-21 budget anticipates General Fund revenues totaling \$19,521,667 against proposed expenditures of \$18,669,650, resulting in revenues exceeding expenditures by \$852,017. These excess revenues result in an undesignated fund balance increase of \$852,017, while maintaining the fiscal reserve balance of 50% of operating expenditures and maintaining the Assigned Fund balance of \$675,295. The FY 2020-21 Undesignated Fund balance is estimated to be \$5,378,495 on June 30, 2021. Total General Fund ending balance is anticipated to be \$15,388,615 (see excerpt below).

General Fund Balance	Projected	Original	Original to	Updated	Updated to	%
	June 30, 2020	Proposed		Projected		
	FY 19-20	FY 20-21		FY 20-21		
<b>Beginning Fund Balance*</b>	<b>13,036,328</b>	<b>14,536,597</b>		<b>14,536,597</b>		
Revenues	14,492,301	14,153,789		14,498,301		
Expenditures	17,999,869	18,997,251		18,669,650		
Transfers In (Out) - PVE Law Enforcement Fund	5,007,838	4,973,000		5,023,366		
<b>Net Revenue over Expenditures (after transfers)</b>	<b>1,500,269</b>	<b>129,538</b>		<b>852,017</b>		
<b>Ending Fund Balance</b>	<b>14,536,597</b>	<b>14,666,135</b>	<b>129,538</b>	<b>15,388,615</b>	<b>852,017</b>	<b>5.9%</b>
Reserved Fund Balance	8,999,935	9,498,626	498,691	9,334,825	334,891	
Assigned Fund Balance **	675,295	675,295	-	675,295	-	
Undesignated Fund Balance	4,861,368	4,492,215	(369,153)	5,378,495	517,127	

\* Used the 18-19 audited ending fund balance for beginning fund balance of 19-20; 19-20 projected ending fund balance for proposed 20-21

\*\* The Assigned Fund Balance is the SCE Rule 20A monies

Of the \$15,388,615 anticipated as the General Fund ending balance, approximately \$9.3 million is set aside in a Reserve Fund, to be used in the event of a major physical or economic disaster that

impacts the City's ability to continue operations. The Council has not yet appropriated the \$675,294 in the Assigned Fund balance toward any purpose. In addition, the Council has the flexibility to allocate some or all of the Undesignated Fund balance of more than \$5.3 million toward any current or future City needs, including unfunded pension liabilities or capital projects, without risk to the City's Reserve Fund. Additional discussion on planning for future unfunded pension liabilities and capital project needs are discussed later in this report.

### **UPDATE INFORMATION – OTHER FUND REVENUES**

A variety of other special funds were impacted by the reduction to interest income from what was presented the preliminary proposed budget (reduced by \$63,500). Funds that were reduced most significantly include Capital Projects Fund, Sewer Fund and Equipment Replacement Fund. These special funds have designated purposes for capital expenditures outside of normal daily city operations. They are funded from a variety of revenue streams. For FY 2020-21, staff has not included any new General Fund allocation to these special funds in the revised proposed budget. Interest earned in these funds remain in these special funds.

### **UPDATE INFORMATION – OTHER FUND EXPENDITURES**

#### **Equipment Replacement, Inventory and Reserve Funding**

The preliminary FY 2020-21 proposed budget for replacement capital equipment and technology expenditures totaled \$761,970, to be fully funded through the Equipment Replacement and Technology Equipment Fund. The revised FY 2020-21 proposed budget increases this allocation by \$12,000 to \$773,970 to add the replacement of the antiquated computer server for the jail/City Hall complex video surveillance camera system.

The City Council asked the incoming City Manager to review this fund to determine if proposed expenditures were required and appropriate. This special fund has been funded primarily from prior year General Fund allocations, amortized in accordance with the City's equipment replacement policy. No General Fund allocation is recommended in the revised proposed FY 2020-21 budget and no General Fund allocation has been made to this fund for several years due to a sufficient fund balance resulting from delayed equipment replacement. Due to time constraints, an analysis of the replacement policy has not yet been completed. However, it is known that significant upgrades to the City's technology are now critically required. Because the City Manager has the authority and responsibility to ensure all expenditures are both required and appropriate, it is recommended that the total FY 2020-21 proposed allocation for equipment and technology be approved. The City Manager will include updates to the needs and expenditures of this fund as part of her quarterly financial status reports to the City Council.

#### **Sewer Fund**

The Sewer Fund is a special fund designated to ensure that the City's sewer infrastructure are appropriately maintained. The total preliminary FY 2020-21 proposed budget for Sewer Fund expenditures was \$7,750 (not including Capital expenditures). After further review of the fund, an additional \$250,000 for Citywide Sewer Repairs will be needed in FY 2020-21 to ensure critical repairs can be completed. This has been included in the revised proposed FY 2020-21 budget to be funded through the Sewer Fund. No General Fund appropriation to the Sewer Fund is required.

## **DISCUSSION OF LONG TERM FUTURE LIABILITIES**

### **Unfunded Pension Liabilities**

The preliminary FY 2020-21 proposed budget City Council included the Actuarial Required Contribution to the California Public Employees' Retirement System (CalPERS) of \$1,021,842 (discounted from \$1,057,001 if prepaid in July instead of incrementally). This funding, which includes the employer portion of the covered payroll (normal cost) plus a portion of the unfunded accrued liability as identified by CalPERS in its most recent valuation, is included as part of the benefits line item for each Department's expenditures. No changes to this allocation are recommended as part of the revised proposed FY 2020-21 budget because there is no advantage to the City to pay down this unfunded liability due to the CalPERS requirement that cities with less than 100 members participate in their pooled portfolios.

However, it is important to highlight that CalPERS, and all pension funds, complete an annual Actuarial Valuation to assess, when looking back, how actual experience differs from projected assumptions, amortized according to the funds policies, to determine the plan sponsor's (employer's) normal cost as a percentage of payroll plus its pro-rated share of the unfunded accrued liability to determine the Actuarial Required Contribution (ARC). As a result of this looking back, the FY 2020-21 ARC is based on the actual experience in 2018-19, a two year lag. This is important to note because CalPERS investment returns for FY 2019-20 are anticipated to fall far short of its assumed rate of return due to COVID-19, despite much higher than anticipated investment returns in the first three quarters of the fiscal year. This means that we can assume that the City's ARC for FY 2022-23 will increase at an even higher rate than recent years. CalPERS, as all pension funds, do make an effort to smooth the impacts of its actuarial gains and losses over several years, so these negative returns will be somewhat offset by better than anticipated market performance in "good" years.

If property tax revenue continues to remain steady, the City should be well prepared to handle this fluctuation without impacting service levels because of its large undesignated General Fund balance (estimated at approximately \$5.3 million on June 30, 2021) which is outside of its 50% Reserve Fund. The City Council has the option to set aside, or allocate, some portion of this undesignated General Fund balance toward this future anticipated increase to the required contribution. Designating funds for this purpose secures its availability for this purpose, but also ties the future Council's hand should it be needed for other critical purposes. It is recommended that the City Council hold off allocating additional funds until it considers the Ad Hoc Pension Committee's report on this subject.

### **Unfunded Citywide Capital Improvement Projects**

The City Council also expressed concern about the City's ability to address its long term capital infrastructure needs. While some assets, such as streets, are in relatively good condition, other assets have suffered from deferred maintenance. Again, the City Council has the option to designate some or all of its undesignated General Fund balance toward this need. Should the Council take such an action, the funds would be allocated to the Capital Improvement Fund and would not be available for other needs. It is recommended that the City Council review these needs as part of the quarterly citywide financial status reports and after the Ad Hoc Pension Committee reports back.

**NOTIFICATION**

This matter was posted and noticed for the City Council meeting consistent with the City's routine process.

**CONCLUSION**

In the budget process, staff is focused on presenting a balanced budget that continues the City's prudent, cost-conscious control of costs, achieves the efficient and effective delivery of the highest quality of services possible with the funds available, maximizes use of special revenue source opportunities to reduce the reliance on the General Fund, and is fiscally responsible. As such, the revised proposed budget being presented represents the revenue and expenditures for maintaining the current level of services and day-to-day operations inclusive of the priorities of the City Council.

The budget intends to meet three objectives: It represents the City's resources. It presents projected revenues and expenditures for current services. It shows a balanced budget with revenues exceeding expenditures and ensures flexibility to address many future long-term needs.

This report and the attachments progress from top-level summary to detailed Department line-items. Based on additional modifications from this workshop, the final budget will be prepared and presented for City Council approval on June 30, 2020.

**ALTERNATIVES AVAILABLE TO COUNCIL**

The following alternatives are available to the City Council:

- 1) Direct staff to agendize the FY 2020-21 budget and associated Resolutions for public adoption on June 30, 2020.
- 2) Direct modifications to the FY 2020-21 budget and to agendize the FY 2020-21 budget and associated Resolutions for public adoption on June 30, 2020.
- 3) Request additional information or provide alternate direction.

**RECOMMENDATION**

It is recommended that the City Council comment on the revised proposed FY 2020-21 City of Palos Verdes Estates budget, provide specific direction for any desired changes to revenues or expenditures, and direct staff to prepare the budget with associated Resolutions for a public hearing and approval on June 30, 2020.

**ATTACHMENTS**

- A. Revised Proposed FY 2020-21 Budget
- B. Preliminary Proposed FY 2020-21 Budget (as previously considered on June 9, 2020)

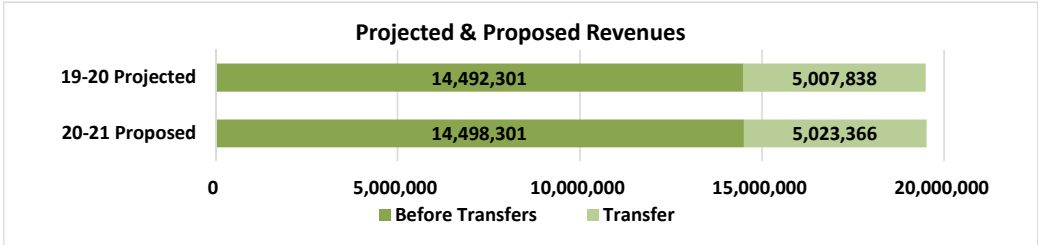


**City of Palos Verdes Estates  
Revenue Actuals and Budget - General Fund  
FY 2019-2020 Projection  
FY 2020-2021 Revised Proposed Budget**

REVENUE SOURCES	2019-2020			2020-2021					
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	PRELIMINARY PROPOSED BUDGET	REVISED PROPOSED BUDGET	REVISED TO PROJECTION \$\$ CHANGE	REVISED TO PROJECTION % CHANGE	REVISED TO ADJ BUDGET \$ CHANGE	REVISED TO ADJ BUDGET % CHANGE
GENERAL FUND REVENUES	a		b		d	(d-b=e)	% e/b		% (d-a)/a
PROPERTY TAX	8,591,564	8,591,564	8,745,283	8,965,207	8,965,207	219,924	2.51%	373,643	4.35%
PROPERTY TAX - VLF (IN LIEU)	1,570,592	1,570,592	1,615,397	1,657,557	1,657,557	42,160	2.61%	86,965	5.54%
SALES TAX	356,000	356,000	346,079	316,800	316,800	(29,279)	-8.46%	(39,200)	-11.01%
REAL ESTATE TRANSFER TAX	200,000	200,000	214,846	170,000	170,000	(44,846)	-20.87%	(30,000)	-15.00%
BUSINESS LICENSE TAX	225,000	225,000	193,195	191,250	191,250	(1,945)	-1.01%	(33,750)	-15.00%
FRANCHISE FEES	587,060	587,060	568,779	573,000	573,000	4,221	0.74%	(14,060)	-2.39%
COMMUNITY DEVELOPMENT	1,511,025	1,511,025	1,421,719	876,220	1,013,923	(407,796)	-28.68%	(497,102)	-32.90%
INTEREST INCOME	250,000	250,000	193,876	200,000	128,000	(65,876)	-33.98%	(122,000)	-48.80%
CONCESSIONS AND RENT	1,333,800	1,333,800	999,268	883,080	1,088,889	89,622	8.97%	(244,911)	-18.36%
LICENSES & PERMITS	30,500	30,500	51,911	24,500	24,500	(27,411)	-52.80%	(6,000)	-19.67%
SAFETY FINES	150,000	150,000	87,478	90,000	90,000	2,522	2.88%	(60,000)	-40.00%
SERVICE CHARGES	53,000	53,000	30,348	42,675	42,675	12,327	40.62%	(10,325)	-19.48%
OTHER FEES **	47,500	47,500	24,122	163,500	236,500	212,378	880.44%	189,000	397.89%
<b>REVENUES BEFORE TRANSFERS</b>	<b>14,906,041</b>	<b>14,906,041</b>	<b>14,492,301</b>	<b>14,153,789</b>	<b>14,498,301</b>	<b>6,001</b>	<b>0.04%</b>	<b>(407,740)</b>	<b>-2.74%</b>
<b>TRANSFERS IN *</b>	<b>4,973,000</b>	<b>4,973,000</b>	<b>5,007,838</b>	<b>4,973,000</b>	<b>5,023,366</b>	<b>15,528</b>	<b>0.31%</b>	<b>50,366</b>	<b>1.01%</b>
<b>TOTAL REVENUES INCLUDING TRANSFERS</b>	<b>19,879,041</b>	<b>19,879,041</b>	<b>19,500,138</b>	<b>19,126,789</b>	<b>19,521,667</b>	<b>21,529</b>	<b>0.11%</b>	<b>(357,374)</b>	<b>-1.80%</b>

\*PVE Law Enforcement tax revenue included as a transfer starting FY 2018-19

\*\* 160,000 for State of California SB2 in FY20-21



REVENUE SOURCES	2020-2021			
	PRELIMINARY PROPOSED BUDGET	REVISED PROPOSED BUDGET	REVISED TO PRELIMINARY \$\$ CHANGE	REVISED TO PRELIMINARY % CHANGE
<b>GENERAL FUND REVENUES</b>		<i>d</i>	<i>(d-b=e)</i>	<i>% e/b</i>
PROPERTY TAX	8,965,207	8,965,207	-	0.00%
PROPERTY TAX - VLF (IN LIEU)	1,657,557	1,657,557	-	0.00%
SALES TAX	316,800	316,800	-	0.00%
REAL ESTATE TRANSFER TAX	170,000	170,000	-	0.00%
BUSINESS LICENSE TAX	191,250	191,250	-	0.00%
FRANCHISE FEES	573,000	573,000	-	0.00%
COMMUNITY DEVELOPMENT	876,220	1,013,923	137,703	15.72%
INTEREST INCOME	200,000	128,000	(72,000)	-36.00%
CONCESSIONS AND RENT	883,080	1,088,889	205,809	23.31%
LICENSES & PERMITS	24,500	24,500	-	0.00%
SAFETY FINES	90,000	90,000	-	0.00%
SERVICE CHARGES	42,675	42,675	-	0.00%
OTHER FEES **	163,500	236,500	73,000	44.65%
<b>REVENUES BEFORE TRANSFERS</b>	<b>14,153,789</b>	<b>14,498,301</b>	<b>344,513</b>	<b>2.43%</b>
<b>TRANSFERS IN *</b>	<b>4,973,000</b>	<b>5,023,366</b>	<b>50,366</b>	<b>1.01%</b>
<b>TOTAL REVENUES INCLUDING TRANSFERS</b>	<b>19,126,789</b>	<b>19,521,667</b>	<b>394,879</b>	<b>2.06%</b>

\*PVE Law Enforcement tax revenue included as a transfer starting FY 2018-19

\*\* 160,000 for State of California SB2 in FY20-21



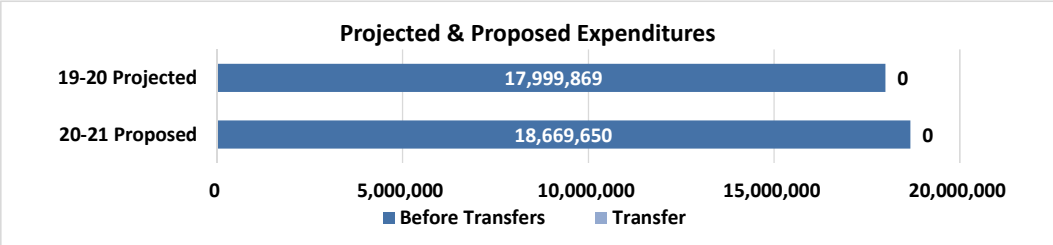


**City of Palos Verdes Estates  
Actual and Budget Expenditures by Program - General Fund  
FY 2019-2020 Projection  
FY 2020-2021 Revised Proposed Budget**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2019-2020			2020-2021					
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	PRELIMINARY PROPOSED BUDGET**	REVISED PROPOSED BUDGET**	REVISED TO PROJECTION \$\$ CHANGE	REVISED TO PROJECTION % CHANGE	REVISED TO ADJ BUDGET \$ CHANGE	REVISED TO ADJ BUDGET % CHANGE
	a	b		d	d	(d-b=e)	% e/b	d-a	% (d-a)/a
CITY MANAGER	637,936	668,145	479,456	774,892	691,566	212,110	44.24%	23,421	3.51%
CITY ATTORNEY	203,000	203,000	257,046	203,000	218,000	(39,046)	-15.19%	15,000	7.39%
CITY CLERK	210,542	208,803	168,510	261,503	261,503	92,992	55.18%	52,700	25.24%
NON-DEPARTMENTAL	(47,874)	-	-			-	-	-	-
<b>ADMINISTRATION</b>	<b>1,003,605</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,239,395</b>	<b>1,171,069</b>	<b>266,057</b>	<b>29.40%</b>	<b>91,121</b>	<b>8.44%</b>
FINANCE	751,787	754,742	709,021	821,481	831,101	122,080	17.22%	76,358	10.12%
CITY TREASURER	42,445	42,445	42,314	44,337	44,337	2,023	4.78%	1,892	4.46%
<b>FINANCE</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>865,818</b>	<b>875,437</b>	<b>124,103</b>	<b>16.52%</b>	<b>78,250</b>	<b>9.82%</b>
<b>POLICE</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>7,243,718</b>	<b>6,931,307</b>	<b>(168,897)</b>	<b>-2.38%</b>	<b>(354,466)</b>	<b>-4.87%</b>
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>5,900,648</b>	<b>423,721</b>	<b>7.74%</b>	<b>349,668</b>	<b>6.30%</b>
BUILDING	760,247	761,240	697,935	386,330	438,484	(259,451)	-37.17%	(322,757)	-42.40%
PLANNING	397,462	414,067	417,906	416,331	416,365	(1,541)	-0.37%	2,298	0.55%
PARKLANDS	1,339,480	1,354,155	1,224,639	1,442,923	1,434,253	209,614	17.12%	80,098	5.92%
<b>BUILDING &amp; PLANNING</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,245,584</b>	<b>2,289,102</b>	<b>(51,379)</b>	<b>-2.20%</b>	<b>(240,361)</b>	<b>-9.50%</b>
PUBLIC WORKS ADMN	915,352	979,046	1,028,967	885,259	885,259	(143,708)	-13.97%	(93,787)	-9.58%
STREETS	105,647	118,877	169,087	386,157	386,157	217,070	128.38%	267,280	224.84%
CITY PROPERTIES	250,618	259,618	227,857	230,672	230,672	2,815	1.24%	(28,946)	-11.15%
<b>PUBLIC WORKS</b>	<b>1,271,617</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>1,502,088</b>	<b>76,177</b>	<b>5.34%</b>	<b>144,547</b>	<b>10.65%</b>
GENERAL FUND EXPENDITURES BEFORE TRANSFERS	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>
<b>TRANSFERS OUT</b>	-	-	-	-	-	-	-	-	-
GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CJPIA







**City of Palos Verdes Estates**  
**Actual and Budget Expenditures by Cost Category - General Fund**  
**FY 2019-2020 Projection**  
**FY 2020-2021 Revised Proposed Budget**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2019-2020			2020-2021					
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	PRELIMINARY PROPOSED BUDGET **	REVISED PROPOSED BUDGET**	REVISED TO	REVISED TO	REVISED TO	REVISED TO
						PROJECTION	PROJECTION	PROJECTION	ADJ BUDGET
						\$ \$ CHANGE	% CHANGE	\$ CHANGE	% CHANGE
	<i>a</i>	<i>b</i>			<i>d</i>	<i>(d-b=e)</i>	<i>% e/b</i>	<i>d-a</i>	<i>%(d-a)/a</i>
SALARIES	398,305	365,923	284,394	439,000	431,205	146,811	51.62%	65,281	17.84%
BENEFITS	166,282	166,538	101,476	136,483	133,152	31,676	31.22%	(33,386)	-20.05%
SUPPLIES & SERVICES	456,924	517,519	491,925	615,323	558,123	66,197	13.46%	40,604	7.85%
NON-DEPARTMENTAL - CONTINGENCY RESERVE	(47,874)	-	-	-	-	-	-	-	-
ALLOCATIONS	27,218	27,218	27,218	45,839	45,839	18,621	68.42%	18,621	68.42%
CAPITAL OUTLAY	2,750	2,750	-	2,750	2,750	2,750	-	-	0.00%
<b>ADMINISTRATION</b>	<b>1,003,605</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,239,395</b>	<b>1,171,069</b>	<b>266,057</b>	<b>29.40%</b>	<b>91,121</b>	<b>8.44%</b>
SALARIES	352,694	355,507	305,824	401,022	373,455	67,631	22.11%	17,947	5.05%
BENEFITS	118,565	118,706	84,980	130,786	125,437	40,458	47.61%	6,731	5.67%
SUPPLIES & SERVICES	295,513	295,513	333,070	315,882	358,417	25,347	7.61%	62,904	21.29%
ALLOCATIONS	27,460	27,460	27,460	18,128	18,128	(9,332)	-33.99%	(9,332)	-33.99%
<b>FINANCE</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>865,818</b>	<b>875,437</b>	<b>124,103</b>	<b>16.52%</b>	<b>78,250</b>	<b>9.82%</b>
SALARIES	3,996,720	4,030,307	4,102,463	3,818,069	3,599,866	(502,597)	-12.25%	(430,441)	-10.68%
BENEFITS	2,457,112	2,448,982	2,256,812	2,584,415	2,490,206	233,395	10.34%	41,224	1.68%
SUPPLIES & SERVICES	501,780	539,473	473,920	500,490	500,490	26,570	5.61%	(38,983)	-7.23%
ALLOCATIONS	267,010	267,010	267,010	332,744	332,744	65,734	24.62%	65,734	24.62%
CAPITAL OUTLAY	-	-	-	8,000	8,000	8,000	-	8,000	-
<b>POLICE</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>7,243,718</b>	<b>6,931,307</b>	<b>(168,897)</b>	<b>-2.38%</b>	<b>(354,466)</b>	<b>-4.87%</b>
SUPPLIES & SERVICES	5,550,980	5,550,980	5,476,927	5,900,648	5,900,648	423,721	7.74%	349,668	6.30%
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>5,900,648</b>	<b>423,721</b>	<b>7.74%</b>	<b>349,668</b>	<b>6.30%</b>
SALARIES	449,230	468,627	464,130	471,999	466,351	2,221	0.48%	(2,276)	-0.49%
BENEFITS	212,739	213,482	209,316	205,474	202,452	(6,864)	-3.28%	(11,030)	-5.17%
SUPPLIES & SERVICES	1,576,266	1,588,399	1,408,081	1,535,743	1,587,931	179,849	12.77%	(469)	-0.03%
ALLOCATIONS	258,954	258,954	258,954	32,368	32,368	(226,585)	-87.50%	(226,585)	-87.50%
<b>BUILDING &amp; PLANNING</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,245,584</b>	<b>2,289,102</b>	<b>(51,379)</b>	<b>-2.20%</b>	<b>(240,361)</b>	<b>-9.50%</b>
SALARIES	247,242	251,498	220,880	235,837	235,837	14,958	6.77%	(15,660)	-6.23%
BENEFITS	73,282	73,579	53,910	97,706	97,706	43,796	81.24%	24,127	32.79%
SUPPLIES & SERVICES	718,882	800,253	918,911	869,861	869,861	(49,049)	-5.34%	69,609	8.70%
ALLOCATIONS	232,211	232,211	232,211	298,683	298,683	66,472	28.63%	66,472	28.63%
<b>PUBLIC WORKS</b>	<b>1,271,617</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>1,502,088</b>	<b>76,177</b>	<b>5.34%</b>	<b>144,547</b>	<b>10.65%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>
<b>TRANSFERS OUT</b>	-	-	-	-	-	-	-	-	-
<b>GENERAL FUND EXPENDITURES INCLUDING TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>18,669,650</b>	<b>669,781</b>	<b>3.72%</b>	<b>68,759</b>	<b>0.37%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CJPIA



**City of Palos Verdes Estates**  
**Budget Expenditures by Cost Category - General Fund**  
**Comparison of Preliminary Proposed to Revised Proposed**  
**FY 2020-2021**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2020-2021			
	PRELIMINARY PROPOSED BUDGET	REVISED PROPOSED BUDGET	REVISED TO PRELIMINARY \$\$ CHANGE	REVISED TO PRELIMINARY % CHANGE
	<i>b</i>	<i>d</i>	<i>(d-b=e)</i>	<i>% e/b</i>
SALARIES	439,000	431,205	(7,795)	-1.78%
BENEFITS	136,483	133,152	(3,331)	-2.44%
SUPPLIES & SERVICES	615,323	558,123	(57,200)	-9.30%
ALLOCATIONS	45,839	45,839	-	0.00%
CAPITAL OUTLAY	2,750	2,750	-	0.00%
<b>ADMINISTRATION</b>	<b>1,239,395</b>	<b>1,171,069</b>	<b>(68,326)</b>	<b>-5.51%</b>
SALARIES	401,022	373,455	(27,567)	-6.87%
BENEFITS	130,786	125,437	(5,349)	-4.09%
SUPPLIES & SERVICES	315,882	358,417	42,535	13.47%
ALLOCATIONS	18,128	18,128	-	0.00%
<b>FINANCE</b>	<b>865,818</b>	<b>875,437</b>	<b>9,619</b>	<b>1.11%</b>
SALARIES	3,818,069	3,599,866	(218,203)	-5.72%
BENEFITS	2,584,415	2,490,206	(94,209)	-3.65%
SUPPLIES & SERVICES	500,490	500,490	-	0.00%
ALLOCATIONS	332,744	332,744	-	0.00%
CAPITAL OUTLAY	8,000	8,000	-	0.00%
<b>POLICE</b>	<b>7,243,718</b>	<b>6,931,307</b>	<b>(312,412)</b>	<b>-4.31%</b>
SUPPLIES & SERVICES	5,900,648	5,900,648	-	0.00%
<b>FIRE *</b>	<b>5,900,648</b>	<b>5,900,648</b>	<b>-</b>	<b>0.00%</b>
SALARIES	471,999	466,351	(5,648)	-1.20%
BENEFITS	205,474	202,452	(3,022)	-1.47%
SUPPLIES & SERVICES	1,535,743	1,587,931	52,188	3.40%
ALLOCATIONS	32,368	32,368	0	0.00%
<b>BUILDING &amp; PLANNING</b>	<b>2,245,584</b>	<b>2,289,102</b>	<b>43,518</b>	<b>1.94%</b>
SALARIES	235,837	235,837	-	0.00%
BENEFITS	97,706	97,706	-	0.00%
SUPPLIES & SERVICES	869,861	869,861	-	0.00%
ALLOCATIONS	298,683	298,683	-	0.00%
<b>PUBLIC WORKS</b>	<b>1,502,088</b>	<b>1,502,088</b>	<b>-</b>	<b>0.00%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,997,251</b>	<b>18,669,650</b>	<b>(327,601)</b>	<b>-1.72%</b>
<b>TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND EXPENDITURES INCLUDING TRANSFERS</b>	<b>18,997,251</b>	<b>18,669,650</b>	<b>(327,601)</b>	<b>-1.72%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

**City of Palos Verdes Estates**  
**Revised Proposed FY 20-21 Fund Balance**  
**As of June 30, 2021**

FUNDS	Projected Fund Balance June 30, 2020	FY 20-21 Proposed Revenues	FY 20-21 Proposed Expenditures	Revenues / Expenditures	Capital	FY 20-21 Proposed Transfers - In	FY 20-21 Proposed Transfers - Out	FY 20-21 Net Transfers	Proposed Fund Balance June 30, 2021
Fiscal Policy Reserve	8,999,935	-	-			-	-	-	9,334,825
Assigned	675,295								675,295
Undesignated	4,861,368	14,498,301	18,669,650	(4,171,349)		5,023,366	-	5,023,366	5,378,495
<b>Total General Fund</b>	<b>14,536,597</b>	<b>14,498,301</b>	<b>18,669,650</b>	<b>(4,171,349)</b>	<b>-</b>	<b>5,023,366</b>	<b>-</b>	<b>5,023,366</b>	<b>15,388,615</b>
Special Projects	1,023,276	62,000	32,200	29,800				-	1,053,076
Fire/Paramedic Parcel Tax	645	-		-				-	645
PVE Law Enforcement	108,386	5,023,366		5,023,366			5,023,366	(5,023,366)	108,386
Transit Proposition A	65,195	221,357	245,543	(24,186)				-	41,009
<b>Total Special Revenue Funds</b>	<b>1,197,502</b>	<b>5,306,723</b>	<b>277,743</b>	<b>5,028,980</b>	<b>-</b>	<b>-</b>	<b>5,023,366</b>	<b>(5,023,366)</b>	<b>1,203,116</b>
Capital Improvement Fund	2,792,787	40,000		40,000	2,969,453	2,596,610	-	2,596,610	2,459,944
Sewer Capital Projects Fund	3,664,475	26,000	257,750	(231,750)	301,742	-	-	-	3,130,983
<b>Total Capital Projects Funds</b>	<b>6,457,262</b>	<b>66,000</b>	<b>257,750</b>	<b>(191,750)</b>	<b>3,271,195</b>	<b>2,596,610</b>	<b>-</b>	<b>2,596,610</b>	<b>5,590,927</b>
Gas Tax	113,901	323,620	288,122	35,498				-	149,398
Drug Intervention	666,231	6,000		6,000				-	672,231
Police Grants (SLESF)	617,757	155,000	88,177	66,823				-	684,580
Corrections	8,184	6,000	4,700	1,300				-	9,484
Measure R	355,667	139,087		139,087			494,754	(494,754)	0
Prop C **	438,543	188,780		188,780			627,323	(627,323)	0
Parklands	105,624	-		-				-	105,624
RMRA	539,887	235,776		235,776			775,662	(775,662)	0
Measure M	541,514	157,357		157,357			698,871	(698,871)	0
Measure W	195,848	260,000	173,295	86,705				-	282,553
<b>Total Other Governmental Funds *</b>	<b>3,583,156</b>	<b>1,471,620</b>	<b>554,294</b>	<b>917,326</b>	<b>-</b>	<b>-</b>	<b>2,596,610</b>	<b>(2,596,610)</b>	<b>1,903,871</b>
Equipment Replacement	1,968,644	18,000	773,970	(755,970)				-	1,212,674
Insurance	1,064,035	1,208,724	1,208,724	0				-	1,064,035
<b>Total Internal Service Funds</b>	<b>3,032,679</b>	<b>1,226,724</b>	<b>1,982,694</b>	<b>(755,970)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,276,709</b>

\* - Other Governmental Funds include - Gas Tax, Drug Intervention, Police Grants, Corrections, Measure R, Prop C, Parklands, RMRA, Measure M and Measure W  
 \*\* - Prop C Projected ending fund balance for FY 19/20 adjusted to account for Resolution R20-09 of \$650,000 approved by Council



**City of Palos Verdes Estates  
Capital Funds  
FY 2019-2020 Projection  
FY 2020-2021 Revised Proposed Budget**

% of Year  
100.00%

FD	PROJ #	PROJECT TYPE	CAPITAL PROJECT	2019-2020					PRELIMINARY PROPOSED BUDGET	2020-2021 REVISED PROPOSED BUDGET	FUNDING SOURCES
				ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	ADJUSTED/ CARRYOVER	% OF ADJUSTED BUDGET			
					<i>a</i>	<i>b</i>	<i>(a-b=c)</i>	<i>% b/a</i>			
	80050	Streets & Roadways	SLURRY SEAL	477,800	477,800	713,942	(236,142)	149.42%	290,000	290,000	CIP
	80103	Streets & Roadways	CROSS GUTTER	63,752	63,752	-	63,752	0.00%	25,000	25,000	CIP
	80800	Streets & Roadways	STREET CONST. & MT.	652,906	1,302,906	667,460	635,446	51.23%	650,000	650,000	CIP, Meas R, Prop C, Spec Rev-Prop 84 & Grant & Meas M
	80891	Streets & Roadways	ON-CALL ROADWAY MAINT/RE	420,805	420,805	385,131	35,674	91.52%	180,000	180,000	CIP, Measure R & Measure M
	80892	Streets & Roadways	PAVEMENT MANAGEMENT SYSTEM	-	-	-	-	0.00%	10,000	10,000	
	80896	Streets & Roadways	ADA UPGRADES CITYWIDE	407,500	407,500	36,013	371,488	8.84%	150,000	150,000	CIP & Spec Rev-TDA
	80909	Streets & Roadways	PVDW TRIANGLE STUDY	78,858	78,858	87,591	(8,733)	111.07%	-	-	CIP
	81300	Streets & Roadways	CURB & GUTTERS	201,523	201,523	134,993	66,530	66.99%	25,000	25,000	CIP
	80047	Traffic Safety	TRAFFIC CALMING	28,750	28,750	123,711	(94,961)	430.30%	25,000	25,000	CIP
	81310	Traffic Safety	GUARDRAIL PROJECT	240,479	240,479	33,423	207,056	13.90%	440,000	440,000	HSIP Grant
	81315	Traffic Safety	REFLECT ROAD REG SIGNS	100,000	100,000	4,012	95,988	4.01%	95,988	95,988	CIP
	80849	Facility Improvements	CITY HALL SAFETY PROJECT	110,000	110,000	-	110,000	0.00%	-	-	CIP
	80855	Facility Improvements	CITY HALL ADA IMPROVEMEN	188,000	188,000	-	188,000	0.00%	195,000	195,000	CIP
	80899	Facility Improvements	SERVER ROOM UPGRADE	150,000	150,000	-	150,000	0.00%	-	-	CIP
	80900	Facility Improvements	ADA UPGRADES FOR CITY HALL & PD	200,000	200,000	-	200,000	0.00%	35,000	35,000	CIP
	80902	Infrastructure	INFRASTRUCTURE MANAGEMENT PLAN	425,678	425,678	8,198	417,480	1.93%	-	-	CIP
	80100	Infrastructure	REPAIRS STORM	375,000	375,000	-	375,000	0.00%	120,000	120,000	CIP
	80102	Infrastructure	CATCH BASIN REPLACEMENT	119,926	119,926	16,756	103,170	13.97%	55,000	55,000	CIP
	80159	Infrastructure	MS4: FULL CAPTURE SM BAY	57,250	57,250	80,197	(22,947)	140.08%	50,000	50,000	CIP & Spec Rev - Prop 84
	80904	Infrastructure	CTY STM DRN #3 REPAIR	286,828	286,828	173,607	113,221	60.53%	395,000	510,000	CIP
	80906	Beautification	TREE MGMT PLAN	50,000	50,000	-	50,000	0.00%	50,000	50,000	CIP
	80910	Beautification	FARNHAM MARTIN PARK FNTN	23,500	23,500	-	23,500	0.00%	23,500	23,500	CIP
	80916	Beautification	TREE INVENTORY	50,000	50,000	10,035	39,965	20.07%	39,965	39,965	CIP
	<b>30 - CAPITAL IMPROVEMENT YEAR TO DATE CAPITAL EXPENDITURES</b>			<b>4,708,554</b>	<b>5,358,554</b>	<b>2,475,067</b>	<b>2,883,487</b>	<b>46.19%</b>	<b>2,854,453</b>	<b>2,969,453</b>	
	80101	Infrastructure	SEWER REPAIR	-	-	-	-	0.00%	-	-	Sewer Fund
	80155	Infrastructure	VIA CORONEL/ZURITA UPGRA	274,203	274,203	58,584	215,619	21.37%	215,619	215,619	Sewer Fund
	80158	Infrastructure	SEWER COND ASSESSMENT	100,000	100,000	13,878	86,123	13.88%	86,123	86,123	Sewer Fund
	<b>62 - SEWER</b>			<b>374,203</b>	<b>374,203</b>	<b>72,462</b>	<b>301,741</b>	<b>19.36%</b>	<b>301,742</b>	<b>301,742</b>	
	<b>Grand Total</b>			<b>5,082,757</b>	<b>5,732,757</b>	<b>2,547,528</b>	<b>3,185,229</b>	<b>44.44%</b>	<b>3,156,195</b>	<b>3,271,195</b>	



**City of Palos Verdes Estates  
Equipment and Technology Replacement Fund  
FY 2019-2020 Projection  
FY 2020-2021 Revised Proposed Budget**

FUND	PROJECT #	EQUIPMENT REPLACEMENT	2019-2020				2020-2021		2020-2021	
			ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	ADJUSTED AVAILABLE BALANCE	% OF ADJUSTED BUDGET	PRELIMINARY PROPOSED BUDGET	REVISED PROPOSED BUDGET	
			<i>a</i>	<i>b</i>	<i>c</i>	<i>(a-b-c)</i>	<i>% b/a</i>			
70770		FINANCIAL SOFTWARE UPGRADE	13,110	13,110	-	13,110	0.00%	13,110	13,110	
70770		NETWORK REVAMP - PROFESSIONAL SERVICES	-	-	-	-	0.00%	55,000	55,000	
70770		SERVER HARDWARE	-	-	-	-	0.00%	110,000	110,000	
70770		SERVER PROJECT - PROFESSIONAL SERVICES	-	-	-	-	0.00%	55,000	55,000	
70770		EMAIL SECURITY - ONE TIME ENGINEERING	-	-	-	-	0.00%	3,240	3,240	
70770		OPEN DNS - ONE TIME ENGINEERING	-	-	-	-	0.00%	1,620	1,620	
70770		REGULAR WORKSTATION (32)	21,750	21,750	22,585	(835)	103.84%	-	-	
70770		PROFESSIONAL SERVICES	9,600	9,600	-	9,600	0.00%	-	-	
70770		ADD'L 4GB RAM FOR REMAIN. WORKSTATIONS	1,050	1,050	-	1,050	0.00%	-	-	
70770		HYPER-V SERVER HARDWARE	13,000	13,000	-	13,000	0.00%	-	-	
70770		HYPER-V SERVER SOFTWARE	8,000	8,000	-	8,000	0.00%	-	-	
70770		HYPER-V SERVER - PROFESSIONAL SERV.	15,000	15,000	13,499	1,501	90.00%	-	-	
70720		AUDIO/VIDEO UPGRADE	-	-	-	-	0.00%	150,000	150,000	
70720		AUDIOLOG	-	-	-	-	0.00%	25,000	25,000	
70770		DOCUMENT SCANNING	-	-	-	-	0.00%	90,000	90,000	
70720		COMPUTER STORAGE SURVEILLANCE CAMERA SYSTEM	-	-	-	-	0.00%	-	12,000	
70720		CITY HALL NEEDS ASSESSMENT	75,000	75,000	-	75,000	0.00%	75,000	75,000	
70750		STREETS - CURB PAINT STRIPER	-	-	-	-	0.00%	8,000	8,000	
70750		STREETS - CHEVROLET SILVERADO 2500HD	60,000	60,000	-	60,000	0.00%	60,000	60,000	
70750		POLICE - BLACK & WHITE PATROL VEHICLE (2)	-	-	-	-	0.00%	116,000	116,000	
70750		VEHICLE REPL. PATROL CARS	96,000	96,000	102,431	(6,431)	106.70%	-	-	
<b>60 - EQUIPMENT REPLACEMENT</b>			<b>312,510</b>	<b>312,510</b>	<b>138,516</b>	<b>173,994</b>	<b>44.32%</b>	<b>761,970</b>	<b>773,970</b>	

# Administration

RESOURCES					
Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	532,852	398,305	365,923	284,394	431,205
BENEFITS (01)	156,507	166,282	166,538	101,476	133,152
SUPPLIES AND SERVICES (01)	646,283	456,924	517,519	491,925	558,123
SUPPLIES AND SERVICES (26)	6,740	7,077	7,077	7,102	7,102
NON-DEPARTMENTAL - CONTINGENCY RESERVE (01)	8,027	(47,874)	-	-	-
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>661,050</b>	<b>416,127</b>	<b>524,596</b>	<b>499,027</b>	<b>565,224</b>
ALLOCATIONS (01)	72,127	27,218	27,218	27,218	45,839
CAPITAL OUTLAY (01)	290	2,750	2,750	-	2,750
<b>TOTAL</b>	<b>1,422,826</b>	<b>1,010,682</b>	<b>1,087,025</b>	<b>912,114</b>	<b>1,178,170</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
GENERAL (01)	1,416,086	1,003,605	1,079,948	905,012	1,171,069
PROP A (26)	6,740	7,077	7,077	7,102	7,102
<b>TOTAL</b>	<b>1,422,826</b>	<b>1,010,682</b>	<b>1,087,025</b>	<b>912,114</b>	<b>1,178,170</b>

<b>CITY MANAGER</b>						
<b>2000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	422,501	309,180	278,550	204,562	327,295
40007	Car Allowance	3,750	4,500	4,500	-	-
40008	Phone Allowance	600	720	720	-	-
41055	Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>426,851</b>	<b>314,400</b>	<b>283,770</b>	<b>204,562</b>	<b>327,295</b>
50080	Retirement	52,043	67,789	68,033	47,323	56,557
50085	Workers' Compensation	3,279	3,399	3,399	3,399	28,465
50090	Health Insurance	53,358	64,669	64,669	17,660	7,829
50091	Disability Insur	1,489	1,411	1,411	482	1,312
50092	Flexible Spending Acct	-	240	240	396	-
50094	Social Security	1,702	-	-	6,130	-
50095	Medicare	6,150	4,559	4,559	3,124	4,605
50097	Unemployment Insurance	664	-	-	-	-
	<b>BENEFITS</b>	<b>118,684</b>	<b>142,066</b>	<b>142,310</b>	<b>78,513</b>	<b>98,769</b>
61105	Dues & Memberships	1,460	17,826	17,826	17,086	19,002
26-61105	Dues & Memberships (26)	-	7,077	7,077	7,102	7,102
61115	Mileage	-	-	-	-	-
61120	Training	33,879	39,200	39,200	39,200	48,400
61125	Subscriptions	-	695	695	540	716
61130	Travel & Meetings	2,219	5,575	5,575	232	8,420
62215	Printing & Binding	-	-	-	-	-
62243	Risk Management	-	-	20,000	12,650	20,000
62290	General Service	1,395	1,530	1,530	1,530	1,561
62294	Community Support	-	-	30,000	30,000	30,000
64425	Professional Services	69,249	39,500	19,500	28,038	43,500
64430	Contractual Service	-	44,000	69,000	35,000	24,000
62244	Legal Services	-	-	-	-	-
64599	Hiring	6,114	6,993	6,993	9,993	17,828
64680	Employee Recognition	7,512	5,600	3,600	1,746	8,300
65090	Lease Agreement	-	2,365	2,365	2,180	2,436
66601	Contingency Reserve	-	-	7,595	-	-
	<b>SUPPLIES &amp; SERVICES</b>	<b>121,828</b>	<b>170,361</b>	<b>230,955</b>	<b>185,296</b>	<b>231,263</b>
66605	Insurance Allocation	12,097	18,187	18,187	18,187	41,340
	<b>ALLOCATIONS</b>	<b>12,097</b>	<b>18,187</b>	<b>18,187</b>	<b>18,187</b>	<b>41,340</b>
70770	Computer Equipment	-	-	-	-	-
	<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL CITY MANAGER</b>	<b>679,460</b>	<b>645,013</b>	<b>675,222</b>	<b>486,557</b>	<b>698,668</b>
	<b>GENERAL FUND</b>	<b>679,460</b>	<b>637,936</b>	<b>668,145</b>	<b>479,456</b>	<b>691,566</b>
	<b>PROP A FUND</b>	<b>-</b>	<b>7,077</b>	<b>7,077</b>	<b>7,102</b>	<b>7,102</b>
	<b>TOTAL</b>	<b>679,460</b>	<b>645,013</b>	<b>675,222</b>	<b>486,557</b>	<b>698,668</b>

## CITY ATTORNEY

3040 Line Items	ACTUAL 2018/19	ADOPTED BUDGET 2019/20	ADJUSTED BUDGET 2019/20	PROJECTED 2019/20	PROPOSED 2020/21
62244 Legal Services	-	-	-	-	-
64418 Retainer	102,000	102,000	102,000	102,241	102,000
64425 Professional Services	241,424	101,000	101,000	154,805	116,000
<b>SUPPLIES AND SERVICES</b>	<b>343,424</b>	<b>203,000</b>	<b>203,000</b>	<b>257,046</b>	<b>218,000</b>
<b>TOTAL</b>	<b>343,424</b>	<b>203,000</b>	<b>203,000</b>	<b>257,046</b>	<b>218,000</b>



<b>CITY CLERK</b>						
<b>3010</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	106,001	81,405	82,153	79,832	103,910
40010	Temporary Salaries / OT	-	2,500	-	-	-
41055	Regular Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>106,001</b>	<b>83,905</b>	<b>82,153</b>	<b>79,832</b>	<b>103,910</b>
50080	Retirement	16,583	20,456	20,469	17,299	16,258
50085	Workers' Compensation	1,226	1,271	1,271	1,271	3,197
50090	Health Insurance	164	128	128	1,483	12,917
50091	Disability Insur	438	374	374	375	504
50094	Social Security	-	-	-	1,299	-
50095	Medicare	1,537	1,986	1,986	1,236	1,507
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>19,948</b>	<b>24,216</b>	<b>24,228</b>	<b>22,963</b>	<b>34,383</b>
61105	Dues & Memberships	170	200	200	-	300
61120	Training	1,888	3,200	3,200	-	3,200
61130	Travel & Meetings	-	4,875	4,875	1,094	2,944
62225	Public Information	23,361	24,700	24,700	13,134	24,700
62245	Legal Publishing	3,441	9,000	9,000	9,000	9,180
62265	Elections	62,676	-	-	-	31,510
62290	General Service	4,799	5,000	5,000	3,024	5,500
64425	Professional Services	30,155	23,288	23,288	11,385	17,964
64430	Contractual Service	16,710	12,650	12,650	12,436	13,663
65090	Lease Agreement	-	7,728	7,728	6,612	7,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>143,200</b>	<b>90,641</b>	<b>90,641</b>	<b>56,685</b>	<b>115,961</b>
66605	Insurance Allocation	6,007	9,031	9,031	9,031	4,499
	<b>ALLOCATIONS</b>	<b>6,007</b>	<b>9,031</b>	<b>9,031</b>	<b>9,031</b>	<b>4,499</b>
70740	Office Equipment	290	2,750	2,750	-	2,750
70770	Computer Equipment	-	-	-	-	-
	<b>CAPITAL OUTLAY</b>	<b>290</b>	<b>2,750</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>
	<b>TOTAL CITY CLERK</b>	<b>275,445</b>	<b>210,542</b>	<b>208,803</b>	<b>168,510</b>	<b>261,503</b>

# Finance Department

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES	308,838	352,694	355,507	305,824	373,455
BENEFITS	95,998	118,565	118,706	84,980	125,437
SUPPLIES & SERVICES	401,419	295,513	295,513	333,070	358,417
ALLOCATIONS	18,265	27,460	27,460	27,460	18,128
<b>TOTAL</b>	<b>824,520</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>875,437</b>

<b>FINANCE</b>					
<b>3000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
		<b>2019/20</b>		<b>2019/20</b>	
40005 Salaries	292,003	330,417		337,146	349,544
40007 Car Allowance	-	4,500		1,125	3,750
40008 Phone Allowance	-	720		180	750
41055 Regular Overtime	241	1,500		1,500	1,500
<b>SALARIES</b>	<b>292,244</b>	<b>337,137</b>		<b>339,951</b>	<b>355,544</b>
50080 Retirement	33,602	50,520		50,662	59,343
50085 Workers' Compensation	2,018	2,092		2,092	12,303
50090 Health Insurance	46,007	51,490		51,490	37,976
50091 Disability Insur	890	1,539		1,539	1,582
50092 Flexible Spending Acct	-	240		240	-
50094 Social Security	4,832	1,465		1,465	2,278
50095 Medicare	4,322	4,791		4,791	5,134
<b>BENEFITS</b>	<b>91,671</b>	<b>112,136</b>		<b>112,277</b>	<b>118,616</b>
61105 Dues & Memberships	410	795		795	640
61120 Training	1,304	5,830		5,830	5,830
61125 Subscriptions	-	-		-	-
61130 Travel & Meetings	-	-		-	-
62215 Printing & Binding	2,501	2,094		2,094	2,094
62225 Public Information	3,114	1,400		1,400	3,000
62290 General Service	2,333	3,500		3,500	3,500
64425 Professional Services	181,288	43,686		43,686	88,058
64599 Hiring	-	-		-	-
64430 Contractual Services	171,731	221,619		221,619	231,097
65090 Lease Agreement	-	5,409		5,409	5,409
<b>SUPPLIES &amp; SERVICES</b>	<b>362,682</b>	<b>284,334</b>		<b>284,334</b>	<b>314,750</b>
66605 Insurance Allocation	12,092	18,180		18,180	17,313
66606 Services Allocation	-	-		-	-
<b>ALLOCATIONS</b>	<b>12,092</b>	<b>18,180</b>		<b>18,180</b>	<b>17,313</b>
<b>TOTAL FINANCE</b>	<b>758,689</b>	<b>751,787</b>		<b>754,742</b>	<b>831,101</b>

**CITY TREASURER**

<b>3020</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
40005 Salaries	16,543	15,557	15,557	11,130	17,911	
41055 Regular Overtime	51	-	-	-	-	
<b>SALARIES</b>	<b>16,594</b>	<b>15,557</b>	<b>15,557</b>	<b>11,130</b>	<b>17,911</b>	
50080 Retirement	846	2,203	2,203	1,390	3,312	
50085 Workers' Compensation	139	144	144	144	579	
50090 Health Insurance	3,215	3,781	3,781	1,834	2,583	
50091 Disability Insur	30	75	75	53	86	
50095 Medicare	97	226	226	161	260	
50097 Unemployment Insurance	-	-	-	-	-	
<b>BENEFITS</b>	<b>4,327</b>	<b>6,429</b>	<b>6,429</b>	<b>3,583</b>	<b>6,821</b>	
61105 Dues & Memberships	155	155	155	-	155	
61120 Training	-	-	-	-	-	
61125 Subscriptions	-	-	-	-	-	
61130 Travel & Meetings	-	-	-	-	-	
62215 Printing & Binding	-	-	-	-	-	
62290 General Service	294	235	235	82	235	
63320 Misc. Equip. Supplies	-	-	-	-	-	
64480 Banking Services	38,287	10,426	10,426	17,978	18,036	
65090 Lease Agreement	-	363	363	260	363	
<b>SUPPLIES &amp; SERVICES</b>	<b>38,737</b>	<b>11,179</b>	<b>11,179</b>	<b>18,320</b>	<b>18,789</b>	
66605 Insurance Allocations	6,173	9,280	9,280	9,280	815	
<b>ALLOCATIONS</b>	<b>6,173</b>	<b>9,280</b>	<b>9,280</b>	<b>9,280</b>	<b>815</b>	
<b>TOTAL CITY TREASURER</b>	<b>65,831</b>	<b>42,445</b>	<b>42,445</b>	<b>42,314</b>	<b>44,337</b>	

# POLICE

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES	3,782,753	3,996,720	4,030,307	4,102,463	3,599,866
BENEFITS	2,141,252	2,457,112	2,448,982	2,256,812	2,490,206
SUPPLIES & SERVICES	550,552	594,656	632,350	476,203	593,367
ALLOCATIONS	177,597	267,010	267,010	267,010	332,744
CAPITAL OUTLAY	739	-	-	-	8,000
<b>TOTAL</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,024,184</b>

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	3,782,753	3,996,720	4,030,307	4,102,463	3,599,866
SALARIES (05)	-	-	-	-	-
<b>TOTAL SALARIES</b>	<b>3,782,753</b>	<b>3,996,720</b>	<b>4,030,307</b>	<b>4,102,463</b>	<b>3,599,866</b>
BENEFITS (01)	2,141,252	2,457,112	2,448,982	2,256,812	2,490,206
BENEFITS (05)	-	-	-	-	-
<b>TOTAL BENEFITS</b>	<b>2,141,252</b>	<b>2,457,112</b>	<b>2,448,982</b>	<b>2,256,812</b>	<b>2,490,206</b>
SUPPLIES & SERVICES (01)	471,271	501,779	539,473	473,920	500,490
SUPPLIES & SERVICES (05)	75,525	88,177	88,177	615	88,177
SUPPLIES & SERVICES (06)	-	-	-	-	-
SUPPLIES & SERVICES (07)	3,756	4,700	4,700	1,669	4,700
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>550,552</b>	<b>594,656</b>	<b>632,350</b>	<b>476,203</b>	<b>593,367</b>
ALLOCATIONS (01)	177,597	267,010	267,010	267,010	332,744
CAPITAL OUTLAY (01)	739	-	-	-	8,000
CAPITAL OUTLAY (05)	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>TOTAL</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,024,184</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	3,237,610	3,614,240	3,647,827	3,455,774	3,239,506
40008	Phone Allowance	-	-	-	-	-
40010	Temporary Salaries (Part-Time 'ees)	22,921	39,000	39,000	19,540	41,000
40020	Shooting Pay	5,520	5,480	5,480	5,460	3,360
40030	Acting Pay	-	-	-	-	-
41055	Regular Overtime	243,633	151,000	151,000	424,547	151,000
41056	Special Enforcement OT	9,714	16,500	16,500	5,830	12,000
41057	Sick Leave Replacement	197,310	95,000	95,000	122,283	95,000
41058	Training Overtime	34,340	35,000	35,000	30,580	32,000
41060	Outside Overtime (100% Reimb - Rev Acct)	234	1,000	1,000	6,334	1,000
41070	Court Overtime	11,148	30,000	30,000	21,056	15,000
41090	Detective O/T Pay	20,324	9,500	9,500	11,059	10,000
41095	K-9 Pay	-	-	-	-	-
	<b>SALARIES</b>	<b>3,782,753</b>	<b>3,996,720</b>	<b>4,030,307</b>	<b>4,102,463</b>	<b>3,599,866</b>
50075	Uniform Allowance	26,400	27,225	27,225	24,052	18,150
50080	Retirement	1,136,372	1,365,225	1,370,845	1,259,514	1,465,542
50085	Workers' Compensation	386,899	401,045	401,045	401,045	387,719
50090	Health Insurance	520,618	555,826	555,826	478,475	522,036
50091	Disability Insurance	17,165	16,862	16,862	15,075	14,929
50092	Flexible Spending Acct	-	480	480	407	-
50094	Social Security	1,723	1,766	1,766	1,561	2,546
50095	Medicare	52,075	52,383	52,383	56,607	46,285
50096	Retiree Health Stipend	-	36,300	22,550	20,075	33,000
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>2,141,252</b>	<b>2,457,112</b>	<b>2,448,982</b>	<b>2,256,812</b>	<b>2,490,206</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
61105	Dues & Memberships	1,427	2,530	2,530	2,415	2,405
61110	Uniform Supplies	3,275	4,800	4,930	4,777	6,000
61120	Training	34,202	34,000	34,000	21,759	27,500
61125	Subscriptions	1,000	1,150	1,150	1,915	1,965
61130	Travel & Meetings	696	1,200	1,200	529	1,200
61135	Reserve Officer	1,976	2,050	2,050	1,888	2,050
61140	Prisoner Expenses	10,955	10,500	10,500	5,266	4,700
62215	Printing & Binding	1,400	3,800	3,800	2,819	2,400
62220	Photography	410	-	-	-	-
62255	Utilities	32,997	36,625	31,625	28,885	32,150
62260	Canine Maintenance + K9	-	-	-	-	-
62290	General Service	28,565	26,100	26,100	20,988	21,800
62292	PVE CARES	8,977	7,850	7,850	10,954	7,850
62293	Volunteer Program	958	1,550	1,550	750	1,100
62294	Community Support	6,338	9,000	9,000	6,259	6,250
63000	Cleaning Supplies	634	800	800	1,414	1,200
63305	Auto Supplies	92,525	102,300	102,300	94,206	97,950
63310	Safety Equipment	15,455	3,500	3,500	14,660	3,500
63315	Computer Maintenance Contract	58,938	62,350	67,594	67,064	75,740
63345	Comm. Services Officer Equip.	1,047	1,350	1,350	1,236	1,850
64425	Professional Services	-	-	-	-	-
64430	Contractual Services	114,287	121,120	161,440	123,672	138,200
64475	Vaccinations	-	-	-	-	-
64500	Criminal Justice	16,148	18,500	18,500	11,377	15,000
64599	Hiring	6,546	9,600	9,600	20,593	11,800
64640	Animal Control	8,761	18,000	15,000	9,287	15,000
64641	Peafowl Management	4,950	5,250	5,250	4,700	5,250
64650	Jail & Correction (01)	-	-	-	-	-
65000	Emergency Preparedness	9,913	9,855	9,855	8,962	9,630
65005	Emerg Backpacks	-	-	-	-	-
65090	Lease Agreement	8,893	8,000	8,000	7,544	8,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>471,271</b>	<b>501,779</b>	<b>539,473</b>	<b>473,920</b>	<b>500,490</b>

<b>POLICE</b>					
<b>4000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
		<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
66602	Equipment Repl. Allocation	-	-	-	-
66605	Insurance Allocation	177,597	267,010	267,010	332,744
	<b>ALLOCATIONS</b>	<b>177,597</b>	<b>267,010</b>	<b>267,010</b>	<b>332,744</b>
70723	Body Armour	739	-	-	8,000
	<b>CAPITAL OUTLAY</b>	<b>739</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
	<b>TOTAL POLICE - GENERAL FUND</b>	<b>6,573,612</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>
40005	Salaries (05)	-	-	-	-
41055	Regular Overtime (05)	-	-	-	-
50075	Uniform Allowance (05)	-	-	-	-
50080	All benefits (05)	-	-	-	-
63310	Safety Equipment (05)	68,701	-	-	615
64425	Professional Services (05)	6,823	88,177	88,177	88,177
70720	Communication Equipment (05)	-	-	-	-
70730	Furniture Fixtures (05)	-	-	-	-
70750	Automotive (05)	-	-	-	-
70765	Weapons (05)	-	-	-	-
70766	Disaster Prep Supplies (05)	-	-	-	-
70770	Computer Equipment (05)	-	-	-	-
63305	Auto Supplies (06)	-	-	-	-
64650	Jail & Correction (07)	3,756	4,700	4,700	4,700
	<b>TOTAL POLICE - OTHER FUNDS</b>	<b>79,281</b>	<b>92,877</b>	<b>92,877</b>	<b>2,283</b>
	<b>GENERAL FUND</b>	<b>6,573,612</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>
	<b>SLESF FUND (05)</b>	<b>75,525</b>	<b>88,177</b>	<b>88,177</b>	<b>615</b>
	<b>SPECIAL REVENUE FUND (06)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CORRECTIONS FUND (07)</b>	<b>3,756</b>	<b>4,700</b>	<b>4,700</b>	<b>4,700</b>
	<b>TOTAL POLICE</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>



<b>FIRE &amp; PARAMEDIC SERVICES</b>					
<b>4100</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
		<b>2019/20</b>	<b>2019/20</b>		
62255 Utilities	-	-	-	-	-
64425 Professional Services	-	-	-	-	-
64430 Contractual Services (01)	5,132,191	5,550,980	5,550,980	5,476,927	5,900,648
64430 Contractual Services (22)	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>TOTAL FIRE</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>GENERAL FUND (01)</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>SPECIAL FIRE TAX (22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

# Building, Planning & Parklands

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	413,702	449,230	468,627	464,130	466,351
BENEFITS (01)	186,286	212,739	213,482	209,316	202,452
SUPPLIES AND SERVICES (01)	1,593,031	1,576,266	1,588,399	1,408,081	1,587,931
SUPPLIES AND SERVICES (06)	-	-	-	-	-
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>1,593,031</b>	<b>1,576,266</b>	<b>1,588,399</b>	<b>1,408,081</b>	<b>1,587,931</b>
ALLOCATIONS (01)	172,238	258,954	258,954	258,954	32,368
<b>TOTAL</b>	<b>2,365,257</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
GENERAL (01)	2,365,257	2,497,189	2,529,462	2,340,480	2,289,102
SPECIAL PROJECTS (06)	-	-	-	-	-
	<b>2,365,257</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,289,102</b>

<b>BUILDING</b>						
<b>4200</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2018/19</b>	<b>2018/19</b>		
40005	Salaries	34,552	32,796	33,773	34,911	33,126
40007	Car Allowance	-	-	-	-	-
40008	Phone Allowance	-	-	-	-	-
40010	Temporary Salaries	-	-	-	-	-
41055	Regular Overtime	969	1,135	1,135	597	1,135
	<b>SALARIES</b>	<b>35,521</b>	<b>33,931</b>	<b>34,908</b>	<b>35,508</b>	<b>34,261</b>
50080	Retirement	11,460	15,307	15,324	15,472	6,472
50085	Workers' Compensation	435	451	451	451	1,221
50090	Health Insurance	11,526	9,068	9,068	9,210	9,203
50091	Disability Insurance	199	158	158	168	161
50095	Medicare	518	476	476	505	480
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>24,138</b>	<b>25,460</b>	<b>25,476</b>	<b>25,806</b>	<b>17,538</b>
62215	Printing & Binding	-	1,500	1,500	-	1,500
62290	General Services	390	400	400	400	400
64423	Professional Services Fee Related	483,850	533,820	533,820	471,769	314,986
64425	Professional Services	-	-	-	-	-
64430	Contractual Svcs (Tech Enhance)	10,934	14,700	14,700	25,000	33,966
64530	Geotechnical & Geological	48,600	41,524	41,524	30,540	33,500
64660	Strong Motion	187	-	-	-	-
64665	Strong Motion /SB 1473	1	-	-	-	-
65090	Lease Agreement	-	618	618	618	615
	<b>SUPPLIES &amp; SERVICES</b>	<b>543,962</b>	<b>592,563</b>	<b>592,563</b>	<b>528,328</b>	<b>384,967</b>
66605	Insurance Allocations	72,029	108,293	108,293	108,293	1,718
	<b>ALLOCATIONS</b>	<b>72,029</b>	<b>108,293</b>	<b>108,293</b>	<b>108,293</b>	<b>1,718</b>
	<b>TOTAL BUILDING</b>	<b>675,649</b>	<b>760,247</b>	<b>761,240</b>	<b>697,935</b>	<b>438,484</b>

<b>PLANNING</b>						
<b>4800</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	112,460	183,768	194,853	207,986	195,333
40007	Car Allowance	-	-	-	-	-
40008	Phone Allowance	-	-	-	-	-
41055	Regular Overtime	1,562	1,135	1,135	487	1,135
40045	Minutes	-	-	-	-	-
	<b>SALARIES</b>	<b>114,022</b>	<b>184,903</b>	<b>195,988</b>	<b>208,474</b>	<b>196,468</b>
50075	Uniform Allowance	-	-	-	-	-
50080	Retirement	23,543	37,849	38,327	35,124	30,118
50085	Workers' Compensation	870	902	902	902	6,842
50090	Health Insurance	18,438	25,155	25,155	22,191	22,121
50091	Disability Insurance	250	557	557	563	943
50094	Social Security	161	-	-	3,020	2,398
50095	Medicare	1,644	2,667	2,667	3,015	2,832
50097	Unemployment	1,010	-	-	-	-
	<b>BENEFITS</b>	<b>45,917</b>	<b>67,129</b>	<b>67,607</b>	<b>64,814</b>	<b>65,255</b>
61105	Dues and Membership	-	510	510	365	510
61120	Training	-	-	-	-	-
61130	Travel & Meeting	70	1,250	1,250	949	1,250
62215	Printing & Binding	-	200	200	62	200
62225	Public Information	6,522	8,266	8,266	5,058	11,845
62245	Legal Publishing	770	4,187	4,187	2,646	3,120
62290	General Services	2,414	2,850	2,850	2,280	2,850
62291	Code Enforcement Supplies	214	500	500	125	500
64423	Professional Services Fee Related	-	-	-	-	-
64425	Professional Services	203,518	-	-	-	-
64430	Contractual Services	1,500	24,000	29,042	28,882	119,034
65090	Lease Agreement	-	4,405	4,405	4,991	5,705
	<b>SUPPLIES &amp; SERVICES</b>	<b>215,008</b>	<b>46,168</b>	<b>51,210</b>	<b>45,357</b>	<b>145,014</b>
66602	Equipment Allocation	-	-	-	-	-
66605	Insurance Allocation	66,022	99,262	99,262	99,262	9,629
	<b>ALLOCATIONS</b>	<b>66,022</b>	<b>99,262</b>	<b>99,262</b>	<b>99,262</b>	<b>9,629</b>
	<b>TOTAL PLANNING</b>	<b>440,969</b>	<b>397,462</b>	<b>414,067</b>	<b>417,906</b>	<b>416,365</b>

<b>PARKLANDS</b>						
<b>6000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET 2019/20</b>	<b>BUDGET 2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
40005	Salaries	257,019	228,396	235,731	216,935	232,622
40010	Temporary Salaries	-	-	-	-	-
40030	Acting Pay	127	-	-	199	-
40045	Minutes	-	-	-	-	-
41055	Overtime	7,013	2,000	2,000	3,014	3,000
41065	Call Back Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>264,159</b>	<b>230,396</b>	<b>237,731</b>	<b>220,148</b>	<b>235,622</b>
50075	Uniform Allowance	750	600	600	600	1,097
50080	Retirement	36,395	44,040	44,289	43,311	45,049
50085	Workers' Compensation	20,004	20,736	20,736	20,736	10,276
50090	Health Insurance	55,565	48,088	48,088	49,172	57,094
50091	Disability	1,405	1,106	1,106	1,061	1,104
50094	Social Security	-	-	-	-	-
50095	Medicare	2,113	3,929	3,929	2,166	3,389
50096	Retiree Health Stipend	-	1,650	1,650	1,650	1,650
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>116,232</b>	<b>120,150</b>	<b>120,399</b>	<b>118,696</b>	<b>119,660</b>
61110	Uniform Supplies	250	250	750	545	450
61130	Travel & Meetings /Training	23	500	500	-	-
62255	Utilities	164,821	193,500	193,500	149,869	168,300
62290	General Services	-	-	-	-	-
63305	Auto Supplies	-	-	-	-	-
63330	Radio Communications	-	-	-	-	-
63353	Paseo La Cresta	-	-	-	-	-
63353	Annual Landscape Mt. (06)	-	-	-	-	-
64415	Parklands Supplies/Maintenance	47,351	21,000	21,000	20,977	27,500
64425	Professional Services	-	-	-	-	-
64435	Weed Abatement	184,855	210,000	210,000	210,000	225,000
64436	Annual Landscape Mt.	161,024	192,000	209,100	200,541	329,700
64440	Tree Maintenance Contract	274,497	285,086	274,576	252,464	275,000
64430	Contract Svcs - Irrigation	-	3,200	3,200	-	-
64444	Tree Bank Expense	1,240	32,000	32,000	-	32,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>834,061</b>	<b>937,536</b>	<b>944,626</b>	<b>834,397</b>	<b>1,057,950</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocation	34,187	51,399	51,399	51,399	21,021
	<b>ALLOCATIONS</b>	<b>34,187</b>	<b>51,399</b>	<b>51,399</b>	<b>51,399</b>	<b>21,021</b>
	<b>TOTAL PARKLANDS</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,434,253</b>
	<b>GENERAL FUND</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,434,253</b>
	<b>OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,434,253</b>

# PUBLIC WORKS

RESOURCES					
Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	227,002	247,242	251,498	220,880	235,837
SALARIES (02)	182,285	138,908	141,690	128,838	147,310
SALARIES (62)	6,564	6,361	6,361	5,676	6,361
<b>TOTAL SALARIES</b>	<b>415,851</b>	<b>392,511</b>	<b>399,549</b>	<b>355,394</b>	<b>389,508</b>
BENEFITS (01)	64,719	73,282	73,579	53,910	97,706
BENEFITS (02)	95,509	81,480	81,527	91,071	84,663
BENEFITS (62)	1,151	1,369	1,369	1,188	1,389
<b>TOTAL BENEFITS</b>	<b>161,379</b>	<b>156,131</b>	<b>156,476</b>	<b>146,168</b>	<b>183,758</b>
SUPPLIES AND SERVICES (01)	871,722	718,882	800,253	918,911	869,861
SUPPLIES AND SERVICES (02)	6,383	76,750	76,750	24,776	56,150
SUPPLIES AND SERVICES (06)	54,367	97,620	97,620	92,620	32,200
SUPPLIES AND SERVICES (21)	-	162,400	162,400	64,152	173,295
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>932,471</b>	<b>1,055,652</b>	<b>1,137,023</b>	<b>1,100,458</b>	<b>1,131,506</b>
ALLOCATIONS (01)	168,967	232,211	232,211	232,211	298,683
ALLOCATIONS (02)	-	21,825	21,825	21,825	-
<b>TOTAL ALLOCATIONS</b>	<b>168,967</b>	<b>254,036</b>	<b>254,036</b>	<b>254,036</b>	<b>298,683</b>
<b>TOTAL</b>	<b>1,678,668</b>	<b>1,858,330</b>	<b>1,947,083</b>	<b>1,856,056</b>	<b>2,003,455</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
GENERAL (01)	1,332,410	1,271,617	1,357,541	1,425,911	1,502,088
GAS TAX (02)	284,177	318,963	321,792	266,510	288,122
SPECIAL PROJECTS (06)	54,367	97,620	97,620	92,620	32,200
MEASURE W (21)	-	162,400	162,400	64,152	173,295
SEWER (62)	7,715	7,730	7,730	6,864	7,750
<b>TOTAL</b>	<b>1,678,668</b>	<b>1,858,330</b>	<b>1,947,083</b>	<b>1,856,056</b>	<b>2,003,455</b>

<b>CITY PROPERTIES</b>						
<b>3080</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
62255	Utilities City	86,560	87,470	87,470	85,598	88,600
63325	Building Supplies	27,967	46,984	46,984	27,415	46,615
64425	Professional Services	-	-	-	-	-
64430	Contractual Services	133,657	57,921	66,921	56,601	44,513
	<b>SUPPLIES AND SERVICES</b>	<b>248,185</b>	<b>192,375</b>	<b>201,375</b>	<b>169,614</b>	<b>179,728</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocation	38,739	58,243	58,243	58,243	50,943
	<b>ALLOCATIONS</b>	<b>38,739</b>	<b>58,243</b>	<b>58,243</b>	<b>58,243</b>	<b>50,943</b>
	<b>TOTAL CITY PROPERTIES</b>	<b>286,924</b>	<b>250,618</b>	<b>259,618</b>	<b>227,857</b>	<b>230,672</b>

<b>PUBLIC WORKS ADMINISTRATION</b>						
<b>5000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	219,255	222,770	227,026	206,736	213,599
40005	Salaries (62)	3,959	4,030	4,030	4,153	4,836
40007	Car Allowance	4,388	4,388	4,388	4,388	4,365
40007	Car Allowance (62)	112	113	113	113	135
40008	Phone Allownace	702	702	702	702	873
40008	Phone Allownace (62)	18	18	18	18	27
40045	Minutes	-	-	-	-	-
40006	Housing Allowance	-	-	-	-	-
41055	Regular Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>228,434</b>	<b>232,021</b>	<b>236,277</b>	<b>216,109</b>	<b>223,836</b>
50080	Retirement	27,632	33,492	33,789	28,472	37,311
50080	Retirement (62)	263	276	276	269	367
50085	Workers' Compensation	348	361	361	361	24,069
50090	Health Insurance	32,303	33,454	33,454	18,155	30,479
50090	Health Insurance (62)	360	480	480	313	388
50091	Disability Insurance	1,193	1,000	1,000	844	1,019
50091	Disability Insurance (62)	17	18	18	17	23
50092	Flexible Spending Acct	-	240	240	-	-
50094	Social Security	-	-	-	1,557	-
50095	Medicare	3,243	3,085	3,085	2,734	3,173
50095	Medicare (62)	60	60	60	63	72
	<b>BENEFITS</b>	<b>65,418</b>	<b>72,466</b>	<b>72,763</b>	<b>52,786</b>	<b>96,899</b>



<b>PUBLIC WORKS ADMINISTRATION</b>					
<b>5000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET 2019/20</b>	<b>BUDGET 2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
70800	Refuse Containers (06)	-	-	-	-
61105	Dues and Memberships	245	740	740	265
61120	Training	-	2,600	1,000	1,000
61130	Travel/Meetings	13	3,710	1,110	780
62225	Public Information	1,960	2,440	2,440	1,880
62245	Legal Publications	-	-	-	-
62290	General Services	2,496	1,975	1,975	1,950
63322	NPDES-MOU City Contribution	98,938	42,418	69,759	57,113
63322	NPDES-MOU City Contribution (21)	-	56,900	56,900	58,600
64425	Profes Servs	323,360	296,030	332,030	350,920
64425	Profes Servs (06)	24,388	63,620	63,620	-
64429	Prof Servs. NPDES	54,416	82,500	82,500	92,740
64430	Contractual Services	53,122	36,000	36,000	48,500
64428	Recycling AB939 (06)	25,316	29,000	29,000	32,200
64439	Recycle Containers (06)	4,663	5,000	5,000	-
65090	Lease Agreement	-	3,052	3,052	3,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>588,917</b>	<b>625,986</b>	<b>685,127</b>	<b>648,948</b>
66605	Insurance Allocation	96,041	144,395	144,395	12,224
	<b>ALLOCATIONS</b>	<b>96,041</b>	<b>144,395</b>	<b>144,395</b>	<b>12,224</b>
	<b>TOTAL PUBLIC WORKS ADMIN.</b>	<b>978,810</b>	<b>1,074,867</b>	<b>1,138,561</b>	<b>981,907</b>
	<b>GENERAL FUND</b>	<b>919,655</b>	<b>915,352</b>	<b>979,046</b>	<b>885,259</b>
	<b>SPECIAL REVENUE FUND (06)</b>	<b>54,367</b>	<b>97,620</b>	<b>97,620</b>	<b>32,200</b>
	<b>MEASURE W FUND (21)</b>	<b>-</b>	<b>56,900</b>	<b>56,900</b>	<b>58,600</b>
	<b>SEWER FUND (62)</b>	<b>4,789</b>	<b>4,995</b>	<b>4,995</b>	<b>5,848</b>
	<b>TOTAL</b>	<b>978,810</b>	<b>1,074,867</b>	<b>1,138,561</b>	<b>981,907</b>

<b>STREETS</b>						
<b>5100</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	-	-	-	-	-
40005	Salaries (02)	174,747	138,908	141,690	128,434	147,310
40005	Salaries (62)	2,475	2,199	2,199	1,392	1,363
40010	Temporary Salaries	288	2,382	2,382	2,382	-
40030	Acting Pay (02)	127	-	-	199	-
41055	Regular Overtime	259	-	-	-	-
41055	Regular Overtime (02)	2,191	-	-	-	-
41065	Call Back Overtime	2,110	17,000	17,000	6,672	17,000
41065	Call Back Overtime (02)	5,220	-	-	206	-
	<b>SALARIES</b>	<b>187,417</b>	<b>160,490</b>	<b>163,272</b>	<b>139,285</b>	<b>165,672</b>
50075	Uniform Allowance (02)	750	600	600	600	597
50080	Retirement	-	-	-	-	6
50080	Retirement (02)	30,812	32,185	32,233	32,323	30,763
50080	Retirement (62)	198	225	225	144	150
50085	Workers' Compensation	-	-	-	-	-
50085	Workers' Compensation (02)	19,656	20,375	20,375	20,375	6,289
50090	Health Insurance (02)	42,556	25,618	25,618	36,204	44,177
50090	Health Insurance (62)	244	270	270	361	363
50091	Disability Insurance (02)	812	674	674	582	691
50091	Disability Insurance (62)	10	10	10	6	7
50094	Social Security	-	-	-	110	-
50094	Social Security (02)	18	-	-	55	-
50095	Medicare	-	-	-	26	-
50095	Medicare (02)	904	2,027	2,027	930	2,145
50095	Medicare (62)	-	31	31	14	20
50096	Retiree Health Stipend	-	1,650	1,650	1,650	1,650
	<b>BENEFITS</b>	<b>95,960</b>	<b>83,665</b>	<b>83,713</b>	<b>93,382</b>	<b>86,858</b>

<b>STREETS</b>						
<b>5100</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
61110	Uniform Supply	7,593	7,500	7,500	4,889	9,100
61130	Travel & Meetings	-	500	500	15	500
62255	Utilities	1,232	1,407	1,407	1,090	1,400
62290	General Services	380	750	750	244	500
63305	Auto Supplies	25,283	23,625	23,625	25,125	29,000
63310	Safety Equipment	865	3,200	3,200	1,018	3,200
63330	Radio Communication	10,202	8,700	8,700	8,746	13,500
63350	Street Maintenance (02)	6,383	20,500	20,500	12,948	7,900
63360	Street & Traffic Signs	24,364	-	160	140	-
63360	Street & Traffic Signs (02)	-	30,000	30,000	9,819	22,000
64430	Contractual Service	2,101	5,200	5,200	5,933	4,110
64432	Street Striping (02)	-	26,250	26,250	2,009	26,250
64433	Storm Drain Cleaning	16,740	-	-	49,612	49,155
64433	Storm Drain Cleaning (21)	-	105,500	105,500	39,040	114,695
64433	Storm Drain Cleaning (02)	-	-	-	-	-
64460	Equipment Rental	227	3,000	16,070	30,944	20,320
65090	Lease Agreement	-	1,159	1,159	918	1,200
	<b>SUPPLIES &amp; SERVICES</b>	<b>95,370</b>	<b>237,291</b>	<b>250,521</b>	<b>192,489</b>	<b>302,830</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocations	34,187	29,574	29,574	29,574	235,516
66605	Insurance Allocations (02)	-	21,825	21,825	21,825	-
	<b>ALLOCATIONS</b>	<b>34,187</b>	<b>51,399</b>	<b>51,399</b>	<b>51,399</b>	<b>235,516</b>
	<b>TOTAL STREETS</b>	<b>412,934</b>	<b>532,845</b>	<b>548,904</b>	<b>476,555</b>	<b>790,877</b>
	<b>GENERAL FUND</b>	<b>125,831</b>	<b>105,647</b>	<b>118,877</b>	<b>169,087</b>	<b>386,157</b>
	<b>GAS TAX FUND (02)</b>	<b>284,177</b>	<b>318,963</b>	<b>321,792</b>	<b>266,510</b>	<b>288,122</b>
	<b>MEASURE W FUND (21)</b>	<b>-</b>	<b>105,500</b>	<b>105,500</b>	<b>39,040</b>	<b>114,695</b>
	<b>SEWER FUND (62)</b>	<b>2,926</b>	<b>2,735</b>	<b>2,735</b>	<b>1,918</b>	<b>1,902</b>
	<b>TOTAL</b>	<b>412,934</b>	<b>532,845</b>	<b>548,904</b>	<b>476,555</b>	<b>790,877</b>

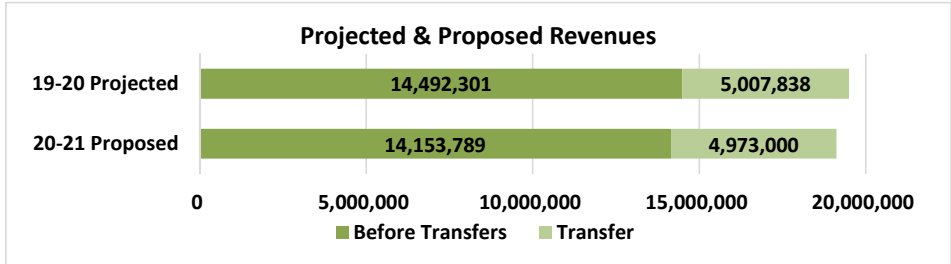



**City of Palos Verdes Estates  
Revenue Actuals and Budget - General Fund  
FY 2019-2020 Projection  
FY 2020-2021 Proposed Budget**

REVENUE SOURCES	2019-2020			2020-2021				
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	PROPOSED BUDGET	PROPOSED TO PROJECTION \$\$ CHANGE	PROPOSED TO PROJECTION % CHANGE	PROPOSED TO ADJ BUDGET \$ CHANGE	PROPOSED TO ADJ BUDGET % CHANGE
	<i>a</i>	<i>b</i>	<i>b</i>	<i>d</i>	<i>(d-b=e)</i>	<i>% e/b</i>		<i>% (d-a)/a</i>
<b>GENERAL FUND REVENUES</b>								
PROPERTY TAX	8,591,564	8,591,564	8,745,283	8,965,207	219,924	2.51%	373,643	4.35%
PROPERTY TAX - VLF (IN LIEU)	1,570,592	1,570,592	1,615,397	1,657,557	42,160	2.61%	86,965	5.54%
SALES TAX	356,000	356,000	346,079	316,800	(29,279)	-8.46%	(39,200)	-11.01%
REAL ESTATE TRANSFER TAX	200,000	200,000	214,846	170,000	(44,846)	-20.87%	(30,000)	-15.00%
BUSINESS LICENSE TAX	225,000	225,000	193,195	191,250	(1,945)	-1.01%	(33,750)	-15.00%
FRANCHISE FEES	587,060	587,060	568,779	573,000	4,221	0.74%	(14,060)	-2.39%
COMMUNITY DEVELOPMENT	1,511,025	1,511,025	1,421,719	876,220	(545,499)	-38.37%	(634,805)	-42.01%
INTEREST INCOME	250,000	250,000	193,876	200,000	6,124	3.16%	(50,000)	-20.00%
<b>KEY REVENUES</b>	<b>13,291,241</b>	<b>13,291,241</b>	<b>13,299,175</b>	<b>12,950,034</b>	<b>(349,141)</b>	<b>-2.63%</b>	<b>(341,207)</b>	<b>-2.57%</b>
CONCESSIONS AND RENT	1,333,800	1,333,800	999,268	883,080	(116,188)	-11.63%	(450,720)	-33.79%
LICENSES & PERMITS	30,500	30,500	51,911	24,500	(27,411)	-52.80%	(6,000)	-19.67%
SAFETY FINES	150,000	150,000	87,478	90,000	2,522	2.88%	(60,000)	-40.00%
SERVICE CHARGES	53,000	53,000	30,348	42,675	12,327	40.62%	(10,325)	-19.48%
OTHER FEES **	47,500	47,500	24,122	163,500	139,378	577.81%	116,000	244.21%
<b>OTHER REVENUES</b>	<b>1,614,800</b>	<b>1,614,800</b>	<b>1,193,126</b>	<b>1,203,755</b>	<b>10,629</b>	<b>0.89%</b>	<b>(411,045)</b>	<b>-25.45%</b>
<b>REVENUES BEFORE TRANSFERS</b>	<b>14,906,041</b>	<b>14,906,041</b>	<b>14,492,301</b>	<b>14,153,789</b>	<b>(338,512)</b>	<b>-2.34%</b>	<b>(752,252)</b>	<b>-5.05%</b>
<b>TRANSFERS IN *</b>	<b>4,973,000</b>	<b>4,973,000</b>	<b>5,007,838</b>	<b>4,973,000</b>	<b>(34,838)</b>	<b>-0.70%</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL REVENUES INCLUDING TRANSFERS</b>	<b>19,879,041</b>	<b>19,879,041</b>	<b>19,500,138</b>	<b>19,126,789</b>	<b>(373,350)</b>	<b>-1.91%</b>	<b>(752,252)</b>	<b>-3.78%</b>

\*PVE Law Enforcement tax revenue included as a transfer starting FY 2018-19

\*\* 119,000 for State of California SB2 in FY20-21



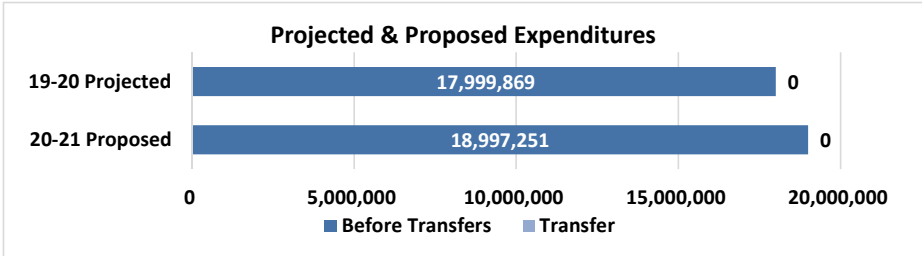


**City of Palos Verdes Estates**  
**Actual and Budget Expenditures by Program - General Fund**  
**FY 2019-2020 Projection**  
**FY 2020-2021 Proposed Budget**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2019-2020			2020-2021				
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	PROPOSED BUDGET	PROPOSED TO PROJECTION \$	PROPOSED TO PROJECTION %	PROPOSED TO ADJ BUDGET \$	PROPOSED TO ADJ BUDGET %
		<i>a</i>	<i>b</i>	<i>d</i>	<i>(d-b=e)</i>	<i>% e/b</i>	<i>d-a</i>	<i>%(d-a)/a</i>
CITY MANAGER	637,936	668,145	479,456	774,892	295,436	61.62%	106,747	15.98%
CITY ATTORNEY	203,000	203,000	257,046	203,000	(54,046)	-21.03%	-	0.00%
CITY CLERK	210,542	208,803	168,510	261,503	92,992	55.18%	52,700	25.24%
NON-DEPARTMENTAL	(47,874)	-	-	-	-	-	-	-
<b>ADMINISTRATION</b>	<b>1,003,605</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,239,395</b>	<b>334,383</b>	<b>36.95%</b>	<b>159,447</b>	<b>14.76%</b>
FINANCE	751,787	754,742	709,021	821,481	112,461	15.86%	66,739	8.84%
CITY TREASURER	42,445	42,445	42,314	44,337	2,023	4.78%	1,892	4.46%
<b>FINANCE</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>865,818</b>	<b>114,484</b>	<b>15.24%</b>	<b>68,631</b>	<b>8.61%</b>
<b>POLICE</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>7,243,718</b>	<b>143,514</b>	<b>2.02%</b>	<b>(42,055)</b>	<b>-0.58%</b>
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>423,721</b>	<b>7.74%</b>	<b>349,668</b>	<b>6.30%</b>
BUILDING	760,247	761,240	697,935	386,330	(311,605)	-44.65%	(374,910)	-49.25%
PLANNING	397,462	414,067	417,906	416,331	(1,575)	-0.38%	2,264	0.55%
PARKLANDS	1,339,480	1,354,155	1,224,639	1,442,923	218,284	17.82%	88,768	6.56%
<b>BUILDING &amp; PLANNING</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,245,584</b>	<b>(94,896)</b>	<b>-4.05%</b>	<b>(283,878)</b>	<b>-11.22%</b>
PUBLIC WORKS ADMN	915,352	979,046	1,028,967	885,259	(143,708)	-13.97%	(93,787)	-9.58%
STREETS	105,647	118,877	169,087	386,157	217,070	128.38%	267,280	224.84%
CITY PROPERTIES	250,618	259,618	227,857	230,672	2,815	1.24%	(28,946)	-11.15%
<b>PUBLIC WORKS</b>	<b>1,271,617</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>76,177</b>	<b>5.34%</b>	<b>144,547</b>	<b>10.65%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>997,382</b>	<b>5.54%</b>	<b>396,359</b>	<b>2.13%</b>
<b>TRANSFERS OUT</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>GENERAL FUND EXPENDITURES INCLUDING TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>997,382</b>	<b>5.54%</b>	<b>396,359</b>	<b>2.13%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CJPIA





**City of Palos Verdes Estates  
Actual and Budget Expenditures by Cost Category - General Fund  
FY 2019-2020 Projection  
FY 2020-2021 Proposed Budget**

GENERAL FUND DEPT / DIVISION EXPENDITURES	2019-2020			2020-2021				
	ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	PROPOSED BUDGET **	PROPOSED TO PROJECTION \$ \$ CHANGE	PROPOSED TO PROJECTION % CHANGE	PROPOSED TO ADJ BUDGET \$ CHANGE	PROPOSED TO ADJ BUDGET % CHANGE
		a	b	d	(d-b=e)	% e/b	d-a	% (d-a)/a
SALARIES	398,305	365,923	284,394	439,000	154,606	54.36%	73,076	19.97%
BENEFITS	166,282	166,538	101,476	136,483	35,007	34.50%	(30,055)	-18.05%
SUPPLIES & SERVICES	456,924	517,519	491,925	615,323	123,397	25.08%	97,804	18.90%
NON-DEPARTMENTAL - CONTINGENCY RESERVE	(47,874)	-	-	-	-	-	-	-
ALLOCATIONS	27,218	27,218	27,218	45,839	18,621	68.42%	18,621	68.42%
CAPITAL OUTLAY	2,750	2,750	-	2,750	2,750	-	-	0.00%
<b>ADMINISTRATION</b>	<b>1,003,605</b>	<b>1,079,948</b>	<b>905,012</b>	<b>1,239,395</b>	<b>334,383</b>	<b>36.95%</b>	<b>159,447</b>	<b>14.76%</b>
SALARIES	352,694	355,507	305,824	401,022	95,198	31.13%	45,514	12.80%
BENEFITS	118,565	118,706	84,980	130,786	45,806	53.90%	12,080	10.18%
SUPPLIES & SERVICES	295,513	295,513	333,070	315,882	(17,188)	-5.16%	20,369	6.89%
ALLOCATIONS	27,460	27,460	27,460	18,128	(9,332)	-33.99%	(9,332)	-33.99%
<b>FINANCE</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>865,818</b>	<b>114,484</b>	<b>15.24%</b>	<b>68,631</b>	<b>8.61%</b>
SALARIES	3,996,720	4,030,307	4,102,463	3,818,069	(284,393)	-6.93%	(212,238)	-5.27%
BENEFITS	2,457,112	2,448,982	2,256,812	2,584,415	327,603	14.52%	135,433	5.53%
SUPPLIES & SERVICES	501,780	539,473	473,920	500,490	26,570	5.61%	(38,983)	-7.23%
ALLOCATIONS	267,010	267,010	267,010	332,744	65,734	24.62%	65,734	24.62%
CAPITAL OUTLAY	-	-	-	8,000	8,000	-	8,000	-
<b>POLICE</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>7,243,718</b>	<b>143,514</b>	<b>2.02%</b>	<b>(42,055)</b>	<b>-0.58%</b>
SUPPLIES & SERVICES	5,550,980	5,550,980	5,476,927	5,900,648	423,721	7.74%	349,668	6.30%
<b>FIRE *</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>	<b>423,721</b>	<b>7.74%</b>	<b>349,668</b>	<b>6.30%</b>
SALARIES	449,230	468,627	464,130	471,999	7,869	1.70%	3,371	0.72%
BENEFITS	212,739	213,482	209,316	205,474	(3,842)	-1.84%	(8,008)	-3.75%
SUPPLIES & SERVICES	1,576,266	1,588,399	1,408,081	1,535,743	127,662	9.07%	(52,656)	-3.32%
ALLOCATIONS	258,954	258,954	258,954	32,368	(226,585)	-87.50%	(226,585)	-87.50%
<b>BUILDING &amp; PLANNING</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,245,584</b>	<b>(94,896)</b>	<b>-4.05%</b>	<b>(283,878)</b>	<b>-11.22%</b>
SALARIES	247,242	251,498	220,880	235,837	14,958	6.77%	(15,660)	-6.23%
BENEFITS	73,282	73,579	53,910	97,706	43,796	81.24%	24,127	32.79%
SUPPLIES & SERVICES	718,882	800,253	918,911	869,861	(49,049)	-5.34%	69,609	8.70%
ALLOCATIONS	232,211	232,211	232,211	298,683	66,472	28.63%	66,472	28.63%
<b>PUBLIC WORKS</b>	<b>1,271,617</b>	<b>1,357,541</b>	<b>1,425,911</b>	<b>1,502,088</b>	<b>76,177</b>	<b>5.34%</b>	<b>144,547</b>	<b>10.65%</b>
<b>GENERAL FUND EXPENDITURES BEFORE TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>997,382</b>	<b>5.54%</b>	<b>396,359</b>	<b>2.13%</b>
<b>TRANSFERS OUT</b>	-	-	-	-	-	-	-	-
<b>GENERAL FUND EXPENDITURES INCLUDING TRANSFERS</b>	<b>18,340,244</b>	<b>18,600,891</b>	<b>17,999,869</b>	<b>18,997,251</b>	<b>997,382</b>	<b>5.54%</b>	<b>396,359</b>	<b>2.13%</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

\*\* FY 20-21 Allocation for JPIA Insurance is based on a new allocation provided by CIPIA

**City of Palos Verdes Estates  
Proposed FY 20-21 Fund Balance  
As of June 30, 2021**

FUNDS	Projected Fund Balance June 30, 2020	FY 20-21 Proposed Revenues	FY 20-21 Proposed Expenditures	Revenues / Expenditures	Capital	FY 20-21 Proposed Transfers - In	FY 20-21 Proposed Transfers - Out	FY 20-21 Net Transfers	Proposed Fund Balance June 30, 2021
Fiscal Policy Reserve	8,999,935	-	-			-	-	-	9,498,625
Assigned	675,295								675,295
Undesignated	4,861,368	14,153,789	18,997,251	(4,843,462)		4,973,000	-	4,973,000	4,492,215
<b>Total General Fund</b>	<b>14,536,597</b>	<b>14,153,789</b>	<b>18,997,251</b>	<b>(4,843,462)</b>	<b>-</b>	<b>4,973,000</b>	<b>-</b>	<b>4,973,000</b>	<b>14,666,135</b>
Special Projects	1,023,276	66,000	32,200	33,800				-	1,057,076
Fire/Paramedic Parcel Tax	645	-		-				-	645
PVE Law Enforcement	108,386	4,973,000		4,973,000			4,973,000	(4,973,000)	108,386
Transit Proposition A	65,195	221,857	245,543	(23,686)				-	41,509
<b>Total Special Revenue Funds</b>	<b>1,197,502</b>	<b>5,260,857</b>	<b>277,743</b>	<b>4,983,114</b>	<b>-</b>	<b>-</b>	<b>4,973,000</b>	<b>(4,973,000)</b>	<b>1,207,616</b>
Capital Improvement Fund	2,792,787	62,000		62,000	2,854,453	2,604,610	-	2,604,610	2,604,944
Sewer Capital Projects Fund	3,664,475	41,000	7,750	33,250	301,742	-	-	-	3,395,983
<b>Total Capital Projects Funds</b>	<b>6,457,262</b>	<b>103,000</b>	<b>7,750</b>	<b>95,250</b>	<b>3,156,195</b>	<b>2,604,610</b>	<b>-</b>	<b>2,604,610</b>	<b>6,000,927</b>
Gas Tax	113,901	323,620	296,793	26,827				-	140,728
Drug Intervention	666,231	10,000		10,000				-	676,231
Police Grants (SLESF)	617,757	158,500	88,177	70,323				-	688,080
Corrections	8,184	6,000	4,700	1,300				-	9,484
Measure R	355,667	140,087		140,087			495,754	(495,754)	0
Prop C **	438,543	192,280		192,280			630,823	(630,823)	0
Parklands	105,624	500		500				-	106,124
RMRA	539,887	237,776		237,776			777,662	(777,662)	0
Measure M	541,514	158,857		158,857			700,371	(700,371)	0
Measure W	195,848	260,000	173,295	86,705				-	282,553
<b>Total Other Governmental Funds *</b>	<b>3,583,156</b>	<b>1,487,620</b>	<b>562,965</b>	<b>924,655</b>	<b>-</b>	<b>-</b>	<b>2,604,610</b>	<b>(2,604,610)</b>	<b>1,903,201</b>
Equipment Replacement	1,968,644	24,000	686,970	(662,970)				-	1,305,674
Insurance	1,064,035	1,208,724	1,208,724	0				-	1,064,035
<b>Total Internal Service Funds</b>	<b>3,032,679</b>	<b>1,232,724</b>	<b>1,895,694</b>	<b>(662,970)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,369,709</b>

\* - Other Governmental Funds include - Gas Tax, Drug Intervention, Police Grants, Corrections, Measure R, Prop C, Parklands, RMRA, Measure M and Measure W  
 \*\* - Prop C Projected ending fund balance for FY 19/20 adjusted to account for Resolution R20-09 of \$650,000 approved by Council



**City of Palos Verdes Estates  
Capital Funds  
FY 2019-2020 Projection  
FY 2020-2021 Proposed Budget**

FD	PROJ #	PROJECT TYPE	CAPITAL PROJECT	% of Year 100.00%					2020-2021 PROPOSED BUDGET	FUNDING SOURCES
				2019-2020						
				ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	ADJUSTED/ CARRYOVER	% OF ADJUSTED BUDGET		
				<i>a</i>	<i>b</i>	<i>(a-b=c)</i>	<i>% b/a</i>			
80050	Streets & Roadways	SLURRY SEAL	477,800	477,800	713,942	(236,142)	149.42%	290,000	CIP	
80103	Streets & Roadways	CROSS GUTTER	63,752	63,752	-	63,752	0.00%	25,000	CIP	
80800	Streets & Roadways	STREET CONST. & MT.	652,906	1,302,906	667,460	635,446	51.23%	650,000	CIP, Meas R, Prop C, Spec Rev-Prop 84 & Grant & Meas M	
80891	Streets & Roadways	ON-CALL ROADWAY MAINT/RE	420,805	420,805	385,131	35,674	91.52%	180,000	CIP, Measure R & Measure M	
80892	Streets & Roadways	PAVEMENT MANAGEMENT SYSTEM	-	-	-	-	0.00%	10,000		
80896	Streets & Roadways	ADA UPGRADES CITYWIDE	407,500	407,500	36,013	371,488	8.84%	150,000	CIP & Spec Rev-TDA	
80909	Streets & Roadways	PVDW TRIANGLE STUDY	78,858	78,858	87,591	(8,733)	111.07%	-	CIP	
81300	Streets & Roadways	CURB & GUTTERS	201,523	201,523	134,993	66,530	66.99%	25,000	CIP	
80047	Traffic Safety	TRAFFIC CALMING	28,750	28,750	123,711	(94,961)	430.30%	25,000	CIP	
81310	Traffic Safety	GUARDRAIL PROJECT	240,479	240,479	33,423	207,056	13.90%	440,000	HSIP Grant	
81315	Traffic Safety	REFLECT ROAD REG SIGNS	100,000	100,000	4,012	95,988	4.01%	95,988	CIP	
80849	Facility Improvements	CITY HALL SAFETY PROJECT	110,000	110,000	-	110,000	0.00%	-	CIP	
80855	Facility Improvements	CITY HALL ADA IMPROVEMEN	188,000	188,000	-	188,000	0.00%	195,000	CIP	
80899	Facility Improvements	SERVER ROOM UPGRADE	150,000	150,000	-	150,000	0.00%	-	CIP	
80900	Facility Improvements	ADA UPGRADES FOR CITY HALL & PD	200,000	200,000	-	200,000	0.00%	35,000	CIP	
80902	Infrastructure	INFRASTRUCTURE MANAGEMENT PLAN	425,678	425,678	8,198	417,480	1.93%	-	CIP	
80100	Infrastructure	REPAIRS STORM	375,000	375,000	-	375,000	0.00%	120,000	CIP	
80102	Infrastructure	CATCH BASIN REPLACEMENT	119,926	119,926	16,756	103,170	13.97%	55,000	CIP	
80159	Infrastructure	MS4: FULL CAPTURE SM BAY	57,250	57,250	80,197	(22,947)	140.08%	50,000	CIP & Spec Rev - Prop 84	
80904	Infrastructure	CTY STM DRN #3 REPAIR	286,828	286,828	173,607	113,221	60.53%	395,000	CIP	
80906	Beautification	TREE MGMT PLAN	50,000	50,000	-	50,000	0.00%	50,000	CIP	
80910	Beautification	FARNHAM MARTIN PARK FNTN	23,500	23,500	-	23,500	0.00%	23,500	CIP	
80916	Beautification	TREE INVENTORY	50,000	50,000	10,035	39,965	20.07%	39,965	CIP	
<b>30 - CAPITAL IMPROVEMENT YEAR TO DATE CAPITAL EXPENDITURES</b>			<b>4,708,554</b>	<b>5,358,554</b>	<b>2,475,067</b>	<b>2,883,487</b>	<b>46.19%</b>	<b>2,854,453</b>		
80101	Infrastructure	SEWER REPAIR	-	-	-	-	0.00%	-	Sewer Fund	
80155	Infrastructure	VIA CORONEL/ZURITA UPGRA	274,203	274,203	58,584	215,619	21.37%	215,619	Sewer Fund	
80158	Infrastructure	SEWER COND ASSESSMENT	100,000	100,000	13,878	86,123	13.88%	86,123	Sewer Fund	
<b>62 - SEWER</b>			<b>374,203</b>	<b>374,203</b>	<b>72,462</b>	<b>301,741</b>	<b>19.36%</b>	<b>301,742</b>		
<b>Grand Total</b>			<b>5,082,757</b>	<b>5,732,757</b>	<b>2,547,528</b>	<b>3,185,229</b>	<b>44.44%</b>	<b>3,156,195</b>		





**City of Palos Verdes Estates**  
**Equipment and Technology Replacement Fund**  
**FY 2019-2020 Projection**  
**FY 2020-2021 Proposed Budget**

FUND	PROJECT #	EQUIPMENT REPLACEMENT	2019-2020				2020-2021	
			ADOPTED BUDGET	ADJUSTED BUDGET	PROJECTION	ADJUSTED AVAILABLE BALANCE	% OF ADJUSTED BUDGET	PROPOSED BUDGET
				<i>a</i>	<i>b</i>	<i>(a-b=c)</i>	<i>% b/a</i>	
	70770	FINANCIAL SOFTWARE UPGRADE	13,110	13,110	-	13,110	0.00%	13,110
	70770	NETWORK UPGRADE AND CABLES	-	-	-	-	0.00%	-
	70770	NEW NETWORK SWITCHES	-	-	-	-	0.00%	-
	70770	NETWORK REVAMP - PROFESSIONAL SERVICES	-	-	-	-	0.00%	55,000
	70770	SERVER HARDWARE	-	-	-	-	0.00%	110,000
	70770	SERVER PROJECT - PROFESSIONAL SERVICES	-	-	-	-	0.00%	55,000
	70770	EMAIL SECURITY - ONE TIME ENGINEERING	-	-	-	-	0.00%	3,240
	70770	OPEN DNS - ONE TIME ENGINEERING	-	-	-	-	0.00%	1,620
	70770	REGULAR WORKSTATION (32)	21,750	21,750	22,585	(835)	103.84%	-
	70770	DISPATCH WORKSTATION (1)	-	-	-	-	0.00%	-
	70770	REGULAR LAPTOP (3)	-	-	-	-	0.00%	-
	70770	ADVANCED LAPTOP (2)	-	-	-	-	0.00%	-
	70770	MONITORS (5)	-	-	-	-	0.00%	-
	70770	PROFESSIONAL SERVICES	9,600	9,600	-	9,600	0.00%	-
	70770	ADD'L 4GB RAM FOR REMAIN. WORKSTATIONS	1,050	1,050	-	1,050	0.00%	-
	70770	HYPER-V SERVER HARDWARE	13,000	13,000	-	13,000	0.00%	-
	70770	HYPER-V SERVER SOFTWARE	8,000	8,000	-	8,000	0.00%	-
	70770	HYPER-V SERVER - PROFESSIONAL SERV.	15,000	15,000	13,499	1,501	90.00%	-
	70720	AUDIO/VIDEO UPGRADE	-	-	-	-	0.00%	150,000
	70720	AUDIOLOG	-	-	-	-	0.00%	25,000
	70770	DOCUMENT SCANNING	-	-	-	-	0.00%	90,000
	70720	CITY HALL PHONE SYSTEM UPGRADE	-	-	-	-	0.00%	-
	70720	CITY HALL NEEDS ASSESSMENT	75,000	75,000	-	75,000	0.00%	75,000
	70750	STREETS - CURB PAINT STRIPER	-	-	-	-	0.00%	8,000
	70750	STREETS - CHEVORLET SILVERADO 2500HD	60,000	60,000	-	60,000	0.00%	60,000
	70750	POLICE - BLACK & WHITE PATROL VEHICLE (2)	-	-	-	-	0.00%	116,000
	70750	VEHICLE REPL. PATROL CARS	96,000	96,000	102,431	(6,431)	106.70%	-
<b>60 - EQUIPMENT REPLACEMENT</b>			<b>312,510</b>	<b>312,510</b>	<b>138,516</b>	<b>173,994</b>	<b>44.32%</b>	<b>761,970</b>

# Administration

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	532,852	398,305	365,923	284,394	439,000
BENEFITS (01)	156,507	166,282	166,538	101,476	136,483
SUPPLIES AND SERVICES (01)	646,283	456,924	517,519	491,925	615,323
SUPPLIES AND SERVICES (26)	6,740	7,077	7,077	7,102	7,102
NON-DEPARTMENTAL - CONTINGENCY RESERVE (01)	8,027	(47,874)	-	-	-
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>661,050</b>	<b>416,127</b>	<b>524,596</b>	<b>499,027</b>	<b>622,424</b>
ALLOCATIONS (01)	72,127	27,218	27,218	27,218	45,839
CAPITAL OUTLAY (01)	290	2,750	2,750	-	2,750
<b>TOTAL</b>	<b>1,422,826</b>	<b>1,010,682</b>	<b>1,087,025</b>	<b>912,114</b>	<b>1,246,496</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
GENERAL (01)	1,416,086	1,003,605	1,079,948	905,012	1,239,395
PROP A (26)	6,740	7,077	7,077	7,102	7,102
<b>TOTAL</b>	<b>1,422,826</b>	<b>1,010,682</b>	<b>1,087,025</b>	<b>912,114</b>	<b>1,246,496</b>

<b>CITY MANAGER</b>						
<b>2000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	422,501	309,180	278,550	204,562	335,090
40007	Car Allowance	3,750	4,500	4,500	-	-
40008	Phone Allowance	600	720	720	-	-
41055	Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>426,851</b>	<b>314,400</b>	<b>283,770</b>	<b>204,562</b>	<b>335,090</b>
50080	Retirement	52,043	67,789	68,033	47,323	57,912
50085	Workers' Compensation	3,279	3,399	3,399	3,399	28,465
50090	Health Insurance	53,358	64,669	64,669	17,660	9,395
50091	Disability Insur	1,489	1,411	1,411	482	1,469
50092	Flexible Spending Acct	-	240	240	396	-
50094	Social Security	1,702	-	-	6,130	-
50095	Medicare	6,150	4,559	4,559	3,124	4,859
50097	Unemployment Insurance	664	-	-	-	-
	<b>BENEFITS</b>	<b>118,684</b>	<b>142,066</b>	<b>142,310</b>	<b>78,513</b>	<b>102,100</b>
61105	Dues & Memberships	1,460	17,826	17,826	17,086	19,002
26-61105	Dues & Memberships (26)	-	7,077	7,077	7,102	7,102
61115	Mileage	-	-	-	-	-
61120	Training	33,879	39,200	39,200	39,200	48,400
61125	Subscriptions	-	695	695	540	716
61130	Travel & Meetings	2,219	5,575	5,575	232	8,420
62215	Printing & Binding	-	-	-	-	-
62243	Risk Management	-	-	20,000	12,650	20,000
62290	General Service	1,395	1,530	1,530	1,530	1,561
62294	Community Support	-	-	30,000	30,000	30,000
64425	Professional Services	69,249	39,500	19,500	28,038	115,700
64430	Contractual Service	-	44,000	69,000	35,000	24,000
62244	Legal Services	-	-	-	-	-
64599	Hiring	6,114	6,993	6,993	9,993	17,828
64680	Employee Recognition	7,512	5,600	3,600	1,746	8,300
65090	Lease Agreement	-	2,365	2,365	2,180	2,436
66601	Contingency Reserve	-	-	7,595	-	-
	<b>SUPPLIES &amp; SERVICES</b>	<b>121,828</b>	<b>170,361</b>	<b>230,955</b>	<b>185,296</b>	<b>303,463</b>
66605	Insurance Allocation	12,097	18,187	18,187	18,187	41,340
	<b>ALLOCATIONS</b>	<b>12,097</b>	<b>18,187</b>	<b>18,187</b>	<b>18,187</b>	<b>41,340</b>
70770	Computer Equipment	-	-	-	-	-
	<b>CAPITAL OUTLAY</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL CITY MANAGER</b>	<b>679,460</b>	<b>645,013</b>	<b>675,222</b>	<b>486,557</b>	<b>781,994</b>
	<b>GENERAL FUND</b>	<b>679,460</b>	<b>637,936</b>	<b>668,145</b>	<b>479,456</b>	<b>774,892</b>
	<b>PROP A FUND</b>	<b>-</b>	<b>7,077</b>	<b>7,077</b>	<b>7,102</b>	<b>7,102</b>
	<b>TOTAL</b>	<b>679,460</b>	<b>645,013</b>	<b>675,222</b>	<b>486,557</b>	<b>781,994</b>

## CITY ATTORNEY

3040		ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
Line Items		2018/19	2019/20	2019/20	2019/20	2020/21
62244	Legal Services	-	-	-	-	-
64418	Retainer	102,000	102,000	102,000	102,241	102,000
64425	Professional Services	241,424	101,000	101,000	154,805	101,000
<b>SUPPLIES AND SERVICES</b>		<b>343,424</b>	<b>203,000</b>	<b>203,000</b>	<b>257,046</b>	<b>203,000</b>
<b>TOTAL</b>		<b>343,424</b>	<b>203,000</b>	<b>203,000</b>	<b>257,046</b>	<b>203,000</b>

<b>CITY CLERK</b>						
<b>3010</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
40005	Salaries	106,001	81,405	82,153	79,832	103,910
40010	Temporary Salaries / OT	-	2,500	-	-	-
41055	Regular Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>106,001</b>	<b>83,905</b>	<b>82,153</b>	<b>79,832</b>	<b>103,910</b>
50080	Retirement	16,583	20,456	20,469	17,299	16,258
50085	Workers' Compensation	1,226	1,271	1,271	1,271	3,197
50090	Health Insurance	164	128	128	1,483	12,917
50091	Disability Insur	438	374	374	375	504
50094	Social Security	-	-	-	1,299	-
50095	Medicare	1,537	1,986	1,986	1,236	1,507
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>19,948</b>	<b>24,216</b>	<b>24,228</b>	<b>22,963</b>	<b>34,383</b>
61105	Dues & Memberships	170	200	200	-	300
61120	Training	1,888	3,200	3,200	-	3,200
61130	Travel & Meetings	-	4,875	4,875	1,094	2,944
62225	Public Information	23,361	24,700	24,700	13,134	24,700
62245	Legal Publishing	3,441	9,000	9,000	9,000	9,180
62265	Elections	62,676	-	-	-	31,510
62290	General Service	4,799	5,000	5,000	3,024	5,500
64425	Professional Services	30,155	23,288	23,288	11,385	17,964
64430	Contractual Service	16,710	12,650	12,650	12,436	13,663
65090	Lease Agreement	-	7,728	7,728	6,612	7,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>143,200</b>	<b>90,641</b>	<b>90,641</b>	<b>56,685</b>	<b>115,961</b>
66605	Insurance Allocation	6,007	9,031	9,031	9,031	4,499
	<b>ALLOCATIONS</b>	<b>6,007</b>	<b>9,031</b>	<b>9,031</b>	<b>9,031</b>	<b>4,499</b>
70740	Office Equipment	290	2,750	2,750	-	2,750
70770	Computer Equipment	-	-	-	-	-
	<b>CAPITAL OUTLAY</b>	<b>290</b>	<b>2,750</b>	<b>2,750</b>	<b>-</b>	<b>2,750</b>
	<b>TOTAL CITY CLERK</b>	<b>275,445</b>	<b>210,542</b>	<b>208,803</b>	<b>168,510</b>	<b>261,503</b>

<b>NON-DEPARTMENTAL</b>						
<b>3160</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
50090	Health Insurance - Cobra	-	-	-	-	-
50092	Flexible Spending Accounts	1,100	-	-	-	-
50093	Employee Wellness	-	-	-	-	-
50096	Retiree Health Stipend	16,775	-	-	-	-
	<b>BENEFITS</b>	<b>17,875</b>	-	-	-	-
61105	Dues & Memberships	11,258	-	-	-	-
61105	Dues & Memberships (26)	6,740	-	-	-	-
61125	Subscriptions	540	-	-	-	-
61130	Travel & Meetings	1,224	-	-	-	-
62290	General Services	801	-	-	-	-
64419	LA County Processing Fee	-	-	-	-	-
64425	Professional Service	-	-	-	-	-
64430	Contractual Services	1,952	-	-	-	-
64520	SB Juv. Diversion	-	-	-	-	-
65090	Lease Agreement	22,056	-	-	-	-
	<b>SUPPLIES AND SERVICES</b>	<b>44,571</b>	-	-	-	-
66605	Insurance Allocation	54,024	-	-	-	-
	<b>ALLOCATIONS</b>	<b>54,024</b>	-	-	-	-
	<b>TOTAL</b>	<b>116,470</b>	-	-	-	-
66601	Contingency Reserve	8,027	(47,874)	-	-	-
	<b>TOTAL NON-DEPARTMENTAL</b>	<b>124,497</b>	<b>(47,874)</b>	-	-	-
	<b>GENERAL FUND</b>	<b>117,757</b>	<b>(47,874)</b>	-	-	-
	<b>OTHER FUNDS</b>	<b>6,740</b>	-	-	-	-
	<b>TOTAL</b>	<b>124,497</b>	<b>(47,874)</b>	-	-	-

# Finance Department

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES	308,838	352,694	355,507	305,824	401,022
BENEFITS	95,998	118,565	118,706	84,980	130,786
SUPPLIES & SERVICES	401,419	295,513	295,513	333,070	315,882
ALLOCATIONS	18,265	27,460	27,460	27,460	18,128
<b>TOTAL</b>	<b>824,520</b>	<b>794,232</b>	<b>797,187</b>	<b>751,334</b>	<b>865,818</b>

<b>FINANCE</b>					
<b>3000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET 2019/20</b>	<b>BUDGET 2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
40005 Salaries	292,003	330,417	337,146	294,540	376,211
40007 Car Allowance	-	4,500	1,125	-	4,500
40008 Phone Allowance	-	720	180	-	900
41055 Regular Overtime	241	1,500	1,500	154	1,500
<b>SALARIES</b>	<b>292,244</b>	<b>337,137</b>	<b>339,951</b>	<b>294,694</b>	<b>383,111</b>
50080 Retirement	33,602	50,520	50,662	39,130	62,285
50085 Workers' Compensation	2,018	2,092	2,092	2,092	12,303
50090 Health Insurance	46,007	51,490	51,490	30,291	39,747
50091 Disability Insur	890	1,539	1,539	947	1,819
50092 Flexible Spending Acct	-	240	240	199	-
50094 Social Security	4,832	1,465	1,465	4,494	2,278
50095 Medicare	4,322	4,791	4,791	4,245	5,533
<b>BENEFITS</b>	<b>91,671</b>	<b>112,136</b>	<b>112,277</b>	<b>81,397</b>	<b>123,965</b>
61105 Dues & Memberships	410	795	795	640	640
61120 Training	1,304	5,830	5,830	975	5,830
61125 Subscriptions	-	-	-	-	-
61130 Travel & Meetings	-	-	-	-	-
62215 Printing & Binding	2,501	2,094	2,094	1,706	2,094
62225 Public Information	3,114	1,400	1,400	2,776	3,000
62290 General Service	2,333	3,500	3,500	2,324	3,500
64425 Professional Services	181,288	43,686	43,686	124,864	45,524
64599 Hiring	-	-	-	-	-
64430 Contractual Services	171,731	221,619	221,619	177,227	231,097
65090 Lease Agreement	-	5,409	5,409	4,238	5,409
<b>SUPPLIES &amp; SERVICES</b>	<b>362,682</b>	<b>284,334</b>	<b>284,334</b>	<b>314,750</b>	<b>297,093</b>
66605 Insurance Allocation	12,092	18,180	18,180	18,180	17,313
66606 Services Allocation	-	-	-	-	-
<b>ALLOCATIONS</b>	<b>12,092</b>	<b>18,180</b>	<b>18,180</b>	<b>18,180</b>	<b>17,313</b>
<b>TOTAL FINANCE</b>	<b>758,689</b>	<b>751,787</b>	<b>754,742</b>	<b>709,021</b>	<b>821,481</b>



**CITY TREASURER**

<b>3020</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
40005 Salaries	16,543	15,557	15,557	11,130	17,911	
41055 Regular Overtime	51	-	-	-	-	
<b>SALARIES</b>	<b>16,594</b>	<b>15,557</b>	<b>15,557</b>	<b>11,130</b>	<b>17,911</b>	
50080 Retirement	846	2,203	2,203	1,390	3,312	
50085 Workers' Compensation	139	144	144	144	579	
50090 Health Insurance	3,215	3,781	3,781	1,834	2,583	
50091 Disability Insur	30	75	75	53	86	
50095 Medicare	97	226	226	161	260	
50097 Unemployment Insurance	-	-	-	-	-	
<b>BENEFITS</b>	<b>4,327</b>	<b>6,429</b>	<b>6,429</b>	<b>3,583</b>	<b>6,821</b>	
61105 Dues & Memberships	155	155	155	-	155	
61120 Training	-	-	-	-	-	
61125 Subscriptions	-	-	-	-	-	
61130 Travel & Meetings	-	-	-	-	-	
62215 Printing & Binding	-	-	-	-	-	
62290 General Service	294	235	235	82	235	
63320 Misc. Equip. Supplies	-	-	-	-	-	
64480 Banking Services	38,287	10,426	10,426	17,978	18,036	
65090 Lease Agreement	-	363	363	260	363	
<b>SUPPLIES &amp; SERVICES</b>	<b>38,737</b>	<b>11,179</b>	<b>11,179</b>	<b>18,320</b>	<b>18,789</b>	
66605 Insurance Allocations	6,173	9,280	9,280	9,280	815	
<b>ALLOCATIONS</b>	<b>6,173</b>	<b>9,280</b>	<b>9,280</b>	<b>9,280</b>	<b>815</b>	
<b>TOTAL CITY TREASURER</b>	<b>65,831</b>	<b>42,445</b>	<b>42,445</b>	<b>42,314</b>	<b>44,337</b>	

# POLICE

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES	3,782,753	3,996,720	4,030,307	4,102,463	3,818,069
BENEFITS	2,141,252	2,457,112	2,448,982	2,256,812	2,584,415
SUPPLIES & SERVICES	550,552	594,656	632,350	476,203	593,367
ALLOCATIONS	177,597	267,010	267,010	267,010	332,744
CAPITAL OUTLAY	739	-	-	-	8,000
<b>TOTAL</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,336,595</b>

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	3,782,753	3,996,720	4,030,307	4,102,463	3,818,069
SALARIES (05)	-	-	-	-	-
<b>TOTAL SALARIES</b>	<b>3,782,753</b>	<b>3,996,720</b>	<b>4,030,307</b>	<b>4,102,463</b>	<b>3,818,069</b>
BENEFITS (01)	2,141,252	2,457,112	2,448,982	2,256,812	2,584,415
BENEFITS (05)	-	-	-	-	-
<b>TOTAL BENEFITS</b>	<b>2,141,252</b>	<b>2,457,112</b>	<b>2,448,982</b>	<b>2,256,812</b>	<b>2,584,415</b>
SUPPLIES & SERVICES (01)	471,271	501,779	539,473	473,920	500,490
SUPPLIES & SERVICES (05)	75,525	88,177	88,177	615	88,177
SUPPLIES & SERVICES (06)	-	-	-	-	-
SUPPLIES & SERVICES (07)	3,756	4,700	4,700	1,669	4,700
<b>TOTAL SUPPLIES &amp; SERVICES</b>	<b>550,552</b>	<b>594,656</b>	<b>632,350</b>	<b>476,203</b>	<b>593,367</b>
ALLOCATIONS (01)	177,597	267,010	267,010	267,010	332,744
CAPITAL OUTLAY (01)	739	-	-	-	8,000
CAPITAL OUTLAY (05)	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
<b>TOTAL</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,336,595</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	3,237,610	3,614,240	3,647,827	3,455,774	3,457,709
40008	Phone Allowance	-	-	-	-	-
40010	Temporary Salaries (Part-Time 'ees)	22,921	39,000	39,000	19,540	41,000
40020	Shooting Pay	5,520	5,480	5,480	5,460	3,360
40030	Acting Pay	-	-	-	-	-
41055	Regular Overtime	243,633	151,000	151,000	424,547	151,000
41056	Special Enforcement OT	9,714	16,500	16,500	5,830	12,000
41057	Sick Leave Replacement	197,310	95,000	95,000	122,283	95,000
41058	Training Overtime	34,340	35,000	35,000	30,580	32,000
41060	Outside Overtime (100% Reimb - Rev Acct)	234	1,000	1,000	6,334	1,000
41070	Court Overtime	11,148	30,000	30,000	21,056	15,000
41090	Detective O/T Pay	20,324	9,500	9,500	11,059	10,000
41095	K-9 Pay	-	-	-	-	-
	<b>SALARIES</b>	<b>3,782,753</b>	<b>3,996,720</b>	<b>4,030,307</b>	<b>4,102,463</b>	<b>3,818,069</b>
50075	Uniform Allowance	26,400	27,225	27,225	24,052	18,150
50080	Retirement	1,136,372	1,365,225	1,370,845	1,259,514	1,521,108
50085	Workers' Compensation	386,899	401,045	401,045	401,045	387,719
50090	Health Insurance	520,618	555,826	555,826	478,475	556,134
50091	Disability Insurance	17,165	16,862	16,862	15,075	16,310
50092	Flexible Spending Acct	-	480	480	407	-
50094	Social Security	1,723	1,766	1,766	1,561	2,546
50095	Medicare	52,075	52,383	52,383	56,607	49,449
50096	Retiree Health Stipend	-	36,300	22,550	20,075	33,000
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>2,141,252</b>	<b>2,457,112</b>	<b>2,448,982</b>	<b>2,256,812</b>	<b>2,584,415</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
61105	Dues & Memberships	1,427	2,530	2,530	2,415	2,405
61110	Uniform Supplies	3,275	4,800	4,930	4,777	6,000
61120	Training	34,202	34,000	34,000	21,759	27,500
61125	Subscriptions	1,000	1,150	1,150	1,915	1,965
61130	Travel & Meetings	696	1,200	1,200	529	1,200
61135	Reserve Officer	1,976	2,050	2,050	1,888	2,050
61140	Prisoner Expenses	10,955	10,500	10,500	5,266	4,700
62215	Printing & Binding	1,400	3,800	3,800	2,819	2,400
62220	Photography	410	-	-	-	-
62255	Utilities	32,997	36,625	31,625	28,885	32,150
62260	Canine Maintenance + K9	-	-	-	-	-
62290	General Service	28,565	26,100	26,100	20,988	21,800
62292	PVE CARES	8,977	7,850	7,850	10,954	7,850
62293	Volunteer Program	958	1,550	1,550	750	1,100
62294	Community Support	6,338	9,000	9,000	6,259	6,250
63000	Cleaning Supplies	634	800	800	1,414	1,200
63305	Auto Supplies	92,525	102,300	102,300	94,206	97,950
63310	Safety Equipment	15,455	3,500	3,500	14,660	3,500
63315	Computer Maintenance Contract	58,938	62,350	67,594	67,064	75,740
63345	Comm. Services Officer Equip.	1,047	1,350	1,350	1,236	1,850
64425	Professional Services	-	-	-	-	-
64430	Contractual Services	114,287	121,120	161,440	123,672	138,200
64475	Vaccinations	-	-	-	-	-
64500	Criminal Justice	16,148	18,500	18,500	11,377	15,000
64599	Hiring	6,546	9,600	9,600	20,593	11,800
64640	Animal Control	8,761	18,000	15,000	9,287	15,000
64641	Peafowl Management	4,950	5,250	5,250	4,700	5,250
64650	Jail & Correction (01)	-	-	-	-	-
65000	Emergency Preparedness	9,913	9,855	9,855	8,962	9,630
65005	Emerg Backpacks	-	-	-	-	-
65090	Lease Agreement	8,893	8,000	8,000	7,544	8,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>471,271</b>	<b>501,779</b>	<b>539,473</b>	<b>473,920</b>	<b>500,490</b>

<b>POLICE</b>						
<b>4000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocation	177,597	267,010	267,010	267,010	332,744
	<b>ALLOCATIONS</b>	<b>177,597</b>	<b>267,010</b>	<b>267,010</b>	<b>267,010</b>	<b>332,744</b>
70723	Body Armour	739	-	-	-	8,000
	<b>CAPITAL OUTLAY</b>	<b>739</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,000</b>
	<b>TOTAL POLICE - GENERAL FUND</b>	<b>6,573,612</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>7,243,718</b>
40005	Salaries (05)	-	-	-	-	-
41055	Regular Overtime (05)	-	-	-	-	-
50075	Uniform Allowance (05)	-	-	-	-	-
50080	All benefits (05)	-	-	-	-	-
63310	Safety Equipment (05)	68,701	-	-	615	-
64425	Professional Services (05)	6,823	88,177	88,177	-	88,177
70720	Communication Equipment (05)	-	-	-	-	-
70730	Furniture Fixtures (05)	-	-	-	-	-
70750	Automotive (05)	-	-	-	-	-
70765	Weapons (05)	-	-	-	-	-
70766	Disaster Prep Supplies (05)	-	-	-	-	-
70770	Computer Equipment (05)	-	-	-	-	-
63305	Auto Supplies (06)	-	-	-	-	-
64650	Jail & Correction (07)	3,756	4,700	4,700	1,669	4,700
	<b>TOTAL POLICE - OTHER FUNDS</b>	<b>79,281</b>	<b>92,877</b>	<b>92,877</b>	<b>2,283</b>	<b>92,877</b>
	<b>GENERAL FUND</b>	<b>6,573,612</b>	<b>7,222,622</b>	<b>7,285,773</b>	<b>7,100,204</b>	<b>7,243,718</b>
	<b>SLESF FUND (05)</b>	<b>75,525</b>	<b>88,177</b>	<b>88,177</b>	<b>615</b>	<b>88,177</b>
	<b>SPECIAL REVENUE FUND (06)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>CORRECTIONS FUND (07)</b>	<b>3,756</b>	<b>4,700</b>	<b>4,700</b>	<b>1,669</b>	<b>4,700</b>
	<b>TOTAL POLICE</b>	<b>6,652,893</b>	<b>7,315,499</b>	<b>7,378,650</b>	<b>7,102,488</b>	<b>7,336,595</b>

<b>FIRE &amp; PARAMEDIC SERVICES</b>					
<b>4100</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
		<b>2019/20</b>	<b>2019/20</b>		
62255 Utilities	-	-	-	-	-
64425 Professional Services	-	-	-	-	-
64430 Contractual Services (01)	5,132,191	5,550,980	5,550,980	5,476,927	5,900,648
64430 Contractual Services (22)	-	-	-	-	-
<b>SUPPLIES &amp; SERVICES</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>TOTAL FIRE</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>GENERAL FUND (01)</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>
<b>SPECIAL FIRE TAX (22)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>5,132,191</b>	<b>5,550,980</b>	<b>5,550,980</b>	<b>5,476,927</b>	<b>5,900,648</b>

\*As of FY 18-19 the Fire & Paramedic services expenditures are now recorded in the General Fund as a result of the loss of Measure D

# Building, Planning & Parklands

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	413,702	449,230	468,627	464,130	471,999
BENEFITS (01)	186,286	212,739	213,482	209,316	205,474
SUPPLIES AND SERVICES (01)	1,593,031	1,576,266	1,588,399	1,408,081	1,535,743
SUPPLIES AND SERVICES (06)	-	-	-	-	-
<b>SUPPLIES AND SERVICES TOTAL</b>	<b>1,593,031</b>	<b>1,576,266</b>	<b>1,588,399</b>	<b>1,408,081</b>	<b>1,535,743</b>
ALLOCATIONS (01)	172,238	258,954	258,954	258,954	32,368
<b>TOTAL</b>	<b>2,365,257</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,245,584</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
GENERAL (01)	2,365,257	2,497,189	2,529,462	2,340,480	2,245,584
SPECIAL PROJECTS (06)	-	-	-	-	-
	<b>2,365,257</b>	<b>2,497,189</b>	<b>2,529,462</b>	<b>2,340,480</b>	<b>2,245,584</b>

<b>BUILDING</b>						
<b>4200</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2018/19</b>	<b>2018/19</b>		
40005	Salaries	34,552	32,796	33,773	34,911	33,126
40007	Car Allowance	-	-	-	-	-
40008	Phone Allowance	-	-	-	-	-
40010	Temporary Salaries	-	-	-	-	-
41055	Regular Overtime	969	1,135	1,135	597	1,135
	<b>SALARIES</b>	<b>35,521</b>	<b>33,931</b>	<b>34,908</b>	<b>35,508</b>	<b>34,261</b>
50080	Retirement	11,460	15,307	15,324	15,472	6,472
50085	Workers' Compensation	435	451	451	451	1,221
50090	Health Insurance	11,526	9,068	9,068	9,210	9,203
50091	Disability Insurance	199	158	158	168	161
50095	Medicare	518	476	476	505	480
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>24,138</b>	<b>25,460</b>	<b>25,476</b>	<b>25,806</b>	<b>17,538</b>
62215	Printing & Binding	-	1,500	1,500	-	1,500
62290	General Services	390	400	400	400	400
64423	Professional Services Fee Related	483,850	533,820	533,820	471,769	265,834
64425	Professional Services	-	-	-	-	-
64430	Contractual Svcs (Tech Enhance)	10,934	14,700	14,700	25,000	30,964
64530	Geotechnical & Geological	48,600	41,524	41,524	30,540	33,500
64660	Strong Motion	187	-	-	-	-
64665	Strong Motion /SB 1473	1	-	-	-	-
65090	Lease Agreement	-	618	618	618	615
	<b>SUPPLIES &amp; SERVICES</b>	<b>543,962</b>	<b>592,563</b>	<b>592,563</b>	<b>528,328</b>	<b>332,813</b>
66605	Insurance Allocations	72,029	108,293	108,293	108,293	1,718
	<b>ALLOCATIONS</b>	<b>72,029</b>	<b>108,293</b>	<b>108,293</b>	<b>108,293</b>	<b>1,718</b>
	<b>TOTAL BUILDING</b>	<b>675,649</b>	<b>760,247</b>	<b>761,240</b>	<b>697,935</b>	<b>386,330</b>



<b>PLANNING</b>						
<b>4800</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	112,460	183,768	194,853	207,986	195,333
40007	Car Allowance	-	-	-	-	-
40008	Phone Allowance	-	-	-	-	-
41055	Regular Overtime	1,562	1,135	1,135	487	1,135
40045	Minutes	-	-	-	-	-
	<b>SALARIES</b>	<b>114,022</b>	<b>184,903</b>	<b>195,988</b>	<b>208,474</b>	<b>196,468</b>
50075	Uniform Allowance	-	-	-	-	-
50080	Retirement	23,543	37,849	38,327	35,124	30,118
50085	Workers' Compensation	870	902	902	902	6,842
50090	Health Insurance	18,438	25,155	25,155	22,191	22,121
50091	Disability Insurance	250	557	557	563	943
50094	Social Security	161	-	-	3,020	2,398
50095	Medicare	1,644	2,667	2,667	3,015	2,832
50097	Unemployment	1,010	-	-	-	-
	<b>BENEFITS</b>	<b>45,917</b>	<b>67,129</b>	<b>67,607</b>	<b>64,814</b>	<b>65,255</b>
61105	Dues and Membership	-	510	510	365	510
61120	Training	-	-	-	-	-
61130	Travel & Meeting	70	1,250	1,250	949	1,250
62215	Printing & Binding	-	200	200	62	200
62225	Public Information	6,522	8,266	8,266	5,058	11,845
62245	Legal Publishing	770	4,187	4,187	2,646	3,120
62290	General Services	2,414	2,850	2,850	2,280	2,850
62291	Code Enforcement Supplies	214	500	500	125	500
64423	Professional Services Fee Related	-	-	-	-	-
64425	Professional Services	203,518	-	-	-	-
64430	Contractual Services	1,500	24,000	29,042	28,882	119,000
65090	Lease Agreement	-	4,405	4,405	4,991	5,705
	<b>SUPPLIES &amp; SERVICES</b>	<b>215,008</b>	<b>46,168</b>	<b>51,210</b>	<b>45,357</b>	<b>144,980</b>
66602	Equipment Allocation	-	-	-	-	-
66605	Insurance Allocation	66,022	99,262	99,262	99,262	9,629
	<b>ALLOCATIONS</b>	<b>66,022</b>	<b>99,262</b>	<b>99,262</b>	<b>99,262</b>	<b>9,629</b>
	<b>TOTAL PLANNING</b>	<b>440,969</b>	<b>397,462</b>	<b>414,067</b>	<b>417,906</b>	<b>416,331</b>

<b>PARKLANDS</b>						
<b>6000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET 2019/20</b>	<b>BUDGET 2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
40005	Salaries	257,019	228,396	235,731	216,935	238,270
40010	Temporary Salaries	-	-	-	-	-
40030	Acting Pay	127	-	-	199	-
40045	Minutes	-	-	-	-	-
41055	Overtime	7,013	2,000	2,000	3,014	3,000
41065	Call Back Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>264,159</b>	<b>230,396</b>	<b>237,731</b>	<b>220,148</b>	<b>241,270</b>
50075	Uniform Allowance	750	600	600	600	1,097
50080	Retirement	36,395	44,040	44,289	43,311	45,672
50085	Workers' Compensation	20,004	20,736	20,736	20,736	10,276
50090	Health Insurance	55,565	48,088	48,088	49,172	59,362
50091	Disability	1,405	1,106	1,106	1,061	1,153
50094	Social Security	-	-	-	-	-
50095	Medicare	2,113	3,929	3,929	2,166	3,471
50096	Retiree Health Stipend	-	1,650	1,650	1,650	1,650
50097	Unemployment	-	-	-	-	-
	<b>BENEFITS</b>	<b>116,232</b>	<b>120,150</b>	<b>120,399</b>	<b>118,696</b>	<b>122,682</b>
61110	Uniform Supplies	250	250	750	545	450
61130	Travel & Meetings /Training	23	500	500	-	-
62255	Utilities	164,821	193,500	193,500	149,869	168,300
62290	General Services	-	-	-	-	-
63305	Auto Supplies	-	-	-	-	-
63330	Radio Communications	-	-	-	-	-
63353	Paseo La Cresta	-	-	-	-	-
63353	Annual Landscape Mt. (06)	-	-	-	-	-
64415	Parklands Supplies/Maintenance	47,351	21,000	21,000	20,977	27,500
64425	Professional Services	-	-	-	-	-
64435	Weed Abatement	184,855	210,000	210,000	210,000	225,000
64436	Annual Landscape Mt.	161,024	192,000	209,100	200,541	329,700
64440	Tree Maintenance Contract	274,497	285,086	274,576	252,464	275,000
64430	Contract Svcs - Irrigation	-	3,200	3,200	-	-
64444	Tree Bank Expense	1,240	32,000	32,000	-	32,000
	<b>SUPPLIES &amp; SERVICES</b>	<b>834,061</b>	<b>937,536</b>	<b>944,626</b>	<b>834,397</b>	<b>1,057,950</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocation	34,187	51,399	51,399	51,399	21,021
	<b>ALLOCATIONS</b>	<b>34,187</b>	<b>51,399</b>	<b>51,399</b>	<b>51,399</b>	<b>21,021</b>
	<b>TOTAL PARKLANDS</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,442,923</b>
	<b>GENERAL FUND</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,442,923</b>
	<b>OTHER FUNDS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>TOTAL</b>	<b>1,248,639</b>	<b>1,339,480</b>	<b>1,354,155</b>	<b>1,224,639</b>	<b>1,442,923</b>

# PUBLIC WORKS

## RESOURCES

Cost Category	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
SALARIES (01)	227,002	247,242	251,498	220,880	235,837
SALARIES (02)	182,285	138,908	141,690	128,838	152,957
SALARIES (62)	6,564	6,361	6,361	5,676	6,361
<b>TOTAL SALARIES</b>	<b>415,851</b>	<b>392,511</b>	<b>399,549</b>	<b>355,394</b>	<b>395,156</b>
BENEFITS (01)	64,719	73,282	73,579	53,910	97,706
BENEFITS (02)	95,509	81,480	81,527	91,071	87,685
BENEFITS (62)	1,151	1,369	1,369	1,188	1,389
<b>TOTAL BENEFITS</b>	<b>161,379</b>	<b>156,131</b>	<b>156,476</b>	<b>146,168</b>	<b>186,780</b>
SUPPLIES AND SERVICES (01)	871,722	718,882	800,253	918,911	869,861
SUPPLIES AND SERVICES (02)	6,383	76,750	76,750	24,776	56,150
SUPPLIES AND SERVICES (06)	54,367	97,620	97,620	92,620	32,200
SUPPLIES AND SERVICES (21)	-	162,400	162,400	64,152	173,295
<b>TOTAL SUPPLIES AND SERVICES</b>	<b>932,471</b>	<b>1,055,652</b>	<b>1,137,023</b>	<b>1,100,458</b>	<b>1,131,506</b>
ALLOCATIONS (01)	168,967	232,211	232,211	232,211	298,683
ALLOCATIONS (02)	-	21,825	21,825	21,825	-
<b>TOTAL ALLOCATIONS</b>	<b>168,967</b>	<b>254,036</b>	<b>254,036</b>	<b>254,036</b>	<b>298,683</b>
<b>TOTAL</b>	<b>1,678,668</b>	<b>1,858,330</b>	<b>1,947,083</b>	<b>1,856,056</b>	<b>2,012,126</b>

TOTAL BY FUND	ACTUAL	ADOPTED	ADJUSTED	PROJECTED	PROPOSED
	2018/19	BUDGET 2019/20	BUDGET 2019/20	2019/20	2020/21
GENERAL (01)	1,332,410	1,271,617	1,357,541	1,425,911	1,502,088
GAS TAX (02)	284,177	318,963	321,792	266,510	296,793
SPECIAL PROJECTS (06)	54,367	97,620	97,620	92,620	32,200
MEASURE W (21)	-	162,400	162,400	64,152	173,295
SEWER (62)	7,715	7,730	7,730	6,864	7,750
<b>TOTAL</b>	<b>1,678,668</b>	<b>1,858,330</b>	<b>1,947,083</b>	<b>1,856,056</b>	<b>2,012,126</b>

<b>CITY PROPERTIES</b>						
<b>3080</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
62255	Utilities City	86,560	87,470	87,470	85,598	88,600
63325	Building Supplies	27,967	46,984	46,984	27,415	46,615
64425	Professional Services	-	-	-	-	-
64430	Contractual Services	133,657	57,921	66,921	56,601	44,513
	<b>SUPPLIES AND SERVICES</b>	<b>248,185</b>	<b>192,375</b>	<b>201,375</b>	<b>169,614</b>	<b>179,728</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocation	38,739	58,243	58,243	58,243	50,943
	<b>ALLOCATIONS</b>	<b>38,739</b>	<b>58,243</b>	<b>58,243</b>	<b>58,243</b>	<b>50,943</b>
	<b>TOTAL CITY PROPERTIES</b>	<b>286,924</b>	<b>250,618</b>	<b>259,618</b>	<b>227,857</b>	<b>230,672</b>

<b>PUBLIC WORKS ADMINISTRATION</b>						
<b>5000</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	219,255	222,770	227,026	206,736	213,599
40005	Salaries (62)	3,959	4,030	4,030	4,153	4,836
40007	Car Allowance	4,388	4,388	4,388	4,388	4,365
40007	Car Allowance (62)	112	113	113	113	135
40008	Phone Allownace	702	702	702	702	873
40008	Phone Allownace (62)	18	18	18	18	27
40045	Minutes	-	-	-	-	-
40006	Housing Allowance	-	-	-	-	-
41055	Regular Overtime	-	-	-	-	-
	<b>SALARIES</b>	<b>228,434</b>	<b>232,021</b>	<b>236,277</b>	<b>216,109</b>	<b>223,836</b>
50080	Retirement	27,632	33,492	33,789	28,472	37,311
50080	Retirement (62)	263	276	276	269	367
50085	Workers' Compensation	348	361	361	361	24,069
50090	Health Insurance	32,303	33,454	33,454	18,155	30,479
50090	Health Insurance (62)	360	480	480	313	388
50091	Disability Insurance	1,193	1,000	1,000	844	1,019
50091	Disability Insurance (62)	17	18	18	17	23
50092	Flexible Spending Acct	-	240	240	-	-
50094	Social Security	-	-	-	1,557	-
50095	Medicare	3,243	3,085	3,085	2,734	3,173
50095	Medicare (62)	60	60	60	63	72
	<b>BENEFITS</b>	<b>65,418</b>	<b>72,466</b>	<b>72,763</b>	<b>52,786</b>	<b>96,899</b>

<b>PUBLIC WORKS ADMINISTRATION</b>					
<b>5000</b>	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>	<b>2018/19</b>	<b>BUDGET 2019/20</b>	<b>BUDGET 2019/20</b>	<b>2019/20</b>	<b>2020/21</b>
70800 Refuse Containers (06)	-	-	-	-	-
61105 Dues and Memberships	245	740	740	210	265
61120 Training	-	2,600	1,000	348	1,000
61130 Travel/Meetings	13	3,710	1,110	30	780
62225 Public Information	1,960	2,440	2,440	987	1,880
62245 Legal Publications	-	-	-	-	-
62290 General Services	2,496	1,975	1,975	1,359	1,950
63322 NPDES-MOU City Contribution	98,938	42,418	69,759	69,759	57,113
63322 NPDES-MOU City Contribution (21)	-	56,900	56,900	25,112	58,600
64425 Profes Servs	323,360	296,030	332,030	357,030	350,920
64425 Profes Servs (06)	24,388	63,620	63,620	63,620	-
64429 Prof Servs. NPDES	54,416	82,500	82,500	73,040	92,740
64430 Contractual Services	53,122	36,000	36,000	115,334	48,500
64428 Recycling AB939 (06)	25,316	29,000	29,000	29,000	32,200
64439 Recycle Containers (06)	4,663	5,000	5,000	-	-
65090 Lease Agreement	-	3,052	3,052	2,528	3,000
<b>SUPPLIES &amp; SERVICES</b>	<b>588,917</b>	<b>625,986</b>	<b>685,127</b>	<b>738,356</b>	<b>648,948</b>
66605 Insurance Allocation	96,041	144,395	144,395	144,395	12,224
<b>ALLOCATIONS</b>	<b>96,041</b>	<b>144,395</b>	<b>144,395</b>	<b>144,395</b>	<b>12,224</b>
<b>TOTAL PUBLIC WORKS ADMIN.</b>	<b>978,810</b>	<b>1,074,867</b>	<b>1,138,561</b>	<b>1,151,645</b>	<b>981,907</b>
<b>GENERAL FUND</b>	<b>919,655</b>	<b>915,352</b>	<b>979,046</b>	<b>1,028,967</b>	<b>885,259</b>
<b>SPECIAL REVENUE FUND (06)</b>	<b>54,367</b>	<b>97,620</b>	<b>97,620</b>	<b>92,620</b>	<b>32,200</b>
<b>MEASURE W FUND (21)</b>	<b>-</b>	<b>56,900</b>	<b>56,900</b>	<b>25,112</b>	<b>58,600</b>
<b>SEWER FUND (62)</b>	<b>4,789</b>	<b>4,995</b>	<b>4,995</b>	<b>4,946</b>	<b>5,848</b>
<b>TOTAL</b>	<b>978,810</b>	<b>1,074,867</b>	<b>1,138,561</b>	<b>1,151,645</b>	<b>981,907</b>

<b>STREETS</b>						
<b>5100</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
40005	Salaries	-	-	-	-	-
40005	Salaries (02)	174,747	138,908	141,690	128,434	152,957
40005	Salaries (62)	2,475	2,199	2,199	1,392	1,363
40010	Temporary Salaries	288	2,382	2,382	2,382	-
40030	Acting Pay (02)	127	-	-	199	-
41055	Regular Overtime	259	-	-	-	-
41055	Regular Overtime (02)	2,191	-	-	-	-
41065	Call Back Overtime	2,110	17,000	17,000	6,672	17,000
41065	Call Back Overtime (02)	5,220	-	-	206	-
	<b>SALARIES</b>	<b>187,417</b>	<b>160,490</b>	<b>163,272</b>	<b>139,285</b>	<b>171,320</b>
50075	Uniform Allowance (02)	750	600	600	600	597
50080	Retirement	-	-	-	-	6
50080	Retirement (02)	30,812	32,185	32,233	32,323	31,386
50080	Retirement (62)	198	225	225	144	150
50085	Workers' Compensation	-	-	-	-	-
50085	Workers' Compensation (02)	19,656	20,375	20,375	20,375	6,289
50090	Health Insurance (02)	42,556	25,618	25,618	36,204	46,445
50090	Health Insurance (62)	244	270	270	361	363
50091	Disability Insurance (02)	812	674	674	582	741
50091	Disability Insurance (62)	10	10	10	6	7
50094	Social Security	-	-	-	110	-
50094	Social Security (02)	18	-	-	55	-
50095	Medicare	-	-	-	26	-
50095	Medicare (02)	904	2,027	2,027	930	2,227
50095	Medicare (62)	-	31	31	14	20
50096	Retiree Health Stipend	-	1,650	1,650	1,650	1,650
	<b>BENEFITS</b>	<b>95,960</b>	<b>83,665</b>	<b>83,713</b>	<b>93,382</b>	<b>89,881</b>

<b>STREETS</b>						
<b>5100</b>		<b>ACTUAL</b>	<b>ADOPTED</b>	<b>ADJUSTED</b>	<b>PROJECTED</b>	<b>PROPOSED</b>
<b>Line Items</b>		<b>2018/19</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>2019/20</b>	<b>2020/21</b>
			<b>2019/20</b>	<b>2019/20</b>		
61110	Uniform Supply	7,593	7,500	7,500	4,889	9,100
61130	Travel & Meetings	-	500	500	15	500
62255	Utilities	1,232	1,407	1,407	1,090	1,400
62290	General Services	380	750	750	244	500
63305	Auto Supplies	25,283	23,625	23,625	25,125	29,000
63310	Safety Equipment	865	3,200	3,200	1,018	3,200
63330	Radio Communication	10,202	8,700	8,700	8,746	13,500
63350	Street Maintenance (02)	6,383	20,500	20,500	12,948	7,900
63360	Street & Traffic Signs	24,364	-	160	140	-
63360	Street & Traffic Signs (02)	-	30,000	30,000	9,819	22,000
64430	Contractual Service	2,101	5,200	5,200	5,933	4,110
64432	Street Striping (02)	-	26,250	26,250	2,009	26,250
64433	Storm Drain Cleaning	16,740	-	-	49,612	49,155
64433	Storm Drain Cleaning (21)	-	105,500	105,500	39,040	114,695
64433	Storm Drain Cleaning (02)	-	-	-	-	-
64460	Equipment Rental	227	3,000	16,070	30,944	20,320
65090	Lease Agreement	-	1,159	1,159	918	1,200
	<b>SUPPLIES &amp; SERVICES</b>	<b>95,370</b>	<b>237,291</b>	<b>250,521</b>	<b>192,489</b>	<b>302,830</b>
66602	Equipment Repl. Allocation	-	-	-	-	-
66605	Insurance Allocations	34,187	29,574	29,574	29,574	235,516
66605	Insurance Allocations (02)	-	21,825	21,825	21,825	-
	<b>ALLOCATIONS</b>	<b>34,187</b>	<b>51,399</b>	<b>51,399</b>	<b>51,399</b>	<b>235,516</b>
	<b>TOTAL STREETS</b>	<b>412,934</b>	<b>532,845</b>	<b>548,904</b>	<b>476,555</b>	<b>799,547</b>
	<b>GENERAL FUND</b>	<b>125,831</b>	<b>105,647</b>	<b>118,877</b>	<b>169,087</b>	<b>386,157</b>
	<b>GAS TAX FUND (02)</b>	<b>284,177</b>	<b>318,963</b>	<b>321,792</b>	<b>266,510</b>	<b>296,793</b>
	<b>MEASURE W FUND (21)</b>	<b>-</b>	<b>105,500</b>	<b>105,500</b>	<b>39,040</b>	<b>114,695</b>
	<b>SEWER FUND (62)</b>	<b>2,926</b>	<b>2,735</b>	<b>2,735</b>	<b>1,918</b>	<b>1,902</b>
	<b>TOTAL</b>	<b>412,934</b>	<b>532,845</b>	<b>548,904</b>	<b>476,555</b>	<b>799,547</b>



CITY OF PALOS VERDES ESTATES  
CITY HALL ORGANIZATIONAL CHART

Budgeted  
Vacant  
Filled

3.5  
2.0  
1.5

Administration			
1 City Manager **		FT	Vacant
1 City Clerk/Executive Assistant to City Mgr	City Clerk	FT	Filled
0.5 Senior Receptionist	City Clerk	PT	Filled
1 Assistant to the City Manager	Mgmt Support	FT	Vacant
<b>3.5 Total</b>			

\*Hiring in progress

\*\*Hiring in progress - start date 6/15/2020

Community Development/Public Works		
1 Director	FT	Filled
1 Planning Manager	FT	Filled
0.5 Planner	PT	Filled
0.5 Code Enforcement Officer	PT	Filled
1 Permit Technician	FT	Filled
1 Permit Technician *	FT	Vacant
1 Urban Forester	FT	Filled
1 Maintenance Foreman	FT	Filled
1 Maintenance Worker	FT	Filled
1 Maintenance Worker	FT	Filled
1 Maintenance Worker	FT	Filled
1 Maintenance Worker	FT	Vacant
<b>11 Total</b>		

11.0  
2.0  
9.0

Finance		
1 Director *	FT	Vacant
1 Senior Accountant *	FT	Vacant
1 Financial Services Technician	FT	Filled
1 Financial Services Technician	FT	Filled
0.5 Administrative Analyst-Budget	PT	Filled
<b>4.5 Total</b>		

4.5  
2.0  
2.5

Police Department		
1 Chief	FT	Vacant
1 Captain	FT	Filled
1 Captain	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Sergeant	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Corporal	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer	FT	Filled
1 Police Officer *	FT	Vacant
1 Police Officer *	FT	Vacant
1 Police Officer	FT	Vacant
1 Police Officer	FT	Vacant
1 Lead Sevices Officer	FT	Filled
1 Sevices Officer	FT	Filled
1 Sevices Officer	FT	Filled
1 Sevices Officer	FT	Filled
1 Sevices Officer	FT	Filled
1 Sevices Officer	FT	Filled
1 Sevices Officer	FT	Filled
1 Sevices Officer *	FT	Vacant
1 Traffic Control Officer	FT	Filled
1 Custodian of Records/Executive	FT	Filled
Assistant to the Chief of Police		
1 Community Relations Officer	FT	Filled
0.5 Volunteer Coordinator	PT	Filled
0.5 Police Sevices Aide	PT	Filled
0.5 Police Sevices Aide	PT	Filled
<b>35.5</b>		

35.5  
6.0  
29.5

# STAFF POSITIONS

Function	2018/19	2019/20	6/9/2020	2020/21
			Vacant Positions	
<b>City Manager</b>				
City Manager	1.000	1.000	1.000	1.000
Asst. to the City Manager	1.000	1.000	1.000	1.000
City Clerk/ Exec Asst. to CM	0.500	0.500	-	-
Deputy City Clerk/ Exec Asst.	-	-	-	-
Administrative Analyst	-	-	-	-
Receptionist	-	-	-	-
Senior Receptionist	-	-	-	-
<b>City Manager</b>	<b>2.500</b>	<b>2.500</b>	<b>2.000</b>	<b>2.000</b>
<b>City Clerk</b>				
City Clerk/ Exec Asst. to CM	0.500	0.500	-	1.000
Deputy City Clerk/ Exec Asst.	-	-	-	-
Office Specialist	-	-	-	-
Receptionist	-	-	-	-
Senior Receptionist	0.563	0.563	-	0.563
<b>City Clerk</b>	<b>1.063</b>	<b>1.063</b>	<b>-</b>	<b>1.563</b>
<b>Administration Total</b>	<b>3.563</b>	<b>3.563</b>	<b>2.000</b>	<b>3.563</b>
<b>Finance &amp; Treasury</b>				
Finance Director	1.000	1.000	1.000	1.000
Administrative Analyst	-	-	-	-
Budget Analyst	0.500	0.500	-	0.500
Financial Services Manager	-	-	-	-
Senior Accountant	1.000	1.000	1.000	1.000
Financial Services Technician	2.000	2.000	-	2.000
<b>Finance &amp; Treasury</b>	<b>4.500</b>	<b>4.500</b>	<b>2.000</b>	<b>4.500</b>

# STAFF POSITIONS

Function	2018/19	2019/20	6/9/2020 Vacant Positions	2020/21
<b>Police</b>				
Police Chief	1.000	1.000	1.000	1.000
Police Captain	2.000	2.000	-	2.000
Support Services Manager	-	-	-	-
Exec. Asst./Custodian of Records	1.000	1.000	-	1.000
Police Officer	11.000	11.000	4.000	11.000
Police Corporal (Sr. Police Officer)	4.000	4.000	-	4.000
Police Sergeant	5.000	5.000	-	5.000
Records Supervisor	-	-	-	-
Services Officer	7.000	7.000	1.000	7.000
Lead Services Officer	1.000	1.000	-	1.000
Community Relations Officer	1.000	1.000	-	1.000
Traffic Control Officer	1.000	1.000	-	1.000
Parking Enforcement	-	-	-	-
Crossing Guard	-	-	-	-
Data Entry Clerk	-	-	-	-
Police Service Aide	1.000	1.000	-	1.000
PVE Cares Coordinator	-	-	-	-
Police Volunteer Coordinator	0.500	0.500	-	0.500
<b>Police</b>	<b>35.500</b>	<b>35.500</b>	<b>6.000</b>	<b>35.500</b>

# STAFF POSITIONS

Function	2018/19	2019/20	6/9/2020 Vacant Positions	2020/21
<b>Planning &amp; Building</b>				
Community Development/Public Works Director	1.000	1.000	-	1.000
Planning & Building Director	-	-	-	-
Planner	0.500	0.500	-	0.500
Planning Manager	1.000	1.000	-	1.000
Code Enforcement Officer	0.500	0.500	-	0.500
Permit Technician	1.000	1.000	-	1.000
Admin Analyst/Code Enf.	-	-	-	-
Maintenance Foreman	0.500	0.500	-	0.500
Equipment Mechanic	-	-	-	-
Maintenance Worker	2.000	2.000	0.500	2.000
Forester	1.000	1.000	-	1.000
Streets & Parks Seasonal Workers	-	-	-	-
<b>Building, Planning &amp; Parklands</b>	<b>7.500</b>	<b>7.500</b>	<b>0.500</b>	<b>7.500</b>
<b>Public Works</b>				
City Engineer	-	-	-	-
Permit Technician	1.000	1.000	1.000	1.000
Maintenance Foreman	0.500	0.500	-	0.500
Equipment Mechanic	-	-	-	-
Maintenance Worker	2.000	2.000	0.500	2.000
Streets & Parks Seasonal Workers	2.000	2.000	-	-
<b>Public Works</b>	<b>5.500</b>	<b>5.500</b>	<b>1.500</b>	<b>3.500</b>
Community Development/Public Works	13.000	13.000	2.000	11.000
<b>Citywide</b>	<b>56.563</b>	<b>56.563</b>	<b>12.000</b>	<b>54.563</b>
<b>Contract Fire</b>				
Captain	3.000	3.000	-	3.000
Engineer	3.000	3.000	-	3.000
Paramedics/FireFighters	9.000	9.000	-	9.000
<b>(3 Shifts 24/7)</b>	<b>15.000</b>	<b>15.000</b>	<b>0.000</b>	<b>15.000</b>

**CITY OF PALOS VERDES ESTATES  
DESCRIPTION OF FUNDS & FUND TYPES**

***GOVERNMENTAL FUNDS***

*Are typically used to account for tax-supported (governmental) activities. The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources.*

**GENERAL FUND (01)**

The General fund is the general operating fund of the City. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund.

**SPECIAL REVENUE FUNDS:**

*Are used to account for proceeds of specific sources (other than for major capital projects) that are legally restricted for specific purposes. The following funds are considered Special Revenue Funds:*

**State Gas Tax Fund (02):** Accounts for a share of revenues derived from the State Highway Users' Tax under Sections 2103, 2105, 2106, 2107, and 2107.5. The revenue is derived from a share of the gasoline taxes and is restricted to be used for the construction and maintenance of the road network system of the City.

**Drug Intervention Fund (03):** Accounts for receipt and disbursement of narcotic forfeitures received from the County, State, and Federal agencies pursuant to Section 11470 of State Health & Safety Code and Federal Statute 21USC Section 881.

**SLESF (COPS) Fund (05):** Account for receipt and disbursement of funds received under the State Citizens' Option for Public Safety (COPS) program allocated pursuant to Government Code Section 30061 enacted by AB 3229, Chapter 134 of the 1996 Statutes. This fund, also known as the Supplemental Law Enforcement Services Fund (SLESF), is allocated based on population and can only be spent for "front line municipal police services" such as local crime prevention and community-oriented policing, per Government Code Section 30061 (c)(2).

**Special Projects Fund (06):** Account for revenue for grants or disbursements from Federal, State, County, and special agencies and districts, including but not limited to monies received from Transportation Development Act Article 3, AB 2766, AB 939, CalRecycle Rubberized Pavement and Container Grants, STP-L Fund Exchange.

**Corrections Fund (07):** Account for revenue received from the State Department of Corrections.

**RMRA Fund (08):** Account for receipt of funds received from the State Controller's Road Maintenance and Rehabilitation Account (RMRA). RMRA funds can be used for basic road maintenance, rehabilitation, and critical safety projects on the local streets and road system. The City currently uses these funds for certain capital projects such as street rehabilitation.

**Measure W Fund (21):** New for FY 2019-20 – Account for a share of revenues received under The

Safe, Clean Water Program (Measure W) that was passed in November 2018. 40% of funds will be allocated directly to municipalities. This will provide funding to increase the local water supply, improve water quality and protect public health from the special tax of 2.5 cents per square foot of impermeable surface area on private property within the LA County Flood Control District. The City is estimated to receive \$260,000 in FY 2019-20 from Measure W funds that can be used towards storm drain cleaning and repairs.

**Special Fire Parcel Tax Special Revenue Fund (22):** Account for funds received from a voter approved direct assessment levied by the City for the purpose of funding contract fire suppression services through Los Angeles County. This assessment sunset after FY 16-17 and is no longer funded.

**PVE Law Enforcement Fund (23):** Account for funds received from a voter approved (by Measure E in April 2018) direct assessment levied by the City for the purpose of funding the Palos Verdes Estates Police Department. This levy will be for fiscal years 2018-19 through 2026-27.

**Measure M Fund (25):** Account for a share of the revenues received under Measure M, a portion of a ½ cent sales tax levied in Los Angeles County in November 2016 to provide transportation related projects and programs. These are restricted funds. Eligible projects include street and road repair and maintenance, green streets, complete streets, storm drains, traffic control measures, bicycle and pedestrian transportation improvements, transit services and vehicles, transportation marketing, and transportation demand management. The City currently uses Measure M Funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction.

**Prop “A” Transportation Fund (26):** Account for a share of the revenues received under Proposition A, a portion of a ½ cent of sales tax levied in Los Angeles County in November 1980 to provide transportation-related programs and projects. These are restricted funds, eligible to be used for transit and bus stop improvements and maintenance only. The City uses these funds to pay the City’s annual funding obligation to Palos Verdes Peninsula Transit Authority (PVPTA) as a member of the Palos Verdes Peninsula Joint Powers Authority. Unused accumulated balance is sold to the PVPTA or other cities in exchange for non-restricted General Fund dollars.

**Measure R Fund (27):** Account for a share of the revenues received under Measure R, a portion of a ½ cent sales tax levied in Los Angeles County in November 2008 to provide for transportation related projects and programs. Revenues are funneled to the City through the Los Angeles County Metropolitan Transportation Authority. These are restricted funds. Eligible projects include street and road repair, traffic signal improvements, bicycle and pedestrian transportation improvements, transit services and vehicles, transportation marketing, and transportation demand management. The City currently uses Measure R Funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction.

**Prop “C” Transportation Fund (28):** Account for a share of the revenues received under Proposition C, a portion of a ½ cent of sales tax levied in Los Angeles County in November 1990 to provide transportation-related programs and projects. These are restricted funds, eligible to be used to improve transit services and operations; reduce traffic congestion; improve air quality; operate and improve the condition of the streets and freeways utilized by public transit; and reduce foreign oil dependence. The City currently uses these funds for certain capital projects or transportation projects such as street rehabilitation and reconstruction on fixed transit routes.

**Parklands (31):** Account for the improvements to/in the City’s parklands. The primary source of general capital funds is an annual transfer of General Fund Operating surplus. The actual amount of the transfer, if any, is determined each year by the City Council after review of the annual audit report.

**CAPITAL PROJECTS FUNDS:**

*Account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds). The following is considered Capital Projects Fund:*

**Capital Improvement Fund (30):** Account for the construction of capital facilities typically financed by the City’s General Fund, transfers from Special Revenue Funds, and any grant not accounted for in a special revenue fund. The primary source of general capital funds is an annual transfer of General Fund Operating surplus. The actual amount of the transfer, if any, is determined each year by the City Council after review of the annual audit report. Capital projects typically improve City-owned assets such as buildings, parks, streets, and other infrastructure components.

**Sewer Fund (62):** Account for accumulated fund balance and expenses for the City’s wastewater collection system, including replacement and maintenance of sewer facilities. As authorization for the property-owner approved sewer user fee expired in FY 12/13, these operations will become General Fund dependent once available resources are used towards capital and maintenance as outlined in prospective budget plans.

**PROPRIETARY FUNDS**

*Proprietary funds are used to account for a government’s “business” type activities. Enterprise Funds and Internal Service Funds are considered proprietary funds. The City of Palos Verdes Estates does not currently have any enterprise funds.*

**INTERNAL SERVICE FUNDS**

The following are the City’s Internal Service Funds:

**Equipment Replacement Fund (60):** Account for the financing of equipment on a cost reimbursement basis from charges to City departments and from proceeds from the sale of surplus equipment, which are used to purchase replacement of office furniture and equipment; vehicles; and other capital equipment.

**Insurance Fund (65):** Account to fund the City’s annual contribution to the California Joint Powers Insurance Authority (CJPIA). The total funding requirement for self-insurance programs is estimated using actuarial models, with costs allocated to individual agencies based on exposure (payroll) and experience (claims) relative to other members of the risk-sharing pool. CJPIA provides for both liability and worker’s compensation coverage.



# THE CITY OF PALOS VERDES ESTATES GENERAL FUND REVENUE ESTIMATE

2020-21 Through 2024-25 Revenue Estimate Based on 2019-20 Values and Estimated Changes

General Fund	2020-21	2021-22	2022-23	2023-24	2024-25
<b>General Fund and BY Values</b>	<b>\$7,783,416,760</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>
<b>Real Property Value (Incl. Prop 8 parcels)</b>	<b>\$7,779,758,882</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>
CPI of Non Prop 8 Parcels (Max 2.0%)	\$150,645,886	\$148,622,272	\$160,161,792	\$160,251,112	\$167,343,587
Transfer of Ownership Assessed Value Change	\$145,669,089	\$163,777,036	\$148,400,136	\$179,561,961	\$213,460,363
Est. SFR Prop 8 Adj Based on Recent Price	\$13,978,663	\$15,477,140	\$3,856,228	\$9,161,517	\$15,562,538
<b>Estimated Real Property Value</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>	<b>\$9,475,688,201</b>
Base Year Values	\$0	\$0	\$0	\$0	\$0
Secured Personal Property Value (0.0% growth)	\$38,750	\$38,750	\$38,750	\$38,750	\$38,750
Unsecured Personal Property Value (0.0% growth)	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128
Nonunitary Utility Value (0.0% growth)	\$0	\$0	\$0	\$0	\$0
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>	<b>\$9,479,346,079</b>
<b>Estimated Total Percent Change</b>	<b>3.99%</b>	<b>4.05%</b>	<b>3.71%</b>	<b>4.00%</b>	<b>4.36%</b>
<b>Revenue Calculations</b>					
Net Taxable Value Tax @ 1%	\$80,937,104	\$84,215,868	\$87,340,050	\$90,829,796	\$94,793,461
City Share of 1% Tax @ 11.12701457%	\$9,005,883	\$9,370,712	\$9,718,340	\$10,106,645	\$10,547,682
Aircraft Value Tax @ 1%	\$	\$	\$	\$	\$
City Share of Aircraft Tax @ 33.3%	\$0	\$0	\$0	\$0	\$0
<b>Net GF Estimate</b>	<b>\$9,005,883</b>	<b>\$9,370,712</b>	<b>\$9,718,340</b>	<b>\$10,106,645</b>	<b>\$10,547,682</b>
<b>Taxable Value Revenue Categories</b>					
Secured Revenue	\$8,710,490	\$9,063,353	\$9,399,579	\$9,775,147	\$10,201,718
Unsecured Revenue	\$295,393	\$307,359	\$318,762	\$331,498	\$345,964
Aircraft Revenue	\$	\$	\$	\$	\$
<b>Rev from Taxable Val*</b>	<b>\$9,005,883</b>	<b>\$9,370,712</b>	<b>\$9,718,340</b>	<b>\$10,106,645</b>	<b>\$10,547,682</b>
Unitary Revenue (Budgeted Flat)	\$61,678	\$61,678	\$61,678	\$61,678	\$61,678
Admin Fee (Not Deducted Above)	-\$119,500	-\$124,309	-\$128,890	-\$134,008	-\$139,820
Enter Suppl. Apportionment - Avg 3 Yrs					
Enter Delinquent Apportionment - Avg 3 Yrs					



VLFAA	2020-21	2021-22	2022-23	2023-24 ATTACHMENT	2024-25
<b>Citywide Net Taxable Value</b>	<b>\$7,783,416,760</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>
<b>Real Property Value (Incl. Prop 8 parcels)</b>	<b>\$7,779,758,882</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>
CPI of Non Prop 8 Parcels (Max 2.0%)	\$150,645,886	\$148,622,272	\$160,161,792	\$160,251,112	\$167,343,587
Transfer of Ownership Assessed Value Change	\$145,669,089	\$163,777,036	\$148,400,136	\$179,561,961	\$213,460,363
Est. SFR Prop 8 Adj Based on Recent SFR Price	\$13,978,663	\$15,477,140	\$3,856,228	\$9,161,517	\$15,562,538
<b>Estimated Real Property Value</b>	<b>\$8,090,052,520</b>	<b>\$8,417,928,967</b>	<b>\$8,730,347,123</b>	<b>\$9,079,321,713</b>	<b>\$9,475,688,201</b>
Secured Personal Property Value (0.0% growth)	\$38,750	\$38,750	\$38,750	\$38,750	\$38,750
Unsecured Personal Property Value (0.0% growth)	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128	\$3,619,128
Nonunitary Utility Value	\$0	\$0	\$0	\$0	\$0
Enter Completed New Construction					
<b>Estimated Net Taxable Value</b>	<b>\$8,093,710,398</b>	<b>\$8,421,586,845</b>	<b>\$8,734,005,001</b>	<b>\$9,082,979,591</b>	<b>\$9,479,346,079</b>
<b>Estimated Total Percent Change</b>	<b>3.99%</b>	<b>4.05%</b>	<b>3.71%</b>	<b>4.00%</b>	<b>4.36%</b>
Base Value of VLFAA	\$1,593,958	\$1,657,557	\$1,724,688	\$1,788,674	\$1,860,221
Estimated Change to VLFAA	\$63,599	\$67,131	\$63,986	\$71,547	\$81,106
<b>VLFAA Estimate</b>	<b>\$1,657,557</b>	<b>\$1,724,688</b>	<b>\$1,788,674</b>	<b>\$1,860,221</b>	<b>\$1,941,326</b>

**NOTES:**

**\* The revenue projection assumes 100% payment of taxes. Delinquency is not considered in the projection; however, rates of between 1% and 2.5% are typical.**

- Transfer of Ownership Assessed Value Change: For years 2021-22 and later a growth rate is applied that is representative of the historical and predicted average rate of real property growth due to properties that have transferred ownership. Real property is grown by the following percentages: 2021-22 @ 2.0%; 2022-23 @ 1.8%; 2023-24 @ 2.1%; 2024-25 @ 2.3%;
- Estimated Assessor Prop 8 Adjustments: Prop 8 reductions in value are TEMPORARY reductions applied by the assessor that recognize the fact that the current market value of a property has fallen below its trended (Prop 13) assessed value. For 2020-21 and later, properties with prior Prop 8 reductions are not included in the CPI increase, they are projected flat until either the Assessor begins to recapture value as the economy improves and median sale prices begin to increase, they are further reduced, or they sell and are reset per Prop 13.
- Where they exist, Prop 8 restoration adjustments are based on projected median SFR home price growth. For this projection the following median year to year percentage changes are used for Palos Verdes Estates: 2021-22 @ 2.7%; 2022-23 @ 1.0%; 2023-24 @ 2.5%; 2024-25 @ 4.0%;
- Base Year Values Entry: With the dissolution of redevelopment, base year values are unlikely to change and are budgeted flat.
- Secured personal property and unsecured values are projected at 100% of 2019-20 levels. Unsecured escaped assessments may be included in the unsecured value. The value of escaped assessments is generally inconsistent and varies from year to year.
- Completed new construction entry: This data entry point allows for the inclusion of new construction projects completed annually. Due to processing delays we suggest that a time frame of November - October be selected. (i.e. Nov. 2018 - Oct. 2019 for the 2021-22 FY). If completed new construction has resulted in a sale of the property it is likely that the new value will appear in the value increase due to transfers of ownership entry and therefore should not be also included in the completed new construction value.
- Pooled Revenue Sources include supplemental allocations, redemptions for delinquent payments in Non-Teeter cities, tax payer refunds due to successful appeals, roll corrections and other adjustments applied after the release of the roll. The forecasting of these revenues should be developed based on historical averages over a minimum of 3 years.
- General Fund Revenue Estimate does not include any ad valorem voter approved debt service revenue.
- Pass through and residual revenues from former redevelopment agencies are not included in this estimate.

March 31, 2020

Kenneth Rukavina, Acting City Manager  
City of Palos Verdes Estates  
340 Palos Verdes Drive West  
Palos Verdes Estates, CA 90274

Dear Mr. Rukavina:

This is to advise you that my Financial Management Division will provide your Finance Director your City's Fee Summary for the Final 2019-20 Fee and the Estimated 2020-21 Fee (Enclosure) for fire protection and emergency medical services.

The Final 2019-20 annual fee is 0.7 percent higher than the Estimate provided last March. To help lessen the impact of this increase, per our service agreement, the difference will be billed in 2020-21 as a prior year adjustment, so that your 2019-20 budget will not be impacted unless the City opts to pay the difference this year.

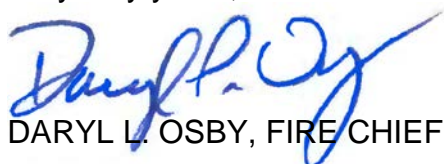
Due to the ongoing public health emergency, we do not yet have approved benefit rate increases for 2020-21, and in order to meet our commitment to you to provide the 2020-21 annual fees by March 31, we will not be adjusting our employee benefit rates for 2020-21. Therefore, only the following increases have been factored into the Estimated 2020-21 Fee:

- 3.9 percent overall increase as a result of the 2.5 percent salary cost of living adjustment effective July 1, 2020, and a 2.75 percent sustainability adjustment effective January 1, 2021; and
- 0.7 percent increase in the District Overhead.

My financial management staff are available to meet with you and/or your Finance Director to discuss the actual application of the cap and its impact on your City's payments. Please call Theresa R. Barrera, Financial Management Division Chief, at (323) 838-2301 to set up a meeting or to request more information.

We will continue to provide your Finance Director with quarterly updates for any changes that may impact the Estimated 2020-21 Fee. If you have any questions, please contact me at (323) 881-6180.

Very truly yours,



DARYL L. OSBY, FIRE CHIEF

DLO:lr

Enclosure

c: Assistant Fire Chief Scott Hale

**LOS ANGELES COUNTY FIRE DEPARTMENT  
CITY OF PALOS VERDES ESTATES - FEE SUMMARY**

	FINAL							ESTIMATE
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Actual Annual Fee (see attachments)	\$ 4,307,807	\$ 4,404,511	\$ 4,552,384	\$ 4,719,994	\$ 4,967,541	\$ 5,278,604	\$ 5,575,591	\$ 5,831,957
<b>% Increase from Previous Fiscal Year</b>	<b>4.36%</b>	<b>2.24%</b>	<b>3.36%</b>	<b>3.68%</b>	<b>5.24%</b>	<b>6.26%</b>	<b>5.63%</b>	<b>4.60%</b>
Annual Fee Limitation Excess Rollover	-	46,818	-	-	-	36,091	109,706	134,317
	<u>\$ 4,307,807</u>	<u>\$ 4,451,329</u>	<u>\$ 4,552,384</u>	<u>\$ 4,719,994</u>	<u>\$ 4,967,541</u>	<u>\$ 5,314,695</u>	<u>\$ 5,685,297</u>	<u>\$ 5,966,274</u>
<b>Annual Fee Cap Percentage</b> (1)	<b>3.23%</b>	<b>3.64%</b>	<b>3.89%</b>	<b>4.06%</b>	<b>4.48%</b>	<b>4.78%</b>	<b>5.16%</b>	<b>5.83%</b>
Annual Fee Limitation (percentage cap applied to prior year actual annual fee)	\$ 4,260,989	\$ 4,464,611	\$ 4,575,846	\$ 4,737,210	\$ 4,931,450	\$ 5,204,989	\$ 5,550,980	\$ 5,900,648
Annual Fee Limitation Excess (2)	46,818	-	-	-	36,091	109,706	134,317	65,626
Actual Net City Cost	\$ 4,260,989	\$ 4,451,329	\$ 4,552,384	\$ 4,719,994	\$ 4,931,450	\$ 5,204,989	\$ 5,550,980	To Be Determined
Estimated Net City Cost	\$ 4,260,989	\$ 4,432,846	\$ 4,522,970	\$ 4,659,578	\$ 4,931,450	\$ 5,013,801	\$ 5,550,980	\$ 5,900,648
Prior Year Fee Adjustment (3)	-	-	18,483	(6) 29,414	60,416	-	191,188	To Be Determined
Current Year Fee Adjustment (4)	-	-	-	-	-	-	-	To Be Determined
Paramedic Pass-thru Fee Credit (5)	(9,380)	(10,767)	(17,663)	(8,720)	(19,094)	(57,555)	(56,899)	To Be Determined
<b>Total Net City Payment</b> (7)	<u><b>\$ 4,251,609</b></u>	<u><b>\$ 4,422,079</b></u>	<u><b>\$ 4,523,790</b></u>	<u><b>\$ 4,680,272</b></u>	<u><b>\$ 4,972,772</b></u>	<u><b>\$ 4,956,246</b></u>	<u><b>\$ 5,685,269</b></u>	<u><b>\$ 5,900,648</b></u>
							<b>Estimated Monthly Invoice</b>	<u><b>\$ 491,721</b></u>

(1) Beginning in 2011, % cap determined by taking the average of the immediately preceding five years' actual annual fee % increase plus 1%.

(2) Amount that is deferred to a subsequent future fiscal year(s).

(3) Formula: Prior Year "Actual" minus Prior Year "Estimated" Net City Cost.

(4) Formula: Current Year "Actual" minus Current Year "Estimated" Net City Cost.

(5) Credits are posted directly to the monthly city billings based on actual revenue received from the ambulance companies. Actual year-end totals will not be available until the end of the fiscal year.

(6) Estimated amounts billed were based on the original March 2014 estimate rather than the updated April 2014 estimate. The difference was carried over as the Prior Year Fee Adjustment in 2015-16.

(7) Does not include any billing adjustment (i.e., utility usage).

**LOS ANGELES COUNTY FIRE DEPARTMENT  
FEE-FOR-SERVICE CITIES ANNUAL FEE SCHEDULE**

**\* CITY OF PALOS VERDES ESTATES \***

		<u>Staffing (a)</u>	<u>Resource Cost</u>	<u>Annual Rate (b)</u>
<b><u>2019-20</u></b>				
<i>Station Operations:</i>				
Fire Station 2	Engine	3	\$ 2,518,053	\$ 2,518,053
Fire Station 2	Squad	2	1,608,948	<u>1,608,948</u>
				<b>\$ 4,127,001</b>
District Overhead	35.1003%			<u>1,448,590</u>
<b>FINAL 2019-20 FEE</b>				<b><u>\$ 5,575,591</u></b>

(a) Station Operations staffing numbers reflect post positions (3 person staff each post position through a 56-hr work week). Station Operations include overtime required to maintain 24-hour constant staffing. Fire Prevention positions do not include overtime since constant staffing is not required.

(b) Rates for Squad staffing include paramedic bonuses, plus an additional paramedic bonus for the Fire Fighter on the engine.

**LOS ANGELES COUNTY FIRE DEPARTMENT  
FEE-FOR-SERVICE CITIES ANNUAL FEE SCHEDULE**

**\* CITY OF PALOS VERDES ESTATES \***

		<u>Staffing (a)</u>	<u>Resource Cost</u>	<u>Annual Rate (b)</u>
<b><u>2020-21</u></b>				
<i>Station Operations:</i>				
Fire Station 2	Engine	3	\$ 2,629,351	\$ 2,629,351
Fire Station 2	Squad	2	1,680,064	<u>1,680,064</u>
				<b>\$ 4,309,415</b>
District Overhead	35.3306%			<u>1,522,542</u>
<b>ESTIMATED 2020-21 FEE</b>				<b><u><u>\$ 5,831,957</u></u></b>

(a) Station Operations staffing numbers reflect post positions (3 person staff each post position through a 56-hr work week). Station Operations include overtime required to maintain 24-hour constant staffing. Fire Prevention positions do not include overtime since constant staffing is not required.

(b) Rates for Squad staffing include paramedic bonuses, plus an additional paramedic bonus for the Fire Fighter on the engine.