



MEMORANDUM

Agenda Item #: 1
Meeting Date: May 22, 2018

TO: HONORABLE MAYOR AND CITY COUNCIL

THRU: ANTON DAHLERBRUCH, CITY MANAGER /s/

**FROM: SHARON DEL ROSARIO, INTERIM FINANCE DIRECTOR /s/
KARINA BAÑALES, ASSISTANT TO THE CITY MANAGER /s/**

**SUBJECT: PRESENTATION AND DISCUSSION OF THE FISCAL YEAR 2018-2020
BASE BUDGET**

DATE: MAY 22, 2018

INTRODUCTION

Preparation of a two-year fiscal year (FY) budget involves numerous steps. Ultimately, it results in the adoption of a document, the budget that serves as the City's roadmap for allocating resources. The budget is a resource allocation plan to provide city services and achieve the priorities and goals of the City Council that serve in the interest of residents and the public. Importantly, the budget also represents the projections necessary for managing and monitoring annual revenue and expenditures in a fiscally responsible manner.

The steps in the budget process, to date, have included a presentation of the mid-year budget status and a presentation of year-end projections. These included a review of revenues (specifically property tax and new building permit fees) and expenditures (by individual Departments), reconciliation of budget and actual figures to the City's audited financial reports, and the calibration of projected Fund Balance. However, several more steps remain before the budget is ready for adoption.

This workshop will encompass two of the five remaining steps; it is for staff to present the base budget for FY 2018-20 and for the City Council to identify (list and describe) priorities and changes in the base budget. Then, on May 30, 2018, beginning at 9:00 a.m., the City Council will discuss and provide direction on "decision packages" for inclusion in the budget. Decision packages represent the City Council's priorities to include in the budget as well as staff's recommendations for management and operations of the City. On June 12, 2018, staff will present the City Council with a complete draft budget representing the combination of the base budget and decision packages. Based on additional modifications at this meeting, the final budget will be prepared and presented

for City Council approval on June 26, 2018. 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 invited to participate in each meeting.

In the budget process, staff is focused on the prudent, cost-conscious control of costs, achieving the efficient and effective delivery of the highest quality of services possible with the funds available, stretching every dollar and revenue source opportunities to reduce the reliance on the General Fund, and being fiscally responsible. In turn, the base budget prepared by staff represents the revenue and expenditures for maintaining the current level of services and day-to-day operations.

THIS BASE BUDGET PRESENTATION

This report provides the macro overview of the FY 2018-20 budget for maintaining current services. As such, the workshop will begin with a Finance Department presentation for the purpose of explaining and establishing foundational projections, the projected year-end status and the fiscal position of the City with no changes in current services. Thereafter, each Department will provide a presentation of its base budget; the presentation will address the components and services associated with Departmental operational costs. Finally, the base Capital Improvement Program will be presented that will include the menu of infrastructure projects that could be budgeted in FY 2018-20. At the conclusion of these presentations, staff seeks the City Council’s direction and concurrence on the base budget, as the base budget will then serve as the foundation for addressing other City priorities and needs for fiscal resources. The City Council is then asked to identify its priorities that are not already included in the base budget so they can be packaged for presentation and discussion on May 30, 2018.

DISCUSSION

A municipality, by census definition, is a “political subdivision” within which a municipal corporation has been established to provide general local government for a specific population concentration in a defined area. In other words, cities exist to provide and maintain the services and quality of life benefits prioritized by the community. Taxes, in turn, are received and appropriated for achieving the community’s priorities. Communities generally prioritize public safety, community programs (e.g., recreational services), maintenance of public areas (parks, streets, medians, storm drains), planning and zoning, animal control, community events, etc. for use of its revenue and will save a portion for “a rainy day” (hold funds in reserve for the City to recover from a disaster). Because the City exists to provide public service, the City is also not in the business of making a profit or banking funds for the sole simple purpose of saving; all revenue is deliberately spent in the interest of the public or held in reserve for an emergency. There are always competing demands for City revenue and not enough to accomplish all that is desired. As such, the budget, as a resource allocation plan, intends to represent a balance of interests.

Palos Verdes Estates has limited revenue to accomplish the broad and varied interests of the community. Revenue is constituted primarily of property taxes and a parcel tax that is dedicated to public safety (Police); revenue does not significantly fluctuate from year to year. Therefore, current service levels, with associated cost increases, are essentially maintained on a fixed income. The following describes the projected revenue with the commensurate cost of providing existing services along with resulting year-end Fund Balance. This information will be supplemented with an oral presentation at the workshop.

Overview of the City’s General Fund balance and General Fund Reserve

The presentation below compares the projected Fund Balance at June 30, 2018 to the proposed Fund Balance as of June 30, 2019, and June 30, 2020. With the passage of Measure E, the projected PVE Law Enforcement Fund FY 2018-19 revenue is projected to be \$4,973,000 and remains flat through FY 2019-20; these funds will be 100% fully expended in FY 2018-19 and FY 2019-20 for the Police Department proposed and planned expenditures.

Funds	Projected Fund Balance June 30, 2018	Proposed Fund Balance June 30, 2019	Planned Fund Balance June 30, 2020
Fiscal Policy Reserve	7,200,000	7,200,000	7,200,000
Undesignated	2,596,091	3,821,329	4,956,049
Total General Fund **	9,796,091	11,021,329	12,156,049
Special Projects	961,688	994,688	1,023,688
Fire/Paramedic Parcel Tax	122,552	-	-
PVE Law Enforcement Fund	-	-	-
Transit Proposition A	38,737	69,867	90,268
Total Special Revenue Funds	1,122,977	1,064,555	1,113,956
Capital Improvement Fund	5,060,913	1,609,278	587,528
Sewer Capital Projects Fund	3,687,835	2,925,645	2,590,328
Total Capital Projects Funds	8,748,748	4,534,924	3,177,857
Total Other Governmental Funds *	2,018,697	2,796,745	3,756,326
Total Governmental Funds	21,686,513	19,417,552	20,204,188
Equipment Replacement	2,382,091	2,531,922	2,728,422
Insurance	1,051,064	1,056,064	1,060,064
Total Internal Service Funds	3,433,155	3,587,986	3,788,486
Total Governmental including Internal Service Funds	25,119,669	23,005,539	23,992,674

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

** Projected FY 2018-19 General Fund Revenue (\$14,423,639) in Attachment A is different from Attachment D - Projected FY 2018-19 General Fund Revenues (\$14,461,039) before transfers by the Stable Fund revenues of \$37,400. Planned FY 2019-20 is different by the same Planned Stable revenues of \$37,400.

Increase in General 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 2018-19 and FY 2019-20, the General Fund is balanced. The proposed General Fund Balance as of June 30, 2019, is budgeted to be \$1,225,238 higher than the Projected June 30, 2018, General Fund Balance. The FY 2019-20 General Fund Balance is also planned to increase by \$1,134,720 which maintains the City Council’s fiscal policy reserve of \$7,200,000. The proposed FY 2018-19 and planned FY 2019-20 unrestricted fund balance is \$3,821,329 and \$4,956,049 respectively (Attachment C, D, and E).

General Fund Balance	Projected Fund Balance FY17-18	Proposed Fund Balance FY18-19	Planned Fund Balance FY19-20
Beginning Fund Balance	11,138,731	9,796,091	11,021,329
Revenues	13,637,968	14,461,039	14,853,416
Expenditures	12,258,495	18,331,354	18,691,696
Net Revenue over Expenditures (before transfers)	1,379,472	(3,870,315)	(3,838,280)
Transfers In (Out)	(2,722,112)	5,095,552	4,973,000
Net Revenue over Expenditures (after transfers)	(1,342,640)	1,225,238	1,134,720
Ending Fund Balance	9,796,091	11,021,329	12,156,049
Reserved Fund Balance	7,200,000	7,200,000	7,200,000
Undesignated Fund Balance	2,596,091	3,821,329	4,956,049

Proposed and Planned Net Revenues over Expenditures

FY 2018-19 proposed General Fund revenues (excluding transfers) are higher than projected FY 2017-18 revenues by 6.04% and 7.73% higher than FY 2017-18 Adjusted Budget. Property tax remains the key driver with an increase projected to be 6.43% from projected FY 2017-18. In addition, the new development fee structure contributes to the increase in revenues. FY 2019-20 revenues continue this trend and are planned to be 2.72% higher than proposed FY 2018-19 revenues mostly due to property tax revenues.

Overall, FY 2018-19 proposed net general fund revenues (inclusive of proposed transfers from the PVE Law Enforcement Fund and return balance of prior year transferred monies from the Fire/Paramedic Parcel Tax Fund) are \$1,225,238 over FY 2018-19 proposed expenditures. Planned FY 2019-20 net General Fund revenues (inclusive of planned transfers from the PVE Law Enforcement Fund) are also planned to be over FY 2019-20 planned expenditures by \$1,134,720.

Overview of the City's General Fund Revenue Sources

General Fund Revenue Sources	Projection FY 2017-18	Proposed FY 2018-19	Planned FY 2019-20
Property Tax	7,795,302	8,296,297	8,591,564
Property Tax-In Lieu	1,391,098	1,514,992	1,570,592
Sales Tax	339,840	354,000	356,000
Real Estates Transfer Tax	192,000	200,000	200,000
Business License Tax	208,600	221,250	225,000
Franchise Fees	572,788	578,500	587,060
Development Fees	1,449,265	1,532,500	1,532,500
Interest Income	29,140	133,500	144,500
Key Revenues	11,978,033	12,831,039	13,207,216
Concessions and Rent	1,354,832	1,308,600	1,333,800
Licenses & Permits	14,515	30,500	30,500
Safety Fines	127,048	150,000	150,000
Services Charges	92,952	49,000	47,000
Other Fees*	34,157	54,500	47,500
Other Revenues	1,623,503	1,592,600	1,608,800
Revenues Before Transfers	13,601,537	14,423,639	14,816,016
Transfers In	1,623,746	5,095,552	4,973,000
Total Revenues Including Transfers	15,225,283	19,519,191	19,789,016

Overview of the City’s General Fund Expenditures

- The base budget prioritizes public safety, community infrastructure, equipment, and facility repairs and it includes funding for staff training.
- CalPERS Safety and Miscellaneous pension rate increases and Unfunded Accrued Liability (UAL) annual payment, as identified in the 2017 actuarial report from CalPERS, have been anticipated. The annual UAL amounts for each year are FY 18-19 \$694,491 and FY19-20 \$889,077 (projected).
- A 10% increase in medical insurance costs is included.
- Worker’s compensation and liability annual cost allocations and payment to the California Joint Powers Insurance Authority (CJPIA) are included.
- Accounts for supplies and services cover current and mandated programs and requirements.
- Equipment Replacement allocations have been re-instated at the prior level.
- Los Angeles County Fire Services are budgeted with a 3% increase.

General Fund Department/Division Expenditures	Projection FY 2017-18	Proposed FY 2018-19	Planned FY 2019-20
City Manager	668,875	629,986	648,889
City Attorney	233,054	213,000	203,000
City Clerk	276,321	280,197	238,539
Non-Departmental	172,090	297,227	158,861
Administration	1,350,340	1,420,410	1,249,288
Finance	796,178	730,296	699,988
City Treasurer	38,416	44,927	47,481
Finance	834,594	775,223	747,469
Police	6,586,586	7,144,814	7,379,324
Fire	-	5,121,957	5,275,615
Safety	6,586,586	12,266,771	12,654,940
Building	801,167	860,330	878,943
Planning	403,585	365,543	387,507
Parklands	1,249,116	1,335,972	1,379,543
Planning & Building	2,453,868	2,561,844	2,645,993
City Properties	165,363	254,943	239,513
Public Works Administration	775,066	866,323	900,224
Streets	92,678	185,840	254,269
Public Works	1,033,107	1,307,106	1,394,006
General Fund Expenditures Before Transfers	12,258,495	18,331,354	18,691,696
Transfers Out	4,345,858		
General Fund Expenditures Including Transfers	16,604,353	18,331,354	18,691,696

General Fund Expenditures by Type	Projections FY 2017-18	Percent of Total	Proposed FY 2018-19	Percent of Total	Planned FY 2019-20	Percent of Total
Salaries	5,487,788	44.77%	5,547,302	30.26%	5,568,554	29.79%
Benefits	2,573,675	21.00%	2,838,855	15.49%	3,125,732	16.72%
Supplies & Services*	3,577,047	29.18%	9,032,385	49.27%	8,999,172	48.15%
Allocations	603,372	4.92%	910,186	4.97%	995,488	5.33%
Capital Outlay	16,612	0.14%	2,625	0.01%	2,750	0.01%
Total General Fund	12,258,494	100.00%	18,331,354	100.00%	18,691,696	100.00%

In FY 2018-19, proposed General Fund Expenditures for Benefits and Salaries is \$8,386,157 (45.75%) of the City's General Fund total of \$18,331,354. The planned General Fund Expenditure for FY 2019-20 Benefits and Salaries is \$8,694,286 (46.51%) of the total \$18,691,696.

Citywide (All Funds) Expenditures by Type	Projections FY 2017-18	Percent of Total	Proposed FY 2018-19	Percent of Total	Planned FY 2019-20	Percent of Total
Salaries	5,657,920	31.06%	5,717,863	24.39%	5,739,115	27.67%
Benefits	2,655,510	14.58%	2,933,066	12.51%	3,229,005	15.57%
Supplies & Services*	8,838,451	48.52%	9,716,003	41.45%	9,702,882	46.78%
Allocations	603,372	3.31%	910,186	3.88%	995,488	4.80%
Capital Outlay	16,612	0.09%	2,625	0.01%	2,750	0.01%
Capital Projects	445,319	2.44%	4,161,903	17.75%	1,073,750	5.18%
Total Citywide (All Funds)	18,217,183	100.00%	23,441,646	100.00%	20,742,989	100.00%

In FY 2018-19, proposed Citywide Expenditures for Benefits and Salaries is \$8,650,929 (36.90%) of the Citywide total of \$23,441,646. The Planned Citywide Expenditure for FY 2019-20 Benefits and Salaries is \$8,968,120 (43.24%) of the total \$20,742,989.

**FY 2018-20 General Fund expenditures for supplies and services increased due to Fire Safety expenditures are now included in the General Fund.*

Other Fund Revenues

A variety of other Funds hold revenue that are dedicated and restricted for special services. Three of note are the Gas Tax Fund, RMRA Fund and Proposition "C" Fund.

Gas Tax revenues are projected to increase by about 10% in FY 2018-19 over projected FY 2017-18 revenues. The California Department of Finance projects these revenues to then remain flat in FY 2019-20. Growth in Gas Tax revenues have declined due to the combination of lower fuel prices, higher efficiency vehicles and electric vehicles. This revenue source will be re-evaluated in the spring of 2019. Rising fuel costs could dampen revenue growth further.

In FY 2017-18, the City began receiving funding generated from the recently enacted Senate Bill (SB) 1 (Beall, Chapter 5, Statutes of 2017), which is known as the "Road Repair and Accountability Act of 2017". This Act increases per gallon fuel excise taxes, diesel fuel sales taxes and vehicle registration taxes; stabilizes the price-based fuel tax rates; and provides for inflationary adjustments to rates in future years, which is deposited into the State Controller's newly created 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. 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.

The City began accumulating Proposition “C” Transportation Funds in FY 2016-17, rather than exchanging these funds at a discount for General Funds. Annual receipts remained flat between FY 2016-17 and FY 2017-18 and are projected to increase modestly in FY 2018-19 and FY 2019-20. These funds will be used to improve the condition of streets utilized by fixed transit service. Revenues the City receives from Proposition C are currently being accumulated as Fund Balance and will be appropriated upon development of a qualifying project.

Capital Projects

The total proposed Capital Improvement Program for FY 2018-19 and FY 2019-20 is \$3,924,635 and \$1,073,750 respectively. The base budget presents a reduction in planned projects for FY 2018-19 and FY 2019-20 in recognition of limited funding to support additional projects. Future infrastructure projects, planning and funding will be a subject for additional discussion by the City Council and Financial Advisory Committee (Attachment F).

Equipment Replacement and Depreciation of Assets

The total proposed Equipment and Technology replacement allocations for FY 2018-19 and FY 2019-20 are \$222,960 and \$159,350 respectively. These allocations reinstate the FY 2017-18 suspended annual allocations. Although adequate resources exist in this Fund and the City has projected current equipment replacement uses; a long-range replacement assessment is identified as necessary by staff (Attachment G). It is important to note that on an annual basis, depreciation expense is included in the Equipment Replacement Fund for capital and fixed assets. The annual depreciation expense calculation is prepared during the year-end financial audit process and is not included in this budget presentation. The Depreciation Schedule is comprehensive; for accounting purposes, it includes fixtures and infrastructure irrespective of when assets are replaced or upgraded. Depreciation is also not a budgeted expense in the proposed budget. However, mindful of maintaining and replacing the City’s assets, both an inventory of assets and an evaluation of the Depreciation Schedule has been identified by staff as a project goal over the next 24-month budget cycle.

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 \$4,973,000 in FY 2018-19 and is expected to be relatively flat during the life of the levy; an increase in revenue will be minimal base 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 base 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, 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. The City’s external auditor is satisfied with this approach in recognition that Police Department costs exceed the revenue received from the parcel tax. As an alternative, separating the Police Department budget between the General Fund and Law Enforcement Fund is not recommended for accounting, managing, presenting and tracking expenses. The other alternative is to place the entire Police Department budget into the Law Enforcement Fund and during the fiscal year, “transfer out” the expenses that exceed parcel tax revenue into the General Fund. This is also not recommended, as the Law Enforcement Fund will be in a negative position throughout the year because parcel tax revenue will be received twice a year and not sufficient to cover the entire budget.

NOTIFICATION

This matter was posted and noticed for the City Council meeting consistent with the City’s routine process. The Finance Advisory Committee has also been forwarded this information.

CONCLUSION

The base budget intends to meet three objectives: It represents the City’s resources and presents projected revenues and expenses for current services. Moreover, the presentation shows a balanced budget with the added benefit of revenues exceeding expenditures.

This report and the attachments progress from top-level introductory summary sections to detailed Department line-items. The remaining steps in the budget preparation process will address the priorities and resources for programs and projects that are additionally desired. Of note, the base budget is not the final, proposed budget. Staff will be making changes to reflect input from the City Council at this workshop and from adjustments found in the figures since printing this material.

The next phase of the budget process includes the presentation of Decision Packages. Decision Packages are budget submissions proposing changes, requesting additional funding for programs, or projects, and / or personnel for the upcoming FY 2018-20 base budget not included in their base adjustments. Decision Packages will be inclusive of the City Council’s priorities identified in this workshop. The presentation of Decision Packages is scheduled on May 30, 2018. At the conclusion of the May 30, 2018 meeting, staff will prepare the complete FY 2018-20 budget for the City Council’s approval on June 26, 2018.

RECOMMENDATION

It is recommended that the City Council review the information presented, provide input and direct staff to proceed with preparation of the FY 2018/19 and FY 2019/20 Budget Decision Packages.

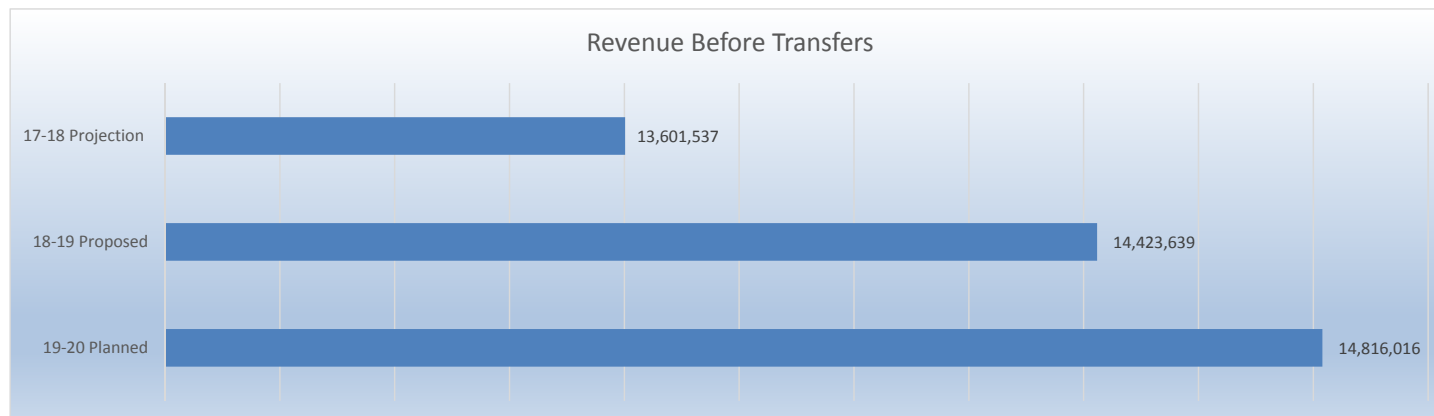
Attachments:

- A. Revenue Budget to Projection Comparisons - General Fund
- B. Budget to Projected Expenditures by Program - General Fund
- C. Projected FY 17-18 Fund Balance - As of June 30, 2018
- D. Proposed FY 18-19 Fund Balance - As of June 30, 2019
- E. Planned FY 19-20 Fund Balance - As of June 30, 2020
- F. Budget to Projected Expenditures - CIP Status Report
- G. Equipment and Technology Requests
- H. Department Expenditure Detail – FY 18-20
- I. Citywide Positions
- J. Exception Report – FY 2018/20
- K. Description of Funds & Fund Types



City of Palos Verdes Estates
Revenue Budget to Projection Comparisons - General Fund
Fiscal Year 2017 - 2018 Year-end Projections
2018 - 2020 Budgets

HISTORICAL REFERENCE									
REVENUE SOURCES	17-18 Adopted Budget	17-18 Adjusted Budget	17-18 Projection	18-19 Proposed	Proposed to Projection \$ Change	Proposed to Projection % Change	19-20 Planned	Planned to Proposed \$ Change	Planned to Proposed % Change
GENERAL FUND REVENUES									
PROPERTY TAX	7,981,689	7,981,689	7,795,302	8,296,297	500,995	6.43%	8,591,564	295,267	3.56%
PROPERTY TAX - IN LIEU	1,375,395	1,375,395	1,391,098	1,514,992	123,894	8.91%	1,570,592	55,600	3.67%
SALES TAX	379,000	379,000	339,840	354,000	14,160	4.17%	356,000	2,000	0.56%
REAL ESTATE TRANSFER TAX	200,000	200,000	192,000	200,000	8,000	4.17%	200,000	0	0.00%
BUSINESS LICENSE TAX	208,000	218,000	208,600	221,250	12,650	6.06%	225,000	3,750	1.69%
FRANCHISE FEES	569,206	569,206	572,788	578,500	5,712	1.00%	587,060	8,560	1.48%
DEVELOPMENT FEES	994,000	1,031,000	1,449,265	1,532,500	83,235	5.74%	1,532,500	0	0.00%
INTEREST INCOME	70,000	70,000	29,140	133,500	104,360	358.13%	144,500	11,000	8.24%
KEY REVENUES	11,777,290	11,824,290	11,978,033	12,831,039	853,006	7.12%	13,207,216	376,177	2.93%
CONCESSIONS AND RENT	1,288,100	1,288,100	1,354,832	1,308,600	(46,232)	-3.41%	1,333,800	25,200	1.93%
LICENSES & PERMITS	30,500	30,500	14,515	30,500	15,986	110.13%	30,500	0	0.00%
SAFETY FINES	150,000	150,000	127,048	150,000	22,952	18.07%	150,000	0	0.00%
SERVICE CHARGES	58,000	58,000	92,952	49,000	(43,952)	-47.28%	47,000	(2,000)	-4.08%
OTHER FEES	539,591	37,449	34,157	54,500	20,343	59.56%	47,500	(7,000)	-12.84%
OTHER REVENUES	2,066,191	1,564,049	1,623,503	1,592,600	(30,903)	-1.90%	1,608,800	16,200	1.02%
REVENUES BEFORE TRANSFERS	13,843,481	13,388,339	13,601,537	14,423,639	822,102	6.04%	14,816,016	392,377	2.72%
TRANSFERS IN	1,623,746	1,626,796	1,623,746	5,095,552	3,471,806	213.81%	4,973,000	(122,552)	-2.41%
TOTAL REVENUES INCLUDING TRANSFERS	15,467,227	15,015,135	15,225,283	19,519,191	4,293,908	28.20%	19,789,016	269,825	1.38%
Revenue Over (Under) Prior Year Dollars				4,293,908			269,825		





City of Palos Verdes Estates
Budget to Projected Expenditures by Program - General Fund
Fiscal Year 2017 - 2018 Year-End Projections
2018 - 2020 Budgets

DEPT / DIVISION EXPENDITURES	17-18 ADOPTED BUDGET	17-18 ADJUSTED BUDGET	17-18 PROJECTION	18-19 PROPOSED	Proposed to Projection \$\$ Change	Proposed to Projection % Change	19-20 PLANNED	Planned to Proposed \$\$ Change	Planned to Proposed % Change
CITY MANAGER	726,014	782,514	668,875	629,986	(38,889)		648,889	18,902	
CITY ATTORNEY	177,000	191,900	233,054	213,000	(20,054)		203,000	(10,000)	
CITY CLERK	203,919	296,892	276,321	280,197	3,876		238,539	(41,659)	
NON-DEPARTMENTAL	167,532	145,432	172,090	297,227	125,137		158,861	(138,366)	
ADMINISTRATION	1,274,466	1,416,738	1,350,340	1,420,410	70,070	5.19%	1,249,288	(171,122)	-12.05%
FINANCE	619,119	699,493	796,178	730,296	(65,882)		699,988	(30,308)	
CITY TREASURER	45,398	45,398	38,416	44,927	6,511		47,481	2,554	
FINANCE	664,517	744,891	834,594	775,223	(59,371)	-7.11%	747,469	(27,754)	-3.58%
POLICE	7,142,338	7,133,988	6,586,586	7,144,814	558,228		7,379,324	234,510	
FIRE	-	-	-	5,121,957	5,121,957		5,275,615	153,659	
SAFETY	7,142,338	7,133,988	6,586,586	12,266,771	5,680,184	86.24%	12,654,940	388,169	3.16%
BUILDING	738,671	738,671	801,167	860,330	59,163		878,943	18,613	
PLANNING	367,021	367,021	403,585	365,543	(38,042)		387,507	21,964	
PARKLANDS	1,201,785	1,251,785	1,249,116	1,335,972	86,856		1,379,543	43,571	
PLANNING & BUILDING	2,307,477	2,357,477	2,453,868	2,561,844	107,976	4.40%	2,645,993	84,149	3.28%
CITY PROPERTIES	177,501	177,501	165,363	254,943	89,580		239,513	(15,430)	
PUBLIC WORKS ADMIN	829,263	829,263	775,066	866,323	91,257		900,224	33,901	
STREETS	102,385	102,385	92,678	185,840	93,162		254,269	68,429	
PUBLIC WORKS	1,109,149	1,109,149	1,033,107	1,307,106	273,999	26.52%	1,394,006	86,900	6.65%
GENERAL FUND EXPENDITURES BEFORE TRANSFERS	12,497,947	12,762,243	12,258,495	18,331,354	6,072,858	49.54%	18,691,696	360,342	1.97%
TRANSFERS OUT	4,345,858	4,345,858	4,345,858		(4,345,858)			-	
GENERAL FUND EXPENDITURES INCLUDING TRANSFERS	16,843,805	17,108,101	16,604,353	18,331,354	1,727,000	10.40%	18,691,696	360,342	1.97%

* - Year to date expenditures include encumbered amounts

**City of Palos Verdes Estates
Projected FY 17-18 Fund Balance
As of June 30, 2018**

Funds	Audited Fund Balance June 30, 2017	FY 17-18 Projected Revenues	FY 17-18 Projected Expenditures	FY 17-18 Projected Transfers - In	FY 17-18 Projected Transfers - Out	FY 17-18 Net Transfers	Projected Fund Balance June 30, 2018
Fiscal Policy Reserve	7,200,000	-	-	-	-	-	7,200,000
Undesignated	3,938,731	13,637,968	12,258,495	1,623,746	4,345,858	(2,722,112)	2,596,091
Total General Fund **	11,138,731	13,637,968	12,258,495	1,623,746	4,345,858	(2,722,112)	9,796,091
Special Projects	943,848	56,272	8,432	-	30,000	(30,000)	961,688
Fire/Paramedic Parcel Tax	703,615	45,852	4,972,773	4,345,858	-	4,345,858	122,552
Transit Proposition A	2,124	249,398	212,785	-	-	-	38,737
Total Special Revenue Funds	1,649,587	351,522	5,193,990	4,345,858	30,000	4,315,858	1,122,977
Capital Improvement Fund	6,182,123	52,000	402,960	258,996	1,029,246	(770,250)	5,060,913
Sewer Capital Projects Fund	3,698,194	32,000	42,359	-	-	-	3,687,835
Total Capital Projects Funds	9,880,317	84,000	445,319	258,996	1,029,246	(770,250)	8,748,748
Gas Tax	84,703	304,360	317,913	-	-	-	71,150
Drug Intervention	83,681	429,142	-	-	-	-	512,823
Police Grants (SLESF)	304,542	132,559	-	-	76,747	(76,747)	360,354
Corrections	4,352	3,207	1,467	-	-	-	6,092
Measure R	273,824	158,640	-	-	258,996	(258,996)	173,468
Prop C	388,479	212,167	-	-	-	-	600,646
Parklands	100,459	500	-	-	50,000	(50,000)	50,959
RMRA	-	78,423	-	-	-	-	78,423
Measure M	-	164,783	-	-	-	-	164,783
Total Other Governmental Funds *	1,240,040	1,483,780	319,380	-	385,743	(385,743)	2,018,697
Total Governmental Before Internal Service Funds	23,908,675	15,557,270	18,217,185	6,228,600	5,790,847	437,753	21,686,513
Equipment Replacement	2,962,825	38,610	181,591	106,747	544,500	(437,753)	2,382,091
Insurance	1,045,064	984,496	978,496	-	-	-	1,051,064
Total Internal Service Funds	4,007,889	1,023,106	1,160,087	106,747	544,500	(437,753)	3,433,155
Total Government Including Internal Service Funds	27,916,564	16,580,376	19,377,271	6,335,347	6,335,347	-	25,119,669

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

** - Projected FY17-18 General Fund Revenues (\$13,637,967) in this presentation is different from Attachment A - Projected FY 17-18 General Fund Revenues (\$13,601,537 before transfers) by the Stable Fund revenues of \$36,430.

**City of Palos Verdes Estates
Proposed FY 18-19 Fund Balance
As of June 30, 2019**

Funds	Projected Fund Balance June 30, 2018	FY 18-19 Proposed Budget Revenues	FY 18-19 Proposed Budget Expenditures	FY 18-19 Proposed Budget Transfers - In	FY 18-19 Proposed Budget Transfers - Out	FY 18-19 Proposed Budget Net Transfers	Proposed Fund Balance June 30, 2019
Fiscal Policy Reserve	7,200,000	-	-	-	-	-	7,200,000
Undesignated	2,596,091	14,461,039	18,331,354	5,095,552	-	5,095,552	3,821,329
Total General Fund **	9,796,091	14,461,039	18,331,354	5,095,552	-	5,095,552	11,021,329
Special Projects	961,688	135,900	34,000		68,900	(68,900)	994,688
Fire/Paramedic Parcel Tax	122,552	-	-		122,552	(122,552)	-
PVE Law Enforcement	-	4,973,000	-		4,973,000	(4,973,000)	-
Transit Proposition A	38,737	268,423	237,293			-	69,867
Total Special Revenue Funds	1,122,977	5,377,323	271,293	-	5,164,452	(5,164,452)	1,064,555
Capital Improvement Fund	5,060,913	48,000	3,736,903	237,268		237,268	1,609,278
Sewer Capital Projects Fund	3,687,835	29,000	791,189			-	2,925,645
Total Capital Projects Funds	8,748,748	77,000	4,528,092	237,268	-	237,268	4,534,924
Gas Tax	71,150	335,400	306,207			-	100,342
Drug Intervention	512,823	1,700	-			-	514,523
Police Grants (SLESF)	360,354	102,200	-			-	462,554
Corrections	6,092	6,000	4,700			-	7,392
Measure R	173,468	168,368	-		168,368	(168,368)	173,468
Prop C	600,646	225,820	-			-	826,466
Parklands	50,959	500	-			-	51,459
RMRA	78,423	227,888	-			-	306,311
Measure M	164,783	189,447	-			-	354,230
Total Other Governmental Funds *	2,018,697	1,257,323	310,907	-	168,368	(168,368)	2,796,745
Total Governmental Before Internal Service Funds	21,686,513	21,172,685	23,441,646	5,332,820	5,332,820	0	19,417,552
Equipment Replacement	2,382,091	372,791	222,960			-	2,531,922
Insurance	1,051,064	998,267	993,267			-	1,056,064
Total Internal Service Funds	3,433,155	1,371,058	1,216,227	-	-	-	3,587,986
Total Government Including Internal Service Funds	25,119,669	22,543,743	24,657,873	5,332,820	5,332,820	0	23,005,539

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

** - Proposed FY18-19 General Fund Revenues (\$14,461,039) in this presentation is different from Attachment A - Proposed FY 18-20 General Fund Revenues (\$14,423,639 before transfers) by the Stable Fund revenues of \$37,400.

**City of Palos Verdes Estates
Planned FY 19-20 Fund Balance
As of June 30, 2020**

Funds	Projected Fund Balance June 30, 2019	FY 19-20 Planned Budget Revenues	FY 19-20 Planned Budget Expenditures	FY 19-20 Planned Budget Transfers - In	FY 19-20 Planned Budget Transfers - Out	FY 19-20 Planned Budget Net Transfers	Planned Fund Balance June 30, 2020
Fiscal Policy Reserve	7,200,000	-	-	-	-	-	7,200,000
Undesignated	3,821,329	14,853,416	18,691,696	4,973,000	-	4,973,000	4,956,049
Total General Fund **	11,021,329	14,853,416	18,691,696	4,973,000	-	4,973,000	12,156,049
Special Projects	994,688	63,000	34,000			-	1,023,688
Fire/Paramedic Parcel Tax	-	-	-			-	-
PVE Law Enforcement	-	4,973,000	-		4,973,000	(4,973,000)	-
Transit Proposition A	69,867	276,946	256,545			-	90,268
Total Special Revenue Funds	1,064,555	5,312,946	290,545	-	4,973,000	(4,973,000)	1,113,956
Capital Improvement Fund	1,609,278	52,000	1,073,750			-	587,528
Sewer Capital Projects Fund	2,925,645	31,000	366,317			-	2,590,328
Total Capital Projects Funds	4,534,924	83,000	1,440,067	-	-	-	3,177,857
Gas Tax	100,342	335,600	315,982			-	119,960
Drug Intervention	514,523	1,100	-			-	515,623
Police Grants (SLESF)	462,554	102,500	-			-	565,054
Corrections	7,392	6,000	4,700			-	8,692
Measure R	173,468	173,859	-			-	347,327
Prop C	826,466	232,975	-			-	1,059,441
Parklands	51,459	500	-			-	51,959
RMRA	306,311	232,426	-			-	538,737
Measure M	354,230	195,303	-			-	549,534
Total Other Governmental Funds *	2,796,745	1,280,263	320,682	-	-	-	3,756,326
Total Governmental Before Internal Service Funds	19,417,552	21,529,625	20,742,989	4,973,000	4,973,000	-	20,204,188
Equipment Replacement	2,531,922	355,850	159,350			-	2,728,422
Insurance	1,056,064	1,095,426	1,091,426			-	1,060,064
Total Internal Service Funds	3,587,986	1,451,276	1,250,776	-	-	-	3,788,486
Total Government Including Internal Service Funds	23,005,539	22,980,901	21,993,765	4,973,000	4,973,000	-	23,992,674

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

** - Planned FY19-20 General Fund Revenues (\$14,853,416) in this presentation is different from Attachment A - Planned FY 19-20 General Fund Revenues (\$14,816,016 before transfers) by the Stable Fund revenues of \$37,400.



**City of Palos Verdes Estates
Budget to Projected Expenditures - CIP Status Report
Fiscal Year 2017 - 2018 Year-end Projections
2018 - 2020 Budgets**

FUND	ACCOUNT	PROJECT #	CAPITAL PROJECT	17-18 ADOPTED BUDGET	17-18 ADJUSTED BUDGET	17-18 PROJECTION	18-19 PROPOSED BUDGET	19-20 PLANNED BUDGET
	30-7500-5	80047	TRAFFIC CALMING	26,200	26,200	13,945	27,500	28,750
	30-7500-5	80050	SLURRY SEAL	-	-	580	242,800	240,000
	30-7500-5	80100	REPAIRS STORM	50,600	50,600	2,812	400,000	50,000
	30-7500-5	80102	CATCH BASIN REPLACEMENT	1,815	1,815	-	375,000	-
	30-7500-5	80103	CROSS GUTTER	-	-	-	35,000	35,000
	30-7500-5	80159	MS4: FULL CAPTURE SM BAY	210,000	210,000	51,145	210,000	-
	30-7500-5	80800	STREET CONST. & MAINT.	-	-	-	364,000	360,000
	30-7500-5	80806	PINALE LANE EMERGENCT RP	-	97,775	70,889	-	-
	30-7500-5	80855	CITY HALL ADA IMPROVEMEN	187,969	187,969	-	188,000	-
	30-7500-5	80891	ON-CALL ROADWAY MAINT/REPAIR	354,400	354,400	139,525	412,580	180,000
	30-7500-5	80892	PAVEMENT MGMT SYSTEM	60,000	60,000	60,000	-	-
	30-7500-5	80895	LIGHT CRS WLK PVDW VIA C	-	-	1,200	-	-
	30-7500-5	80896	ADA UPGRADES CITYWIDE	202,500	202,500	-	302,500	105,000
			ADA UPGRADES FOR CITY HALL & POLICE STATION ENTRANCE	-	-	-	200,000	-
	30-7500-5	80900		-	-	-	200,000	-
	30-7500-5	80904	CTY STM DRN #3 REPAIR	288,920	288,920	-	300,000	-
	30-7500-5	80906	TREE MGMT PLAN	50,000	50,000	-	50,000	-
	30-7500-5	80909	PVDW TRIANGLE STUDY	102,471	102,471	2,700	100,000	-
	30-7500-5	80911	ROSSLER FOUNTAIN UPGRADE	10,000	10,000	-	-	-
	30-7500-5	80913	LNDA BY PLZA ENHANCEMENT	150,000	150,000	-	-	-
	30-7500-5	80916	TREE INVENTORY	50,000	50,000	-	50,000	-
	30-7500-5	80917	PARKLAND MGMT PLAN	-	-	-	-	-
	30-7500-5	80919	AUTOMOBILE LICENSE PLATE READER	24,000	24,000	19,787	-	-
	30-7500-5	81300	CURB & GUTTERS	76,900	76,900	25,377	126,523	75,000
	30-7500-5	81310	GUARDRAIL PROJECT	25,000	25,000	15,000	253,000	-
	30-7500-5	81315	REFLECT ROAD REG SIGNS	100,000	100,000	-	100,000	-
30 - CAPITAL IMPROVEMENT				1,970,775	2,068,550	402,960	3,736,903	1,073,750
	30-7500-5		CIP - NET OPERATING TRANSFERS **	1,029,246	1,029,246	1,029,246	(237,268)	-
30 - CAPITAL IMPROVEMENT				3,000,021	3,097,796	1,432,206	3,499,635	1,073,750
	31-7500-5	80920	PARKLANDS PROJECTS	100,000	100,000	-	-	-
	31-7500-5		NET OPERATING TRANSFERS	-	50,000	50,000	-	-
31 - PARKLANDS				100,000	150,000	50,000	-	-
	62-7200-3	80101	SEWER REPAIR	361,635	361,635	9,727	-	-
	62-7200-3	80155	VIA CORONEL/ZURITA UPGRA	343,940	343,940	26,130	325,000	-
	62-7200-3	80158	SEWER COND ASSESSMENT	58,420	58,420	6,502	100,000	-
62 - SEWER				763,995	763,995	42,359	425,000	-
	50-7500-5	80886	STABLE MANURE PLATFORM	-	35,000	-	-	-
50 - PV STABLES				-	35,000	-	-	-
GRAND TOTAL				3,864,016	4,046,791	1,524,565	3,924,635	1,073,750

* - Year-end expenditures include encumbered amounts

** Proposed FY18-19 net transfers include transfers in from Special Projects fund of \$68,900 and Measure R of \$168,368

Equip & Technology Requests

Description	Funding Source	Projected FY 17-18	PROPOSED FY 18-19	PLANNED FY 19-20
EQUIPMENT REPLACEMENT FUND				
Financial Software Upgrade	Finance	60-7000-70770		13,110
HDL Sales Business License reporting & audit	Finance	60-7000-70770	22,408	
Regular Workstation	Technology	60-7000-70770		21,750
Dispatch Workstation (1)	Technology	60-7000-70770		2,100
Regular Laptop (3)	Technology	60-7000-70770		2,000
Advanced Laptop (2)	Technology	60-7000-70770		3,000
Monitors (5)	Technology	60-7000-70770		4,000
Professional Services	Technology	60-7000-70770		1,000
Add'l 4GB RAM for remaining workstations (30)	Technology	60-7000-70770		2,700
Hyper-V Server - Hardware	Technology	60-7000-70770		9,600
Hyper-V Server - Software	Technology	60-7000-70770		1,050
Hyper-V Server - Professional Services	Technology	60-7000-70770		13,000
City Hall Phone System Upgrade	Technology	60-7000-70720	153,695	8,000
City Hall Needs Assessment	Technology	60-7000-70720		15,000
Vehicle Replacement Patrol Cars	Police	60-7000-70750	5,488	75,000
				128,000
TOTAL			\$ 181,591	\$ 222,960
				\$ 159,350

CITY MANAGER					
2000	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	421,377	447,732	381,275	382,656	382,656
Car Allowance	4,393	4,500	4,500	4,500	4,500
Phone Allowance	703	720	720	720	720
Overtime	-	-	-	-	-
SALARIES	426,473	452,952	386,495	387,876	387,876
Retirement	43,106	45,022	45,591	58,826	72,671
Workers' Compensation	2,488	2,828	2,828	3,279	3,241
Health Insurance	65,976	66,129	61,360	72,817	79,640
Disability Insur	1,035	2,309	1,392	1,781	1,781
Social Security	-	-	764	-	-
Medicare	6,165	6,492	5,512	5,624	5,624
Unemployment Insurance	6,168	-	-	-	-
BENEFITS	124,937	122,780	117,447	142,327	162,957
Dues & Memberships	5,035	3,725	3,500	5,030	5,220
Mileage	-	-	-	-	-
Training	47,729	27,500	7,439	30,000	30,000
Subscriptions	-	225	-	-	-
Travel & Meetings	3,605	3,575	2,566	5,350	3,575
Printing & Binding	-	-	-	-	-
General Service	1,373	1,377	969	1,500	1,530
Professional Services	69,155	137,100	122,622	8,000	8,000
Contractual Service	25,000	-	6,000	24,000	24,000
Legal Services	33,191	8,000	1,925	-	-
Hiring	5,044	4,300	4,545	6,865	6,993
Employee Recognition	8,240	9,000	3,387	7,950	5,600
SUPPLIES & SERVICES	198,371	194,802	152,952	88,695	84,918
Insurance Allocation	9,998	11,981	11,981	11,088	13,138
ALLOCATIONS	9,998	11,981	11,981	11,088	13,138
Computer Equipment	1,546	-	-	-	-
CAPITAL OUTLAY	1,546	-	-	-	-
TOTAL	761,325	782,514	668,875	629,986	648,889

CITY ATTORNEY

3040 Line Items	ACTUAL 2016/17	BUDGET 2017/18	PROJECTED 2017/18	PROPOSED 2018/19	PLANNED 2019/20
Legal Services	3,552	-	-	-	-
Retainer	93,500	102,000	93,500	102,000	102,000
Professional Services	94,085	89,900	139,554	111,000	101,000
SUPPLIES AND SERVICES	191,137	191,900	233,054	213,000	203,000
TOTAL	191,137	191,900	233,054	213,000	203,000

CITY CLERK

3010 Line Items	ACTUAL 2016/17	BUDGET 2017/18	PROJECTED 2017/18	PROPOSED 2018/19	PLANNED 2019/20
Salaries City	108,357	125,497	101,104	103,680	103,680
Temporary Salaries / OT	5,874	2,700	2,500	2,500	2,500
Regular Overtime	22	-	1,180	-	-
SALARIES	114,253	128,197	104,784	106,180	106,180
Retirement	11,706	14,343	12,295	16,468	20,674
Workers' Compensation	929	1,058	1,058	1,226	1,212
Health Insurance	6,062	128	64	100	100
Disability Insur	60	647	365	365	365
Social Security	-	-	301	-	-
Medicare	1,557	1,820	1,460	1,819	1,819
Unemployment	-	-	-	-	-
BENEFITS	20,313	17,996	15,542	19,978	24,170
Dues & Memberships	215	325	130	175	200
Training	1,450	-	1,600	3,200	-
Travel & Meetings	(150)	565	900	900	925
Public Information	21,911	19,525	20,628	23,306	24,700
Legal Publishing	2,628	2,000	5,679	8,000	9,000
Elections	26,875	74,566	71,884	80,400	31,500
General Service	7,120	8,262	2,705	2,700	2,700
Professional Services	11,633	20,450	16,381	17,370	19,390
Contractual Service	10,623	8,108	14,985	9,857	10,500
SUPPLIES & SERVICES	82,304	133,801	134,893	145,908	98,915
Insurance Allocation	4,752	5,949	5,949	5,506	6,524
ALLOCATIONS	4,752	5,949	5,949	5,506	6,524
Office Equipment	-	2,500	6,703	2,625	2,750
Computer Equipment	-	8,449	8,449	-	-
CAPITAL OUTLAY	-	10,949	15,152	2,625	2,750
TOTAL CITY CLERK	221,622	296,892	276,321	280,197	238,539

NON-DEPARTMENTAL

3160 Line Items	ACTUAL 2016/17	BUDGET 2017/18	PROJECTED 2017/18	PROPOSED 2018/19	PLANNED 2019/20
Health Insurance - Cobra	558	18,300	49,302	-	-
Flexible Spending Accounts	900	600	600	600	600
Employee Wellness	29	1,000	-	-	-
Retiree Health Stipend	19,800	23,100	23,100	19,800	23,100
BENEFITS	21,287	43,000	73,002	20,400	23,700
Dues & Memberships	9,440	9,590	18,783	12,491	12,591
Dues & Memberships (26)	6,016	5,310	-	6,740	6,740
Subscriptions	470	435	712	695	695
Travel & Meetings	3,759	3,500	2,752	5,885	5,950
General Services	132	1,000	278	-	-
LA County Processing Fee	98,845	-	-	-	-
Professional Service	279	-	286	-	-
Contractual Services	1,465	1,900	1,951	2,050	2,150
SB Juv. Diversion	-	-	-	-	-
Lease Agreement	18,401	19,600	12,517	25,100	25,100
Contingency Reserve	89,801	12,900	8,302	181,087	30,000
SUPPLIES AND SERVICES	228,607	54,235	45,581	234,048	83,226
Insurance Allocation	42,739	53,507	53,507	49,519	58,675
ALLOCATIONS	42,739	53,507	53,507	49,519	58,675
TOTAL NON-DEPARTMENTAL	292,633	150,742	172,090	303,967	165,601
GENERAL FUND	286,617	145,432	172,090	297,227	158,861
OTHER FUNDS	6,016	5,310	-	6,740	6,740
TOTAL	292,633	150,742	172,090	303,967	165,601

FINANCE

3000	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	293,350	293,900	273,583	305,393	301,327
Car Allowance	4,393	4,500	2,250	4,500	4,500
Phone Allowance	703	720	360	720	720
Regular Overtime	47	2,500	1,045	1,500	1,500
SALARIES	298,493	301,620	277,238	312,113	308,047
Retirement	29,089	25,696	22,152	39,995	50,986
Workers' Compensation	1,526	1,741	1,760	2,018	1,994
Health Insurance	50,799	50,341	38,531	51,002	64,344
Disability Insur	749	1,515	791	1,512	1,539
Social Security	-	-	3,442	1,500	-
Medicare	4,222	4,262	3,978	3,588	4,716
BENEFITS	86,386	83,555	70,654	99,616	123,579
Dues & Memberships	795	955	740	795	795
Training	2,897	5,055	835	5,830	5,830
Subscriptions	-	-	-	-	-
Travel & Meetings	247	400	-	-	-
Printing & Binding	2,218	3,100	1,479	2,094	2,094
Public Information	-	-	1,400	1,400	1,400
General Service	3,462	4,365	1,823	3,500	3,500
Professional Services	109,938	122,409	249,418	95,193	41,641
Hiring	(63)	-	-	-	-
Contractual Services	133,915	162,057	180,615	198,672	199,969
SUPPLIES & SERVICES	253,409	298,341	436,310	307,484	255,230
Insurance Allocation	9,566	11,976	11,976	11,084	13,133
Services Allocation	-	-	-	-	-
ALLOCATIONS	9,566	11,976	11,976	11,084	13,133
Computer Equipment	-	4,000	-	-	-
Furniture & Fixtures	-	-	-	-	-
CAPITAL OUTLAY	-	4,000	-	-	-
TOTAL FINANCE	647,854	699,493	796,178	730,296	699,988

CITY TREASURER

3020	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	13,300	10,585	7,005	11,222	12,372
Regular Overtime	-	-	-	-	-
SALARIES	13,300	10,585	7,005	11,222	12,372
Retirement	1,202	703	679	1,192	1,467
Workers' Compensation	100	120	120	139	138
Health Insurance	3,396	3,431	1,964	3,601	3,781
Disability Insur	80	55	34	55	60
Medicare	193	153	101	163	179
Unemployment Insurance	-	-	-	-	-
BENEFITS	4,971	4,463	2,898	5,150	5,625
Dues & Memberships	65	200	155	155	155
Training	-	500	-	-	-
Subscriptions	-	-	-	-	-
Travel & Meetings	(32)	2,000	-	-	-
Printing & Binding	-	-	-	-	-
General Service	282	140	235	235	235
Misc. Equip. Supplies	-	-	-	-	-
Banking Services	15,507	21,398	22,009	22,506	22,390
SUPPLIES & SERVICES	15,822	24,238	22,399	22,896	22,780
Insurance Allocations	4,883	6,114	6,114	5,658	6,704
ALLOCATIONS	4,883	6,114	6,114	5,658	6,704
TOTAL CITY TREASURER	38,976	45,398	38,416	44,927	47,481

POLICE					
4000	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	3,665,528	3,789,837	3,444,496	3,520,705	3,543,109
Salaries (05)	-	-	-	-	-
Phone Allowance	703	720	120	-	-
Temporary Salaries	5,818	24,250	26,812	31,068	32,832
Shooting Pay	6,240	5,880	5,480	5,480	5,480
Acting Pay	253	-	-	-	-
Regular Overtime	280,875	146,000	220,243	175,000	175,000
Regular Overtime (05)	-	-	-	-	-
Special Enforcement OT	31,001	-	16,682	16,500	16,500
Sick Leave Replacement	174,243	45,000	95,997	95,000	95,000
Training Overtime	16,006	46,800	38,421	35,000	35,000
Outside Overtime (100% Reimb -	(453)	5,000	2,733	2,000	2,000
Call Back O/T	-	500	-	-	-
Court Overtime	46,354	25,000	31,405	30,000	30,000
Student & the Law	1,928	-	-	-	-
Detective O/T Pay	4,082	10,000	9,369	9,500	9,500
K-9 Pay	2,453	550	547	-	-
SALARIES	4,235,029	4,099,537	3,892,305	3,920,253	3,944,421
Uniform Allowance	27,765	31,350	28,943	27,225	27,225
Uniform Allowance (05)	-	-	-	-	-
Retirement	1,091,654	1,262,905	1,062,364	1,182,916	1,350,720
Retirement Lump Sum PERS	-	-	-	-	-
All benefits (05)	-	-	-	-	-
Workers' Compensation	294,865	333,740	333,740	386,898	382,371
Health Insurance	535,621	557,847	529,547	586,972	622,896
Disability Insurance	9,146	19,503	22,270	17,155	16,862
Social Security	1,487	-	1,766	1,766	1,766
Medicare	59,161	55,492	52,632	52,032	52,383
Unemployment	1,994	-	(1,400)	-	-
BENEFITS	2,021,694	2,260,837	2,029,863	2,254,964	2,454,223

POLICE					
4000	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Dues & Memberships	2,534	2,315	2,284	2,530	2,530
Uniform Supplies	3,994	5,500	4,844	4,800	4,800
Training	28,527	34,000	31,596	35,000	34,000
Subscriptions	896	1,300	900	1,000	1,000
Travel & Meetings	1,197	1,200	1,300	1,200	1,200
Reserve Officer	1,933	2,300	2,088	2,050	2,050
Prisoner Expenses	11,384	11,800	10,474	10,500	10,500
Printing & Binding	1,079	3,800	3,765	3,800	3,800
Photography	97	500	-	500	-
Utilities	56,716	55,094	51,611	55,000	55,000
Canine Maintenance + K9	2,500	-	-	-	-
General Service	29,958	29,380	26,277	26,100	26,100
Cleaning Supplies	1,028	1,300	813	800	800
Auto Supplies	82,849	123,550	95,360	107,300	107,300
Safety Equipment	7,902	4,000	4,009	3,500	3,500
Computer Maintenance Contract	60,663	60,280	60,280	84,047	75,054
PVE CARES	10,762	3,240	9,545	7,850	7,850
Volunteer Program	6,875	1,600	1,541	1,550	1,550
Community Support	7,320	12,000	9,000	9,000	9,000
Radio Communications	-	-	-	-	-
Comm. Services Officer Equip.	1,142	1,400	1,394	1,350	1,350
Legal Services	5,377	15,000	-	-	-
Professional Services	770	-	-	-	-
Contractual Services	86,488	143,550	109,250	121,020	123,720
Vaccinations	-	-	-	-	-
Criminal Justice	18,568	30,000	18,485	18,500	18,500
Hiring	10,212	15,300	8,035	8,100	8,100
Animal Control	11,887	11,500	11,500	18,000	20,000
Peafowl Management	5,012	6,000	5,261	5,250	5,250
Jail & Correction (01)	-	250	39	-	-
Jail & Correction (07)	3,004	4,700	1,467	4,700	4,700
Copier Lease	8,299	11,000	7,963	8,000	8,000
Discretionary (01)	-	-	-	-	-
Emergency Preparedness	10,706	8,055	7,243	9,805	9,855
Emerg Backpacks	1,000	2,500	2,204	-	-
SUPPLIES & SERVICES	480,677	602,414	488,526	551,252	545,509
Equipment Repl. Allocation	273,723	-	-	260,258	246,985
Insurance Allocation	140,500	175,900	175,900	162,787	192,886
ALLOCATIONS	414,223	175,900	175,900	423,045	439,871
Body Armour	-	-	1,460	-	-
Communication Equipment (05)	-	-	-	-	-
Furniture Fixtures (05)	14,145	-	-	-	-
Automotive (05)	-	-	-	-	-
Weapons (05)	-	-	-	-	-
Disaster Prep Supplies (05)	-	-	-	-	-
Computer Equipment (05)	-	-	-	-	-
COPS Fund Expenditures (05)	-	-	-	-	-
CAPITAL OUTLAY	14,145	-	1,460	-	-
TOTAL POLICE	7,165,767	7,138,688	6,588,053	7,149,514	7,384,024
GENERAL FUND	7,148,618	7,133,988	6,586,586	7,144,814	7,379,324
OTHER FUNDS	17,149	4,700	1,467	4,700	4,700
TOTAL	7,165,767	7,138,688	6,588,053	7,149,514	7,384,024

PARAMEDIC & FIRE SERVICES

4100 Line Items	ACTUAL 2016/17	BUDGET 2017/18	PROJECTED 2017/18	PROPOSED 2018/19	PLANNED 2019/20
Utilities	-	9,551	-	-	-
Professional Services	9,021	5,571	-	-	-
Contractual Services (01)	-	-	-	5,121,957	5,275,615
Contractual Services (22)	4,679,642	4,991,866	4,972,773	-	-
SUPPLIES & SERVICES	4,688,663	5,006,988	4,972,773	5,121,957	5,275,615
TOTAL FIRE	4,688,663	5,006,988	4,972,773	5,121,957	5,275,615
GENERAL FUND	-	-	-	5,121,957	5,275,615
OTHER FUNDS	4,688,663	5,006,988	4,972,773	-	-
TOTAL	4,688,663	5,006,988	4,972,773	5,121,957	5,275,615

BUILDING

4200	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	161,865	115,611	111,287	109,956	109,956
Car Allowance	2,196	2,250	2,250	2,250	2,250
Phone Allowance	351	360	360	360	360
Temporary Salaries	-	-	-	-	-
Regular Overtime	1,670	400	692	600	600
SALARIES	166,083	118,621	114,589	113,166	113,166
Retirement	17,578	13,893	21,259	18,730	23,241
Workers' Compensation	332	375	375	435	430
Health Insurance	23,381	23,513	17,388	18,005	18,906
Disability Insur	586	596	497	528	528
Medicare	2,314	1,676	1,577	1,632	1,632
Unemployment	-	-	-	-	-
BENEFITS	44,191	40,053	41,096	39,331	44,737
Printing & Binding	-	-	1,346	500	1,500
General Services	1,011	1,656	299	400	400
Professional Services Fee Related	442,553	454,000	519,863	579,710	579,710
Professional Services	-	-	-	-	-
Contractual Svcs (Tech Enhance)	-	-	-	14,700	14,700
Geotechnical & Geological	46,586	50,000	46,355	46,500	46,500
Strong Motion	-	2,000	4,800	-	-
Strong Motion /SB 1473	-	1,000	1,480	-	-
SUPPLIES & SERVICES	490,151	508,656	574,142	641,810	642,810
Insurance Allocations	56,983	71,341	71,341	66,023	78,230
ALLOCATIONS	56,983	71,341	71,341	66,023	78,230
TOTAL BUILDING	757,408	738,671	801,167	860,330	878,943

PLANNING

4800 Line Items	ACTUAL 2016/17	BUDGET 2017/18	PROJECTED 2017/18	PROPOSED 2018/19	PLANNED 2019/20
Salaries	277,689	207,458	203,858	196,488	196,488
Car Allowance	2,196	2,250	2,250	2,250	2,250
Phone Allowance	351	360	360	360	360
Regular Overtime Minutes	9,986 1,025	6,750 -	5,706 -	6,750 -	6,750 -
SALARIES	291,247	216,818	212,174	205,848	205,848
Uniform Allowance	180	500	-	-	-
Retirement	26,607	24,929	21,663	33,533	41,624
Workers' Compensation	663	750	750	870	860
Health Insurance	34,173	30,102	30,807	32,634	34,898
Disability Insurance	449	1,070	888	946	946
Social Security	3,261	-	43	-	-
Medicare	4,134	1,676	2,979	2,887	2,887
Unemployment	-	-	-	-	-
BENEFITS	69,467	59,027	57,130	70,869	81,215
Dues and Membership	2,578	-	-	-	-
Training	-	-	182	-	-
Travel & Meeting	2,616	1,250	-	1,250	1,250
Code Enforcement Supplies	1,046	200	-	-	-
Printing & Binding	-	200	-	200	200
Legal Publishing/Public Info	2,101	5,000	2,644	3,327	4,187
Legal Publishing	11,226	7,500	6,101	8,266	8,266
General Services	5,350	7,635	2,484	2,850	2,850
Professional Services Fee Related	-	-	-	-	-
Professional Services & Green Prgm	45,638	-	52,198	-	-
Contractual Services	5,760	4,000	5,280	4,000	4,000
SUPPLIES & SERVICES	76,314	25,785	68,889	19,893	20,753
Insurance Allocation	52,231	65,391	65,391	60,517	71,706
Equipment Allocation	8,415	-	-	8,415	7,985
ALLOCATIONS	60,646	65,391	65,391	68,932	79,691
TOTAL PLANNING	497,674	367,021	403,585	365,543	387,507

PARKLANDS

6000 Line Items	ACTUAL 2016/17	BUDGET 2017/18	PROJECTED 2017/18	PROPOSED 2018/19	PLANNED 2019/20
Salaries	260,854	268,319	257,171	258,402	258,402
Temporary Salaries	2,754	8,000	9,302	-	-
Acting Pay	291	-	143	-	-
Minutes	-	-	-	-	-
Overtime	2,339	1,000	1,327	2,000	2,000
Call Back Overtime	11,865	-	64	-	-
SALARIES	278,104	277,319	268,007	260,402	260,402
Uniform Allowance	750	-	750	750	750
Retirement	26,825	27,581	30,824	37,878	46,544
Workers' Compensation	15,257	17,256	17,256	20,004	19,770
Health Insurance	51,759	38,974	52,482	55,601	59,187
Disability	423	1,383	1,105	1,253	1,253
Social Security	1,095	-	740	-	-
Medicare	2,315	3,891	2,328	3,764	3,764
Unemployment	-	-	-	-	-
BENEFITS	98,423	89,084	105,485	119,250	131,268
Uniform Supplies	150	250	94	250	250
Travel & Meetings /Training	(46)	500	75	500	500
Utilities	180,600	182,000	148,303	188,500	193,500
General Services	421	689	124	-	-
Auto Supplies	1,200	-	-	-	-
Radio Communications	319	-	-	-	-
Parklands Supplies/Maintenance	17,131	17,722	19,843	21,000	21,000
Professional Services	-	-	-	-	-
Weed Abatement	169,711	200,000	200,000	205,000	210,000
Parklands Maint Cont.	190,309	185,000	178,087	185,000	192,000
Tree Maintenance Contract	356,623	265,361	265,361	275,445	285,085
Contract Svcs - Irrigation	-	-	-	-	-
Tree Bank Expense	21,865	-	29,876	32,000	32,000
SUPPLIES & SERVICES	938,284	851,522	841,764	907,695	934,335
Equipment Repl. Allocation	21,063	-	-	17,289	16,407
Insurance Allocation	27,046	33,860	33,860	31,336	37,130
ALLOCATIONS	48,109	33,860	33,860	48,625	53,537
TOTAL PARKLANDS	1,362,919	1,251,785	1,249,116	1,335,972	1,379,543

CITY PROPERTIES

3080	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Utilities City	69,272	70,000	65,345	84,004	87,470
Building Supplies	26,415	28,500	27,762	54,080	30,984
Professional Services	6,095	3,500	-	-	-
Contractual Services	30,428	37,132	33,886	32,809	32,921
SUPPLIES AND SERVICES	132,210	139,132	126,994	170,894	151,375
Equipment Repl. Allocation	46,206	-	-	48,540	46,064
Insurance Allocation	30,647	38,369	38,369	35,509	42,074
ALLOCATIONS	76,853	38,369	38,369	84,049	88,138
TOTAL CITY PROPERTIES	209,063	177,501	165,363	254,943	239,513

PUBLIC WORKS ADMINISTRATION

5000	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	194,703	222,085	211,813	208,153	208,153
Auto Allowance	4,393	4,500	4,500	4,388	4,388
Phone Allowance	703	720	720	702	702
Minutes	-	-	-	-	-
Housing Allowance	-	-	-	-	-
Regular Overtime	70	-	-	-	-
SALARIES	199,869	227,305	217,033	213,242	213,242
Retirement	18,083	18,389	21,756	26,975	32,490
Workers' Compensation	265	300	300	348	344
Health Insurance	30,031	34,310	34,552	35,561	37,339
Disability Insurance	461	1,145	938	1,000	1,000
Social Security	-	-	-	-	-
Medicare	2,792	3,220	3,013	3,085	3,085
BENEFITS	51,633	57,365	60,559	66,969	74,258
Refuse Containers (06)	-	-	-	-	-
Dues and Memberships	230	604	449	490	740
Training	-	-	-	2,500	2,600
Travel/Meetings	1,742	3,795	195	3,610	3,710
Public Information	-	-	-	1,040	1,040
Legal Publications	473	916	526	-	-
General Services	1,963	2,856	1,357	1,950	1,975
NPDES-MOU City Contribution	69,318	110,700	79,945	97,970	99,318
Profes Servs	422,435	253,349	253,349	290,020	296,030
Prof Servs. NPDES	58,909	60,000	49,531	80,500	82,500
Contractual Services GIS	80,681	17,250	17,000	20,000	20,500
Recycling AB969 (06)	10,406	10,160	8,432	29,000	29,000
Recycle Containers (06)	-	-	-	5,000	5,000
SUPPLIES & SERVICES	646,157	459,630	410,783	532,080	542,413
Insurance Allocation	75,980	95,123	95,123	88,032	104,310
ALLOCATIONS	75,980	95,123	95,123	88,032	104,310
TOTAL PUBLIC WORKS ADMIN.	973,638	839,423	783,498	900,323	934,224
GENERAL FUND	963,232	829,263	775,066	866,323	900,224
OTHER FUNDS	10,406	10,160	8,432	34,000	34,000
TOTAL	973,638	839,423	783,498	900,323	934,224

STREETS					
5100	ACTUAL	BUDGET	PROJECTED	PROPOSED	PLANNED
Line Items	2016/17	2017/18	2017/18	2018/19	2019/20
Salaries	-	-	-	-	-
Salaries (02)	178,478	181,424	170,205	164,635	164,635
Temporary Salaries (02)	-	-	-	-	-
Phone Allowance (02)	-	-	-	-	-
Temporary Salaries	-	-	-	-	-
Acting Pay (02)	291	-	143	-	-
Regular Overtime	-	-	-	-	-
Regular Overtime (02)	-	-	-	-	-
Call Back Overtime	896	17,000	8,158	17,000	17,000
Call Back Overtime (02)	13,017	-	(216)	-	-
Special Event Overtime	-	-	-	-	-
SALARIES	192,682	198,424	178,290	181,635	181,635
Uniform Allowance	-	-	-	-	-
Uniform Allowance (02)	750	-	750	750	750
Retirement	-	-	-	-	-
Retirement (02)	21,168	21,805	23,604	28,608	35,647
Workers' Compensation	-	-	-	-	-
Workers' Compensation (02)	15,257	16,956	16,956	19,656	19,426
Health Insurance	483	-	-	-	-
Health Insurance (02)	33,362	38,974	38,981	40,733	42,933
Disability Insurance	432	-	-	-	-
Disability Insurance (02)	211	935	740	796	796
Social Security (02)	265	-	-	-	-
Medicare (02)	1,037	2,631	804	2,405	2,405
Unemployment Insurance	-	-	-	-	-
BENEFITS	72,965	81,300	81,835	92,947	101,957
Uniform Supply	6,162	5,700	12,646	7,500	5,050
Travel & Meetings	183	500	-	500	500
Utilities	1,273	-	1,276	1,340	1,407
General Services	543	900	439	750	750
Auto Supplies	23,168	23,625	23,625	23,625	23,625
Safety Equipment	1,316	3,000	3,000	3,000	3,200
Radio Communication	8,259	12,000	8,210	8,500	8,700
Street Maintenance (02)	17,323	20,000	3,182	20,000	20,500
Street & Traffic Signs	-	-	-	30,000	30,000
Street & Traffic Signs (02)	10,981	30,000	9,892	-	-
Professional Services	-	-	-	-	-
Professional Services (02)	-	3,000	3,000	3,000	2,640
Contractual Service	-	2,800	-	2,000	2,000
Street Striping (02)	23,898	25,000	25,000	25,625	26,250
Storm Drain Cleaning	-	-	-	40,000	105,500
Storm Drain Cleaning (02)	23,033	23,000	24,873	-	-
Street Sweeping	-	-	-	-	-
Equipment Rental	7,625	3,000	1,463	3,000	3,000
SUPPLIES & SERVICES	123,764	152,525	116,606	168,840	233,122
Equipment Repl. Allocation	21,063	-	-	17,289	16,407
Insurance Allocations	27,046	33,860	33,860	31,336	37,130
ALLOCATIONS	48,109	33,860	33,860	48,625	53,537
TOTAL STREETS	437,520	466,109	410,591	492,047	570,251
GENERAL FUND	98,449	102,385	92,678	185,840	254,269
OTHER FUNDS	339,071	363,724	317,913	306,207	315,982
TOTAL	437,520	466,109	410,591	492,047	570,251

ADOPTED STAFF POSITIONS

Function	2015/16	2016/17	2017/18	2018/19	2019/2020
City Manager					
City Manager	1.000	1.000	1.000	1.000	1.000
Asst. to the City Manager	0.000	0.000	0.000	1.000	1.000
City Clerk/ Exec Asst. to CM	0.500	0.500	0.500	0.500	0.500
Deputy City Clerk/ Exec Asst.	0.000	0.000	0.000	0.000	0.000
Administrative Analyst	1.000	2.000	2.000	1.000	1.000
Receptionist	0.563	0.000	0.000	0.000	0.000
Senior Receptionist	0.563	0.000	0.000	0.000	0.000
	3.625	3.500	3.500	3.500	3.500
Finance & Treasury					
Finance Director	1.000	1.000	1.000	1.000	1.000
Administrative Analyst	1.000	0.000	0.000	0.000	0.000
Financial Services Manager	1.000	1.000	1.000	0.000	0.000
Senior Accountant	0.000	0.000	0.000	1.000	1.000
Financial Services Technician	2.000	2.000	2.000	2.000	2.000
	5.000	4.000	4.000	4.000	4.000
City Clerk					
City Clerk/ Exec Asst. to CM	0.500	0.500	0.500	0.500	0.500
Deputy City Clerk/ Exec Asst.	0.000	0.000	0.000	0.000	0.000
Office Specialist*	0.563	0.560	0.560	0.000	0.000
Receptionist*	0.000	0.563	0.563	0.000	0.000
Senior Receptionist	0.000	0.563	0.563	0.563	0.563
	1.063	2.186	2.186	1.063	1.063

ADOPTED STAFF POSITIONS

Function	2015/16	2016/17	2017/18	2018/19	2019/2020
POLICE					
Police Chief	1.000	1.000	1.000	1.000	1.000
Police Captain	2.000	2.000	2.000	1.000	1.000
Support Services Manager*	0.000	0.000	0.000	1.000	1.000
Exec. Asst./Custodian of Records	1.000	1.000	1.000	1.000	1.000
Police Officer	13.000	13.000	13.000	11.000	11.000
Police Corporal	3.000	3.000	3.000	4.000	4.000
Police Sergeant	6.000	6.000	6.000	6.000	6.000
Services Officer	9.000	9.000	9.000	9.000	9.000
Lead Services Officer	1.000	1.000	1.000	0.000	0.000
Community Relations Officer	1.000	1.000	1.000	1.000	1.000
Traffic Control Officer	1.000	1.000	1.000	1.000	1.000
Data Entry Clerk	0.300	0.300	0.000	0.000	0.000
Police Service Aide	1.500	2.000	1.000	1.000	1.000
Police Volunteer Coordinator	0.300	0.600	0.500	0.500	0.500
	40.100	40.900	39.500	37.500	37.500

ADOPTED STAFF POSITIONS

Function	2015/16	2016/17	2017/18	2018/19	2019/2020
Planning & Building					
Planning & Building Director	1.000	1.000	1.000	1.000	1.000
Planner	1.000	1.000	1.000	1.000	1.000
Code Enforcement Officer*	1.000	1.000	1.000	0.000	0.000
Permit Technician	2.000	1.000	1.000	1.000	1.000
Admin Analyst/Code Enf.	0.000	0.000	0.000	0.000	0.000
Maintenance Foreman*	1.000	0.500	0.500	0.500	0.500
Equipment Mechanic	0.500	0.250	0.250	0.000	0.000
Maintenance Worker	4.000	2.000	2.000	2.000	2.000
Forester	1.000	1.000	1.000	1.000	1.000
	11.500	7.750	7.750	6.500	6.500
Public Works					
City Engineer		1.000	1.000	1.000	1.000
Permit Technician		1.000	1.000	1.000	1.000
Maintenance Foreman		0.500	0.500	0.500	0.500
Equipment Mechanic		0.250	0.250	0.250	0.250
Maintenance Worker		2.000	2.000	2.000	2.000
Planning, Bldg & Public Works	0.000	4.750	4.750	4.750	4.750
Citywide					
	61	63	62	57	57
Captain	3.000	3.000	3.000	3.000	3.000
Engineer	3.000	3.000	3.000	3.000	3.000
Paramedics/FireFighters	9.000	9.000	9.000	9.000	9.000
Contract Fire (3 Shifts 24/7)	15	15	15	15	15

*Vacant Positions since 17/18

**CITY OF PALOS VERDES ESTATES
FISCAL YEAR 2018-2020
YEAR TO YEAR EXCEPTION REPORT**

Department	Projection FY 17/18	Proposed FY 18/19	Change FY 18/19 to FY 17/18	Planned FY 19/20	Change FY 19/20 to FY 18/19	Comments
Administration	\$1,350,000	\$1,420,000	\$70,000	\$1,249,000	(\$171,000)	The FY 18-19 increase of \$70,000 is due to Labor Relations (counsel) for negotiations and personnel matters and budgeting membership in the South Bay Cities Council of Governments (COG). The FY 19-20 planned decrease is due to non-negotiations year, non-election year and elimination of various program/activities. Training and development was not budgeted.
Finance	\$835,000	\$775,000	(\$60,000)	\$747,000	(\$28,000)	The FY 18-19 decrease of \$60,000 is due to a reduction in use of consultant support services throughout the year. Partially offset by increases in CalPERS retirement rates and business licenses fees charged to the Finance Department. FY 19-20 eliminating the use of consultant support services.
Police	\$6,587,000	\$7,145,000	\$558,000	\$7,379,000	\$234,000	The FY 18-19 increase of \$558,000 due to an increase of \$225,100 in benefits, a \$62,700 increase in supplies and services (primarily due to utilities, anticipated automotive costs, reallocation of computer and contractual services, and the animal control contract), and a \$247,145 allocation to the equipment replacement fund. During the FY 19-20 the budget increases \$234,510 primarily due to \$199,259 in benefits, \$24,168 increase salary, and an increase of \$16,826 into the equipment replacement fund.
Planning & Building and Parklands	\$2,454,000	\$2,562,000	\$108,000	\$2,646,000	\$84,000	The FY18-19 increase of \$108,000 is primarily due to an increase in Professional Services and Contractual Services for Technology Enhancements in Building however these are entirely offset by increased revenue generated by building permit activities. There are also increases in Utilities and Contract Services in Parklands. Both yearly increases also are due to re-instating the equipment replacement allocation of approximately FY 18-19 \$25K and FY 19-20 \$25K and in the increase in CalPERS retirement rates.
Public Works	\$1,033,000	\$1,307,000	\$274,000	\$1,394,000	\$87,000	The FY18-19 increase of \$274,000 is due to all building related utilities now funded exclusively through Department 3080 (previously partially funding in PD); costs to replace a portion of the City Hall sewer lateral along PVDW and replacement of the green waste transfer yard gate; and modest increased engineering consultant costs. Both yearly increases are due to increased engineering consultant costs; re-instating the equipment replacement allocation of approximately FY 18-19 \$66K and FY 19-20 \$62K and in the increase in CalPERS retirement rates; funding of shoreline storm water monitoring previously performed by County Sanitation District; and costs for more frequent catch basin cleaning (from once/per year to up to six times/year).

Total	\$12,259,000	\$13,209,000	\$950,000	\$13,415,000	\$206,000
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* Data is rounded and represents General Fund only

**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 Statues. 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.

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.

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 “C” Transportation Fund (26): 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.

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 “A” Transportation Fund (28): 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.

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.

PVE Law Enforcement Fund (XX): 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.

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.