

CITY OF MANHATTAN BEACH

1400 Highland Avenue Manhattan Beach, CA 90266
www.citymb.info • (310) 802-5000

AGENDA

City Council Adjourned Regular Meeting

Thursday, June 4, 2020

12:00 PM

City Council Chambers



ELECTED OFFICIALS

Mayor Richard Montgomery

Mayor Pro Tem Suzanne Hadley

Councilmember Hildy Stern

Councilmember Steve Napolitano

Councilmember Nancy Hersman

Treasurer Tim Lilligren

EXECUTIVE TEAM

City Manager Bruce Moe

City Attorney Quinn Barrow

City Clerk Liza Tamura

Community Development Director Carrie Tai

Finance Director Steve Charelian

Fire Chief Daryn Drum

Human Resources Director Lisa Jenkins

Interim Information Technology Director Patrick Griffin

Parks and Recreation Director Mark Leyman

Police Chief Derrick Abell

Public Works Director Stephanie Katsouleas

MISSION STATEMENT:

Our mission is to provide excellent municipal services,
preserve our small beach town character, and enhance the quality of life for our
residents, businesses and visitors.

June 4, 2020

City Council Meeting Agenda Packet:

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MANHATTAN BEACH'S CITY COUNCIL WELCOMES YOU!

Copies of staff reports or other written documentation relating to each item of business referred to on this agenda are available for review on the City's website at www.citymb.info, the Police Department located at 420 15th Street, and are also on file in the Office of the City Clerk for public inspection. Any person who has any question concerning any agenda item may call the City Clerk's office at (310) 802-5056.

Meetings are broadcast live through Manhattan Beach Local Community Cable, Channel 8 (Chapter Spectrum), Channel 35 (Frontier Communications), and live streaming via the City's website.

In compliance with the Americans With Disabilities Act, if you need special assistance to participate in this meeting, you should contact the Office of the City Clerk at (310) 802-5056 (voice) or (310) 546-3501 (TDD). The City also provides closed captioning of all its Regular City Council Meetings for the hearing impaired.

CERTIFICATION OF MEETING NOTICE AND AGENDA POSTING

I, Liza Tamura, City Clerk of the City of Manhattan Beach, California, state under penalty of perjury that this notice/agenda was posted on Monday, May 29, 2020, on the City's Website and on the bulletin boards of City Hall, Joslyn Community Center and Manhattan Heights.

BELOW ARE THE AGENDA ITEMS TO BE CONSIDERED.**A. CALL MEETING TO ORDER****B. ROLL CALL****C. CEREMONIAL CALENDAR****D. APPROVAL OF AGENDA AND WAIVER OF FULL READING OF ORDINANCES**

This is the time for the City Council to: (a) notify the public of any changes to the agenda and (b) rearrange the order of the agenda.

MOTION TO APPROVE AGENDA AND WAIVE FULL READING

E. PUBLIC COMMENTS (3 MINUTES PER PERSON)

Speakers may provide public comments on any matter that is within the subject matter jurisdiction of the City Council, including items on the agenda. The Mayor may determine whether an item is within the subject matter jurisdiction of the City Council. While all comments are welcome, the Brown Act does not allow City Council to take action on any item not on the agenda.

Each speaker may speak for up to 3 minutes.

Pursuant to Governor Newsom's Executive Orders No. N-25-20 and No. N-29-20, City Council Chambers is not open to the public. In the interest of maintaining appropriate social distancing, the City Council encourages the public to participate by submitting comments in advance of the meeting, no later than 11:30 AM, June 4, 2020 (the day of the meeting), via:

- 1) eComment at <http://www.citymb.info/ecomment>;
- 2) email to cityclerk@citymb.info; or
- 3) telephone message recorded at (310) 802-5030.

All of your comments provided by the deadlines above will be available to the City Council and the public prior to the meeting.

In addition, you may participate by joining Zoom during the meeting:

If you wish to speak on any item on the agenda, please register in advance by clicking the following link: <https://citymb.seamlessdocs.com/f/publiccomment>

- 1) Join Zoom Meeting via the internet:
Direct URL: <https://comb.zoom.us/j/97201613207>, Meeting ID: 972-0161-3207

During the meeting you will need to use the "raise hand" button through Zoom at the time the Mayor invites the public to provide comments.

- 2) Join Zoom Meeting via Phone Conference (Voice Only):
Phone Number: (669) 900-6833, Meeting ID: 972-0161-3207

During the meeting you will need to enter *9 on the phone's dial pad at the time the Mayor invites the public to provide comments.

F. COVID-19

1. An Urgency Ordinance of the City of Manhattan Beach Amending Urgency Ordinance No. 20-0012-U to Modify Regulations of Residential and Commercial Evictions in Response to the Spread of Covid-19, and Declaring the Urgency Thereof (City Attorney Barrow).
ADOPT ORDINANCE NO. 20-0016-U

[20-0110](#)

Attachments: [Urgency Ordinance No. 20-0016-U](#)
[Legislative Digest](#)
[Urgency Ordinance No. 20-0012-U](#)

2. Discussion of Outdoor Dining and Retail Options on the Public Right-of-Way (Sidewalks or Parking Spaces) and Private Property for Restaurants and Businesses to Accommodate Social Distancing Measures Required by State and County Protocols to Limit the Spread of COVID-19 (Community Development Director Tai.
3. City Manager Report on EOC (Emergency Operations Center) and Update on COVID-19 Response.
4. City Council to Consider Additional Measures to Address COVID-19.

G. CONSENT CALENDAR

Items on the Consent Calendar are routine and customary items and are enacted by a single motion with the exception of items previously removed by a member of the City Council during "Approval of the Agenda" for individual consideration. Any items removed shall be individually considered immediately after taking action on the Consent Calendar.

5. City Council Minutes: [20-0126](#)
This Item Contains Minutes of the Following City Council Meeting(s):
 - a) City Council Adjourned Regular Meeting Minutes of April 29, 2020
 - b) City Council Adjourned Regular Meeting Minutes of May 1, 2020 (City Clerk Tamura).**APPROVE**
Attachments: [City Council Adjourned Regular Meeting Minutes of April 29, 2020](#)
[City Council Adjourned Regular Meeting Minutes of May 1, 2020](#)
6. Financial Reports: [20-0156](#)
 - a) Schedule of Demands May 14, 2020
 - b) Investment Portfolio for the Month Ending April 30, 2020
 - c) Month End Report for April 30, 2020 (Finance Director Charelian).**ACCEPT REPORTS AND DEMANDS**
Attachments: [Schedule of Demands for May 14, 2020](#)
[Investment Portfolio for the Month Ending April 30, 2020](#)
[Month End Report for April 30, 2020](#)
7. Consider Adopting a Resolution Approving a Five-Year Agreement with HdL, Coren & Cone to Provide Property Tax Reporting, Analytic and Audit Services for an Estimated Cost of \$69,000 (Finance Director Charelian). [20-0179](#)
ADOPT RESOLUTION NO. 20-0060 APPROVING AN AGREEMENT
Attachments: [Resolution No. 20-0060](#)
[Agreement - HdL, Coren & Cone](#)

H. ITEMS REMOVED FROM THE CONSENT CALENDAR

Each speaker may speak for up to 2 minutes on each item pulled from the agenda.

I. PUBLIC HEARINGS

At the discretion of the Mayor, each speaker may speak for up to 3 minutes on each public hearing item.

J. GENERAL BUSINESS

Each speaker may speak for up to 2 minutes on each general business item.

8. Fiscal Year 2020-2021 Proposed Budget Discussion (Finance Director Charelian).

Attachments: [FY 2020-2021 Proposed Budget](#)

K. CITY COUNCIL REQUESTS AND REPORTS INCLUDING AB 1234 REPORTS

In addition to providing reports of meetings and conferences attended by Councilmembers in connection with their official duties at City expense as required by AB 1234, Councilmembers requested at a previous City Council meeting that the following item(s) be placed on the agenda for discussion.

L. FUTURE AGENDA ITEMS

Councilmembers may request that items be placed on a future agenda with the concurrence of one other Councilmember.

M. CITY MANAGER REPORT

N. CITY ATTORNEY REPORT

O. INFORMATIONAL ITEMS

This section is for items that do not require City Council action.

P. CLOSED SESSION

I. ANNOUNCEMENT IN OPEN SESSION OF ITEMS TO BE DISCUSSED IN CLOSED SESSION

**CONFERENCE WITH LABOR NEGOTIATORS
(Government Code Section 54957.6)**

Agency Negotiators:

Bruce Moe, City Manager

Lisa Jenkins, Human Resources Director

Employee Groups:

Manhattan Beach Firefighters' Association

Manhattan Beach Fire Management Association

Manhattan Beach Police Officers Association

Manhattan Beach Police Management Association

Manhattan Beach Mid-Management Employee Association

Manhattan Beach Part-Time Employees' Association

Unrepresented (Executive, Management and Confidential)

Teamsters Local 911

II. RECESS INTO CLOSED SESSION

III. RECONVENE INTO OPEN SESSION

IV. CLOSED SESSION ANNOUNCEMENT IN OPEN SESSION

Q. ADJOURNMENT

R. FUTURE MEETINGS

CITY COUNCIL MEETINGS

June 9, 2020 - Tuesday -- 6:00 PM - Adjourned Regular Meeting

June 11, 2020 - Thursday -- 12:00 PM - Adjourned Regular Meeting

June 16, 2020 - Tuesday -- 6:00 PM - City Council Meeting

June 18, 2020 - Thursday -- 12:00 PM - Adjourned Regular Meeting

June 23, 2020 - Tuesday -- 6:00 PM - Adjourned Regular Meeting

June 25, 2020 - Thursday -- 12:00 PM - Adjourned Regular Meeting

June 30, 2020 - Tuesday -- 6:00 PM - Adjourned Regular Meeting

BOARDS, COMMISSIONS AND COMMITTEE MEETINGS

June 8, 2020 - Monday - 6:00 PM - Library Commission Meeting
June 10, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting
June 15, 2020 - Monday - 6:00 PM - Cultural Arts Commission Meeting
June 22, 2020 - Monday - 6:00 PM - Parks and Recreation Commission Meeting
June 24, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting
June 25, 2020 - Thursday - 6:00 PM - Parking and Public Improvements Commission
July 8, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting
July 13, 2020 - Monday - 6:00 PM - Library Commission Meeting
July 20, 2020 - Monday - 6:00 PM - Cultural Arts Commission Meeting
July 22, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting
July 23, 2020 - Thursday - 6:00 PM - Parking and Public Improvements Commission
July 27, 2020 - Monday - 6:00 PM - Parks and Recreation Commission Meeting
August 10, 2020 - Monday - 6:00 PM - Library Commission Meeting
August 12, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting
August 17, 2020 - Monday - 6:00 PM - Cultural Arts Commission Meeting
August 24, 2020 - Monday - 6:00 PM - Parks and Recreation Commission Meeting
August 26, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting
August 27, 2020 - Thursday - 6:00 PM - Parking and Public Improvements Commission

S. CITY OFFICES CLOSED**CITY HOLIDAYS**

July 4, 2020 - Friday - Independence Day
September 7, 2020 - Monday - Labor Day
October 12, 2020 – Monday – Columbus Day
November 11, 2020 – Wednesday – Veterans Day
November 26-27, 2020 - Thursday & Friday - Thanksgiving Holiday
December 25, 2020 - Friday - Christmas Day Observed
January 1, 2021 – Friday – New Years Day Observed
January 18, 2021 – Monday – Martin Luther King Day
February 15, 2021 - Monday - Presidents Day
May 31, 2021 – Monday – Memorial Day



Agenda Date: 6/4/2020

TO:

Honorable Mayor and Members of the City Council

THROUGH:

Bruce Moe, City Manager

FROM:

Quinn M. Barrow, City Attorney

SUBJECT:

An Urgency Ordinance of the City of Manhattan Beach Amending Urgency Ordinance No. 20-0012-U to Modify Regulations of Residential and Commercial Evictions in Response to the Spread of Covid-19, and Declaring the Urgency Thereof (City Attorney Barrow).

ADOPT ORDINANCE NO. 20-0016-U

RECOMMENDATION:

Staff recommends that City Council adopt Ordinance No. 20-0016-U.

BACKGROUND:

On March 17, 2020, the City Council adopted Urgency Ordinance No. 20-0012-U to provide temporary regulations on commercial and residential evictions for the duration of the COVID-19 pandemic emergency. Two members of the City Council have requested that an item be placed on a future Council agenda to review and consider revising Urgency Ordinance No. 20-0012-U.

Staff recommends that Urgency Ordinance No. 20-0012-U be amended to:

1. Exclude multi-national companies, publicly traded companies, and companies that employ more than 500 employees from the ordinance's protections of commercial tenants;
2. Require tenants to notify the landlord of lost income or inability to pay full rent within seven days after the date that rent is due; and
3. Clarify the definitions of "commercial real property", "commercial tenant", and "no-fault eviction."

FISCAL IMPLICATIONS:

There are no fiscal implications associated with the recommended action.

ATTACHMENTS:

1. Draft Urgency Ordinance No. 20-0016-U
2. Legislative Digest
3. Urgency Ordinance No. 20-0012-U

URGENCY ORDINANCE NO. 20-0016-U

AN URGENCY ORDINANCE OF THE CITY OF MANHATTAN BEACH AMENDING URGENCY ORDINANCE NO. 20-0012-U TO MODIFY REGULATIONS OF RESIDENTIAL AND COMMERCIAL EVICTIONS IN RESPONSE TO THE SPREAD OF COVID-19, AND DECLARING THE URGENCY THEREOF

RECITALS

- A. On March 17, 2020, the City Council adopted Urgency Ordinance No. 20-0012-U to provide temporary regulations on commercial and residential evictions for the duration of the COVID-19 pandemic emergency.
- B. Two members of the City Council have requested that an item be placed on a future Council agenda to review and consider revising Urgency Ordinance No. 20-0012-U.
- C. Staff recommends that Urgency Ordinance No. 20-0012-U be amended to:
 - 1. Exclude multi-national companies, publicly traded companies, and companies that employ more than 500 employees from the ordinance's protections of commercial tenants;
 - 2. Require tenants to notify the landlord of lost income or inability to pay full rent within seven days after the date that rent is due; and
 - 3. Clarify the definitions of "commercial real property", "commercial tenant", and "no-fault eviction."

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF MANHATTAN BEACH DOES HEREBY ORDAIN AS FOLLOWS:

SECTION 1. Urgency Ordinance No. 20-0012-U is hereby amended to read as follows:

"SECTION 2. Eviction Moratorium. A temporary moratorium on eviction for non-payment of rent by residential and commercial tenants impacted by the COVID-19 pandemic is imposed as follows:

- A. During the period of local emergency declared in response to COVID-19, no landlord shall endeavor to evict a residential or commercial tenant in either of the following situations: (1) for nonpayment of rent if the tenant demonstrates that the tenant is unable to pay rent due to financial impacts related to COVID-19 or (2) for a no-fault eviction unless immediately necessary for the health and safety because of the existence of a hazardous condition affecting other tenants, neighbors, or the landlord. For the purposes of this section, a hazardous condition shall not include the presence of individuals who have been infected by or exposed to COVID-19. A landlord who knows that a tenant

cannot pay some or all of the rent temporarily for the reasons set forth above shall not serve a notice pursuant to Code of Civil Procedure section 1161(2), file or prosecute an unlawful detainer action based on a 3-day pay or quit notice, or otherwise seek to evict for nonpayment of rent. A landlord knows of a tenant's inability to pay rent within the meaning of this Ordinance if the tenant, within seven days after the date that rent is due, notifies the landlord in writing of lost income and inability to pay full rent due to financial impacts related to COVID-19, and provides documentation to support the claim. For purposes of this Ordinance, "in writing" includes email or text communications to a landlord or the landlord's representative with whom the tenant has previously corresponded by email or text. Any medical or financial information provided to the landlord shall be held in confidence, and only used for evaluating the tenant's claim. Nothing in this Ordinance shall relieve the tenant of liability for the unpaid rent, which the landlord may seek after expiration of the local emergency and the tenant must pay within six months of the expiration of the local emergency. A landlord may not charge or collect a late fee for rent that is delayed for the reasons stated in this Ordinance; nor may a landlord seek rent that is delayed for the reasons stated in this Ordinance through the eviction process.

- B. For purposes of this Ordinance, "commercial real property" refers to any parcel of real property that is developed and used either in part or in whole for commercial purposes.
- C. For purposes of this Ordinance, "commercial tenant" refers to any tenant of commercial real property, except a tenant that is a multi-national company, a publicly traded company, or a company that, with its affiliates, employs more than 500 employees.
- D. For purposes of this Ordinance, "financial impacts related to COVID-19" include, but are not limited to, a substantial decrease in a tenant's household or business income as a result of any of the following: (1) being sick with COVID-19, or caring for a household or family member who is sick with COVID-19; (2) lay-off, loss of hours, or other income reduction resulting from business closure or other economic or employer impacts of COVID-19; (3) compliance with a recommendation from a government health authority to stay home, self-quarantine, or avoid congregating with others during the state of emergency; (4) extraordinary out-of-pocket medical expenses; or (5) child care needs arising from school closures related to COVID-19.
- E. For purposes of this Ordinance, "no-fault eviction" refers to any eviction for which the notice to terminate tenancy is not based on alleged fault by the

tenant, including but not limited to eviction notices served pursuant to Code of Civil Procedure sections 1161(1) or 1161(5).

- F. This Ordinance applies to nonpayment eviction notices, no-fault eviction notices, and unlawful detainer actions based on such notices, served or filed on or after the date on which the local emergency was proclaimed.”

SECTION 2. Urgency. The City Council finds that the COVID-19 pandemic has increased the risk of housing displacement, loss of income, homelessness, and severe illness or death for many people in the City of Manhattan Beach and surrounding areas. The City Council further finds that, unless this Ordinance is effective and its regulations are immediately put in place, the public health, safety and welfare will be at risk. Therefore, the immediate preservation of the public health, safety and welfare requires that this Ordinance be enacted as an urgency ordinance pursuant to Government Code section 36937(b) and that it take effect immediately upon adoption pursuant to Government Code section 36934, and its urgency is hereby declared.

SECTION 3. Duration. This Ordinance shall remain in effect for the duration of the local emergency.

SECTION 4. Uncodified. This Ordinance shall not be codified.

SECTION 5. Severability. If any provision of this Ordinance is held invalid by a court of competent jurisdiction, such provision shall be considered a separate, distinct and independent provision and such holding shall not affect the validity and enforceability of the other provisions of this Ordinance.

SECTION 6. Effective Date. Based upon the findings in Section 2 of this Ordinance, this Ordinance shall take effect immediately upon its adoption by a minimum 4/5 vote of the City Council.

SECTION 7. Certification. The City Clerk shall certify to the adoption of this Ordinance, and the City Clerk shall cause this Ordinance or a summary thereof to be published as required by law.

ADOPTED June 4, 2020, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

RICHARD MONTGOMERY
Mayor

ATTEST:

LIZA TAMURA
City Clerk

LEGISLATIVE DIGEST

URGENCY ORDINANCE NO. 20-0016-U

AMENDING ORDINANCE NO. 20-0012-U TO MODIFY REGULATIONS OF RESIDENTIAL AND COMMERCIAL EVICTIONS IN RESPONSE TO THE SPREAD OF COVID-19

Section 1. Ordinance No. 20-0016-U amends Ordinance No. 20-0012-U to modify regulations of residential and commercial evictions in response to the spread of COVID-19 by:

- A. Excluding multi-national companies, publicly traded companies, and companies that employ more than 500 employees from the ordinance's protections of commercial tenants;
- B. Requiring tenants to notify the landlord of lost income or inability to pay full rent within seven days after the date that rent is due; and
- C. Clarifying the definitions of "commercial real property", "commercial tenant", and "no-fault eviction."

The new language is in blue and the deleted language is in ~~red-strike-out~~.

Section 2. Section 2 of Ordinance No. 20-0012-U is amended to read as follows:

SECTION 2. Eviction Moratorium. A temporary moratorium on eviction for non-payment of rent by residential and commercial tenants impacted by the COVID-19 pandemic is imposed as follows:

- A. During the period of local emergency declared in response to COVID-19, no landlord shall endeavor to evict a residential or commercial tenant in either of the following situations: (1) for nonpayment of rent if the tenant demonstrates that the tenant is unable to pay rent due to financial impacts related to COVID-19 or (2) for a no-fault eviction unless immediately necessary for the health and safety because of the existence of a hazardous condition affecting other tenants, neighbors, or the landlord. For the purposes of this section, a hazardous condition shall not include the presence of individuals who have been infected by or exposed to COVID-19. A landlord who knows that a tenant cannot pay some or all of the rent temporarily for the reasons set forth above shall not serve a notice pursuant to Code of Civil Procedure section 1161(2), file or prosecute an unlawful detainer action based on a 3-day pay or quit notice, or otherwise seek to evict for nonpayment of rent. A landlord knows of a tenant's inability to pay rent within the meaning of this Ordinance if the tenant, within ~~30~~seven days after the date that rent is due, notifies the landlord in writing of lost income and inability to pay full rent due to financial impacts related to COVID-19, and provides documentation to support the claim. For purposes of this Ordinance, "in writing" includes email or text communications to a landlord or the landlord's representative with whom the tenant has previously corresponded by email or text. Any medical or financial information provided to the landlord shall be held in confidence, and only used for evaluating the tenant's claim. Nothing in this Ordinance shall relieve the tenant of liability for the unpaid rent, which the landlord may seek after expiration of the local emergency and the

tenant must pay within six months of the expiration of the local emergency. A landlord may not charge or collect a late fee for rent that is delayed for the reasons stated in this Ordinance; nor may a landlord seek rent that is delayed for the reasons stated in this Ordinance through the eviction process.

- B. For purposes of this Ordinance, “commercial real property” refers to any parcel of real property that is developed and used either in part or in whole for commercial purposes.
- C. For purposes of this Ordinance, “commercial tenant” refers to any tenant of commercial real property, except a tenant that is a multi-national company, a publicly traded company, or a company that, with its affiliates, employs more than 500 employees.
- D. For purposes of this Ordinance, “financial impacts related to COVID-19” include, but are not limited to, a substantial decrease in a tenant’s household or business income as a result of any of the following: (1) being sick with COVID-19, or caring for a household or family member who is sick with COVID-19; (2) lay-off, loss of hours, or other income reduction resulting from business closure or other economic or employer impacts of COVID-19; (3) compliance with a recommendation from a government health authority to stay home, self-quarantine, or avoid congregating with others during the state of emergency; (4) extraordinary out-of-pocket medical expenses; or (5) child care needs arising from school closures related to COVID-19.
- E. For purposes of this Ordinance, “no-fault eviction” refers to any eviction for which the notice to terminate tenancy is not based on alleged fault by the tenant, including but not limited to eviction notices served pursuant to Code of Civil Procedure sections 1161(1); or 1161(5)~~or 1161e~~.
- E. This Ordinance applies to nonpayment eviction notices, no-fault eviction notices, and unlawful detainer actions based on such notices, served or filed on or after the date on which the local emergency was proclaimed.”

URGENCY ORDINANCE NO. 20-0012-U

AN URGENCY ORDINANCE OF THE CITY OF MANHATTAN BEACH ADOPTING EMERGENCY REGULATIONS RELATED TO EVICTIONS AND DECLARING THE URGENCY THEREOF

WHEREAS, international, national, state, and local health and governmental authorities are responding to an outbreak of respiratory disease caused by a novel coronavirus named “SARS-CoV-2,” and the disease it causes has been named “coronavirus disease 2019,” abbreviated COVID-19 (“COVID-19”);

WHEREAS, on March 4, 2020, the Governor of the State of California declared a state of emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the state prepare for broader spread of COVID-19;

WHEREAS, on March 13, 2020, the President of the United States of America declared a national emergency and announced that the federal government would make emergency funding available to assist state and local governments in preventing the spread of and addressing the effects of COVID-19;

WHEREAS, on March 13, 2020, the Manhattan Beach City Council adopted RESOLUTION NO. 20-0039, A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MANHATTAN BEACH PROCLAIMING THE EXISTENCE OF A LOCAL EMERGENCY;

WHEREAS, on March 17, 2020, the Manhattan Beach City Council ratified RESOLUTION NO. 20-0039;

WHEREAS, on March 16, 2020, the Governor of the State of California issued Executive Order N-28-20, which suspended “[a]ny provision of state law that would preempt or otherwise restrict a local government’s exercise of its police power to impose substantive limitations on residential or commercial evictions” of certain tenants affected by the COVID-19 pandemic;

WHEREAS, the Centers for Disease Control and Prevention, the California Department of Health, and the Los Angeles County Health Officer have all issued recommendations including but not limited to social distancing, staying home if sick, canceling or postponing large group events, working from home, and other precautions to protect public health and prevent transmission of this communicable virus;

WHEREAS, as a result of the public health emergency and the precautions recommended by health authorities, many tenants in Manhattan Beach have experienced or expect soon to experience sudden and unexpected income loss;

WHEREAS, the Governor of the State of California has stated that individuals exposed to COVID-19 may be temporarily unable to report to work due to illness caused by COVID-19 or quarantines related to COVID-19 and individuals directly affected by COVID-19 may experience potential loss of income, health care and medical coverage,

and ability to pay for housing and basic needs, thereby placing increased demands on already strained regional and local health and safety resources, including shelters and food banks;

WHEREAS, further economic impacts are anticipated, leaving tenants vulnerable to eviction;

WHEREAS, during this local emergency, and in the interest of protecting the public health and preventing transmission of COVID-19, it is essential to avoid unnecessary housing displacement, to protect the City's affordable housing stock, and to prevent housed individuals from falling into homelessness; and

WHEREAS, in the interest of public peace, health and safety, as affected by the emergency caused by the spread of COVID-19, it is necessary for the City Council to exercise its authority to issue these regulations related to the protection of the public peace, health or safety.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF MANHATTAN BEACH DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Findings. The City Council finds that each fact set forth in the preceding recitals is true and correct and incorporated by reference.

Section 2. Eviction Moratorium. A temporary moratorium on eviction for non-payment of rent by residential and commercial tenants impacted by the COVID-19 pandemic is imposed as follows:

1. During the period of local emergency declared in response to COVID-19, no landlord shall endeavor to evict a residential or commercial tenant in either of the following situations: (1) for nonpayment of rent if the tenant demonstrates that the tenant is unable to pay rent due to financial impacts related to COVID-19 or (2) for a no-fault eviction unless immediately necessary for the health and safety because of the existence of a hazardous condition affecting other tenants, neighbors, or the landlord. For the purposes of this section, a hazardous condition shall not include the presence of individuals who have been infected by or exposed to COVID-19. A landlord who knows that a tenant cannot pay some or all of the rent temporarily for the reasons set forth above shall not serve a notice pursuant to Code of Civil Procedure section 1161(2), file or prosecute an unlawful detainer action based on a 3-day pay or quit notice, or otherwise seek to evict for nonpayment of rent. A landlord knows of a tenant's inability to pay rent within the meaning of this Ordinance if the tenant, within 30 days after the date that rent is due, notifies the landlord in writing of lost income and inability to pay full rent due to financial impacts related to COVID-19, and provides documentation to support the claim. For purposes of this Ordinance, "in writing" includes email or text communications to a landlord or the landlord's representative with whom the tenant has previously corresponded by email or text. Any medical or financial information provided

to the landlord shall be held in confidence, and only used for evaluating the tenant's claim. Nothing in this Ordinance shall relieve the tenant of liability for the unpaid rent, which the landlord may seek after expiration of the local emergency and the tenant must pay within six months of the expiration of the local emergency. A landlord may not charge or collect a late fee for rent that is delayed for the reasons stated in this Ordinance; nor may a landlord seek rent that is delayed for the reasons stated in this Ordinance through the eviction process.

2. For purposes of this Ordinance, "financial impacts related to COVID-19" include, but are not limited to, a substantial decrease in a tenant's household or business income as a result of any of the following: (1) being sick with COVID-19, or caring for a household or family member who is sick with COVID-19; (2) lay-off, loss of hours, or other income reduction resulting from business closure or other economic or employer impacts of COVID-19; (3) compliance with a recommendation from a government health authority to stay home, self-quarantine, or avoid congregating with others during the state of emergency; (4) extraordinary out-of-pocket medical expenses; or (5) child care needs arising from school closures related to COVID-19.
3. For purposes of this Ordinance, "no-fault eviction" refers to any eviction for which the notice to terminate tenancy is not based on alleged fault by the tenant, including but not limited to eviction notices served pursuant to Code of Civil Procedure sections 1161(1), 1161(5), or 1161c.
4. This Ordinance applies to nonpayment eviction notices, no-fault eviction notices, and unlawful detainer actions based on such notices, served or filed on or after the date on which the local emergency was proclaimed.

Section 3. Urgency. The City Council finds that the COVID-19 pandemic has increased the risk of housing displacement, loss of income, and homelessness for many people in the City of Manhattan Beach and surrounding areas, as more fully described in the recitals of this Ordinance. The City Council further finds that, unless this Ordinance is effective and its regulations are immediately put in place, the public health, safety and welfare will be at risk. Therefore, the immediate preservation of the public health, safety and welfare requires that this Ordinance be enacted as an urgency ordinance pursuant to Government Code section 36937(b) and that it take effect immediately upon adoption pursuant to Government Code section 36934, and its urgency is hereby declared.

Section 4. Violations. Violation of this Ordinance shall be punishable as set forth in Manhattan Beach Municipal Code Chapters 1.04 and 1.06. In addition, this Ordinance grants a defense in the event that an unlawful detainer action is commenced in violation of this Ordinance.

Section 5. Duration. This Ordinance shall remain in effect for the duration of the local emergency.

Section 6. Uncodified. This Ordinance shall not be codified.

Section 7. Severability. If any provision of this Ordinance is held invalid by a court of competent jurisdiction, such provision shall be considered a separate, distinct and independent provision and such holding shall not affect the validity and enforceability of the other provisions of this Ordinance.

Section 8. Effective Date. Based upon the findings in Section 3 of this Ordinance, this Ordinance shall take effect immediately upon its adoption by a minimum 4/5 vote of the City Council.

Section 9. Certification. The City Clerk shall certify to the adoption of this Ordinance, and the City Clerk shall cause this Ordinance or a summary thereof to be published as required by law.

ADOPTED on March 17, 2020.

AYES: Hersman, Napolitano, Stern, Hadley and Mayor Montgomery.
NOES: None.
ABSENT: None.
ABSTAIN: None

/s/ Richard Montgomery

RICHARD MONTGOMERY
Mayor

ATTEST:

/s/ Liza Tamura

LIZA TAMURA
City Clerk

APPROVED AS TO FORM:

/s/ Quinn M. Barrow

QUINN M. BARROW
City Attorney

APPROVED AS TO CONTENT:

/s/ Bruce Moe

BRUCE MOE
City Manager



CITY OF MANHATTAN BEACH CITY HALL

1400 Highland Avenue, Manhattan Beach, CA 90266

WEBSITE: www.citymb.info • **PHONE:** (310) 802-5000

AGENDA ITEM NO. 2

Discussion of Outdoor Dining and Retail Options on the Public Right-of-Way (Sidewalks or Parking Spaces) and Private Property for Restaurants and Businesses to Accommodate Social Distancing Measures Required by State and County Protocols to Limit the Spread of COVID-19 (Community Development Director Tai).



CITY OF MANHATTAN BEACH CITY HALL

1400 Highland Avenue, Manhattan Beach, CA 90266

WEBSITE: www.citymb.info • **PHONE:** (310) 802-5000

AGENDA ITEM NO. 3

City Manager Report on EOC (Emergency Operations Center) and Update on COVID-19 Response.



CITY OF MANHATTAN BEACH CITY HALL

1400 Highland Avenue, Manhattan Beach, CA 90266

WEBSITE: www.citymb.info • **PHONE:** (310) 802-5000

AGENDA ITEM NO. 4

City Council to Consider Additional Measures to Address COVID



CITY OF MANHATTAN BEACH
1400 Highland Avenue Manhattan Beach, CA 90266
www.citymb.info • (310) 802-5000

STAFF REPORT

Agenda Date: 6/4/2020

TO:

Honorable Mayor and Members of the City Council

THROUGH:

Bruce Moe, City Manager

FROM:

Liza Tamura, City Clerk

Martha Alvarez, Senior Deputy City Clerk

SUBJECT:

City Council Minutes:

This Item Contains Minutes of the Following City Council Meeting(s):

- a) City Council Adjourned Regular Meeting Minutes of April 29, 2020
- b) City Council Adjourned Regular Meeting Minutes of May 1, 2020
(City Clerk Tamura).

APPROVE

RECOMMENDATION:

The attached minutes are for City Council approval:

Attachment(s):

- 1. City Council Adjourned Regular Meeting Minutes of April 29, 2020
- 2. City Council Adjourned Regular Meeting Minutes of May 1, 2020

City of Manhattan Beach

1400 Highland Avenue
Manhattan Beach, CA 90266



Meeting Minutes - Draft

Wednesday, April 29, 2020

8:00 AM

City Council Chambers

City Council Adjourned Regular Meeting

ELECTED OFFICIALS

Mayor Richard Montgomery
Mayor Pro Tem Suzanne Hadley
Councilmember Hildy Stern
Councilmember Steve Napolitano
Councilmember Nancy Hersman

PLEASE NOTE THAT THE CITY ARCHIVES THE VIDEO RECORDINGS OF ALL REGULAR CITY COUNCIL MEETINGS AND THE VIDEO FOR THIS MEETING IS HEREBY INCORPORATED BY THIS REFERENCE. ALSO IN SUPPORT OF MORE TRANSPARENCY AND THE AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE, THE CITY OFFERS CLOSED CAPTIONING FOR REGULAR CITY COUNCIL MEETINGS. FOR A COMPLETE RECORD OF THIS CITY COUNCIL MEETING, GO TO:

www.citymb.info/departments/city-clerk/city-council-meetings-agendas-and-minutes

A. CALL MEETING TO ORDER

At 8:00 AM, Mayor Montgomery called the meeting to order.

B. ROLL CALL

Present 5 - Mayor Montgomery, Mayor Pro Tem Hadley, Councilmember Stern, Councilmember Napolitano and Councilmember Hersman

C. PUBLIC COMMENTS

Management Services, Senior Deputy City Clerk Martha Alvarez confirmed that the following public comments were received by the City for the April 29, 2020, City Council Adjourned Regular Meeting.

<i>Robert Bush</i>	<i>Dean Francois</i>	<i>Major Avignon</i>
<i>Larry Zimbalist</i>	<i>Lisa Guidone</i>	<i>Kim Komick Matt</i>
<i>Ryan Krauch</i>	<i>Dave Furano</i>	<i>Domyancic</i>
<i>Eric Swallow</i>	<i>Sana Radville</i>	<i>Edward Gajdicar</i>
<i>Cathy Ramirez</i>	<i>Blaine Kuiper</i>	<i>Karen Tokashiki</i>
<i>Rehana Zamfotis</i>	<i>Nicky Painter</i>	<i>Peggy Curry</i>
<i>Jim Burton</i>	<i>Andrew Wimmer</i>	<i>Michael Keegan</i>
<i>Michael Zislis</i>	<i>Terri Warren</i>	
<i>Steve Nicholson</i>	<i>Robert Draves</i>	

Mayor Montgomery opened the floor to public comment. The following individual(s) spoke:

*Cecilia
Ryan Krauch
Unknown Caller*

Seeing no further requests to speak, Mayor Montgomery closed the floor to public comments.

D. GENERAL BUSINESS

1. City Manager Report on EOC (Emergency Operations Center).

City Manager Bruce Moe reported on the EOC (Emergency Operations Center) and responded to City Council questions.

2. City Council to Consider Additional Measures to Address COVID-19.

City Manager Bruce Moe provided a brief report on the Farmer's Market Re-Opening Proposal and responded to City Council questions.

Mayor Montgomery opened the floor to public comment.

Seeing no requests to speak, Mayor Montgomery closed the floor to public comments.

A motion was made by Councilmember Napolitano, seconded by Mayor Pro Tem Hadley, to approve the proposed Farmer's Market re-opening proposal. The motion carried by the following vote:

Aye: 5 - Mayor Montgomery, Mayor Pro Tem Hadley, Councilmember Stern, Councilmember Napolitano and Councilmember Hersman

City Manager Bruce Moe provided a brief report on the Los Angeles County Beach Re-Opening Draft Plan and responded to City Council questions.

Mayor Montgomery opened the floor to public comment. The following individual(s) spoke:

Cecilia

Seeing no requests to speak, Mayor Montgomery closed the floor to public comments.

City Manager Moe and Police Chief Derrick Abell responded to City Council questions.

3. Future Agenda Items.

Councilmember Napolitano gave direction to staff to return with a proposed plan for re-opening parks in Manhattan Beach at a future City Council Meeting.

City Manager Bruce Moe responded to City Council questions.

Mayor Montgomery opened the floor to public comment. The following individual(s) spoke:

*Cecilia
Dean Francois*

Seeing no requests to speak, Mayor Montgomery closed the floor to public comments.

City Manager Moe responded to City Council questions.

A motion was made by Councilmember Napolitano, seconded by Councilmember Hersman, to re-open Polliwog Park with no facial coverings required (encouraged to wear facial coverings but no issuing of citations). The motion carried by the following vote:

Aye: 3 - Mayor Pro Tem Hadley, Councilmember Napolitano and Councilmember Hersman

Nay: 2 - Mayor Montgomery and Councilmember Stern

City Manager Bruce Moe, Police Chief Derrick Abell and City Attorney Quinn Barrow responded to City Council questions.

Councilmember Napolitano directed staff to return on Tuesday's City Council Adjourned Regular Meeting with a proposed plan on re-opening all parks in the City of Manhattan Beach, Mayor Pro Tem Hadley and Councilmember Stern concurred.

Mayor Montgomery opened the floor to public comment. The following individual(s) spoke:

Amy Howorth

Seeing no requests to speak, Mayor Montgomery closed the floor to public comments.

Mayor Pro Tem Hadley inquired about the Manhattan Beach Police Officer Mark Vazquez annual blood drive scheduled for May 22, 2020.

City Manager Bruce Moe responded to City Council questions.

Councilmember Napolitano requested for discussion on a proposed plan by the Downtown Business Association to address recovery efforts for businesses by allowing outdoor dining, Councilmember Hersman concurred.

E. ADJOURNMENT

At 10:28 AM, Mayor Montgomery adjourned the meeting to an 8:00 AM, Adjourned Regular Meeting on Friday, May 1, 2020, in the City Council Chambers.

Martha Alvarez
Recording Secretary

ATTEST:

Liza Tamura
City Clerk

Richard Montgomery
Mayor

City of Manhattan Beach

1400 Highland Avenue
Manhattan Beach, CA 90266



Meeting Minutes - Draft

Friday, May 1, 2020

8:00 AM

City Council Chambers

City Council Adjourned Regular Meeting

ELECTED OFFICIALS

Mayor Richard Montgomery
Mayor Pro Tem Suzanne Hadley
Councilmember Hildy Stern
Councilmember Steve Napolitano
Councilmember Nancy Hersman

PLEASE NOTE THAT THE CITY ARCHIVES THE VIDEO RECORDINGS OF ALL REGULAR CITY COUNCIL MEETINGS AND THE VIDEO FOR THIS MEETING IS HEREBY INCORPORATED BY THIS REFERENCE. ALSO IN SUPPORT OF MORE TRANSPARENCY AND THE AMERICANS WITH DISABILITIES ACT (ADA) COMPLIANCE, THE CITY OFFERS CLOSED CAPTIONING FOR REGULAR CITY COUNCIL MEETINGS. FOR A COMPLETE RECORD OF THIS CITY COUNCIL MEETING, GO TO:

www.citymb.info/departments/city-clerk/city-council-meetings-agendas-and-minutes

A. CALL MEETING TO ORDER

At 8:00 AM, Mayor Montgomery called the meeting to order.

B. ROLL CALL

Present 5 - Mayor Montgomery, Mayor Pro Tem Hadley, Councilmember Stern, Councilmember Napolitano and Councilmember Hersman

C. PUBLIC COMMENTS

Management Services, Senior Deputy City Clerk Martha Alvarez confirmed that the following public comments were received by the City for the May 1, 2020, City Council Adjourned Regular Meeting.

*Edward Gajdicar
Matt Domyancic
Kristin Sistos
Ray Joseph
Peter Kazanjian
Dana McFarland
Alex Benfield
Lyn Fisher
Robert Bush
Marc Venegas
Deanne Chalk
Rfrand*

Mayor Montgomery opened the floor to public comment.

Seeing no requests to speak, Mayor Montgomery closed the floor to public comments.

D. CONSENT CALENDAR

A motion was made by Councilmember Hersman, seconded by Councilmember Napolitano, to approve the Consent Calendar. The motion carried by the following vote:

Aye: 5 - Mayor Montgomery, Mayor Pro Tem Hadley, Councilmember Stern, Councilmember Napolitano and Councilmember Hersman

1. City Council Minutes:

[20-0181](#)

This Item Contains Minutes of the Following City Council Meeting(s):

- a) City Council Adjourned Regular Meeting Minutes (Closed Session) of March 18, 2020
- b) City Council Special Meeting Minutes (Closed Session and Open Session) of March 20, 2020
- c) City Council Adjourned Regular Meeting Minutes (Closed Session and Open Session) of March 23, 2020
- d) City Council Adjourned Regular Meeting Minutes of March 25, 2020
- e) City Council Adjourned Regular Meeting Minutes of March 27, 2020
- f) City Council Adjourned Regular Meeting Minutes of March 30, 2020
- g) City Council Adjourned Regular Meeting Minutes of April 1, 2020
- h) City Council Adjourned Regular Meeting Minutes of April 3, 2020
- i) City Council Adjourned Regular Meeting Minutes of April 6, 2020
- j) City Council Regular Meeting Minutes (Cancelled) of April 7, 2020
- k) City Council Adjourned Regular Meeting Minutes of April 8, 2020
- l) City Council Special Meeting Minutes of April 10, 2020
- m) City Council Adjourned Regular Meeting Minutes of April 13, 2020
- n) City Council Adjourned Regular Meeting Minutes of April 15, 2020
- o) City Council Adjourned Regular Meeting Minutes of April 17, 2020
- p) City Council Adjourned Regular Meeting Minutes of April 20, 2020
- q) City Council Regular Meeting Minutes (Cancelled) of April 21, 2020
- r) City Council Adjourned Regular Meeting Minutes of April 22, 2020 (City Clerk Tamura).

APPROVE

The recommendation for this item was approved on the Consent Calendar.

E. GENERAL BUSINESS

1. City Manager Report on EOC (Emergency Operations Center).

City Manager Bruce Moe reported on the EOC (Emergency Operations Center) and responded to City Council questions.

2. City Council to consider additional measures to address COVID-19.

Councilmember Stern inquired about signage for bicyclist on Ocean Avenue.

City Manager Bruce Moe and Police Chief Derrick Abell responded to City Council questions.

F. ADJOURNMENT

At 8:19 AM, Mayor Montgomery adjourned the meeting.

Martha Alvarez
Recording Secretary

Richard Montgomery
Mayor

ATTEST:

Liza Tamura
City Clerk



Agenda Date: 6/4/2020

TO:

Honorable Mayor and Members of the City Council

THROUGH:

Bruce Moe, City Manager

FROM:

Steve S. Charelian, Finance Director
Henry Mitzner, Controller
Julie Bondarchuk, Senior Accountant

SUBJECT:

Financial Reports:

- a) Schedule of Demands May 14, 2020
- b) Investment Portfolio for the Month Ending April 30, 2020
- c) Month End Report for April 30, 2020
(Finance Director Charelian).

ACCEPT REPORTS AND DEMANDS

RECOMMENDATION:

Staff recommends that the City Council accept the attached reports and demands.

FISCAL IMPLICATIONS:

The financial reports included herein are designed to communicate fiscal activity based upon adopted and approved budget appropriations. No further action of a fiscal nature is requested as part of this report.

The total value of the warrant register for May 14, 2020 is \$2,773,650.50.

BACKGROUND:

Finance staff prepares a variety of financial reports for City Council and the Finance Subcommittee. A brief discussion of the attached report follows.

DISCUSSION:

Schedule of Demands:

Every two weeks, staff prepares a comprehensive listing of all disbursements with staff

certification that the expenditure transactions listed have been reviewed and are within budgeted appropriations.

Investment Portfolio:

Detailed Investment reports are provided to the Finance Subcommittee with summary reporting to City Council. The month end portfolio includes a certification by the Finance Director that all investments comply with established Investment Policies (or with Finance Subcommittee approved exceptions), and there is sufficient liquidity to support projected expenditures.

Month End Report:

This package includes summary level financial information for the month ending April 30, 2020. This report marks the tenth month of Fiscal Year 2019-2020 and reflects the annual budget adopted by City Council.

The report provides monthly and year-to-date activity for all funds and departments presenting a snapshot of budget performance. A report highlighting the performance of key revenue sources is also included.

PUBLIC OUTREACH:

After analysis, staff determined that public outreach was not required for this issue.

ENVIRONMENTAL REVIEW:

The City has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA Guidelines; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines the activity is not subject to CEQA. Thus, no environmental review is necessary.

LEGAL REVIEW:

The City Attorney has reviewed this report and determined that no additional legal analysis is necessary.

ATTACHMENTS:

1. Schedule of Demands for May 14, 2020
2. Investment Portfolio for the Month Ending April 30, 2020
3. Month End Report for April 30, 2020

City of Manhattan Beach



Schedule of Demands

May 14, 2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER

WARRANT(S) WR 24A
DATED: 05/14/2020

I HEREBY CERTIFY THAT THE CLAIMS OR DEMANDS COVERED BY THE ABOVE WARRANT(S) IN THE AMOUNT OF \$2,773,650.50 HAVE BEEN REVIEWED AND THAT SAID CLAIMS OR DEMANDS ARE ACCURATE, ARE IN CONFORMANCE WITH THE ADOPTED BUDGET, AND THAT THE FUNDS ARE AVAILABLE THEREOF.



FINANCE DIRECTOR

THIS 26TH DAY OF MAY

CITY MANAGER

WARRANT REGISTER(S) WR 24A

WARRANT(S)	24A	1,045,746.18
PREPAID WIRES / MANUAL CKS	24A	875,053.13
SUBTOTAL WARRANTS		<u>1,920,799.31</u>
VOIDS	24A	(8,380.43)
PAYROLL PE 5/08/2020	PY	861,231.62
TOTAL WARRANTS		<u><u>2,773,650.50</u></u>

4:00:34PM
5/13/2020

**CITY OF MANHATTAN BEACH
WARRANT REGISTER**

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
905062020	5/6/2020	T	CA PUBLIC EMPLOYEES'	MEDICAL PREMIUMS	374,799.57
905182020	5/18/2020	T	UNION BANK	F.I.T./MEDICARE/S.I.T.	233,347.32
905192020	5/19/2020	T	PUBLIC EMPLOYEES'	PENSION SAFETY - CLASSIC: PAYMENT	266,906.24
SUBTOTAL					875,053.13
542270	5/14/2020	N	1 800 PACK RAT LLC	STORAGE CONTAINER RENTAL	811.01
542271	5/14/2020	N	ABBA TERMITE & PEST CONTROL	THREE-YEAR BEE REMOVAL & RELOCATION SE	585.00
542272	5/14/2020	N	ADMINISTRATIVE SERVICES COOP	DIAL A RIDE SUPPLEMENTAL CAB SERVICE	110.10
542273	5/14/2020	N	ADMINSURE INC	2ND YEAR OF CITY'S SELF-INSURED GENERAL	2,110.54
542274	5/14/2020	N	ADVANCED IMAGING STRATEGIES	5YR MULTIFUNCTION COPIERS & PRINTERS AG	11,097.29
542275	5/14/2020	N	AMERICAN ASPHALT SOUTH INC	SLURRY SEAL & ARAM PROJECT AREA 4 5 & 6	57,358.64
542276	5/14/2020	N	CHARALAMBOS ANTONIADES	PARKS & RECREATION REFUND	389.24
542277	5/14/2020	N	AT&T MOBILITY	CELLULAR CHARGES	4,695.03
542278	5/14/2020	N	BARR COMMERCIAL DOOR REPAIR	DOOR REPAIRS AUTOMATIC	471.25
542279	5/14/2020	N	HELEN BARTON	PARKS & RECREATION REFUND	28.00
542280	5/14/2020	N	BEACH CITIES HEALTH DISTRICT	QUARTERLY CARE MANAGEMENT	9,328.75
542281	5/14/2020	N	GAIL OR GARY BETTS	PARKS & RECREATION REFUND	76.00
542282	5/14/2020	N	BIG BELLY SOLAR LLC	BIG BELLY BAGS - YEAR 2	2,032.83
542283	5/14/2020	N	BRENDA BITTNER	MUSIC INSTRUCTOR	919.80
542284	5/14/2020	N	BOB WONDRIES MOTORS	SUPERVISOR CHEVY TAHOE PPV V# 395	90,150.23
542285	5/14/2020	N	KATHERINE BOUTRY	UB OVERPAYMENT REFUND	409.32
542286	5/14/2020	N	MARION BRADSHAW	PARKS & RECREATION REFUND	28.00
542287	5/14/2020	N	CA TEAMSTERS LOCAL 911	DUES (MISC): PAYMENT	6,578.83
542288	5/14/2020	N	CA WATER SERVICE COMPANY	WATER SERVICE	163.96

4:00:34PM
5/13/2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542289	5/14/2020	N	CELLCO PARTNERSHIP	MOBILE CONNECTION	38.03
542290	5/14/2020	N	ROSLYN CHAISANGUANTHUM	PARKS & RECREATION REFUND	66.00
542291	5/14/2020	N	CHAMPION DAVID AND JANICE A	PARKS & RECREATION REFUND	36.00
542292	5/14/2020	N	ANDY CHAN	PARKS & RECREATION REFUND	66.00
542293	5/14/2020	N	GRACE CHANG	PARKS & RECREATION REFUND	60.00
542294	5/14/2020	N	ROCHELLE CISTONE	PARKS & RECREATION REFUND	132.00
542295	5/14/2020	N	CMB RISK MGMT LIABILITY	MONTHLY DISBURSAL LIAB ACCT	205,029.97
542296	5/14/2020	N	CMB RISK MGMT WORKERS COMP	MONTHLY DISBURSAL W/C ACCT	182,419.10
542297	5/14/2020	N	CONCENTRA HEALTH SERVICES INC	MEDICAL SERVICES	350.00
542298	5/14/2020	N	ADELA CORNEJO	REIMBURSEMENT-TRAVEL EXPENSE	203.28
542299	5/14/2020	N	SANTIAGO A CORNEJO	TENNIS COURT CLEANING SERVICES	825.00
542300	5/14/2020	N	DELL MARKETING LP	LAPTOPS	8,141.94
542301	5/14/2020	N	DEWEY SERVICES INC	INTEGRATED PEST MANAGEMENT SERVICES	2,480.00
542302	5/14/2020	N	LAURIE DODSON	PARKS & RECREATION REFUND	28.00
542303	5/14/2020	N	TOM DONAHUE	PARKS & RECREATION REFUND	90.00
542304	5/14/2020	N	DOWBUILT INC	RIGHT OF WAY DEPOSIT REFUND	496.00
542305	5/14/2020	N	ELEVATORS ETC LP	ELEVATOR AND ESCALATOR MAINTENANCE	2,760.00
542306	5/14/2020	N	EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT CLAIMS	27,736.00
542307	5/14/2020	N	GWEN ENG	DUES (MGMT CONF): PAYMENT	110.00
542308	5/14/2020	N	BRIAN ENGLEMAN	PARKS & RECREATION REFUND	132.00
542309	5/14/2020	N	MABLE FARMER	CITATION REFUND	313.00
542310	5/14/2020	N	FEDERAL EXPRESS CORPORATION	DELIVERY SERVICE	79.30

**CITY OF MANHATTAN BEACH
WARRANT REGISTER**

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542311	5/14/2020	N	ROSE FENG	PARKS & RECREATION REFUND	28.00
542312	5/14/2020	N	GAIL FENNER	PARKS & RECREATION REFUND	22.90
542313	5/14/2020	N	FISHER SCIENTIFIC CO LLC	COVID-19: N95 MASKS	2,387.53
542314	5/14/2020	N	JENNIFER FRIEDLANDER	PARKS & RECREATION REFUND	66.00
542315	5/14/2020	N	FRONTIER CALIFORNIA INC	TELEPHONE SERVICE	12,652.34
542316	5/14/2020	N	FRONTIER CALIFORNIA INC	CABLE SERVICE	372.91
542317	5/14/2020	N	LINDSAY GEIDA	PARKS & RECREATION REFUND	132.00
542318	5/14/2020	N	CAROL GERKEN	PARKS & RECREATION REFUND	72.70
542319	5/14/2020	N	VERONICA GETHING	PARKS & RECREATION REFUND	66.00
542320	5/14/2020	N	ROBIN GOHLKE	PARKS & RECREATION REFUND	66.00
542321	5/14/2020	N	JULIE GRASSO	PARKS & RECREATION REFUNDPARKS & RECRI	66.00
542322	5/14/2020	N	JENNIFER GRENZ	PARKS & RECREATION REFUND	132.00
542323	5/14/2020	N	GRISWOLD INDUSTRIES	CLA VAL INSPECTION & REPAIR SERVICES	11,810.29
542324	5/14/2020	N	ASTRID GRONWOLD	PARKS & RECREATION REFUND	28.00
542325	5/14/2020	N	H F & H CONSULTANTS LLC	PROFESSIONAL SERVICES	1,646.37
542326	5/14/2020	N	JULIE HANSEN	PARKS & RECREATION REFUND	66.00
542327	5/14/2020	N	HARTMAN DANIEL M HARTMAN TRUST	UUAD REFUND 05-6	549.93
542328	5/14/2020	N	GANBAT HERTZOG	REFUND RIGHT OF WAY DEPOSIT	496.00
542329	5/14/2020	N	ICMA RETIREMENT TRUST - 401	DEFERRED COMP 108075: PAYMENT	673.08
542330	5/14/2020	N	ICMA RETIREMENT TRUST - 401	LOAN REPAY 401 - 2.5%: PAYMENT	1,982.91
542331	5/14/2020	N	ICMA RETIREMENT TRUST - 457	DEFERRED COMP AND LOAN REPAY 457	84,928.99
542332	5/14/2020	N	ICMA RETIREMENT TRUST 401	DEFERRED COMP 109766: PAYMENT	9,704.04

4:00:34PM
5/13/2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542333	5/14/2020	N	IDS GROUP INC	DESIGN SERVICES FOR PARKING LOT# 2	11,099.60
542334	5/14/2020	N	HIROKO IKUTA	PARKS & RECREATION REFUND	229.00
542335	5/14/2020	N	INCONTACT INC	LONG DISTANCE SERVICE	783.82
542336	5/14/2020	N	IRON MOUNTAIN INFO MNGMT INC	RECORDS STORAGE - PERMANENT & ARCHIVA	1,468.36
542337	5/14/2020	N	BARBARA JOHNSON	PARKS & RECREATION REFUND	28.00
542338	5/14/2020	N	JAMARR JOHNSON	PARKS & RECREATION REFUND	170.00
542339	5/14/2020	N	SABRINA JOHNSON	REIMBURSEMENT-TRAVEL EXPENSE	265.43
542340	5/14/2020	N	THERESA JOHNSON	PARKS & RECREATION REFUND	132.00
542341	5/14/2020	N	WANDA JOHNSON	PARKS & RECREATION REFUND	28.00
542342	5/14/2020	N	JENNIFER KALLOK	EARNING WITHHOLDINGS	184.62
542343	5/14/2020	N	JULIE KIM	PARKS & RECREATION REFUND	66.00
542344	5/14/2020	N	LAURA KIM	REFUND TEMPORARY SIGN PERMIT	301.00
542345	5/14/2020	N	STEPHEN KING	PARKS & RECREATION REFUND	378.74
542346	5/14/2020	N	COURTNEY KIRBY	PARKS & RECREATION REFUND	132.00
542347	5/14/2020	N	JANE KRAVITZ	PARKS & RECREATION REFUND	16.00
542348	5/14/2020	N	JULIE KWON	PARKS & RECREATION REFUND	410.90
542349	5/14/2020	N	L A COUNTY DEPT OF P W	TRAFFIC SERVICES	2,321.91
542350	5/14/2020	N	L A COUNTY SHERIFFS DEPT	INMATE MEALS FOR JAIL CONTRACT	262.70
542351	5/14/2020	N	LACPCA	2019 DUES	50.00
542352	5/14/2020	N	KISU LAM	PARKS & RECREATION REFUND	66.00
542353	5/14/2020	N	FRANCES LAY	PARKS & RECREATION REFUND	28.00
542354	5/14/2020	N	ANNE GRAY LEWIS	WELLNESS SERVICES	750.00

4:00:34PM
5/13/2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542355	5/14/2020	N	NANCY LIEGGHIO	PARKS & RECREATION REFUND	100.00
542356	5/14/2020	N	BETTY LONG	PARKS & RECREATION REFUND	66.00
542357	5/14/2020	N	KATHERINE LUPPO	PARKS & RECREATION REFUND	66.00
542358	5/14/2020	N	CHARLES LYONS	UB OVERPAYMENT REFUND	51.42
542359	5/14/2020	N	LENORA LYTER	PARKS & RECREATION REFUND	132.00
542360	5/14/2020	N	M B POLICE MGMT ASSC	DUES \$ (POL MGT ASSN): PAYMENT	525.00
542361	5/14/2020	N	M B POLICE OFFICERS ASSOCIA	DUES % (POLICE - %): PAYMENT	3,434.10
542362	5/14/2020	N	M B WATER DEPARTMENT	MONTHLY WATER CHARGES	7,961.31
542363	5/14/2020	N	KIM MACPHERSON	PARKS & RECREATION REFUND	132.00
542364	5/14/2020	N	LYNN MAGUIRE	PARKS & RECREATION REFUND	110.00
542365	5/14/2020	N	MANHATTAN STITCHING COMPANY	DRI-FIT-MASKS	1,077.50
542366	5/14/2020	N	JEREMIAH MANN	PARKS & RECREATION REFUNDPARKS & RECRI	132.00
542367	5/14/2020	N	MARINE RESOURCES INC	TEMPORARY EMPLOYEE SERVICES	418.40
542368	5/14/2020	N	BARBARA MARPE	PARKS & RECREATION REFUND	28.00
542369	5/14/2020	N	MBPOA RETIREE	MD TRUST (MED TRUST): PAYMENT	2,250.00
542370	5/14/2020	N	MBPTEA	DUES (MBPTEA): PAYMENT	75.00
542371	5/14/2020	N	JULIE MCMAHON	PARKS & RECREATION REFUND	66.00
542372	5/14/2020	N	GABRIELA MEJIA	PARKS & RECREATION REFUND	132.00
542373	5/14/2020	N	MERRIMAC ENERGY GROUP	BID# 1185-19, BULK FUEL	13,810.70
542374	5/14/2020	N	JUAN MONTANO	RIGHT OF WAY DEPOSIT REFUND	427.00
542375	5/14/2020	N	MICHELLE NELSON	PARKS & RECREATION REFUND	72.00
542376	5/14/2020	N	NEXTEL OF CALIFORNIA INC	CONTRACT SERVICES	156.21

**CITY OF MANHATTAN BEACH
WARRANT REGISTER**

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542377	5/14/2020	N	NOTORIOUS FIT LLC	FITNESS INSTRUCTOR - AMENDMENT NO. 1	270.00
542378	5/14/2020	N	MIKAKO NYHUS	PARKS & RECREATION REFUND	39.00
542379	5/14/2020	N	MELISSA OVERHOLT	PARKS & RECREATION REFUND	88.00
542380	5/14/2020	N	JOAN PALLAI	PARKS & RECREATION REFUND	125.00
542381	5/14/2020	N	IQBAL PATEL	REIMBURSEMENT-TRAVEL EXPENSE	270.72
542382	5/14/2020	N	JENNIFER PAZZIA	PARKS & RECREATION REFUND	66.00
542383	5/14/2020	N	MIKE PENNING	PARKS & RECREATION REFUND	190.00
542384	5/14/2020	N	KIRAN PREMA	PARKS & RECREATION REFUND	66.00
542385	5/14/2020	N	PREPAID LEGAL SERVICES INC	PREPAID LEGAL: PAYMENT	63.80
542386	5/14/2020	N	PRIME ACTUARIAL CONSULTING LLC	CONTRACT SERVICES	9,500.00
542387	5/14/2020	N	PRIME AIRE INC	BUSINESS LICENSE OVERPAYMENT	19.38
542388	5/14/2020	N	CHARLES PROTELL	ALARM PERMIT OVERPAYMENT	190.00
542389	5/14/2020	N	RICHARDS WATSON & GERSHON	AMENDMENT NO. 1 - LEGAL SERVICES RETAINI	24,000.00
542390	5/14/2020	N	ANTHONY ROJKO	PARKS & RECREATION REFUND	66.00
542391	5/14/2020	N	ASHLEY ROSSMANN	PARKS & RECREATION REFUND	132.00
542392	5/14/2020	N	ROUTEMATCH SOFTWARE INC	DIAL A RIDE MONTHLY HOSTING	961.96
542393	5/14/2020	N	BETSY RUBINO	PARKS & RECREATION REFUND	22.90
542394	5/14/2020	N	LISA R RYDER	CONTRACT SERVICES	4,000.00
542395	5/14/2020	N	SBRPCA	PD MOTOR KITS	7,862.00
542396	5/14/2020	N	CLARE SEQUOIA	PARKS & RECREATION REFUND	66.00
542397	5/14/2020	N	SHAW HR CONSULTING INC	CONTRACT SERVICES	2,835.00
542398	5/14/2020	N	STEPHANIE SHIEH	PARKS & RECREATION REFUND	66.00

4:00:34PM
5/13/2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542399	5/14/2020	N	VICKY SHIELDS	PARKS & RECREATION REFUND	66.00
542400	5/14/2020	N	SANDER SHIPPER	PARKS & RECREATION REFUND	432.00
542401	5/14/2020	N	SIGN AGE IDENTITY SYSTEMS INC	18-09029C PROTOTYPE STREET SIGNS	4,958.65
542402	5/14/2020	N	DAVID OR LUCINDA SIMON	PARKS & RECREATION REFUND	125.00
542403	5/14/2020	N	SOUTHERN CALIFORNIA EDISON	MONTHLY ELECTRIC CHARGES	65.93
542404	5/14/2020	N	SPRINT SOLUTIONS INC	MOBILE COMMUNICATIONS	37.99
542405	5/14/2020	N	STATE DISBURSEMENT UNIT	EARNING WITHHOLDINGS	1,088.75
542406	5/14/2020	N	STATE DISBURSEMENT UNIT	EARNING WITHHOLDINGS	230.76
542407	5/14/2020	N	STATE DISBURSEMENT UNIT	EARNING WITHHOLDINGS	92.30
542408	5/14/2020	N	STATE DISBURSEMENT UNIT	EARNING WITHHOLDINGS	20.53
542409	5/14/2020	N	DAVID B STUDDS	TREE DEPOSIT REFUND	100.00
542410	5/14/2020	N	DACE SVENKE	PARKS & RECREATION REFUND	60.00
542411	5/14/2020	N	T MOBILE USA	MIFI CHARGES	90.52
542412	5/14/2020	N	JILL TALLMAN	PARKS & RECREATION REFUND	90.00
542413	5/14/2020	N	THE MICHAEL FAMILY TRUST	TREE DEPOSIT REFUND	800.00
542414	5/14/2020	N	TIME WARNER CABLE INC	CABLE SERVICE 3/23/20-4/22/20	248.06
542415	5/14/2020	N	TOTAL ADMINISTRATIVE SVCS CORP	CHILD125 (CHILD 125 PLAN): PAYMENT	7,759.91
542416	5/14/2020	N	NOEL TREVINO	TEST AND REPAIR BACKFLOW DEVICES	216.00
542417	5/14/2020	N	THOMAS EDWARD TRULOVE	CERAMICS INSTRUCTOR	3,339.25
542418	5/14/2020	N	U.S. BANK	P/T EMP RETIREMENT CONTRIB: PAYMENT	1,752.71
542419	5/14/2020	N	UG HEALTHCARE USA INC	COVID-19: ISOLATION GOWNS	1,752.00
542420	5/14/2020	N	UNITED PARCEL SERVICE	DELIVERY SERVICE	155.00

4:00:34PM
5/13/2020

**CITY OF MANHATTAN BEACH
WARRANT REGISTER**

WARRANT BATCH NUMBER:

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542421	5/14/2020	N	UNITED SITE SVCS OF CA INC	PORTABLE RESTROOMS	9,687.90
542422	5/14/2020	N	US BANCORP CARD SERVICES INC	P-CARD CHARGES	59,725.98
542423	5/14/2020	N	US BANK	TRUSTEE ADMIN FEES	1,750.00
542424	5/14/2020	N	US BANK NA	FUEL PURCHASES-APRIL 2020	1,381.28
542425	5/14/2020	N	VANTAGEPOINT TRANSFER AGENTS	RETMNT HLTH SAVINGS CONTRIB: PAYMENT	1,402.04
542426	5/14/2020	N	ROBIN L VARGAS	EARNING WITHHOLDINGS	553.85
542427	5/14/2020	N	VERIZON CALIFORNIA INC	CONTRACT SERVICES	892.58
542428	5/14/2020	N	WARREN ANDERSON FORD INC	FORD F-150 FOR PACS V# 338	41,385.52
542429	5/14/2020	N	WEST COAST ARBORISTS INC	TREE MANAGEMENT SERVICES	55,690.00
542430	5/14/2020	N	WESTCHESTER MEDICAL GROUP	EMERGENCY PERSONNEL PHYSICALS - AMEND	520.00
542431	5/14/2020	N	MARK WESTFALL	PERMIT OVERPAYMENT	405.76
542432	5/14/2020	N	JESSICA MINGO OR SCOTT WILLIAMSON	REFUND APPEAL FEE	500.00
542433	5/14/2020	N	BRANDIE ZOUAIN	PARKS & RECREATION REFUND	190.00
SUBTOTAL					1,045,746.18
COMBINED TOTAL					1,920,799.31

PAYMENT LEGEND:
T = Wire Transfers
N = System Printed Checks
H = Hand Written Checks

3:51:48PM
5/13/2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER
CHECKS EQUAL TO OR ABOVE
\$2,500.00

WARRANT BATCH NUMBER: wr 24a

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
905062020	5/6/2020	T	CA PUBLIC EMPLOYEES'	MEDICAL PREMIUMS	374,799.57
905182020	5/18/2020	T	UNION BANK	F.I.T./MEDICARE/S.I.T.	233,347.32
905192020	5/19/2020	T	PUBLIC EMPLOYEES'	PENSION SAFETY - CLASSIC: PAYMENT	266,906.24
SUBTOTAL					875,053.13
542274	5/14/2020	N	ADVANCED IMAGING STRATEGIES	5YR MULTIFUNCTION COPIERS & PRINTERS AG	11,097.29
542275	5/14/2020	N	AMERICAN ASPHALT SOUTH INC	SLURRY SEAL & ARAM PROJECT AREA 4 5 & 6	57,358.64
542277	5/14/2020	N	AT&T MOBILITY	CELLULAR CHARGES	4,695.03
542280	5/14/2020	N	BEACH CITIES HEALTH DISTRICT	QUARTERLY CARE MANAGEMENT	9,328.75
542284	5/14/2020	N	BOB WONDRIES MOTORS	SUPERVISOR CHEVY TAHOE PPV V# 395	90,150.23
542287	5/14/2020	N	CA TEAMSTERS LOCAL 911	DUES (MISC): PAYMENT	6,578.83
542295	5/14/2020	N	CMB RISK MGMT LIABILITY	MONTHLY DISBURSAL LIAB ACCT	205,029.97
542296	5/14/2020	N	CMB RISK MGMT WORKERS COMP	MONTHLY DISBURSAL W/C ACCT	182,419.10
542300	5/14/2020	N	DELL MARKETING LP	LAPTOPS	8,141.94
542305	5/14/2020	N	ELEVATORS ETC LP	ELEVATOR AND ESCALATOR MAINTENANCE	2,760.00
542306	5/14/2020	N	EMPLOYMENT DEVELOPMENT DEPT	UNEMPLOYMENT CLAIMS	27,736.00
542315	5/14/2020	N	FRONTIER CALIFORNIA INC	TELEPHONE SERVICE	12,652.34
542323	5/14/2020	N	GRISWOLD INDUSTRIES	CLA VAL INSPECTION & REPAIR SERVICES	11,810.29
542331	5/14/2020	N	ICMA RETIREMENT TRUST - 457	DEFERRED COMP AND LOAN REPAY 457	84,928.99
542332	5/14/2020	N	ICMA RETIREMENT TRUST 401	DEFERRED COMP 109766: PAYMENT	9,704.04
542333	5/14/2020	N	IDS GROUP INC	DESIGN SERVICES FOR PARKING LOT# 2	11,099.60
542361	5/14/2020	N	M B POLICE OFFICERS ASSOCIA	DUES % (POLICE - %): PAYMENT	3,434.10
542362	5/14/2020	N	M B WATER DEPARTMENT	MONTHLY WATER CHARGES	7,961.31
542373	5/14/2020	N	MERRIMAC ENERGY GROUP	BID# 1185-19, BULK FUEL	13,810.70

3:51:48PM
5/13/2020

CITY OF MANHATTAN BEACH
WARRANT REGISTER
CHECKS EQUAL TO OR ABOVE
\$2,500.00

WARRANT BATCH NUMBER: wr 24a

CHECK NO.	DATE	TYPE	PAYEE NAME	PAYMENT DESCRIPTION	CHECK AMOUNT
542386	5/14/2020	N	PRIME ACTUARIAL CONSULTING LLC	CONTRACT SERVICES	9,500.00
542389	5/14/2020	N	RICHARDS WATSON & GERSHON	AMENDMENT NO. 1 - LEGAL SERVICES RETAINI	24,000.00
542394	5/14/2020	N	LISA R RYDER	CONTRACT SERVICES	4,000.00
542395	5/14/2020	N	SBRPCA	PD MOTOR KITS	7,862.00
542397	5/14/2020	N	SHAW HR CONSULTING INC	CONTRACT SERVICES	2,835.00
542401	5/14/2020	N	SIGN AGE IDENTITY SYSTEMS INC	18-09029C PROTOTYPE STREET SIGNS	4,958.65
542415	5/14/2020	N	TOTAL ADMINISTRATIVE SVCS CORP	CHILD125 (CHILD 125 PLAN): PAYMENT	7,759.91
542417	5/14/2020	N	THOMAS EDWARD TRULOVE	CERAMICS INSTRUCTOR	3,339.25
542421	5/14/2020	N	UNITED SITE SVCS OF CA INC	PORTABLE RESTROOMS	9,687.90
542422	5/14/2020	N	US BANCORP CARD SERVICES INC	P-CARD CHARGES	59,725.98
542428	5/14/2020	N	WARREN ANDERSON FORD INC	FORD F-150 FOR PACS V# 338	41,385.52
542429	5/14/2020	N	WEST COAST ARBORISTS INC	TREE MANAGEMENT SERVICES	55,690.00
SUBTOTAL					991,441.36
COMBINED TOTAL					1,866,494.49

PAYMENT LEGEND:
T = Wire Transfers
N = System Printed Checks
H = Hand Written Checks

**Report of Warrant Disbursements
wr 24a**

Fund	Description	Amount
100	General	1,215,225.04
201	Street Light	1,193.13
205	Streets & Highways	57,358.64
211	Police Grant	7,862.00
230	Prop A	2,591.26
403	UAD Construction	549.93
501	Water	19,136.45
502	Storm	218.89
503	Waste Water	91.69
510	Refuse	3,679.20
520	Parking	17,973.40
521	County Parking Lot	123.30
601	Insurance	427,815.61
605	Information Services	7,887.57
610	Vehicle Fleet	146,727.73
615	Building Maintenance	10,615.47
710	UAD Debt Service	1,750.00
wr 24a		<u>1,920,799.31</u>
		<u>1,920,799.31</u>

Check History Listing
CITY OF MANHATTAN BEACH

Bank code: union

Check #	Date	Vendor	Status	Clear/Void Date	Invoice	Inv. Date	Amount Paid	Check Total
538196	06/06/2019	37393 SARA LESPON	V	05/06/2020	METER # NOT GIVEN	04/10/2019	0.50	0.50
538233	06/06/2019	37394 LIARA SLOSS	V	05/06/2020	12-0129	04/10/2019	0.50	0.50
538358	06/20/2019	37428 KANMACHER LAW PE	V	05/06/2020	BL# 30898	06/03/2019	7.10	7.10
538524	07/03/2019	27288 CARLOS OLIVARES	V	05/06/2020	06-04-19	06/04/2019	107.00	107.00
538748	07/18/2019	13193 BARBARA ROSENBERGER	V	05/06/2020	06-25-19	06/25/2019	10.00	10.00
538899	08/01/2019	37524 O SULLIVAN CONSTRUCTION	V	05/06/2020	BL# 29122	07/18/2019	78.83	78.83
538976	08/01/2019	37528 DANIEL GREGORY SYDNOR	V	05/06/2020	06-09-19	06/30/2019	118.00	118.00
539314	08/29/2019	37587 MARINNA CROSETTI	V	05/06/2020	RW17-0419	08/22/2019	496.00	496.00
539381	08/29/2019	37595 CHRIS REINSCH	V	05/06/2020	RW19-0085	07/15/2019	427.00	427.00
539406	08/29/2019	37575 KORY TAYLOR	V	05/06/2020	62	08/21/2019	1.50	1.50
539507	09/12/2019	37611 JUDAH GROUP INC	V	05/06/2020	RW18-0244	01/07/2019	496.00	496.00
539862	10/10/2019	13149 JIM VAN ZANTEN	V	05/06/2020	04-25-19	09/11/2019	6,379.00	6,379.00
539883	10/17/2019	37650 JESSICA HORRELL	V	05/06/2020	61411424	06/18/2019	84.00	84.00
539990	10/24/2019	29303 NORTHROP GRUMMAN	V	05/06/2020	FALL 2019	10/01/2019	50.00	50.00
539998	10/24/2019	11911 PROVIDENCE MEDICAL INSTIT	V	05/06/2020	600000288	09/05/2019	125.00	125.00

union Total: 8,380.43

15 checks in this report

Total Checks: 8,380.43

CITY OF MANHATTAN BEACH PAYROLL
PAY PERIOD: 04/25/20 TO 05/08/20
PAY DATE: 05/15/20

NET PAY 861,231.62

4/25/2020

5/8/2020

CITY OF MANHATTAN BEACH PAYROLL REPORT

PAYROLL PERIOD ENDING DATE

5/8/2020

FUND	<u>DESCRIPTION</u>	AMOUNT
100	General Fund	1,159,431.30
210	Asset Forfeiture Fund	3,493.92
230	Prop. A Fund	17,137.11
501	Water Fund	28,296.86
502	Stormwater Fund	2,734.15
503	Wastewater Fund	8,325.76
510	Refuse Fund	3,397.13
520	Parking Fund	3,768.93
521	County Parking Lots Fund	998.12
522	State Pier and Parking Lot Fund	998.13
601	Insurance Reserve Fund	15,876.66
605	Information Technology Fund	34,319.34
610	Fleet Management Fund	11,985.62
615	Building Maintenance & Operations Fund	15,930.84
801	Pension Trust Fund	8,726.92
		1,315,420.79
		Gross Pay
		454,189.17
		Deductions
		861,231.62
		Net Pay

Report of P-Card Transactions

Account Date	Department Management Services	Amount
100-11-011-5207	Advertising	
04/27/2020	FACEBK 3FNZUTWZR2	40.72
100-11-011-5207	Advertising	<u>40.72</u>
100-11-011-5225	Printing	
04/27/2020	SMART SOURCE CALIFORNIA	79.45
100-11-011-5225	Printing	<u>79.45</u>
100-11-021-5205	Training, Conferences & Meetings	
04/27/2020	TORRANCE DAILY BREEZE	10.00
100-11-021-5205	Training, Conferences & Meetings	<u>10.00</u>
100-11-021-5207	Advertising	
04/27/2020	FACEBK H9ZRSSS2S2	75.00
04/27/2020	FACEBK MKPGNTSZR2	125.00
04/27/2020	FACEBK PY7JKR62S2	75.00
04/27/2020	FACEBK U2VVNTSZR2	175.00
04/27/2020	FACEBK WDLA2SN2S2	50.00
100-11-021-5207	Advertising	<u>500.00</u>
100-11-041-5205	Training, Conferences & Meetings	
04/27/2020	CITY CLERKS ASSOCIATION O	-1,350.00
100-11-041-5205	Training, Conferences & Meetings	<u>-1,350.00</u>
11	Management Services	<u><u>-719.83</u></u>

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.

Report of P-Card Transactions

Account	Department	Amount
Date	Finance	
100-12-011-5101	Contract Services	
04/27/2020	D J*WALL-ST-JOURNAL	19.99
04/27/2020	D J*WALL-ST-JOURNAL	-29.89
04/27/2020	D J*WALL-ST-JOURNAL	38.99
100-12-011-5101	Contract Services	29.09
100-12-011-5201	Office Supplies	
04/27/2020	AMAZON.COM*J15PL9PS3 AMZN	21.89
100-12-011-5201	Office Supplies	21.89
100-12-011-5205	Training, Conferences & Meetings	
04/27/2020	GOVERNMENT FINANCE OFFIC	35.00
100-12-011-5205	Training, Conferences & Meetings	35.00
100-12-011-5217	Departmental Supplies	
04/27/2020	AMAZON.COM*B69IG3TQ3	11.18
04/27/2020	AMAZON.COM*XO80U6513 AMZN	130.20
04/27/2020	AMZN MKTP US*PF2ZO1FR3	27.91
04/27/2020	APPLE.COM/BILL	2.99
100-12-011-5217	Departmental Supplies	172.28
100-12-021-5205	Training, Conferences & Meetings	
04/27/2020	ACT*ACTIVE EVENTS REG	-975.00
04/27/2020	GOVERNMENT FINANCE OFFIC	-420.00
04/27/2020	GOVERNMENT FINANCE OFFIC	-420.00
04/27/2020	GOVERNMENT FINANCE OFFIC	420.00
100-12-021-5205	Training, Conferences & Meetings	-1,395.00
100-12-041-5202	Memberships & Dues	
04/27/2020	CALIFORNIA ASSOCIATION OF	130.00
100-12-041-5202	Memberships & Dues	130.00
100-12-041-5206	Uniforms/Safety Equipment	
04/27/2020	PATTERSON CLEANERS PHOTO	20.85
100-12-041-5206	Uniforms/Safety Equipment	20.85
100-12-041-5217	Departmental Supplies	
04/27/2020	KELLY 03- SIGNAL HILL	1,159.46
100-12-041-5217	Departmental Supplies	1,159.46

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.

Report of P-Card Transactions

Account Date	Department Finance	Amount
615-12-042-5101	Contract Services	
04/27/2020	DS SERVICES STANDARD COFF	991.56
04/27/2020	GOURMET COFFEE78413101	215.22
04/27/2020	GOURMET COFFEE78413101	538.63
04/27/2020	GROUNDS TO GROW ON	309.85
04/27/2020	PBI*LEASEDEQUIPMENT	915.81
04/27/2020	SUPERIOR PLANTSCAPES	201.00
615-12-042-5101	Contract Services	<hr/> 3,172.07
615-12-042-5222	Warehouse Inventory Purchases	
04/27/2020	GRAINGER	111.55
04/27/2020	GRAINGER	134.43
04/27/2020	SAFCO DENTAL SUPPLY	680.66
04/27/2020	SUPPLY SOLUTIONS	38.33
04/27/2020	THE HOME DEPOT PRO	742.41
615-12-042-5222	Warehouse Inventory Purchases	<hr/> 1,707.38
12	Finance	<hr/> <hr/> 5,053.02

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.

Report of P-Card Transactions

Account Date	Department Human Resources	Amount
100-13-011-5101	Contract Services	
04/27/2020	SUPERIOR PLANTSCAPES	22.53
100-13-011-5101	Contract Services	<hr/> 22.53
100-13-011-5214	Employee Awards & Events	
04/27/2020	AWARDS NETWORK	219.00
04/27/2020	AWARDS NETWORK	82.13
100-13-011-5214	Employee Awards & Events	<hr/> 301.13
601-13-021-5101	Contract Services	
04/27/2020	WAV*CHALLENGERUNNER LLC	249.00
04/27/2020	ZOOM.US	189.50
601-13-021-5101	Contract Services	<hr/> 438.50
13	Human Resources	<hr/> <hr/> 762.16

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.

Report of P-Card Transactions

Account Date	Department Recreation	Amount
100-14-011-5101	Contract Services	
04/27/2020	ZOOM.US	185.11
100-14-011-5101	Contract Services	<hr/> 185.11
100-14-021-5101	Contract Services	
04/27/2020	DS SERVICES STANDARD COFF	4.20
100-14-021-5101	Contract Services	<hr/> 4.20
14	Recreation	<hr/> <hr/> 189.31

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.

Report of P-Card Transactions

Account Date	Department Police	Amount
100-15-011-5101	Contract Services	
04/27/2020	CALENDLY	-96.00
100-15-011-5101	Contract Services	-96.00
100-15-011-5201	Office Supplies	
04/27/2020	AMZN MKTP US*AM55J17T3	122.60
04/27/2020	OFFICE DEPOT 1135	11.55
04/27/2020	OFFICE DEPOT 1135	13.07
04/27/2020	OFFICE DEPOT #1078	54.19
04/27/2020	OFFICE DEPOT #5125	121.18
04/27/2020	OFFICE DEPOT #5125	125.22
04/27/2020	OFFICE DEPOT #5125	144.67
04/27/2020	OFFICE DEPOT #5125	183.91
04/27/2020	OFFICE DEPOT #5125	224.29
04/27/2020	OFFICE DEPOT #5125	75.27
04/27/2020	OFFICEMAX/OFFICEDEPT#6874	186.35
100-15-011-5201	Office Supplies	1,262.30
100-15-011-5206	Uniforms/Safety Equipment	
04/27/2020	EMBROIDME BEACH CITIES	268.27
04/27/2020	EMBROIDME BEACH CITIES	81.47
04/27/2020	SAFETY GLASSES USA.COM	767.71
100-15-011-5206	Uniforms/Safety Equipment	1,117.45
100-15-011-5217	Departmental Supplies	
04/27/2020	DMI* DELL HLTHCR/PTR	2,000.60
04/27/2020	DMI* DELL HLTHCR/PTR	251.13
04/27/2020	DMI* DELL HLTHCR/PTR	60.31
04/27/2020	JOANN STORES*JOANN.COM	14.21
04/27/2020	OFFICE DEPOT #5125	324.91
04/27/2020	RANDYSDONUTS_3	73.90
04/27/2020	SION MEXICAN RESTAURANT	515.01
100-15-011-5217	Departmental Supplies	3,240.07
100-15-021-5217	Departmental Supplies	
04/27/2020	PETSMART # 2267	181.59
100-15-021-5217	Departmental Supplies	181.59
100-15-041-5210	Computers, Supplies & Software	
04/27/2020	APPLE.COM/BILL	0.99

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.

Report of P-Card Transactions

Account Date	Department Police	Amount
100-15-041-5210	Computers, Supplies & Software	<hr/> 0.99
100-15-041-5217	Departmental Supplies	
04/27/2020	AMZN MKTP US*DB84E7313	142.36
04/27/2020	AMZN MKTP US	-122.60
04/27/2020	OFFICE DEPOT #5125	60.66
100-15-041-5217	Departmental Supplies	<hr/> 80.42
100-15-071-5217	Departmental Supplies	
04/27/2020	GREAT WESTERN SUPPLY COMP	141.37
04/27/2020	GREAT WESTERN SUPPLY COMP	203.06
100-15-071-5217	Departmental Supplies	<hr/> 344.43
100-15-081-5206	Uniforms/Safety Equipment	
04/27/2020	GALLS	167.22
100-15-081-5206	Uniforms/Safety Equipment	<hr/> 167.22
15	Police	<hr/> <hr/> 6,298.47

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Report of P-Card Transactions

Account Date	Department Fire	Amount
100-16-011-5201	Office Supplies	
04/27/2020	OFFICE DEPOT #5125	49.90
100-16-011-5201	Office Supplies	49.90
100-16-011-5206	Uniforms/Safety Equipment	
04/27/2020	MES/WARREN FIRE/LAWMEN	135.41
04/27/2020	MES/WARREN FIRE/LAWMEN	254.44
100-16-011-5206	Uniforms/Safety Equipment	389.85
100-16-011-5217	Departmental Supplies	
04/27/2020	THE HOME DEPOT #0620	43.97
100-16-011-5217	Departmental Supplies	43.97
100-16-021-5205	Training, Conferences & Meetings	
04/27/2020	INT'L CODE COUNCIL INC	219.00
04/27/2020	NFPA NATL FIRE PROTECT	390.90
100-16-021-5205	Training, Conferences & Meetings	609.90
100-16-031-5206	Uniforms/Safety Equipment	
04/27/2020	ALLSTAR FIRE EQUIPMENT	440.49
04/27/2020	BLAUER MANUFACTURING	134.99
100-16-031-5206	Uniforms/Safety Equipment	575.48
100-16-031-5217	Departmental Supplies	
04/27/2020	ADOBE ACROPRO SUBS	14.99
04/27/2020	ALLSTAR FIRE EQUIPMENT	1,314.40
04/27/2020	CVS/PHARMACY #09496	20.42
04/27/2020	CVS/PHARMACY #09496	67.33
04/27/2020	DROPBOX*ZHXLFB6YZW82	119.88
04/27/2020	R6 DISTILLERY	191.63
04/27/2020	USPS PO 0547170220	1.10
100-16-031-5217	Departmental Supplies	1,729.75
100-16-031-5221	Automotive Repair Services	
04/27/2020	SOUTH COAST EMERGENCY V	98.39
100-16-031-5221	Automotive Repair Services	98.39
100-16-031-5225	Printing	
04/27/2020	SMART SOURCE CALIFORNIA	64.99

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Report of P-Card Transactions

Account Date	Department Fire	Amount
100-16-031-5225	Printing	<u>64.99</u>
100-16-041-5217	Departmental Supplies	
04/27/2020	BENNETT BOWEN & LIGHTH	1,559.66
04/27/2020	BOUND TREE MEDICAL LLC	131.29
04/27/2020	BOUND TREE MEDICAL LLC	136.53
04/27/2020	BOUND TREE MEDICAL LLC	142.86
04/27/2020	BOUND TREE MEDICAL LLC	1,930.19
04/27/2020	BOUND TREE MEDICAL LLC	2,430.47
04/27/2020	BOUND TREE MEDICAL LLC	294.55
04/27/2020	BOUND TREE MEDICAL LLC	43.12
04/27/2020	BOUND TREE MEDICAL LLC	44.33
04/27/2020	BOUND TREE MEDICAL LLC	594.58
04/27/2020	COSTCO WHSE #0671	44.09
04/27/2020	RALPHS #0166	11.15
04/27/2020	SAFCO DENTAL SUPPLY	436.91
04/27/2020	SAFCO DENTAL SUPPLY	709.02
100-16-041-5217	Departmental Supplies	<u>8,508.75</u>
100-16-052-5217	Departmental Supplies	
04/27/2020	JOHNNY SUEDE CUSTOMS	142.50
04/27/2020	JOHNNY SUEDE CUSTOMS	1,530.00
04/27/2020	OFFICE DEPOT #5125	660.94
04/27/2020	SUPPLY SOLUTIONS	1,642.50
04/27/2020	WILLIAMSON-DICKIE	109.48
100-16-052-5217	Departmental Supplies	<u>4,085.42</u>
100-16-056-5217	Departmental Supplies	
04/27/2020	4IMPRINT	721.34
100-16-056-5217	Departmental Supplies	<u>721.34</u>
16	Fire	<u>16,877.74</u>

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Report of P-Card Transactions

Account	Department	Amount
Date	Community Development	
100-17-011-5203	Reference Books & Periodicals	
04/27/2020	LOS ANGELES TIMES	-1.00
100-17-011-5203	Reference Books & Periodicals	<hr/> -1.00
17	Community Development	<hr/> <hr/> -1.00

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Report of P-Card Transactions

Account Date	Department Public Works	Amount
100-18-011-5201	Office Supplies	
04/27/2020	OFFICE DEPOT #5125	1,094.91
100-18-011-5201	Office Supplies	<u>1,094.91</u>
100-18-011-5210	Computers, Supplies & Software	
04/27/2020	AMZN MKTP US*278A53X33 AM	32.84
04/27/2020	APPLE.COM/BILL	2.99
100-18-011-5210	Computers, Supplies & Software	<u>35.83</u>
100-18-011-5217	Departmental Supplies	
04/27/2020	ADOBE EXPORTPDF	23.88
100-18-011-5217	Departmental Supplies	<u>23.88</u>
100-18-034-5217	Departmental Supplies	
04/27/2020	MANERI SIGN COMPANY INC	197.10
100-18-034-5217	Departmental Supplies	<u>197.10</u>
501-18-231-5217	Departmental Supplies	
04/27/2020	CVS/PHARMACY #09496	13.52
501-18-231-5217	Departmental Supplies	<u>13.52</u>
501-18-241-5217	Departmental Supplies	
04/27/2020	WATERLINE TECHNOLOGIES	1,357.80
04/27/2020	WATERLINE TECHNOLOGIES	746.79
501-18-241-5217	Departmental Supplies	<u>2,104.59</u>
501-18-251-5101	Contract Services	
04/27/2020	WCT PRODUCTS INC	450.00
501-18-251-5101	Contract Services	<u>450.00</u>
501-18-251-5217	Departmental Supplies	
04/27/2020	LAWSON PRODUCTS	461.87
04/27/2020	SO CAL COMPTON PIPE SUPPL	2,793.96
501-18-251-5217	Departmental Supplies	<u>3,255.83</u>
522-18-512-5501	Telephone	
04/27/2020	PTS	70.00
522-18-512-5501	Telephone	<u>70.00</u>

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Report of P-Card Transactions

Account Date	Department Public Works	Amount
610-18-611-5101	Contract Services	
04/27/2020	AN FORD TORRANCE	2,821.22
04/27/2020	MARTIN CHEVROLET	4,891.10
04/27/2020	MATHESON TRI-GAS IGG	88.33
04/27/2020	MATHESON TRI-GAS IGG	93.87
04/27/2020	SOCAL HONDA POWERSPORT	429.17
04/27/2020	TRANS-1 TRANSMISSION P	3,500.00
610-18-611-5101	Contract Services	11,823.69
610-18-611-5217	Departmental Supplies	
04/27/2020	SQ *STEVE'S LOCK, SAFE AN	2,299.12
04/27/2020	AMZN MKTP US*NO1QF0533	157.67
04/27/2020	COMPLETES PLUS CPL	226.44
04/27/2020	COMPLETES PLUS CPL	23.28
04/27/2020	COMPLETES PLUS CPL	32.51
04/27/2020	COMPLETES PLUS CPL	323.07
04/27/2020	COMPLETES PLUS CPL	73.28
04/27/2020	COMPLETES PLUS CPL	94.19
610-18-611-5217	Departmental Supplies	3,229.56
615-18-041-5217	Departmental Supplies	
04/27/2020	GRAINGER	230.26
04/27/2020	GRAINGER	74.64
04/27/2020	LIBERTY FLAGS	844.20
04/27/2020	MONTGOMERY HARDWARE CO.	158.09
04/27/2020	MONTGOMERY HARDWARE CO.	82.51
04/27/2020	THE HOME DEPOT #0620	66.06
615-18-041-5217	Departmental Supplies	1,455.76
18	Public Works	23,754.67

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Report of P-Card Transactions

Account Date	Department Information Technology	Amount
100-19-052-5104	Computer Contract Services	
04/27/2020	AMAZON WEB SERVICES	471.71
100-19-052-5104	Computer Contract Services	<u>471.71</u>
605-19-051-5104	Computer Contract Services	
04/27/2020	SPROUT SOCIAL, INC	249.00
04/27/2020	SPROUT SOCIAL, INC	249.00
04/27/2020	CANVA* 02667-2135598	270.00
04/27/2020	DYN*DYN.COM/CHARGE	35.00
04/27/2020	DYN*DYN.COM/CHARGE	5.00
04/27/2020	FACEBK *FACEBK FZWUHQSW82	348.00
605-19-051-5104	Computer Contract Services	<u>1,156.00</u>
605-19-051-5205	Training, Conferences & Meetings	
04/27/2020	HYLAND SOFTWARE INC.	2,099.00
605-19-051-5205	Training, Conferences & Meetings	<u>2,099.00</u>
605-19-051-5210	Computers, Supplies & Software	
04/27/2020	ADOBE CREATIVE CLOUD	29.99
04/27/2020	APPLE.COM/BILL	0.99
04/27/2020	APPLE.COM/BILL	9.99
04/27/2020	DMI* DELL HLTHCR/PTR	-226.62
04/27/2020	INVICTUS NETWORKS	101.30
04/27/2020	LASERZONE 1 INC	300.00
04/27/2020	MICROSOFT*OFFICE 365 HOME	-99.99
04/27/2020	MICROSOFT*OFFICE 365 HOME	99.99
04/27/2020	SQ *NTH GENERATION	60.65
04/27/2020	TANGENT COMPUTER INC	3,550.00
04/27/2020	THE HOME DEPOT #6611	-20.77
04/27/2020	THE HOME DEPOT #6611	-20.80
605-19-051-5210	Computers, Supplies & Software	<u>3,784.73</u>
19	Information Technology	<u><u>7,511.44</u></u>
	Report Totals	<u><u>59,725.98</u></u>

To enable prompt payment, these PCard expenditures were paid to US Bancorp on Warrant Register wr 24a, dated 05/14/2020; Check number 542422.



City of Manhattan Beach

Investment Portfolio

April 2020

As Finance Director for the City of Manhattan Beach, I hereby certify that these investments are in compliance with the City's investment policy (unless otherwise noted). Sufficient liquidity has been maintained to meet budget expenditure requirements for the current six month period.



Steve S. Charelian, Finance Director

CITY OF MANHATTAN BEACH
Portfolio Management
Portfolio Summary
April 1, 2020 through April 30, 2020

Investments	Par Value	Market Value	Book Value	% of Portfolio	Term	Days to Maturity	YTM 360 Equiv.	YTM 365 Equiv.
LAIF	63,200,000.00	63,200,000.00	63,200,000.00	46.65	1	1	1.625	1.648
Medium Term Notes	20,500,000.00	21,022,993.00	20,409,399.01	15.07	1,463	909	2.307	2.339
Federal Agency Issues - Coupon	37,000,000.00	38,349,470.00	37,006,511.30	27.32	1,560	852	2.062	2.091
Treasury Securities - Coupon	15,000,000.00	15,607,580.00	14,853,436.88	10.96	1,397	928	2.284	2.316
Investments	135,700,000.00	138,180,043.00	135,469,347.19	100.00%	800	472	1.920	1.946
Cash								
Passbook/Checking (not included in yield calculations)	3,922,640.43	3,922,640.43	3,922,640.43		1	1	0.000	0.000
Total Cash and Investments	139,622,640.43	142,102,683.43	139,391,987.62		800	472	1.920	1.946
Total Earnings								
	April 30	Month Ending	Fiscal Year To Date					
Current Year		197,053.44	1,974,918.34					

STEVE S. CHARELIAN, FINANCE DIRECTOR

Reporting period 04/01/2020-04/30/2020

Run Date: 05/25/2020 - 22:18

Portfolio CITY
CP
PM (PRF_PM1) 7.3.0
Report Ver. 7.3.5

CITY OF MANHATTAN BEACH
Portfolio Management
Portfolio Details - Investments
April 30, 2020

CUSIP	Investment #	Issuer	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	S&P	YTM 365	Days to Maturity	Maturity Date
LAIF											
SYS3000	3000	Local Agency Invest. Fund	07/01/2018	63,200,000.00	63,200,000.00	63,200,000.00	1.648		1.648	1	
Subtotal and Average				63,200,000.00	63,200,000.00	63,200,000.00			1.648	1	

Medium Term Notes

478160CH5	MTN0095	Johnson & Johnson	01/25/2018	2,000,000.00	2,008,700.00	1,996,334.91	1.950	AAA	2.167	193	11/10/2020
742718EN5	MTN0090	Procter & Gamble	03/15/2017	1,000,000.00	1,008,290.00	990,350.00	1.850	AA-	2.110	277	02/02/2021
717081DX8	MTN0097	Pfizer Inc	04/23/2018	1,000,000.00	1,014,830.00	988,738.73	1.950	AA	2.709	398	06/03/2021
904764AT4	MTN0086	UNILEVER CAPITAL	10/18/2016	500,000.00	503,925.00	495,980.00	1.375	A+	1.550	453	07/28/2021
084670BC1	MTN0094	BERKSHIRE HATHWY	11/03/2017	1,000,000.00	1,041,270.00	1,026,436.68	3.750	AA	2.148	471	08/15/2021
191216BY5	MTN0085	COCA-COLA CO	10/18/2016	1,000,000.00	1,012,660.00	997,190.00	1.550	A+	1.610	488	09/01/2021
911312BC9	MTN0100	United Parcel Service	10/04/2018	1,000,000.00	1,033,410.00	979,947.77	2.350	A+	3.193	745	05/16/2022
22160KAK1	MTN0102	COSTCO COMPANIES	05/13/2019	1,000,000.00	1,032,920.00	994,226.00	2.300	A+	2.500	747	05/18/2022
90331HPC1	MTN0105	US BANK NA OHIO	09/09/2019	1,000,000.00	1,029,580.00	1,018,037.05	2.650	AA-	1.883	752	05/23/2022
037833DC1	MTN0096	APPLE INC	04/23/2018	1,000,000.00	1,035,380.00	975,906.84	2.100	AA+	3.060	864	09/12/2022
68389XAP0	MTN0103	ORACLE CORP	05/13/2019	1,000,000.00	1,037,690.00	995,436.00	2.500	A+	2.640	897	10/15/2022
037833AK6	MTN0098	APPLE INC	05/22/2018	1,000,000.00	1,048,260.00	973,051.72	2.400	AA+	3.298	1,097	05/03/2023
594918BQ6	MTN0104	MICROSOFT CORP	07/01/2019	1,000,000.00	1,043,250.00	999,000.00	2.000	AAA	2.025	1,194	08/08/2023
06406FAD5	MTN0106	BANK OF NY MELLO	09/09/2019	1,000,000.00	1,025,020.00	1,009,011.00	2.200		1.951	1,202	08/16/2023
89236TFN0	MTN0099	TOYOTA MOTOR CREDIT	09/21/2018	1,000,000.00	1,065,260.00	999,500.00	3.450	AA-	3.461	1,237	09/20/2023
89236TDK8	MTN0101	TOYOTA MOTOR CREDIT	03/26/2019	1,000,000.00	1,025,700.00	985,761.81	2.250	AA-	2.634	1,265	10/18/2023
254687FK7	MTN0107	Walt Disney	12/12/2019	2,000,000.00	2,003,978.00	1,979,606.50	1.750		1.977	1,582	08/30/2024
191216CL2	MTN0108	COCA-COLA CO	12/12/2019	1,000,000.00	1,024,710.00	993,679.00	1.750		1.890	1,589	09/06/2024
06406RAL1	MTN0109	BANK OF NY MELLO	02/10/2020	1,000,000.00	1,028,160.00	1,011,205.00	2.100		1.850	1,637	10/24/2024
Subtotal and Average				20,500,000.00	21,022,993.00	20,409,399.01			2.339	909	

Federal Agency Issues - Coupon

3133EEW55	FAC0236	FED FARM CR BK	06/19/2015	2,000,000.00	2,004,240.00	2,001,898.00	1.800	AA+	1.780	45	06/15/2020
3136G4EK5	FAC0254	Fannie Mae	10/28/2016	2,000,000.00	2,004,640.00	1,996,000.00	1.200	AA+	1.255	88	07/28/2020
3135G0T60	FAC0267	Fannie Mae	01/10/2018	2,000,000.00	2,006,560.00	1,993,777.61	1.500	AA+	1.978	90	07/30/2020
3130ACE26	FAC0273	Federal Home Loan Bank	05/21/2018	2,000,000.00	2,009,800.00	1,982,130.37	1.375	AA+	2.564	150	09/28/2020
3136G0X55	FAC0246	Fannie Mae	03/17/2016	1,000,000.00	1,006,370.00	995,550.00	1.500	AA+	1.600	182	10/30/2020
3135G0J20	FAC0256	Fannie Mae	12/28/2016	1,000,000.00	1,009,620.00	993,645.59	1.375	AA+	1.917	301	02/26/2021
3134G9M79	FAC0258	Federal Home Loan Mortgage	03/13/2017	2,000,000.00	2,040,300.00	1,994,156.49	1.875	AA+	2.076	451	07/26/2021
3137EAE9	FAC0269	Federal Home Loan Mortgage	01/25/2018	2,000,000.00	2,022,400.00	1,964,618.78	1.125	AA+	2.154	468	08/12/2021
3133EHCT8	FAC0259	FED FARM CR BK	05/22/2017	1,000,000.00	1,034,210.00	1,005,775.57	2.150	AA+	1.894	683	03/15/2022
3135G0T45	FAC0261	Fannie Mae	05/22/2017	1,000,000.00	1,031,530.00	1,001,150.00	1.875	AA+	1.850	704	04/05/2022

CITY OF MANHATTAN BEACH
Portfolio Management
Portfolio Details - Investments
April 30, 2020

CUSIP	Investment #	Issuer	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	S&P	YTM 365	Days to Maturity	Maturity Date
Federal Agency Issues - Coupon											
880591EN8	FAC0277	Tennessee Valley Authority	12/12/2018	2,000,000.00	2,062,700.00	1,951,714.29	1.875	AA+	2.793	836	08/15/2022
880591EN8	FAC0279	Tennessee Valley Authority	02/14/2019	1,000,000.00	1,031,350.00	982,906.07	1.875	AA+	2.493	836	08/15/2022
3130A3KM5	FAC0268	Federal Home Loan Bank	01/10/2018	2,000,000.00	2,111,100.00	2,008,831.19	2.500	AA+	2.357	952	12/09/2022
3133EJDE6	FAC0271	FED FARM CR BK	02/16/2018	2,000,000.00	2,119,600.00	1,993,018.80	2.570	AA+	2.708	1,021	02/16/2023
3133EJSD2	FAC0276	FED FARM CR BK	10/02/2018	2,000,000.00	2,151,500.00	1,990,360.00	2.890	AA+	3.000	1,144	06/19/2023
3133EJK57	FAC0278	FED FARM CR BK	12/12/2018	2,000,000.00	2,167,420.00	2,018,607.57	3.080	AA+	2.840	1,179	07/24/2023
3134GTXP3	FAC0280	Federal Home Loan Mortgage	06/28/2019	1,000,000.00	1,002,280.00	1,000,000.00	2.220	AA+	2.220	1,517	06/26/2024
3135G0V75	FAC0288	Fannie Mae	02/07/2020	2,000,000.00	2,103,160.00	2,022,070.00	1.750		1.526	1,523	07/02/2024
3130AGWK7	FAC0289	Federal Home Loan Bank	02/07/2020	1,000,000.00	1,044,430.00	1,001,306.00	1.500		1.470	1,567	08/15/2024
3130A2UW4	FAC0285	Federal Home Loan Bank	12/11/2019	2,000,000.00	2,199,220.00	2,104,714.97	2.875		1.771	1,596	09/13/2024
3135G0W66	FAC0286	Fannie Mae	12/11/2019	2,000,000.00	2,093,520.00	1,993,020.00	1.625		1.700	1,628	10/15/2024
3135G0W66	FAC0287	Fannie Mae	02/07/2020	2,000,000.00	2,093,520.00	2,011,260.00	1.625		1.500	1,628	10/15/2024
Subtotal and Average				37,000,000.00	38,349,470.00	37,006,511.30			2.091	852	
Treasury Securities - Coupon											
912828NT3	UST0025	US TREASURY	05/21/2018	1,000,000.00	1,007,500.00	1,000,312.50	2.625		2.610	106	08/15/2020
912828V1	UST0026	US TREASURY	05/21/2018	1,000,000.00	1,004,690.00	991,615.62	1.375		2.529	137	09/15/2020
912828D72	UST0023	US TREASURY	02/16/2018	1,000,000.00	1,024,530.00	992,413.85	2.000		2.439	487	08/31/2021
912828F21	UST0024	US TREASURY	02/16/2018	1,000,000.00	1,027,660.00	993,820.08	2.125		2.478	517	09/30/2021
912828XQ8	UST0027	US TREASURY	12/12/2018	2,000,000.00	2,080,460.00	1,964,476.70	2.000		2.681	821	07/31/2022
912828XQ8	UST0028	US TREASURY	02/14/2019	1,000,000.00	1,040,230.00	987,705.65	2.000		2.510	821	07/31/2022
912828L57	UST0031	US TREASURY	03/25/2019	1,000,000.00	1,036,840.00	986,915.76	1.750		2.201	882	09/30/2022
9128283C2	UST0032	US TREASURY	03/25/2019	1,000,000.00	1,044,100.00	991,406.25	2.000		2.250	913	10/31/2022
912828S92	UST0029	US TREASURY	02/14/2019	1,000,000.00	1,031,950.00	957,229.11	1.250		2.525	1,186	07/31/2023
912828D1	UST0030	US TREASURY	02/14/2019	1,000,000.00	1,036,760.00	960,627.30	1.375		2.432	1,217	08/31/2023
912828W48	UST0033	US TREASURY	05/13/2019	1,000,000.00	1,069,100.00	995,039.06	2.125		2.234	1,399	02/29/2024
912828W71	UST0034	US TREASURY	05/13/2019	1,000,000.00	1,070,860.00	994,687.50	2.125		2.240	1,430	03/31/2024
912828U3	UST0035	US TREASURY	02/07/2020	2,000,000.00	2,132,900.00	2,037,187.50	1.875		1.493	1,583	08/31/2024
Subtotal and Average				15,000,000.00	15,607,580.00	14,853,436.88			2.316	928	
Total and Average				135,700,000.00	138,180,043.00	135,469,347.19			1.946	472	

CITY OF MANHATTAN BEACH
Portfolio Management
Portfolio Details - Cash
April 30, 2020

CUSIP	Investment #	Issuer	Purchase Date	Par Value	Market Value	Book Value	Stated Rate	S&P	YTM 365	Days to Maturity
Money Market Fund										
SYS39903-39902	39901	UNION BANK	07/01/2018	3,922,640.43	3,922,640.43	3,922,640.43			0.000	1
Subtotal and Average										1
Total Cash and Investments				139,622,640.43	142,102,683.43	139,391,987.62			1.946	472

City of Manhattan Beach
Investment Portfolio Summary
As of April 30, 2020

PORTFOLIO PROFILE	Apr 30, 2020	Mar 31, 2020	Feb 29, 2020	Jan 31, 2020	Dec 31, 2019
Total Book Value (Excluding Trust Funds)	\$135,469,347	\$119,469,347	\$121,462,185	\$122,550,269	\$115,379,157
Increase/(Decrease) from Prior Period	16,000,000	(1,992,838)	(1,088,083)	7,171,112	5,166,858
Percentage Change	13.4%	(1.6%)	(0.9%)	6.2%	4.7%
Average Yield to Maturity (365 Days)	1.946%	2.041%	2.072%	2.116%	2.148%
Increase/(Decrease) from Prior Period	(0.094%)	(0.032%)	(0.044%)	(0.032%)	(0.034%)

PORTFOLIO ALLOCATIONS

By Security	Value (Par)	Percent	Par YTM	Time Horizon	Percent
LAIF*	\$63,200,000	46.57%	1.648%	Next 12 months	58%
Medium Term Notes	20,500,000	15.1%	2.339%	Months 13-24	8%
Federal Agencies	37,000,000	27.3%	2.091%	Months 25-36	13%
U.S. Treasuries	15,000,000	11.1%	2.316%	Months 37-48	10%
Total	\$135,700,000	100.0%	1.947%	Months 49-60	12%
				Total	100.0%

*LAIF YTM as of April 30, 2020

RECENT ACTIVITY

Security	Date of Activity	Maturity Date	Purchase (Par)	Maturing/Call	YTM
FNMA - 1.625% Coupon	2/7/2020	10/15/2024	2,000,000		1.500%
FNMA - 1.75% Coupon	2/7/2020	7/2/2024	1,000,000		1.490%
FHLB - 1.5% Coupon	2/7/2020	8/15/2024	2,000,000		1.470%
T - 1.875% Coupon	2/7/2020	8/31/2024	2,000,000		1.452%
MTN - 2.1% Coupon	2/10/2020	10/24/2024	1,000,000		1.850%
Total Purchases			\$8,000,000		1.523%
Matured: MTN - 1.912% Coupon	3/6/2020	3/6/2020		1,000,000	2.020%
Called: FHLB - 1.48% Coupon	3/10/2020	7/13/2021		2,000,000	1.480%
Called: FHLB - 1.69% Coupon	3/12/2020	3/15/2021		2,000,000	1.690%
Called: FHLMC - 2.125% Coupon	3/12/2020	9/12/2024		2,000,000	2.125%
Called: FFCB - 1.54% Coupon	3/16/2020	10/12/2021		2,000,000	1.550%
Matured: TVA - 2.25% Coupon	3/16/2020	3/15/2020		2,000,000	2.568%
Matured: FHLMC - 1.5% Coupon	3/19/2020	3/19/2020		1,000,000	1.505%
Called: FHLMC - 1.33% Coupon	3/30/2020	12/30/2020		1,000,000	1.330%
Called: FNMA - 1.6% Coupon	3/30/2020	9/29/2021		2,000,000	1.600%
Total Maturing/Calls				\$15,000,000	1.792%

**City of Manhattan Beach
Investment Portfolio Summary**

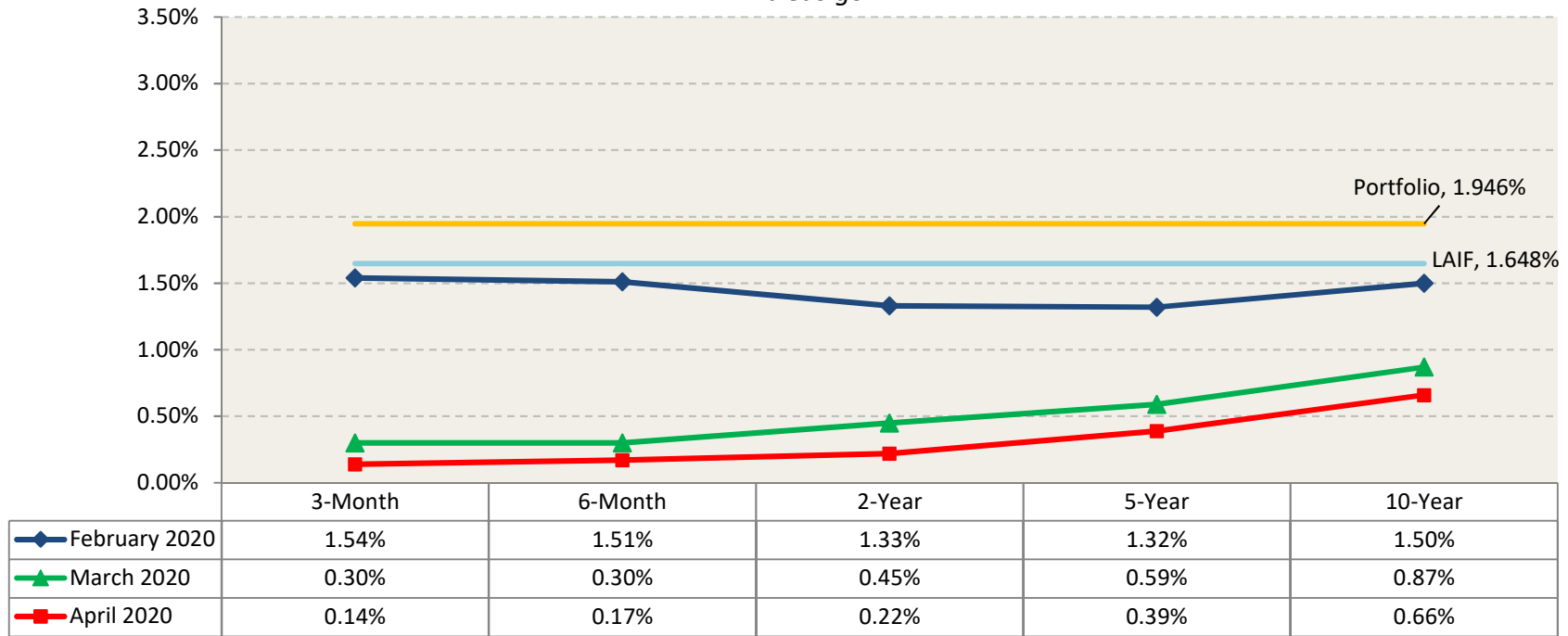
As of April 30, 2020

FUNDS HELD IN TRUST	Value
Police/Fire Refunding Bonds	\$380
Marine Avenue Refunding Bonds	33
Metlox & Water/Wastewater Refunding Bonds	68
UUAD Assessment Refunding Bonds	529,576
UUAD Assessment District 12 & 14	568,622
UUAD Assessment District 4	261,317
PARS Investment Trust	1,309,281
Total Funds Held in Trust	\$2,669,277

As of April 30, 2020

US Treasuries Yield Curve

www.treas.gov



Monthly yields are interpolated by the Treasury from the daily yield curve.

CITY OF MANHATTAN BEACH
Portfolio Maturity Structure

May 2020 through April 2025

HELD TO MATURITY
Rolling 60 Months

Mth	Mat.	YTM	Inv	Call	Amt	Mth	Mat.	YTM	Inv	Call	Amt	Mth	Mat.	YTM	Inv	Call	Amt	Mth	Mat.	YTM	Inv	Call	Amt						
May 20						May 21						May 22	5/16/22	3.19%	MTN	MW: 10	\$1.0M	May 23	5/3/23	3.30%	MTN	MW: 15	\$1.0M	May 24					
													5/18/22	2.50%	MTN	MW: 10	\$1.0M												
													5/23/22	1.88%	MTN	4/22/22	\$1.0M												
Jun 20	6/15/20	1.8%	FFCB	nc	\$2.0M	Jun 21	6/3/21	2.71%	MTN	MW: 10	\$1.0M	Jun 22						Jun 23	6/19/23	3.00%	FFCB	nc	\$2.0M	Jun 24	6/26/24	2.22%	FHLMC	6/26/20	\$1.0M
Jul 20	7/28/20	1.3%	FNMA	7/28/17	\$2.0M	Jul 21	7/26/21	2.08%	FHLMC	nc	\$2.0M	Jul 22	7/31/22	2.68%	T	nc	\$2.0M	Jul 23	7/24/23	2.84%	FFCB	nc	\$2.0M	Jul 24	7/2/24	1.53%	FNMA	nc	\$2.0M
	7/30/20	2.0%	FNMA	nc	\$2.0M		7/28/21	1.55%	MTN	nc	\$0.5M		7/31/22	2.51%	T	nc	\$1.0M		7/31/23	2.53%	T	nc	\$1.0M						
Aug 20	8/15/20	2.6%	T	nc	\$1.0M	Aug 21	8/15/21	2.15%	MTN	nc	\$1.0M	Aug 22	8/15/22	2.79%	TVA	nc	\$2.0M	Aug 23	8/31/23	2.43%	T	nc	\$1.0M	Aug 24	8/15/24	1.47%	FHLB	nc	\$1.0M
							8/12/21	2.15%	FHLMC	nc	\$2.0M		8/15/22	2.49%	TVA	nc	\$1.0M		8/8/23	2.03%	MTN	MW:12.5	\$1.0M		8/30/24	1.98%	MTN	7/30/24	\$2.0M
							8/31/21	2.44%	T	nc	\$1.0M								8/16/23	1.95%	MTN	6/16/23	\$1.0M		8/31/24	1.49%	T	nc	\$2.0M
Sep 20	9/15/20	2.5%	T	nc	\$1.0M	Sep 21	9/1/21	1.61%	MTN	nc	\$1.0M	Sep 22	9/12/22	3.06%	MTN	MW: 7.5	\$1.0M	Sep 23	9/20/23	3.46%	MTN	nc	\$1.0M	Sep 24	9/6/24	1.89%	MTN	9/6/24	\$1.0M
	9/28/20	2.6%	FHLB	nc	\$2.0M		9/30/21	2.48%	T	nc	\$1.0M		9/30/22	2.20%	T	nc	\$1.0M								9/13/24	1.77%	FHLB	nc	\$2.0M
Oct 20	10/30/20	1.6%	FNMA	nc	\$1.0M	Oct 21						Oct 22	10/31/22	2.25%	T	nc	\$1.0M	Oct 23	10/18/23	2.63%	MTN	nc	\$1.0M	Oct 24	10/15/24	1.70%	FNMA	nc	\$2.0M
													10/15/22	2.64%	MTN	MW: 12.5	\$1.0M								10/15/24	1.50%	FNMA	nc	\$2.0M
																			10/24/24	1.85%	MTN	9/6/24	\$1.0M						
Nov 20	11/10/20	2.2%	MTN	nc	\$2.0M	Nov 21						Nov 22						Nov 23						Nov 24					
Dec 20						Dec 21						Dec 22	12/9/22	2.36%	FHLB	nc	\$2.0M	Dec 23						Dec 24					
Jan 21						Jan 22						Jan 23						Jan 24						Jan 25					
Feb 21	2/2/21	2.1%	MTN	MW: 10	\$1.0M	Feb 22						Feb 23	2/16/23	2.71%	FFCB	nc	\$2.0M	Feb 24	2/29/24	2.23%	T	nc	\$1.0M	Feb 25					
	2/26/21	1.9%	FNMA	nc	\$1.0M																								
Mar 21						Mar 22	3/15/22	1.89%	FFCB	nc	\$1.0M	Mar 23						Mar 24	3/31/24	2.24%	T	nc	\$1.0M	Mar 25					
Apr 21						Apr 22	4/5/22	1.85%	FNMA	nc	\$1.0M	Apr 23						Apr 24						Apr 25					
Total By Year (excl LAIF)					\$15.0m						\$11.5m						\$17.0m						\$13.0m						\$16.0m
% of Total Securities (excl LAIF)					21%						16%						23%						18%						22%
% of Total Investments (incl LAIF)					58%						8%						13%						10%						12%

Total Securities	53%	\$72.5M
LAIF	47%	\$63.2M
Total Investments	100%	\$135.7M

Shaded rows indicate months with significant cash inflows.

City of Manhattan Beach Investment Policy Compliance Chart

As of April 30, 2020

Instrument		% of Total	Dollar Compliance		Percentage Compliance		Term Compliance	
			Limit	Compliant?	Limit	Compliant?	Limit	Compliant?
Local Agency Investment Fund (LAIF)	\$63,200,000	46.6%	\$65,000,000	Yes	Temporary Suspension			
Treasury Securities								
US Treasury	\$15,000,000	11.1%					5 Years	Yes
Total U.S. Treasuries (13)		\$15,000,000	11.1%					
Medium Term (Corporate) Notes								
Costco	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
<i>Total Consumer Staples Sector</i>		<i>\$1,000,000</i>	<i>0.7%</i>		<i>10.0%</i>	<i>Yes</i>		
Coca-Cola	2,000,000	1.5%			5.0%	Yes	5 Years	Yes
Unilever Capital	500,000	0.4%			5.0%	Yes	5 Years	Yes
Proctor & Gamble	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
<i>Total Consumer Goods Sector</i>		<i>\$3,500,000</i>	<i>2.6%</i>		<i>10.0%</i>	<i>Yes</i>		
Berkshire Hathaway	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
Toyota Motor Credit	2,000,000	1.5%			5.0%	Yes	5 Years	Yes
US Bank	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
Bank of NY	2,000,000	1.5%			5.0%	Yes	5 Years	Yes
<i>Total Financial Sector</i>		<i>\$6,000,000</i>	<i>4.4%</i>		<i>10.0%</i>	<i>Yes</i>		
Pfizer Inc	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
Johnson & Johnson	2,000,000	1.5%			5.0%	Yes	5 Years	Yes
<i>Total Healthcare Sector</i>		<i>\$3,000,000</i>	<i>2.2%</i>		<i>10.0%</i>	<i>Yes</i>		
United Parcel Service	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
<i>Total Industrials Sector</i>		<i>\$1,000,000</i>	<i>0.7%</i>		<i>10.0%</i>	<i>Yes</i>		
Apple Inc	2,000,000	1.5%			5.0%	Yes	5 Years	Yes
Microsoft Corp	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
Oracle Corp	1,000,000	0.7%			5.0%	Yes	5 Years	Yes
<i>Total Technology Sector</i>		<i>\$4,000,000</i>	<i>2.9%</i>		<i>10.0%</i>	<i>Yes</i>		
Walt Disney Co	2,000,000	1.5%			5.0%	Yes	5 Years	Yes
<i>Total Communication Services Sector</i>		<i>\$2,000,000</i>						
Total Medium Term Notes (19)		\$20,500,000	15.1%		20.0%	Yes		
Federal Agencies								
Federal Home Loan Bank (FHLB)	\$7,000,000	5.2%			33.3%	Yes	5 Years	Yes
Federal Farm Credit (FFCB)	9,000,000	6.6%			33.3%	Yes	5 Years	Yes
Fannie Mae (FNMA)	13,000,000	9.6%			33.3%	Yes	5 Years	Yes
Freddie Mac (FHLMC)	5,000,000	3.7%			33.3%	Yes	5 Years	Yes
Tennessee Valley Authority (TVA)	3,000,000	2.2%			33.3%	Yes	5 Years	Yes
Total Federal Agencies (22)		\$37,000,000	27.3%		60.0%	Yes		
Total Portfolio	\$135,700,000	100.0%						



**CITY OF MANHATTAN BEACH
TREASURER'S REPORT
April 30, 2020**

<u>Investments</u>	Book Value
LAIF	\$63,200,000.00
Medium Term Notes	20,409,399.01
Federal Agency Issues-Coupon	37,006,511.30
Treasury Securities	14,853,436.88
Subtotal Investments	<u>\$135,469,347.19</u>
<u>Demand Deposit/Petty Cash</u>	
Cash in Bank	\$3,922,640.43
Petty Cash	2,555.84
Subtotal Demand Deposit	<u>\$3,925,196.27</u>
Subtotal City Cash & Investments	<u>\$139,394,543.46</u>
<u>Bond Funds Held in Trust</u>	
Police Fire Refunding	\$380.40
Marine Ave Park Refunding	32.55
Metlox & Water/Wastewater Refunding	67.70
Utility Assessment Districts	1,359,515.35
Subtotal Bonds Held in Trust	<u>\$1,359,996.00</u>
<u>Investment Trust Funds</u>	
PARS Pension Rate Stabilization Trust	1,309,281.06
 Treasurer's Balance	 <u><u>\$142,063,820.52</u></u>



PMIA/LAIF Performance Report as of 05/14/20



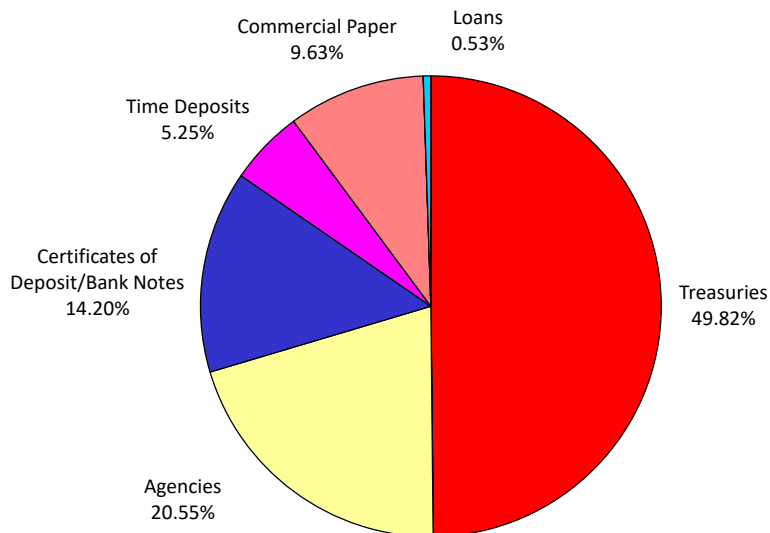
PMIA Average Monthly Effective Yields⁽¹⁾

Apr	1.648
Mar	1.787
Feb	1.912

Quarterly Performance Quarter Ended 03/31/20

LAIF Apportionment Rate ⁽²⁾ :	2.03
LAIF Earnings Ratio ⁽²⁾ :	0.00005535460693046
LAIF Fair Value Factor ⁽¹⁾ :	1.007481015
PMIA Daily ⁽¹⁾ :	1.73%
PMIA Quarter to Date ⁽¹⁾ :	1.89%
PMIA Average Life ⁽¹⁾ :	208

Pooled Money Investment Account Monthly Portfolio Composition ⁽¹⁾ 04/30/20 \$103.6 billion



Percentages may not total 100% due to rounding

Daily rates are now available here. [View PMIA Daily Rates](#)

Notes: The apportionment rate includes interest earned on the CalPERS Supplemental Pension Payment pursuant to Government Code 20825 (c)(1) and interest earned on the Wildfire Fund loan pursuant to Public Utility Code 3288 (a).

Source:

⁽¹⁾ State of California, Office of the Treasurer

⁽²⁾ State of California, Office of the Controller

City of Manhattan Beach



Month End Report
April 30, 2020
Fiscal Year 2019-2020

City of Manhattan Beach
 Fiscal Year 2019-2020
 Period 10 - April
 General Fund Expenditures By Department

Data Date: 5/25/2020

Percent Year: 83.3%

		Annual Budget	Current Month	YTD Expend.	YTD Encumb.	Available Budget	Percent Utilized*
11	Management Services	3,995,383	290,378	2,759,502	154,517	1,081,364	72.93
12	Finance	3,516,871	257,183	2,663,559	25,415	827,897	76.46
13	Human Resources	1,245,190	100,231	908,014	64,896	272,280	78.13
14	Parks and Recreation	9,064,577	411,377	6,451,911	44,540	2,568,126	71.67
15	Police	29,031,531	2,224,673	24,297,983	81,534	4,652,014	83.98
16	Fire	14,482,155	1,050,310	11,603,852	28,640	2,849,663	80.32
17	Community Development	6,497,370	439,533	4,671,967	76,248	1,749,155	73.08
18	Public Works	8,106,967	553,668	5,524,982	100,077	2,481,908	69.39
19	Information Technology	329,460	23,483	304,500	11,000	13,960	95.76
100	General Fund	76,269,505	5,350,835	59,186,270	586,867	16,496,368	78.37

*Percent Utilized includes YTD encumbrances.

City of Manhattan Beach
Fiscal Year 2019-20 Statement of Revenues & Expenditures
April 30, 2020

% of Year
83.3%

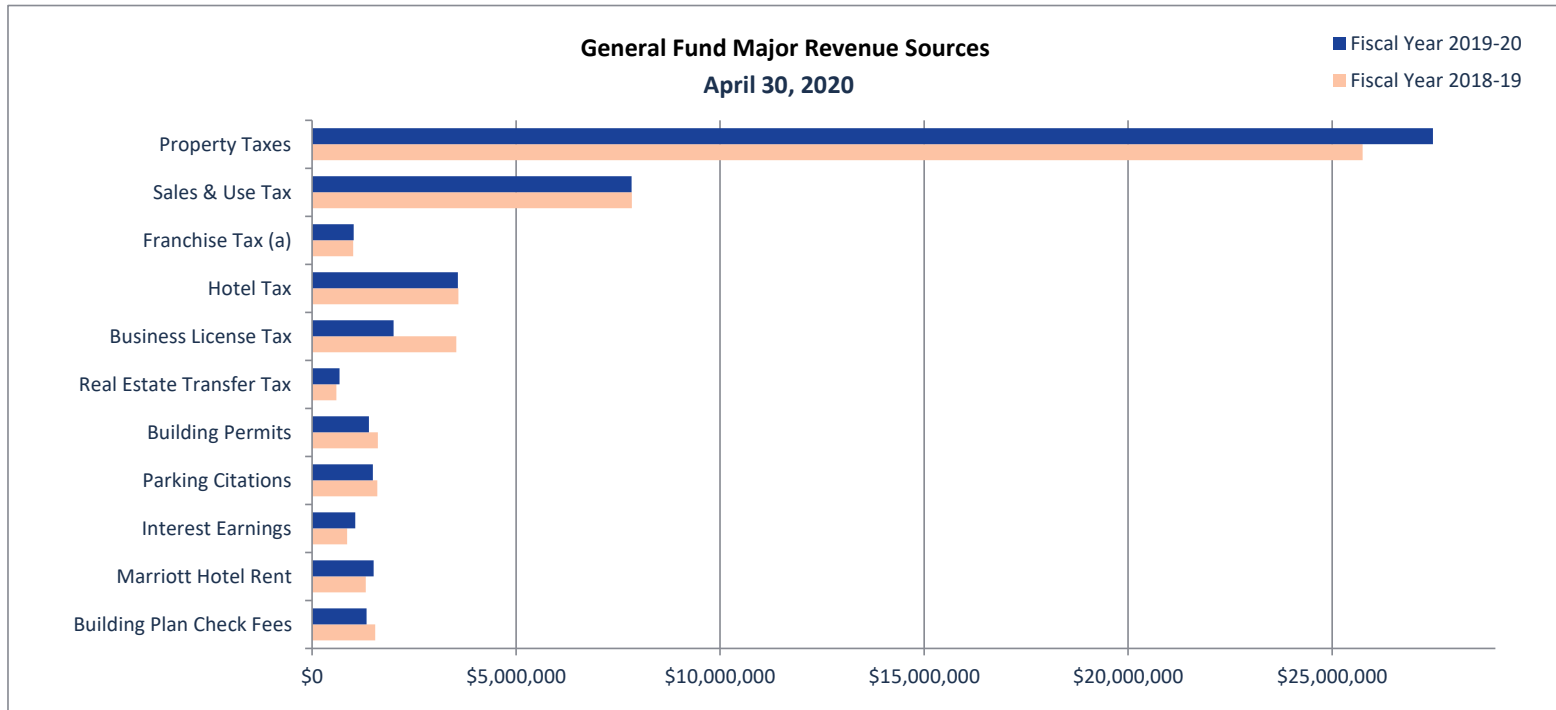
Current Year Activity

<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>
General Fund	100	\$76,481,052	\$60,763,326	79.4%	\$76,269,505	\$59,186,270	77.6%
Street Lighting & Landscaping Fund	201	394,800	319,204	80.9%	546,801	458,621	83.9%
Gas Tax Fund	205	3,254,859	1,269,968	39.0%	3,711,064	843,942	22.7%
Asset Forfeiture	210	8,000	16,646	208.1%	198,697	181,444	91.3%
Police Safety Grants	211	141,328	159,787	113.1%	191,012	43,168	22.6%
Prop A Fund	230	1,039,166	912,047	87.8%	1,009,249	787,428	78.0%
Prop C Fund	231	17,509,048	1,249,466	7.1%	20,992,000	1,263,745	6.0%
AB 2766 Fund	232	83,106	22,168	26.7%	49,959	34,071	68.2%
Measure R	233	480,818	423,785	88.1%	1,177,419	128,195	10.9%
Measure M	234	513,809	435,240	84.7%	546,425	24,738	4.5%
Capital Improvements Fund	401	3,489,532	1,575,856	45.2%	11,210,183	1,871,606	16.7%
Underground Assessment District Construction	403	3,280	18,496,956	563931.6%	-	7,552,839	-
Water Fund	501	15,646,664	13,400,245	85.6%	49,932,131	9,185,386	18.4%
Storm Drain Fund	502	368,633	370,301	100.5%	3,121,463	771,987	24.7%
Wastewater Fund	503	3,524,488	3,181,383	90.3%	12,433,457	1,360,485	10.9%
Refuse Fund	510	4,354,992	3,522,888	80.9%	5,148,949	2,952,515	57.3%
Parking Fund	520	4,299,078	2,584,408	60.1%	5,134,389	3,313,750	64.5%
County Parking Lots Fund	521	1,043,500	746,340	71.5%	752,250	190,340	25.3%
State Pier & Parking Lot Fund	522	803,433	484,596	60.3%	830,690	443,975	53.4%
Insurance Reserve Fund	601	6,851,720	5,773,945	84.3%	6,530,153	5,122,014	78.4%
Information Systems Reserve Fund	605	2,814,647	2,345,520	83.3%	3,798,330	2,324,883	61.2%
Fleet Management Fund	610	2,663,995	1,913,389	71.8%	2,305,471	1,124,080	48.8%
Building Maintenance & Operation Fund	615	2,083,535	1,425,901	68.4%	2,027,956	1,445,770	71.3%
Special Assessment Debt Service	710	965,000	642,531	66.6%	1,006,950	996,950	99.0%
Special Assessment UAD 19-12 19-14 Fund	711	-	1,531	-	-	-	-
Special Assessment UAD 19-4 Fund	712	-	45	-	-	-	-
City Pension Fund	801	177,780	810	0.5%	241,000	191,853	79.6%
PARS Investment Trust	804	-	(9,665)	-	-	-	-
		\$148,996,262	\$122,028,618	81.9%	\$209,165,504	\$101,800,055	48.7%

City of Manhattan Beach
Fiscal Year 2019-20 General Fund Major Revenue Trends
April 30, 2020

Percent of Year
83.3%

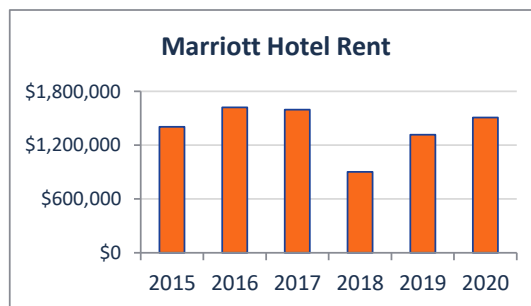
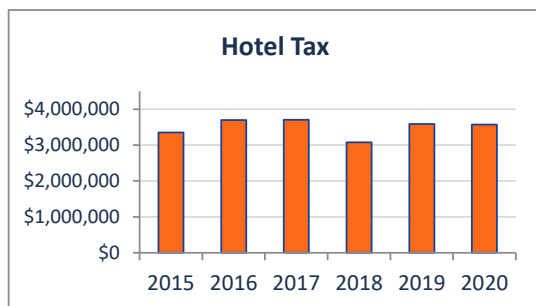
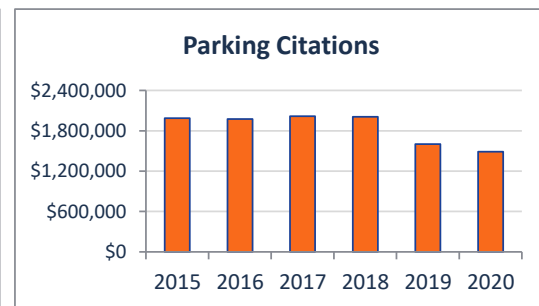
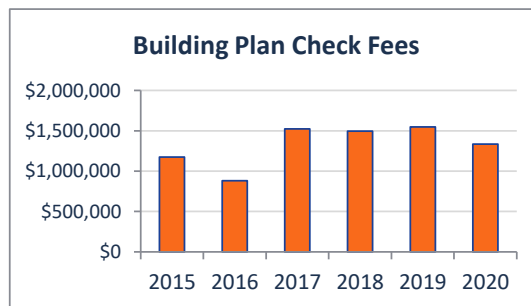
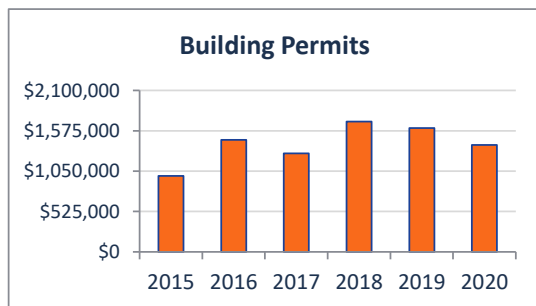
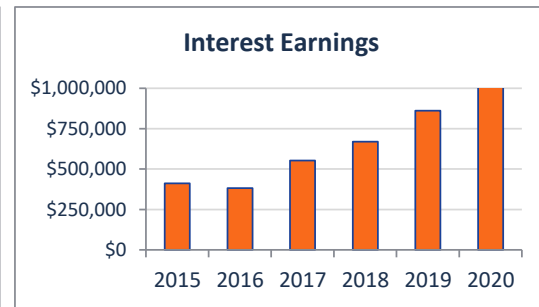
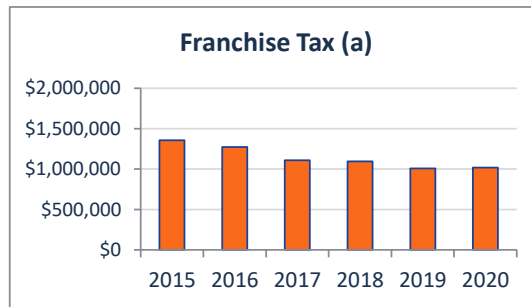
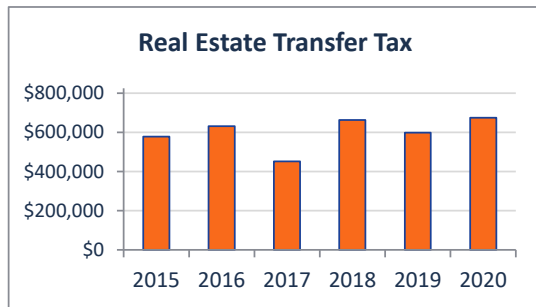
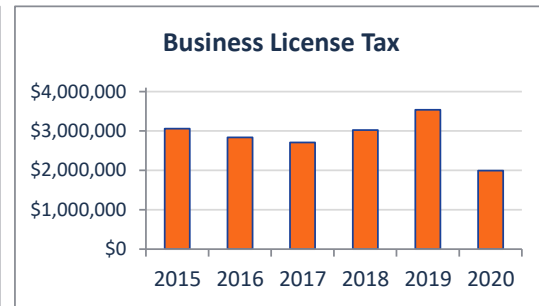
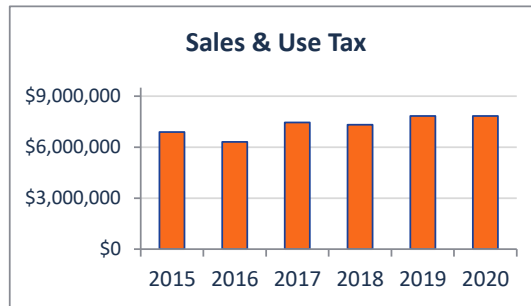
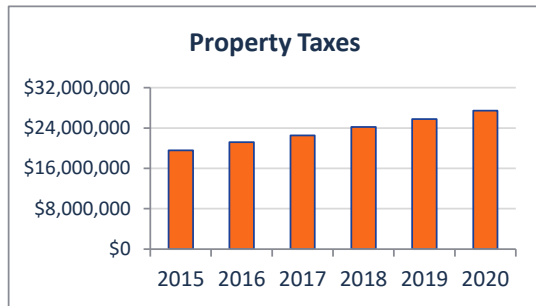
<u>Major Revenue Accounts</u>	Fund No.	Year-To-Date Actuals						FY 2020	
		2015	2016	2017	2018	2019	2020	Adj Budget	Realized
Property Taxes	100	19,594,456	21,212,099	22,559,316	24,215,864	25,746,991	27,471,166	33,111,743	83.0%
Sales & Use Tax	100	6,886,834	6,302,663	7,448,057	7,312,584	7,837,528	7,830,413	9,150,000	85.6%
Franchise Tax (a)	100	1,354,990	1,271,433	1,108,275	1,094,222	1,008,237	1,018,936	1,155,700	88.2%
Hotel Tax	100	3,352,981	3,696,048	3,707,655	3,076,271	3,588,030	3,574,726	4,750,000	75.3%
Business License Tax	100	3,058,681	2,839,199	2,705,963	3,022,394	3,535,969	1,995,870	3,946,250	50.6%
Real Estate Transfer Tax	100	579,052	631,887	452,331	663,498	598,175	674,360	765,000	88.2%
Building Permits	100	989,364	1,456,826	1,280,182	1,695,463	1,610,408	1,391,144	1,650,000	84.3%
Parking Citations	100	1,986,270	1,974,240	2,014,415	2,009,513	1,601,018	1,489,437	2,250,000	66.2%
Interest Earnings	100	411,073	381,352	552,119	669,800	862,173	1,056,505	919,254	114.9%
Marriott Hotel Rent	100	1,405,770	1,620,281	1,596,247	903,496	1,315,062	1,509,276	1,700,000	88.8%
Vehicle in Lieu	100	15,099	14,430	15,812	18,680	17,276	28,431	-	-
Building Plan Check Fees	100	1,175,087	882,369	1,523,322	1,496,387	1,547,138	1,335,854	1,800,000	74.2%
Total Major Revenue Accounts		40,809,657	42,282,827	44,963,693	46,178,172	49,268,008	49,376,118	61,197,947	80.7%
Over/(Under) Prior Year			1,473,170	2,680,866	1,214,479	3,089,836	108,110		
Percent Change From Prior Year			3.6%	6.3%	2.7%	6.7%	0.2%		
Other Revenues		11,006,487	10,855,160	11,851,589	12,942,497	14,277,203	11,387,208	15,283,105	74.5%
Total General Fund Revenues		51,816,144	53,137,987	56,815,282	59,120,669	63,545,210	60,763,326	76,481,052	79.4%



(a) The structure of payments for the some of the franchise fees has changed resulting in lower initial revenues at the beginning of the fiscal year as compared to prior years. This revenue will self adjust throughout the year to better align with prior full-year numbers.

**City of Manhattan Beach
Fiscal Year-To-Date General Fund Trends
Through April Year-Over-Year**

**Percent of Year
83.3%**



(a) The structure of payments for the some of the franchise fees has changed resulting in lower initial revenues at the beginning of the fiscal year as compared to prior years. The revenue will self adjust throughout the year to better align with prior full-year numbers.



Agenda Date: 6/4/2020

TO:

Honorable Mayor and Members of the City Council

THROUGH:

Bruce Moe, City Manager

FROM:

Steve S. Charelian, Finance Director

SUBJECT:

Consider Adopting a Resolution Approving a Five-Year Agreement with HdL, Coren & Cone to Provide Property Tax Reporting, Analytic and Audit Services for an Estimated Cost of \$69,000 (Finance Director Charelian).

ADOPT RESOLUTION NO. 20-0060 APPROVING AN AGREEMENT

RECOMMENDATION:

Staff recommends that the City Council adopt Resolution No. 20-0060 approving a new five-year agreement with HdL, Coren & Cone for property tax reporting, analytic and audit services for an estimated amount of \$69,000.

FISCAL IMPLICATIONS:

Funds are budgeted annually for this service. The total cost of the five-year contract, which includes consumer price index adjustments in years two through five (estimated at 3% in those years), is \$69,000.

BACKGROUND:

The City's largest General Fund revenue source is Property Tax. Analyzing, auditing and reporting on these revenues is an important function that assists the City in budgeting, forecasting and tracking trends for this key source. The firm of HdL, Coren & Cone has provided these services to the City since 1996.

DISCUSSION:

The scope of these professional services includes:

- a property tax database available through an online property tax application;
- listings of the major property owners in the City, including the assessed value of their properties, and an estimate of the property taxes;

- listings of property tax transfers which occurred since the prior lien date;
- comparisons of property within the City by county-use code designation;
- listings by parcel of new construction activity between tax years to provide reports for use in the City's preparation of Gann (Propositions 4 and 111) State Appropriation Limit calculations;
- estimates of property tax revenue anticipated to be received for the fiscal year;
- forecasts of estimated general fund property tax revenue for future fiscal years;
- historical trending reports involving taxable assessed values for the City, median and average sales prices, foreclosure activity and related economics trends;
- analyses based on geographic areas designated by the City to include assessed valuations and square footage computations for use in community development planning;
- and quarterly listings of property tax appeals filed on properties in the City.

Staff recommends that the City Council adopt Resolution No. 20-0060 approving a five-year professional services agreement with HdL, Coren & Cone for property tax reporting, analytic and audit services. This recommendation is based on the excellent service they have provided the City over many years, which staff relies upon for analyzing, forecasting and tracking the City's largest General Fund revenue source. However, if at any time the City is not satisfied with HdL, Coren & Cone's services, it may terminate the contract with forty-five days written notice.

Contracts for services of specially-trained and professional persons are exempt from bidding per state laws and Municipal Code Section 2.36.130 (professional services). However, since the value of the contract exceeds \$50,000, City Council approval is necessary. Staff concludes that it is the City's best interest to continue its relationship with HdL, Coren & Cone due to the quality of deliverables that has been provided by the company. Finally, staff believes that seeking proposals will not result in the City obtaining improved service and/or significantly lower costs.

The cost of the first year of service is \$12,997, which is subject to consumer price index adjustments in years two through five. The estimated total cost for five years is \$69,000.

PUBLIC OUTREACH:

After analysis, staff determined that public outreach was not required for this issue.

ENVIRONMENTAL REVIEW

The City has reviewed the proposed activity for compliance with the California Environmental Quality Act (CEQA) and has determined that the activity is not a "Project" as defined under Section 15378 of the State CEQA Guidelines; therefore, pursuant to Section 15060(c)(3) of the State CEQA Guidelines the activity is not subject to CEQA. Thus, no environmental review is necessary.

LEGAL REVIEW:

The City Attorney has reviewed this report and approved as to form the agreement.

ATTACHMENTS:

1. Resolution No. 20-0060
2. Agreement - HdL, Coren & Cone

RESOLUTION NO. 20-0060

A RESOLUTION OF THE MANHATTAN BEACH CITY COUNCIL APPROVING AN AGREEMENT BETWEEN THE CITY OF MANHATTAN BEACH AND HDL, COREN & CONE FOR PROPERTY TAX CONSULTING AND AUDIT SERVICES.

THE MANHATTAN BEACH CITY COUNCIL HEREBY RESOLVES AS FOLLOWS:

SECTION 1. The City Council hereby approves a five-year Agreement between the City of Manhattan Beach and HdL, Coren & Cone. dated June 4, 2020, for Property Tax Consulting and Audit Services in an amount no-to-exceed of \$69,000.

SECTION 2. The Council hereby directs the City Manager to execute the Agreement on behalf of the City.

SECTION 3. The City Clerk shall certify to the passage and adoption of this resolution.

ADOPTED on June 4, 2020.

AYES:
NOES:
ABSENT:
ABSTAIN:

RICHARD MONTGOMERY
Mayor

ATTEST:

LIZA TAMURA
City Clerk

CITY OF MANHATTAN BEACH
AGREEMENT FOR PROPERTY TAX
CONSULTING/AUDIT SERVICES

This AGREEMENT (the “Agreement”) is made and entered into as of the ____ day of _____, 2020 by and between the CITY OF MANHATTAN BEACH a municipal corporation hereinafter called CITY, and HdL Coren & Cone, a California Corporation hereinafter called independent CONTRACTOR.

RECITALS

WHEREAS, property tax revenues can be verified and potentially increased through a system of continuous monitoring, identification and reconciliation to county records; and

WHEREAS, an effective program of property tax management will assist the CITY in fiscal, economic and community development planning; and

WHEREAS, CITY desires the property tax data based reports and data analysis required to effectively manage the CITY property tax base and identify and recover revenues misallocated within the CITY, or to other jurisdictions; and

WHEREAS, independent CONTRACTOR is a state-wide expert in such data analysis with over 150 public agency clients for whom such services are performed and has the programs, equipment, data and personnel required to deliver the property tax services referenced herein;

WHEREAS, CITY prefers to pay for certain of such services through a contingency arrangement where payment is made from monies recovered and independent CONTRACTOR is willing to base its compensation on such a risk-based formula.

NOW, THEREFORE, CITY and independent CONTRACTOR, for the consideration hereinafter described, mutually agree as follows:

1.0 DEFINITIONS

For purposes of this Agreement, the following terms shall have the meaning stated below:

Audit Review: “Audit” or “Audit Review” shall mean the comparison of databases to ensure that parcels are correctly coded with the appropriate tax rate area to return revenue to the client city. Audits include the secured and unsecured tax rolls and where secured records are corrected; the corresponding unsecured records related to those properties are also corrected. A review of the calculation methodologies developed by auditor/controller offices in the administration of property tax is made to ensure compliance. New annexations are audited the 1st or 2nd year after the area’s adoption due to the timing of LAFCO and the State Board of Equalization in assigning new tax rate areas and county processing of those changes.

County: “County” shall mean the County in which the CITY is located.

Data Base: “Data Base” shall mean a computerized listing of property tax parcels and information compiled for CITY from information provided by the County.

Days: “Days” shall mean calendar days.

Property Tax Roll: “Property Tax Roll” shall mean the assessed values of parcels on the secured and unsecured lien date rolls as reported by the County.

Recovered/Reallocated Revenue: “Recovered or Reallocated Revenue” shall mean additional revenue received as a result of an audit or review of properties submitted for correction or for corrections due erroneous calculations or incorrect methods of distributing revenue discovered by the independent CONTRACTOR and then made by county agencies which result in a return of additional revenue to the CITY. Reviews of CITY administered pass throughs are performed to ensure the correctness of distributions being made to participating agencies.

Scope of Services: “Scope of Services” shall mean all of the Base Services specified in Section 2.0, the Optional Services in Section 3.0, the Additional Services in Section 4.0, or any other services rendered hereunder.

TRA: “Tax Rate Area” shall mean the area subject to the tax rate.

2.0 BASE SERVICES

The independent CONTRACTOR shall perform all of the following duties as part of the Base Services provided hereunder, unless otherwise specified in writing by the Contract Officer:

2.1 Analysis And Identification Of Misallocation Errors (Contingent Fee)

(a) In the first year of this Agreement, and as necessary thereafter but not less than once every five (5) years, independent CONTRACTOR shall conduct an analysis to identify and verify in the CITY parcels on the secured Property Tax Roll which are not properly attributed to a CITY, and will provide the correct TRA designation to the proper County agency. Typical errors include parcels assigned to incorrect TRAs within the CITY or an adjacent city, and TRAs allocated to wrong taxing agencies.

(b) Independent CONTRACTOR shall annually reconcile the annual auditor-controller assessed valuations report to the assessor's lien date rolls and identify discrepancies.

(c) Independent CONTRACTOR shall annually review parcels on the unsecured Property Tax Roll to identify inconsistencies such as value variations, values being reported to a mailing address rather than the situs address, and errors involving TRAs (to the extent records are available).

(d) Independent CONTRACTOR may audit general fund property tax revenue or other revenues attributable to the CITY and special districts.

2.2 Annual Services (Fixed Fee)

Annually, after the Property Tax Roll is available:

(a) Independent CONTRACTOR shall establish a Data Base for CITY available through independent CONTRACTOR'S online property tax application

(b) Utilizing the Data Base, independent CONTRACTOR will provide:

(1) A listing of the major property owners in the CITY, including the assessed value of their property.

(2) A listing of the major property tax payers, including an estimate of the property taxes.

(3) A listing of property tax transfers which occurred since the prior lien date.

(4) A comparison of property within the CITY by county-use code designation.

(5) A listing by parcel of new construction activity utilizing city building department data, including building permits with assessor parcel numbers and project completion dates, to identify non-residential parcels with new construction activity and to provide reports for use in the CITY's preparation of Gann (Propositions 4 and 111) State Appropriation Limit calculations.

(6) Calculate an estimate of property tax revenue anticipated to be received for the fiscal year by the CITY. This estimate is based upon the initial information provided by the County and is subject to modification. This estimate shall not be used to secure the indebtedness of the CITY.

(7) Development of forecast of estimated general fund property tax revenue for future fiscal years.

(8) Development of historical trending reports involving taxable assessed values for the CITY, median and average sales prices, and related economic trends.

(9) Upon written request, analyses based on geographic areas designated by the CITY to include assessed valuations and square footage computations for use in community development planning.

2.3 Quarterly Services/Monthly Services (Fixed Fee)

The independent CONTRACTOR shall perform the following services quarterly:

- (c) A listing of property tax appeals filed on properties in the CITY (selected counties).
- (d) A listing of property transfers that have occurred since the last report.
- (e) Monthly update of independent CONTRACTOR'S web-based software program to include parcel transfer data and, in select counties, appeal updates.

2.4 On-Going Consultation (Fixed Fee)

During the term of this Agreement, independent CONTRACTOR will serve as the CITY's resource staff on questions relating to property tax and assist in estimating current year property tax revenues. On-going consultation would include, but not be limited to, inquiries resolved through use of the CITY's data base.

3.0 OPTIONAL SERVICES

The following services are available on a time and materials basis:

3.1 Specified Data

Generation of specialized data-based reports which would require additional programming, the purchase of additional data, costs for county staff research, or similar matters not necessary to carry out services outlined in Section 2.0.

3.2 County Research

Any research with County agencies for which independent CONTRACTOR does not have a current database.

3.3 Specialized Services

Other services for which the independent CONTRACTOR has expertise as requested by the CITY.

3.4 Additional Meetings Requested

4.0 ADDITIONAL SERVICES

Meetings in excess of the annual meeting to review the analysis of property tax data, trending information, and other findings with CITY shall be considered an Optional Service.

CITY shall have the right at any time during the performance of the services, without invalidating this Agreement, to order extra work beyond that specified in the Scope of Services or

make changes by altering, adding to or deducting from said work. No such extra work may be undertaken unless a written order is first given by the Contract Officer to the independent CONTRACTOR, incorporating therein any material adjustment in the Agreement and/or the time to perform this Agreement, which said adjustments are subject to the written approval of the independent CONTRACTOR. Any increase in compensation for additional work up to \$50,000 must be approved by the City Manager and is allowable under the Manhattan Beach Municipal Code 2.36.090 – Change Orders. Any greater increases, taken either separately or cumulatively must be approved by the City Council. It is expressly understood by independent CONTRACTOR that the provisions of this Section shall not apply to services specifically set forth in the Scope of Services or reasonably contemplated therein.

5.0 OBLIGATIONS OF THE PARTIES WITH RESPECT TO SERVICES

5.1 City Materials and Support

CITY agrees to provide the following information:

1. Current CITY maps and zoning map;
2. A copy of reports received by the CITY annually from the Auditor-Controller's office detailing assessed values (secured, unsecured and utilities), as well as unitary values for reconciliation analysis;
3. Parcel listing and maps of CITY parcel annexations since the lien date roll;
4. A listing of completed new construction projects with Assessor's map book, page and parcel numbers (APN) for proper identification and tracking for two years prior to the date of this Agreement. If the data does not include the APN information, independent CONTRACTOR will research this information at an additional cost;
5. A listing of the CITY levied assessment districts and direct assessments.

5.2 Compliance with Law

All services rendered hereunder shall be provided in accordance with all ordinances, resolutions, statutes, rules, and regulations of the CITY and any Federal, State or local governmental agency having jurisdiction in effect at the time service is rendered.

5.3 License, Permits, Fees and Assessments

Independent CONTRACTOR shall obtain such City licenses, permits and approvals (collectively the "Permits") as may be required by law for the performance of the services required by this Agreement. CITY shall assist independent CONTRACTOR in obtaining such Permits, and CITY shall absorb all fees, assessments and taxes which are necessary for any Permits required to be issued by CITY.

5.4 Further Responsibilities of Parties

Both parties agree to use reasonable care and diligence to perform their respective obligations under this Agreement. Both parties agree to act in good faith to execute all instruments, prepare all documents and take all actions as may be reasonably necessary to carry out the purposes of this Agreement. Unless hereafter specified, neither party shall be responsible for the service of the other.

6.0 CONSIDERATION

6.1 Base Fixed Fee Services

Independent CONTRACTOR shall provide the Base Services described in Section 2.0 above, for a fixed annual fee of \$12,996.72 (invoiced quarterly).

Commencing July 1, 2021, and annually thereafter, the Base Fixed Fee shall be adjusted annually by the California Consumer Price Index (CCPI) for all items as determined by the California Department of Industrial Relations as measured February to February by the California All Urban Consumers index.

6.2 Base Contingent Fee Services

For Base Services pursuant to Section 2.1 which are payable on a contingent basis, Independent CONTRACTOR shall receive 25 percent of net general fund attributable to CITY departments, districts, or funds recovered or reallocated which are directly or indirectly the result of an audit, analysis or consultation performed by independent CONTRACTOR (including but not limited to base year value audits; administration of tax sharing agreements; tax increment allocation reviews; county allocation reviews). Independent CONTRACTOR shall separate and support the reallocation and provide CITY with an itemized invoice showing all amounts due as a result of revenue recovery or reallocation. CITY shall pay audit fees after independent CONTRACTOR's submittal of evidence that corrections have been made by the appropriate agency. Payment to independent CONTRACTOR shall be made within thirty (30) days after CITY receives its first remittance advice during the fiscal year for which the correction applies.

6.3 Optional Services

Fees for Optional Services as outlined in Services in Section 3.0 above (except Section 3.4) shall be billed at the following hourly rates:

Partner	\$225 per hour
Principal	\$195 per hour
Associate	\$150 per hour
Programmer	\$175 per hour
Senior Analyst	\$100 per hour
Analyst	\$ 65 per hour
Administrative	\$ 45 per hour

Hourly rates are exclusive of expenses and are subject to adjustment by independent CONTRACTOR annually. On July 1st of each year independent CONTRACTOR shall provide CITY with an updated schedule of hourly rates. The rates will not be increased by more than five percent (5%) per year. In addition, expenses for Optional Services shall be billed at 1.15 times actual incurred costs.

6.4 Indirect Expenses

Except as specified above, no other charges shall be made for direct or indirect expenses incurred by independent CONTRACTOR in performing the services in the Scope of Services including for administrative overhead, salaries of independent CONTRACTOR'S employees, travel expenses or similar matters.

6.5 Due Date

All fees are due 30 days immediately following billing.

7.0 TERM PERFORMANCE SCHEDULE

7.1 Time of Essence

Time is of the essence in the performance of this Agreement.

7.2 Schedule of Performance

Independent CONTRACTOR shall commence the services pursuant to this Agreement upon receipt of a written notice to proceed and shall perform all services within the time period(s) established in the "Schedule of Performance" attached hereto as Exhibit "A", and incorporated herein by this reference. When requested by the independent CONTRACTOR, extensions to the time period(s) specified in the Schedule of Performance may be approved in writing by the Contract Officer but not exceeding one hundred eighty (180) days cumulatively.

7.3 Force Majeure

The time period(s) specified in the Schedule of Performance for performance of the services rendered pursuant to this Agreement shall be extended because of any delays due to unforeseeable causes beyond the control and without the fault or negligence of the independent CONTRACTOR, including, but not restricted to, acts of God or of the public enemy, unusually severe weather, fires, earthquakes, floods, epidemics, quarantine restrictions, riots, strikes, freight embargoes, wars, litigation, and/or acts of any governmental agency, including the CITY, if the independent CONTRACTOR shall within ten (10) days of the commencement of such delay notify the Contract Officer in writing of the causes of the delay. The Contract Officer shall ascertain the facts and the extent of delay, and extend the time for performing the services for the period of the enforced delay when and if in the judgment of the Contract Officer such delay is justified.

7.4 Term

Unless earlier terminated in accordance with Section 11.6 of this Agreement, this Agreement shall continue in full force and effect for five (5) years.

8.0 COORDINATION OF WORK

8.1 Representative of Independent CONTRACTOR

The following principals of independent CONTRACTOR are hereby designated as being the principals and representatives of independent CONTRACTOR authorized to act in its behalf with respect to the work specified herein and make all decisions in connection therewith:

Paula Cone
HdL COREN & CONE
120 S State College Boulevard, Suite 200
Brea, California 92821

It is expressly understood that the experience, knowledge, capability and reputation of the foregoing principals were a substantial inducement for CITY to enter into this Agreement. Therefore, the foregoing principals shall be responsible during the term of this Agreement for directing all activities of independent CONTRACTOR and devoting sufficient time to personally supervise the services hereunder. For purposes of this Agreement, the foregoing principals may not be replaced nor may their responsibilities be substantially reduced by independent CONTRACTOR without the express written approval of CITY.

8.2 Contract Officer

The Contract Officer 2.0 shall be such person as may be designated by the City Manager of CITY. It shall be the independent CONTRACTOR'S responsibility to assure that the Contract Officer is kept informed of the progress of the performance of the services and the independent CONTRACTOR shall refer any decisions which must be made by CITY to the Contract Officer. Unless otherwise specified herein, any approval of CITY required hereunder shall mean the approval of the Contract Officer. The Contract Officer shall have authority to sign all documents on behalf of the CITY required hereunder to carry out the terms of this Agreement.

8.3 Prohibition Against Subcontracting or Assignment

The experience, knowledge, capability and reputation of independent CONTRACTOR, its principals and employees were a substantial inducement for the CITY to enter into this Agreement. Therefore, independent CONTRACTOR shall not contract with any other entity to perform in whole or in part the services required hereunder without the express written approval of the CITY. In addition, neither this Agreement nor any interest herein may be transferred, assigned, conveyed, hypothecated or encumbered voluntarily or by operation of law, whether for the benefit of creditors or otherwise, without the prior written approval of CITY. Transfers restricted hereunder shall include the transfer to any person or group of persons acting in concert of more than fifty percent (50%) of the present ownership and/or control of independent CONTRACTOR, taking all transfers into account on a cumulative basis. In the event of any such unapproved transfer, including any

bankruptcy proceeding, this Agreement shall be void. No approved transfer shall release the independent CONTRACTOR or any surety of independent CONTRACTOR of any liability hereunder without the express consent of CITY.

8.4 Independent Contractor

Neither the CITY nor any of its employees shall have any control over the manner, mode or means by which independent CONTRACTOR, its agents or employees, perform the services required herein, except as otherwise set forth herein. CITY shall have no voice in the selection, discharge, supervision or control of independent CONTRACTOR'S employees, servants, representatives or agents, or in fixing their number, compensation or hours of service. independent CONTRACTOR shall perform all services required herein as an independent CONTRACTOR of CITY and shall remain at all times as to CITY a wholly independent CONTRACTOR with only such obligations as are consistent with that role. Independent CONTRACTOR shall not at any time or in any manner represent that it or any of its agents or employees are agents or employees of CITY. CITY shall not in any way or for any purpose become or be deemed to be a partner of independent CONTRACTOR in its business or otherwise or a joint venturer or a member of any joint enterprise with independent CONTRACTOR.

9.0 INSURANCE AND INDEMNIFICATION

9.1 Insurance

The independent CONTRACTOR shall procure and maintain, at its sole cost and expense, in a form and content satisfactory to CITY, during the entire term of this Agreement including any extension thereof, the following policies of insurance:

(a) Comprehensive General Liability Insurance. The policy of insurance shall be in an amount not less than either (i) a combined single limit of \$2,000,000 for bodily injury, death and property damage or (ii) bodily injury limits of \$500,000 per person, \$1,000,000 per occurrence and \$1,000,000 products and completed operations and property damage limits of \$500,000 per occurrence and \$500,000 in the aggregate.

(b) Worker's Compensation Insurance. A policy of worker's compensation insurance in such amount as will fully comply with the laws of the State of California and which shall indemnify, insure and provide legal defense for both the independent CONTRACTOR and the CITY against any loss, claim or damage arising from any injuries or occupational diseases occurring to any worker employed by or any persons retained by the independent CONTRACTOR in the course of carrying out the work or services contemplated in this Agreement.

(c) Automotive Insurance. A policy of comprehensive automobile liability insurance written on a per occurrence basis in an amount not less than either (i) bodily injury liability limits of \$250,000 per person and \$500,000 per occurrence and property damage liability limits of \$100,000 per occurrence and \$250,000 in the aggregate or (ii) combined single limit

liability of \$1,000,000. Said policy shall include coverage for owned, non-owned, leased and hired cars.

(d) Errors and Omissions (Professional Liability). A policy of professional liability issuance written on a claims made basis in an amount not less than Two Million Dollars (\$2,000,000).

(e) General Requirements. All of the above policies of insurance shall be primary insurance and shall name the CITY, its officers, employees and agents as additional insureds. The insurer shall waive all rights of subrogation and contribution it may have against the CITY, its officers, employees and agents and their respective insurers. All of said policies of insurance shall provide that said insurance may not be amended or cancelled without providing thirty (30) days prior written notice by registered mail to the CITY. In the event any of said policies of insurance are cancelled, the independent CONTRACTOR shall, prior to the cancellation date, submit new evidence of insurance in conformance with this Section 9.0 to the Contract Officer. No work or services under this Agreement shall commence until the independent CONTRACTOR has provided the CITY with Certificates of Insurance or appropriate insurance binders evidencing the above insurance coverages and said Certificates of Insurance or binders are approved by the CITY.

(f) Broader Coverage/Higher Limits. If independent CONTRACTOR maintains broader coverage and/or higher limits than the minimums required above, CITY requires and shall be entitled to the broader coverage and/or the higher limits maintained by independent CONTRACTOR. Any available insurance proceeds in excess of the specified minimum limits of insurance and coverage shall be available to CITY.

9.2 Indemnification

Independent CONTRACTOR agrees to indemnify the CITY, its officers, agents and employees against, and will hold and save them and each of them harmless from, any and all actions, suits, claims, damages to persons or property, losses, costs, penalties, obligations, errors, omissions or liabilities, (herein "claims or liabilities") that may be asserted or claimed by any person, firm or entity arising out of or in connection with the negligent performance of the work, operations or activities of independent CONTRACTOR, its agents, employees, subcontractors, or invitees, provided for herein, or arising from the negligent acts or omissions of independent CONTRACTOR hereunder, or arising from independent CONTRACTOR'S negligent performance of or failure to perform any term, provision, covenant or condition of this Agreement, whether or not there is concurrent passive or active negligence on the part of the CITY, its officers, agents or employees but excluding such claims or liabilities arising from the sole negligence or willful misconduct of the CITY, its officers, agents or employees, who are directly responsible to the CITY.

9.3 Sufficiency of Insurer or Surety

Insurance or bonds required by this Agreement shall be satisfactory only if issued by companies qualified to do business in California, rated "A" or better in the most recent edition of Best Rating Guide, The Key Rating Guide or in the Federal Register, and only if they are of a

financial category Class VII or better, unless such requirements are waived by the Risk Manager of the CITY due to unique circumstances. In the event the Risk Manager of CITY (“Risk Manager”) determines that the work or services to be performed under this Agreement creates an increased or decreased risk of loss to the CITY, the independent CONTRACTOR agrees that the minimum limits of the insurance policies and the performance bond required by this Section 9.0 may be changed accordingly upon receipt of written notice from the Risk Manager; provided that the independent CONTRACTOR shall have the right to appeal a determination of increased coverage by the Risk Manager to the CITY Council of CITY within 10 days of receipt of notice from the Risk Manager.

10.0 RECORDS AND REPORTS

10.1 Reports

Independent CONTRACTOR shall periodically prepare and submit to the Contract Officer such reports concerning the performance of the services required by this Agreement as the Contract Officer shall require.

10.2 Records

Independent CONTRACTOR shall keep, and require subcontractors to keep, such books and records as shall be necessary to perform the services required by this Agreement and enable the Contract Officer to evaluate the performance of such services. The Contract Officer shall have full and free access to such books and records at all times during normal business hours of CITY, including the right to inspect, copy, audit and make records and transcripts from such records. Such records shall be maintained for a period of three (3) years following completion of the services hereunder, and the CITY shall have access to such records in the event any audit is required.

10.3 Non-Disclosure of Proprietary Information

In performing its duties under this Agreement, independent CONTRACTOR will produce reports, technical information and other compilations of data to CITY. These reports, technical information and compilations of data are derived by independent CONTRACTOR using methodologies, formulae, programs, techniques and other processes designed and developed by independent CONTRACTOR at a substantial expense. Independent CONTRACTOR'S reports, technical information, compilations of data, methodologies, formulae, software, programs, techniques and other processes designed and developed by independent CONTRACTOR are designated by independent CONTRACTOR as Proprietary Information. Independent CONTRACTOR represents that its Proprietary Information is not generally known by the entities with which independent CONTRACTOR competes.

Independent CONTRACTOR desires to protect its Proprietary Information. Accordingly, CITY agrees that neither it nor any of its employees, agents, independent CONTRACTORS or other persons or organizations over which it has control, will at any time during or after the term of this Agreement, directly or indirectly use any of independent CONTRACTOR'S Proprietary Information for any purpose not associated with independent CONTRACTOR'S activities. Further, CITY agrees that, subject to the requirements of applicable law, it nor any of its employees

or agents over which it has control, will disseminate or disclose any of independent CONTRACTOR'S Proprietary Information to any person or organization not connected with independent CONTRACTOR, without the express written consent of independent CONTRACTOR.

The CITY also agrees that, subject to its obligations under the California Public Records Act and related disclosure laws, it will undertake all reasonably necessary and appropriate steps to maintain the proprietary nature of independent CONTRACTOR'S Proprietary Information.

Any use by CITY of the Proprietary Information or any other reports, records, documents or other materials prepared by independent CONTRACTOR hereunder for other projects and/or use of uncompleted documents without specific written authorization by the independent CONTRACTOR will be at the CITY's sole risk and without liability to independent CONTRACTOR, and the CITY shall indemnify the independent CONTRACTOR for all damages resulting therefrom.

10.4 Release of Documents Pursuant to Public Records Act

Notwithstanding Section 10.3 or any other provision in this Agreement, all obligations relating to disclosure of Proprietary Information remain subject to the Freedom of Information Act and California Public Records Act, Cal. Gov't Code §§ 6250 et seq. (collectively, the "PRA"). The Parties intend that if CITY is served with a request for disclosure under the PRA, or any similar statute, the CITY in good faith will make the determination as to whether the material is discloseable or exempt under the statute. CITY shall advise independent CONTRACTOR in writing five (5) days prior to the intended disclosure of any decision to disclose Proprietary Information, and the reasons therefore, and if independent CONTRACTOR then timely advises CITY in writing that it objects to the disclosure, CITY shall not disclose the information. In such case, independent CONTRACTOR shall then be solely liable for defending the non-disclosure and shall defend, indemnify and hold CITY harmless for such nondisclosure, including all costs and attorney fees.

11.0 ENFORCEMENT OF AGREEMENT

11.1 California Law

This Agreement shall be construed and interpreted both as to validity and to performance of the parties in accordance with the laws of the State of California. Legal actions concerning any dispute, claim or matter arising out of or in relation to this Agreement shall be instituted in the Superior Court of the County of Los Angeles, State of California, or any other appropriate court in such county, and independent CONTRACTOR covenants and agrees to submit to the personal jurisdiction of such court in the event of such action.

11.2 Disputes

In the event of any dispute arising under this Agreement, the injured party shall notify the injuring party in writing of its contentions by submitting a claim therefor. The injured party shall continue performing its obligations hereunder so long as the injuring party commences to cure such default within ten (10) days of service of such notice and completes the cure of such default

within forty-five (45) days after service of the notice, or such longer period as may be permitted by the injured party. Compliance with the provisions of this Section shall be a condition precedent to termination of this Agreement for cause and to any legal action, and such compliance shall not be a waiver of any party's right to take legal action in the event that the dispute is not cured. Nothing herein shall limit CITY's or the independent CONTRACTOR'S right to terminate this Agreement without cause pursuant to Section 11.6.

11.3 Waiver

No delay or omission in the exercise of any right or remedy by a non-defaulting party on any default shall impair such right or remedy or be construed as a waiver. A party's consent to or approval of any act by the other party requiring the party's consent or approval shall not be deemed to waive or render unnecessary the other party's consent to or approval of any subsequent act. Any waiver by either party of any default must be in writing and shall not be a waiver of any other default concerning the same or any other provision of this Agreement.

11.4 Rights and Remedies are Cumulative

Except with respect to rights and remedies expressly declared to be exclusive in this Agreement, the rights and remedies of the parties are cumulative and the exercise by either party of one or more of such rights or remedies shall not preclude the exercise by it, at the same or different times, of any other rights or remedies for the same default or any other default by the other party.

11.5 Legal Action

In addition to any other rights or remedies, either party may take legal action, in law or in equity, to cure, correct or remedy any default, to recover damages for any default, to compel specific performance of this Agreement, to obtain declaratory or injunctive relief, or to obtain any other remedy consistent with the purposes of this Agreement.

11.6 Termination Prior to Expiration of Term

This Section shall govern any termination of this Agreement. The Parties reserve the right to terminate this Agreement at any time, with or without cause, thirty days (30) days' written notice to the non-terminating party, except that where termination is for cause, the Parties will comply with the dispute resolution process in Section 11.2. Upon issuance of any notice of termination, independent CONTRACTOR shall immediately cease all services hereunder except such as may be specifically approved by the Contract Officer. The independent CONTRACTOR shall be entitled to compensation for all services rendered prior to the effective date of the notice of termination and for any services authorized by the Contract Officer thereafter. In the event of termination without cause pursuant to this Section, the terminating party need not provide the non-terminating party with the opportunity to cure pursuant to Section 11.2.

11.7 Attorneys' Fees

If either party to this Agreement is required to initiate or defend or made a party to any action or proceeding in any way connected with this Agreement, the prevailing party in such action

or proceeding, in addition to any other relief which may be granted, whether legal or equitable, shall be entitled to reasonable attorney's fees. Attorney's fees shall include attorney's fees on any appeal, and in addition a party entitled to attorney's fees shall be entitled to all other reasonable costs for investigating such action, taking depositions and discovery and all other necessary costs the court allows which are incurred in such litigation. All such fees shall be deemed to have accrued on commencement of such action and shall be enforceable whether or not such action is prosecuted to judgment.

12.0 CITY OFFICERS AND EMPLOYEES: NON-DISCRIMINATION

12.1 Non-liability of CITY Officers and Employees

No officer or employee of the CITY shall be personally liable to the independent CONTRACTOR, or any successor in interest, in the event of any default or breach by the CITY or for any amount which may become due to the independent CONTRACTOR or to its successor, or for breach of any obligation of the terms of this Agreement.

12.2 Conflict of Interest

No officer or employee of the CITY shall have any financial interest, direct or indirect, in this Agreement nor shall any such officer or employee participate in any decision relating to the Agreement which effects his financial interest or the financial interest of any corporation, partnership or association in which he is, directly or indirectly, interested, in violation of any State statute or regulation. The independent CONTRACTOR warrants that it has not paid or given and will not pay or give any third party any money or other consideration for obtaining this Agreement.

12.3 Covenant Against Discrimination

Independent CONTRACTOR covenants that, by and for itself, its heirs, executors, assigns, and all persons claiming under or through them, that there shall be no discrimination against or segregation of, any person or group of persons on account of race, color, creed, religion, sex, marital status, national origin, or ancestry in the performance of this Agreement. Independent CONTRACTOR shall take affirmative action to insure that applicants are employed and that employees are treated during employment without regard to their race, color, creed, religion, sex, marital status, national origin, or ancestry.

13.0 MISCELLANEOUS PROVISIONS

13.1 Notice

Any notice, demand, request, document, consent, approval, or communication either party desires or is required to give to the other party or any other person shall be in writing and either served personally or sent by prepaid, first-class mail addressed as follows:

CITY: CITY of Manhattan Beach
1400 Highland Avenue
Manhattan Beach, California 90266

ATTN: FINANCE DIRECTOR

CONTRACTOR: HdL COREN & CONE
120 S State College Boulevard, Suite 200
Brea, California 92821

Either party may change its address by notifying the other party of the change of address in writing. Notice shall be deemed communicated at the time personally delivered or in seventy-two (72) hours from the time of mailing if mailed as provided in this Section.

13.2 Interpretation

The terms of this Agreement shall be construed in accordance with the meaning of the language used and shall not be construed for or against either party by reason of the authorship of this Agreement or any other rule of construction which might otherwise apply.

13.3 Integration; Amendment

It is understood that there are no oral agreements between the parties hereto affecting this Agreement and this Agreement supersedes and cancels any and all previous negotiations, arrangements, agreements and understandings, if any, between the parties, and none shall be used to interpret this Agreement. This Agreement may be amended at any time by the mutual consent of the parties by an instrument in writing.

13.4 Severability

In the event that any one or more of the phrases, sentences, clauses, paragraphs, or sections contained in this Agreement shall be declared invalid or unenforceable by a valid judgment or decree of a court of competent jurisdiction, such invalidity or unenforceability shall not affect any of the remaining phrases, sentences, clauses, paragraphs, or sections of this Agreement which are hereby declared as severable and shall be interpreted to carry out the intent of the parties hereunder unless the invalid provision is so material that its invalidity deprives either party of the basic benefit of their bargain or renders this Agreement meaningless.

13.5 Corporate Authority

The persons executing this Agreement on behalf of the parties hereto warrant that (i) such party is duly organized and existing, (ii) they are duly authorized to execute and deliver this Agreement on behalf of said party, (iii) by so executing this Agreement, such party is formally bound to the provisions of this Agreement, and (iv) the entering into this Agreement does not violate any provision of any other Agreement to which said party is bound.

IN WITNESS WHEREOF, the parties have executed and entered into this Agreement as of the date first written above.

CITY OF MANHATTAN BEACH

Bruce Moe, City Manager

CONTRACTOR:

HdL COREN & CONE
A California Corporation



APPROVED AS TO FORM:

Quinn Barrow, City Attorney

APPROVED AS TO CONTENT AND FISCAL CONTENT:

Steve S. Charelian, Finance Director

EXHIBIT “A”

SCHEDULE OF PERFORMANCE

TIMELINE FOR DELIVERABLES

July/August	Data available for purchase from counties
September 30	Data available on HdLCC’s web based property tax application
September-October	Unsecured audits performed and forwarded to county assessor
October	Appeals quarterly updates emailed in counties where the data is available
October-February	Delivery of preliminary property tax reports
February	Appeals quarterly updates emailed in counties where the data is available
March/April	General Fund Budget Projections
April/May	Final Books – Addendums emailed to clients
May	Appeals quarterly updates emailed in counties where the data is available
July	Appeals quarterly updates emailed in counties where the data is available
Ongoing	Secured Audits – City Revenue audits of City and District receipts for correctness Property sales reports City mid-year budget reviews and budget projections Analytical work at the request of clients Monthly updates of database with property sale information

PROPERTY TAX MANAGEMENT, INFORMATION AND AUDIT SERVICES

SCOPE OF SERVICES

Services provided include property tax management service, real estate trend analyses, secured and unsecured parcel audits, and budget projections.

Reports and Management Analyses (1)

The company will provide the following reports. Reports are also available from prior years if required.

- A five-year history of the values within the city and custom (city defined) geographic area;
- A listing of the largest value changes, positive and negative between tax years;
- A listing of the major property owners, including the assessed value of their property and property use code designation;
- A listing of the major property tax payers, including an estimate of the property taxes;
- A listing of property tax transfers which occurred since the lien date ordered by month;
- A multiple year comparison of growth by use code designation over a 10 year period;
- State Appropriation Limit calculations;
- Calculate an estimate of property tax revenue anticipated to be received for the fiscal year based upon the initial information provided by the County and subject to modification. This report is interactive for tax modeling. This estimate shall not be used to secure the indebtedness of the City.
- Property sales information, and Proposition 8 exposure and recapturing potential
- Analyses based on geo areas designated by the City to include assessed valuations and square footage computations for use in economic analysis and community development planning.
- Budget forecasting model for 1 and 5-year projections for General Fund and VLF In Lieu Revenues.

- (1) Reports are based upon property tax information obtained from your county and supplemented by additional information from third parties. Some reports are dependent upon the availability of county data in electronic format.

Monthly/Quarterly Reports and System Updates

- A listing of property tax appeals filed on properties in the City where data is available for purchase from the Clerk of the Board.
- A listing of property transfers that have occurred since the last report will be available through the software provided and updated on a monthly basis.

Web-Based Software

- The HdLCC provides a web-based software application to clients as a user-friendly tool to access the City's property tax data. HdLCC provides updates to the data portion of the product on monthly basis to reflect changes in ownership, updated appeals filings, and deed recordings.
- As modifications and enhancements are made to the program, clients receive the enhanced version of the software at no additional cost. Training will be provided to city staff within the first two months after the execution of the agreement for property tax management and audit services and is available annually for new staff members or staff requiring a refresher course. If additional training sessions are required, the fees in the compensation section under hourly fees will be charged.

Identification and Correction of Errors

HdL Coren & Cone has the technology, methodology and trained staff to analyze all secured parcels within the City to identify costly errors resulting in the misallocation of property taxes.

The company audits the secured and unsecured property tax rolls to ensure that each is coded to the appropriate taxing entity. The company performs an analysis of the Assessor Rolls to identify all parcels on both the secured and unsecured tax rolls and verify that parcel assessed valuations and the resulting taxes are correctly allocated to the City. This analysis is accomplished through the use of specialized computer software, GIS maps, assessor maps, city maps, city records, other pertinent documents, and field investigations.

Fee for Services

CONTRACTOR shall provide the Base Services described above, for a fixed annual fee of \$12,996.72 (invoiced quarterly).

The Base Fixed Fee shall be adjusted annually by the California Consumer Price Index (CCPI) for all items as determined by the California Department of Industrial Relations as measured February to February by the California All Urban Consumers index.

On-Going Consultation

During the term of the contract, we serve as the resource staff to the County or agency on questions relating to property tax. This includes being "on-call" to assist with any property tax issues. On-going consultation would include, but not be limited to inquiries resolved through use of the City data base. All requests for information based upon the County's property tax data sets are provided without additional costs. Special reports, additional research, or requests requiring additional computer programming may entail some additional costs. Attendance at City meetings will be billed at our hourly rates.

Fees for Optional Services shall be billed at the following hourly rates:

Partner	\$225 per hour
Principal	\$195 per hour
Associate	\$150 per hour
Programmer	\$175 per hour
Senior Analyst	\$100 per hour
Analyst	\$ 65 per hour
Administrative	\$ 45 per hour

Hourly rates are exclusive of expenses and are subject to adjustment by CONTRACTOR annually. On July 1st of each year CONTRACTOR shall provide CITY with an updated schedule of hourly rates. The rates will not be increased by more than five percent (5%) per year. In addition, expenses for Optional Services shall be billed at 1.15 times actual incurred costs.

Identification and Correction of Errors

Fees for the identification and correction of errors are on a contingent basis, CONTRACTOR shall receive 25 percent of general fund or tax increment property tax revenue or other revenues attributable to CITY recovered or reallocated which are directly or indirectly the result of an audit,

analysis or consultation performed by CONTRACTOR (including but not limited to base year value audits; administration of tax sharing agreements; tax increment allocation reviews; county allocation reviews). CONTRACTOR shall separate and support said reallocation and provide CITY with an itemized invoice showing all amounts due as a result of revenue recovery or reallocation. CITY shall pay audit fees after Contractor's submittal of evidence that corrections have been made by the appropriate agency. Payment to CONTRACTOR shall be made within thirty (30) days after CITY receives its first remittance advice during the fiscal year for which the correction applies.

HdL Coren & Cone
120 S State College Boulevard, Suite 200
Brea, California 92821
714.879.5000



CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

5/22/2020

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in lieu of such endorsement(s).


PRODUCER Woodruff Sawyer 2 Park Plaza, Suite 500 Irvine CA 92614	CONTACT NAME: Audrey Curtis	
	PHONE (A/C. No. Ext): 949-435-7345	FAX (A/C. No):
E-MAIL ADDRESS: acurtis@woodruffswayer.com		
INSURER(S) AFFORDING COVERAGE		NAIC #
INSURER A: Continental Casualty Company		20443
INSURER B: National Fire Insurance Company of Hartford		20478
INSURER C:		
INSURER D:		
INSURER E:		
INSURER F:		

COVERAGES **CERTIFICATE NUMBER:** 2131689949 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	<input checked="" type="checkbox"/> COMMERCIAL GENERAL LIABILITY <input type="checkbox"/> CLAIMS-MADE <input checked="" type="checkbox"/> OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: <input checked="" type="checkbox"/> POLICY <input type="checkbox"/> PRO-JECT <input type="checkbox"/> LOC OTHER:	Y	Y	6025253592	6/15/2019	6/15/2020	EACH OCCURRENCE \$2,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$300,000 MED EXP (Any one person) \$10,000 PERSONAL & ADV INJURY \$2,000,000 GENERAL AGGREGATE \$4,000,000 PRODUCTS - COMP/OP AGG \$4,000,000 \$
A	AUTOMOBILE LIABILITY <input type="checkbox"/> ANY AUTO <input type="checkbox"/> OWNED AUTOS ONLY <input type="checkbox"/> SCHEDULED AUTOS <input checked="" type="checkbox"/> HIRED AUTOS ONLY <input checked="" type="checkbox"/> NON-OWNED AUTOS ONLY			6025253592	6/15/2019	6/15/2020	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	<input checked="" type="checkbox"/> UMBRELLA LIAB <input checked="" type="checkbox"/> OCCUR <input type="checkbox"/> EXCESS LIAB <input type="checkbox"/> CLAIMS-MADE <input type="checkbox"/> DED <input checked="" type="checkbox"/> RETENTION \$ 10,000			6025253611	6/15/2019	6/15/2020	EACH OCCURRENCE \$1,000,000 AGGREGATE \$1,000,000 \$
B	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	N/A	6025253608	6/15/2019	6/15/2020	<input checked="" type="checkbox"/> PER STATUTE <input type="checkbox"/> OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000
A	Professional Liability Errors & Omissions			652117825	6/15/2019	6/15/2020	Each Claim 2,000,000 Aggregate 2,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
 CITY of Manhattan Beach is included as Additional Insured on a Primary and Non Contributory basis with respects to General Liability, per attached forms.
 Waiver of Subrogation applies to General Liability and Workers Compensation, per attached forms.

CERTIFICATE HOLDER CITY of Manhattan Beach 1400 Highland Avenue Manhattan Beach CA 90266	CANCELLATION SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.
	AUTHORIZED REPRESENTATIVE 

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**ADDITIONAL INSURED ENDORSEMENT
AND
LIABILITY EXTENSION ENDORSEMENT**

This endorsement modifies insurance provided under the following:

Schedule: City of Manhattan Beach
1400 Highland Avenue
Manhattan Beach, CA 90266

BUSINESSOWNERS LIABILITY COVERAGE FORM
BUSINESSOWNERS COMMON POLICY CONDITIONS
BUSINESSOWNERS HIRED AND NON-OWNED AUTO

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I. ADDITIONAL INSURED PROVISIONS

A. ADDITIONAL INSURED – BLANKET VENDORS

Who Is An Insured is amended to include as an additional insured any person or organization (referred to below as vendor) with whom you agreed under a "written contract" to provide insurance, but only with respect to "bodily injury" or "property damage" arising out of "your products" which are distributed or sold in the regular course of the vendor's business, subject to the following additional exclusions:

1. The insurance afforded the vendor does not apply to:
 - a. "Bodily injury" or "property damage" for which the vendor is obligated to pay damages by reason of the assumption of liability in a contract or agreement. This exclusion does not apply to liability for damages that the vendor would have in the absence of the contract or agreement;
 - b. Any express warranty unauthorized by you;
 - c. Any physical or chemical change in the product made intentionally by the vendor;
 - d. Repackaging, except when unpacked solely for the purpose of inspection, demonstration, testing, or the substitution of parts under instructions from the manufacturer, and then repackaged in the original container;

- e. Any failure to make such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products;
 - f. Demonstration, installation, servicing or repair operations, except such operations performed at the vendor's premises in connection with the sale of the product;
 - g. Products which, after distribution or sale by you, have been labeled or relabeled or used as a container, part or ingredient of any other thing or substance by or for the vendor; or
 - h. "Bodily injury" or "property damage" arising out of the sole negligence of the vendor for its own acts or omissions or those of its employees or anyone else acting on its behalf. However, this exclusion does not apply to:
 - (1) The exceptions contained in Subparagraphs **d.** or **f.**; or
 - (2) Such inspections, adjustments, tests or servicing as the vendor has agreed to make or normally undertakes to make in the usual course of business, in connection with the distribution or sale of the products.
2. This insurance does not apply to any insured person or organization, from whom you have acquired such products, or any ingredient, part or container, entering into, accompanying or containing such products.
 3. This provision **2.** does not apply to any vendor included as an insured by an endorsement issued by us and made a part of this Policy.
 4. This provision **2.** does not apply if "bodily injury" or "property damage" included within the "products-completed operations hazard" is excluded either by the provisions of the Policy or by endorsement.

B. MISCELLANEOUS ADDITIONAL INSUREDS

1. **Who Is An Insured** is amended to include as an insured any person or organization (called additional insured) described in paragraphs **3.a.** through **3.j.** below whom you are required to add as an additional insured on this policy under a "written contract.":
2. However, subject always to the terms and conditions of this policy, including the limits of insurance, we will not provide the additional insured with:
 - a. A higher limit of insurance than required by such "written contract";
 - b. Coverage broader than required by such "written contract" and in no event greater than that described by the applicable paragraph a. through k. below; or
 - c. Coverage for "bodily injury" or "property damage" included within the "products-completed operations hazard." But this paragraph **c.** does not apply to the extent coverage for such liability is provided by paragraph **3.j.** below.

Any coverage granted by this endorsement shall apply only to the extent permitted by law.

3. Only the following persons or organizations can qualify as additional insureds under this endorsement:
 - a. **Controlling Interest**

Any persons or organizations with a controlling interest in you but only with respect to their liability arising out of:

- (1) such person or organization's financial control of you; or
- (2) Premises such person or organization owns, maintains or controls while you lease or occupy these premises;

provided that the coverage granted to such additional insureds does not apply to structural alterations, new construction or demolition operations performed by or for such additional insured.



b. Co-owner of Insured Premises

A co-owner of a premises co-owned by you and covered under this insurance but only with respect to the co-owners liability for "bodily injury", "property damage" or "personal and advertising injury" as co-owner of such premises.

c. Grantor of Franchise

Any person or organization that has granted a franchise to you, but only with respect to such person or organization's liability for "bodily injury", "property damage", or "personal and advertising injury" as grantor of a franchise to you.

d. Lessor of Equipment

Any person or organization from whom you lease equipment, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused in whole or in part by your maintenance, operation or use of such equipment, provided that the "occurrence" giving rise to such "bodily injury" or "property damage" or the offense giving rise to such "personal and advertising injury" takes place prior to the termination of such lease.

e. Lessor of Land

Any person or organization from whom you lease land, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of the ownership, maintenance or use of that specific part of the land leased to you, provided that the "occurrence" giving rise to such "bodily injury" or "property damage" or the offense giving rise to such "personal and advertising injury", takes place prior to the termination of such lease. The insurance hereby afforded to the additional insured does not apply to structural alterations, new construction or demolition operations performed by, on behalf of or for such additional insured.

f. Lessor of Premises

An owner or lessor of premises leased to you, or such owner or lessor's real estate manager, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of the ownership, maintenance or use of such part of the premises leased to you, and provided that the "occurrence" giving rise to such "bodily injury" or "property damage" or the offense giving rise to such "personal and advertising injury", takes place prior to the termination of such lease. The insurance hereby afforded to the additional insured does not apply to structural alterations, new construction or demolition operations performed by, on behalf of or for such additional insured.

g. Mortgagee, Assignee or Receiver

A mortgagee, assignee or receiver of premises but only with respect to such mortgagee, assignee, or receiver's liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of the ownership, maintenance, or use of a premises by you.

This insurance does not apply to structural alterations, new construction or demolition operations performed by, on behalf of or for such additional insured.

h. State or Political Subdivisions

A state or government agency or subdivision or political subdivision that has issued a permit or authorization, but only with respect to such government agency or subdivision or political subdivision's liability for "bodily injury", "property damage" or "personal and advertising injury" arising out of:

- (1) The following hazards in connection with premises you own, rent, or control and to which this insurance applies:
 - (a) The existence, maintenance, repair, construction, erection, or removal of advertising signs, awnings, canopies, cellar entrances, coal holes, driveways, manholes, marquees, hoistaway openings, sidewalk vaults, street banners, or decorations and similar exposures; or
 - (b) The construction, erection, or removal of elevators; or
 - (c) The ownership, maintenance or use of any elevators covered by this insurance; or

(2) The permitted or authorized operations performed by you or on your behalf. But the coverage granted by this paragraph does not apply to:

- (a) "Bodily injury", "property damage" or "personal and advertising injury" arising out of operations performed for the state or government agency or subdivision or political subdivision; or
- (b) "Bodily injury" or "property damage" included within the "products-completed operations hazard."

With respect to this provision's requirement that additional insured status must be requested under a "written contract", we will treat as a "written contract" any governmental permit that requires you to add the governmental entity as an additional insured.

i. Trade Show Event Lessor

With respect to your participation in a trade show event as an exhibitor, presenter or displayer, any person or organization whom you are required to include as an additional insured, but only with respect to such person or organization's liability for "bodily injury", "property damage", or "personal and advertising injury" cause by:

- a. Your acts or omissions; or
- b. Acts or omissions of those acting on your behalf;

in the performance of your ongoing operations at the trade show premises during the trade show event.

j. Other Person or Organization

Any person or organization who is not an additional insured under paragraphs a. through i. above. Such additional insured is an insured solely for "bodily injury", "property damage" or "personal and advertising injury" for which such additional insured is liable because of your acts or omissions.

The coverage granted by this paragraph does not apply to any person or organization:

- (1) For "bodily injury," "property damage," or "personal and advertising injury" arising out of the rendering or failure to render any professional services;
- (2) For "bodily injury" or "property damage" included in the "products-completed operations hazard." But this provision (2) does not apply to such "bodily injury" or "property damage" if:
 - (a) It is entirely due to your negligence and specifically results from your work for the additional insured which is the subject to the "written contract"; and
 - (b) The "written contract" requires you to make the person or organization an additional insured for such "bodily injury" or "property damage"; or
- (3) Who is afforded additional insured coverage under another endorsement attached to this policy.

C. ADDITIONAL PROVISIONS PERTINENT TO ADDITIONAL INSURED COVERAGE

With respect only to additional insured coverage provided under paragraphs A. and B. above:

1. The **BUSINESSOWNERS COMMON POLICY CONDITIONS** are amended to add the following to the Condition entitled **Other Insurance**:

This insurance is excess of all other insurance available to an additional insured whether primary, excess, contingent or on any other basis. However, if a "written contract" requires that this insurance be either primary or primary and noncontributing, then this insurance will be primary and non-contributory relative solely to insurance on which the additional insured is a named insured.

2. Under **Liability and Medical Expense Definitions**, the following definition is added:

"Written contract" means a written contract or agreement that requires you to make a person or organization an additional insured on this policy, provided the contract or agreement:

- a. Is currently in effect or becomes effective during the term of this policy; and
- b. Was executed prior to:

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- (1) The "bodily injury" or "property damage"; or
 - (2) The offense that caused the "personal and advertising injury";
- for which the additional insured seeks coverage.

II. LIABILITY EXTENSION COVERAGES

It is understood and agreed that this endorsement amends the **Businessowners Liability Coverage Form**. If any other endorsement attached to this policy amends any provision also amended by this endorsement, then that other endorsement controls with respect to such provision, and the changes made by this endorsement to such provision do not apply.

A. Bodily Injury – Expanded Definition

Under **Liability and Medical Expenses Definitions**, the definition of "Bodily injury" is deleted and replaced by the following:

"Bodily injury" means physical injury, sickness or disease sustained by a person, including death, humiliation, shock, mental anguish or mental injury by that person at any time which results as a consequence of the physical injury, sickness or disease.

B. Broad Knowledge of Occurrence

Under Businessowners Liability Conditions, the Condition entitled Duties In The Event of Occurrence, Offense, Claim or Suit is amended to add the following:

Paragraphs **a.** and **b.** above apply to you or to any additional insured only when such "occurrence," offense, claim or "suit" is known to:

- (1) You or any additional insured that is an individual;
- (2) Any partner, if you or an additional insured is a partnership;
- (3) Any manager, if you or an additional insured is a limited liability company;
- (4) Any "executive officer" or insurance manager, if you or an additional insured is a corporation;
- (5) Any trustee, if you or an additional insured is a trust; or
- (6) Any elected or appointed official, if you or an additional insured is a political subdivision or public entity.

This paragraph applies separately to you and any additional insured.

C. Estates, Legal Representatives and Spouses

The estates, heirs, legal representatives and spouses of any natural person insured shall also be insured under this policy; provided, however, coverage is afforded to such estates, heirs, legal representatives and spouses only for claims arising solely out of their capacity as such and, in the case of a spouse, where such claim seeks damages from marital common property, jointly held property, or property transferred from such natural person insured to such spouse. No coverage is provided for any act, error or omission of an estate, heir, legal representative or spouse outside the scope of such person's capacity as such, provided however that the spouse of a natural person Named Insured and the spouses of members or partners of joint venture or partnership Named Insureds are insureds with respect to such spouses' acts, errors or omissions in the conduct of the Named Insured's business.

D. Legal Liability – Damage To Premises

1. Under **B. Exclusions, 1. Applicable to Business Liability Coverage**, Exclusion **k. Damage To Property**, is replaced by the following:

k. Damage To Property

"Property damage" to:

1. Property you own, rent or occupy, including any costs or expenses incurred by you, or any other person, organization or entity, for repair, replacement, enhancement, restoration or maintenance of

such property for any reason, including prevention of injury to a person or damage to another's property;

2. Premises you sell, give away or abandon, if the "property damage" arises out of any part of those premises;
3. Property loaned to you;
4. Personal property in the care, custody or control of the insured;
5. That particular part of any real property on which you or any contractors or subcontractors working directly or indirectly in your behalf are performing operations, if the "property damage" arises out of those operations; or
6. That particular part of any property that must be restored, repaired or replaced because "your work" was incorrectly performed on it.

Paragraph 2 of this exclusion does not apply if the premises are "your work" and were never occupied, rented or held for rental by you.

Paragraphs 1, 3, and 4, of this exclusion do not apply to "property damage" (other than damage by fire or explosion) to premises:

- (1) rented to you;
- (2) temporarily occupied by you with the permission of the owner, or
- (3) to the contents of premises rented to you for a period of 7 or fewer consecutive days.

A separate limit of insurance applies to Damage To Premises Rented To You as described in Section D – Liability and Medical Expenses Limits of Insurance.

Paragraphs 3, 4, 5, and 6 of this exclusion do not apply to liability assumed under a sidetrack agreement.

Paragraph 6 of this exclusion does not apply to "property damage" included in the "products-completed operations hazard."

2. Under **B. Exclusions, 1. Applicable to Business Liability Coverage**, the following paragraph is added, and replaces the similar paragraph, if any, beneath paragraph (14) of the exclusion entitled **Personal and Advertising injury**:

Exclusions **c, d, e, f, g, h, i, k, l, m, n, and o**, do not apply to damage by fire to premises while rented to you or temporarily occupied by you with permission of the owner or to the contents of premises rented to you for a period of 7 or fewer consecutive days. A separate limit of insurance applies to this coverage as described in **Section D. Liability And Medical Expenses Limits Of Insurance**.

3. The first Paragraph under item **5. Damage To Premises Rented To You Limit** of the section entitled **Liability And Medical Expenses Limits Of Insurance** is replaced by the following:

The most we will pay under Business Liability for damages because of "property damage" to any one premises, while rented to you or temporarily occupied by you with the permission of the owner, including contents of such premises rented to you for a period of 7 or fewer consecutive days, is the Damage to Premises Rented to You limit shown in the Declaration.

E. Personal and Advertising Injury – Discrimination or Humiliation

1. Under **Liability and Medical Expenses Definitions**, the definition of "personal and advertising injury" is amended to add the following:
 - h. Discrimination or humiliation that results in injury to the feelings or reputation of a natural person, but only if such discrimination or humiliation is:
 - (1) Not done intentionally by or at the direction of:
 - (a) The insured; or

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Policy No: 6025253608
Effective: 06/15/2019

WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE POLICY

WAIVER OF OUR RIGHT TO RECOVER FROM OTHERS

This endorsement changes the policy to which it is attached.

It is agreed that **Part One – Workers' Compensation Insurance G. Recovery From Others** and **Part Two – Employers' Liability Insurance H. Recovery From Others** are amended by adding the following:

We will not enforce our right to recover against persons or organizations. (This agreement applies only to the extent that you perform work under a written contract that requires you to obtain this agreement from us.)

Schedule: City of Manhattan Beach
1400 Highland Avenue
Manhattan Beach, CA 90266

The charge will be an amount to which you and we agree that is a percentage of the total standard premium for California exposure. The amount is 2 %.



State of California Secretary of State

S

Statement of Information

(Domestic Stock and Agricultural Cooperative Corporations)

FEES (Filing and Disclosure): \$25.00.

If this is an amendment, see instructions.

IMPORTANT – READ INSTRUCTIONS BEFORE COMPLETING THIS FORM

1. CORPORATE NAME

2. CALIFORNIA CORPORATE NUMBER

This Space for Filing Use Only

No Change Statement (Not applicable if agent address of record is a P.O. Box address. See instructions.)

3. **If there have been any changes to the information contained in the last Statement of Information filed with the California Secretary of State, or no statement of information has been previously filed, this form must be completed in its entirety.**

If there has been no change in any of the information contained in the last Statement of Information filed with the California Secretary of State, check the box and proceed to **Item 17**.

Complete Addresses for the Following (Do not abbreviate the name of the city. Items 4 and 5 cannot be P.O. Boxes.)

4. STREET ADDRESS OF PRINCIPAL EXECUTIVE OFFICE CITY STATE ZIP CODE

5. STREET ADDRESS OF PRINCIPAL BUSINESS OFFICE IN CALIFORNIA, IF ANY CITY STATE ZIP CODE

6. MAILING ADDRESS OF CORPORATION, IF DIFFERENT THAN ITEM 4 CITY STATE ZIP CODE

Names and Complete Addresses of the Following Officers (The corporation must list these three officers. A comparable title for the specific officer may be added; however, the preprinted titles on this form must not be altered.)

7. CHIEF EXECUTIVE OFFICER/ ADDRESS CITY STATE ZIP CODE

8. SECRETARY ADDRESS CITY STATE ZIP CODE

9. CHIEF FINANCIAL OFFICER/ ADDRESS CITY STATE ZIP CODE

Names and Complete Addresses of All Directors, Including Directors Who are Also Officers (The corporation must have at least one director. Attach additional pages, if necessary.)

10. NAME ADDRESS CITY STATE ZIP CODE

11. NAME ADDRESS CITY STATE ZIP CODE

12. NAME ADDRESS CITY STATE ZIP CODE

13. NUMBER OF VACANCIES ON THE BOARD OF DIRECTORS, IF ANY:

Agent for Service of Process If the agent is an individual, the agent must reside in California and Item 15 must be completed with a California street address, a P.O. Box address is not acceptable. If the agent is another corporation, the agent must have on file with the California Secretary of State a certificate pursuant to California Corporations Code section 1505 and Item 15 must be left blank.

14. NAME OF AGENT FOR SERVICE OF PROCESS

15. STREET ADDRESS OF AGENT FOR SERVICE OF PROCESS IN CALIFORNIA, IF AN INDIVIDUAL CITY STATE ZIP CODE

Type of Business

16. DESCRIBE THE TYPE OF BUSINESS OF THE CORPORATION

17. BY SUBMITTING THIS STATEMENT OF INFORMATION TO THE CALIFORNIA SECRETARY OF STATE, THE CORPORATION CERTIFIES THE INFORMATION CONTAINED HEREIN, INCLUDING ANY ATTACHMENTS, IS TRUE AND CORRECT.

DATE TYPE/PRINT NAME OF PERSON COMPLETING FORM TITLE SIGNATURE



CITY OF MANHATTAN BEACH CITY HALL

1400 Highland Avenue, Manhattan Beach, CA 90266

WEBSITE: www.citymb.info • **PHONE:** (310) 802-5000

AGENDA ITEM NO. 8

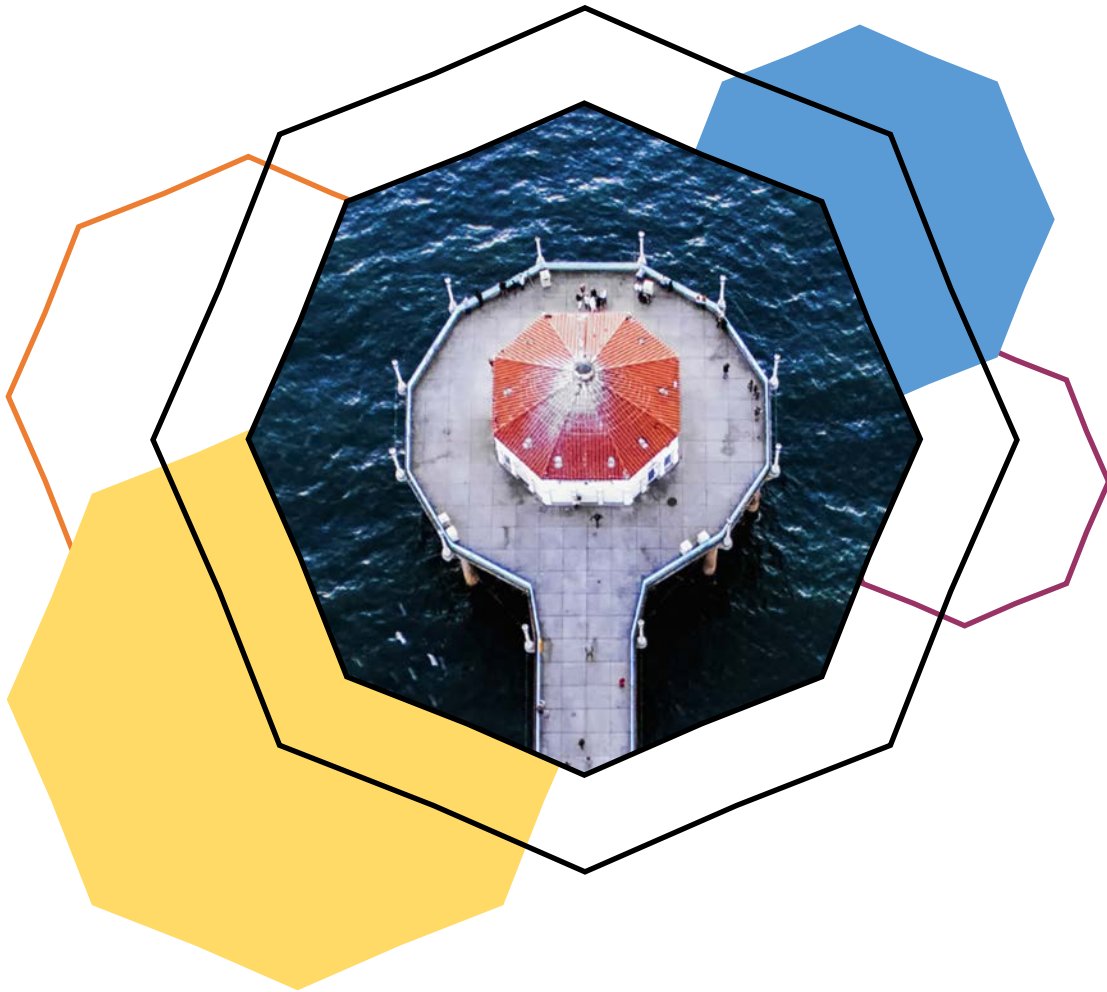
Fiscal Year 2020-2021 Proposed Budget Discussion (Finance Director Charelian).

DISCUSS AND PROVIDE DIRECTION

ATTACHMENT NAME: FY 2020-2021 Proposed Budget

LINK: <https://www.citymb.info/Home/ShowDocument?id=42609>

CITY OF MANHATTAN BEACH



PROPOSED ANNUAL BUDGET



FISCAL YEAR 2020-21



Mayor Pro Tem
Suzanne Hadley



Mayor
Richard Montgomery



Councilmember
Hildy Stern



Elected Officials



Councilmember
Steve Napolitano



Councilmember
Nancy Hersman



City Treasurer
Tim Lilligren

Elected Officials & Executive Staff

Elected Officials

Term Ends

<i>Mayor</i>	<i>Richard Montgomery</i>	<i>November 2020</i>
<i>Mayor Pro-Tem</i>	<i>Suzanne Hadley</i>	<i>November 2022</i>
<i>City Council Members</i>	<i>Hildy Stern</i>	<i>November 2022</i>
	<i>Steve Napolitano</i>	<i>November 2020</i>
	<i>Nancy Hersman</i>	<i>November 2020</i>
<i>City Treasurer</i>	<i>Tim Lilligren</i>	<i>November 2020</i>

Executive Staff

<i>City Manager</i>	<i>Bruce Moe</i>
<i>City Clerk</i>	<i>Liza Tamura</i>
<i>City Attorney</i>	<i>Quinn M. Barrow</i>
<i>Finance Director</i>	<i>Steve S. Charelian</i>
<i>Human Resources Director</i>	<i>Lisa Jenkins</i>
<i>Parks & Recreation Director</i>	<i>Mark Leyman</i>
<i>Police Chief</i>	<i>Derrick Abell</i>
<i>Fire Chief</i>	<i>Daryn Drum</i>
<i>Community Development Director</i>	<i>Carrie Tai, AICP</i>
<i>Public Works Director</i>	<i>Stephanie Katsouleas, P.E.</i>
<i>Interim Information Technology Director</i>	<i>Patrick Griffin</i>

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Introduction



CITY MANAGER'S BUDGET MESSAGE

Mayor Montgomery and Members of the City Council:

It is my honor to present for your consideration the Fiscal Year (FY) 2020-2021 proposed operating budget. The last few months have been one of, if not the most, challenging periods in our City's history. The COVID-19 pandemic and resulting economic shutdown were felt immediately and will have lasting effects. While we applaud the work of first responders and health care workers, we grieve for the lives lost and families hurt by the deadly COVID-19 illness. Even for those not personally impacted by the illness, the resulting Stay At Home mandates drastically altered our way of life by temporarily closing classrooms, businesses, and, of course, our beloved Beach and recreational areas. Although temporary, these closures imposed real challenges on Manhattan Beach residents and businesses, but I remain hopeful that our resilient community will continue to adapt and work together for a stronger future.

The City Council's steadfast commitment to protecting residents and maintaining essential services guided our budget development for FY 2020-2021. As an organization, our employees are committed to serving our community. Public safety and core City services have always been, and will remain, our top priorities. Our City's history of prudent policy decisions has positioned us well to continue essential services and plan strategically for future investment needs.

One of our greatest challenges during the development of this budget has been the changing dynamics affecting City revenues. The City's most significant General Fund revenue source, Property Tax, remains stable at this time. However, Sales Tax and Transient Occupancy Tax were both immediately and drastically impacted by the Stay at Home orders and resulting business closures. The sudden and severe declines in retail sales and travel/tourism activities were unprecedented in scope and therefore have made it difficult to forecast the ultimate budgetary impacts. City staff has made every effort to prudently estimate FY 2020-2021 revenues, and reduce expenditures accordingly, but it should be noted that the severity of the coronavirus-fueled economic shutdown could be underestimated or overestimated. Simply put, we just don't know enough about the economic impacts at this time, and therefore will be providing regular budget updates during City Council meetings to review our financial position and seek adjustments as necessary.

The details of this budget proposal are discussed later in the budget message, but I am pleased to tell you that we have developed a conservative spending plan that maintains many City Council and community priorities. Where appropriate, the budget includes efficiencies and expenditure reductions to minimize the General Fund deficit and impact on reserves. City staff is committed to helping achieve the financial goals set forward as you face difficult policy decisions and complete the development of the budget.

ECONOMIC OUTLOOK

At this time, the full extent of economic impacts from the COVID-19 pandemic and resulting Stay at Home orders remains unknown. As a beach community, and regional destination for fine dining and retail shopping, a significant portion of our General Fund revenues is contingent upon the ability of people to travel and support our local businesses. Without this ability, our business community, like many others, is suffering. Likewise, our City tax revenues will

CITY MANAGER'S BUDGET MESSAGE

ultimately be impacted by lower Sales Tax, Business License Tax, and Transient Occupancy Tax receipts. As the length of the shutdown is still undetermined, so too are our ultimate revenue impacts.

The good news is that our City has weathered economic downturns before, with minimal long-term impacts, thanks to our conservative approach to budgeting and history of prudent planning. The City's General Fund has a healthy amount of reserves, greater than the Government Finance Officers' Association recommendation of no less than two months of regular general fund operating revenues or regular general fund operating expenditures, which equates to roughly 17%. The City's current Financial Policy reserve is 20% of operating expenditures, or about \$15.0 million. The City Council has also set aside \$4.0 million as an "Economic Uncertainty" reserve. In addition to these designated reserves, the General Fund's Undesignated Fund Balance is estimated to be \$8.3 million at the end of fiscal year 2019-2020. Together, these designated and undesignated funds total \$27.3 million, which will be drawn upon for transfers to other funds and, if necessary, to temporarily fund operations.

BUDGET PROCESS AND CIVIC ENGAGEMENT EFFORTS

This year's budget process began with the City Council revisiting the City's Budget Policies. These principles address fiscal integrity, revenues, reporting, civic engagement, capital budgeting and other standards, which when applied, provide guidance in the creation and execution of the spending plan (the policies are presented in the Appendix of this document).

On January 28, 2020, the City held a Budget Priorities Open House to provide the community an opportunity to learn about and participate in the budget process. After receiving information on the City's budget, attendees participated in a breakout session wherein they were given the opportunity to meet with representatives from each department to ask questions, provide comment, or communicate suggestions. Comment cards were available to capture questions or topics that attendees wanted to communicate or receive a follow up response from staff.

The majority of comment cards submitted were directed towards Parks & Recreation, followed by Community Development and Public Works. Many of the submitted comments were positive remarks about community programs and environmental sustainability efforts along with a few questions and suggestions regarding City operations.

In addition to the meeting, staff prepared and released an online Budget Priorities survey on the City's Open City Hall platform. The survey ran from January 7 through February 4, 2020. The survey questions and responses are listed below. Highlights of the survey responses include:

- When asked to prioritize services where they would add undedicated funds:
 - Police – Patrol
 - Fire - Emergency Medical Services
 - Public Works - Street Maintenance & Facilities
 - Recreation Programs - Sports & Aquatics

CITY MANAGER'S BUDGET MESSAGE

- When asked to rank infrastructure priorities to maintain and improve:
 - Facilities & Parks
 - Outdoor Recreation
 - Water Infrastructure Maintenance & Replacements

Of course, this feedback was received before the COVID-19 pandemic and changing economic landscape. Our ability to fund City programs and projects may be temporarily strained, yet the Proposed Budget strives to maintain and enhance investments in these key community priorities where appropriate.

SERVICE DELIVERY INVESTMENTS

As a city, we rely upon our employees to provide exemplary municipal services. And just as any other business adjusts staffing to meet demands, we too must constantly evaluate and adapt to changing operational needs, as well as provide adequate support staffing to fulfill our mission of satisfying community priorities. To that end, the following critical staffing adjustments are included in the Proposed Budget:

New Full-time Positions (+4)

- Added two new sworn Police Officer positions to help the Police Department adapt and grow with increasing service levels (+\$350,212)
- Added one non-sworn Property & Evidence Officer to relieve the Police Service Officer (Jailer) of duties required in the Property room and allow him/her to focus solely on the jail (+\$89,820)
- Added one Management Analyst split between the Water and Wastewater Funds to support the increased number and scope of Engineering projects such as Peck Reservoir Replacement (+\$83,698 after offsetting elimination of part-time position)*

Classification Changes to Existing Full-time Positions

- Reclassify one Police Department Administrative Clerk II to a new specialized Public Records Specialist position to better align the title and pay with current responsibilities (+\$9,720)
- Modify Water Meter Reader classification to a Water Meter Technician in line with the technical skills required to maintain new “smart meters” (+\$7,113 [Water Fund])
- Reclassify one Code Enforcement Officer to Senior Code Enforcement Officer as a division lead (+\$6,761)
- Senior Accountant and Accountant classification upgrades to reflect current job requirements and nature of work (+\$14,806)
- Human Resources Assistant classification upgrade to reflect current and planned duties of the position (+\$5,976)

At this time, these position changes are critical to our mission and organizational needs. We regularly assess the need for positions when vacant and, due to the current economic uncertainty, have instituted a hiring freeze on the following unfilled positions for a total fiscal year budgetary savings of \$588,380, including all salaries and benefits:

- Cultural Arts Manager (-\$154,953)

CITY MANAGER'S BUDGET MESSAGE

- Assistant Planner (-\$101,434)
- Revenues Services Specialist (-\$96,461)
- Older Adults Recreation Coordinator (-\$81,466)
- Street Maintenance Worker I/II (-\$77,033)
- Street Maintenance Worker I/II (-\$77,033)

The need to fill these positions will be revisited during next year's budget process, or sooner should an urgent need arise.

This budget also includes one-time software and equipment purchases to address public safety and other organizational needs, including:

Public Safety

- Data backup solution and additional storage capacity hard drives to comply with Criminal Justice Information Services protocols requiring sensitive Police Department data to be segregated from general City data (+\$183,000)
- Police Department Bi-Directional Radio Amplifier to improve digital signal of radios for public safety staff (+\$180,000)
- Police Patrol Vehicle In-Car Video system replacement and upgrade to integrate into and streamline record processing (+\$60,680)
- Upgrade to Police Department Security Access Control System infrastructure that is now 15 years old (+\$48,000)
- Upgrade to Cellular Connectivity to enhance cellular service and connectivity in areas of the lower floor of the Police Station (+\$30,000)
- Barrier rental for Special Events expected to occur January through June 2021 (+\$15,000)
- Upgrade to Fire Department Mobile Data Computer (MDC) devices to improve connectivity to Regional Dispatch Center (+\$41,500)
- Peer Support Program to offer employees the help of professional clinicians to identify, treat and restore first responder's mental health following an exposure to a traumatic or stressful event (+\$12,250)
- Pier Lighting Head Replacements and LED retrofit of lights along the Pier (+\$54,750 [Pier Fund])
- Security Camera software licensing needed to access anticipated new security camera system at City facilities (+\$50,000 [Building Maintenance & Operations Fund])

Information Technology Investments

- Core Switch Replacement and Redundancy to ensure continuity of operations (+\$125,000 [IT Fund])
- Security Operations Center tools to enhance management of the City's overall network security (+\$80,000 [IT Fund])
- Citywide Contract Management solution to manage electronic contract approval routing workflows (+\$50,000)

CITY MANAGER'S BUDGET MESSAGE

- Online Bidding Portal for materials, services, and Engineering projects that require documents to be submitted and housed electronically for greater efficiency (+\$30,000)
- DocUSign Electronic Signatures software to efficiently manage electronic signatures for agreement execution (+\$22,000)

Other Essential Services and One-time Vehicle Purchases

- Telecom Consulting Services to review telecom permits and meet strict federally mandated response times (+\$99,400)
- Water Infrastructure Risk Assessment and Emergency Response Plan Update required by the American Water Infrastructure Act (+\$50,000 [Water Fund])
- Paint Truck for curb painting, parking lot striping, etc. (+\$140,000)
- Purchase of small dump truck for use in the Utilities Division for daily maintenance activities (+\$55,000 [Water Fund])

Unless noted otherwise, all of these investments are included in the General Fund.

BUDGET REDUCTIONS INCLUDED TO MEET REVENUE DECLINES

The need for critical investments such as these remains even in times of an economic downturn. Deferring maintenance or certain security investments often leads to higher costs later on if there is a sudden critical failure. Therefore, we felt it was important to continue these planned investments but proactively offset the costs with significant budgetary reductions to minimize the impact to core governmental services. City staff organized these proposed budget reductions into items with relatively “minor” community impacts (totaling nearly \$1.9 million across all funds) versus “major” impacts totaling about \$3.1 million.

City staff was able to identify numerous “minor” reductions with minimal impact to ongoing services. By category, these cuts totaled as follows:

- Contract Services (-\$330,282)
- Employee training and conferences (-\$338,883)
- Departmental supplies (-\$205,176)
- Overtime (-\$184,186)
- Computer Contract Services (-\$64,900)
- Computers, Supplies and Software (-\$338,800)
- Part-time Salaries (-\$82,406)

Other expenditure reductions with more significant community impacts are the direct result of COVID-19 social (physical) distancing measures, which are temporarily preventing large groups from gathering. At this time, we do not know when these orders will be lifted or when people will feel comfortable attending crowded events in the future. And since many of these special events require tremendous planning and resources, City staff recommends taking a conservative approach by canceling these largescale public events through the end of the calendar year. Totaling nearly \$800,000, the following special event expenditures (and their revenue offsets) have been removed from the FY 2020-2021 Proposed Budget:

- Manhattan Beach Open Volleyball Tournament (-\$180,203)

CITY MANAGER'S BUDGET MESSAGE

- Concerts in the Park (-\$167,109)
- Holiday Fireworks (-\$111,785)
- Six Man Volleyball Tournament (-\$107,859)
- Hometown Fair (-\$60,406)
- Manhattan Beach 10K (-\$45,282)
- Pier Lighting/Holiday Open House (-\$45,203)
- Grand Prix Bike Race (-\$30,516)
- Pumpkin Race/Friendship Walk (-\$26,302)
- Manhattan Beach Open Tennis Tournament (-\$18,100)
- North End Holiday Stroll (-\$1,500)

The City takes great pride in all of these community-building events, and the difficult discussions of whether to schedule, postpone or cancel them in 2020 will be ongoing. As the COVID-19 conditions continue to evolve (and hopefully change for the better), the occurrence of these special events will be revisited with the City Council at future public meetings.

As with special events, several City programs have also been directly impacted by the social (physical) distancing measures. With closures at City facilities, sports fields, and parks, nearly all Parks and Recreation classes, including Aquatics, Tennis, and Ceramics have been impacted. At this time, Parks and Recreation staff made assumptions on summer and fall programming and adjusted the budget accordingly. Like Special Events, these programming changes will be continually revisited with the City Council as the COVID-19 conditions evolve.

Other significant cost-cutting measures included postponing fleet replacements, for a one-year savings of \$1,133,000, and suspending Fleet Fund department charges, for a one-year savings of \$2,197,652. The vehicles selected for postponed replacements are still in acceptable condition and can continue to operate without significant increases in maintenance cost. Deferring the replacements is a prudent way to stretch City dollars. Additionally, the fund balance in the Fleet Fund is sufficient to suspend the internal service fund department charges for one year without impacting future scheduled replacements.

Service cuts that members of the community may take note of include reductions in Landscape Maintenance (-\$201,800) and Tree Trimming (-\$130,000). Although the frequency of regularly scheduled maintenance and trimming was temporarily reduced in FY 2020-2021, staff will keep a focus on critical locations and, should the need arise, emergency tree removals will not be impacted.

BUDGET OVERVIEW

While in practice we look at the budget on a fund-by-fund basis, the following is a summary of the entire proposed FY 2020-2021 Budget as it compares to the prior year adopted budget.

CITY MANAGER'S BUDGET MESSAGE

Fund	Revenues			Expenditures		
	Adopted FY 2020	Proposed FY 2021	% Change	Adopted FY 2020	Proposed FY 2021	% Change
General	\$76,085,386	\$73,076,730	(4.0%)	\$75,024,437	\$73,231,254	(2.4%)
<u>Special Revenue Funds</u>						
Street Lighting & Landscape	394,800	389,918	(1.2%)	546,801	575,720	5.3%
Gas Tax	1,619,869	1,397,358	(13.7%)	880,000	762,979	(13.3%)
Asset Forfeiture & Safety Grants	8,000	5,000	(37.5%)	153,700	147,900	(3.8%)
Police Safety Grants	141,328	143,000	1.2%	140,000	142,000	1.4%
Proposition A	1,039,166	673,061	(35.2%)	1,009,249	941,812	(6.7%)
Proposition C	672,715	580,608	(13.7%)	461,000	911,711	97.8%
AB 2766	47,212	47,000	(0.4%)	2,100	673	(68.0%)
Measure R	480,818	943,497	96.2%	380,000	1,267,979	233.7%
Measure M	513,809	425,518	(17.2%)	517,000	647,979	25.3%
<u>Capital Project Funds</u>						
Capital Improvement Project	2,326,804	1,484,796	(36.2%)	3,632,438	1,549,034	(57.4%)
Underground Assess District Construction	3,280	-	(100.0%)	-	9,216,133	0.0%
<u>Enterprise Funds</u>						
Water	15,646,664	16,075,000	2.7%	13,559,497	26,574,230	96.0%
Stormwater	368,633	789,484	114.2%	1,639,089	2,697,756	64.6%
Wastewater	3,524,488	3,729,000	5.8%	5,063,346	3,200,081	(36.8%)
Refuse	4,354,992	-	(100.0%)	4,949,052	-	(100.0%)
Parking	4,299,078	4,306,000	0.2%	4,283,311	2,415,831	(43.6%)
County Parking Lots	1,043,500	1,043,500	0.0%	752,250	747,077	(0.7%)
State Pier & Parking Lot	803,433	821,000	2.2%	599,689	539,418	(10.1%)
<u>Internal Service Funds</u>						
Insurance Reserve	6,851,720	7,203,980	5.1%	6,527,858	6,746,975	3.4%
Information Technology	2,814,647	2,814,340	(0.0%)	2,899,836	3,392,433	17.0%
Fleet Management	2,663,995	25,000	(99.1%)	2,293,190	1,686,502	(26.5%)
Building Maintenance & Operations	2,083,535	2,082,725	(0.0%)	2,027,956	1,972,242	(2.7%)
<u>Trust & Agency Funds</u>						
Special Assessment Redemption Fund	965,000	732,532	(24.1%)	1,006,950	717,050	(28.8%)
Special Assessment UAD 19-12/19-14 Fund	-	614,943	0.0%	-	282,099	0.0%
Special Assessment UAD 19-4 Fund	-	340,513	0.0%	-	120,279	0.0%
Pension Trust	177,780	220,000	23.7%	241,000	241,000	0.0%
PARS Investment Trust	-	50,000	0.0%	-	-	0.0%
Budget Totals	\$128,930,652	\$120,014,503	(6.9%)	\$128,589,749	\$140,728,147	9.4%

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Fund Type	Funds	FY 2020 to FY 2021 Year-Over-Year Change in Budget			
		Revenues	% Change	Expenditures	% Change
General	General	(\$3,008,656)	(4.0%)	(\$1,793,183)	(2.4%)
Special Revenue	Gas Tax, Prop A, Prop C, Meas R, Meas M, Street Lighting, etc.	(312,757)	(6.4%)	1,308,903	32.0%
Enterprise	Water, Sewer, Refuse, Parking, etc.	(3,276,804)	(10.9%)	5,328,159	17.3%
Capital Projects	CIP Fund, UAD Construction Fund	(845,288)	(36.3%)	7,132,729	196.4%
Internal Service	Insurance, Information Tech, Fleet, Building Maintenance	(2,287,852)	(15.9%)	49,312	0.4%
Trust & Agency	Underground Assessments, Pension Trust, PARS Trust	815,208	71.3%	112,478	9.0%
	Total Increase/(Decrease)	(\$8,916,149)	(6.9%)	\$12,138,398	9.4%

Specific information on each of these funds may be found later in this budget message. Additionally, summary schedules of revenues and expenditures are presented in the Summaries section of this budget.

FUND SUMMARIES

General Fund

Year-end estimates for FY 2019-2020 indicate that revenues will exceed expenditures by about \$1.9 million. This anticipated surplus is primarily due to savings expected from vacant positions. The unreserved (available) General Fund balance on June 30, 2020 is projected to be nearly \$8.3 million after accounting for financial policy designations. These funds are expected to be needed to relieve future anticipated deficits in the Stormwater Fund, Street Lighting & Landscape Fund, and Prop A (Transit) Fund.

FY 2020-2021 General Fund revenues are currently projected at \$73,076,730. Expenditures total \$73,231,254, resulting in an anticipated operating budget deficit of -\$154,524. Any year-end budget deficit will draw upon unreserved fund balance just as previous budget surpluses have added to the balance. Taking this into account, as well as expected transfers and policy reserves, the unreserved General Fund balance is projected to total \$6.3 million on June 30, 2021.

Like many local governments, our anticipated budget deficit is forcing difficult decisions that will affect service levels and programs. Furthermore, as COVID-19 conditions continue to fluctuate, our General Fund surplus/deficit estimate (i.e. the balance of revenues to expenditures) will change as refine our projections and economic assumptions when new data is released.

CITY MANAGER'S BUDGET MESSAGE

Revenues:

General Fund revenues are projected to be \$73,076,730 in FY 2020-2021, a decrease of \$3.0 million or 4% from the FY 2019-2020 Adopted Budget. The decrease is mainly due to Sales and Other Taxes, Parking Citations, and Charges for Services.

Specific impacts on our key revenue sources include:

Property Taxes: For FY 2020-2021, Property Taxes are largely unaffected by the economic downturn since values were set prior to the arrival of COVID-19 and are based on calendar year 2019. At over 40% of the General Fund, overall Property Tax receipts are expected to increase 6.1% over the prior year budget to \$35.1 million in FY 2020-2021.

If the economic downturn is so severe and prolonged (e.g. continued high unemployment prompts foreclosures and sales price reductions) that the County Assessor begins to lower property values, sales data will indicate this over the next several months. Our leading indicator will be Property Transfer Tax, which is based on sales. At this time, sales activity is being affected by virus concerns and the temporary Stay at Home orders. Assuming the stalled activity continues the first few months of the fiscal year, Property Transfer Taxes are projected at \$650,000 or 15% below the prior year budget. This data will be closely watched for impacts to our largest General Fund revenue source.

Sales Tax: The City's second largest General Fund revenue source (11% of total revenue) was significantly impacted starting in March 2020. At this point in time, sales tax in FY 2021 is projected to drop to \$8.2 million, nearly \$1.0 million below the prior year budget. Industry groups hit hardest by the Stay at Home orders include most retail, restaurants and hotels. Stores are beginning to reopen with curbside pick-up and physical distancing measures, but the timing of fully reopening is undetermined, leaving revenue projections rather uncertain.

Construction has continued without interruption on the Manhattan Village Mall revitalization project. The North Deck is on schedule to open in the Spring of 2021. Mall space leasing is active and remains optimistic. Stores are initializing curb side pick-up in the coming weeks, and with its modern look and new stores and restaurants, we expect it to draw in people from the region.

Over the last several years, point-of-sale tax revenues have been trending down in the State with the continued strong growth in online sales. Online sales result in the collected sales tax going into a countywide pool, which is then allocated based on the City's share of point-of-sale taxes countywide. This trend is expected to continue, further impacting the City's future sales tax revenues.

Transient Occupancy Tax (TOT): Hotel occupancy taxes are expected to generate approximately \$4.4 million in General Fund revenue in FY 2020-2021, or \$350,000 (7.4%) below the prior year budget. The short and long term impacts to the hotel industry are worrying; even if governments lift the Stay at Home orders, questions remain as to when consumers will feel comfortable traveling. Currently, occupancy rates have dropped to below 25%. The budget for FY 2020-2021 assumes occupancy rates will rise over the coming months as comfort levels with new cleaning and physical distancing measures gain

CITY MANAGER'S BUDGET MESSAGE

momentum. Additionally, the approved increase in the tax rate of 2% is also expected to go into effect in July 2020. However, like Sales Tax, the uncertainty makes projecting this revenue a challenge. TOT revenue also affects the Capital Improvement Fund since 15% of the 10% base tax is dedicated to that fund (the CIP amount is in addition to the \$4.4 million expected in the General Fund).

Business License Tax: Business License Tax in FY 2020-2021 is expected to underperform the prior year budget by \$621,250 (-15.7%). In past economic downturns, this revenue proved to be somewhat resilient and stable given that about 100 businesses pay near or at the cap, which makes up over 35% of total business license tax.

Understanding the sudden hardship, the City Council proactively granted extensions for the payment of Business License Taxes due in March 2020 and waived penalties to help local businesses during the closure period. The real impact of business closures will be felt in FY 2020-2021, when the Business License Taxes due are based on 2020 gross receipts.

Building Permits & Plan Check Fees: Residential and Commercial building activity has continued during the Stay at Home orders, and although City Hall is closed to the public, the Community Development Department has continued processing Building Permits and Plan Checks. At this time, Building Permits are expected to decline by 7.1% to \$1.5 million based on the number of recently approved Plan Checks and Permits in progress. Due to the uncertainty in residential and commercial properties, we anticipate Plan Check Fees to experience a larger decline of \$350,000 (19.1%) to \$1,450,000.

A complete listing of revenues is located in the Summaries section of this document.

General Fund Expenditures:

General Fund expenditures equal \$73,231,254 in FY 2020-2021, a decrease from the FY 2020 budget of \$1.8 million (-2.4%) but \$2.1 million (2.9%) over FY 2020 year-end estimates. The following chart illustrates the specific budget categories and the associated changes from FY 2020:

General Fund Budgeted Expenditures by Category

Expenditure Category	Budget FY 2020	Estimated FY 2020	Proposed FY 2021	FY20 Budget to FY21 Var		FY20 Estimate to FY21 Var	
				Change	Percent	Change	Percent
Salaries & Benefits	\$52,201,675	\$49,893,601	\$53,214,895	\$1,013,220	1.9%	\$3,321,294	6.7%
Materials and Services	14,263,296	13,232,624	12,377,750	(1,885,546)	(13.2%)	(854,874)	(6.5%)
Internal Service Charges	7,853,755	7,225,624	6,392,111	(1,461,644)	(18.6%)	(833,513)	(11.5%)
Capital Equipment	103,124	295,158	754,918	651,794	632.0%	459,760	155.8%
Debt Service	485,475	485,475	479,350	(6,125)	(1.3%)	(6,125)	(1.3%)
Interfund Transfers	117,112	15,000	12,230	(104,882)	(89.6%)	(2,770)	(18.5%)
Totals	\$75,024,437	\$71,147,482	\$73,231,254	(\$1,793,183)	(2.4%)	\$2,083,772	2.9%

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At 73% of General Fund Expenditures, Salaries and Benefits represent the largest portion of the budget in FY 2020-2021. The overall increase from the FY 2020 Budget is mainly due to Sworn Salaries and CalPERS contributions (which include the two new Police Officer positions) and payments to CalPERS to pay down our Unfunded Actuarial Liability (UAL). Regular (non-sworn) salaries are actually lower than the prior year due to the hiring freeze.

CalPERS UAL payments are increasing by about \$650,000 in the General Fund. These payments are for past service and still payable regardless of reduced "Normal Cost" contributions resulting from the hiring freeze.

To appropriately differentiate current service costs ("Normal Cost") from payments toward the unfunded liability for past service, separate object codes are used in the budget for pension contributions (4211 for Regular Employees and 4212 for Sworn Employees) and payments to reduce the City's unfunded liability (4218 for Regular Employees and 4219 for Sworn Employees). These can be found in each Department/Program expenditure schedule and the accompanying Appendix tables.

In addition to specified "frozen" positions, Salaries and Benefits also includes a 4.0% vacancy factor for full-time staffing, which equates to \$1.7 million across all funds, and approximately \$1.5 million in the General Fund. This vacancy factor is in recognition of the fact that there are times throughout the year that positions are vacant through attrition and retirements, and that salary savings are achieved during those vacancies. This practice was implemented several years ago when the prior practice of fully budgeting staff positions would result in significant year-end savings. The current method simply estimates and recognizes vacancies up-front, with the expected savings factored into the budget.

Materials and Services are down 15.1% (\$3.3 million) from last year's budget due to the aforementioned budget-balancing reductions implemented by staff. The City Council Contingency of \$50,000, which is also included in this category, was eliminated since the budget may be adjusted at any time through a City Council majority vote. Utility costs were reduced by \$275,932 based on prior year trends.

The most significant driver of the decrease in Materials and Services is the reduction of Internal Service Fund charges. These funds include the Insurance Reserve, Fleet, Information Technology and Building Maintenance funds, and are used to capture and allocate common costs across all departments. Overall, Internal Service Charges are decreasing by \$1,461,644, or -19%, to alleviate the deficit the General Fund is facing. This savings included a one-time reduction of \$400,000 in Information Technology charges, and the one-year suspension of Fleet Rental and Fleet Maintenance Charges totaling \$2.1 million. These funds have both built a healthy fund balance over the last few years when actual expenditures came in lower than expected. Offsetting these reductions was an increase of \$684,300 in the Liability Insurance allocation. Outstanding claims against the City remain constant overall, and the City continues efforts to stabilize the Fund by increasing these internal service fund charge-outs.

The increase in capital outlay is mainly attributed to one-time technology and equipment purchases, which due to their critical nature, should not be delayed.

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Other Fund Highlights

Capital Improvement Fund

In years past, City Councils have created dedicated revenue sources for the Capital Improvements Fund in order to provide reliable funding for important projects (previously, project funding relied on General Fund surpluses). These revenue sources and the year enacted are as follows:

1998 Transient Occupancy Tax – 15% of the 10% tax

1998 On-Street Parking Meters - \$0.25 per hour

2000 On-Street Parking Meters – additional \$0.25 per hour

2000 Parking Citations - \$4 of all citations except expired meter cites

These revenues are projected to generate \$1.4 million in FY 2020-2021. CDBG Grant revenues totaling \$100,000 are also anticipated to offset sidewalk projects. Approximately half of the revenue generated within the CIP Fund is dedicated to funding the Police & Fire facility debt service of \$771,364. Other projects are funded from available fund balance and future General Fund surpluses on a pay-as-you-go basis. The City's CIP fund accounts for capital improvement projects funded by general use revenue sources. In FY 2020-2021, this includes \$600,000 for general Facility Improvements and \$50,000 for Non-Motorized Transportation projects such as bike lane and crosswalk improvements.

With these projects funded, the CIP fund is expected to have an unreserved fund balance of \$1.0 million at the end of FY 2021.

Special Revenue Funds

The ***Street Lighting and Landscaping Fund*** derives its revenues from assessments to property owners. Those assessments, which have not been changed since 1996, will require a successful Proposition 218 vote in order to do so. As a result, the FY 2020-2021 assessment basis remains fixed with no increase from prior years. Because expenses for energy and maintenance are not fixed and have risen since 1996, the General Fund must contribute increased amounts each year in order to fund this service. The subsidy is estimated at \$185,802 in FY 2020-2021. In addition to the subsidy, the City contributes \$12,230 to cover the City's portion of the Streetscape zone. This budget presents a fund which has long exhausted its reserves. Until new assessments are in place, General Fund transfers will continue, further straining core municipal services.

The ***Streets & Highways Fund*** (Gas Tax and SB1 Funds) accounts for gas tax moneys dedicated to roadway and sidewalk projects. These funds are expected to decline as a result of the economic downturn, but the extent is currently unknown. The FY 2020-2021 budget includes initial revenue estimates of \$1.4 million and capital expenditures of \$755,000. Projects include an allotment for the annual street resurfacing program (\$350,000) as well as the annual curb, gutter and ramp replacements program (\$365,000). As mandated, the triennial Pavement Management Plan Update is also budgeted for \$40,000.

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The **Asset Forfeiture Fund** includes estimated revenues of \$5,000 consisting of anticipated interest earnings on the fund balance. The receipt of Asset Forfeiture funds is unpredictable and therefore not programmed into the budget. FY 2020-2021 will be the last year that operational expenditures (totaling \$147,900) will be budgeted in the Asset Forfeiture Fund as the fund balance is expected to be exhausted. The General Fund will absorb critical costs previously paid for by Asset Forfeiture funds.

The **Police Safety Grant Fund** has \$143,000 of grant funds and interest income, and \$142,000 in operating expenditures for front-line law enforcement supplies and equipment.

The majority of **Proposition "A" Fund** revenues are based on a half-cent sales tax in Los Angeles County, which is then distributed on a per capita basis. Like other sales taxes, these funds are expected to take a significant reduction. FY 2020-2021 revenues are estimated at \$673,061 and operating expenditures for the Dial-A-Ride and other transit services budgeted at \$941,812. This year's budget includes salary and benefits for the transportation services operators; \$14,863 for Taxi rides when Dial-A-Ride bus service is not available, and \$59,225 for recreational bus trips, which may be impacted by current Stay at Home orders.

The funding deficit of \$268,751 will be covered by a transfer from the General Fund unless the City can secure a funding exchange with another LA County city. For FY 2019-2020, the City was able to exchange General Fund moneys for Proposition "A" funds at 73 cents on the dollar, saving us \$73,973. Staff is making every effort to secure a similar funding exchange and will revisit the issue at a future City Council Meeting.

The **Proposition "C" Fund**, established for transportation and street improvement programs, reflects estimated revenues of \$580,608 and capital expenditures of \$800,000 in FY 2020-2021. Revenues include \$500,608 in transit sales tax (also impacted by the economic downturn) and \$80,000 in interest generated from existing fund balance. A budget of \$800,000 is included next year for the annual street resurfacing program.

The **AB 2766 Fund** was established in 1990 and provides per capita funding to cities and counties located in the South Coast District to be used to reduce motor vehicle air pollution. Revenues of \$47,000 and expenditures of \$673 are budgeted in FY 2020-2021. Unexpended revenues will be retained for future electric vehicle and/or charging station purchases.

During FY 2010, the City began receiving funds from a new sales tax resulting from **Measure "R"** which was approved by the County's voters in November 2008. This half cent sales tax can be used for projects such as pothole repairs, major street resurfacing, left-turn signals, bikeways, pedestrian improvements, streetscapes, traffic signal synchronization and local transit services (including subsidizing Dial-A-Ride services as done in the past). Revenues totaling \$403,497 are anticipated in FY 2020-2021 as well as a grant for \$540,000 for the Aviation and 33rd Street Sidewalk project. Other budgeted projects include \$400,000 toward the Annual Street Resurfacing program and \$260,000 to install protected left turn lanes at Manhattan Beach Boulevard and Peck Avenue.

In November 2016, Los Angeles County voters approved **Measure "M"**, to ease congestion and improve neighborhood streets and intersections. The City started receiving Measure M

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funds in FY 2018. Construction on the Rowell Avenue sidewalk connection (between Curtis & 1st Street) is planned for next year with a budget of \$640,000.

Enterprise Funds

FY 2020-2021 revenues in the **Water Fund** are estimated at \$16.1 million while operating expenses, capital projects and debt service in this fund total \$26.6 million. Design of Peck Ground Level Reservoir Replacement project is currently underway with construction slated to start in the fall and continuing for about 18 months. Adding to the existing project balance of \$22.8 million, next year's budget includes an additional \$14.0 million to meet the full cost of the project. Other capital projects are planned next year, including \$800,000 to paint the Block 35 Elevated Tank and \$300,000 for a Water Masterplan Update to address the City's aging infrastructure.

Revenues in the **Waste Water Fund** are projected to be \$3.7 million with operating expenses, capital projects and debt service estimated at \$3.2 million. Like the Water Fund, the Waste Water Fund includes a budget of \$300,000 for a Wastewater Masterplan Update and annual funding for the rehabilitation of gravity sewer mains program in the amount of \$1.1 million.

The **Storm Water Fund** includes revenues of \$789,484 (including assessment taxes and new Measure W funding) and expenditures of \$2.7 million. The deficit of nearly \$1.8 million is funded through a General Fund transfer (as predicted when fund reserves were exhausted). The FY 2020-2021 budget allocates funds for street sweeping and mandated National Pollution Discharge Elimination System Permit Compliance Programs as well as capital projects of \$1.7 million, including \$710,000 for storm drain debris collection devices, \$500,000 for storm drain repairs, and \$500,000 for the Joint Watershed Infiltration Project. There is no fund balance available to meet policy reserves of four months of operating expenses or fund necessary capital projects.

On November 6, 2018, voters approved Los Angeles County Measure W, a parcel tax to fund the improvement and maintenance of local storm water systems. As part of the measure, a portion of the funds collected annually are distributed to municipalities to fund upgrades to and the maintenance of each agency's storm water infrastructure. Based on current estimates, the City expects to receive up to \$410,000 per year.

Current assessments, last changed in 1996, are not sufficient to sustain the program's current and future capital needs. As a result, continued General Fund transfers or a Proposition 218 vote to increase the assessments will be required to adequately fund this operation. Storm Water runoff is under increased regulatory and environmental pressures, which has resulted in increased costs. The General Fund can no longer afford to subsidize the Storm Water Fund, and the assessments will need to be addressed.

The **Refuse Fund** will be dissolved in FY 2020-2021 since the City is no longer serving as a pass through for refuse billing and payments. The fund balance at the end of FY 2019-2020 will be allocated to the Capital Improvements Fund for City refuse enclosure improvement projects (\$800,000) with the remaining funds being transferred to the General Fund.

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The **Parking Fund** accounts for collections and expenditures for street meters and City-owned lots, debt service on the Metlox parking structure, and maintenance of the Metlox Town Square. For FY 2019 this fund is projected to have \$4.3 million in revenues and \$2.4 million in expenditures, which includes debt service on the Metlox parking structure (\$711,213). Fund revenues and expenditures also include the Downtown Business Improvement District assessments (approximately \$100,000) which the City collects and then remits to the Downtown Business and Professional Association through a contractual agreement. The increase in parking meter revenues last year will be accumulated in fund balance for future parking infrastructure projects.

The **County Parking Lot Fund** accounts for the two county-owned parking lots commonly referred to as El Porto and 26th Street. This fund is projected to have \$1,043,500 in revenues and \$747,077 in expenditures, which includes \$572,000 for the County Lots operating lease. Excess funds (\$296,423) are transferred to the General Fund after accounting for the County's share of revenue.

The **State Pier and Parking Lot Fund** relates to the operational activity for the State-owned pier parking lots. This fund is projected to have \$820,000 in revenues and \$539,418 in expenditures in FY 2020-2021. Fund revenues are used to maintain and operate the pier and parking lots, and the pier comfort stations. Fund balance will be used in the near future for the design and replacement of the Pier railings.

Internal Service Funds

The City operates four Internal Service funds that provide for the operation, maintenance and replacement of facilities or equipment, or serve to spread the cost of an internal function across the user departments.

The FY 2020-2021 **Insurance Reserve Fund** budget contains revenues (derived from charge-outs) of \$7.2 million and expenditures of \$6.7 million. The Insurance Reserve allocates charges to other funds based on recent experience and actuarial funding estimates. In FY 2020-2021, charge outs to departments for liability and property claims are up by \$450,300 (24.4%), while Workers Compensation charge-outs to departments are lower by \$98,040 (-2.0%). These charge-outs are the funding source for insurance premiums, claims paid and claims administration costs paid out of the Insurance Reserve Fund.

Overall, budgeted claims paid in FY 2020-2021 are estimated at \$750,000 for liability and \$3.8 million for workers' compensation, a combined decrease of \$450,000 from the prior year estimate. Because the City's self-insured retention is \$500,000 for liability and \$750,000 for Workers Compensation, claims paid will represent the largest and most varied cost from year to year.

Workers' Compensation continues to be a challenge both in terms of cost control and predictability. For example, there are old cases (20+ years) for which new reserves must be funded from changes in the former employees' health status due to their work-related injuries. These increased costs often raise our liability by tens to hundreds of thousands of dollars (limited only by the self-insured retention in effect at the time of injury). While proactive work place injury prevention programs help with our current employees, we are exposed to

CITY MANAGER'S BUDGET MESSAGE

escalating costs for many years after separation from employment. In some cases these costs may increase through the former employee's inaction in maintaining his or her own health.

Workers compensation and liability expense are extremely difficult to predict because of our relatively small population and the random way extraordinary cases occur. The result is that there are extreme swings in expense from year to year, which is all the more reason to move toward an actuarial funding basis using predictive modeling. Staff is working to phase in the actuarial funding model to avoid the possibility of unfunded liabilities that could arise if future claims costs exceed the Insurance Reserve. However, this new approach must be balanced with other funding needs.

The **Information Technology Fund** provides for the operation of the City's Information Technology department, including maintenance of the City's computer network, hardware infrastructure, City website and mobile app, as well as the broadcasting of City meetings. The department's budget is charged out to the other departments based on the number of devices (workstations, printers and mobile devices) being utilized and the number of employees in each division. In FY 2020-2021, Information Technology Fund revenues are \$2.8 million after a reduction of \$400,000 to serve as a relief measure for the General Fund. Expenditures are budgeted at \$3.4 million (the difference is funded through available fund balance). This fund budget includes replacement workstations, servers and network components (switches and wireless access point hardware) as well as one-time purchases for critical upgrades.

The **Building Maintenance and Operations Fund** consists of programs from two different departments. The fund provides for Public Work's Building Maintenance program which maintains City facilities and grounds, and the Finance Department's General Services program which ensures that office equipment such as photocopiers are maintained. The fund's FY 2020-2021 budget includes revenues of \$2.1 million and expenditures of \$2.0 million. Expenditures associated with this fund are allocated to departments based on their number of employees and the square feet of building they occupy.

The **Fleet Management Fund** is normally charged to departments in two separate line items - fleet maintenance and fleet rental. Fleet maintenance accounts for repairs and routine vehicle maintenance based on the average maintenance and repair cost according to the type and number of vehicles a department operates. The fleet rental charge provides for the replacement of City vehicles, and is a straight-line depreciated charge based on the cost and expected life of each vehicle. However, the City hasn't always replaced vehicles according to the "expected life" schedule, which has resulted in an accumulation of fund balance. Hence, a suspension of these charges was implemented in FY 2020-2021 to relieve pressure on the General Fund. Even with this suspension of revenue, operations of \$1,227,502 and vehicle replacements of \$459,000 are fully funded. (A list of vehicle replacements is included in the Appendix of this document.) The Fleet Management Fund is expected to have \$1.6 million remaining after FY 2020-2021 changes for future vehicle replacements.

FIVE YEAR FORECAST

The City of Manhattan Beach is committed to its strong stewardship of the public's taxpayer dollars, including developing a responsive budget that delivers the high quality services our

CITY MANAGER'S BUDGET MESSAGE

residents expect and deserve. Each year, as the budget is prepared, we project revenues and expenditures for the coming five years (located in the Five Year Forecast tab of the budget document), the proper management of which is essential to maintaining our public safety and quality of life services. We estimate revenue and expenditure growth using trend analyses, consultant support, economic data and known future changes. In the case of one of the City's major expenses, pensions, an independent actuary is retained.

Our forecast also projects fund balances, including policy reserves and unreserved balances. Fund transfers are indicated for easy identification of fund subsidies, such as the Street Lighting and Landscape Fund, Stormwater Fund, and Proposition A Fund, which are being subsidized by the General Fund.

The forecast included in this year's budget shows that the City has been successful in maintaining a fiscally prudent policy of 20% in reserve funds for emergencies and urgent needs and, additionally, an Economic Uncertainty reserve of \$4 million through FY 2020. As much of our economic outlook is still to be determined given the dynamics of the COVID-19 situation, the need to dip into these "rainy day" funds is also to be determined. If we hold the line on cost controls, current trends indicate usage of the Economic Uncertainty reserve will be necessary to continue transfers to the Stormwater Fund and the Pension Rate Stabilization Fund. Current projections indicate that by FY 2022-2023, the Economic Uncertainty reserve will be exhausted, requiring use of the Financial Policy reserve.

As the General Fund is also the source of essential City services such as police and fire, street/pothole repair, building and safety, and parks, it is of utmost priority to address pressure on the General Fund by identifying additional sources of funding for Stormwater, and/or our core services. Clearly and unequivocally, immediate and proactive steps must be taken to correct the funding imbalances in these two funds. Unmitigated, these subsidies are adding to the strain on our most basic of services valued by our public.

Storm Water and Street Lighting subsidies aside, the five year forecast also shows a lack of funding for significant capital improvement projects, such as the replacement of Fire Station #2, recreational facilities, additional parking and upgrades to essential public buildings such as our community centers. With the developing economic downturn, we are faced with difficult choices in balancing quality of life service needs, deteriorating (or aging) infrastructure and long-term fiscal sustainability.

On top of these needs, labor costs in California continue to rise. As a service organization, the City delivers services through our dedicated employees. Labor agreements are in effect with most of the City's bargaining units bringing predictability in one of the City's biggest cost centers through December 31, 2021. After salaries, the second largest compensation driver for the City is retirement system costs. In FY 2020-2021, the City has budgeted \$10.2 million for costs associated with providing employees defined benefit pension plans through the California Public Employees' Retirement System (CalPERS). This total includes \$4.5 million in current service costs and \$5.7 million for payments toward the City's unfunded accrued liability (UAL).

CITY MANAGER'S BUDGET MESSAGE

Drilling down further, the \$5.7 million budgeted in FY 2019 for the City's unfunded liability payments breaks down to \$1.8 million for miscellaneous employees and \$3.9 million for sworn public safety personnel.

In an effort to closely monitor our pension costs, the City consults with an independent actuary to review our plans and project rates beyond what CalPERS provides. It is important to note that while a lot of attention has been given to unfunded pension liabilities, the City's three employee plans with CalPERS (Police, Fire and Miscellaneous Non-Sworn) are currently funded between 71% and 76% as of the last actuarial report (July 2019). Unfunded liabilities currently total approximately \$88.5 million (more information is available in the City's Comprehensive Annual Financial Report at www.citymb.info/departments/finance).

To help mitigate these rising pension costs, the creation of a Pension Stabilization Trust Fund was approved by the City Council. The current balance of about \$1.3 million may be used at any time to offset payments to CalPERS. Otherwise, additional transfers (\$250,000 per year) are planned over the next five years to continue building up the fund.

CONCLUSION

The City's budget process and resulting document is the result of an extraordinary effort from residents and staff in every City department. We are proud to point out that the City's last biennial budget once again received awards both from the California Society of Municipal Finance Officers and from the Government Finance Officers Association.

In our on-going efforts to provide our citizens with ample opportunities to review and comment on the budget, the City Council will continue budget discussions in the coming weeks until the budget is adopted before June 30th.

Copies of the Operating Budget are available for public review at City Hall in the Finance Department and City Clerk's Office. The budget is also available online at the City's website:

www.citymb.info.

I would like to take this opportunity to thank all the City employees who worked very hard to develop this year's budget. Special thanks to the Finance Department, especially Steve Charelian, Henry Mitzner, Libby Bretthauer, Marcelo Serrano and Julie Bondarchuk.

Sincerely,



Bruce Moe
City Manager



Budget User's Guide

Prior to July 1st of each year, the Manhattan Beach City Council adopts, by formal resolution, an annual budget.

This document serves as a financial plan, the purpose of which is to identify the projected allocation and application of resources over the budget cycle.

The published Operating Budget is designed to present summary information about the City's financial plans for the year in a user-friendly format. The Operating Budget is organized by department, then by program (operating divisions within the departments). Expenditures are displayed and subtotaled by type: *Salaries & Benefits, Materials & Supplies, and Capital Projects & Equipment*. The *Source of Funds* tables indicate the fund(s) to which a program allocates its expenditures. The Operating Budget also includes the following sections:

Introduction Section - includes the Table of Contents, List of City Officials, City Manager's Budget Message, Budget User's Guide, demographic information, Organization Chart, and Budget Awards.

Summaries Section - includes tables and graphs detailing City-wide revenues, expenditures and fund balances.

Operating Budgets - includes program budgets by department, with narratives explaining the function of the program, staffing levels, and uses and sources of funds.

Five Year Forecast – includes projected revenues and expenditures by fund and resulting fund balances.

Capital Budget Summary – includes schedule of capital projects by fund and type from the City's Capital Improvement plan.

Appendix - includes Major Revenue Sources, Schedule of positions, Schedules of Funded Budget Requests, Schedule of Administrative Service Charges, Summary of Debt Service Payments, Resolutions for the Adoption of the Budget and Appropriations Limit, and the City's Financial and Budget Policies.

BUDGET PROCESS

The City's budget process begins in January of each year with the distribution of a budget manual prepared by the Finance Department. The budget manual contains a budget calendar, chart of accounts, forms for requesting new or additional items, and the general policy and instructions for developing the budget for that fiscal year. Line-item budget development is accomplished through the City's financial system, which allows each department to build its budget using computerized worksheets.

The individual departments are directly responsible for developing the Materials & Supplies line items and part-time employees' salaries. The remaining Salary & Benefit information is calculated and entered by the Finance Department. All supplemental budget requests (new personnel, service or equipment) are presented on separate forms and are subject to City Manager review and approval before becoming part of the operating budget. Once all the budget data is compiled, it is printed and distributed to the City Manager and the departments.

In March, the Finance Director provides the City Manager with proposed revenue projections. These revenue estimates are then reviewed with the department budget requests to determine available funding levels for the fiscal year. The City Manager and Finance Director then hold meetings with the departments to review the operating and supplemental budget requests.

Once the budget data has been reviewed and any changes have been made by the Finance Department, a proposed document is prepared. After final review and approval by the City Manager, the proposed budget

document is presented to the City Council in May. At least one study session and public hearing are held by the City Council, and then the budget is adopted by resolution prior to June 30.

During the fiscal year, the budget can be amended as necessary to meet the City's needs. The City Council has the legal authority to amend the budget at any time. Department Heads and their designated representatives may only authorize expenditures based on appropriations previously approved by City Council action, and only from accounts under their organizational responsibility. Actual expenditures may exceed budget appropriations by line-item, but may not exceed the department's budget. The City Manager has the authority to approve interdepartmental appropriation transfers as long as they are within the same fund. Interfund transfers require a budget amendment by the City Council.

BASIS OF ACCOUNTING

Manhattan Beach's accounting system is maintained on a fund basis, in accordance with governmental accounting standards. Each of the City's twenty-five funds is considered a separate accounting entity with a self-balancing set of accounts that records assets, liabilities, fund equity, revenues and expenditures. Funds are established and segregated for the purpose of recording specific programs or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Funds are classified into one of three categories: *governmental* (general, special revenue, debt service, and capital projects), *proprietary* (enterprise and internal service), and *fiduciary* (trust and agency). Governmental funds account for activities usually associated with a typical state or local government's operation. Proprietary funds are financed and operated in a manner similar to private business enterprises, where the intent is to recover the costs of providing goods and services from user charges.

Fiduciary funds are utilized in situations where the government is acting in a fiduciary capacity as a trustee or an agent.

All governmental funds are budgeted and accounted for using the modified accrual basis of accounting, which recognizes revenues when they become susceptible to accrual, i.e. measurable and available. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Examples of such revenues include property tax, sales tax, and interest earnings. Expenditures are recognized when the fund liability is incurred.

Proprietary fund revenues and expenses are budgeted and accounted for on an accrual basis. Revenues are recognized in the period when earned, and expenses are recognized when incurred. The following Classification of Funds describes, in detail, the various types of funds and their purpose as established by the City of Manhattan Beach.

CLASSIFICATION OF FUNDS

GOVERNMENTAL FUND TYPES:

General Fund

The General Fund is used to account for resources traditionally associated with general government which are not required to be accounted for in a separate fund including: sales tax, property tax, transient occupancy tax, licenses and permits, fines and forfeitures. This fund is used to finance most of the basic municipal functions, such as general administration, public safety, parks and recreation, and community development.

Special Revenue Funds

The Street Lighting & Landscape Fund provides for the power, maintenance, and capital improvements for the lighting system within the City of Manhattan Beach. Money is received from a special assessment placed on each tax bill in the City, the amount of which is determined by the benefit received by the owner of each property. Assessments from Zone 10 of the street lighting district also provide for the maintenance of the street beautification area in downtown Manhattan Beach.

The Gas Tax Fund is used to account for the City's share of State and County gasoline tax collection in accordance with the provisions of the State of California Streets and Highway Code. Revenues are disbursed by the State based on population and must be used towards the maintenance and repair of City streets that serve as State and County thoroughfares.

The Asset Forfeiture Fund is used to account for funds received through Federal and State agencies for drug seizures in which the City participated. These funds must be used to supplement, not supplant, the Police Department's normal operating budget. The amount of revenue will vary from year to year based on activity levels.

The Public Safety Grants Fund is used to account for any Federal, State, or local grants received for law enforcement purposes.

The Proposition A and C Funds and Measure R and M Funds are used to account for proceeds from the additional sales taxes generated by the approval of Los Angeles County voters. These funds, which are administered by the Los Angeles County Metropolitan Transportation Authority (MTA), are distributed based on population and must be used for transportation-related projects.

The AB 2766 Fund is used to account for proceeds received from the additional vehicle registration fee imposed by the State and regulated by the Air Quality Management District (AQMD). These funds are distributed based on population and must be used for programs designed to reduce air pollution from motor vehicles.

Capital Projects Funds

The Capital Improvement Fund is used to account for capital projects not eligible for funding from other specific funding sources. Funding sources are derived from various sources such as grant funds or transfers from the General Fund. In 1998-1999, City council acted to designate specific revenue sources for this fund consisting of the 15% of the City's 10% transient occupancy tax rate and the 25 cents incremental increase of parking meter rates. Additionally, in FY 2000-2001, City Council added to this dedicated revenue stream by increasing street meter rates by an additional 25 cents per hour and most parking citation rates \$ 4. Specific projects and their funding sources are described in detail in the City's Capital Improvement Plan.

The Undergrounding Assessment Fund is used to account specifically for the construction of utility undergrounding in established districts. The fund serves as a pass through of the assessments collected to pay the debt service for the improvements.

Debt Service Funds

Three Special Assessment Redemption Funds are used to account for principal and interest payments on the Underground Utility Bonds for the 2018 Refunding of Districts formed in 2004 and 2005, as well as Districts 19-12, 19-14, and 19-4 that formed in 2019. Proceeds of these bonds were used to relocate utility lines underground in certain portions of the City. The bonds are being repaid with proceeds from special assessments levied on the property owners who benefited from the project.

PROPRIETARY FUND TYPES:

Enterprise Funds

The Water Fund is used to account for the operation of the City's water utility system. Revenues are generated from user fees, which are adjusted periodically to meet the costs of administration, operation, maintenance, and capital improvements to the system.

The Stormwater Fund is used to account for the maintenance of, and improvements to, the City's storm drains. Revenues are derived from a storm drain assessment to property owners, which is based on size and use of the parcel, and collected through the property tax rolls.

The Wastewater Fund is used to account for the maintenance of, and improvements to, the City's sewer system. Revenues are derived from a user charge placed on the water bills.

The Refuse Fund is used to account for the provision of refuse collection and recycling services in the City. The City bills both residential and commercial properties.

The Parking Fund is used to account for the general operations and maintenance of City parking lots and spaces. The Parking Fund also accounts for the revenue generated by City parking lots and spaces. The Parking Fund contains reserves for the Business Improvement Districts (BIDs) to be used for their approved activities.

The County Parking Lots Fund is used to account for the operation and maintenance of parking lots that are owned by Los Angeles County and leased to the City. Proceeds from the meters and parking permits are divided 55 percent to the County, with an annual guaranteed minimum of \$130,000, and 45 percent to the City.

The State Pier & Parking Lot Fund is used to account for the operation and maintenance of the Manhattan Beach Pier, comfort station, and four adjacent parking lots. These properties are owned by the State, but controlled by the City through an operating agreement.

Internal Service Funds

The Insurance Reserve Fund is used to account for the City's self-insured workers' compensation and general liability programs. The fund collects premiums from departments based on claims history.

The Information Systems Fund is used to account for the operation, maintenance and replacement of the City's Information Systems including the City-wide network and related hardware and software. Revenues are generated from charges to departments based on the number of devices in use.

The Fleet Management Fund is used to account for the operation, maintenance and replacement of City vehicles. Revenues are generated from vehicle rental charges to departments based upon the number, type, and age of vehicles operated.

The Building Maintenance and Operation Fund is used to account for the operation and maintenance of certain City facilities. Revenues are generated by charges to user departments based on their number of employees and square feet of building they occupy.

FIDUCIARY FUND TYPES:

Trust & Agency Funds

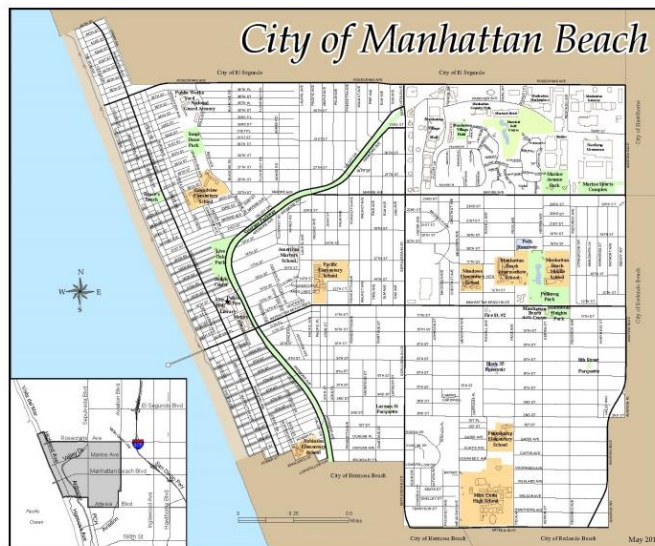
The Pension Trust Fund is used to account for the supplemental retirement and single highest year programs previously provided by the City. Although the City has replaced these programs, this fund accounts for the former employees still receiving these benefits.

City of Manhattan Beach Facts and Figures

Incorporated on December 2, 1912, Manhattan Beach encompasses 3.89 square miles, with 2.1 miles of beachfront and 40 acres of total recreational beach area. This community of “Sun, Sand and Sea” is located in the South Bay area of Los Angeles County, 19 miles from downtown Los Angeles, and is one of Southern California’s most desirable communities in which to work and live. Manhattan Beach is home to approximately 35,000 residents.

The City offers residents a pleasant, peaceful, coastal living environment with easy access to all Los Angeles area amenities. Manhattan Beach is truly cosmopolitan, but maintains the warmth of a quaint small town, far removed from the stress of typical urban life. In addition to its popular coastline, the community is home to large numbers of tourist and family-oriented events, such as Manhattan Open volleyball, the Races, and Holiday Fireworks to name a few.

Manhattan Beach is a full-service General Law city operating under a council-manager form of government. The City Council consists of five members elected at large, each serving a 9 1/2 month mayoral rotation during their four year term. The City Council meets on the first and third Tuesdays of the month at 6:00 PM. The City operates with nine well-run departments, 311 full-time and approximately 180 part-time employees. The City prides itself in offering the highest level of services to its residents and maintains a AAA bond rating.



Mission Statement

Our mission is to provide excellent municipal services, preserve our small beach town character, and enhance the quality of life for our residents, businesses and visitors.

Date of Incorporation: December 2, 1912 as a General Law City

Form of Government: City Council - City Manager

Full-Time Municipal Employees Authorized: 311

Public Safety: Two fire stations with 30 authorized sworn personnel; One police station with 67 sworn personnel

Parks & Public Facilities

- 2.1 miles of beach front
- 40 acres of recreational beach
- 928 foot long pier
- 54 acres of developed parks
- 21 acre parkway
- Nine hole golf course
- Two community centers

City of Manhattan Beach Facts and Figures

Libraries: One Los Angeles County branch library

Location: 19 miles southwest of downtown Los Angeles on the southerly end of Santa Monica Bay; 3 miles south of Los Angeles International Airport

Elevation: 120 feet above sea level

Population & Area: 35,183 (2019 US Census Bureau Estimate from 2010 base of 35,135); 3.88 square miles

Climate: August is on average warmest month (Ave. High: 75°F; Ave. Low: 64°F); January is on average coolest month (Ave. High: 65°F, Average Low: 49°F); Average annual rainfall: 12.0 inches

Median Home Sale Price: \$2,272,700 (as of March 31, 2020 – Zillow data)

Median Household Income (in 2018 dollars): \$150,083 (U.S. Census Bureau, 2014-2018 data)

Assessed Valuation: \$19.8 billion (Office of the Assessor, Los Angeles County, 2019 Annual Report)

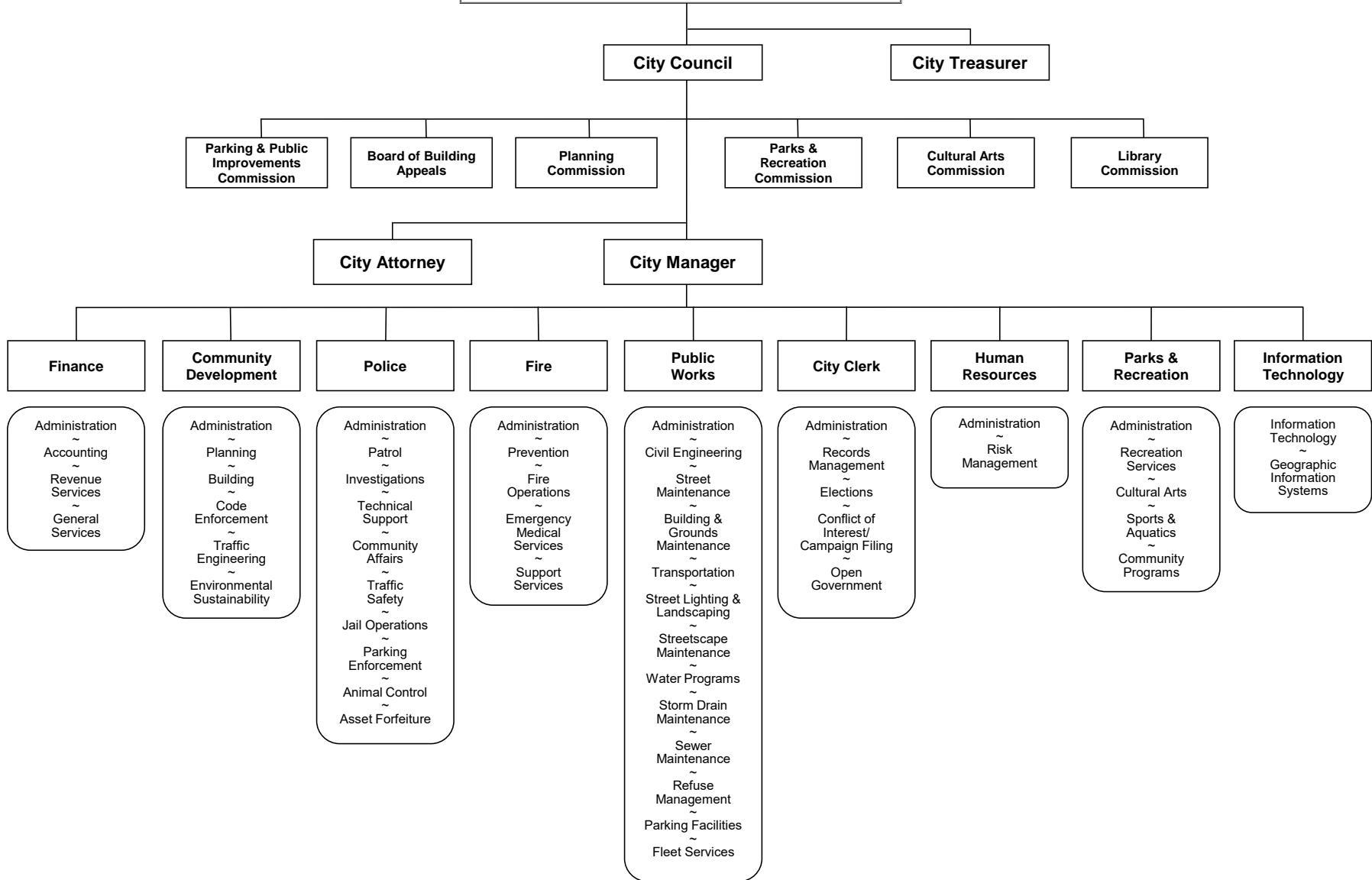
Housing Units (U.S. Census Bureau, 2009-2013 American Community Survey Estimates)

1-Unit Detached	10,954	70%
1-Unit Attached	1,297	8%
2-4 Units	2,612	16%
5+ Units	916	6%
Other	14	<1%
Total Housing Units	15,793	100%

Business Mix

Services	669	13%
Contractors	2,804	56%
Home Occupation	479	10%
Retail	206	4%
Professionals	390	8%
Apartment Houses	269	5%
Commercial Property	143	3%
Miscellaneous	74	1%
Total	5,034	100.0%

CITIZENS OF MANHATTAN BEACH



Department / Fund Matrix	Management Services	Finance	Human Resources	Parks and Recreation	Police	Fire	Community Development	Public Works	Information Technology
General Fund	✓	✓	✓	✓	✓	✓	✓	✓	
Street Lighting & Landscape Fund								✓	
Streets & Highways Fund								✓	
Asset Forfeiture Fund					✓				
Police Grants Fund					✓				
Prop A Fund				✓					
Prop C Fund								✓	
AB 2766 Fund								✓	
Measure R Fund								✓	
Measure M Fund								✓	
Capital Improvement Fund	✓	✓		✓	✓	✓		✓	
Water Fund								✓	
Stormwater Fund								✓	
Wastewater Fund								✓	
Refuse Fund								✓	
Parking Fund								✓	
County Parking Lot Fund								✓	
State Pier & Parking Lot Fund								✓	
Insurance Reserve Fund			✓						
Information Technology Fund									✓
Fleet Management Fund								✓	
Building Maintenance & Ops Fund		✓						✓	
Special Assessment Redemption Fund		✓							
Pension Trust Fund		✓							
PARS Investment Trust		✓							



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Manhattan Beach
California**

For the Biennium Beginning

July 1, 2018

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Manhattan Beach, California for its biennial budget for the biennium beginning July 1, 2018. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a period of two years only. We believe our next budget will continue to conform to program requirements, and will submit it to GFOA to determine its eligibility for another award.

California Society of Municipal Finance Officers

Certificate of Award

Excellence Award for Fiscal Years 18-19 and 19-20 Operating Budget

Presented to the

City of Manhattan Beach

For meeting the criteria established to achieve the CSMFO Excellence Award for Budgeting

January 2, 2019



Margaret Moggia

**Margaret Moggia
CSMFO President**

Sara J Roush

**Sara Roush, Chair
Recognition Committee**

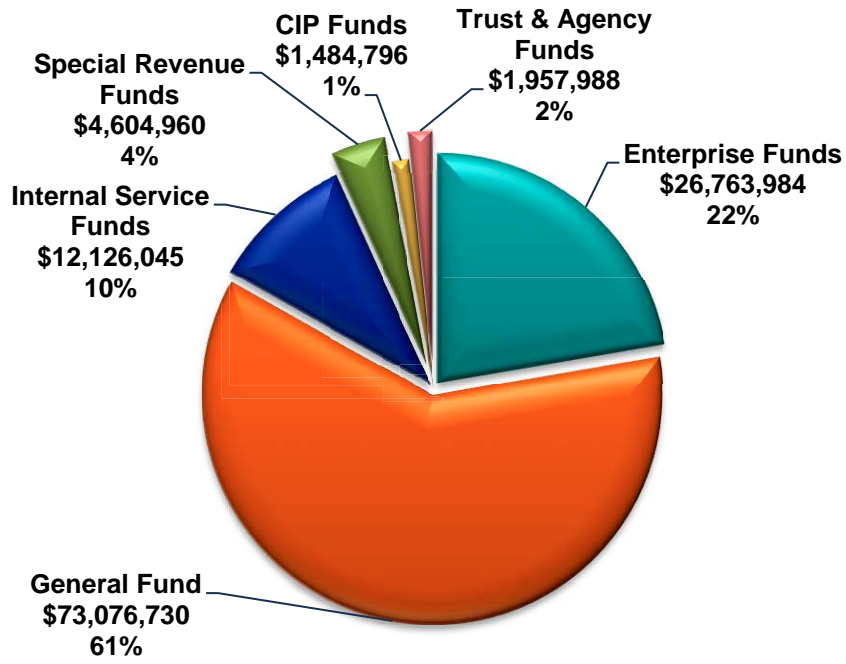
Dedicated Excellence in Municipal Financial Reporting



Summaries

SOURCE OF FUNDS BY FUND TYPE

FY 2020-21 Source of Funds - City-Wide = \$120,014,503



SCHEDULE OF REVENUES BY FUND & CATEGORY

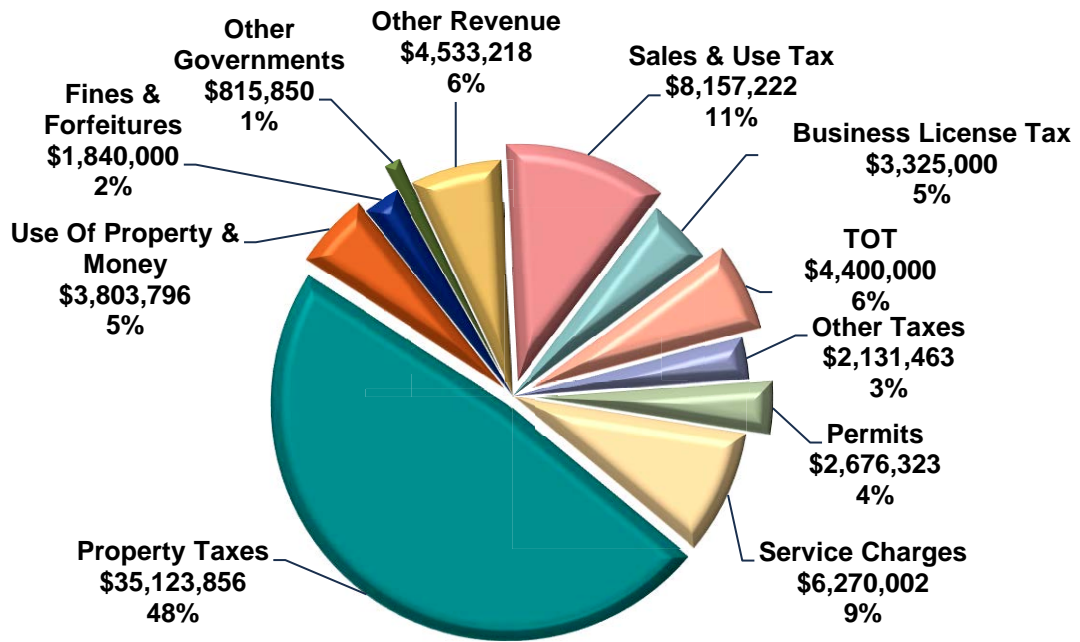
	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019-20 Adopted	
General Fund						
Revenue from Property Taxes	\$32,107,338	\$33,111,743	\$34,378,818	\$35,123,856	\$2,012,113	6.1%
Revenue from Sales & Use Tax	9,339,305	9,150,000	8,250,000	8,157,222	(992,778)	(10.9%)
Revenue from Transient Occupancy Tax	4,356,986	4,750,000	4,000,000	4,400,000	(350,000)	(7.4%)
Revenue from Business License Tax	4,053,020	3,946,250	3,700,000	3,325,000	(621,250)	(15.7%)
Revenue from Other Taxes	2,415,444	2,307,950	2,188,298	2,131,463	(176,487)	(7.6%)
Revenue from Permits	3,048,265	2,797,340	2,433,939	2,676,323	(121,017)	(4.3%)
Revenue from Fines & Forfeitures	1,963,414	2,447,000	1,743,170	1,840,000	(607,000)	(24.8%)
Revenue from Use of Property & Money	6,743,754	4,054,499	4,245,455	3,803,796	(250,703)	(6.2%)
Revenue from Vehicle License Fee	17,276	15,000	28,431	17,000	2,000	13.3%
Revenue from Other Governments	338,244	625,974	432,168	798,850	172,876	27.6%
Revenue from Service Charges	8,412,971	8,344,900	6,928,954	6,270,002	(2,074,898)	(24.9%)
Miscellaneous Revenues	4,775,632	4,534,730	4,691,504	4,533,218	(1,512)	(0.0%)
Total General Fund	\$77,571,649	\$76,085,386	\$73,020,737	\$73,076,730	(\$3,008,656)	(4.0%)
Special Revenue Funds						
Street Lighting & Landscaping	\$385,663	\$394,800	\$391,400	\$389,918	(\$4,882)	(1.2%)
Gas Tax	1,747,752	1,619,869	1,332,141	1,397,358	(222,511)	(13.7%)
Asset Forfeiture	68,554	8,000	12,334	5,000	(3,000)	(37.5%)
Police Safety Grants	184,080	141,328	144,237	143,000	1,672	1.2%
Proposition A	951,192	1,039,166	974,682	673,061	(366,105)	(35.2%)
Proposition C	813,467	672,715	1,341,946	580,608	(92,107)	(13.7%)
AB 2766	52,983	47,212	47,654	47,000	(212)	(0.4%)
Measure R	585,280	480,818	474,458	943,497	462,679	96.2%
Measure M	518,172	513,809	485,771	425,518	(88,291)	(17.2%)
Total Special Revenue Funds	\$5,307,143	\$4,917,717	\$5,204,623	\$4,604,960	(\$312,757)	(6.4%)
Capital Project Funds						
Capital Improvement	\$2,021,943	\$2,326,804	\$1,722,493	\$1,484,796	(\$842,008)	(36.2%)
Total Capital Projects Funds	\$2,021,943	\$2,326,804	\$1,722,493	\$1,484,796	(\$842,008)	(36.2%)
Underground Utility Construction Fund						
Underground Utility Construction	\$1,428	\$3,280	\$18,496,956	-	(\$3,280)	-
Total Underground Utility Construction Fund	\$1,428	\$3,280	\$18,496,956	\$0	(\$3,280)	-
Enterprise Funds						
Water	\$17,000,149	\$15,646,664	\$16,085,719	\$16,075,000	\$428,336	2.7%
Stormwater	397,172	368,633	791,464	789,484	420,851	114.2%
Wastewater	3,914,763	3,524,488	3,829,777	3,729,000	204,512	5.8%
Refuse	4,201,932	4,354,992	4,193,968	-	(4,354,992)	-
Parking	3,109,809	4,299,078	3,947,684	4,306,000	6,922	0.2%
County Parking Lots	815,805	1,043,500	964,500	1,043,500	-	-
State Pier & Parking Lot	723,851	803,433	770,404	821,000	17,567	2.2%
Total Enterprise Funds	\$30,163,481	\$30,040,788	\$30,583,516	\$26,763,984	(\$3,276,804)	(10.9%)
Internal Service Funds						
Insurance Reserve	\$7,053,139	\$6,851,720	\$6,993,203	\$7,203,980	\$352,260	5.1%
Information Technology	2,719,238	2,814,647	2,814,647	2,814,340	(307)	(0.0%)
Fleet Management	2,392,741	2,663,995	2,235,744	25,000	(2,638,995)	(99.1%)
Building Maintenance & Operations	1,750,378	2,083,535	1,694,931	2,082,725	(810)	(0.0%)
Total Internal Service Funds	\$13,915,496	\$14,413,897	\$13,738,525	\$12,126,045	(\$2,287,852)	(15.9%)
Trust & Agency Funds						
Special Assessment Redemption Fund	\$768,451	\$965,000	\$751,900	\$732,532	(\$232,468)	(24.1%)
Special Assessment UAD 12 14 Fund	-	-	-	614,943	614,943	-
Special Assessment UAD 19-04 Fund	-	-	-	340,513	340,513	-
Pension Trust	276,102	177,780	171,294	220,000	42,220	23.7%
PARS Investment Trust	55,324	-	55,000	50,000	50,000	-
Total Trust & Agency Funds	\$1,099,877	\$1,142,780	\$978,194	\$1,957,988	\$815,208	71.3%
Grand Total	\$130,081,017	\$128,930,652	\$143,745,044	\$120,014,503	(\$8,916,149)	(6.9%)

SCHEDULE OF REVENUES BY CATEGORY & FUND

	Property Taxes	Sales Taxes	Other Taxes	Licenses and Permits	From Other Agencies	Charges for Services	Fines and Forfeitures	Interest and Rents	Grants	Operating Transfers In	Other	2020-21 Proposed
General Fund												
General Fund	\$35,123,856	\$8,157,222	\$9,856,463	\$2,676,323	\$239,850	\$6,270,002	\$1,840,000	\$3,803,796	\$576,000	\$3,398,018	\$1,135,200	\$73,076,730
Special Revenue Funds												
Street Lighting & Landscaping	-	-	377,688	-	-	-	-	-	-	12,230	-	389,918
Gas Tax	-	-	-	-	1,022,916	-	-	30,000	344,442	-	-	1,397,358
Asset Forfeiture	-	-	-	-	-	-	-	5,000	-	-	-	5,000
Police Safety Grants	-	-	-	-	-	-	-	4,000	139,000	-	-	143,000
Proposition A	-	-	647,861	-	-	7,700	-	-	-	-	17,500	673,061
Proposition C	-	-	500,608	-	-	-	-	80,000	-	-	-	580,608
AB 2766	-	-	-	-	46,000	-	-	1,000	-	-	-	47,000
Measure R	-	-	375,497	-	-	-	-	28,000	540,000	-	-	943,497
Measure M	-	-	425,518	-	-	-	-	-	-	-	-	425,518
Capital Project Funds												
Capital Improvement	-	-	635,144	10,902	-	650,750	88,000	-	100,000	-	-	1,484,796
Undergr. Utility Constr. Fund												
Underground Utility Construction	-	-	-	-	-	-	-	-	-	-	-	-
Enterprise Funds												
Water	-	-	-	-	-	15,260,000	-	800,000	-	-	15,000	16,075,000
Stormwater	410,000	-	-	-	-	349,484	-	30,000	-	-	-	789,484
Wastewater	-	-	-	20,000	-	3,511,000	-	200,000	-	-	(2,000)	3,729,000
Refuse	-	-	-	-	-	-	-	-	-	-	-	-
Parking	-	-	137,000	-	-	4,098,000	-	35,000	-	-	36,000	4,306,000
County Parking Lots	-	-	-	-	-	1,043,500	-	-	-	-	-	1,043,500
State Pier & Parking Lot	-	-	-	-	-	800,000	-	20,000	-	-	1,000	821,000
Internal Service Funds												
Insurance Reserve	-	-	-	-	-	-	-	-	-	7,153,980	50,000	7,203,980
Information Technology	-	-	-	-	-	-	-	-	-	2,814,340	-	2,814,340
Fleet Management	-	-	-	-	-	-	-	-	-	-	25,000	25,000
Building Maintenance & Operator	-	-	-	-	-	-	-	-	-	2,082,725	-	2,082,725
Trust & Agency Funds												
Special Assessment Redemption	-	-	732,532	-	-	-	-	-	-	-	-	732,532
Special Assessment UAD 12 14	-	-	614,943	-	-	-	-	-	-	-	-	614,943
Special Assessment UAD 19-04	-	-	340,513	-	-	-	-	-	-	-	-	340,513
Pension Trust	-	-	-	-	-	-	-	2,000	-	50,000	168,000	220,000
PARS Investment Trust	-	-	-	-	-	-	-	50,000	-	-	-	50,000
Grand Total	\$35,533,856	\$8,157,222	\$14,643,767	\$2,707,225	\$1,308,766	\$31,990,436	\$1,928,000	\$5,088,796	\$1,699,442	\$15,511,293	\$1,445,700	\$120,014,503

SOURCE OF FUNDS - GENERAL FUND

FY 2020-21 Source of Funds - General Fund = \$73,076,730



SCHEDULE OF REVENUE DETAIL BY FUND

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019-20 Adopted</i>	
General Fund						
3101 CYr Secured Property Tax	\$26,011,312	\$27,022,582	\$28,000,000	\$28,728,000	\$1,705,418	6.3%
3102 CYr Unsecured Property Tax	1,022,255	940,000	1,049,695	1,049,695	109,695	11.7%
3103 PYr Secured Property Tax	(165,517)	-	-	-	-	-
3104 PYr Unsecured Property Tax	29,989	20,000	32,454	35,000	15,000	75.0%
3105 Supplemental Property Tax	789,771	600,000	790,000	800,000	200,000	33.3%
3106 Property Tax Collection Administrati	(377,226)	(360,000)	(382,492)	(378,000)	(18,000)	5.0%
3107 Interest & Penalties	75,919	80,000	80,000	80,000	-	-
3108 Property Tax in Lieu of VLF	4,720,835	4,809,161	4,809,161	4,809,161	-	-
Revenue from Property Tax	\$32,107,338	\$33,111,743	\$34,378,818	\$35,123,856	\$2,012,113	6.1%
3201 Sales & Use Tax	\$9,339,305	\$9,150,000	\$8,250,000	\$8,157,222	(\$992,778)	(10.9%)
3202 Franchise Tax	1,234,750	1,155,700	1,136,483	1,135,000	(20,700)	(1.8%)
3203 Transient Occupancy Tax	4,356,986	4,750,000	4,000,000	4,400,000	(350,000)	(7.4%)
3204 Business License Tax	4,053,020	3,946,250	3,700,000	3,325,000	(621,250)	(15.7%)
3206 Real Estate Transfer Tax	783,514	765,000	700,000	650,000	(115,000)	(15.0%)
3207 PSAF Sales Tax	395,139	386,250	346,365	346,463	(39,787)	(10.3%)
3215 Vacation Rental TOT	2,042	-	5,450	-	-	-
3217 AB 1379 Disability Access & Educati	(1)	1,000	-	-	(1,000)	-
Revenue from Other Taxes	\$20,164,756	\$20,153,200	\$18,138,298	\$18,013,685	(\$2,140,515)	(10.6%)
3301 Building Permits	\$1,929,097	\$1,650,000	\$1,459,726	\$1,532,712	(\$117,288)	(7.1%)
3302 Other Construction Permits	489,405	525,000	465,000	472,500	(52,500)	(10.0%)
3303 Home Occupation Permits	4,767	5,100	4,900	5,200	100	2.0%
3304 Fire Code Permits - Annual	137,937	125,000	133,000	150,000	25,000	20.0%
3305 Fire Permits - One Time	34,108	50,000	25,000	25,000	(25,000)	(50.0%)
3306 Outdoor Facilities Permits	480	500	500	500	-	-
3307 Film Permits	72,578	90,000	35,000	35,000	(55,000)	(61.1%)
3309 Building Permits Surcharge	180,530	165,000	145,973	153,271	(11,729)	(7.1%)
3310 Police Alarm Permits	79,562	76,500	79,500	86,700	10,200	13.3%
3311 Fire Construction Inspections	58,307	50,000	27,000	27,000	(23,000)	(46.0%)
3312 Studio Tenant Fees	3,901	4,000	2,100	2,200	(1,800)	(45.0%)
3313 EnerGov Tech Fee Admin	-	-	-	130,000	130,000	-
3350 Other Permits	4,231	4,240	4,240	4,240	-	-
3361 Animal License Fees	53,362	52,000	52,000	52,000	-	-
Revenue from Permits	\$3,048,265	\$2,797,340	\$2,433,939	\$2,676,323	(\$121,017)	(4.3%)
3401 Vehicle Code Fines	\$92,421	\$125,000	\$95,000	\$95,000	(\$30,000)	(24.0%)
3402 Parking Citations	1,820,378	2,250,000	1,600,000	1,700,000	(550,000)	(24.4%)
3404 Comm Dev Fines	18,500	12,000	30,000	15,000	3,000	25.0%
3421 Municipal Code Fines	32,115	60,000	18,170	30,000	(30,000)	(50.0%)
Revenue from Fines & Forfeitures	\$1,963,414	\$2,447,000	\$1,743,170	\$1,840,000	(\$607,000)	(24.8%)
3501 Interest Earnings	\$975,695	\$919,254	\$1,100,000	\$925,000	\$5,746	0.6%
3505 Installment Fund Earnings	95	-	51	-	-	-
3506 Unrealized Investment Gain/Loss	848,001	-	-	-	-	-
3509 Other Interest Income	3,898	-	-	-	-	-
3510 Loan Principal	1,494,268	-	-	-	-	-
3511 Misc. Rents & Concessions	32,420	33,949	43,001	43,001	9,052	26.7%
3512 Golf Course Rent	9,931	10,000	13,000	10,000	-	-
3513 Tennis Club Rent	302,367	306,000	286,513	312,789	6,789	2.2%
3514 Tennis Club Percent Rent	177,236	190,000	180,000	100,000	(90,000)	(47.4%)
3515 Marriott Hotel Rent	1,464,741	1,300,000	1,225,000	1,100,000	(200,000)	(15.4%)
3516 Minimum Hotel Rent Payments	399,996	400,000	399,996	400,000	-	-
3517 Wireless Communication Income	175,851	176,752	181,338	185,000	8,248	4.7%
3518 1334 Building Lease	45,444	42,553	43,183	47,006	4,453	10.5%
3519 Metlox Lease Payments	555,068	518,952	540,000	400,000	(118,952)	(22.9%)
3520 Investment Amortization	27,035	(75,000)	-	-	75,000	-
3531 Tennis Club Parking Lot Lease	33,312	32,000	34,134	36,000	4,000	12.5%
3532 Mall Parking Lot Lease	139,130	140,039	140,039	185,000	44,961	32.1%
3533 Post Office Lease	53,001	53,800	53,000	53,800	-	-
3534 Library Parking Lot Lease	6,265	6,200	6,200	6,200	-	-
Revenue from Use of Property & Money	\$6,743,754	\$4,054,499	\$4,245,455	\$3,803,796	(\$250,703)	(6.2%)

SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19	2019-20	2019-20	2020-21	Change from	
		Actual	Adopted	Estimate	Proposed	2019-20	Adopted
3601	Vehicle in Lieu	\$17,276	\$15,000	\$28,431	\$17,000	\$2,000	13.3%
3602	Homeowners Property Tax Relief	147,608	150,000	150,000	150,000	-	-
3604	State Mandated Cost Reimburseme	12,480	15,000	59,247	15,000	-	-
3605	BCHD Grant	28,014	29,000	29,000	29,000	-	-
3607	STC Reimbursement	2,310	3,850	5,610	3,850	-	-
3608	POST Reimbursement	20,127	25,000	30,000	25,000	-	-
3613	Miscellaneous Revenue	-	-	82,667	248,000	248,000	-
3617	State Grant Programs	20,000	225,000	10,000	225,000	-	-
3618	Federal Grant Programs	41,776	103,124	-	103,000	(124)	(0.1%)
3622	Proposition A Project Specific	65,929	75,000	65,644	-	(75,000)	-
Revenue from Other Governments		\$355,520	\$640,974	\$460,599	\$815,850	\$174,876	27.3%
3701	New Residential Unit Fee	\$6,405	\$5,000	\$4,200	\$4,900	(\$100)	(2.0%)
3702	Building Record Report Fees	144,082	135,000	135,000	120,000	(15,000)	(11.1%)
3703	Building Plan Check Fees	1,775,016	1,800,000	1,409,463	1,450,000	(350,000)	(19.4%)
3704	Planning Filing Fees	324,543	265,000	250,000	250,000	(15,000)	(5.7%)
3705	Microfilm Fees	171,197	137,500	120,000	70,000	(67,500)	(49.1%)
3706	Reproduction Fees	26,490	30,000	10,000	15,000	(15,000)	(50.0%)
3707	Police False Alarm Fees	62,524	105,000	80,000	70,000	(35,000)	(33.3%)
3708	Police Service Fees	88,646	50,000	50,000	50,000	-	-
3709	Special Event OT Reimbursement	206,835	145,000	144,068	28,000	(117,000)	(80.7%)
3710	DUI Cost Recovery	29,180	25,000	25,000	25,000	-	-
3711	Booking Fees	16,200	19,000	18,000	19,000	-	-
3712	Book Removal	4,247	6,000	4,000	6,000	-	-
3713	Vehicle Release Fee	78,093	85,000	70,000	60,000	(25,000)	(29.4%)
3714	Animal Impound Fees	866	1,800	1,000	1,000	(800)	(44.4%)
3715	Fire Services Fees	352,390	220,000	131,000	150,000	(70,000)	(31.8%)
3716	Ambulance Fees	534,529	730,000	725,000	775,000	45,000	6.2%
3717	Fire Plan Check	143,270	100,000	91,000	100,000	-	-
3718	Fire Inspection Fees	2,378	5,000	476	5,000	-	-
3719	Public Works Misc Fees	134,487	20,000	7,614	20,000	-	-
3725	Traffic Engineering Services	12,195	10,000	18,000	15,000	5,000	50.0%
3726	Appeal Fees	-	500	-	500	-	-
3727	Traffic Engineer - Special Events	59	300	1,000	1,000	700	233.3%
3728	Community Development Reimburs	14,993	100,000	2,546	-	(100,000)	-
3729	Public Records Request	-	-	682	-	-	-
3732	Refuse City Cost Recovery	-	-	-	75,835	75,835	-
3734	Right of Way Permits	628,236	720,000	675,000	725,000	5,000	0.7%
3735	Inter-City Median Maintenance	7,484	7,000	7,443	7,000	-	-
3736	Sepulveda Sweeping Reimburseme	5,681	2,000	2,000	2,000	-	-
3750	Construction Debris Plan Review	-	-	-	75,000	75,000	-
3771	Facility & Parks Reservations	578,121	675,000	358,322	431,464	(243,536)	(36.1%)
3772	Special Activities Classes	138,724	120,000	92,830	104,291	(15,709)	(13.1%)
3773	Special Events	639,262	500,000	534,732	387,949	(112,051)	(22.4%)
3774	Tennis Operations	416,901	441,000	318,870	272,240	(168,760)	(38.3%)
3776	Arts/Education Classes	205,266	280,000	115,065	104,703	(175,297)	(62.6%)
3778	Sports Leagues & Tournaments	292,674	281,000	253,970	51,829	(229,171)	(81.6%)
3779	Sports Classes	636,358	615,300	609,242	365,432	(249,868)	(40.6%)
3780	Swimming Classes	566,013	538,000	522,482	353,884	(184,116)	(34.2%)
3784	Concerts in the Park	65,209	70,000	91,149	10,000	(60,000)	(85.7%)
3786	Older Adults Activities	103,676	100,000	49,450	67,475	(32,525)	(32.5%)
3791	Returned Check Fees	741	500	350	500	-	-
Revenue from Service Charges		\$8,412,971	\$8,344,900	\$6,928,954	\$6,270,002	(\$2,074,898)	(24.9%)
3896	Operating Service Transfers	\$3,663,481	\$3,664,530	\$3,664,530	\$3,398,018	(\$266,512)	(7.3%)
Revenue from Interfund Charges & Trans		\$3,663,481	\$3,664,530	\$3,664,530	\$3,398,018	(266,512)	(7.3%)
3902	Sale of Property	\$3,557	\$2,500	\$455	\$2,500	-	-
3905	Cash Over/Short	(6)	-	(4)	-	-	-
3907	Resubmittal of Returned Checks	(1)	-	-	-	-	-
3909	Bad Debt Recovery	48,572	25,000	25,000	25,000	-	-
3913	Workers Comp Salary Continuation	963,918	750,000	525,000	700,000	(\$50,000)	(6.7%)
3946	Public Works Reimbursement	2,386	2,700	384,758	302,700	300,000	11111.1%
3947	City Store Sales	349	-	22,765	40,000	40,000	-
3994	P-Card Incentive	44,717	40,000	44,000	40,000	-	-
3995	Miscellaneous Revenues	48,659	50,000	25,000	25,000	(25,000)	(50.0%)
Miscellaneous Revenue		\$1,112,151	\$870,200	\$1,026,974	\$1,135,200	\$265,000	30.5%
Total General Fund		\$77,571,649	\$76,085,386	\$73,020,737	\$73,076,730	(\$3,008,656)	(4.0%)

SCHEDULE OF REVENUE DETAIL BY FUND

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019-20 Adopted</i>	
Street Lighting & Landscaping Fund						
3211 CYr Assessments	\$268,073	\$267,283	\$267,283	\$267,283	-	-
3212 PYr Assessments	-	2,900	-	2,900	-	-
3213 CYr Streetscape Assessments	107,245	107,005	107,005	107,005	-	-
3214 PYr Streetscape Assessments	-	500	-	500	-	-
3501 Interest Earnings	89	-	-	-	-	-
3506 Unrealized Investment Gain/Loss	34	-	-	-	-	-
3899 Transfers In	10,222	17,112	17,112	12,230	(\$4,882)	(28.5%)
Total Street Lighting & Landscaping Fund	\$385,663	\$394,800	\$391,400	\$389,918	(\$4,882)	(1.2%)
Streets & Highways Fund						
3501 Interest Earnings	\$61,192	\$58,389	\$25,158	\$30,000	(\$28,389)	(48.6%)
3506 Unrealized Investment Gain/Loss	67,952	-	-	-	-	-
3609 State Gas Tax 2105	197,470	200,226	157,476	175,499	(24,727)	(12.3%)
3610 State Gas Tax 2106	122,560	123,024	96,532	102,565	(20,459)	(16.6%)
3611 State Gas Tax 2107	254,339	268,926	201,996	214,621	(54,305)	(20.2%)
3613 Miscellaneous Grants	155,361	-	-	-	-	-
3614 SB 821 TDA	22,066	26,000	26,796	27,256	1,256	4.8%
3637 State Gas Tax 2103	120,237	307,007	238,599	270,691	(36,316)	(11.8%)
3638 Measure R Regional	101,892	-	23,751	-	-	-
3642 Highway Users Loan	40,587	40,587	40,587	40,587	-	-
3643 Road Maintenance Rehab	604,096	595,710	521,246	536,139	(59,571)	(10.0%)
Total Streets & Highways Fund	\$1,747,752	\$1,619,869	\$1,332,141	\$1,397,358	(\$222,511)	(13.7%)
Asset Forfeiture Fund						
3501 Interest Earnings	\$9,814	\$8,000	\$7,060	\$5,000	(\$3,000)	(37.5%)
3506 Unrealized Investment Gain/Loss	11,145	-	-	-	-	-
3615 Fed Forfeitures - DOJ Local	33,990	-	-	-	-	-
3627 State Forfeitures - Regional	-	-	5,274	-	-	-
3629 Fed Forfeitures - Treas Regional	13,605	-	-	-	-	-
Total Asset Forfeiture Fund	\$68,554	\$8,000	\$12,334	\$5,000	(\$3,000)	(37.5%)
Police Safety Grants Fund						
3501 Interest Earnings	\$5,407	\$2,328	\$5,237	\$4,000	\$1,672	71.8%
3506 Unrealized Investment Gain/Loss	4,522	-	-	-	-	-
3617 State SLES Program	174,151	139,000	139,000	139,000	-	-
Total Federal Law Enforcement Services	\$184,080	\$141,328	\$144,237	\$143,000	\$1,672	1.2%
Proposition A Fund						
3221 Transit Sales Tax	\$712,461	\$728,752	\$673,367	\$647,861	(\$80,891)	(11.1%)
3501 Interest Earnings	314	-	57	-	-	-
3506 Unrealized Investment Gain/Loss	115	-	-	-	-	-
3760 Dial-A-Ride Fares	6,328	6,000	6,000	6,500	500	8.3%
3761 Bus Pass Subsidies	1,444	1,200	1,500	1,200	-	-
3995 Miscellaneous Revenues	530	17,500	19,785	17,500	-	-
3996 City Funds Exchange	230,000	285,714	273,973	-	(285,714)	-
Total Proposition A Fund	\$951,192	\$1,039,166	\$974,682	\$673,061	(\$366,105)	(35.2%)
Proposition C Fund						
3221 Transit Sales Tax	\$590,966	\$604,481	\$558,540	\$500,608	(\$103,873)	(17.2%)
3501 Interest Earnings	94,789	68,234	75,142	80,000	11,766	17.2%
3506 Unrealized Investment Gain/Loss	93,560	-	-	-	-	-
3641 Measure R SB Highway	34,152	-	708,264	-	-	-
Total Proposition C Fund	\$813,467	\$672,715	\$1,341,946	\$580,608	(\$92,107)	(13.7%)
AB 2766 Fund						
3501 Interest Earnings	\$3,441	\$1,212	\$1,654	\$1,000	(\$212)	(17.5%)
3506 Unrealized Investment Gain/Loss	2,861	-	-	-	-	-
3621 AB 2766 Air Quality	46,681	46,000	46,000	46,000	-	-
Total AB 2766 Fund	\$52,983	\$47,212	\$47,654	\$47,000	(\$212)	(0.4%)

SCHEDULE OF REVENUE DETAIL BY FUND

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019-20 Adopted</i>	
Measure R						
3224 Proposition R Sales Tax	\$519,316	\$453,410	\$418,951	\$375,497	(\$77,913)	(17.2%)
3501 Interest Earnings	32,265	27,408	23,846	28,000	592	2.2%
3506 Unrealized Investment Gain/Loss	33,699	-	-	-	-	-
3613 Unrealized Investment Gain/Loss	-	-	-	540,000	540,000	-
3910 Unrealized Investment Gain/Loss	-	-	31,661	-	-	-
Total Measure R Fund	\$585,280	\$480,818	\$474,458	\$943,497	(\$77,321)	(16.1%)
Measure M						
3225 Measure M Sales Tax	\$499,031	\$513,809	\$474,760	\$425,518	(\$88,291)	(17.2%)
3501 Interest Earnings	13,977	-	11,011	-	-	-
3506 Unrealized Investment Gain/Loss	5,164	-	-	-	-	-
Total Measure M Fund	\$518,172	\$513,809	\$485,771	\$425,518	(\$88,291)	(17.2%)
Capital Improvement Fund						
3203 Transient Occupancy Tax	\$781,831	\$810,000	\$668,443	\$635,144	(\$174,856)	(21.6%)
3308 Park Development/Quimby	36,340	21,804	7,268	10,902	(10,902)	(50.0%)
3402 Parking Citations	88,280	110,000	68,000	88,000	(22,000)	(20.0%)
3505 Installment Fund Earnings	807	-	600	-	-	-
3612 Aid to Cities/STP-Local	-	-	96,360	-	-	-
3613 Miscellaneous Grants	-	-	30,000	-	-	-
3617 State Grant Programs	409,949	-	297,825	-	-	-
3618 Federal Grant Programs	38,809	-	1,497	100,000	100,000	-
3622 Prop A Project Specific	-	600,000	-	-	(600,000)	-
3751 Parking Meters	649,025	685,000	552,500	650,750	(34,250)	(5.0%)
3899 Transfers In	-	100,000	-	-	(100,000)	-
3910 Contributions From Private Parties	15,000	-	-	-	-	-
3995 Miscellaneous Revenues	1,902	-	-	-	-	-
Total Capital Improvement Fund	\$2,021,943	\$2,326,804	\$1,722,493	\$1,484,796	(\$842,008)	(36.2%)
Underground Utility Construction Fund						
3501 Interest Earnings	\$804	\$3,280	-	-	(\$3,280)	-
3506 Unrealized Investment Gain/Loss	624	-	-	-	-	-
3931 Bond Proceeds	-	-	\$13,577,905	-	-	-
3935 Homeowner Payoff	-	-	4,919,051	-	-	-
Total Underground Utility Construction Fund	\$1,428	\$3,280	\$18,496,956	\$0	(\$3,280)	-
Water Fund						
3501 Interest Earnings	\$805,509	\$481,664	\$771,719	\$800,000	\$318,336	66.1%
3506 Unrealized Investment Gain/Loss	742,918	-	-	-	-	-
3520 Investment Amortization	25,690	(45,000)	-	-	45,000	-
3737 Utility Service Charge	15,138,098	15,000,000	15,000,000	15,000,000	-	-
3738 Utility Connection Fees	159,364	100,000	180,000	150,000	50,000	50.0%
3740 Meter Installation	88,090	55,000	90,000	70,000	15,000	27.3%
3746 Penalties	36,399	40,000	40,000	40,000	-	-
3902 Sale of Property	1,061	10,000	-	10,000	-	-
3909 Bad Debt Recovery	5,812	4,000	4,000	4,000	-	-
3916 Bad Debt Writeoff	(4,529)	(9,000)	(1,000)	(9,000)	-	-
3995 Miscellaneous Revenues	1,737	10,000	1,000	10,000	-	-
Total Water Fund	\$17,000,149	\$15,646,664	\$16,085,719	\$16,075,000	\$428,336	2.7%
Stormwater Fund						
3110 Measure W Parcel Tax	-	-	\$410,000	\$410,000	\$410,000	-
3501 Interest Earnings	\$22,953	\$19,149	31,980	30,000	10,851	56.7%
3506 Unrealized Investment Gain/Loss	23,366	-	-	-	-	-
3520 Investment Amortization	746	-	-	-	-	-
3737 Utility Service Charge	345,173	345,000	345,000	345,000	-	-
3748 Street Sweeping	4,934	4,484	4,484	4,484	-	-
Total Stormwater Fund	\$397,172	\$368,633	\$791,464	\$789,484	\$420,851	114.2%

SCHEDULE OF REVENUE DETAIL BY FUND

		2018-19	2019-20	2019-20	2020-21	Change from	
		Actual	Adopted	Estimate	Proposed	2019-20	Adopted
Wastewater Fund							
3351	Fats, Oil, Grease Permit	\$19,596	\$20,000	\$20,000	\$20,000	-	-
3501	Interest Earnings	232,788	130,488	226,347	200,000	\$69,512	53.3%
3506	Unrealized Investment Gain/Loss	211,530	-	-	-	-	-
3520	Investment Amortization	7,469	(15,000)	-	-	15,000	-
3737	Utility Service Charges	3,328,368	3,300,000	3,300,000	3,300,000	-	-
3738	Utility Connection Fees	106,283	80,000	200,000	200,000	120,000	150.0%
3746	Penalties	9,721	11,000	9,000	11,000	-	-
3916	Bad Debt Writeoff	(992)	(2,000)	(2,000)	(2,000)	-	-
3995	Miscellaneous Revenues	-	-	76,430	-	-	-
Total Wastewater Fund		\$3,914,763	\$3,524,488	\$3,829,777	\$3,729,000	\$204,512	5.8%
Refuse Fund							
3501	Interest Earnings	\$21,856	\$14,068	\$22,368	-	(\$14,068)	(100.0%)
3506	Unrealized Investment Gain/Loss	20,026	-	-	-	-	-
3520	Investment Amortization	704	(1,000)	-	-	1,000	(100.0%)
3613	Miscellaneous Grants	28,271	10,000	10,000	-	(10,000)	(100.0%)
3732	Residential City Cost Recovery	283,302	300,000	285,000	-	(300,000)	(100.0%)
3733	Commercial City Cost Recovery	194,073	195,000	195,000	-	(195,000)	(100.0%)
3742	Residential Refuse Fee	2,095,135	2,193,755	2,100,000	-	(2,193,755)	(100.0%)
3743	Commercial Refuse Fee	1,441,353	1,541,869	1,450,000	-	(1,541,869)	(100.0%)
3746	Penalties	32,897	8,000	8,000	-	(8,000)	(100.0%)
3747	Recycling	-	36,000	36,000	-	(36,000)	(100.0%)
3750	Waste Management Plan	80,639	60,000	85,000	-	(60,000)	(100.0%)
3916	Bad Debt Writeoff	(856)	(3,000)	1,000	-	3,000	(100.0%)
3995	Miscellaneous Revenues	4,532	300	1,600	-	(300)	(100.0%)
Total Refuse Fund		\$4,201,932	\$4,354,992	\$4,193,968	\$0	(\$4,354,692)	-
Parking Fund							
3209	BID - A License Surcharge	\$102,826	\$108,000	\$108,000	\$108,000	-	-
3210	BID - B License Surcharge	27,025	29,000	29,000	29,000	-	-
3501	Interest Earnings	35,653	31,078	48,872	35,000	\$3,922	12.6%
3505	Installment Fund Earnings	194	-	50	-	-	-
3506	Unrealized Investment Gain/Loss	34,264	-	-	-	-	-
3520	Investment Amortization	1,210	(3,000)	-	-	3,000	-
3751	Parking Meters	2,662,554	3,870,000	3,523,262	3,870,000	-	-
3752	Parking Lot Spaces	217,337	225,000	215,000	225,000	-	-
3759	Permit Parking Program	9,205	3,000	3,000	3,000	-	-
3910	Contribution From Private Parties	4,572	15,000	4,500	15,000	-	-
3995	Miscellaneous Revenues	14,969	21,000	16,000	21,000	-	-
Total Parking Meter Fund		\$3,109,809	\$4,299,078	\$3,947,684	\$4,306,000	\$6,922	0.2%
County Parking Lots Fund							
3753	Parking Lot B Meters	\$169,117	\$210,000	\$200,000	\$210,000	-	-
3754	Parking Lot C Meters	632,778	820,000	750,000	820,000	-	-
3755	Parking Lot B Spaces	1,830	2,500	2,000	2,500	-	-
3756	Parking Lot C Spaces	12,080	11,000	12,500	11,000	-	-
Total County Parking Lots Fund		\$815,805	\$1,043,500	\$964,500	\$1,043,500	\$0	-

SCHEDULE OF REVENUE DETAIL BY FUND

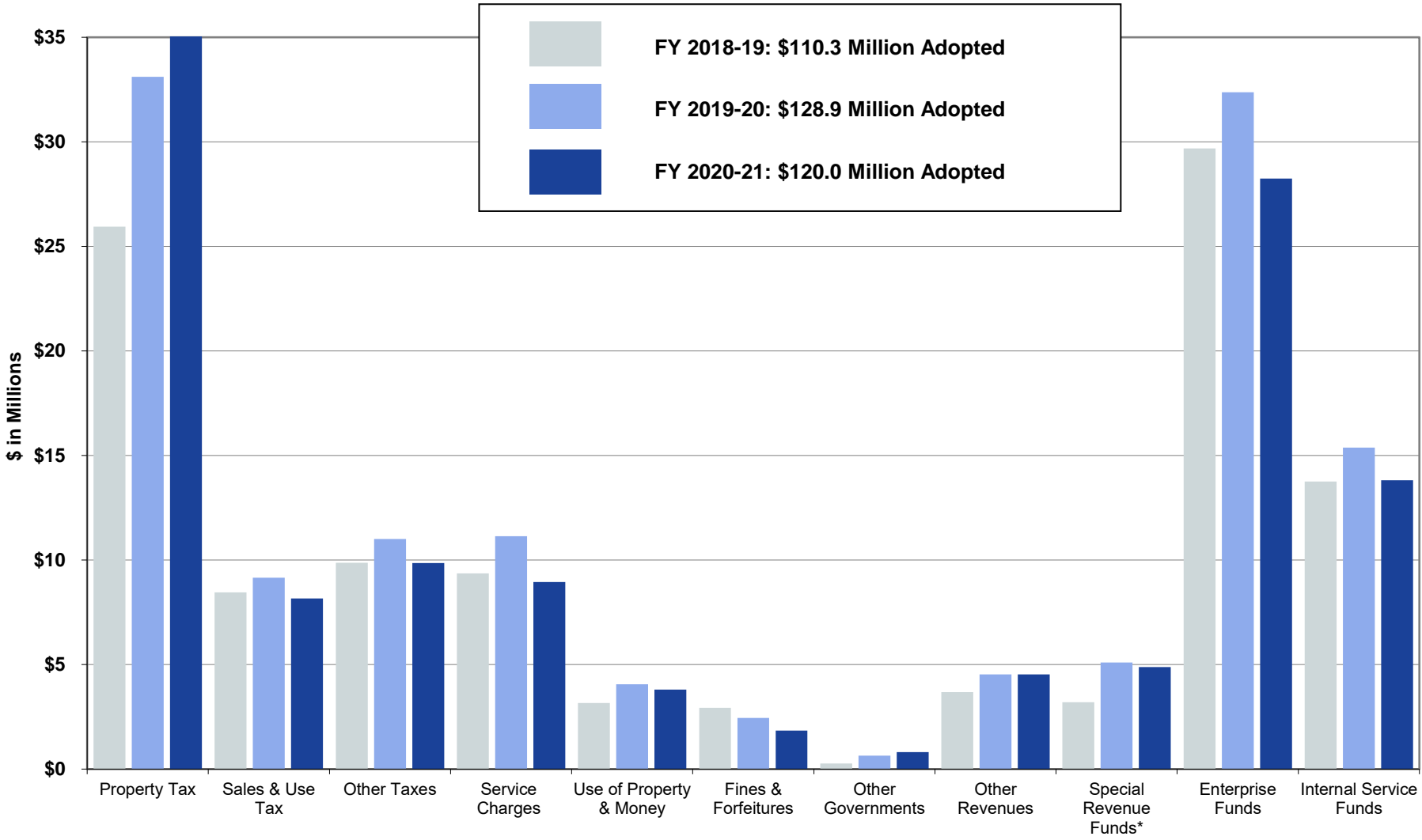
		2018-19	2019-20	2019-20	2020-21	<i>Change from</i>	
		Actual	Adopted	Estimate	Proposed	<i>2019-20 Adopted</i>	
State Pier & Parking Lot Fund							
3501	Interest Earnings	\$18,931	\$30,433	\$14,634	\$20,000	(\$10,433)	(34.3%)
3506	Unrealized Investment Gain/Loss	29,668	-	-	-	-	-
3520	Investment Amortization	530	(3,000)	-	-	3,000	-
3751	Parking Meters	588,219	775,000	750,000	800,000	25,000	3.2%
3910	Contributions From Private Parties	84,986	-	5,770	-	-	-
3995	Miscellaneous Revenues	1,517	1,000	-	1,000	-	-
Total State Pier & Parking Lot Fund		\$723,851	\$803,433	\$770,404	\$821,000	\$17,567	2.2%
Insurance Reserve Fund							
3850	Workers Comp Billing	\$4,933,680	\$4,933,680	\$4,933,680	\$4,835,640	(\$98,040)	(2.0%)
3851	Unemployment Billings	25,020	25,020	25,020	25,020	-	-
3852	Liability Insurance Billings	1,843,020	1,843,020	1,843,020	2,293,320	450,300	24.4%
3901	Damage Claims	12,792	-	-	-	-	-
3906	Insurance Recoveries	236,280	-	141,301	-	-	-
3911	Cobra Payments	87	-	182	-	-	-
3914	Excess of SIR Recoveries	-	50,000	50,000	50,000	-	-
3995	Miscellaneous Revenues	2,260	-	-	-	-	-
Total Insurance Reserve fund		\$7,053,139	\$6,851,720	\$6,993,203	\$7,203,980	\$352,260	5.1%
Information Technology Fund							
3860	Information Technology Charge	\$2,718,132	\$2,814,647	\$2,814,647	\$2,814,340	(\$307)	(0.0%)
3995	Miscellaneous Revenues	1,106	-	-	-	-	-
Total Information Technology Fund		\$2,718,132	\$2,814,647	\$2,814,647	\$2,814,340	(\$307)	(0.0%)
Fleet Management Fund							
3853	Fleet Rental Charge	\$1,147,752	\$1,314,154	\$1,084,608	-	(\$1,314,154)	(100.0%)
3854	Fleet Maintenance Charge	1,165,588	1,194,841	1,090,231	-	(1,194,841)	(100.0%)
3899	Transfers In	-	130,000	30,000	-	(130,000)	(100.0%)
3901	Damage Claims	-	-	2,370	-	-	-
3902	Sale of Property	47,588	-	6,535	-	-	-
3942	Reimbursement Gas Charges MBUS	21,813	25,000	22,000	\$25,000	-	-
3995	Miscellaneous Revenues	10,000	-	-	-	-	-
Total Fleet Management Fund		\$2,392,741	\$2,663,995	\$2,235,744	\$25,000	(\$2,638,995)	(99.1%)
Building Maintenance & Operations Fund							
3861	Building Maintenance	\$1,624,529	\$1,951,560	\$1,590,670	\$1,931,161	(\$20,399)	(1.0%)
3862	Warehouse Sales	93,386	106,975	79,261	121,564	14,589	13.6%
3863	Garage Sales	32,463	25,000	25,000	30,000	5,000	20.0%
Total Building Maintenance & Operation f		\$1,750,378	\$2,083,535	\$1,694,931	\$2,082,725	(\$810)	(0.0%)

SCHEDULE OF REVENUE DETAIL BY FUND

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019-20 Adopted</i>	
Special Assessment Redemption Fund						
3211 C.Yr Assessments	\$747,400	\$965,000	\$747,400	\$732,532	(\$232,468)	(24.1%)
3503 Bond Reserve Fund Earnings	11,494	-	3,500	-	-	-
3505 Installment Fund Earnings	312	-	1,000	-	-	-
3936 Bond Redemption	9,245	-	-	-	-	-
Total Special Assessment Redemption Fu	\$768,451	\$965,000	\$751,900	\$732,532	(\$232,468)	(24.1%)
Special Assessment UAD 12 14 Fund						
3211 C.Yr Assessments	-	-	-	\$614,943	\$614,943	-
Total Pension Trust Fund	\$0	\$0	\$0	\$614,943	\$614,943	-
Special Assessment UAD 19-04 Fund						
3211 C.Yr Assessments	\$0	\$0	\$0	\$340,513	\$340,513	-
Total Pension Trust Fund	\$0	\$0	\$0	\$340,513	\$340,513	-
Pension Trust Fund						
3501 Interest Earnings	\$2,800	\$9,780	\$3,294	\$2,000	(\$7,780)	(79.6%)
3506 Unrealized Investment Gain/Loss	2,912	-	-	-	-	-
3870 Contributions	100,000	-	-	50,000	50,000	-
3945 Reimbursement Ca Emplr Ret Ben 1	170,390	168,000	168,000	168,000	-	-
Total Pension Trust Fund	\$276,102	\$177,780	\$171,294	\$220,000	\$42,220	23.7%
PARS Investment Trust						
3523 PARS Section 115 Interest	\$55,324	-	\$55,000	\$50,000	\$50,000	-
Total Pension Trust Fund	\$55,324	\$0	\$55,000	\$50,000	\$50,000	-
Grand Total	\$130,081,017	\$128,930,652	\$143,745,044	\$120,014,503	(\$8,916,149)	(6.9%)

COMPARISON OF BUDGETED REVENUES

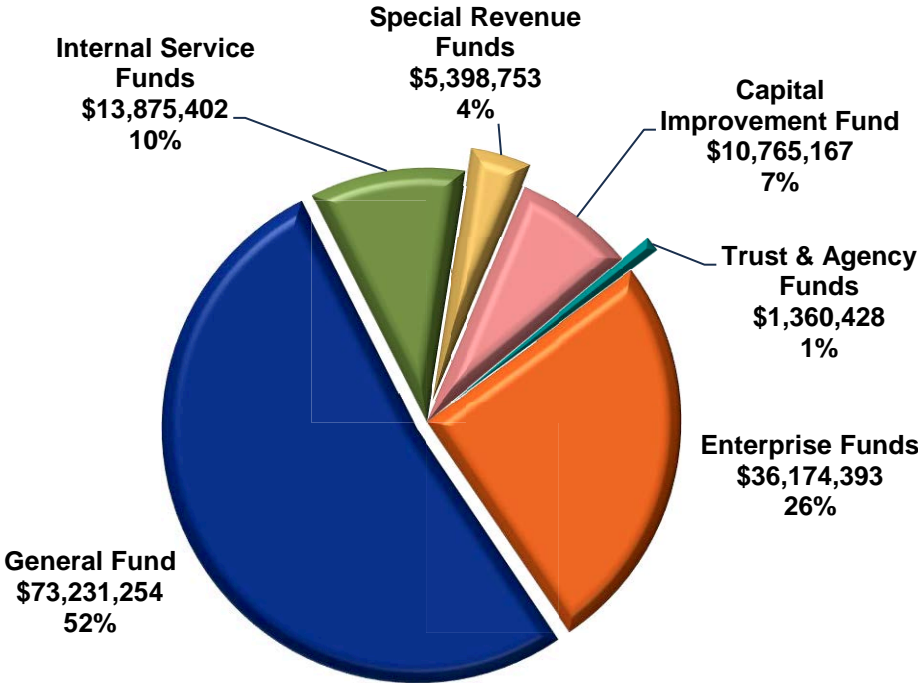
43



* Includes Trust Funds

USE OF FUNDS BY FUND TYPE

FY 2020-21 Use of Funds - City-Wide = \$140,805,397



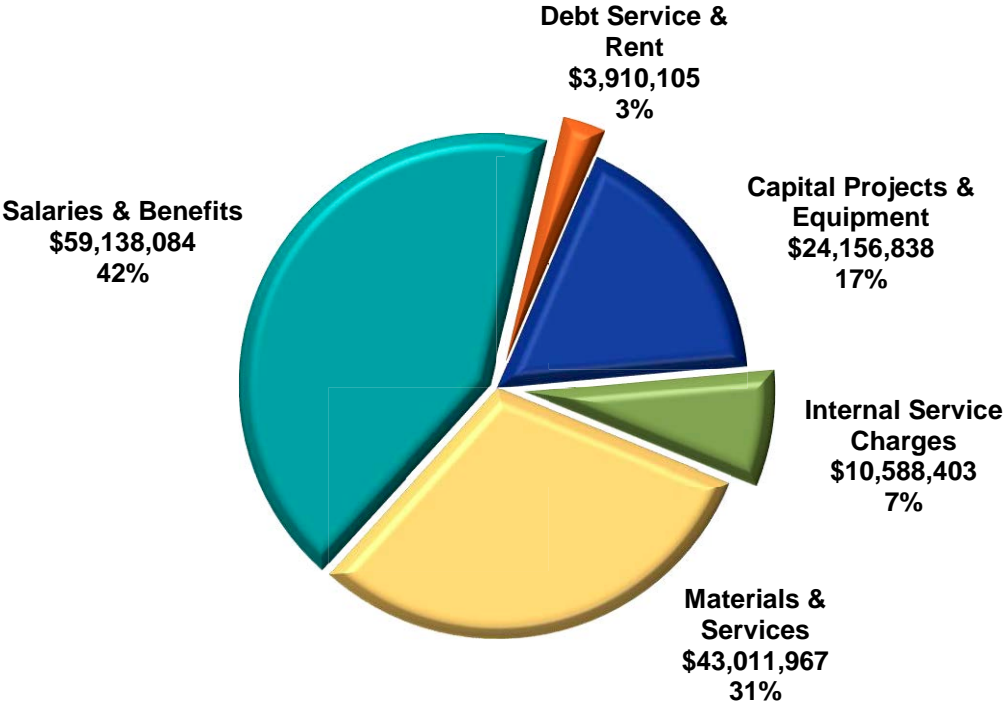
SCHEDULE OF EXPENDITURES BY FUND

	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from Prior 2019-20 Adopted</i>	
General Fund	\$74,226,915	\$75,024,437	\$71,147,482	\$73,231,254	(\$1,793,183)	(2.4%)
Street Lighting & Landscaping Fund	\$530,299	\$546,801	\$584,770	\$575,720	\$28,919	5.3%
Gas Tax Fund	3,859,563	880,000	967,262	762,979	(117,021)	(13.3%)
Asset Forfeiture Fund	129,709	153,700	216,197	147,900	(5,800)	(3.8%)
Police Safety Grants Fund	129,114	140,000	190,000	142,000	2,000	1.4%
Proposition A Fund	966,664	1,009,249	976,538	941,812	(67,437)	(6.7%)
Proposition C Fund	1,155,831	461,000	1,406,107	911,711	450,711	97.8%
AB 2766 Fund	2,100	2,100	28,290	673	(1,427)	(68.0%)
Measure R Fund	785,162	380,000	134,789	1,267,979	887,979	233.7%
Measure M Fund	468,481	517,000	158,700	647,979	130,979	25.3%
Total Special Revenue Funds	\$8,026,922	\$4,089,850	\$4,662,653	\$5,398,753	\$1,308,903	32.0%
Capital Improvement Fund	\$5,556,145	\$3,632,438	\$3,352,806	\$1,549,034	(\$2,083,404)	(57.4%)
Total Capital Improvement Fund	\$5,556,145	\$3,632,438	\$3,352,806	\$1,549,034	(\$2,083,404)	(57.4%)
Underground Assessment Districts Fund	\$197,474	\$0	\$8,494,675	\$9,216,133	\$9,216,133	-
Underground Assessment Districts Fund	\$197,474	\$0	\$8,494,675	\$9,216,133	\$9,216,133	-
Water Fund	\$12,082,323	\$13,559,497	\$12,287,452	\$26,574,230	\$13,014,733	96.0%
Stormwater Fund	891,561	1,639,089	1,135,577	2,697,756	1,058,667	64.6%
Wastewater Fund	2,358,343	5,063,346	1,895,285	3,200,081	(1,863,265)	(36.8%)
Refuse Fund	4,095,998	4,949,052	4,212,109	-	(4,949,052)	-
Parking Fund	2,446,109	4,283,311	4,074,187	2,415,831	(1,867,480)	(43.6%)
County Parking Lots Fund	555,450	752,250	673,056	747,077	(5,173)	(0.7%)
State Pier & Parking Lot Fund	771,475	599,689	788,707	539,418	(60,271)	(10.1%)
Total Enterprise Funds	\$23,201,259	\$30,846,234	\$25,066,373	\$36,174,393	\$5,328,159	17.3%
Insurance Reserve Fund	\$5,923,071	\$6,527,858	\$6,868,630	\$6,746,975	\$219,117	3.4%
Information Technology Fund	2,463,951	2,899,836	3,559,021	3,469,683	569,847	19.7%
Fleet Management Fund	2,579,687	2,293,190	2,239,936	1,686,502	(606,688)	(26.5%)
Building Maintenance & Operations Fund	1,746,352	2,027,956	1,789,169	1,972,242	(55,714)	(2.7%)
Total Internal Service Funds	\$12,713,060	\$13,748,840	\$14,456,756	\$13,875,402	\$126,562	0.9%
Special Assessment Redemption Fund	\$151,600	\$1,006,950	\$1,006,950	\$717,050	(\$289,900)	(28.8%)
Special Assessment UAD 12 14 Fund	-	-	-	282,099	282,099	-
Special Assessment UAD 19-04 Fund	-	-	-	120,279	120,279	-
Post-Employment Benefits Trust Fund	243,209	241,000	226,650	241,000	-	0.0%
UAD Loan Program	-	-	-	-	-	-
Pension Rate Stabilization Fund	-	-	-	-	-	-
Total Trust & Agency Funds	\$394,809	\$1,247,950	\$1,233,600	\$1,360,428	\$112,478	9.0%
Grand Total	\$124,316,585	\$128,589,749	\$128,414,345	\$140,805,397	\$12,215,648	9.5%
Total Operating Expenses	\$112,380,198	\$115,664,749	\$120,369,947	\$118,455,397	\$2,790,648	2.4%
Total Capital Projects*	\$11,936,386	\$12,925,000	\$8,044,398	\$22,350,000	\$9,425,000	72.9%

*FY2019-20 estimate includes carryover projects from the prior year.

USE OF FUNDS BY CATEGORY

FY 2020-21 Use of Funds - City-Wide = \$140,805,397



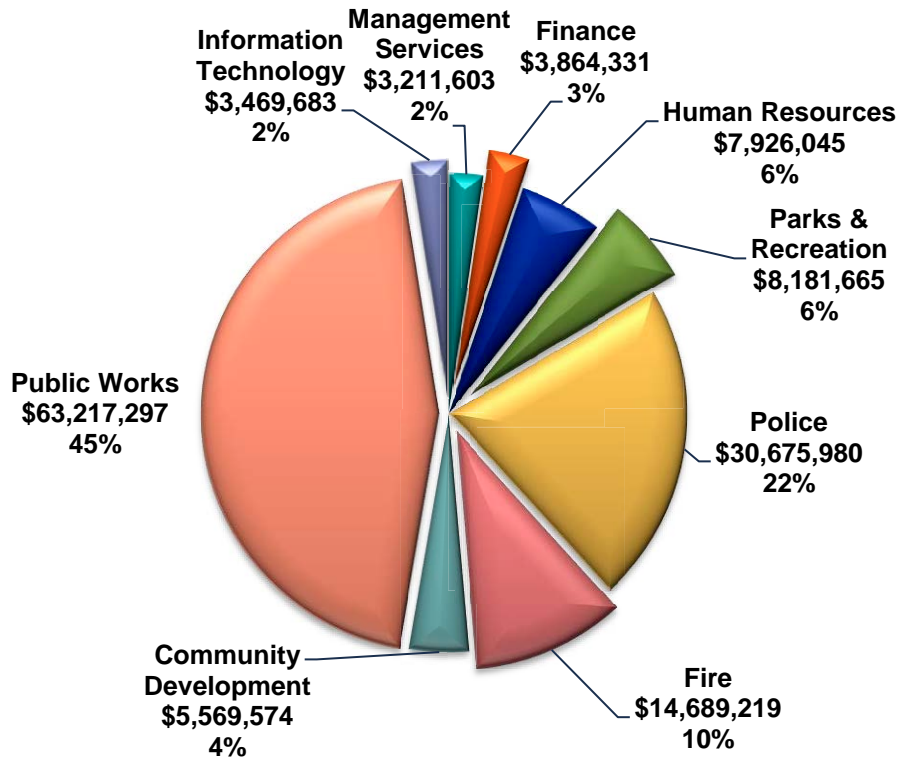
FY 2020-21 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

	Salaries & Benefits	Materials & Services	Capital Projects & Equipment	Debt Service & Rent	Internal Service Charge	Total	Percent of Total
General Fund	\$53,213,895	\$12,390,980	\$754,918	\$479,350	\$6,392,111	\$73,231,254	52.0%
Street Lighting & Landscaping Fund	-	518,653	35,000	-	22,067	575,720	0.4%
Gas Tax Fund	-	-	755,000	-	7,979	762,979	0.5%
Asset Forfeiture Fund	50,600	97,300	-	-	-	147,900	0.1%
Police Safety Grants Fund	-	142,000	-	-	-	142,000	0.1%
Proposition A Fund	739,800	124,761	-	-	77,251	941,812	0.7%
Proposition C Fund	-	-	800,000	-	111,711	911,711	0.6%
AB 2766 Fund	-	-	-	-	673	673	0.0%
Measure R Fund	-	-	1,260,000	-	7,979	1,267,979	0.9%
Measure M Fund	-	-	640,000	-	7,979	647,979	0.5%
Capital Improvement Fund	-	-	650,000	771,364	127,670	1,549,034	1.1%
Undergr. Assessment Dist. Fund	-	9,216,133	-	-	-	9,216,133	6.5%
Water Fund	1,147,235	8,240,922	15,170,691	172,084	1,843,298	26,574,230	18.9%
Stormwater Fund	95,292	685,547	1,710,000	-	206,917	2,697,756	1.9%
Wastewater Fund	476,867	378,702	1,412,661	84,666	847,185	3,200,081	2.3%
Refuse Fund	-	-	-	-	-	-	-
Parking Fund	120,922	1,019,705	4,719	711,213	559,272	2,415,831	1.7%
County Parking Lot Fund	30,644	107,075	-	572,000	37,358	747,077	0.5%
State Pier & Parking Lot Fund	33,491	431,752	-	-	74,175	539,418	0.4%
Insurance Reserve Fund	423,292	6,258,174	-	-	65,509	6,746,975	4.8%
Information Technology Fund	1,582,672	1,331,436	504,849	-	50,726	3,469,683	2.5%
Fleet Management Fund	413,200	741,860	459,000	-	72,442	1,686,502	1.2%
Building Maintenance Fund	569,174	1,326,967	-	-	76,101	1,972,242	1.4%
Spec. Assessment Redemption Bond	-	-	-	717,050	-	717,050	0.5%
Spec. Assessment UAD 12-14 Fund	-	-	-	282,099	-	282,099	0.2%
Spec. Assessment UAD 19-04 Fund	-	-	-	120,279	-	120,279	0.1%
Post-Employment Benefits Trust Fund	241,000	-	-	-	-	241,000	0.2%
Total All Funds FY 2020-21	\$59,138,084	\$43,011,967	\$24,156,838	\$3,910,105	\$10,588,403	\$140,805,397	100.0%
Total All Funds FY 2019-20 Adoptec	\$58,196,158	\$39,323,306	\$14,345,557	\$3,810,001	\$12,914,727	\$128,589,749	
Dollar Change	\$941,926	\$3,688,661	\$9,811,281	\$100,104	(\$2,326,324)	\$12,215,648	
Percent Change	1.62%	9.38%	68.39%	2.63%	(18.01%)	9.50%	



USE OF FUNDS BY DEPARTMENT

FY 2020-21 Use of Funds - City-Wide = \$140,805,397



EXPENDITURES BY DEPARTMENT PROGRAM

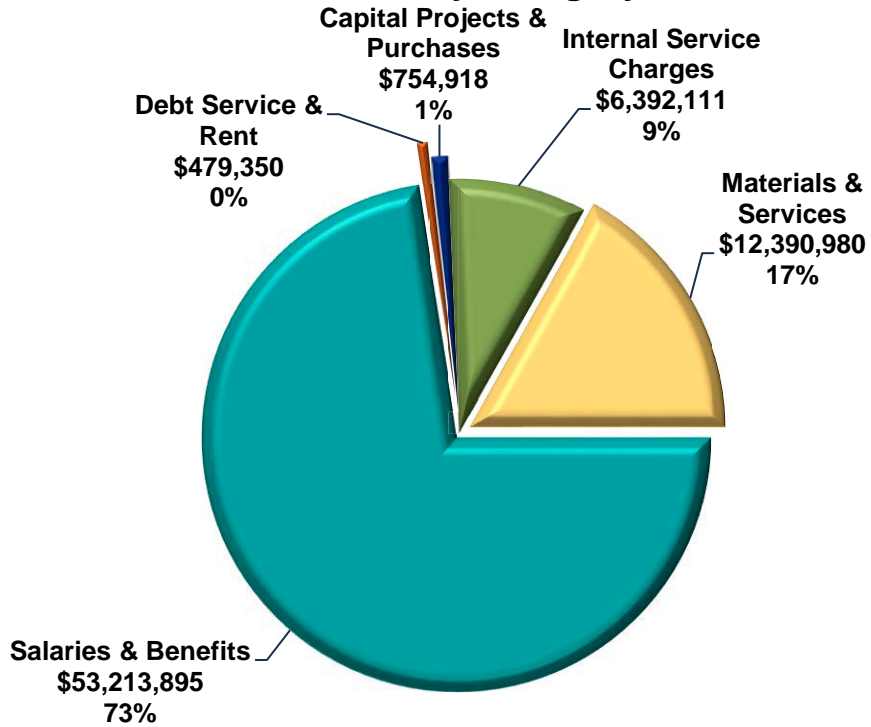
	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019-20 Adopted</i>	
Management Services						
City Council	\$1,475,732	\$491,349	\$389,857	\$297,499	(\$193,850)	(39.5%)
City Manager	1,305,038	1,327,374	1,380,161	991,083	(336,291)	(25.3%)
City Treasurer	35,941	45,322	34,184	39,076	(6,246)	(13.8%)
City Clerk	876,990	791,423	782,413	859,913	68,490	8.7%
City Attorney	948,669	996,205	991,092	1,024,032	27,827	2.8%
Total Management Services	\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	(\$440,070)	(12.1%)
Finance						
Administration	\$1,396,185	\$1,368,112	\$1,331,866	\$1,377,894	\$9,782	0.7%
Accounting	741,027	728,575	734,537	755,529	26,954	3.7%
Revenue Services	884,459	1,163,033	899,012	1,050,775	(112,258)	(9.7%)
General Services	662,988	696,023	675,745	680,133	(15,890)	(2.3%)
Total Finance	\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	(\$91,412)	(2.3%)
Human Resources						
Administration	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070	(\$66,120)	(5.3%)
Risk Management	5,923,071	6,527,858	6,868,630	6,746,975	219,117	3.4%
Total Human Resources	\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	\$152,997	2.0%
Parks & Recreation						
Administration	\$3,300,487	\$4,074,158	\$2,922,958	\$2,519,574	(\$1,554,584)	(38.2%)
Recreation Services	2,770,159	2,829,898	2,401,715	2,522,487	(307,411)	(10.9%)
Cultural Arts	883,473	912,344	780,361	501,327	(411,017)	(45.1%)
Sports & Aquatics	1,457,249	1,518,154	1,351,450	1,126,212	(391,942)	(25.8%)
Volunteers	203,572	202,006	229,056	155,486	(46,520)	(23.0%)
Older Adults	562,207	573,645	509,134	414,767	(158,878)	(27.7%)
Transportation	966,664	1,009,249	976,538	941,812	(67,437)	(6.7%)
Total Parks & Recreation	\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665	(\$2,937,789)	(26.4%)
Police						
Administration	\$6,900,809	\$6,909,372	\$6,731,841	\$7,221,594	\$312,222	4.5%
Patrol	10,248,054	10,202,009	10,465,662	9,938,018	(263,991)	(2.6%)
Investigations	2,663,489	2,930,880	2,879,620	3,215,421	284,541	9.7%
Technical Support Services	3,938,483	3,114,635	2,962,055	3,873,811	759,176	24.4%
Crime Prevention	586,288	610,424	508,285	634,968	24,544	4.0%
Traffic Safety	2,367,881	2,389,146	2,384,551	2,344,261	(44,885)	(1.9%)
Jail Operations	751,098	737,240	777,545	795,674	58,434	7.9%
Parking Enforcement	1,776,465	2,116,906	1,789,650	2,006,004	(110,902)	(5.2%)
Animal Control	326,461	315,092	329,060	356,329	41,237	13.1%
Asset Forfeiture	129,709	153,700	216,197	147,900	(5,800)	(3.8%)
Law Enforcement Grants	129,114	140,000	190,000	142,000	2,000	1.4%
Total Police	\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980	\$1,056,576	3.6%
Fire						
Administration	\$3,315,134	\$3,468,413	\$3,562,820	\$3,472,710	\$4,297	0.1%
Prevention	750,465	887,741	746,839	780,511	(107,230)	(12.1%)
Fire Operations	7,617,364	7,487,711	7,323,730	7,456,767	(30,944)	(0.4%)
Emergency Medical Services	2,140,412	2,409,053	2,390,871	2,397,519	(11,534)	(0.5%)
Support Services	605,705	549,680	475,222	581,712	32,032	5.8%
Total Fire	\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219	(\$113,379)	(0.8%)

EXPENDITURES BY DEPARTMENT PROGRAM

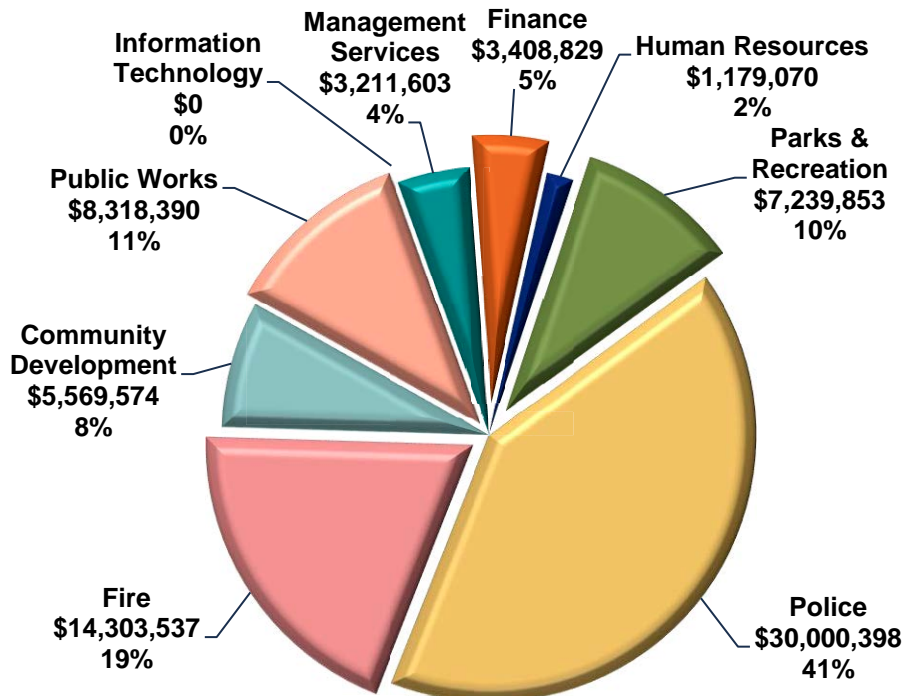
	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019-20 Adopted</i>	
Community Development						
Administration	\$1,064,026	\$834,236	\$868,697	\$798,043	(\$36,193)	(4.3%)
Planning	1,130,753	1,290,275	1,112,925	1,126,496	(163,779)	(12.7%)
Building	2,711,046	2,616,163	2,445,150	2,477,650	(138,513)	(5.3%)
Code Enforcement	457,161	459,641	466,701	492,885	33,244	7.2%
Traffic Engineering	398,916	430,497	419,209	442,390	11,893	2.8%
Environmental Programs	216,017	652,426	316,670	232,110	(420,316)	(64.4%)
Total Community Development	\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	(\$713,664)	(11.4%)
Public Works						
Administration	\$1,257,404	\$1,289,669	\$1,167,240	\$1,847,855	\$558,186	43.3%
Civil Engineering	6,937,838	5,309,226	14,191,889	14,356,956	9,047,730	170.4%
Street Maintenance	8,528,288	4,665,884	4,672,978	5,582,001	916,117	19.6%
Building & Grounds	2,833,415	3,202,191	2,898,338	2,993,197	(208,994)	(6.5%)
Transportation	2,100	2,100	28,290	673	(1,427)	(68.0%)
Street Lighting & Landscaping	428,078	413,093	463,251	453,418	40,325	9.8%
Streetscape Maintenance	102,221	133,708	121,519	122,302	(11,406)	(8.5%)
Water Administration	2,475,109	3,858,164	2,708,976	16,976,255	13,118,091	340.0%
Water Source of Supply	6,700,889	6,515,100	6,513,595	6,584,941	69,841	1.1%
Water Pumping/Treatment	1,443,183	1,603,467	1,649,792	1,542,584	(60,883)	(3.8%)
Water Maintenance	1,463,142	1,582,766	1,415,089	1,470,450	(112,316)	(7.1%)
Storm Drain Maintenance	891,561	1,639,089	1,135,577	2,697,756	1,058,667	64.6%
Sewer Maintenance	2,358,343	5,063,346	1,895,285	3,200,081	(1,863,265)	(36.8%)
Environmental & Refuse Management	4,095,998	4,949,052	4,212,109	-	(4,949,052)	-
Parking Facilities	3,773,034	5,635,250	5,535,950	3,702,326	(1,932,924)	(34.3%)
Fleet Maintenance	2,579,687	2,293,190	2,239,936	1,686,502	(606,688)	(26.5%)
Total Public Works	\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297	\$15,062,002	31.3%
Information Technology						
Information Technology	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	\$240,387	7.4%
Total Information Technology	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	\$240,387	7.4%
Grand Total	\$124,316,585	\$128,589,749	\$128,414,345	\$140,805,397	\$12,215,648	9.5%

USE OF FUNDS - GENERAL FUND

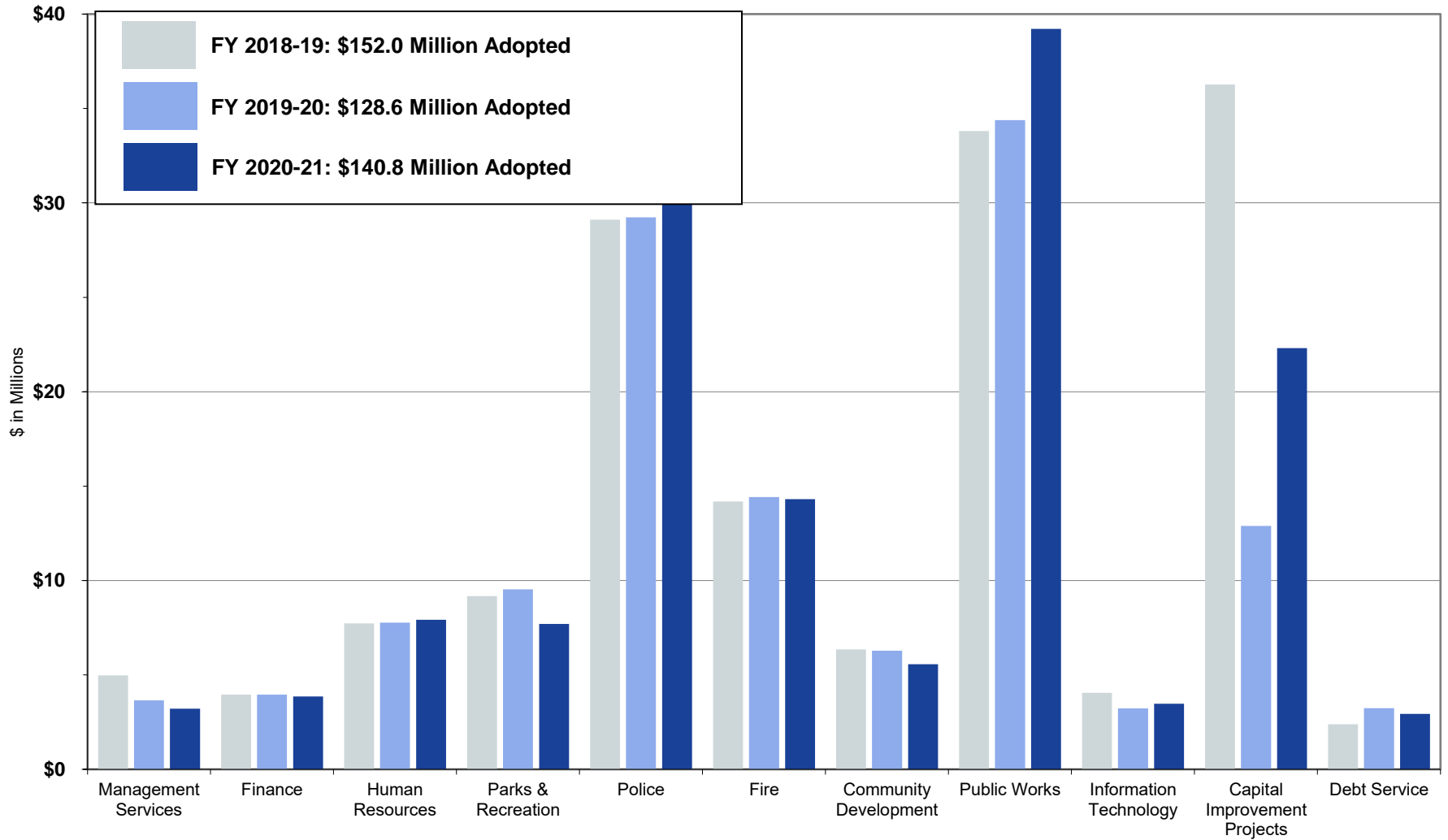
FY 2020-21 Use of Funds by Category = \$73,231,254



FY 2020-21 Use of Funds by Department = \$73,231,254



COMPARISON OF BUDGETED EXPENDITURES



FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

All Funds

	07/01/2020 Opening Balance	FY 2021 Estimated Revenues	FY 2021 Operating Expenditures	FY 2021 Capital Equip & Projects	FY 2021 Debt Service Payments	FY 2021 Total Expenditures	FY 2021 Fund Balance Before Xfers	FY 2021 Fund Transfers	06/30/2021 Total Fund Balance	06/30/2021 Reserves & Designations	06/30/2021 Unreserved Balance
General Fund Undesignated	\$8,276,741	\$73,076,730	(\$71,996,986)	(\$754,918)	(\$479,350)	(\$73,231,254)	\$8,122,217	\$358,636	\$6,290,264		\$6,290,264
<i>Transfer from County Lots Parking Fund</i>								296,423			
<i>Transfer to Street Lighting Fund</i>								(\$185,802)			
<i>Transfer to Stormwater Fund</i>								(1,782,459)			
<i>Transfer to Prop A Fund</i>								(268,751)			
<i>Transfer to Pension Rate Stabilization Fund</i>								(250,000)			
<i>Financial Policy Designation</i>	15,004,887						15,004,887	(358,636)	14,646,251	14,646,251	
<i>Reserve for Economic Uncertainty</i>	4,000,000						4,000,000		4,000,000	4,000,000	
Total General Fund Balance	\$27,281,628	\$73,076,730	(\$71,996,986)	(\$754,918)	(\$479,350)	(\$73,231,254)	\$27,127,104	(\$2,190,589)	\$24,936,515	\$18,646,251	\$6,290,264
Special Revenue Funds											
Street Lighting & Landscape	-	\$389,918	(\$540,720)	(\$35,000)	-	(\$575,720)	(\$185,802)	\$185,802	-		-
Gas Tax	65,183	1,397,358	(7,979)	(755,000)	-	(762,979)	699,562		\$699,562		\$699,562
Asset Forfeiture & Safety Grants	245,706	5,000	(147,900)	-	-	(147,900)	102,806		102,806		102,806
Police Safety Grants	229,024	143,000	(142,000)	-	-	(142,000)	230,024		230,024		230,024
Prop A	-	673,061	(941,812)	-	-	(941,812)	(268,751)	268,751	-		-
Prop C	449,389	580,608	(111,711)	(800,000)	-	(911,711)	118,286		118,286		118,286
AB 2766	64,221	47,000	(673)	-	-	(673)	110,548		110,548		110,548
Measure R	936,899	943,497	(7,979)	(1,260,000)	-	(1,267,979)	612,417		612,417		612,417
Measure M	747,451	425,518	(7,979)	(640,000)	-	(647,979)	524,990		524,990		524,990
Total Special Revenue Funds Balance	\$2,737,872	\$4,604,960	(\$1,908,753)	(\$3,490,000)	-	(\$5,398,753)	\$1,944,079	\$454,553	\$2,398,632	-	\$2,398,632
Capital Project Funds											
Capital Improvement Fund	\$1,086,945	\$1,484,796	(\$127,670)	(\$650,000)	(\$771,364)	(\$1,549,034)	\$1,022,707		\$1,022,707	-	\$1,022,707
Underground Utility Construction Fund	10,002,281	-	(\$9,216,133)	-	-	(\$9,216,133)	786,148		786,148		786,148
Total Capital Project Funds Balance	\$11,089,226	\$1,484,796	(\$9,343,803)	(\$650,000)	(\$771,364)	(\$10,765,167)	\$1,808,855	-	\$1,808,855	-	\$1,808,855
Enterprise Funds											
Water*	\$11,065,322	\$16,075,000	(\$11,231,455)	(\$15,170,691)	(\$172,084)	(\$26,574,230)	\$566,091		\$566,091	566,091	-
Stormwater*	125,813	789,484	(987,756)	(1,710,000)	-	(2,697,756)	(1,782,459)	1,782,459	-	-	-
Wastewater	3,298,295	3,729,000	(1,702,754)	(1,412,661)	(84,666)	(3,200,081)	3,827,214		3,827,214	595,807	3,231,407
Parking	235,177	4,306,000	(1,699,899)	(4,719)	(711,213)	(2,415,831)	2,125,347		2,125,347	803,704	1,321,643
County Parking Lots	-	1,043,500	(175,077)	-	(572,000)	(747,077)	296,423	(296,423)	-	-	-
State Pier & Parking	526,981	821,000	(539,418)	-	-	(539,418)	808,563		808,563	179,806	628,757
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
Total Enterprise Funds Balance	\$15,623,186	\$26,763,984	(\$16,336,359)	(\$18,298,071)	(\$1,539,963)	(\$36,174,393)	\$6,212,777	\$1,486,036	\$7,698,813	\$2,517,005	\$5,181,808

* Not meeting current Financial Reserve Policy.

FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

All Funds

	07/01/2020 Opening Balance	FY 2021 Estimated Revenues	FY 2021 Operating Expenditures	FY 2021 Capital Equip & Projects	FY 2021 Debt Service Payments	FY 2021 Total Expenditures	FY 2021 Fund Balance Before Xfers	FY 2021 Fund Transfers	06/30/2021 Total Fund Balance	06/30/2021 Reserves & Designations	06/30/2021 Unreserved Balance
Internal Service Funds											
Insurance Reserve	\$4,996,293	\$7,203,980	(\$6,746,975)	-	-	(\$6,746,975)	\$5,453,298		\$5,453,298	\$2,000,000	\$3,453,298
Information Technology	795,584	2,814,340	(2,964,834)	(504,849)	-	(3,469,683)	140,241		140,241		140,241
Fleet Management	3,296,306	25,000	(1,227,502)	(459,000)	-	(1,686,502)	1,634,805		1,634,805		1,634,805
Building Maintenance & Operations	(94,238)	2,082,725	(1,972,242)	-	-	(1,972,242)	16,245		16,245		16,245
Total Insurance Service Funds Balance	\$8,993,945	\$12,126,045	(\$12,911,553)	(\$963,849)	-	(\$13,875,402)	\$7,244,589	-	\$7,244,589	\$2,000,000	\$5,244,589
Trust & Agency Funds											
Underground Assessment Fund 2018 F	\$1,255,966	\$732,532	-	-	(\$717,050)	(\$717,050)	\$1,271,448		\$1,271,448	\$1,271,448	-
Underground Assessment Fund 19-12	-	614,943	-	-	(282,099)	(282,099)	332,844		332,844	332,844	-
Underground Assessment Fund 19-4	-	340,513	-	-	(120,279)	(120,279)	220,234		220,234	220,234	-
Post-Employment Benefits Trust Fund	95,382	220,000	(241,000)	-	-	(241,000)	74,382		74,382	74,382	-
Pension Rate Stabilization Fund	1,373,946	50,000	-	-	-	-	1,423,946	250,000	1,673,946	1,673,946	-
Total Trust Agency Funds Balance	\$2,725,294	\$1,957,988	(\$241,000)	-	(\$1,119,428)	(\$1,360,428)	\$3,322,854	\$250,000	\$3,572,854	\$3,572,854	-
Grand Total	\$68,451,151	\$120,014,503	(\$112,738,454)	(\$24,156,838)	(\$3,910,105)	(\$140,805,397)	\$47,660,257	-	\$47,660,257	\$26,736,110	\$20,924,147

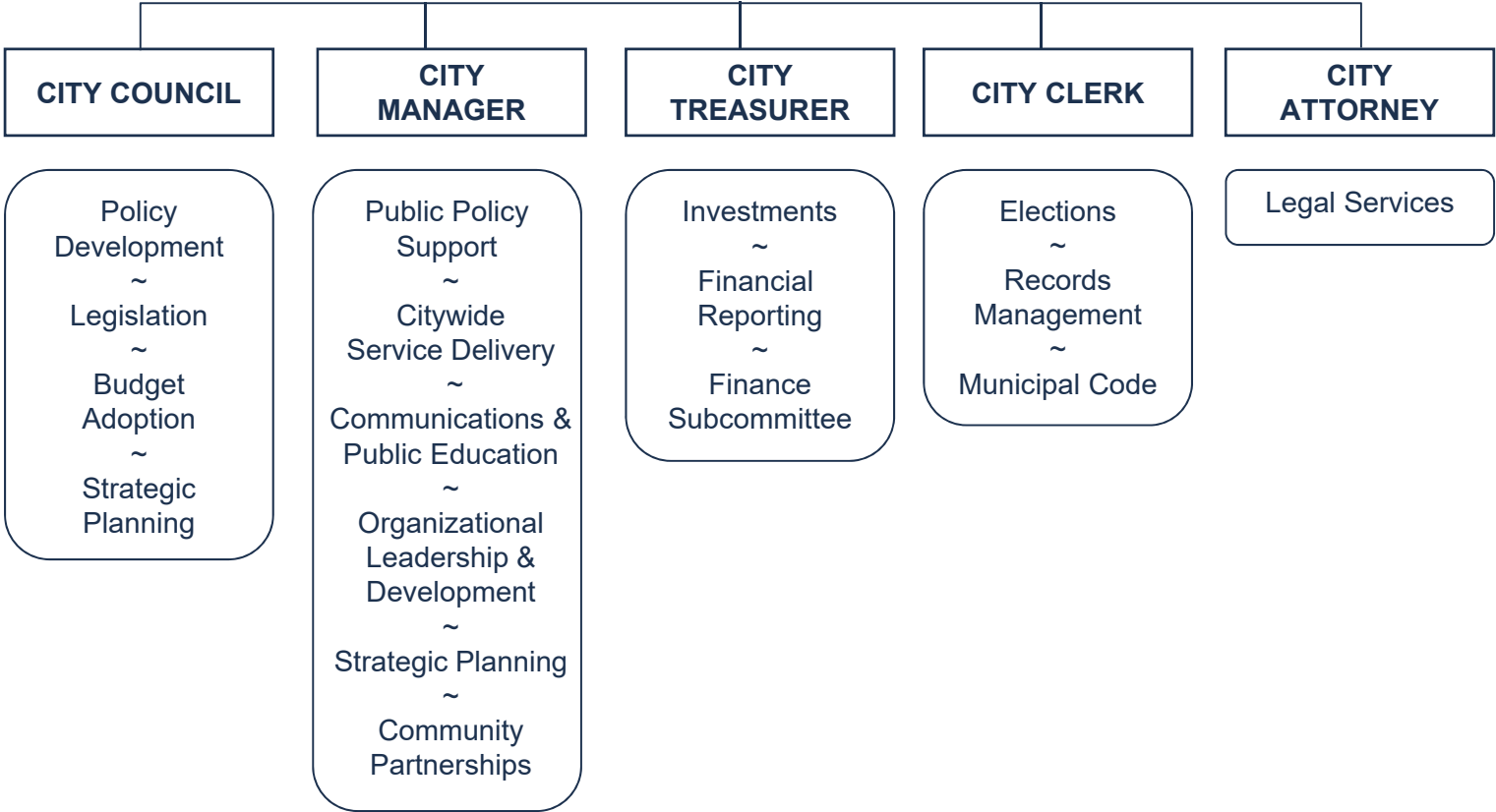
* Not meeting current Financial Reserve Policy.



Management Services

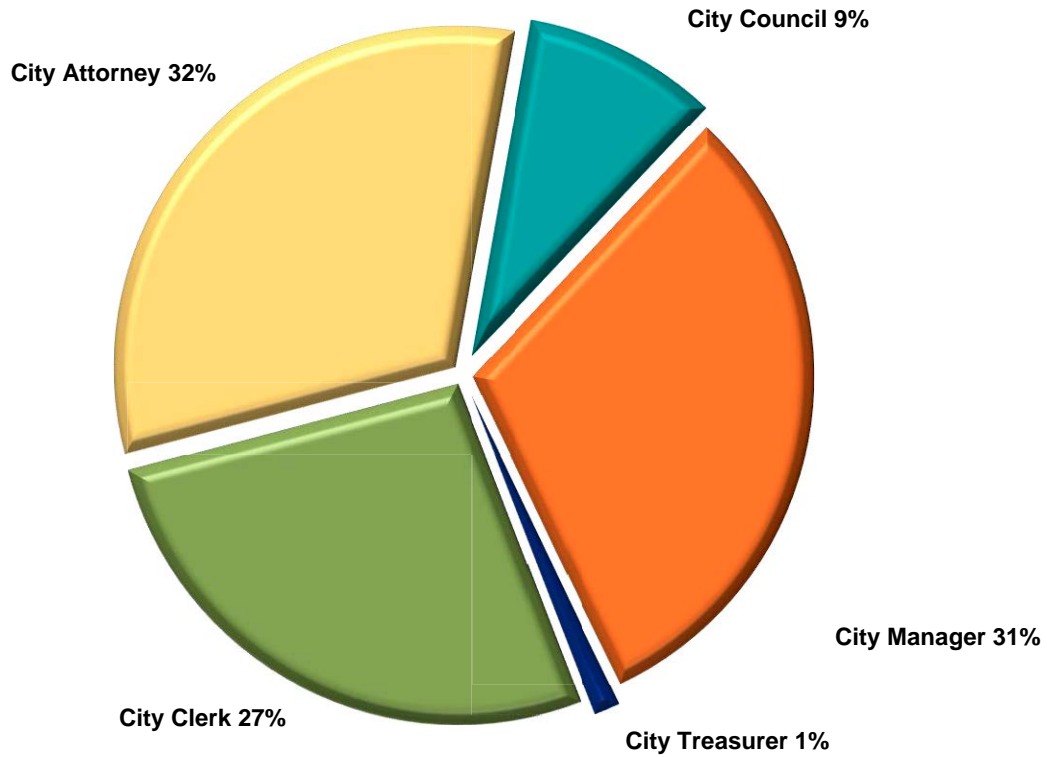


City of Manhattan Beach Management Services



Management Services

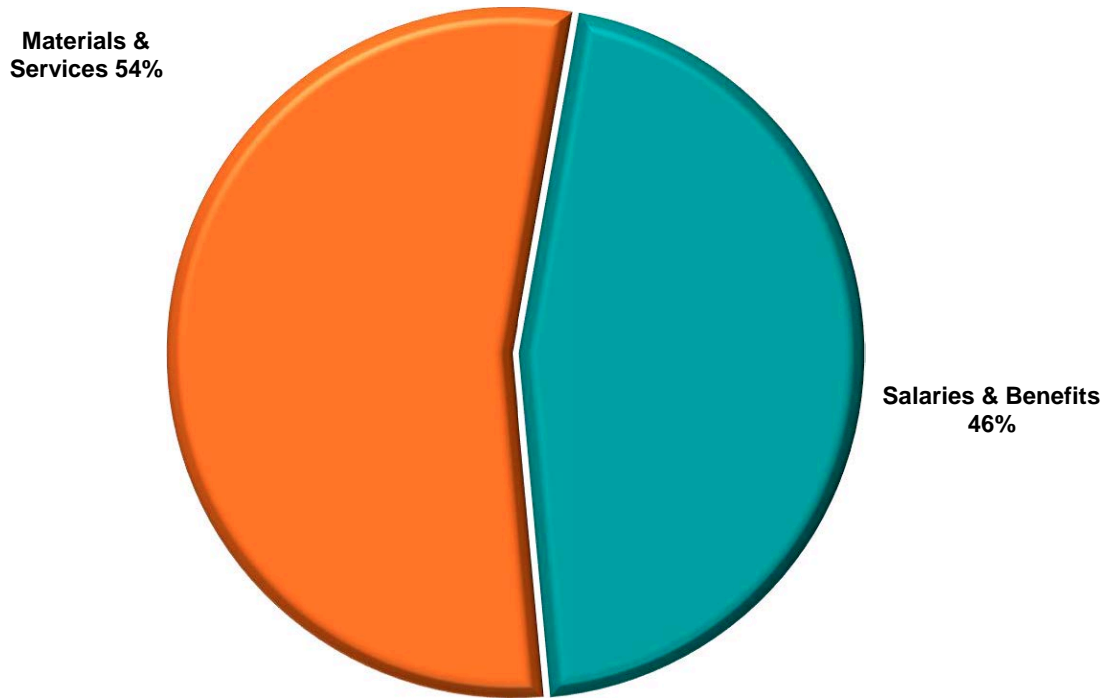
FY 2020-21
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
City Council	\$1,475,732	\$491,349	\$389,857	\$297,499
City Manager	1,305,038	1,327,374	1,380,161	991,083
City Treasurer	35,941	45,322	34,184	39,076
City Clerk	876,990	791,423	782,413	859,913
City Attorney	948,669	996,205	991,092	1,024,032
Total	\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603
Full-Time Positions	15	15	15	14

Management Services

FY 2020-21
Department Expenditure by Category



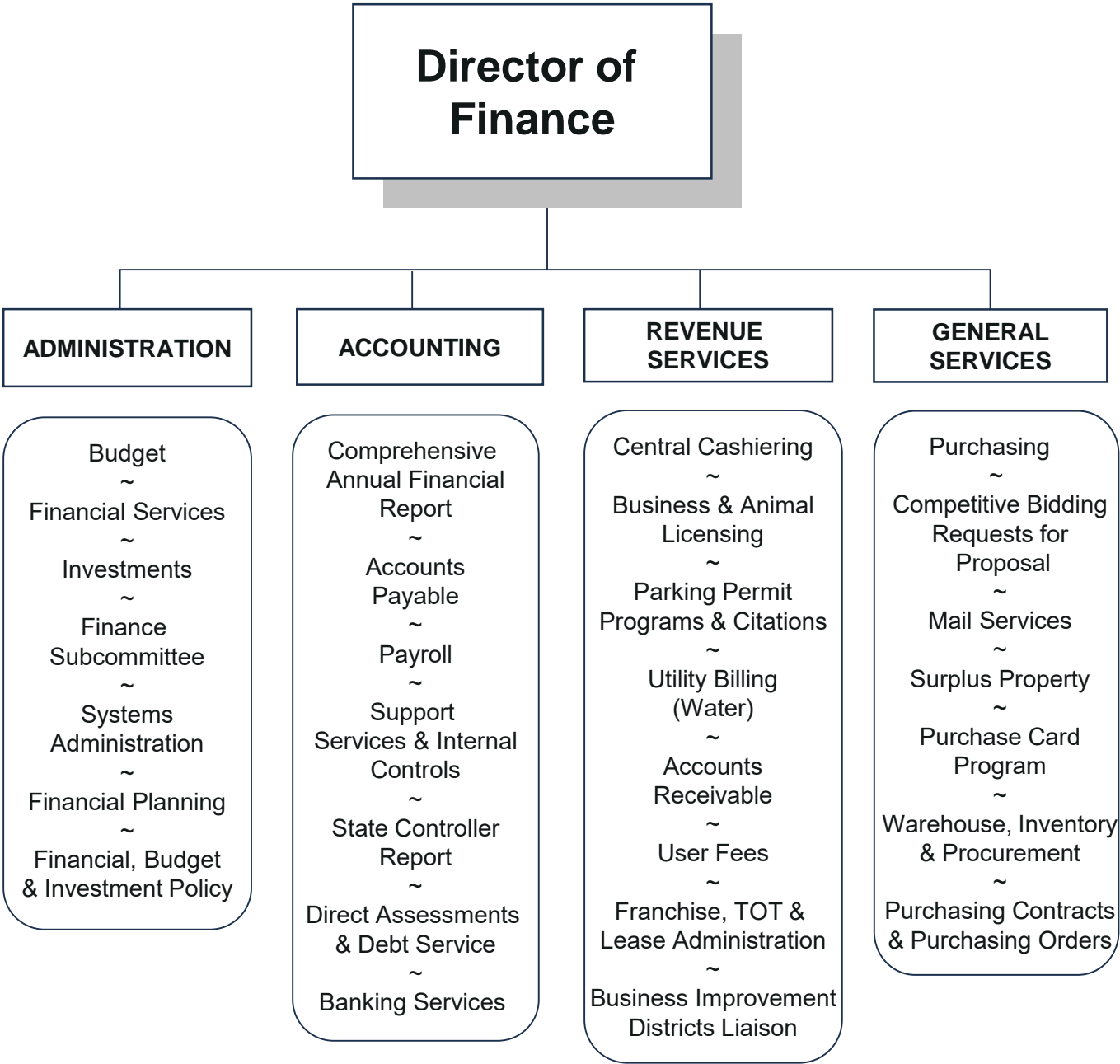
Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$1,586,936	\$1,561,184	\$1,441,353	\$1,470,109
Materials & Services	3,050,423	2,090,489	2,136,354	1,741,494
Total	\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603



Finance

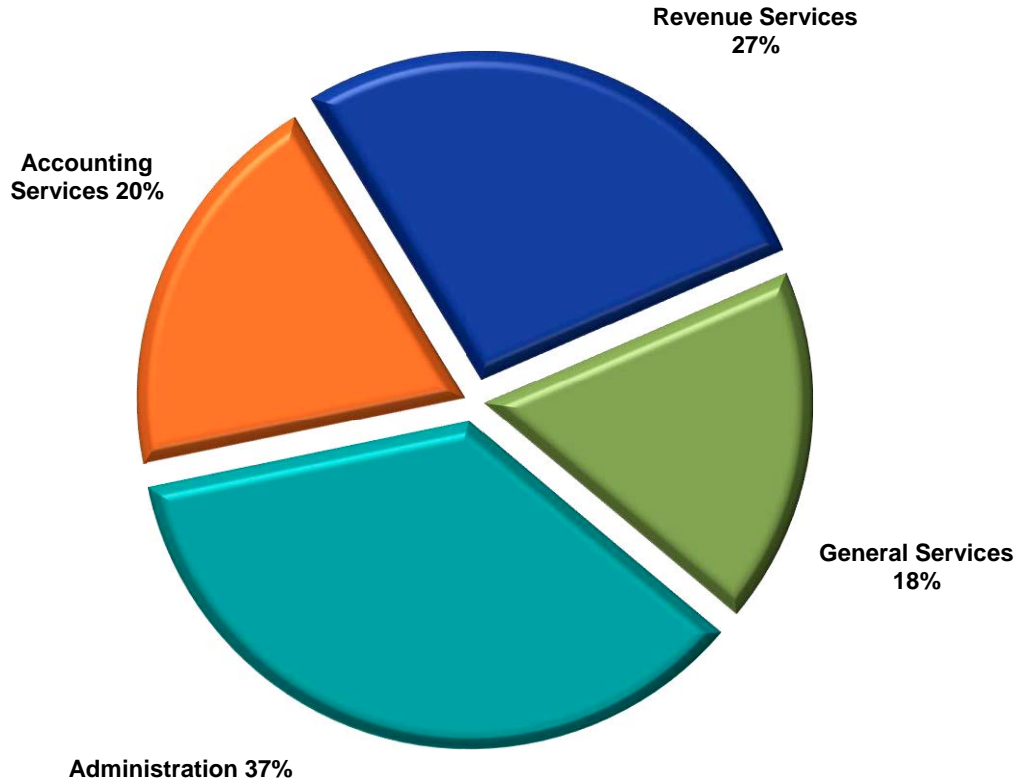


City of Manhattan Beach Finance Department



Finance Department

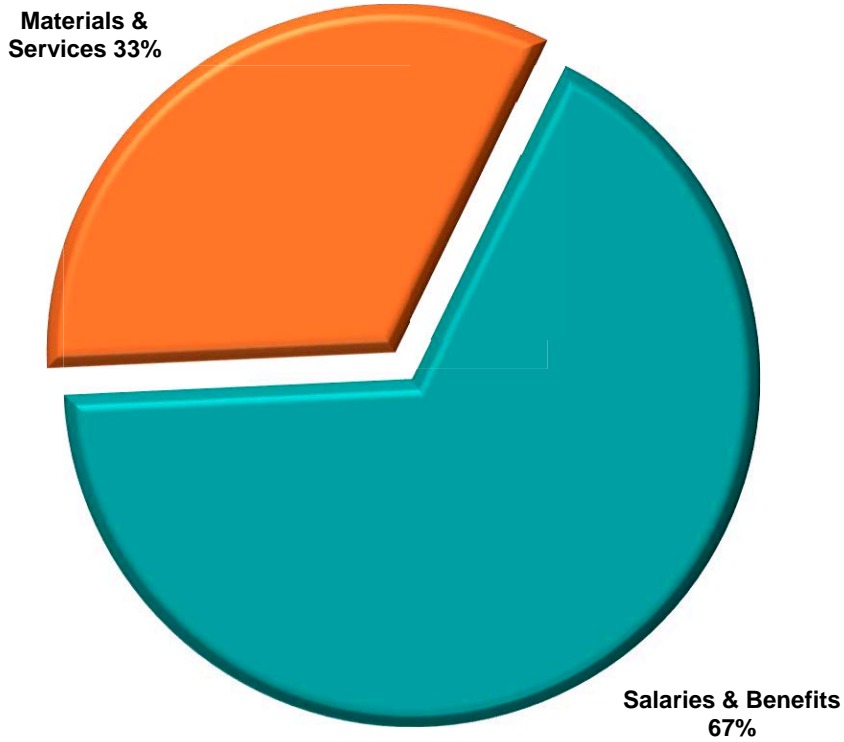
FY 2020-21 Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,396,185	\$1,368,112	\$1,331,866	\$1,377,894
Accounting Services	741,027	728,575	734,537	755,529
Revenue Services	884,459	1,163,033	899,012	1,050,775
General Services	662,988	696,023	675,745	680,133
Total	\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331
Full-Time Positions	18	18	18	19

Finance Department

FY 2020-21
Department Expenditure by Category



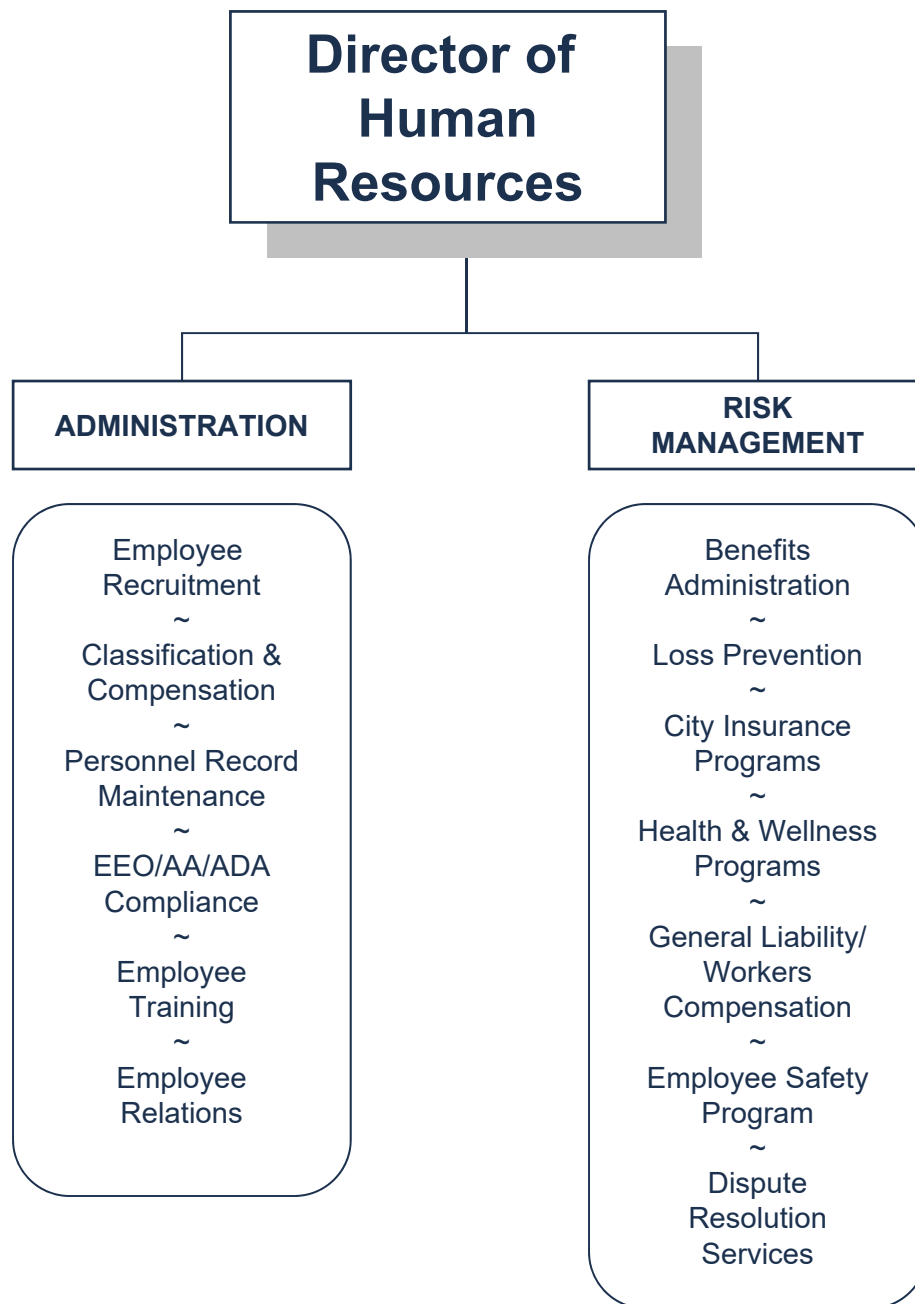
Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$2,310,031	\$2,627,584	\$2,435,610	\$2,591,091
Materials & Services	1,374,628	1,328,159	1,205,550	1,273,240
Total	\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331



Human Resources

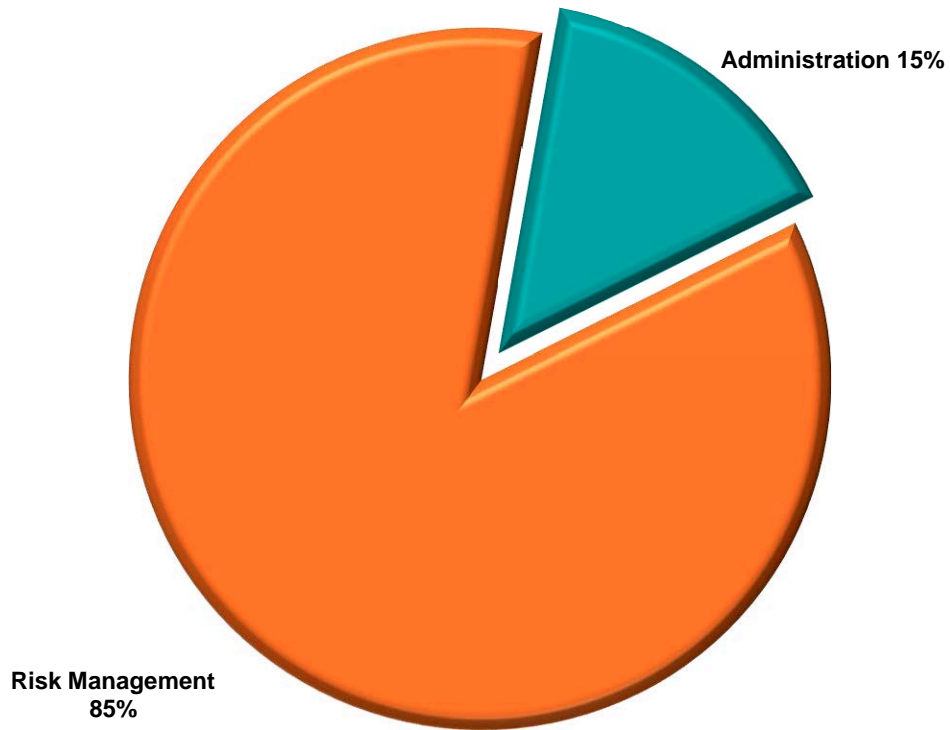


City of Manhattan Beach Human Resources Department



Human Resources Department

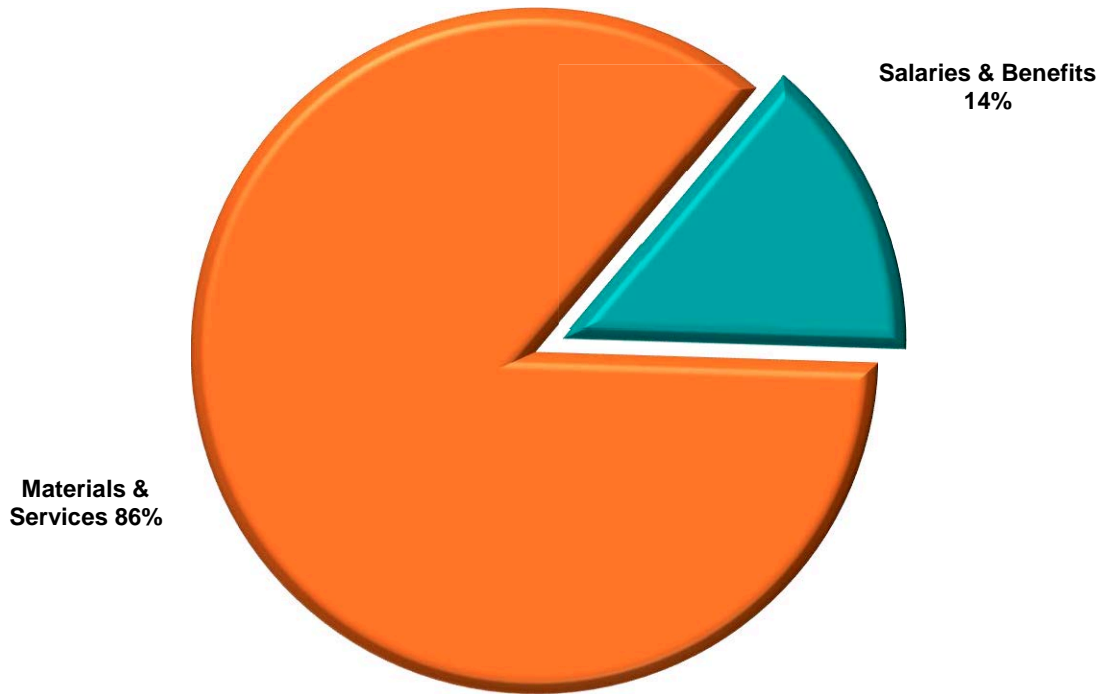
FY 2020-21
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070
Risk Management	5,923,071	6,527,858	6,868,630	6,746,975
Total	\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045
Full-Time Positions	8	8	8	8

Human Resources Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$1,030,898	\$1,241,488	\$948,444	\$1,139,742
Materials & Services	5,983,683	6,531,560	6,964,061	6,786,303
Total	\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045

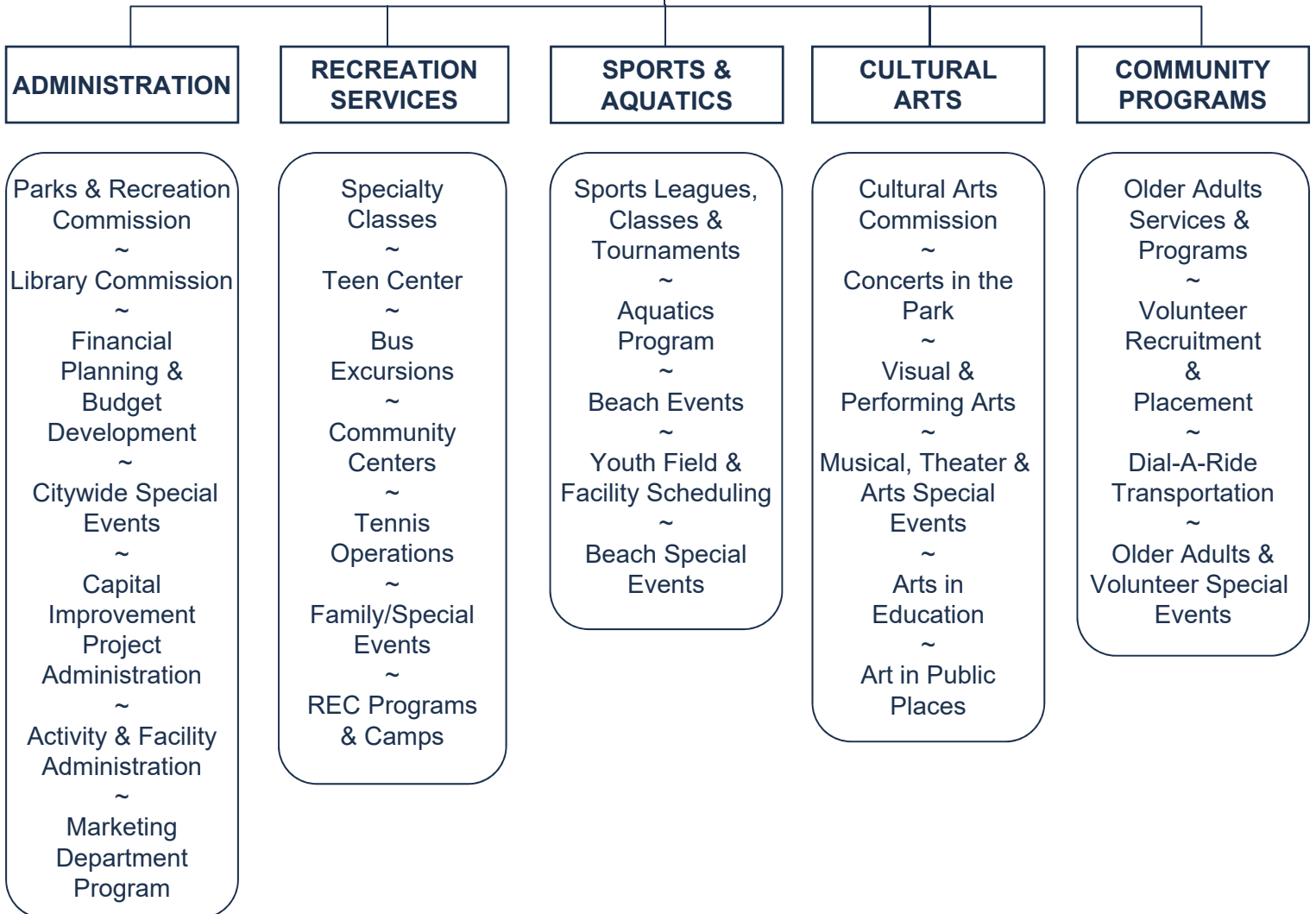


Parks and Recreation



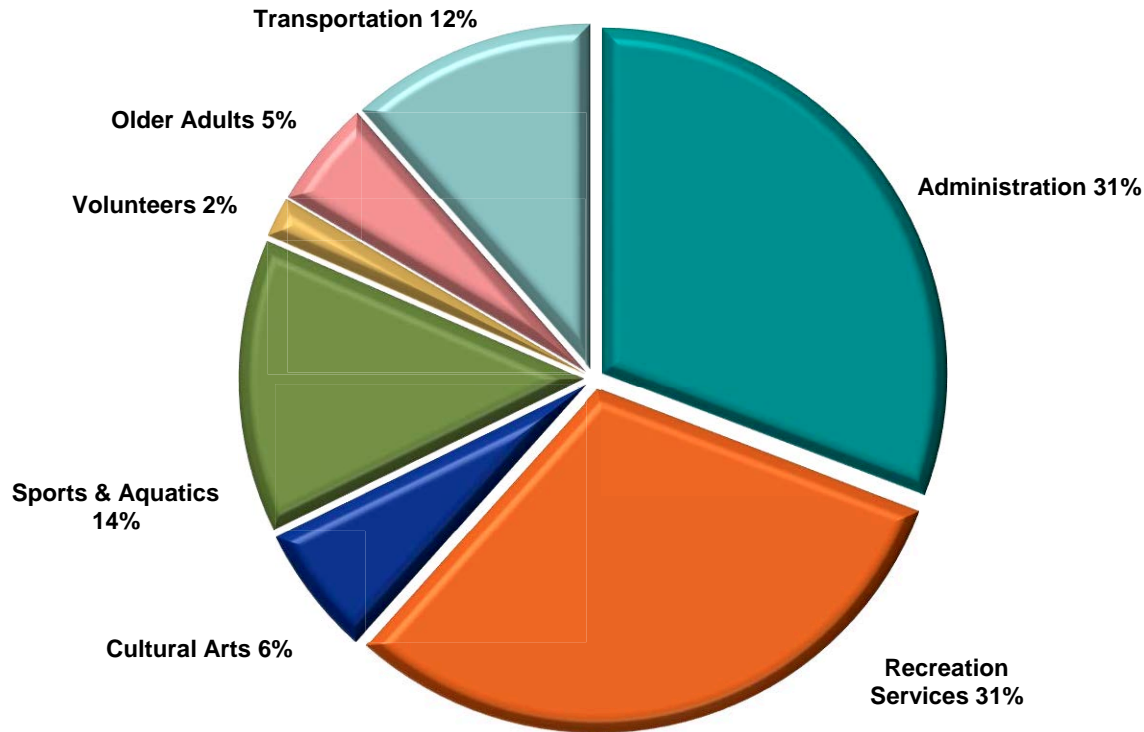
City of Manhattan Beach Parks & Recreation Department

**Director of
Parks and
Recreation**



Parks & Recreation Department

FY 2020-21
Department Expenditure by Program

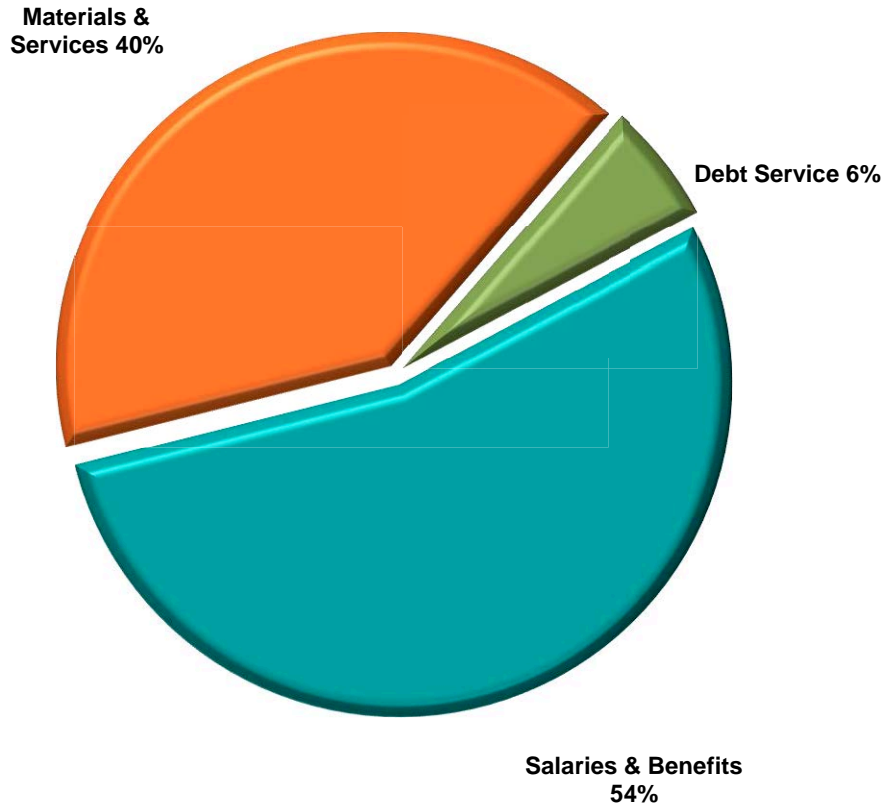


Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$3,300,487	\$4,074,158	\$2,922,958	\$2,519,574
Recreation Services	2,770,159	2,829,898	2,401,715	2,522,487
Cultural Arts	883,473	912,344	780,361	501,327
Sports & Aquatics	1,457,249	1,518,154	1,351,450	1,126,212
Volunteers	203,572	202,006	229,056	155,486
Older Adults	562,207	573,645	509,134	414,767
Transportation	966,664	1,009,249	976,538	941,812
Total	\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665

Program Revenues	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Recreation Services	\$1,773,008	\$1,736,000	\$1,304,754	\$1,195,944
Cultural Arts	270,475	350,000	206,214	114,703
Sports & Aquatics	1,495,045	1,434,300	1,385,694	771,145
Older Adults	103,676	100,000	49,450	67,475
Total	\$3,642,204	\$3,620,300	\$2,946,112	\$2,149,267
Full-Time Positions	25	25	25	25

Parks & Recreation Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$4,891,969	\$4,973,178	\$4,696,344	\$4,407,590
Materials & Services	4,442,752	4,560,801	3,964,393	3,294,725
Capital Outlay	326,514	1,100,000	25,000	-
Debt Service	482,575	485,475	485,475	479,350
Total	\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665



Police Department



City of Manhattan Beach Police Department

**Chief of
Police**

**ADMINISTRATION &
INVESTIGATIONS
BUREAU**

**FIELD OPERATIONS
BUREAU**

**Administrative
Services Division**

**Investigations &
Support Division**

**Patrol
Division(s)**
(Day Watch & Night Watch)

**Traffic
Division**

Personnel / Recruitment & Hiring
~
Training
~
Strategic Planning
~
Professional Standards / Internal Affairs
~
Budget
~
Information Technology
~
Social Media
~
Grants
~
Community Affairs
~
Volunteer Programs

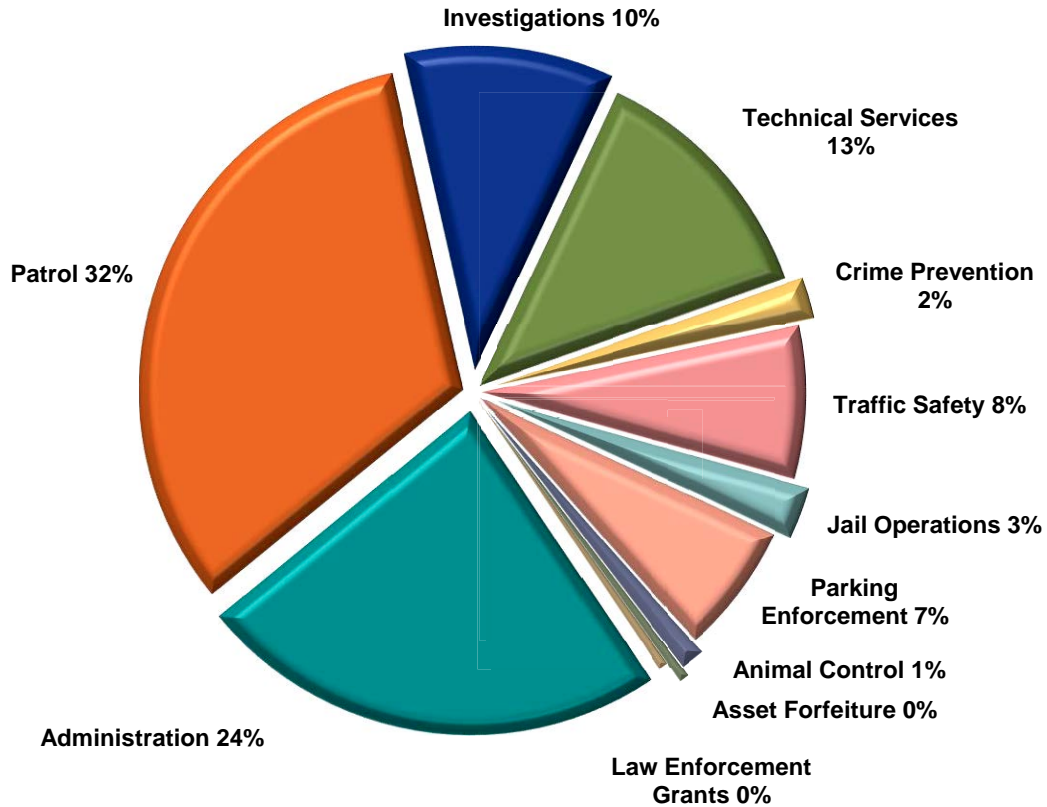
Investigations
~
Technical Support Services / Records
~
School Resource Officer Program
~
Court Liaison
~
Narcotics
~
Communications/ Dispatch
~
Property & Evidence
~
Facility Management

Day Shift Patrol
~
Night Shift Patrol
~
Jail
~
K-9 Program
~
SWAT
~
Crime Scene Investigations
~
Field Training Program
~
Crisis Negotiation Team
~
Bicycle Patrol
~
Beach Patrol
~
Fleet Management

Traffic Enforcement
~
Traffic Collision Investigations
~
DUI Enforcement
~
Special Events
~
Parking Enforcement
~
Municipal Code Enforcement
~
Animal Control

Police Department

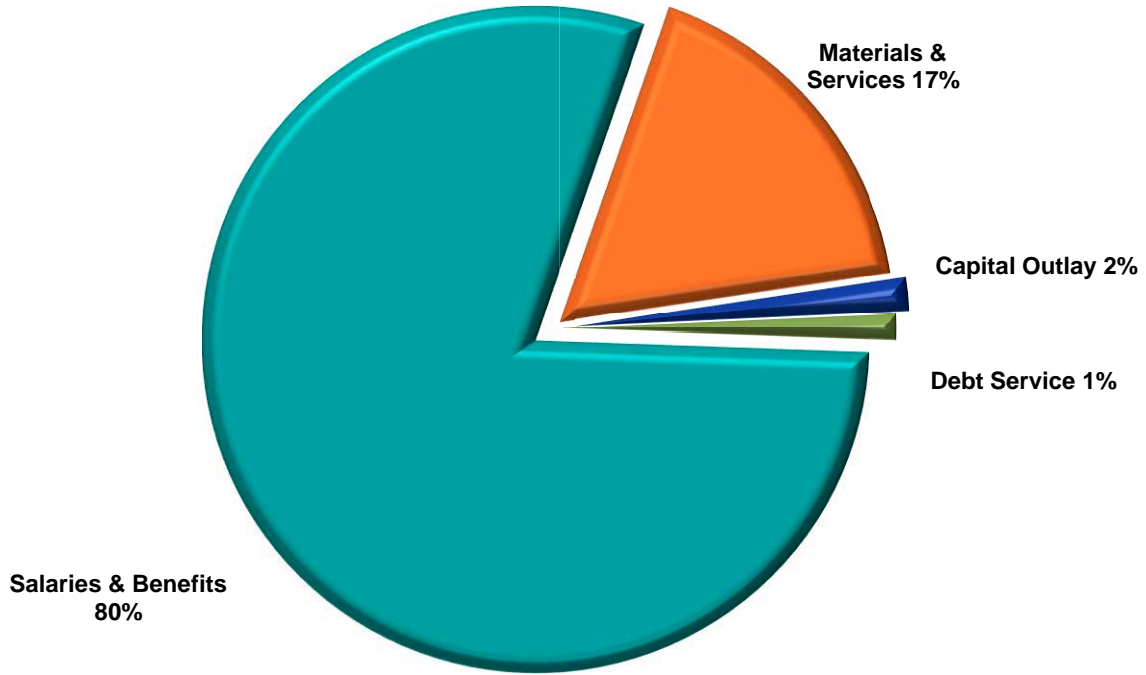
FY 2020-21
Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$6,900,809	\$6,909,372	\$6,731,841	\$7,221,594
Patrol	10,248,054	10,202,009	10,465,662	9,938,018
Investigations	2,663,489	2,930,880	2,879,620	3,215,421
Technical Services	3,938,483	3,114,635	2,962,055	3,873,811
Crime Prevention	586,288	610,424	508,285	634,968
Traffic Safety	2,367,881	2,389,146	2,384,551	2,344,261
Jail Operations	751,098	737,240	777,545	795,674
Parking Enforcement	1,776,465	2,116,906	1,789,650	2,006,004
Animal Control	326,461	315,092	329,060	356,329
Asset Forfeiture	129,709	153,700	216,197	147,900
Law Enforcement Grants	129,114	140,000	190,000	142,000
Total	\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980
Full-Time Positions	107.8	107.8	107.8	110.8

Police Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$22,350,193	\$22,841,260	\$22,565,401	\$24,467,505
Materials & Services	6,011,986	6,298,801	6,189,722	5,316,613
Capital Outlay	1,069,541	93,124	93,124	506,180
Debt Service	386,131	386,219	386,219	385,682
Total	\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980



Fire Department



City of Manhattan Beach Fire Department

Fire Chief

ADMINISTRATION

PREVENTION

**FIRE
OPERATIONS**

**EMERGENCY
MEDICAL SRVS**

**SUPPORT
SERVICES**

Budget
~
Capital Improvement
~
Personnel
~
Public Information
~
Health & Safety
~
Policy
~
Contract Services
~
Performance Measures
~
Project Management & Oversight
~
CAD Software & Emergency Dispatch Notification
~
Interoperability

Fire Inspections
~
Plan Checks
~
Operational Permits
~
Special Events
~
Motion Picture Productions
~
New Construction
~
Code Enforcement

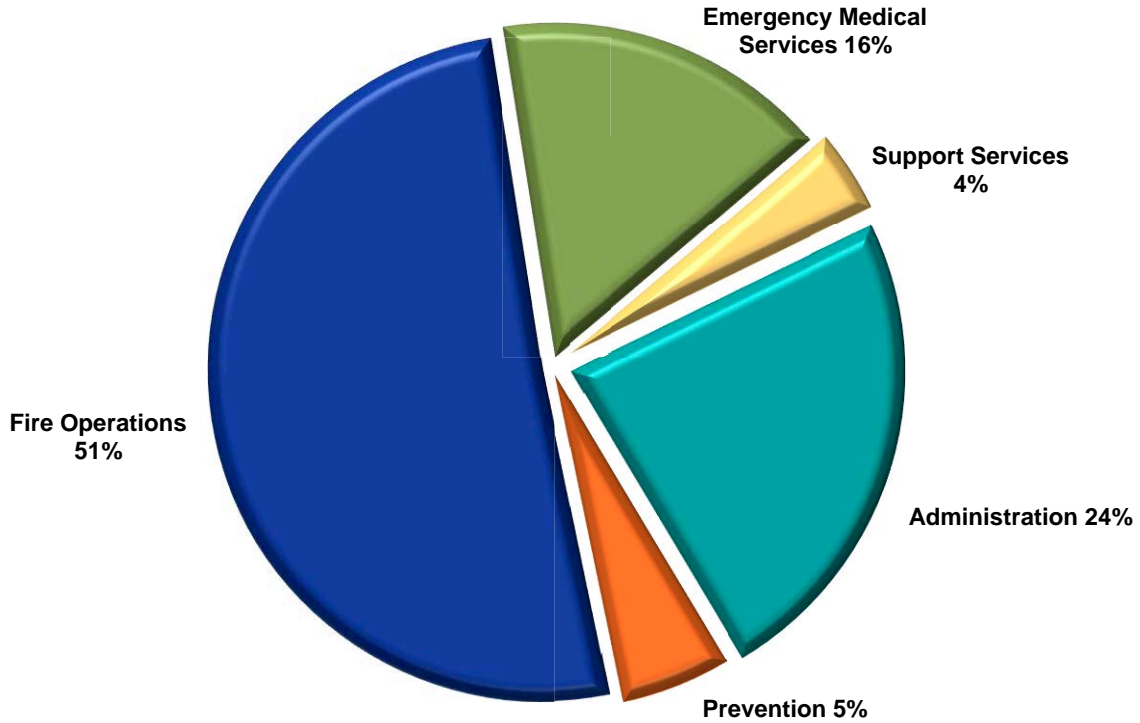
Fire Suppression
~
Training
~
Special Operations
~
Policy and Procedures
~
Operations Committee
~
Wild Land Deployment
~
Mutual & Auto Aid
~
Safety and Equipment
~
Recruiting and Hiring

Advance Life Support
~
Basic Life Support
~
Ambulance Transport
~
Medical Equipment & Supplies
~
Quality Assurance
~
State & Local Regulation
~
Hospital Liaison
~
Department Planning

Standard Operating Guidelines
~
Emergency Preparedness
~
Emergency Ops Center
~
Communications
~
Emergency Services CERT/MYN
~
Emergency Mgt. Coordinator
~
Public Education
~
Planning
~
Records Mgt.
~
GIS Mapping
~
Station Alert Systems

Fire Department

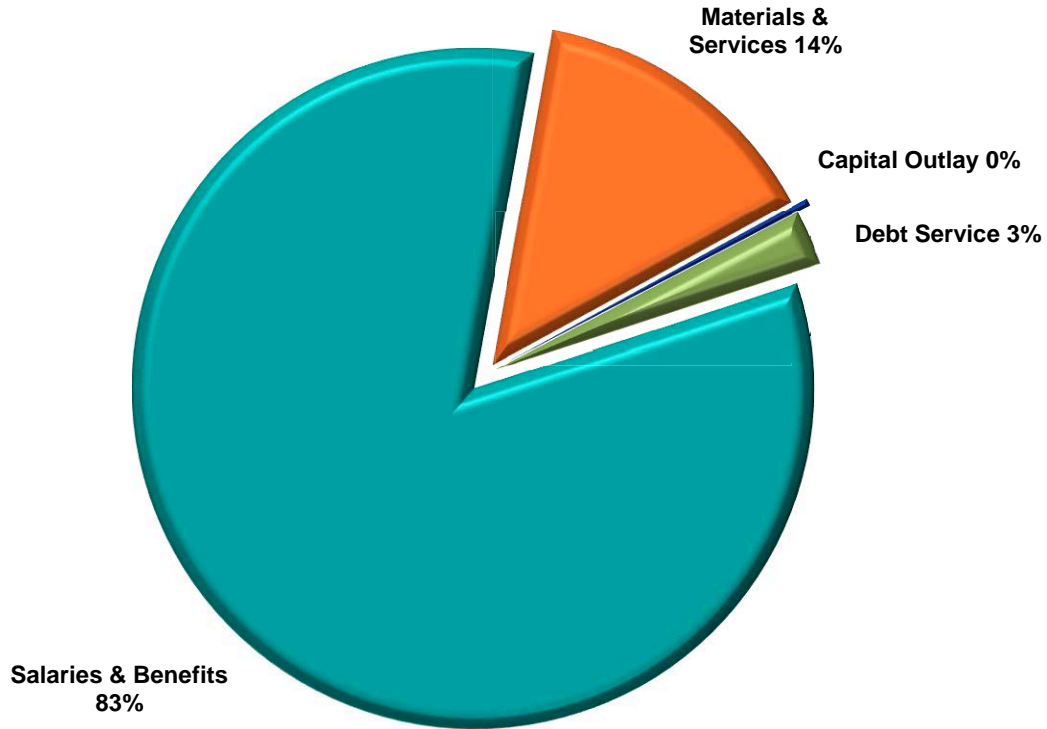
FY 2020-21 Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$3,315,134	\$3,468,413	\$3,562,820	\$3,472,710
Prevention	750,465	887,741	746,839	780,511
Fire Operations	7,617,364	7,487,711	7,323,730	7,456,767
Emergency Medical Services	2,140,412	2,409,053	2,390,871	2,397,519
Support Services	605,705	549,680	475,222	581,712
Total	\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219
Full-Time Positions	31.2	31.2	31.2	31.2

Fire Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$11,581,214	\$11,830,139	\$11,420,419	\$12,163,018
Materials & Services	2,069,642	2,576,240	2,425,810	2,089,019
Capital Outlay	392,093	10,000	267,034	51,500
Debt Service	386,131	386,219	386,219	385,682
Total	\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219



Community Development



City of Manhattan Beach Community Development Department

**Director of
Community
Development**

ADMINISTRATION

Department Administration
~
Training
~
Budget Development
~
Intradepartmental Special Studies
~
Records Management

PLANNING

Housing
~
Advance Planning Studies
~
Current Planning
~
Plan Review
~
Planning Commission
~
Historic Preservation Commission

BUILDING

Permit Processing Center
~
Building Plan Check
~
Building Permits
~
Building Inspection
~
Code Enforcement
~
Board of Building Appeals

**TRAFFIC
ENGINEERING**

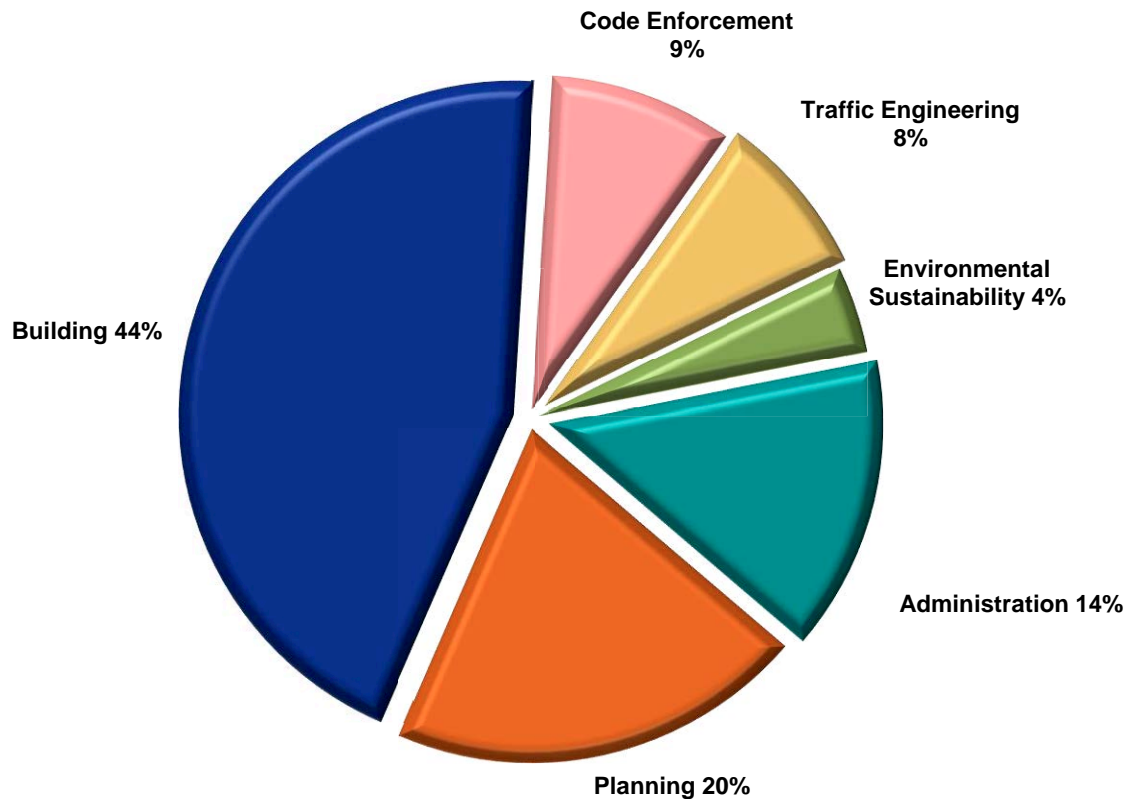
Traffic & Parking Requests / Studies
~
Right-of-Way Permits
~
Transportation Planning
~
Active Transportation Grants
~
Signal Maintenance
~
Engineering & Traffic Surveys
~
Parking & Public Improvements Commission

**ENVIRONMENTAL
SUSTAINABILITY**

Environmental Policy & Stewardship
~
Climate Action & Energy
~
Plastic Pollution Reduction
~
Climate Adaptation & Resiliency
~
Low-Impact Development & Sustainable Building
~
Sea Level Rise Planning
~
Water Conservation & Management
~
Environmental Task Force

Community Development Department

FY 2020-21
Department Expenditure by Program

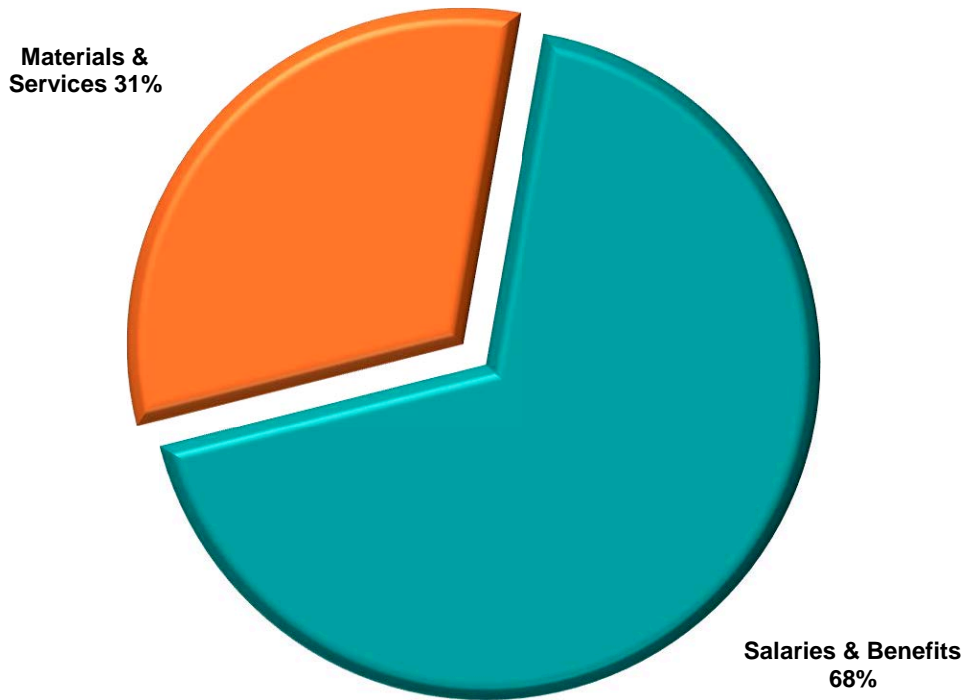


Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,064,026	\$834,236	\$868,697	\$798,043
Planning	1,130,753	1,290,275	1,112,925	1,126,496
Building	2,711,046	2,616,163	2,445,150	2,477,650
Code Enforcement	457,161	459,641	466,701	492,885
Traffic Engineering	398,916	430,497	419,209	442,390
Environmental Sustainability	216,017	652,426	316,670	232,110
Total	\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574

Program Revenues	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Building Permits	\$2,109,627	\$1,815,000	\$1,605,699	\$1,685,983
Other Permits	1,139,373	1,265,140	1,168,640	1,223,440
Plan Check Fees	1,781,421	1,805,000	1,413,663	1,454,900
Plan Filing & Report Fees	673,315	650,000	537,546	455,500
Total	\$5,703,736	\$5,535,140	\$4,725,548	\$4,819,823
Full-Time Positions	30	30	30	30

Community Development Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$3,689,005	\$3,900,233	\$3,649,800	\$3,764,548
Materials & Services	2,035,473	2,383,005	1,794,552	1,747,788
Capital Outlay	253,442	-	185,000	57,238
Total	\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574



Public Works

City of Manhattan Beach Public Works Department

**Director of
Public Works**

ADMINISTRATION

Public Information
~
Legislative
Analysis
~
Contract
Management
~
Budget
Coordination
~
Refuse
~
Recycling
~
Household
Hazardous Waste
~
Special Projects

MAINTENANCE

Landscape
Maintenance
~
Building
Maintenance
~
Street
Maintenance
~
Parks
Maintenance
~
Street Sweeping
~
Fleet Maintenance

UTILITIES

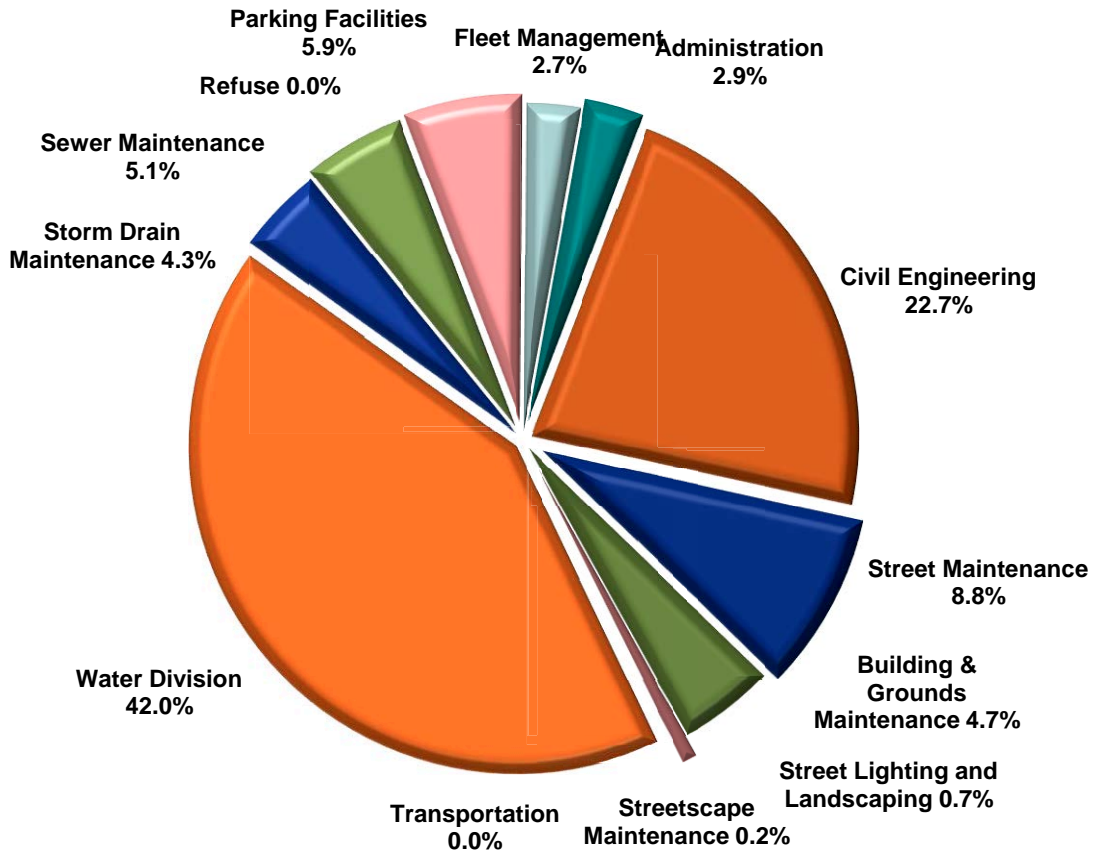
Water Plant
Operations
~
Sewer Maintenance
~
Water Maintenance
~
Storm Drain
Maintenance
~
Stormwater
Management
~
Parking Meter
Collection
Maintenance

ENGINEERING

Construction
Management
~
Capital
Improvement
Program
~
Project
Design
~
Infrastructure
Records
~
Public Works
Inspection

Public Works Department

FY 2020-21
Department Expenditure by Program



Public Works Department

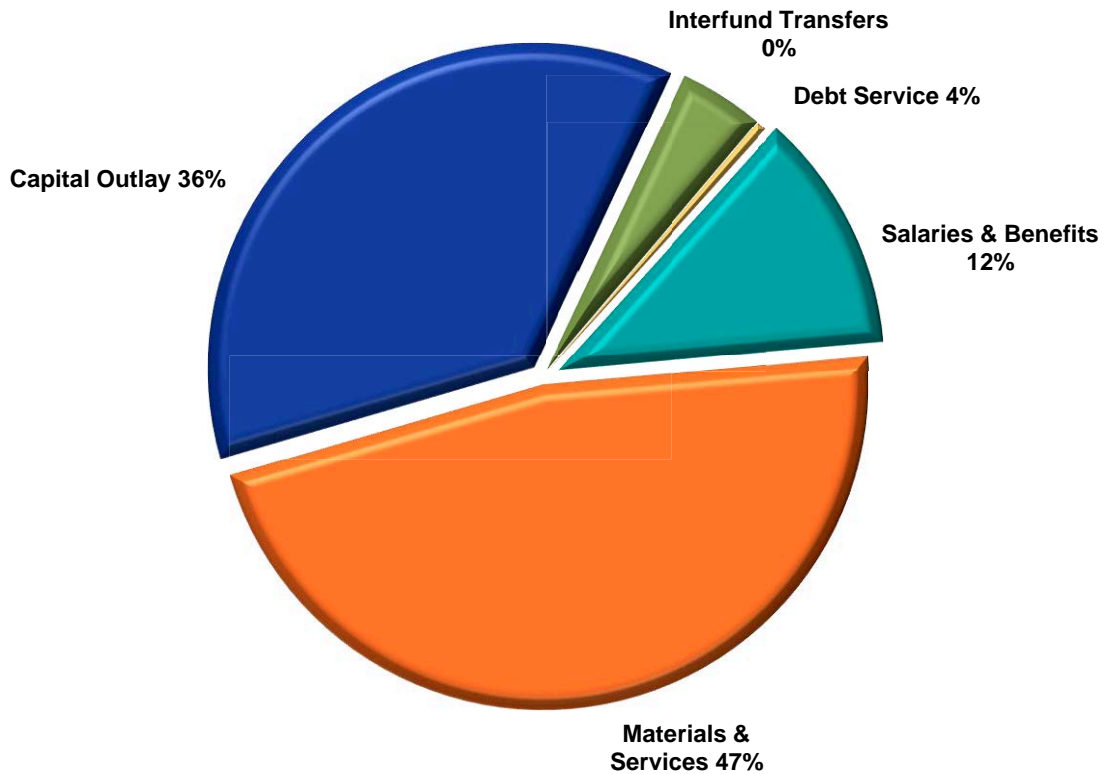


Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Administration	\$1,257,404	\$1,289,669	\$1,167,240	\$1,847,855
Civil Engineering	6,937,838	5,309,226	14,191,889	14,356,956
Street Maintenance	8,528,288	4,665,884	4,672,978	5,582,001
Building & Grounds Maintenance*	2,833,415	3,202,191	2,898,338	2,993,197
Transportation	2,100	2,100	28,290	673
Street Lighting and Landscaping	428,078	413,093	463,251	453,418
Streetscape Maintenance	102,221	133,708	121,519	122,302
Water Division	12,082,323	13,559,497	12,287,452	26,574,230
Storm Drain Maintenance	891,561	1,639,089	1,135,577	2,697,756
Sewer Maintenance	2,358,343	5,063,346	1,895,285	3,200,081
Refuse	4,095,998	4,949,052	4,212,109	-
Parking Facilities	3,773,034	5,635,250	5,535,950	3,702,326
Fleet Management	2,579,687	2,293,190	2,239,936	1,686,502
Total	\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297

Enterprise Revenues	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Water	\$17,000,149	\$15,646,664	\$16,085,719	\$16,075,000
Stormwater	397,172	368,633	791,464	789,484
Wastewater	3,914,763	3,524,488	3,829,777	3,729,000
Refuse	4,201,932	4,354,992	4,193,968	-
Parking	3,109,809	4,299,078	3,947,684	4,306,000
State & County Lots	1,539,656	1,846,933	1,734,904	1,864,500
Total	\$30,163,481	\$30,040,788	\$30,583,516	\$26,763,984
Full-Time Positions	62	62	63	64

Public Works Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$6,893,824	\$7,686,984	\$6,837,891	\$7,551,809
Materials & Services	24,294,635	24,879,660	32,411,040	29,656,796
Capital Outlay	13,075,531	12,889,451	8,872,319	23,037,071
Debt Service	1,596,078	2,552,088	2,488,564	2,659,391
Interfund Transfers	10,222	147,112	240,000	312,230
Total	\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297



Information Technology



City of Manhattan Beach Information Technology Department

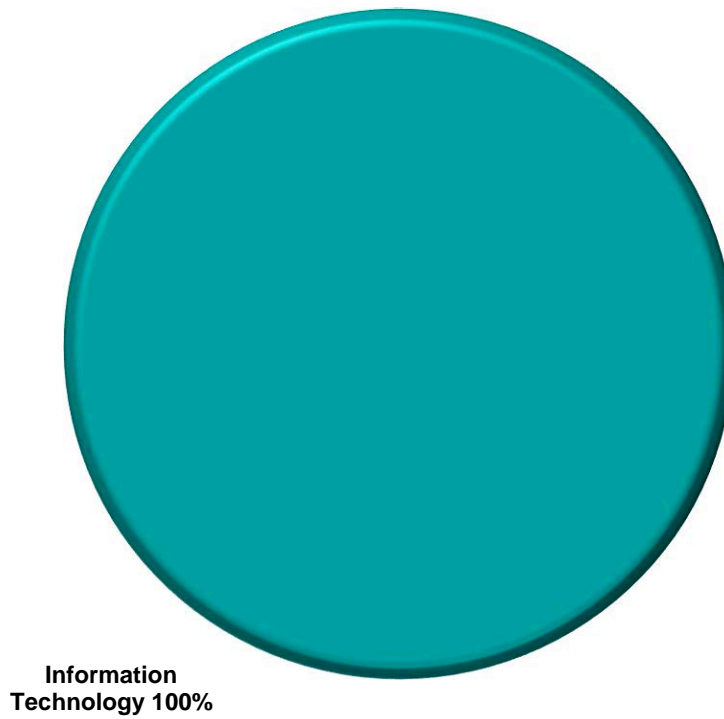
**Director of
Information Technology**

**INFORMATION
TECHNOLOGY**

Network
Infrastructure
~
Website Services
~
Network Security
~
Communications
~
Broadcasting &
Audio Visual
~
Hardware &
Software
~
Helpdesk
~
Geographic
Information
Systems

Information Technology Department

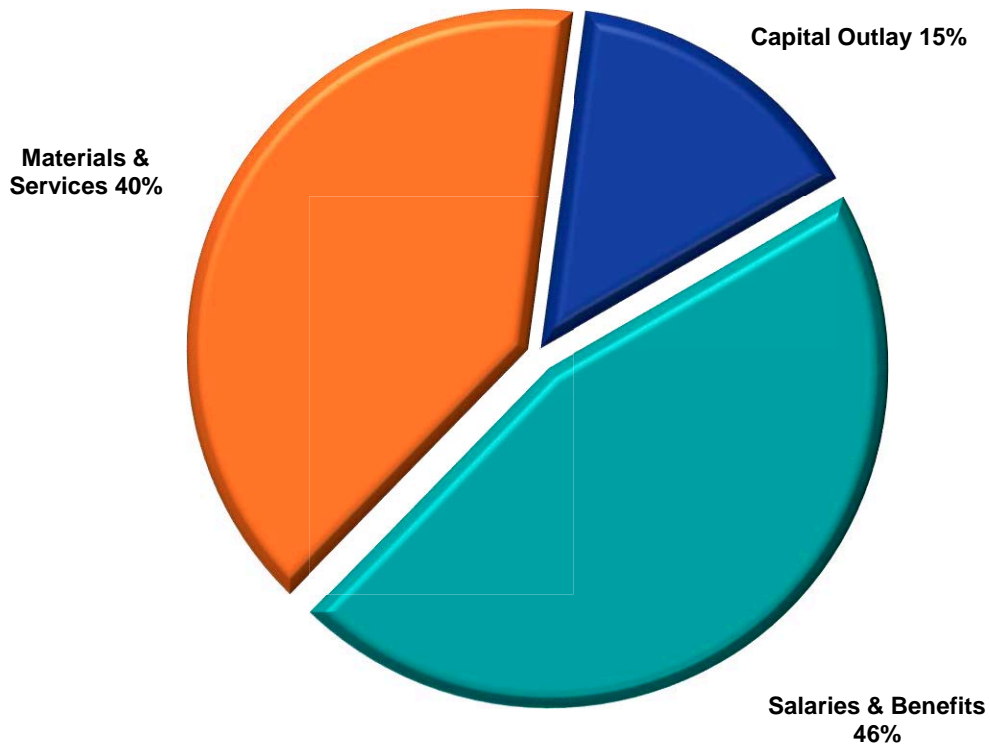
FY 2020-21 Department Expenditure by Program



Program Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Information Technology	2,736,024	3,229,296	3,898,647	3,469,683
Total	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683
Full-Time Positions	9	9	9	9

Information Technology Department

FY 2020-21
Department Expenditure by Category



Category Expenditures	FY 2019 Actual	FY 2020 Adopted	FY 2020 Estimate	FY 2021 Proposed
Salaries & Benefits	\$1,433,764	\$1,534,108	\$1,450,560	\$1,582,672
Materials & Services	1,054,348	1,442,206	1,396,175	1,382,162
Capital Outlay	247,912	252,982	1,051,912	504,849
Total	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683



Five Year Forecast

FIVE YEAR FORECAST

All Funds

FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2020 Opening Balance	FY 2021 Estimated Revenues	FY 2021 Operating Expenditures	FY 2021 Capital Equip & Projects	FY 2021 Debt Service Payments	FY 2021 Total Expenditures	FY 2021 Fund Balance Before Xfers	FY 2021 Fund Transfers	06/30/2021 Total Fund Balance	06/30/2021 Reserves & Designations	06/30/2021 Unreserved Balance
General Fund Undesignated	\$8,276,741	\$73,076,730	(\$71,996,986)	(\$754,918)	(\$479,350)	(\$73,231,254)	\$8,122,217	\$358,636	\$6,290,264		\$6,290,264
<i>Transfer from County Lots Parking Fund</i>								296,423			
<i>Transfer to Street Lighting Fund</i>								(\$185,802)			
<i>Transfer to Stormwater Fund</i>								(1,782,459)			
<i>Transfer to Prop A Fund</i>								(268,751)			
<i>Transfer to Pension Rate Stabilization Fund</i>								(250,000)			
<i>Financial Policy Designation</i>	15,004,887						15,004,887	(358,636)	14,646,251	14,646,251	
<i>Reserve for Economic Uncertainty</i>	4,000,000						4,000,000		4,000,000	4,000,000	
Total General Fund Balance	\$27,281,628	\$73,076,730	(\$71,996,986)	(\$754,918)	(\$479,350)	(\$73,231,254)	\$27,127,104	(\$2,190,589)	\$24,936,515	\$18,646,251	\$6,290,264
Special Revenue Funds											
Street Lighting & Landscape	-	\$389,918	(\$540,720)	(\$35,000)	-	(\$575,720)	(\$185,802)	\$185,802	-		-
Gas Tax	65,183	1,397,358	(7,979)	(755,000)	-	(762,979)	699,562		\$699,562		\$699,562
Asset Forfeiture & Safety Grants	245,706	5,000	(147,900)	-	-	(147,900)	102,806		102,806		102,806
Police Safety Grants	229,024	143,000	(142,000)	-	-	(142,000)	230,024		230,024		230,024
Prop A	-	673,061	(941,812)	-	-	(941,812)	(268,751)	268,751	-		-
Prop C	449,389	580,608	(111,711)	(800,000)	-	(911,711)	118,286		118,286		118,286
AB 2766	64,221	47,000	(673)	-	-	(673)	110,548		110,548		110,548
Measure R	936,899	943,497	(7,979)	(1,260,000)	-	(1,267,979)	612,417		612,417		612,417
Measure M	747,451	425,518	(7,979)	(640,000)	-	(647,979)	524,990		524,990		524,990
Total Special Revenue Funds Balance	\$2,737,872	\$4,604,960	(\$1,908,753)	(\$3,490,000)	-	(\$5,398,753)	\$1,944,079	\$454,553	\$2,398,632	-	\$2,398,632
Capital Project Funds											
Capital Improvement Fund	\$1,086,945	\$1,484,796	(\$127,670)	(\$650,000)	(\$771,364)	(\$1,549,034)	\$1,022,707		\$1,022,707	-	\$1,022,707
Underground Utility Construction Fund	10,002,281	-	(\$9,216,133)	-	-	(\$9,216,133)	786,148		786,148		786,148
Total Capital Project Funds Balance	\$11,089,226	\$1,484,796	(\$9,343,803)	(\$650,000)	(\$771,364)	(\$10,765,167)	\$1,808,855	-	\$1,808,855	-	\$1,808,855
Enterprise Funds											
Water*	\$11,065,322	\$16,075,000	(\$11,231,455)	(\$15,170,691)	(\$172,084)	(\$26,574,230)	\$566,091		\$566,091	566,091	-
Stormwater*	125,813	789,484	(987,756)	(1,710,000)	-	(2,697,756)	(1,782,459)	1,782,459	-	-	-
Wastewater	3,298,295	3,729,000	(1,702,754)	(1,412,661)	(84,666)	(3,200,081)	3,827,214		3,827,214	595,807	3,231,407
Parking	235,177	4,306,000	(1,699,899)	(4,719)	(711,213)	(2,415,831)	2,125,347		2,125,347	803,704	1,321,643
County Parking Lots	-	1,043,500	(175,077)	-	(572,000)	(747,077)	296,423	(296,423)	-	-	-
State Pier & Parking	526,981	821,000	(539,418)	-	-	(539,418)	808,563		808,563	179,806	628,757
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
Total Enterprise Funds Balance	\$15,623,186	\$26,763,984	(\$16,336,359)	(\$18,298,071)	(\$1,539,963)	(\$36,174,393)	\$6,212,777	\$1,486,036	\$7,698,813	\$2,517,005	\$5,181,808

* Not meeting current Financial Reserve Policy.

FIVE YEAR FORECAST

All Funds

FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2020 Opening Balance	FY 2021 Estimated Revenues	FY 2021 Operating Expenditures	FY 2021 Capital Equip & Projects	FY 2021 Debt Service Payments	FY 2021 Total Expenditures	FY 2021 Fund Balance Before Xfers	FY 2021 Fund Transfers	06/30/2021 Total Fund Balance	06/30/2021 Reserves & Designations	06/30/2021 Unreserved Balance
Internal Service Funds											
Insurance Reserve	\$4,996,293	\$7,203,980	(\$6,746,975)	-	-	(\$6,746,975)	\$5,453,298		\$5,453,298	\$2,000,000	\$3,453,298
Information Technology	795,584	2,814,340	(2,964,834)	(504,849)	-	(3,469,683)	140,241		140,241		140,241
Fleet Management	3,296,306	25,000	(1,227,502)	(459,000)	-	(1,686,502)	1,634,805		1,634,805		1,634,805
Building Maintenance & Operations	(94,238)	2,082,725	(1,972,242)	-	-	(1,972,242)	16,245		16,245		16,245
Total Insurance Service Funds Balance	\$8,993,945	\$12,126,045	(\$12,911,553)	(\$963,849)	-	(\$13,875,402)	\$7,244,589	-	\$7,244,589	\$2,000,000	\$5,244,589
Trust & Agency Funds											
Underground Assessment Fund 2018 F	\$1,255,966	\$732,532	-	-	(\$717,050)	(\$717,050)	\$1,271,448		\$1,271,448	\$1,271,448	-
Underground Assessment Fund 19-12 i	-	614,943	-	-	(282,099)	(282,099)	332,844		332,844	332,844	-
Underground Assessment Fund 19-4	-	340,513	-	-	(120,279)	(120,279)	220,234		220,234	220,234	-
Post-Employment Benefits Trust Fund	95,382	220,000	(241,000)	-	-	(241,000)	74,382		74,382	74,382	-
Pension Rate Stabilization Fund	1,373,946	50,000	-	-	-	-	1,423,946	250,000	1,673,946	1,673,946	-
Total Trust Agency Funds Balance	\$2,725,294	\$1,957,988	(\$241,000)	-	(\$1,119,428)	(\$1,360,428)	\$3,322,854	\$250,000	\$3,572,854	\$3,572,854	-
Grand Total	\$68,451,151	\$120,014,503	(\$112,738,454)	(\$24,156,838)	(\$3,910,105)	(\$140,805,397)	\$47,660,257	-	\$47,660,257	\$26,736,110	\$20,924,147

* Not meeting current Financial Reserve Policy.

FIVE YEAR FORECAST

All Funds

FY 2021-2022 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2021 Opening Balance	FY 2022 Estimated Revenues	FY 2022 Operating Expenditures	FY 2022 Capital Equip & Projects	FY 2022 Debt Service Payments	FY 2022 Total Expenditures	FY 2022 Fund Balance Before Xfers	FY 2022 Fund Transfers	06/30/2022 Total Fund Balance	06/30/2022 Reserves & Designations	06/30/2022 Unreserved Balance
General Fund Undesignated	\$6,290,264	\$75,234,651	(\$76,369,126)	-	(\$478,300)	(\$76,847,426)	\$4,677,489	(\$723,234)	\$2,591,374		\$2,591,374
<i>Transfer from County Lots Parking Fund</i>								294,586			
<i>Transfer to Street Lighting Fund</i>								(168,137)			
<i>Transfer to Stormwater Fund</i>								(917,578)			
<i>Transfer to Prop A Fund</i>								(321,753)			
<i>Transfer to Pension Rate Stabilization Fund</i>								(250,000)			
<i>Financial Policy Designation</i>	14,646,251						14,646,251	723,234	15,369,485	15,369,485	
<i>Reserve for Economic Uncertainty</i>	4,000,000						4,000,000		4,000,000	4,000,000	
Total General Fund Balance	\$24,936,515	\$75,234,651	(\$76,369,126)	-	(\$478,300)	(\$76,847,426)	\$23,323,740	(\$1,362,881)	\$21,960,859	\$19,369,485	\$2,591,374
Special Revenue Funds											
Street Lighting & Landscape	-	\$408,925	(\$542,061)	(\$35,000)	-	(\$577,061)	(\$168,137)	\$168,137	-		-
Gas Tax	\$699,562	1,370,489	(20,000)	(1,985,000)	-	(2,005,000)	65,050		\$65,050		\$65,050
Asset Forfeiture & Safety Grants	102,806	5,075	-	-	-	-	107,881		107,881		107,881
Police Safety Grants	230,024	143,060	(125,000)	-	-	(125,000)	248,084		248,084		248,084
Prop A	-	705,860	(1,027,613)	-	-	(1,027,613)	(321,753)	321,753	-		-
Prop C	118,286	611,838	(40,000)	-	-	(40,000)	690,124		690,124		690,124
AB 2766	110,548	47,475	(686)	-	-	(686)	157,337		157,337		157,337
Measure R	612,417	422,692	(25,000)	-	-	(25,000)	1,010,109		1,010,109		1,010,109
Measure M	524,990	446,794	(50,000)	(600,000)	-	(650,000)	321,784		321,784		321,784
Total Special Revenue Funds Balance	\$2,398,632	\$4,162,208	(\$1,830,361)	(\$2,620,000)	-	(\$4,450,361)	\$2,110,479	\$489,889	\$2,600,369	-	\$2,600,369
Capital Project Funds											
Capital Improvement Fund	\$1,022,707	\$1,538,107	(\$127,670)	(\$1,400,000)	(\$770,237)	(\$2,297,907)	\$262,907		\$262,907	-	\$262,907
Underground Utility Construction Fund	786,148	-	(75,000)	-	-	(75,000)	711,148		711,148		711,148
Total Capital Project Funds Balance	\$1,808,855	\$1,538,107	(\$202,670)	(\$1,400,000)	(\$770,237)	(\$2,372,907)	\$974,055	-	\$974,055	-	\$974,055
Enterprise Funds											
Water*	\$566,091	\$16,094,950	(\$11,496,063)	(\$3,758,925)	(\$174,463)	(\$15,429,451)	\$1,231,590		\$1,231,590	1,231,590	-
Stormwater*	-	790,069	(997,646)	(710,000)	-	(1,707,646)	(917,578)	917,578	-	-	-
Wastewater	3,827,214	3,738,710	(1,814,495)	(1,108,925)	(85,837)	(3,009,257)	4,556,667		4,556,667	633,444	3,923,223
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	2,125,347	4,313,735	(1,741,716)	-	(716,812)	(2,458,528)	3,980,554	(300,000)	3,680,554	819,509	2,861,044
County Parking Lots	-	1,043,500	(176,914)	-	(572,000)	(748,914)	294,586	(294,586)	-	-	-
State Pier & Parking*	808,563	821,310	(468,781)	(1,400,000)	-	(1,868,781)	(238,907)	300,000	61,093	61,093	-
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
Total Enterprise Funds Balance	\$7,698,813	\$26,802,274	(\$16,695,615)	(\$6,977,850)	(\$1,549,112)	(\$25,222,577)	\$9,278,509	\$622,992	\$9,901,501	\$3,117,233	\$6,784,268

FIVE YEAR FORECAST

All Funds

FY 2021-2022 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2021 Opening Balance	FY 2022 Estimated Revenues	FY 2022 Operating Expenditures	FY 2022 Capital Equip & Projects	FY 2022 Debt Service Payments	FY 2022 Total Expenditures	FY 2022 Fund Balance Before Xfers	FY 2022 Fund Transfers	06/30/2022 Total Fund Balance	06/30/2022 Reserves & Designations	06/30/2022 Unreserved Balance
Internal Service Funds											
Insurance Reserve	\$5,453,298	\$7,296,559	(\$6,842,621)	-	-	(\$6,842,621)	\$5,907,236		\$5,907,236	\$2,000,000	\$3,907,236
Information Technology	140,241	2,930,763	(2,730,763)	(200,000)	-	(2,930,763)	140,241		140,241		140,241
Fleet Management	1,634,805	2,266,605	(1,245,771)	(1,250,000)	-	(2,495,771)	1,405,639		1,405,639		1,405,639
Building Maintenance & Operations	16,245	2,103,780	(2,062,144)	-	-	(2,062,144)	57,881		57,881		57,881
Total Insurance Service Funds Balance	\$7,244,589	\$14,597,707	(\$12,881,299)	(\$1,450,000)	-	(\$14,331,299)	\$7,510,997	-	\$7,510,997	\$2,000,000	\$5,510,997
Trust & Agency Funds											
Underground Assessment Fund 2018 F	\$1,271,448	\$769,159	-	-	(\$708,650)	(\$708,650)	\$1,331,957		\$1,331,957	\$1,331,957	-
Underground Assessment Fund 19-12	332,844	624,167	-	-	(289,000)	(289,000)	668,011	-	668,011	668,011	-
Underground Assessment Fund 19-4	220,234	345,621	-	-	(125,200)	(125,200)	440,655	-	440,655	440,655	-
Post-Employment Benefits Trust Fund	74,382	214,530	(222,580)	-	-	(222,580)	66,332		66,332	66,332	-
Pension Rate Stabilization Fund	1,673,946	50,750	-	-	-	-	1,724,696	250,000	1,974,696	1,974,696	-
Total Trust Agency Funds Balance	\$3,572,854	\$2,004,226	(\$222,580)	-	(\$1,122,850)	(\$1,345,430)	\$4,231,650	\$250,000	\$4,481,650	\$4,481,650	-
Grand Total	\$47,660,257	\$124,339,172	(\$108,201,650)	(\$12,447,850)	(\$3,920,499)	(\$124,569,999)	\$47,429,430	-	\$47,429,430	\$28,968,368	\$18,461,062

* Not meeting current Financial Reserve Policy.

\$5,311,387

FIVE YEAR FORECAST

All Funds

FY 2022-2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2022 Opening Balance	FY 2023 Estimated Revenues	FY 2023 Operating Expenditures	FY 2023 Capital Equip & Projects	FY 2023 Debt Service Payments	FY 2023 Total Expenditures	FY 2023 Fund Balance Before Xfers	FY 2023 Fund Transfers	06/30/2023 Total Fund Balance	06/30/2023 Reserves & Designations	06/30/2023 Unreserved Balance
General Fund Undesignated	\$2,591,374	\$77,695,404	(\$79,052,141)	-	(\$480,200)	(\$79,532,341)	\$754,437	(\$536,983)	(\$1,175,481)		-
<i>Transfer from County Lots Parking Fund</i>								291,252			
<i>Transfer to Street Lighting Fund</i>								(166,885)			
<i>Transfer to Stormwater Fund</i>								(934,466)			
<i>Transfer to Prop A Fund</i>								(332,836)			
<i>Transfer to Pension Rate Stabilization Fund</i>								(250,000)			
<i>Financial Policy Designation</i>	15,369,485						15,369,485	536,983	15,906,468	15,906,468	
<i>Reserve for Economic Uncertainty</i>	4,000,000						4,000,000		4,000,000	2,824,519	
Total General Fund Balance	\$21,960,859	\$77,695,404	(\$79,052,141)	-	(\$480,200)	(\$79,532,341)	\$20,123,922	(\$1,392,935)	\$18,730,987	\$18,730,987	-
Special Revenue Funds											
Street Lighting & Landscape	-	\$416,980	(\$548,865)	(\$35,000)	-	(\$583,865)	(\$166,885)	\$166,885	-		-
Gas Tax	\$65,050	1,384,346	(20,000)	(715,000)	-	(735,000)	714,396		\$714,396		\$714,396
Asset Forfeiture & Safety Grants	107,881	5,151	-	-	-	-	113,032		113,032		113,032
Police Safety Grants	248,084	143,121	(125,000)	-	-	(125,000)	266,204		266,204		266,204
Prop A	-	719,880	(1,052,715)	-	-	(1,052,715)	(332,836)	332,836	-		-
Prop C	690,124	623,644	(40,000)	(1,200,000)	-	(1,240,000)	73,769		73,769		73,769
AB 2766	157,337	47,955	(700)	-	-	(700)	204,591		204,591		204,591
Measure R	1,010,109	431,004	(50,000)	(1,250,000)	-	(1,300,000)	141,112		141,112		141,112
Measure M	321,784	455,730	(25,000)	-	-	(25,000)	752,514		752,514		752,514
Total Special Revenue Funds Balance	\$2,600,369	\$4,227,810	(\$1,862,281)	(\$3,200,000)	-	(\$5,062,281)	\$1,765,898	\$499,721	\$2,265,619	-	\$2,265,619
Capital Project Funds											
Capital Improvement Fund	\$262,907	\$1,578,364	(\$127,670)	(\$800,000)	(\$768,663)	(\$1,696,333)	\$144,937		\$144,937	-	\$144,937
Underground Utility Construction Fund	711,148	-	-	-	-	-	711,148		711,148		711,148
Total Capital Project Funds Balance	\$974,055	\$1,578,364	(\$127,670)	(\$800,000)	(\$768,663)	(\$1,696,333)	\$856,085	-	\$856,085	-	\$856,085
Enterprise Funds											
Water*	\$1,231,590	\$16,115,316	(\$11,710,189)	(\$4,974,104)	(\$175,871)	(\$16,860,164)	\$486,742		\$486,742	486,742	-
Stormwater*	-	790,664	(1,015,129)	(710,000)	-	(1,725,129)	(934,466)	934,466	-	-	-
Wastewater	4,556,667	3,748,765	(1,842,920)	(4,184,713)	(86,529)	(6,114,162)	2,191,270		2,191,270	643,150	1,548,120
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	3,680,554	4,317,508	(1,767,088)	(150,000)	(709,463)	(2,626,551)	5,371,512		5,371,512	825,517	4,545,995
County Parking Lots	-	1,043,500	(180,248)	-	(572,000)	(752,248)	291,252	(291,252)	-	-	-
State Pier & Parking	61,093	821,625	(477,464)	-	-	(477,464)	405,254		405,254	159,155	246,099
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
Total Enterprise Funds Balance	\$9,901,501	\$26,837,377	(\$16,993,038)	(\$10,018,816)	(\$1,543,863)	(\$28,555,717)	\$8,183,161	\$643,214	\$8,826,375	\$2,486,160	\$6,340,215

FIVE YEAR FORECAST

All Funds

FY 2022-2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2022 Opening Balance	FY 2023 Estimated Revenues	FY 2023 Operating Expenditures	FY 2023 Capital Equip & Projects	FY 2023 Debt Service Payments	FY 2023 Total Expenditures	FY 2023 Fund Balance Before Xfers	FY 2023 Fund Transfers	06/30/2023 Total Fund Balance	06/30/2023 Reserves & Designations	06/30/2023 Unreserved Balance
Internal Service Funds											
Insurance Reserve	\$5,907,236	\$7,441,990	(\$7,043,668)	-	-	(\$7,043,668)	\$6,305,558		\$6,305,558	\$2,000,000	\$4,305,558
Information Technology	140,241	3,003,690	(2,803,690)	(200,000)	-	(3,003,690)	140,241		140,241		140,241
Fleet Management	1,405,639	2,311,437	(1,278,045)	(1,250,000)	-	(2,528,045)	1,189,031		1,189,031		1,189,031
Building Maintenance & Operations	57,881	2,145,855	(2,112,485)	-	-	(2,112,485)	91,252		91,252		91,252
Total Insurance Service Funds Balance	\$7,510,997	\$14,902,972	(\$13,237,888)	(\$1,450,000)	-	(\$14,687,888)	\$7,726,082	-	\$7,726,082	\$2,000,000	\$5,726,082
Trust & Agency Funds											
Underground Assessment Fund	\$1,331,957	\$784,542	-	-	(\$700,200)	(\$700,200)	\$1,416,299		\$1,416,299	\$1,416,299	-
Underground Assessment Fund 19-12	668,011	633,530	-	-	(289,000)	(289,000)	1,012,541		1,012,541	1,012,541	-
Underground Assessment Fund 19-4	440,655	350,805	-	-	(125,200)	(125,200)	666,260		666,260	666,260	-
Post-Employment Benefits Trust Fund	66,332	215,065	(223,792)	-	-	(223,792)	57,605		57,605	57,605	-
Pension Rate Stabilization Fund	1,974,696	51,511	-	-	-	-	2,026,207	250,000	2,276,207	2,276,207	-
Total Trust Agency Funds Balance	\$4,481,650	\$2,035,453	(\$223,792)	-	(\$1,114,400)	(\$1,338,192)	\$5,178,912	\$250,000	\$5,428,912	\$5,428,912	-
Grand Total	\$47,429,430	\$127,277,379	(\$111,496,809)	(\$15,468,816)	(\$3,907,126)	(\$130,872,751)	\$43,834,059	-	\$43,834,059	\$28,646,059	\$15,188,000

* Not meeting current Financial Reserve Policy.

FIVE YEAR FORECAST

All Funds

FY 2023-2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2023 Opening Balance	FY 2024 Estimated Revenues	FY 2024 Operating Expenditures	FY 2024 Capital Equip & Projects	FY 2024 Debt Service Payments	FY 2024 Total Expenditures	FY 2024 Fund Balance Before Xfers	FY 2024 Fund Transfers	06/30/2024 Total Fund Balance	06/30/2024 Reserves & Designations	06/30/2024 Unreserved Balance
General Fund Undesignated	-	\$79,967,923	(\$81,355,486)	-	(\$476,600)	(\$81,832,086)	(\$1,864,163)	(\$459,949)	(\$3,746,513)		-
<i>Transfer from County Lots Parking Fund</i>								287,915			
<i>Transfer to Street Lighting Fund</i>								(165,570)			
<i>Transfer to Stormwater Fund</i>								(951,507)			
<i>Transfer to Prop A Fund</i>								(343,238)			
<i>Transfer to Pension Rate Stabilization Fund</i>								(250,000)			
<i>Financial Policy Designation*</i>	15,906,468						15,906,468	459,949	16,366,416	15,444,423	
<i>Reserve for Economic Uncertainty</i>	2,824,519						2,824,519		2,824,519	-	
Total General Fund Balance	\$18,730,987	\$79,967,923	(\$81,355,486)	-	(\$476,600)	(\$81,832,086)	\$16,866,824	(\$1,422,401)	\$15,444,423	\$15,444,423	-
Special Revenue Funds											
Street Lighting & Landscape	-	\$425,195	(\$555,764)	(\$35,000)	-	(\$590,764)	(\$165,570)	\$165,570	-		-
Gas Tax	\$714,396	1,398,344	(20,000)	(1,825,000)	-	(1,845,000)	267,740		\$267,740		\$267,740
Asset Forfeiture & Safety Grants	113,032	5,228	-	-	-	-	118,260		118,260		118,260
Police Safety Grants	266,204	143,183	(125,000)	-	-	(125,000)	284,387		284,387		284,387
Prop A	-	734,181	(1,077,419)	-	-	(1,077,419)	(343,238)	343,238	-		-
Prop C	73,769	635,680	(40,000)	-	-	(40,000)	669,448		669,448		669,448
AB 2766	204,591	48,440	(714)	-	-	(714)	252,317		252,317		252,317
Measure R	141,112	439,479	(25,000)	-	-	(25,000)	555,592		555,592		555,592
Measure M	752,514	464,844	(50,000)	(800,000)	-	(850,000)	367,358		367,358		367,358
Total Special Revenue Funds Balance	\$2,265,619	\$4,294,573	(\$1,893,898)	(\$2,660,000)	-	(\$4,553,898)	\$2,006,294	\$508,808	\$2,515,102	-	\$2,515,102
Capital Project Funds											
Capital Improvement Fund	\$144,937	\$1,623,172	(\$127,670)	(\$800,000)	(\$763,763)	(\$1,691,433)	\$76,676		\$76,676	-	\$76,676
Underground Utility Construction Fund	711,148	-	-	-	-	-	711,148		711,148		711,148
Total Capital Project Funds Balance	\$856,085	\$1,623,172	(\$127,670)	(\$800,000)	(\$763,763)	(\$1,691,433)	\$787,824	-	\$787,824	-	\$787,824
Enterprise Funds											
Water*	\$486,742	\$16,136,106	(\$11,926,569)	(\$4,084,286)	(\$172,989)	(\$16,183,844)	\$439,004		\$439,004	439,004	-
Stormwater*	-	791,270	(1,032,777)	(710,000)	-	(1,742,777)	(951,507)	951,507	-	-	-
Wastewater	2,191,270	3,759,178	(1,871,197)	(1,509,286)	(85,111)	(3,465,593)	2,484,855		2,484,855	652,103	1,832,752
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	5,371,512	4,321,351	(1,792,686)	(800,000)	(718,863)	(3,311,549)	6,381,314	300,000	6,681,314	837,183	5,844,131
County Parking Lots	-	1,043,500	(183,585)	-	(572,000)	(755,585)	287,915	(287,915)	-	-	-
State Pier & Parking	405,254	821,944	(486,253)	-	-	(486,253)	740,945	(300,000)	440,945	162,084	278,860
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
Total Enterprise Funds Balance	\$8,826,375	\$26,873,349	(\$17,293,067)	(\$7,103,571)	(\$1,548,963)	(\$25,945,601)	\$9,754,123	\$663,592	\$10,417,715	\$2,461,971	\$7,955,744

FIVE YEAR FORECAST

All Funds

FY 2023-2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2023 Opening Balance	FY 2024 Estimated Revenues	FY 2024 Operating Expenditures	FY 2024 Capital Equip & Projects	FY 2024 Debt Service Payments	FY 2024 Total Expenditures	FY 2024 Fund Balance Before Xfers	FY 2024 Fund Transfers	06/30/2024 Total Fund Balance	06/30/2024 Reserves & Designations	06/30/2024 Unreserved Balance
Internal Service Funds											
Insurance Reserve	\$6,305,558	\$7,590,329	(\$7,251,794)	-	-	(\$7,251,794)	\$6,644,094		\$6,644,094	\$2,000,000	\$4,644,094
Information Technology	140,241	3,074,835	(2,874,835)	(200,000)	-	(3,074,835)	140,241		140,241		140,241
Fleet Management	1,189,031	2,357,166	(1,309,969)	(1,250,000)	-	(2,559,969)	986,228		986,228		986,228
Building Maintenance & Operations	91,252	2,188,772	(2,162,459)	-	-	(2,162,459)	117,565		117,565		117,565
Total Insurance Service Funds Balance	\$7,726,082	\$15,211,102	(\$13,599,057)	(\$1,450,000)	-	(\$15,049,057)	\$7,888,127	-	\$7,888,127	\$2,000,000	\$5,888,127
Trust & Agency Funds											
Underground Assessment Fund	\$1,416,299	\$800,233	-	-	(\$706,225)	(\$706,225)	\$1,510,306		\$1,510,306	\$1,510,306	-
Underground Assessment Fund 19-12	1,012,541	643,033	-	-	(289,000)	(289,000)	1,366,573		1,366,573	1,366,573	-
Underground Assessment Fund 19-4	666,260	356,067	-	-	(127,000)	(127,000)	895,327		895,327	895,327	-
Post-Employment Benefits Trust Fund	57,605	215,606	(225,027)	-	-	(225,027)	48,184		48,184	48,184	-
Pension Rate Stabilization Fund	2,276,207	52,284	-	-	-	-	2,328,491	250,000	2,578,491	2,578,491	-
Total Trust Agency Funds Balance	\$5,428,912	\$2,067,223	(\$225,027)	-	(\$1,122,225)	(\$1,347,252)	\$6,148,882	\$250,000	\$6,398,882	\$6,398,882	-
Grand Total	\$43,834,059	\$130,037,342	(\$114,494,205)	(\$12,013,571)	(\$3,911,551)	(\$130,419,327)	\$43,452,073	-	\$43,452,072	\$26,305,276	\$17,146,797

* Not meeting current Financial Reserve Policy.

FIVE YEAR FORECAST

All Funds

FY 2024-2025 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2024 Opening Balance	FY 2025 Estimated Revenues	FY 2025 Operating Expenditures	FY 2025 Capital Equip & Projects	FY 2025 Debt Service Payments	FY 2025 Total Expenditures	FY 2025 Fund Balance Before Xfers	FY 2025 Fund Transfers	06/30/2025 Total Fund Balance	06/30/2025 Reserves & Designations	06/30/2025 Unreserved Balance
General Fund Undesignated	-	\$82,217,987	(\$83,940,577)	-	(\$477,500)	(\$84,418,077)	(\$2,200,090)	(\$1,439,192)	(\$5,080,567)		-
<i>Transfer from County Lots Parking Fund</i>								284,505			
<i>Transfer to Street Lighting Fund</i>								(160,063)			
<i>Transfer to Stormwater Fund</i>								(968,905)			
<i>Transfer to Prop A Fund</i>								(346,822)			
<i>Transfer to Pension Rate Stabilization Fund</i>								(250,000)			
<i>Financial Policy Designation*</i>	15,444,423						15,444,423	1,439,192	16,883,615	11,803,048	
<i>Reserve for Economic Uncertainty</i>	-						-		-	-	
Total General Fund Balance	\$15,444,423	\$82,217,987	(\$83,940,577)	-	(\$477,500)	(\$84,418,077)	\$13,244,332	(\$1,441,285)	\$11,803,048	\$11,803,048	-
Special Revenue Funds											
Street Lighting & Landscape	-	\$437,698	(\$562,761)	(\$35,000)	-	(\$597,761)	(\$160,063)	\$160,063	-		-
Gas Tax	\$267,740	1,412,484	(20,000)	(715,000)	-	(735,000)	945,224		\$945,224		\$945,224
Asset Forfeiture & Safety Grants	118,260	5,307	-	-	-	-	123,567		123,567		123,567
Police Safety Grants	284,387	143,245	(125,000)	-	-	(125,000)	302,633		302,633		302,633
Prop A	-	755,845	(1,102,668)	-	-	(1,102,668)	(346,822)	346,822	-		-
Prop C	669,448	653,418	(40,000)	(1,200,000)	-	(1,240,000)	82,866		82,866		82,866
AB 2766	252,317	48,929	(728)	-	-	(728)	300,517		300,517		300,517
Measure R	555,592	452,225	(50,000)	(800,000)	-	(850,000)	157,817		157,817		157,817
Measure M	367,358	478,790	(25,000)	-	-	(25,000)	821,148		821,148		821,148
Total Special Revenue Funds Balance	\$2,515,102	\$4,387,941	(\$1,926,157)	(\$2,750,000)	-	(\$4,676,157)	\$2,226,887	\$506,885	\$2,733,772	-	\$2,733,772
Capital Project Funds											
Capital Improvement Fund	\$76,676	\$1,654,259	(\$127,670)	(\$800,000)	(\$765,262)	(\$1,692,932)	\$38,003		\$38,003	-	\$38,003
Underground Utility Construction Fund	711,148	-	-	-	-	-	711,148		711,148		711,148
Total Capital Project Funds Balance	\$787,824	\$1,654,259	(\$127,670)	(\$800,000)	(\$765,262)	(\$1,692,932)	\$749,151	-	\$749,151	-	\$749,151
Enterprise Funds											
Water*	\$439,004	\$16,157,332	(\$12,147,348)	(\$3,009,471)	(\$176,541)	(\$15,333,360)	\$1,262,976		\$1,262,976	1,262,976	-
Stormwater*	-	791,888	(1,050,793)	(710,000)	-	(1,760,793)	(968,905)	968,905	-	-	-
Wastewater	2,484,855	3,769,857	(1,900,115)	(2,509,471)	(86,859)	(4,496,445)	1,758,267		1,758,267	662,325	1,095,942
Refuse	-	-	-	-	-	-	-		-	-	-
Parking	6,681,314	4,326,761	(1,818,808)	-	(717,262)	(2,536,070)	8,472,005		8,472,005	845,357	7,626,648
County Parking Lots	-	1,043,500	(186,995)	-	(572,000)	(758,995)	284,505	(284,505)	-	-	-
State Pier & Parking	440,945	822,268	(495,221)	-	-	(495,221)	767,991		767,991	165,074	602,918
Enterprise Fund Reserves:											
North Manhattan Beach BID Reserve	371,598	-	-	-	-	-	371,598		371,598	371,598	
Total Enterprise Funds Balance	\$10,417,715	\$26,911,606	(\$17,599,280)	(\$6,228,943)	(\$1,552,662)	(\$25,380,884)	\$11,948,436	\$684,400	\$12,632,836	\$3,307,329	\$9,325,508

FIVE YEAR FORECAST

All Funds

FY 2024-2025 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES

	07/01/2024 Opening Balance	FY 2025 Estimated Revenues	FY 2025 Operating Expenditures	FY 2025 Capital Equip & Projects	FY 2025 Debt Service Payments	FY 2025 Total Expenditures	FY 2025 Fund Balance Before Xfers	FY 2025 Fund Transfers	06/30/2025 Total Fund Balance	06/30/2025 Reserves & Designations	06/30/2025 Unreserved Balance
Internal Service Funds											
Insurance Reserve	\$6,644,094	\$7,741,636	(\$7,468,610)	-	-	(\$7,468,610)	\$6,917,119		\$6,917,119	\$2,000,000	\$4,917,119
Information Technology	140,241	3,147,467	(2,947,467)	(200,000)	-	(3,147,467)	140,241		140,241		140,241
Fleet Management	986,228	2,403,809	(1,342,557)	(1,250,000)	-	(2,592,557)	797,480		797,480		797,480
Building Maintenance & Operations	117,565	2,232,548	(2,213,472)	-	-	(2,213,472)	136,640		136,640		136,640
Total Insurance Service Funds Balance	\$7,888,127	\$15,525,459	(\$13,972,106)	(\$1,450,000)	-	(\$15,422,106)	\$7,991,481	-	\$7,991,481	\$2,000,000	\$5,991,481
Trust & Agency Funds											
Underground Assessment Fund	\$1,510,306	\$824,240	-	-	(\$716,425)	(\$716,425)	\$1,618,121		\$1,618,121	\$1,618,121	-
Underground Assessment Fund 19-12	1,366,573	652,678	-	-	(289,000)	(289,000)	1,730,251		1,730,251	1,730,251	-
Underground Assessment Fund 19-4	895,327	361,408	-	-	(127,000)	(127,000)	1,129,735		1,129,735	1,129,735	-
Post-Employment Benefits Trust Fund	48,184	216,153	(226,288)	-	-	(226,288)	38,049		38,049	38,049	-
Pension Rate Stabilization Fund	2,578,491	53,068	-	-	-	-	2,631,559	250,000	2,881,559	2,881,559	-
Total Trust Agency Funds Balance	\$6,398,882	\$2,107,547	(\$226,288)	-	(\$1,132,425)	(\$1,358,713)	\$7,147,716	\$250,000	\$7,397,716	\$7,397,716	-
Grand Total	\$43,452,072	\$132,804,800	(\$117,792,077)	(\$11,228,943)	(\$3,927,849)	(\$132,948,869)	\$43,308,003	-	\$43,308,003	\$24,508,092	\$18,799,911

* Not meeting current Financial Reserve Policy.

Five Year Forecast

General Fund Summary

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
General Fund	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
BEGINNING FUND BALANCE	20,086,641	23,501,369	24,614,168	25,378,484	27,281,628	24,936,515	21,960,859	18,730,987	15,444,423
Revenues									
Core Revenues	69,074,756	71,932,932	75,101,678	72,637,426	72,200,730	75,159,651	77,695,404	79,967,923	82,217,987
Non-core Revenues (One-time & Grants)¹	2,503,002	(285,742)	2,469,974	383,311	876,000	75,000	-	-	-
Total Revenues & Other Inflows (A)	\$71,577,758	\$71,647,190	\$77,571,653	\$73,020,737	\$73,076,730	\$75,234,651	\$77,695,404	\$79,967,923	\$82,217,987
Expenditures									
Core Expenditures	66,049,739	68,088,535	71,705,496	70,852,324	72,476,336	76,847,426	79,532,341	81,832,086	84,418,077
Non-core Expenditures (One-time & Capital)²	492,486	71,697	2,521,419	295,158	754,918	-	-	-	-
Total Expenditures & Other Outflow (B)	66,542,225	68,160,232	74,226,915	71,147,482	73,231,254	76,847,426	79,532,341	81,832,086	84,418,077
Annual Structural (Core) Surplus/(Deficit)	3,025,017	3,844,398	3,396,182	1,785,102	(275,606)	(1,687,775)	(1,836,937)	(1,864,163)	(2,200,090)
Annual Surplus/(Deficit) Before Transfers	5,035,533	3,486,959	3,344,738	1,873,255	(154,524)	(1,612,775)	(1,836,937)	(1,864,163)	(2,200,090)
Fund Equity Transfers Total (C)	(1,620,805)	(2,351,671)	(2,580,422)	29,889	(2,190,589)	(1,362,881)	(1,392,935)	(1,422,401)	(1,441,285)
Annual Incr./ (Decr.) in Fund Balance (=A-B+C)	3,414,728	1,135,287	764,316	1,903,144	(2,345,113)	(2,975,656)	(3,229,872)	(3,286,564)	(3,641,375)
ENDING FUND BALANCE	\$23,501,369	\$24,614,168	\$25,378,484	\$27,281,628	\$24,936,515	\$21,960,859	\$18,730,987	\$15,444,423	\$11,803,048
Financial Policy Designation ³	\$ 13,481,208	\$ 14,080,053	\$ 14,937,974	\$ 15,004,887	\$ 14,646,251	\$ 15,369,485	\$ 15,906,468	\$ 15,444,423	\$ 11,803,048
Reserve for Economic Uncertainty	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 2,824,519	-	-
Reserve for Commitments	-	\$ 1,000,000	-	-	-	-	-	-	-
Undesignated Fund Balance	\$ 6,020,161	\$ 5,534,115	\$ 6,440,510	\$ 8,276,741	\$ 6,290,264	\$ 2,591,374	-	-	-
								\$921,994	\$5,080,567

Not Meeting Policy by³

¹ Includes City Manager loan repayments in FY 2016-17 and FY 2018-19.

² FY2019 includes one-time Public Safety and Public Works radios (\$1,189,793), Permitting Software Solution (\$380,240) and \$1.0 million payment to MBUSD.

³ Financial Policy is 20% of adopted budget operating expenditures. If fund balance is projected to fall below the policy designation, the anticipated shortfall will be indicated in red.

Growth Factors for FY 2021 to FY 2025 Projections

	FY2017	FY2018	FY2019	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025
	Actual	Actual	Actual	Estimate	Budget	Forecast	Forecast	Forecast	Forecast
Core Revenues									
Property Tax	7.1%	7.5%	5.9%	7.1%	2.2%	3.0%	3.0%	3.0%	3.0%
Sales & Use Tax	-4.1%	0.1%	4.1%	-11.7%	-1.1%	5.0%	4.0%	3.0%	3.0%
Other Taxes & Assessments	-8.7%	1.7%	-2.0%	-9.0%	-0.1%	5.0%	2.5%	2.2%	2.8%
Transient Occupancy Tax	0.4%	-15.0%	15.8%	-8.1%	9.9%	7.5%	5.0%	4.0%	4.0%
Business License Tax	5.2%	1.6%	9.0%	-8.7%	-10.1%	2.0%	3.0%	3.5%	3.5%
Charges for Services	17.6%	24.1%	-18.4%	-14.1%	3.8%	3.0%	3.0%	3.0%	3.0%
Parks and Rec Class Revenues	5.8%	13.6%	1.2%	-19.1%	-27.0%	35.0%	15.0%	6.0%	3.0%
Building Permits	-4.5%	30.7%	-8.9%	-24.3%	5.0%	2.0%	2.5%	3.0%	3.0%
Building Plan Check Fees	78.0%	-4.6%	-1.8%	-20.6%	2.9%	2.0%	2.5%	3.0%	3.0%
Licenses & Permits	-1.5%	15.2%	-10.3%	-13.0%	17.4%	2.0%	2.5%	3.0%	3.0%
Fines	-0.4%	-0.9%	-20.6%	-11.2%	5.6%	1.0%	1.0%	1.0%	1.0%
Interest Earnings	20.4%	27.3%	35.9%	9.3%	-15.9%	1.5%	1.5%	1.5%	1.5%
Rents & Leases	9.5%	-27.9%	38.3%	-7.3%	-8.5%	1.7%	1.7%	1.9%	2.0%
Real Estate Transfer Tax	-4.6%	4.3%	-0.6%	-10.7%	-7.1%	3.0%	2.0%	2.0%	2.0%
From Other Agencies	-45.1%	-0.3%	-4.6%	32.7%	-20.7%	1.0%	1.0%	1.0%	1.0%
Miscellaneous	37.1%	20.4%	-5.8%	-27.9%	4.1%	1.0%	1.0%	1.0%	1.0%
Operating Transfers In	0.0%	6.1%	15.2%	0.0%	-7.3%	0.0%	0.0%	0.0%	0.0%
Core Revenues	5.0%	4.1%	4.4%	-3.3%	-0.6%	4.1%	3.4%	2.9%	2.8%
Non-Core Revenues									
Unrealized Investment Gain/Loss	-306.9%	-3.6%	-306.6%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants	-13.5%	63.7%	2.3%	24.0%	263.8%	-100.0%	0.0%	0.0%	0.0%
Lease Purchase Proceeds	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Property Transfer Fee	-6.4%	-100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-core Revenues	133.0%	-111.4%	-964.4%	-84.5%	128.5%	-91.4%	-100.0%	0.0%	0.0%
Total Revenues & Other Inflows	7.1%	0.1%	8.3%	-5.9%	0.1%	3.0%	3.3%	2.9%	2.8%
Core Expenditures									
Salary & Wages	3.9%	2.2%	1.9%	-3.2%	4.8%	2.0%	2.0%	2.0%	2.0%
Employee Benefits	4.6%	6.0%	17.7%	5.1%	10.1%	7.6%	7.1%	5.8%	5.6%
Contract & Professional Services	-2.3%	6.6%	11.3%	-2.4%	-6.0%	-0.2%	3.3%	0.7%	3.2%
Materials & Services	-2.5%	-0.6%	18.4%	-10.4%	-12.0%	7.8%	1.9%	1.9%	1.9%
Utilities	0.9%	-7.7%	-10.1%	-2.2%	4.9%	0.0%	1.0%	1.0%	1.0%
Internal Service Charges	7.8%	0.8%	-10.7%	-0.4%	-11.5%	32.3%	2.1%	2.1%	2.1%
Property Leases & Rentals	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Bond Debt Service	23.9%	3.8%	4.7%	0.6%	-1.3%	-0.2%	0.4%	-0.7%	0.2%
Operating Transfers Out	-59.1%	-5.5%	-44.5%	46.7%	-18.5%	0.0%	0.0%	0.0%	0.0%
Core Expenditures	3.4%	3.1%	5.3%	-1.2%	2.3%	6.0%	3.5%	2.9%	3.2%
Non-Core Expenditures									
Property & Equipment	3.4%	-81.3%	2022.0%	-80.6%	155.8%	-100.0%	0.0%	0.0%	0.0%
Capital Improvement Projects	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Non-core Expenditures	-80.0%	-85.4%	3416.8%	-88.3%	155.8%	-100.0%	0.0%	0.0%	0.0%
Total Expenditures & Other Outflows	0.3%	2.4%	8.9%	-4.1%	2.9%	4.9%	3.5%	2.9%	3.2%



Capital Budget Summary

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year						TOTAL
	Appropriation ¹	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	Five-Year
CIP Project Funding Summary							
Street Lighting and Landscape Fund	35,000	35,000	35,000	35,000	35,000	35,000	210,000
Streets & Highways Fund	2,483,360	755,000	1,985,000	715,000	1,825,000	715,000	8,478,360
Prop C Fund	20,266,979	800,000	-	1,200,000	-	1,200,000	23,466,979
Measure R Fund	625,000	1,260,000	-	1,250,000	-	800,000	3,935,000
Measure M Fund	480,000	640,000	600,000	-	800,000	-	2,520,000
CIP Fund	7,534,256	650,000	1,400,000	800,000	800,000	800,000	11,984,256
Water Fund	30,141,668	15,100,000	3,750,000	4,965,000	4,075,000	3,000,000	61,031,668
Stormwater Fund	1,524,798	1,710,000	710,000	710,000	710,000	710,000	6,074,798
Wastewater Fund	10,408,132	1,400,000	1,100,000	4,175,609	1,500,000	2,500,000	21,083,741
Parking Fund	989,542	-	-	150,000	800,000	-	1,939,542
State Pier & Lot Fund	150,084	-	1,400,000	-	-	-	1,550,084
	\$74,638,819	\$22,350,000	\$10,980,000	\$14,000,609	\$10,545,000	\$9,760,000	\$142,274,428

¹ Prior Year Appropriation column includes estimated carryover funding that will be expended as multi-year projects progress. Reported carryover funds reflect the amount of fund balance previously committed to projects in prior year adopted budgets. In the Five Year Forecast, Opening Fund Balances include assumptions for Committed Capital Project expenditures and, where applicable, anticipated grant revenue.

Items highlighted in red represent modifications made from the previously adopted 5-year CIP.
 Items highlighted in blue shading represent grant funded projects.

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation ¹	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	TOTAL Five-Year
Street Lighting & Landscape Fund							
Annual Streetlight Replacement	35,000	35,000	35,000	\$35,000	\$35,000	\$35,000	\$210,000
Street Lighting & Landscape Total	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$210,000
Streets & Highways Fund							
Streets-Concrete Repairs							
Annual Curb, Gutter and Ramp Replacement	\$289,158	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$2,114,158
Village Field ADA Access Design (w/CIP Funding)	58,165	-	-	-	-	-	\$58,165
Streets-Concrete Repairs Total	\$347,323	\$365,000	\$365,000	\$365,000	\$365,000	\$365,000	\$2,172,323
Streets-Pavement Projects							
Biennial Slurry Seal Program			\$970,000		\$770,000	-	\$1,740,000
Annual Street Resurfacing Program	298,390	350,000	650,000	350,000	650,000	350,000	\$2,648,390
Street Resurfacing Project: Rosecrans from Village to Aviation	330,000	-	-	-	-	-	\$330,000
Triennial Pavement Management System Update	-	40,000	-	-	40,000	-	\$80,000
Streets-Pavement Projects Total	\$628,390	\$390,000	\$1,620,000	\$350,000	\$1,460,000	\$350,000	\$4,798,390
Streets-Capacity Improvements							
Aviation at Artesia, SB to WB Right-Turn Lane (SBHP Grant)	\$1,299,789	-	-	-	-	-	\$1,299,789
Sepulveda & 8th St Intersection Improvements (HSIP Grant)	207,858	-	-	-	-	-	\$207,858
Streets-Capacity Improvements Total	\$1,507,647	-	-	-	-	-	\$1,507,647
Streets & Highways Total	\$2,483,360	\$755,000	\$1,985,000	\$715,000	\$1,825,000	\$715,000	\$8,478,360
Prop C Fund							
Streets-Pavement Projects							
Annual Street Resurfacing Program	732,790	800,000	-	1,200,000	-	1,200,000	\$3,932,790
Streets-Pavement Projects Total	\$732,790	\$800,000	-	\$1,200,000	-	\$1,200,000	\$3,932,790
Streets-Capacity Improvements							
Dual LT Lanes on MBB at Sepulveda (SBHP Grant)	\$1,204,980	-	-	-	-	-	\$1,204,980
Sepulveda Bridge (SBHP Grant)	7,871,422	-	-	-	-	-	\$7,871,422
Sepulveda Bridge Widening (MTA Call Grant)	6,399,876	-	-	-	-	-	\$6,399,876
Sepulveda Bridge Widening Prop C Local	3,557,911	-	-	-	-	-	\$3,557,911
Sepulveda Intersection Improvements - Cedar/Marine	500,000	-	-	-	-	-	\$500,000
Streets-Capacity Improvements Total	\$19,534,189	-	-	-	-	-	\$19,534,189
Prop C Total	\$20,266,979	\$800,000	-	\$1,200,000	-	\$1,200,000	\$23,466,979
Measure R							
Streets-Pavement Projects							
Annual Street Resurfacing Program	-	\$400,000	-	\$800,000	-	\$800,000	\$2,000,000
Streets-Pavement Projects Total	-	\$400,000	-	\$800,000	-	\$800,000	\$2,000,000
Streets-Capacity Improvements							
Protected LT Lanes: MBB at Peck Ave	\$285,000	\$260,000	-	-	-	-	\$545,000
Streets-Capacity Improvements Total	\$285,000	\$260,000	-	-	-	-	\$545,000
Streets-Pedestrian Improvements							
Ocean Drive Walk Street Crossings		-	-	\$450,000	-	-	\$450,000
Rosecrans Bike Lane Improvements	\$240,000	-	-	-	-	-	\$240,000
Aviation (West-side) and 33rd Sidewalk (partial grant 5310)	100,000	600,000	-	-	-	-	\$700,000
Streets-Pedestrian Improvements Total	\$340,000	\$600,000	-	\$450,000	-	-	\$1,390,000
Measure R Total	\$625,000	\$1,260,000	-	\$1,250,000	-	\$800,000	\$3,935,000

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Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.
 Items highlighted in blue shading represent grant funded projects.

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation ¹	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	TOTAL Five-Year
Measure M							
Rowell Avenue Sidewalk Connection (Curtis & 1st St.)	200,000	640,000	-	-	-	-	\$840,000
Annual Street Resurfacing Program	-	-	600,000	-	800,000	-	\$1,400,000
Traffic Signal Pole: 15th and Highland	280,000	-	-	-	-	-	\$280,000
Streets-Pedestrian Improvements Total	\$480,000	\$640,000	\$600,000	-	\$800,000	-	\$2,520,000
Measure M Total	\$480,000	\$640,000	\$600,000	-	\$800,000	-	\$2,520,000
CIP Fund							
Facilities Projects							
Facility Improvements	\$161,853	\$600,000	\$400,000	\$600,000	\$600,000	\$600,000	\$2,961,853
Citywide Security Cameras	\$430,000						\$430,000
City Hall HVAC Replacement/Repair	\$1,300,000						\$1,300,000
Roof Replacements - Marine/Live Oak/Rec Hall	\$354,020						\$354,020
Streetlight LED Retrofit	332,023	-	-	-	-	-	\$332,023
Fiber Master Plan	67,133						\$67,133
Mariposa Fitness Station	138,420	-	-	-	-	-	\$138,420
Ceramics Studio Upgrades	259,500	-	-	-	-	-	\$259,500
Fire Station 2 Design Development	442,762	-	-	-	-	-	\$442,762
Senior & Scout House	1,000,000						\$1,000,000
Replacement/Upgrade Fire Station 1 Diesel Exhaust Removal System	30,000	-	-	-	-	-	\$30,000
Begg Field Improvements			500,000				\$500,000
School District Project	250,000						\$250,000
Historic Document Repository	-		250,000				\$250,000
City Owned Refuse Enclosure Sewer Connections (annual)			100,000	100,000	100,000	100,000	\$400,000
Facilities Projects Total	\$4,765,711	\$600,000	\$1,250,000	\$700,000	\$700,000	\$700,000	\$8,715,711
Right-of-Way Projects							
Downtown Streetscape Improvements: Traffic Signal Pole Replacement	\$842,650	-	-	-	-	-	\$842,650
Traffic Signal Battery Back-Up Installation	110,000	-	-	-	-	-	\$110,000
Traffic Signal Preemption Devices	158,282	-	-	-	-	-	\$158,282
Annual Non-Motorized Transport. Prog. (Bikelanes, Crosswalks)	107,715	50,000	-	-	-	-	\$157,715
Automatic License Plate Readers - Sepulveda Pole	149,898	-	-	-	-	-	\$149,898
Right-of-Way Projects Subtotal	1,368,545	50,000	-	-	-	-	1,418,545
Grants and Special Funds Projects							
Polliwog Playground Resurfacing & Equip. Replacement (Prop A/CIP)	1,000,000	-	-	-	-	-	\$1,000,000
Polliwog Band Stage (Public Art Trust Fund)	100,000	-	-	-	-	-	\$100,000
Village Field Access Ramp Construction (CDBG Funds)	300,000	-	-	-	-	-	\$300,000
Annual ADA Improvements Program (CDBG Funds)		-	100,000	100,000	100,000	100,000	\$400,000
Sepulveda/Oak Neighborhood Intrusion Study		-	50,000	-	-	-	\$50,000
Grants and Special Funds Projects Total	\$1,400,000	-	\$150,000	\$100,000	\$100,000	\$100,000	\$1,850,000
CIP Fund Total	\$7,534,256	\$650,000	\$1,400,000	\$800,000	\$800,000	\$800,000	\$11,984,256

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Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.
 Items highlighted in blue shading represent grant funded projects.

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation ¹	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	TOTAL Five-Year
Water Fund							
Water Projects							
Annual Pipe Replacement Program	\$379,080	-	\$2,500,000	\$3,000,000	\$3,000,000	\$3,000,000	\$11,879,080
Water Meter Upgrade and Automation	5,321,040	-	-	-	-	-	\$5,321,040
Block 35 Ground Level Reservoir Replacement (Design Only)	-	-	-	1,200,000	-	-	\$1,200,000
Chloramination System at Wells 11 & 15	-	-	-	300,000	-	-	\$300,000
Larsson Street and 2nd Street Booster Station Improvement	648,941	-	1,000,000	-	-	-	\$1,648,941
Paint Block 35 Elevated Tank (interior and exterior)	841,428	800,000	-	-	-	-	\$1,641,428
Peck Ground Level Reservoir Replacement	22,751,179	14,000,000	-	-	-	-	\$36,751,179
Redrill & Equip Well 15	-	-	-	-	650,000	-	\$650,000
Utility Radio Telemetry	-	-	-	215,000	-	-	\$215,000
Well 11A Variable Frequency Drive Installation	-	-	-	-	125,000	-	\$125,000
Well 15 Electrical Panel Replacement and VFD Installation	-	-	-	-	300,000	-	\$300,000
Water Masterplan Update	-	300,000	-	-	-	-	\$300,000
Electronics Automation - SCADA, etc.	200,000	-	-	-	-	-	\$200,000
Generator Upgrades - Well 15 and Block 35	-	-	250,000	250,000	-	-	\$500,000
Water Projects Total	\$30,141,668	\$15,100,000	\$3,750,000	\$4,965,000	\$4,075,000	\$3,000,000	\$61,031,668
Water Total	\$30,141,668	\$15,100,000	\$3,750,000	\$4,965,000	\$4,075,000	\$3,000,000	\$61,031,668
Stormwater Fund							
Stormwater Projects							
Storm Drain Capital BMPs	-	\$710,000	\$210,000	\$210,000	\$210,000	\$210,000	\$1,550,000
Strand Infiltration Feasibility Study	\$200,000	-	-	-	-	-	\$200,000
Storm Drain Repairs	924,798	500,000	500,000	500,000	500,000	500,000	\$3,424,798
CCTV Storm Drain System	150,000	-	-	-	-	-	\$150,000
Stormwater Masterplan Update	250,000	-	-	-	-	-	\$250,000
Joint Watershed Infiltration Project	-	500,000	-	-	-	-	\$500,000
Stormwater Projects Total	\$1,524,798	\$1,710,000	\$710,000	\$710,000	\$710,000	\$710,000	\$6,074,798
Stormwater Total	\$1,524,798	\$1,710,000	\$710,000	\$710,000	\$710,000	\$710,000	\$6,074,798
Wastewater Fund							
Wastewater Projects							
Annual Rehabilitation of Gravity Sewer Mains	\$2,560,652	\$1,100,000	\$1,100,000	\$1,100,000	\$1,500,000	\$1,500,000	\$8,860,652
Poinsettia Sewage Lift Station and Force Main Replacement	3,297,480	-	-	-	-	-	\$3,297,480
Pacific Lift Station Upgrade	2,400,000	-	-	-	-	-	\$2,400,000
Utility Radio Telemetry	-	-	-	75,609	-	-	\$75,609
Voorhees Lift Station Upgrade	2,150,000	-	-	-	-	-	\$2,150,000
Meadows Lift Station Upgrade	-	-	-	1,600,000	-	-	\$1,600,000
Wastewater Master Plan Update	-	300,000	-	-	-	-	\$300,000
Palm Lift Station Upgrade	-	-	-	1,400,000	-	-	\$1,400,000
City Hall Lift Station	-	-	-	-	-	1,000,000	\$1,000,000
Wastewater Projects Total	\$10,408,132	\$1,400,000	\$1,100,000	\$4,175,609	\$1,500,000	\$2,500,000	\$18,583,741
Wastewater Total	\$10,408,132	\$1,400,000	\$1,100,000	\$4,175,609	\$1,500,000	\$2,500,000	\$18,583,741

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Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.
 Items highlighted in blue shading represent grant funded projects.

SCHEDULE OF CAPITAL PROJECTS BY FUND

	Prior Year Appropriation ¹	FY20/21	FY21/22	FY22/23	FY23/24	FY24/25	TOTAL Five-Year
Parking Fund							
Parking Projects							
Parking Structure Structural Rehab: Lot 4	642,358	-	-	-	-	-	\$642,358
Parking Structure Structural Analysis/Design: Lot 3	-	-	-	150,000	800,000	-	\$950,000
Way Finding Program (Phase 1)	347,184	-	-	-	-	-	\$347,184
Parking Projects Total	\$989,542	-	-	\$150,000	\$800,000	-	\$1,939,542
Parking Total	\$989,542	-	-	\$150,000	\$800,000	-	\$1,939,542
State Pier & Lot Fund							
Parking Projects							
Pier Railings - Design	150,084	-	1,400,000	-	-	-	\$1,550,084
Parking Projects Total	\$150,084	-	\$1,400,000	-	-	-	\$1,550,084
State Pier & Lot Fund Total	\$150,084	-	\$1,400,000	-	-	-	\$1,550,084

FY 2020-21 SCHEDULE OF CAPITAL PURCHASES - EQUIPMENT & VEHICLES

Department	Description / Vehicle to Be Replaced	Expenditure Type	Prior Year Carryforward	Proposed Expenditure	FY 2021 Proposed
EQUIPMENT (Object 6121)					
Police Department	Upgrade Building Security Access Control Syst	Replacement		\$48,000	\$48,000
COMPUTER EQUIPMENT & SOFTWARE (Objects 6141 & 6142)					
Police Department	BackUp Solution with Additional Storage Capac	Replacement		\$183,000	183,000
Police Department	Bi-Directional Radio Amplifier	Replacement		180,000	180,000
Police Department	Police Station Cellular Connectivity Equipment	Replacement		30,000	\$30,000
Police Department	Patrol Vehicle In-Car Video Systems	Replacement		60,680	60,680
Fire Department	Upgrade Mobile Data Computing Devices	Replacement		41,500	41,500
Public Works	Hot Spots and Wi-Fi for iWater Program	New		17,500	17,500
Information Technology	Tyler Munis ERP (Finance/HR System)	Replacement	\$263,177		263,177
Information Technology	Core Switch Replacement and Redundancy	Replacement		125,000	125,000
Information Technology	Citywide Network Equipment Replacements	Replacement		87,243	87,243
Information Technology	DMZ VMWare Environment	Replacement		45,000	45,000
Total Equipment Purchases			\$263,177	\$817,923	\$1,081,100
VEHICLES (Object 6131)					
New Vehicles for FY 2021					
Public Works	Paint Truck	New		\$140,000	\$140,000
Public Works	Mini Dump Truck for Utilities Division	New		55,000	55,000
Replacement Vehicles for FY 2021					
Police Department	Ford Explorer Patrol	Replacement		80,000	80,000
Police Department	Chevrolet Tahoe PPV Supervisor	Replacement		72,000	72,000
Police Department	Chevrolet Tahoe	Replacement		70,000	70,000
Police Department	Chevrolet Tahoe	Replacement		70,000	70,000
Public Works	Ford F250 Valve Cycle Truck	Replacement	167,000		167,000
Total Vehicle Purchases			\$167,000	\$487,000	\$654,000
Total Funded Capital Purchases - Equipment & Vehicles			\$430,177	\$1,304,923	\$1,735,100
TOTAL CAPITAL PURCHASES BY DEPARTMENT					
Management Services			-	-	-
Finance			-	-	-
Human Resources			-	-	-
Parks and Recreation			-	-	-
Police Department			-	793,680	793,680
Fire Department			-	41,500	41,500
Community Development			-	-	-
Public Works			167,000	212,500	379,500
Information Technology			263,177	257,243	520,420
Grand Total			\$430,177	\$1,304,923	\$1,735,100

Represents capital expenditures (units > \$5k) only.

A majority of the vehicles are purchased by Public Works through the Fleet Fund. A rental charge is then assessed to the respective departments for the estimated life of the vehicle.



Appendix

FY 2020-21 SCHEDULE OF FULL-TIME POSITIONS

Department	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21	Change
Management Services	17.0	15.0	15.0	14.0	(1.0)
Finance	17.0	18.0	18.0	19.0	1.0
Human Resources	8.0	8.0	8.0	8.0	-
Parks and Recreation	25.0	25.0	25.0	25.0	-
Police	106.8	107.8	107.8	110.8	3.0
Fire	31.2	31.2	31.2	31.2	-
Community Development	28.0	30.0	30.0	30.0	-
Public Works	60.0	62.0	63.0	64.0	1.0
Information Technology	9.0	9.0	9.0	9.0	-
Total	302.0	306.0	307.0	311.0	4.0

Discussion of Changes in Full-Time Positions:

The Fiscal Year 2020-21 Budget includes 311 authorized full-time positions. The following staffing changes are introduced this budget cycle:

Management Services: Transfer out Receptionist Clerk to Finance.

Finance: Upgrade Senior Accountant and Accountant classifications. Transfer in Receptionist Clerk from Management Services.

Human Resources: Upgrade Human Resources Assistant classification.

Parks and Recreation: No changes.

Police: Added two new sworn Police Officers and one non-sworn Property & Evidence Officer. Reclassified one Administrative Clerk II to a new specialized Public Records Specialist position.

Fire: No changes.

Community Development: Reclassify one Code Enforcement Officer to a Senior Code Enforcement Officer.

Public Works: Added one Management Analyst offset by elimination of Part-time Management Analyst. Reclassify Water Meter Reader to a Water Meter Technician.

Information Technology: No changes.

Recruitments have been frozen for the following authorized full-time positions in FY 2020-21:

Finance: Revenue Services Specialist.

Parks & Recreation: Cultural Arts Manager and Older Adults Recreation Coordinator.

Community Development: Assistant Planner.

Public Works: (2) Street Maintenance Worker I/II.

FY 2020-21 FULL-TIME POSITION COUNT

Department/Title	Department/Title	Department/Title	Department/Title
Management Services	Police	Public Works	
City Clerk 1.0	Administrative Clerk I/II 4.0	Building Repair Craftsperson 4.0	
City Manager 1.0	Chief of Police 1.0	City Engineer 1.0	
Deputy City Clerk 1.0	Community Services Officer 15.0	Director 1.0	
City Treasurer (Elected) 1.0	Crime Analyst 1.0	Electrician 2.0	
Councilmember (Elected) 5.0	Executive Secretary 2.0	Engineering Technician I/II/III 1.0	
Executive Assistant 1.0	IS Specialist (<i>shared with Fire</i>) 0.8	Equipment Maint Supervisor 1.0	
Legal Secretary 1.0	Lead Records Technician 2.0	Equipment Mechanic I/II 3.0	
Management Analyst 1.0	Records Manager 1.0	Executive Secretary 1.0	
Senior Deputy City Clerk 1.0	Park Enforcement Officer 1.0	Public Works Inspector 2.0	
Senior Management Analyst 1.0	Police Captain 2.0	Maint Worker I/II 15.0	
Management Services Total 14.0	Police Lieutenant 5.0	Maint Worker III 4.0	
Finance	Police Officer 48.0	Maintenance Supervisor 3.0	
Accountant 2.0	Police Sergeant 11.0	Maintenance Superintendent 1.0	
Account Services Rep I/II 5.0	Police Services Officer 7.0	Management Analyst 1.0	
Buyer 1.0	Property & Evidence Officer 1.0	Meter Repair Worker 2.0	
Controller 1.0	Public Records Specialist 1.0	Principal Engineer 1.0	
Director 1.0	Records Technician 7.0	Secretary 3.0	
Executive Secretary 1.0	Senior Management Analyst 1.0	Sewer Maint Worker I/II 3.0	
Management Analyst 1.0	Police Total 110.8	Senior Civil Engineer 7.0	
Manager 2.0	Fire	Senior Management Analyst 2.0	
Purchasing Clerk 1.0	Battalion Chief 3.0	Senior Plant Operator 1.0	
Receptionist Clerk 1.0	Executive Secretary 1.0	Urban Forester 1.0	
Revenue Services Specialist 1.0	Fire Captain/Paramedic 6.0	Utilities Manager 1.0	
Senior Accountant 1.0	Fire Chief 1.0	Water Dist Supervisor 1.0	
Senior Financial Analyst 1.0	Fire Engineer/Paramedic 6.0	Water Meter Technician 1.0	
Finance Total 19.0	Fire Marshal/Captain 1.0	Water Plant Operator 1.0	
Human Resources	Firefighter/Paramedic 13.0	Public Works Total 64.0	
Director 1.0	IS Specialist (<i>shared with Police</i>) 0.2	Information Technology	
Executive Assistant 1.0	Fire Total 31.2	Director 1.0	
Human Resources Assistant 1.0	Community Development	GIS Analyst 1.0	
Human Resources Analyst 1.0	Administrative Clerk I/II 3.0	IS Specialist 3.0	
Human Resources Manager 1.0	Assistant Planner 3.0	IT Analyst 1.0	
Human Resources Technician 2.0	Associate Planner 2.0	Manager 1.0	
Risk Manager 1.0	Building Official 1.0	Network Administrator 1.0	
Human Resources Total 8.0	Building Services Analyst 1.0	Senior Management Analyst 1.0	
Parks and Recreation	Code Enforcement Officer 2.0	Information Tech Total 9.0	
Director 1.0	Director 1.0	Total City-Wide 311.0	
Secretary 1.0	Executive Secretary 1.0		
Graphic Artist 1.0	Environmental Prog. Manager 1.0		
Manager 2.0	Inspector 1.0		
Management Analyst 1.0	Plan Check Engineer 1.0		
Recreation Supervisor 4.0	Planning Manager 1.0		
Recreation Coordinator 7.0	Permits Technician 2.0		
Reservation Clerk 1.0	Principal Building Inspector 1.0		
Senior Manager 1.0	Secretary 1.0		
Recreation Prog. Supervisor 3.0	Senior Building Inspector 2.0		
Transportation Operator 3.0	Senior Code Enf. Officer 1.0		
Parks and Recreation Total 25.0	Senior Management Analyst 1.0		
	Senior Permits Technician 1.0		
	Senior Plan Check Engineer 1.0		
	Traffic Engineer 1.0		
	Traffic Engineering Tech I/II 1.0		
	Community Development Total 30.0		

SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

CITY DEBT SERVICE

Marine Sports Fields Lease – General Fund

Maturity Date: January 1, 2033

In Fiscal Year 2001, the City entered into a Sale/Leaseback transaction with the Beach Cities Health District (BCHD). This transaction was a result of the City purchasing from TRW (now Northrup Grumman) seven acres of property located at the corner of Marine and Aviation within the City of Manhattan Beach. The City subsequently sold the property to BCHD with an exclusive agreement to lease back six of the seven acres. The lease authorized BCHD to spend funds up to \$2.5 million to construct recreational facilities on the property. These improvements were completed in Fiscal Year 2000-2001. In Fiscal Year 2002, the City issued variable rate Certificates of Participation to effect a full internal financing of the Sports Fields. The proceeds were used to pay in full all principal and interest obligations under the aforementioned lease with BCHD.

In Fiscal Year 2017, the City refunded the variable rate Certificates of Participation and issued fixed rate Certificates of Participation to secure lower interest rate payments through the maturity date of 2033. Debt service payments can be found in the Parks & Recreation administration budget.

Metlox Refunding Certificates of Participation – Parking Fund

Maturity Date: January 1, 2032

In January 2003 the City issued Certificates of Participation to Finance public improvements at the Metlox site. These funds were used to construct a two-level underground parking garage as well as a 45,000 square foot town square open space to complement the retail developments. The amount of the bond was \$13,350,000. In July 2012, with the call date of January 2013 approaching, the City determined to take advantage of a substantially improved interest rate environment by issuing \$10,210,000 of Certificates of Participation to refund the 2003 Metlox Public Improvements Certificates of Participation. The refunding took place in January 2013.

Water/Wastewater Refunding Certificates of Participation – Water/Wastewater Fund

Maturity Date: January 1, 2032

In Fiscal Year 2013, the City was able to take advantage of the current interest rate market and refund existing debt that carried interest rates that were substantially higher than current rates. The existing debt, issued in 1996 was used to finance 1996 and 1997 water and wastewater projects. Since these bonds could be called without penalty, the City issued \$2,765,000 of Certificate of Participation refunding bonds in July 2012 (concurrent with the Metlox refunding bonds) and the 1996 issue was refunded in August 2012.

SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

Police/Fire Facility Refunding Certificates of Participation – CIP Fund

Maturity Date: January 1, 2032

In February 2013, the City issued \$10,510,000 of Certificates of Participation to advance refund the 2004 Police Fire Facility Certificates of Participation. This refunding mirrors that of the Metlox and Water/Wastewater refunding in that the City took advantage of the reduced interest rate environment. This advance refunding will reduce debt service payments over 19 years by \$3,608,790. The 2004 Certificates of Participation were redeemed in January 2014. The original certificates were issued to complete financing for the January 2007 construction of the Police/Fire/Civic Center.

Legal Debt Limit

The City is subject to a legal general bonded debt limit equal to 3.75 percent of the total assessed value of property in Manhattan Beach. The City's total net taxable assessed property value is approximately \$16.4 billion, resulting in a legal general bonded debt limit of \$615,000,000. The City has no general bonded debt subject to the debt limit.

ASSESSMENT DISTRICTS

Underground Utility Assessment Bonds 2018 Refunding – Special Assessment UUAD 2018 Refunding Fund

Maturity Date: September 2, 2026

In fiscal years 2005 and 2006 the City issued 1915 Act Underground Utility Assessment Bonds that financed the undergrounding of overhead appurtenances in five districts within the City. The two series were refinanced in FY 2018 to take advantage of lower interest rates. These bonds are not debt of the City, which acts a conduit between the property owners and the bond holders. Assessments are placed on the property tax bill in order to fund annual debt service.

Underground Utility Assessment Bonds 19-12 & 19-14 – Special Assessment UUAD 19-12 & 19-14 Fund

Maturity Date: September 2, 2040

In 2019, the City issued 1915 Act Underground Utility Assessment Bonds that financed the undergrounding of overhead appurtenances in two districts (19-12 & 19-14) within the City. These bonds are not debt of the City, which acts a conduit between the property owners and the bond holders. Assessments are placed on the property tax bill in order to fund annual debt service.

Underground Utility Assessment Bonds 19-4 – Special Assessment UUAD 19-4 Fund

Maturity Date: September 2, 2040

In 2019, the City issued 1915 Act Underground Utility Assessment Bonds that financed the undergrounding of overhead appurtenances in district 19-4 within the City. These bonds are not debt of the City, which acts a conduit between the property owners and the bond holders. Assessments are placed on the property tax bill in order to fund annual debt service.



FY 2020-21 SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

Description	Fund	FY 2021 Principal	FY 2021 Interest	FY 2021 Lease	FY 2021 Total	Principal Remaining	Interest Remaining	Total Remaining
City Debt Service								
Marine Avenue Sports Field Bonds	General	\$310,000	\$176,975	-	\$486,975	\$4,730,000	\$965,725	\$5,695,725
Water/Wastewater Refunding Bonds	Water/Wastewater	210,000	52,375	-	262,375	1,195,000	104,475	1,299,475
Metlox Refunding Bonds	Parking	470,000	253,763	-	723,763	6,500,000	1,353,969	7,853,969
Police/Fire Facility Refunding Bonds	Capital Improvement	530,000	255,238	-	785,238	6,635,000	1,246,675	7,881,675
	Subtotal	\$1,520,000	\$738,350	-	\$2,258,350	\$19,060,000	\$3,670,844	\$22,730,844
Assessment Districts								
Utility Assessment Districts (2018)	Spec Assess UAD 2018 Ref	600,000	115,050	-	715,050	3,535,000	304,275	3,839,275
Utility Assessment Districts (19-12 & 19-14)	Spec Assess UAD 12 14	-	278,099	-	278,099	9,390,000	2,641,047	12,031,047
Utility Assessment Districts (19-4)	Spec Assess UAD 4	-	118,280	-	118,280	5,245,000	1,406,781	6,651,781
	Subtotal	\$600,000	\$511,429	-	\$1,111,429	\$18,170,000	\$4,352,103	\$22,522,103
Total Bonded Debt Service		\$2,120,000	\$1,249,779	-	\$3,369,779	\$37,230,000	\$8,022,947	\$45,252,947
Operating Leases - County Lots	County Parking Lots	-	-	\$572,000	\$572,000	-	-	-
Total Operating Leases		-	-	\$572,000	\$572,000	-	-	-
Total		\$2,120,000	\$1,249,779	\$572,000	\$3,941,779	\$37,230,000	\$8,022,947	\$45,252,947

Excludes Administration Costs. Interest calculated on modified accrual basis.

SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

Object	Description	2018-19	2019-20	2019-20	2020-21	Change from	
		Actual	Adopted	Estimate	Proposed	2019-20	Adopted
4101	Salaries & Allowances	\$16,226,641	\$17,253,535	\$15,759,300	\$17,104,711	(\$148,824)	(0.9%)
4102	Sworn Employee Salaries	13,282,350	13,350,722	13,294,040	14,110,551	759,829	5.7%
4103	Part Time Employee Salaries	2,837,039	2,710,719	2,582,486	2,466,658	(244,061)	(9.0%)
4111	Overtime Regular Employees	436,771	364,898	404,248	419,052	54,154	14.8%
4112	Overtime Sworn Employees	3,700,895	3,514,860	3,482,382	3,602,456	87,596	2.5%
4113	Overtime Mutual Aid	300,719	169,344	136,800	169,344	-	-
4114	Overtime Special Events	597,514	347,004	547,035	154,254	(192,750)	(55.5%)
4115	Cooperative Resources	47,634	69,600	39,600	50,000	(19,600)	(28.2%)
4116	Overtime Training & Special Detail	91,763	230,400	108,800	163,220	(67,180)	(29.2%)
4120	Supplemental Pension Plan	22,125	23,000	21,690	23,000	-	-
4121	Single Highest Year Plan	50,694	56,000	49,130	56,000	-	-
4123	Commuter Pay	10,020	15,000	10,000	10,000	(5,000)	(33.3%)
4124	Fire Retiree's Health Ins	24,001	26,000	20,850	26,000	-	-
4125	Police Retiree's Health Plan	103,525	87,000	100,530	87,000	-	-
4126	Miscellaneous Retirees Health Plan	42,864	49,000	34,450	49,000	-	-
4201	Group Medical Insurance	4,398,544	4,984,926	4,199,430	4,708,790	(276,136)	(5.5%)
4202	Medicare	506,849	464,952	508,480	537,447	72,495	15.6%
4203	Unemployment	25,020	25,020	25,020	25,020	-	-
4204	401A Plan City	269,074	302,173	272,170	303,003	830	0.3%
4205	Workers Compensation	4,933,680	4,933,680	4,933,680	4,835,640	(98,040)	(2.0%)
4207	Contribution to City Pension Plan	100,000	-	50,001	50,001	50,001	-
4211	PERS Regular Contributions	1,398,158	1,650,585	1,437,240	1,670,032	19,447	1.2%
4212	PERS Sworn Contributions	2,432,540	2,517,941	2,579,870	2,785,157	267,216	10.6%
4218	PERS Regular Net Pension Liability	1,265,437	1,630,999	1,550,640	1,833,631	202,632	12.4%
4219	PERS Sworn Net Pension Liability	2,639,102	3,418,800	3,275,760	3,898,117	479,317	14.0%
4220	Accrued Leave	6,123	-	-	-	-	-
4221	PERS Supplement Retirement Paym	18,752	-	22,190	-	-	-
Total Salaries & Benefits		\$55,749,082	\$58,196,158	\$55,445,822	\$59,138,084	941,926	1.6%
5101	Contract Services	\$19,435,339	\$20,306,651	\$28,088,630	\$24,247,008	\$3,940,357	19.4%
5103	Audit Services	60,587	87,000	57,000	57,000	(30,000)	(34.5%)
5104	Computer Contract Services	815,484	1,151,581	981,487	1,311,572	159,991	13.9%
5105	Elections	161,953	8,080	2,000	107,350	99,270	1228.6%
5106	SBRPCA Communications	1,862,089	1,988,374	1,990,843	2,132,791	144,417	7.3%
5107	Physical/Psychological Exams	47,423	50,870	45,090	32,780	(18,090)	(35.6%)
5108	Legal Services	991,165	753,000	940,500	913,000	160,000	21.2%
5109	Background Investigations	1,962	7,684	1,800	6,184	(1,500)	(19.5%)
5201	Office Supplies	138,265	150,600	104,514	114,050	(36,550)	(24.3%)
5202	Memberships & Dues	115,356	128,557	106,972	109,918	(18,639)	(14.5%)
5203	Reference Books & Periodicals	7,639	23,469	16,079	13,764	(9,705)	(41.4%)
5205	Training, Conferences & Meetings	483,068	701,735	362,004	434,167	(267,568)	(38.1%)
5206	Uniforms/Safety Equipment	252,789	248,405	234,926	268,755	20,350	8.2%
5207	Advertising	76,422	115,964	72,504	78,062	(37,902)	(32.7%)
5208	Postage	108,468	99,107	90,823	93,648	(5,459)	(5.5%)
5209	Tools & Minor Equipment	12,832	9,400	3,616	8,400	(1,000)	(10.6%)
5210	Computers, Supplies & Software	503,298	710,784	729,300	670,290	(40,494)	(5.7%)
5211	Automotive Parts	28,577	25,000	25,000	25,000	-	-
5212	Office Equipment Maintenance	440	3,350	7,149	7,750	4,400	131.3%
5213	Computer Maintenance & Repairs	19,864	24,434	26,224	24,434	-	-
5214	Employee Awards & Events	27,419	34,000	19,608	31,000	(3,000)	(8.8%)
5216	Tuition Reimbursement	14,897	32,000	23,000	30,000	(2,000)	(6.3%)
5217	Departmental Supplies	1,993,635	2,119,526	2,064,947	1,987,584	(131,942)	(6.2%)
5218	Recruitment Costs	54,598	49,844	71,500	31,044	(18,800)	(37.7%)
5219	STC Training	6,324	3,850	2,500	3,850	-	-
5220	POST Training	65,616	43,700	30,000	49,700	6,000	13.7%
5221	Automotive Repair Services	79,945	72,100	86,750	72,100	-	-
5222	Warehouse Inventory Purchases	88,641	80,000	86,000	80,000	-	-
5223	Bus Pass Subsidies	6,332	6,600	4,000	6,600	-	-
5224	Recreation Bus Trips	60,671	59,225	41,595	59,225	-	-
5225	Printing	138,319	107,753	79,689	132,891	25,138	23.3%
5226	Automotive Fuel	333,179	426,250	396,000	371,150	(55,100)	(12.9%)
5227	City Store Purchases	7,643	10,000	18,000	30,000	20,000	200.0%
5231	Bank Service Charge	601,555	647,000	551,204	497,000	(150,000)	(23.2%)

SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

Object Description	2018-19	2019-20	2019-20	2020-21	Change from	
	Actual	Adopted	Estimate	Proposed	2019-20	Adopted
5240 Assessments & Taxes	735,288	432,960	433,799	434,160	1,200	0.3%
5250 Insurance Premiums	764,723	868,633	817,709	970,193	101,560	11.7%
5251 Claims Paid	3,992,830	4,300,000	5,000,000	4,550,000	250,000	5.8%
5252 Claims Administration	216,410	242,658	222,654	243,215	557	0.2%
5253 Miscellaneous Bonds/Insurance	6,750	9,106	7,400	9,250	144	1.6%
5254 Unemployment Claims	28,568	25,000	25,000	25,000	-	-
5255 Property Insurance	207,607	276,000	215,758	280,500	4,500	1.6%
5260 Council Contingencies	-	50,000	-	-	(50,000)	(100.0%)
5262 Public Service Events	31,767	28,875	28,000	2,750	(26,125)	(90.5%)
5263 City Funds Match	11,861	8,000	18,000	12,000	4,000	50.0%
5264 City Funds Exchange	161,000	200,000	200,000	-	(200,000)	(100.0%)
5265 Service Agency Contributions	41,315	37,315	37,315	37,315	-	-
5266 DMBBPA Allocation	109,194	110,000	-	103,000	(7,000)	(6.4%)
5267 UAD Loan Program	1,716	-	-	-	-	-
5268 UAD Construction Fund Refunds	197,474	-	-	-	-	-
5269 M.B. School Support	1,000,000	-	-	-	-	-
5271 Bond Refunding	-	-	-	-	-	-
5501 Telephone	262,813	217,049	251,458	259,501	42,452	19.6%
5502 Electricity	1,057,532	1,383,922	996,627	1,048,508	(335,414)	(24.2%)
5503 Natural Gas	142,798	119,666	148,618	138,214	18,548	15.5%
5504 Water	457,778	581,117	532,098	548,064	(33,053)	(5.7%)
5601 Administrative Service Charge	3,663,481	3,664,530	3,664,530	3,398,018	(266,512)	(7.3%)
Total Materials & Services	\$41,692,701	\$42,840,724	\$49,960,220	\$46,097,755	3,257,031	7.6%
5611 Warehouse Purchases	\$93,386	\$106,975	\$79,261	\$121,564	\$14,589	13.6%
5612 Garage Purchases	32,464	25,000	25,000	30,000	5,000	20.0%
5621 Information Systems Allocation	2,718,132	2,814,647	2,814,647	2,814,340	(307)	(0.0%)
5631 Insurance Allocation	1,843,020	1,843,020	1,843,020	2,293,320	450,300	24.4%
5641 Fleet Rental Allocation	1,147,752	1,314,154	1,084,608	-	(1,314,154)	(100.0%)
5642 Fleet Maintenance Allocation	1,165,586	1,194,841	1,090,231	-	(1,194,841)	(100.0%)
5651 Building & Operations Allocation	1,624,529	1,951,560	1,590,670	1,931,161	(20,399)	(1.0%)
Total Internal Services	\$8,624,869	\$9,250,197	\$8,527,437	\$7,190,385	(2,059,812)	(22.3%)
9101 Transfers Out	\$10,222	\$147,112	\$240,000	\$312,230	\$165,118	112.2%
Total Transfers	\$10,222	\$147,112	\$240,000	\$312,230	165,118	112.2%
Total Operating Expenditures	\$106,095,626	\$110,434,191	\$114,173,479	\$112,738,454	2,304,263	3.4%
6111 Furniture & Fixtures	\$10,525	-	-	-	-	-
6121 Machinery & Equipment	71,788	\$103,124	\$142,896	\$62,500	(\$40,624)	(39.4%)
6131 Vehicles	1,414,100	1,044,663	1,056,943	654,000	(390,663)	(37.4%)
6141 Computer Equipment & Software	1,691,065	57,719	599,119	827,161	769,442	1333.1%
6142 ERP Implementation	246,178	215,051	651,033	263,177	48,126	22.4%
6212 CIP Bldg & Facility - CYr	1,095,259	3,445,000	2,805,552	17,145,000	13,700,000	397.7%
6222 CIP Street Improvements - CYr	6,985,132	2,270,000	3,554,549	3,505,000	1,235,000	54.4%
6232 CIP Utility Improvements - CYr	36,780	-	218,960	-	-	-
6242 CIP Line Improvements - CYr	823,195	4,750,000	500,000	1,100,000	(3,650,000)	(76.8%)
6252 CIP Landscape & Site - CYr	297,825	1,100,000	25,000	-	(1,100,000)	(100.0%)
6263 Infrastructure Improvements	2,698,196	1,360,000	940,337	600,000	(760,000)	(55.9%)
Total Capital Projects & Equipment	\$15,370,043	\$14,345,557	\$10,494,389	\$24,156,838	9,811,281	68.4%
7101 Bond Principal	\$1,460,000	\$2,345,000	\$2,345,000	\$2,120,000	(\$225,000)	(9.6%)
7102 Bond Interest	935,100	875,301	875,301	1,204,705	329,404	37.6%
7103 Bond Administration Fee	7,125	17,700	17,700	13,400	(4,300)	(24.3%)
7301 Land Leases	448,691	572,000	508,476	572,000	-	-
Total Debt Service	\$2,850,916	\$3,810,001	\$3,746,477	\$3,910,105	\$100,104	2.6%
Total Capital Expenditures & Debt Service	\$18,220,959	\$18,155,558	\$14,240,866	\$28,066,943	\$9,911,385	54.6%
Total City-Wide Expenditures	\$124,316,585	\$128,589,749	\$128,414,345	\$140,805,397	\$12,215,648	9.5%

SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total	Change from 2019-20 Adopted	
4101 Salaries & Allowances	\$13,038,165	\$13,800,377	\$12,713,730	\$13,538,676	18.5%	(\$261,701)	(1.9%)
4102 Sworn Employee Salaries	13,282,350	13,350,722	13,294,040	14,110,551	19.3%	759,829	5.7%
4103 Part Time Employee Salaries	2,377,614	2,328,133	1,979,362	2,099,248	2.9%	(228,885)	(9.8%)
4111 Overtime Regular Employees	276,077	250,751	308,408	290,494	0.4%	39,743	15.8%
4112 Overtime Sworn Employees	3,642,951	3,479,660	3,432,382	3,551,856	4.9%	72,196	2.1%
4113 Overtime Mutual Aid	300,719	169,344	136,800	169,344	0.2%	-	-
4114 Overtime Special Events	594,826	344,804	545,818	154,254	0.2%	(190,550)	(55.3%)
4115 Cooperative Resources	47,634	69,600	39,600	50,000	0.1%	(19,600)	(28.2%)
4116 Overtime Training & Special Detail	91,763	230,400	108,800	163,220	0.2%	(67,180)	(29.2%)
4123 Commuter Pay	10,020	15,000	10,000	10,000	0.0%	(5,000)	(33.3%)
4201 Group Medical Insurance	3,861,116	4,330,806	3,687,380	4,105,838	5.6%	(224,968)	(5.2%)
4202 Medicare	452,130	410,283	455,820	478,737	0.7%	68,454	16.7%
4203 Unemployment	25,020	25,020	25,020	25,020	0.0%	-	-
4204 401A Plan City	231,839	254,381	239,060	259,664	0.4%	5,283	2.1%
4205 Workers Compensation	4,610,040	4,610,040	4,610,040	4,690,320	6.4%	80,280	1.7%
4207 Contribution to City Pension Plan	100,000	-	50,001	50,001	0.1%	50,001	-
4211 PERS Regular Contributions	1,114,256	1,299,764	1,147,480	1,314,760	1.8%	14,996	1.2%
4212 PERS Sworn Contributions	2,432,540	2,517,941	2,579,870	2,785,157	3.8%	267,216	10.6%
4218 PERS Regular Net Pension Liability	1,005,407	1,295,849	1,232,040	1,468,638	2.0%	172,789	13.3%
4219 PERS Sworn Net Pension Liability	2,639,102	3,418,800	3,275,760	3,898,117	5.3%	479,317	14.0%
4221 PERS Supplement Retirement Payr	18,752	-	22,190	-	-	-	-
Total Salaries & Benefits	\$50,152,320	\$52,201,675	\$49,893,601	\$53,213,895	72.7%	1,012,220	1.9%
5101 Contract Services	\$6,399,608	\$6,418,901	\$6,032,017	\$5,174,685	7.1%	(\$1,244,216)	(19.4%)
5103 Audit Services	60,587	87,000	57,000	57,000	0.1%	(30,000)	(34.5%)
5104 Computer Contract Services	448,931	523,275	471,396	544,366	0.7%	21,091	4.0%
5105 Elections	161,953	8,080	2,000	107,350	0.1%	99,270	1228.6%
5106 SBRPCA Communications	1,862,089	1,988,374	1,990,843	2,132,791	2.9%	144,417	7.3%
5107 Physical/Psychological Exams	47,423	50,870	45,090	32,780	0.0%	(18,090)	(35.6%)
5108 Legal Services	791,652	753,000	940,500	913,000	1.2%	160,000	21.2%
5109 Background Investigations	1,962	7,684	1,800	6,184	0.0%	(1,500)	(19.5%)
5201 Office Supplies	137,126	149,450	103,914	113,050	0.2%	(36,400)	(24.4%)
5202 Memberships & Dues	102,479	110,822	94,354	100,583	0.1%	(10,239)	(9.2%)
5203 Reference Books & Periodicals	7,321	21,739	15,324	12,264	0.0%	(9,475)	(43.6%)
5205 Training, Conferences & Meetings	401,033	567,130	304,171	338,312	0.5%	(228,818)	(40.3%)
5206 Uniforms/Safety Equipment	209,570	196,318	199,995	210,740	0.3%	14,422	7.3%
5207 Advertising	69,934	99,264	69,499	77,362	0.1%	(21,902)	(22.1%)
5208 Postage	106,949	97,730	89,276	92,055	0.1%	(5,675)	(5.8%)
5209 Tools & Minor Equipment	1,887	1,500	100	500	0.0%	(1,000)	(66.7%)
5210 Computers, Supplies & Software	35,647	39,391	64,723	35,871	0.0%	(3,520)	(8.9%)
5212 Office Equipment Maintenance	440	3,350	7,149	6,250	0.0%	2,900	86.6%
5214 Employee Awards & Events	27,419	34,000	19,608	31,000	0.0%	(3,000)	(8.8%)
5216 Tuition Reimbursement	14,897	32,000	23,000	30,000	0.0%	(2,000)	(6.3%)
5217 Departmental Supplies	1,202,420	1,052,483	1,033,604	869,891	1.2%	(182,592)	(17.3%)
5218 Recruitment Costs	54,598	49,844	71,500	31,044	0.0%	(18,800)	(37.7%)
5219 STC Training	6,324	3,850	2,500	3,850	0.0%	-	-
5220 POST Training	65,616	43,700	30,000	49,700	0.1%	6,000	13.7%
5221 Automotive Repair Services	79,945	72,100	86,750	72,100	0.1%	-	-
5225 Printing	137,051	91,841	77,963	121,279	0.2%	29,438	32.1%
5227 City Store Purchases	7,643	10,000	18,000	30,000	0.0%	20,000	200.0%
5231 Bank Service Charge	173,171	178,000	170,000	160,000	0.2%	(18,000)	(10.1%)
5240 Assessments & Taxes	2,880	2,800	3,799	4,000	0.0%	1,200	42.9%
5260 Council Contingencies	-	50,000	-	-	-	(50,000)	(100.0%)
5262 Public Service Events	31,767	28,875	28,000	2,750	0.0%	(26,125)	(90.5%)
5263 City Funds Match	11,861	8,000	18,000	12,000	0.0%	4,000	50.0%
5264 City Funds Exchange	161,000	200,000	200,000	-	-	(200,000)	(100.0%)
5265 Service Agency Contributions	41,315	37,315	37,315	37,315	0.1%	-	-
5269 M.B. School Support	1,000,000	-	-	-	-	-	-
5501 Telephone	88,400	121,082	79,068	81,841	0.1%	(39,241)	(32.4%)
5502 Electricity	454,889	627,228	393,179	425,146	0.6%	(202,082)	(32.2%)
5503 Natural Gas	33,678	24,147	30,328	28,205	0.0%	4,058	16.8%
5504 Water	367,003	472,153	420,859	433,486	0.6%	(38,667)	(8.2%)
Total Materials & Services	\$14,808,471	\$14,263,296	\$13,232,624	\$12,378,750	16.9%	(1,884,546)	(13.2%)

SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

Object Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total	<i>Change from 2019-20 Adopted</i>	
5611 Warehouse Purchases	\$32,307	\$39,767	\$26,811	\$48,256	0.1%	\$8,489	21.3%
5621 Information Systems Allocation	2,360,724	2,501,662	2,501,662	2,490,691	3.4%	(10,971)	(0.4%)
5631 Insurance Allocation	1,496,220	1,496,220	1,496,220	2,180,520	3.0%	684,300	45.7%
5641 Fleet Rental Allocation	966,444	1,125,104	910,032	-	-	(1,125,104)	(100.0%)
5642 Fleet Maintenance Allocation	989,968	1,001,582	913,893	-	-	(1,001,582)	(100.0%)
5651 Building & Operations Allocation	1,406,245	1,689,420	1,377,006	1,672,644	2.3%	(16,776)	(1.0%)
Total Internal Services	\$7,251,908	\$7,853,755	\$7,225,624	\$6,392,111	8.7%	(1,461,644)	(18.6%)
9101 Transfers Out	\$10,222	\$117,112	\$15,000	\$12,230	0.0%	(\$104,882)	(89.6%)
Total Transfers	\$10,222	\$117,112	\$15,000	\$12,230	0.0%	(104,882)	(89.6%)
Total Operating Expenditures	\$72,222,921	\$74,435,838	\$70,366,849	\$71,996,986	98.3%	(2,438,852)	(5.5%)
6111 Furniture & Fixtures	\$10,525	-	-	-	-	-	-
6121 Machinery & Equipment	28,689	\$103,124	\$110,158	\$62,500	0.1%	(\$40,624)	(39.4%)
6141 Computer Equipment & Software	1,482,204	-	185,000	552,418	0.8%	552,418	-
Total Capital Projects & Equipment	\$1,521,419	\$103,124	\$295,158	\$754,918	1.0%	651,794	632.0%
7101 Bond Principal	\$295,000	\$305,000	\$305,000	\$310,000	0.4%	\$5,000	1.6%
7102 Bond Interest	185,975	176,975	176,975	167,750	0.2%	(9,225)	(5.2%)
7103 Bond Administration Fee	1,600	3,500	3,500	1,600	0.0%	(1,900)	(54.3%)
Total Debt Service	\$482,575	\$485,475	\$485,475	\$479,350	0.7%	(6,125)	(1.3%)
Total Capital Expenditures & Debt Service	\$2,003,994	\$588,599	\$780,633	\$1,234,268	1.7%	\$645,669	109.7%
Total General Fund Expenditures	\$74,226,915	\$75,024,437	\$71,147,482	\$73,231,254	100.0%	(1,793,183)	(2.4%)



SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Management Services

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$1,052,116	\$1,018,039	\$965,750	\$961,704	29.9%
4103	Part Time Employee Salaries	14,615	30,849	24,000	25,449	0.8%
4111	Overtime Regular Employees	1,383	5,000	-	-	-
4201	Group Medical Insurance	198,769	214,295	143,350	147,653	4.6%
4202	Medicare	15,125	14,738	14,020	14,301	0.4%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	39,263	40,033	38,450	39,413	1.2%
4205	Workers Compensation	59,820	59,820	59,820	68,100	2.1%
4207	Contribution to City Pension Plan	54,086	-	27,043	27,043	0.8%
4211	PERS Regular Contribution	79,765	85,738	80,840	86,160	2.7%
4218	PERS Regular Net Pensions Liability	71,575	92,252	87,660	99,866	3.1%
Total Salaries & Benefits		\$1,586,936	\$1,561,184	\$1,441,353	\$1,470,109	45.8%
5101	Contract Services	\$314,827	\$325,380	\$346,000	\$121,120	3.8%
5104	Computer Contract Services	81,583	105,658	97,470	166,089	5.2%
5105	Elections	161,953	8,080	2,000	107,350	3.3%
5108	Legal Services	585,863	625,000	820,000	785,000	24.4%
5201	Office Supplies	10,015	12,500	5,514	12,500	0.4%
5202	Memberships & Dues	56,339	53,405	52,245	40,705	1.3%
5203	Reference Books & Periodicals	21	1,600	172	200	0.0%
5205	Training, Conferences & Meetings	80,036	115,425	40,552	16,155	0.5%
5207	Advertising	12,197	17,330	30,000	12,750	0.4%
5208	Postage	436	401	450	564	0.0%
5210	Computers, Supplies & Software	2,000	-	3,112	-	-
5212	Office Equipment Maintenance	-	250	250	250	0.0%
5214	Employee Awards & Events	12,685	11,500	6,000	-	-
5217	Departmental Supplies	55,489	40,550	36,427	21,100	0.7%
5225	Printing	530	1,500	200	1,000	0.0%
5227	City Store Purchases	7,643	10,000	18,000	-	-
5240	Assessments & Taxes	2,880	2,800	3,799	4,000	0.1%
5260	Council Contingencies	-	50,000	-	-	-
5262	Public Service Events	31,767	28,875	28,000	2,750	0.1%
5269	M.B. School Support	1,000,000	-	-	-	-
5501	Telephone	4,102	5,666	3,228	3,331	0.1%
Total Materials & Services		\$2,420,368	\$1,415,920	\$1,493,419	\$1,294,864	40.3%
5611	Warehouse Purchases	\$72	\$250	\$50	\$250	0.0%
5621	Information Technology Allocation	264,168	279,939	279,939	259,788	8.1%
5631	Insurance Allocation	224,400	224,400	224,400	18,300	0.6%
5651	Building & Operations Allocation	141,415	169,980	138,546	168,292	5.2%
Total Internal Services		\$630,055	\$674,569	\$642,935	\$446,630	13.9%
Total Operating Expenditures		\$4,637,359	\$3,651,673	\$3,577,707	\$3,211,603	100.0%
6111	Furniture & Fixtures	\$5,011	-	-	-	-
6141	Computer Equipment & Software	-	-	-	-	-
6212	CIP Bldg & Facility - CYr	-	-	-	-	-
Total Capital Projects & Equipment		-	-	-	-	-
Total Expenditures		\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	100.0%
Source of Funds						
General Fund		\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	100.0%
Capital Improvement Fund		-	-	-	-	-
Total Source of Funds		\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	100.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Finance

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$1,443,751	\$1,615,417	\$1,518,210	\$1,557,194	40.3%
4103	Part Time Employee Salaries	53,791	86,701	72,200	110,268	2.9%
4111	Overtime Regular Employees	6,044	15,017	13,300	13,517	0.3%
4120	Supplemental Pension Plan	22,125	23,000	21,690	23,000	0.6%
4121	Single Highest Year Plan	50,694	56,000	49,130	56,000	1.4%
4124	Fire Retiree's Health Insurance	24,001	26,000	20,850	26,000	0.7%
4125	Police Retiree's Health Plan	103,525	87,000	100,530	87,000	2.3%
4126	Miscellaneous Retirees Health Plan	42,864	49,000	34,450	49,000	1.3%
4201	Group Medical Insurance	230,065	270,791	231,140	254,930	6.6%
4202	Medicare	18,684	21,819	19,820	21,253	0.5%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	35,216	42,254	38,460	41,754	1.1%
4205	Workers Compensation	44,520	44,520	44,520	24,060	0.6%
4207	Contribution to City Pension Plan	3,480	-	1,740	1,740	0.0%
4211	PERS Regular Contribution	118,889	145,342	131,990	149,176	3.9%
4218	PERS Regular Net Pension Liability	111,961	144,303	137,160	175,779	4.5%
Total Salaries & Benefits		\$2,310,031	\$2,627,584	\$2,435,610	\$2,591,091	67.1%
5101	Contract Services	\$338,406	\$280,187	\$292,435	\$281,322	7.3%
5103	Audit Services	60,587	87,000	57,000	57,000	1.5%
5104	Computer Contract Services	160,235	125,850	95,854	100,850	2.6%
5201	Office Supplies	11,409	10,500	10,500	10,500	0.3%
5202	Memberships & Dues	2,536	2,825	2,786	2,780	0.1%
5203	Reference Books & Periodicals	1,540	1,100	800	1,200	0.0%
5205	Training, Conferences & Meetings	36,884	31,800	17,830	15,400	0.4%
5206	Uniforms/Safety Equipment	990	1,290	1,000	1,290	0.0%
5207	Advertising	1,202	1,450	1,712	1,650	0.0%
5208	Postage	50,718	44,870	45,480	46,845	1.2%
5210	Computer Supplies & Software	2,150	-	-	-	-
5211	Automotive Parts	28,577	25,000	25,000	25,000	0.6%
5214	Employee Awards & Events	456	600	600	600	0.0%
5217	Departmental Supplies	8,969	7,050	8,054	8,800	0.2%
5222	Warehouse Inventory Purchases	88,641	80,000	86,000	80,000	2.1%
5225	Printing	19,807	10,937	4,339	10,605	0.3%
5231	Bank Service Charge	173,171	178,000	170,000	160,000	4.1%
5265	Service Agency Contributions	4,000	-	-	-	-
5267	UAD Loan Program	1,716	-	-	-	-
5501	Telephone	4,678	6,462	3,682	3,798	0.1%
Total Materials & Services		\$996,672	\$894,921	\$823,072	\$807,640	20.9%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Finance

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
5611	Warehouse Purchases	\$7,273	\$12,530	\$6,480	\$12,530	0.3%
5621	Information Technology Allocation	156,864	166,217	166,217	196,322	5.1%
5631	Insurance Allocation	6,600	6,600	6,600	18,300	0.5%
5641	Fleet Rental Allocation	5,052	5,050	5,052	-	-
5642	Fleet Maintenance Allocation	1,883	2,001	1,826	-	-
5651	Building & Operations Allocation	200,284	240,840	196,303	238,448	6.2%
Total Internal Services		\$377,956	\$433,238	\$382,478	\$465,600	12.0%
Total Operating Expenditures		\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	100.0%
Total Expenditures		\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	100.0%
Source of Funds						
General Fund		\$3,206,915	\$3,467,256	\$3,178,010	\$3,408,829	88.2%
Capital Improvement Fund		1,716	-	-	-	-
Building Maintenance & Operations Fund		232,819	247,487	236,500	214,502	5.6%
Pension Trust Fund		243,209	241,000	226,650	241,000	6.2%
Total Source of Funds		\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	100.0%



SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Human Resources

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$685,797	\$833,179	\$566,180	\$792,149	10.0%
4103	Part Time Employee Salaries	26,601	-	72,524	-	-
4111	Overtime Regular Employees	1,104	2,500	1,000	1,250	0.0%
4123	Commuter Pay	10,020	15,000	10,000	10,000	0.1%
4201	Group Medical Insurance	105,707	144,290	82,020	108,635	1.4%
4202	Medicare	9,758	12,081	9,570	11,476	0.1%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	22,707	31,716	19,260	30,656	0.4%
4205	Workers Compensation	51,960	51,960	51,960	26,520	0.3%
4211	PERS Regular Contribution	54,117	69,521	58,650	73,474	0.9%
4218	PERS Regular Net Pension Liability	62,706	80,821	76,860	85,162	1.1%
Total Salaries & Benefits		\$1,030,898	\$1,241,488	\$948,444	\$1,139,742	14.4%
5101	Contract Services	\$180,761	\$232,440	\$176,262	\$211,588	2.7%
5104	Computer Contract Services	7,501	1,767	1,530	1,767	0.0%
5107	Physical/Psychological Exams	34,998	36,090	25,090	12,000	0.2%
5108	Legal Services	202,579	120,000	120,000	120,000	1.5%
5201	Office Supplies	3,271	8,450	3,000	3,950	0.0%
5202	Memberships & Dues	3,866	2,859	1,225	1,000	0.0%
5203	Reference Books & Periodicals	17	930	180	-	-
5205	Training, Conferences & Meetings	47,195	88,575	35,200	57,575	0.7%
5208	Postage	950	887	996	1,026	0.0%
5214	Employee Awards & Events	8,683	13,500	7,500	24,000	0.3%
5216	Tuition Reimbursement	14,897	32,000	23,000	30,000	0.4%
5217	Departmental Supplies	1,851	1,500	4,700	1,500	0.0%
5218	Recruitment Costs	47,343	44,300	70,000	25,500	0.3%
5225	Printing	196	150	130	150	0.0%
5250	Insurance Premiums	764,723	868,633	817,709	970,193	12.2%
5251	Claims Paid	3,992,830	4,300,000	5,000,000	4,550,000	57.4%
5252	Claims Administration	216,410	242,658	222,654	243,215	3.1%
5253	Miscellaneous Bonds/Insurance	6,750	9,106	7,400	9,250	0.1%
5254	Unemployment	28,568	25,000	25,000	25,000	0.3%
5255	Property Insurance	207,607	276,000	215,758	280,500	3.5%
5501	Telephone	2,538	3,506	1,998	2,061	0.0%
Total Materials & Services		\$5,773,534	\$6,308,351	\$6,759,332	\$6,570,275	82.9%
5611	Warehouse Purchases	\$117	\$300	\$150	\$200	0.0%
5621	Information Technology Allocation	120,576	116,829	116,829	105,212	1.3%
5631	Insurance Allocation	6,960	6,960	6,960	12,480	0.2%
5651	Building & Operations Allocation	82,497	99,120	80,790	98,136	1.2%
Total Internal Services		\$210,149	\$223,209	\$204,729	\$216,028	2.7%
Total Operating Expenditures		\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	100.0%
Total Expenditures		\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	100.0%
Source of Funds						
General Fund		\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070	14.9%
Insurance Reserve		5,923,071	6,527,858	6,868,630	6,746,975	85.1%
Total Source of Funds		\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	100.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Parks and Recreation

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$1,931,121	\$1,952,919	\$2,051,370	\$1,752,976	21.4%
4103	Part Time Employee Salaries	2,000,474	1,909,606	1,648,216	1,716,939	21.0%
4111	Overtime Regular Employees	19,499	29,989	13,900	24,532	0.3%
4201	Group Medical Insurance	331,155	366,885	327,020	295,180	3.6%
4202	Medicare	56,164	51,450	56,550	54,853	0.7%
4203	Unemployment	8,100	8,100	8,100	8,100	0.1%
4204	401A Plan City	34,212	36,913	37,340	31,256	0.4%
4205	Workers Compensation	106,800	106,800	106,800	58,860	0.7%
4207	Contribution to City Pension Plan	15,075	-	7,538	7,538	0.1%
4211	PERS Regular Contribution	241,236	319,588	257,950	249,303	3.0%
4218	PERS Regular Net Pension Liability	148,134	190,928	181,560	208,053	2.5%
Total Salaries & Benefits		\$4,891,969	\$4,973,178	\$4,696,344	\$4,407,590	53.9%
5101	Contract Services	\$2,263,871	\$2,233,187	\$1,915,202	\$1,770,054	21.6%
5104	Computer Contract Services	20,458	18,670	30,000	25,000	0.3%
5201	Office Supplies	41,772	37,500	30,000	21,000	0.3%
5202	Memberships & Dues	10,347	15,398	9,779	15,658	0.2%
5203	Reference Books & Periodicals	1,508	1,774	1,860	1,774	0.0%
5205	Training, Conferences & Meetings	42,213	57,780	26,185	17,497	0.2%
5206	Uniforms/Safety Equipment	10,025	14,345	19,275	14,345	0.2%
5207	Advertising	29,930	58,534	28,237	37,912	0.5%
5208	Postage	33,110	32,016	20,384	20,995	0.3%
5210	Computer Supplies & Software	2,399	5,316	5,316	4,396	0.1%
5217	Departmental Supplies	374,906	339,301	343,343	258,976	3.2%
5218	Recruitment Costs	5,145	5,544	1,500	5,544	0.1%
5223	Bus Pass Subsidies	6,332	6,600	4,000	6,600	0.1%
5224	Recreation Bus Trips	60,671	59,225	41,595	59,225	0.7%
5225	Printing	86,437	38,906	45,143	68,256	0.8%
5227	City Store Purchases	-	-	-	30,000	0.4%
5264	City Funds Exchange	161,000	200,000	200,000	-	-
5265	Service Agency Contributions	37,315	37,315	37,315	37,315	0.5%
5501	Telephone	14,977	20,600	14,211	14,665	0.2%
5502	Electricity	177,623	243,865	116,467	120,310	1.5%
5503	Natural Gas	9,340	6,331	8,534	7,937	0.1%
Total Materials & Services		\$3,389,378	\$3,432,207	\$2,898,404	\$2,537,459	31.0%
5611	Warehouse Purchases	\$13,727	\$18,465	\$4,111	\$19,154	0.2%
5621	Information Technology Allocation	511,032	541,533	541,533	479,520	5.9%
5631	Insurance Allocation	279,360	279,360	279,360	90,300	1.1%
5641	Fleet Rental Allocation	40,596	42,800	32,676	-	-
5642	Fleet Maintenance Allocation	67,294	76,456	69,762	-	-
5651	Building & Operations Allocation	141,365	169,980	138,547	168,292	2.1%
Total Internal Services		\$1,053,374	\$1,128,594	\$1,065,989	\$757,266	9.3%
Total Operating Expenditures		\$9,334,721	\$9,533,979	\$8,660,737	\$7,702,315	94.1%
6121	Machinery & Equipment	\$28,689	-	-	-	-
6252	CIP Landscape & Site - CYr	297,825	\$1,100,000	\$25,000	-	-
Total Capital Projects & Equipment		\$326,514	\$1,100,000	\$25,000	\$0	-

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Parks and Recreation

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
7101	Bond Principal	\$295,000	\$305,000	\$305,000	\$310,000	3.8%
7102	Bond Interest	185,975	176,975	176,975	167,750	2.1%
7103	Bond Administration Fee	1,600	3,500	3,500	1,600	0.0%
Total Debt Service		\$482,575	\$485,475	\$485,475	\$479,350	5.9%
Total Capital Expenditures & Debt Service		\$809,089	\$1,585,475	\$510,475	\$479,350	5.9%
Total Expenditures		\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665	100.0%
Source of Funds						
	General Fund	\$8,879,321	\$9,010,205	\$8,169,674	\$7,239,853	88.5%
	Proposition A Fund	966,664	1,009,249	976,538	941,812	11.5%
	Capital Improvement Fund	297,825	1,100,000	25,000	-	-
Total Source of Funds		\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665	100.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Police

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$2,796,405	\$2,833,105	\$2,511,340	\$3,006,495	9.8%
4102	Sworn Employee Salaries	8,369,527	8,446,711	8,448,010	9,176,037	29.9%
4103	Part Time Employee Salaries	399,716	388,760	324,500	336,609	1.1%
4111	Overtime Regular Employees	207,041	161,949	257,500	211,559	0.7%
4112	Overtime Sworn Employees	1,727,856	1,608,986	1,695,600	1,719,790	5.6%
4114	Overtime Special Events	529,797	266,150	500,000	132,200	0.4%
4201	Group Medical Insurance	1,565,458	1,739,850	1,525,610	1,807,342	5.9%
4202	Medicare	187,470	163,718	192,660	210,277	0.7%
4203	Unemployment	8,700	8,700	8,700	8,700	0.0%
4204	401A Plan City	12,281	15,290	12,620	16,397	0.1%
4205	Workers Compensation	2,697,660	2,697,660	2,697,660	2,891,700	9.4%
4207	Contribution to City Pension Plan	19,941	-	9,971	9,971	0.0%
4211	PERS Regular Contribution	230,583	248,334	218,400	278,954	0.9%
4212	PERS Sworn Contributions	1,546,026	1,636,621	1,639,350	1,823,199	5.9%
4218	PERS Regular Net Pension Liability	209,970	270,625	257,280	313,545	1.0%
4219	PERS Sworn Net Pension Liability	1,829,243	2,354,801	2,258,940	2,524,730	8.2%
4221	PERS Supplement Retirement Paym	12,518	-	7,260	-	-
Total Salaries & Benefits		\$22,350,193	\$22,841,260	\$22,565,401	\$24,467,505	79.8%
5101	Contract Services	\$831,164	\$723,790	\$819,200	\$681,060	2.2%
5104	Computer Contract Services	86,340	178,150	178,264	246,910	0.8%
5106	SBRPCA Communications	1,408,144	1,487,531	1,490,000	1,595,843	5.2%
5107	Physical/Psychological Exams	12,000	13,900	20,000	19,900	0.1%
5108	Legal Services	-	8,000	500	8,000	0.0%
5109	Background Investigations	1,962	6,820	1,800	5,320	0.0%
5201	Office Supplies	34,808	49,600	29,000	40,100	0.1%
5202	Memberships & Dues	9,656	9,105	9,245	9,540	0.0%
5203	Reference Books & Periodicals	812	1,140	950	990	0.0%
5205	Training, Conferences & Meetings	119,221	112,395	114,200	120,450	0.4%
5206	Uniforms/Safety Equipment	149,241	137,355	134,287	152,090	0.5%
5207	Advertising	4,000	3,000	250	500	0.0%
5208	Postage	9,959	8,959	10,063	10,365	0.0%
5210	Computer Supplies & Software	12,319	8,600	10,000	11,500	0.0%
5214	Employee Awards & Events	2,261	2,900	1,500	2,900	0.0%
5217	Departmental Supplies	271,573	334,500	454,250	333,190	1.1%
5219	STC Training	6,324	3,850	2,500	3,850	0.0%
5220	POST Training	65,616	43,700	30,000	49,700	0.2%
5225	Printing	15,314	17,800	10,000	17,100	0.1%
5263	City Funds Match	11,861	8,000	18,000	12,000	0.0%
5501	Telephone	34,656	49,424	32,337	33,371	0.1%
5502	Electricity	124,769	167,986	130,993	135,316	0.4%
5503	Natural Gas	8,332	5,526	7,836	7,287	0.0%
5504	Water	15,006	16,588	15,288	15,747	0.1%
Total Materials & Services		\$3,235,338	\$3,398,619	\$3,520,463	\$3,513,029	11.5%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Police

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
5611	Warehouse Purchases	\$3,028	\$2,000	\$2,000	\$2,000	0.0%
5621	Information Technology Allocation	646,020	684,605	684,605	676,124	2.2%
5631	Insurance Allocation	541,440	541,440	541,440	644,880	2.1%
5641	Fleet Rental Allocation	459,312	450,266	373,584	-	-
5642	Fleet Maintenance Allocation	722,325	736,471	671,992	-	-
5651	Building & Operations Allocation	404,523	485,400	395,638	480,580	1.6%
Total Internal Services		\$2,776,648	\$2,900,182	\$2,669,259	\$1,803,584	5.9%
Total Operating Expenditures		\$28,362,179	\$29,140,061	\$28,755,123	\$29,784,118	97.1%
6121	Machinery & Equipment	-	\$93,124	\$93,124	\$52,500	0.2%
6141	Computer Equipment & Software	1,069,541	-	-	453,680	1.5%
Total Capital Projects & Equipment		\$1,069,541	\$93,124	\$93,124	\$506,180	1.7%
7101	Bond Principal	\$250,000	\$257,500	\$257,500	\$265,000	0.9%
7102	Bond Interest	135,231	127,619	127,619	119,782	0.4%
7103	Bond Administration	900	1,100	1,100	900	0.0%
Total Debt Service		\$386,131	\$386,219	\$386,219	\$385,682	1.3%
Total Capital Expenditures & Debt Service		\$1,455,672	\$479,343	\$479,343	\$891,862	2.9%
Total Expenditures		\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980	100.0%
Source of Funds						
General Fund		\$29,172,897	\$28,939,485	\$28,442,050	\$30,000,398	97.8%
Asset Forfeiture		129,709	153,700	216,197	147,900	0.5%
Police Safety Grants Fund		129,114	140,000	190,000	142,000	0.5%
Capital Improvement Fund		386,131	386,219	386,219	385,682	1.3%
Total Source of Funds		\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980	100.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Fire

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$69,957	\$92,055	\$75,770	\$90,758	0.6%
4102	Sworn Employee Salaries	4,912,823	4,904,011	4,846,030	4,934,514	33.6%
4103	Part Time Employee Salaries	123,818	161,909	113,089	167,341	1.1%
4111	Overtime Regular Employees	1,778	1,000	-	1,000	0.0%
4112	Overtime Sworn Employees	1,973,038	1,905,874	1,786,782	1,882,666	12.8%
4113	Overtime Mutual Aid	300,719	169,344	136,800	169,344	1.2%
4114	Overtime Special Events	29,885	35,904	19,818	15,404	0.1%
4115	Cooperative Resources	47,634	69,600	39,600	50,000	0.3%
4116	Overtime Training & Special Detail	91,763	230,400	108,800	163,220	1.1%
4201	Group Medical Insurance	697,532	696,047	687,280	712,281	4.8%
4202	Medicare	96,131	70,894	94,100	92,852	0.6%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	1,135	5,531	4,740	3,665	0.0%
4205	Workers Compensation	1,512,780	1,512,780	1,512,780	1,519,680	10.3%
4211	PERS Regular Contribution	12,097	19,903	13,440	14,678	0.1%
4212	PERS Sworn Contributions	886,514	881,320	940,520	961,958	6.5%
4218	PERS Regular Net Pension Liability	7,097	9,148	8,700	9,850	0.1%
4219	PERS Sworn Net Pension Liability	809,859	1,063,999	1,016,820	1,373,387	9.3%
4221	PERS Supplement Retirement Paym	6,234	-	14,930	-	-
Total Salaries & Benefits		\$11,581,214	\$11,830,139	\$11,420,419	\$12,163,018	82.8%
5101	Contract Services	\$212,835	\$451,521	\$422,904	\$443,283	3.0%
5104	Computer Contract Services	49,415	40,850	30,850	24,750	0.2%
5106	SBRPCA Communications	453,946	500,843	500,843	536,948	3.7%
5107	Physical/Psychological Exams	425	880	-	880	0.0%
5109	Background Investigations	-	864	-	864	0.0%
5201	Office Supplies	7,095	5,400	4,900	5,000	0.0%
5202	Memberships & Dues	2,787	5,885	5,135	4,005	0.0%
5203	Reference Books & Periodicals	1,442	3,650	2,799	2,850	0.0%
5205	Training, Conferences & Meetings	44,419	114,430	57,138	75,750	0.5%
5206	Uniforms/Safety Equipment	59,707	54,165	51,025	43,890	0.3%
5208	Postage	230	214	240	248	0.0%
5214	Employee Awards & Events	1,731	4,000	2,300	2,000	0.0%
5217	Departmental Supplies	187,534	192,475	219,990	162,500	1.1%
5218	Recruitment Costs	2,111	-	-	-	-
5221	Automotive Repair Services	79,945	72,100	86,750	72,100	0.5%
5225	Printing	439	2,250	1,700	1,780	0.0%
5501	Telephone	15,135	18,621	14,106	14,557	0.1%
5502	Electricity	64,772	87,204	70,541	72,869	0.5%
5503	Natural Gas	7,252	5,376	7,402	6,884	0.0%
5504	Water	6,346	8,036	8,315	8,565	0.1%
Total Materials & Services		\$1,197,565	\$1,568,764	\$1,486,938	\$1,479,723	10.1%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Fire

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
5611	Warehouse Purchases	\$5,251	\$6,500	\$5,500	\$4,600	0.0%
5621	Information Technology Allocation	335,808	355,846	355,846	346,104	2.4%
5631	Insurance Allocation	48,600	48,600	48,600	78,360	0.5%
5641	Fleet Rental Allocation	265,776	351,580	323,148	-	-
5642	Fleet Maintenance Allocation	64,933	62,910	57,402	-	-
5651	Building & Operations Allocation	151,708	182,040	148,376	180,232	1.2%
Total Internal Services		\$872,076	\$1,007,476	\$938,872	\$609,296	4.1%
Total Operating Expenditures		\$13,650,856	\$14,406,379	\$13,846,229	\$14,252,037	97.0%
6111	Furniture & Fixtures	\$5,514	-	-	-	-
6121	Machinery & Equipment	-	\$10,000	\$17,034	\$10,000	0.1%
6141	Computer Equipment & Software	131,559	-	-	41,500	0.3%
6212	CIP Bldg & Facility - CYr	255,020	-	250,000	-	-
Total Capital Projects & Equipment		\$386,579	\$10,000	\$267,034	\$51,500	0.4%
7101	Bond Principal	\$250,000	\$257,500	\$257,500	\$265,000	1.8%
7102	Bond Interest	135,231	127,619	127,619	119,782	0.8%
7103	Bond Administration	900	1,100	1,100	900	0.0%
Total Debt Service		\$386,131	\$386,219	\$386,219	\$385,682	2.6%
Total Capital Expenditures & Debt Service		\$778,224	\$396,219	\$653,253	\$437,182	3.0%
Total Expenditures		\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219	100.0%
Source of Funds						
General Fund		\$13,787,929	\$14,416,379	\$13,863,263	\$14,303,537	97.4%
Capital Improvement Fund		641,151	386,219	636,219	385,682	2.6%
Total Source of Funds		\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219	100.0%



SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Community Development

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$2,666,496	\$2,784,236	\$2,557,050	\$2,670,133	47.9%
4103	Part Time Employee Salaries	70,904	32,679	121,860	39,442	0.7%
4111	Overtime Regular Employees	17,108	16,867	17,700	19,878	0.4%
4201	Group Medical Insurance	400,380	449,427	379,500	390,428	7.0%
4202	Medicare	38,981	40,633	38,910	37,962	0.7%
4203	Unemployment	420	420	420	420	0.0%
4204	401A Plan City	32,590	32,928	25,760	32,420	0.6%
4205	Workers Compensation	48,960	48,960	48,960	37,320	0.7%
4211	PERS Regular Contribution	211,423	234,061	212,380	245,487	4.4%
4218	PERS Regular New Pension Liability	201,743	260,022	247,260	291,058	5.2%
Total Salaries & Benefits		\$3,689,005	\$3,900,233	\$3,649,800	\$3,764,548	67.6%
5101	Contract Services	\$1,274,842	\$1,482,224	\$1,055,000	\$1,018,991	18.3%
5201	Office Supplies	7,765	14,000	10,000	10,000	0.2%
5202	Memberships & Dues	15,009	17,330	13,434	17,335	0.3%
5203	Reference Books & Periodicals	2,023	8,525	7,725	3,250	0.1%
5205	Training, Conferences & Meetings	42,354	51,275	22,535	35,135	0.6%
5206	Uniforms/Safety Equipment	4,216	6,000	6,260	6,400	0.1%
5207	Advertising	21,796	18,650	9,300	9,250	0.2%
5208	Postage	7,720	6,942	7,798	8,031	0.1%
5209	Tools & Minor Equipment	1,669	1,500	100	500	0.0%
5210	Computer Supplies & Software	10,553	15,675	26,095	12,175	0.2%
5214	Employee Awards & Events	369	500	350	500	0.0%
5217	Departmental Supplies	34,855	34,150	23,700	25,400	0.5%
5225	Printing	14,131	18,610	15,551	19,100	0.3%
5501	Telephone	6,831	9,439	5,377	5,549	0.1%
Total Materials & Services		\$1,444,134	\$1,684,820	\$1,203,225	\$1,171,616	21.0%
5611	Warehouse Purchases	\$2,012	\$2,100	\$1,800	\$1,500	0.0%
5621	Information Technology Allocation	245,520	260,183	260,183	275,865	5.0%
5631	Insurance Allocation	63,420	63,420	63,420	18,300	0.3%
5641	Fleet Rental Allocation	21,360	74,218	21,360	-	-
5642	Fleet Maintenance Allocation	23,352	14,944	13,636	-	-
5651	Building & Operations Allocation	235,676	283,320	230,928	280,507	5.0%
Total Internal Services		\$591,339	\$698,185	\$591,327	\$576,172	10.3%
Total Operating Expenditures		\$5,724,478	\$6,283,238	\$5,444,352	\$5,512,336	99.0%
6141	Computer Equipment & Software	\$253,442	-	\$185,000	\$57,238	1.0%
Total Capital Projects & Equipment		\$253,442	-	\$185,000	\$57,238	1.0%
Total Expenditures		\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	100.0%
Source of Funds						
General Fund		\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	100.0%
Total Source of Funds		\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	100.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Public Works

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$4,618,695	\$5,097,441	\$4,583,610	\$5,230,460	8.3%
4103	Part Time Employee Salaries	119,412	69,961	96,097	35,500	0.1%
4111	Overtime Regular Employees	114,732	94,600	78,848	114,500	0.2%
4114	Overtime Special Events	37,831	44,950	27,217	6,650	0.0%
4201	Group Medical Insurance	743,801	954,584	701,910	854,534	1.4%
4202	Medicare	69,440	73,911	68,350	78,521	0.1%
4203	Unemployment	6,120	6,120	6,120	6,120	0.0%
4204	401A Plan City	72,176	70,617	75,420	88,184	0.1%
4205	Workers Compensation	348,780	348,780	348,780	113,220	0.2%
4207	Contribution to City Pension Plan	7,418	-	3,709	3,709	0.0%
4211	PERS Regular Contribution	373,994	442,299	387,990	478,914	0.8%
4218	PERS Regular Net Pension Liability	375,302	483,721	459,840	541,497	0.9%
4220	Accrued Leave	6,123	-	-	-	-
Total Salaries & Benefits		\$6,893,824	\$7,686,984	\$6,837,891	\$7,551,809	11.9%
5101	Contract Services	\$13,950,119	\$14,488,075	\$22,968,317	\$19,629,743	31.1%
5104	Computer Contract Services	5,122	81,000	5,091	87,450	0.1%
5108	Legal Services	202,723	-	-	-	-
5201	Office Supplies	21,048	11,500	11,000	10,000	0.0%
5202	Memberships & Dues	12,916	19,350	11,928	16,695	0.0%
5203	Reference Books & Periodicals	(21)	4,250	1,393	3,000	0.0%
5205	Training, Conferences & Meetings	25,216	82,200	22,513	69,500	0.1%
5206	Uniforms/Safety Equipment	28,609	35,250	23,079	50,740	0.1%
5207	Advertising	7,297	17,000	3,005	16,000	0.0%
5208	Postage	5,344	4,818	5,412	5,574	0.0%
5209	Tools & Minor Equipment	11,163	7,900	3,516	7,900	0.0%
5210	Computer Supplies & Software	10,576	63,350	26,000	120,800	0.2%
5212	Office Equipment Maintenance	440	2,100	5,748	6,000	0.0%
5214	Employee Awards & Events	1,233	1,000	1,300	1,000	0.0%
5217	Departmental Supplies	1,054,973	1,167,700	972,450	1,174,918	1.9%
5225	Printing	1,227	16,800	2,126	14,200	0.0%
5226	Automotive Fuel	333,179	426,250	396,000	371,150	0.6%
5231	Banking Service Fees	428,383	469,000	381,204	337,000	0.5%
5240	Assessments & Taxes	732,408	430,160	430,000	430,160	0.7%
5266	DMMBPA Allocation	109,194	110,000	-	103,000	0.2%
5268	UAD Construction Fund Refunds	197,474	-	-	-	-
5501	Telephone	175,989	97,930	173,442	178,994	0.3%
5502	Electricity	690,368	884,867	678,626	720,013	1.1%
5503	Natural Gas	117,874	102,433	124,846	116,106	0.2%
5504	Water	436,426	556,493	508,495	523,752	0.8%
Total Materials & Services		\$18,559,280	\$19,079,426	\$26,755,491	\$23,993,695	38.0%
5601	Administrative Service Charge	\$3,663,481	\$3,664,530	\$3,664,530	\$3,398,018	5.4%
5611	Warehouse Purchases	61,629	64,030	58,870	80,530	0.1%
5612	Garage Purchases	32,464	25,000	25,000	30,000	0.0%
5621	Information Technology Allocation	438,144	409,495	409,495	475,405	0.8%
5631	Insurance Allocation	665,700	665,700	665,700	1,402,740	2.2%
5641	Fleet Rental Allocation	355,656	390,240	328,788	-	-
5642	Fleet Maintenance Allocation	285,799	302,059	275,613	-	-
5651	Building & Operations Allocation	\$232,481	\$279,180	227,553	\$276,408	0.4%
Total Internal Services		\$5,735,355	\$5,800,234	\$5,655,549	\$5,663,101	9.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Public Works

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
9101	Transfers Out	\$10,222	\$147,112	\$240,000	\$312,230	0.5%
Total Transfers		\$10,222	\$147,112	\$240,000	\$312,230	0.5%
Total Operating Expenditures		\$31,198,681	\$32,713,756	\$39,488,931	\$37,520,835	59.4%
6121	Machinery & Equipment	\$43,099	-	\$26,190	-	-
6131	Vehicles	1,414,100	1,044,663	1,056,943	654,000	1.0%
6141	Computer Equipment & Software	116,197	-	-	17,500	0.0%
6142	ERP Implementation	118,593	19,788	19,788	15,571	0.0%
6212	CIP Bldg. & Facility - CYr	840,239	3,445,000	2,555,552	17,145,000	27.1%
6222	CIP Street Improvements - CYr	6,985,132	2,270,000	3,554,549	3,505,000	5.5%
6232	CIP Utility Improvements - CYr	36,780	-	218,960	-	-
6242	CIP Line Improvements - CYr	823,195	4,750,000	500,000	1,100,000	1.7%
6263	Infrastructure Improvements	2,698,196	1,360,000	940,337	600,000	0.9%
Total Capital Projects & Equipment		\$13,075,531	\$12,889,451	\$8,872,319	\$23,037,071	36.4%
7101	Bond Principal	\$665,000	\$1,525,000	\$1,525,000	\$1,280,000	2.0%
7102	Bond Interest	478,663	443,088	443,088	797,391	1.3%
7103	Bond Administration	3,725	12,000	12,000	10,000	0.0%
Total Debt Service		\$1,147,388	\$1,980,088	\$1,980,088	\$2,087,391	3.3%
7301	Land Leases	\$448,691	\$572,000	\$508,476	\$572,000	0.9%
Total Property & Equipment Leases		\$448,691	\$572,000	\$508,476	\$572,000	0.9%
Total Capital Expenditures & Debt Service		\$14,671,609	\$15,441,539	\$11,360,883	\$25,696,462	40.6%
Total Expenditures		\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297	100.0%
Source of Funds						
General Fund		\$7,195,979	\$7,681,551	\$6,903,925	\$8,318,390	13.2%
Street Lighting & Landscape Fund		530,299	546,801	584,770	575,720	0.9%
Gas Tax		3,859,563	880,000	967,262	762,979	1.2%
Proposition C Fund		1,155,831	461,000	1,406,107	911,711	1.4%
AB 2766 Fund		2,100	2,100	28,290	673	0.0%
Measure R		785,162	380,000	134,789	1,267,979	2.0%
Measure M		468,481	517,000	158,700	647,979	1.0%
Capital Improvement Fund		4,229,322	1,760,000	2,305,368	777,670	1.2%
Underground Assessment Districts		197,474	-	8,494,675	9,216,133	14.6%
Water Fund		12,082,323	13,559,497	12,287,452	26,574,230	42.0%
Stormwater Fund		891,561	1,639,089	1,135,577	2,697,756	4.3%
Wastewater Fund		2,358,343	5,063,346	1,895,285	3,200,081	5.1%
Refuse Fund		4,095,998	4,949,052	4,212,109	-	-
Parking Fund		2,446,109	4,283,311	4,074,187	2,415,831	3.8%
County Parking Lots Fund		555,450	752,250	673,056	747,077	1.2%
State Pier and Parking Lot Fund		771,475	599,689	788,707	539,418	0.9%
Fleet Management Fund		2,579,687	2,293,190	2,239,936	1,686,502	2.7%
Building Maintenance & Operations Fund		1,513,533	1,780,469	1,552,669	1,757,740	2.8%
Special Assessment Redemption Fund		151,600	1,006,950	1,006,950	717,050	1.1%
Special Assessment UAD 12 14 Fund		-	-	-	282,099	0.4%
Special Assessment UAD 19-04 Fund		-	-	-	120,279	0.2%
Total Source of Funds		\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297	100.0%

SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

Information Technology

Object	Description	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	% of Total
4101	Salaries & Allowances	\$962,303	\$1,027,144	\$930,020	\$1,042,842	30.1%
4103	Part Time Employee Salaries	27,708	30,254	110,000	35,110	1.0%
4111	Overtime Regular Employees	68,081	37,976	22,000	32,816	0.9%
4201	Group Medical Insurance	125,676	148,757	121,600	137,807	4.0%
4202	Medicare	15,098	15,708	14,500	15,952	0.5%
4204	401A Plan City	19,494	26,891	20,120	19,258	0.6%
4205	Workers Compensation	62,400	62,400	62,400	96,180	2.8%
4211	PERS Regular Contribution	76,055	85,799	75,600	93,886	2.7%
4218	PERS Regular Net Pension Liability	76,950	99,179	94,320	108,821	3.1%
Total Salaries & Benefits		\$1,433,764	\$1,534,108	\$1,450,560	\$1,582,672	45.6%
5101	Contract Services	\$68,515	\$89,847	\$93,310	\$89,847	2.6%
5104	Computer Contract Services	404,831	599,636	542,428	658,756	19.0%
5201	Office Supplies	1,080	1,150	600	1,000	0.0%
5202	Memberships & Dues	1,900	2,400	1,195	2,200	0.1%
5203	Reference Books & Periodicals	297	500	200	500	0.0%
5205	Training, Conferences & Meetings	45,530	47,855	25,851	26,705	0.8%
5210	Computer Supplies & Software	463,301	617,843	658,777	521,419	15.0%
5212	Office Equipment Maintenance	-	1,000	1,151	1,500	0.0%
5213	Computer Maintenance & Repair	19,864	24,434	26,224	24,434	0.7%
5217	Departmental Supplies	3,484	2,300	2,033	1,200	0.0%
5225	Printing	238	800	500	700	0.0%
5501	Telephone	3,909	5,401	3,077	3,175	0.1%
Total Materials & Services		\$1,012,950	\$1,393,166	\$1,355,346	\$1,331,436	38.4%
5611	Warehouse Purchases	\$277	\$800	\$300	\$800	0.0%
5631	Insurance Allocation	6,540	6,540	6,540	9,660	0.3%
5651	Building & Operations Allocation	34,581	41,700	33,989	40,266	1.2%
Total Internal Services		\$41,398	\$49,040	\$40,829	\$50,726	1.5%
Total Operating Expenditures		\$2,488,112	\$2,976,314	\$2,846,735	\$2,964,834	85.4%
6121	Machinery & Equipment	-	-	\$6,548	-	-
6141	Computer Equipment & Software	\$120,326	\$57,719	414,119	\$257,243	7.4%
6142	ERP Implementation	\$127,585	\$195,263	631,245	247,606	7.1%
Total Capital Projects & Equipment		\$120,326	\$57,719	\$420,667	\$257,243	7.4%
Total Expenditures		\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	100.0%
Source of Funds						
General Fund		\$272,074	\$329,460	\$339,626	\$0	-
Capital Improvement Fund		-	-	-	-	-
Information Systems Fund		2,463,951	2,899,836	3,559,021	3,469,683	100.0%
Total Source of Funds		\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	100.0%



SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

Program	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	<i>Change from 2019/20 Adopted</i>	
Management Services						
City Council	\$1,475,732	\$491,349	\$389,857	\$297,499	(\$193,850)	(39.5%)
City Manager	1,305,038	1,327,374	1,380,161	991,083	(336,291)	(25.3%)
City Treasurer	35,941	45,322	34,184	39,076	(6,246)	(13.8%)
City Clerk	876,990	791,423	782,413	859,913	68,490	8.7%
City Attorney	948,669	996,205	991,092	1,024,032	27,827	2.8%
Total Management Services	\$4,642,369	\$3,651,673	\$3,577,707	\$3,211,603	(\$440,070)	(12.1%)
Finance						
Administration	\$1,396,185	\$1,368,112	\$1,331,866	\$1,377,894	\$9,782	0.7%
Accounting	741,027	728,575	734,537	755,529	26,954	3.7%
Revenue Services	398,924	640,940	413,047	547,577	(93,363)	(14.6%)
Business Licensing	107,841	107,317	103,163	107,574	257	0.2%
Parking Citations	191,673	230,127	192,288	205,284	(24,843)	(10.8%)
Utility Billing	186,021	184,649	190,514	190,340	5,691	3.1%
Purchasing	430,169	448,536	439,245	465,631	17,095	3.8%
General Services	232,819	247,487	236,500	214,502	(32,985)	(13.3%)
Total Finance	\$3,684,659	\$3,955,743	\$3,641,160	\$3,864,331	(\$91,412)	(2.3%)
Human Resources						
Administration	\$1,091,510	\$1,245,190	\$1,043,875	\$1,179,070	(\$66,120)	(5.3%)
Risk Management	654,500	762,720	536,368	629,327	(133,393)	(17.5%)
Liability	1,332,004	1,350,965	2,310,607	1,755,826	404,861	30.0%
Workers Compensation	3,936,567	4,414,173	4,021,655	4,361,822	(52,351)	(1.2%)
Total Human Resources	\$7,014,581	\$7,773,048	\$7,912,505	\$7,926,045	\$152,997	2.0%
Parks & Recreation						
Administration	\$3,300,487	\$4,074,158	\$2,922,958	\$2,519,574	(\$1,554,584)	(38.2%)
Recreation Services	1,056,736	1,157,927	928,942	1,020,530	(137,397)	(11.9%)
Teen Drop In Center	164,791	184,134	154,916	200,643	16,509	9.0%
Special Activity Classes	140,662	141,222	124,466	114,574	(26,648)	(18.9%)
Special Events	608,042	505,247	501,868	424,881	(80,366)	(15.9%)
Tennis Operations	381,002	394,027	273,788	316,387	(77,640)	(19.7%)
Facility & Parks Reservations	418,926	447,341	417,735	445,472	(1,869)	(0.4%)
Cultural Arts	495,758	513,347	440,597	319,244	(194,103)	(37.8%)
Art Classes	287,726	288,054	224,622	180,937	(107,117)	(37.2%)
Concerts In The Park	99,989	110,943	115,142	1,146	(109,797)	(99.0%)
Sports Leagues & Tournaments	216,145	215,657	191,953	107,543	(108,114)	(50.1%)
Sports Classes	524,569	545,650	452,048	390,533	(155,117)	(28.4%)
Swimming Activities	523,856	559,231	498,329	463,942	(95,289)	(17.0%)
Sports & Aquatics Administration	192,679	197,616	209,120	164,194	(33,422)	(16.9%)
Volunteers	203,572	202,006	229,056	155,486	(46,520)	(23.0%)
Older Adults Activities	179,002	158,605	136,198	103,344	(55,261)	(34.8%)
Senior Services	383,206	415,040	372,936	311,423	(103,617)	(25.0%)
Transportation	966,664	1,009,249	976,538	941,812	(67,437)	(6.7%)
Total Parks & Recreation	\$10,143,810	\$11,119,454	\$9,171,212	\$8,181,665	(\$2,937,789)	(26.4%)
Police Department						
Administration	\$6,900,809	\$6,909,372	\$6,731,841	\$7,221,594	\$312,222	4.5%
Patrol	10,248,054	10,202,009	10,465,662	9,938,018	(263,991)	(2.6%)
Investigations	2,632,911	2,899,216	2,861,235	3,194,841	295,625	10.2%
School Resource Officer	30,578	31,664	18,385	20,580	(11,084)	(35.0%)
Technical Support Services	2,529,789	1,626,537	1,471,395	2,097,287	470,750	28.9%
Communications	1,408,694	1,488,098	1,490,660	1,776,524	288,426	19.4%
Crime Prevention	586,288	610,424	508,285	634,968	24,544	4.0%
Traffic Safety	2,367,881	2,389,146	2,384,551	2,344,261	(44,885)	(1.9%)
Jail Operations	751,098	737,240	777,545	795,674	58,434	7.9%
Parking Enforcement	1,776,465	2,116,906	1,789,650	2,006,004	(110,902)	(5.2%)
Animal Control	326,461	315,092	329,060	356,329	41,237	13.1%
Treasury Regional	-	-	-	75,300	75,300	-
DOJ Regional	129,709	153,700	199,610	67,600	(86,100)	(56.0%)
State Regional	-	-	16,587	5,000	5,000	-
State SLES Grant	129,114	140,000	190,000	142,000	2,000	1.4%
Total Police Department	\$29,817,851	\$29,619,404	\$29,234,466	\$30,675,980	\$1,056,576	3.6%

SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

Program	2018-19 Actual	2019-20 Adopted	2019-20 Estimate	2020-21 Proposed	Change from 2019/20 Adopted	
Fire Department						
Administration	\$3,315,134	\$3,468,413	\$3,562,820	\$3,472,710	\$4,297	0.1%
Prevention	748,639	853,373	745,439	764,921	(88,452)	(10.4%)
Fire Investigation	1,826	34,368	1,400	15,590	(18,778)	(54.6%)
Fire Operations	7,617,364	7,487,711	7,323,730	7,456,767	(30,944)	(0.4%)
Emergency Medical Services	2,140,412	2,409,053	2,390,871	2,397,519	(11,534)	(0.5%)
Support Services	327,169	333,835	320,483	352,350	18,515	5.5%
Emergency Preparedness	99,162	114,577	62,479	98,166	(16,411)	(14.3%)
CERT	14,114	26,520	11,000	16,928	(9,592)	(36.2%)
Communications	150,339	48,390	60,540	98,088	49,698	102.7%
Public Education	14,920	26,358	20,720	16,180	(10,178)	(38.6%)
Total Fire Department	\$14,429,080	\$14,802,598	\$14,499,482	\$14,689,219	(\$113,379)	(0.8%)
Community Development						
Administration	\$1,064,026	\$834,236	\$868,697	\$798,043	(\$36,193)	(4.3%)
Current Planning	1,109,955	1,290,275	1,112,925	1,126,496	(163,779)	(12.7%)
Advance Planning	20,798	-	-	-	-	-
Plan Check	1,683,174	1,445,694	1,397,753	1,430,553	(15,141)	(1.0%)
Inspection	1,027,872	1,170,469	1,047,397	1,047,097	(123,372)	(10.5%)
Code Enforcement	457,161	459,641	466,701	492,885	33,244	7.2%
Traffic Engineering	398,916	430,497	419,209	442,390	11,893	2.8%
Environmental Programs	216,017	652,426	316,670	232,110	(420,316)	(64.4%)
Total Community Development	\$5,977,920	\$6,283,238	\$5,629,352	\$5,569,574	(\$713,664)	(11.4%)
Public Works						
Administration	\$1,257,404	\$1,289,669	\$1,167,240	\$1,847,855	\$558,186	43.3%
Civil Engineering	6,937,838	5,309,226	14,191,889	14,356,956	9,047,730	170.4%
Street Repair	7,445,500	3,978,506	3,881,394	4,860,386	881,880	22.2%
Sidewalk Repair	738,354	300,000	304,762	365,000	65,000	21.7%
Traffic Control	344,434	387,378	486,822	356,615	(30,763)	(7.9%)
Bldg & Grounds Maintenance	1,513,458	1,780,469	1,552,669	1,757,740	(22,729)	(1.3%)
Parks Maintenance	1,072,569	1,187,169	1,138,066	1,039,247	(147,922)	(12.5%)
School District Maintenance	247,388	234,553	207,603	196,210	(38,343)	(16.3%)
Transportation	2,100	2,100	28,290	673	(1,427)	(68.0%)
Street Lighting	425,195	408,551	461,185	448,909	40,358	9.9%
Arbolado Tract Lighting	2,883	4,542	2,066	4,509	(33)	(0.7%)
Streetscape Maintenance	102,221	133,708	121,519	122,302	(11,406)	(8.5%)
Water Administration	2,475,109	3,858,164	2,708,976	16,976,255	13,118,091	340.0%
Water Source Of Supply	6,700,889	6,515,100	6,513,595	6,584,941	69,841	1.1%
Water Pumping	1,382,717	1,306,772	1,386,449	1,238,069	(68,703)	(5.3%)
Water Treatment	60,466	296,695	263,343	304,515	7,820	2.6%
Water Maintenance	1,463,142	1,582,766	1,415,089	1,470,450	(112,316)	(7.1%)
Storm Drain Maintenance	891,561	1,639,089	1,135,577	2,697,756	1,058,667	64.6%
Sewer Maintenance	2,358,343	5,063,346	1,895,285	3,200,081	(1,863,265)	(36.8%)
Refuse Management	4,095,998	4,949,052	4,212,109	-	(4,949,052)	(100.0%)
Street Meters & City Lots	2,446,109	4,283,311	4,074,187	2,415,831	(1,867,480)	(43.6%)
State Lot A Pier	771,475	599,689	788,707	539,418	(60,271)	(10.1%)
County Lot B - 26th St	188,461	210,618	194,793	211,691	1,073	0.5%
County Lot C - El Porto	366,990	541,632	478,263	535,386	(6,246)	(1.2%)
Fleet Maintenance	1,165,586	1,248,527	1,182,993	1,207,502	(41,025)	(3.3%)
Fleet Replacement	1,414,100	1,044,663	1,056,943	479,000	(565,663)	(54.1%)
Total Public Works	\$45,870,290	\$48,155,295	\$50,849,814	\$63,217,297	\$15,062,002	31.3%
Information Technology						
Information Technology	2,463,951	2,899,836	3,559,021	3,469,683	569,847	19.7%
Geographic Information Services	272,074	329,460	339,626	-	(329,460)	(100.0%)
Total Information Technology	\$2,736,024	\$3,229,296	\$3,898,647	\$3,469,683	\$240,387	7.4%
Total	\$124,316,585	\$128,589,749	\$128,414,345	\$140,805,397	\$12,215,648	9.5%

City of Manhattan Beach



Financial Policies

Revised/Adopted by City Council June 21, 2011

Statement of Purpose

The financial integrity of our City government is of utmost importance. To discuss, write, and adopt a set of financial policies is a key element to maintaining this integrity. Our City has evolved with a variety of financial policies that can be found in many different sources, including: City Council Resolutions; Budget documents; and Capital Improvement Programs. The set of policies within this document, adopted contemporaneously each year with our budget, serves as a central reference point of the most important of our policies, which are critical to the continued financial health of our local government. .

Written, adopted financial policies have many benefits, such as assisting the elected officials and staff in the financial management of the City, saving time and energy when discussing financial matters, engendering public confidence, and providing continuity over time as elected officials and staff members change. While these policies will be amended periodically, they will provide the basic foundation and framework for many of the issues and decisions facing the City. They will promote sound financial management and assist in the City's stability, efficiency and effectiveness.

The following policies are divided into eight (8) general categories for ease of reference. These categories include: **1) General Policies; 2) Accounting, Auditing, and Financial Reporting Policies; 3) General Fund Balance Policies; 4) Debt Policies; 5) Revenue Policies; 6) Capital Improvement Policies; 7) Capitalization & Depreciation Policies; 8) Cash Management Investment Policies; and 9) Operating Budget Policies.** Except as otherwise noted, all policies included in this document are currently adhered to.

GENERAL POLICIES

The City will:

- ❖ manage its financial assets in a sound and prudent manner;
- ❖ maintain and further develop programs to ensure its long term ability to pay all costs necessary to provide the level and quality of service required by its citizens;
- ❖ establish and maintain investment policies that are in accordance with State laws;

ACCOUNTING, AUDITING, AND FINANCIAL REPORTING POLICIES

FINANCIAL INFORMATION

It is the policy of the City of Manhattan Beach to provide all financial information in a thorough, timely fashion, and in a format that is easy for Council, citizens, and City employees to understand and utilize.

ACCOUNTING STANDARDS

The City's accounting of financial systems shall be maintained in accordance with Generally Accepted Accounting Principles (GAAP), standards of the Governmental Accounting Standards Board (GASB), and the Government Finance Officers Association (GFOA).

ANNUAL AUDIT

An independent public accounting firm will perform an annual audit and its opinions will be included in the comprehensive annual financial report.

The independent audit firm will be selected through a competitive process at least once every five years. The contract will be for an initial period of three years with two additional one-year options at the City Council's discretion. The Finance Subcommittee, City Manager and Finance Director will review the qualifications of prospective firms and make a recommendation to the City Council. The audit contract, and any extensions, will be awarded by the City Council.

An Annual Financial Report shall be prepared within six months of the close of the previous fiscal year. It will be reviewed with the Finance Subcommittee, and presented to the City Council and community at a public meeting no later than February 1st of the following year.

It is the City's goal to maintain accounting records, processes and procedures in such a manner as to receive an unqualified audit opinion and to maintain a Certificate of Achievement for Excellence in Financial Reporting from the GFOA.

FUND BALANCE POLICIES

The City utilizes a variety of accounting funds for recording revenues and expenditures. At each fiscal year-end, budgeted/appropriated expenditure authority lapses with the exception of capital project spending, and operating expenses that have been incurred but not paid (encumbered). The remaining dollars left in each fund that are Unassigned constitute available funds of the City. The Unassigned fund balance shall include the City's Financial Policy components. The Council authorizes the City Manager or Director of Finance to make assignment of funds. Where Council has not established a formal policy the Governmental Accounting Standards Board Statement 54 will be operative.

GENERAL FUND

The General Fund Unassigned Fund Balance will be maintained in an amount equal to at least 20 percent of the annual General Fund expenditure budget. These funds are designed to be used in the event of significant financial emergency. Council may, at its discretion, set aside additional funds above the 20% minimum. Such additional amounts may be allocated for specific purposes, such as capital projects or for known significant future cost items. Any residual balance shall be available for general operational working capital uses.

CITY COUNCIL CONTINGENCY ACCOUNT

A contingency account in an amount not to exceed one-half of one percent (0.5 percent) of the City's General Fund expenditure budget will be maintained annually in the City Council's budget. This account will be available for unanticipated, unbudgeted expenditures and will require City Council approval to spend. The purpose of this account is to provide some flexibility for unforeseen events without the necessity to appropriate additional funds from the City's Unassigned Fund Balance.

ENTERPRISE FUNDS

The City's Enterprise Funds will maintain reserves equal to four months of operating expenses.

FLEET MANAGEMENT FUND

Through the use of the Fleet Management Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's vehicles. This fund is supported by charges to user departments which are adjusted annually based on the department's proportionate share of estimated fleet management expenses. Sufficient working capital will be maintained in the fund to provide for the scheduled replacement of fleet vehicles at the end of their useful lives.

INFORMATION SYSTEMS FUND

Through the use of the Information Systems Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's technology infrastructure. This fund is supported by charges to user departments which are adjusted annually based on departments' proportionate share of estimated expenses. Such share may be determined based upon the departments' number of devices supported by the IS Division. Sufficient reserves will be maintained in the fund to provide for the scheduled replacement of equipment at the end of their useful lives.

RISK MANAGEMENT FUND

The City maintains a self-insurance fund for the purpose of property, liability, and workers' compensation expenses. This fund pays insurance premiums, benefit and settlement payments, and administrative and operating expenses. The Risk Management Fund is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect historical experience and shall be established to approximately equal the annual expenses of the fund. Separate reserves shall be maintained for current and long term general liability and workers' compensation liability at a level which will adequately fund the City's potential loss exposure in each area as determined by historical loss data. The Risk Management Fund shall maintain an annual working capital balance of \$2 million.

TRUST AND AGENCY FUNDS

The City maintains funds on a trustee basis for a number of purposes, including City-sponsored post employment benefits programs and trust accounts for such purposes as utility underground projects. These funds shall be segregated from the City's general funds.

The estimated cost of City-sponsored retirement programs will be actuarially valued biennially. Ongoing annual normal costs for such programs will be budgeted in the department receiving the benefit. Unfunded liabilities will be disclosed and accounted for in accordance with Generally Accepted Accounting Principles (GAAP).

DEBT POLICIES

ISSUANCE OF DEBT

The City will not use long-term debt to pay for current operations.

The use of bonds or certificates of participation will only be considered for significant capital and infrastructure improvements.

The term of the debt shall never extend beyond the useful life of the improvements to be financed.

CREDIT RATING

It is the City's goal to maintain our AAA/Aaa credit rating from all three major rating agencies. The factors that contribute to our high rating include the City's strong financial management, low debt levels, budgetary and fiscal controls, and accountability. To support this policy, the City will continue to maintain its position of full financial disclosure and proactive fiscal planning.

LEASE-PURCHASE

The City will lease-purchase equipment if necessary because of funding availability, or if lease rates are more favorable than the rate attained from investment return. Equipment may also be leased if the lease terms compare favorably when reviewing the total life cycle cost of the equipment. In no case shall the City lease-purchase equipment whose useful life is not greater than the term of the lease.

REVENUE POLICIES

GENERAL FUND REVENUE

The City will strive to develop and maintain a diversified and reliable revenue stream so as to avoid becoming overly dependent on any single type of revenue. Efforts will be directed to optimize existing revenue sources while periodically reviewing potential new revenue sources.

Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.

If revenues from “one-time” or limited duration sources are used to balance the City’s annual operating budget, it is to be fully disclosed and explained at the time the budget is presented. It is the City’s goal to not rely on these types of revenues to balance the operating budget.

The City will pursue revenue collection and auditing to assure that moneys due the City are accurately received in a timely manner.

The City will seek reimbursement for State and Federal mandated costs whenever possible.

GRANTS AND GIFTS

The City shall actively pursue federal, state and other grant opportunities when deemed appropriate. Before accepting any grant the City shall thoroughly consider the implications in terms of ongoing obligations that will be required in connection with acceptance of said grant.

ENTERPRISE FUND CHARGES

The City will set user fees for each enterprise fund at a rate that fully covers direct and indirect costs of providing the service, as well as planned capital improvements that may be necessary from time to time.

PARKS AND RECREATION FEES

All Parks and Recreation department expenses and revenues will flow through the General Fund (except those transactions related to Proposition A). The goal of the Parks and Recreation Department shall be to generate General Fund revenue equal to at least 35 percent of the total General Fund expenditures of the department.

Recreation fees for such activities as classes and room rentals shall be established and reviewed periodically. The purpose of these fees is to recover the direct cost of the program, and to generate additional revenues to support the overall operation of the Parks and Recreation department and programs. As appropriate within the marketing of the recreation programs, higher non-resident fees are charged, as well as priority registration procedures for Manhattan Beach residents.

USER SERVICE FEES

The City may impose user fees wherever appropriate. Such fees will recover the cost of providing the service, including all direct and indirect costs, administrative overhead, depreciation, etc. By policy, Council may direct certain fees to be lowered for particular purposes. Waivers of user fees will be presented for Council approval as appropriate. Fees will be reviewed periodically, but not less than every five years, to ensure that full cost recovery levels are identified.

Fees such as space rental, parking meter rates, etc. are based upon market conditions and are not subject to the limitations of cost recovery. These fees may be adjusted periodically by the City Council.

CAPITAL IMPROVEMENT POLICIES

DEDICATED CIP FUNDING SOURCES

Most of the City's infrastructure has a designated revenue source to pay for its upgrade or replacement as appropriate. For example, water/wastewater rates fund utility infrastructure needs; gas tax revenues fund street needs; and storm drainage needs are paid for with related fees and assessments. However, our public buildings and our park system are the primary beneficiaries of the City's Capital Improvement Fund (CIP). Specific revenue sources have been designated to provide permanent funding in support of general operational infrastructure. In particular, the City has dedicated:

- ❖ 15% of annual hotel transient occupancy tax (1.5% of the 10% tax);
- ❖ Fifty cents of the per hour charge for all on-street city parking meter collections;
- ❖ \$4 of each parking citation (with the exception of expired meter cites).

Transfers into the CIP Fund will be processed by the Finance Department on a monthly basis and recorded as such in the annual adopted budget.

FIVE YEAR CAPITAL IMPROVEMENT PROGRAM (CIP)

The City shall annually prepare a capital improvement spending program projecting capital needs for a five year period. This CIP shall address all of the City's funds.

The first year of the five year CIP will be consistent with, and adopted as a component of, the annual operating budget.

In the development of the Capital Improvement Program, the operating costs associated with the capital project will be projected and considered in conjunction with the CIP.

ENTERPRISE FUND CAPITAL IMPROVEMENTS

Capital Improvements funded from the Enterprise Funds shall be paid for in combination of "pay-as-you-go" financing and the use of long-term debt. The City shall periodically review its enterprise capital needs and establish capital spending plans that are appropriate and reflect a combination of debt and "pay-as-you-go," while attempting to keep our rates competitive with those in the surrounding area.

CAPITALIZATION & DEPRECIATION POLICIES

The City shall capitalize equipment and facilities within the following parameters:

Equipment - \$5,000 per unit
Buildings & Facilities - \$100,000

Minor equipment that falls below the \$5,000 threshold, but is subject to shrinkage, such as cellular telephones and computers, shall have a non-numbered City of Manhattan Beach property tag affixed when placed into City service.

The City shall depreciate capital assets such as machinery, equipment, buildings and improvements, and infrastructure (roads, sidewalks, parks, etc.). Depreciation shall be performed on a straight line basis over the expected useful life of the asset and in accordance with Generally Accepted Accounting Principles (GAAP).

CASH MANAGEMENT & INVESTMENT POLICIES

The Finance Subcommittee & City Council shall annually review and update, or modify as appropriate, the City's investment policy. Reviews shall take place at public meetings and the policy shall be adopted by minute action of the City Council based upon the Finance Subcommittee's recommendations

Reports on the City's investment portfolio and cash position shall be developed and presented to the City Council monthly. Additionally, expenditure reporting showing year-to-date budgeted and actual expenditures shall be prepared monthly and distributed to all departments.

City funds will be managed in a prudent and diligent manner with emphasis on safety, liquidity, and yield, in that order.

OPERATING BUDGET POLICIES

BALANCED OPERATING BUDGET

It is the City's policy to adopt a balanced budget where operating revenues are equal to, or exceed, operating expenditures. In the event a balanced budget is not attainable, and the cause of the imbalance is expected to last for no more than one year, the planned use of reserves to balance the budget is permitted. In the event that a budget shortfall is expected to continue beyond one year, the planned use of reserves must be developed as part of a corresponding strategic financial plan to close the gap through revenue increases or expenditure decreases.

Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital projects and/or "one-time only" General Fund expenditures.

BUDGET DOCUMENT

The operating budget shall serve as the annual financial plan for the City. It will serve as the policy document of the City Council for implementing Council goals and objectives. The budget shall provide the staff the resources necessary to accomplish City Council determined service levels.

The City Manager shall annually prepare and present a proposed operating budget to the City Council no later than the second regular Council meeting in May of each year; and Council will adopt said budget no later than June 30 of each year. Funds may not be expended or encumbered for the following fiscal year until the budget has been adopted by the City Council.

The City's annual budget will be presented by department, with a logical breakdown of programs and proposed expenses. The budget document will also summarize expenditures at the personnel, operating and maintenance, and capital levels.

Where practical, the City's annual budget will include measures of workload, efficiency, and effectiveness.

BUDGET CONTROL AND ACCOUNTABILITY

Budget control is maintained at the departmental level. The City Manager has the authority to approve appropriation transfers between programs or departments. In no case may total expenditures of a particular fund exceed that which is appropriated by the City Council without a budget amendment. Amendments to the budget are approved by the City Council with the exception of the appropriation and transfer of funds from employee leave reserves to a specific department's program budget to cover unplanned customary termination leave expenditures within a given year. Such amendments may be approved by the City Manager.

Budget accountability rests primarily with the operating departments of the City.

CAPITAL PLANT AND EQUIPMENT

The annual budget will provide for adequate maintenance and replacement of capital assets.

ENTERPRISE FUNDS

The Enterprise Funds shall be supported by their own rates and not subsidized by the General Fund.

The Enterprise Funds will pay their share of overhead services provided by the General Fund.

GENERAL BUDGET POLICY

The budget process consists of activities that encompass the development, implementation, and evaluation of a plan for the provision of services and capital assets. The mission of the budget process is to help the City Council make informed choices about the provision of those services and capital assets, and to promote stakeholder participation in the process. According to the National Advisory Council on State and Local Budgeting, the budget process:

- Incorporates a long-term perspective, including long range forecasting;
- Establishes linkages to broad organizational goals;
- Focuses budget decisions on results and outcomes;
- Involves and promotes effective communication with stakeholders; and
- Provides guidance to government management and employees.

In addition to these key characteristics, the City has Financial Policies (located in the Appendix of the Budget), and general Budget Policies which are the basis on which staff develops budget recommendations and establishes funding priorities within the limited resources the City has available to provide municipal services. These Budget Policies are as follows:

1) Overall Budget Principles

- a. The budget shall be a performance, financing, and spending plan adopted by the City Council. It will contain information and data regarding expected revenues and expenditures, as well as goals and performance metrics.
- b. The Finance Director shall prepare and present a budget preparation calendar to City Council by the end of January each year. The calendar will include review dates as well as City Council budget study session dates.
- c. The City Manager prepares and refines written policies and goals to guide the preparation of performance, financing and spending plans for the City's Budget. Adopted budgets will comply with the adopted policies and City Council priorities.
- d. The City's budget presentation shall display the City's plan in a Council Constituent-friendly format. The City will use a program budgeting format to convey the purposes and goals of the City operations. The City will also prepare and post on its website the line item detail for those who wish to review that information.
- e. Decision making for capital improvements will be coordinated with the operating budget to make effective use of the City's limited resources for operating and maintaining facilities.
- f. The City Manager has primary responsibility for formulating budget proposals in line with City Council priority directions, and implementing those proposals once they are approved.
- g. The budget will be developed with an understanding of what the City is required to do versus what it has chosen to do.
- h. Consideration shall be given to alternative service delivery options and opportunities to innovate.
- i. Staff will pursue the streamlining of processes and reduction of costs wherever possible.
- j. The City shall actively pursue federal, state and other grant opportunities when deemed appropriate.

BUDGET POLICIES

- k. Total compensation will be considered when negotiating/setting employee salaries and benefits.
 - l. Staffing will be set at a level appropriate to the service needs of the community. Authorized positions, as approved by the City Council, are included in the Budget. The City Manager may approve short-term over-hires for authorized positions based on organizational needs, provided that budgetary savings are available within the requesting department.
- 2) Fiscal Integrity
- a. Ongoing operating expenditure budgets will not exceed the amount of ongoing revenue budgets. New program requests will identify either a new ongoing source of revenue or identify offsetting/ongoing expenditures to be eliminated.
 - b. Any year end operating surpluses will revert to unappropriated balances for use in maintaining reserve levels set by policy and will be available for capital projects and/or “one-time only” expenditures.
 - c. The City will maintain the fiscal integrity of its operating and capital improvement budgets which provide services and maintain certain public facilities, streets and utilities. It is the City’s intent to maximize the level of public goods and services while minimizing the level of debt.
 - d. The City will maintain a structurally balanced operating budget which is defined as projected on-going (core) revenues equal to or in excess of planned expenditures, excluding approved one-time capital purchases.
 - a. Prior year budgetary savings resulting from vacant full-time positions (“vacancy savings”) will be analyzed with each budget cycle. Vacancy savings may be included in the operating budget provided that:
 - i. The vacancy factor used to estimate savings is based on a three-year simple moving average of prior year trends.
 - ii. The vacancy factor does not exceed 4.0% of salaries in line with the City’s conservative budgeting approach.
 - e. Restricted funds and non-General Fund moneys shall be utilized first when appropriate.
 - f. One time resources shall not be used for on-going expenses.
 - g. Long term debt shall not be utilized to fund on-going operations.
 - h. Adequate reserves shall be maintained and enhanced, and reviewed annually by the City Council through the budget process.
- 3) Revenues
- a. Budgeted revenues will be estimated conservatively using accepted standards and estimates provided by the state, other governmental agencies or reliable economic forecasters when available.
 - b. Generally, revenue estimates shall not assume growth rates in excess of inflation and scheduled rate increases.
 - c. If revenues from “one-time” or limited duration sources are used to balance the City’s annual operating budget, it is to be fully disclosed and explained at the time the budget is

presented. It is the City's goal to not rely on these types of revenues to balance the operating budget.

4) Funding Non-Current Liabilities

- a. Maintenance and Replacement funding will be prioritized each year to ensure that capital facilities and equipment are sufficiently maintained to avoid service disruptions and minimize future costs. A schedule of equipment replacements will be maintained and included in the five year projections.
- b. The City obtains Valuation Reports containing actuarially determined contributions (ADC) for the purpose of funding the long-term costs of benefits provided to employees and annuitants through Pension and Other Post-Employment Benefits (OPEB) plans. The ADC includes the "Normal Cost" for current service and Amortization of any under-funded amount. The City will review all Valuation Reports to validate the completeness and accuracy of the member census data and the reasonableness of the actuarial assumptions.
 - i. Pension and OPEB costs will be budgeted no less than the full amount of the ADC, including the Normal Cost (as a percent of current payroll) and Amortization to collect any under-funded amount.
 - ii. The funding status of the City's Pension and OPEB plans will be presented during annual budget presentations to assist the City Council in resource allocation decisions. In addition to the ADC, additional funds (e.g. budgetary surpluses or unanticipated one-time revenues) may also be allocated toward the City's unfunded liabilities to accelerate the payoff.

5) Internal Service Charges

The City will utilize Internal Service Funds to allocate costs incurred across multiple departments, including fleet, technology, insurance costs including workers compensation and liability, and building maintenance and operational costs.

a. Fleet Management Fund

- i. Through the use of the Fleet Management Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's vehicles. This fund is supported by charges to user departments which are adjusted annually based on the department's proportionate share of estimated fleet management expenses. Sufficient working capital will be maintained in the fund to provide for the scheduled replacement of fleet vehicles at the end of their useful lives.
- ii. In order to maintain an optimal working fleet and minimize repair costs, it is the City's intent to follow the established vehicle replacement schedule.

b. Information Technology Fund

- i. Through the use of the Information Technology Fund, the City will annually budget sufficient funds to provide for the orderly maintenance, repair and replacement of the City's technology infrastructure. This fund is supported by charges to user departments which are adjusted annually based on departments' proportionate

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share of estimated expenses. Such share may be determined based upon the departments' number of devices supported by the IT Department.

c. Insurance Reserve Fund

- i. The City maintains a self-insurance fund for the purpose of property, liability, and workers' compensation expenses. This fund pays insurance premiums, benefit and settlement payments, and administrative and operating expenses.
- ii. The Insurance Reserve Fund is supported by charges to other City funds for the services it provides. These annual charges for service shall reflect historical experience and shall be established to approximately equal the annual expenses of the fund.
- iii. Separate reserves shall be maintained for current and long term general liability and workers' compensation liability at a level which will adequately fund the City's potential loss exposure in each area as determined by historical loss data.
- iv. The Insurance Reserve Fund shall maintain an annual working capital balance of \$2 million.

6) Reporting

- a. A revenue/expenditure report will be produced monthly so that it can be directly compared to the actual results of the fiscal year to date.
- b. At mid-year, staff will produce a Budget Status Report reflecting financial performance and present the data to City Council.
- c. With the presentation of the proposed budget, staff will provide revenue and expenditure projections for the next five years for all funds. Projections will include estimated operating costs for future capital improvements that are included in the capital budget (See the Capital Improvement Plan). This data will be presented to the City Council in a form to facilitate annual budget decisions, based on a multi-year strategic planning perspective.
- d. The City will also monitor progress toward citywide strategic objectives through performance measures. The measures will illustrate trends, targets, and other criteria by which the City's efforts on a given program can be evaluated on a periodic basis. This evaluation is intended to inform organizational learning and assist policymakers in decision-making.

7) Civic Engagement

- a. Citizen involvement during the budget process shall be encouraged through community meetings, study sessions, and public hearings.
- b. Social media, the City website, periodic resident surveys and other such tools shall be utilized.
- c. City Council budget study sessions shall be broadcast live to make available real-time information on the budget to those not able to attend in person.

8) Capital Budget – Fiscal Policies

- a. Capital project proposals shall include substantially complete, reliable and attainable cost estimates. Project cost estimates for the Capital Budget should be based upon a

- preliminary analysis of the project and are expected to be as reliable as the level of detail known about the project.
- b. Proposals shall include a comprehensive project sheet. The project sheet shall include a detailed description of the scope of the project, approximate schedule, and proposed funding plan. The plan should indicate resources necessary to complete any given phase of the project, e.g., design, rights-of-way acquisition, construction, project management, contingency, etc.
 - c. All proposals for capital projects will be presented to the City Council within the framework of a Capital Budget. Consideration will be given to the commitment of capital funds outside the presentation of the annual capital budget review process for emergency capital projects, time sensitive projects, projects funded through grants or other non-city funding sources and for projects that present and answer the following questions for Council consideration: 1) Impacts to other projects, and 2) Funding sources.
 - d. Capital project proposals shall include all reasonably attainable cost estimates for operating and maintenance costs necessary for the life cycle of the asset.
 - e. Major changes in project cost must be presented to the City Council for review and approval. These changes are typically reviewed by City Council as part of the CIP budget process or through specific recommended actions for individual projects.
 - f. Staff shall seek ways of ensuring administrative costs of implementing the Capital Budget are kept at appropriate levels.
 - g. The Capital Budget shall contain only those projects that can be reasonably expected to be accomplished during the budget period, unless the project is a multi-year funded project. The detail sheet for each project shall contain a project schedule with milestones indicated.
 - h. Capital projects that are not expensed during the budget period will be re-budgeted or carried over to the next fiscal period except as reported to the City Council for its approval. Multi-year projects with unexpended funds will be carried over to the next fiscal period.
 - i. A capital project will not be budgeted unless there is a reasonable expectation that funding is available.
 - j. Whenever feasible, practical and allowable, salaries and benefits for Public Works Engineers will be charged against enterprise, special revenue or grant funds utilized for the design and construction of capital projects.

**As Adopted on October 15, 2019*

Glossary of Terms & Abbreviations

Administrative Service Charge: A transfer of moneys to the General Fund to reimburse the General Fund for work performed in other funds by an employee whose salary is budgeted in the General Fund.

Appropriation: Legal authorization by the City Council to make expenditures and to incur obligations for specific purposes.

Appropriations Limit: Article XIII B, of the California Constitution, was amended by Proposition 4, "The Gann Initiative," in 1979. This Article limits growth in government spending to changes in population and inflation, by multiplying the limit for the prior year, by the percentage change in the cost of living (or per capital personal income, whichever is lower); then multiplying the figure resulting from the first step, by the percentage change in population. The base year limit (FY 1978-79) amount consists of all tax proceeds appropriated in that year. The Appropriations Limit calculation worksheet can be found in the Appendix of the budget.

ARRA: American Recovery and Reinvestment Act

Assessed Valuation: A dollar value placed upon real estate or other property, by Los Angeles County, as a basis for levying property taxes.

Beginning Fund Balance: Fund balance of a fund, from the end of the prior year, including both available, designated and restricted reserves carrying over into the following year.

BIDs: Business Improvement Districts

Bond: A city may raise capital by issuing a written promise to pay a specified sum of money called the face value, or principal amount, at a specified date or dates in the future, together with periodic interest, at a special rate.

Budget: The financial plan for the operation of a program or organization that includes an estimate of proposed expenditures for a given period of time and the proposed means of financing those expenditures.

Budget Message: A general outline of the budget which includes comments regarding the City's financial status at the time of the message, and recommendations regarding the financial policies for the coming period.

Capital Improvement Plan (CIP): A financial plan of proposed capital improvement projects. CIP projects typically improve City owned assets such as buildings, parks, streets and other infrastructure components. Capital projects often span more than one fiscal year.

Capital Projects & Purchases: A budget category which budgets major equipment purchases and capital improvement projects.

Capital Projects: Improvements costing \$10,000 or more, that have a useful life of one year or more, and selected studies costing in excess of \$5,000, that are expected to lead to a capital project. Examples include constructing a new park, street resurfacing, building remodels/repairs, and construction of water mains.

CIP: Capital Improvement Project/Capital Improvement Plan/Capital Improvement Program.

Debt Service: Annual principal and interest payments owed on money has borrowed.

Department: An organizational unit comprised of divisions, or programs. The City of Manhattan Beach has nine departments: Management Services, Finance, Personnel, Parks & Recreation, Police, Fire, Community Development, Public Works and Information Technology.

Division: A program, or activity, within a department, which furthers the objectives of the City Council by providing services, or a product.

Encumbrances: Financial commitments related to unperformed contracts for goods, or services, for which part of an appropriation is reserved. Encumbrances end when the obligations are paid, or otherwise terminated.

Enterprise Funds: Funds established to account for the total costs of those governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely, or predominately, self-supporting.

Expenditure: The cost of goods received or services rendered for the government unit.

Glossary of Terms & Abbreviations

Fiscal Year: A 12-month period of time to which an annual operating budget applies. The City of Manhattan Beach's fiscal year is July 1 through June 30.

Fund: A self-balancing set of accounts. Governmental accounting information is organized into funds, each with separate revenues, expenditures and fund balances. There are four major types of funds: General, Proprietary, Special Revenue, and Trust & Agency.

Fund Balance: The difference between a fund's assets and its liabilities. Portions of the fund balance may be reserved for various purposes, such as contingencies or encumbrances.

GAAP: Generally Accepted Accounting Principles

GASB: Governmental Accounting Standards Board

General Fund: The primary fund of the City, used to account for all revenues and expenditures of the City not legally required to be accounted for in another fund.

GFOA: Government Finance Officers Association

Grant: Contributions, or gifts of cash, or other assets from another entity. Grants are typically to be used, or expended for a specific purpose.

HVAC: Heating, Ventilation & Air Conditioning

Infrastructure: The underlying foundation or basic framework of a system or organization, such as the roads, sewers, and storm drains, etc.

Internal Service Charge: A charge to departments' budgets designed to provide the operation, maintenance and replacement of some shared City function. The City of Manhattan Beach uses internal service charges to provide for its City-wide computer network, operation and replacement of its vehicle fleet, allocation of insurance costs and the maintenance and operation of City facilities.

Internal Service Fund: The City of Manhattan Beach operates four internal service funds: Insurance Reserve; Information Systems; Fleet Management and Building Maintenance and Operation. Internal service funds provide for the operation, maintenance and replacement of some shared City functions.

Line-item: Refers to any individual expenditure object or appropriation detailed in the department's budget.

Materials & Services: This budget category accounts for all non-personnel, and non-capital expenses. Such expenditures include building maintenance, contract services, equipment maintenance, office supplies, and utility costs.

MTA: Metropolitan Transportation Authority

Municipal Code: The collection of City Council approved ordinances currently in effect. The Municipal Code defines City policy in various categories (i.e., building regulations, planning and zoning regulations, sanitation and health standards, and traffic regulations).

Operating Budget: The financial plan for the operation of a program or organization that includes an estimate of proposed expenditures for a given period of time and the proposed means of financing those expenditures.

Ordinance: A formal legislative enactment by the City Council. An ordinance has the full force and effect of law within the City boundaries, unless it is in conflict with any higher form of law, such as a State statute or constitutional provision. An ordinance has a higher legal standing than a resolution.

Overhire: An authorized position without moneys budgeted for salary and fringe benefits. The overhire concept assumes that a department (particularly Police and Fire) experiences several position vacancies during a fiscal year, and that the salary and fringe benefit savings from these vacancies will off-set the cost of the overhire personnel. The overhire personnel in-turn ensures that the department will not be forced to limit operations because of staffing shortages and can better control overtime expenditures.

Performance Measure: Indicators used in budgets to show, for example, the amount of work accomplished, the efficiency with which tasks are accomplished, or the effectiveness of a program.

Program: An activity, or division, within a department, which furthers the objectives of the City Council, by

Glossary of Terms & Abbreviations

providing services or a product.

RCC: South Bay Regional Public Communications Authority (SBRPCA)

Reserve: Used to earmark a portion of the fund balance as segregated for a specific use.

Resolution: A special order of the City Council, which requires less legal formality than an ordinance in terms of public notice and the number of public readings prior to approval. A resolution has lower legal standing than an ordinance. The Operating Budget is approved by resolution, and requires a majority vote of the Council Members present.

Salaries & Benefits: A budget category, which accounts for full-time and part-time employees, overtime expenses, and fringe benefits.

Service Indicator: Indicators used in budgets to show, for example, the amount of work accomplished, the efficiency with which tasks are accomplished, or the effectiveness of a program.

Special Revenue Funds: Funds used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

TOT: Transient Occupancy Tax

Transfer: Moneys appropriated from one fund to another, in order to reimburse the fund for expenses, or to finance the operation of the other fund. Transfers between a Proprietary Fund and a Governmental Fund are budgeted as revenues and expenditures in the various funds, to comply with governmental accounting principles.

Trust & Agency Funds: A classification of funds, which temporarily holds cash for other agencies or legal entities.

UUT: Utility User Tax

