

## City Council Adjourned Regular Meeting

**Tuesday, June 9, 2020**  
**6:00 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

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### **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 9, 2020**

**City Council Meeting Agenda Packet:**

| <b>Agenda Item No.</b> | <b>Starting Page</b> | <b>Ending Page</b> |
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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](http://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 Saturday, June 6, 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.

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 5:30 PM, June 9, 2020 (the day of the meeting), via:

- 1) eComment at <http://www.citymb.info/ecomment>;
- 2) email to [cityclerk@citymb.info](mailto: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/93478580368>, Meeting ID: 934-7858-0368

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: 934-7858-0368

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. Continued Discussion of Outdoor Dining and Retail Options on the Public Right-of-Way (Parking Spaces) 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).
2. City Manager Report on EOC (Emergency Operations Center) and Update on COVID-19 Response.
3. 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.

## 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.

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

**Attachments:** [FY 2020-2021 Proposed Budget](#)  
[Major Program Changes Citywide](#)  
[Minor Cuts by Department](#)  
[Minor Cuts Citywide](#)  
[Supplemental Requests](#)  
[Special Events Summary](#)

5. Fee Waiver Requests Associated with Legacy Special Events Fiscal Year 2021-2025 (Parks and Recreation Director Leyman). [20-0068](#)

**DISCUSS AND PROVIDE DIRECTION**

**Attachments:** [Fee Waiver Summary](#)  
[Event Costs by Department](#)

6. Consider Installation of a Mural and Living Wall and Allocate Public Art Trust Funds (Parks and Recreation Director Leyman). [20-0029](#)

**a) DISCUSS AND PROVIDE DIRECTION**

**b) ALLOCATE PUBLIC ART TRUST FUNDS**

**c) AUTHORIZE CITY MANAGER TO EXECUTE AGREEMENTS**

**Attachments:** [Proposal for Bo Bridges Murals](#)  
[TrueVert Product Guide](#)  
[Civic Center Living Wall Design Options](#)  
[Draft Artist Agreement for Bo Bridges Mural Program](#)

7. Consider the Installation of Public WiFi for the Metlox Plaza (Interim Information Technology Director Griffin).

[20-0128](#)

**DISCUSS AND PROVIDE DIRECTION**

**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**

**Q. ADJOURNMENT**

**R. FUTURE MEETINGS**

**CITY COUNCIL MEETINGS**

*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 10, 2020 - Wednesday - 3:00 PM - Planning Commission Meeting*  
*June 15, 2020 - Monday - 6:00 PM - Cultural Arts Commission Meeting (Cancelled)*  
*June 22, 2020 - Monday - 6:00 PM - Parks and Recreation Commission Meeting (Cancelled)*  
*June 24, 2020 - Wednesday - 6:00 PM - Planning Commission Meeting*  
*June 25, 2020 - Thursday - 6:00 PM - Parking and Public Improvements Commission*  
*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*







**CITY OF MANHATTAN BEACH CITY HALL**

1400 Highland Avenue, Manhattan Beach, CA 90266

**WEBSITE:** [www.citymb.info](http://www.citymb.info) • **PHONE:** (310) 802-5000

## **AGENDA ITEM NO. 1**

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).





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## **AGENDA ITEM NO. 2**

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





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## **AGENDA ITEM NO. 3**

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





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1400 Highland Avenue, Manhattan Beach, CA 90266

**WEBSITE:** [www.citymb.info](http://www.citymb.info) • **PHONE:** (310) 802-5000

## **AGENDA ITEM NO. 4**

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>

**ATTACHMENT NAME:** Major Program Changes Citywide

**LINK:** <https://www.citymb.info/Home/ShowDocument?id=42715>

**ATTACHMENT NAME:** Minor Cuts by Department

**LINK:** <https://www.citymb.info/Home/ShowDocument?id=42717>

**ATTACHMENT NAME:** Minor Cuts Citywide

**LINK:** <https://www.citymb.info/Home/ShowDocument?id=42719>

**ATTACHMENT NAME:** Supplemental Requests

**LINK:** <https://www.citymb.info/Home/ShowDocument?id=42723>

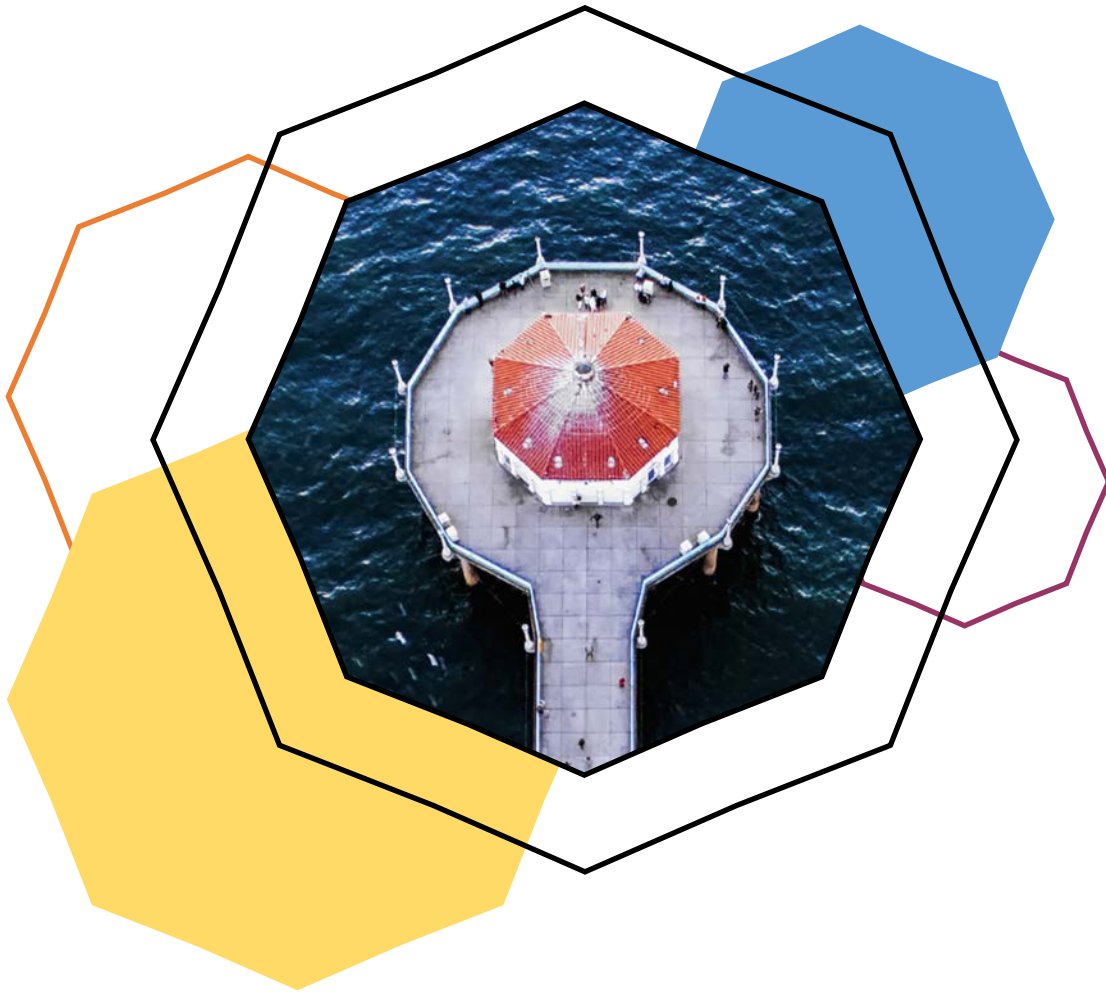
**ATTACHMENT NAME:** Special Events Summary

**LINK:** <https://www.citymb.info/Home/ShowDocument?id=42721>





# 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

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### 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 &amp; 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

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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

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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

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- 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

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- 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

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- 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<br>FY 2020   | Proposed<br>FY 2021  | %<br>Change   | Adopted<br>FY 2020   | Proposed<br>FY 2021  | %<br>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 &amp; 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%        |
| <b>Budget Totals</b>                     | <b>\$128,930,652</b> | <b>\$120,014,503</b> | <b>(6.9%)</b> | <b>\$128,589,749</b> | <b>\$140,728,147</b> | <b>9.4%</b> |

# CITY MANAGER'S BUDGET MESSAGE

| Fund Type        | Funds  | FY 2020 to FY 2021<br>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%        |
|                  | <b>Total Increase/(Decrease)</b>                               | <b>(\$8,916,149)</b>                                  | <b>(6.9%)</b> | <b>\$12,138,398</b> | <b>9.4%</b> |

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

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## *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<br>FY 2020   | Estimated<br>FY 2020 | Proposed<br>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%)     |
| <b>Totals</b>            | <b>\$75,024,437</b> | <b>\$71,147,482</b>  | <b>\$73,231,254</b> | <b>(\$1,793,183)</b>    | <b>(2.4%)</b> | <b>\$2,083,772</b>        | <b>2.9%</b> |

# CITY MANAGER'S BUDGET MESSAGE

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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.

# CITY MANAGER'S BUDGET MESSAGE

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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.

# CITY MANAGER'S BUDGET MESSAGE

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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 33<sup>rd</sup> 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

# CITY MANAGER'S BUDGET MESSAGE

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funds in FY 2018. Construction on the Rowell Avenue sidewalk connection (between Curtis & 1<sup>st</sup> 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.



# CITY MANAGER'S BUDGET MESSAGE

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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 26<sup>th</sup> 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

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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

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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

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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](http://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 30<sup>th</sup>.

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](http://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

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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)

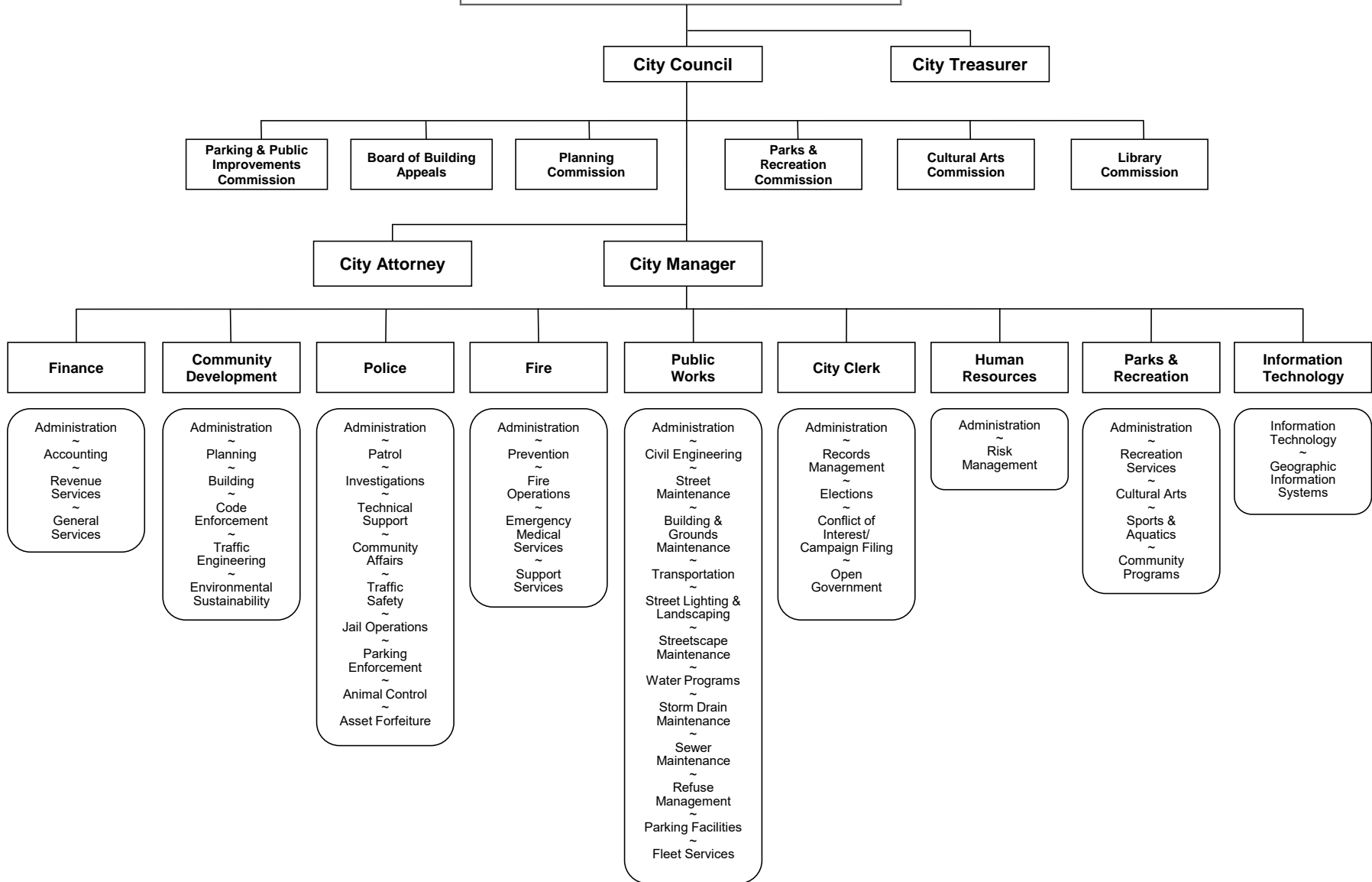
**Housing Units** (U.S. Census Bureau, 2009-2013 American Community Survey Estimates)

|                            |               |             |
|----------------------------|---------------|-------------|
| 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%         |
| <b>Total Housing Units</b> | <b>15,793</b> | <b>100%</b> |

## 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%            |
| <b>Total</b>        | <b>5,034</b> | <b>100.0%</b> |

**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              |                     | ✓       |                 |                      |        |      |                       |              |                        |

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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***



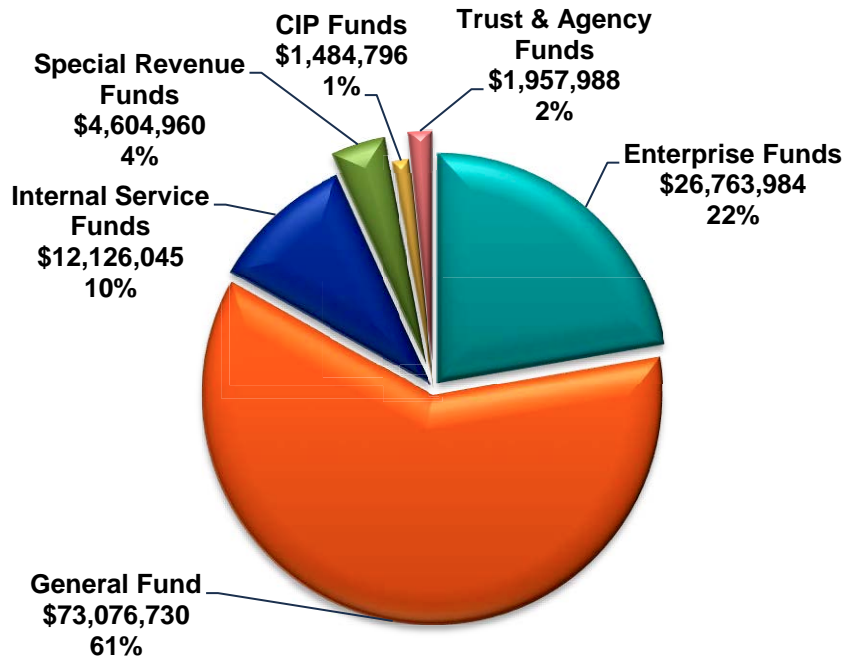


# Summaries

# SOURCE OF FUNDS BY FUND TYPE

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



## SCHEDULE OF REVENUES BY FUND & CATEGORY

|  | 2018-19<br>Actual    | 2019-20<br>Adopted   | 2019-20<br>Estimate  | 2020-21<br>Proposed  | Change from<br>2019-20 Adopted |                |
|--|----------------------|----------------------|----------------------|----------------------|--------------------------------|----------------|
| <b>General Fund</b>                                |                      |                      |                      |                      |                                |                |
| 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%)         |
| <b>Total General Fund</b>                          | <b>\$77,571,649</b>  | <b>\$76,085,386</b>  | <b>\$73,020,737</b>  | <b>\$73,076,730</b>  | <b>(\$3,008,656)</b>           | <b>(4.0%)</b>  |
| <b>Special Revenue Funds</b>                       |                      |                      |                      |                      |                                |                |
| 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%)        |
| <b>Total Special Revenue Funds</b>                 | <b>\$5,307,143</b>   | <b>\$4,917,717</b>   | <b>\$5,204,623</b>   | <b>\$4,604,960</b>   | <b>(\$312,757)</b>             | <b>(6.4%)</b>  |
| <b>Capital Project Funds</b>                       |                      |                      |                      |                      |                                |                |
| Capital Improvement                                | \$2,021,943          | \$2,326,804          | \$1,722,493          | \$1,484,796          | (\$842,008)                    | (36.2%)        |
| <b>Total Capital Projects Funds</b>                | <b>\$2,021,943</b>   | <b>\$2,326,804</b>   | <b>\$1,722,493</b>   | <b>\$1,484,796</b>   | <b>(\$842,008)</b>             | <b>(36.2%)</b> |
| <b>Underground Utility Construction Fund</b>       |                      |                      |                      |                      |                                |                |
| Underground Utility Construction                   | \$1,428              | \$3,280              | \$18,496,956         | -                    | (\$3,280)                      | -              |
| <b>Total Underground Utility Construction Fund</b> | <b>\$1,428</b>       | <b>\$3,280</b>       | <b>\$18,496,956</b>  | <b>\$0</b>           | <b>(\$3,280)</b>               | <b>-</b>       |
| <b>Enterprise Funds</b>                            |                      |                      |                      |                      |                                |                |
| 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%           |
| <b>Total Enterprise Funds</b>                      | <b>\$30,163,481</b>  | <b>\$30,040,788</b>  | <b>\$30,583,516</b>  | <b>\$26,763,984</b>  | <b>(\$3,276,804)</b>           | <b>(10.9%)</b> |
| <b>Internal Service Funds</b>                      |                      |                      |                      |                      |                                |                |
| 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%)         |
| <b>Total Internal Service Funds</b>                | <b>\$13,915,496</b>  | <b>\$14,413,897</b>  | <b>\$13,738,525</b>  | <b>\$12,126,045</b>  | <b>(\$2,287,852)</b>           | <b>(15.9%)</b> |
| <b>Trust &amp; Agency Funds</b>                    |                      |                      |                      |                      |                                |                |
| 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                         | -              |
| <b>Total Trust &amp; Agency Funds</b>              | <b>\$1,099,877</b>   | <b>\$1,142,780</b>   | <b>\$978,194</b>     | <b>\$1,957,988</b>   | <b>\$815,208</b>               | <b>71.3%</b>   |
| <b>Grand Total</b>                                 | <b>\$130,081,017</b> | <b>\$128,930,652</b> | <b>\$143,745,044</b> | <b>\$120,014,503</b> | <b>(\$8,916,149)</b>           | <b>(6.9%)</b>  |

**SCHEDULE OF REVENUES BY CATEGORY & FUND**

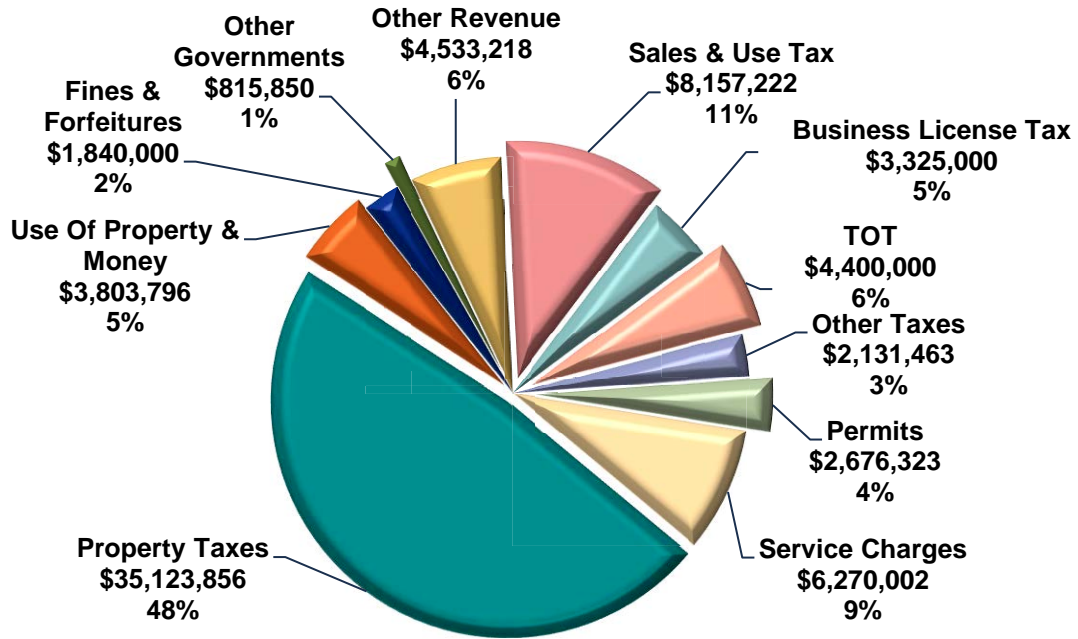
|                                      | Property Taxes      | Sales Taxes        | Other Taxes         | Licenses and Permits | From Other Agencies | Charges for Services | Fines and Forfeitures | Interest and Rents | Grants             | Operating Transfers In | Other              | 2020-21 Proposed     |
|--------------------------------------|---------------------|--------------------|---------------------|----------------------|---------------------|----------------------|-----------------------|--------------------|--------------------|------------------------|--------------------|----------------------|
| <b>General Fund</b>                  |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| 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         |
| <b>Special Revenue Funds</b>         |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| 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              |
| <b>Capital Project Funds</b>         |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| Capital Improvement                  | -                   | -                  | 635,144             | 10,902               | -                   | 650,750              | 88,000                | -                  | 100,000            | -                      | -                  | 1,484,796            |
| <b>Undergr. Utility Constr. Fund</b> |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| Underground Utility Construction     | -                   | -                  | -                   | -                    | -                   | -                    | -                     | -                  | -                  | -                      | -                  | -                    |
| <b>Enterprise Funds</b>              |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| 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              |
| <b>Internal Service Funds</b>        |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| 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            |
| <b>Trust &amp; Agency Funds</b>      |                     |                    |                     |                      |                     |                      |                       |                    |                    |                        |                    |                      |
| 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               |
| <b>Grand Total</b>                   | <b>\$35,533,856</b> | <b>\$8,157,222</b> | <b>\$14,643,767</b> | <b>\$2,707,225</b>   | <b>\$1,308,766</b>  | <b>\$31,990,436</b>  | <b>\$1,928,000</b>    | <b>\$5,088,796</b> | <b>\$1,699,442</b> | <b>\$15,511,293</b>    | <b>\$1,445,700</b> | <b>\$120,014,503</b> |

34

# SOURCE OF FUNDS - GENERAL FUND

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



## SCHEDULE OF REVENUE DETAIL BY FUND

|   |                                      | 2018-19             | 2019-20             | 2019-20             | 2020-21             | Change from          |                |
|---|--------------------------------------|---------------------|---------------------|---------------------|---------------------|----------------------|----------------|
|   |                                      | Actual              | Adopted             | Estimate            | Proposed            | 2019-20 Adopted      |                |
| <b>General Fund</b>                             |                                      |                     |                     |                     |                     |                      |                |
| 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           | -                    | -              |
| <b>Revenue from Property Tax</b>                |                                      | <b>\$32,107,338</b> | <b>\$33,111,743</b> | <b>\$34,378,818</b> | <b>\$35,123,856</b> | <b>\$2,012,113</b>   | <b>6.1%</b>    |
| 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)              | -              |
| <b>Revenue from Other Taxes</b>                 |                                      | <b>\$20,164,756</b> | <b>\$20,153,200</b> | <b>\$18,138,298</b> | <b>\$18,013,685</b> | <b>(\$2,140,515)</b> | <b>(10.6%)</b> |
| 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              | -                    | -              |
| <b>Revenue from Permits</b>                     |                                      | <b>\$3,048,265</b>  | <b>\$2,797,340</b>  | <b>\$2,433,939</b>  | <b>\$2,676,323</b>  | <b>(\$121,017)</b>   | <b>(4.3%)</b>  |
| 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%)        |
| <b>Revenue from Fines &amp; Forfeitures</b>     |                                      | <b>\$1,963,414</b>  | <b>\$2,447,000</b>  | <b>\$1,743,170</b>  | <b>\$1,840,000</b>  | <b>(\$607,000)</b>   | <b>(24.8%)</b> |
| 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               | -                    | -              |
| <b>Revenue from Use of Property &amp; Money</b> |                                      | <b>\$6,743,754</b>  | <b>\$4,054,499</b>  | <b>\$4,245,455</b>  | <b>\$3,803,796</b>  | <b>(\$250,703)</b>   | <b>(6.2%)</b>  |

## SCHEDULE OF REVENUE DETAIL BY FUND

|   | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | Change from<br>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)                       | -              |
| <b>Revenue from Other Governments</b>             | <b>\$355,520</b>    | <b>\$640,974</b>    | <b>\$460,599</b>    | <b>\$815,850</b>    | <b>\$174,876</b>               | <b>27.3%</b>   |
| 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                 | -                              | -              |
| <b>Revenue from Service Charges</b>               | <b>\$8,412,971</b>  | <b>\$8,344,900</b>  | <b>\$6,928,954</b>  | <b>\$6,270,002</b>  | <b>(\$2,074,898)</b>           | <b>(24.9%)</b> |
| 3896 Operating Service Transfers                  | \$3,663,481         | \$3,664,530         | \$3,664,530         | \$3,398,018         | (\$266,512)                    | (7.3%)         |
| <b>Revenue from Interfund Charges &amp; Trans</b> | <b>\$3,663,481</b>  | <b>\$3,664,530</b>  | <b>\$3,664,530</b>  | <b>\$3,398,018</b>  | <b>(266,512)</b>               | <b>(7.3%)</b>  |
| 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%)        |
| <b>Miscellaneous Revenue</b>                      | <b>\$1,112,151</b>  | <b>\$870,200</b>    | <b>\$1,026,974</b>  | <b>\$1,135,200</b>  | <b>\$265,000</b>               | <b>30.5%</b>   |
| <b>Total General Fund</b>                         | <b>\$77,571,649</b> | <b>\$76,085,386</b> | <b>\$73,020,737</b> | <b>\$73,076,730</b> | <b>(\$3,008,656)</b>           | <b>(4.0%)</b>  |

## SCHEDULE OF REVENUE DETAIL BY FUND

|   |                                  | 2018-19            | 2019-20            | 2019-20            | 2020-21            | Change from        |                |
|---|----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|----------------|
|   |                                  | Actual             | Adopted            | Estimate           | Proposed           | 2019-20            | Adopted        |
| <b>Street Lighting &amp; Landscaping Fund</b>       |                                  |                    |                    |                    |                    |                    |                |
| 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%)        |
| <b>Total Street Lighting &amp; Landscaping Fund</b> |                                  | <b>\$385,663</b>   | <b>\$394,800</b>   | <b>\$391,400</b>   | <b>\$389,918</b>   | <b>(\$4,882)</b>   | <b>(1.2%)</b>  |
| <b>Streets &amp; Highways Fund</b>                  |                                  |                    |                    |                    |                    |                    |                |
| 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%)        |
| <b>Total Streets &amp; Highways Fund</b>            |                                  | <b>\$1,747,752</b> | <b>\$1,619,869</b> | <b>\$1,332,141</b> | <b>\$1,397,358</b> | <b>(\$222,511)</b> | <b>(13.7%)</b> |
| <b>Asset Forfeiture Fund</b>                        |                                  |                    |                    |                    |                    |                    |                |
| 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             | -                  | -                  | -                  | -                  | -              |
| <b>Total Asset Forfeiture Fund</b>                  |                                  | <b>\$68,554</b>    | <b>\$8,000</b>     | <b>\$12,334</b>    | <b>\$5,000</b>     | <b>(\$3,000)</b>   | <b>(37.5%)</b> |
| <b>Police Safety Grants Fund</b>                    |                                  |                    |                    |                    |                    |                    |                |
| 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            | -                  | -              |
| <b>Total Federal Law Enforcement Services</b>       |                                  | <b>\$184,080</b>   | <b>\$141,328</b>   | <b>\$144,237</b>   | <b>\$143,000</b>   | <b>\$1,672</b>     | <b>1.2%</b>    |
| <b>Proposition A Fund</b>                           |                                  |                    |                    |                    |                    |                    |                |
| 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)          | -              |
| <b>Total Proposition A Fund</b>                     |                                  | <b>\$951,192</b>   | <b>\$1,039,166</b> | <b>\$974,682</b>   | <b>\$673,061</b>   | <b>(\$366,105)</b> | <b>(35.2%)</b> |
| <b>Proposition C Fund</b>                           |                                  |                    |                    |                    |                    |                    |                |
| 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            | -                  | -                  | -              |
| <b>Total Proposition C Fund</b>                     |                                  | <b>\$813,467</b>   | <b>\$672,715</b>   | <b>\$1,341,946</b> | <b>\$580,608</b>   | <b>(\$92,107)</b>  | <b>(13.7%)</b> |
| <b>AB 2766 Fund</b>                                 |                                  |                    |                    |                    |                    |                    |                |
| 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             | -                  | -              |
| <b>Total AB 2766 Fund</b>                           |                                  | <b>\$52,983</b>    | <b>\$47,212</b>    | <b>\$47,654</b>    | <b>\$47,000</b>    | <b>(\$212)</b>     | <b>(0.4%)</b>  |



## SCHEDULE OF REVENUE DETAIL BY FUND

|  |                                    | 2018-19             | 2019-20             | 2019-20             | 2020-21             | Change from        |                |
|--|------------------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------|
|  |                                    | Actual              | Adopted             | Estimate            | Proposed            | 2019-20            | Adopted        |
| <b>Measure R</b>                                   |                                    |                     |                     |                     |                     |                    |                |
| 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              | -                   | -                  | -              |
| <b>Total Measure R Fund</b>                        |                                    | <b>\$585,280</b>    | <b>\$480,818</b>    | <b>\$474,458</b>    | <b>\$943,497</b>    | <b>(\$77,321)</b>  | <b>(16.1%)</b> |
| <b>Measure M</b>                                   |                                    |                     |                     |                     |                     |                    |                |
| 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               | -                   | -                   | -                   | -                  | -              |
| <b>Total Measure M Fund</b>                        |                                    | <b>\$518,172</b>    | <b>\$513,809</b>    | <b>\$485,771</b>    | <b>\$425,518</b>    | <b>(\$88,291)</b>  | <b>(17.2%)</b> |
| <b>Capital Improvement Fund</b>                    |                                    |                     |                     |                     |                     |                    |                |
| 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               | -                   | -                   | -                   | -                  | -              |
| <b>Total Capital Improvement Fund</b>              |                                    | <b>\$2,021,943</b>  | <b>\$2,326,804</b>  | <b>\$1,722,493</b>  | <b>\$1,484,796</b>  | <b>(\$842,008)</b> | <b>(36.2%)</b> |
| <b>Underground Utility Construction Fund</b>       |                                    |                     |                     |                     |                     |                    |                |
| 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           | -                   | -                  | -              |
| <b>Total Underground Utility Construction Fund</b> |                                    | <b>\$1,428</b>      | <b>\$3,280</b>      | <b>\$18,496,956</b> | <b>\$0</b>          | <b>(\$3,280)</b>   | <b>-</b>       |
| <b>Water Fund</b>                                  |                                    |                     |                     |                     |                     |                    |                |
| 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 Wrieoff                   | (4,529)             | (9,000)             | (1,000)             | (9,000)             | -                  | -              |
| 3995   | Miscellaneous Revenues             | 1,737               | 10,000              | 1,000               | 10,000              | -                  | -              |
| <b>Total Water Fund</b>                            |                                    | <b>\$17,000,149</b> | <b>\$15,646,664</b> | <b>\$16,085,719</b> | <b>\$16,075,000</b> | <b>\$428,336</b>   | <b>2.7%</b>    |
| <b>Stormwater Fund</b>                             |                                    |                     |                     |                     |                     |                    |                |
| 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               | -                  | -              |
| <b>Total Stormwater Fund</b>                       |                                    | <b>\$397,172</b>    | <b>\$368,633</b>    | <b>\$791,464</b>    | <b>\$789,484</b>    | <b>\$420,851</b>   | <b>114.2%</b>  |

## SCHEDULE OF REVENUE DETAIL BY FUND

|                                       |                                   | 2018-19            | 2019-20            | 2019-20            | 2020-21            | Change from          |             |
|---------------------------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|-------------|
|                                       |                                   | Actual             | Adopted            | Estimate           | Proposed           | 2019-20              | Adopted     |
| <b>Wastewater Fund</b>                |                                   |                    |                    |                    |                    |                      |             |
| 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             | -                  | -                    | -           |
| <b>Total Wastewater Fund</b>          |                                   | <b>\$3,914,763</b> | <b>\$3,524,488</b> | <b>\$3,829,777</b> | <b>\$3,729,000</b> | <b>\$204,512</b>     | <b>5.8%</b> |
| <b>Refuse Fund</b>                    |                                   |                    |                    |                    |                    |                      |             |
| 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%)    |
| <b>Total Refuse Fund</b>              |                                   | <b>\$4,201,932</b> | <b>\$4,354,992</b> | <b>\$4,193,968</b> | <b>\$0</b>         | <b>(\$4,354,692)</b> | <b>-</b>    |
| <b>Parking Fund</b>                   |                                   |                    |                    |                    |                    |                      |             |
| 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             | -                    | -           |
| <b>Total Parking Meter Fund</b>       |                                   | <b>\$3,109,809</b> | <b>\$4,299,078</b> | <b>\$3,947,684</b> | <b>\$4,306,000</b> | <b>\$6,922</b>       | <b>0.2%</b> |
| <b>County Parking Lots Fund</b>       |                                   |                    |                    |                    |                    |                      |             |
| 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             | -                    | -           |
| <b>Total County Parking Lots Fund</b> |                                   | <b>\$815,805</b>   | <b>\$1,043,500</b> | <b>\$964,500</b>   | <b>\$1,043,500</b> | <b>\$0</b>           | <b>-</b>    |

## SCHEDULE OF REVENUE DETAIL BY FUND

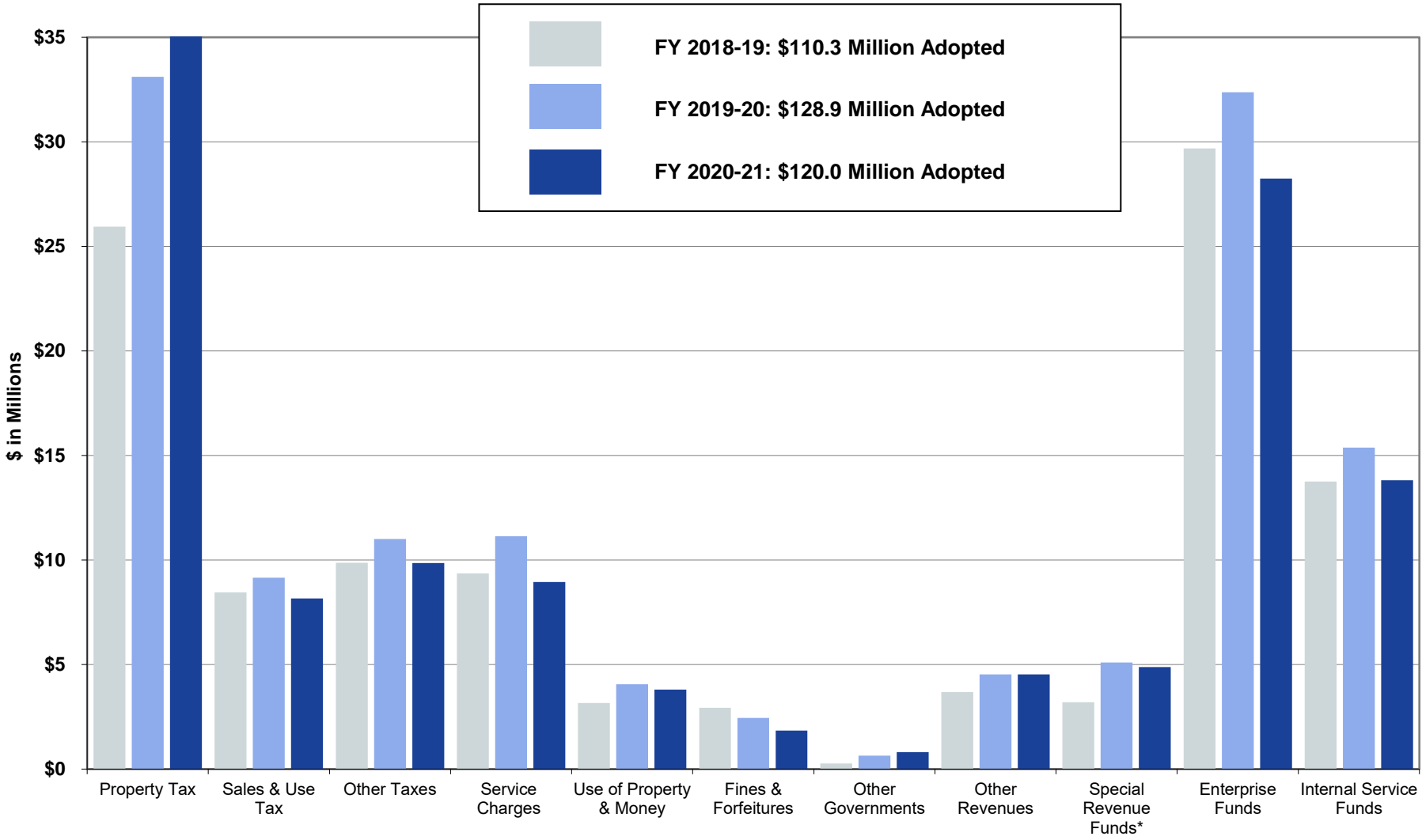
|   |                                    | 2018-19            | 2019-20            | 2019-20            | 2020-21            | Change from          |                |
|---|------------------------------------|--------------------|--------------------|--------------------|--------------------|----------------------|----------------|
|   |                                    | Actual             | Adopted            | Estimate           | Proposed           | 2019-20              | Adopted        |
| <b>State Pier &amp; Parking Lot Fund</b>            |                                    |                    |                    |                    |                    |                      |                |
| 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              | -                    | -              |
| <b>Total State Pier &amp; Parking Lot Fund</b>      |                                    | <b>\$723,851</b>   | <b>\$803,433</b>   | <b>\$770,404</b>   | <b>\$821,000</b>   | <b>\$17,567</b>      | <b>2.2%</b>    |
| <b>Insurance Reserve Fund</b>                       |                                    |                    |                    |                    |                    |                      |                |
| 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              | -                  | -                  | -                  | -                    | -              |
| <b>Total Insurance Reserve fund</b>                 |                                    | <b>\$7,053,139</b> | <b>\$6,851,720</b> | <b>\$6,993,203</b> | <b>\$7,203,980</b> | <b>\$352,260</b>     | <b>5.1%</b>    |
| <b>Information Technology Fund</b>                  |                                    |                    |                    |                    |                    |                      |                |
| 3860  | Information Technology Charge      | \$2,718,132        | \$2,814,647        | \$2,814,647        | \$2,814,340        | (\$307)              | (0.0%)         |
| 3995  | Miscellaneous Revenues             | 1,106              | -                  | -                  | -                  | -                    | -              |
| <b>Total Information Technology Fund</b>            |                                    | <b>\$2,718,132</b> | <b>\$2,814,647</b> | <b>\$2,814,647</b> | <b>\$2,814,340</b> | <b>(\$307)</b>       | <b>(0.0%)</b>  |
| <b>Fleet Management Fund</b>                        |                                    |                    |                    |                    |                    |                      |                |
| 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             | -                  | -                  | -                  | -                    | -              |
| <b>Total Fleet Management Fund</b>                  |                                    | <b>\$2,392,741</b> | <b>\$2,663,995</b> | <b>\$2,235,744</b> | <b>\$25,000</b>    | <b>(\$2,638,995)</b> | <b>(99.1%)</b> |
| <b>Building Maintenance &amp; Operations Fund</b>   |                                    |                    |                    |                    |                    |                      |                |
| 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%          |
| <b>Total Building Maintenance &amp; Operation f</b> |                                    | <b>\$1,750,378</b> | <b>\$2,083,535</b> | <b>\$1,694,931</b> | <b>\$2,082,725</b> | <b>(\$810)</b>       | <b>(0.0%)</b>  |

## 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> |                |
| <b>Special Assessment Redemption Fund</b>     |                                  |                      |                      |                      |                      |                        |                |
| 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                | -                    | -                    | -                    | -                      | -              |
| <b>Total Special Assessment Redemption Fu</b> |                                  | <b>\$768,451</b>     | <b>\$965,000</b>     | <b>\$751,900</b>     | <b>\$732,532</b>     | <b>(\$232,468)</b>     | <b>(24.1%)</b> |
| <b>Special Assessment UAD 12 14 Fund</b>      |                                  |                      |                      |                      |                      |                        |                |
| 3211  | C.Yr Assessments                 | -                    | -                    | -                    | \$614,943            | \$614,943              | -              |
| <b>Total Pension Trust Fund</b>               |                                  | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$614,943</b>     | <b>\$614,943</b>       | <b>-</b>       |
| <b>Special Assessment UAD 19-04 Fund</b>      |                                  |                      |                      |                      |                      |                        |                |
| 3211  | C.Yr Assessments                 | \$0                  | \$0                  | \$0                  | \$340,513            | \$340,513              | -              |
| <b>Total Pension Trust Fund</b>               |                                  | <b>\$0</b>           | <b>\$0</b>           | <b>\$0</b>           | <b>\$340,513</b>     | <b>\$340,513</b>       | <b>-</b>       |
| <b>Pension Trust Fund</b>                     |                                  |                      |                      |                      |                      |                        |                |
| 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              | -                      | -              |
| <b>Total Pension Trust Fund</b>               |                                  | <b>\$276,102</b>     | <b>\$177,780</b>     | <b>\$171,294</b>     | <b>\$220,000</b>     | <b>\$42,220</b>        | <b>23.7%</b>   |
| <b>PARS Investment Trust</b>                  |                                  |                      |                      |                      |                      |                        |                |
| 3523  | PARS Section 115 Interest        | \$55,324             | -                    | \$55,000             | \$50,000             | \$50,000               | -              |
| <b>Total Pension Trust Fund</b>               |                                  | <b>\$55,324</b>      | <b>\$0</b>           | <b>\$55,000</b>      | <b>\$50,000</b>      | <b>\$50,000</b>        | <b>-</b>       |
| <b>Grand Total</b>                            |                                  | <b>\$130,081,017</b> | <b>\$128,930,652</b> | <b>\$143,745,044</b> | <b>\$120,014,503</b> | <b>(\$8,916,149)</b>   | <b>(6.9%)</b>  |

# COMPARISON OF BUDGETED REVENUES

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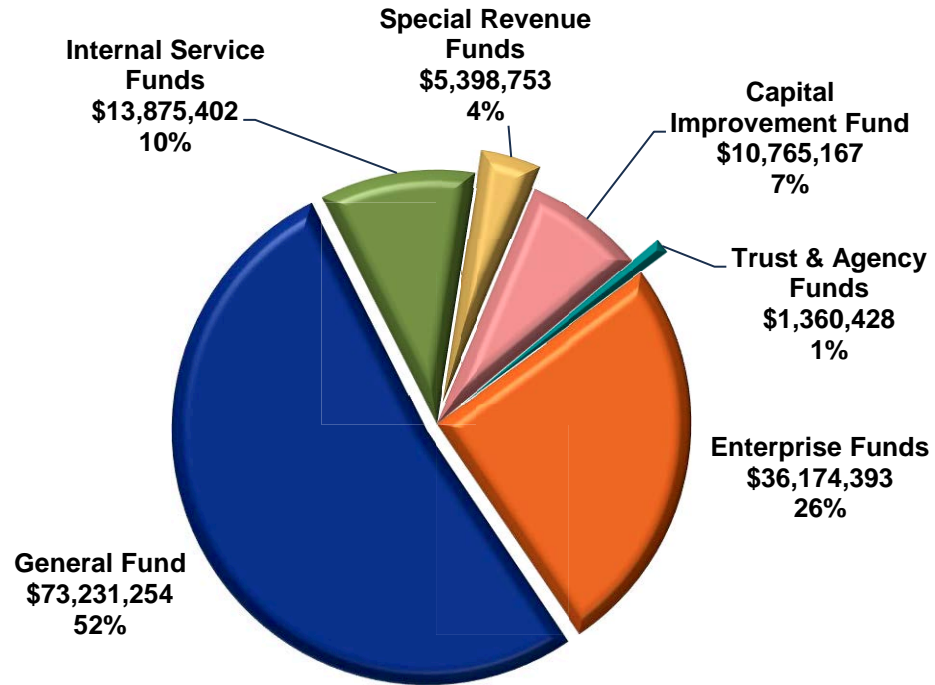


\* Includes Trust Funds

## USE OF FUNDS BY FUND TYPE

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



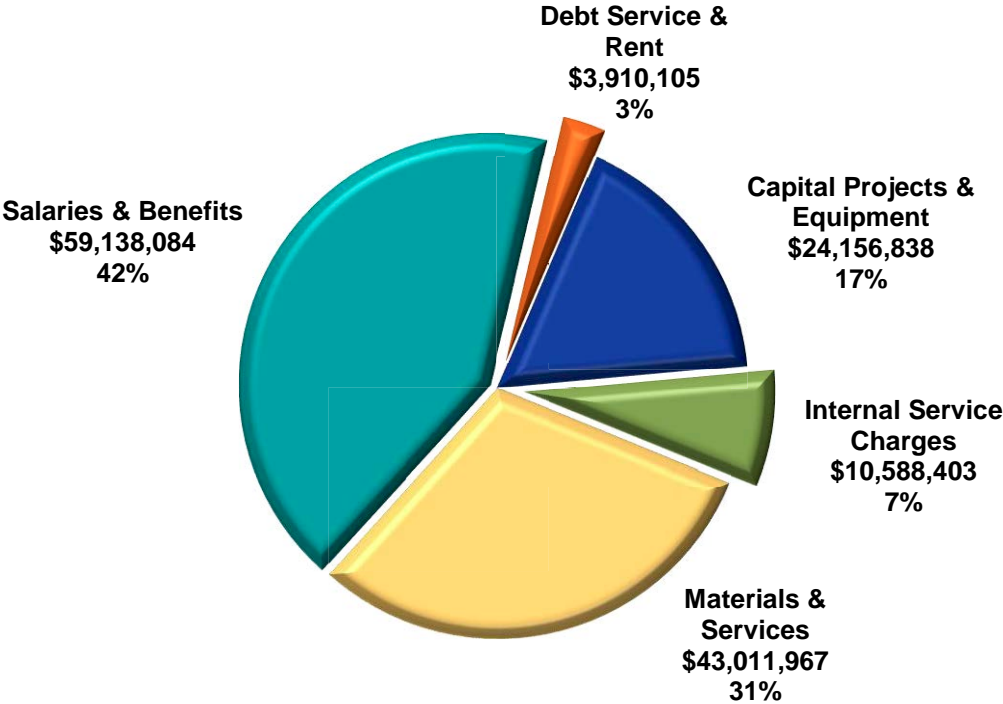
## SCHEDULE OF EXPENDITURES BY FUND

|  | 2018-19<br>Actual    | 2019-20<br>Adopted   | 2019-20<br>Estimate  | 2020-21<br>Proposed  | <i>Change from Prior<br/>2019-20 Adopted</i> |                |
|--|----------------------|----------------------|----------------------|----------------------|--|----------------|
| <b>General Fund</b>                          | <b>\$74,226,915</b>  | <b>\$75,024,437</b>  | <b>\$71,147,482</b>  | <b>\$73,231,254</b>  | <b>(\$1,793,183)</b>                         | <b>(2.4%)</b>  |
| 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%          |
| <b>Total Special Revenue Funds</b>           | <b>\$8,026,922</b>   | <b>\$4,089,850</b>   | <b>\$4,662,653</b>   | <b>\$5,398,753</b>   | <b>\$1,308,903</b>                           | <b>32.0%</b>   |
| Capital Improvement Fund                     | \$5,556,145          | \$3,632,438          | \$3,352,806          | \$1,549,034          | (\$2,083,404)                                | (57.4%)        |
| <b>Total Capital Improvement Fund</b>        | <b>\$5,556,145</b>   | <b>\$3,632,438</b>   | <b>\$3,352,806</b>   | <b>\$1,549,034</b>   | <b>(\$2,083,404)</b>                         | <b>(57.4%)</b> |
| Underground Assessment Districts Fund        | \$197,474            | \$0                  | \$8,494,675          | \$9,216,133          | \$9,216,133                                  | -              |
| <b>Underground Assessment Districts Fund</b> | <b>\$197,474</b>     | <b>\$0</b>           | <b>\$8,494,675</b>   | <b>\$9,216,133</b>   | <b>\$9,216,133</b>                           | <b>-</b>       |
| 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%)        |
| <b>Total Enterprise Funds</b>                | <b>\$23,201,259</b>  | <b>\$30,846,234</b>  | <b>\$25,066,373</b>  | <b>\$36,174,393</b>  | <b>\$5,328,159</b>                           | <b>17.3%</b>   |
| 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%)         |
| <b>Total Internal Service Funds</b>          | <b>\$12,713,060</b>  | <b>\$13,748,840</b>  | <b>\$14,456,756</b>  | <b>\$13,875,402</b>  | <b>\$126,562</b>                             | <b>0.9%</b>    |
| 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              | -                    | -                    | -                    | -                    | -  | -              |
| <b>Total Trust &amp; Agency Funds</b>        | <b>\$394,809</b>     | <b>\$1,247,950</b>   | <b>\$1,233,600</b>   | <b>\$1,360,428</b>   | <b>\$112,478</b>                             | <b>9.0%</b>    |
| <b>Grand Total</b>                           | <b>\$124,316,585</b> | <b>\$128,589,749</b> | <b>\$128,414,345</b> | <b>\$140,805,397</b> | <b>\$12,215,648</b>                          | <b>9.5%</b>    |
| <b>Total Operating Expenses</b>              | <b>\$112,380,198</b> | <b>\$115,664,749</b> | <b>\$120,369,947</b> | <b>\$118,455,397</b> | <b>\$2,790,648</b>                           | <b>2.4%</b>    |
| <b>Total Capital Projects*</b>               | <b>\$11,936,386</b>  | <b>\$12,925,000</b>  | <b>\$8,044,398</b>   | <b>\$22,350,000</b>  | <b>\$9,425,000</b>                           | <b>72.9%</b>   |

\*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





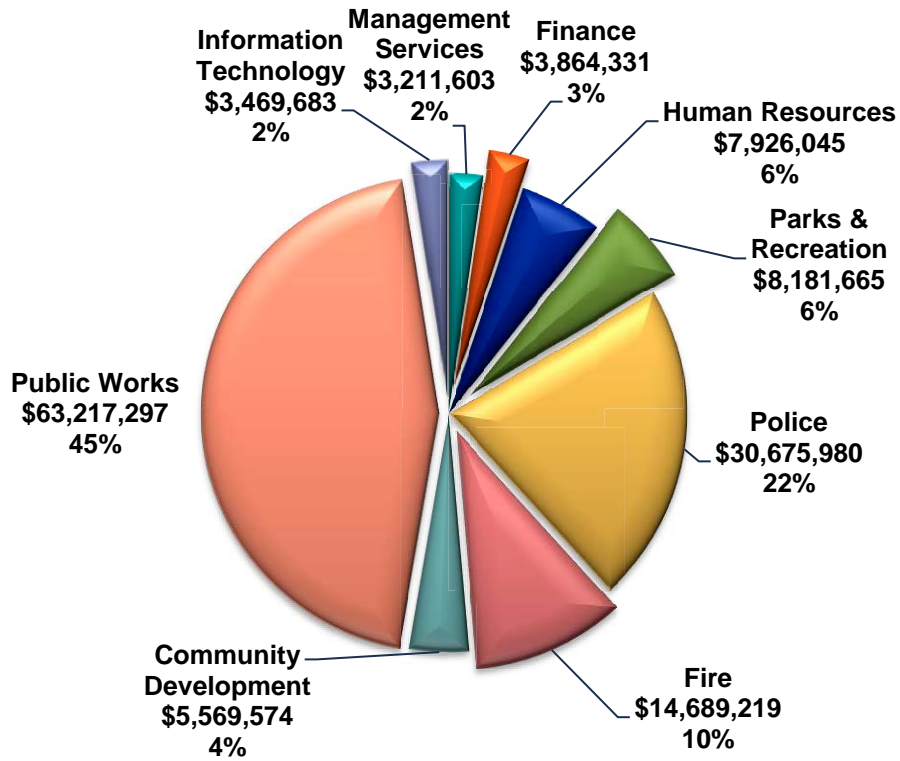
## FY 2020-21 SCHEDULE OF EXPENDITURES BY FUND & CATEGORY

|   | Salaries &<br>Benefits | Materials &<br>Services | Capital<br>Projects &<br>Equipment | Debt<br>Service &<br>Rent | Internal<br>Service<br>Charge | Total                | Percent<br>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%                |
| <b>Total All Funds FY 2020-21</b>         | <b>\$59,138,084</b>    | <b>\$43,011,967</b>     | <b>\$24,156,838</b>                | <b>\$3,910,105</b>        | <b>\$10,588,403</b>           | <b>\$140,805,397</b> | <b>100.0%</b>       |
| <b>Total All Funds FY 2019-20 Adoptec</b> | <b>\$58,196,158</b>    | <b>\$39,323,306</b>     | <b>\$14,345,557</b>                | <b>\$3,810,001</b>        | <b>\$12,914,727</b>           | <b>\$128,589,749</b> |                     |
| <b>Dollar Change</b>                      | <b>\$941,926</b>       | <b>\$3,688,661</b>      | <b>\$9,811,281</b>                 | <b>\$100,104</b>          | <b>(\$2,326,324)</b>          | <b>\$12,215,648</b>  |                     |
| <b>Percent Change</b>                     | <b>1.62%</b>           | <b>9.38%</b>            | <b>68.39%</b>                      | <b>2.63%</b>              | <b>(18.01%)</b>               | <b>9.50%</b>         |                     |



# USE OF FUNDS BY DEPARTMENT

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



## EXPENDITURES BY DEPARTMENT PROGRAM

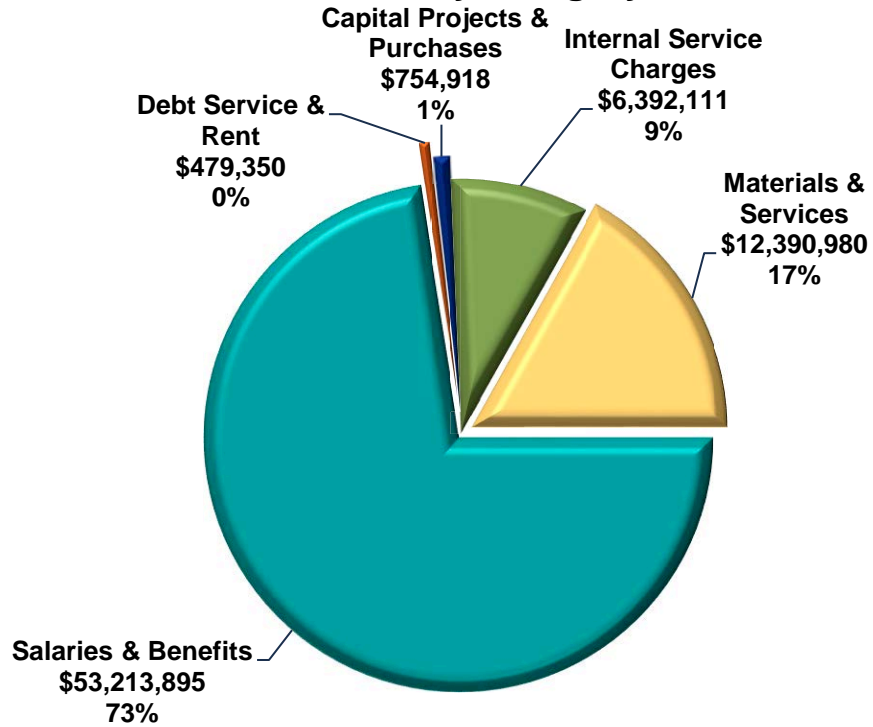
|                                     | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | <i>Change from<br/>2019-20 Adopted</i> |                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--|----------------|
| <b>Management Services</b>          |                     |                     |                     |                     |  |                |
| 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%           |
| <b>Total Management Services</b>    | <b>\$4,642,369</b>  | <b>\$3,651,673</b>  | <b>\$3,577,707</b>  | <b>\$3,211,603</b>  | <b>(\$440,070)</b>                     | <b>(12.1%)</b> |
| <b>Finance</b>                      |                     |                     |                     |                     |  |                |
| 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%)         |
| <b>Total Finance</b>                | <b>\$3,684,659</b>  | <b>\$3,955,743</b>  | <b>\$3,641,160</b>  | <b>\$3,864,331</b>  | <b>(\$91,412)</b>                      | <b>(2.3%)</b>  |
| <b>Human Resources</b>              |                     |                     |                     |                     |  |                |
| 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%           |
| <b>Total Human Resources</b>        | <b>\$7,014,581</b>  | <b>\$7,773,048</b>  | <b>\$7,912,505</b>  | <b>\$7,926,045</b>  | <b>\$152,997</b>                       | <b>2.0%</b>    |
| <b>Parks &amp; Recreation</b>       |                     |                     |                     |                     |  |                |
| 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%)         |
| <b>Total Parks &amp; Recreation</b> | <b>\$10,143,810</b> | <b>\$11,119,454</b> | <b>\$9,171,212</b>  | <b>\$8,181,665</b>  | <b>(\$2,937,789)</b>                   | <b>(26.4%)</b> |
| <b>Police</b>                       |                     |                     |                     |                     |  |                |
| 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%           |
| <b>Total Police</b>                 | <b>\$29,817,851</b> | <b>\$29,619,404</b> | <b>\$29,234,466</b> | <b>\$30,675,980</b> | <b>\$1,056,576</b>                     | <b>3.6%</b>    |
| <b>Fire</b>                         |                     |                     |                     |                     |  |                |
| 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%           |
| <b>Total Fire</b>                   | <b>\$14,429,080</b> | <b>\$14,802,598</b> | <b>\$14,499,482</b> | <b>\$14,689,219</b> | <b>(\$113,379)</b>                     | <b>(0.8%)</b>  |

## EXPENDITURES BY DEPARTMENT PROGRAM

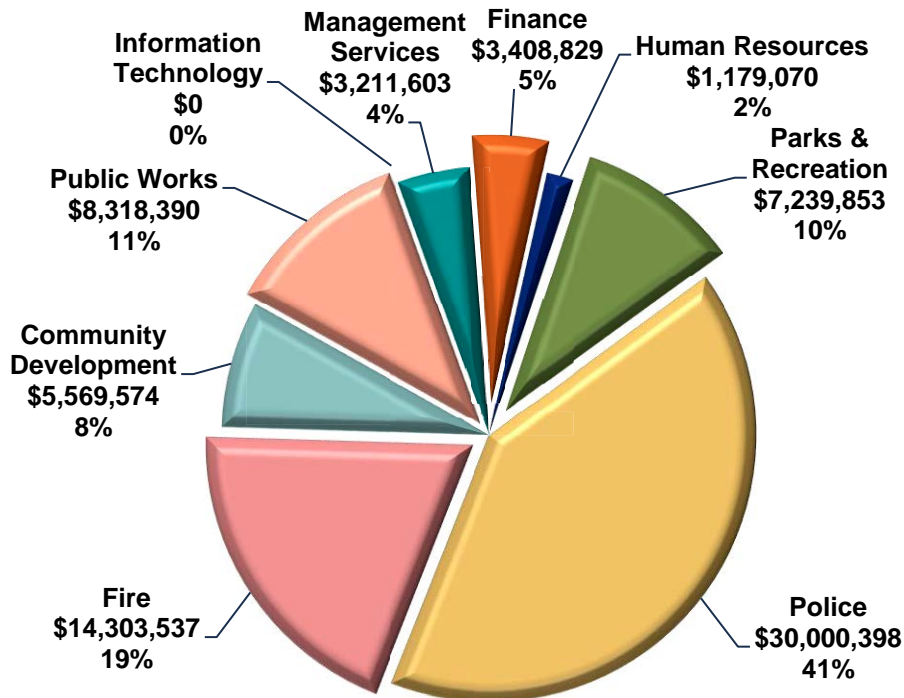
|                                     | 2018-19<br>Actual    | 2019-20<br>Adopted   | 2019-20<br>Estimate  | 2020-21<br>Proposed  | <i>Change from<br/>2019-20 Adopted</i> |                |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|--|----------------|
| <b>Community Development</b>        |                      |                      |                      |                      |  |                |
| 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%)        |
| <b>Total Community Development</b>  | <b>\$5,977,920</b>   | <b>\$6,283,238</b>   | <b>\$5,629,352</b>   | <b>\$5,569,574</b>   | <b>(\$713,664)</b>                     | <b>(11.4%)</b> |
| <b>Public Works</b>                 |                      |                      |                      |                      |  |                |
| 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%)        |
| <b>Total Public Works</b>           | <b>\$45,870,290</b>  | <b>\$48,155,295</b>  | <b>\$50,849,814</b>  | <b>\$63,217,297</b>  | <b>\$15,062,002</b>                    | <b>31.3%</b>   |
| <b>Information Technology</b>       |                      |                      |                      |                      |  |                |
| Information Technology              | \$2,736,024          | \$3,229,296          | \$3,898,647          | \$3,469,683          | \$240,387                              | 7.4%           |
| <b>Total Information Technology</b> | <b>\$2,736,024</b>   | <b>\$3,229,296</b>   | <b>\$3,898,647</b>   | <b>\$3,469,683</b>   | <b>\$240,387</b>                       | <b>7.4%</b>    |
| <b>Grand Total</b>                  | <b>\$124,316,585</b> | <b>\$128,589,749</b> | <b>\$128,414,345</b> | <b>\$140,805,397</b> | <b>\$12,215,648</b>                    | <b>9.5%</b>    |

## USE OF FUNDS - GENERAL FUND

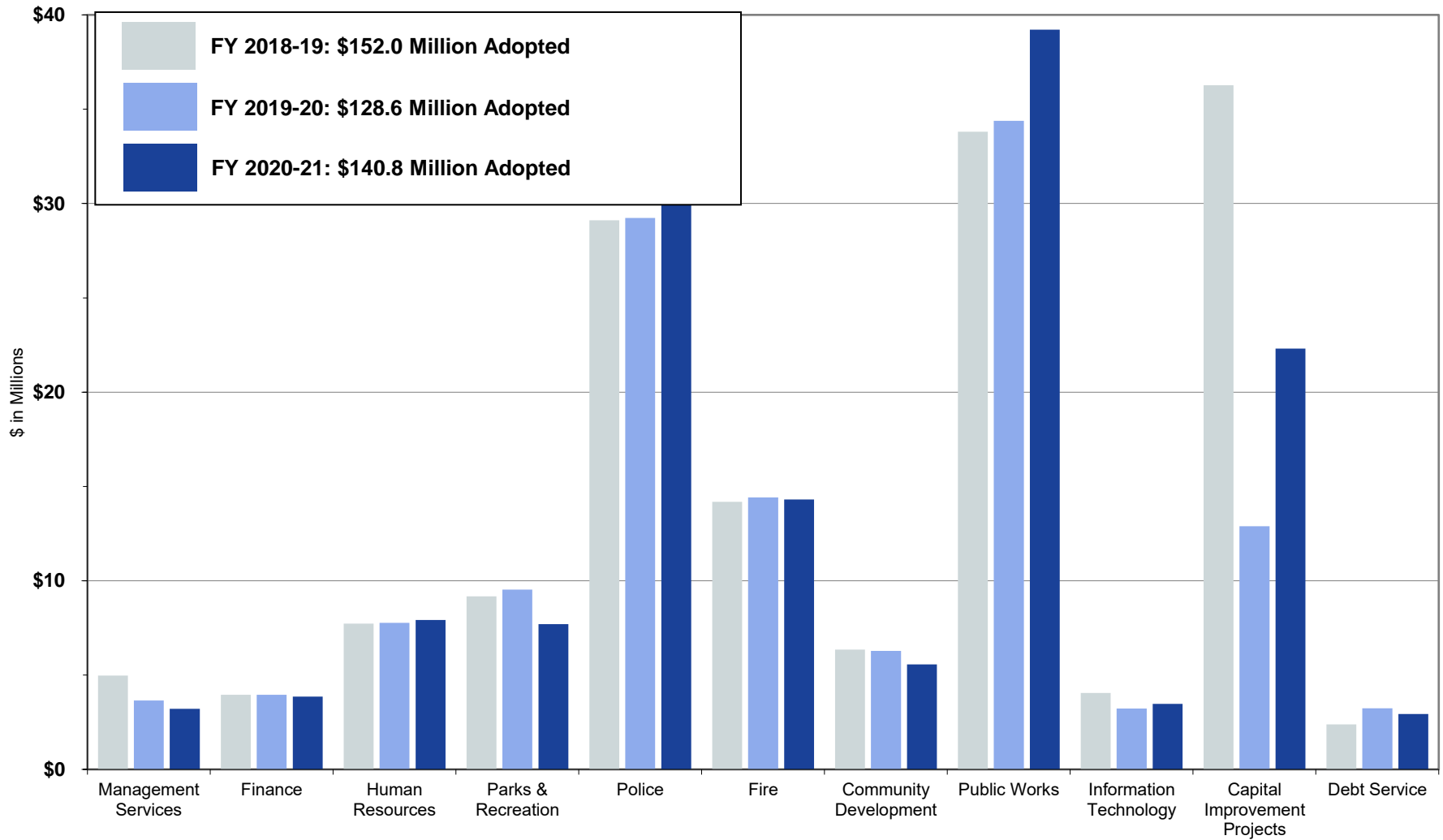
**FY 2020-21 Use of Funds by Category = \$73,231,254**



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



## COMPARISON OF BUDGETED EXPENDITURES



53

**FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

**All Funds**

|  | 07/01/2020<br>Opening<br>Balance | FY 2021<br>Estimated<br>Revenues | FY 2021<br>Operating<br>Expenditures | FY 2021<br>Capital Equip<br>& Projects | FY 2021<br>Debt Service<br>Payments | FY 2021<br>Total<br>Expenditures | FY 2021<br>Fund Balance<br>Before Xfers | FY 2021<br>Fund<br>Transfers | 06/30/2021<br>Total<br>Fund Balance | 06/30/2021<br>Reserves &<br>Designations | 06/30/2021<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>General Fund Undesignated</b>                   | \$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                                |                                     |
| <b>Total General Fund Balance</b>                  | <b>\$27,281,628</b>              | <b>\$73,076,730</b>              | <b>(\$71,996,986)</b>                | <b>(\$754,918)</b>                     | <b>(\$479,350)</b>                  | <b>(\$73,231,254)</b>            | <b>\$27,127,104</b>                     | <b>(\$2,190,589)</b>         | <b>\$24,936,515</b>                 | <b>\$18,646,251</b>                      | <b>\$6,290,264</b>                  |
| <b>Special Revenue Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Special Revenue Funds Balance</b>         | <b>\$2,737,872</b>               | <b>\$4,604,960</b>               | <b>(\$1,908,753)</b>                 | <b>(\$3,490,000)</b>                   | <b>-</b>                            | <b>(\$5,398,753)</b>             | <b>\$1,944,079</b>                      | <b>\$454,553</b>             | <b>\$2,398,632</b>                  | <b>-</b>                                 | <b>\$2,398,632</b>                  |
| <b>Capital Project Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Capital Project Funds Balance</b>         | <b>\$11,089,226</b>              | <b>\$1,484,796</b>               | <b>(\$9,343,803)</b>                 | <b>(\$650,000)</b>                     | <b>(\$771,364)</b>                  | <b>(\$10,765,167)</b>            | <b>\$1,808,855</b>                      | <b>-</b>                     | <b>\$1,808,855</b>                  | <b>-</b>                                 | <b>\$1,808,855</b>                  |
| <b>Enterprise Funds</b>                            |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Enterprise Fund Reserves:</b>                   |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| North Manhattan Beach BID Reserve                  | 371,598                          | -                                | -                                    | -                                      | -                                   | -                                | 371,598                                 |                              | 371,598                             | 371,598                                  |                                     |
| <b>Total Enterprise Funds Balance</b>              | <b>\$15,623,186</b>              | <b>\$26,763,984</b>              | <b>(\$16,336,359)</b>                | <b>(\$18,298,071)</b>                  | <b>(\$1,539,963)</b>                | <b>(\$36,174,393)</b>            | <b>\$6,212,777</b>                      | <b>\$1,486,036</b>           | <b>\$7,698,813</b>                  | <b>\$2,517,005</b>                       | <b>\$5,181,808</b>                  |



**FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

**All Funds**

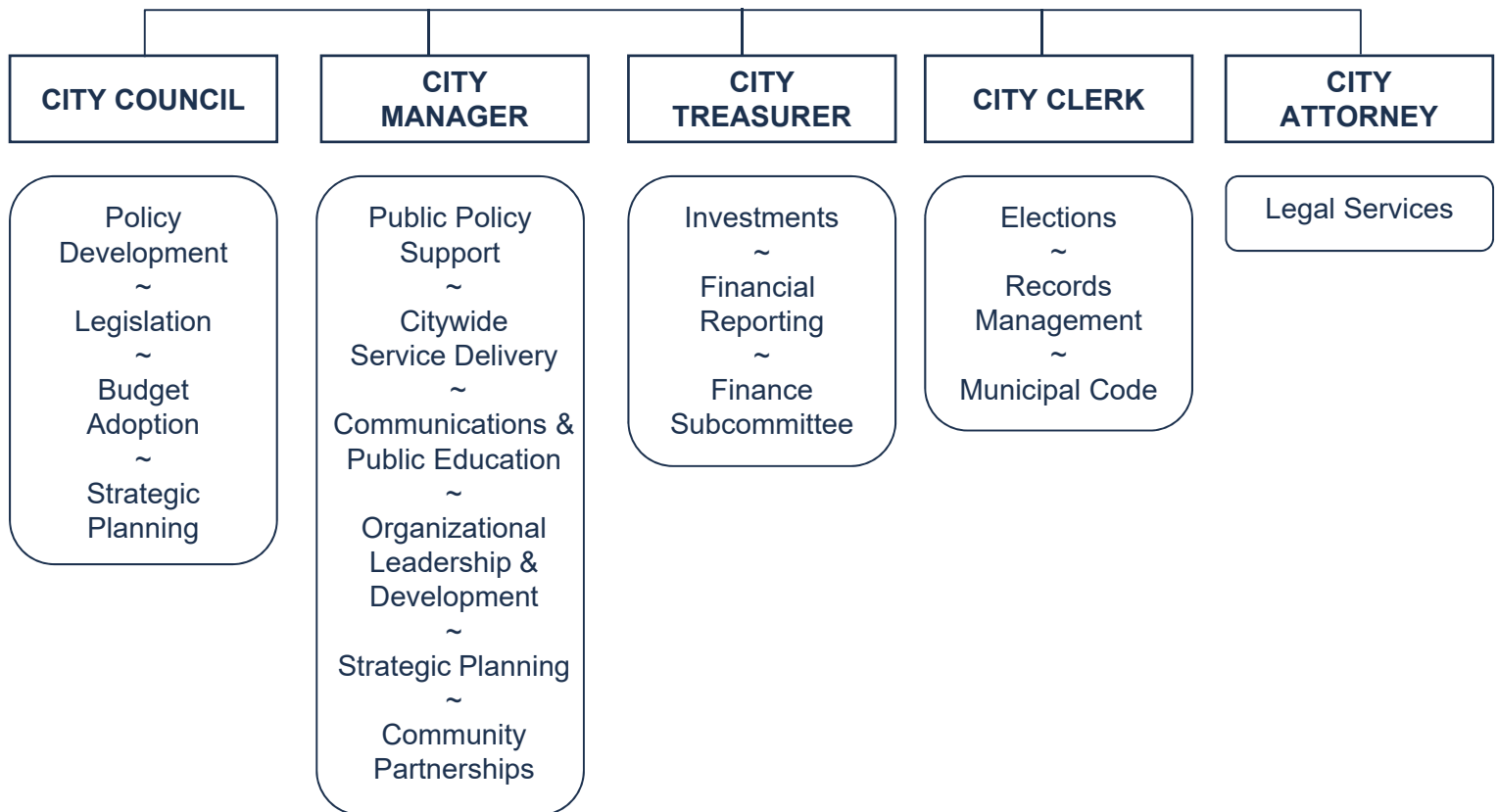
|  | 07/01/2020<br>Opening<br>Balance | FY 2021<br>Estimated<br>Revenues | FY 2021<br>Operating<br>Expenditures | FY 2021<br>Capital Equip<br>& Projects | FY 2021<br>Debt Service<br>Payments | FY 2021<br>Total<br>Expenditures | FY 2021<br>Fund Balance<br>Before Xfers | FY 2021<br>Fund<br>Transfers | 06/30/2021<br>Total<br>Fund Balance | 06/30/2021<br>Reserves &<br>Designations | 06/30/2021<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>Internal Service Funds</b>                |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                              |
| <b>Total Insurance Service Funds Balance</b> | <b>\$8,993,945</b>               | <b>\$12,126,045</b>              | <b>(\$12,911,553)</b>                | <b>(\$963,849)</b>                     | <b>-</b>                            | <b>(\$13,875,402)</b>            | <b>\$7,244,589</b>                      | <b>-</b>                     | <b>\$7,244,589</b>                  | <b>\$2,000,000</b>                       | <b>\$5,244,589</b>                  |
| <b>Trust &amp; Agency Funds</b>              |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                                | -                                   |
| <b>Total Trust Agency Funds Balance</b>      | <b>\$2,725,294</b>               | <b>\$1,957,988</b>               | <b>(\$241,000)</b>                   | <b>-</b>                               | <b>(\$1,119,428)</b>                | <b>(\$1,360,428)</b>             | <b>\$3,322,854</b>                      | <b>\$250,000</b>             | <b>\$3,572,854</b>                  | <b>\$3,572,854</b>                       | <b>-</b>                            |
| <b>Grand Total</b>                           | <b>\$68,451,151</b>              | <b>\$120,014,503</b>             | <b>(\$112,738,454)</b>               | <b>(\$24,156,838)</b>                  | <b>(\$3,910,105)</b>                | <b>(\$140,805,397)</b>           | <b>\$47,660,257</b>                     | <b>-</b>                     | <b>\$47,660,257</b>                 | <b>\$26,736,110</b>                      | <b>\$20,924,147</b>                 |



# Management Services

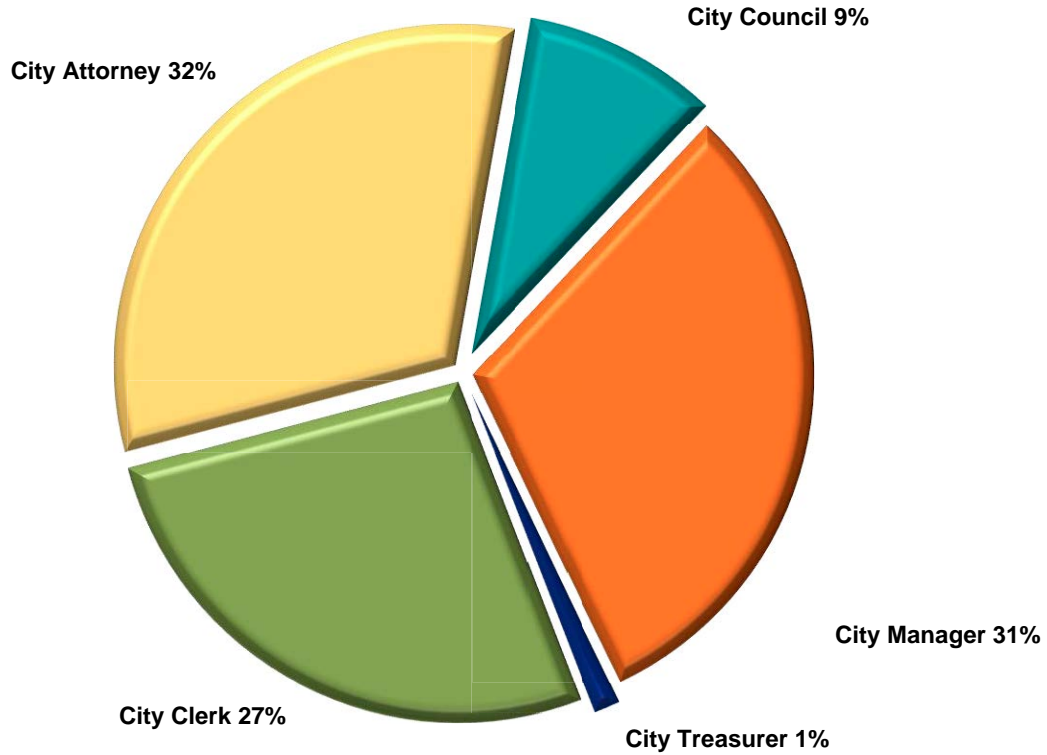


# City of Manhattan Beach Management Services



# Management Services

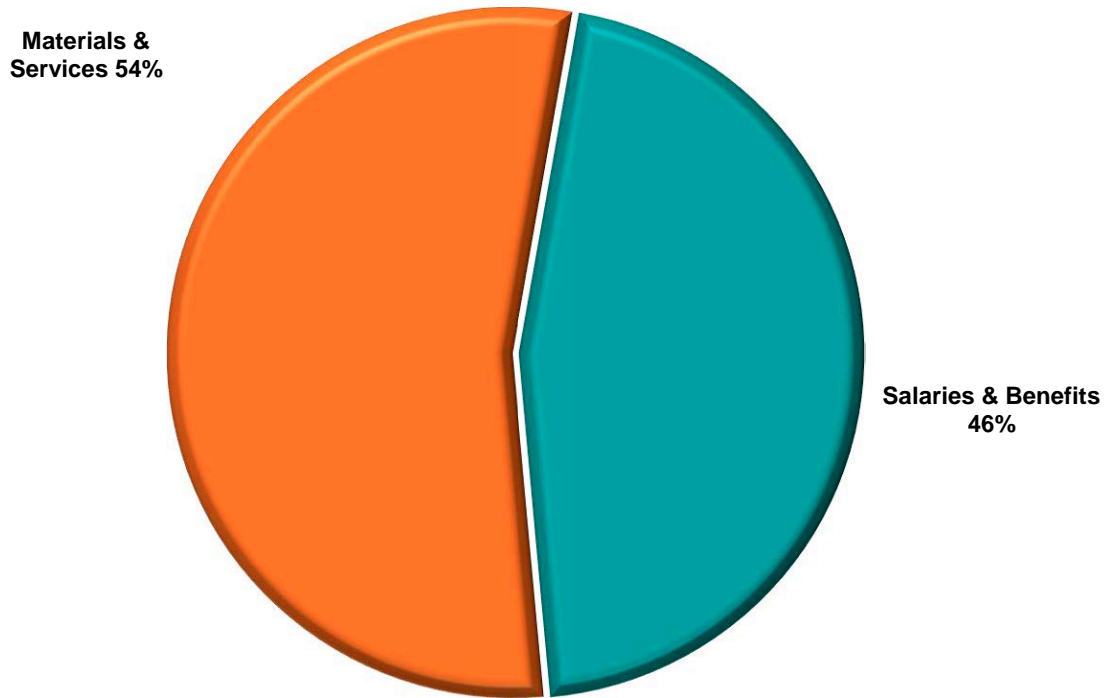
FY 2020-21  
Department Expenditure by Program



| 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          |
| <b>Total</b>               | <b>\$4,642,369</b> | <b>\$3,651,673</b> | <b>\$3,577,707</b> | <b>\$3,211,603</b> |
| <b>Full-Time Positions</b> | <b>15</b>          | <b>15</b>          | <b>15</b>          | <b>14</b>          |

# 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          |
| <b>Total</b>          | <b>\$4,642,369</b> | <b>\$3,651,673</b> | <b>\$3,577,707</b> | <b>\$3,211,603</b> |

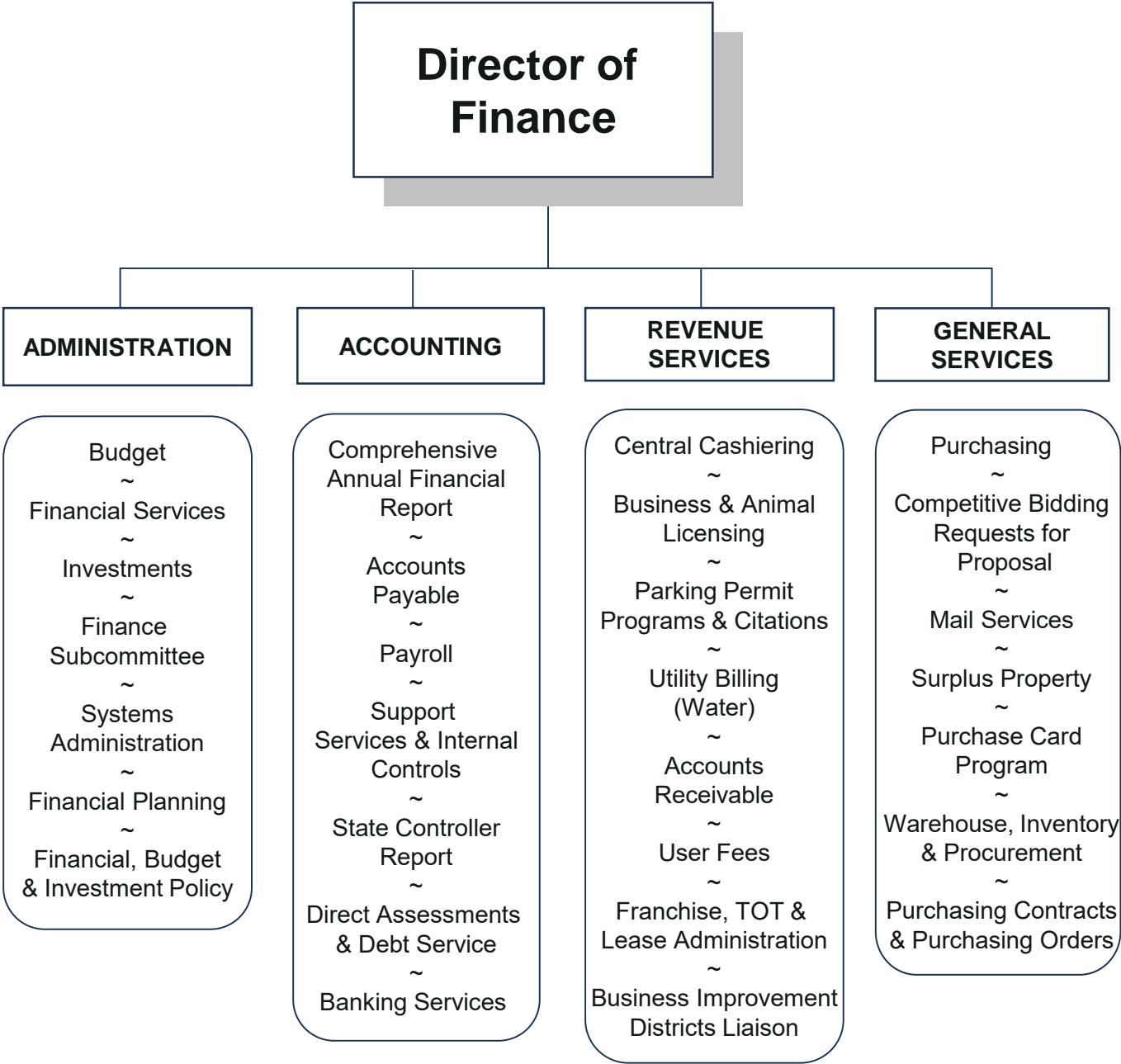




# Finance

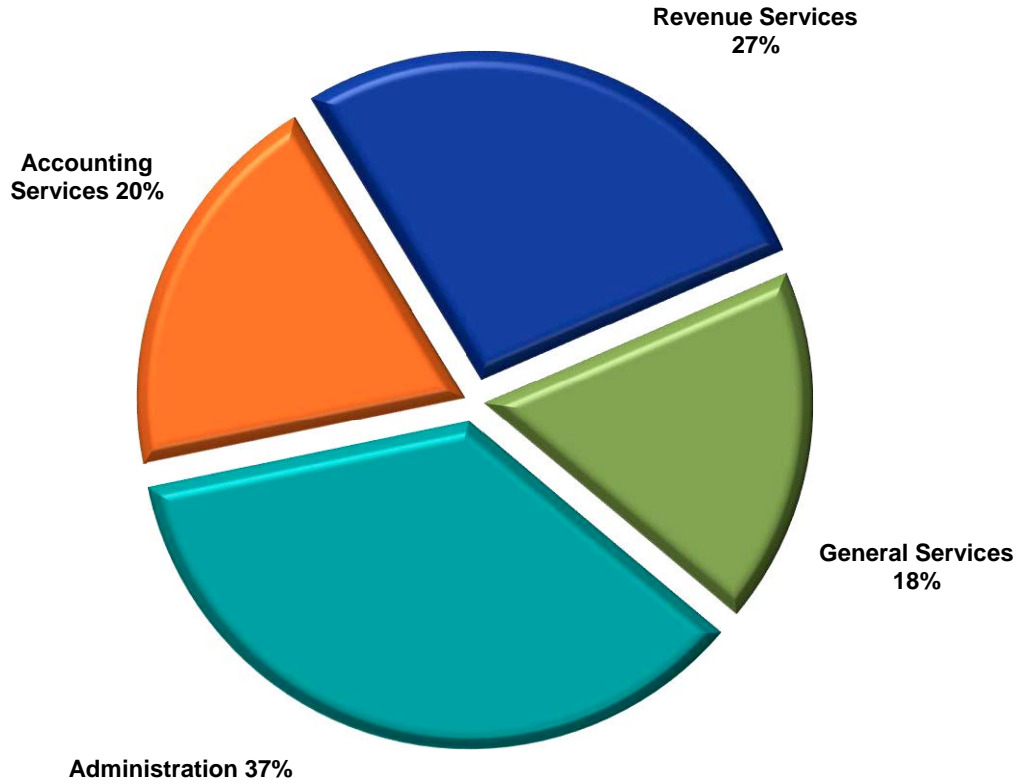


# City of Manhattan Beach Finance Department



# Finance Department

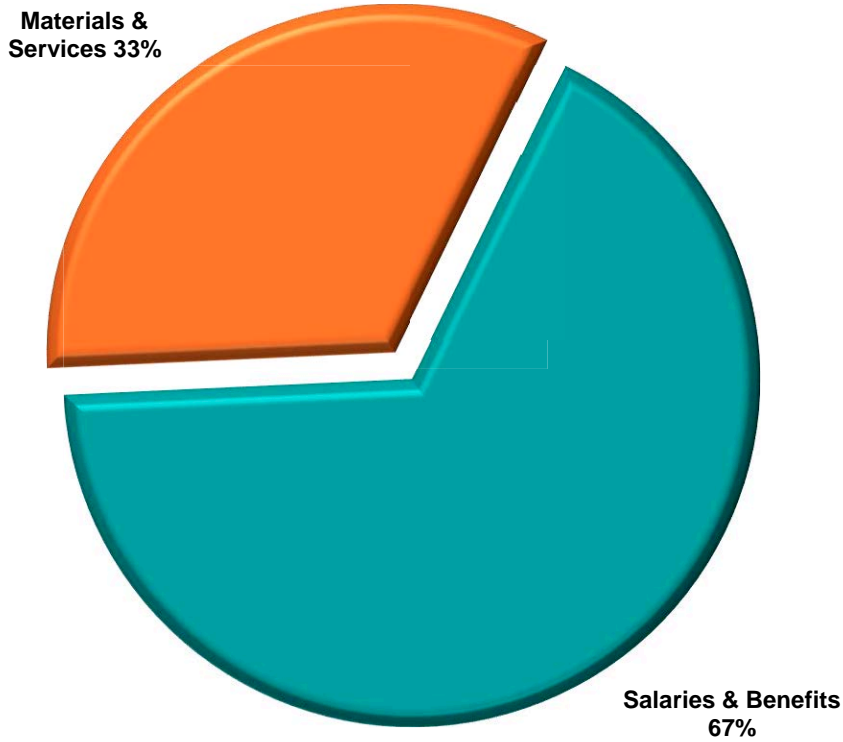
## FY 2020-21 Department Expenditure by Program



| <b>Program Expenditures</b> | <b>FY 2019 Actual</b> | <b>FY 2020 Adopted</b> | <b>FY 2020 Estimate</b> | <b>FY 2021 Proposed</b> |
|-----------------------------|-----------------------|------------------------|-------------------------|-------------------------|
| 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                 |
| <b>Total</b>                | <b>\$3,684,659</b>    | <b>\$3,955,743</b>     | <b>\$3,641,160</b>      | <b>\$3,864,331</b>      |
| <b>Full-Time Positions</b>  | <b>18</b>             | <b>18</b>              | <b>18</b>               | <b>19</b>               |

# 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          |
| <b>Total</b>          | <b>\$3,684,659</b> | <b>\$3,955,743</b> | <b>\$3,641,160</b> | <b>\$3,864,331</b> |

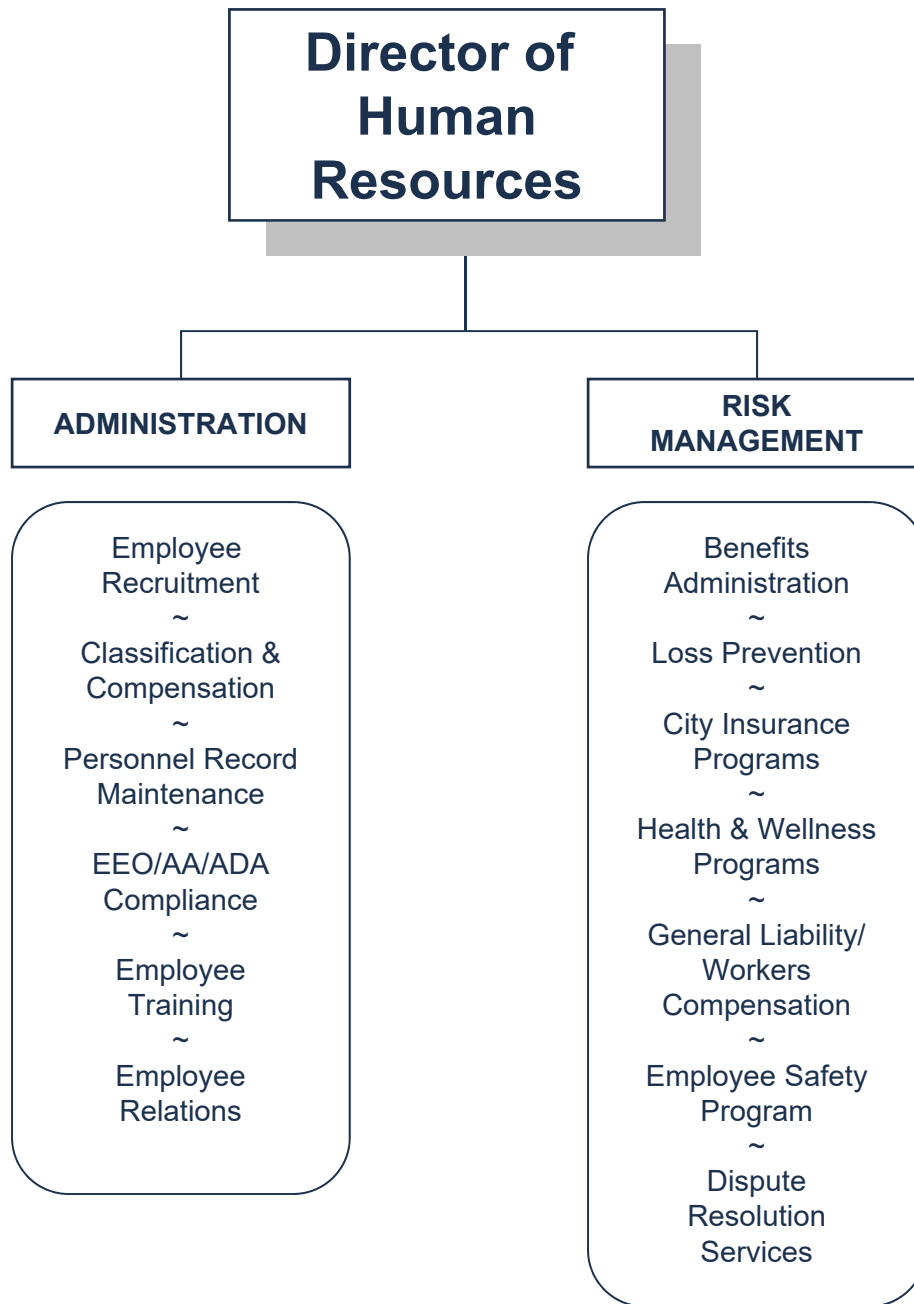


# Human Resources



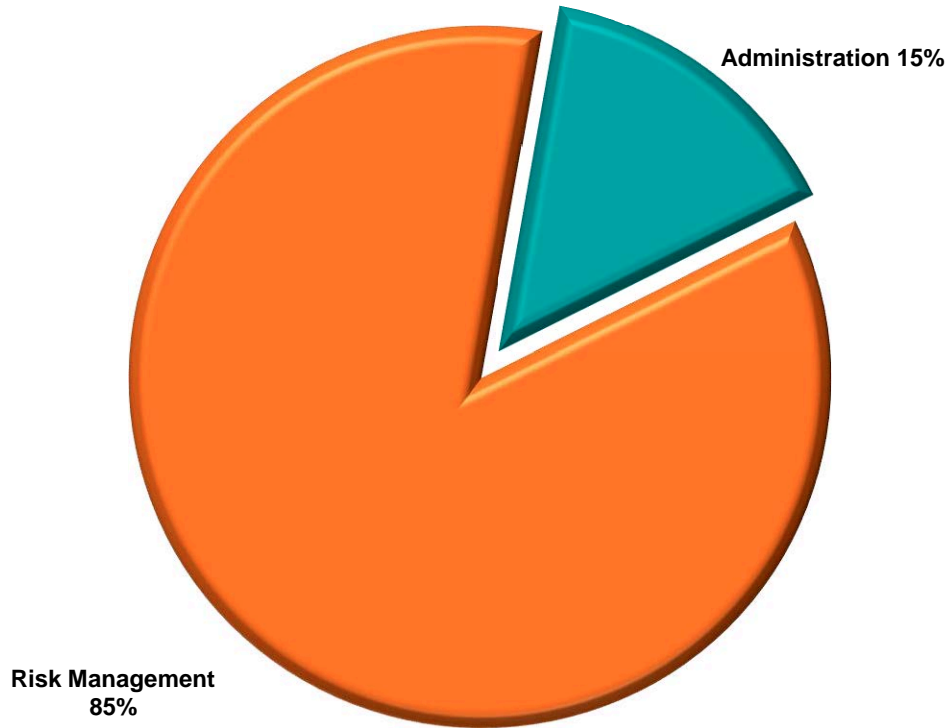


# City of Manhattan Beach Human Resources Department



# Human Resources Department

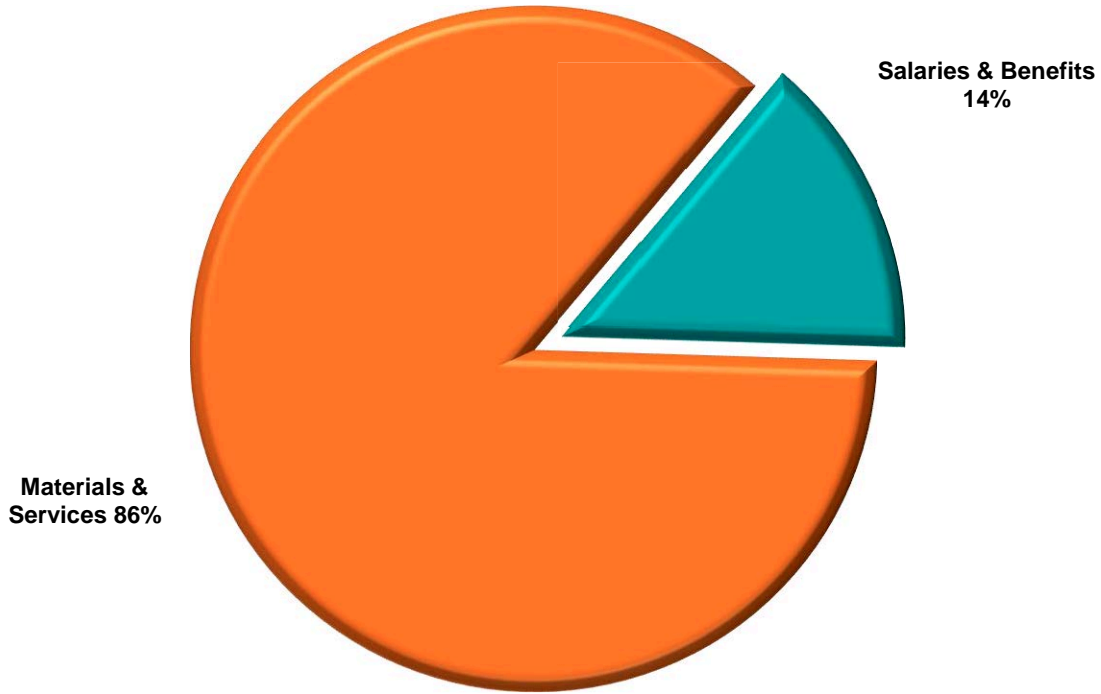
FY 2020-21  
Department Expenditure by Program



| Program Expenditures       | FY 2019<br>Actual  | FY 2020<br>Adopted | FY 2020<br>Estimate | FY 2021<br>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           |
| <b>Total</b>               | <b>\$7,014,581</b> | <b>\$7,773,048</b> | <b>\$7,912,505</b>  | <b>\$7,926,045</b>  |
| <b>Full-Time Positions</b> | <b>8</b>           | <b>8</b>           | <b>8</b>            | <b>8</b>            |

# 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          |
| <b>Total</b>          | <b>\$7,014,581</b> | <b>\$7,773,048</b> | <b>\$7,912,505</b> | <b>\$7,926,045</b> |

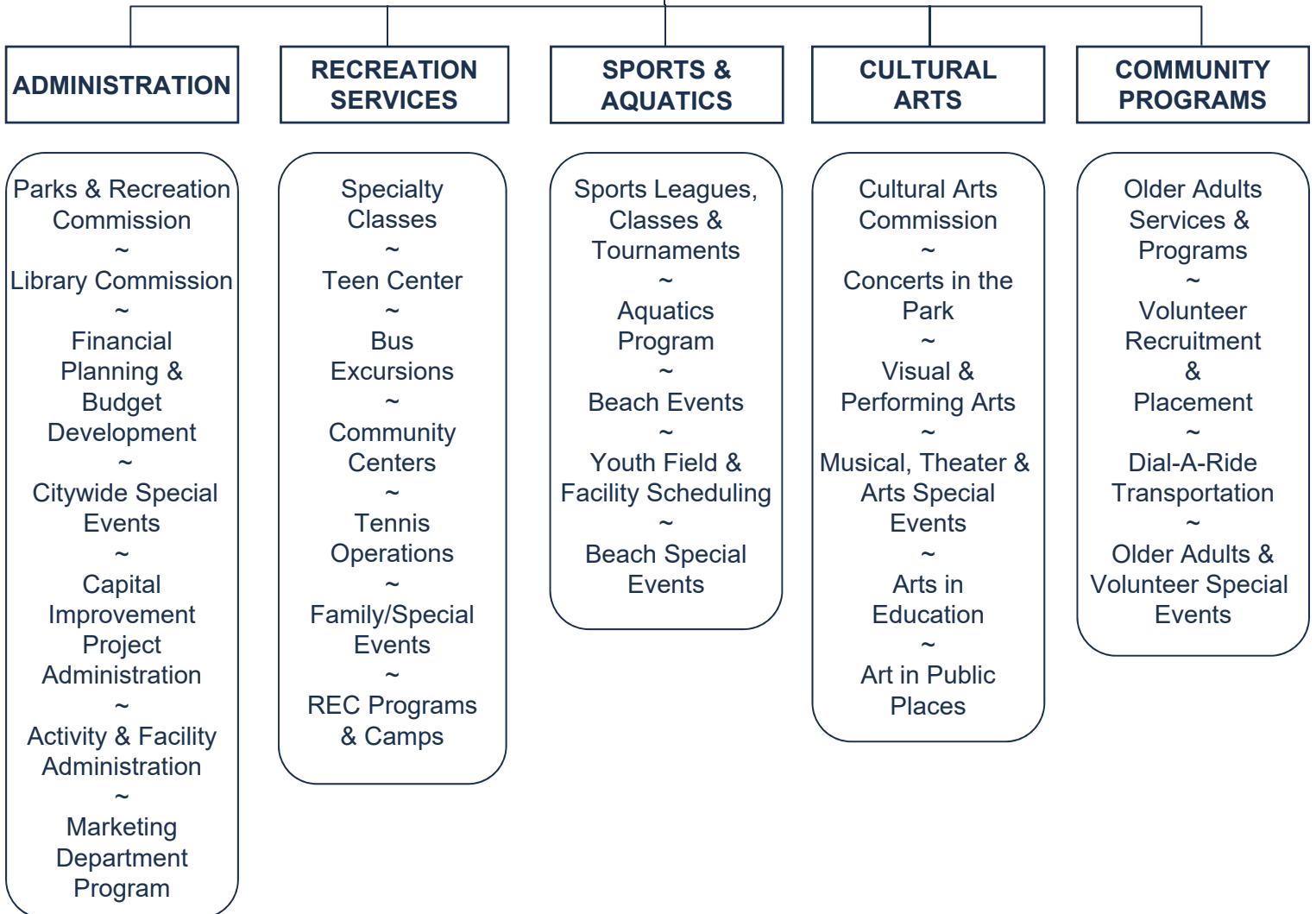


# Parks and Recreation



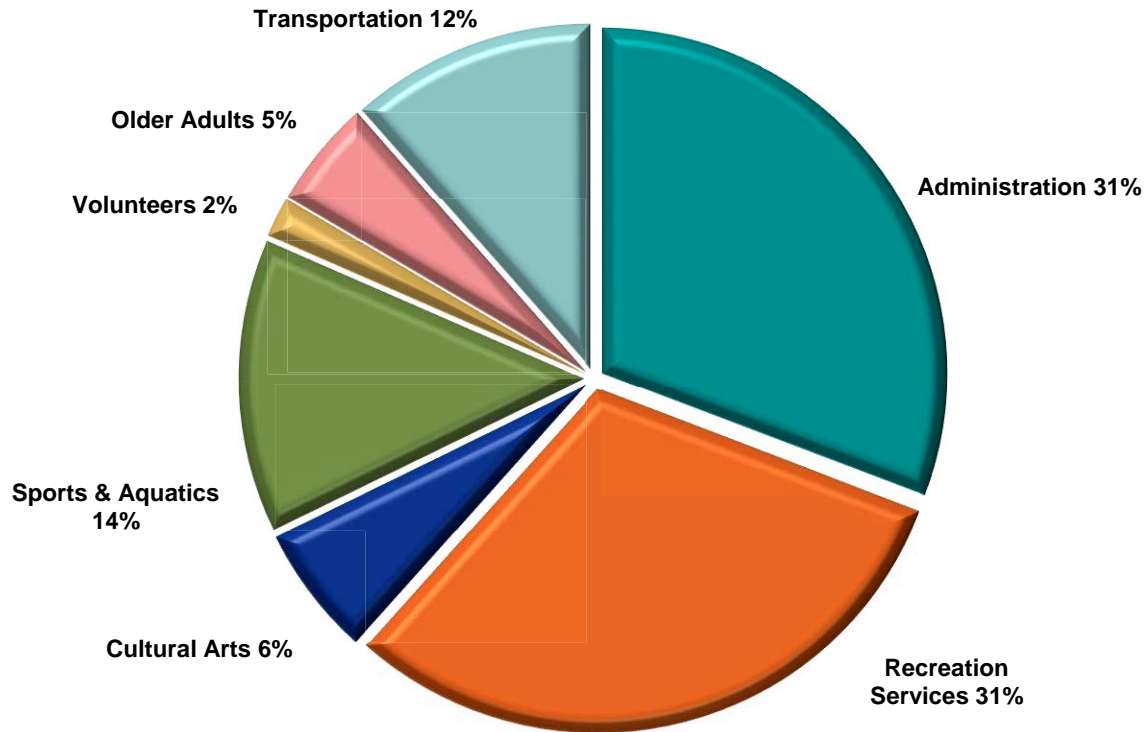
# City of Manhattan Beach Parks & Recreation Department

**Director of  
Parks and  
Recreation**



# Parks & Recreation Department

FY 2020-21  
Department Expenditure by Program



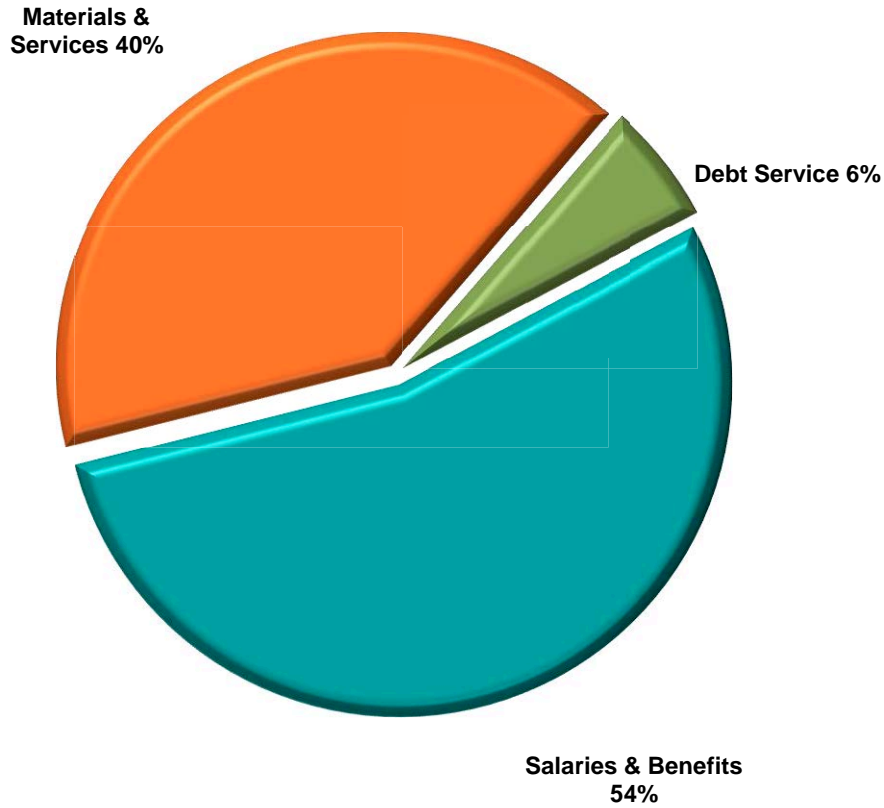
| Program Expenditures | FY 2019 Actual      | FY 2020 Adopted     | FY 2020 Estimate   | FY 2021 Proposed   |
|----------------------|---------------------|---------------------|--------------------|--------------------|
| Administration       | \$3,300,487         | \$4,074,158         | \$2,922,958        | \$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            |
| <b>Total</b>         | <b>\$10,143,810</b> | <b>\$11,119,454</b> | <b>\$9,171,212</b> | <b>\$8,181,665</b> |

| 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             |
| <b>Total</b>               | <b>\$3,642,204</b> | <b>\$3,620,300</b> | <b>\$2,946,112</b> | <b>\$2,149,267</b> |
| <b>Full-Time Positions</b> | <b>25</b>          | <b>25</b>          | <b>25</b>          | <b>25</b>          |



# Parks & Recreation Department

FY 2020-21  
Department Expenditure by Category



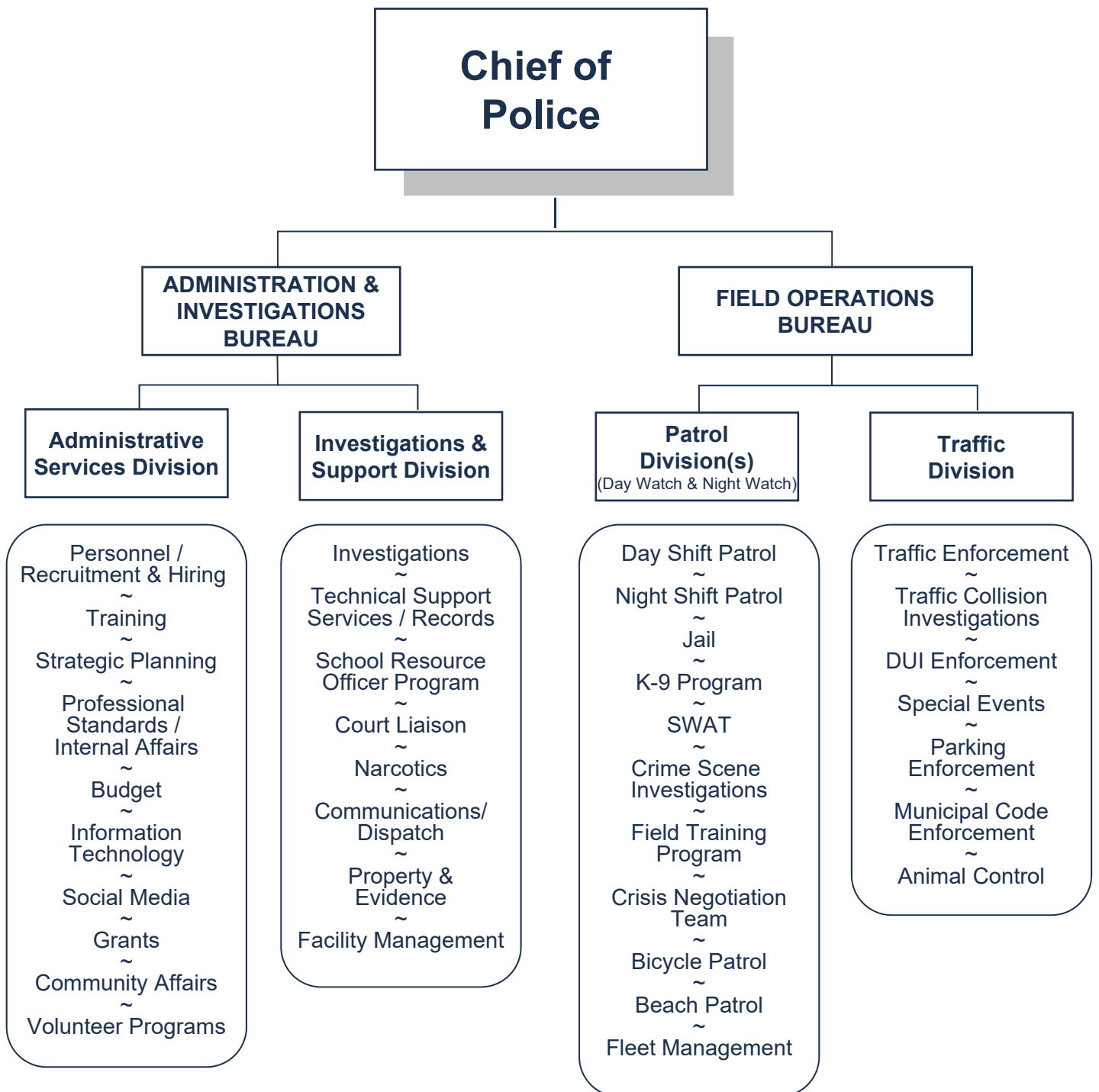
| Category Expenditures | FY 2019 Actual      | FY 2020 Adopted     | FY 2020 Estimate   | FY 2021 Proposed   |
|-----------------------|---------------------|---------------------|--------------------|--------------------|
| Salaries & Benefits   | \$4,891,969         | \$4,973,178         | \$4,696,344        | \$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            |
| <b>Total</b>          | <b>\$10,143,810</b> | <b>\$11,119,454</b> | <b>\$9,171,212</b> | <b>\$8,181,665</b> |



# Police Department

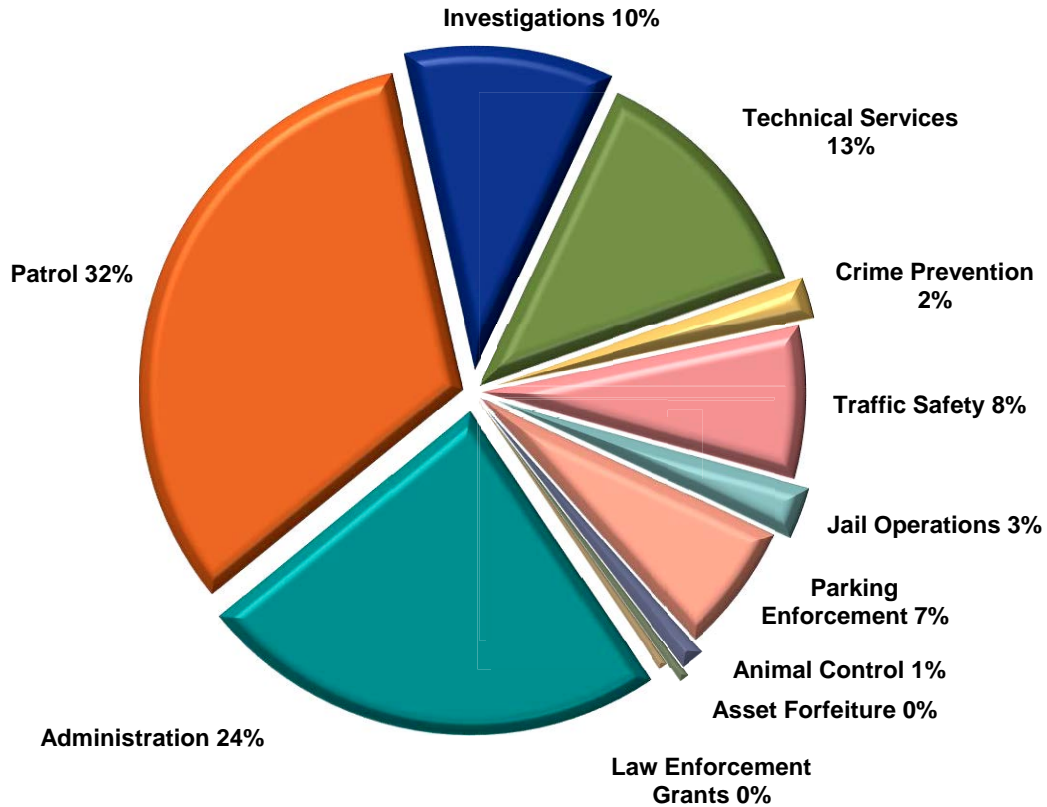


# City of Manhattan Beach Police Department



# Police Department

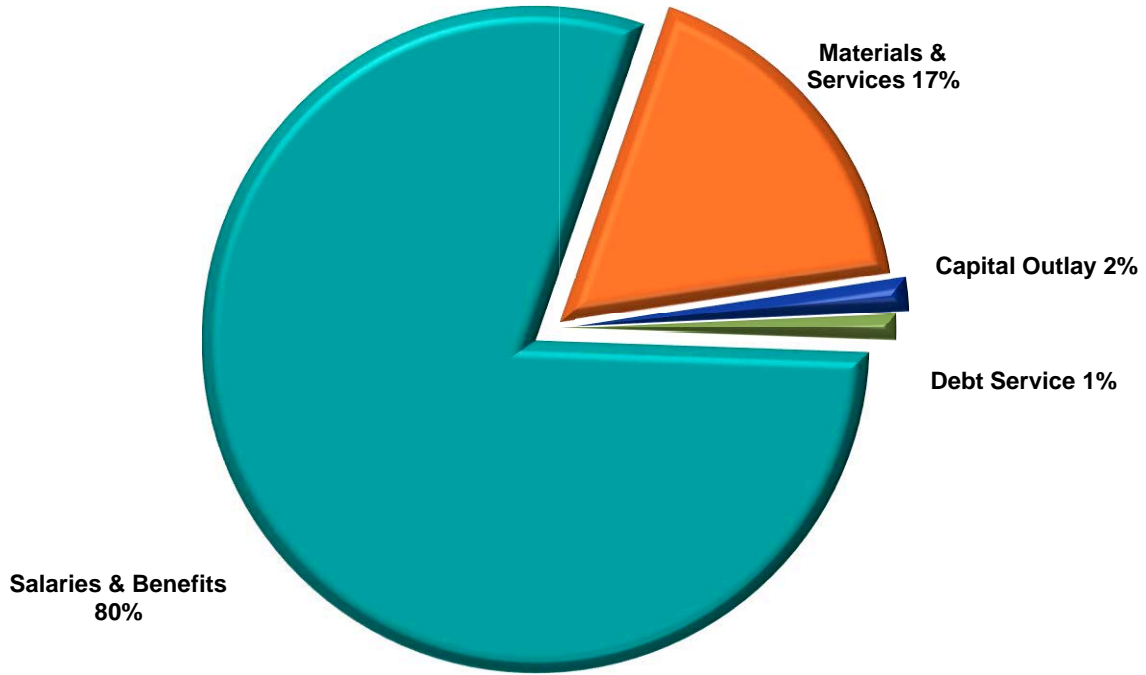
FY 2020-21  
Department Expenditure by Program



| 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             |
| <b>Total</b>               | <b>\$29,817,851</b> | <b>\$29,619,404</b> | <b>\$29,234,466</b> | <b>\$30,675,980</b> |
| <b>Full-Time Positions</b> | <b>107.8</b>        | <b>107.8</b>        | <b>107.8</b>        | <b>110.8</b>        |

# 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             |
| <b>Total</b>          | <b>\$29,817,851</b> | <b>\$29,619,404</b> | <b>\$29,234,466</b> | <b>\$30,675,980</b> |





# 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

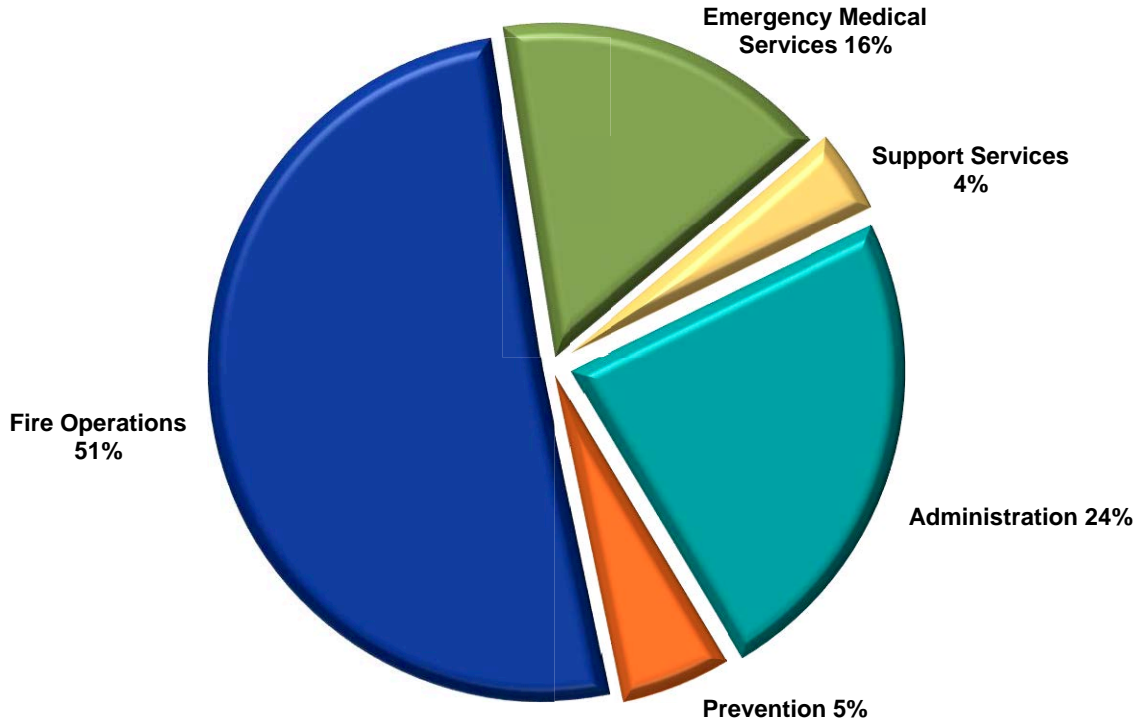
- Fire Suppression
- ~
- Training
- ~
- Special Operations
- ~
- Policy and Procedures
- ~
- Operations Committee
- ~
- Wild Land Deployment
- ~
- Mutual & Auto Aid
- ~
- Safety and Equipment
- ~
- Recruiting and Hiring

- 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

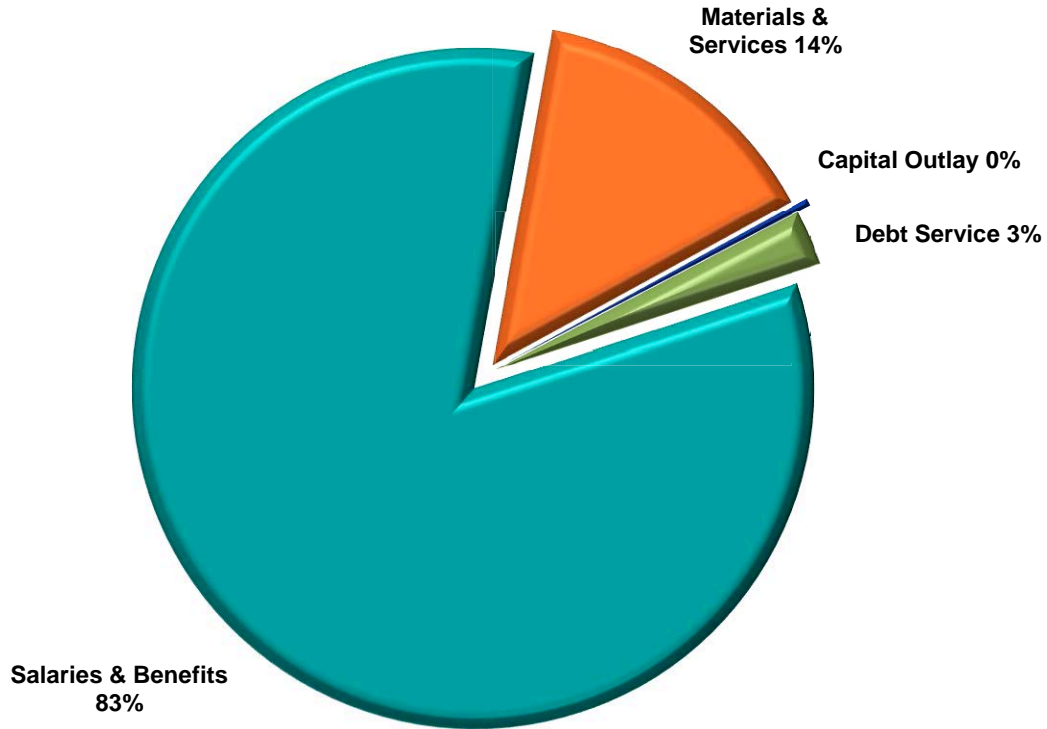
## FY 2020-21 Department Expenditure by Program



| 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             |
| <b>Total</b>               | <b>\$14,429,080</b> | <b>\$14,802,598</b> | <b>\$14,499,482</b> | <b>\$14,689,219</b> |
| <b>Full-Time Positions</b> | <b>31.2</b>         | <b>31.2</b>         | <b>31.2</b>         | <b>31.2</b>         |

# 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             |
| <b>Total</b>          | <b>\$14,429,080</b> | <b>\$14,802,598</b> | <b>\$14,499,482</b> | <b>\$14,689,219</b> |



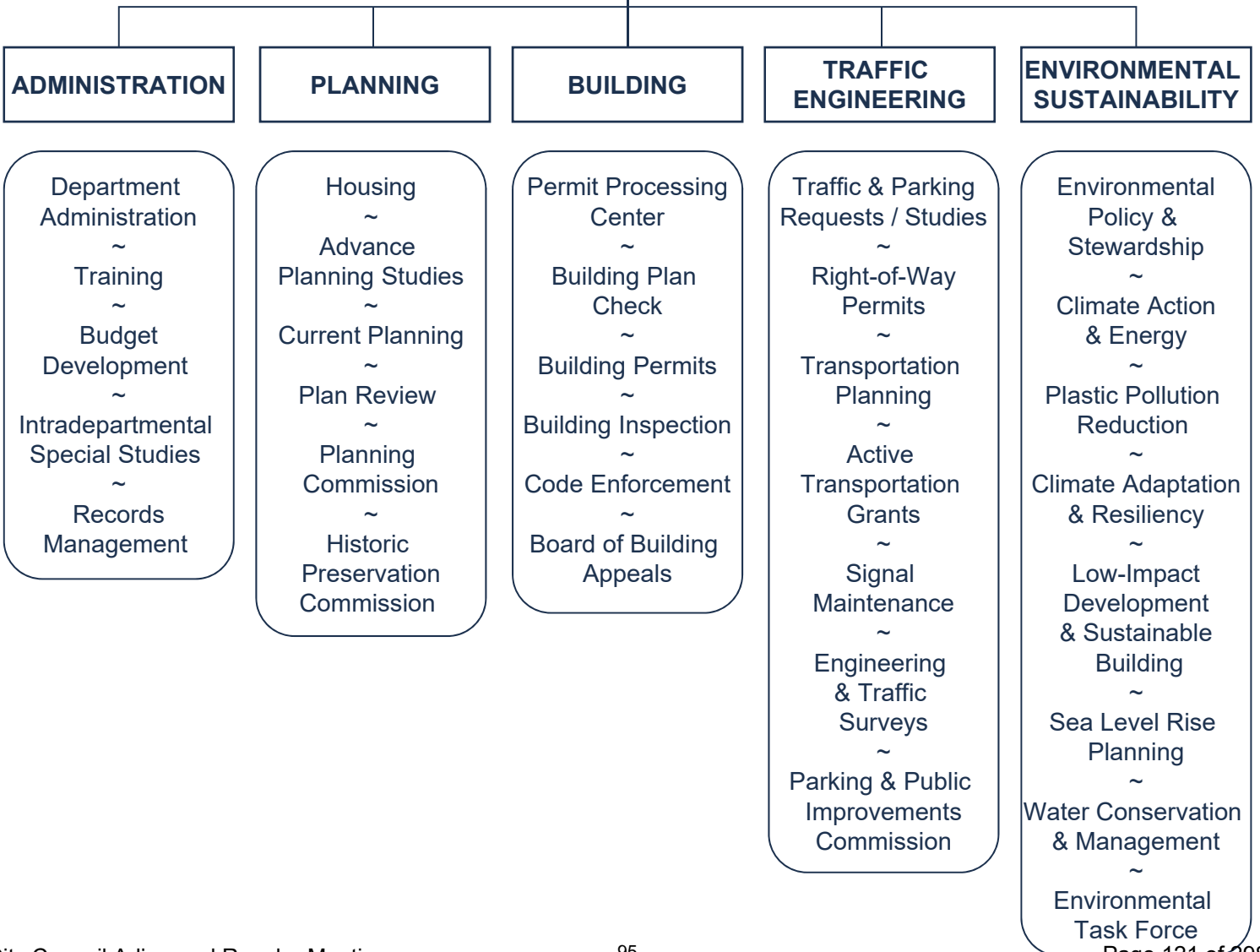
# Community Development





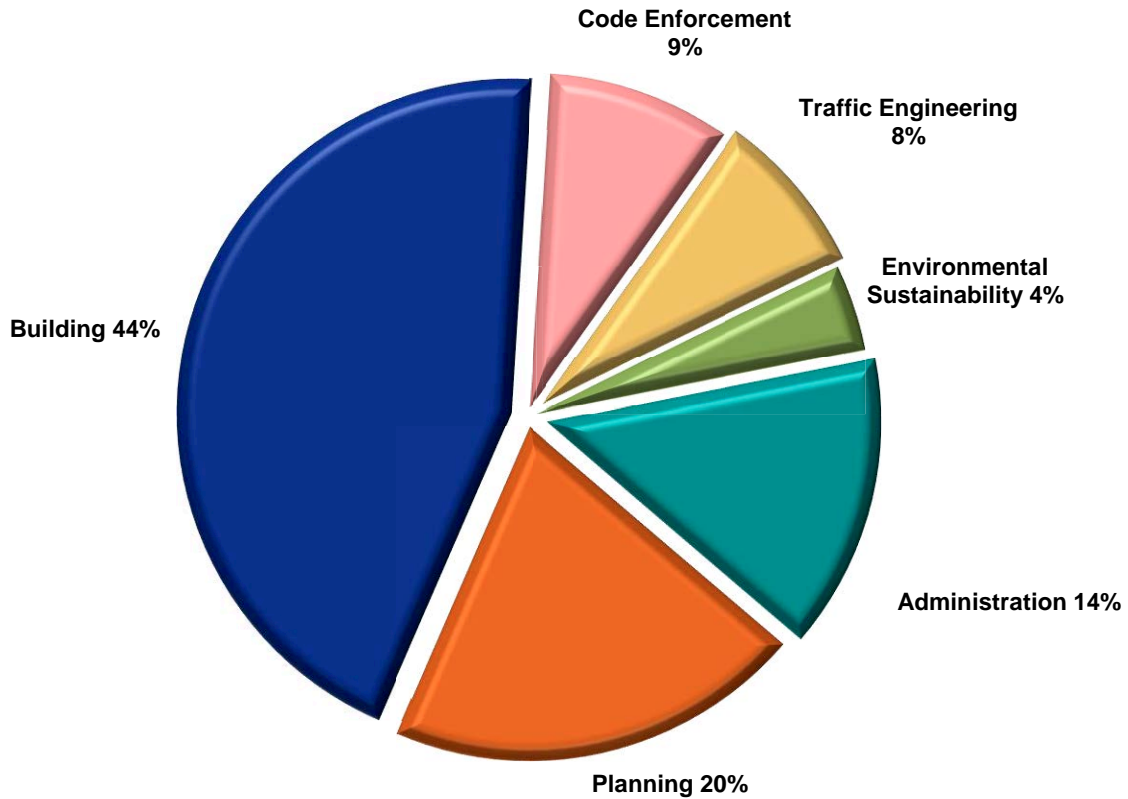
# City of Manhattan Beach Community Development Department

**Director of  
Community  
Development**



# Community Development Department

FY 2020-21  
Department Expenditure by Program

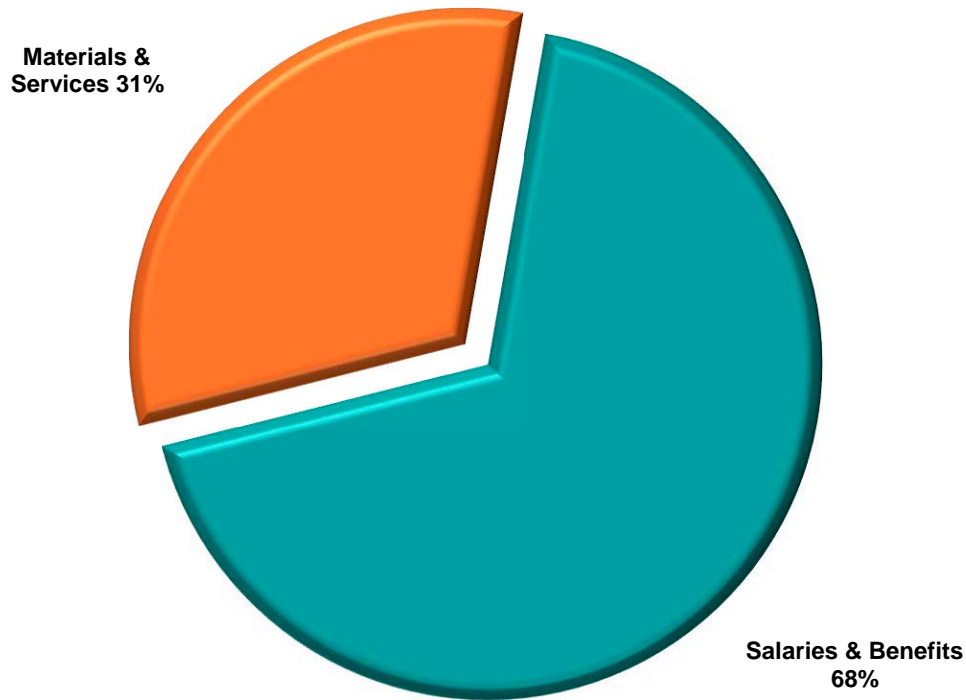


| Program Expenditures         | FY 2019 Actual     | FY 2020 Adopted    | FY 2020 Estimate   | FY 2021 Proposed   |
|------------------------------|--------------------|--------------------|--------------------|--------------------|
| Administration               | \$1,064,026        | \$834,236          | \$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            |
| <b>Total</b>                 | <b>\$5,977,920</b> | <b>\$6,283,238</b> | <b>\$5,629,352</b> | <b>\$5,569,574</b> |

| 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            |
| <b>Total</b>               | <b>\$5,703,736</b> | <b>\$5,535,140</b> | <b>\$4,725,548</b> | <b>\$4,819,823</b> |
| <b>Full-Time Positions</b> | <b>30</b>          | <b>30</b>          | <b>30</b>          | <b>30</b>          |

# 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             |
| <b>Total</b>          | <b>\$5,977,920</b> | <b>\$6,283,238</b> | <b>\$5,629,352</b> | <b>\$5,569,574</b> |



# 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**

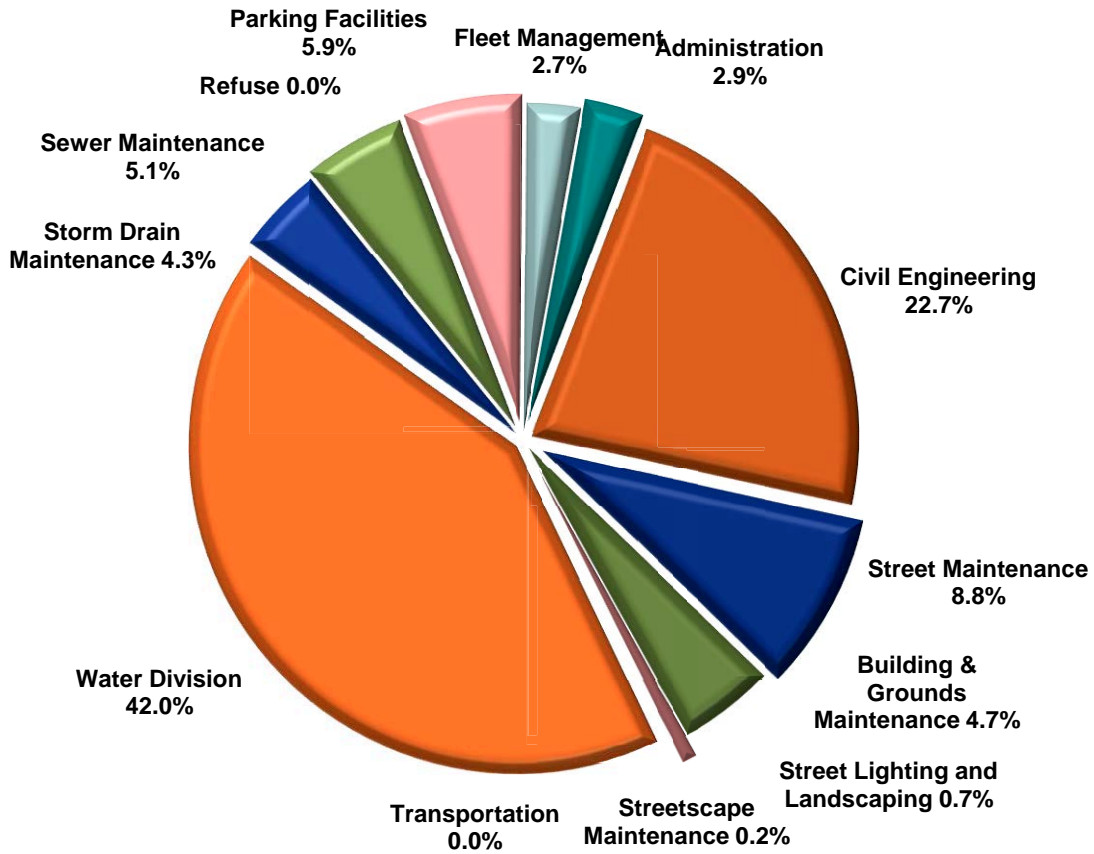
Water Plant Operations  
~  
Sewer Maintenance  
~  
Water Maintenance  
~  
Storm Drain Maintenance  
~  
Stormwater Management  
~  
Parking Meter Collection Maintenance

**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



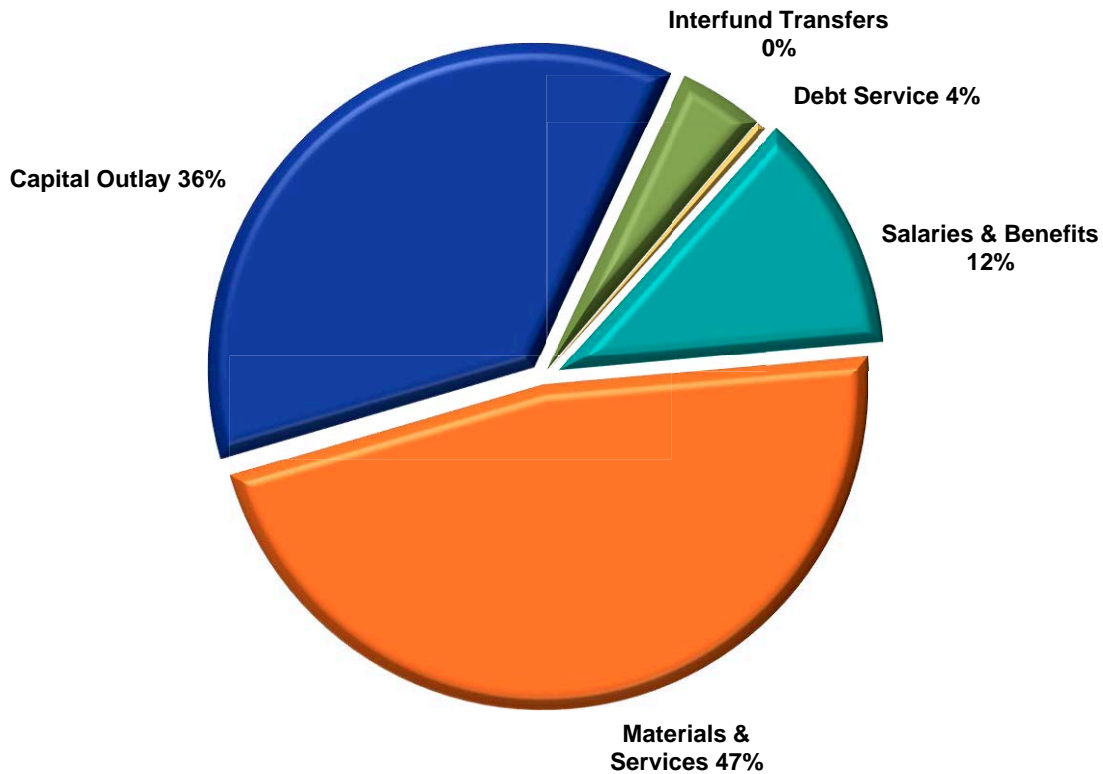
| Program Expenditures            | FY 2019 Actual      | FY 2020 Adopted     | FY 2020 Estimate    | FY 2021 Proposed    |
|---------------------------------|---------------------|---------------------|---------------------|---------------------|
| Administration                  | \$1,257,404         | \$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           |
| <b>Total</b>                    | <b>\$45,870,290</b> | <b>\$48,155,295</b> | <b>\$50,849,814</b> | <b>\$63,217,297</b> |

| 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           |
| <b>Total</b>               | <b>\$30,163,481</b> | <b>\$30,040,788</b> | <b>\$30,583,516</b> | <b>\$26,763,984</b> |
| <b>Full-Time Positions</b> | <b>62</b>           | <b>62</b>           | <b>63</b>           | <b>64</b>           |



# 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             |
| <b>Total</b>          | <b>\$45,870,290</b> | <b>\$48,155,295</b> | <b>\$50,849,814</b> | <b>\$63,217,297</b> |



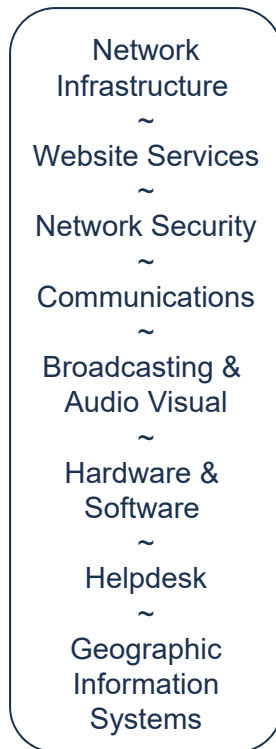
# Information Technology



# City of Manhattan Beach Information Technology Department

**Director of  
Information Technology**

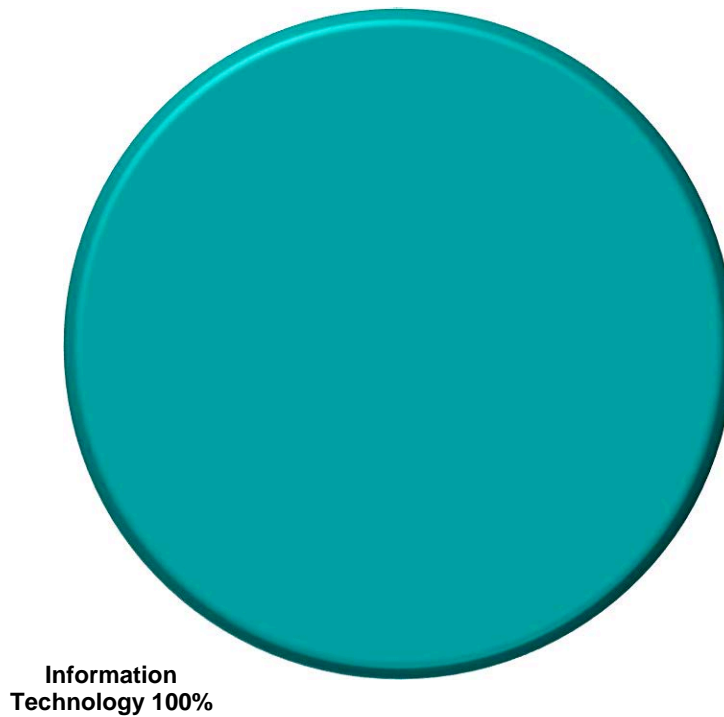
**INFORMATION  
TECHNOLOGY**



# Information Technology Department

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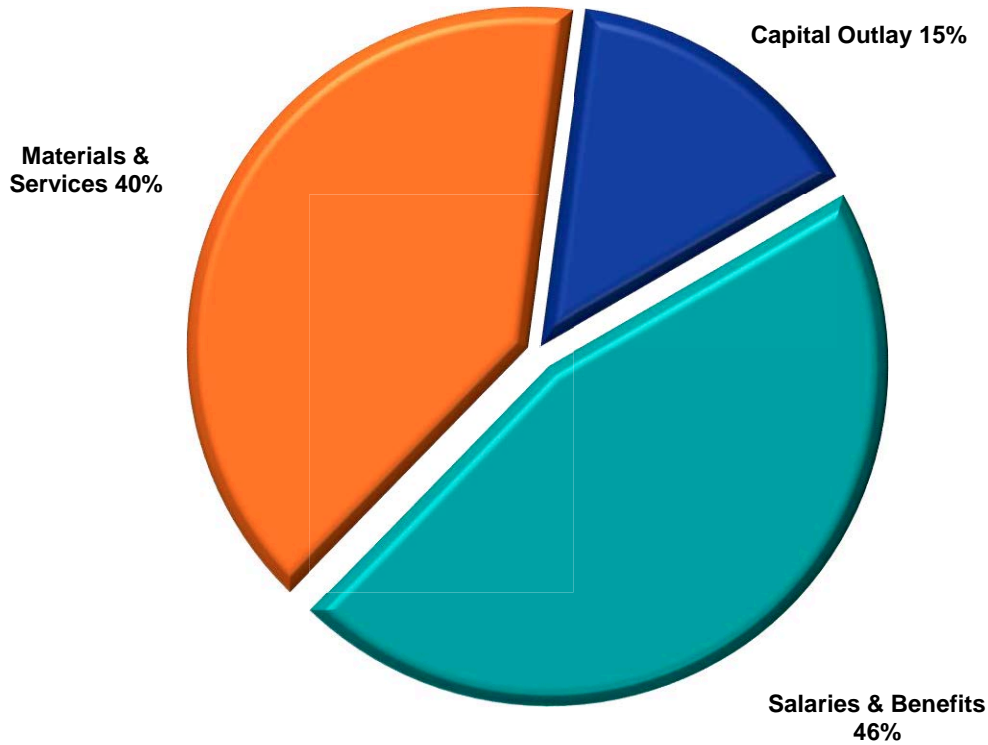
## FY 2020-21 Department Expenditure by Program



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

# 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            |
| <b>Total</b>          | <b>\$2,736,024</b> | <b>\$3,229,296</b> | <b>\$3,898,647</b> | <b>\$3,469,683</b> |





# Five Year Forecast

**FIVE YEAR FORECAST**

**All Funds**

**FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2020<br>Opening<br>Balance | FY 2021<br>Estimated<br>Revenues | FY 2021<br>Operating<br>Expenditures | FY 2021<br>Capital Equip<br>& Projects | FY 2021<br>Debt Service<br>Payments | FY 2021<br>Total<br>Expenditures | FY 2021<br>Fund Balance<br>Before Xfers | FY 2021<br>Fund<br>Transfers | 06/30/2021<br>Total<br>Fund Balance | 06/30/2021<br>Reserves &<br>Designations | 06/30/2021<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>General Fund Undesignated</b>                   | \$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                                |                                     |
| <b>Total General Fund Balance</b>                  | <b>\$27,281,628</b>              | <b>\$73,076,730</b>              | <b>(\$71,996,986)</b>                | <b>(\$754,918)</b>                     | <b>(\$479,350)</b>                  | <b>(\$73,231,254)</b>            | <b>\$27,127,104</b>                     | <b>(\$2,190,589)</b>         | <b>\$24,936,515</b>                 | <b>\$18,646,251</b>                      | <b>\$6,290,264</b>                  |
| <b>Special Revenue Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Special Revenue Funds Balance</b>         | <b>\$2,737,872</b>               | <b>\$4,604,960</b>               | <b>(\$1,908,753)</b>                 | <b>(\$3,490,000)</b>                   | <b>-</b>                            | <b>(\$5,398,753)</b>             | <b>\$1,944,079</b>                      | <b>\$454,553</b>             | <b>\$2,398,632</b>                  | <b>-</b>                                 | <b>\$2,398,632</b>                  |
| <b>Capital Project Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Capital Project Funds Balance</b>         | <b>\$11,089,226</b>              | <b>\$1,484,796</b>               | <b>(\$9,343,803)</b>                 | <b>(\$650,000)</b>                     | <b>(\$771,364)</b>                  | <b>(\$10,765,167)</b>            | <b>\$1,808,855</b>                      | <b>-</b>                     | <b>\$1,808,855</b>                  | <b>-</b>                                 | <b>\$1,808,855</b>                  |
| <b>Enterprise Funds</b>                            |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Enterprise Fund Reserves:</b>                   |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| North Manhattan Beach BID Reserve                  | 371,598                          | -                                | -                                    | -                                      | -                                   | -                                | 371,598                                 |                              | 371,598                             | 371,598                                  |                                     |
| <b>Total Enterprise Funds Balance</b>              | <b>\$15,623,186</b>              | <b>\$26,763,984</b>              | <b>(\$16,336,359)</b>                | <b>(\$18,298,071)</b>                  | <b>(\$1,539,963)</b>                | <b>(\$36,174,393)</b>            | <b>\$6,212,777</b>                      | <b>\$1,486,036</b>           | <b>\$7,698,813</b>                  | <b>\$2,517,005</b>                       | <b>\$5,181,808</b>                  |

**FIVE YEAR FORECAST**

**All Funds**

**FY 2020-2021 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2020<br>Opening<br>Balance | FY 2021<br>Estimated<br>Revenues | FY 2021<br>Operating<br>Expenditures | FY 2021<br>Capital Equip<br>& Projects | FY 2021<br>Debt Service<br>Payments | FY 2021<br>Total<br>Expenditures | FY 2021<br>Fund Balance<br>Before Xfers | FY 2021<br>Fund<br>Transfers | 06/30/2021<br>Total<br>Fund Balance | 06/30/2021<br>Reserves &<br>Designations | 06/30/2021<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>Internal Service Funds</b>                |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                              |
| <b>Total Insurance Service Funds Balance</b> | <b>\$8,993,945</b>               | <b>\$12,126,045</b>              | <b>(\$12,911,553)</b>                | <b>(\$963,849)</b>                     | <b>-</b>                            | <b>(\$13,875,402)</b>            | <b>\$7,244,589</b>                      | <b>-</b>                     | <b>\$7,244,589</b>                  | <b>\$2,000,000</b>                       | <b>\$5,244,589</b>                  |
| <b>Trust &amp; Agency Funds</b>              |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                                | -                                   |
| <b>Total Trust Agency Funds Balance</b>      | <b>\$2,725,294</b>               | <b>\$1,957,988</b>               | <b>(\$241,000)</b>                   | <b>-</b>                               | <b>(\$1,119,428)</b>                | <b>(\$1,360,428)</b>             | <b>\$3,322,854</b>                      | <b>\$250,000</b>             | <b>\$3,572,854</b>                  | <b>\$3,572,854</b>                       | <b>-</b>                            |
| <b>Grand Total</b>                           | <b>\$68,451,151</b>              | <b>\$120,014,503</b>             | <b>(\$112,738,454)</b>               | <b>(\$24,156,838)</b>                  | <b>(\$3,910,105)</b>                | <b>(\$140,805,397)</b>           | <b>\$47,660,257</b>                     | <b>-</b>                     | <b>\$47,660,257</b>                 | <b>\$26,736,110</b>                      | <b>\$20,924,147</b>                 |

\* Not meeting current Financial Reserve Policy.

**FIVE YEAR FORECAST**

**All Funds**

**FY 2021-2022 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2021<br>Opening<br>Balance | FY 2022<br>Estimated<br>Revenues | FY 2022<br>Operating<br>Expenditures | FY 2022<br>Capital Equip<br>& Projects | FY 2022<br>Debt Service<br>Payments | FY 2022<br>Total<br>Expenditures | FY 2022<br>Fund Balance<br>Before Xfers | FY 2022<br>Fund<br>Transfers | 06/30/2022<br>Total<br>Fund Balance | 06/30/2022<br>Reserves &<br>Designations | 06/30/2022<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>General Fund Undesignated</b>                   | \$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                                |                                     |
| <b>Total General Fund Balance</b>                  | <b>\$24,936,515</b>              | <b>\$75,234,651</b>              | <b>(\$76,369,126)</b>                | <b>-</b>                               | <b>(\$478,300)</b>                  | <b>(\$76,847,426)</b>            | <b>\$23,323,740</b>                     | <b>(\$1,362,881)</b>         | <b>\$21,960,859</b>                 | <b>\$19,369,485</b>                      | <b>\$2,591,374</b>                  |
| <b>Special Revenue Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Special Revenue Funds Balance</b>         | <b>\$2,398,632</b>               | <b>\$4,162,208</b>               | <b>(\$1,830,361)</b>                 | <b>(\$2,620,000)</b>                   | <b>-</b>                            | <b>(\$4,450,361)</b>             | <b>\$2,110,479</b>                      | <b>\$489,889</b>             | <b>\$2,600,369</b>                  | <b>-</b>                                 | <b>\$2,600,369</b>                  |
| <b>Capital Project Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Capital Project Funds Balance</b>         | <b>\$1,808,855</b>               | <b>\$1,538,107</b>               | <b>(\$202,670)</b>                   | <b>(\$1,400,000)</b>                   | <b>(\$770,237)</b>                  | <b>(\$2,372,907)</b>             | <b>\$974,055</b>                        | <b>-</b>                     | <b>\$974,055</b>                    | <b>-</b>                                 | <b>\$974,055</b>                    |
| <b>Enterprise Funds</b>                            |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                                   | -                                   |
| <b>Enterprise Fund Reserves:</b>                   |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| North Manhattan Beach BID Reserve                  | 371,598                          | -                                | -                                    | -                                      | -                                   | -                                | 371,598                                 |                              | 371,598                             | 371,598                                  |                                     |
| <b>Total Enterprise Funds Balance</b>              | <b>\$7,698,813</b>               | <b>\$26,802,274</b>              | <b>(\$16,695,615)</b>                | <b>(\$6,977,850)</b>                   | <b>(\$1,549,112)</b>                | <b>(\$25,222,577)</b>            | <b>\$9,278,509</b>                      | <b>\$622,992</b>             | <b>\$9,901,501</b>                  | <b>\$3,117,233</b>                       | <b>\$6,784,268</b>                  |

**FIVE YEAR FORECAST**

**All Funds**

**FY 2021-2022 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2021<br>Opening<br>Balance | FY 2022<br>Estimated<br>Revenues | FY 2022<br>Operating<br>Expenditures | FY 2022<br>Capital Equip<br>& Projects | FY 2022<br>Debt Service<br>Payments | FY 2022<br>Total<br>Expenditures | FY 2022<br>Fund Balance<br>Before Xfers | FY 2022<br>Fund<br>Transfers | 06/30/2022<br>Total<br>Fund Balance | 06/30/2022<br>Reserves &<br>Designations | 06/30/2022<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>Internal Service Funds</b>                |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                              |
| <b>Total Insurance Service Funds Balance</b> | <b>\$7,244,589</b>               | <b>\$14,597,707</b>              | <b>(\$12,881,299)</b>                | <b>(\$1,450,000)</b>                   | <b>-</b>                            | <b>(\$14,331,299)</b>            | <b>\$7,510,997</b>                      | <b>-</b>                     | <b>\$7,510,997</b>                  | <b>\$2,000,000</b>                       | <b>\$5,510,997</b>                  |
| <b>Trust &amp; Agency Funds</b>              |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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 i          | 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                                | -                                   |
| <b>Total Trust Agency Funds Balance</b>      | <b>\$3,572,854</b>               | <b>\$2,004,226</b>               | <b>(\$222,580)</b>                   | <b>-</b>                               | <b>(\$1,122,850)</b>                | <b>(\$1,345,430)</b>             | <b>\$4,231,650</b>                      | <b>\$250,000</b>             | <b>\$4,481,650</b>                  | <b>\$4,481,650</b>                       | <b>-</b>                            |
| <b>Grand Total</b>                           | <b>\$47,660,257</b>              | <b>\$124,339,172</b>             | <b>(\$108,201,650)</b>               | <b>(\$12,447,850)</b>                  | <b>(\$3,920,499)</b>                | <b>(\$124,569,999)</b>           | <b>\$47,429,430</b>                     | <b>-</b>                     | <b>\$47,429,430</b>                 | <b>\$28,968,368</b>                      | <b>\$18,461,062</b>                 |

\* 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<br>Opening<br>Balance | FY 2023<br>Estimated<br>Revenues | FY 2023<br>Operating<br>Expenditures | FY 2023<br>Capital Equip<br>& Projects | FY 2023<br>Debt Service<br>Payments | FY 2023<br>Total<br>Expenditures | FY 2023<br>Fund Balance<br>Before Xfers | FY 2023<br>Fund<br>Transfers | 06/30/2023<br>Total<br>Fund Balance | 06/30/2023<br>Reserves &<br>Designations | 06/30/2023<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>General Fund Undesignated</b>                   | \$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                                |                                     |
| <b>Total General Fund Balance</b>                  | <b>\$21,960,859</b>              | <b>\$77,695,404</b>              | <b>(\$79,052,141)</b>                | <b>-</b>                               | <b>(\$480,200)</b>                  | <b>(\$79,532,341)</b>            | <b>\$20,123,922</b>                     | <b>(\$1,392,935)</b>         | <b>\$18,730,987</b>                 | <b>\$18,730,987</b>                      | <b>-</b>                            |
| <b>Special Revenue Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Special Revenue Funds Balance</b>         | <b>\$2,600,369</b>               | <b>\$4,227,810</b>               | <b>(\$1,862,281)</b>                 | <b>(\$3,200,000)</b>                   | <b>-</b>                            | <b>(\$5,062,281)</b>             | <b>\$1,765,898</b>                      | <b>\$499,721</b>             | <b>\$2,265,619</b>                  | <b>-</b>                                 | <b>\$2,265,619</b>                  |
| <b>Capital Project Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Capital Project Funds Balance</b>         | <b>\$974,055</b>                 | <b>\$1,578,364</b>               | <b>(\$127,670)</b>                   | <b>(\$800,000)</b>                     | <b>(\$768,663)</b>                  | <b>(\$1,696,333)</b>             | <b>\$856,085</b>                        | <b>-</b>                     | <b>\$856,085</b>                    | <b>-</b>                                 | <b>\$856,085</b>                    |
| <b>Enterprise Funds</b>                            |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Enterprise Fund Reserves:</b>                   |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| North Manhattan Beach BID Reserve                  | 371,598                          | -                                | -                                    | -                                      | -                                   | -                                | 371,598                                 |                              | 371,598                             | 371,598                                  |                                     |
| <b>Total Enterprise Funds Balance</b>              | <b>\$9,901,501</b>               | <b>\$26,837,377</b>              | <b>(\$16,993,038)</b>                | <b>(\$10,018,816)</b>                  | <b>(\$1,543,863)</b>                | <b>(\$28,555,717)</b>            | <b>\$8,183,161</b>                      | <b>\$643,214</b>             | <b>\$8,826,375</b>                  | <b>\$2,486,160</b>                       | <b>\$6,340,215</b>                  |

**FIVE YEAR FORECAST**

**All Funds**

**FY 2022-2023 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2022<br>Opening<br>Balance | FY 2023<br>Estimated<br>Revenues | FY 2023<br>Operating<br>Expenditures | FY 2023<br>Capital Equip<br>& Projects | FY 2023<br>Debt Service<br>Payments | FY 2023<br>Total<br>Expenditures | FY 2023<br>Fund Balance<br>Before Xfers | FY 2023<br>Fund<br>Transfers | 06/30/2023<br>Total<br>Fund Balance | 06/30/2023<br>Reserves &<br>Designations | 06/30/2023<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>Internal Service Funds</b>                |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                              |
| <b>Total Insurance Service Funds Balance</b> | <b>\$7,510,997</b>               | <b>\$14,902,972</b>              | <b>(\$13,237,888)</b>                | <b>(\$1,450,000)</b>                   | <b>-</b>                            | <b>(\$14,687,888)</b>            | <b>\$7,726,082</b>                      | <b>-</b>                     | <b>\$7,726,082</b>                  | <b>\$2,000,000</b>                       | <b>\$5,726,082</b>                  |
| <b>Trust &amp; Agency Funds</b>              |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                                | -                                   |
| <b>Total Trust Agency Funds Balance</b>      | <b>\$4,481,650</b>               | <b>\$2,035,453</b>               | <b>(\$223,792)</b>                   | <b>-</b>                               | <b>(\$1,114,400)</b>                | <b>(\$1,338,192)</b>             | <b>\$5,178,912</b>                      | <b>\$250,000</b>             | <b>\$5,428,912</b>                  | <b>\$5,428,912</b>                       | <b>-</b>                            |
| <b>Grand Total</b>                           | <b>\$47,429,430</b>              | <b>\$127,277,379</b>             | <b>(\$111,496,809)</b>               | <b>(\$15,468,816)</b>                  | <b>(\$3,907,126)</b>                | <b>(\$130,872,751)</b>           | <b>\$43,834,059</b>                     | <b>-</b>                     | <b>\$43,834,059</b>                 | <b>\$28,646,059</b>                      | <b>\$15,188,000</b>                 |

\* Not meeting current Financial Reserve Policy.

**FIVE YEAR FORECAST**

**All Funds**

**FY 2023-2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2023<br>Opening<br>Balance | FY 2024<br>Estimated<br>Revenues | FY 2024<br>Operating<br>Expenditures | FY 2024<br>Capital Equip<br>& Projects | FY 2024<br>Debt Service<br>Payments | FY 2024<br>Total<br>Expenditures | FY 2024<br>Fund Balance<br>Before Xfers | FY 2024<br>Fund<br>Transfers | 06/30/2024<br>Total<br>Fund Balance | 06/30/2024<br>Reserves &<br>Designations | 06/30/2024<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>General Fund Undesignated</b>                   | -                                | \$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                           | -  |                                     |
| <b>Total General Fund Balance</b>                  | <b>\$18,730,987</b>              | <b>\$79,967,923</b>              | <b>(\$81,355,486)</b>                | <b>-</b>                               | <b>(\$476,600)</b>                  | <b>(\$81,832,086)</b>            | <b>\$16,866,824</b>                     | <b>(\$1,422,401)</b>         | <b>\$15,444,423</b>                 | <b>\$15,444,423</b>                      | <b>-</b>                            |
| <b>Special Revenue Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Special Revenue Funds Balance</b>         | <b>\$2,265,619</b>               | <b>\$4,294,573</b>               | <b>(\$1,893,898)</b>                 | <b>(\$2,660,000)</b>                   | <b>-</b>                            | <b>(\$4,553,898)</b>             | <b>\$2,006,294</b>                      | <b>\$508,808</b>             | <b>\$2,515,102</b>                  | <b>-</b>                                 | <b>\$2,515,102</b>                  |
| <b>Capital Project Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Capital Project Funds Balance</b>         | <b>\$856,085</b>                 | <b>\$1,623,172</b>               | <b>(\$127,670)</b>                   | <b>(\$800,000)</b>                     | <b>(\$763,763)</b>                  | <b>(\$1,691,433)</b>             | <b>\$787,824</b>                        | <b>-</b>                     | <b>\$787,824</b>                    | <b>-</b>                                 | <b>\$787,824</b>                    |
| <b>Enterprise Funds</b>                            |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Enterprise Fund Reserves:</b>                   |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| North Manhattan Beach BID Reserve                  | 371,598                          | -                                | -                                    | -                                      | -                                   | -                                | 371,598                                 |                              | 371,598                             | 371,598                                  |                                     |
| <b>Total Enterprise Funds Balance</b>              | <b>\$8,826,375</b>               | <b>\$26,873,349</b>              | <b>(\$17,293,067)</b>                | <b>(\$7,103,571)</b>                   | <b>(\$1,548,963)</b>                | <b>(\$25,945,601)</b>            | <b>\$9,754,123</b>                      | <b>\$663,592</b>             | <b>\$10,417,715</b>                 | <b>\$2,461,971</b>                       | <b>\$7,955,744</b>                  |



**FIVE YEAR FORECAST**

**All Funds**

**FY 2023-2024 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2023<br>Opening<br>Balance | FY 2024<br>Estimated<br>Revenues | FY 2024<br>Operating<br>Expenditures | FY 2024<br>Capital Equip<br>& Projects | FY 2024<br>Debt Service<br>Payments | FY 2024<br>Total<br>Expenditures | FY 2024<br>Fund Balance<br>Before Xfers | FY 2024<br>Fund<br>Transfers | 06/30/2024<br>Total<br>Fund Balance | 06/30/2024<br>Reserves &<br>Designations | 06/30/2024<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>Internal Service Funds</b>                |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Insurance Service Funds Balance</b> | <b>\$7,726,082</b>               | <b>\$15,211,102</b>              | <b>(\$13,599,057)</b>                | <b>(\$1,450,000)</b>                   | <b>-</b>                            | <b>(\$15,049,057)</b>            | <b>\$7,888,127</b>                      | <b>-</b>                     | <b>\$7,888,127</b>                  | <b>\$2,000,000</b>                       | <b>\$5,888,127</b>                  |
| <b>Trust &amp; Agency Funds</b>              |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                                | -                                   |
| <b>Total Trust Agency Funds Balance</b>      | <b>\$5,428,912</b>               | <b>\$2,067,223</b>               | <b>(\$225,027)</b>                   | <b>-</b>                               | <b>(\$1,122,225)</b>                | <b>(\$1,347,252)</b>             | <b>\$6,148,882</b>                      | <b>\$250,000</b>             | <b>\$6,398,882</b>                  | <b>\$6,398,882</b>                       | <b>-</b>                            |
| <b>Grand Total</b>                           | <b>\$43,834,059</b>              | <b>\$130,037,342</b>             | <b>(\$114,494,205)</b>               | <b>(\$12,013,571)</b>                  | <b>(\$3,911,551)</b>                | <b>(\$130,419,327)</b>           | <b>\$43,452,073</b>                     | <b>-</b>                     | <b>\$43,452,072</b>                 | <b>\$26,305,276</b>                      | <b>\$17,146,797</b>                 |

\* Not meeting current Financial Reserve Policy.

**FIVE YEAR FORECAST**

**All Funds**

**FY 2024-2025 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2024<br>Opening<br>Balance | FY 2025<br>Estimated<br>Revenues | FY 2025<br>Operating<br>Expenditures | FY 2025<br>Capital Equip<br>& Projects | FY 2025<br>Debt Service<br>Payments | FY 2025<br>Total<br>Expenditures | FY 2025<br>Fund Balance<br>Before Xfers | FY 2025<br>Fund<br>Transfers | 06/30/2025<br>Total<br>Fund Balance | 06/30/2025<br>Reserves &<br>Designations | 06/30/2025<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>General Fund Undesignated</b>                   | -                                | \$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>            | -                                |                                  |                                      |  |                                     |                                  | -                                       |                              | -                                   | -  |                                     |
| <b>Total General Fund Balance</b>                  | <b>\$15,444,423</b>              | <b>\$82,217,987</b>              | <b>(\$83,940,577)</b>                | <b>-</b>                               | <b>(\$477,500)</b>                  | <b>(\$84,418,077)</b>            | <b>\$13,244,332</b>                     | <b>(\$1,441,285)</b>         | <b>\$11,803,048</b>                 | <b>\$11,803,048</b>                      | <b>-</b>                            |
| <b>Special Revenue Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Special Revenue Funds Balance</b>         | <b>\$2,515,102</b>               | <b>\$4,387,941</b>               | <b>(\$1,926,157)</b>                 | <b>(\$2,750,000)</b>                   | <b>-</b>                            | <b>(\$4,676,157)</b>             | <b>\$2,226,887</b>                      | <b>\$506,885</b>             | <b>\$2,733,772</b>                  | <b>-</b>                                 | <b>\$2,733,772</b>                  |
| <b>Capital Project Funds</b>                       |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Capital Project Funds Balance</b>         | <b>\$787,824</b>                 | <b>\$1,654,259</b>               | <b>(\$127,670)</b>                   | <b>(\$800,000)</b>                     | <b>(\$765,262)</b>                  | <b>(\$1,692,932)</b>             | <b>\$749,151</b>                        | <b>-</b>                     | <b>\$749,151</b>                    | <b>-</b>                                 | <b>\$749,151</b>                    |
| <b>Enterprise Funds</b>                            |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Enterprise Fund Reserves:</b>                   |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| North Manhattan Beach BID Reserve                  | 371,598                          | -                                | -                                    | -                                      | -                                   | -                                | 371,598                                 |                              | 371,598                             | 371,598                                  |                                     |
| <b>Total Enterprise Funds Balance</b>              | <b>\$10,417,715</b>              | <b>\$26,911,606</b>              | <b>(\$17,599,280)</b>                | <b>(\$6,228,943)</b>                   | <b>(\$1,552,662)</b>                | <b>(\$25,380,884)</b>            | <b>\$11,948,436</b>                     | <b>\$684,400</b>             | <b>\$12,632,836</b>                 | <b>\$3,307,329</b>                       | <b>\$9,325,508</b>                  |

**FIVE YEAR FORECAST**

**All Funds**

**FY 2024-2025 SCHEDULE OF RESERVED & DESIGNATED FUND BALANCES**

|  | 07/01/2024<br>Opening<br>Balance | FY 2025<br>Estimated<br>Revenues | FY 2025<br>Operating<br>Expenditures | FY 2025<br>Capital Equip<br>& Projects | FY 2025<br>Debt Service<br>Payments | FY 2025<br>Total<br>Expenditures | FY 2025<br>Fund Balance<br>Before Xfers | FY 2025<br>Fund<br>Transfers | 06/30/2025<br>Total<br>Fund Balance | 06/30/2025<br>Reserves &<br>Designations | 06/30/2025<br>Unreserved<br>Balance |
|--|----------------------------------|----------------------------------|--------------------------------------|--|-------------------------------------|----------------------------------|---|------------------------------|-------------------------------------|--|-------------------------------------|
| <b>Internal Service Funds</b>                |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                             |
| <b>Total Insurance Service Funds Balance</b> | <b>\$7,888,127</b>               | <b>\$15,525,459</b>              | <b>(\$13,972,106)</b>                | <b>(\$1,450,000)</b>                   | <b>-</b>                            | <b>(\$15,422,106)</b>            | <b>\$7,991,481</b>                      | <b>-</b>                     | <b>\$7,991,481</b>                  | <b>\$2,000,000</b>                       | <b>\$5,991,481</b>                  |
| <b>Trust &amp; Agency Funds</b>              |                                  |                                  |                                      |  |                                     |                                  |   |                              |                                     |  |                                     |
| 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                                | -                                   |
| <b>Total Trust Agency Funds Balance</b>      | <b>\$6,398,882</b>               | <b>\$2,107,547</b>               | <b>(\$226,288)</b>                   | <b>-</b>                               | <b>(\$1,132,425)</b>                | <b>(\$1,358,713)</b>             | <b>\$7,147,716</b>                      | <b>\$250,000</b>             | <b>\$7,397,716</b>                  | <b>\$7,397,716</b>                       | <b>-</b>                            |
| <b>Grand Total</b>                           | <b>\$43,452,072</b>              | <b>\$132,804,800</b>             | <b>(\$117,792,077)</b>               | <b>(\$11,228,943)</b>                  | <b>(\$3,927,849)</b>                | <b>(\$132,948,869)</b>           | <b>\$43,308,003</b>                     | <b>-</b>                     | <b>\$43,308,003</b>                 | <b>\$24,508,092</b>                      | <b>\$18,799,911</b>                 |

\* Not meeting current Financial Reserve Policy.

Five Year Forecast

General Fund Summary

|   | FY2017              | FY2018              | FY2019              | FY2020              | FY2021              | FY2022              | FY2023              | FY2024              | FY2025              |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| <b>General Fund</b>   | Actual              | Actual              | Actual              | Estimate            | Budget              | Forecast            | Forecast            | Forecast            | Forecast            |
| <b>BEGINNING FUND BALANCE</b>                                     | 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          |
| <b>Revenues</b>   |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| <b>Core Revenues</b>  | 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          |
| <b>Non-core Revenues (One-time &amp; Grants)<sup>1</sup></b>      | 2,503,002           | (285,742)           | 2,469,974           | 383,311             | 876,000             | 75,000              | -                   | -                   | -                   |
| <b>Total Revenues &amp; Other Inflows (A)</b>                     | <b>\$71,577,758</b> | <b>\$71,647,190</b> | <b>\$77,571,653</b> | <b>\$73,020,737</b> | <b>\$73,076,730</b> | <b>\$75,234,651</b> | <b>\$77,695,404</b> | <b>\$79,967,923</b> | <b>\$82,217,987</b> |
| <b>Expenditures</b>   |                     |                     |                     |                     |                     |                     |                     |                     |                     |
| <b>Core Expenditures</b>  | 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          |
| <b>Non-core Expenditures (One-time &amp; Capital)<sup>2</sup></b> | 492,486             | 71,697              | 2,521,419           | 295,158             | 754,918             | -                   | -                   | -                   | -                   |
| <b>Total Expenditures &amp; Other Outflow (B)</b>                 | <b>66,542,225</b>   | <b>68,160,232</b>   | <b>74,226,915</b>   | <b>71,147,482</b>   | <b>73,231,254</b>   | <b>76,847,426</b>   | <b>79,532,341</b>   | <b>81,832,086</b>   | <b>84,418,077</b>   |
| 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)         |
| <b>Fund Equity Transfers Total (C)</b>                            | <b>(1,620,805)</b>  | <b>(2,351,671)</b>  | <b>(2,580,422)</b>  | <b>29,889</b>       | <b>(2,190,589)</b>  | <b>(1,362,881)</b>  | <b>(1,392,935)</b>  | <b>(1,422,401)</b>  | <b>(1,441,285)</b>  |
| 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)         |
| <b>ENDING FUND BALANCE</b>  | <b>\$23,501,369</b> | <b>\$24,614,168</b> | <b>\$25,378,484</b> | <b>\$27,281,628</b> | <b>\$24,936,515</b> | <b>\$21,960,859</b> | <b>\$18,730,987</b> | <b>\$15,444,423</b> | <b>\$11,803,048</b> |
| Financial Policy Designation <sup>3</sup>                         | \$ 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        | -                   | -                   | -                   |
|   |                     |                     |                     |                     |                     |                     |                     | <b>\$921,994</b>    | <b>\$5,080,567</b>  |

*Not Meeting Policy by<sup>3</sup>*

<sup>1</sup> Includes City Manager loan repayments in FY 2016-17 and FY 2018-19.

<sup>2</sup> 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.

<sup>3</sup> 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    |
| <b>Core Revenues</b>                           |               |                |                |               |               |                |                |             |             |
| 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%        |
| <b>Core Revenues</b>                           | <b>5.0%</b>   | <b>4.1%</b>    | <b>4.4%</b>    | <b>-3.3%</b>  | <b>-0.6%</b>  | <b>4.1%</b>    | <b>3.4%</b>    | <b>2.9%</b> | <b>2.8%</b> |
| <b>Non-Core Revenues</b>                       |               |                |                |               |               |                |                |             |             |
| 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%        |
| <b>Non-core Revenues</b>                       | <b>133.0%</b> | <b>-111.4%</b> | <b>-964.4%</b> | <b>-84.5%</b> | <b>128.5%</b> | <b>-91.4%</b>  | <b>-100.0%</b> | <b>0.0%</b> | <b>0.0%</b> |
| <b>Total Revenues &amp; Other Inflows</b>      | <b>7.1%</b>   | <b>0.1%</b>    | <b>8.3%</b>    | <b>-5.9%</b>  | <b>0.1%</b>   | <b>3.0%</b>    | <b>3.3%</b>    | <b>2.9%</b> | <b>2.8%</b> |
| <b>Core Expenditures</b>                       |               |                |                |               |               |                |                |             |             |
| 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%        |
| <b>Core Expenditures</b>                       | <b>3.4%</b>   | <b>3.1%</b>    | <b>5.3%</b>    | <b>-1.2%</b>  | <b>2.3%</b>   | <b>6.0%</b>    | <b>3.5%</b>    | <b>2.9%</b> | <b>3.2%</b> |
| <b>Non-Core Expenditures</b>                   |               |                |                |               |               |                |                |             |             |
| 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%        |
| <b>Non-core Expenditures</b>                   | <b>-80.0%</b> | <b>-85.4%</b>  | <b>3416.8%</b> | <b>-88.3%</b> | <b>155.8%</b> | <b>-100.0%</b> | <b>0.0%</b>    | <b>0.0%</b> | <b>0.0%</b> |
| <b>Total Expenditures &amp; Other Outflows</b> | <b>0.3%</b>   | <b>2.4%</b>    | <b>8.9%</b>    | <b>-4.1%</b>  | <b>2.9%</b>   | <b>4.9%</b>    | <b>3.5%</b>    | <b>2.9%</b> | <b>3.2%</b> |



# Capital Budget Summary

## SCHEDULE OF CAPITAL PROJECTS BY FUND

|                                    | Prior Year                 |                     |                     |                     |                     |                    | TOTAL                |
|------------------------------------|----------------------------|---------------------|---------------------|---------------------|---------------------|--------------------|----------------------|
|                                    | Appropriation <sup>1</sup> | FY20/21             | FY21/22             | FY22/23             | FY23/24             | FY24/25            | Five-Year            |
| <b>CIP Project Funding Summary</b> |                            |                     |                     |                     |                     |                    |                      |
| 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            |
|                                    | <b>\$74,638,819</b>        | <b>\$22,350,000</b> | <b>\$10,980,000</b> | <b>\$14,000,609</b> | <b>\$10,545,000</b> | <b>\$9,760,000</b> | <b>\$142,274,428</b> |

<sup>1</sup> 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.

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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<br>Appropriation <sup>1</sup> | FY20/21            | FY21/22            | FY22/23            | FY23/24            | FY24/25            | TOTAL<br>Five-Year  |
|--|--|--------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Street Lighting &amp; Landscape Fund</b>                    |  |                    |                    |                    |                    |                    |                     |
| Annual Streetlight Replacement                                 | 35,000                                   | 35,000             | 35,000             | \$35,000           | \$35,000           | \$35,000           | \$210,000           |
| <b>Street Lighting &amp; Landscape Total</b>                   | <b>\$35,000</b>                          | <b>\$35,000</b>    | <b>\$35,000</b>    | <b>\$35,000</b>    | <b>\$35,000</b>    | <b>\$35,000</b>    | <b>\$210,000</b>    |
| <b>Streets &amp; Highways Fund</b>                             |  |                    |                    |                    |                    |                    |                     |
| <b>Streets-Concrete Repairs</b>                                |  |                    |                    |                    |                    |                    |                     |
| 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            |
| <b>Streets-Concrete Repairs Total</b>                          | <b>\$347,323</b>                         | <b>\$365,000</b>   | <b>\$365,000</b>   | <b>\$365,000</b>   | <b>\$365,000</b>   | <b>\$365,000</b>   | <b>\$2,172,323</b>  |
| <b>Streets-Pavement Projects</b>                               |  |                    |                    |                    |                    |                    |                     |
| 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            |
| <b>Streets-Pavement Projects Total</b>                         | <b>\$628,390</b>                         | <b>\$390,000</b>   | <b>\$1,620,000</b> | <b>\$350,000</b>   | <b>\$1,460,000</b> | <b>\$350,000</b>   | <b>\$4,798,390</b>  |
| <b>Streets-Capacity Improvements</b>                           |  |                    |                    |                    |                    |                    |                     |
| 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           |
| <b>Streets-Capacity Improvements Total</b>                     | <b>\$1,507,647</b>                       | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>\$1,507,647</b>  |
| <b>Streets &amp; Highways Total</b>                            | <b>\$2,483,360</b>                       | <b>\$755,000</b>   | <b>\$1,985,000</b> | <b>\$715,000</b>   | <b>\$1,825,000</b> | <b>\$715,000</b>   | <b>\$8,478,360</b>  |
| <b>Prop C Fund</b>   |  |                    |                    |                    |                    |                    |                     |
| <b>Streets-Pavement Projects</b>                               |  |                    |                    |                    |                    |                    |                     |
| Annual Street Resurfacing Program                              | 732,790                                  | 800,000            | -                  | 1,200,000          | -                  | 1,200,000          | \$3,932,790         |
| <b>Streets-Pavement Projects Total</b>                         | <b>\$732,790</b>                         | <b>\$800,000</b>   | <b>-</b>           | <b>\$1,200,000</b> | <b>-</b>           | <b>\$1,200,000</b> | <b>\$3,932,790</b>  |
| <b>Streets-Capacity Improvements</b>                           |  |                    |                    |                    |                    |                    |                     |
| 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           |
| <b>Streets-Capacity Improvements Total</b>                     | <b>\$19,534,189</b>                      | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>\$19,534,189</b> |
| <b>Prop C Total</b>  | <b>\$20,266,979</b>                      | <b>\$800,000</b>   | <b>-</b>           | <b>\$1,200,000</b> | <b>-</b>           | <b>\$1,200,000</b> | <b>\$23,466,979</b> |
| <b>Measure R</b>   |  |                    |                    |                    |                    |                    |                     |
| <b>Streets-Pavement Projects</b>                               |  |                    |                    |                    |                    |                    |                     |
| Annual Street Resurfacing Program                              | -  | \$400,000          | -                  | \$800,000          | -                  | \$800,000          | \$2,000,000         |
| <b>Streets-Pavement Projects Total</b>                         | <b>-</b>                                 | <b>\$400,000</b>   | <b>-</b>           | <b>\$800,000</b>   | <b>-</b>           | <b>\$800,000</b>   | <b>\$2,000,000</b>  |
| <b>Streets-Capacity Improvements</b>                           |  |                    |                    |                    |                    |                    |                     |
| Protected LT Lanes: MBB at Peck Ave                            | \$285,000                                | \$260,000          | -                  | -                  | -                  | -                  | \$545,000           |
| <b>Streets-Capacity Improvements Total</b>                     | <b>\$285,000</b>                         | <b>\$260,000</b>   | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>-</b>           | <b>\$545,000</b>    |
| <b>Streets-Pedestrian Improvements</b>                         |  |                    |                    |                    |                    |                    |                     |
| 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           |
| <b>Streets-Pedestrian Improvements Total</b>                   | <b>\$340,000</b>                         | <b>\$600,000</b>   | <b>-</b>           | <b>\$450,000</b>   | <b>-</b>           | <b>-</b>           | <b>\$1,390,000</b>  |
| <b>Measure R Total</b>   | <b>\$625,000</b>                         | <b>\$1,260,000</b> | <b>-</b>           | <b>\$1,250,000</b> | <b>-</b>           | <b>\$800,000</b>   | <b>\$3,935,000</b>  |

Items highlighted in red represent modifications made from the previously adopted 5-Year CIP.

City Council Agenda Regular Meeting  
 June 9, 2020

# SCHEDULE OF CAPITAL PROJECTS BY FUND

|  | Prior Year<br>Appropriation <sup>1</sup> | FY20/21          | FY21/22            | FY22/23          | FY23/24          | FY24/25          | TOTAL<br>Five-Year  |
|--|--|------------------|--------------------|------------------|------------------|------------------|---------------------|
| <b>Measure M</b>   |  |                  |                    |                  |                  |                  |                     |
| 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           |
| <b>Streets-Pedestrian Improvements Total</b>                       | <b>\$480,000</b>                         | <b>\$640,000</b> | <b>\$600,000</b>   | <b>-</b>         | <b>\$800,000</b> | <b>-</b>         | <b>\$2,520,000</b>  |
| <b>Measure M Total</b>   | <b>\$480,000</b>                         | <b>\$640,000</b> | <b>\$600,000</b>   | <b>-</b>         | <b>\$800,000</b> | <b>-</b>         | <b>\$2,520,000</b>  |
| <b>CIP Fund</b>  |  |                  |                    |                  |                  |                  |                     |
| <b>Facilities Projects</b>   |  |                  |                    |                  |                  |                  |                     |
| 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           |
| <b>Facilities Projects Total</b>                                   | <b>\$4,765,711</b>                       | <b>\$600,000</b> | <b>\$1,250,000</b> | <b>\$700,000</b> | <b>\$700,000</b> | <b>\$700,000</b> | <b>\$8,715,711</b>  |
| <b>Right-of-Way Projects</b>                                       |  |                  |                    |                  |                  |                  |                     |
| 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           |
| <b>Right-of-Way Projects Subtotal</b>                              | <b>1,368,545</b>                         | <b>50,000</b>    | <b>-</b>           | <b>-</b>         | <b>-</b>         | <b>-</b>         | <b>1,418,545</b>    |
| <b>Grants and Special Funds Projects</b>                           |  |                  |                    |                  |                  |                  |                     |
| 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            |
| <b>Grants and Special Funds Projects Total</b>                     | <b>\$1,400,000</b>                       | <b>-</b>         | <b>\$150,000</b>   | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$100,000</b> | <b>\$1,850,000</b>  |
| <b>CIP Fund Total</b>  | <b>\$7,534,256</b>                       | <b>\$650,000</b> | <b>\$1,400,000</b> | <b>\$800,000</b> | <b>\$800,000</b> | <b>\$800,000</b> | <b>\$11,984,256</b> |

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# SCHEDULE OF CAPITAL PROJECTS BY FUND

|   | Prior Year<br>Appropriation <sup>1</sup> | FY20/21             | FY21/22            | FY22/23            | FY23/24            | FY24/25            | TOTAL<br>Five-Year  |
|---|--|---------------------|--------------------|--------------------|--------------------|--------------------|---------------------|
| <b>Water Fund</b>   |  |                     |                    |                    |                    |                    |                     |
| <b>Water Projects</b>                                     |  |                     |                    |                    |                    |                    |                     |
| 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           |
| <b>Water Projects Total</b>                               | <b>\$30,141,668</b>                      | <b>\$15,100,000</b> | <b>\$3,750,000</b> | <b>\$4,965,000</b> | <b>\$4,075,000</b> | <b>\$3,000,000</b> | <b>\$61,031,668</b> |
| <b>Water Total</b>  | <b>\$30,141,668</b>                      | <b>\$15,100,000</b> | <b>\$3,750,000</b> | <b>\$4,965,000</b> | <b>\$4,075,000</b> | <b>\$3,000,000</b> | <b>\$61,031,668</b> |
| <b>Stormwater Fund</b>                                    |  |                     |                    |                    |                    |                    |                     |
| <b>Stormwater Projects</b>                                |  |                     |                    |                    |                    |                    |                     |
| 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           |
| <b>Stormwater Projects Total</b>                          | <b>\$1,524,798</b>                       | <b>\$1,710,000</b>  | <b>\$710,000</b>   | <b>\$710,000</b>   | <b>\$710,000</b>   | <b>\$710,000</b>   | <b>\$6,074,798</b>  |
| <b>Stormwater Total</b>                                   | <b>\$1,524,798</b>                       | <b>\$1,710,000</b>  | <b>\$710,000</b>   | <b>\$710,000</b>   | <b>\$710,000</b>   | <b>\$710,000</b>   | <b>\$6,074,798</b>  |
| <b>Wastewater Fund</b>                                    |  |                     |                    |                    |                    |                    |                     |
| <b>Wastewater Projects</b>                                |  |                     |                    |                    |                    |                    |                     |
| 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         |
| <b>Wastewater Projects Total</b>                          | <b>\$10,408,132</b>                      | <b>\$1,400,000</b>  | <b>\$1,100,000</b> | <b>\$4,175,609</b> | <b>\$1,500,000</b> | <b>\$2,500,000</b> | <b>\$18,583,741</b> |
| <b>Wastewater Total</b>                                   | <b>\$10,408,132</b>                      | <b>\$1,400,000</b>  | <b>\$1,100,000</b> | <b>\$4,175,609</b> | <b>\$1,500,000</b> | <b>\$2,500,000</b> | <b>\$18,583,741</b> |

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## SCHEDULE OF CAPITAL PROJECTS BY FUND

|   | Prior Year<br>Appropriation <sup>1</sup> | FY20/21 | FY21/22            | FY22/23          | FY23/24          | FY24/25 | TOTAL<br>Five-Year |
|---|--|---------|--------------------|------------------|------------------|---------|--------------------|
| <b>Parking Fund</b>                                 |  |         |                    |                  |                  |         |                    |
| <b>Parking Projects</b>                             |  |         |                    |                  |                  |         |                    |
| 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          |
| <b>Parking Projects Total</b>                       | <b>\$989,542</b>                         | -       | -                  | <b>\$150,000</b> | <b>\$800,000</b> | -       | <b>\$1,939,542</b> |
| <b>Parking Total</b>                                | <b>\$989,542</b>                         | -       | -                  | <b>\$150,000</b> | <b>\$800,000</b> | -       | <b>\$1,939,542</b> |
| <b>State Pier &amp; Lot Fund</b>                    |  |         |                    |                  |                  |         |                    |
| <b>Parking Projects</b>                             |  |         |                    |                  |                  |         |                    |
| Pier Railings - Design                              | 150,084                                  | -       | 1,400,000          | -                | -                | -       | \$1,550,084        |
| <b>Parking Projects Total</b>                       | <b>\$150,084</b>                         | -       | <b>\$1,400,000</b> | -                | -                | -       | <b>\$1,550,084</b> |
| <b>State Pier &amp; Lot Fund Total</b>              | <b>\$150,084</b>                         | -       | <b>\$1,400,000</b> | -                | -                | -       | <b>\$1,550,084</b> |

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## 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   |
|--|--|------------------|-------------------------|----------------------|--------------------|
| <b>EQUIPMENT (Object 6121)</b>                                     |  |                  |                         |                      |                    |
| Police Department  | Upgrade Building Security Access Control Syst  | Replacement      |                         | \$48,000             | \$48,000           |
| <b>COMPUTER EQUIPMENT &amp; SOFTWARE (Objects 6141 &amp; 6142)</b> |  |                  |                         |                      |                    |
| 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             |
| <b>Total Equipment Purchases</b>                                   |  |                  | <b>\$263,177</b>        | <b>\$817,923</b>     | <b>\$1,081,100</b> |
| <b>VEHICLES (Object 6131)</b>                                      |  |                  |                         |                      |                    |
| <b>New Vehicles for FY 2021</b>                                    |  |                  |                         |                      |                    |
| Public Works   | Paint Truck                                    | New              |                         | \$140,000            | \$140,000          |
| Public Works   | Mini Dump Truck for Utilities Division         | New              |                         | 55,000               | 55,000             |
| <b>Replacement Vehicles for FY 2021</b>                            |  |                  |                         |                      |                    |
| 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            |
| <b>Total Vehicle Purchases</b>                                     |  |                  | <b>\$167,000</b>        | <b>\$487,000</b>     | <b>\$654,000</b>   |
| <b>Total Funded Capital Purchases - Equipment &amp; Vehicles</b>   |  |                  | <b>\$430,177</b>        | <b>\$1,304,923</b>   | <b>\$1,735,100</b> |
| <b>TOTAL CAPITAL PURCHASES BY DEPARTMENT</b>                       |  |                  |                         |                      |                    |
| 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            |
| <b>Grand Total</b>   |  |                  | <b>\$430,177</b>        | <b>\$1,304,923</b>   | <b>\$1,735,100</b> |

*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          | -          |
| <b>Total</b>           | <b>302.0</b> | <b>306.0</b> | <b>307.0</b> | <b>311.0</b> | <b>4.0</b> |

### 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                    |
|--|---|-------------------------------------|
| <b>Management Services</b>             | <b>Police</b>                                   | <b>Public Works</b>                 |
| 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              |
| <b>Management Services Total 14.0</b>  | Police Lieutenant 5.0                           | Maint Worker III 4.0                |
| <b>Finance</b>                         | 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                 | <b>Police Total 110.8</b>                       | Senior Civil Engineer 7.0           |
| Manager 2.0                            | <b>Fire</b>                                     | 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          |
| <b>Finance Total 19.0</b>              | Fire Marshal/Captain 1.0                        | Water Plant Operator 1.0            |
| <b>Human Resources</b>                 | Firefighter/Paramedic 13.0                      | <b>Public Works Total 64.0</b>      |
| Director 1.0                           | IS Specialist ( <i>shared with Police</i> ) 0.2 | <b>Information Technology</b>       |
| Executive Assistant 1.0                | <b>Fire Total 31.2</b>                          | Director 1.0                        |
| Human Resources Assistant 1.0          | <b>Community Development</b>                    | 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           |
| <b>Human Resources Total 8.0</b>       | Building Services Analyst 1.0                   | Senior Management Analyst 1.0       |
| <b>Parks and Recreation</b>            | Code Enforcement Officer 2.0                    | <b>Information Tech Total 9.0</b>   |
| Director 1.0                           | Director 1.0                                    | <b>Total City-Wide 311.0</b>        |
| 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                    |                                     |
| <b>Parks and Recreation Total 25.0</b> | 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               |                                     |
|  | <b>Community Development Total 30.0</b>         |                                     |

# SCHEDULE OF DEBT SERVICE & LEASE PAYMENTS

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## 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

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### **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<br>Principal | FY 2021<br>Interest | FY 2021<br>Lease | FY 2021<br>Total   | Principal<br>Remaining | Interest<br>Remaining | Total<br>Remaining  |
|--|--------------------------|----------------------|---------------------|------------------|--------------------|------------------------|-----------------------|---------------------|
| <b>City Debt Service</b>                     |                          |                      |                     |                  |                    |                        |                       |                     |
| 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           |
| <b>Subtotal</b>                              |                          | <b>\$1,520,000</b>   | <b>\$738,350</b>    | <b>-</b>         | <b>\$2,258,350</b> | <b>\$19,060,000</b>    | <b>\$3,670,844</b>    | <b>\$22,730,844</b> |
| <b>Assessment Districts</b>                  |                          |                      |                     |                  |                    |                        |                       |                     |
| 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           |
| <b>Subtotal</b>                              |                          | <b>\$600,000</b>     | <b>\$511,429</b>    | <b>-</b>         | <b>\$1,111,429</b> | <b>\$18,170,000</b>    | <b>\$4,352,103</b>    | <b>\$22,522,103</b> |
| <b>Total Bonded Debt Service</b>             |                          | <b>\$2,120,000</b>   | <b>\$1,249,779</b>  | <b>-</b>         | <b>\$3,369,779</b> | <b>\$37,230,000</b>    | <b>\$8,022,947</b>    | <b>\$45,252,947</b> |
| Operating Leases - County Lots               | County Parking Lots      | -                    | -                   | \$572,000        | \$572,000          | -                      | -                     | -                   |
| <b>Total Operating Leases</b>                |                          | <b>-</b>             | <b>-</b>            | <b>\$572,000</b> | <b>\$572,000</b>   | <b>-</b>               | <b>-</b>              | <b>-</b>            |
| <b>Total</b>                                 |                          | <b>\$2,120,000</b>   | <b>\$1,249,779</b>  | <b>\$572,000</b> | <b>\$3,941,779</b> | <b>\$37,230,000</b>    | <b>\$8,022,947</b>    | <b>\$45,252,947</b> |

*Excludes Administration Costs. Interest calculated on modified accrual basis.*

## SCHEDULE OF EXPENDITURE DETAIL - CITY-WIDE

| Object Description                      | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | Change from<br>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              | -                   | -                              | -           |
| <b>Total Salaries &amp; Benefits</b>    | <b>\$55,749,082</b> | <b>\$58,196,158</b> | <b>\$55,445,822</b> | <b>\$59,138,084</b> | <b>941,926</b>                 | <b>1.6%</b> |
| 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%)         |
| <b>Total Materials &amp; Services</b>                | <b>\$41,692,701</b>  | <b>\$42,840,724</b>  | <b>\$49,960,220</b>  | <b>\$46,097,755</b>  | <b>3,257,031</b>    | <b>7.6%</b>    |
| 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%)         |
| <b>Total Internal Services</b>                       | <b>\$8,624,869</b>   | <b>\$9,250,197</b>   | <b>\$8,527,437</b>   | <b>\$7,190,385</b>   | <b>(2,059,812)</b>  | <b>(22.3%)</b> |
| 9101 Transfers Out                                   | \$10,222             | \$147,112            | \$240,000            | \$312,230            | \$165,118           | 112.2%         |
| <b>Total Transfers</b>                               | <b>\$10,222</b>      | <b>\$147,112</b>     | <b>\$240,000</b>     | <b>\$312,230</b>     | <b>165,118</b>      | <b>112.2%</b>  |
| <b>Total Operating Expenditures</b>                  | <b>\$106,095,626</b> | <b>\$110,434,191</b> | <b>\$114,173,479</b> | <b>\$112,738,454</b> | <b>2,304,263</b>    | <b>3.4%</b>    |
| 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%)        |
| <b>Total Capital Projects &amp; Equipment</b>        | <b>\$15,370,043</b>  | <b>\$14,345,557</b>  | <b>\$10,494,389</b>  | <b>\$24,156,838</b>  | <b>9,811,281</b>    | <b>68.4%</b>   |
| 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              | -                   | -              |
| <b>Total Debt Service</b>                            | <b>\$2,850,916</b>   | <b>\$3,810,001</b>   | <b>\$3,746,477</b>   | <b>\$3,910,105</b>   | <b>\$100,104</b>    | <b>2.6%</b>    |
| <b>Total Capital Expenditures &amp; Debt Service</b> | <b>\$18,220,959</b>  | <b>\$18,155,558</b>  | <b>\$14,240,866</b>  | <b>\$28,066,943</b>  | <b>\$9,911,385</b>  | <b>54.6%</b>   |
| <b>Total City-Wide Expenditures</b>                  | <b>\$124,316,585</b> | <b>\$128,589,749</b> | <b>\$128,414,345</b> | <b>\$140,805,397</b> | <b>\$12,215,648</b> | <b>9.5%</b>    |

## SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

| Object Description                      | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>Total | Change from<br>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              | -                   | -             | -                              | -              |
| <b>Total Salaries &amp; Benefits</b>    | <b>\$50,152,320</b> | <b>\$52,201,675</b> | <b>\$49,893,601</b> | <b>\$53,213,895</b> | <b>72.7%</b>  | <b>1,012,220</b>               | <b>1.9%</b>    |
| 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%)         |
| <b>Total Materials &amp; Services</b>   | <b>\$14,808,471</b> | <b>\$14,263,296</b> | <b>\$13,232,624</b> | <b>\$12,378,750</b> | <b>16.9%</b>  | <b>(1,884,546)</b>             | <b>(13.2%)</b> |



## SCHEDULE OF EXPENDITURE DETAIL - GENERAL FUND

| Object Description                                   | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>Total | <i>Change from<br/>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%)         |
| <b>Total Internal Services</b>                       | <b>\$7,251,908</b>  | <b>\$7,853,755</b>  | <b>\$7,225,624</b>  | <b>\$6,392,111</b>  | <b>8.7%</b>   | <b>(1,461,644)</b>                     | <b>(18.6%)</b> |
| 9101 Transfers Out                                   | \$10,222            | \$117,112           | \$15,000            | \$12,230            | 0.0%          | (\$104,882)                            | (89.6%)        |
| <b>Total Transfers</b>                               | <b>\$10,222</b>     | <b>\$117,112</b>    | <b>\$15,000</b>     | <b>\$12,230</b>     | <b>0.0%</b>   | <b>(104,882)</b>                       | <b>(89.6%)</b> |
| <b>Total Operating Expenditures</b>                  | <b>\$72,222,921</b> | <b>\$74,435,838</b> | <b>\$70,366,849</b> | <b>\$71,996,986</b> | <b>98.3%</b>  | <b>(2,438,852)</b>                     | <b>(5.5%)</b>  |
| 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                                | -              |
| <b>Total Capital Projects &amp; Equipment</b>        | <b>\$1,521,419</b>  | <b>\$103,124</b>    | <b>\$295,158</b>    | <b>\$754,918</b>    | <b>1.0%</b>   | <b>651,794</b>                         | <b>632.0%</b>  |
| 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%)        |
| <b>Total Debt Service</b>                            | <b>\$482,575</b>    | <b>\$485,475</b>    | <b>\$485,475</b>    | <b>\$479,350</b>    | <b>0.7%</b>   | <b>(6,125)</b>                         | <b>(1.3%)</b>  |
| <b>Total Capital Expenditures &amp; Debt Service</b> | <b>\$2,003,994</b>  | <b>\$588,599</b>    | <b>\$780,633</b>    | <b>\$1,234,268</b>  | <b>1.7%</b>   | <b>\$645,669</b>                       | <b>109.7%</b>  |
| <b>Total General Fund Expenditures</b>               | <b>\$74,226,915</b> | <b>\$75,024,437</b> | <b>\$71,147,482</b> | <b>\$73,231,254</b> | <b>100.0%</b> | <b>(1,793,183)</b>                     | <b>(2.4%)</b>  |



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Management Services

| Object  | Description                         | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Salaries &amp; Benefits</b>          |                                     | <b>\$1,586,936</b> | <b>\$1,561,184</b> | <b>\$1,441,353</b>  | <b>\$1,470,109</b>  | <b>45.8%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b>         |                                     | <b>\$2,420,368</b> | <b>\$1,415,920</b> | <b>\$1,493,419</b>  | <b>\$1,294,864</b>  | <b>40.3%</b>  |
| 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%          |
| <b>Total Internal Services</b>                |                                     | <b>\$630,055</b>   | <b>\$674,569</b>   | <b>\$642,935</b>    | <b>\$446,630</b>    | <b>13.9%</b>  |
| <b>Total Operating Expenditures</b>           |                                     | <b>\$4,637,359</b> | <b>\$3,651,673</b> | <b>\$3,577,707</b>  | <b>\$3,211,603</b>  | <b>100.0%</b> |
| 6111  | Furniture & Fixtures                | \$5,011            | -                  | -                   | -                   | -             |
| 6141  | Computer Equipment & Software       | -                  | -                  | -                   | -                   | -             |
| 6212  | CIP Bldg & Facility - CYr           | -                  | -                  | -                   | -                   | -             |
| <b>Total Capital Projects &amp; Equipment</b> |                                     | <b>-</b>           | <b>-</b>           | <b>-</b>            | <b>-</b>            | <b>-</b>      |
| <b>Total Expenditures</b>                     |                                     | <b>\$4,642,369</b> | <b>\$3,651,673</b> | <b>\$3,577,707</b>  | <b>\$3,211,603</b>  | <b>100.0%</b> |
| <b>Source of Funds</b>                        |                                     |                    |                    |                     |                     |               |
| General Fund                                  |                                     | \$4,642,369        | \$3,651,673        | \$3,577,707         | \$3,211,603         | 100.0%        |
| Capital Improvement Fund                      |                                     | -                  | -                  | -                   | -                   | -             |
| <b>Total Source of Funds</b>                  |                                     | <b>\$4,642,369</b> | <b>\$3,651,673</b> | <b>\$3,577,707</b>  | <b>\$3,211,603</b>  | <b>100.0%</b> |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Finance

| Object                                | Description                        | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Salaries &amp; Benefits</b>  |                                    | <b>\$2,310,031</b> | <b>\$2,627,584</b> | <b>\$2,435,610</b>  | <b>\$2,591,091</b>  | <b>67.1%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b> |                                    | <b>\$996,672</b>   | <b>\$894,921</b>   | <b>\$823,072</b>    | <b>\$807,640</b>    | <b>20.9%</b>  |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Finance

| Object                              | Description                            | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Internal Services</b>      |  | <b>\$377,956</b>   | <b>\$433,238</b>   | <b>\$382,478</b>    | <b>\$465,600</b>    | <b>12.0%</b>  |
| <b>Total Operating Expenditures</b> |  | <b>\$3,684,659</b> | <b>\$3,955,743</b> | <b>\$3,641,160</b>  | <b>\$3,864,331</b>  | <b>100.0%</b> |
| <b>Total Expenditures</b>           |  | <b>\$3,684,659</b> | <b>\$3,955,743</b> | <b>\$3,641,160</b>  | <b>\$3,864,331</b>  | <b>100.0%</b> |
| <b>Source of Funds</b>              |  |                    |                    |                     |                     |               |
|                                     | 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%          |
| <b>Total Source of Funds</b>        |  | <b>\$3,684,659</b> | <b>\$3,955,743</b> | <b>\$3,641,160</b>  | <b>\$3,864,331</b>  | <b>100.0%</b> |



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Human Resources

| Object                                | Description                        | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Salaries &amp; Benefits</b>  |                                    | <b>\$1,030,898</b> | <b>\$1,241,488</b> | <b>\$948,444</b>    | <b>\$1,139,742</b>  | <b>14.4%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b> |                                    | <b>\$5,773,534</b> | <b>\$6,308,351</b> | <b>\$6,759,332</b>  | <b>\$6,570,275</b>  | <b>82.9%</b>  |
| 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%          |
| <b>Total Internal Services</b>        |                                    | <b>\$210,149</b>   | <b>\$223,209</b>   | <b>\$204,729</b>    | <b>\$216,028</b>    | <b>2.7%</b>   |
| <b>Total Operating Expenditures</b>   |                                    | <b>\$7,014,581</b> | <b>\$7,773,048</b> | <b>\$7,912,505</b>  | <b>\$7,926,045</b>  | <b>100.0%</b> |
| <b>Total Expenditures</b>             |                                    | <b>\$7,014,581</b> | <b>\$7,773,048</b> | <b>\$7,912,505</b>  | <b>\$7,926,045</b>  | <b>100.0%</b> |
| <b>Source of Funds</b>                |                                    |                    |                    |                     |                     |               |
| 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%         |
| <b>Total Source of Funds</b>          |                                    | <b>\$7,014,581</b> | <b>\$7,773,048</b> | <b>\$7,912,505</b>  | <b>\$7,926,045</b>  | <b>100.0%</b> |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Parks and Recreation

| Object  | Description                        | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Salaries &amp; Benefits</b>          |                                    | <b>\$4,891,969</b> | <b>\$4,973,178</b> | <b>\$4,696,344</b>  | <b>\$4,407,590</b>  | <b>53.9%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b>         |                                    | <b>\$3,389,378</b> | <b>\$3,432,207</b> | <b>\$2,898,404</b>  | <b>\$2,537,459</b>  | <b>31.0%</b>  |
| 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%          |
| <b>Total Internal Services</b>                |                                    | <b>\$1,053,374</b> | <b>\$1,128,594</b> | <b>\$1,065,989</b>  | <b>\$757,266</b>    | <b>9.3%</b>   |
| <b>Total Operating Expenditures</b>           |                                    | <b>\$9,334,721</b> | <b>\$9,533,979</b> | <b>\$8,660,737</b>  | <b>\$7,702,315</b>  | <b>94.1%</b>  |
| 6121  | Machinery & Equipment              | \$28,689           | -                  | -                   | -                   | -             |
| 6252  | CIP Landscape & Site - CYr         | 297,825            | \$1,100,000        | \$25,000            | -                   | -             |
| <b>Total Capital Projects &amp; Equipment</b> |                                    | <b>\$326,514</b>   | <b>\$1,100,000</b> | <b>\$25,000</b>     | <b>\$0</b>          | <b>-</b>      |



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Parks and Recreation

| Object   | Description              | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Debt Service</b>                            |                          | <b>\$482,575</b>    | <b>\$485,475</b>    | <b>\$485,475</b>    | <b>\$479,350</b>    | <b>5.9%</b>   |
| <b>Total Capital Expenditures &amp; Debt Service</b> |                          | <b>\$809,089</b>    | <b>\$1,585,475</b>  | <b>\$510,475</b>    | <b>\$479,350</b>    | <b>5.9%</b>   |
| <b>Total Expenditures</b>                            |                          | <b>\$10,143,810</b> | <b>\$11,119,454</b> | <b>\$9,171,212</b>  | <b>\$8,181,665</b>  | <b>100.0%</b> |
| <b>Source of Funds</b>                               |                          |                     |                     |                     |                     |               |
|  | 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              | -                   | -             |
| <b>Total Source of Funds</b>                         |                          | <b>\$10,143,810</b> | <b>\$11,119,454</b> | <b>\$9,171,212</b>  | <b>\$8,181,665</b>  | <b>100.0%</b> |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Police

| Object                                | Description                        | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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               | -                   | -             |
| <b>Total Salaries &amp; Benefits</b>  |                                    | <b>\$22,350,193</b> | <b>\$22,841,260</b> | <b>\$22,565,401</b> | <b>\$24,467,505</b> | <b>79.8%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b> |                                    | <b>\$3,235,338</b>  | <b>\$3,398,619</b>  | <b>\$3,520,463</b>  | <b>\$3,513,029</b>  | <b>11.5%</b>  |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Police

| Object   | Description                       | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Internal Services</b>                       |                                   | <b>\$2,776,648</b>  | <b>\$2,900,182</b>  | <b>\$2,669,259</b>  | <b>\$1,803,584</b>  | <b>5.9%</b>   |
| <b>Total Operating Expenditures</b>                  |                                   | <b>\$28,362,179</b> | <b>\$29,140,061</b> | <b>\$28,755,123</b> | <b>\$29,784,118</b> | <b>97.1%</b>  |
| 6121   | Machinery & Equipment             | -                   | \$93,124            | \$93,124            | \$52,500            | 0.2%          |
| 6141   | Computer Equipment & Software     | 1,069,541           | -                   | -                   | 453,680             | 1.5%          |
| <b>Total Capital Projects &amp; Equipment</b>        |                                   | <b>\$1,069,541</b>  | <b>\$93,124</b>     | <b>\$93,124</b>     | <b>\$506,180</b>    | <b>1.7%</b>   |
| 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%          |
| <b>Total Debt Service</b>                            |                                   | <b>\$386,131</b>    | <b>\$386,219</b>    | <b>\$386,219</b>    | <b>\$385,682</b>    | <b>1.3%</b>   |
| <b>Total Capital Expenditures &amp; Debt Service</b> |                                   | <b>\$1,455,672</b>  | <b>\$479,343</b>    | <b>\$479,343</b>    | <b>\$891,862</b>    | <b>2.9%</b>   |
| <b>Total Expenditures</b>                            |                                   | <b>\$29,817,851</b> | <b>\$29,619,404</b> | <b>\$29,234,466</b> | <b>\$30,675,980</b> | <b>100.0%</b> |
| <b>Source of Funds</b>                               |                                   |                     |                     |                     |                     |               |
| 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%          |
| <b>Total Source of Funds</b>                         |                                   | <b>\$29,817,851</b> | <b>\$29,619,404</b> | <b>\$29,234,466</b> | <b>\$30,675,980</b> | <b>100.0%</b> |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Fire

| Object                                | Description                        | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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              | -                   | -             |
| <b>Total Salaries &amp; Benefits</b>  |                                    | <b>\$11,581,214</b> | <b>\$11,830,139</b> | <b>\$11,420,419</b> | <b>\$12,163,018</b> | <b>82.8%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b> |                                    | <b>\$1,197,565</b>  | <b>\$1,568,764</b>  | <b>\$1,486,938</b>  | <b>\$1,479,723</b>  | <b>10.1%</b>  |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Fire

| Object   | Description                       | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Internal Services</b>                       |                                   | <b>\$872,076</b>    | <b>\$1,007,476</b>  | <b>\$938,872</b>    | <b>\$609,296</b>    | <b>4.1%</b>   |
| <b>Total Operating Expenditures</b>                  |                                   | <b>\$13,650,856</b> | <b>\$14,406,379</b> | <b>\$13,846,229</b> | <b>\$14,252,037</b> | <b>97.0%</b>  |
| 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             | -                   | -             |
| <b>Total Capital Projects &amp; Equipment</b>        |                                   | <b>\$386,579</b>    | <b>\$10,000</b>     | <b>\$267,034</b>    | <b>\$51,500</b>     | <b>0.4%</b>   |
| 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%          |
| <b>Total Debt Service</b>                            |                                   | <b>\$386,131</b>    | <b>\$386,219</b>    | <b>\$386,219</b>    | <b>\$385,682</b>    | <b>2.6%</b>   |
| <b>Total Capital Expenditures &amp; Debt Service</b> |                                   | <b>\$778,224</b>    | <b>\$396,219</b>    | <b>\$653,253</b>    | <b>\$437,182</b>    | <b>3.0%</b>   |
| <b>Total Expenditures</b>                            |                                   | <b>\$14,429,080</b> | <b>\$14,802,598</b> | <b>\$14,499,482</b> | <b>\$14,689,219</b> | <b>100.0%</b> |
| <b>Source of Funds</b>                               |                                   |                     |                     |                     |                     |               |
| 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%          |
| <b>Total Source of Funds</b>                         |                                   | <b>\$14,429,080</b> | <b>\$14,802,598</b> | <b>\$14,499,482</b> | <b>\$14,689,219</b> | <b>100.0%</b> |



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Community Development

| Object  | Description                        | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Salaries &amp; Benefits</b>          |                                    | <b>\$3,689,005</b> | <b>\$3,900,233</b> | <b>\$3,649,800</b>  | <b>\$3,764,548</b>  | <b>67.6%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b>         |                                    | <b>\$1,444,134</b> | <b>\$1,684,820</b> | <b>\$1,203,225</b>  | <b>\$1,171,616</b>  | <b>21.0%</b>  |
| 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%          |
| <b>Total Internal Services</b>                |                                    | <b>\$591,339</b>   | <b>\$698,185</b>   | <b>\$591,327</b>    | <b>\$576,172</b>    | <b>10.3%</b>  |
| <b>Total Operating Expenditures</b>           |                                    | <b>\$5,724,478</b> | <b>\$6,283,238</b> | <b>\$5,444,352</b>  | <b>\$5,512,336</b>  | <b>99.0%</b>  |
| 6141  | Computer Equipment & Software      | \$253,442          | -                  | \$185,000           | \$57,238            | 1.0%          |
| <b>Total Capital Projects &amp; Equipment</b> |                                    | <b>\$253,442</b>   | <b>-</b>           | <b>\$185,000</b>    | <b>\$57,238</b>     | <b>1.0%</b>   |
| <b>Total Expenditures</b>                     |                                    | <b>\$5,977,920</b> | <b>\$6,283,238</b> | <b>\$5,629,352</b>  | <b>\$5,569,574</b>  | <b>100.0%</b> |
| <b>Source of Funds</b>                        |                                    |                    |                    |                     |                     |               |
| General Fund                                  |                                    | \$5,977,920        | \$6,283,238        | \$5,629,352         | \$5,569,574         | 100.0%        |
| <b>Total Source of Funds</b>                  |                                    | <b>\$5,977,920</b> | <b>\$6,283,238</b> | <b>\$5,629,352</b>  | <b>\$5,569,574</b>  | <b>100.0%</b> |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Public Works

| Object                                | Description                        | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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               | -                   | -                   | -                   | -             |
| <b>Total Salaries &amp; Benefits</b>  |                                    | <b>\$6,893,824</b>  | <b>\$7,686,984</b>  | <b>\$6,837,891</b>  | <b>\$7,551,809</b>  | <b>11.9%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b> |                                    | <b>\$18,559,280</b> | <b>\$19,079,426</b> | <b>\$26,755,491</b> | <b>\$23,993,695</b> | <b>38.0%</b>  |
| 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%          |
| <b>Total Internal Services</b>        |                                    | <b>\$5,735,355</b>  | <b>\$5,800,234</b>  | <b>\$5,655,549</b>  | <b>\$5,663,101</b>  | <b>9.0%</b>   |



## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Public Works

| Object   | Description                    | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>Total |
|--|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------|
| 9101   | Transfers Out                  | \$10,222            | \$147,112           | \$240,000           | \$312,230           | 0.5%          |
| <b>Total Transfers</b>                               |                                | <b>\$10,222</b>     | <b>\$147,112</b>    | <b>\$240,000</b>    | <b>\$312,230</b>    | <b>0.5%</b>   |
| <b>Total Operating Expenditures</b>                  |                                | <b>\$31,198,681</b> | <b>\$32,713,756</b> | <b>\$39,488,931</b> | <b>\$37,520,835</b> | <b>59.4%</b>  |
| 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%          |
| <b>Total Capital Projects &amp; Equipment</b>        |                                | <b>\$13,075,531</b> | <b>\$12,889,451</b> | <b>\$8,872,319</b>  | <b>\$23,037,071</b> | <b>36.4%</b>  |
| 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%          |
| <b>Total Debt Service</b>                            |                                | <b>\$1,147,388</b>  | <b>\$1,980,088</b>  | <b>\$1,980,088</b>  | <b>\$2,087,391</b>  | <b>3.3%</b>   |
| 7301   | Land Leases                    | \$448,691           | \$572,000           | \$508,476           | \$572,000           | 0.9%          |
| <b>Total Property &amp; Equipment Leases</b>         |                                | <b>\$448,691</b>    | <b>\$572,000</b>    | <b>\$508,476</b>    | <b>\$572,000</b>    | <b>0.9%</b>   |
| <b>Total Capital Expenditures &amp; Debt Service</b> |                                | <b>\$14,671,609</b> | <b>\$15,441,539</b> | <b>\$11,360,883</b> | <b>\$25,696,462</b> | <b>40.6%</b>  |
| <b>Total Expenditures</b>                            |                                | <b>\$45,870,290</b> | <b>\$48,155,295</b> | <b>\$50,849,814</b> | <b>\$63,217,297</b> | <b>100.0%</b> |
| <b>Source of Funds</b>                               |                                |                     |                     |                     |                     |               |
| 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%          |
| <b>Total Source of Funds</b>                         |                                | <b>\$45,870,290</b> | <b>\$48,155,295</b> | <b>\$50,849,814</b> | <b>\$63,217,297</b> | <b>100.0%</b> |

## SCHEDULE OF EXPENDITURE DETAIL - BY DEPARTMENT

### Information Technology

| Object  | Description                        | 2018-19<br>Actual  | 2019-20<br>Adopted | 2019-20<br>Estimate | 2020-21<br>Proposed | % of<br>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%          |
| <b>Total Salaries &amp; Benefits</b>          |                                    | <b>\$1,433,764</b> | <b>\$1,534,108</b> | <b>\$1,450,560</b>  | <b>\$1,582,672</b>  | <b>45.6%</b>  |
| 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%          |
| <b>Total Materials &amp; Services</b>         |                                    | <b>\$1,012,950</b> | <b>\$1,393,166</b> | <b>\$1,355,346</b>  | <b>\$1,331,436</b>  | <b>38.4%</b>  |
| 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%          |
| <b>Total Internal Services</b>                |                                    | <b>\$41,398</b>    | <b>\$49,040</b>    | <b>\$40,829</b>     | <b>\$50,726</b>     | <b>1.5%</b>   |
| <b>Total Operating Expenditures</b>           |                                    | <b>\$2,488,112</b> | <b>\$2,976,314</b> | <b>\$2,846,735</b>  | <b>\$2,964,834</b>  | <b>85.4%</b>  |
| 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%          |
| <b>Total Capital Projects &amp; Equipment</b> |                                    | <b>\$120,326</b>   | <b>\$57,719</b>    | <b>\$420,667</b>    | <b>\$257,243</b>    | <b>7.4%</b>   |
| <b>Total Expenditures</b>                     |                                    | <b>\$2,736,024</b> | <b>\$3,229,296</b> | <b>\$3,898,647</b>  | <b>\$3,469,683</b>  | <b>100.0%</b> |
| <b>Source of Funds</b>                        |                                    |                    |                    |                     |                     |               |
|   | 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%        |
| <b>Total Source of Funds</b>                  |                                    | <b>\$2,736,024</b> | <b>\$3,229,296</b> | <b>\$3,898,647</b>  | <b>\$3,469,683</b>  | <b>100.0%</b> |



## SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

| Program                             | 2018-19<br>Actual   | 2019-20<br>Adopted  | 2019-20<br>Estimate | 2020-21<br>Proposed | <i>Change from<br/>2019/20 Adopted</i> |                |
|-------------------------------------|---------------------|---------------------|---------------------|---------------------|--|----------------|
| <b>Management Services</b>          |                     |                     |                     |                     |  |                |
| 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%           |
| <b>Total Management Services</b>    | <b>\$4,642,369</b>  | <b>\$3,651,673</b>  | <b>\$3,577,707</b>  | <b>\$3,211,603</b>  | <b>(\$440,070)</b>                     | <b>(12.1%)</b> |
| <b>Finance</b>                      |                     |                     |                     |                     |  |                |
| 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%)        |
| <b>Total Finance</b>                | <b>\$3,684,659</b>  | <b>\$3,955,743</b>  | <b>\$3,641,160</b>  | <b>\$3,864,331</b>  | <b>(\$91,412)</b>                      | <b>(2.3%)</b>  |
| <b>Human Resources</b>              |                     |                     |                     |                     |  |                |
| 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%)         |
| <b>Total Human Resources</b>        | <b>\$7,014,581</b>  | <b>\$7,773,048</b>  | <b>\$7,912,505</b>  | <b>\$7,926,045</b>  | <b>\$152,997</b>                       | <b>2.0%</b>    |
| <b>Parks &amp; Recreation</b>       |                     |                     |                     |                     |  |                |
| 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%)         |
| <b>Total Parks &amp; Recreation</b> | <b>\$10,143,810</b> | <b>\$11,119,454</b> | <b>\$9,171,212</b>  | <b>\$8,181,665</b>  | <b>(\$2,937,789)</b>                   | <b>(26.4%)</b> |
| <b>Police Department</b>            |                     |                     |                     |                     |  |                |
| 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%           |
| <b>Total Police Department</b>      | <b>\$29,817,851</b> | <b>\$29,619,404</b> | <b>\$29,234,466</b> | <b>\$30,675,980</b> | <b>\$1,056,576</b>                     | <b>3.6%</b>    |

## SCHEDULE OF EXPENDITURE BY MINOR PROGRAM

| Program                             | 2018-19<br>Actual    | 2019-20<br>Adopted   | 2019-20<br>Estimate  | 2020-21<br>Proposed  | Change from<br>2019/20 Adopted |                |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|--------------------------------|----------------|
| <b>Fire Department</b>              |                      |                      |                      |                      |                                |                |
| 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%)        |
| <b>Total Fire Department</b>        | <b>\$14,429,080</b>  | <b>\$14,802,598</b>  | <b>\$14,499,482</b>  | <b>\$14,689,219</b>  | <b>(\$113,379)</b>             | <b>(0.8%)</b>  |
| <b>Community Development</b>        |                      |                      |                      |                      |                                |                |
| 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%)        |
| <b>Total Community Development</b>  | <b>\$5,977,920</b>   | <b>\$6,283,238</b>   | <b>\$5,629,352</b>   | <b>\$5,569,574</b>   | <b>(\$713,664)</b>             | <b>(11.4%)</b> |
| <b>Public Works</b>                 |                      |                      |                      |                      |                                |                |
| 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%)        |
| <b>Total Public Works</b>           | <b>\$45,870,290</b>  | <b>\$48,155,295</b>  | <b>\$50,849,814</b>  | <b>\$63,217,297</b>  | <b>\$15,062,002</b>            | <b>31.3%</b>   |
| <b>Information Technology</b>       |                      |                      |                      |                      |                                |                |
| 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%)       |
| <b>Total Information Technology</b> | <b>\$2,736,024</b>   | <b>\$3,229,296</b>   | <b>\$3,898,647</b>   | <b>\$3,469,683</b>   | <b>\$240,387</b>               | <b>7.4%</b>    |
| <b>Total</b>                        | <b>\$124,316,585</b> | <b>\$128,589,749</b> | <b>\$128,414,345</b> | <b>\$140,805,397</b> | <b>\$12,215,648</b>            | <b>9.5%</b>    |

# ***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 1<sup>st</sup> 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

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- 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

## BUDGET POLICIES

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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

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**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

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**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

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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







**Major Program Changes City-wide**

**Major Cuts (Included in Proposed Budget)**

| <b>Item</b>    | <b>Department(s)</b>  | <b>Fund Name</b> | <b>Item Title</b>                              | <b>Cost Reduction</b> |
|----------------|-----------------------|------------------|--|-----------------------|
| 1              | Public Works          | Fleet Fund       | Postponing Fleet Replacements                  | \$1,133,000           |
| 2              | Public Works          | General Fund     | Landscape Maintenance                          | 201,800               |
| 3              | Parks and Recreation  | General Fund     | Sports Classes                                 | 178,587               |
| 4              | Parks and Recreation  | General Fund     | Recreation (Youth) & Teen Programs             | 143,586               |
| 5              | Public Works          | General Fund     | Tree Trimming Services                         | 130,000               |
| 6              | Parks and Recreation  | General Fund     | Aquatics                                       | 111,527               |
| 7              | Parks and Recreation  | General Fund     | Art Classes                                    | 91,200                |
| 8              | Management Services   | General Fund     | Eliminate Juvenile Diversion Program with BCHD | 80,000                |
| 9              | Parks and Recreation  | General Fund     | Tennis   | 67,435                |
| 10             | Parks and Recreation  | General Fund     | Sports Leagues & Tournaments                   | 53,799                |
| 11             | Parks and Recreation  | General Fund     | Specialty Classes                              | 41,037                |
| 12             | Community Development | General Fund     | Traffic Signal Replacement Fund                | 35,000                |
| 13             | Parks and Recreation  | General Fund     | Facility Reservations                          | 31,340                |
| 14             | Parks and Recreation  | General Fund     | Lunch Bunch                                    | 19,360                |
| 15             | Parks and Recreation  | General Fund     | Bus trips and excursions                       | 15,603                |
| 16             | Community Development | General Fund     | Historic Preservation Program                  | 12,394                |
| 17             | Parks and Recreation  | General Fund     | Older Adult Program Special Interest Classes   | 10,000                |
| 18             | Parks and Recreation  | General Fund     | OAP Holiday Luncheon                           | 7,216                 |
| 19             | Parks and Recreation  | General Fund     | Volunteer Program                              | 5,429                 |
| 20             | Parks and Recreation  | General Fund     | Dine and Discover                              | 3,761                 |
| <b>Totals:</b> |                       |                  |  | <b>\$2,372,073</b>    |

**Revenue Enhancement (Not included in Proposed Budget)**

| <b>Item</b>    | <b>Department(s)</b>  | <b>Fund Name</b> | <b>Item Title</b>    | <b>Cost Reduction</b> |
|----------------|-----------------------|------------------|----------------------|-----------------------|
| 1              | Community Development | General Fund     | Encroachment Permits | \$5,000,000           |
| <b>Totals:</b> |                       |                  |                      | <b>\$5,000,000</b>    |

**Expenditure Reductions (Not Included in Proposed Budget)**

| <b>Item</b>    | <b>Department(s)</b> | <b>Fund Name</b> | <b>Item Title</b>   | <b>Cost Reduction</b> |
|----------------|----------------------|------------------|---|-----------------------|
| 1              | Public Works         | Various          | Athens Contract - Street Sweeping   | \$246,668             |
| 2              | Management Services  | General Fund     | Economic Development Partnership Agreement with Manhattan Beach Chamber of Commerce | 60,000                |
| <b>Totals:</b> |                      |                  |   | <b>\$306,668</b>      |



**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Management Services**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b> | <b>Description</b>   | <b>Reduction</b> |
|----------|------------------|----------------|--|------------------|
| 1        | General Fund     | City Attorney  | Reduce Legal Services Retainer   | \$72,000         |
| 2        | General Fund     | City Council   | Eliminate City Council Contingency (City Council can adjust the budget at any time)  | 50,000           |
| 3        | General Fund     | City Council   | Eliminate refreshments for various City Council meetings   | 20,000           |
| 4        | General Fund     | City Council   | Eliminate Independent Cities Association Conferences for 3-5 attendees (winter & summer conferences)                                     | 10,000           |
| 5        | General Fund     | City Council   | Eliminate National League of Cities Leadership for 2 attendees (Summits and Conferences)   | 10,000           |
| 6        | General Fund     | City Clerk     | Eliminate Legistar and iLegislate/Votecast training for City Council, Commissioners, and staff   | 10,000           |
| 7        | General Fund     | City Clerk     | Eliminate Hyland OnBase Annual Conference (Document Imaging) for City Clerk, Senior Deputy City Clerk or Deputy City Clerk.              | 10,000           |
| 8        | General Fund     | City Council   | Eliminate MB Education Foundation Annual Event   | 8,000            |
| 9        | General Fund     | City Manager   | Reduce Organizational Development - All Employees and Executive Team Training and Team Building (All Hands Meeting)                      | 8,000            |
| 10       | General Fund     | City Manager   | Eliminate League of California Cities - City Manager's Annual Conference (City Manager, Senior Management Analyst, Management Analyst)   | 8,000            |
| 11       | General Fund     | City Council   | Eliminate California Contract Cities Association Annual Conference for 5 attendees (May)   | 7,500            |
| 12       | General Fund     | City Council   | Eliminate United States Conference of Mayors (Winter and Summer Sessions and Conferences)  | 7,500            |
| 13       | General Fund     | City Council   | Eliminate League of California Cities Annual Conference with 5 attendees (September)   | 7,000            |
| 14       | General Fund     | City Manager   | Eliminate ICMA Conference - (City Manager, Senior Management Analyst, Management Analyst)  | 7,000            |
| 15       | General Fund     | City Manager   | Eliminate League of California Cities Annual Conference (Sept.) and Trainings (City Manager, Sr. Management Analyst, Management Analyst) | 6,000            |
| 16       | General Fund     | City Council   | Eliminate Grades of Green  | 5,500            |
| 17       | General Fund     | City Council   | Eliminate TEDx Sponsorship   | 5,500            |
| 18       | General Fund     | City Manager   | Eliminate Hardship Assistance Program for Tobacco Retailers  | 5,000            |
| 19       | General Fund     | City Clerk     | Eliminate Overtime for City Clerk staff (City Council meetings and agenda packets)   | 5,000            |
| 20       | General Fund     | City Clerk     | Eliminate Hyland OnBase Training for New Employees and Software Upgrades   | 5,000            |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Management Services**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b> | <b>Description</b>  | <b>Reduction</b> |
|----------|------------------|----------------|---|------------------|
| 21       | General Fund     | City Clerk     | Eliminate Clerks Certification Training - Master Municipal Clerk or Technical Training Clerk for City Clerk Staff             | \$4,575          |
| 22       | General Fund     | City Council   | Eliminate National League of Cities (NLC). Based on population range 30,001 - 40,000  | 3,600            |
| 23       | General Fund     | City Council   | Eliminate US Conference of Mayors membership dues   | 3,500            |
| 24       | General Fund     | City Council   | Eliminate California Contract Cities Association (CCCA)   | 3,500            |
| 25       | General Fund     | City Clerk     | Eliminate California City Clerk's Conference Registration/Travel and Lodging (3 people)                                       | 3,100            |
| 26       | General Fund     | City Council   | Eliminate League of California Cities Forums (as-needed)  | 3,000            |
| 27       | General Fund     | City Manager   | Eliminate ICA Winter Conference and Summer Conference   | 3,000            |
| 28       | General Fund     | City Manager   | Eliminate MMASC Annual Conferences, Sessions and Leadership Summits (Sr. Management Analyst and Management Analyst)           | 3,000            |
| 29       | General Fund     | City Clerk     | Reduce voter outreach expenses (i.e. creating posters, utility bill inserts, etc.).   | 3,000            |
| 30       | General Fund     | City Council   | Reduce Awards & Certificates (specialty parchment paper, frames, embossed blue folders, etc.) based on historical costs.      | 2,500            |
| 31       | General Fund     | City Council   | Reduce Allotment for City Store   | 2,500            |
| 32       | General Fund     | City Manager   | Reduce Miscellaneous items - name badges, special equipment, plaques, etc.  | 2,500            |
| 33       | General Fund     | City Manager   | Reduce Annual Employee Breakfast (including green initiatives)  | 2,500            |
| 34       | General Fund     | City Clerk     | Reduce Gladwell Governmental Services Election Consulting (Poll Worker Training, Election Day and Post Election Day Canvass). | 2,500            |
| 35       | General Fund     | City Manager   | Reduced Advertising Costs for City events and Initiatives   | 2,000            |
| 36       | General Fund     | City Treasurer | Eliminate CMTA Certification Program for City Treasurer   | 1,800            |
| 37       | General Fund     | City Manager   | Eliminate ICMA Memberships for City Manager, Sr. Management Analyst and Management Analyst                                    | 1,775            |
| 38       | General Fund     | City Council   | Eliminate League of California Cities Leadership Training Councilmembers (January)  | 1,600            |
| 39       | General Fund     | City Council   | Eliminate Monthly Time Warner Cable   | 1,500            |
| 40       | General Fund     | City Council   | Reduce Misc. Advertising for City Council Projects and Promotional items  | 1,500            |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Management Services**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b> | <b>Description</b>   | <b>Reduction</b> |
|----------|------------------|----------------|--|------------------|
| 41       | General Fund     | City Manager   | Eliminate Community Engagement Meetings (i.e. Food, Supplies, etc.)  | \$1,500          |
| 42       | General Fund     | City Clerk     | Eliminate Senior Deputy City Clerk and Deputy City Clerk Notary Membership   | 1,500            |
| 43       | General Fund     | City Council   | Reduce Board & Commission Announcements Advertisements   | 1,250            |
| 44       | General Fund     | City Council   | Reduce City Council/City Commission Reception.   | 1,150            |
| 45       | General Fund     | City Clerk     | Eliminate Dry Cleaning for linens for City Council meetings and special events.  | 1,100            |
| 46       | General Fund     | City Council   | Eliminate State of the County Address  | 1,000            |
| 47       | General Fund     | City Council   | Eliminate Beach Cities Toy Drive storage and meeting supplies.   | 1,000            |
| 48       | General Fund     | City Manager   | Eliminate South Bay Cities Council of Governments - City Managers' monthly meetings (based on 11 meetings for 2 attendees @ \$45 each)         | 1,000            |
| 49       | General Fund     | City Manager   | Eliminate Miscellaneous Meetings & Conferences   | 1,000            |
| 50       | General Fund     | City Clerk     | Eliminate Parks and Recreation Building Attendant for November 2020 Election   | 1,000            |
| 51       | General Fund     | City Clerk     | Reduce election consultant services and materials from MCA Direct Supplies   | 1,000            |
| 52       | General Fund     | City Clerk     | Eliminate Southern California City Clerks Association "Nuts & Bolts" seminar (1 person)  | 1,000            |
| 53       | General Fund     | City Clerk     | Eliminate Public Records related trainings, as-needed (City Clerk Association and Records Management Administration)                           | 1,000            |
| 54       | General Fund     | City Treasurer | Eliminate LAIF Conference  | 750              |
| 55       | General Fund     | City Clerk     | Reduce Misc. election expenses (election night, etc.)  | 750              |
| 56       | General Fund     | City Council   | Eliminate Southern California Association of Governments (SCAG) General Assembly   | 600              |
| 57       | General Fund     | City Manager   | Reduce Cell Phone and Data Usage Services available for City Manager, Executive Secretary, Sr. Management Analyst, and Management Analyst      | 600              |
| 58       | General Fund     | City Manager   | Eliminate Business Cards   | 600              |
| 59       | General Fund     | City Council   | Eliminate Manhattan Beach Coordinating Council - this fee covers the cost of lunch (\$45/each) at 6 Coordinating Council meetings for 2 people | 500              |
| 60       | General Fund     | City Council   | Eliminate Refreshments for Annual Interviews with Board/Commission candidates and Boards and Commissions orientation.                          | 500              |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Management Services**

| #  | Fund Name    | Program      | Description   | Reduction |
|----|--------------|--------------|---|-----------|
| 61 | General Fund | City Clerk   | Eliminate additional advertising directed by Council  | \$500     |
| 62 | General Fund | City Clerk   | Eliminate City Clerk Staff Overtime on Election Day   | 500       |
| 63 | General Fund | City Clerk   | Eliminate Notary Training   | 500       |
| 64 | General Fund | City Manager | Eliminate Miscellaneous Books   | 300       |
| 65 | General Fund | City Council | Eliminate League of California Cities - LA County Division Meetings/Dinners   | 250       |
| 66 | General Fund | City Council | Eliminate various Publications from the League of California Cities, Institute for Local Government, etc..                      | 200       |
| 67 | General Fund | City Manager | Eliminate Municipal Managers Association of Southern California (MMASC) membership (Sr. Management Analyst, Management Analyst) | 180       |
| 68 | General Fund | City Council | Eliminate Lifeguard Medal of Honor Dinner (5 Council @\$25 per person)  | 175       |
| 69 | General Fund | City Council | Eliminate Leadership Manhattan Beach Graduation Dinner (\$150 - 5 Council @ \$30 pp)  | 150       |
| 70 | General Fund | City Manager | Eliminate Los Angeles Business Journal  | 130       |
| 71 | General Fund | City Manager | Eliminate Daily Breeze Subscription - City Manager  | 120       |
| 72 | General Fund | City Clerk   | Eliminate League of Women Voters of the Beach Cities Membership (City Clerk, Senior Deputy City Clerk, and Deputy City Clerk)   | 100       |
| 73 | General Fund | City Manager | Eliminate Women Leading Government Annual Membership (ICMA Affiliation)   | 50        |

**Management Services All Funds Total: \$341,905**  
**Management Services General Fund Total: \$341,905**

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Finance**

| <b>#</b> | <b>Fund Name</b>      | <b>Program</b>     | <b>Description</b>   | <b>Reduction</b> |
|----------|-----------------------|--------------------|--|------------------|
| 1        | Bldg. Main & Ops Fund | General Services   | Eliminate coffee service at City facilities (City Hall, Police/Fire Stations, etc) | \$29,000         |
| 2        | General Fund          | Administration     | Reduce Training/Conferences  | 5,650            |
| 3        | General Fund          | Revenue Services   | Eliminate GFOA & CSMFO Conferences   | 4,000            |
| 4        | Bldg. Main & Ops Fund | General Services   | Eliminate City Hall plant service  | 3,985            |
| 5        | General Fund          | Purchasing         | Reduce training/conferences budget related to Purchasing                           | 2,650            |
| 6        | General Fund          | Business Licensing | Reduce one conference and one attendee at CMRTA quarterly meetings                 | 2,600            |
| 7        | General Fund          | Accounting         | Reduce training/conferences budget   | 2,500            |
| 8        | General Fund          | Accounting         | Reduced Accounting Overtime  | 1,500            |
| 9        | General Fund          | Revenue Services   | Reduce Infosend contracted amount to 50%   | 1,500            |
| 10       | General Fund          | Accounting         | Removed contract contingencies   | 1,300            |
| 11       | General Fund          | Accounting         | Reduce printing due to less CAFRs being printed                                    | 300              |
| 12       | General Fund          | Business Licensing | Reduce Annual Membership for California Municipal Revenue and Tax Association      | 50               |

**Finance All Funds Total: \$55,035**  
**Finance General Fund Total: \$22,050**

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Human Resources**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>  | <b>Description</b>  | <b>Reduction</b> |
|----------|------------------|-----------------|---|------------------|
| 1        | Insurance Fund   | Risk Management | Reduce various Risk Management Contract Services  | \$45,000         |
| 2        | General Fund     | Administration  | Reduce some HR team conferences & City-wide trainings   | 38,000           |
| 3        | General Fund     | Administration  | Reduce Recruitment Costs due to "hiring freeze" and use in-house staff for executive recruitments | 19,000           |
| 4        | General Fund     | Administration  | Reduce Physical/Psychological Exams due to "hiring freeze"  | 17,400           |
| 5        | General Fund     | Administration  | Reduce Commuter Pay budget  | 5,000            |
| 6        | Insurance Fund   | Risk Management | Reduce Risk Management conferences  | 3,200            |
| 7        | General Fund     | Administration  | Reduce Departmental Supplies  | 2,000            |
| 8        | General Fund     | Administration  | Reduce Membership & Dues  | 1,564            |
| 9        | Insurance Fund   | Risk Management | Reduce Overtime Regular Employees   | 1,250            |
| 10       | General Fund     | Administration  | Reduce Employee Awards & Events   | 1,000            |
| 11       | General Fund     | Administration  | Reduce Office Supplies (Employee ID Cards)  | 500              |
| 12       | General Fund     | Administration  | Eliminate Reference Books & Periodicals   | 250              |
| 13       | General Fund     | Administration  | Reduce Printing   | 200              |
| 14       | General Fund     | Administration  | Reduce Warehouse Purchasing   | 100              |

**Human Resources All Funds Total: \$134,464**  
**Human Resources General Fund Total: \$85,014**



**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Parks & Recreation**

| #  | Fund Name    | Program                       | Description   | Reduction |
|----|--------------|-------------------------------|---|-----------|
| 1  | General Fund | Administration                | Reduce advertising budget   | \$12,000  |
| 2  | General Fund | Tennis Operations             | Reduce frequency of Tennis Court pressure washing cleanings   | 11,234    |
| 3  | General Fund | Cultural Arts                 | Reduce Contract Services for Exhibition prep, Metlox/Joslyn/Library programs, Shakespeare by the Sea                | 10,000    |
| 4  | General Fund | Administration                | Reduce various conferences and trainings  | 9,740     |
| 5  | General Fund | Cultural Arts                 | Reduce departmental supplies budget for opening receptions, supplies, and expansion (50%)                           | 9,500     |
| 6  | General Fund | Facility & Parks Reservations | Reduce various conferences and trainings  | 8,050     |
| 7  | General Fund | Senior Services               | Reduce departmental supplies for OAP Health Fair and other event supplies, refreshments, decorations, and giveaways | 7,681     |
| 8  | Prop A Fund  | Transportation                | Reduce various conferences and trainings  | 7,255     |
| 9  | General Fund | Swimming Activities           | Reduce various conferences and trainings  | 5,000     |
| 10 | General Fund | Older Adult Activities        | Restructuring Admin Clerk Support - reduction 50%   | 4,899     |
| 11 | General Fund | Sports Classes                | Eliminate conferences and trainings   | 3,000     |
| 12 | General Fund | Cultural Arts                 | Reduce various conferences and trainings  | 2,600     |
| 13 | General Fund | Recreation Services           | Reduce various conferences and trainings  | 2,500     |
| 14 | General Fund | Cultural Arts                 | Reduce exhibition advertising   | 2,500     |
| 15 | General Fund | Volunteers                    | Reduce various conferences and trainings  | 2,500     |
| 16 | General Fund | Senior Services               | Reduce OAP event advertising  | 2,500     |
| 17 | General Fund | Art Classes                   | Reduce various conferences and trainings  | 2,250     |
| 18 | General Fund | Art Classes                   | Restructuring Admin Clerk Support - reduction 50%   | 2,227     |
| 19 | General Fund | Administration                | Reduce use of Enplug software   | 2,000     |
| 20 | General Fund | Recreation Services           | Reduce Special Event Newspaper ads, web ads, social media targeting   | 2,000     |
| 21 | General Fund | Special Activity Classes      | Eliminate various conferences and trainings   | 2,000     |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Parks & Recreation**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>               | <b>Description</b>   | <b>Reduction</b> |
|----------|------------------|------------------------------|--|------------------|
| 22       | General Fund     | Older Adult Activities       | Reduce departmental supplies for OAP event supplies and refreshments | \$2,000          |
| 23       | General Fund     | Senior Services              | Reduce various conferences and trainings                             | 1,888            |
| 24       | General Fund     | Administration               | Reduce departmental supplies for holiday decorations and giveaways   | 1,500            |
| 25       | General Fund     | Teen Drop In Center          | Reduce various conferences and trainings                             | 1,000            |
| 26       | General Fund     | Sports Leagues & Tournaments | Reduce various conferences and trainings                             | 500              |

**Parks & Recreation All Funds Total: \$118,323**  
**Parks & Recreation General Fund Total: \$111,068**

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Police Department**

| #  | Fund Name             | Program                    | Description  | Reduction |
|----|-----------------------|----------------------------|--|-----------|
| 1  | General Fund          | Parking Enforcement        | Reduce Parking Enforcement Part-time Hours (30%)   | \$75,281  |
| 2  | General Fund          | Traffic Safety             | Reduce Overtime for Community Priority Traffic Enforcement Details (50%)                   | 35,000    |
| 3  | Asset Forfeiture Fund | State Regional             | Reduce Strategic Plan Development  | 20,000    |
| 4  | General Fund          | Patrol                     | Reduce Overtime for Community Police Academy (Presenters from All Areas of the Department) | 10,000    |
| 5  | Asset Forfeiture Fund | DOJ Regional               | Reduce specialized training for SWAT, Computer Investigations, Executive Development, Etc. | 10,000    |
| 6  | General Fund          | Community Affairs          | Eliminate Community Police Academy (Facilitator Overtime)                                  | 7,200     |
| 7  | General Fund          | Patrol                     | Eliminate Police Department Open House - Overtime  | 6,000     |
| 8  | General Fund          | Community Affairs          | Reduce budget for overtime for sworn employees   | 6,000     |
| 9  | General Fund          | Patrol                     | Eliminate overtime for Santa Float   | 6,000     |
| 10 | General Fund          | Community Affairs          | Eliminate supplies for Volunteer Recognition Events  | 5,800     |
| 11 | General Fund          | Patrol                     | Eliminate overtime National Night Out  | 5,500     |
| 12 | General Fund          | Patrol                     | Eliminate overtime Trunk or Treat  | 4,500     |
| 13 | General Fund          | Community Affairs          | Eliminate Community Police Academy Supplies  | 3,000     |
| 14 | General Fund          | Administration             | Reduction to Administration Training, Conferences & Meetings                               | 2,800     |
| 15 | General Fund          | Investigations             | Reduction to Investigations Training, Conferences & Meetings                               | 2,650     |
| 16 | General Fund          | Administration             | Reduce Public Notices and Recruitment Advertising  | 2,500     |
| 17 | General Fund          | School Resource Officer    | School Resource Officer Supplies for Outreach Events                                       | 2,000     |
| 18 | General Fund          | Technical Support Services | Reduction to Technical Support Services Training   | 1,500     |
| 19 | General Fund          | Community Affairs          | Eliminate Police Department Open House - Supplies  | 1,500     |
| 20 | General Fund          | Community Affairs          | Eliminate Police Station Tour Supplies and Handouts  | 1,500     |
| 21 | General Fund          | Community Affairs          | Reduce Various Supplies and Handouts for Community Events                                  | 1,500     |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Police Department**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>      | <b>Description</b>   | <b>Reduction</b> |
|----------|------------------|---------------------|--|------------------|
| 22       | General Fund     | Parking Enforcement | Reduce Parking Enforcement/Park Ranger Training              | \$1,000          |
| 23       | General Fund     | Community Affairs   | Eliminate National Night Out Supplies                        | 500              |
| 24       | General Fund     | Community Affairs   | Eliminate Trunk or Treat Supplies                            | 500              |
| 25       | General Fund     | Animal Control      | Eliminate Animal Control Educational Materials and Handbooks | 450              |

**Police All Funds Total: \$212,681**  
**Police General Fund Total: \$182,681**

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Fire Department**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>             | <b>Description</b>  | <b>Reduction</b> |
|----------|------------------|----------------------------|---|------------------|
| 1        | General Fund     | Fire Operations            | Reduce Overtime Training & Special Detail                       | \$60,816         |
| 2        | General Fund     | Fire Operations            | Reduce Various Department Supplies                              | 15,070           |
| 3        | General Fund     | Prevention                 | Reduce Contract Services for Plan Review and Cell phones        | 10,600           |
| 4        | General Fund     | Fire Operations            | Reduce Overtime Special Events                                  | 10,000           |
| 5        | General Fund     | Emergency Preparedness     | Reduce budget for various department supplies                   | 9,725            |
| 6        | General Fund     | Fire Operations            | Reduce budget for various training, conferences & meetings      | 8,000            |
| 7        | General Fund     | Fire Operations            | Reduce budget for additional uniforms/safety equipment          | 7,525            |
| 8        | General Fund     | Public Education           | Reduce budget for various training, conferences & meetings      | 6,650            |
| 9        | General Fund     | Administration             | Reduce budget for various training, conferences & meetings      | 5,600            |
| 10       | General Fund     | Prevention                 | Reduce budget for various training, conferences & meetings      | 5,100            |
| 11       | General Fund     | Administration             | Reduce Management Training Contract                             | 4,375            |
| 12       | General Fund     | Emergency Medical Services | Reduce Overtime Training & Special Detail                       | 4,264            |
| 13       | General Fund     | CERT                       | Reduce budget for various department supplies                   | 3,750            |
| 14       | General Fund     | Administration             | Skip purchase of Uniform accessories/Safety Equipment this year | 2,500            |
| 15       | General Fund     | Emergency Medical Services | Reduce budget for various training, conferences & meetings      | 2,500            |
| 16       | General Fund     | CERT                       | Reduce budget for various training, conferences & meetings      | 2,500            |
| 17       | General Fund     | Prevention                 | Reduce budget for various training, conferences & meetings      | 2,100            |
| 18       | General Fund     | Communications             | Reduce budget for various training, conferences & meetings      | 2,050            |
| 19       | General Fund     | Administration             | Reduce Xerox contract estimated for Printer and Copiers         | 2,000            |
| 20       | General Fund     | Administration             | Reduce Budget for Employee Awards and Events                    | 2,000            |
| 21       | General Fund     | Fire Investigation         | Eliminate all contract services                                 | 1,960            |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Fire Department**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>         | <b>Description</b>  | <b>Reduction</b> |
|----------|------------------|------------------------|---|------------------|
| 22       | General Fund     | Public Education       | Reduce budget for various training, conferences & meetings by 50%   | \$1,300          |
| 23       | General Fund     | Public Education       | Reduce overtime for sworn employees for Fire Service Week   | 1,280            |
| 24       | General Fund     | Fire Operations        | Reduce budget for warehouse purchases   | 1,200            |
| 25       | General Fund     | Administration         | Reduce budget for various department supplies   | 1,000            |
| 26       | General Fund     | Fire Investigation     | Reduce overtime for Fire/Arson sworn employees  | 960              |
| 27       | General Fund     | Communications         | Reduce overtime for sworn employees for coverage to send employees to specialized communication training and meetings | 858              |
| 28       | General Fund     | Emergency Preparedness | Eliminate budget for membership & dues  | 850              |
| 29       | General Fund     | Administration         | Eliminate Hotspot Access for Department Head  | 828              |
| 30       | General Fund     | Fire Operations        | Eliminate budget for references and periodicals based on delay of purchase of IFSTA Training Manuals                  | 800              |
| 31       | General Fund     | Administration         | Eliminate South Bay Fire Chiefs and So. Cal Training Officers membership  | 525              |
| 32       | General Fund     | Administration         | Reduce budget for office supplies   | 400              |
| 33       | General Fund     | Public Education       | Reduce budget for printing  | 350              |
| 34       | General Fund     | Prevention             | Eliminate South Bay Fire Prevention Officer and only one member for LAAFC-FPOA.                                       | 305              |
| 35       | General Fund     | Fire Investigation     | Eliminate South Bay Arson Control Team membership   | 200              |
| 36       | General Fund     | Fire Operations        | Reduce budget for printing  | 120              |
|          |                  |                        | <b>Fire All Funds Total:</b>  | <b>\$180,061</b> |
|          |                  |                        | <b>Fire General Fund Total:</b>   | <b>\$180,061</b> |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Community Development**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>         | <b>Description</b>  | <b>Reduction</b> |
|----------|------------------|------------------------|---|------------------|
| 1        | General Fund     | Planning               | Reduce budget for various staff conferences   | \$10,000         |
| 2        | General Fund     | Inspection             | Reduction in contract inspection services (reduces ability to perform "next day" inspections) | 10,000           |
| 3        | General Fund     | Environmental Programs | Reduce budget for departmental supplies   | 10,000           |
| 4        | General Fund     | Administration         | Eliminate PC training, APA Conference for staff and commissioners                             | 7,350            |
| 5        | General Fund     | Traffic Engineering    | Reduce Traffic Counting Services by 25%   | 5,000            |
| 6        | General Fund     | Traffic Engineering    | Reduce budget for anticipated State Traffic Signal Maintenance Costs by 17%                   | 5,000            |
| 7        | General Fund     | Traffic Engineering    | Reduction in Anticipated Signal Knockdown Charges (Some Reimbursable)                         | 5,000            |
| 8        | General Fund     | Administration         | Reduce purchase of office supplies  | 4,000            |
| 9        | General Fund     | Environmental Programs | Reduction in Ads for City initiatives   | 3,000            |
| 10       | General Fund     | Environmental Programs | Reduction in Ads for City initiatives   | 3,000            |
| 11       | General Fund     | Administration         | Defer furniture purchase  | 2,500            |
| 12       | General Fund     | Plan Check             | Delay replacing plan check software for one year  | 2,500            |
| 13       | General Fund     | Traffic Engineering    | Eliminate ITE annual meeting, SBCCOG meetings   | 2,160            |
| 14       | General Fund     | Administration         | Reduce overtime due to vacancy of Executive Secretary   | 1,758            |
| 15       | General Fund     | Plan Check             | Eliminate Lodging and Per Diem for ICC Conference   | 1,500            |
| 16       | General Fund     | Inspection             | Eliminate Lodging and Per Diem for CALBO Conference   | 1,500            |
| 17       | General Fund     | Code Enforcement       | Eliminate Lodging and Per Diem for Code Enforcement Conference                                | 1,500            |
| 18       | General Fund     | Plan Check             | Reduce budget for reference book purchases by 50%   | 1,250            |
| 19       | General Fund     | Administration         | Eliminate advertising for potential projects  | 1,000            |
| 20       | General Fund     | Environmental Programs | Reduce budget for various conferences and meetings  | 840              |
| 21       | General Fund     | Administration         | Eliminate purchase of logo tops   | 600              |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Community Development**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>         | <b>Description</b>  | <b>Reduction</b> |
|----------|------------------|------------------------|---|------------------|
| 22       | General Fund     | Inspection             | Reduce budget for reference book purchases by 50%                             | \$600            |
| 23       | General Fund     | Planning               | Defer purchase of reference books   | 550              |
| 24       | General Fund     | Traffic Engineering    | Reduce budget for traffic counting equipment by 33%                           | 500              |
| 25       | General Fund     | Traffic Engineering    | Reduce budget for printing costs for PPIC and traffic program outreach by 50% | 500              |
| 26       | General Fund     | Traffic Engineering    | Eliminate ASCE membership for Traffic Engineer                                | 350              |
| 27       | General Fund     | Traffic Engineering    | Eliminate continuing education courses  | 350              |
| 28       | General Fund     | Traffic Engineering    | Reduce budget for Traffic Engineering reference book purchases by 50%         | 300              |
| 29       | General Fund     | Traffic Engineering    | Reduce budget for newspaper advertising for PPIC and traffic programs by 50%  | 250              |
| 30       | General Fund     | Inspection             | Eliminate renewal of City Build It Green Membership                           | 225              |
| 31       | General Fund     | Environmental Programs | Reduce budget for reference book purchases by 50%                             | 150              |
| 32       | General Fund     | Traffic Engineering    | Eliminate Traffic Commissioner Workshop for new PPIC members                  | 100              |
| 33       | General Fund     | Environmental Programs | Eliminate American Planning Association (APA) California Membership           | 75               |

**Community Development All Funds Total: \$83,408**  
**Community Development General Fund Total: \$83,408**



**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Public Works**

| <b>#</b> | <b>Fund Name</b>      | <b>Program</b>                           | <b>Description</b>   | <b>Reduction</b> |
|----------|-----------------------|--|--|------------------|
| 1        | General Fund          | Traffic Control                          | Reduce Traffic Control markings contract   | \$55,000         |
| 2        | Fleet Fund            | Fleet Maintenance                        | Reduce Purchase of 87 Octane vehicle fuel  | 31,350           |
| 3        | General Fund          | Parks Maintenance                        | Reduce Sand Dune Replenishment   | 26,000           |
| 4        | General Fund          | Civil Engineering                        | Reduce budget for various incidental engineering analyses as directed by City Council or in response to public's requests to address right of way issues | 25,000           |
| 5        | Parking Fund          | Street Meters & City Lots and Structures | Reduce Service/Maintenance for out-of-warranty IPS meters  | 20,000           |
| 6        | Fleet Fund            | Fleet Maintenance                        | Reduce purchase of 89 Octane vehicle fuel  | 17,500           |
| 7        | Parking Fund          | Street Meters & City Lots and Structures | Reduce Electrical maintenance supplies for city lots/structures  | 15,000           |
| 8        | Parking Fund          | Street Meters & City Lots and Structures | Reduce IPS meter replacement parts   | 12,000           |
| 9        | General Fund          | Street Repair                            | Reduce budget for City-wide concrete supplies by 20%   | 10,000           |
| 10       | General Fund          | Street Repair                            | Reduce budget for City-wide asphalt supplies by 20%  | 10,000           |
| 11       | Bldg. Main & Ops Fund | Bldg & Grounds Maintenance               | Reduce Appliance repair contract for City-wide facility appliances by 50%  | 10,000           |
| 12       | Fleet Fund            | Fleet Maintenance                        | Reduce Purchase of Diesel vehicle fuel   | 8,250            |
| 13       | General Fund          | Civil Engineering                        | Reduce budget for Engineering Division Supplies by 50%   | 8,000            |
| 14       | General Fund          | Traffic Control                          | Eliminate budget for Aluminum Sign Reclamation, work old signs into reusable blanks  | 7,000            |
| 15       | General Fund          | Traffic Control                          | Reduce Barricade Maintenance Supplies  | 6,600            |
| 16       | General Fund          | Civil Engineering                        | Reduce budget for Overtime for Sr. Engineering Tech, PW Inspectors and Eng. Secretary  | 5,000            |
| 17       | General Fund          | Civil Engineering                        | Reduce budget for Professional Training and Conferences by 50%   | 5,000            |
| 18       | General Fund          | Street Repair                            | Reduce Training for All Street Staff by 75%  | 5,000            |
| 19       | General Fund          | Street Repair                            | Reduce budget for City wide refuse can maintenance supplies by 20%   | 5,000            |
| 20       | General Fund          | Street Repair                            | Reduce budget for City wide refuse can replacements by 20%   | 5,000            |
| 21       | General Fund          | Street Repair                            | Reduce budget for Mutt Mitts by 33%  | 5,000            |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Public Works**

| <b>#</b> | <b>Fund Name</b>      | <b>Program</b>                           | <b>Description</b>   | <b>Reduction</b> |
|----------|-----------------------|--|--|------------------|
| 22       | General Fund          | Traffic Control                          | Reduce Special Event traffic control contract                              | \$5,000          |
| 23       | General Fund          | Administration                           | Reduce budget for Office Supplies (Office Depot) for Engineering           | 4,000            |
| 24       | General Fund          | Civil Engineering                        | Reduce budget for Miscellaneous computer supplies (storage, etc.) by 50%   | 3,750            |
| 25       | General Fund          | Traffic Control                          | Reduce LED Modification supplies for traffic signal street names           | 3,700            |
| 26       | Stormwater Fund       | Storm Drain Maintenance                  | Reduce NPDES Stormwater Outreach   | 3,500            |
| 27       | Bldg. Main & Ops Fund | Bldg & Grounds Maintenance               | Reduce Overtime for emergency repairs                                      | 3,450            |
| 28       | General Fund          | Administration                           | Reduce budget for Recruitment supplies (Department-wide)                   | 3,000            |
| 29       | Stormwater Fund       | Storm Drain Maintenance                  | Eliminate Southern California Edison Pump Efficiency & Diagnostic Testing  | 3,000            |
| 30       | General Fund          | Administration                           | Reduce budget for department supplies                                      | 2,500            |
| 31       | General Fund          | Civil Engineering                        | Reduce budget for Engineering reference materials by 50%                   | 2,000            |
| 32       | General Fund          | Street Repair                            | Eliminate budget for Urban Forester/Arborist memberships                   | 1,550            |
| 33       | Fleet Fund            | Fleet Maintenance                        | Reduce Safety and Maintenance training                                     | 1,500            |
| 34       | General Fund          | Administration                           | Reduce budget for Office Supplies (Office Depot) for PW except Engineering | 1,000            |
| 35       | General Fund          | Administration                           | Eliminate budget for Solid waste conference for Sr. Analyst-Refuse         | 1,000            |
| 36       | Bldg. Main & Ops Fund | Bldg & Grounds Maintenance               | Eliminate Ad space for project bid notices                                 | 1,000            |
| 37       | General Fund          | Civil Engineering                        | Reduce budget for Business cards for Engineering Division by 50%           | 750              |
| 38       | General Fund          | Civil Engineering                        | Reduce budget for Warehouse supplies by 50%                                | 750              |
| 39       | Stormwater Fund       | Storm Drain Maintenance                  | Eliminate CASQUA memberships   | 600              |
| 40       | General Fund          | Administration                           | Reduce budget for Business cards for Admin staff                           | 500              |
| 41       | General Fund          | Civil Engineering                        | Eliminate Printing of CIP book   | 500              |
| 42       | Parking Fund          | Street Meters & City Lots and Structures | Eliminate AT&T Cell Phone Replacements                                     | 400              |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Public Works**

| <b>#</b>                                | <b>Fund Name</b> | <b>Program</b> | <b>Description</b>  | <b>Reduction</b> |
|---|------------------|----------------|---|------------------|
| 43                                      | General Fund     | Administration | Eliminate budget for overtime for Executive Secretary to assist with as-needed projects | \$250            |
| 44                                      | General Fund     | Administration | Eliminate budget for reference materials for PW Administration                          | 200              |
| 45                                      | General Fund     | Administration | Eliminate budget for One-day solid waste conferences for Sr. Analyst-Refuse             | 200              |
| 46                                      | General Fund     | Administration | Eliminate budget for Business cards for Sr. Management Analyst-Refuse                   | 150              |
| 47                                      | General Fund     | Street Repair  | Reduce budget for Business cards for Street and Urban Forester Supervisors by 50%       | 150              |
| 48                                      | General Fund     | Administration | Eliminate budget for solid waste industry materials for Sr. Analyst-Refuse              | 50               |
| <b>Public Works All Funds Total:</b>    |                  |                |   | <b>\$336,150</b> |
| <b>Public Works General Fund Total:</b> |                  |                |   | <b>\$208,600</b> |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Information Technology**

| #  | Fund Name | Program                | Description   | Reduction |
|----|-----------|------------------------|---|-----------|
| 1  | IT Fund   | Information Technology | Skip a technology refresh year completely, leaving \$50k for emergency replacements       | \$260,550 |
| 2  | IT Fund   | Information Technology | Eliminate Conference Room AV Replacements and Upgrades                                    | 45,000    |
| 3  | IT Fund   | Information Technology | Eliminate OnBase Potential Upgrade Professional Services                                  | 39,000    |
| 4  | IT Fund   | Information Technology | Eliminate Professional Services for Conference Rooms Upgrades                             | 20,000    |
| 5  | IT Fund   | Information Technology | Eliminate OnBase potential additional modules   | 18,000    |
| 6  | IT Fund   | Information Technology | Eliminate OnBase Users Conference   | 9,000     |
| 7  | IT Fund   | Information Technology | Reduce budget for Print Consumables by 70% (e.g., fusers, drums, maintenance kits, toner) | 7,000     |
| 8  | IT Fund   | Information Technology | Reduce Telecommunications Adds Moves Changes by 50%                                       | 5,000     |
| 9  | IT Fund   | Information Technology | Eliminate Tyler Conference for two employees  | 5,000     |
| 10 | IT Fund   | Information Technology | Reduce Department Technology Training   | 3,500     |
| 11 | IT Fund   | Information Technology | Reduce budget for Overtime Network  | 3,000     |
| 12 | IT Fund   | Information Technology | Eliminate League Conference   | 3,000     |
| 13 | IT Fund   | Information Technology | Reduce Microsoft Office Training by 50%   | 3,000     |
| 14 | IT Fund   | Information Technology | Reduce budget for Overtime Broadcasting   | 2,500     |
| 15 | IT Fund   | Information Technology | Reduce CIO Summit reduced by 50%  | 2,500     |
| 16 | IT Fund   | Information Technology | Eliminate CAPIO Conference  | 2,000     |
| 17 | IT Fund   | Information Technology | Reduce ESRI Conference reduced by 50%   | 1,300     |
| 18 | IT Fund   | Information Technology | Reduce MISAC by 50%   | 1,200     |
| 19 | IT Fund   | Information Technology | Eliminate Staging supplies  | 1,000     |
| 20 | IT Fund   | Information Technology | Reduce software Installations   | 900       |

**Minor Budget Cuts Organized by Department**  
(Included in Proposed Budget)

**Information Technology**

| <b>#</b> | <b>Fund Name</b> | <b>Program</b>         | <b>Description</b>     | <b>Reduction</b> |
|----------|------------------|------------------------|------------------------|------------------|
| 21       | IT Fund          | Information Technology | Reduce Office Supplies | \$150            |

**Information Technology All Funds Total: \$432,600**  
**Information Technology General Fund Total: -**

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name             | Program                                  | Description  | Reduction |
|------|------------------------|-----------------------|--|--|-----------|
| 1    | Information Technology | IT Fund               | Information Technology                   | Skip a technology refresh year completely, leaving \$50k for emergency replacements  | \$260,550 |
| 2    | Police                 | General Fund          | Parking Enforcement                      | Reduce Parking Enforcement Part-time Hours (30%)   | 75,281    |
| 3    | Management Services    | General Fund          | City Attorney                            | Reduce Legal Services Retainer   | 72,000    |
| 4    | Fire                   | General Fund          | Fire Operations                          | Reduce Overtime Training & Special Detail  | 60,816    |
| 5    | Public Works           | General Fund          | Traffic Control                          | Reduce Traffic Control markings contract   | 55,000    |
| 6    | Management Services    | General Fund          | City Council                             | Eliminate City Council Contingency (City Council can adjust the budget at any time)  | 50,000    |
| 7    | Human Resources        | Insurance Fund        | Risk Management                          | Reduce various Risk Management Contract Services   | 45,000    |
| 8    | Information Technology | IT Fund               | Information Technology                   | Eliminate Conference Room AV Replacements and Upgrades   | 45,000    |
| 9    | Information Technology | IT Fund               | Information Technology                   | Eliminate OnBase Potential Upgrade Professional Services   | 39,000    |
| 10   | Human Resources        | General Fund          | Administration                           | Reduce some HR team conferences & City-wide trainings  | 38,000    |
| 11   | Police                 | General Fund          | Traffic Safety                           | Reduce Overtime for Community Priority Traffic Enforcement Details (50%)   | 35,000    |
| 12   | Public Works           | Fleet Fund            | Fleet Maintenance                        | Reduce Purchase of 87 Octane vehicle fuel  | 31,350    |
| 13   | Finance                | Bldg. Main & Ops Fund | General Services                         | Eliminate coffee service at City facilities (City Hall, Poli   | 29,000    |
| 14   | Public Works           | General Fund          | Parks Maintenance                        | Reduce Sand Dune Replenishment   | 26,000    |
| 15   | Public Works           | General Fund          | Civil Engineering                        | Reduce budget for various incidental engineering analyses as directed by City Council or in response to public's requests to address right of way issues | 25,000    |
| 16   | Management Services    | General Fund          | City Council                             | Eliminate refreshments for various City Council meetings   | 20,000    |
| 17   | Police                 | Asset Forfeiture Fund | State Regional                           | Reduce Strategic Plan Development  | 20,000    |
| 18   | Public Works           | Parking Fund          | Street Meters & City Lots and Structures | Reduce Service/Maintenance for out-of-warranty IPS meters  | 20,000    |
| 19   | Information Technology | IT Fund               | Information Technology                   | Eliminate Professional Services for Conference Rooms Upgrades  | 20,000    |
| 20   | Human Resources        | General Fund          | Administration                           | Reduce Recruitment Costs due to "hiring freeze" and use in-house staff for executive recruitments  | 19,000    |
| 21   | Information Technology | IT Fund               | Information Technology                   | Eliminate OnBase potential additional modules  | 18,000    |
| 22   | Public Works           | Fleet Fund            | Fleet Maintenance                        | Reduce purchase of 89 Octane vehicle fuel  | 17,500    |
| 23   | Human Resources        | General Fund          | Administration                           | Reduce Physical/Psychological Exams due to "hiring freeze"   | 17,400    |
| 24   | Fire                   | General Fund          | Fire Operations                          | Reduce Various Department Supplies   | 15,070    |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name             | Program                                  | Description   | Reduction |
|------|------------------------|-----------------------|--|---|-----------|
| 25   | Public Works           | Parking Fund          | Street Meters & City Lots and Structures | Reduce Electrical maintenance supplies for city lots/structures   | 15,000    |
| 26   | Parks & Recreation     | General Fund          | Administration                           | Reduce advertising budget   | 12,000    |
| 27   | Public Works           | Parking Fund          | Street Meters & City Lots and Structures | Reduce IPS meter replacement parts  | 12,000    |
| 28   | Parks & Recreation     | General Fund          | Tennis Operations                        | Reduce frequency of Tennis Court pressure washing cleanings   | 11,234    |
| 29   | Fire                   | General Fund          | Prevention                               | Reduce Contract Services for Plan Review and Cell phones  | 10,600    |
| 30   | Management Services    | General Fund          | City Council                             | Eliminate Independent Cities Association Conferences for 3-5 attendees (winter & summer conferences)                        | 10,000    |
| 31   | Management Services    | General Fund          | City Council                             | Eliminate National League of Cities Leadership for 2 attendees (Summits and Conferences)                                    | 10,000    |
| 32   | Management Services    | General Fund          | City Clerk                               | Eliminate Legistar and iLegislate/Votecast training for City Council, Commissioners, and staff                              | 10,000    |
| 33   | Management Services    | General Fund          | City Clerk                               | Eliminate Hyland OnBase Annual Conference (Document Imaging) for City Clerk, Senior Deputy City Clerk or Deputy City Clerk. | 10,000    |
| 34   | Parks & Recreation     | General Fund          | Cultural Arts                            | Reduce Contract Services for Exhibition prep, Metlox/Joslyn/Library programs, Shakespeare by the Sea                        | 10,000    |
| 35   | Police                 | General Fund          | Patrol                                   | Reduce Overtime for Community Police Academy (Presenters from All Areas of the Department)                                  | 10,000    |
| 36   | Police                 | Asset Forfeiture Fund | DOJ Regional                             | Reduce specialized training for SWAT, Computer Investigations, Executive Development, Etc.                                  | 10,000    |
| 37   | Fire                   | General Fund          | Fire Operations                          | Reduce Overtime Special Events  | 10,000    |
| 38   | Community Development  | General Fund          | Planning                                 | Reduce budget for various staff conferences   | 10,000    |
| 39   | Community Development  | General Fund          | Inspection                               | Reduction in contract inspection services (reduces ability to perform "next day" inspections)                               | 10,000    |
| 40   | Community Development  | General Fund          | Environmental Programs                   | Reduce budget for departmental supplies   | 10,000    |
| 41   | Public Works           | General Fund          | Street Repair                            | Reduce budget for City-wide concrete supplies by 20%  | 10,000    |
| 42   | Public Works           | General Fund          | Street Repair                            | Reduce budget for City-wide asphalt supplies by 20%   | 10,000    |
| 43   | Public Works           | Bldg. Main & Ops Fund | Bldg & Grounds Maintenance               | Reduce Appliance repair contract for City-wide facility appliances by 50%   | 10,000    |
| 44   | Parks & Recreation     | General Fund          | Administration                           | Reduce various conferences and trainings  | 9,740     |
| 45   | Fire                   | General Fund          | Emergency Preparedness                   | Reduce budget for various department supplies   | 9,725     |
| 46   | Parks & Recreation     | General Fund          | Cultural Arts                            | Reduce departmental supplies budget for opening receptions, supplies, and expansion (50%)                                   | 9,500     |
| 47   | Information Technology | IT Fund               | Information Technology                   | Eliminate OnBase Users Conference   | 9,000     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name    | Program                       | Description  | Reduction |
|------|------------------------|--------------|-------------------------------|--|-----------|
| 48   | Public Works           | Fleet Fund   | Fleet Maintenance             | Reduce Purchase of Diesel vehicle fuel   | 8,250     |
| 49   | Parks & Recreation     | General Fund | Facility & Parks Reservations | Reduce various conferences and trainings   | 8,050     |
| 50   | Management Services    | General Fund | City Council                  | Eliminate MB Education Foundation Annual Event   | 8,000     |
| 51   | Management Services    | General Fund | City Manager                  | Reduce Organizational Development - All Employees and Executive Team Training and Team Building (All Hands Meeting)                      | 8,000     |
| 52   | Management Services    | General Fund | City Manager                  | Eliminate League of California Cities - City Manager's Annual Conference (City Manager, Senior Management Analyst, Management Analyst)   | 8,000     |
| 53   | Fire                   | General Fund | Fire Operations               | Reduce budget for various training, conferences & meetings   | 8,000     |
| 54   | Public Works           | General Fund | Civil Engineering             | Reduce budget for Engineering Division Supplies by 50%   | 8,000     |
| 55   | Parks & Recreation     | General Fund | Senior Services               | Reduce departmental supplies for OAP Health Fair and other event supplies, refreshments, decorations, and giveaways                      | 7,681     |
| 56   | Fire                   | General Fund | Fire Operations               | Reduce budget for additional uniforms/safety equipment   | 7,525     |
| 57   | Management Services    | General Fund | City Council                  | Eliminate California Contract Cities Association Annual Conference for 5 attendees (May)   | 7,500     |
| 58   | Management Services    | General Fund | City Council                  | Eliminate United States Conference of Mayors (Winter and Summer Sessions and Conferences)  | 7,500     |
| 59   | Community Development  | General Fund | Administration                | Eliminate PC training, APA Conference for staff and commissioners  | 7,350     |
| 60   | Parks & Recreation     | Prop A Fund  | Transportation                | Reduce various conferences and trainings   | 7,255     |
| 61   | Police                 | General Fund | Community Affairs             | Eliminate Community Police Academy (Facilitator Overtime)  | 7,200     |
| 62   | Management Services    | General Fund | City Council                  | Eliminate League of California Cities Annual Conference with 5 attendees (September)   | 7,000     |
| 63   | Management Services    | General Fund | City Manager                  | Eliminate ICMA Conference - (City Manager, Senior Management Analyst, Management Analyst)  | 7,000     |
| 64   | Public Works           | General Fund | Traffic Control               | Eliminate budget for Aluminum Sign Reclamation, work old signs into reusable blanks  | 7,000     |
| 65   | Information Technology | IT Fund      | Information Technology        | Reduce budget for Print Consumables by 70% (e.g., fusers, drums, maintenance kits, toner)  | 7,000     |
| 66   | Fire                   | General Fund | Public Education              | Reduce budget for various training, conferences & meetings   | 6,650     |
| 67   | Public Works           | General Fund | Traffic Control               | Reduce Barricade Maintenance Supplies  | 6,600     |
| 68   | Management Services    | General Fund | City Manager                  | Eliminate League of California Cities Annual Conference (Sept.) and Trainings (City Manager, Sr. Management Analyst, Management Analyst) | 6,000     |
| 69   | Police                 | General Fund | Patrol                        | Eliminate Police Department Open House - Overtime  | 6,000     |
| 70   | Police                 | General Fund | Community Affairs             | Reduce budget for overtime for sworn employees   | 6,000     |



**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name    | Program                | Description   | Reduction |
|------|------------------------|--------------|------------------------|---|-----------|
| 71   | Police                 | General Fund | Patrol                 | Eliminate overtime for Santa Float  | 6,000     |
| 72   | Police                 | General Fund | Community Affairs      | Eliminate supplies for Volunteer Recognition Events                                   | 5,800     |
| 73   | Finance                | General Fund | Administration         | Reduce Training/Conferences   | 5,650     |
| 74   | Fire                   | General Fund | Administration         | Reduce budget for various training, conferences & meetings                            | 5,600     |
| 75   | Management Services    | General Fund | City Council           | Eliminate Grades of Green   | 5,500     |
| 76   | Management Services    | General Fund | City Council           | Eliminate TEDx Sponsorship  | 5,500     |
| 77   | Police                 | General Fund | Patrol                 | Eliminate overtime National Night Out   | 5,500     |
| 78   | Fire                   | General Fund | Prevention             | Reduce budget for various training, conferences & meetings                            | 5,100     |
| 79   | Management Services    | General Fund | City Manager           | Eliminate Hardship Assistance Program for Tobacco Retailers                           | 5,000     |
| 80   | Management Services    | General Fund | City Clerk             | Eliminate Overtime for City Clerk staff (City Council meetings and agenda packets)    | 5,000     |
| 81   | Management Services    | General Fund | City Clerk             | Eliminate Hyland OnBase Training for New Employees and Software Upgrades              | 5,000     |
| 82   | Human Resources        | General Fund | Administration         | Reduce Commuter Pay budget  | 5,000     |
| 83   | Parks & Recreation     | General Fund | Swimming Activities    | Reduce various conferences and trainings  | 5,000     |
| 84   | Community Development  | General Fund | Traffic Engineering    | Reduce Traffic Counting Services by 25%   | 5,000     |
| 85   | Community Development  | General Fund | Traffic Engineering    | Reduce budget for anticipated State Traffic Signal Maintenance Costs by 17%           | 5,000     |
| 86   | Community Development  | General Fund | Traffic Engineering    | Reduction in Anticipated Signal Knockdown Charges (Some Reimbursable)                 | 5,000     |
| 87   | Public Works           | General Fund | Civil Engineering      | Reduce budget for Overtime for Sr. Engineering Tech, PW Inspectors and Eng. Secretary | 5,000     |
| 88   | Public Works           | General Fund | Civil Engineering      | Reduce budget for Professional Training and Conferences by 50%                        | 5,000     |
| 89   | Public Works           | General Fund | Street Repair          | Reduce Training for All Street Staff by 75%   | 5,000     |
| 90   | Public Works           | General Fund | Street Repair          | Reduce budget for City wide refuse can maintenance supplies by 20%                    | 5,000     |
| 91   | Public Works           | General Fund | Street Repair          | Reduce budget for City wide refuse can replacements by 20%                            | 5,000     |
| 92   | Public Works           | General Fund | Street Repair          | Reduce budget for Mutt Mitts by 33%   | 5,000     |
| 93   | Public Works           | General Fund | Traffic Control        | Reduce Special Event traffic control contract   | 5,000     |
| 94   | Information Technology | IT Fund      | Information Technology | Reduce Telecommunications Adds Moves Changes by 50%                                   | 5,000     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name             | Program                    | Description   | Reduction |
|------|------------------------|-----------------------|----------------------------|---|-----------|
| 95   | Information Technology | IT Fund               | Information Technology     | Eliminate Tyler Conference for two employees  | 5,000     |
| 96   | Parks & Recreation     | General Fund          | Older Adult Activities     | Restructuring Admin Clerk Support - reduction 50%   | 4,899     |
| 97   | Management Services    | General Fund          | City Clerk                 | Eliminate Clerks Certification Training - Master Municipal Clerk or Technical Training Clerk for City Clerk Staff | 4,575     |
| 98   | Police                 | General Fund          | Patrol                     | Eliminate overtime Trunk or Treat   | 4,500     |
| 99   | Fire                   | General Fund          | Administration             | Reduce Management Training Contract   | 4,375     |
| 100  | Fire                   | General Fund          | Emergency Medical Services | Reduce Overtime Training & Special Detail   | 4,264     |
| 101  | Finance                | General Fund          | Revenue Services           | Eliminate GFOA & CSMFO Conferences  | 4,000     |
| 102  | Community Development  | General Fund          | Administration             | Reduce purchase of office supplies  | 4,000     |
| 103  | Public Works           | General Fund          | Administration             | Reduce budget for Office Supplies (Office Depot) for Engineering  | 4,000     |
| 104  | Finance                | Bldg. Main & Ops Fund | General Services           | Eliminate City Hall plant service   | 3,985     |
| 105  | Fire                   | General Fund          | CERT                       | Reduce budget for various department supplies   | 3,750     |
| 106  | Public Works           | General Fund          | Civil Engineering          | Reduce budget for Miscellaneous computer supplies (storage, etc.) by 50%  | 3,750     |
| 107  | Public Works           | General Fund          | Traffic Control            | Reduce LED Modification supplies for traffic signal street names  | 3,700     |
| 108  | Management Services    | General Fund          | City Council               | Eliminate National League of Cities (NLC). Based on population range 30,001 - 40,000                              | 3,600     |
| 109  | Management Services    | General Fund          | City Council               | Eliminate US Conference of Mayors membership dues   | 3,500     |
| 110  | Management Services    | General Fund          | City Council               | Eliminate California Contract Cities Association (CCCA)   | 3,500     |
| 111  | Public Works           | Stormwater Fund       | Storm Drain Maintenance    | Reduce NPDES Stormwater Outreach  | 3,500     |
| 112  | Information Technology | IT Fund               | Information Technology     | Reduce Department Technology Training   | 3,500     |
| 113  | Public Works           | Bldg. Main & Ops Fund | Bldg & Grounds Maintenance | Reduce Overtime for emergency repairs   | 3,450     |
| 114  | Human Resources        | Insurance Fund        | Risk Management            | Reduce Risk Management conferences  | 3,200     |
| 115  | Management Services    | General Fund          | City Clerk                 | Eliminate California City Clerk's Conference Registration/Travel and Lodging (3 people)                           | 3,100     |
| 116  | Management Services    | General Fund          | City Council               | Eliminate League of California Cities Forums (as-needed)  | 3,000     |
| 117  | Management Services    | General Fund          | City Manager               | Eliminate ICA Winter Conference and Summer Conference   | 3,000     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name       | Program                 | Description   | Reduction |
|------|------------------------|-----------------|-------------------------|---|-----------|
| 118  | Management Services    | General Fund    | City Manager            | Eliminate MMASC Annual Conferences, Sessions and Leadership Summits (Sr. Management Analyst and Management Analyst)           | 3,000     |
| 119  | Management Services    | General Fund    | City Clerk              | Reduce voter outreach expenses (i.e. creating posters, utility bill inserts, etc.).   | 3,000     |
| 120  | Parks & Recreation     | General Fund    | Sports Classes          | Eliminate conferences and trainings   | 3,000     |
| 121  | Police                 | General Fund    | Community Affairs       | Eliminate Community Police Academy Supplies   | 3,000     |
| 122  | Community Development  | General Fund    | Environmental Programs  | Reduction in Ads for City initiatives   | 3,000     |
| 123  | Community Development  | General Fund    | Environmental Programs  | Reduction in Ads for City initiatives   | 3,000     |
| 124  | Public Works           | General Fund    | Administration          | Reduce budget for Recruitment supplies (Department-wide)  | 3,000     |
| 125  | Public Works           | Stormwater Fund | Storm Drain Maintenance | Eliminate Southern California Edison Pump Efficiency & Diagnostic Testing   | 3,000     |
| 126  | Information Technology | IT Fund         | Information Technology  | Reduce budget for Overtime Network  | 3,000     |
| 127  | Information Technology | IT Fund         | Information Technology  | Eliminate League Conference   | 3,000     |
| 128  | Information Technology | IT Fund         | Information Technology  | Reduce Microsoft Office Training by 50%   | 3,000     |
| 129  | Police                 | General Fund    | Administration          | Reduction to Administration Training, Conferences & Meetings  | 2,800     |
| 130  | Finance                | General Fund    | Purchasing              | Reduce training/conferences budget related to Purchasing  | 2,650     |
| 131  | Police                 | General Fund    | Investigations          | Reduction to Investigations Training, Conferences & Meetings  | 2,650     |
| 132  | Finance                | General Fund    | Business Licensing      | Reduce one conference and one attendee at CMRTA quarterly meetings  | 2,600     |
| 133  | Parks & Recreation     | General Fund    | Cultural Arts           | Reduce various conferences and trainings  | 2,600     |
| 134  | Management Services    | General Fund    | City Council            | Reduce Awards & Certificates (specialty parchment paper, frames, embossed blue folders, etc.) based on historical costs.      | 2,500     |
| 135  | Management Services    | General Fund    | City Council            | Reduce Allotment for City Store   | 2,500     |
| 136  | Management Services    | General Fund    | City Manager            | Reduce Miscellaneous items - name badges, special equipment, plaques, etc.  | 2,500     |
| 137  | Management Services    | General Fund    | City Manager            | Reduce Annual Employee Breakfast (including green initiatives)  | 2,500     |
| 138  | Management Services    | General Fund    | City Clerk              | Reduce Gladwell Governmental Services Election Consulting (Poll Worker Training, Election Day and Post Election Day Canvass). | 2,500     |
| 139  | Finance                | General Fund    | Accounting              | Reduce training/conferences budget  | 2,500     |
| 140  | Parks & Recreation     | General Fund    | Recreation Services     | Reduce various conferences and trainings  | 2,500     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name    | Program                    | Description  | Reduction |
|------|------------------------|--------------|----------------------------|--|-----------|
| 141  | Parks & Recreation     | General Fund | Cultural Arts              | Reduce exhibition advertising  | 2,500     |
| 142  | Parks & Recreation     | General Fund | Volunteers                 | Reduce various conferences and trainings                             | 2,500     |
| 143  | Parks & Recreation     | General Fund | Senior Services            | Reduce OAP event advertising   | 2,500     |
| 144  | Police                 | General Fund | Administration             | Reduce Public Notices and Recruitment Advertising                    | 2,500     |
| 145  | Fire                   | General Fund | Administration             | Skip purchase of Uniform accessories/Safety Equipment this year      | 2,500     |
| 146  | Fire                   | General Fund | Emergency Medical Services | Reduce budget for various training, conferences & meetings           | 2,500     |
| 147  | Fire                   | General Fund | CERT                       | Reduce budget for various training, conferences & meetings           | 2,500     |
| 148  | Community Development  | General Fund | Administration             | Defer furniture purchase   | 2,500     |
| 149  | Community Development  | General Fund | Plan Check                 | Delay replacing plan check software for one year                     | 2,500     |
| 150  | Public Works           | General Fund | Administration             | Reduce budget for department supplies                                | 2,500     |
| 151  | Information Technology | IT Fund      | Information Technology     | Reduce budget for Overtime Broadcasting                              | 2,500     |
| 152  | Information Technology | IT Fund      | Information Technology     | Reduce CIO Summit reduced by 50%                                     | 2,500     |
| 153  | Parks & Recreation     | General Fund | Art Classes                | Reduce various conferences and trainings                             | 2,250     |
| 154  | Parks & Recreation     | General Fund | Art Classes                | Restructuring Admin Clerk Support - reduction 50%                    | 2,227     |
| 155  | Community Development  | General Fund | Traffic Engineering        | Eliminate ITE annual meeting, SBCCOG meetings                        | 2,160     |
| 156  | Fire                   | General Fund | Prevention                 | Reduce budget for various training, conferences & meetings           | 2,100     |
| 157  | Fire                   | General Fund | Communications             | Reduce budget for various training, conferences & meetings           | 2,050     |
| 158  | Management Services    | General Fund | City Manager               | Reduced Advertising Costs for City events and Initiatives            | 2,000     |
| 159  | Human Resources        | General Fund | Administration             | Reduce Departmental Supplies   | 2,000     |
| 160  | Parks & Recreation     | General Fund | Administration             | Reduce use of Enplug software  | 2,000     |
| 161  | Parks & Recreation     | General Fund | Recreation Services        | Reduce Special Event Newspaper ads, web ads, social media targeting  | 2,000     |
| 162  | Parks & Recreation     | General Fund | Special Activity Classes   | Eliminate various conferences and trainings                          | 2,000     |
| 163  | Parks & Recreation     | General Fund | Older Adult Activities     | Reduce departmental supplies for OAP event supplies and refreshments | 2,000     |
| 164  | Police                 | General Fund | School Resource Officer    | School Resource Officer Supplies for Outreach Events                 | 2,000     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name    | Program                    | Description  | Reduction |
|------|------------------------|--------------|----------------------------|--|-----------|
| 165  | Fire                   | General Fund | Administration             | Reduce Xerox contract estimated for Printer and Copiers                                    | 2,000     |
| 166  | Fire                   | General Fund | Administration             | Reduce Budget for Employee Awards and Events   | 2,000     |
| 167  | Public Works           | General Fund | Civil Engineering          | Reduce budget for Engineering reference materials by 50%                                   | 2,000     |
| 168  | Information Technology | IT Fund      | Information Technology     | Eliminate CAPIO Conference   | 2,000     |
| 169  | Fire                   | General Fund | Fire Investigation         | Eliminate all contract services  | 1,960     |
| 170  | Parks & Recreation     | General Fund | Senior Services            | Reduce various conferences and trainings   | 1,888     |
| 171  | Management Services    | General Fund | City Treasurer             | Eliminate CMTA Certification Program for City Treasurer                                    | 1,800     |
| 172  | Management Services    | General Fund | City Manager               | Eliminate ICMA Memberships for City Manager, Sr. Management Analyst and Management Analyst | 1,775     |
| 173  | Community Development  | General Fund | Administration             | Reduce overtime due to vacancy of Executive Secretary                                      | 1,758     |
| 174  | Management Services    | General Fund | City Council               | Eliminate League of California Cities Leadership Training Councilmembers (January)         | 1,600     |
| 175  | Human Resources        | General Fund | Administration             | Reduce Membership & Dues   | 1,564     |
| 176  | Public Works           | General Fund | Street Repair              | Eliminate budget for Urban Forester/Arborist memberships                                   | 1,550     |
| 177  | Management Services    | General Fund | City Council               | Eliminate Monthly Time Warner Cable  | 1,500     |
| 178  | Management Services    | General Fund | City Council               | Reduce Misc. Advertising for City Council Projects and Promotional items                   | 1,500     |
| 179  | Management Services    | General Fund | City Manager               | Eliminate Community Engagement Meetings (i.e. Food, Supplies, etc.)                        | 1,500     |
| 180  | Management Services    | General Fund | City Clerk                 | Eliminate Senior Deputy City Clerk and Deputy City Clerk Notary Membership                 | 1,500     |
| 181  | Finance                | General Fund | Accounting                 | Reduced Accounting Overtime  | 1,500     |
| 182  | Finance                | General Fund | Revenue Services           | Reduce Infosend contracted amount to 50%   | 1,500     |
| 183  | Parks & Recreation     | General Fund | Administration             | Reduce departmental supplies for holiday decorations and giveaways                         | 1,500     |
| 184  | Police                 | General Fund | Technical Support Services | Reduction to Technical Support Services Training   | 1,500     |
| 185  | Police                 | General Fund | Community Affairs          | Eliminate Police Department Open House - Supplies  | 1,500     |
| 186  | Police                 | General Fund | Community Affairs          | Eliminate Police Station Tour Supplies and Handouts  | 1,500     |
| 187  | Police                 | General Fund | Community Affairs          | Reduce Various Supplies and Handouts for Community Events                                  | 1,500     |
| 188  | Community Development  | General Fund | Plan Check                 | Eliminate Lodging and Per Diem for ICC Conference  | 1,500     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name      | Program                | Description  | Reduction |
|------|------------------------|----------------|------------------------|--|-----------|
| 189  | Community Development  | General Fund   | Inspection             | Eliminate Lodging and Per Diem for CALBO Conference  | 1,500     |
| 190  | Community Development  | General Fund   | Code Enforcement       | Eliminate Lodging and Per Diem for Code Enforcement Conference   | 1,500     |
| 191  | Public Works           | Fleet Fund     | Fleet Maintenance      | Reduce Safety and Maintenance training   | 1,500     |
| 192  | Finance                | General Fund   | Accounting             | Removed contract contingencies   | 1,300     |
| 193  | Fire                   | General Fund   | Public Education       | Reduce budget for various training, conferences & meetings by 50%  | 1,300     |
| 194  | Information Technology | IT Fund        | Information Technology | Reduce ESRI Conference reduced by 50%  | 1,300     |
| 195  | Fire                   | General Fund   | Public Education       | Reduce overtime for sworn employees for Fire Service Week  | 1,280     |
| 196  | Management Services    | General Fund   | City Council           | Reduce Board & Commission Announcements Advertisements   | 1,250     |
| 197  | Human Resources        | Insurance Fund | Risk Management        | Reduce Overtime Regular Employees  | 1,250     |
| 198  | Community Development  | General Fund   | Plan Check             | Reduce budget for reference book purchases by 50%  | 1,250     |
| 199  | Fire                   | General Fund   | Fire Operations        | Reduce budget for warehouse purchases  | 1,200     |
| 200  | Information Technology | IT Fund        | Information Technology | Reduce MISAC by 50%  | 1,200     |
| 201  | Management Services    | General Fund   | City Council           | Reduce City Council/City Commission Reception.   | 1,150     |
| 202  | Management Services    | General Fund   | City Clerk             | Eliminate Dry Cleaning for linens for City Council meetings and special events.  | 1,100     |
| 203  | Management Services    | General Fund   | City Council           | Eliminate State of the County Address  | 1,000     |
| 204  | Management Services    | General Fund   | City Council           | Eliminate Beach Cities Toy Drive storage and meeting supplies.   | 1,000     |
| 205  | Management Services    | General Fund   | City Manager           | Eliminate South Bay Cities Council of Governments - City Managers' monthly meetings (based on 11 meetings for 2 attendees @ \$45 each) | 1,000     |
| 206  | Management Services    | General Fund   | City Manager           | Eliminate Miscellaneous Meetings & Conferences   | 1,000     |
| 207  | Management Services    | General Fund   | City Clerk             | Eliminate Parks and Recreation Building Attendant for November 2020 Election   | 1,000     |
| 208  | Management Services    | General Fund   | City Clerk             | Reduce election consultant services and materials from MCA Direct Supplies   | 1,000     |
| 209  | Management Services    | General Fund   | City Clerk             | Eliminate Southern California City Clerks Association "Nuts & Bolts" seminar (1 person)  | 1,000     |
| 210  | Management Services    | General Fund   | City Clerk             | Eliminate Public Records related trainings, as-needed (City Clerk Association and Records Management Administration)                   | 1,000     |
| 211  | Human Resources        | General Fund   | Administration         | Reduce Employee Awards & Events  | 1,000     |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name             | Program                    | Description   | Reduction |
|------|------------------------|-----------------------|----------------------------|---|-----------|
| 212  | Parks & Recreation     | General Fund          | Teen Drop In Center        | Reduce various conferences and trainings  | 1,000     |
| 213  | Police                 | General Fund          | Parking Enforcement        | Reduce Parking Enforcement/Park Ranger Training   | 1,000     |
| 214  | Fire                   | General Fund          | Administration             | Reduce budget for various department supplies   | 1,000     |
| 215  | Community Development  | General Fund          | Administration             | Eliminate advertising for potential projects  | 1,000     |
| 216  | Public Works           | General Fund          | Administration             | Reduce budget for Office Supplies (Office Depot) for PW except Engineering  | 1,000     |
| 217  | Public Works           | General Fund          | Administration             | Eliminate budget for Solid waste conference for Sr. Analyst-Refuse  | 1,000     |
| 218  | Public Works           | Bldg. Main & Ops Fund | Bldg & Grounds Maintenance | Eliminate Ad space for project bid notices  | 1,000     |
| 219  | Information Technology | IT Fund               | Information Technology     | Eliminate Staging supplies  | 1,000     |
| 220  | Fire                   | General Fund          | Fire Investigation         | Reduce overtime for Fire/Arson sworn employees  | 960       |
| 221  | Information Technology | IT Fund               | Information Technology     | Reduce software Installations   | 900       |
| 222  | Fire                   | General Fund          | Communications             | Reduce overtime for sworn employees for coverage to send employees to specialized communication training and meetings                     | 858       |
| 223  | Fire                   | General Fund          | Emergency Preparedness     | Eliminate budget for membership & dues  | 850       |
| 224  | Community Development  | General Fund          | Environmental Programs     | Reduce budget for various conferences and meetings  | 840       |
| 225  | Fire                   | General Fund          | Administration             | Eliminate Hotspot Access for Department Head  | 828       |
| 226  | Fire                   | General Fund          | Fire Operations            | Eliminate budget for references and periodicals based on delay of purchase of IFSTA Training Manuals                                      | 800       |
| 227  | Management Services    | General Fund          | City Treasurer             | Eliminate LAIF Conference   | 750       |
| 228  | Management Services    | General Fund          | City Clerk                 | Reduce Misc. election expenses (election night, etc.)   | 750       |
| 229  | Public Works           | General Fund          | Civil Engineering          | Reduce budget for Business cards for Engineering Division by 50%  | 750       |
| 230  | Public Works           | General Fund          | Civil Engineering          | Reduce budget for Warehouse supplies by 50%   | 750       |
| 231  | Management Services    | General Fund          | City Council               | Eliminate Southern California Association of Governments (SCAG) General Assembly  | 600       |
| 232  | Management Services    | General Fund          | City Manager               | Reduce Cell Phone and Data Usage Services available for City Manager, Executive Secretary, Sr. Management Analyst, and Management Analyst | 600       |
| 233  | Management Services    | General Fund          | City Manager               | Eliminate Business Cards  | 600       |
| 234  | Community Development  | General Fund          | Administration             | Eliminate purchase of logo tops   | 600       |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department            | Fund Name       | Program                                  | Description  | Reduction |
|------|-----------------------|-----------------|--|--|-----------|
| 235  | Community Development | General Fund    | Inspection                               | Reduce budget for reference book purchases by 50%  | 600       |
| 236  | Public Works          | Stormwater Fund | Storm Drain Maintenance                  | Eliminate CASQUA memberships   | 600       |
| 237  | Community Development | General Fund    | Planning                                 | Defer purchase of reference books  | 550       |
| 238  | Fire                  | General Fund    | Administration                           | Eliminate South Bay Fire Chiefs and So. Cal Training (   | 525       |
| 239  | Police                | General Fund    | Community Affairs                        | Eliminate National Night Out Supplies  | 500       |
| 240  | Police                | General Fund    | Community Affairs                        | Eliminate Trunk or Treat Supplies  | 500       |
| 241  | Management Services   | General Fund    | City Council                             | Eliminate Manhattan Beach Coordinating Council - this fee covers the cost of lunch (\$45/each) at 6 Coordinating Council meetings for 2 people | 500       |
| 242  | Management Services   | General Fund    | City Council                             | Eliminate Refreshments for Annual Interviews with Board/Commission candidates and Boards and Commissions orientation.                          | 500       |
| 243  | Management Services   | General Fund    | City Clerk                               | Eliminate additional advertising directed by Council   | 500       |
| 244  | Management Services   | General Fund    | City Clerk                               | Eliminate City Clerk Staff Overtime on Election Day  | 500       |
| 245  | Management Services   | General Fund    | City Clerk                               | Eliminate Notary Training  | 500       |
| 246  | Human Resources       | General Fund    | Administration                           | Reduce Office Supplies (Employee ID Cards)   | 500       |
| 247  | Parks & Recreation    | General Fund    | Sports Leagues & Tournaments             | Reduce various conferences and trainings   | 500       |
| 248  | Community Development | General Fund    | Traffic Engineering                      | Reduce budget for traffic counting equipment by 33%  | 500       |
| 249  | Community Development | General Fund    | Traffic Engineering                      | Reduce budget for printing costs for PPIC and traffic program outreach by 50%  | 500       |
| 250  | Public Works          | General Fund    | Administration                           | Reduce budget for Business cards for Admin staff   | 500       |
| 251  | Public Works          | General Fund    | Civil Engineering                        | Eliminate Printing of CIP book   | 500       |
| 252  | Police                | General Fund    | Animal Control                           | Eliminate Animal Control Educational Materials and Handbooks   | 450       |
| 253  | Fire                  | General Fund    | Administration                           | Reduce budget for office supplies  | 400       |
| 254  | Public Works          | Parking Fund    | Street Meters & City Lots and Structures | Eliminate AT&T Cell Phone Replacements   | 400       |
| 255  | Fire                  | General Fund    | Public Education                         | Reduce budget for printing   | 350       |
| 256  | Community Development | General Fund    | Traffic Engineering                      | Eliminate ASCE membership for Traffic Engineer   | 350       |
| 257  | Community Development | General Fund    | Traffic Engineering                      | Eliminate continuing education courses   | 350       |



**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| Item | Department             | Fund Name    | Program                | Description   | Reduction |
|------|------------------------|--------------|------------------------|---|-----------|
| 258  | Fire                   | General Fund | Prevention             | Eliminate South Bay Fire Prevention Officer and only c  | 305       |
| 259  | Management Services    | General Fund | City Manager           | Eliminate Miscellaneous Books   | 300       |
| 260  | Finance                | General Fund | Accounting             | Reduce printing due to less CAFRs being printed   | 300       |
| 261  | Community Development  | General Fund | Traffic Engineering    | Reduce budget for Traffic Engineering reference book purchases by 50%   | 300       |
| 262  | Management Services    | General Fund | City Council           | Eliminate League of California Cities - LA County Division Meetings/Dinners   | 250       |
| 263  | Human Resources        | General Fund | Administration         | Eliminate Reference Books & Periodicals   | 250       |
| 264  | Community Development  | General Fund | Traffic Engineering    | Reduce budget for newspaper advertising for PPIC and traffic programs by 50%  | 250       |
| 265  | Public Works           | General Fund | Administration         | Eliminate budget for overtime for Executive Secretary to assist with as-needed projects   | 250       |
| 266  | Community Development  | General Fund | Inspection             | Eliminate renewal of City Build It Green Membership   | 225       |
| 267  | Management Services    | General Fund | City Council           | Eliminate various Publications from the League of California Cities, Institute for Local Government, etc..                      | 200       |
| 268  | Human Resources        | General Fund | Administration         | Reduce Printing   | 200       |
| 269  | Fire                   | General Fund | Fire Investigation     | Eliminate South Bay Arson Control Team membership   | 200       |
| 270  | Public Works           | General Fund | Administration         | Eliminate budget for reference materials for PW Administration  | 200       |
| 271  | Public Works           | General Fund | Administration         | Eliminate budget for One-day solid waste conferences for Sr. Analyst-Refuse   | 200       |
| 272  | Management Services    | General Fund | City Manager           | Eliminate Municipal Managers Association of Southern California (MMASC) membership (Sr. Management Analyst, Management Analyst) | 180       |
| 273  | Management Services    | General Fund | City Council           | Eliminate Lifeguard Medal of Honor Dinner (5 Council @ \$25 per person)   | 175       |
| 274  | Management Services    | General Fund | City Council           | Eliminate Leadership Manhattan Beach Graduation Dinner (\$150 - 5 Council @ \$30 pp)  | 150       |
| 275  | Community Development  | General Fund | Environmental Programs | Reduce budget for reference book purchases by 50%   | 150       |
| 276  | Public Works           | General Fund | Administration         | Eliminate budget for Business cards for Sr. Management Analyst-Refuse   | 150       |
| 277  | Public Works           | General Fund | Street Repair          | Reduce budget for Business cards for Street and Urban Forester Supervisors by 50%   | 150       |
| 278  | Information Technology | IT Fund      | Information Technology | Reduce Office Supplies  | 150       |
| 279  | Management Services    | General Fund | City Manager           | Eliminate Los Angeles Business Journal  | 130       |
| 280  | Management Services    | General Fund | City Manager           | Eliminate Daily Breeze Subscription - City Manager  | 120       |

**Minor Budget Cuts City-wide Organized by Descending Amount**

(Included in Proposed Budget)

| <b>Item</b>                  | <b>Department</b>     | <b>Fund Name</b> | <b>Program</b>         | <b>Description</b>  | <b>Reduction</b>   |
|------------------------------|-----------------------|------------------|------------------------|---|--------------------|
| 281                          | Fire                  | General Fund     | Fire Operations        | Reduce budget for printing  | 120                |
| 282                          | Management Services   | General Fund     | City Clerk             | Eliminate League of Women Voters of the Beach Cities Membership (City Clerk, Senior Deputy City Clerk, and Deputy City Clerk) | 100                |
| 283                          | Human Resources       | General Fund     | Administration         | Reduce Warehouse Purchasing   | 100                |
| 284                          | Community Development | General Fund     | Traffic Engineering    | Eliminate Traffic Commissioner Workshop for new PPIC members  | 100                |
| 285                          | Community Development | General Fund     | Environmental Programs | Eliminate American Planning Association (APA) California Membership   | 75                 |
| 286                          | Management Services   | General Fund     | City Manager           | Eliminate Women Leading Government Annual Membership (ICMA Affiliation)   | 50                 |
| 287                          | Finance               | General Fund     | Business Licensing     | Reduce Annual Membership for California Municipal Revenue and Tax Association   | 50                 |
| 288                          | Public Works          | General Fund     | Administration         | Eliminate budget for solid waste industry materials for Sr. Analyst-Refuse  | 50                 |
| <b>Total (ALL FUNDS)</b>     |                       |                  |                        |   | <b>\$1,894,627</b> |
| <b>Total (General Fund):</b> |                       |                  |                        |   | <b>\$1,214,787</b> |

## City-wide Minor Cuts - General Fund Object Summary by Department

### General Fund

|                                     | Object | Total              | MGMT             | FIN             | HR              | PREC             | POL              | FIRE             | CDEV            | PWKS             | IT |
|-------------------------------------|--------|--------------------|------------------|-----------------|-----------------|------------------|------------------|------------------|-----------------|------------------|----|
| Part Time Salaries                  | 4103   | <b>\$82,406</b>    | -                | -               | -               | \$7,125          | \$75,281         | -                | -               | -                | -  |
| Overtime (Regular)                  | 4111   | <b>13,508</b>      | \$5,000          | \$1,500         | -               | -                | -                | -                | \$1,758         | \$5,250          | -  |
| Overtime (Sworn)                    | 4112   | <b>51,298</b>      | -                | -               | -               | -                | 48,200           | \$3,098          | -               | -                | -  |
| Overtime (Special Events)           | 4114   | <b>42,000</b>      | -                | -               | -               | -                | 32,000           | 10,000           | -               | -                | -  |
| Overtime (Training, Special Detail) | 4116   | <b>67,180</b>      | -                | -               | -               | -                | -                | 67,180           | -               | -                | -  |
| Commuter Pay                        | 4123   | <b>5,000</b>       | -                | -               | \$5,000         | -                | -                | -                | -               | -                | -  |
| Contract Services                   | 5101   | <b>198,897</b>     | 12,100           | 2,800           | -               | 21,234           | -                | 19,763           | 25,000          | 118,000          | -  |
| Computer Contract Services          | 5104   | -                  | -                | -               | -               | -                | -                | -                | -               | -                | -  |
| Elections                           | 5105   | <b>9,250</b>       | 9,250            | -               | -               | -                | -                | -                | -               | -                | -  |
| Physical/Psychological Exams        | 5107   | <b>17,400</b>      | -                | -               | 17,400          | -                | -                | -                | -               | -                | -  |
| Legal Services                      | 5108   | <b>72,000</b>      | 72,000           | -               | -               | -                | -                | -                | -               | -                | -  |
| Office Supplies                     | 5201   | <b>9,900</b>       | -                | -               | 500             | -                | -                | 400              | 4,000           | 5,000            | -  |
| Memberships & Dues                  | 5202   | <b>20,399</b>      | 14,705           | 50              | 1,564           | -                | -                | 1,880            | 650             | 1,550            | -  |
| Reference Books & Periodicals       | 5203   | <b>6,900</b>       | 750              | -               | 250             | -                | -                | 800              | 2,850           | 2,250            | -  |
| Training, Conferences & Meetings    | 5205   | <b>286,428</b>     | 118,500          | 17,400          | 38,000          | 41,028           | 7,950            | 27,050           | 25,300          | 11,200           | -  |
| Uniforms/Safety Equipment           | 5206   | <b>10,625</b>      | -                | -               | -               | -                | -                | 10,025           | 600             | -                | -  |
| Advertising                         | 5207   | <b>33,500</b>      | 4,750            | -               | -               | 19,000           | 2,500            | -                | 7,250           | -                | -  |
| Tools & Minor Equipment             | 5209   | <b>1,000</b>       | -                | -               | -               | -                | -                | -                | 1,000           | -                | -  |
| Computers, Supplies & Software      | 5210   | <b>8,250</b>       | -                | -               | -               | 2,000            | -                | -                | 2,500           | 3,750            | -  |
| Employee Awards & Events            | 5214   | <b>3,000</b>       | -                | -               | 1,000           | -                | -                | 2,000            | -               | -                | -  |
| Departmental Supplies               | 5217   | <b>177,176</b>     | 35,250           | -               | 2,000           | 20,681           | 16,750           | 36,195           | 12,500          | 53,800           | -  |
| Recruitment Costs                   | 5218   | <b>19,000</b>      | -                | -               | 19,000          | -                | -                | -                | -               | -                | -  |
| Printing                            | 5225   | <b>3,620</b>       | 600              | 300             | 200             | -                | -                | 470              | -               | 2,050            | -  |
| Automotive Fuel                     | 5226   | -                  | -                | -               | -               | -                | -                | -                | -               | -                | -  |
| Council Contingencies               | 5260   | <b>50,000</b>      | 50,000           | -               | -               | -                | -                | -                | -               | -                | -  |
| Public Service Events               | 5262   | <b>19,000</b>      | 19,000           | -               | -               | -                | -                | -                | -               | -                | -  |
| Warehouse Purchases                 | 5611   | <b>7,050</b>       | -                | -               | 100             | -                | -                | 1,200            | -               | 5,750            | -  |
|                                     |        | <b>\$1,214,787</b> | <b>\$341,905</b> | <b>\$22,050</b> | <b>\$85,014</b> | <b>\$111,068</b> | <b>\$182,681</b> | <b>\$180,061</b> | <b>\$83,408</b> | <b>\$208,600</b> | -  |

**City-wide Minor Cuts - General Fund Object Summary by Department**

|                                     |       | All Funds          | General Fund       | Asset Forfeiture Fund | Prop A Fund    | Stormwater Fund | Parking Fund    | Insurance Fund  | IT Fund          | Fleet Fund      | Bldg Maint & Ops Fund |
|-------------------------------------|-------|--------------------|--------------------|-----------------------|----------------|-----------------|-----------------|-----------------|------------------|-----------------|-----------------------|
| Object                              | Total | ALL                | POL                | PREC                  | PWKS           | PWKS            | HR              | IT              | PWKS             | PWKS            |                       |
| Part Time Salaries                  | 4103  | \$82,406           | \$82,406           | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Overtime (Regular)                  | 4111  | 23,708             | 13,508             | -                     | -              | -               | -               | \$1,250         | \$5,500          | -               | \$3,450               |
| Overtime (Sworn)                    | 4112  | 51,298             | 51,298             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Overtime (Special Events)           | 4114  | 42,000             | 42,000             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Overtime (Training, Special Detail) | 4116  | 67,180             | 67,180             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Commuter Pay                        | 4123  | 5,000              | 5,000              | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Contract Services                   | 5101  | 330,282            | 198,897            | \$20,000              | -              | \$3,000         | \$20,400        | 45,000          | -                | -               | 42,985                |
| Computer Contract Services          | 5104  | 64,900             | -                  | -                     | -              | -               | -               | -               | 64,900           | -               | -                     |
| Elections                           | 5105  | 9,250              | 9,250              | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Physical/Psychological Exams        | 5107  | 17,400             | 17,400             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Legal Services                      | 5108  | 72,000             | 72,000             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Office Supplies                     | 5201  | 10,050             | 9,900              | -                     | -              | -               | -               | -               | 150              | -               | -                     |
| Memberships & Dues                  | 5202  | 20,999             | 20,399             | -                     | -              | 600             | -               | -               | -                | -               | -                     |
| Reference Books & Periodicals       | 5203  | 6,900              | 6,900              | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Training, Conferences & Meetings    | 5205  | 338,883            | 286,428            | 10,000                | \$7,255        | -               | -               | 3,200           | 30,500           | \$1,500         | -                     |
| Uniforms/Safety Equipment           | 5206  | 10,625             | 10,625             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Advertising                         | 5207  | 34,500             | 33,500             | -                     | -              | -               | -               | -               | -                | -               | 1,000                 |
| Tools & Minor Equipment             | 5209  | 1,000              | 1,000              | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Computers, Supplies & Software      | 5210  | 338,800            | 8,250              | -                     | -              | -               | -               | -               | 330,550          | -               | -                     |
| Employee Awards & Events            | 5214  | 3,000              | 3,000              | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Departmental Supplies               | 5217  | 205,176            | 177,176            | -                     | -              | -               | 27,000          | -               | 1,000            | -               | -                     |
| Recruitment Costs                   | 5218  | 19,000             | 19,000             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Printing                            | 5225  | 7,120              | 3,620              | -                     | -              | 3,500           | -               | -               | -                | -               | -                     |
| Automotive Fuel                     | 5226  | 57,100             | -                  | -                     | -              | -               | -               | -               | -                | 57,100          | -                     |
| Council Contingencies               | 5260  | 50,000             | 50,000             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Public Service Events               | 5262  | 19,000             | 19,000             | -                     | -              | -               | -               | -               | -                | -               | -                     |
| Warehouse Purchases                 | 5611  | 7,050              | 7,050              | -                     | -              | -               | -               | -               | -                | -               | -                     |
|                                     |       | <b>\$1,894,627</b> | <b>\$1,214,787</b> | <b>\$30,000</b>       | <b>\$7,255</b> | <b>\$7,100</b>  | <b>\$47,400</b> | <b>\$49,450</b> | <b>\$432,600</b> | <b>\$58,600</b> | <b>\$47,435</b>       |

FY 2020-2021 Supplemental Requests - All Funds by Department  
(Included In Proposed Budget)

**MANAGEMENT SERVICES**

| Item #                                  | Type | Fund Name    | Program    | Title                                 | Cost            | Summary   |
|---|------|--------------|------------|---------------------------------------|-----------------|---|
| 1                                       | IT   | General Fund | City Clerk | Citywide Contract Management Solution | \$50,000        | Software solution that manages the contract approval routing workflow |
| 2                                       | IT   | General Fund | City Clerk | DocUSig-Electronic Signatures         | 22,000          | Electronic signatures for agreement execution                         |
| <b>Subtotal Management Services (2)</b> |      |              |            |                                       | <b>\$72,000</b> |   |

**FINANCE**

| Item #                      | Type     | Fund Name    | Program          | Title                 | Cost            | Summary   |
|-----------------------------|----------|--------------|------------------|-----------------------|-----------------|---|
| 1                           | Position | General Fund | Accounting       | 2 Accountants         | \$8,876         | Upgrade Accountant grade to reflect the nature of work and technical requirements                                 |
| 2                           | Position | General Fund | Accounting       | Senior Accountant     | 5,930           | Re-class Senior Accountant to reflect the current job requirements and grade                                      |
| 3                           | IT       | General Fund | General Services | Online Bidding Portal | 30,000          | Online formal bidding for materials, services, and Engineering projects to be submitted and housed electronically |
| <b>Subtotal Finance (3)</b> |          |              |                  |                       | <b>\$44,806</b> |   |

**HUMAN RESOURCES**

| Item #                              | Type     | Fund Name      | Program         | Title                     | Cost            | Summary  |
|-------------------------------------|----------|----------------|-----------------|---------------------------|-----------------|--|
| 1                                   | Position | General Fund   | Administration  | Human Resources Assistant | \$5,976         | Upgrade HR Assistant to reflect the current and planned duties of the position |
| 2                                   | Other    | Insurance Fund | Risk Management | Response Program          | 6,800           | Adding a "Deadly Weapons Response" coverage to the City's Liability policies   |
| <b>Subtotal Human Resources (2)</b> |          |                |                 |                           | <b>\$12,776</b> |  |

FY 2020-2021 Supplemental Requests - All Funds by Department  
(Included In Proposed Budget)

**POLICE**

| Item #                      | Type     | Fund Name    | Program          | Title  | Cost             | Summary   |
|-----------------------------|----------|--------------|------------------|--|------------------|---|
| 1                           | Position | General Fund | Patrol           | Police Officer (1)                             | \$175,106        | Police Officer  |
| 2                           | Position | General Fund | Patrol           | Police Officer (2)                             | 175,106          | Police Officer  |
| 3                           | Position | General Fund | Tech. Suppt Svcs | Property & Evidence Officer                    | 89,820           | Specialized Officer to adhere to best practices   |
| 4                           | Position | General Fund | Tech. Suppt Svcs | Records Specialist                             | 9,720            | Upgrade Admin Clerk II to specialized Public Records position   |
| 5                           | IT       | General Fund | Tech. Suppt Svcs | Upgrade to Cellular Connectivity               | 30,000           | Enhance cellular service and connectivity in areas of the lower floor of the Police Station                     |
| 6                           | IT       | General Fund | Tech. Suppt Svcs | Replacement of LiveScan fingerprinting machine | 4,500            | Replace LiveScan fingerprinting machine - End of Life 02/2021   |
| 7                           | IT       | General Fund | Tech. Suppt Svcs | Upgrade to Security Access Control System      | 48,000           | Upgrade existing access control system infrastructure (15 years old)  |
| 8                           | IT       | General Fund | Tech. Suppt Svcs | Bi-Directional Radio Amplifier                 | 180,000          | Improve digital signal of radios for public safety staff  |
| 9                           | IT       | General Fund | Administration   | PD Backup Solution & Add'l Storage Capacity    | 183,000          | Data back up & security controls w/ absolute segregation of the City law enforcement data in compliance w/ CJIS |
| 10                          | IT       | General Fund | Patrol           | Patrol Vehicle In-Car Video                    | 60,680           | Replace & upgrade video recording systems to integrate into & streamline record processing                      |
| 11                          | Other    | General Fund | Traffic Safety   | Barriers for Special Events                    | 15,000           | Rapid Defense Barriers to provide protection during special events  |
| <b>Subtotal Police (11)</b> |          |              |                  |  | <b>\$970,932</b> |   |

FY 2020-2021 Supplemental Requests - All Funds by Department  
 (Included In Proposed Budget)

**FIRE**

| Item #                   | Type  | Fund Name    | Program        | Title                | Cost            | Summary  |
|--------------------------|-------|--------------|----------------|----------------------|-----------------|--|
| 1                        | IT    | General Fund | Administration | MDC Upgrade          | \$41,500        | Upgrade devices to connect to Regional Dispatch Center   |
| 2                        | Other | General Fund | Administration | Peer Support Program | 12,250          | Professional clinicians to identify, treat and restore first responder's mental health following an exposure to a traumatic or stressful event |
| <b>Subtotal Fire (2)</b> |       |              |                |                      | <b>\$53,750</b> |  |

**COMMUNITY DEVELOPMENT**

| Item #                                    | Type     | Fund Name    | Program          | Title                                | Cost             | Summary   |
|---|----------|--------------|------------------|--------------------------------------|------------------|---|
| 1   | Position | General Fund | Code Enforcement | Supervising Code Enforcement Officer | \$6,761          | Re-class one Code Enforcement position to a supervising level                   |
| 2   | Other    | General Fund | Planning         | Telecom Consulting Services          | 99,400           | Consultant to review Telecomm Permits with strict, federally mandated deadlines |
| <b>Subtotal Community Development (2)</b> |          |              |                  |                                      | <b>\$106,161</b> |   |

FY 2020-2021 Supplemental Requests - All Funds by Department  
(Included In Proposed Budget)

**PUBLIC WORKS**

| Item #                           | Type     | Fund Name               | Program              | Title                                | Cost             | Summary  |
|----------------------------------|----------|-------------------------|----------------------|--------------------------------------|------------------|--|
| 1                                | Position | Water Fund              | Water Programs       | Water Meter Technician               | \$7,113          | Smart meters eliminate need for a "Reader" - Technician will have new duties   |
| 2                                | Position | Water Fund              | Water Programs       | Management Analyst                   | 83,698           | Increase admin hours to support increased number of Engineering staff  |
| 3                                | IT       | Water/ Wastewater Funds | Water/Wastewater     | Hot Spots and Wi-Fi                  | 17,500           | Provide hot spots for 12 PW vehicles & access Wi-Fi points in 3 PW Yard garages  |
| 4                                | IT       | Bldg. Mnt & Ops Func    | Bldg & Grounds Main  | Security Camera Licensing            | 50,000           | Public Works Facilities Division needs licensing to access the software for the security camera system                       |
| 5                                | Other    | State Pier & Pkg Func   | Parking Facilities   | Pier Lighting Head Replacement       | 54,750           | LED retrofit of lights at along the Pier   |
| 6                                | Other    | Water Fund              | Water Maintenance    | Utilities Mini Dump Truck            | 55,000           | Additional smaller dump truck  |
| 7                                | Other    | Water Fund              | Water Source of Supp | Water Infrastructure Risk Assessment | 50,000           | Consultant to provide a Risk Assessment and Emergency Response Plan Update are required by American Water Infrastructure Act |
| 8                                | Other    | Fleet Fund              | Fleet Maintenance    | Fleet Optimization Study             | 20,000           | Hire professional services to conduct a Fleet Optimization Study to analyze citywide fleet needs                             |
| 9                                | Other    | General Fund            | Traffic Control      | Paint Truck                          | 140,000          | Additional Vehicle - Paint truck for curb painting, parking lot striping, etc.   |
| <b>Subtotal Public Works (9)</b> |          |                         |                      |                                      | <b>\$478,061</b> |  |



FY 2020-2021 Supplemental Requests - All Funds by Department  
 (Included In Proposed Budget)

**INFORMATION TECHNOLOGY**

| Item #                                     | Type | Fund Name | Program        | Title                                  | Cost             | Summary  |
|--|------|-----------|----------------|--|------------------|--|
| 1  | IT   | IT Fund   | Administration | Security Operations Center             | \$80,000         | Security-as-a-service & tools required to manage the City's overall network security     |
| 2  | IT   | IT Fund   | Administration | Core Switch Replacement and Redundancy | 125,000          | Replacement of existing core switch and implementation of a redundant core switch        |
| 3  | IT   | IT Fund   | Administration | DMZ VMWare Environment                 | 45,000           | Perimeter network for security while using public portals (EnerGov, Munis, OnBase, etc.) |
| <b>Subtotal Information Technology (3)</b> |      |           |                |  | <b>\$250,000</b> |  |

|  |                    |
|--|--------------------|
| General Fund                           | 1,393,625          |
| Water Fund                             | 204,561            |
| Wastewater Fund                        | 8,750              |
| State Pier and Parking Fund            | 54,750             |
| Insurance Fund                         | 6,800              |
| Information Technology Fund            | 250,000            |
| Fleet Fund                             | 20,000             |
| Building Maintenance & Operations Fund | 50,000             |
| <b>Total All Funds/Departments</b>     | <b>\$1,988,487</b> |

**Major Budget Cuts - General Fund - Special Events**

(Included in Proposed Budget)

| #                                | Department(s)                          | Item Title                       | Scheduled For    | Cost Reduction   | Revenue Reduction | Net Reduction     |
|----------------------------------|--|----------------------------------|------------------|------------------|-------------------|-------------------|
| 1                                | Parks and Rec/Police/Public Works/Fire | MBO Volleyball Tournament        | August           | \$180,203        | \$142,560         | \$37,643          |
| 2                                | Parks and Recreation/Police            | Concerts in the Park             | July - September | 167,109          | 35,000            | 132,109           |
| 3                                | Parks and Rec/Police/Fire/Public Works | Holiday Fireworks*               | December         | 111,785          | -                 | 111,785           |
| 4                                | Parks and Rec/Police/Fire              | 6-Man Volleyball Tournament      | July - August    | 107,859          | 46,000            | 61,859            |
| 5                                | Parks and Rec/Police/Fire/Public Works | Hometown Fair*                   | October          | 60,406           | -                 | 60,406            |
| 6                                | Police/Public Works/Fire               | Manhattan Beach 10K*             | October          | 45,282           | -                 | 45,282            |
| 7                                | Parks and Rec/Police/Fire/Public Works | Pier Lighting/Holiday Open House | November         | 45,203           | -                 | 45,203            |
| 8                                | Police/Fire/Public Works               | Grand Prix Bike Race*            | July             | 30,516           | -                 | 30,516            |
| 9                                | Parks and Recreation/Police            | Pumpkin Race/Friendship Walk     | October          | 26,302           | -                 | 26,302            |
| 10                               | Parks and Recreation                   | MBO Tennis Tournament            | July             | 18,100           | -                 | 18,100            |
| 11                               | Police                                 | North End Holiday Stroll*        | December         | 1,500            | -                 | 1,500             |
| <b>Special Event Cuts Total:</b> |  |                                  |                  | <b>\$794,265</b> | <b>\$ 223,560</b> | <b>\$ 570,705</b> |

\* Event has full or partial fee waiver approved by City Council



**Agenda Date:** 6/9/2020

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**TO:**

Honorable Mayor and Members of the City Council

**THROUGH:**

Bruce Moe, City Manager

**FROM:**

Mark Leyman, Parks and Recreation Director  
Linda Robb, Management Analyst

**SUBJECT:**

Fee Waiver Requests Associated with Legacy Special Events Fiscal Year 2021-2025 (Parks and Recreation Director Leyman).

**DISCUSS AND PROVIDE DIRECTION**

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**RECOMMENDATION:**

Staff recommends that the City Council discuss and provide direction on fee waiver requests associated with legacy special events for fiscal years 2021-2025.

**FISCAL IMPLICATIONS:**

Per past City Council direction, staff used fully burdened rates when determining the true costs associated with each special event request. Fully burdened rates include City overhead as well as direct costs to the City. These are the rates adopted by City Council in the resolution of fees. The funds to provide these services are budgeted annually within each of the affected City departments.

Any related equipment utilized is charged at the prevailing rental fee. Parking rates were calculated at \$2.00 per hour for beach lots, \$1.50 per hour for City lots and \$1.75 per hour for street meters.

The fee waivers presented for City services represent \$243,389. There are also approximately \$83,600 in third party costs contributing to the cost of events.

For the upcoming fiscal year 2020/2021, funds for City services for events scheduled through December 31, 2020, have been removed from the budget due to COVID-19. Events scheduled through December 31, 2020 will be required to submit new plans and will be presented to the

City Council for approval of the event, appropriation of funds and any possible fee waivers.

**BACKGROUND:**

Prior to 2003, City Council made a decision to exempt three events from paying City fees. The Holiday Fireworks Festival, Manhattan Beach 10K Run and the Little League Parade were considered special events of a community-wide interest, too valuable to lose and too expensive for the City to implement by itself.

At the April 7, 2009, City Council meeting, Council approved 75% fee waivers for all "legacy" organizations (except the Holiday Fireworks Festival, Manhattan Beach 10K Run, and Little League Opening Day Parade) and approved waiving all fees for the events associated with the Manhattan Beach Unified School District, including the Manhattan Beach Wine Auction, with the stipulation that the request for the Manhattan Beach Wine Auction be revisited each year.

After six years of revisiting this issue, staff felt that it had been demonstrated that the fee waiver process had been an effective way to acknowledge "legacy" organizations and their positive and beneficial impact on the community and residents. Thus, staff, at the March 17, 2015, City Council meeting, recommended that if the City Council authorized waivers, that they be in effect for the next five fiscal years 2016-2020. The Hometown Fair was granted a 100% fee waiver, by City Council on September 17, 2017.

At the July 17, 2018, City Council meeting, a revised Special Event Policy was approved, establishing a tiered approval process and stating that third party costs are the responsibility of the event organizer and are not covered by the fee waiver.

**DISCUSSION:**

Legacy events have been reviewed by all City departments with each department estimating necessary services based on past history and projected needs.

There are ten events total requesting waivers, down from eleven. Due to waning participation, Robinson Elementary has decided to change their event from a 5K run to a smaller event on campus beginning in 2021.

As a result of COVID-19, the plan for accommodating these events in 2020 is not yet clear. The Manhattan Beach Grand Prix and the Manhattan Beach Education Foundation Wine Auction canceled their 2020 events. It is likely that more events will need to be canceled as well. At this time, all other event operators are evaluating whether to request a Fall event date or to cancel for 2020. All event operators requesting a new date will be required to submit a new plan to accommodate all COVID-19 related requirements to be reviewed by the Special Events Committee and approved by City Council. The fees presented are based on past events. As events are revisited by the City Council, costs may vary based on changing operational needs and new guidelines.

Staff is recommending to include the North End Holiday Stroll into the fee waivers, as this event has not been included in the past. This event serves North Manhattan Beach residents and businesses and is similar to the Downtown Holiday Open House, although on a smaller scale. The Downtown Holiday Open House is not charged for City services due to its association with

the Pier Lighting.

A summary of projected fee waivers along with a detailed breakdown of estimated costs by department are attached. City operational costs estimates are provided by each department and include but are not limited to hardware and staffing costs; administration for event meetings and pre and post event inspection, use of City hardware, such as water barricades, saw horses, and message boards; GIS mapping, and cost of developing a traffic control plan.

Special events costs, especially those associated with public safety, continue to grow. Additional staff resources are needed with the increase in event attendance and to provide appropriate safety measures in evaluating possible threats.

Estimates are given prior to each event, and final billing is based upon actual resources used during the event.

As stated in fiscal implications, all third party costs are passed along to the event operator. The Holiday Fireworks, due to the size and nature of the event requires the most significant third party costs. The majority of expenses are for security. The security requirements are determined and adjusted by public safety personnel based on projected attendance and possible threats, therefore, the level of security varies. As such, staff is recommending a flat fee of \$10,000 per year to be paid by the organizer to help offset third party costs. The organizer secured a \$7,500 donation for the 2019 event that was deposited with the City.

**CONCLUSION:**

Staff recommends that the City Council discuss and provide direction on maintaining the current fee waiver requests associated with legacy special events.

**ATTACHMENTS:**

1. Fee Waiver Summary
2. Event Costs by Department

SPECIAL EVENT FEE WAIVER SUMMARY

| Event                            | Projected City costs | Projected 3rd party costs | Total            | Waiver | Total to waive   |
|----------------------------------|----------------------|---------------------------|------------------|--------|------------------|
| American Martyrs 5K              | \$9,725              | 0                         | \$9,725          | 75%    | \$7,293          |
| Little League Opening Day parade | \$8,790              | 0                         | \$8,790          | 100%   | \$8,790          |
| Richstone Pier to Pier           | \$2,920              | 0                         | \$2,920          | 75%    | \$2,190          |
| Grand View 5K                    | \$7,014              | 0                         | \$7,014          | 100%   | \$7,014          |
| MBEF Wine Auction                | \$18,361             | 0                         | \$18,361         | 100%   | \$18,361         |
| MB Grand Prix                    | \$28,995             | \$9,200                   | \$38,195         | 75%    | \$21,746         |
| Hometown Fair                    | \$84,539             | \$19,900                  | \$104,439        | 100%   | \$84,539         |
| MB 10K Run                       | \$38,427             | \$6,000                   | \$44,427         | 100%   | \$38,427         |
| American Martyrs Parish Fair     | \$1,285              | 0                         | \$1,285          | 75%    | \$964            |
| North End Holiday Stroll         | \$4,078              | 0                         | \$4,078          | 100%   | \$4,078          |
| Holiday Fireworks                | \$49,987             | \$48,500                  | \$98,487         | 100%   | \$49,987         |
| <b>Totals</b>                    | <b>\$254,120</b>     | <b>\$83,600</b>           | <b>\$337,721</b> |        | <b>\$243,389</b> |

Special Event Cost Estimates  
FY 2021

| Event                                      | Departments             | Detail                            | Rate    | Hrs  | Cost              | Fee Waiver         | City costs to organizer | 3rd party costs |
|--|-------------------------|-----------------------------------|---------|------|-------------------|--------------------|-------------------------|-----------------|
| <b>American Martyrs 5K</b>                 | Fire Department         | Fire Marshal                      | 279.94  | 2    | \$559.88          | (\$419.91)         | \$139.97                |                 |
|  |                         | Public Assembly Permit            | 274.00  | 1    | \$274.00          | (\$205.50)         | \$68.50                 |                 |
| <b>75% Fee Waiver</b>                      | Police Department       | Traffic Sergeant                  | 205.21  | 4    | \$820.84          | (\$615.63)         | \$205.21                |                 |
|  |                         | 3 x Community Services Officer    | 107.80  | 10.5 | \$1,131.90        | (\$848.93)         | \$282.98                |                 |
|  |                         | CSO- Animal Control               | 117.96  | 3.5  | \$412.86          | (\$309.65)         | \$103.22                |                 |
|  |                         | 6 x Police Officers               | 164.00  | 21.5 | \$3,526.00        | (\$2,644.50)       | \$881.50                |                 |
|  |                         | Police Officer (Motor)            | 165.00  | 0    | \$0.00            | \$0.00             | \$0.00                  |                 |
|  | Parks & Recreation      | Special Event application fee     | 809.00  | 1    | \$809.00          | (\$606.75)         | \$202.25                |                 |
|  | Public Works Department | Labor & Materials                 | 2110.50 | 1    | \$2,110.50        | (\$1,582.88)       | \$527.63                |                 |
|  | Community Development   | Traffic Engineer                  | 159.12  | 0.5  | \$79.56           | (\$59.67)          | \$19.89                 |                 |
|  |                         |                                   |         |      | <b>\$9,724.54</b> | <b>-\$7,293.41</b> | <b>\$2,431.14</b>       | <b>\$0.00</b>   |
| <b>MB Little League Opening Day Parade</b> | Fire Department         | Fire Marshall                     | 279.94  | 2    | \$559.88          | (\$559.88)         | \$0.00                  |                 |
|  | Police Department       | Detective                         | 153.81  | 3    | \$461.43          | (\$461.43)         | \$0.00                  |                 |
| <b>100% Fee Waiver</b>                     |                         | Police Officer (Motor)            | 165.00  | 4    | \$660.00          | (\$660.00)         | \$0.00                  |                 |
|  |                         | Community Services Officer        | 107.80  | 3    | \$323.40          | (\$323.40)         | \$0.00                  |                 |
|  |                         | Community Services Officer (Anima | 117.96  | 3    | \$353.88          | (\$353.88)         | \$0.00                  |                 |
|  |                         | Traffic Sergeant                  | 205.21  | 4    | \$820.84          | (\$820.84)         | \$0.00                  |                 |
|  |                         | 2 x Police Officers               | 164.00  | 6.5  | \$1,066.00        | (\$1,066.00)       | \$0.00                  |                 |
|  | Parks & Recreation      | Recreation Program Manager        | 137.37  | 10   | \$1,373.70        | (\$1,373.70)       | \$0.00                  |                 |
|  |                         | Special Event application fee     | 809.00  | 1    | \$809.00          | (\$809.00)         | \$0.00                  |                 |
|  | Public Works Department | Labor & Materials                 | 2016.00 | 1    | \$2,016.00        | (\$2,016.00)       | \$0.00                  |                 |
|  | Community Development   | Traffic Engineer                  | 159.12  | 0.5  | \$79.56           | (\$79.56)          | \$0.00                  |                 |
|  | Parking                 | meters                            |         |      | \$266.00          | (\$266.00)         | \$0.00                  |                 |
|  |                         |                                   |         |      | <b>\$8,789.69</b> | <b>-\$8,789.69</b> | <b>\$0.00</b>           | <b>\$0.00</b>   |
| <b>Richstone Pier-to-Pier Walk</b>         | Police Department       | Community Services Officer        | 107.80  | 11   | \$1,185.80        | (\$889.35)         | \$296.45                |                 |
| <b>75% Fee Waiver</b>                      | Fire Department         | Public Assembly Permit            | 274.00  | 1    | \$274.00          | (\$205.50)         | \$68.50                 |                 |
|  | Fire Department         | Fire Marshall- no charges         | 279.94  | 0    | \$0.00            | \$0.00             | \$0.00                  |                 |
|  | Parks & Recreation      | Special Event application fee     | 809.00  | 1    | \$809.00          | (\$606.75)         | \$202.25                |                 |
|  | Public Works Department | No Services Provided              | 0.00    | 0    | \$0.00            | \$0.00             | \$0.00                  |                 |
|  | Parking                 | Pier Lot                          | 2.00    | 246  | \$492.00          | (\$369.00)         | \$123.00                |                 |
|  | Community Development   | Traffic Engineer                  | 159.12  | 1    | \$159.12          | (\$119.34)         | \$39.78                 |                 |
|  |                         |                                   |         |      | <b>\$2,919.92</b> | <b>-\$2,189.94</b> | <b>\$729.98</b>         | <b>\$0.00</b>   |

Special Event Cost Estimates  
FY 2021

| Event                       | Departments             | Detail                            | Rate     | Hrs      | Cost               | Fee Waiver           | City costs to organizer | 3rd party costs   |
|-----------------------------|-------------------------|-----------------------------------|----------|----------|--------------------|----------------------|-------------------------|-------------------|
| <b>Grand View 5K</b>        | Fire Department         | Public Assembly Permit            | 274.00   | 1        | \$274.00           | (\$274.00)           | \$0.00                  |                   |
|                             |                         | Fire Marshal- no charges          | 279.94   | 0        | \$0.00             | \$0.00               | \$0.00                  |                   |
| <b>100% Fee Waiver</b>      | Police Department       | 4 x Police Officers               | 164.00   | 12.5     | \$2,050.00         | (\$2,050.00)         | \$0.00                  |                   |
|                             |                         | CSO- Animal Control               | 117.96   | 8        | \$943.68           | (\$943.68)           | \$0.00                  |                   |
|                             |                         | Community Services Officer        | 107.80   | 11       | \$1,185.80         | (\$1,185.80)         | \$0.00                  |                   |
|                             |                         | Detective                         |          | 0        | \$0.00             | \$0.00               | \$0.00                  |                   |
|                             |                         | Traffic Sergeant                  |          | 0        | \$0.00             | \$0.00               | \$0.00                  |                   |
|                             |                         | Police Sergeant                   |          | 0        | \$0.00             | \$0.00               | \$0.00                  |                   |
|                             |                         | Traffic Lieutenant                | 219.83   | 6        | \$1,318.98         | (\$1,318.98)         | \$0.00                  |                   |
|                             | Parks & Recreation      | Special Event application fee     | 809.00   | 1        | \$809.00           | (\$809.00)           | \$0.00                  |                   |
|                             |                         | Banner Permit                     | 273.00   | 1        | \$273.00           | (\$273.00)           | \$0.00                  |                   |
|                             | Public Works Department | No Services Provided              |          | 0        | \$0.00             | \$0.00               | \$0.00                  |                   |
| Community Development       | Traffic Engineer        | 159.12                            | 1        | \$159.12 | (\$159.12)         | \$0.00               |                         |                   |
| Parking                     |                         |                                   |          | \$0.00   | \$0.00             | \$0.00               |                         |                   |
|                             |                         |                                   |          |          | <b>\$7,013.58</b>  | <b>(\$7,013.58)</b>  | <b>\$0.00</b>           | <b>\$0.00</b>     |
| <b>MBEF Wine Auction</b>    | Fire Department         | Assembly Permit                   | 476.00   | 1        | \$476.00           | (\$476.00)           | \$0.00                  |                   |
|                             | Fire Department         | Fire Services Officer             | 177.76   | 10       | \$1,777.60         | (\$1,777.60)         | \$0.00                  |                   |
| <b>100% Fee Waiver</b>      | Police Department       | Police Officers                   | 164.00   | 41.5     | \$6,806.00         | (\$6,806.00)         | \$0.00                  |                   |
|                             |                         | CSO- Animal Control               | 117.96   | 7.5      | \$884.70           | (\$884.70)           | \$0.00                  |                   |
|                             |                         | Community Services Officer        | 107.80   | 15.5     | \$1,670.90         | (\$1,670.90)         | \$0.00                  |                   |
|                             |                         | Traffic Lieutenant                | 219.83   | 14       | \$3,077.62         | (\$3,077.62)         | \$0.00                  |                   |
|                             |                         | Traffic Sergeant                  | 205.21   | 9.5      | \$1,949.50         | (\$1,949.50)         | \$0.00                  |                   |
|                             | Parks & Recreation      | Special Event application fee     | 809.00   | 1        | \$809.00           | (\$809.00)           | \$0.00                  |                   |
|                             | Public Works Department |                                   |          |          | \$0.00             | \$0.00               | \$0.00                  |                   |
|                             | Community Development   |                                   |          |          | \$0.00             | \$0.00               | \$0.00                  |                   |
| Parking                     |                         |                                   |          | \$910.00 | (\$910.00)         | \$0.00               |                         |                   |
|                             |                         |                                   |          |          | <b>\$18,361.32</b> | <b>(\$18,361.32)</b> | <b>\$0.00</b>           | <b>\$0.00</b>     |
| <b>Grand Prix Bike Race</b> | Fire Department         | 2 x Fire Fighter/Paramedics (R22) | 177.76   | 17       | \$3,021.92         | (\$2,266.44)         | \$755.48                |                   |
|                             | Fire Department         | Fire Permit Major Event           | 476.00   | 1        | \$476.00           | (\$357.00)           | \$119.00                |                   |
| <b>75% Fee Waiver</b>       | CSC - Crowd Mgmt        | In addition to PD Services - CSC  | 9200.00  | 1        | \$9,200.00         | \$0.00               | \$0.00                  | \$9,200.00        |
|                             | Police Department       | Community Service Officer         | 107.80   | 35.5     | \$3,826.90         | (\$2,870.18)         | \$956.73                |                   |
|                             |                         | Traffic Sergeant                  | 203.01   | 12       | \$2,436.12         | (\$1,827.09)         | \$609.03                |                   |
|                             |                         | Traffic Lieutenant                | 219.83   | 12       | \$2,637.96         | (\$1,978.47)         | \$659.49                |                   |
|                             |                         | Police Officer                    | 164.00   | 29.5     | \$4,838.00         | (\$3,628.50)         | \$1,209.50              |                   |
|                             | Parks & Recreation      | Special Event application fee     | 809.00   | 1        | \$809.00           | (\$606.75)           | \$202.25                |                   |
|                             | Public Works Department | Labor & Materials                 | 10790.30 | 1        | \$10,790.30        | (\$8,092.73)         | \$2,697.58              |                   |
| Community Development       | Traffic Engineer        | 159.12                            | 1        | \$159.12 | (\$119.34)         | \$39.78              |                         |                   |
|                             |                         |                                   |          |          | <b>\$38,195.32</b> | <b>-\$21,746.49</b>  | <b>\$7,248.83</b>       | <b>\$9,200.00</b> |



Special Event Cost Estimates  
FY 2021

| Event                               | Departments                   | Detail                              | Rate                             | Hrs   | Cost                | Fee Waiver          | City costs to organizer | 3rd party costs    |             |  |
|-------------------------------------|-------------------------------|-------------------------------------|----------------------------------|-------|---------------------|---------------------|-------------------------|--------------------|-------------|--|
| <b>HomeTown Fair</b>                | Fire Department               | Public Assembly Permit              | 476.00                           | 1     | \$476.00            | (\$476.00)          | \$0.00                  |                    |             |  |
|                                     |                               | Fire Marshal                        | 279.94                           |       | \$0.00              | \$0.00              | \$0.00                  |                    |             |  |
| <b>100% Fee Waiver</b>              | Police Department             | Fire Services Officer               |                                  |       | \$0.00              | \$0.00              | \$0.00                  |                    |             |  |
|                                     |                               | 10x Police Officer                  | 164.00                           | 162.5 | \$26,650.00         | (\$26,650.00)       | \$0.00                  |                    |             |  |
|                                     |                               | 6x Community Service Officers       | 107.80                           | 70    | \$7,546.00          | (\$7,546.00)        | \$0.00                  |                    |             |  |
|                                     |                               | Motor Officer                       | 171.69                           | 23.5  | \$4,034.72          | (\$4,034.72)        | \$0.00                  |                    |             |  |
|                                     |                               | Detective                           | 158.56                           | 23.25 | \$3,686.52          | (\$3,686.52)        | \$0.00                  |                    |             |  |
|                                     |                               | Traffic Sergeant                    | 203.01                           | 37    | \$7,511.37          | (\$7,511.37)        | \$0.00                  |                    |             |  |
|                                     |                               | Traffic Lieutenant                  | 219.83                           | 28.5  | \$6,265.16          | (\$6,265.16)        | \$0.00                  |                    |             |  |
|                                     |                               | Police Sergeant                     | 205.21                           | 17    | \$3,488.57          | (\$3,488.57)        | \$0.00                  |                    |             |  |
|                                     |                               | CSC - Crowd Mgmt                    | In addition to PD Services - CSC |       |                     | \$14,400.00         | \$0.00                  | \$0.00             | \$14,400.00 |  |
|                                     |                               | Meridian Rental Solutions           | Better Barriers                  |       |                     | \$5,500.00          | \$0.00                  | \$0.00             | \$5,500.00  |  |
|                                     |                               | Parks & Recreation                  | Recreation Supervisor            |       | 84.24               | 3                   | \$252.72                | (\$252.72)         | \$0.00      |  |
|                                     |                               |                                     | Rec Leader II (A)                |       | 32.36               | 199                 | \$6,439.64              | (\$6,439.64)       | \$0.00      |  |
|                                     |                               |                                     | Sr. Rec Leader (A)               |       | 36.61               | 18                  | \$658.98                | (\$658.98)         | \$0.00      |  |
| Banner Permit                       |                               |                                     | 273.00                           | 1     | \$273.00            | (\$273.00)          | \$0.00                  |                    |             |  |
| Special Event application fee       |                               |                                     | 809.00                           | 1     | \$809.00            | (\$809.00)          | \$0.00                  |                    |             |  |
| Public Works Department             | Labor and Material            |                                     | 16129.20                         | 1     | \$16,129.20         | (\$16,129.20)       | \$0.00                  |                    |             |  |
| Community Development               | Traffic Engineer              |                                     | 159.12                           | 2     | \$318.24            | (\$318.24)          | \$0.00                  |                    |             |  |
|                                     |                               |                                     |                                  |       | <b>\$104,439.11</b> | <b>-\$84,539.11</b> | <b>\$0.00</b>           | <b>\$19,900.00</b> |             |  |
| <b>MB 10K Run</b>                   | Fire Department               | 3 x FF/PM                           | 131.44                           | 9     | \$1,182.96          | (\$1,182.96)        | \$0.00                  |                    |             |  |
|                                     |                               | 1 x Fire Captain                    | 160.91                           | 2     | \$321.82            | (\$321.82)          | \$0.00                  |                    |             |  |
| <b>100% Fee Waiver</b>              | Police Department             | 1 x Engineer                        | 148.01                           | 2     | \$296.02            | (\$296.02)          | \$0.00                  |                    |             |  |
|                                     |                               | 4x Community Service Officers       | 107.80                           | 11    | \$1,185.80          | (\$1,185.80)        | \$0.00                  |                    |             |  |
|                                     |                               | 2x CSO - Animal Control             | 117.96                           | 9.5   | \$1,120.62          | (\$1,120.62)        | \$0.00                  |                    |             |  |
|                                     |                               | 6x Police Officer                   | 164.00                           | 22.5  | \$3,690.00          | (\$3,690.00)        | \$0.00                  |                    |             |  |
|                                     |                               | Police Sergeant                     | 205.21                           | 8.5   | \$1,744.29          | (\$1,744.29)        | \$0.00                  |                    |             |  |
|                                     |                               | Traffic Sergeant                    | 203.01                           | 5.5   | \$1,116.56          | (\$1,116.56)        | \$0.00                  |                    |             |  |
|                                     |                               | Traffic Lieutenant                  | 219.83                           | 6     | \$1,318.98          | (\$1,318.98)        | \$0.00                  |                    |             |  |
|                                     |                               | Contemporary Services Corp          | Crowd management                 |       |                     | \$6,000.00          | \$0.00                  | \$0.00             | \$6,000.00  |  |
|                                     |                               | Public Works Department             | Labor and Material               |       | 25024.30            | 1                   | \$25,024.30             | (\$25,024.30)      | \$0.00      |  |
|                                     |                               | Community Development               | Traffic Engineer                 |       | 159.12              | 1                   | \$159.12                | (\$159.12)         | \$0.00      |  |
| Parks & Recreation                  | Special Event application fee |                                     | 809.00                           | 1     | \$809.00            | (\$809.00)          | \$0.00                  |                    |             |  |
| Parking                             | meters                        |                                     |                                  |       | \$458.00            | (\$458.00)          | \$0.00                  |                    |             |  |
|                                     |                               |                                     |                                  |       | <b>\$44,427.46</b>  | <b>-\$38,427.46</b> | <b>\$0.00</b>           | <b>\$6,000.00</b>  |             |  |
| <b>American Martyrs Parish Fair</b> | Fire Department               | Fire Permit (Special Event - Major) | 476.00                           | 1     | \$476.00            | (\$357.00)          | \$119.00                |                    |             |  |
|                                     |                               |                                     |                                  |       |                     | \$0.00              | \$0.00                  |                    |             |  |
| <b>75% Fee Waiver</b>               | Parks & Recreation            | Special Event application fee       | 809.00                           | 1     | \$809.00            | (\$606.75)          | \$202.25                |                    |             |  |
|                                     |                               |                                     |                                  |       |                     | \$0.00              | \$0.00                  |                    |             |  |
|                                     |                               |                                     |                                  |       |                     |                     | \$0.00                  | \$0.00             |             |  |
|                                     |                               |                                     |                                  |       | <b>\$1,285.00</b>   | <b>-\$963.75</b>    | <b>\$321.25</b>         | <b>\$0.00</b>      |             |  |

Special Event Cost Estimates  
FY 2021

| Event                           | Departments                | Detail                           | Rate     | Hrs               | Cost                | Fee Waiver           | City costs to organizer | 3rd party costs    |
|---------------------------------|----------------------------|----------------------------------|----------|-------------------|---------------------|----------------------|-------------------------|--------------------|
| <b>North End Holiday Stroll</b> | Fire Department            | 3 x FF/PM                        | 131.44   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            | 1 x Fire Captain                 | 160.91   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            | 1 x Engineer                     | 148.01   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
| <b>100% Fee Waiver</b>          |                            |                                  |          |                   |                     |                      |                         |                    |
|                                 | Police Department          | 2x Community Service Officers    | 107.80   | 8                 | \$862.40            | (\$862.40)           | \$0.00                  |                    |
|                                 |                            | CSO - Animal Control             | 117.96   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            | 2x Police Officer                | 164.00   | 8                 | \$1,312.00          | (\$1,312.00)         | \$0.00                  |                    |
|                                 |                            | Police Sergeant                  | 205.21   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            | Traffic Sergeant                 | 203.01   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            | Traffic Lieutenant               | 219.83   |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 | Contemporary Services Corp | Crowd management                 |          |                   | \$0.00              | \$0.00               | \$0.00                  | \$0.00             |
|                                 | Public Works Department    | Labor and Material               |          |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 | Community Development      | Traffic Engineer                 | 159.12   | 4                 | \$636.48            | (\$636.48)           | \$0.00                  |                    |
|                                 | Parks & Recreation         | Special Event application fee    | 809.00   | 1                 | \$809.00            | (\$809.00)           | \$0.00                  |                    |
| Parking                         | meters                     |                                  |          | \$458.00          | (\$458.00)          | \$0.00               |                         |                    |
|                                 |                            |                                  |          | <b>\$4,077.88</b> | <b>-\$4,077.88</b>  | <b>\$0.00</b>        | <b>\$0.00</b>           |                    |
| <b>Holiday Fireworks</b>        |                            | Police Officer Motor             | 171.69   | 6.5               | \$1,115.99          | (\$1,115.99)         | \$0.00                  |                    |
|                                 |                            | 2 x Police Sergeant              | 205.21   | 12.5              | \$2,565.13          | (\$2,565.13)         | \$0.00                  |                    |
| <b>100% Fee Waiver</b>          |                            | Sergeant Personnel and Training  | 165.53   | 10                | \$1,655.30          | (\$1,655.30)         | \$0.00                  |                    |
|                                 |                            | Traffic Lieutenant               | 219.83   | 17                | \$3,737.11          | (\$3,737.11)         | \$0.00                  |                    |
|                                 |                            | Traffic Sergeant                 | 203.01   | 15                | \$3,045.15          | (\$3,045.15)         | \$0.00                  |                    |
|                                 |                            | Watch Commander Sergeant         | 205.21   | 10.5              | \$2,154.71          | (\$2,154.71)         | \$0.00                  |                    |
|                                 | CSC - Crowd Mgmt           | In addition to PD Services - CSC |          |                   | \$29,000.00         | \$0.00               | \$0.00                  | \$29,000.00        |
|                                 | Meridian Rental Solutions  | Better Barriers                  |          |                   | \$9,800.00          | \$0.00               | \$0.00                  | \$9,800.00         |
| \$7500 covered by sponsorship   | United Site Services       | fencing and porta potties        |          |                   | \$9,700.00          | \$0.00               | \$0.00                  | \$9,700.00         |
|                                 | Parks & Recreation         | Rec Supervisor                   | 84.24    | 16                | \$1,347.84          | (\$1,347.84)         | \$0.00                  |                    |
|                                 |                            | Sr. Rec Leader (A)               | 36.31    |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            | 6 x Rec Leader II (A)            | 32.36    | 51                | \$1,650.36          | (\$1,650.36)         | \$0.00                  |                    |
|                                 |                            | 4 x Rec Leader I (A)             | 30.23    | 12                | \$362.76            | (\$362.76)           | \$0.00                  |                    |
|                                 |                            | Special Event application fee    | 809.00   | 1                 | \$809.00            | (\$809.00)           | \$0.00                  |                    |
|                                 | Public Works Department    | Labor & Materials                | 31385.00 | 1                 | \$31,385.00         | (\$31,385.00)        | \$0.00                  |                    |
|                                 | Community Development      | Traffic Engineer                 | 159.12   | 1                 | \$159.12            | (\$159.12)           | \$0.00                  |                    |
|                                 | Parking                    |                                  |          |                   | \$0.00              | \$0.00               | \$0.00                  |                    |
|                                 |                            |                                  |          |                   | <b>\$98,487.46</b>  | <b>-\$49,987.46</b>  | <b>\$0.00</b>           | <b>\$48,500.00</b> |
|                                 |                            |                                  |          |                   | <b>\$337,721.27</b> | <b>-\$243,390.08</b> | <b>\$10,731.20</b>      | <b>\$83,600.00</b> |

Three additional "Legacy" events have been included for banner hanging only. These events include "Walk with Sally", Sophisticated Snoops, and Sandpipers Holiday Homes Tour.

|                                |              |
|--------------------------------|--------------|
| Total costs                    | \$337,721.27 |
| total City costs to organizers | \$10,731.20  |
| total 3rd party costs          | \$83,600.00  |



**Agenda Date:** 6/9/2020

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**TO:**

Honorable Mayor and Members of the City Council

**THROUGH:**

Bruce Moe, City Manager

**FROM:**

Mark Leyman, Parks and Recreation Director  
Eilen Stewart, Acting Cultural Arts Manager

**SUBJECT:**

Consider Installation of a Mural and Living Wall and Allocate Public Art Trust Funds (Parks and Recreation Director Leyman).

- a) DISCUSS AND PROVIDE DIRECTION**
  - b) ALLOCATE PUBLIC ART TRUST FUNDS**
  - c) AUTHORIZE CITY MANAGER TO EXECUTE AGREEMENTS**
- 

**RECOMMENDATION:**

Staff recommends that the City Council discuss and provide direction on the installation of a mural and a living wall, and if direction is given to install artwork, allocate Public Art Trust Funds in an amount not-to-exceed \$288,500, and authorize the City Manager to negotiate and execute the required agreements.

**FISCAL IMPLICATIONS:**

If the City Council approves the mural locations, the cost for fabrication and installation of the mural and living wall are as follows:

- 1) Bo Bridges Mural on south side of City Hall - \$150,000 (plus taxes and permitting fees)
- 2) Bo Bridges Mural on west side of Morningside Drive parking structure (Lot #3) - \$38,500 (plus taxes and permitting fees)
- 3) Living Wall in the Civic Center Plaza - \$30,000 to \$100,000 (based upon design)

If approved, all projects can be funded through the Public Art Trust Fund.

The current allocated balance of the Public Art Trust Fund, including the original Mural Art Program funding, is \$586,533. The unallocated balance is \$1,533,722.

**BACKGROUND:**

At its June 18, 2019, meeting, the City Council approved mural installations for five locations. Three of the locations have been installed: Joanna Garel Mural on the outdoor elevator in the civic center parking lot, Kelly Montague on the Metlox courtyard south wall, and Kid Wiseman on the 13th Street parking lot walls. The fourth mural by Charles Bragg to be installed at the Joslyn Center is currently being evaluated for site installation options.

The fifth approved mural by Bo Bridges for the Civic Center underground parking garage was tabled, after further discussion, as the entrance has low visibility to the general public. Staff has worked closely with Bo Bridges and his team to develop additional location options in lieu of the parking garage location.

Staff reached out to the mural artists who were recommended to City Council to develop alternative art pieces at new locations. Staff continues to work with local artists Trek Kelly, Josh Barnes, and Charles Bragg, from prior approval. The Cultural Arts Commission is developing additional locations to return to City Council with recommendations.

**DISCUSSION:**

Staff met with Bo Bridges and his team to discuss new mural locations on City owned property and developed two additional locations for City Council consideration. In addition to the proposed murals (images attached), staff has provided an option of a “living wall” of plants to be installed in the Civic Center on the corrugated metal walls that are rusted and in need of repair. The walls were previously considered for murals, however, the living walls integrate well into the natural surrounding and provide a sustainable option.

**Mural Option # 1:**

Artist: Bo Bridges

Location: South City Hall Wall

Cost: \$150,000 (includes installation, scaffolding, and smooth coat)

**Artwork options:**

- A. Rolling Wave (Recommended)
- B. Seagull Vision
- C. The Bubble
- D. Midnight Blues

**Mural Option # 2:**

Artist: Bo Bridges

Location: West Parking Structure Wall, 13th Street

Cost: \$38,500 (includes installation, scaffolding, and smooth coat)

**Artwork options:**

- A. Break the Silence (Recommended)
- B. Dive

**Living Wall Option:**

Location: Civic Center Plaza Walls

Cost: \$20,000 to \$100,000 (cost varies based on design)

Living Wall Mural at the Civic Center Plaza.

**Proposals:**

A. Proposal from TrueVert

Staff met with a representative from TruVert, that specializes in commercial living walls in indoor and outdoor environments. They have a variety of product lines that use sustainable materials. The cork panel system was recommended, as it is the most environmental friendly material and provided a number of design options. The drawback to this proposal is the average price of \$200 per square foot, which does not include improvements to the rusted metal structure. The initial cost estimates for this option is \$100,000.

B. Proposal from Enviroscape (Recommended)

Staff met with Mike Garcia from Enviroscape, who is a founding Manhattan Beach Botanical board member and was integral in the design of the landscaping and installation of drought tolerant plants outside of City Hall. The proposal from Mr. Garcia includes using recycled pallets and attaching them to the existing walls. The artistic design proposal would be a collaboration with youth and seniors in the community and Mr. Garcia would lead the installation. The initial proposal included additional plantings of caliadra and apple trees at the location. In addition, after evaluating the site, Mr. Garcia provided a proposal to remove and rebuild the existing walls, replacing the rotted wood and rusted metal panels with wood and recycled pallets. The cost estimate for the plants and rebuilt walls is \$19,000. Staff estimates an additional \$10,000 in materials to completed the project for a total project estimate of \$29,000. As this proposal was initiated prior to COVID-19, installation with community member assistance would only occur when permissible, following public health guidelines.

The Cultural Arts Commission discussed the proposed murals and living wall and had the following recommendations:

Bo Bridges Mural Commissioner Input:

*Option # 1 City Hall Location*

- The Commissioners liked the “Rolling Wave” artwork, but thought that the City Hall location was not an ideal fit due to the proximity to other prominent artworks such as the iconic Light Gate, the Kid Weisman mural across the street and sculpture garden pieces in the Civic Center Plaza.
- The brick finish at City Hall was not unsightly and did not need immediate attention, as opposed to other locations that might need to be addressed more urgently.
- If it were decided that a mural would be installed on or in close proximity to City Hall, it would need to be closely considered for content, medium, aesthetics, artist, and exact location and installation as it is such a prominent and impactful location.

*Option # 2 West Parking Structure Wall, 13th Street*

- The Commission agreed that the west facing wall of Lot 3 on 12th Street was a much better fit for the proposed mural.
- They expressed that this would greatly benefit from a beautification project.
- They also discussed the highly visible location, with more pedestrian and auto traffic, being

more prominent for an artist of Bo Bridges' merit.

Living Wall Commissioner Input:

- The Cultural Arts Commission recognized the need to address the corrugated wall panels in Civic Plaza and agreed that a living wall would be a good way of achieving that.
- They responded positively to the sustainability and water wise education components the succulent wall would subtly present, as well as the aesthetic improvement it would provide.

In addition to the proposed mural and living wall, staff has been in contact with local artists who are interested in pursuing additional locations, and will continue to evaluate additional mural locations based upon City Council direction.

**CONCLUSION:**

Staff recommends that the City Council discuss and provide direction on the installation of murals and a living wall, and if direction is given to install artwork, allocate Public Art Trust Funds in an amount not-to-exceed \$288,500, and authorize the City Manager to negotiate and execute the required agreements.

**PUBLIC OUTREACH:**

This item was discussed at the February 19, 2020, Cultural Arts Commission Meeting.

**LEGAL REVIEW:**

The City Attorney has determined that no additional legal analysis is needed.

**ATTACHMENTS:**

1. Proposal for Bo Bridges Murals
2. TrueVert Product Guide
3. Civic Center Living Wall Design Options
4. Draft Artist Agreement for Bo Bridges Mural Program

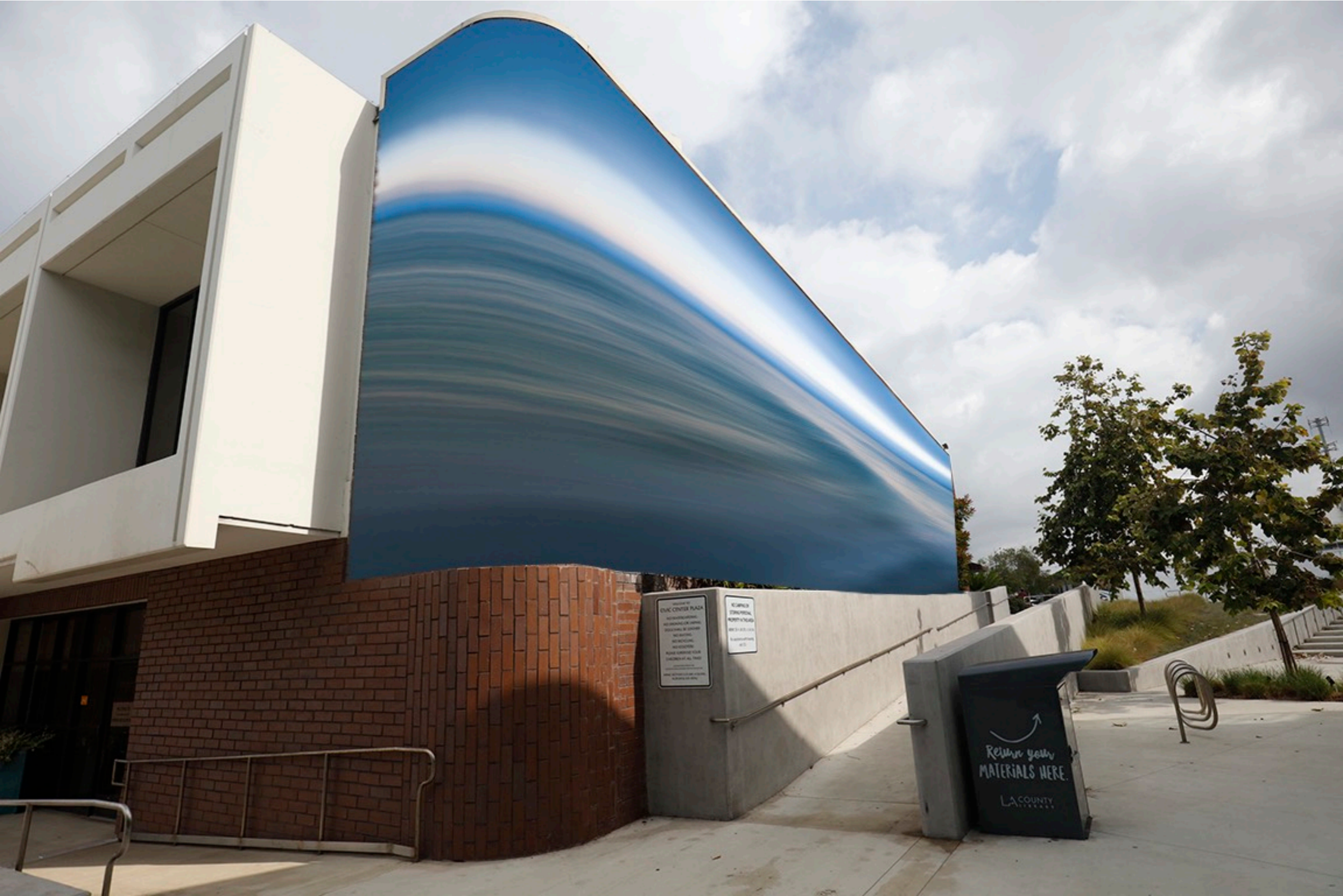
**CITY OF MANHATTAN BEACH MURALS  
MOCK UPS AND ESTIMATES  
JANUARY 5, 2020**

*Bo Bridges*



PREFERRED PLACEMENT  
SOUTH SIDE CITY HALL



























# ALT PLACEMENT SUGAR FISH WALL







## COST ESTIMATES

PREFERRED PLACEMENT  
SOUTH SIDE CITY HALL  
\$150,000

ALT PLACEMENT  
SUGAR FISH WALL  
\$38,500

Includes installation, scaffolding and smooth coat to ensure mural adheres to brick surface. Does not include tax. Assumes City will arrange and cover cost for necessary permits and remove close-by landscaping as needed.

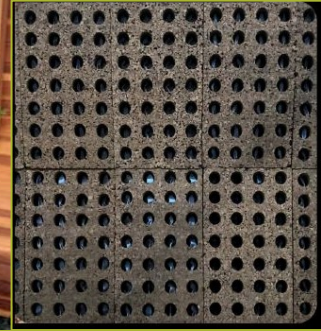
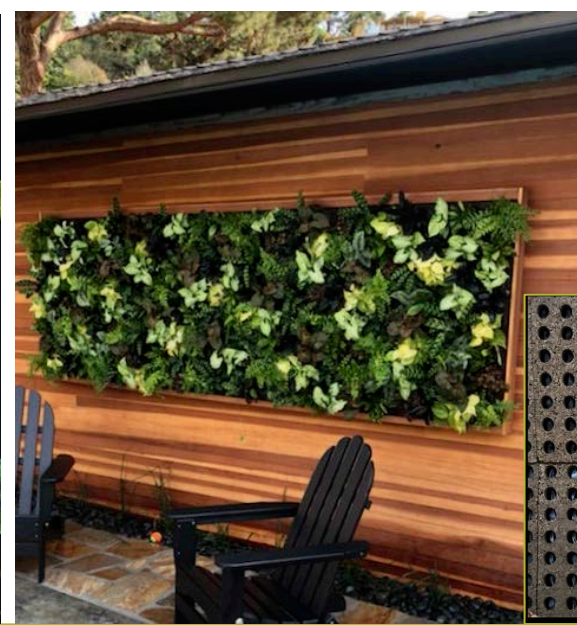




*True*Vert<sup>®</sup>  
Vertical Garden Solutions

Rental Wall Product and Pricing Guide





## CORTIÇA GARDENS CORK PANEL SYSTEM

Cortiça Garden carbonized cork boards, will make living walls installation easy, affordable and 100% recyclable.

This system provides the ideal conditions for faster and easier plant adaptation, easy maintenance and long lasting thriving plants life. The built-in wicking irrigation system makes it easy to maintain and care for the plant.

- 100% Natural, Environmental-friendly, and recyclable
- Very light-weight
- Elastic and able to withstand variations in temperature & pressure without alteration
- Anti-flammable
- Impermeable to liquids & Gases, Resistant to moisture enables aging without deterioration
- R&D on PMFC based on the plants used for garden wall

# MOBILANE WALL

Exchangeable plant cassettes that make planting easy. Each Cassette is placed in a duct profile that also serves as a water reservoir. Plants absorb water from the duct through the capillary system.

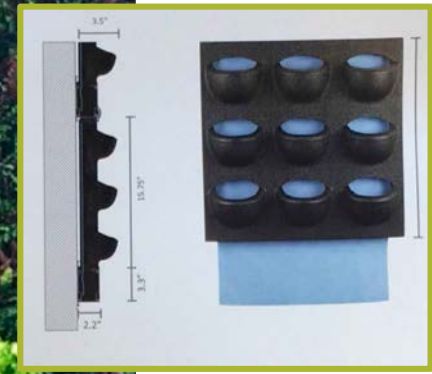
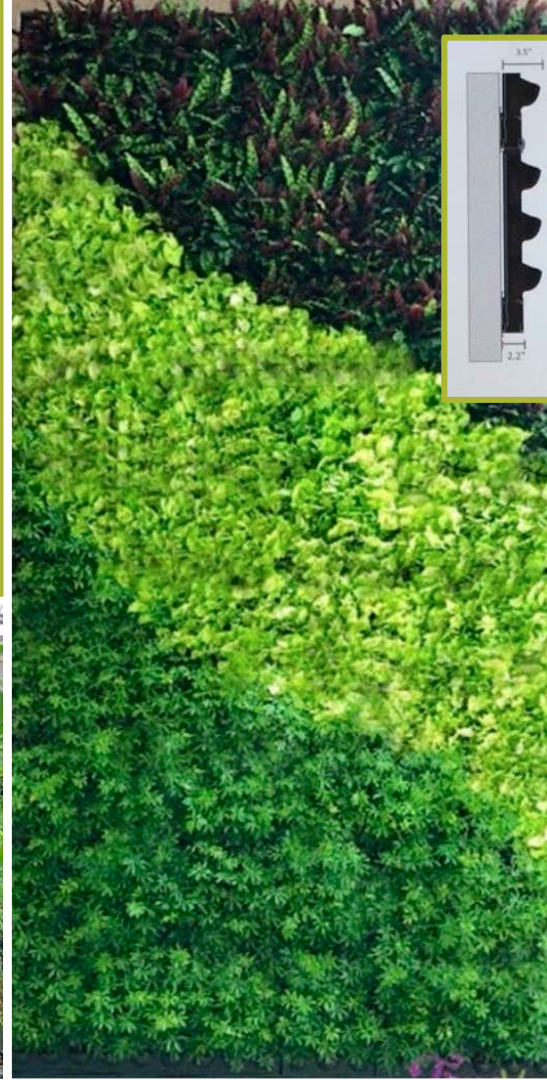
- Exchangeable cassettes
- Low water consumption
- Modular system
- Indoor and outdoor application
- Thermal insulation advantages
- Low maintenance

Contributes to a healthy indoor climate through oxygen production and fine-dust capture.

**Pricing: \$185 - \$225/sqft**



City Council Adjourned Regular Meeting  
June 9, 2020



Peacock/Zebra Plant  
(Calathea)



Butterfly Gold Allusion  
(Syngonium podophyllum)



Dwarf Umbrella Tree  
(Schefflera arboricola)  
Page 282 of 298



Pricing: \$150/sqft



## High detail Moss pieces-Logos and Art

Ideal for low light areas and indoor applications. Our designer can work with you to create a stylized art piece or logo for your place of work.

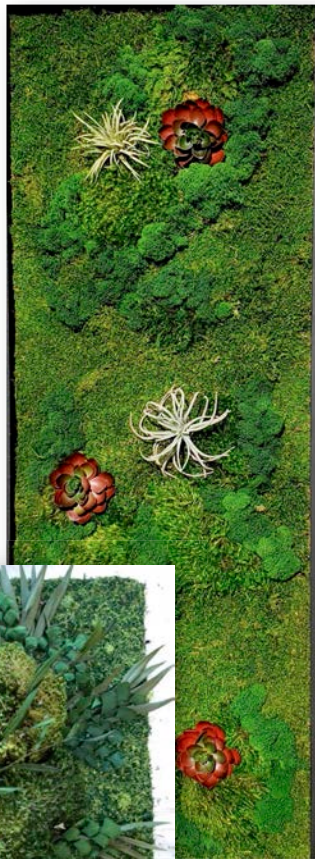
**\$150/sqft**

- +\$10/sqft Additional preserved foliage
- +\$10/sqft Additional sandblasted branches
- +\$10/sqft Additional dried bark

**\$180 Design Services:** reserved two hour block for renderings by a commissioned artist

Framing options available in wood or metal





## CUSTOM MOSS PIECE

Preserved moss offers a look and feel that are completely natural and as such avail you and your family / friends / workforce of all the mood boosting and cognitive benefits of a living wall. Preserved moss retains its distinctive green beauty for decades with minimal maintenance.

The limit to your moss wall is only limited to what you can imagine.

### **\$110/sqft**

- +\$10/sqft Additional preserved foliage
- +\$10/sqft Additional sandblasted branches
- +\$10/sqft Additional dried bark
- +\$10/sqft Additional faux succulents
- +\$10/sqft Additional reindeer moss colors

**\$180 Design Services:** reserved two hour block for renderings by a commissioned artist

Framing options available

**Pricing: \$110/sqft**

City Council Adjourned Regular Meeting  
June 9, 2020

## VISTAGREEN GREEN WALL PANELS

VistaGreen artificial green wall plants are meticulously developed from stem to tip. Every detail of nature is captured to make the most hyper-realistic replica green wall possible.

- Creates beautiful seamless coverage
- Planting pattern that interconnect naturally
- Varying heights of planting gives a rich tapestry of texture and colour
- Different tones of green to look like new growth
- Compact planting creates depth and interest similar to horticultural planting methods.
- Modular Vertical Garden fits any space.
- VG UV + Technology UV inhibitors moderate weathering
- Hyper-realistic look and texture

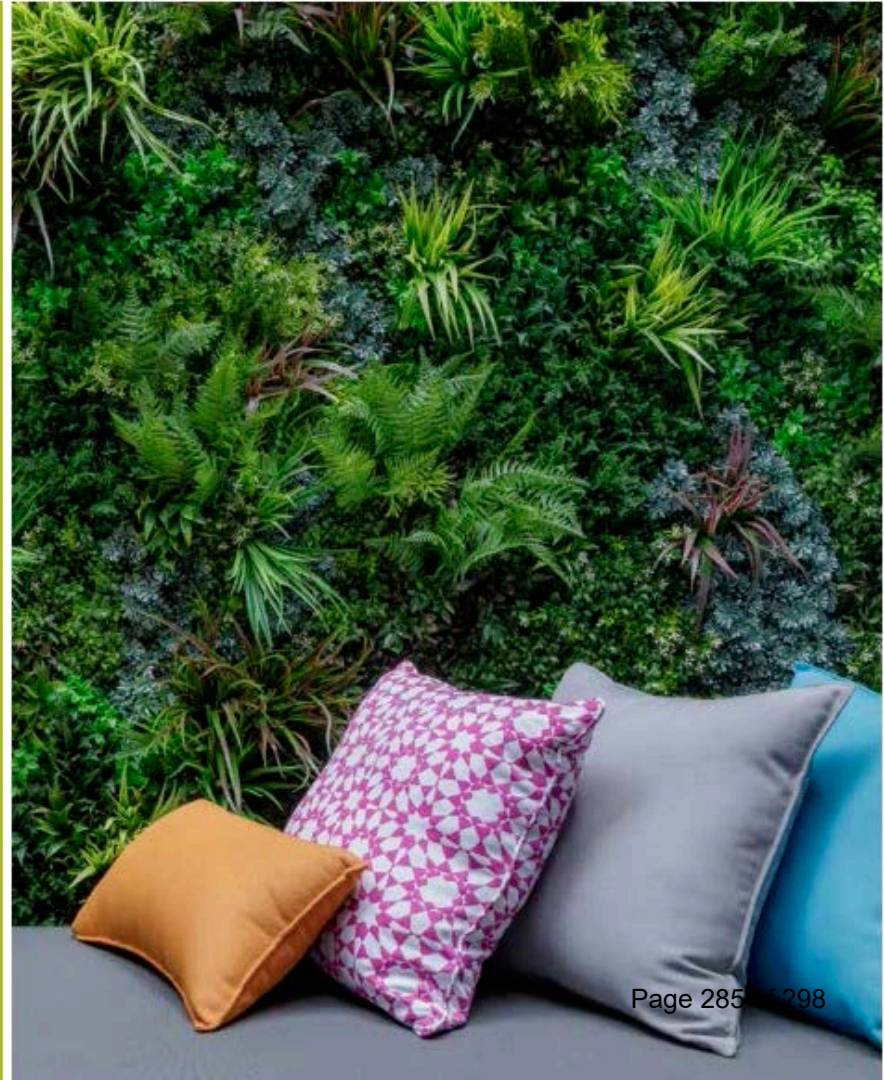
**Pricing: \$100/sqft**

Color packs available

City Council Adjourned Regular Meeting

June 9, 2020

[www.true-veri.com](http://www.true-veri.com)







THE CITY OF MANHATTAN BEACH

\*\*\*\*\*

ART AGREEMENT
[Murals in Manhattan Beach]

This Agreement, is made and entered into as of this September 19, 2019, by and between the City of Manhattan Beach, a municipal corporation (the "City") and Bo Bridges (the "Artist") (collectively referred to herein as the "Parties").

RECITALS

- A. On February 12, 2018, the City issued a Request for Qualifications for artists to be included on the City's mural roster (the "RFQ"). Artists were chosen to develop murals to be placed in various locations in City facilities.
B. Pursuant to the RFQ, the City has selected a number of artists to execute site-related murals at various locations on/in City facilities.
C. The Artist represents that he/she has the appropriate background, training, and experience to create and implement a work of public art for the City.

NOW, THEREFORE, in consideration of the mutual obligations, covenants, and conditions hereinafter set forth, and for other valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

I. SCOPE OF WORK

- A. In accordance with the terms of this Agreement and with the more detailed Scope of Work set forth in Exhibit A and hereby incorporated, the Artist shall execute a site-related mural on the west wall of Lot 3, facing Highland (the "Artwork").
B. The Artwork shall be certified by the Artist as unique and shall not be duplicated for any other site.
C. The Artist shall guarantee the structural integrity of the Artwork for two years and complete any repairs related to the original creation of the Artwork in that time period at the Artist's expense.
D. The Artist shall perform all services required under this Agreement to the highest professional standards and in a manner reasonably satisfactory to the City. The Artist shall comply with all applicable federal, state, and local laws, ordinances, codes, and regulations.

II. AMOUNT AND MANNER OF PAYMENT



- A. In consideration of the Artist's execution of the Artwork, the City shall pay the Artist a fixed sum of \$.00. The City shall pay \$.00 to the Artist upon execution of this Agreement, and shall pay the remaining \$.00 to the Artist upon satisfactory completion of the Artwork.
- B. After completing the Artwork and receiving final approval from the Cultural Arts Manager, the Artist shall submit an invoice to the City for the final payment. The City shall pay all undisputed amounts within thirty days of the City's approval of the invoice.
- C. All invoices shall be directed to the attention of the Cultural Arts Manager.

### III. RIGHT AND TITLE TO, AND INTEREST IN, THE ARTWORK

- A. The Artist shall not retain ownership of or any right, title or interest in the Artwork. The Parties agree that the Artwork and all such rights, title and interest in or to the Artwork belong to and are being sold and assigned in their entirety to the City for whatever use it desires, and that the City does and shall at all times own, solely and exclusively, complete and unencumbered, all rights, title and interest in and to all of the Artwork worldwide, any modifications thereto and any derivative works based thereon. Nothing contained herein shall be deemed to constitute a mere license or franchise in City. The Parties further agree that the City, and its successors and assigns, will be free to use, modify, distribute, sell, license or otherwise exploit the Artwork and any modifications to or derivative works based thereon without any restrictions or limitations or any obligations or payments to the Artist.
- B. The City hereby authorizes the Artist to make, and to authorize the making of, limited photograph and video reproductions of the Artwork for educational and self-promotional purposes. For purposes of this Agreement, the following are deemed to be photograph and video reproductions for educational and self-promotional purposes: slides, film strips, and video episodes not intended for a mass audience and used solely for educational programs that are hosted by the Artist in print media, on the Artist's website and social media sites, and on the Artist's computers and on any other electronic media, as long as such reproduction is provided to others at no cost. In addition, all reproductions shall contain the following credit line unless otherwise requested to the contrary in writing by the City: "Commissioned by the City of Manhattan Beach." Under no circumstances shall the Artist use or make any photograph or video reproductions of the Artwork for commercial purposes and any photograph or video reproductions used or made by the Artist shall not compete with any City endeavor to sell or promote reproductions of the Artwork. The City has sole discretion to determine whether a photograph or video reproduction is utilized for educational and self-promotional purposes or whether the reproduction competes with the City's endeavors to sell or promote its reproductions in the City. If the City determines that the photograph or video reproduction does not meet the

terms of this section, the City shall provide written notice to the Artist and the Artist shall immediately cease and desist the use of the reproduction.

- C. The Artist hereby transfers to the City all rights of reproduction, as that term is defined in California Civil Code Section 982, in the Artwork, including, but not limited to, the right to reproduce the Artwork in any manner whatsoever for commercial and non-commercial purposes. Hereinafter, the Artist shall not acquire or claim any rights in or to the Artwork, any uses, reproductions or derivatives thereof or any proceeds therefrom.
- D. The Artist hereby waives, releases and disclaims any rights, demands or claims as may arise at any time and under any circumstances against the City, its elected officials, officers, agents, employees, attorneys, servants, volunteers, successors and assigns arising under the federal Visual Artists Rights Act (17 U.S.C. §§ 106A and 113(d)), the California Art Preservation Act (Cal. Civil Code § 987 *et seq.*), and any other local, state, federal or international laws that convey rights of the same nature as those conveyed under 17 U.S.C. § 106A, California Civil Code § 987 *et seq.*, or any other type of moral right protecting the integrity of works of art. The Artist acknowledges and agrees that the City, in its sole and exclusive discretion, may, among other acts, temporarily or permanently modify, alter, change or destroy the Artwork.
- E. The Artist represents and warrants that (i) the Artwork is and will be original; (ii) until the time of transfer hereunder, the Artist is the sole owner of the Artwork and of all rights therein including copyright, trademark and other proprietary rights therein; (iii) the Artist is and will be the sole creator of the Artwork; (iv) the Artist has and will have full and sufficient right to assign all rights granted herein and to waive all rights relinquished herein; (v) the Artist is not under any obligation to transfer or sell any of the Artwork to any third party; (vi) the Artwork has not been and will not be published under circumstances which have or will cause a loss of any copyright, trademark or other proprietary rights therein; and (vii) the Artwork does not and will not infringe any patent, copyright, trademark or other proprietary rights, privacy rights or other rights of any third party, nor has any claim (whether or not embodied in a legal action, past or present) of such infringement been threatened or asserted, nor is such a claim pending, against the Artist (or, insofar as the Artist is aware, against any entity from which the Artist has obtained any rights).
- F. The Artist shall defend any action or proceeding brought against the City based on any claim that the Artwork, or any portion thereof, or the use of the Artwork, or any part thereof, constitutes infringement on any United States patent, copyright or trademark, now or hereafter issued. The City shall give prompt written notice to the Artist of any such claim or proceeding and will reasonably provide authority, information and assistance in the defense of the same. The Artist shall indemnify and hold harmless the City from and against all liabilities in any such action or proceeding. The Artist shall keep the City informed of all new developments in the defense of such actions or proceedings.

IV. INDEMNIFICATION

The Artist shall defend, indemnify, and hold harmless the City, its elected and appointed officials, officers, agents, and employees from any and all claims, demands, damages, costs, expenses (including attorney's fees), judgments, or liabilities arising out of this Agreement or occasioned by the performance or attempted performance of the provisions hereof; including, but not limited to, any act or omission to act on the part of the Artist or his or her agents or employees or other independent contractors directly responsible to him, except those claims, demands, damages, costs, expenses (including attorneys' fees), judgments or liabilities resulting from the sole negligence or willful misconduct of the City.

V. INSURANCE

- A. The Artist shall at all times during the term of this Agreement carry, maintain, and keep in full force and effect, insurance as follows:
1. A policy or policies of Comprehensive General Liability Insurance, with minimum limits of \$1,000,000 for each occurrence, combined single limit, against any personal injury, death, loss, or damage resulting from wrongful or negligent acts by the Artist.
  2. A policy or policies of Comprehensive Vehicle Liability Insurance covering personal injury and property damage, with minimum limits of \$1,000,000 per occurrence combined single limit, covering any vehicle utilized by the Artist in performing the work required by this Agreement.
  3. Workers' compensation insurance as required by the State of California.
- B. The Artist shall require each of its sub-contractors (if any) to maintain insurance coverage that meets all of the requirements of this Agreement.
- C. The City's Risk Manager may, in writing, amend and/or waive the insurance provisions set forth in paragraph A. of this section. In such case, the Artist shall comply with the insurance provisions required by the City's Risk Manager.
- D. The policy or policies required by this Agreement shall be issued by an insurer admitted in the State of California and with a rating of at least A-;VII in the latest edition of Best's Insurance Guide.
- E. The Artist agrees that if it does not keep the aforesaid insurance in full force and effect, the City may either immediately terminate this Agreement or, if insurance is available at a reasonable cost, the City may take out the necessary insurance and pay, at the Artist's expense, the premium thereon.
- F. At all times during the term of this Agreement, the Artist shall maintain on file with the City Clerk a certificate or certificates of insurance on the form approved by the City's Risk Manager, showing that the aforesaid policies are in effect in the

required amounts. The Artist shall, prior to commencement of work under this Agreement, file with the City Clerk such certificate or certificates. The general liability insurance and vehicle insurance shall contain an endorsement naming the City as an additional insured. All of the policies required under this Agreement shall contain an endorsement providing that the policies cannot be canceled or reduced except on thirty days' prior written notice to the City, and specifically stating that the coverage contained in the policies affords insurance pursuant to the terms and conditions as set forth in this Agreement.

- G. The insurance provided by the Artist shall be primary to any coverage available to the City. The policies of insurance required by this Agreement shall include provisions for waiver of subrogation.
- H. Any deductibles or self-insured retentions must be declared to and approved by the City. At the option of the City, the Artist shall either reduce or eliminate the deductibles or self-insured retentions with respect to the City, or the Artist shall procure a bond guaranteeing payment of losses and expenses.

#### VI. INDEPENDENT CONTRACTOR

The Parties agree, understand, and acknowledge that the Artist is not an employee of the City, but is solely an independent contractor. The Artist expressly acknowledges and agrees that the City has no obligation to pay or withhold state or federal taxes or to provide workers' compensation or unemployment insurance or other employee benefits and that any person employed by the Artist shall not be in any way an employee of the City. As such, the Artist shall have the sole legal responsibility to remit all federal and state income and social security taxes and to provide for his/her own workers compensation and unemployment insurance and that of his/her employees or subcontractors. Neither the City nor any of its agents shall have control over the conduct of the Artist or any of the Artist's employees. The Artist shall not, at any time, or in any manner, represent that it or any of its agents or employees are in any manner agents or employees of the City. The Artist shall indemnify and hold harmless the City and its elected officials, officers and employees, servants, designated volunteers, and agents serving as independent contractors in the role of City officials, from any and all liability, damages, claims, costs and expenses of any nature to the extent arising from the Artist's personnel practices. The City shall have the right to offset against the amount of any fees due to the Artist under this Agreement any amount due to the City from the Artist as a result of the Artist's failure to promptly pay to the City any reimbursement or indemnification arising under this section.

#### VII. TERMINATION OF CONTRACT

- A. The City retains the right and privilege of canceling, suspending, or abandoning the execution of any work in connection with this Agreement.
- B. The City shall have the right to terminate this Agreement for any reason, or for no reason, upon seven calendar days' written notice to the Artist. The Artist agrees

to cease all work under this Agreement on or before the effective date of such notice.

- C. In the event of termination or cancellation of this Agreement by the City, due to no fault or failure of performance by the Artist, the Artist shall be paid based on the percentage of work satisfactorily performed at the time of termination. In no event shall the Artist be entitled to receive more than the amount that would be paid to the Artist for the full performance of the services required by this Agreement. The Artist shall have no other claim against the City by reason of such termination, including any claim for compensation.

#### VIII. FAILURE TO OBJECT NOT A WAIVER

No waiver of full performance by either Party shall be construed or operate as a waiver of any subsequent default or any of the terms, covenants, and conditions of this Agreement. The payment or acceptance of fees for any period after a default shall not be deemed a waiver of any right or acceptance of defective performance.

#### IX. LIMITATION ON ASSIGNMENT

- A. The personal skill, judgment, and creativity of the Artist are an essential element of this Agreement. Therefore, although the Parties recognize that the Artist may employ qualified personnel to work under the Artist's supervision, the Artist shall not assign, transfer or subcontract the creative and artistic portions of the Artwork to another party without the prior written consent of the City.
- B. Any such purported assignment without the City's prior written consent shall be null and void, and the Artist shall hold harmless, defend, and indemnify the City and its officers, officials, employees, agents and representatives with respect to any claim, demand or action arising from any unauthorized assignment.

#### X. APPROVAL

Whenever approval, consent, information, or data is herein required of any or all parties, the same shall not be unreasonably or arbitrarily delayed or withheld.

#### XI. NOTICES

Any notices, bills, invoices, etc. required by this Agreement shall be deemed received on (a) the day of delivery if delivered by hand during the receiving party's regular business hours or by facsimile before or during the receiving party's regular business hours; or (b) on the second business day following deposit in the United States mail, postage prepaid, to the addresses set forth below, or to such other addresses as the Parties may, from time to time, designate in writing pursuant to this section:

If to the Artist:

Bo Bridges

1108 Manhattan Avenue

Manhattan Beach, CA 90266

310-37-3764

If to the City:

City of Manhattan Beach

1400 Highland Avenue

Manhattan Beach, CA 90266

ATTN: Erik Brinkman

XII. AMENDMENTS

No modification or amendment of the terms hereof shall be effective unless written and signed by authorized representatives of the Parties. The Parties expressly reserve the right to modify this Agreement from time to time by mutual written agreement.

XIII. LAW AND VENUE

The validity, interpretation, and performance of this Agreement shall be controlled by and construed under the laws of the State of California, excluding California's choice of law rules. Venue for any such action relating to this Agreement shall be in the Los Angeles County Superior Court.

XIV. ATTORNEYS' FEES

If any legal action or other proceeding, including action for declaratory relief, is brought for the enforcement of this Agreement or because of an alleged dispute, breach, default or misrepresentation in connection with this Agreement, the prevailing Party shall be entitled to recover all attorneys' fees, experts' fees, and other costs, in addition to any other relief to which the Party may be entitled.

XV. MINORS

If the Artist is a minor, the Artist's parent or guardian shall complete the Acknowledgment for Minor attached as Exhibit B and hereby incorporated into this Agreement.

XVI. ENTIRE AGREEMENT

This Agreement constitutes the entire understanding between the Parties with respect to the subject matter hereof and supersedes any and all prior understandings or agreements in regard thereto.

XVII. SEVERABILITY

If any term or portion of this Agreement is held to be invalid, illegal, or otherwise unenforceable by a court of competent jurisdiction, the remaining provisions of this Agreement shall continue in full force and effect.

*[Remainder of this page intentionally left blank]*

IN WITNESS WHEREOF, the Parties hereto have caused this Agreement to be executed as of the first date above written.

CITY OF MANHATTAN BEACH  
A Municipal Corporation

\_\_\_\_\_  
BRUCE MOE  
City Manager

\_\_\_\_\_  
Artist Signature

ATTEST:

\_\_\_\_\_  
LIZA TAMURA  
City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
QUINN M. BARROW  
City Attorney

APPROVED AS TO CONTENT:

\_\_\_\_\_  
STEVE CHARELIAN  
Finance Director

APPROVED AS TO CONTENT:

\_\_\_\_\_  
MARK LEYMAN  
Parks & Recreation Director

DRAFT

**EXHIBIT A**  
**SCOPE OF WORK**

DRAFT





**Agenda Date:** 6/9/2020

---

**TO:**

Honorable Mayor and Members of the City Council

**THROUGH:**

Bruce Moe, City Manager

**FROM:**

Patrick Griffin, Interim Information Technology Director

**SUBJECT:**

Consider the Installation of Public WiFi for the Metlox Plaza (Interim Information Technology Director Griffin).

**DISCUSS AND PROVIDE DIRECTION**

---

**RECOMMENDATION:**

Staff recommends that the City Council discuss and provide direction regarding the installation of public WiFi for the Metlox plaza.

**FISCAL IMPLICATIONS:**

This potential project was not included in the current Information Technology (IT) Department budget; therefore, if approved, the project requires funding from either 1) a transfer of \$25,000 from the City Council contingency budget to the Information Technology Fund; or 2) directing staff to include this item in the FY 2021 budget.

**BACKGROUND:**

In May and June of 2019, the City Council held public meetings and discussions to review City Council priorities, the Council Work Plan, and the Fiscal Year (FY) 2019-2020 budget. During these public meetings, there was discussion about the possibility of installing a public WiFi system for the Metlox plaza, and staff was directed to investigate the viability and the potential fiscal impact of the project.

IT staff, in coordination with Public Works staff, conducted a site survey of the Metlox plaza to determine the feasibility of the project, availability of network infrastructure, and determination of necessary equipment and licensing costs to complete the project. As a result, staff developed a cost estimate of \$25,000 to complete the WiFi installation, which includes the following:

- \$15,000-\$18,000 for conduits and network infrastructure installations / configuration; and

- \$6,200 for five hardware devices required to deliver WiFi service.

**DISCUSSION:**

At the December 3, 2019 City Council meeting, staff presented the information described above. Discussion ensued regarding the project and the associated costs, and staff was directed to contact businesses in Metlox Plaza to solicit potential interest in partnering with the City on the provision of public WiFi in Plaza. In January 2020 letters were mailed to 31 businesses located in the Plaza area. One business responded to the outreach with potential interest, and was subsequently contacted to discuss the project further. Ultimately, given that the total project cost would be divided between the City and a single business, the business was not interested in considering the partnership further.

This information was originally scheduled to be presented to the City Council in April; however, due to the COVID-19 situation, the report was deferred so that the Council could concentrate on items directly related to the City's pandemic response.

**PUBLIC OUTREACH:**

No public outreach was completed 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 there is no possibility that the activity may have a significant effect on the environment; therefore, pursuant to Section 15061(b)(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.