



# City of Pacific Grove

## Fiscal Year 2018/19

### Adopted Budget

City of Pacific Grove  
300 Forest Ave  
Pacific Grove, CA 93950  
[www.cityofpacificgrove.org](http://www.cityofpacificgrove.org)

# Fiscal Year 2019

## Budget Overview and Schedules

### Staff Information

Ben Harvey

**City Manager**

Tori Hannah

**Administrative Services Director**

David Laredo

**City Attorney**

Sandra Kandell

**City Clerk**

Amy Christey

**Chief of Police**

Mark Brodeur

**Community Development and Economic Director**

Dan Gho

**Public Works Director**

Scott Bauer

**Library Director**



**City of Pacific Grove**

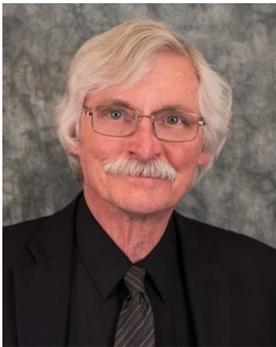
**Fiscal Year 2018-19**

**City Council**



**Bill Kampe**

**Mayor**



**Robert Huitt**

**Pro Tempe Mayor**



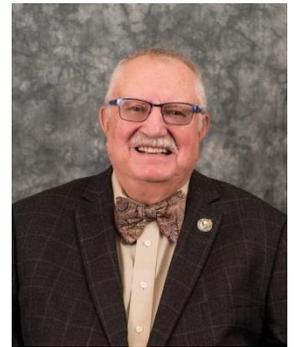
**Cynthia Garfield**

**Council Member**



**Rudy Fischer**

**Council Member**



**Ken Cuneo**

**Council Member**



**Bill Peake**

**Council Member**



**Nick Smith**

**Council Member**



## ***Vision Statement***

The City of Pacific Grove is an iconic seaside community that protects historic resources, promotes sustainable development and ensures respect for the environment.

## ***Mission Statement***

Provide high quality and professional public services that address community needs while enhancing the quality of life.

## ***Strategic Goals***

1. **Financial Sustainability:** Maintain fiscal sustainability through prudent financial plans that balance anticipated revenue with long term needs.
2. **Infrastructure:** Continue to build and improve the infrastructure needed to match existing and anticipated needs.
3. **Placemaking:** Support a dynamic and robust local economy through the development and adoption of an economic development strategy centered on the concept of “placemaking”.
4. **Cultural Heritage:** Safeguard the cultural heritage of the community through effective programs, education and policymaking.
5. **Environment:** Preserve the community’s unique natural assets and resources through appropriate environmental stewardship.
6. **Revitalize Downtown:** Stimulate business within the City’s historic downtown while preserving its unique “small-town” charm and feel.
7. **Neighborhoods:** Work in partnership with community stakeholders to achieve safe and dynamic neighborhoods.
8. **Operational Excellence:** Strive to update, improve and professionalize all City services to better serve the community, ensure best practices and retain/recruit the best people for the long-term health of the municipal organization.
9. **Recreation:** Enhance recreational opportunities in the City to create a healthy, vibrant community.
10. **Housing:** Support maintenance of our existing housing and additional affordable housing.

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CITY OF PACIFIC GROVE  
300 Forest Avenue  
Pacific Grove, California, 93950  
Telephone (831) 648-3100 ♦ Fax (831) 375-9863

May 10, 2018

Honorable Mayor and Council Members, Pacific Grove Residents, Community Stakeholders, and City Staff:

It's my privilege to present the proposed Fiscal Year 2018-19 budget for the City of Pacific Grove. Consistent with the City Council's approval of the proposed Capital Improvement Project Plan in April, a planned \$2.1M draw down from the General Fund is incorporated within the budget. This planned draw down boosts proposed expenditures to approximately \$25M, exceeding estimated revenue of approximately \$23M. However, with this one-time Capital Improvement Plan General Fund draw-down excluded, the proposed Fiscal Year 2018-19 City budget is balanced, without a structural deficit.

New this year within the budget document itself is the listing of City Council Goals and corresponding strategies by City Department. This is an attempt to demonstrate how and where the goals/strategies are accounted for within the municipal organization and the spending plan.

In January of this year, the City Council adopted a Reserve Policy (incorporated within Policy Number 400-6) that calls for 35% of the City's General Fund, or approximately \$7.7M, to be set aside for cash flow, fiscal stability, and contingencies/strategic opportunities. With this new Reserve Policy, and with the one-time Capital Improvement Plan draw-down of the General Fund, there remains approximately \$300,000 of non-assigned General Fund balance.

The economic climate in Pacific Grove going into the 2018-19 Fiscal year remains vibrant. The City's primary sources of revenue, which are property tax, transient occupancy tax and sales tax, continue to trend upward slightly. Home sales are brisk, with increasing prices. According to the Monterey County Association of Realtors, for the month of March 2018 (the last month for which data is available), single family homes for sale in Pacific Grove averaged ten (10) days on the market, with a median price of approximately \$921,000. New businesses are opening in the City's historic downtown core – including three new restaurants this Spring alone: Wild Fish, the Monarch Pub and Restaurant and Poppy Hall. A new downtown hotel proposal – The Hotel Durell – will be considered in the near future by the Planning Commission. The Holman Building condominium conversion project will likely be completed and ready for occupancy sometime this year. And finally, it is believed that a successful community-driven fundraising campaign for the Library Renewal Project will achieve its goal of \$2.5M, allowing for

construction to commence. The City Council directed staff to allocate \$200,000 towards this important project.

Nearly \$700k in tax increment revenue from voter-approved measures SB1 (State-wide gas tax), and Measure X (regional transportation funding) is estimated to be received within the 2018-19 fiscal year, providing the City with the ability to tackle long-needed infrastructure improvement projects, including street replacement/repaving, slurry/seal, and sidewalk reconstruction. The City is participating in a regional street assessment plan effort, and a sidewalk needs assessment will be implemented, with an emphasis on Safe Routes to School. The City will also embark upon the design and engineering of a \$4.4M sewer improvement and replacement project as part of the Sewer Collection System Master Plan (with construction anticipated for the following fiscal year).

City staffing levels and operational expenditures continue to remain largely flat, and in keeping with prior years. Within the Public Works Department budget, it is proposed that a Recreation Program Manager be hired at the start of the fiscal year, allowing for a transition period prior to the announced retirement of the City's long-serving Senior Recreation Coordinator (the Recreation Program Manager will then assume the duties of the retired Senior Recreation Coordinator). Within the Community & Economic Development Department, some moderate expenses will be incurred from specialized outside consultants retained to assist the City with its Local Coastal Plan (LCP) effort in the 2018-19 Fiscal Year. Also within the Community & Economic Development Department, it is recommended to allocate for unanticipated needs related to California Environmental Quality Act (CEQA) in the event third-party subject matter expertise is required for City projects and efforts requiring environmental impact reports (EIR) or Initial Study/Mitigated Negative Declarations (IS/MND).

Though revenues are trending positively, and City expenditures remain relatively flat, fiscal challenges loom in the near future, and beg thoughtful consideration. CalPERS, the City's pension provider for City employees both past and present, will likely continue to require more of Pacific Grove (along with all other member municipalities throughout the State of California). The City of Pacific Grove is already a leader in ensuring that current City employees make significant contributions towards their own pension payments. The City is fortunate to have forged cooperative and productive relationships with all three of its employee associations to allow for these contributions. Therefore, the difficulty lies not with the City's current employees, so much as with obligations related to the City's retired employees from years prior. These commitments arose during a different political and economic climate, when the true impact of pension increases wasn't fully understood and/or explained. Barring active leadership and impactful intervention from the State of California, the City's future pension challenge will not improve. Within the next few years, without significant revenue increases, the City will need to contemplate exactly how to provide services for its residents while meeting its pension obligations.

Infrastructure is the other fiscal outlier that will require strategic thought and focused action in the fiscal years to come. While the City is fortunate to benefit from the tax increment received from both SB1 and Measure X, infrastructure maintenance, repair and replacement needs exceed revenues received. In Fiscal Year 2018-19, the City will receive approximately \$700k in SB1 and Measure X funds (as explained above), which will be put to use for road replacement/repaving, slurry seal and sidewalk

improvements. Beyond that the City will draw down the General Fund through the Capital Improvement Plan by over \$2M for projects such as the Lover's Point Access Project (which links the Recreation Trail with the City's historic downtown), the Pt. Pinos Trail project, and the Pine Avenue Safety project. With the City's new Reserve Policy ensuring that 35% of the General Fund remains available for targeted requisite needs (cash flow requirements, natural disasters, etc.), very little funding will be available for future Capital Improvement Projects unless significant increases in revenue are realized or operating expenditures and/or service levels are greatly reduced.

Early into the 2018-19 Fiscal Year, the City Council will be asked to consider placing a measure to increase the City's existing Transient Occupancy Tax (TOT) on the November 2018 ballot for voter consideration. Should the voters decide to approve the increase, the City could potentially realize a net increase in TOT revenue of approximately \$1M annually, which would be helpful in to address future needs. However, a separate and distinct citizen-driven initiative to limit the number of short-term rentals in Pacific Grove will likely also be on the same November ballot. If approved by the voters, this initiative will reduce the City's residential TOT revenue somewhere between \$500,000 and \$1M. Accordingly, despite the potential TOT tax increase, the City may end in a "status quo" position following the November ballot as a result of the STR initiative. Should the City find itself in this situation, discussions will need to ensue regarding the next year's budget and the how the City intends to ensure satisfactory levels of municipal service while addressing its infrastructure needs and meeting pension obligations. There is no simple answer here.

My sincere gratitude is extended to the City Council for their leadership, guidance; contribution and support that has helped bring this spending plan to fruition. I also must acknowledge our collaborative, hard-working City staff who have contributed extensively towards this effort to ensure we are spending the public's money in an efficient manner that delivers the greatest result possible with the available resources. In particular, I would like to single out the City's Finance Department employees for their budget efforts – they do the majority of the work here! And finally, thanks to our residents, City Commission/Advisory Board Members, City volunteers, customers and key community stakeholders who contribute, lend input, and provide us with feedback as we go about trying to improve the City of Pacific Grove each day. It is welcomed and valued.

With appreciation,

A handwritten signature in black ink that reads "Ben Harvey". The signature is written in a cursive, flowing style.

Ben Harvey

City Manager

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# Community Profile



# COMMUNITY PROFILE



Source: retrieved from <https://www.cityofpacificgrove.org/visiting/pt-pinos-lighthouse>

## Community

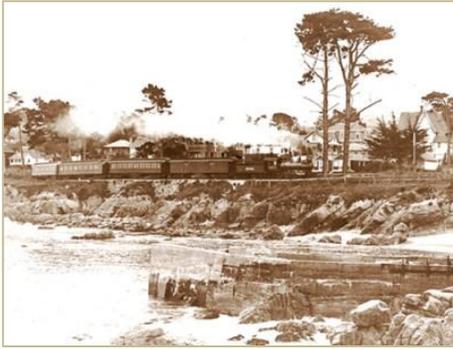
Pacific Grove is a small coastal community located in Monterey County. Situated on the southern edge of the Monterey Bay, 115 miles south of San Francisco, Pacific Grove enjoys a rich history and an abundance of recreational opportunities. Pacific Grove otherwise known as “Butterfly Town U.S.A” covers approximately 2.9 square miles and has a population of approximately 15,500. The City’s coastline provides expansive views of the Pacific Ocean, while the historic downtown is home to numerous restaurants, boutiques, and galleries. Pacific Grove is also renowned for its historic ambience and Victorian homes, with over 1,300 registered historical homes and structures that were built between 1874 and 1926.

The City is home to numerous attractions, including Point Pinos Lighthouse, the oldest continuously operating lighthouse on the west coast, the Monarch Butterfly Sanctuary, Asilomar State Beach and Conference Grounds; and picturesque Lovers Point Park and Beach. The Monterey Bay Coastal Recreation Trail and Shoreline Park Network offer excellent opportunities for bicycling, walking, jogging, and wildlife viewing. Resident deer can be frequently seen from the nearby municipal golf course, cemetery, and residential areas; while otters, harbor seals, and migratory whales can be spotted from the coastline.



## History

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The natural advantages of settling along the Monterey Peninsula were recognized thousands of years before Pacific Grove was founded. Native Americans, which are currently known as the Ohlone/Costanoan-Esselen Nation occupied the coastal and inland areas, which included Pacific Grove.

In 1852, development began when Congress commissioned the building of eight lighthouses on the West Coast. Pacific Grove's Point Pinos location was selected as one of the first seven sites in California to receive a lighthouse. The construction of the Point Pinos Lighthouse was completed in 1854, with the lens installation

taking place in 1855. The first lighthouse keepers lived a rugged life, with the town only accessible through forest and sand dunes. Supplies arrived periodically by sea, while the keepers also raised a portion of their own food.

During the 1870's many small towns were founded in California. During that period, Pacific Grove was founded for a religious retreat. David Jacks, a wealthy land owner and rancher, owned most of the land that now constitutes Pacific Grove. In 1875, he consented to the development of a Methodist Christian Seaside Retreat on 100 acres of pine-covered coastal land. The Retreat was conceived as a place to worship in a quiet and beautiful natural environment. The first two-week Methodist camp meeting was held in August of 1875, with annual meetings following for several decades. Other inhabitants included Chinese immigrants who established a thriving fishing village.

Gradually, sections of Mr. Jacks' property were divided into lots, which later were sold for year-round homes and stores. By 1883, David Jacks sold his remaining Pacific Grove land, which included Point Pinos to the Pacific Improvement Company (PIC). The PIC was a subsidiary of the Southern Pacific Railroad which supported the development of a seaside resort to attract railway passengers. One of the PIC's first accomplishments in Pacific Grove was to connect the town's water supply to the Carmel River to ensure an adequate water system. The PIC also graded and leveled streets; surveyed lots, and established sewage, drainage, and trash pick-up.

As time went on, Pacific Grove began enticing more visitors. The first hotel opened in 1887, followed by incorporation of the City and the addition of a railroad in 1889. Within ten years, the Pine Street School, the Hopkins Seaside Lab, and the Pacific Grove Bath House were built; and the community began to benefit from electric lights and a telephone exchange. Through a \$10,000 Carnegie grant and a land donation by the PIC, the City opened a public library in 1908. The Mission style Library, with expansive interior arches, is still actively serving the community.



## Form of Government

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Pacific Grove is a Charter City which was incorporated in 1889, and operated under the Council-City Manager form of government. The Mayor and six Council Members are elected by the citizens. The Mayor is directly elected to serve a two-year term, while Council Members are elected to alternating four-year

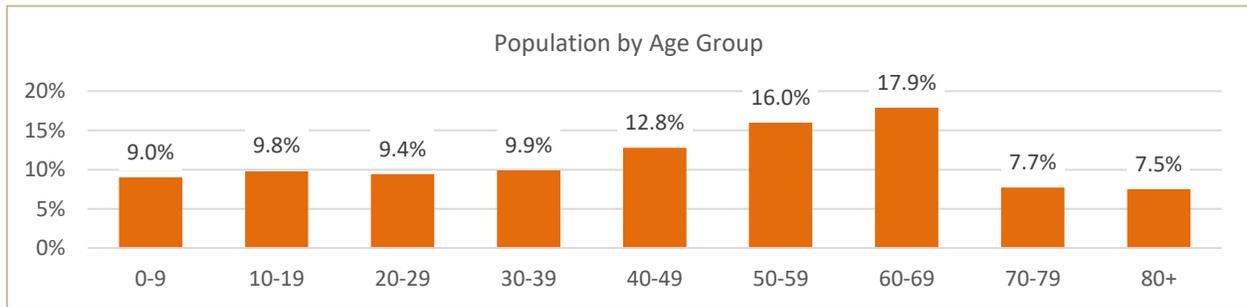
terms. The Council has the authority to establish all laws and regulations with respect to the municipal affairs, subject only to the limits of the City Municipal Code and State legislation.

The City Council appoints a City Manager to serve as the City’s chief administrative officer. The City Manager provides direction and leadership to all city wide departments, while ensuring that City Council polices are being implemented.

## Demographics

### Population <sup>(1, 2)</sup>

The City has a population of approximately 15,500. Growth has remained relatively stable over a ten-year period, with an average growth rate of .11%. The median resident age is 49 years old. A distribution of the population by age group is provided below:

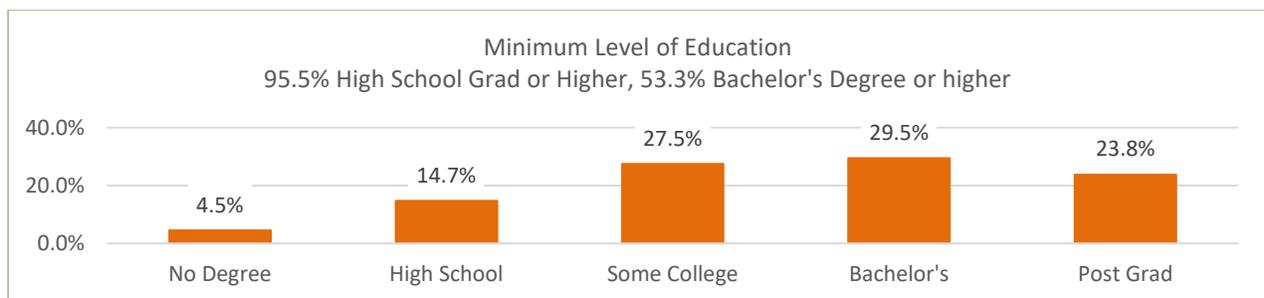


### Education <sup>(1,3)</sup>

The Pacific Grove Unified School District serves the City of Pacific Grove and portions of Pebble Beach. Based on the California Department of Education's Academic Performance Index scores, the Pacific Grove Unified School District has received the highest overall ranking of all public schools on the Monterey Peninsula. Schools within the district include: Pacific Grove High School, Pacific Grove Middle School, Robert Down Elementary School, and Forest Grove Elementary School.



Residents can take advantage of nearby colleges, including Monterey Peninsula College, the Monterey Institute for International Studies, California State University Monterey Bay, and the Hopkins Marine Institute operated by Stanford University. An educational profile is provided below.



### Employment and Income <sup>(2,4)</sup>

Pacific Grove has a resident workforce of approximately 7,541, with 51% employed in professional specialty or managerial executive occupations. The unemployment rate for July 2018 for Monterey County was 4.8% percent down from a revised 5.4% in the prior year, while the unemployment rate for Pacific Grove during the same period was 3.2%, down from 3.7% from the prior year. This compares with a 4.4% rate for California and a 4.1% rate for nation during the same period.

- Average Household Income: \$108,919
- Median Household Income: \$81,324
- Average travel time to work: 18 minutes



### Housing <sup>(4,7)</sup>

- Median Sales Price: \$855,000
- Average Sales Price: \$975,838
- Owner-Occupied Homes: 46%
- Households: 7,242



### Industry <sup>(2,4)</sup>

Pacific Grove has approximately 513 workplace establishments, with businesses ranging from professional services to health care; and retail sales to lodging accommodations. Tourism is a key economic driver for the City, with approximately 28% of the businesses classified as either from the accommodation, food service, or retail industries. A listing of the top employers within the City are listed below:

Top Employers			
Employer	Number of Total Employees	Rank	Percentage of Total Employment
Pacific Grove Unified School District	261	1	2.90%
Asilomar Hotel and Conference Center	238	2	2.64%
City of Pacific Grove	108	3	1.20%
Safeway	80	4	0.89%
Canterbury Woods	65	5	0.72%
Trader Joe's	60	6	0.67%
Pacific Grove Convalescent	54	7	0.60%
Best Western The Inn and Suites Pacific Grove	50	8	0.56%
Forest Hill	50	9	0.56%
Lucky Supermarket	50	10	0.56%
Totals	1,016		11.29%

### Key Service Locations

#### Major hospitals

- Community Hospital of the Monterey Peninsula (CHOMP): 3.6 miles
- Natividad Medical Center: 26.7 miles
- Salinas Valley Memorial Hospital: 24 miles



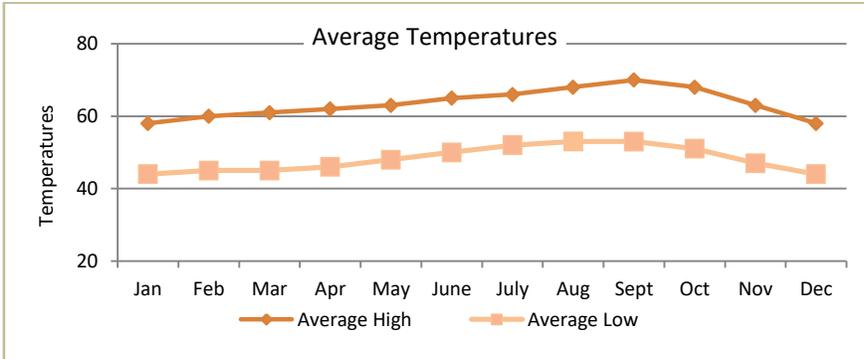
**Regional Airports**

- Monterey Regional Airport: 5.6 miles
- Marina Municipal Airport: 14 miles
- San Jose International Airport: 81 miles



*Climate* <sup>(6)</sup>

Pacific Grove’s weather is one of the most temperate climates all year round, with temperatures ranging from the mid 70’s in the late summer to the mid 50’s in the winter.



Average Annual Precipitation:  
21.2 inches of rain

**Community Events:**

- Good Old Days Celebration
- Feast of Lanterns
- Butterfly Parade
- Butterfly Ball
- City 4<sup>th</sup> of July Barbeque
- Christmas Tree Lighting
- Christmas at the Inns
- Everyone’s Harvest Farmers’ Market
- Holiday Parade of Lights
- Little Car Show
- .....And More



**Sources:**

1. Census Reporter, <https://censusreporter.org/profiles/16000US0654848-pacific-grove-ca/>, retrieved 08/13/2018
2. City of Pacific Grove Comprehensive Annual Financial Statements, HdL Companies
3. City of Pacific Grove Website, <https://www.cityofpacificgrove.org/living/schools>, retrieved 08/30/2018
4. Community Profile, City of Pacific Grove, EconSolutions by HdL, July 2017, [https://www.cityofpacificgrove.org/sites/default/files/general-documents/economic-development/pacificgrove\\_community-profile\\_july2017-2.pdf](https://www.cityofpacificgrove.org/sites/default/files/general-documents/economic-development/pacificgrove_community-profile_july2017-2.pdf)
5. Employment Development Department, Labor Market Division, August 17, 2018, <http://labormarketinfo.edd.ca.gov>, retrieved 08/30/2018
6. Pacific Grove (93950) Monthly Weather Forecast, <https://weather.com/weather/monthly/93950:4:US>, retrieved 08/30/2018
7. Sales Value History, Single Family Residential Full Value Sales, through August 31, 2017. HdL and Monterey County Recorder

# Summary Information



## Fund Balance Summary - Fiscal Year 17/18

Fund Title	Est. FY 17/18					Est. FY 17/18
	Beginning	Revenues	Transfers In	Expenditures	Transfers Out	Ending
<b>General Fund</b>						
General Fund	\$ 10,868,331	\$ 22,301,100	\$ -	\$ 21,046,112	\$ 1,990,114	\$ 10,133,205
Asset Seizure	1,699	-	-	-	-	1,699
Civic Center Site	171,191	20,301	-	40,000	-	151,492
Consolidated Investment Fund	-	-	-	-	-	-
Drug Awareness (DARE)	9,630	2,020	-	1,500	-	10,150
Hyperbaric Chamber	30,631	25,330	-	19,055	3,200	33,706
Koo Estate Donation	152,235	162,575	-	200,000	-	114,810
Lovers Point Pool	58,000	253	-	10,201	-	48,052
Operating Donations	299,546	583,900	-	736,000	-	147,446
People's Desalinization Project	-	-	-	-	-	-
Recreation Donation Fund	40,839	4,545	-	4,080	-	41,304
Senior Housing Fund	-	-	-	-	-	-
Stormwater Fund	-	-	-	-	-	-
Vehicle Replacement	-	-	-	-	-	-
<b>General Fund Types</b>	<b>11,632,102</b>	<b>23,100,024</b>	<b>-</b>	<b>22,056,948</b>	<b>1,993,314</b>	<b>10,681,864</b>
<b>Capital Improvement Fund</b>						
Building and Improvement Fund	487,622	2,525	-	410,000	-	80,147
General Fund CIP	-	-	-	-	-	-
	<b>487,622</b>	<b>2,525</b>	<b>-</b>	<b>410,000</b>	<b>-</b>	<b>80,147</b>
<b>Debt Service Funds</b>						
Butterfly Habitat Bond	110,052	-	-	91,179	-	18,873
<b>Internal Service Funds</b>						
Employee Benefits	148,916	162,812	62,774	261,505	-	112,997
Liability Insurance	142,525	100,000	528,250	463,144	-	307,631
Other Post Employment Benefits	322,810	-	-	-	101,000	221,810
Workers Compensation	(234,110)	211,554	1,038,446	743,711	-	272,179
<b>Total Internal Service Funds</b>	<b>380,141</b>	<b>474,366</b>	<b>1,629,470</b>	<b>1,468,360</b>	<b>101,000</b>	<b>914,617</b>
<b>Enterprise Funds</b>						
Cemetery	342,064	343,900	-	413,845	-	272,119
Golf	2,670,223	376,450	129,000	370,390	-	2,805,283
Local Water Project	-	2,377,000	-	2,000,642	-	376,358
Sewer	16,405,538	3,724,379	10,100	2,923,967	86,456	17,129,594
	<b>19,417,825</b>	<b>6,821,729</b>	<b>139,100</b>	<b>5,708,844</b>	<b>86,456</b>	<b>20,583,354</b>
<b>Special Revenue Funds</b>						
ASBS Grant	-	300,000	-	300,000	-	-
Cal Home Reuse	105,319	75,750	-	75,750	-	105,319
Carillon	9,462	51	-	3,060	-	6,453
CDBG Grant	6,862	163,800	-	168,203	-	2,459
CDBG 2013 Grant	-	-	-	-	-	-
Chautauqua Hall	15,733	2,525	-	1,500	-	16,758
Clean Beaches	-	60,000	-	60,000	-	-
Coastal Conservancy Grant	157,381	145,000	-	175,000	-	127,381
Downtown Business District	10,762	30,603	-	30,603	-	10,762
Environmental Enhancement	139,614	151,500	-	147,535	-	143,579
Fire Emergency Equipment	172,061	22,018	-	18,000	-	176,079

### Fund Balance Summary - Fiscal Year 17/18

Fund Title	Est. FY 17/18					Est. FY 17/18
	Beginning	Revenues	Transfers In	Expenditures	Transfers Out	Ending
Gas Tax Fund	20,490	328,450	-	338,542	-	10,398
Greening Grant	-	274,406	-	-	-	274,406
Hospitality Improvement District	701	494,900	-	489,547	-	6,054
Housing Fund	362,423	-	-	123,990	-	238,433
Library Building and Equipment	24,900	-	-	-	-	24,900
Lighthouse Maintenance & Imp.	75,257	58,683	-	76,805	-	57,135
Library Book Donations	14,596	40,400	40,400	80,800	-	14,596
Local Streets and Roads McIndoo	84,020	415,000	-	410,000	-	89,020
Donation	101,078	101	-	15,000	-	86,179
Museum Improvement	470,545	2,020	-	40,000	-	432,565
Poetry Promotion	57,196	303	-	15,855	-	41,644
Public Safety Augmentation	336,749	80,800	383,800	420,000	-	381,349
Regional Safety Trans. (RSTP)	-	121,195	-	-	-	121,195
RMRA	-	88,388	-	86,740	-	1,648
Senior Housing	9,838	152	-	-	-	9,990
Sewer Lateral Loans	201,781	152	-	38,000	-	163,933
State Franchise PEG	350,617	57,812	-	90,000	-	318,429
Strong Fund Disbursements	119,287	43,430	-	30,000	-	132,717
Supplemental Law Enforcement	243,431	179,600	-	211,443	-	211,588
Traffic Congestion Relief Vehicle	-	-	-	-	-	-
Abandonment	20,000	-	-	-	-	20,000
Yount Income	88,047	4,040	-	20,179	-	71,908
<b>Total Special Revenue Funds</b>	<b>3,198,150</b>	<b>3,141,079</b>	<b>424,200</b>	<b>3,466,552</b>	<b>-</b>	<b>3,296,877</b>
<b>Permanent Funds</b>						
Cemetery Endowment	1,477,695	75,447	-	-	-	1,553,142
Library Endowment	539,528	505	-	4,040	-	535,993
Yount Trust	838,298	3,030	-	200	12,000	829,128
<b>Total Permanent Funds</b>	<b>2,855,521</b>	<b>78,982</b>	<b>-</b>	<b>4,240</b>	<b>12,000</b>	<b>2,918,263</b>
<b>Total Revenues - All Funds</b>	<b>\$38,081,413</b>	<b>\$33,618,705</b>	<b>\$2,192,770</b>	<b>\$ 33,206,123</b>	<b>\$ 2,192,770</b>	<b>\$ 38,493,995</b>

## Fund Balance Summary - Fiscal Year 18/19

Fund Title	Est. FY 18/19					Est. FY 18/19
	Beginning	Revenues	Transfers In	Expenditures	Transfers Out	Ending
<b>General Fund</b>						
General Fund	\$ 10,133,205	\$ 22,993,669	\$ -	\$ 22,089,546	\$ 3,024,853	\$ 8,012,475
Asset Seizure	1,699	-	-	-	-	1,699
Civic Center Site	151,492	18,650	-	54,000	-	116,142
Consolidated Investment Fund	-	-	-	-	-	-
Drug Awareness (DARE)	10,150	1,000	-	10,500	-	650
Hyperbaric Chamber	33,706	22,200	-	19,000	-	36,906
Koo Estate Donation	114,810	500	-	100,000	-	15,310
Lovers Point Pool	48,052	430	-	10,000	-	38,482
Operating Donations	147,446	2,200	-	20,000	-	129,646
People's Desalinization Project	-	-	-	-	-	-
Recreation Donation Fund	41,304	9,360	-	4,000	-	46,664
Senior Housing Fund	-	-	-	-	-	-
Stormwater Fund	-	-	-	-	-	-
Vehicle Replacement	-	-	-	-	-	-
	-	-	-	-	-	-
<b>General Fund Types</b>	<b>10,681,864</b>	<b>23,048,009</b>	<b>-</b>	<b>22,307,046</b>	<b>3,024,853</b>	<b>8,397,974</b>
<b>Capital Improvement Fund</b>						
Building and Improvement Fund	80,147	-	-	-	80,147	-
General Fund CIP	-	1,852,020	1,995,000	3,845,000	-	2,020
	80,147	1,852,020	1,995,000	3,845,000	80,147	2,020
<b>Debt Service Funds</b>						
Butteryfly Habitat Bond	18,873	-	-	-	-	18,873
<b>Internal Service Funds</b>						
Employee Benefits	112,997	139,000	150,000	305,500	-	96,497
Liability Insurance	307,631	1,000	456,000	456,471	-	308,160
Other Post Employment Benefits	221,810	1,000	100,000	-	-	322,810
Workers Compensation	272,179	435,000	272,000	706,644	-	272,535
<b>Total Internal Service Funds</b>	<b>914,617</b>	<b>576,000</b>	<b>978,000</b>	<b>1,468,615</b>	<b>-</b>	<b>1,000,002</b>
<b>Enterprise Funds</b>						
Cemetery	272,119	363,400	-	399,777	22,000	213,742
Golf	2,805,283	376,100	-	370,097	-	2,811,286
Local Water Project	376,358	532,000	-	488,064	-	420,294
Sewer	17,129,594	3,231,010	-	3,323,927	158,000	16,878,677
	20,583,354	4,502,510	-	4,581,865	180,000	20,323,999
<b>Special Revenue Funds</b>						
ASBS Grant	-	640,000	-	640,000	-	-
Cal Home Reuse	105,319	89,000	-	82,000	-	112,319
Carillon	6,453	47	-	3,000	-	3,500
CDBG Grant	2,459	80,000	-	80,000	-	2,459
CDBG 2013 Grant	-	-	-	-	-	-
Chautauqua Hall	16,758	2,500	-	19,000	-	258
Clean Beaches	-	-	-	-	-	-
Coastal Conservancy Grant	127,381	-	-	-	-	127,381
Downtown Business District	10,762	31,033	-	31,000	-	10,795
Environmental Enhancement	143,579	26,000	-	-	-	169,579
Fire Emergency Equipment	176,079	23,200	-	27,250	-	172,029
Gas Tax Fund	10,398	365,090	-	319,215	-	56,273

### Fund Balance Summary - Fiscal Year 18/19

Fund Title	Est. FY 18/19					Est. FY 18/19
	Beginning	Revenues	Transfers In	Expenditures	Transfers Out	Ending
Greening Grant	274,406	-	-	-	-	274,406
Hospitality Improvement District	6,054	447,200	-	446,700	-	6,554
Housing Fund	238,433	220	-	160,540	-	78,113
Library Building and Equipment	24,900	-	-	-	-	24,900
Lighthouse Maintenance & Imp.	57,135	59,000	-	76,281	-	39,854
Library Book Donations	14,596	1,640	-	-	-	16,236
Local Streets and Roads McIndoo	89,020	442,400	-	530,000	-	1,420
Donation	86,179	400	-	-	-	86,579
Museum Improvement	432,565	3,500	-	30,000	-	406,065
Poetry Promotion	41,644	200	-	-	-	41,844
Public Safety Augmentation	381,349	130,000	312,000	420,000	-	403,349
Regional Safety Trans. (RSTP)	121,195	-	-	121,000	-	195
RMRA	1,648	257,360	-	257,000	-	2,008
Senior Housing	9,990	70	-	-	-	10,060
Sewer Lateral Loans	163,933	150	-	40,000	-	124,083
State Franchise PEG	318,429	57,000	-	145,000	-	230,429
Strong Fund Disbursements	132,717	43,620	-	120,000	-	56,337
Supplemental Law Enforcement	211,588	188,600	-	319,789	-	80,399
Traffic Congestion Relief Vehicle	-	-	-	-	-	-
Abandonment	20,000	-	-	11,000	-	9,000
Yount Income	71,908	700	-	19,413	-	53,195
<b>Total Special Revenue Funds</b>	<b>3,296,877</b>	<b>2,888,930</b>	<b>312,000</b>	<b>3,898,188</b>	<b>-</b>	<b>2,599,619</b>
<b>Permanent Funds</b>						
Cemetery Endowment	1,553,142	63,000	-	-	-	1,616,142
Library Endowment	535,993	1,500	-	4,000	-	533,493
Yount Trust	829,128	10,000	-	3,000	-	836,128
<b>Total Permanent Funds</b>	<b>2,918,263</b>	<b>74,500</b>	<b>-</b>	<b>7,000</b>	<b>-</b>	<b>2,985,763</b>
<b>Est. Ending Fund Balance - All Funds</b>	<b>\$38,493,995</b>	<b>\$32,941,969</b>	<b>\$3,285,000</b>	<b>36,107,714</b>	<b>3,285,000</b>	<b>35,328,250</b>

## Revenue Summary - All Funds

Fund Title	FY 15/16		FY 17/18	FY 17/18	FY 18/19
	Actual	FY 16/17 Actual	Adopted	Estimated	Adopted
<b>General Fund</b>					
General Fund	\$ 20,490,058	\$ 21,883,256	\$ 22,051,000	\$ 22,301,100	\$ 22,993,669
Asset Seizure	1,105	(1,085)	-	-	-
Civic Center Site	19,708	18,153	20,301	20,301	18,650
Consolidated Investment Fund	54,066	-	-	-	-
Drug Awareness (DARE)	2,159	6	2,020	2,020	1,000
Hyperbaric Chamber	15,048	18,161	25,330	25,330	22,200
Koo Estate Donation	11,072	(98)	12,575	162,575	500
Lovers Point Pool	644	47	253	253	430
Operating Donations	214,180	50,310	583,900	583,900	2,200
People's Desalinization Project	37,891	-	-	-	-
Recreation Donation Fund	5,065	9,049	4,545	4,545	9,360
Senior Housing Fund	-	-	152	-	-
Stormwater Fund	399,551	-	-	-	-
Vehicle Replacement	50,277	-	-	-	-
<b>General Fund Types</b>	<b>21,300,824</b>	<b>21,977,799</b>	<b>22,700,076</b>	<b>23,100,024</b>	<b>23,048,009</b>
<b>Capital Improvement Fund</b>					
Building and Improvement Fund	6,270	390	2,525	2,525	-
General Fund CIP	-	-	-	-	3,847,020
	<b>6,270</b>	<b>390</b>	<b>2,525</b>	<b>2,525</b>	<b>3,847,020</b>
<b>Debt Service Funds</b>					
Butterfly Habitat Bond	119,309	111,049	95,971	-	-
<b>Internal Service Funds</b>					
Employee Benefits	111,695	262,651	325,586	225,586	289,000
Liability Insurance	387,877	240,967	227,250	628,250	457,000
Other Post Employment Benefits	97,444	100,237	101,000	-	101,000
Workers Compensation	1,019,159	1,553,459	1,070,599	1,250,000	707,000
<b>Total Internal Service Funds</b>	<b>1,616,175</b>	<b>2,157,314</b>	<b>1,724,435</b>	<b>2,103,836</b>	<b>1,554,000</b>
<b>Enterprise Funds</b>					
Cemetery	291,294	342,470	343,900	343,900	363,400
Golf	393,009	354,856	348,450	505,450	376,100
Local Water Project	960,522	5,348,136	6,277,000	2,377,000	532,000
Sewer	3,208,150	3,151,928	3,170,479	3,734,479	3,231,010
	<b>4,852,975</b>	<b>9,197,390</b>	<b>10,139,829</b>	<b>6,960,829</b>	<b>4,502,510</b>
<b>Special Revenue Funds</b>					
ASBS Grant	369,502	403,194	214,383	300,000	640,000
Cal Home Reuse	103,999	(651)	75,750	75,750	89,000
Carillon	105	7	51	51	47
CDBG Grant	4,286	42,862	40,400	163,800	80,000
CDBG 2013 Grant	515,796	84,204	-	-	-
Chautauqua Hall	4,886	1,512	2,525	2,525	2,500

## Revenue Summary - All Funds

Fund Title	FY 15/16		FY 17/18	FY 17/18	FY 18/19
	Actual	FY 16/17 Actual	Adopted	Estimated	Adopted
Clean Beaches	287,107	2,705,528	1,706,157	60,000	-
Coastal Conservancy Grant		271,383	-	145,000	-
Downtown Business District	28,058	47,381	30,603	30,603	31,033
Environmental Enhancement Fire	4,515	92	151,500	151,500	26,000
Emergency Equipment Gas Tax Fund	21,012	20,035	22,018	22,018	23,200
	324,837	281,874	328,450	328,450	365,090
Greening Grant	97,402	84,569	274,406	274,406	-
Hospitality Improvement District	489,451	493,503	494,900	494,900	447,200
Housing Fund	111,183	98,714	-	-	220
Library Building and Equipment	20,391	8	-	-	-
Lighthouse Maintenance & Imp.	41,140	58,710	38,683	58,683	59,000
Library Book Donations	80,266	84,796	80,800	80,800	1,640
Local Streets and Roads McIndoo Donation	-	84,020	410,000	415,000	442,400
	1,107	81	101	101	400
Museum Improvement	9,202	381	2,020	2,020	3,500
Poetry Promotion	815	329	303	303	200
Public Safety Augmentation	441,966	497,981	464,600	464,600	442,000
Regional Safety Trans. (RSTP)	-	-	121,195	121,195	-
RMRA	-	-	-	88,388	257,360
Senior Housing	110	7	152	152	70
Sewer Lateral Loans		-	152	152	150
State Franchise PEG	49,969	57,793	57,812	57,812	57,000
Strong Fund Disbursements	43,501	43,110	43,430	43,430	43,620
Supplemental Law Enforcement	172,472	205,242	179,600	179,600	188,600
Traffic Congestion Relief Vehicle Abandonment	8,223	-	-	-	-
	363	20,000	-	-	-
Yount Income	10,394	11,527	4,040	4,040	700
<b>Total Special Revenue Funds</b>	<b>3,242,058</b>	<b>5,598,192</b>	<b>4,744,031</b>	<b>3,565,279</b>	<b>3,200,930</b>
<b>Permanent Funds</b>					
Cemetery Endowment	102,217	105,199	75,447	75,447	63,000
Library Endowment	5,982	438	505	505	1,500
Yount Trust	12,216	76	3,030	3,030	10,000
<b>Total Permanent Funds</b>	<b>120,415</b>	<b>105,713</b>	<b>78,982</b>	<b>78,982</b>	<b>74,500</b>
<b>Total Revenues - All Funds</b>	<b>\$31,258,026</b>	<b>\$39,147,847</b>	<b>\$39,485,849</b>	<b>\$ 35,811,475</b>	<b>\$ 36,226,969</b>

## Expenditure Summary - All Funds

Fund Title	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
<b>General Fund</b>					
General Fund	\$ 19,060,513	\$ 20,119,959	\$ 23,918,683	\$ 23,036,226	\$ 25,114,399
Asset Seizure	-	-	-	-	-
Civic Center Site	594	6,463	40,000	40,000	54,000
Consolidated Investment Fund	130,844	-	-	-	-
Drug Awareness (DARE)	5,756	2,902	8,365	1,500	10,500
Hyperbaric Chamber	13,723	17,132	22,255	22,255	19,000
Koo Estate Donation	30,507	176,965	200,000	200,000	100,000
Lovers Point Pool	-	-	10,201	10,201	10,000
Operating Donations	40,000	24,130	736,000	736,000	20,000
People's Desalinization Project	-	-	-	-	-
Recreation Donation Fund	377	-	4,080	4,080	4,000
Senior Housing Fund	-	-	-	-	-
Stormwater Fund	269,448	-	-	-	-
Vehicle Replacement	50,277	-	-	-	-
<b>General Fund Types</b>	<b>19,602,039</b>	<b>20,347,551</b>	<b>24,939,584</b>	<b>24,050,262</b>	<b>25,331,899</b>
<b>Capital Improvement Fund</b>					
Building and Improvement Fund	39,066	43,785	410,000	410,000	80,147
General Fund CIP	-	-	-	-	3,845,000
	<b>39,066</b>	<b>43,785</b>	<b>410,000</b>	<b>410,000</b>	<b>3,925,147</b>
<b>Debt Service Funds</b>					
Butterfly Habitat Bond	92,142	91,743	91,179	91,179	-
<b>Internal Service Funds</b>					
Employee Benefits	210,079	239,368	283,006	261,505	305,500
Liability Insurance	475,797	520,874	390,473	463,144	456,471
Other Post Employment Benefits	-	-	-	101,000	-
Workers Compensation	942,349	594,711	713,875	743,711	706,644
<b>Total Internal Service Funds</b>	<b>1,628,225</b>	<b>1,354,953</b>	<b>1,387,354</b>	<b>1,569,360</b>	<b>1,468,615</b>
<b>Enterprise Funds</b>					
Cemetery	295,388	293,068	418,737	413,845	421,777
Golf	420,788	349,811	322,489	370,390	370,097
Local Water Project	960,522	5,348,136	5,900,642	2,000,642	488,064
Sewer	1,721,849	1,751,842	2,862,741	3,010,423	3,481,927
	<b>3,398,547</b>	<b>7,742,857</b>	<b>9,504,609</b>	<b>5,795,300</b>	<b>4,761,865</b>
<b>Special Revenue Funds</b>					
ASBS Grant	369,502	403,194	141,888	300,000	640,000
Cal Home Reuse	-	87,000	75,750	75,750	82,000
Carillon	-	-	3,060	3,060	3,000
CDBG Grant	43,716	36,000	40,400	168,203	80,000

## Expenditure Summary - All Funds

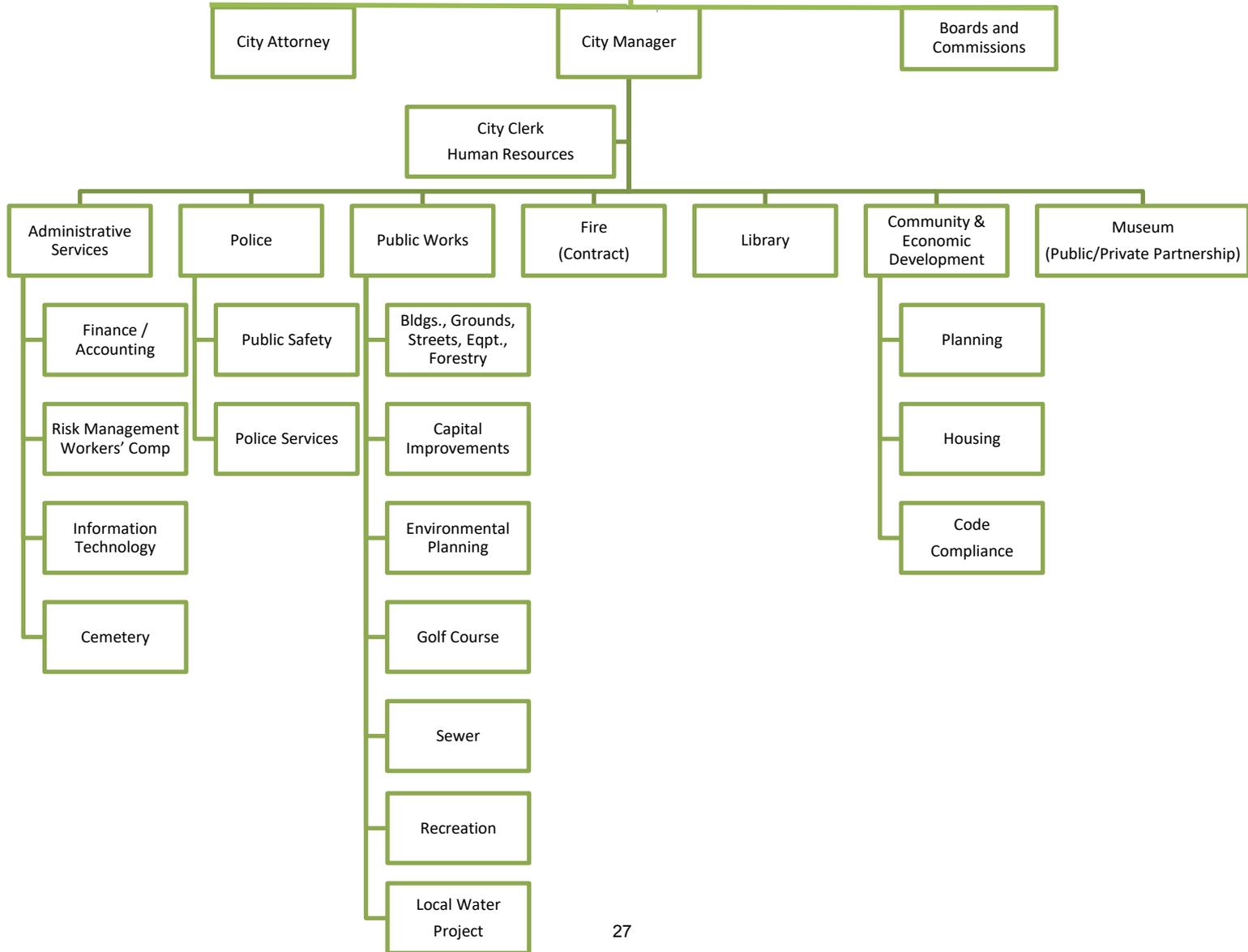
Fund Title	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
CDBG 2013 Grant	400,690	84,204	-	-	-
Chautauqua Hall	3,000	9,800	10,201	1,500	19,000
Clean Beaches	287,107	2,705,528	1,599,458	60,000	-
Coastal Conservancy Grant	-	114,002	-	175,000	-
Downtown Business District	29,952	38,412	30,603	30,603	31,000
Environmental Enhancement Fire	8,314	18,243	147,535	147,535	-
Emergency Equipment Gas Tax	5,508	7,078	5,890	18,000	27,250
Fund	507,734	261,954	328,450	338,542	319,215
Greening Grant	97,402	84,569	274,406	-	-
Hospitality Improvement District	545,148	494,881	459,045	489,547	446,700
Housing Fund	72,369	82,154	140,265	123,990	160,540
Library Building and Equipment	-	17,624	-	-	-
Lighthouse Maintenance & Imp.	37,919	64,076	75,201	76,805	76,281
Library Book Donations	64,491	80,589	80,800	80,800	-
Local Streets and Roads McIndoo	-	-	410,000	410,000	530,000
Donation	-	61	15,000	15,000	-
Museum Improvement	2,100	-	40,000	40,000	30,000
Poetry Promotion	561	6,102	15,855	15,855	-
Public Safety Augmentation	420,407	416,244	306,030	420,000	420,000
Regional Safety Trans. (RSTP)	-	-	121,000	-	121,000
RMRA	-	-	-	86,740	257,000
Senior Housing	-	-	9,895	-	-
Sewer Lateral Loans	-	-	1,515	38,000	40,000
State Franchise PEG	49,210	65,546	140,804	90,000	145,000
Strong Fund Disbursements	8,603	1,710	30,000	30,000	120,000
Supplemental Law Enforcement	39,044	30,095	165,559	211,443	319,789
Traffic Congestion Relief Vehicle	-	-	-	-	-
Abandonment	-	-	-	-	11,000
Yount Income	4,949	11,023	20,179	20,179	19,413
<b>Total Special Revenue Funds</b>	<b>2,997,726</b>	<b>5,120,089</b>	<b>4,688,789</b>	<b>3,466,552</b>	<b>3,898,188</b>
<b>Permanent Funds</b>					
Cemetery Endowment	-	-	-	-	-
Library Endowment	-	-	4,040	4,040	4,000
Yount Trust	2,803	11,455	202	12,200	3,000
<b>Total Permanent Funds</b>	<b>2,803</b>	<b>11,455</b>	<b>4,242</b>	<b>16,240</b>	<b>7,000</b>
<b>Total Revenues - All Funds</b>	<b>\$27,760,548</b>	<b>\$34,712,433</b>	<b>\$41,025,757</b>	<b>\$35,398,893</b>	<b>\$39,392,714</b>

## Capital Improvement Summary Fiscal Year 18/19

Project Code	Fund Source	Project	Origination Year	Planned Comp Year	Impact on Operating Budget?	Council strategic initiatives	FY 2018-19
CIP 18-46	General Fund	Point Pinos Trail Project	FY 2016/17	FY 2018/19	No Impact	Infrastructure	\$ 250,000
CIP 18-3	General Fund	Pine Ave Safety Project	FY 2017/18	FY 2019/20	No Impact	Infrastructure	\$ 300,000
CIP 19-1	General Fund	Annual Street Rehabilitation	FY 2018/19	FY 2022/23	No Impact	Infrastructure	\$ 500,000
CIP 18-36	General Fund	Annual Sidewalk Improvements	FY 2015/16	Ongoing	No Impact	Infrastructure	\$ 50,000
CIP 18-5	General Fund	Stormwater Low Impact Development (LID) Project	FY 2017/18	FY 2021/22	No Impact	Environment	\$ 100,000
CIP 19-2	General Fund	Trash Enclosures at Fandangos Parking Lot	FY 2018/19	FY 2018/19	No Impact	Environment/ Infrastructure	\$ 125,000
CIP 19-3	General Fund	Newspaper Racks in the Downtown Corridor	FY 2018/19	FY 2018/19	Yearly Revenues anticipated as a result of annual permitting	Environment/ Infrastructure	\$ 20,000
CIP 19-11	General Fund	Annual Storm Drain Repairs	FY 2018/19	FY 2020/21	No Impact	Environment/ Infrastructure	\$ 50,000
CIP 19-4	Non-General Fund	Historic City Hall Department Bathroom	FY 2018/19	FY 2018/19	No impact	Operational Excellence	\$ 40,000
CIP 19-5	Non-General Fund	City Hall Energy Efficiency Window Tint	FY 2018/19	FY 2018/19	It is anticipated that this project will result in utility savings	Environment	\$ 14,000
CIP 19-7	Non-General Fund	Fuel Pump Modernization at Public Works Corporation Yard	FY 2018/19	FY 2018/19	No impact	Infrastructure, Operational Excellence	\$ 12,000
CIP 19-8	Non-General Fund	Paint Eastside Exterior of Chautauqua Hall	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 15,000
CIP 19-9	Non-General Fund	Pavement Overlay of Circular Driveway at Pt Pinos Lighthouse	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 40,000
CIP 18-19	Non-General Fund	Bathroom at the Monarch Butterfly Sanctuary	FY 2017/18	FY 2018/19	The project will result in a slight increase in operational expenses moving forward	Infrastructure	\$ 70,000
CIP 18-35	Non-General Fund	Recreation Trail Lighting	FY 2018/19	FY 2019/20	The project will result in a slight increase in operational expenses moving forward	Infrastructure	\$ 50,000
CIP 18-39	Non-General Fund	Cemetery Office at El Carmelo Cemetery	FY2017/18	FY 2018/19	The project will result in a slight increase in operational expenses moving forward	Infrastructure	\$ 50,000
CIP 19-10	Non-General Fund	LED Lighting in Sewer Division Workspaces	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 20,000
CIP 18-51	Non-General Fund	14th Street Sewer Line Replacement (SCSMP Project #7)	FY 2014/15	FY 2017/18	No impact	Environment	\$ 525,000
CIP 18-50	Non-General Fund	Sewer Pump Station Upgrades	FY 2014/15	FY 2019/20	No impact	Environment	\$ 35,000
CIP 19-14	Non-General Fund	New Sewer Line for the Monarch Butterfly Sanctuary Restroom	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 125,000
CIP 19-16	Non-General Fund	Museum Interior Handrail	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 20,000
CIP 19-17	Non-General Fund	Museum Paint Upgrades	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 10,000
CIP 18-84	Non-General Fund	Storm Water Capture and Diversion	FY 2017/18	FY 2019/20	No Impact	Infrastructure	\$ 640,000
CIP 19-6	Multi-Fund	Congress Avenue Road Rehabilitation	FY 2018/19	FY 2018/19	No impact	Infrastructure	\$ 530,000 \$ 257,000 \$ 121,000
CIP 18-41	Multi-Fund	Library Renewal Project	FY 2018/19	FY 2019/20	No impact	Infrastructure, Operational Excellence, Neighborhoods,	\$ 1,850,000 \$ 200,000
CIP 18-2	Multi-Fund	Lovers Point Coastal Access Project/Recreation Trail Coastal Access	FY2015/16	FY 2018/19	No impact	Infrastructure/ Placemaking	\$ 100,000 \$ 400,000
<b>General Fund Total</b>							<b>\$ 1,995,000</b>
<b>Non-General Fund Total</b>							<b>\$ 4,524,000</b>
<b>Capital Improvement Projects Total</b>							<b>\$ 6,519,000</b>

# CITIZENS OF PACIFIC GROVE

## CITY COUNCIL



### FY 2018-19 AUTHORIZED STAFFING

					Actual	Adopted	Amended	Proposed	Amend / Prop.
GENERAL FUND AUTHORIZED STAFFING					FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	Difference
City Council	Dept	Division	Positions	Pos. #	FTE%	FTE%	FTE%	FTE%	FTE%
<b>Part-time</b>	10	101							
			COUNCIL MEMBER	002-000	3.00	3.00	3.00	3.00	0.00
			MAYOR	001-001	0.50	0.50	0.50	0.50	0.00
			<b>TOTAL CITY COUNCIL</b>		<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>3.50</b>	<b>0.00</b>
<b>City Manager/Human Resources /City Clerk</b>									
<b>Full-time</b>	12	121	CITY MANAGER	301	1.00	1.00	1.00	1.00	0.00
			HUMAN RESOURCES MANAGER	210	1.00	1.00	1.00	1.00	0.00
			CITY CLERK	243	1.00	1.00	1.00	1.00	0.00
			MANAGEMENT ANALYST	208	0.25	0.25	0.25	0.25	0.00
			ADMINISTRATIVE TECHNICIAN	170	1.00	1.00	1.00	1.00	0.00
			RECREATION COORDINATOR	118	0.25	0.00	0.00	0.00	0.00
			<b>TOTAL MANAGER-FULL TIME</b>		<b>4.50</b>	<b>4.25</b>	<b>4.25</b>	<b>4.25</b>	<b>0.00</b>
<b>Part-time</b>			VOLUNTEER COORDINATOR	170	0.00	0.50	0.50	0.50	0.00
			<b>TOTAL MANAGER PART-TIME</b>		<b>0.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>4.50</b>	<b>4.75</b>	<b>4.75</b>	<b>4.75</b>	<b>0.00</b>
<b>Finance</b>									
<b>Full-time</b>	13	131	ADMINISTRATIVE SERVICES DIRECTOR	304	0.00	0.75	0.75	0.75	0.00
			ADMINISTRATIVE SERVICES MANAGER	212	0.00	0.00	0.70	0.70	0.00
			FINANCE DIRECTOR	256	1.00	0.00	0.00	0.00	0.00
			PROGRAM MANAGER	219	0.00	1.00	1.00	0.00	-1.00
			MANAGEMENT ANALYST	208	1.75	1.75	1.75	2.55	0.80
			ACCOUNTING ASSISTANT SENIOR	125	1.00	0.00	0.00	0.00	0.00
			ASSISTANT FINANCE MANAGER	216	0.20	0.00	0.00	0.00	0.00
			RISK MANAGER	216	0.00	0.15	0.15	0.00	-0.15
			ADMINISTRATIVE TECHNICIAN	170	0.00	0.75	0.75	1.00	0.25
			ACCOUNTANT	124	0.75	0.75	0.75	0.75	0.00
			<b>TOTAL FINANCE FULL-TIME</b>		<b>4.70</b>	<b>5.15</b>	<b>5.85</b>	<b>5.75</b>	<b>-0.10</b>
<b>Part-time</b>	13	131	OFFICE ASSISTANT	104	0.50	0.50	0.50	0.50	0.00
			ADMINISTRATIVE TECHNICIAN	170	0.50	0.00	0.00	0.00	0.00
			<b>TOTAL FINANCE PART-TIME</b>		<b>1.00</b>	<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>5.70</b>	<b>5.65</b>	<b>6.35</b>	<b>6.25</b>	<b>-0.10</b>
<b>Community Development</b>									
<b>Full-time</b>	20	201	COMMUNITY & ECONOMIC DEVELOPMENT DIRECTOR	168	1.00	1.00	1.00	1.00	0.00
		241	PRINCIPAL PLANNER	241	0.00	1.00	1.00	1.00	0.00
			MANAGEMENT ANALYST	208	0.00	0.00	1.00	1.00	0.00
			CODE COMPLIANCE OFFICER	164	1.00	1.00	1.00	1.00	0.00
			ASSOCIATE PLANNER	168	1.00	2.00	2.00	2.00	0.00
			ASSISTANT PLANNER	165	1.00	0.00	0.00	0.00	0.00
			SENIOR PLANNER	169	0.90	0.00	0.00	0.00	0.00
			ADMINISTRATIVE TECHNICIAN	170	1.75	1.50	0.50	0.50	0.00
			HOUSING PROGRAM COORDINATOR	169	0.50	0.00	0.00	0.00	0.00
			PROGRAM MANAGER	219	0.00	0.50	0.50	0.50	0.00
	20	204	HOUSING PROGRAM COORDINATOR	169	0.50	0.00	0.00	0.00	0.00
			PROGRAM MANAGER	219	0.00	0.50	0.50	0.50	0.00
			<b>TOTAL COMMUNITY DEVELOPMENT FULL-TIME</b>		<b>7.65</b>	<b>7.50</b>	<b>7.50</b>	<b>7.50</b>	<b>0.00</b>
<b>Part-time</b>	20	204	HOUSING REHABILITATION INSPECTOR	71	0.50	0.50	0.50	0.50	0.00
			ADMINISTRATIVE TECHNICIAN	170	0.00	0.00	0.00	0.00	0.00
			INTERN	64	0.00	0.00	0.00	0.50	0.50
			<b>TOTAL COMMUNITY DEVELOPMENT PART-TIME</b>		<b>0.50</b>	<b>0.50</b>	<b>0.50</b>	<b>1.00</b>	<b>0.50</b>
			<b>TOTAL</b>		<b>8.15</b>	<b>8.00</b>	<b>8.00</b>	<b>8.50</b>	<b>0.50</b>

## FY 2018-19 AUTHORIZED STAFFING

					Actual	Adopted	Amended	Proposed	Amend / Prop.
			<b>GENERAL FUND AUTHORIZED STAFFING</b>		FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	Difference
	Dept	Division	Positions	Pos. #	FTE%	FTE%	FTE%	FTE%	FTE%
<b>Police Department</b>									
<b>Full-time</b>									
	30	301	POLICE CHIEF	602	1.00	1.00	1.00	1.00	0.00
			POLICE COMMANDER	601	1.00	1.00	1.00	1.00	0.00
			POLICE ADMINISTRATIVE SERVICES MANAGER	201	1.00	1.00	1.00	1.00	0.00
			POLICE SERGEANT	524	4.00	4.00	4.00	4.00	0.00
			POLICE CORPORAL	520	4.00	0.00	0.00	0.00	0.00
			POLICE OFFICER	516	11.30	15.30	15.30	15.30	0.00
			RECORDS SUPERVISOR	514	1.00	1.00	1.00	1.00	0.00
			PARKING ENFORCEMENT OFFICER/CSO	506	2.00	2.00	2.00	2.00	0.00
			ANIMAL CONTROL OFFICER	505	1.00	1.00	1.00	1.00	0.00
			ADMINISTRATIVE TECHNICIAN	170	0.00	0.00	0.00	1.00	1.00
			POLICE SERVICES TECHNICIAN	508	5.00	5.00	5.00	5.00	0.00
			<b>TOTAL POLICE DEPARTMENT FULL-TIME</b>		<b>31.30</b>	<b>31.30</b>	<b>31.30</b>	<b>32.30</b>	<b>1.00</b>
<b>Part-time</b>									
	30	301	POLICE RESERVE OFFICER	65	3.00	0.50	0.50	0.00	-0.50
			ADMINISTRATIVE TECHNICIAN	229	0.00	0.50	0.50	0.00	-0.50
			PROGRAM MANAGER	219	0.50	0.75	0.75	0.50	-0.25
			CROSSING GUARD	40	0.50	0.50	0.50	0.50	0.00
			POLICE SERVICES TECHNICIAN	504	0.50	0.00	0.00	0.00	0.00
			<b>TOTAL POLICE DEPARTMENT PART-TIME</b>		<b>4.50</b>	<b>2.25</b>	<b>2.25</b>	<b>1.00</b>	<b>-1.25</b>
			<b>TOTAL</b>		<b>35.80</b>	<b>33.55</b>	<b>33.55</b>	<b>33.30</b>	<b>-0.25</b>
<b>Library</b>									
<b>Full-time</b>									
	40	401	LIBRARY DIRECTOR	217	0.00	1.00	1.00	1.00	0.00
			LIBRARY & INFO SERVICES DIRECTOR	213	0.75	0.00	0.00	0.00	0.00
			LIBRARIAN	208	1.75	1.75	0.75	0.75	0.00
			SENIOR LIBRARIAN	217	0.00	0.00	1.00	1.00	0.00
			ADMINISTRATIVE TECHNICIAN	170	0.75	0.75	0.75	0.75	0.00
			LIBRARY TECHNICIAN	123	0.75	0.75	0.75	0.75	0.00
			SENIOR LIBRARY ASSISTANT	144	2.00	2.00	2.00	2.00	0.00
			<b>TOTAL LIBRARY FULL-TIME</b>		<b>6.00</b>	<b>6.25</b>	<b>6.25</b>	<b>6.25</b>	<b>0.00</b>
<b>Part-time</b>									
	40	401	LIBRARIAN	208	3.00	3.00	2.75	2.75	0.00
			LIBRARY CLERK	199	2.75	2.75	3.00	3.00	0.00
			<b>TOTAL LIBRARY PART-TIME</b>		<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>5.75</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>11.75</b>	<b>12.00</b>	<b>12.00</b>	<b>12.00</b>	<b>0.00</b>
<b>Information Services</b>									
<b>Full-time</b>									
		133	LIBRARY & INFO SERVICES DIRECTOR	213	0.25	0.00	0.00	0.00	0.00
			IT PROGRAM MANAGER	219	0.00	0.00	1.00	1.00	0.00
			ACCOUNTING ASSISTANT SENIOR	218	0.00	0.00	0.00	0.05	0.05
			ADMINISTRATIVE SERVICES DIRECTOR	304	0.00	0.25	0.25	0.15	-0.10
			ADMINISTRATIVE TECHNICIAN	170	0.25	0.25	0.00	0.00	0.00
			<b>TOTAL INFORMATION SERVICES FULL-TIME</b>		<b>0.50</b>	<b>0.50</b>	<b>1.25</b>	<b>1.20</b>	<b>-0.05</b>
			<b>TOTAL</b>		<b>0.50</b>	<b>0.50</b>	<b>1.25</b>	<b>1.20</b>	<b>-0.05</b>
<b>Recreation</b>									
<b>Full-time</b>									
	42	421	RECREATION						
			PUBLIC WORKS DIRECTOR	207	0.20	0.20	0.20	0.20	0.00
			PROGRAM MANAGER	219	0.00	0.00	0.00	1.00	1.00
			RECREATION COORDINATOR, SENIOR	217	1.00	1.00	1.00	0.44	-0.56
			ADMINISTRATIVE TECHNICIAN	170	0.20	0.00	0.00	0.00	0.00
			MANAGEMENT ANALYST	208	0.00	0.20	0.20	0.20	0.00
			RECREATION COORDINATOR	118	0.75	1.00	1.00	1.00	0.00
			<b>TOTAL RECREATION FULL-TIME</b>		<b>2.15</b>	<b>2.40</b>	<b>2.40</b>	<b>2.84</b>	<b>0.44</b>
<b>Part-time</b>									
		421	RECREATION ASSISTANT II	51	4.25	4.50	4.50	4.50	0.00
			RECREATION ASSISTANT I	10	6.00	6.00	6.00	6.00	0.00
			MAINTENANCE WORKER	132	0.50	0.00	0.00	0.00	0.00
			RECREATION COORDINATOR	118	0.25	0.50	0.50	0.50	0.00
			PRE-SCHOOL MANAGER	62	0.50	0.50	0.50	0.50	0.00
			<b>TOTAL RECREATION PART-TIME</b>		<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>11.50</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>13.65</b>	<b>13.90</b>	<b>13.90</b>	<b>14.34</b>	<b>0.44</b>

**FY 2018-19 AUTHORIZED STAFFING**

					Actual	Adopted	Amended	Proposed	Amend / Prop.
<b>GENERAL FUND AUTHORIZED STAFFING</b>					FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	Difference
	Dept	Division	Positions	Pos. #	FTE%	FTE%	FTE%	FTE%	FTE%
<b>Public Works</b>									
<b>Full-time</b>									
	50	501	PUBLIC WORKS DIRECTOR	207	0.30	0.30	0.30	0.30	0.00
			CONSTRUCTION PROJECT SUPERVISOR	209	0.00	0.10	0.10	0.10	0.00
			PROGRAMS MANAGER	219	0.25	0.25	0.25	0.50	0.25
			ENGINEERING TECHNICIAN	102	0.10	0.00	0.00	0.00	0.00
			MANAGEMENT ANALYST	208	0.00	0.40	0.40	0.40	0.00
			ADMINISTRATIVE TECHNICIAN	170	0.40	0.00	0.00	0.00	0.00
		502	MAINT TECH/SAFETY COORDINATOR	153	0.20	0.20	0.20	0.00	-0.20
			EQUIPMENT MECHANIC	156	2.00	2.00	2.00	2.00	0.00
		503	MAINTENANCE SUPERVISOR	154	0.50	0.50	0.50	0.50	0.00
			CONSTRUCTION PROJECT SUPERVISOR	209	0.00	0.20	0.20	0.20	0.00
			MAINTENANCE WORKER	132	6.05	7.00	7.00	7.00	0.00
			ENGINEERING TECHNICIAN	102	0.20	0.00	0.00	0.00	0.00
			PUBLIC WORKS DIRECTOR	207	0.10	0.10	0.10	0.10	0.00
			MAINT TECH/SAFETY COORDINATOR	153	0.20	0.20	0.20	0.00	-0.20
			MAINTENANCE WORKER, SENIOR	146	0.95	0.95	0.95	0.95	0.00
		505	MAINTENANCE SUPERVISOR	154	0.80	0.40	0.40	0.00	-0.40
			MAINTENANCE WORKER SENIOR	146	0.00	0.00	0.00	0.40	0.40
			ENVIRONMENTAL PROGRAM MANAGER	219	0.00	0.25	0.25	0.25	0.00
			CONSTRUCTION PROJECT SUPERVISOR	209	0.00	0.20	0.20	0.20	0.00
			MAINT TECH/SAFETY COORDINATOR	153	0.20	0.20	0.20	0.00	-0.20
			ENGINEERING TECHNICIAN	102	0.20	0.00	0.00	0.00	0.00
			MAINTENANCE WORKER	132	2.30	2.70	2.70	3.70	1.00
			PUBLIC WORKS DIRECTOR	207	0.05	0.05	0.05	0.05	0.00
			<b>PUBLIC WORKS FULL-TIME</b>		<b>14.80</b>	<b>16.00</b>	<b>16.00</b>	<b>16.65</b>	<b>0.65</b>
<b>Part-time</b>									
		501	LIGHTHOUSE DOCENT COORDINATOR	50	0.50	0.50	0.50	0.50	0.00
			INTERN III	66	0.50	0.00	0.00	0.00	0.00
			MAINTENANCE WORKER	132	0.50	0.00	0.00	0.00	0.00
			CUSTODIAN	115	1.50	0.00	0.00	0.00	0.00
		503	MAINTENANCE WORKER	132	0.00	1.00	1.00	0.00	-1.00
			ADMINISTRATIVE TECHNICIAN	170	0.00	0.00	0.00	0.40	0.40
			CUSTODIAN	115	0.00	1.50	1.50	1.50	0.00
		505	MAINTENANCE WORKER	132	0.00	0.00	0.00	0.50	0.50
			ADMINISTRATIVE TECHNICIAN	170	0.00	0.00	0.00	0.10	0.10
			<b>TOTAL PUBLIC WORKS PART-TIME</b>		<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>3.00</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>17.80</b>	<b>19.00</b>	<b>19.00</b>	<b>19.65</b>	<b>0.65</b>
<b>OUTSIDE FUND AUTHORIZED STAFFING</b>									
<b>Gas Tax</b>									
<b>Full-time</b>									
	18	508	MAINTENANCE SUPERVISOR	154	0.30	0.30	0.30	0.00	-0.30
			MAINTENANCE WORKER SENIOR	146	0.00	0.00	0.00	0.30	0.30
			ENGINEERING TECHNICIAN	102	0.20	0.00	0.00	0.00	0.00
			MAINTENANCE WORKER	132	1.05	1.05	1.05	1.05	0.00
			<b>TOTAL GAS TAX FULL-TIME</b>		<b>1.55</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>1.55</b>	<b>1.35</b>	<b>1.35</b>	<b>1.35</b>	<b>0.00</b>
<b>Forestry</b>									
	01	513	ADMINISTRATIVE TECHNICIAN	170	0.00	0.25	0.25	0.25	0.00
			<b>TOTAL FORESTRY FULL-TIME</b>		<b>0.00</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>0.00</b>	<b>0.25</b>	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>
<b>Cemetery</b>									
<b>Full-time</b>									
	60	601	MAINTENANCE WORKER	132	0.75	0.80	0.80	0.80	0.00
			MANAGEMENT ANALYST	208	0.00	0.00	0.00	0.10	0.10

**FY 2018-19 AUTHORIZED STAFFING**

					Actual	Adopted	Amended	Proposed	Amend / Prop.
<b>OUTSIDE FUND AUTHORIZED STAFFING</b>					FY 2016-17	FY 2017-18	FY 2017-18	FY 2018-19	Difference
Dept	Division	Positions	Pos. #	FTE%	FTE%	FTE%	FTE%	FTE%	
		MAINTENANCE SUPERVISOR	154	0.00	0.20	0.20	0.20	0.20	0.00
		ASSISTANT FINANCE MANAGER	216	0.20	0.00	0.00	0.00	0.00	0.00
		RISK MANAGER	216	0.00	0.05	0.05	0.00	0.00	-0.05
		<b>TOTAL CEMETERY FULL-TIME</b>		<b>0.95</b>	<b>1.05</b>	<b>1.05</b>	<b>1.10</b>	<b>1.10</b>	<b>0.05</b>
Part-time		CEMETERY OFFICE ASSISTANT	136	0.50	1.00	1.00	1.00	1.00	0.00
		<b>TOTAL CEMETERY PART-TIME</b>		<b>0.50</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>
		<b>TOTAL</b>		<b>1.45</b>	<b>2.05</b>	<b>2.05</b>	<b>2.10</b>	<b>2.10</b>	<b>0.05</b>
<b>Sewer</b>									
Full-time									
	76	611	PROGRAMS MANAGER	217	0.75	0.50	0.50	1.00	0.50
			CONSTRUCTION PROJECT SUPERVISOR	209	0.00	0.50	0.50	0.50	0.00
			ADMINISTRATIVE TECHNICIAN	170	0.40	0.00	0.00	0.00	0.00
			MANAGEMENT ANALYST	208	0.00	0.40	0.40	0.40	0.00
			MAINTENANCE SUPERVISOR	154	1.30	1.60	1.60	1.30	-0.30
			MAINTENANCE WORKER SENIOR	146	0.05	0.05	0.05	0.35	0.30
			MAINTENANCE WORKER	132	0.25	1.25	1.25	1.25	0.00
			ENGINEERING TECHNICIAN	102	0.30	0.00	0.00	0.00	0.00
			PUBLIC WORKS DIRECTOR	207	0.35	0.35	0.35	0.35	0.00
			MAINT TECH/SAFETY COORDINATOR	153	0.40	0.40	0.40	0.00	-0.40
			<b>TOTAL SEWER FULL-TIME</b>		<b>3.80</b>	<b>5.05</b>	<b>5.05</b>	<b>5.15</b>	<b>0.10</b>
Part-time		611	MAINTENANCE WORKER	132	0.50	0.00	0.00	0.00	0.00
		613	ASSISTANT PLANNER	165	0.50	0.00	0.00	0.00	0.00
			<b>TOTAL SEWER PART-TIME</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>4.80</b>	<b>5.05</b>	<b>5.05</b>	<b>5.15</b>	<b>0.10</b>
<b>Yount</b>									
Full-time		510	MAINTENANCE WORKER	132	0.20	0.20	0.20	0.20	0.00
			MAINTENANCE WORKER, SENIOR	146	0.20	0.00	0.00	0.00	0.00
			<b>TOTAL YOUNT FULL-TIME</b>		<b>0.40</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>0.40</b>	<b>0.20</b>	<b>0.20</b>	<b>0.20</b>	<b>0.00</b>
<b>SLESF Police Officer</b>									
Full-time									
		309	POLICE OFFICER SLESF	516	0.70	0.70	0.70	0.70	0.00
			<b>TOTAL SLESF FULL-TIME</b>		<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.70</b>	<b>0.00</b>
<b>Poetry</b>									
Part-time									
	40	405	LIBRARIAN	208	0.25	0.00	0.00	0.00	0.00
			<b>TOTAL POETRY PART-TIME</b>		<b>0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
			<b>TOTAL</b>		<b>0.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Workers Comp</b>									
Full-time									
	70	701	ASSISTANT FINANCE MANAGER	216	0.00	0.00	0.00	0.00	0.00
			ADMINISTRATIVE SERVICES MANAGER	212	0.00	0.00	0.00	0.15	0.15
			MANAGEMENT ANALYST	208	0.00	0.00	0.00	0.05	0.05
			ADMINISTRATIVE SERVICES DIRECTOR	304	0.00	0.00	0.00	0.05	0.05
			RISK MANAGER	216	0.00	0.40	0.40	0.00	-0.40
			<b>TOTAL WORKERS COMP FULL-TIME</b>		<b>0.00</b>	<b>0.40</b>	<b>0.40</b>	<b>0.25</b>	<b>-0.15</b>
			<b>TOTAL</b>		<b>0.00</b>	<b>0.40</b>	<b>0.40</b>	<b>0.25</b>	<b>-0.15</b>
<b>Risk Management</b>									
Full-time									
	70	702	ASSISTANT FINANCE MANAGER	216	0.00	0.00	0.00	0.00	0.00
			ADMINISTRATIVE SERVICES MANAGER	212	0.00	0.00	0.00	0.15	0.15
			ADMINISTRATIVE SERVICES DIRECTOR	304	0.00	0.00	0.00	0.05	0.05
			RISK MANAGER	216	0.00	0.40	0.40	0.00	-0.40
			<b>TOTAL RISK MANAGEMENT FULL-TIME</b>		<b>0.00</b>	<b>0.40</b>	<b>0.40</b>	<b>0.20</b>	<b>-0.20</b>
			<b>TOTAL</b>		<b>0.00</b>	<b>0.40</b>	<b>0.40</b>	<b>0.20</b>	<b>-0.20</b>
<b>TOTAL FULL-TIME EMPLOYEES</b>					<b>79.00</b>	<b>82.75</b>	<b>84.20</b>	<b>85.94</b>	<b>1.74</b>
<b>TOTAL PART-TIME EMPLOYEES</b>					<b>31.50</b>	<b>28.50</b>	<b>28.50</b>	<b>27.75</b>	<b>-0.75</b>
<b>GRAND TOTAL ALL DEPARTMENTS</b>					<b>110.50</b>	<b>111.25</b>	<b>112.70</b>	<b>113.69</b>	<b>0.99</b>

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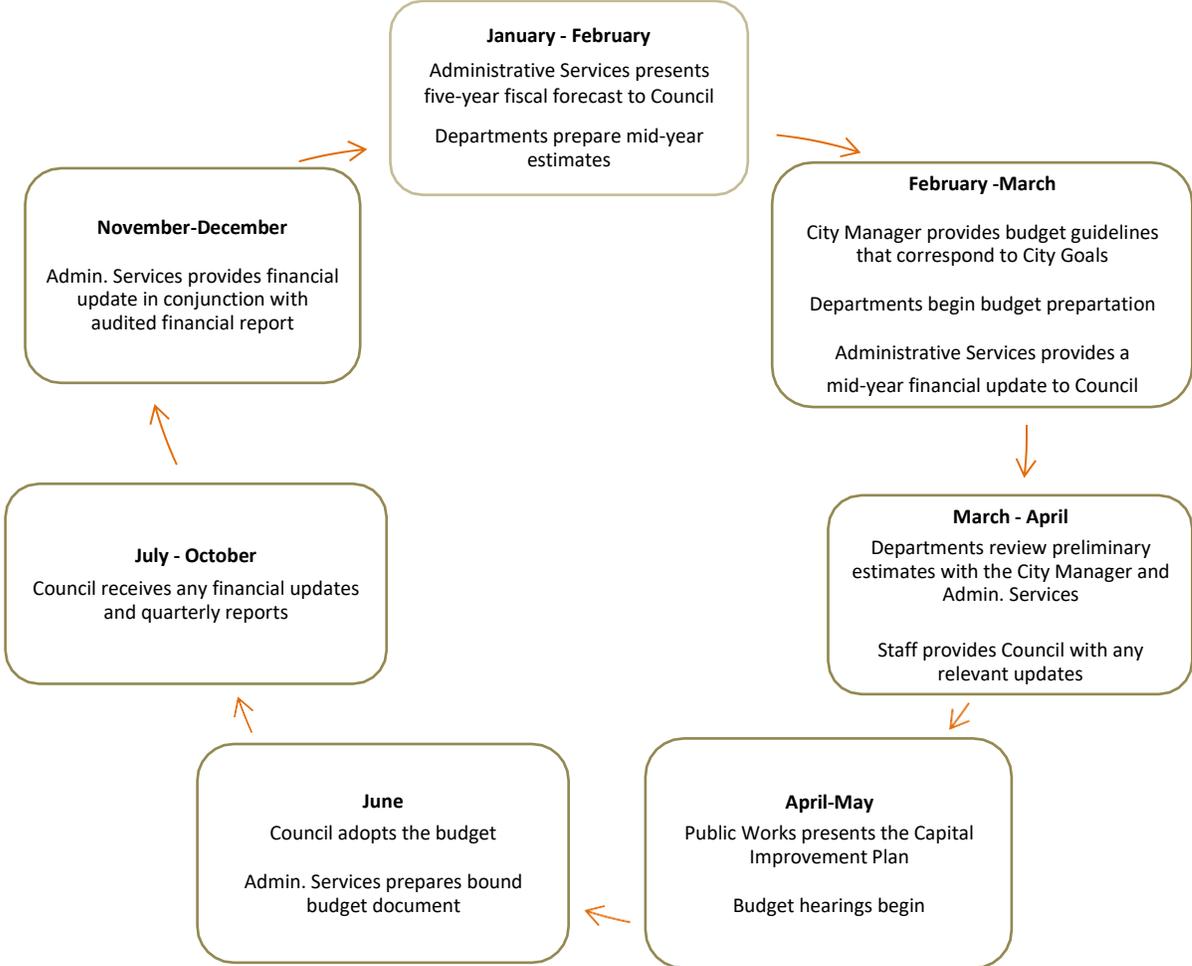
# Budget Overview



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# Budget Overview

The City uses a five-year fiscal planning horizon to assist in developing the annual budget. This forecast is developed to assist decision-makers in identifying important trends and understanding long-term consequences of budget decisions. This forecast, as well as the City’s Goals is used as the foundation for the annual budget. Based on the City’s Financial Management Policy, The City is required to maintain a balanced operating budget; along with using one-time revenues to fund non-recurring expenditures. The budget cycle represents a continuous process of monitoring and managing City funds. Representatives from each department work with Department Heads to prepare departmental and program budgets, while the Administrative Services Department projects organizational-wide revenues. The Public Works department prepares the annual capital improvement budget. A complete overview of the Capital Improvement Plan (CIP) process is included within the CIP section of this document. In addition to the processes listed below, quarterly budgetary updates are provided to Council. An overview of that annual budget process is presented in the chart listed below.



## **Basis of Budget and Accounting**

The City's budgetary records are maintained on a modified accrual basis for both Governmental and Proprietary Funds. Under a modified accrual basis of accounting, amounts are recognized when revenues are both measurable and available; and expenditures are recorded when goods and services are received and a liability is incurred. For budget presentation purposes, the City records capital outlay as an expense to assist with budgetary control. At year-end the amounts are converted to capital assets, as appropriate.

The City's Governmental Funds are also reported on a modified accrual basis of accounting in the City's Comprehensive Annual Financial Report (CAFR) fund statements; however the Enterprise and Internal Service Funds are reported on a full accrual basis in the CAFR.

## **Level of Budget Control**

The City Council adopts an annual appropriated budget for planning, control, and evaluation purposes. Budgetary control and evaluation are monitored throughout the year by comparing actual revenues and expenditures to the corresponding budgeted amounts. The City maintains budgetary control at the fund level, and in the case of the General Fund, at the department or program levels to the Adopted or Amended budgets. Financial updates are provided to the City Council and the public through formal presentations, an annual fiscal forecast, and quarterly reports.

## **Budget Amendments**

Amendments to the budget at these levels can only be approved by the City Council. The City Manager has the authority to transfer funds within a given fund and between department appropriations to ensure that programmatic budgets may adapt through the year to evolving circumstances. In the next fiscal year, staff plans to review the City's budget amendment practices and may formally consider controlling project budgets at the project level.

## **Cost Allocation / Indirect Costs**

In Fiscal Year 17/18, the City completed a formal Cost Allocation Plan and Fee Study. The Cost Allocation plan serves as the basis for allocating central support department costs to operational functions and developing overhead rates. Central support departments include: City Council, City Attorney, City Manager, Administrative Services, Information Services, Mechanical, and Building and Grounds Maintenance. Costs are allocated based on the support activities, including number of financial transactions; square footage of buildings, number of computers, percent of budget, and number of full-time equivalent employees. Indirect costs are charged to the City's enterprise funds based on this method. A similar method is used to allocate costs for internal service funds; however the basis is unique to each fund. Additional information on internal service funds can be found the relevant budget page.

# Guide to Program Budgets

Program budgets are presented with an emphasis on each program’s purpose and objectives for Fiscal Year 18/19. To the extent applicable, budgets include the following information:

## **Mission**

Indicates the fundamental purpose for the program.

## **Services and Responsibilities**

Describes the functions performed to fulfill the mission.

## **Budget Summary**

Displays the budgeted expenditure level for FY 18/19 compared with the estimated actual and budgeted expenditures for FY 17/18 and the actual expenditures for FY 15/16 summarized by expenditure categories: Salary and Benefits, Services and Supplies, non-operating transfers, debt service (including lease payments), and capital. The section also includes the number of full-time equivalent (FTE) staffing positions that were authorized for each year.

## **Goals and Objectives**

Includes specific goals and initiatives that will be completed in the budget year, as well as accomplishments achieved in the prior year.

## **Workload and Performance Indicators**

Provides objective, quantitative measures that can help clarify the relationship between resources and services. Over time, with a series of high-quality performance measures and explanatory management information, budget decisions can be made with a clearer understanding of budget consequences. Staff will continue to develop this information, with the goal of providing more robust performance information in coming years.

## **Fund Types**

Department and program information are included in the subsequent sections of the document. All funds are separated by fund type, such as General Fund, Internal Services, Fund Enterprise Fund, Permanent Funds, or Special Revenue Funds. A fund classification guide is provided for reference on the following page.

# Fund Classification Guide

General Fund	Internal Service Funds	Special Revenue Funds
Asset Seizure	Employee Benefits	ASBS Grant
Civic Center	Liability Insurance	Cal Home Reuse
Consolidated Investment Fund	Other Post Employment Benefits	Carillion
Drug Awareness (DARE)	Workers Compensation	CDBG Grant
Hyperbaric Chamber		CDBG 2013 Grant
Reiko Koo Estate Donation		Chautauqua Hall
Lovers Point Pool		Clean Beaches
Operating Donations		Coastal Conservancy Grant
Recreation Donation Fund		Downtown Business District
Stormwater Fund		Environmental Enhancement
Vehicle Replacement		Fire Emergency Equipment
		Gas Tax Fund
		Greening Grant
		Hospitality Improvement District
		Housing Fund
		Library Building & Equipment
		Library Book Donations
		Lighthouse Maintenance & Impr.
		Local Streets and Roads
		McIndoo Donations
		Museum Improvements
		Poetry Promotion
		Public Safety Augmentation
		Regional Safety Trans.
		RMRA
		Senior Housing
		Sewer Lateral Loans
		State Franchise PEG
		Strong Fund Disbursements
		Supplemental Law Enforcement
		Traffic Congestion Relief
		Vehicle Abandonment
		Yount Income

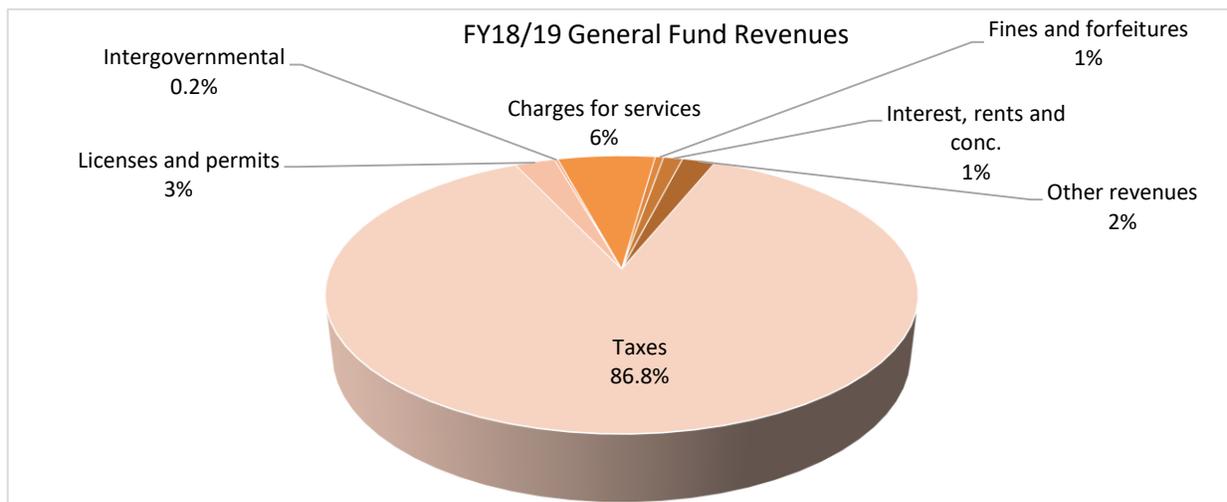
Enterprise Funds	Capital Projects	Debt Service	Permanent
Cemetery	Building & Facilities Impr.	Butterfly Habitat Bond	Cemetery Endowment
Golf	General Fund CIP		Library Endowment
Local Water Project			Yount Trust
Sewer			

## General Fund Revenues

Revenues for the Fiscal Year 18/19 General Fund budget are projected to be approximately \$23 million, which represents an increase of \$943,000 or 4.3% greater than the Adopted Budget. During the mid-year budget process, the Fiscal Year 17/18 Budget was amended to reflect updated information. This included increases primarily in the tax category, which was offset by a reduction for a one-time revenue in the Other Revenue Category.

The Proposed Fiscal Year 18/19 Budget is approximately \$693,000 or 3.1% greater than the Amended Budget. Tax revenues represent approximately 87% of the budget, with the largest share generated from property tax, transient occupancy tax, and sale tax revenues. In Fiscal Year 18/19, the City is projecting an 8.7% increase in tax revenues over the Adopted Budget; or a 2.6% increase over the Amended Budget. Additional details regarding the projections are included in the subsequent section. An overview of General Fund revenues is provided below:

	FY 15/16 Actual	FY 16/17 Actuals	FY 17/18 Adopted	FY 17/18 Amended	FY 18/19 Adopted
Taxes	\$17,358,914	\$18,805,809	\$18,384,000	\$19,473,000	\$19,981,000
Licenses and permits	481,304	576,779	511,000	642,000	600,000
Intergovernmental	229,671	111,092	244,000	-	50,000
Charges for services	1,367,494	1,545,556	1,451,000	1,406,000	1,462,000
Fines and forfeitures	127,740	110,665	136,000	123,000	124,000
Interest, rents and conc.	272,533	247,397	377,000	232,000	287,000
Other revenues	652,402	485,958	948,000	425,100	489,669
<b>Totals</b>	<b>\$20,490,058</b>	<b>\$21,883,256</b>	<b>\$22,051,000</b>	<b>\$22,301,100</b>	<b>\$22,993,669</b>

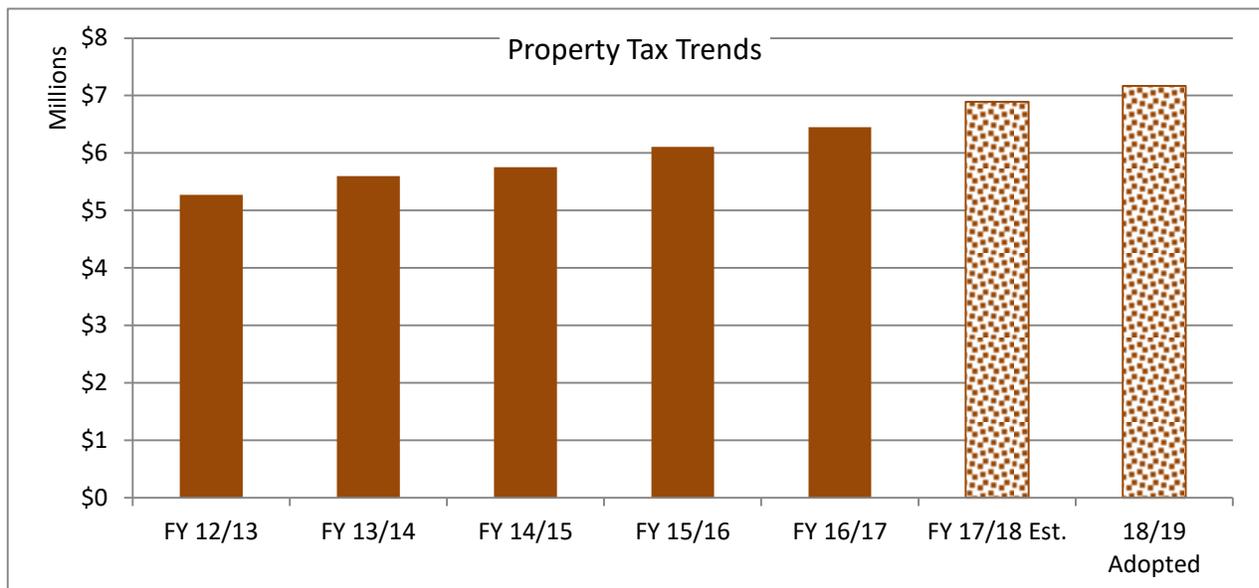


## Core General Fund Revenues

### Property Tax

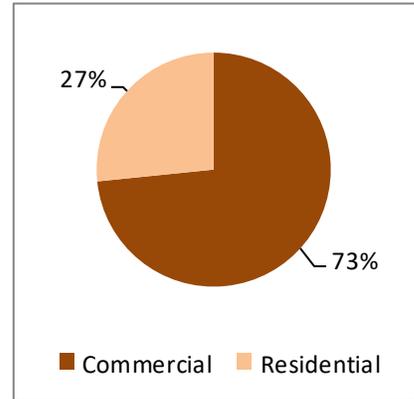
Property taxes are an Ad Valorem Tax imposed on real property, as well as tangible personal property. In 1978, California voters adopted Proposition 13 which created a comprehensive system for the assessment and limitation of real property taxes. Property owners pay tax based on their assessed full value. Proposition 13 set the Fiscal Year 75/76 assessed values as the base year for future annual inflationary assessed values, with a growth rate limited to 2% for any given year. The County Assessor also re-appraises each real property parcel when there are purchases, construction, or other statutorily defined, “changes in ownership”. Proposition 13 limits the property tax to 1% of each property’s full value, plus overriding rates to pay for voters’ specifically approved indebtedness. The City receives approximately sixteen cents of every dollar of the property tax paid on properties assessed within the City, with the balance distributed to the Pacific Grove Unified School District, County of Monterey, and local special districts.

In Fiscal Year 18/19, Property tax revenues represent 31% or \$7.1 million in General Fund revenues. Property tax revenues are less likely to respond quickly to changes in the economy. The housing market continues to remain strong, with property values projected to increase. The City has continued to realize property tax growth, with an average annual increase of 6% or \$380,000 over the last three years. The City references assessment data provided by the Monterey County Assessor’s Office, along with projections for any confirmed major property developments in the City. The Assessor’s Office has projected a 4% growth in property tax revenues over the next fiscal year. The City has referenced this number in the Fiscal Year 18/19 projections. An overview of property tax trends is provided below.

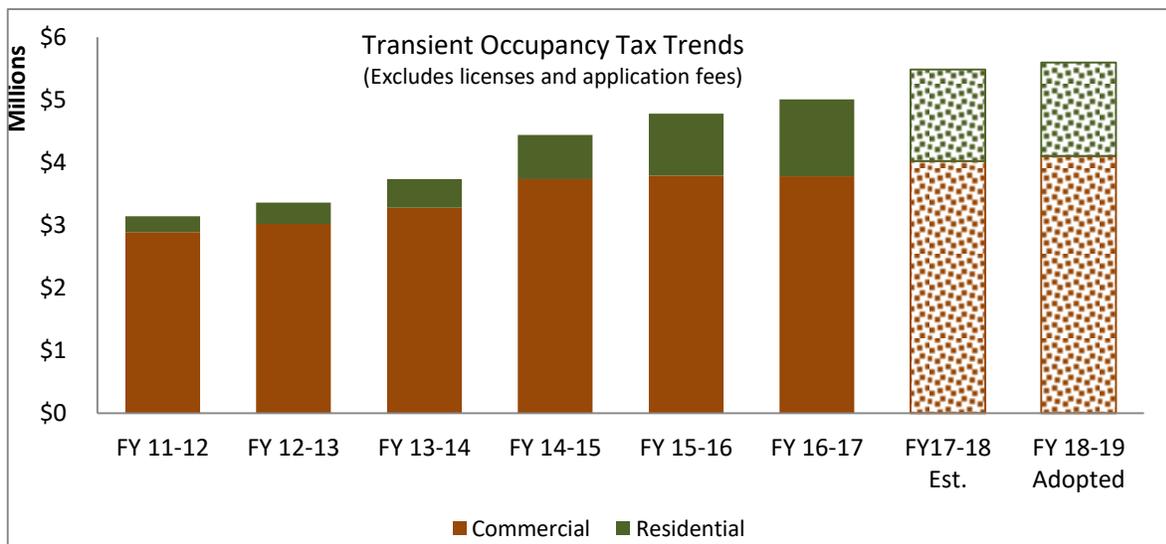


### Transient Occupancy Tax (TOT)

Transient Occupancy Tax, also known as lodging tax, is a 10% tax that is applied to rental accommodations of less than 30 days. It is the General Fund’s second largest source of revenue. In 2010, the City updated its municipal code and began collecting TOT on residential or short-term rental properties (STRS). The City currently has 272 active short-term rental licenses, with a proposed lottery to reduce the number to 250 with an effective date in Fiscal Year 19/20. Short-term rentals are projected to generate approximately \$1.5 million of TOT revenues in Fiscal Year 18/19, as well as \$295,000 in licensing and application fees.

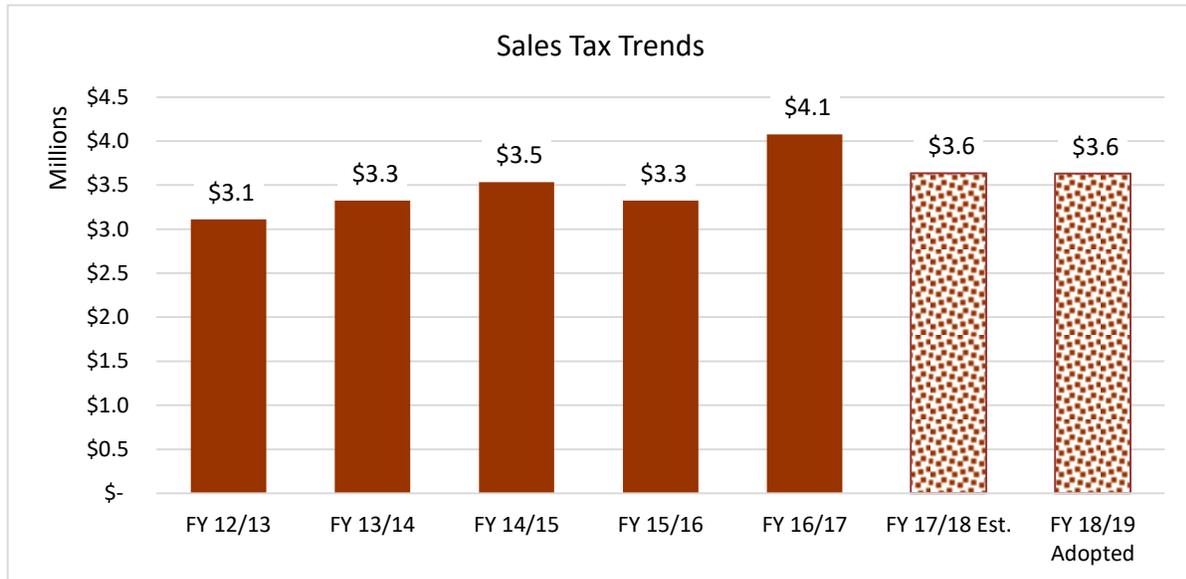


The following chart provides information on historical TOT trends and highlights the continued growth of short-term rental program. This chart does not include the short-term rental licensing and application fees. In Fiscal Year 16/17, TOT revenues were just over \$5 million, with revenues leveling in the commercial segment. In Fiscal Year 17/18, the budget was amended to reflect a 9.4% or \$500,000 increase over the prior year. This is consistent with the May 2018 Beacon Economic Report for the Monterey Bay Region that cited occupancy rates per room increased by 5.8% and revenue per room increased by 8% with the Carmel/Monterey area. In Fiscal Year 18/19, staff is projecting a more conservative increase, with revenues projected at just over \$5.6 million. While continued growth is projected in Fiscal Year 18/19, there is some concern with the leveling of revenues for commercial properties in Fiscal Year 16/17, sustainability of the STR growth rate, and the continued high growth following the 9.4% Fiscal Year 17/18 increase. The City has planned to reference a more conservative growth rate of 2% in projecting Fiscal Year 18/19 revenues. This is consistent projected economic trends that project economic growth at 2-3%. It should also be noted that this forecast does not take into consideration any future policy or Council decisions.



## Sales Tax

Sales tax revenues represent approximately 15.8% of the City's General Fund revenues. In Fiscal Year 18/19, sales tax revenues are projected to be \$3.6 million, which is relatively consistent with the prior year. As of April 1, 2017, the combined sales tax rate for Pacific Grove is 8.75%. The General Fund portion of the City sales tax is comprised of a 1% Bradley-Burns statutory sales tax rate and Measure U, a 1% Transaction and Use Tax that was approved by voters in 2008. The Administrative Services Department works closely with HdL, the City's sales tax consultant, on tax recovery, statistics, and projections. Sales tax projections are based on a combination of estimates provided by HdL, internal quarter over quarter analyses, and the impact of one-time events. The chart listed below provides information on sales tax revenues that are directly received in the General Fund. In Fiscal Year 16/17, there was a timing difference of approximately \$300,000 associated with the final trip payment, as well as a timing difference in sales tax receipts. This created a trough in Fiscal Year 15/16, as well as a peak in Fiscal Year 16/17 revenues.



The City also benefits from regional sales taxes that benefit the community. Effective on April 1, 2015, the Monterey Salinas Transit implemented a 0.125% Transaction and Use Tax countywide. The MST tax was designed to fund transport services to fund senior, veteran, and persons with disabilities services. This was followed by a countywide Transaction and Use Tax of 0.375% which was implemented by voters on behalf of the Transportation Agency for Monterey County (TAMC). The TAMC increase is used to fund a variety of local and regional transportation projects. In Fiscal Year 18/19, it is anticipated that the City of Pacific Grove will receive approximately \$442,000 in funds. These funds are received in the new Local Roads and Streets fund.

## General Fund Expenditures

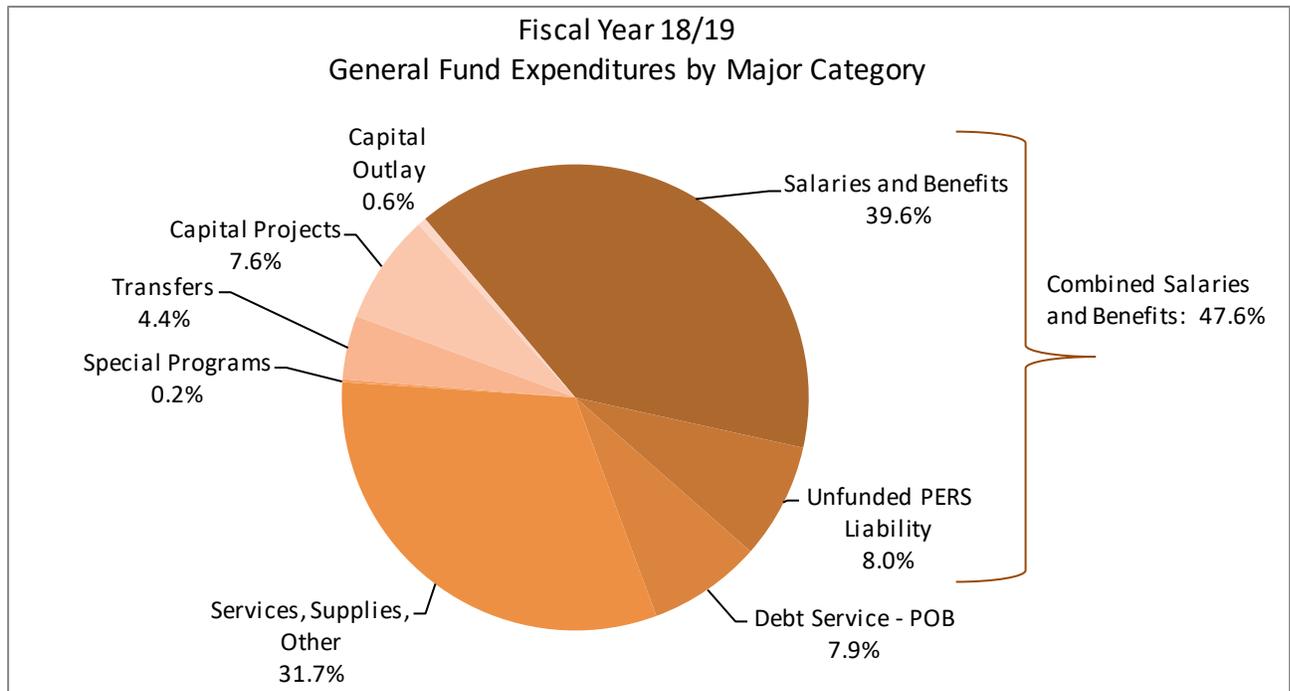
In Fiscal Year 18/19, General Fund expenditures are anticipated to increase over the prior year by approximately \$1.2 million or 5%. Key increases between the two fiscal years include:

- CalPERS Unfunded Liability Costs, General Fund Share: Over \$400,000
- Implementation of a class and compensation study, enhanced health care contributions, six-month overlap of a Recreation position due to a key retirement: \$246,000
- Shoreline Management Plan Study: \$215,000
- Stormwater Management (MS4) Compliance Report: \$80,000
- Historical preservation consultant and related legal services: \$75,000
- City Attorney contract costs: \$100,000
- The City of Monterey contract for Building Services is anticipated to increase by \$146,000 due to projected development in Pacific Grove; however this should be offset by a similar increase in related revenues
- Anticipated increase in new contracts for arbor and tree services: \$70,000
- A matching contribution to support the Library Renovation Project: \$200,000

An overview of General Fund expenditures by category is presented below:

Expenditures by Type	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
Operating					
Salaries	\$ 8,356,961	\$ 9,186,143	\$ 11,267,336	\$ 10,634,491	\$ 11,955,776
Services, Supplies, Other	6,445,692	6,487,949	6,692,613	7,225,854	8,015,770
	<u>\$ 14,802,653</u>	<u>\$ 15,674,092</u>	<u>\$ 17,959,949</u>	<u>\$ 17,860,345</u>	<u>\$ 19,971,546</u>
Non-Operating					
Capital Outlay	\$ 531,820	\$ 678,133	\$ 1,870,000	\$ 1,361,000	\$ 145,000
Capital Projects	-	-	-	-	1,914,853
Debt Service	1,956,986	2,002,718	1,972,762	1,953,767	1,973,000
Interfund Transfers	1,769,054	1,765,016	2,115,972	1,861,114	1,110,000
Total	<u>4,257,860</u>	<u>4,445,867</u>	<u>5,958,734</u>	<u>5,175,881</u>	<u>5,142,853</u>
Total Expenditures	<u>\$ 19,060,513</u>	<u>\$ 20,119,959</u>	<u>\$ 23,918,683</u>	<u>\$ 23,036,226</u>	<u>\$ 25,114,399</u>

The following chart displays the percentage of expenditures by category. Salaries and benefits represent 47.6% of the General Fund expenditures and 60% of all operating costs. Approximately 15.9% can be attributed to supporting the PERS Unfunded Liability and the debt service on the pension obligation bond. The second largest share of costs relate to the Services, Supplies, and Other Category. Several significant one-time consulting services contracts, such as the Shoreline Management Plan, Stormwater Compliance Report, and the historical preservation contracts contributed to a greater than average increase in consultant services.



### Salaries and Benefits

The City's salaries and benefits represent 47.6% prior to considering the debt service that was used to refinance the CalPERS side fund. The Proposed FY 18/19 Salaries and Benefits category increased by approximately 6.5% or \$688,440, with \$400,000 attributed to the increases in the General Fund's share of the unfunded pension liability. The remaining increase can be attributed to increases in medical costs, implementation of a class and compensation study; and the addition of an Information Technology Program Manager and a Recreation Program. The costs associated with the Information Technology Program Manager position are offset by the elimination of a managed services information technology contract.

While pension costs are a significant part of the budget, the City has implemented cost savings measures to assist with cost containment. In addition to employees paying their regular share of

the pension cost, all Classic General Employees' Association (GEA), Management Employees' Association, and Management employees are paying 7% of their regular pension costs, plus 5% of the City's share of pension costs. Police Officer's Association (POA) Classic employees began paying 2% of the City's share of pension costs beginning in January 2017, with an increase to 3% of the City's share of normal pension costs in December of 2017. This amount is in addition to their regular 9% contribution. The POA MOU's expire on June 30, 2018, while all other MOU's expire on December 31, 2019. The projections for Fiscal Year 18/19 reflect the current agreements. An overview of the City's and employee's share of normal pension costs is listed below.

Fiscal Year 18/19 Share of Normal Pension Costs						
	Classic			PEPRA		
	Employee	City	Total	Employee	City	Total
GEA	12.000%	4.409%	16.409%	6.250%	6.840%	13.090%
MEA	12.000%	4.409%	16.409%	6.250%	6.840%	13.090%
POA	12.000%	17.556%	29.556%	12.000%	12.141%	23.582%
Management	12.000%	4.409%	16.409%	6.250%	6.840%	13.090%

The table listed below demonstrates the projected impact of the negotiated cost share on the employer's share of normal costs. While there haven't been any major changes in the employer's normal contribution percentage, the chart listed below illustrates the impact of the cost containment measures in relation to the normal costs, while also emphasizing the continuing ramp-up of the unfunded actuarial accrued liability (UAL). Additional information related to the long-term costs associated with CalPERS is provided in the Five-Year Forecast section.

	2015-16 Actual	2016-17 Actual	2017-18 Estimated	2018-19 Adopted	Change over Prior Year
<u>Normal Cost</u>					
Classic Miscellaneous	\$324,999	\$255,880	\$180,477	\$177,965	(\$2,512)
Classic Safety	337,848	301,712	239,545	236,210	(3,335)
PEPRA Miscellaneous	4,848	26,363	132,645	130,798	(1,847)
PEPRA Safety	-	26,921	113,582	112,001	(1,581)
<b>Sub total</b>	<b>667,695</b>	<b>610,876</b>	<b>666,249</b>	<b>656,974</b>	<b>(9,275)</b>
<u>Unfunded Liability</u>					
Classic Miscellaneous	465,812	498,741	641,228	822,298	181,070
Classic Safety	793,797	880,155	1,073,121	1,333,203	260,082
PEPRA Miscellaneous	-	60	249	1,119	870
PEPRA Safety	-	68	229	760	531
<b>Sub total</b>	<b>1,259,609</b>	<b>1,379,024</b>	<b>1,714,827</b>	<b>2,157,380</b>	<b>442,553</b>
<b>Total</b>	<b>\$1,927,304</b>	<b>\$1,989,900</b>	<b>\$2,381,076</b>	<b>\$2,814,354</b>	<b>\$433,278</b>

## General Fund Expenditures by Department

The following table provides information relating to departmental expenditure trends. General increases throughout the departments reflect the implementation of a class and compensation study, rising pension costs, and an increased health care benefit. While it may appear that Police and Fire costs have decreased over the prior year, the Fiscal Year 17/18 Adopted Budget included a mid-year adjustment for costs associated with the 9-1-1 emergency center contributions and the unfunded pension liability. The Recreation and Library Departments are also showing a combined increase of \$385,000; however this primarily is due to a change in allocation methods for the unfunded pension liabilities, increasing utility costs, and funding both a Program Manager and a Senior Recreation Coordinator during a retirement transition period.

Expenditures by Department	FY 15/16 Actual	FY 16/17 Actual	FY 17/18 Adopted	FY 17/18 Estimated	FY 18/19 Adopted
City Council	\$329,756	\$321,512	\$367,242	\$372,671	\$409,064
City Manager	720,957	741,366	820,999	831,961	958,073
Legal Services	205,295	223,922	286,523	376,001	428,700
Finance	864,729	893,869	990,104	1,017,232	1,124,505
Information Services	202,791	198,535	503,294	389,999	574,563
Police	4,478,633	5,050,858	5,796,300	5,379,056	5,933,930
Fire	2,332,992	2,605,001	3,068,726	2,990,859	3,128,300
Public Works	2,324,975	2,434,319	2,539,373	2,788,952	3,055,848
Community Development	1,895,235	1,652,738	1,800,254	1,892,769	2,163,440
Library	769,350	814,202	994,097	1,002,063	1,213,714
Recreation	465,989	507,796	564,332	581,509	729,409
Museum	211,951	229,974	228,705	237,273	252,000
Subtotal	\$14,802,653	\$15,674,092	\$17,959,949	\$17,860,345	\$19,971,546
Non-Departmental					
Capital Outlay	531,820	678,133	1,870,000	1,361,000	145,000
Capital Projects	-	-	-	-	1,914,853
Debt Service	1,956,986	2,002,718	1,972,762	1,953,767	1,973,000
Interfund Transfers	1,769,054	1,765,016	2,115,972	1,861,114	1,110,000
	\$19,060,513	\$20,119,959	\$23,918,683	\$23,036,226	\$25,114,399

# General Fund Five Year Forecast

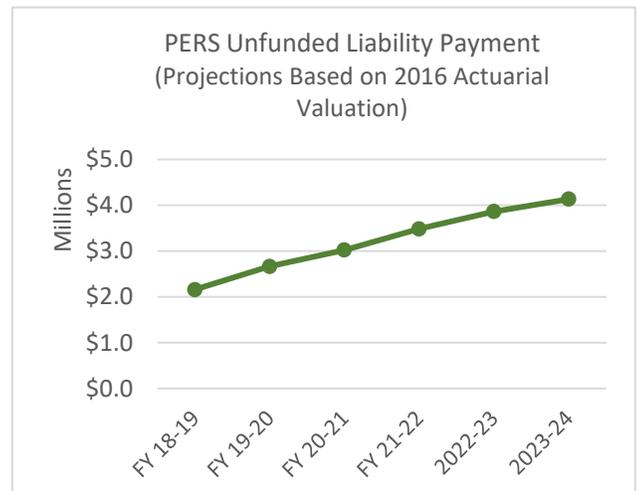
The General Fund Five-Year Forecast provides a foundation on which the Council bases its discussion and direction for the Fiscal Year 18/19 Budget. The forecast attempts to quantify the City’s fiscal status over the next five years by projecting expenditures and revenues. The salary and benefit costs that were included in the operations forecast are based on CalPERS retirement agreements, memoranda of understandings, and other personnel policies. The forecast does not anticipate the impact of future Council policies or decisions.

The table below provides a summary of the forecast assuming a continuation of existing trends and service levels with no significant increases in appropriations over the current fiscal year and no new revenue sources. Assumptions include an annual average increase in revenues of 2.6% and an average increase in expenses net of capital outlay of 3.5%. The exception is significant capital expenditures in the Fiscal Year 18/19 Budget. The forecast projects a planned drawdown of \$2.1 million to support capital projects and one-time expenditures. Due to future considerations and analysis, capital expenditures were not estimated.

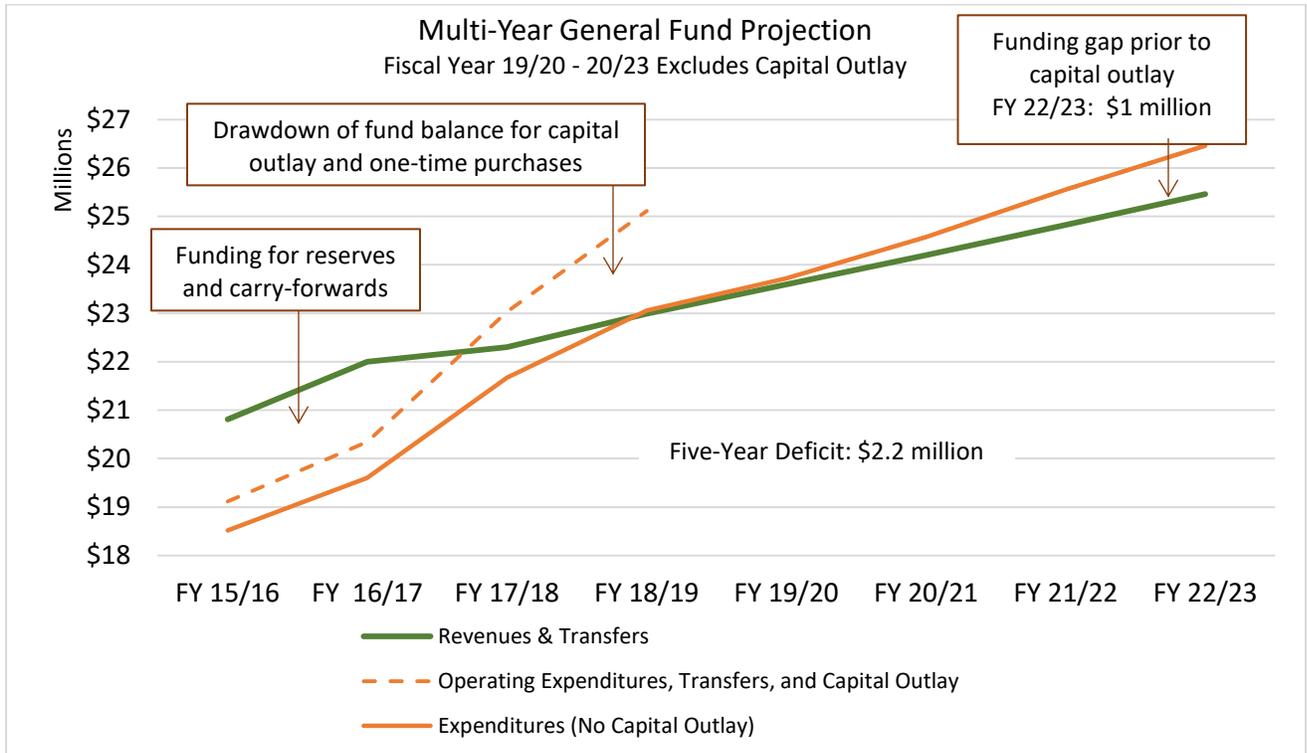
Fund Balance Projections - Fiscal Years 19/20 - FY 22/23 Exclude Capital Outlay							
	FY 16/17	FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23
Beginning Fund Bal. <sup>(1)</sup>	\$9,105,034	\$10,868,331	\$10,133,205	\$8,012,475	\$7,035,287	\$5,683,521	\$4,046,348
Revenues & Tran.	21,883,256	22,301,100	22,993,669	23,599,045	24,201,176	24,821,047	25,459,246
Expenditures & Tran.	19,441,826	21,675,226	23,054,546	24,576,233	25,552,942	26,458,220	26,176,526
Capital Outlay	678,133	1,361,000	2,059,853	-	-	-	-
Subtotal	20,119,959	23,036,226	25,114,399	24,576,233	25,552,942	26,458,220	26,176,526
Net Results	1,763,297	(735,126)	(2,120,730)	(977,188)	(1,351,766)	(1,637,173)	(717,280)
Ending Fund Bal.	\$10,868,331	\$10,133,205	\$8,012,475	\$7,035,287	\$5,683,521	\$4,046,348	\$3,329,068

(1) The beginning fund balance reflects the main General Fund operating account. It does not include the combined or Assigned General Funds. In Fiscal Year 16/17 the City reported \$279,660 in Assigned funds, with a Unassigned fund balance of approximately \$11.3 million.

The City is in the process of considering whether a revenue measure should be placed on the ballot to assist with funding operational costs and funding deferred capital improvements. One of the key factors contributing to expenditures outpacing revenues includes rising costs associated with the CalPERS pension liability. Based on the most recent CalPERS actuarial projections, pension costs are anticipated to increase from \$2.2 million to \$4.1 million over the five year period. This projection assumes that there are no changes in the discount rates, amortization schedules, or CalPERS assumptions.



The following graphical representation of the forecast is provided for reference. From the period from Fiscal Year 19/20 to FY 22/23, the City is anticipating a \$2.2 million operating deficit prior to funding any capital projections or purchasing any capital equipment. The five-year draft capital improvement plan identified approximately \$3 million in annual capital outlay needs. While the City receives gas tax and local funding to assist with streets and related projects, there could be little to no General Fund monies available to assist in supporting these projects.



## Long-Term Debt

The City's Budget and Financial Management Policy provides guidance on long-term borrowing. This includes limiting the use of long-term financing to funding capital improvement projects and equipment. A brief overview of the City's current obligations are provided below and on the subsequent page. The following long-term liabilities were retired in Fiscal Year 17/18: A 2003 General Obligation Bond related to the acquisition and improvement of a Monarch Butterfly Habitat; and a PNC Equipment Lease for public works and police vehicles.

### Pension Obligation Bond

In 2006, the City issues a Taxable Pension Obligation Bond for \$19.4 million. The purpose of the bond was to provide monies to meet the CalPERS unfunded accrued actuarial liability to achieve a preferential interest rate. Interest on the bonds range from 5.67% to 6.12% annually, with a maturity date of June 1, 2029.

### 2013 Wastewater Revenue Refunding Bond

In 2013, the City issues the 2013 Wastewater Refunding Bonds in the principal amount of \$1.2 million. The purpose of the bond was to refinance the California State Community Development Authority Series 2001B Revenue Bonds. Interest on the bonds is 3.35%, with a maturity date of October 1, 2031. The required debt coverage ratio is 1.20 x.

### 2014 Golf Course Site Lease

The City entered into a \$3.1 million Site Lease in September of 2014 to refund a Golf Course Certificate of Participation. The lease bears an interest rate of 4.35%, with a maturity date of February 2021.

### Clean Water State Revolving Fund Loan

In November 2015, the City secured funding from the State Water Resources Control Board for the construction of a recycled water treatment plant, sewer diversion structure, waste pump and force main station, user connections and site retrofits. The total loan available is \$7.7 million with \$2.4 million convertible to a grant once the first \$5.3 million is repaid with interest at 1%. Payments commence in 2019 and end in 2048. The final debt schedule is pending the final project closeout. The anticipated annual payment schedule is provided for reference.

The debt service ratio of 1.20 x is based on the net revenues of the Sewer Fund.

Standard and Poor's Rating Services and Moody's Investors Services, Inc., assigned a rating of SP-1+ and MIG 1, respectively to the City's 2006 Pension Obligation Bonds. The City has not received any updates to this rating.

## Long-Term Debt

An overview of the City's combined obligations by type are listed below:

Debt Outstanding as of June 30, 2018	Outstanding FY Ending June 30, 2018	Original Issue Date	Original Amount	Year of Final Payment (FY Ending)
<u>General Obligation Bonds, Prin. &amp; Interest</u>				
Wastewater Series 2001-B Refunding	\$1,179,857	2013	\$1,638,967	2032
Pension Obligation Bonds A-1 & A-2	20,160,001	2006	38,497,099	2029
Total General Obligation Bonds	\$21,339,858		\$40,136,066	
<u>Certificates of Participation, Prin. &amp; Interest</u>				
Golf Course COP Refunding Project	\$3,401,212	2014	\$4,353,550	2031
Total Certificates of Participation	\$3,401,212		\$4,353,550	
<u>Clean Water State Revolving Loan, Prin. &amp; Int.</u>				
Local Water Project	\$7,167,745	2017	\$7,167,745	2052
Total Loans	\$7,167,745		\$7,167,745	
<b>TOTAL LONG TERM DEBT OUTSTANDING</b>	<b>\$31,908,815</b>			

Annual Debt Service Requirements	General Obligation Bonds		Certificates of Participation	Loan
	Pension Obligation Bond  General Fund 01	Wastewater Bond Refunding  Sewer Fund 76	Golf Course COP Refunding Project  Golf Fund 77	Clean Water State Revolving Fund Loan (1)  Local Water Project Fund 74
FY 2018-19	\$2,065,000	\$88,370	\$272,097	\$205,091
FY 2019-20	2,130,000	88,307	272,097	205,091
FY 2020-21	2,200,000	88,117	272,097	205,091
FY 2021-22	2,275,000	87,798	272,096	205,090
FY 2022-23	2,345,000	87,351	272,097	205,090
FY 2023 through maturity	9,145,001	739,914	2,040,728	6,142,292
Total Debt Service	\$20,160,001	\$1,179,857	\$3,401,212	\$7,167,745
Less Interest	12,974,634	236,045	798,845	859,087
Total Principal	7,185,367	943,812	2,602,367	6,308,658

# Departmental Overview



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# City Council

## Mission:

Provide overall policy direction for all City services and programs. This includes:

- Develop the Cities long-term goals
- Oversee the City’s fiscal and organizational management
- Adopt the annual operating and capital improvement budget
- Engender respect for the community, its citizens, and each other
- Fulfil the community’s commitment to protecting the environment and quality of life for Pacific Grove

## Services and Responsibilities:

City Council is made up of six council members and the Mayor. Council members provide overall direction, policy, and oversight of the City’s municipal code. Council Members and the Mayor serve on regional and statewide policy bodies, and assist the public as ambassadors for the City.

## Budget Summary:

City Council	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (General Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Revenues</b>					
General Fund Appropriations	\$347,811	\$335,543	\$393,637	\$391,920	\$438,064
<b>Total Revenues</b>	<b>\$347,811</b>	<b>\$335,543</b>	<b>\$393,637</b>	<b>\$391,920</b>	<b>\$438,064</b>
<b>Expenditures</b>					
Salaries and Benefits	\$40,272	\$40,957	\$39,995	\$38,521	\$39,737
Service and Supplies	289,484	280,555	327,247	334,150	369,327
Non-Operating Transfers	16,411	12,310	24,507	17,433	25,000
Debt Services	1,644	1,721	1,887	1,816	4,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$347,811</b>	<b>\$335,543</b>	<b>\$393,636</b>	<b>\$391,920</b>	<b>\$438,064</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	3.50	3.50	3.50	3.50	3.50

# City Manager / Human Resources/ City Clerk

## Mission:

Assist the City Council in achieving its goal for the community by developing recommendations and facilitating policy decisions. Provide organizational leadership for ongoing City services and implementing City Council decisions.

## Services and Responsibilities:

The City Manager is responsible for implementing the City Council's goals and establishing a culture of excellence for the City. To do this in the most expeditious and efficient manner, individual City Departments are assigned specific goals and corresponding strategies that fall under their respective areas of responsibility and expertise. The City's Manager's Office includes the Human Resources and City Clerk functions.



## Budget Summary:

City Manager Appropriations	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (General Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Revenues</b>					
General Fund Appropriations	\$800,085	\$825,044	\$922,046	\$931,502	\$1,049,073
<b>Total Revenues</b>	<b>\$800,085</b>	<b>\$825,044</b>	<b>\$922,046</b>	<b>\$931,502</b>	<b>\$1,049,073</b>
<b>Expenditures</b>					
Salaries and Benefits	\$481,324	\$574,365	\$585,240	\$607,933	\$689,462
Service and Supplies	239,633	167,001	235,759	224,028	268,611
Non-Operating Transfers	23,081	25,040	37,366	38,246	38,000
Debt Services	56,047	58,638	63,681	61,295	53,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$800,085</b>	<b>\$825,044</b>	<b>\$922,046</b>	<b>\$931,502</b>	<b>\$1,049,073</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	4.00	4.50	4.25	4.25	4.25
<b>Part Time</b>	-	-	0.50	0.50	0.50

## Goals and Accomplishments:

	A	B	C	D	E	F	G	H
	Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence
<b>FY 18/19 Goals</b>								
Strive for transparency and professionalism in the upcoming 2018 elections								X
Continue to streamline e-agenda management and implement for use by all boards and commissions for quality control and standardization								X
Implement an electronic public records request system with public portal								X
Implement an electronic Form 700 and Campaign Disclosure system with public portal								X
Continue to implement processes for efficiency and transparency								X
Revision and consolidation of employee personnel manual and handbook								X
Negotiate a successor MOU with PGPOA								X
Continue to recruit and place top talent as vacancies arise								X
Enhance pre-employment background screening by expanding scope of the background checks and utilizing modern technology and services.								X
Streamline employee onboarding by implementing an electronic process								X
Provide AB 1825 sexual harassment training to staff.								X
<b>FY 17/18 Accomplishments</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Negotiated successor MOU's with employee associations.								X
Conducted 20 employment recruitments. Processed 420 employment applications.								X
Hired 19 new employees including two directors, and internally promoted 9								X
Completed 2 CalPERS amendments for employee cost-sharing								X
Offered an employee wellness and environmental fair to educate employees								X
Partnered with a local fitness center for employee fitness assessments and incentives								X
Negotiated a lower premium for vision care while enhancing the benefit.								X
Implemented a 529 college savings plan benefit for employees.								X
Partnered with an independent retirement advisor and consolidated the deferred compensation plans to offer lower fees for plan participants								X
Provided employees several deferred compensation educational opportunities								X
Complied AB1825 by coordinating sexual harassment prevention training								
Worked closely with the Mayor on recruitment, appointment, and re-appointment of members to Boards, Commissions and Committees and established a monthly vacancy announcement at Council Meetings								X
Attended conferences and trainings on new law regarding public records requests and processed over 160 City requests								X
Played a key role in preparation, interviewing and awarding of electronic agenda management								X
Ensured the City remained in compliance with the Fair Political Practices Commission requirements tracking and collecting over 150 Form 700 Statements of Economic Interest								X
As Elections Official received a Notice of Intent to Circulate Petition and worked closely with proponents and Monterey County Elections on process								X
Utilized the City's social media site for elections and voting information								X
Assisted with the City's Bid Process, collecting and time-stamping all bids								X
Assisted with the City's STR Process, signing and sealing all certificates								X

# Finance

## Mission:

The mission of the finance department is to assist the City Council, City Manager and operating departments/programs in prudently managing financial resources and planning for the future by providing high-quality information and financial management services for the city.

## Services and Responsibilities:

The Finance Department is responsible for the stewardship of the City's resources. The Department provides policy analysis, recommendations, and financial information to the City Council and departments. The Finance Department's core functions include accounting for the City's resources and disclosure of the City's financial condition in the year-end comprehensive annual financial report with an independent audit. The Finance Department also prepares and monitors the annual operating budget and revenue forecast, provides accounts payable and payroll services; with managing the City's debt, investment, and banking affairs.



## Budget Summary:

Finance Appropriations	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (General Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Revenues</b>					
General Fund Appropriations	\$957,975	\$1,002,038	\$1,087,572	\$1,113,799	\$1,233,505
<b>Total Revenues</b>	<b>\$957,975</b>	<b>\$1,002,038</b>	<b>\$1,087,572</b>	<b>\$1,113,799</b>	<b>\$1,233,505</b>
<b>Expenditures</b>					
Salaries and Benefits	\$587,027	\$624,879	\$705,479	\$666,122	\$771,505
Service and Supplies	277,702	268,989	284,625	351,110	353,000
Non-Operating Transfers	24,146	35,874	40,732	40,757	41,000
Debt Services	69,100	72,295	56,736	54,610	68,000
Capital	-	-	-	1,200	-
<b>Total Expenditures</b>	<b>\$957,975</b>	<b>\$1,002,038</b>	<b>\$1,087,572</b>	<b>\$1,113,799</b>	<b>\$1,233,505</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	5.95	4.70	5.15	5.85	5.75
<b>Part Time</b>	0.50	1.00	0.50	0.50	0.50

## Goals and Accomplishments:

	A	B	C	D	E	F	G	H
	Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence
<b>FY 18/19 Goals</b>	A	B	C	D	E	F	G	H
Prepare a Comprehensive Purchasing Policy	X							X
Complete implementation of project accounting to enhance budgetary management	X							
Implement online purchases order to assist with contract management and budgeting	X							
Implement an online receivables systems to facilitate strengthen revenue reporting	X							
Conduct OPEB Valuations Study	X							X
Apply for GFOA Distinguished Budget Award								X

	A	B	C	D	E	F	G	H
<b>FY 17/18 Accomplishments</b>	A	B	C	D	E	F	G	H
Updated the City's Reserve Policy	X							
Completed a Comprehensive Fee Study and Cost Allocation Plan	X							
Developed a ten-year financial forecast	X							
Implemented electronic time sheets and online budgeting	X							X
Received the CSMFO CAFR Award for the first time	X							
Conducted a Public Opinion Research to support a Revenue Measure	X							
Implemented electronic time sheets and online budgeting to eliminate redundancy and provide stronger reporting	X							X
Received a clean "unmodified" audit	X							

## Key Performance Indicators:

Metric	Goal	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Processed Invoices for Accounts Payable		-	-	9,170	9,726	9,476
Printed Checks for Accounts Payable		-	-	3,426	3,250	3,467
Printed Payroll Checks Run		-	-	4,500	4,500	4,500
Issued Dog Licenses		-	-	285	233	462
Issued or Renewed Business Licenses		-	-	1,672	1,644	1,600
Received CSFMO CAFR Award						X

# Community and Economic Development (CEDD)

## Mission:

Work in partnership with the community to protect the beauty, sustainability, economic vitality and environmental integrity of Pacific Grove. Preserve the existing housing stock and support new affordable housing in order to help meet the housing needs of Pacific Grove residents and to support current and new commercial development. Consistently pursue high quality, architecturally sound development that is in keeping with the community's land use and design goals.

## Services and Responsibilities:

The Community Development Department is organized into six work units:

The Advance Planning function involves proactive maintenance of the City's General Plan, Local Coastal Program, and Zoning Ordinance. Economic development seeks to retain and attract new businesses to the City. The Building function administers permits and inspections services for all construction activity including building codes. The Housing Function administers programs that provide affordable housing for low-income households to rehabilitate deteriorating housing stock in the community. The Short-term vacations rental program function administers the licensing and control of the program. The Code compliance function works to resolve potential Municipal Code violations by seeking to achieve compliance through collaborative means.



## Budget Summary:

CEDD Appropriation Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Projected
<b>Revenues</b>					
General Fund Appropriation	\$2,029,326	\$1,784,652	\$2,118,759	\$2,208,399	\$2,332,440
<b>Total Revenues</b>	<b>\$2,029,326</b>	<b>\$1,784,652</b>	<b>\$2,118,759</b>	<b>\$2,208,399</b>	<b>\$2,322,440</b>
<b>Expenditures</b>					
Salaries and Benefits	\$641,604	\$727,623	\$794,838	\$796,722	\$919,610
Service and Supplies	1,253,631	925,115	1,005,417	1,096,047	1,243,830
Non-Operating Transfers	45,711	61,610	66,790	66,790	47,000
Debt Services	88,380	70,304	76,714	73,840	72,000
Capital	-	-	175,000	175,000	40,000
<b>Total Expenditures</b>	<b>\$2,029,326</b>	<b>\$1,784,652</b>	<b>\$2,118,759</b>	<b>\$2,208,399</b>	<b>\$2,322,440</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	7.40	7.65	7.50	7.50	7.50
<b>Part Time</b>	0.50	0.50	0.50	0.50	1.00

## Goals and Accomplishments:

A	B	C	D	E	F	G	H	
Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence	
<b>FY 17/18 Accomplishments</b>								
						X		
			X					
			X					
		X				X		
						X		
X							X	
						X		
						X		
		X						
					X			
X							X	
						X		
							X	
					X		X	
							X	

<b>FY 18/19 Goals</b>	A	B	C	D	E	F	G	H
Local Coastal Plan submit to CA Coastal Commission for final adoption					X			
Update Historic Resources Inventory				X				
Implement Lighthouse Avenue Streetscape Plan						X		
Revise existing outdoor dining program			X			X		
Implement Branding Study			X					
Purchase electric vehicle for department use					X			
Zoning Code permit appeal language clarification/clean up								X
Continued timely planning permit processing								X
Water Policy and Municipal Code update		X						

## Key Performance Indicators:

Metric	Goal	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Issued Building Permits		427	350	525	576	429
Approved Architectural Permits		63	56	59	53	55
Other Planning Approvals		209	323	416	448	395

# Information Services

## Mission:

Through a contract for IT services and support, Information Services provides expertise in current system maintenance and facilitates the transition to hosted technologies. Information Services is the primary contact for day to day help desk support and technology projects throughout the City.

## Services and Responsibilities:

- Provide technical support services
- Coordinate the installation and maintenance of hardware and software functions for the City information system infrastructure and applications
- Update and replace obsolete networking and equipment
- Enhance data networking by replacing or improving information systems City wide
- Develop IT security policies and increase security awareness and increase security awareness.



## Budget Summary:

Information Services Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Revenues</b>					
General Fund Appropriation	\$202,791	\$200,256	\$623,294	\$509,999	\$687,563
<b>Total Revenue</b>	<b>\$202,791</b>	<b>\$200,256</b>	<b>\$623,294</b>	<b>\$509,999</b>	<b>\$687,563</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$72,894	\$49,405	\$95,623	\$84,139	\$178,063
Service and Supplies	\$129,897	\$149,130	407,671	305,860	396,500
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	\$1,721	-	-	13,000
Capital	-	-	120,000	120,000	100,000
<b>Total Expenditures</b>	<b>\$202,791</b>	<b>\$200,256</b>	<b>\$623,294</b>	<b>\$509,999</b>	<b>\$687,563</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	0.50	0.50	1.25	1.20
<b>Part Time</b>	-	-	-	-	-

**Goals and Accomplishments:**

FY 18/19 Goals	A	B	C	D	E	F	G	H
Complete the City Hall and Emergency Operations Audio/Visual Project								X
Award and complete cabling and network redesign projects to increase network Reliability, security, and speed	X	X						X
Retain highly professional and capable Information Technology Program Manager								X
Complete data closet remodels to ensure appropriate temperature control and best practices		X						X
Implement a formal technology replacement and upgrade plan	X	X						X
Implement Office 365 to improve productivity								X

FY 17/18 Accomplishments	A	B	C	D	E	F	G	H
Presented the Information Technology Assessment Plan	X							X
Evaluated staffing options, including managed services, contract, services, and in-house staffing	X							
Selected design firm for the Council Chambers and EOC audio visual project								X
Worked with the City Clerk to select an online Agenda Management System								X
Standardized and installed desktop anti-virus security throughout the City		X						

# Fire and Emergency Services

## Mission:

Protect life, property and the environment from the adverse effects of fire, medical emergencies, accidents, the release of hazardous materials, natural and man-made disasters and exposure to hazardous conditions.

## Services and Responsibilities:

Through a contract for service with the City of Monterey, the City provides a broad range of emergency response, preparedness, and loss prevention services. Fire Department prevention services include community education initiative, building construction plan review for fire code compliance, and fire cause and origin investigations. Community education initiatives include: Community Emergency Response Team (CERT) program coordination, fire and life safety education for schools, care facilities and businesses, and an Open House at the Fire Station. The City also provides smoke detector/battery installation assistance.



## Budget Summary:

Fire and EMS Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Revenues</b>					
General Fund Appropriations	\$3,339,458	\$3,687,425	\$4,154,962	\$4,081,004	\$3,996,300
<b>Total Revenues</b>	<b>\$3,339,458</b>	<b>\$3,687,425</b>	<b>\$4,154,962</b>	<b>\$4,081,004</b>	<b>\$3,996,300</b>
<b>Expenditures</b>					
Salaries and Benefits	\$281,702	\$317,641	\$686,406	\$554,682	\$666,000
Service and Supplies	2,051,290	2,287,359	2,382,320	2,436,177	2,462,300
Non-Operating Transfers	447,858	498,959	530,347	533,456	268,000
Debt Services	558,608	583,465	555,889	555,889	600,000
Capital	-	-	-	800	-
<b>Total Expenditures</b>	<b>\$3,339,458</b>	<b>\$3,687,425</b>	<b>\$4,154,962</b>	<b>\$4,081,004</b>	<b>\$3,996,300</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	-	-	-	-	-

## Key Performance Indicators:

Performance Indicators	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Calls for Service	1,379	1,584	1,764	1,604	1,694

# Legal Services

## Mission:

Provide timely legal advice and support to the City through its officials, commissions and committees, represent the City’s Interest and positions before judicial and administrative agencies in civil proceedings, and enforce misdemeanor and civil violations of the Municipal Code.

## Services and Responsibilities:

The City Charter requires appointment of a City Attorney by the City Council, and sets qualifications and duties for the incumbent. The City Attorney exercises independent discretion to charge and prosecute any Charter or ordinance violation as either a misdemeanor or an infraction under California law.



- The City Attorney supervises assistants, and any special counsel retained on behalf of the City, and is lead counsel for all civil actions filed by or against the City.
- The City Attorney holds a fiduciary responsibility to represent the City as a client within the mandates of the State Bar Rules of Professional Conduct, not individual officers or employees.
- The City Attorney provides general advice to commissions, committees, individual officers, and employees, but may not represent their interests if in opposition to the interests of the City.

## Budget Summary:

Legal Services Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Revenues</b>					
General Fund Appropriations	\$205,295	\$223,922	\$297,704	\$382,001	\$428,700
<b>Total Revenues</b>	<b>\$205,295</b>	<b>\$223,922</b>	<b>\$297,704</b>	<b>\$382,001</b>	<b>\$428,700</b>
<b>Expenditures</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$205,295	\$223,922	\$286,523	\$376,001	\$428,700
Non-Operating Transfers	-	-	11,181	6,000	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$205,295</b>	<b>\$223,922</b>	<b>\$297,704</b>	<b>\$382,001</b>	<b>\$428,700</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	-	-	-	-	-

# Library

## Mission:

The mission of the Pacific Grove Public Library is to provide a welcoming place and a balanced collection while preserving the past and planning for the future.

## Services and Responsibilities:

Pacific Grove Public Library (PGPL) provides library services to the community through online and print collections, programs for all ages, a comfortable, accessible, building with knowledgeable, friendly and dedicated staff. These free services are accessible through the internet and are available with a PGPL library card.



- Along with traditional library formats, PGPL also provides access to
  - Streaming video
  - Online magazines
  - Electronic books
  - Audiobooks

## Budget Summary:

Library Services	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (General Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Revenues</b>					
General Fund Appropriations	\$842,984	\$947,494	\$1,155,388	\$1,160,102	\$1,326,714
<b>Total Revenues</b>	<b>\$842,984</b>	<b>\$947,494</b>	<b>\$1,155,388</b>	<b>\$1,160,102</b>	<b>\$1,326,714</b>
<b>Expenditures</b>					
Salaries and Benefits	\$668,544	\$704,384	\$874,623	\$814,177	\$943,294
Service and Supplies	100,806	109,819	119,475	187,887	270,420
Non-Operating Transfers	16,751	73,778	74,517	74,517	26,000
Debt Services	56,883	59,513	86,773	83,522	87,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$842,984</b>	<b>\$947,494</b>	<b>\$1,155,388</b>	<b>\$1,160,102</b>	<b>\$1,326,714</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	6.00	6.00	6.25	6.25	6.25
<b>Part Time</b>	6.00	5.75	5.75	5.75	5.75

## Goals and Objectives:

A	B	C	D	E	F	G	H
Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence

<b>FY 18/19 Goals</b>	A	B	C	D	E	F	G	H
Complete fundraising for the Library Renewal Project		X	X	X				
Prepare/award bid and start construction of Library Renewal Project		X	X	X				
Successfully provide continuity of Library services during closure of the Library for the Renewal Project.				X				X
Prepare to implement a Poetry Appreciation Program if "Poet's Perch" situation is favorably resolved by Superior Court.				X				X
Prepare launch of the Steven Silveira Children's Foreign Language Collection								X

<b>FY 17/18 Accomplishments</b>	A	B	C	D	E	F	G	H
Completed recruitment of full-time Library Director								X
Expanded and improved volunteer program								X
Conducted Summer Reading program for ages 2-15 with approx. 800 participants								X
Continued partnership with PG High School for technology assistance to patrons.								X

## Key Performance Indicators:

Metrics	Goal	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Audiobook Downloads	7,000	-	2,342	5,071	5,496	6,380
E-Book Downloads	7,000	-	2,606	5,176	5,524	6,299
Total Circulation of Library Materials		259,252	283,462	291,751	292,800	292,786
Visitors (Door Count)		121,855	130,124	140,235	158,500	151,399
Events and Programs (Attendance)		9,202	8,596	10,220	12,400	11,958

# Museum

## Mission:

The Museum hopes to inspire discovery, wonder, and stewardship of our natural world.

## Services and Responsibilities:

The City of Pacific Grove owns the Pacific Grove Museum of Natural History. The Museum Foundation of Pacific Grove, Inc. operates the Museum and stewards the Museum collection through a public/private partnership.



## Budget Summary:

Museum Services	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (General Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Revenues</b>					
General Fund Appropriations	\$242,323	\$257,306	\$268,518	\$276,400	\$275,000
<b>Total Revenues</b>	<b>\$242,323</b>	<b>\$257,306</b>	<b>\$268,518</b>	<b>\$276,400</b>	<b>\$275,000</b>
<b>Expenditures</b>					
Salaries and Benefits	-	-	\$7,302	-	-
Service and Supplies	\$211,952	\$229,976	221,404	\$237,273	\$252,000
Non-Operating Transfers	15,002	11,250	22,349	22,349	23,000
Debt Services	15,369	16,080	17,463	16,776	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$242,323</b>	<b>\$257,306</b>	<b>\$268,518</b>	<b>\$276,400</b>	<b>\$275,000</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	-	-	-	-	-

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# Police

## Mission:

The Pacific Grove Police Department’s Mission is to provide exceptional public safety service and enhance the quality of life in our community.

## Services and Responsibilities:

The Pacific Grove Police Department will seek to achieve a culture of excellence by partnering with our community, respecting the rights and dignity of all people, and providing professional public safety service through integrity and accountability. This approach is integrated with all facets of the department’s services: patrol, investigations, administration, records, animal control, and parking enforcement. Our goal is our motto, “Our Community, Your Police.”



## Budget Summary:

Police Appropriation Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Revenues</b>					
General Funds Appropriation	\$6,231,037	\$7,058,312	\$8,086,258	\$7,432,397	\$7,363,931
<b>Total Revenues</b>	<b>\$6,231,037</b>	<b>\$7,058,312</b>	<b>\$8,086,258</b>	<b>\$7,432,397</b>	<b>\$7,363,931</b>
<b>Expenditures</b>					
Salaries and Benefits	\$3,820,976	\$4,327,084	\$5,257,406	\$4,850,427	\$5,380,431
Service and Supplies	657,654	723,775	538,895	528,629	553,500
Non-Operating Transfers	635,099	848,101	1,109,890	863,274	531,000
Debt Services	876,821	957,097	900,067	900,067	899,000
Capital	240,487	202,255	280,000	290,000	-
<b>Total Expenditures</b>	<b>\$6,231,037</b>	<b>\$7,058,312</b>	<b>\$8,086,258</b>	<b>\$7,432,397</b>	<b>\$7,363,931</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	33.30	31.30	31.30	31.30	32.30
<b>Part Time</b>	-	2.25	2.25	2.25	1.00

## Goals and Accomplishments:

	A	B	C	D	E	F	G	H
	Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence
<b>FY 18/19 Goals</b>								
Successfully complete Year 1 of 3 for the CALEA accreditation process, including modifying and updating 180 Police Department Policies and practices to align with CALEA standards, ensuring staff review the new policies and that practices are compliant, for example secure patrol parking lot, as well as training staff and community members on CALEA.								X
Close the Temporary Holding Facility (Jail).								X
Purchase and transition to new portable radios and base radio stations.								X
Initiate a Citizen's Police Academy targeted to community youth.							X	X
Continue to enhance Property and Evidence through re-purposing the closed Temporary Holding Facility to evidence processing and storage, training technician in basic crime scene investigations and detectives in advanced CSI.		X						X
Complete implementation software program to digitize hard copy files.								X
<b>FY 17/18 Accomplishments</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>
Initiated the 3 Year Commission on Accreditation for Law Enforcement Agencies (CALEA)								X
Expanded public outreach and transparency through social media, annual report, National Night Out, Coffee with a Cop, Carry the Load, and 10 Week Citizen's Police Academy Course.							X	X
Staff completed grant-funded Crisis Intervention, Mental Health First Aid for Public Safety, and Dealing Effectively with the Mentally Ill courses.								X
Enhanced Property and Evidence support through increased staffing and (CSI) course.								X
Improved Police Station facilities, and upgraded Police Station surveillance camera		X						X

## Key Performance Indicators:

FY 17/18 Metrics	Goal	FY2013/14	FY2014/15	FY2015/16	FY2016/17	FY2017/1
<b>Uniform Crime Reporting – Part I</b>						
Homicide		-	-	-	-	-
Rape		4	9	1	5	8
Robbery		6	1	4	2	0
Aggravated Assault		15	24	7	3	6
Burglary		89	51	52	48	55
Larceny		216	236	230	257	265
Auto Theft		19	26	18	23	20
Arson		4	3	0	2	1
<b>Workload Indicators</b>						
Written Reports		2,781	2,489	2,82	2,815	2,497
Arrests		231	236	217	244	304
Citations		910	985	980	1,164	2,024
Parking Citations		4,939	1,601	3,717	3,634	5,772
Field Interviews		697	503	321	932	585
<b>Calls for Service</b>						
Total Calls for Service	-	15,407	16,080	17,627	21,521	18,700

\*Transitioned to new Dispatch Software Program. Estimate Only

# Public Works

## Mission:

Ensure stewardship and maintenance for the City’s natural and constructed environment, including streets, open space, forested areas, storm water program and facilities, public vehicles, sanitary sewer system, and Carmelo Cemetery.

## Services and Responsibilities:

- Maintenance of streets, streetlights, traffic
- Maintenance of City parks
- Storm water and dry weather flow management
- Maintenance and upgrade of sewer and water
- Maintenance of City vehicles
- Special events logistics, set-up, and clean-up



## Budget Summary:

Public Works Appropriation Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Revenues</b>					
General Funds Appropriation	\$3,355,622	\$3,221,030	\$4,214,412	\$4,457,101	\$3,289,848
<b>Total Revenues</b>	<b>\$3,355,622</b>	<b>\$3,221,030</b>	<b>\$4,214,412</b>	<b>\$4,457,101</b>	<b>\$3,289,848</b>
<b>Expenditures</b>					
Salaries and Benefits	\$1,433,087	\$1,447,692	\$1,752,046	\$1,770,664	\$1,733,786
Service and Supplies	891,889	\$986,627	787,327	1,018,288	1,322,062
Non-Operating Transfers	535,734	\$183,573	185,407	185,407	94,000
Debt Services	203,579	\$177,844	194,632	187,742	130,000
Capital	291,333	\$425,294	1,295,000	1,295,000	5,000
<b>Total Expenditures</b>	<b>\$3,355,622</b>	<b>\$3,221,030</b>	<b>\$4,214,412</b>	<b>\$4,457,101</b>	<b>\$3,284,848</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	16.05	14.80	16.00	16.00	16.65
<b>Part Time</b>	3.00	3.00	3.00	3.00	3.00

## Goals and Accomplishments:

A	B	C	D	E	F	G	H
Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence

FY 17/18 Accomplishments	A	B	C	D	E	F	G	H
Completion of the Local Water Project		X						
Completion of over 3,460 feet of sanitary sewer main line improvements		X						
Completion of over 6,790 feet of storm drain improvements		X						
Completion of Slurry and Crack Seal of 853,350 square feet of City roads		X						
Completion of a comprehensive, city-wide sidewalk assessment		X						
Purchased and installed 31 dual waste receptacles in the downtown corridor					X			
Implemented an Organics Recycling Program at City Facilities and local restaurant					X			
Implementation of a new Work Order system								
Implemented Fuel System Upgrades		X						
Completion of the Clean Beach Initiative Project		X						
Successfully obtained over \$4 million in grants for storm water improvements		X						

FY 18/19 Goals	A	B	C	D	E	F	G	H
Carry out the third year of the five-year Capital Improvement Plan to serve as a roadmap for investment in the City's infrastructure assets		X						
Continue progress on Highway 68 Corridor Implementation		X						
Address the City's sidewalk network by prioritizing construction of sidewalks that create safe routes to school via the CIP		X						
Continue progress on the Shoreline Management Plan		X						
Complete updates to the Sewer System Master Plan		X						
Enhance Public Works public outreach efforts including upgrades the Capital Improvement Plan and Public Works webpages								X
Complete the Cal Recycle Grant to increase amount of recyclable materials diverted from the landfill					X			
Complete design and engineering of the ASBS Storm Water Capture and Diversion project		X			X			

## Key Performance Indicators:

Metric	Goal	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Number of Work Orders Completed		-	406	594	620	630
Number of Vehicle Maintenance Work Orders Completed		-	-	-	264	188
Emergency Tree Response		-	-	-	-	20
Trees Planted		-	-	-	-	70
Number of Tree Permits Processed		159	96	329	354	360

# Recreation

## Mission:

The department provides a broad range of recreation services through programs, contract instructors, and collaborations with outside agencies. Citizens are offered sports leagues for youth and adults, leisure and educational programs for all ages, programs and services for teens, management of the historical Chautauqua Hall, Community Center, the Youth Center, rental of City parks and facilities, a range of summer and winter camps and programs for children, and teens, and involvement with a wide range of special events in the City. The Recreation Department also coordinates City approval and services required for special events.

## Services and Responsibilities:

To make Pacific Grove the best possible place to live, by providing high-quality recreational programs that enhance the quality of life, health, fun and lifelong learning, while keeping people active and engaged in our community, while providing exceptional customer services.



## Budget Summary:

Recreation Summary (General Fund)	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Revenues</b>					
General Fund Appropriations	\$491,714	\$537,877	\$596,134	\$612,602	\$793,409
<b>Total Revenues</b>	<b>\$491,714</b>	<b>\$537,877</b>	<b>\$596,134</b>	<b>\$612,602</b>	<b>\$793,409</b>
<b>Expenditures</b>					
Salaries and Benefits	\$329,528	\$372,112	\$468,381	\$451,106	\$583,889
Service and Supplies	136,461	135,684	95,951	130,404	145,520
Non-Operating Transfers	9,201	12,793	12,884	12,884	17,000
Debt Services	16,524	17,288	18,918	18,209	47,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$491,714</b>	<b>\$537,877</b>	<b>\$596,134</b>	<b>\$612,602</b>	<b>\$793,409</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	2.15	2.15	2.40	2.40	2.84
<b>Part Time</b>	11.50	11.50	11.50	11.50	11.50

## Goals and Objectives:

A	B	C	D	E	F	G	H
Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence

FY 17/18 Accomplishments	A	B	C	D	E	F	G	H
Continued Maintenance of the Stillwell Children’s Pool at Lovers Point		X						
Coordination of 26 Special Events				X				X
Completion of various upgrades to the Community Center		X						
Initiation and data collection for the Recreation Needs Assessment								X

FY 18/19 Goals	A	B	C	D	E	F	G	H
Complete the Recreation Needs Assessment								X
Implement online registration								X
Optimize public outreach by creating more robust advertisements and outreach on City programs, events, and facility rentals								X
Enhance the Recreation Division website								X
Implement recreation tracking software								X

## Key Performance Indicators:

Metric	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Park Rentals	159	140	146	152	139
Paid Special Events	13	14	16	18	15

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# Enterprise Funds



# Cemetery Enterprise Function

## Mission:

The City operates and maintains the El Carmel Cemetery. The City coordinates with area mortuaries and other individuals for services at the cemetery.

## Services and Responsibilities:

The Cemetery offers full burial services and works with various mortuaries throughout the area to provide the most efficient services in beautiful surroundings.



## Goals and Objectives:

A	B	C	D	E	F	G	H
Financial Sustainability	Infrastructure	Placemaking	Cultural Heritage	Environment	Revitalize Downtown	Neighborhoods	Operational Excellence

FY 18/19 Goals	A	B	C	D	E	F	G	H
Install IWorq Cemetery Database Program								X
Resolve Methodist Section Agreement				X				
Move Cemetery Office to Cemetery		X						
Design & produce new Cemetery Sign		X						

FY 17/18 Accomplishments	A	B	C	D	E	F	G	H
Finished GIS mapping of Cemetery								X
Mapped Grand Army of the Republic Section.								X

## Budget Summary:

Cemetery Enterprise Function	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (Enterprise Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$296,756	\$292,662	\$342,064	\$342,064	\$272,119
Sales and Services	291,225	342,144	343,900	343,900	363,400
Interest Income	69	326			
<b>Total Revenues</b>	<b>\$291,294</b>	<b>\$342,470</b>	<b>\$343,900</b>	<b>\$343,900</b>	<b>\$363,400</b>
<b>Expenditures</b>					
Salaries and Benefits	\$136,046	\$52,552	\$152,433	\$125,453	\$142,894
Service and Supplies	136,281	218,308	143,655	178,561	193,883
Non-Operating Transfers	13,046	12,312	12,435	-	22,000
Debt Services	10,015	9,896	10,214	9,831	13,000
Capital	-	-	-	100,000	50,000
<b>Total Expenditures</b>	<b>\$295,388</b>	<b>\$293,068</b>	<b>\$418,737</b>	<b>\$413,845</b>	<b>\$421,777</b>
<b>Net Difference</b>	<b>(4,094)</b>	<b>49,402</b>	<b>(74,837)</b>	<b>(69,945)</b>	<b>(58,377)</b>
<b>Fund Balance</b>	<b>\$292,662</b>	<b>\$342,064</b>	<b>\$267,227</b>	<b>\$272,119</b>	<b>\$213,742</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	0.95	0.95	1.05	1.05	1.10
<b>Part Time</b>	0.50	0.50	1.00	1.00	1.00

## Key Performance Indicators:

Performance Indicators	2014	2015	2016	2017	2018
Non-Mausoleum Site Sales	-	-	41	41	38
Mausoleum Site Sales	-	-	11	8	13

# Golf

## Mission:

Provide outstanding and memorable golf experiences for Pacific Grove residents and visitors with a business model that provides discounted golf for residents and a direct economic benefit to the community in the form of revenue for general City services.

## Services and Responsibilities:

The City contracts the services of the golf course to CourseCo Inc. for management and operations of the golf course and related facilities. Golf operations are funded entirely through golf fee revenues. CourseCo is responsible for managing:

- The 18-hole golf course
- Driving range
- Putting greens, golf shop
- The clubhouse



## Budget Summary:

Golf Course Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (General Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$2,692,957	\$2,665,178	\$2,670,223	\$2,670,223	\$2,805,283
Fund 77 Appropriations	393,007	354,856	348,450	376,450	376,100
Transfer In	-	-	-	129,000	-
<b>Total Revenues</b>	<b>\$393,007</b>	<b>\$354,856</b>	<b>\$348,450</b>	<b>\$505,450</b>	<b>\$376,100</b>
<b>Expenditures</b>					
Salaries and Benefits	\$3,600	\$4,050	\$3,636	\$2,400	-
Service and Supplies	255,303	161,583	97,356	97,802	\$98,000
Non-Operating Transfers	33,513	33,848	20,856	22,947	-
Debt Services	128,370	122,050	200,641	118,241	272,097
Capital	-	28,280	28,280	129,000	-
<b>Total Expenditures</b>	<b>\$420,786</b>	<b>\$349,811</b>	<b>\$322,489</b>	<b>\$370,390</b>	<b>\$370,097</b>
<b>Net Difference</b>	<b>(27,779)</b>	<b>5,045</b>	<b>25,961</b>	<b>135,060</b>	<b>6,003</b>
<b>Fund Balance</b>	<b>\$2,666,178</b>	<b>\$2,670,223</b>	<b>\$2,696,184</b>	<b>\$2,805,283</b>	<b>\$2,811,286</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	-	-	-	-	-

# Local Water Project

## Mission:

The City has made significant progress in the completion of the engineering design of a recycled water project, known as the City of Pacific Grove’s Local Water Project (LWP), with the completion of the project in last fiscal year there is still some improvements to be made.

## Services and Responsibilities:

The City entered into an agreement with PERC Water to design and build the Local Water Project to replace approximately 123 acre-feet/year (.11 million gallons annual daily average) of irrigation demands with non-potable supplies for the irrigation of the Municipal Gold Links and the El Carmelo Cemetery and provide toilet flushing for two public restrooms.



## Budget Summary:

Local Water Project	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (Enterprise Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	-	-	\$376,358
Fund 74 Appropriations	\$960,522	\$5,348,136	\$6,277,000	\$2,377,000	532,000
<b>Total Revenues</b>	<b>\$960,522</b>	<b>\$5,348,136</b>	<b>\$6,277,000</b>	<b>\$2,377,000</b>	<b>\$532,000</b>
<b>Expenditures</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$960,522	\$5,348,136	\$5,900,642	\$2,000,642	\$488,064
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$960,522</b>	<b>\$5,348,136</b>	<b>\$5,900,642</b>	<b>\$2,000,642</b>	<b>\$488,064</b>
<b>Net Difference</b>	-	-	1,685,880	376,358	43,936
<b>Fund Balance</b>	-	-	<b>\$376,538</b>	<b>\$376,358</b>	<b>\$420,294</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	-	-	-	-	-

# Sewer Enterprise Function

## Mission:

The City will continue to implement sewer pipeline repair and replacement projects in strategic locations with planned storm drainage improvements.

## Services and Responsibilities:

The City owns and maintains the sanitary sewer system that collects and delivers sewage to the Monterey Regional Water Pollution Control Agency (MRWPCA) or now called Monterey One Water treatment facility. In addition to performing maintenance activities, the City also manages the Sewer Lateral Loan Program that provides low-interest loans up to \$10,000 to repair or replace private sewer lateral facilities.

## Budget Summary:

Sewer Enterprise Function	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary (Enterprise Fund)	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$13,519,151	\$15,005,452	\$16,405,538	\$16,405,538	\$17,129,594
Sales and Services	3,184,180	3,144,057	3,150,279	3,704,179	3,231,010
Transfers in	(5,301)	-	-	10,100	-
Interest Income	29,271	7,871	20,200	20,200	-
<b>Total Revenues</b>	<b>\$3,208,150</b>	<b>\$3,151,928</b>	<b>\$3,170,479</b>	<b>\$3,734,479</b>	<b>\$3,231,010</b>
<b>Expenditures</b>					
Salaries and Benefits	\$507,595	\$567,201	\$523,539	\$609,622	\$617,542
Service and Supplies	1,060,837	1,033,667	1,643,568	1,797,894	1,158,905
Non-Operating Transfers	122,830	85,600	86,456	86,456	379,480
Debt Services	30,587	64,577	125,985	33,451	46,000
Capital	-	-	483,000	483,000	1,280,000
<b>Total Expenditures</b>	<b>\$1,721,849</b>	<b>\$1,751,842</b>	<b>\$2,862,741</b>	<b>\$3,010,423</b>	<b>\$3,481,927</b>
<b>Net Difference</b>	1,486,301	1,400,086	307,738	724,056	(250,917)
<b>Fund Balance</b>	<b>\$15,005,452</b>	<b>\$16,405,538</b>	<b>\$16,713,276</b>	<b>\$17,129,594</b>	<b>\$16,878,677</b>
<b>Authorized Staffing (FTE)</b>					
<b>Full Time</b>	-	-	-	-	-
<b>Part Time</b>	-	-	-	-	-

## Key Performance Indicators:

Metric	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
<b>Number of City sewer overflow spills</b>	3	6	3	1	4

## General Fund Sub Funds



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# Asset Seizure Fund

## Description:

The Asset Seizure Fund accounts for asset forfeitures from federal cases filed with the Department of Justice (DOJ), the U.S. Department of Treasury, and assets seized by California state law enforcement agencies under state asset seizure statutes. Moneys from these programs are typically used for one-time expenditures to support narcotic and drug investigation courses, equipment, or supplies. These funds are required to be maintained in separate funds and cannot be used to replace or supplement existing funds for public safety activities.

## Financial Summary:

Asset Seizure Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$1,679	\$2,784	\$1,699	\$1,699	\$1,699
Interest	21	-	-	-	-
Revenue	1,084	(1,085)	-	-	-
<b>Total Revenues</b>	<b>\$1,105</b>	<b>(\$1,085)</b>	-	-	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Difference</b>	<b>1,105</b>	<b>(1,085)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$2,784</b>	<b>\$1,699</b>	<b>\$1,699</b>	<b>\$1,699</b>	<b>\$1,699</b>

# Civic Center Site Fund

## Description:

The Civic Center Site Fund receives rental income from American Medical Response for space lease for EMT vehicles located at the Fire Department. This fund may also include residual proceeds from the Civic Center renovation lease. City staff is in the process of reconciling the fund balance to identify any residual funds related to the renovation lease. All funds are used for general building improvements and building equipment replacement for facilities located in the Civic Center campus.

## Financial Summary:

Civic Center Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$140,387	\$159,501	\$171,191	\$171,191	\$151,492
Rent	19,708	18,153	2,121	2,121	18,000
Other Revenues	-	-	18,180	18,180	650
<b>Total Revenues</b>	<b>\$19,708</b>	<b>\$18,153</b>	<b>\$20,301</b>	<b>\$20,301</b>	<b>\$18,650</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$594	\$6,463	-	\$10,000	\$54,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	40,000	30,000	-
<b>Total Expenditures</b>	<b>\$594</b>	<b>\$6,463</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$54,000</b>
<b>Net Difference</b>	<b>19,114</b>	<b>11,690</b>	<b>(19,699)</b>	<b>(19,699)</b>	<b>(35,350)</b>
<b>Ending Fund Balance</b>	<b>\$159,501</b>	<b>\$171,191</b>	<b>\$151,492</b>	<b>\$151,492</b>	<b>\$116,142</b>

# Drug Awareness Resistance Education (DARE) Fund

## Description:

Funding for the DARE program is from the Pacific Grove Rotary Club through proceeds from the Annual Pacific Grove Concourse Auto Rally. This funding assists with DARE officers training, supplies, and time. The DARE program teaches students to respect others and choose to lead lives free from violence, drug abuse, and other dangerous behavior.

## Financial Summary:

DARE Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	16,123	\$12,526	\$9,630	\$9,630	\$10,150
Interest	159	6	-	-	-
Other Revenues	2,000	-	2,020	2,020	1,000
<b>Total Revenues</b>	<b>\$2,159</b>	<b>\$6</b>	<b>\$2,020</b>	<b>\$2,020</b>	<b>\$1,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	\$4,000
Service and Supplies Rec	\$5,756	\$2,902	\$8,365	\$1,500	6,500
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$5,756</b>	<b>\$2,902</b>	<b>\$8,365</b>	<b>\$1,500</b>	<b>\$10,500</b>
<b>Net Difference</b>	<b>(3,597)</b>	<b>(2,896)</b>	<b>(6,345)</b>	<b>520</b>	<b>(9,500)</b>
<b>Ending Fund Balance</b>	<b>\$12,526</b>	<b>\$9,630</b>	<b>\$3,285</b>	<b>\$10,150</b>	<b>\$650</b>

# Hyperbaric Chamber Fund

## Description:

The Hyperbaric Chamber Fund receives fees and donations to fund chamber oxygen therapy operations, which provide emergency medical treatment to SCUBA divers injured in the Monterey Bay Marine Sanctuary. The Pacific Grove hyperbaric chamber is the only multi-place emergency chamber for divers and carbon monoxide victims between southern California and Seattle, Washington. Expenditures include training for physicians and other staff; maintaining accreditation from the Undersea and Hyperbaric Medical Society; and servicing chamber equipment, conducting air testing and purchasing compressor filters. Revenues for this fund primarily come from donations and fees for services.

## Financial Summary:

Hyperbaric Chamber Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$28,277	\$29,602	\$30,631	\$30,631	\$33,706
Interest	364	16	4,000	4,000	4,000
Revenues	14,684	18,415	21,330	21,330	18,200
<b>Total Revenues</b>	15,048	\$18,161	\$25,330	\$25,330	\$22,200
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$13,723	\$17,132	\$19,055	\$19,055	\$19,000
Non-Operating Transfers	-	-	3,200	3,200	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	\$13,723	\$17,132	\$22,255	\$22,255	19,000
<b>Net Difference</b>	1,325	1,029	3,075	3,075	3,200
<b>Ending Fund Balance</b>	\$29,602	\$30,631	\$33,706	\$33,706	\$36,906

# Reiko Koo Estate Donations

## Description:

The Reiko Koo Estate Donations Fund accounts for estate proceeds bequeathed to the City of Pacific Grove from real estate, furnishings and personal belongings of Ms. Reiko Koo. The bequest to the City was made without any restrictions on the use of the donation. City Council may use discretion when appropriating funds. The current and prior budget allocates funds for the construction of The Great Tide Pool Site and Recreation Trail/Coastal Access Project.

## Financial Summary:

Reiko Koo Estate Donation Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$348,733	\$329,298	\$152,235	\$152,235	\$114,810
Donations	7,106	-	12,070	162,070	-
Interest Income	3,966	(98)	505	505	500
<b>Total Revenues</b>	<b>\$11,072</b>	<b>(\$98)</b>	<b>\$12,575</b>	<b>\$162,575</b>	<b>500</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	\$175,000	\$200,000	\$200,000	\$100,000
Debt Services	-	-	-	-	-
Capital	\$30,507	1,965	-	-	-
<b>Total Expenditures</b>	<b>\$30,507</b>	<b>\$176,965</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>\$100,000</b>
<b>Net Difference</b>	<b>(19,435)</b>	<b>(177,063)</b>	<b>(187,425)</b>	<b>(37,425)</b>	<b>(99,500)</b>
<b>Ending Fund Balance</b>	<b>\$329,298</b>	<b>\$152,235</b>	<b>(\$35,190)</b>	<b>\$114,810</b>	<b>\$15,310</b>

# Lovers Point Pool Fund

## Description:

The Lover's Point Pool Fund accounts for supplies and for the operation of the Lovers Point Pool.

## Financial Summary:

Lovers Point Pool Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$57,310	57,954	58,000	58,000	\$48,052
Interest	\$644	\$47	253	253	\$430
Other Revenues					
<b>Total Revenues</b>	\$644	\$47	\$253	\$253	\$430
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies Rec	-	-	\$10,201	\$10,201	\$10,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	-	-	\$10,201	\$10,201	\$10,000
<b>Net Difference</b>	644	47	(9,948)	(9,948)	(9,570)
<b>Ending Fund Balance</b>	\$57,954	\$58,000	\$48,052	\$48,052	\$38,482

# Operating Donations Fund

## Description:

The Operating Donations Fund accounts for donations from individuals, service clubs, and non-profit organizations to support a variety of public services including police, fire, parks, recreation; and library services and facilities. Recent notable donations have come from the Friends of the Pacific Grove Library to accumulate funding for construction of a new Library renewal project. The Library funds are anticipated to be transferred to the capital improvement fund to support the library renovation.

## Financial Summary:

Operating Donations Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$99,186	\$273,366	\$299,546	\$299,546	\$147,446
Donations	211,653	49,962	583,900	583,900	700
Interest Income	1,370	348	-	-	1,500
Other Revenues	1,157	-	-	-	-
<b>Total Revenues</b>	<b>\$214,180</b>	<b>\$50,310</b>	<b>\$583,900</b>	<b>\$583,900</b>	<b>\$2,200</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	\$24,130	-	-	-
Non-Operating Transfers	\$40,000	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	\$736,000	\$736,000	\$20,000
<b>Total Expenditures</b>	<b>\$40,000</b>	<b>\$24,130</b>	<b>736,000</b>	<b>736,000</b>	<b>\$20,000</b>
<b>Net Difference</b>	<b>174,180</b>	<b>26,180</b>	<b>152,100</b>	<b>152,100</b>	<b>(17,800)</b>
<b>Ending Fund Balance</b>	<b>\$273,366</b>	<b>\$299,546</b>	<b>\$147,446</b>	<b>\$147,446</b>	<b>\$129,646</b>

# Recreation Donation Fund

## Description:

The Recreation Donation Fund accounts for donations from individuals and organizations to support activities of the Youth Center. Funds are used to purchase recreation supplies for Afterschool Drop In and various summer programs.

## Financial Summary:

Operating Donations Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$27,102	\$31,790	\$40,839	\$40,839	\$41,304
Donations	4,716	9,012	4,040	4,040	9,100
Interest Income	203	256	505	505	260
Other Revenues	146	(219)	-	-	-
<b>Total Revenues</b>	<b>\$5,065</b>	<b>\$9,049</b>	<b>\$4,545</b>	<b>\$4,545</b>	<b>\$9,360</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$377	-	\$4,080	\$4,080	\$4,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$377</b>	<b>-</b>	<b>\$4,080</b>	<b>\$4,080</b>	<b>\$4,000</b>
<b>Net Difference</b>	<b>4,688</b>	<b>9,049</b>	<b>475</b>	<b>475</b>	<b>5,360</b>
<b>Ending Fund Balance</b>	<b>\$31,790</b>	<b>\$40,839</b>	<b>\$41,304</b>	<b>\$41,304</b>	<b>\$46,664</b>

# Stormwater Fund

## Description:

The Stormwater Fund was originally established to account for activities related to storm water runoff from streets and gutters. This runoff is discharged through underground pipes into waterways and the ocean. The Stormwater Fund was consolidated into the General Fund Public Works Department in fiscal year 2017. As compliance activities increase, the City may re-establish this fund.

## Financial Summary:

Stormwater Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$130,103)	-	-	-	-
Interest	956	-	-	-	-
Other Revenues	398,395	-	-	-	-
<b>Total Revenues</b>	<b>\$399,551</b>	-	-	-	-
<b>Expenditures:</b>					
Salaries and Benefits	\$63,024	-	-	-	-
Service and Supplies	168,533	-	-	-	-
Non-Operating Transfers	37,891	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$269,448</b>	-	-	-	-
<b>Net Difference</b>	<b>\$130,103</b>	-	-	-	-
<b>Ending Fund Balance</b>	<b>-</b>	-	-	-	-

# Vehicle Replacement Fund

## Description:

The Vehicle Replacement Fund accounts for a sinking fund used to accumulate annual contributions sufficient to replace vehicles at the end of their useful life.

## Financial Summary:

Vehicle Replacement Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>					
Interest	-	-	-	-	-
Other Revenues	\$50,277	-	-	-	-
<b>Total Revenues</b>	<b>\$50,277</b>	-	-	-	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies Rec	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	\$50,277	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$50,277</b>	-	-	-	-
<b>Net Difference</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

# Debt Service Funds



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# Butterfly Habitat Bond Fund

## Description:

The Butterfly Habitat Bond Fund accounts for voter approved property tax assessments used to pay principal and interest payments to service general obligation bonded debt issued to construct the Monarch Grove Butterfly Sanctuary. These bonds were retired in Fiscal Year 2018.

## Financial Summary:

Butterfly Habitat Bond Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$63,579	\$90,746	\$110,052	\$110,052	\$18,873
Revenue	119,309	111,049	95,971	-	-
<b>Total Revenues</b>	<b>\$119,309</b>	<b>\$111,049</b>	<b>\$95,971</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	\$92,142	\$91,743	\$91,179	\$91,179	
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$92,142</b>	<b>\$91,743</b>	<b>\$91,179</b>	<b>\$91,179</b>	<b>-</b>
<b>Net Difference</b>	<b>27,167</b>	<b>19,306</b>	<b>4,792</b>	<b>(91,179)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$90,746</b>	<b>\$110,052</b>	<b>\$114,844</b>	<b>\$18,873</b>	<b>\$18,873</b>

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# Internal Service Funds



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# Employee Benefit Fund

## Description:

The Employee Benefits Fund accounts for accumulation of contributions from departmental payroll accounts to fund and pay for a variety of employee benefit costs such as health, dental, unemployment insurance, life/disability insurance, and temporary employee social security replacement costs.

## Financial Summary:

Employee Benefit Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$224,017	\$125,633	\$148,916	\$148,916	\$112,997
Charges for Services	109,898	262,683	324,313	224,313	288,000
Interest Income	1,797	(32)	1,273	1,273	1,000
<b>Total Revenues</b>	<b>\$111,695</b>	<b>\$262,651</b>	<b>\$325,586</b>	<b>\$225,586</b>	<b>\$289,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$210,079	\$239,368	\$283,006	\$261,505	\$305,500
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>210,079</b>	<b>\$239,368</b>	<b>\$283,006</b>	<b>\$261,505</b>	<b>\$305,500</b>
<b>Net Difference</b>	<b>(98,384)</b>	<b>23,283</b>	<b>42,580</b>	<b>(35,919)</b>	<b>(16,500)</b>
<b>Ending Fund Balance</b>	<b>\$125,633</b>	<b>\$148,916</b>	<b>\$191,496</b>	<b>\$112,997</b>	<b>\$96,497</b>

# Liability Insurance Fund

## Description:

The Liability Insurance Fund accounts for contributions from departmental budgets to cover the cost of general liability claims, related legal costs, and the annual premiums required to participate in the Public Agency Risk Sharing Authority of California (PARSAC) a joint powers authority.

## Financial Summary:

Liability Insurance Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$510,352	\$422,432	\$142,525	\$142,525	\$307,631
Charges for Services	380,188	241,370	227,250	628,250	456,000
Interest Income	7,689	(403)	-	-	1,000
<b>Total Revenues</b>	<b>\$387,877</b>	<b>\$240,967</b>	<b>227,250</b>	<b>\$628,250</b>	<b>\$457,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$246,402	\$190,678	\$56,027	\$47,370	\$34,471
Service and Supplies	229,395	330,196	334,446	415,774	419,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	3,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$475,797</b>	<b>\$520,874</b>	<b>390,473</b>	<b>\$463,144</b>	<b>456,471</b>
<b>Net Difference</b>	<b>(169,624)</b>	<b>(279,907)</b>	<b>(163,223)</b>	<b>165,106</b>	<b>529</b>
<b>Ending Fund Balance</b>	<b>\$422,432</b>	<b>\$142,525</b>	<b>(\$20,698)</b>	<b>\$307,631</b>	<b>\$308,160</b>

# Other Post Employment Benefits (OPEB) Fund

## Description:

The Other Post Employment Benefits (OPEB) Fund was established to set aside funds to support current and future employee medical liabilities. Funds are transferred from departmental budgets based on Council's direction.

## Financial Summary:

OPEB Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$125,129	\$222,573	\$322,810	\$322,810	\$221,810
Charges for Services	95,006	100,000	101,000	-	100,000
Interest Income	2,438	237	-	-	1,000
<b>Total Revenues</b>	<b>\$97,444</b>	<b>\$100,237</b>	<b>\$101,000</b>	<b>-</b>	<b>\$101,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	\$101,000	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Difference</b>	<b>97,444</b>	<b>100,237</b>	<b>101,000</b>	<b>(101,000)</b>	<b>101,000</b>
<b>Ending Fund Balance</b>	<b>\$222,573</b>	<b>\$322,810</b>	<b>\$423,810</b>	<b>\$221,810</b>	<b>\$322,810</b>

# Workers Compensation Fund

## Description:

The Workers' Compensation Fund receives contributions from departmental payroll accounts and prior excess claim refunds. These revenues and reimbursements are used to cover the cost of program administration, claims expense, legal costs, injury and illness prevention programs; and the annual premium required to participate in the Public Agency Risk Sharing Authority of California (PARSAC) a joint powers authority.

## Financial Summary:

Workers' Compensation Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$1,269,668)	(\$1,192,858)	(\$234,110)	(\$234,110)	\$272,179
Charges for Services	1,018,164	1,553,161	1,069,690	1,249,100	706,000
Interest Income	995	298	909	900	1,000
<b>Total Revenues</b>	<b>\$1,019,159</b>	<b>\$1,553,459</b>	<b>\$1,070,599</b>	<b>\$1,250,000</b>	<b>\$707,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$51,580	\$57,654	\$51,803	\$41,639	\$39,644
Service and Supplies	890,769	537,057	662,072	\$702,072	664,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	3,000
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$942,349</b>	<b>\$594,711</b>	<b>\$713,875</b>	<b>\$743,711</b>	<b>\$706,644</b>
<b>Net Difference</b>	<b>76,810</b>	<b>958,748</b>	<b>356,724</b>	<b>506,289</b>	<b>356</b>
<b>Ending Fund Balance</b>	<b>(\$1,192,858)</b>	<b>(\$234,110)</b>	<b>\$122,614</b>	<b>\$272,179</b>	<b>\$272,535</b>

# Capital Improvement Funds



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# General Fund CIP

## Description:

The General Fund Capital Improvement Program (CIP) was established in Fiscal Year 2018/19. The fund accounts for capital projects funded fully or in part with discretionary general fund revenues; and grant sources. These projects are distinct from projects funded by self-supporting Enterprise Funds or special revenue funds.

## Financial Summary:

General Fund CIP Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-
Transfers In	-	-	-	-	\$3,845,000
Interest Income	-	--	-	-	\$2,020
Other Revenue	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	\$3,847,020
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	\$3,845,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	\$3,845,000
<b>Net Difference</b>	-	-	-	-	2,020
<b>Ending Fund Balance</b>	-	-	-	-	2,020

# Building and Facilities Improvement Fund

## Description:

The Building and Facilities Improvement Fund accounts for revenues that support general building improvements for public buildings that include preventative maintenance, HVAC, elevators, roof replacement and painting. In Fiscal Year 2018/19, all funds were transferred to the General Fund CIP to support continuing capital projects.

## Financial Summary:

Bldg. & Facilities Improvement Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$563,813	\$531,017	\$487,622	\$487,622	\$80,147
Revenue	6,270	390	2,525	2,525	-
<b>Total Revenues</b>	<b>\$6,270</b>	<b>\$390</b>	<b>\$2,525</b>	<b>\$2,525</b>	<b>-</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	\$80,147
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	\$39,066	\$43,785	\$410,000	\$410,000	-
<b>Total Expenditures</b>	<b>\$39,066</b>	<b>\$43,785</b>	<b>\$410,000</b>	<b>\$410,000</b>	<b>80,147</b>
<b>Net Difference</b>	<b>(32,796)</b>	<b>(43,395)</b>	<b>(407,475)</b>	<b>(407,475)</b>	<b>(\$80,147)</b>
<b>Ending Fund Balance</b>	<b>\$531,017</b>	<b>\$487,622</b>	<b>\$80,147</b>	<b>\$80,147</b>	<b>-</b>

## Special Revenues Funds



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# Areas of Special Biological Significance (ASBS) Fund

## Description:

The ASBS Fund accounts for grant funding from Proposition 84 through the State Water Resources Control Board. It provides matching funds to local public agencies to fund a variety of water quality improvement projects to comply with the discharge prohibition in specific areas contained in the California Ocean Plan.

## Financial Summary:

ASBS Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-
Grant Revenues	\$369,502	\$403,194	\$214,383	\$300,000	\$640,000
<b>Total Revenues</b>	<b>\$369,502</b>	<b>\$403,194</b>	<b>\$214,383</b>	<b>\$300,000</b>	<b>\$640,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$369,502	\$403,194	\$141,888	\$300,000	640,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$369,502</b>	<b>\$403,194</b>	<b>\$141,888</b>	<b>\$300,000</b>	<b>\$640,000</b>
<b>Net Difference</b>	-	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

# CalHome Reuse Fund

## Description:

The CalHome Reuse Fund accounts for grants from the California Department of Housing and Community Development. These funds are administered by local public agencies to enable low and very low-income households to become or remain homeowners. Assistance includes deferred-payment loans for down payment assistance and home rehabilitation that are payable on sale or transfer of homes or when they cease to be owner occupied, or at maturity.

## Financial Summary:

CalHome Reuse Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$88,971	\$192,970	\$105,319	\$105,319	\$105,319
Interest Income	9,902	(651)	-	-	-
Other Revenues	94,097	-	75,750	75,750	89,000
<b>Total Revenues</b>	<b>\$103,999</b>	<b>(\$651)</b>	<b>\$75,750</b>	<b>\$75,750</b>	<b>\$89,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Housing Loans	-	\$87,000	\$75,750	\$75,750	\$82,000
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>\$87,000</b>	<b>\$75,750</b>	<b>\$75,750</b>	<b>\$82,000</b>
<b>Net Difference</b>	<b>103,999</b>	<b>(87,651)</b>	<b>-</b>	<b>-</b>	<b>7,000</b>
<b>Ending Fund Balance</b>	<b>\$192,970</b>	<b>\$105,319</b>	<b>\$105,319</b>	<b>\$105,319</b>	<b>\$112,319</b>

# Carillion Fund

## Description:

The Carillion Acquisition and Maintenance Fund accounts for donations designated for the maintenance of the tower clock and chimes system at City Hall.

## Financial Summary:

Carillion Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	\$9,350	\$9,455	\$9,462	\$9,462	\$6,453
Revenues	105	7	51	51	47
<b>Total Revenues</b>	<b>\$105</b>	<b>\$7</b>	<b>\$51</b>	<b>\$51</b>	<b>\$47</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	3,060	3,060	3,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>			<b>\$3,060</b>	<b>\$3,060</b>	<b>\$3,000</b>
<b>Net Difference</b>	<b>105</b>	<b>7</b>	<b>51</b>	<b>51</b>	<b>47</b>
<b>Ending Fund Balance</b>	<b>\$9,455</b>	<b>\$9,462</b>	<b>\$6,453</b>	<b>\$6,453</b>	<b>\$3,500</b>

# Community Development Block Grant (CBDG) Fund

## Description:

The Community Development Block Grant (CBDG) Fund accounts for revolving loans originally funded by competitive funds awarded by the State through the U.S. Housing and Urban Development Department for housing loans for low-to-moderate income persons. The City of Pacific Grove is considered a non-entitlement jurisdiction; and as such does not receive annual funding. All future revolving loans are made using repayments of prior housing loans.

## Financial Summary:

CDBG Grant Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$39,430	-	\$6,862	\$6,862	\$2,459
Loan Repayments	4,286	\$39,927	40,400	163,800	80,000
Interest Income	-	2,724	-	-	-
Other Revenues	-	210	-	-	-
<b>Total Revenues</b>	<b>\$4,286</b>	<b>\$42,862</b>	<b>\$40,400</b>	<b>\$163,800</b>	<b>\$80,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$43,716	\$36,000	\$40,400	\$168,203	\$80,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$43,716</b>	<b>\$36,000</b>	<b>\$40,400</b>	<b>\$168,203</b>	<b>\$80,000</b>
<b>Net Difference</b>	<b>(39,430)</b>	<b>6,862</b>	<b>0</b>	<b>(4,403)</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>\$6,862</b>	<b>\$6,862</b>	<b>\$2,459</b>	<b>\$2,459</b>

# CDBG 2013 Grant Fund

## Description:

This fund is a temporary account established for expenditures for housing loans for low-to-moderate income persons. The City of Pacific Grove is considered a non-entitlement jurisdiction and as such, does not receive annual funding. Once the grant fund is expended, future loan repayments are returned to the CDBG Grant Fund as revolving loan fund.

## Financial Summary:

CDBG 2013 Grant Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$115,106)	-	-	-	-
Grant Revenues	515,796	\$84,204	-	-	-
<b>Total Revenues</b>	<b>\$515,796</b>	<b>\$84,204</b>	-	-	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$47,082	\$84,204	-	-	-
Non-Operating Transfers	353,608	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$400,690</b>	<b>\$84,204</b>	-	-	-
<b>Net Difference</b>	<b>\$115,106</b>	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

# Chautauqua Hall Fund

## Description:

Chautauqua Hall was built in 1881 and was designated a State Historical Landmark. The Chautauqua Hall Fund accounts for funds from the Chautauqua Hall Preserve that are used to support building repairs and maintenance.

## Financial Summary:

Chautauqua Hall Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$22,135	\$24,021	\$15,733	\$15,733	\$16,758
Interest	256	12	-	-	2,500
Other Revenues	4,630	1,500	2,525	2,525	-
<b>Total Revenues</b>	<b>\$4,886</b>	<b>\$1,512</b>	<b>\$2,525</b>	<b>\$2,525</b>	<b>\$2,500</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies Rec	\$3,000	\$9,800	\$10,201	\$1,500	\$19,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$3,000</b>	<b>\$9,800</b>	<b>\$10,201</b>	<b>\$1,500</b>	<b>\$19,000</b>
<b>Net Difference</b>	<b>1,886</b>	<b>24,021</b>	<b>(7,676)</b>	<b>1,025</b>	<b>(16,500)</b>
<b>Ending Fund Balance</b>	<b>\$24,021</b>	<b>\$15,733</b>	<b>\$8,057</b>	<b>\$ 16,758</b>	<b>\$258</b>

# Clean Beaches Fund

## Description:

The Clean Beaches Fund receives State Revolving Fund (SRF) Loan or similar program funds to cover costs of storm water runoff capture, storage and diversion from Lover's Point and Sea Palm Watersheds.

## Financial Summary:

Clean Beaches Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	-	-	-	-	-
Transfers In	\$18,559	-	-	-	-
Other Revenues	268,548	\$2,705,528	\$1,706,157	\$60,000	-
<b>Total Revenues</b>	<b>\$287,107</b>	<b>\$2,705,528</b>	<b>1,706,157</b>	<b>60,000</b>	<b>-</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	\$62,328	-	-
Service and Supplies	\$142,404	\$27,598	344,794	-	-
Non-Operating Transfers	13,257	-	-	-	-
Debt Services	-	-	-	-	-
Capital	131,446	2,677,930	1,192,336	\$60,000	-
<b>Total Expenditures</b>	<b>\$287,107</b>	<b>\$2,705,528</b>	<b>\$1,599,458</b>	<b>\$60,000</b>	<b>-</b>
<b>Net Difference</b>	<b>-</b>	<b>-</b>	<b>106,699</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>-</b>	<b>\$106,699</b>	<b>-</b>	<b>-</b>

# Coastal Conservancy Grant Fund

## Description:

The Coastal Conservancy Grant Fund receives grant proceeds from the Coastal Conservancy to fund coastal conservancy related projects and plans that maintain and improve beaches and coastal parks.

## Financial Summary:

Coastal Conservancy Grant Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	\$157,381	\$157,381	\$127,381
Transfers In	-	\$175,000	-	-	-
Other Revenues	-	96,383	-	145,000	-
<b>Total Revenues</b>	-	\$271,383	-	145,000	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	\$170	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	113,832	-	\$175,000	-
<b>Total Expenditures</b>	-	\$114,002	-	\$175,000	-
<b>Net Difference</b>	-	157,381	-	(30,000)	-
<b>Ending Fund Balance</b>	-	\$157,381	\$157,381	\$127,381	\$127,381

# Downtown Business District

## Description:

The Downtown Business District Fund accounts for the collection of self-assessed fees from businesses within the Business Improvement District and the payment of those fees to the Pacific Grove Chamber of Commerce. Businesses within the Downtown Business Improvement District remit those fees to the City upon the annual renewal of their business licenses.

## Financial Summary:

Downtown Business District Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$3,687	\$1,793	\$10,762	\$10,762	\$10,762
Revenue	28,058	47,381	30,603	30,603	31,000
<b>Total Revenue</b>	<b>\$28,058</b>	<b>\$47,381</b>	<b>\$30,603</b>	<b>\$30,603</b>	<b>\$31,033</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$29,952	\$38,412	\$30,603	\$30,603	\$31,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$29,952</b>	<b>\$38,412</b>	<b>\$30,603</b>	<b>\$30,603</b>	<b>\$31,000</b>
<b>Net Difference</b>	<b>(1,894)</b>	<b>8,969</b>	<b>-</b>	<b>-</b>	<b>33</b>
<b>Ending Fund Balance</b>	<b>\$1,793</b>	<b>\$10,762</b>	<b>\$10,762</b>	<b>\$10,762</b>	<b>\$10,795</b>

# Environmental Enhancement Fund

## Description:

The Environmental Enhancement Fund accounts for revenues associated with Coastal Area Planning grants, coastal area land use, and Environmental Impact Report deposit funds.

## Financial Summary:

Environmental Enhancement Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	\$161,564	\$157,765	\$139,614	\$139,614	\$143,579
	-	-	-	-	1,000
Revenue	4,515	92	151,500	151,500	25,000
<b>Total Revenue</b>	<b>\$4,515</b>	<b>\$92</b>	<b>\$151,500</b>	<b>\$151,500</b>	<b>\$26,000</b>
Expenditures:					
Salaries and Benefits	-	-	\$641	\$641	-
Service and Supplies	\$8,314	\$18,243	\$146,894	\$146,894	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$8,314</b>	<b>\$18,243</b>	<b>\$147,535</b>	<b>\$147,535</b>	<b>-</b>
<b>Net Difference</b>	<b>(3,799)</b>	<b>(18,151)</b>	<b>3,965</b>	<b>3,965</b>	<b>26,000</b>
<b>Ending Fund Balance</b>	<b>\$157,765</b>	<b>\$139,614</b>	<b>\$143,579</b>	<b>\$143,579</b>	<b>\$169,579</b>

# Fire Emergency Equipment Fund

## Description:

The Fire Emergency Equipment Fund accounts for grants, fees, and donations in support of Fire Department safety programs.

## Financial Summary:

Emergency Equipment Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$143,600	\$159,104	\$172,061	\$172,061	\$176,079
Interest, Rents, and Concessions	1,777	185			1,200
Revenues	19,235	19,850	22,018	22,018	22,000
<b>Total Revenues</b>	<b>\$21,012</b>	<b>\$20,035</b>	<b>\$22,018</b>	<b>\$22,018</b>	<b>\$23,200</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies Fire	\$5,508	\$7,078	\$5,890	\$18,000	\$14,750
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	12,500
<b>Total Expenditures</b>	<b>\$5,508</b>	<b>\$7,078</b>	<b>\$5,890</b>	<b>\$18,000</b>	<b>\$27,250</b>
<b>Net Difference</b>	<b>15,504</b>	<b>12,957</b>	<b>16,128</b>	<b>4,018</b>	<b>(4,050)</b>
<b>Ending Fund Balance</b>	<b>\$159,104</b>	<b>\$172,061</b>	<b>\$188,189</b>	<b>\$176,079</b>	<b>\$172,029</b>

# Gas Tax Fund

## Description:

The Gas Tax Fund accounts for State shared gasoline tax revenues that are utilized for street-related operating and capital project costs.

## Financial Summary:

Gas Tax Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$183,467	\$570	\$20,490	\$20,490	\$10,398
	324,641	15	1,515	1,515	190
Revenues	196	281,859	326,935	236,935	364,900
<b>Total Revenues</b>	<b>\$324,837</b>	<b>\$281,874</b>	<b>\$328,450</b>	<b>\$328,450</b>	<b>\$365,090</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	\$150,602	\$153,421	\$147,215
Service and Supplies PW	\$231,860	\$261,954	177,848	185,121	148,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	275,874	-	-	-	24,000
<b>Total Expenditures</b>	<b>\$507,734</b>	<b>\$261,954</b>	<b>\$328,450</b>	<b>\$338,542</b>	<b>\$319,215</b>
<b>Net Difference</b>	<b>(182,897)</b>	<b>19,920</b>	<b>-</b>	<b>(10,092)</b>	<b>45,875</b>
<b>Ending Fund Balance</b>	<b>\$570</b>	<b>\$20,490</b>	<b>\$20,490</b>	<b>\$10,398</b>	<b>\$56,273</b>

# Greening Grant Fund

## Description:

The Greening Grant Fund receives grant proceeds to fund expenditures related to greening projects and plans that reduce energy consumption, conserve water, improve air and water quality, while also providing additional community benefits.

## Financial Summary:

Greening Grant Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	-	-	\$274,406
Interest Income	-	-	-	-	-
Other Revenues	\$97,402	\$84,569	\$274,406	\$274,406	-
<b>Total Revenues</b>	\$97,402	\$84,569	\$274,406	\$274,406	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	\$29,583	-	-
Service and Supplies	-	-	244,823	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	\$97,402	\$84,569	-	-	-
<b>Total Expenditures</b>	\$97,402	\$84,569	\$274,406	-	-
<b>Net Difference</b>	-	-	-	274,406	-
<b>Ending Fund Balance</b>	-	-	-	\$274,406	\$274,406

# Hospitality Improvement District Fund

## Description:

The Hospitality Improvement District Fund accounts for the collection of self-assessed fees by the hotels. The collected funds are paid to the Monterey County Convention and Visitor's Bureau. All the hotels in the City have agreed to this self -assessment and remit those fees with their monthly Transient Occupancy Tax payment.

## Financial Summary:

Hospitality Improvement Dist.	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Fund Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$57,776	\$2,079	\$701	\$701	\$6,054
Transfers in	-	15,000	-	-	500
Revenues	489,451	478,503	494,900	494,900	446,700
<b>Total Revenues</b>	<b>\$489,451</b>	<b>\$493,503</b>	<b>\$494,900</b>	<b>\$494,900</b>	<b>\$447,200</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$545,148	\$494,881	\$459,045	\$489,547	\$446,700
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$545,148</b>	<b>\$494,881</b>	<b>\$459,045</b>	<b>\$489,547</b>	<b>\$446,700</b>
<b>Net Difference</b>	<b>(55,697)</b>	<b>(1,378)</b>	<b>35,855</b>	<b>5,353</b>	<b>500</b>
<b>Ending Fund Balance</b>	<b>\$2,079</b>	<b>\$701</b>	<b>\$36,556</b>	<b>\$6,054</b>	<b>\$6,554</b>

# Housing Fund

## Description:

The Housing Fund accounts for the administration of housing loan activities.

## Financial Summary:

Housing Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	\$175,000	\$364,822	\$362,423	\$362,423	\$238,433
Interest	81,820	24,961	-	-	220
Revenues	29,363	40,138	-	-	-
<b>Total Revenues</b>	<b>\$111,183</b>	<b>\$98,714</b>	<b>-</b>	<b>-</b>	<b>\$220</b>
<b>Expenditures:</b>					
Salaries and Benefits CEDD	\$87,068	\$82,154	\$140,265	\$123,990	-
Service and Supplies	(14,699)	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$72,369</b>	<b>\$82,154</b>	<b>\$140,265</b>	<b>\$123,900</b>	<b>\$160,540</b>
<b>Net Difference</b>	<b>38,814</b>	<b>16,560</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$364,822</b>	<b>\$362,423</b>	<b>362,423</b>	<b>\$238,433</b>	<b>\$78,113</b>

# Library Building and Equipment Fund

## Description:

The Library Building and Equipment Fund accounts for donations designated for improvements and equipment for the City Library.

## Financial Summary:

Library Building and Equipment Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	\$22,125	\$42,516	\$24,900	\$24,900	\$24,900
Revenue	20,391	8	-	-	-
<b>Total Revenue</b>	<b>\$20,391</b>	<b>\$8</b>	-	-	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	\$17,624	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	-	\$17,624	-	-	-
<b>Net Difference</b>	20,391	(17,616)	-	-	-
<b>Ending Fund Balance</b>	<b>\$42,516</b>	<b>\$24,900</b>	<b>\$24,900</b>	<b>\$24,900</b>	<b>\$24,900</b>

# Lighthouse Maintenance & Improvement

## Description:

The Lighthouse Maintenance and Improvement Fund accounts for any expenses and/or any donations, proceeds, or operating transfer receipts related to the maintenance and improvement of the Point Pinos Lighthouse.

## Financial Summary:

Lighthouse Maint. & Improvement Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$77,402	\$80,623	\$75,257	\$75,257	\$57,135
Interest	963	57			
Other Revenues	40,177	58,653	38,683	58,683	59,000
<b>Total Revenues</b>	<b>\$41,140</b>	<b>\$58,710</b>	<b>\$38,683</b>	<b>\$58,683</b>	<b>59,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	\$16,010
Service and Supplies	\$8,672	\$2,066	\$10,201	\$11,805	20,271
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	29,247	62,010	65,000	65,000	40,000
<b>Total Expenditures</b>	<b>\$37,919</b>	<b>\$64,076</b>	<b>\$75,201</b>	<b>\$76,805</b>	<b>\$76,281</b>
<b>Net Difference</b>	<b>3,221</b>	<b>(5,366)</b>	<b>(36,518)</b>	<b>(18,122)</b>	<b>(17,281)</b>
<b>Ending Fund Balance</b>	<b>\$80,623</b>	<b>\$75,257</b>	<b>\$38,739</b>	<b>\$57,135</b>	<b>\$39,854</b>

# Library Book Fund

## Description:

The Library Book Fund receives donations and contributions for the specific purpose of purchasing books for the City Library.

## Financial Summary:

Library Book Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$5,386)	\$10,389	\$14,596	\$14,596	\$14,596
Interfund Transfers	-	40,000	40,400	40,400	-
Interest, Rents, and Concessions	165	46	-	-	140
Revenues	80,101	44,750	40,400	40,400	1,500
<b>Total Revenues</b>	<b>\$80,266</b>	<b>\$84,796</b>	<b>\$80,800</b>	<b>\$80,800</b>	<b>\$1,640</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies CEDD	\$64,491	\$80,589	\$80,800	\$80,800	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$64,491</b>	<b>\$80,589</b>	<b>\$80,800</b>	<b>\$80,800</b>	<b>-</b>
<b>Net Difference</b>	<b>15,775</b>	<b>\$4,207</b>	<b>-</b>	<b>-</b>	<b>\$1,640</b>
<b>Ending Fund Balance</b>	<b>\$10,389</b>	<b>\$14,596</b>	<b>\$14,596</b>	<b>\$14,596</b>	<b>\$16,236</b>

# Local Streets and Roads Fund

## Description:

Monterey County voters approved Measure X, which authorized the Transportation Agency of Monterey County (TAMC) to impose and administer the proceeds from a three-eighths cent transaction and use tax (Measure X). This fund receives tax proceeds to pay for pedestrian and vehicular transportation projects and programs. For the City to receive Measure X funding, capital improvement projects were identified and provided to TAMC as part of the overall Measure X agreement. Based on the City’s 2016 road assessment the City had identified Fountain Avenue as a candidate for repaving.

## Financial Summary:

Local Streets and Roads Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	\$84,020	\$84,020	\$89,020
Sales and use taxes	-	\$84,020	410,000	415,000	442,400
Revenues					
<b>Total Revenues</b>	-	\$84,020	\$410,000	\$415,000	\$442,400
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	\$410,000	\$410,000	\$530,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	-	-	\$410,000	\$410,000	\$530,000
<b>Net Difference</b>	-	-	-	5,000	(87,600)
<b>Ending Fund Balance</b>	-	\$84,020	\$84,020	\$89,020	\$1,420

# McIndoo Donation Fund

## Description:

The McIndoo Donation Fund accounts for the receipt of a donation from the Jeanette J. McIndoo Trust for beautification and enhancement of public facilities and grounds.

## Financial Summary:

McIndoo Donation Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$99,951	\$101,058	\$101,078	\$101,078	\$86,179
Interest Income	-	81	101	101	400
Other Revenues	1,107	-	-	-	-
<b>Total Revenues</b>	<b>\$1,107</b>	<b>\$81</b>	<b>\$101</b>	<b>\$101</b>	<b>\$400</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	\$61	\$15,000	\$15,000	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>\$61</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>-</b>
<b>Net Difference</b>	<b>1,107</b>	<b>20</b>	<b>(15,000)</b>	<b>(14,899)</b>	<b>\$400</b>
<b>Ending Fund Balance</b>	<b>\$101,058</b>	<b>\$101,078</b>	<b>\$86,078</b>	<b>\$86,179</b>	<b>\$86,579</b>

# Museum Improvement Fund

## Description:

The Museum Improvement Fund accounts for donations designated for improvements to the Museum of Natural History.

## Financial Summary:

Museum Improvement Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$463,062	\$470,164	\$470,545	\$470,545	\$432,565
	-	-	2,020	2,020	3,500
Revenue	9,202	381	-	-	-
<b>Total Revenue</b>	<b>\$9,202</b>	<b>\$381</b>	<b>\$2,020</b>	<b>\$2,020</b>	<b>\$3,500</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$2,100	-	-	-	--
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	40,000	40,000	30,000
<b>Total Expenditures</b>	<b>\$2,100</b>	<b>\$-</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$30,000</b>
<b>Net Difference</b>	<b>7,102</b>	<b>381</b>	<b>(37,980)</b>	<b>(37,980)</b>	<b>(26,500)</b>
<b>Ending Fund Balance</b>	<b>\$470,164</b>	<b>\$470,545</b>	<b>\$432,565</b>	<b>\$432,565</b>	<b>\$406,065</b>

# Poetry Promotion Fund

## Description:

The Poetry Promotion Fund receives income from donations and a bequest to support the promotion of poetry in the community.

## Financial Summary:

Poetry Promotion Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$62,715	\$62,969	\$57,196	\$57,196	\$41,644
Interest Income	700	45	202	202	100
Other Revenues	115	284	101	101	100
<b>Total Revenues</b>	<b>\$815</b>	<b>\$329</b>	<b>\$303</b>	<b>\$303</b>	<b>\$200</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$561	\$6,102	\$15,855	\$15,855	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$561</b>	<b>\$6,102</b>	<b>\$15,855</b>	<b>\$15,855</b>	<b>-</b>
<b>Net Difference</b>	<b>254</b>	<b>(5,773)</b>	<b>(15,552)</b>	<b>(15,552)</b>	<b>200</b>
<b>Ending Fund Balance</b>	<b>\$62,969</b>	<b>\$57,196</b>	<b>\$41,644</b>	<b>\$41,644</b>	<b>\$41,844</b>

# Public Safety Augmentation Fund

## Description:

The Public Safety Augmentation Fund accounts for revenue from Proposition 172 public safety sales tax and interfund transfers to pay for a contract with Monterey County Emergency Communications for 911 emergency dispatch services.

## Financial Summary:

Public Safety Augmentation Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$233,453	\$255,012	\$336,749	\$336,749	\$381,349
Transfers In	303,000	380,000	383,800	383,800	312,000
Interest Income	6,560	610			2,000
Other Revenues	132,406	117,371	80,800	80,800	128,000
<b>Total Revenues</b>	<b>\$441,966</b>	<b>\$497,981</b>	<b>\$464,600</b>	<b>\$464,600</b>	<b>\$442,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$420,407	\$416,244	\$306,030	\$420,000	\$420,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$420,407</b>	<b>\$416,244</b>	<b>\$306,030</b>	<b>\$420,000</b>	<b>\$420,000</b>
<b>Net Difference</b>	<b>21,559</b>	<b>81,737</b>	<b>158,570</b>	<b>44,600</b>	<b>22,000</b>
<b>Ending Fund Balance</b>	<b>\$255,012</b>	<b>\$336,749</b>	<b>\$495,319</b>	<b>\$381,349</b>	<b>\$403,349</b>

# Regional Surface Transportation (RSTP) Fund

## Description:

The Regional Surface Transportation (RSTP) Fund receives federal and state transportation funding through the Transportation Agency for Monterey County (TAMC). TAMC distributes funds to local agencies as part of its responsibilities as a Regional Transportation Planning Agency. Funds are used for variety of projects including bicycle and pedestrian projects, local roads, and transit.

## Financial Summary:

RSTP Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	-	-	\$121,195
Other Revenues	-	-	\$121,195	\$121,195	-
<b>Total Revenues</b>	-	-	\$121,195	\$121,195	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	\$121,000	-	\$121,000
<b>Total Expenditures</b>	-	-	\$121,000	-	\$121,000
<b>Net Difference</b>	-	-	-	\$121,195	(121,000)
<b>Ending Fund Balance</b>	-	-	-	\$121,195	\$195

# Road Maintenance and Rehabilitation Account (RMRA) Fund

## Description:

The Road Maintenance and Rehabilitation Account (RMRA) Fund is supported through shared revenues received from the Road Repair and Accountability Act of 2017. These revenues are generated from increased gas tax, diesel excise and sales tax; and a zero-emission vehicle registration fee for local transportation projects. Funding allocations are project specific and require a maintenance of effort (MOE) requirement.

## Financial Summary:

ASBS Grant Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	-	-	-	-	\$1,648
Other Revenues	-	-	-	\$88,388	\$257,360
<b>Total Revenues</b>	-	-	-	\$88,388	\$257,360
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	\$86,740	\$257,000
<b>Total Expenditures</b>	-	-	-	\$86,740	\$257,000
<b>Net Difference</b>	-	-	-	1,648	360
<b>Ending Fund Balance</b>	-	-	-	\$1,648	\$2,008

# Senior Housing Fund

## Description:

The Senior Housing Fund accounts for donations and other revenues to develop and maintain senior housing opportunities.

## Financial Summary:

Senior Housing Fund Summary	FY 2015/16 Actual	FY 2016/17 Actual	FY 2017/18 Budget	FY 2017/18 Estimated	FY 2018/19 Budget
<b>Beginning Fund Balance</b>	\$9,721	\$9,831	\$9,838	\$9,838	\$9,990
Interest	110	7	152	152	70
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$110</b>	<b>\$7</b>	<b>\$152</b>	<b>\$152</b>	<b>\$70</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	\$9,895	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$9,895</b>	<b>-</b>	<b>-</b>
<b>Net Difference</b>	<b>110</b>	<b>7</b>	<b>9,838</b>	<b>\$152</b>	<b>\$70</b>
<b>Ending Fund Balance</b>	<b>\$9,831</b>	<b>\$9,838</b>	<b>-</b>	<b>\$9,990</b>	<b>\$10,060</b>

# Sewer Lateral Loan Fund

## Description:

The Sewer Lateral Fund accounts for the Sewer Lateral Replacement Program that provides a low interest 3% loan of up to \$10,000 to repair or replace a private sewer lateral. These deferred loans are secured by a Deed of Trust, with no monthly payments required. Loans are repaid when there is a property title transfer or sale to a new owner.

## Financial Summary:

Sewer Lateral Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$201,781	\$201,781	\$201,781	\$201,781	\$163,933
Interest	-	-	-	-	-
Other Revenues	-	-	152	152	150
<b>Total Revenues</b>	-	-	\$152	\$152	\$150
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	\$1,515	\$38,000	\$40,000
<b>Total Expenditures</b>	-	-	\$1,515	\$38,000	\$40,000
<b>Net Difference</b>	-	-	(1,363)	(37,848)	(39,850)
<b>Ending Fund Balance</b>	\$201,781	\$201,781	\$200,418	\$163,933	\$124,083

# State Franchise PEG

## Description:

The State Franchise PEG Fund accounts for funds received from the City's cable franchisee to support Public, Educational and Governmental (PEG) programming on local Public Access television. The fund supports equipment expenditures to aid in broadcasting based on the terms of the Digital Infrastructure and Video Competition Act of 2006. In Fiscal Year 17/18 and Fiscal Year 18/19, PEG funds have been appropriated to fund an upgrade of audio/visual equipment in the Council Chambers.

## Financial Summary:

State Franchise PEG Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$357,611	\$358,370	\$350,617	\$350,617	\$318,429
Revenue	49,969	57,793	57,812	57,812	57,000
<b>Total Revenue</b>	<b>\$49,969</b>	<b>\$57,793</b>	<b>\$57,812</b>	<b>\$57,812</b>	<b>\$57,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$4,872	-	-	-	-
Service and Supplies	44,338	\$57,771	\$40,804	\$90,000	\$145,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	7,775	100,000	-	-
<b>Total Expenditures</b>	<b>\$49,210</b>	<b>\$65,546</b>	<b>\$140,804</b>	<b>\$90,000</b>	<b>\$145,000</b>
<b>Net Difference</b>	<b>759</b>	<b>(7,753)</b>	<b>(82,992)</b>	<b>(32,188)</b>	<b>(88,000)</b>
<b>Ending Fund Balance</b>	<b>\$358,370</b>	<b>\$350,617</b>	<b>\$267,625</b>	<b>\$318,429</b>	<b>\$230,429</b>

# Bertha Strong Disbursement Fund

## Description:

The Bertha Strong Disbursement Fund accounts for expenditures of income received from the Bertha Strong private foundation held for the benefit of the City Pacific Grove for civic improvements. Revenue is the greater of net income or the required minimum distribution from the corpus of the foundation as governed by the IRS.

## Financial Summary:

Strong Disbursement Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$42,989	\$77,887	\$119,287	\$119,287	\$132,717
Interest Income		110			620
Other Revenues	43,501	43,000	43,430	43,430	43,000
<b>Total Revenues</b>	<b>\$43,501</b>	<b>\$43,110</b>	<b>\$43,430</b>	<b>\$43,430</b>	<b>\$43,620</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	\$8,603	\$1,710	\$30,000	\$30,000	\$120,000
<b>Total Expenditures</b>	<b>\$8,603</b>	<b>\$1,710</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>\$120,000</b>
<b>Net Difference</b>	<b>34,898</b>	<b>41,400</b>	<b>13,430</b>	<b>13,430</b>	<b>(76,380)</b>
<b>Ending Fund Balance</b>	<b>\$77,887</b>	<b>\$119,287</b>	<b>\$132,717</b>	<b>\$132,717</b>	<b>\$56,337</b>

# Supplement Law Enforcement Services Fund

## Description:

The Department of Justice provides the City with Supplemental Law Enforcement Services Funds (SLESF) to partially fund the costs of the Department’s School Resource Officer, training expenses; and the purchase of supplies and equipment. In this fiscal year, the Department is purchasing new portable and base station radios with the funding. In addition to SLESF, the City receives funding from the Pacific Grove Unified School District to partially recover the additional costs associated with the School Resource Officer.

## Financial Summary:

Supplement Law Enforcement Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$65,144)	\$68,284	\$243,431	\$243,431	\$211,588
Interest Income	172,290	204,850	119,600	119,000	128,000
Other Revenues	182	392	60,600	60,600	60,600
<b>Total Revenues</b>	<b>\$172,472</b>	<b>\$205,242</b>	<b>\$179,600</b>	<b>\$179,600</b>	<b>\$188,600</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$39,044	\$30,095	\$165,559	\$211,443	\$319,789
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$39,044</b>	<b>\$30,095</b>	<b>\$165,559</b>	<b>\$211,443</b>	<b>\$319,789</b>
<b>Net Difference</b>	<b>133,428</b>	<b>175,147</b>	<b>(14,041)</b>	<b>(31,843)</b>	<b>(131,189)</b>
<b>Ending Fund Balance</b>	<b>\$68,284</b>	<b>\$243,431</b>	<b>\$229,390</b>	<b>\$211,588</b>	<b>\$80,399</b>

# Traffic Congestion Relief Fund

## Description:

The Traffic Congestion Relief Fund accounts for shared state transportation funding that supports local transportation projects. These funds have been phased out and replaced with local funding from the Road Repair and Accountability Act of 2017.

## Financial Summary:

Traffic Congestion Relief Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$8,223)	-	-	-	-
Revenues	8,223	-	-	-	-
<b>Total Revenues</b>	<b>\$8,223</b>	-	-	-	-
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	-	-	-	-	-
<b>Net Difference</b>	<b>\$8,223</b>	-	-	-	-
<b>Ending Fund Balance</b>	-	-	-	-	-

# Abandoned Vehicle Abatement Fund

## Description:

Monterey County receives a \$1 tax on vehicle registrations. The City is reimbursed based on each abandoned vehicle marked, ticketed, and/or towed. Funds received are used for the Police Department's abatement program for training, supplies and equipment.

## Financial Summary:

Vehicle Abandonment Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	(\$363)	-	\$20,000	\$20,000	\$20,000
Transfers In	363	-	-	-	-
Other Revenues	-	\$20,000	-	-	-
<b>Total Revenues</b>	<b>\$363</b>	<b>\$20,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	\$3,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	8,000
<b>Total Expenditures</b>	<b>\$-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$11,000</b>
<b>Net Difference</b>	<b>363</b>	<b>20,000</b>	<b>-</b>	<b>-</b>	<b>(11,000)</b>
<b>Ending Fund Balance</b>	<b>-</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$9,000</b>

# Yount Income Fund

## Description:

The Yount Income Fund accounts for the expendable portion of the Yount Trust Fund which is to be used for beautification of the city and for minor improvements to educational and/or recreational facilities.

## Financial Summary:

Yount Income Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$82,098	\$87,543	\$88,047	\$88,047	\$71,908
Transfers In	2,633	11,455	-	-	-
Interest Income	7,761	72	4,040	4,040	700
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$10,394</b>	<b>\$11,527</b>	<b>\$4,040</b>	<b>\$4,040</b>	<b>\$700</b>
<b>Expenditures:</b>					
Salaries and Benefits	\$4,949	\$11,023	\$20,179	\$20,179	\$19,413
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$4,949</b>	<b>\$11,023</b>	<b>\$20,179</b>	<b>\$20,179</b>	<b>\$19,413</b>
<b>Net Difference</b>	<b>5,445</b>	<b>504</b>	<b>(16,139)</b>	<b>(16,139)</b>	<b>(18,713)</b>
<b>Ending Fund Balance</b>	<b>\$87,543</b>	<b>\$88,047</b>	<b>\$71,908</b>	<b>\$71,908</b>	<b>\$53,195</b>

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## Permanent Funds



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# Cemetery Endowment Fund

## Description:

The Cemetery Endowment Fund accounts for revenues paid for the El Carmelo Cemetery endowment care, perpetual expenses; and the general preservation of burial sites, grounds, walking paths, roadways, boundaries and structures.

## Financial Summary:

Cemetery Endowment Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$1,270,279	\$1,372,496	\$1,477,695	\$1,477,695	\$1,553,142
Charges for Services	87,306	103,902	75,447	75,447	63,000
Interest Income	14,911	1,297	-	-	-
<b>Total Revenues</b>	<b>\$102,217</b>	<b>\$105,199</b>	<b>\$75,447</b>	<b>\$75,447</b>	<b>\$63,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	-	-	-
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Difference</b>	<b>102,217</b>	<b>105,199</b>	<b>75,447</b>	<b>75,447</b>	<b>63,000</b>
<b>Ending Fund Balance</b>	<b>\$1,372,496</b>	<b>\$1,477,695</b>	<b>\$1,553,142</b>	<b>\$1,553,142</b>	<b>\$1,616,142</b>

# Library Endowment Trust Fund

## Description:

The Library Endowment Trust Fund accounts for donations and bequeaths for the benefit of Library materials and collections.

## Financial Summary:

Library Endowment Trust Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$533,108	\$539,090	\$539,528	\$539,528	\$535,993
Interest Income	5,982	438	505	505	1,500
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$5,982</b>	<b>\$438</b>	<b>\$505</b>	<b>\$505</b>	<b>\$1,500</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	-	-	\$4,040	\$4,040	\$4,000
Non-Operating Transfers	-	-	-	-	-
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>-</b>	<b>-</b>	<b>\$4,040</b>	<b>\$4,040</b>	<b>\$4,000</b>
<b>Net Difference</b>	<b>5,982</b>	<b>438</b>	<b>(3,535)</b>	<b>(3,535)</b>	<b>(2,500)</b>
<b>Ending Fund Balance</b>	<b>\$539,090</b>	<b>\$539,528</b>	<b>\$535,993</b>	<b>\$535,993</b>	<b>\$533,493</b>

# Yount Trust Fund

## Description:

The Yount Trust Fund accounts for interest income from a non-expendable trust fund. The interest earned is transferred to the Yount Income Fund to support beautification of the City and minor improvements to education and/or recreational facilities.

## Financial Summary:

Yount Trust Fund	FY 2015/16	FY 2016/17	FY 2017/18	FY 2017/18	FY 2018/19
Summary	Actual	Actual	Budget	Estimated	Budget
<b>Beginning Fund Balance</b>	\$840,264	\$849,677	\$838,298	\$838,298	\$829,128
Interest Income	12,216	76	3,030	3,030	10,000
Other Revenues	-	-	-	-	-
<b>Total Revenues</b>	<b>\$12,216</b>	<b>\$76</b>	<b>\$3,030</b>	<b>\$3,030</b>	<b>\$10,000</b>
<b>Expenditures:</b>					
Salaries and Benefits	-	-	-	-	-
Service and Supplies	\$170	-	\$202	\$200	-
Non-Operating Transfers	2,633	\$11,455	-	12,000	\$3,000
Debt Services	-	-	-	-	-
Capital	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$2,803</b>	<b>\$11,455</b>	<b>\$202</b>	<b>\$12,200</b>	<b>\$3,000</b>
<b>Net Difference</b>	<b>9,413</b>	<b>(11,379)</b>	<b>\$2,828</b>	<b>(\$9,170)</b>	<b>7,000</b>
<b>Ending Fund Balance</b>	<b>\$849,677</b>	<b>\$838,298</b>	<b>\$843,954</b>	<b>\$829,128</b>	<b>\$836,128</b>

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# Capital Improvements and Capital Outlay



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## Capital Outlay

### General Fund

VOIP Phone System \$95,000

The Voice Over IP phone system will replace the City's existing outdated phone system. Customer support will no longer be available for this item. This is an element of the IT Master Plan.

Information Equipment Tele Data Closet \$5,000

The IT Tele Data closet includes the following:

- Additional UPS and Power Distribution units to better manage electricity
- City Hall computer network room security
- Increased use of best cable management techniques to decrease intercabinet cabling
- Environmental monitors for temperature, humidity, and water alarm capabilities
- Addition of a building ground and ground bar to computer rooms
- Potential addition of a small AC unit to the Police Department computer room

Replace Abrasive Cleaning Station \$5,000

This capital outlay item is a vital piece of equipment used by the Public Works crews. It is used to media blast parts/tools for maintenance, cleaning, prepping for paint, and similar services.

Community and Economic Development Vehicle \$40,000

This vehicle will be utilized by the Code Compliance Division of the Community and Economic Development Department. This vehicle will allow CEDD staff to promptly respond to citizen requests by providing a dedicated vehicle.

Total General Fund \$145,000

### Non-General Fund

Sewer Fund - One Ton Dump Truck \$60,000

This includes purchase of a 1-ton dump truck that will be used in the Public Works Department.

Sewer Fund - Vac-Con Truck Replacement \$500,000

This Vac-Con truck will replace the 2002 Vac-Con truck which has significantly deteriorated. This is considered an essential piece of equipment for Waste Water Division operations.

Supplemental Law Enforcement Services Fund - Police Department Radios \$200,000

This includes 25 portable radios for police officers and 5 portable radios for civil police department staff. It will also include the purchase and installation of an antenna for the police station. The existing portable radios no longer function properly and are no longer under warranty.

Total Non-General Fund \$760,000

Combined Capital Outlay – All Funds \$905,000

## Capital Improvement Plan

The City's capital improvement plan (CIP) is an integral part of the City's annual budget process. The CIP serves as a public relations and economic development tool and focuses on preserving infrastructure while ensuring efficient use of public funds. Council Policy 400-6 defines a Capital Improvement or asset as buildings, machinery or equipment, with an original cost in excess of \$5,000 and a useful life of three years or more. Items listed within this section reference capital projects that are related to facilities, streets, and infrastructure.

In Fiscal Year 17/18, the City prepared a five-year draft capital improvement plan to assist with long-term planning. This document provided the following information:

- Capital improvement projects and equipment purchases
- An implementation schedule
- Options for project financing
- Links to Council's strategic initiatives
- Budgetary information
- Project justification

As part of the annual budget process, City departments submit project requests to the Public Works Department. Projects are identified based on input received from the community, the Mayor and City Council; as well as City staff. The Staff identified projects that are based on critical needs, including those due to safety issues or to comply with new mandates.

Each project proposal is reviewed from a variety of approaches and is prioritized based on the following criteria:

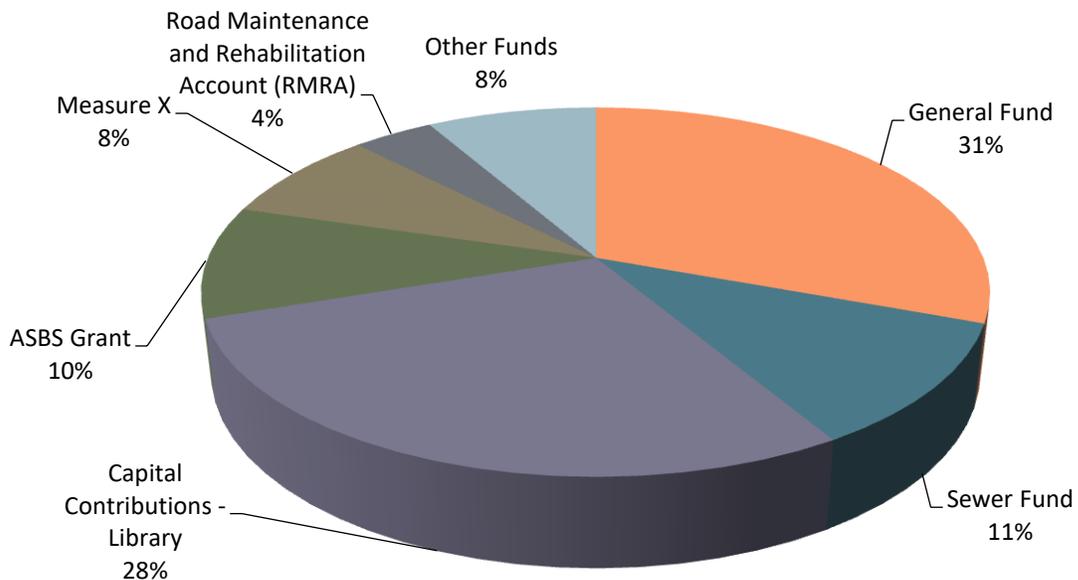
- Greatest need (ex: mandates and public safety)
- Meeting the Council's Strategic Initiatives and Goals
- Consequences of delay (ex: potential to incur increased costs, asset preservation)
- Readiness
- Opportunities to accomplish multiple goals or align timing with another project(s)
- Availability of funding (ex: grants)

Under the direction of the City Manager, the Public Works and Finance Departments reviewed the proposed projects and prepared the CIP for submittal to the Mayor and City Council. The proposed CIP is then presented, discussed, and acted upon by the City Council in public sessions during the budget hearings.

In Fiscal Year 18/19, the City has proposed funding for eight general fund projects, fifteen non-general fund projects and three multi-fund projects. An overview is presented below, with complete project details provided on separate sheets within this section.

Funding Source	
General Fund	\$1,995,000
Capital Contributions Library	1,850,000
Sewer	705,000
Area of Special Biological Significance (ASBS) Grant	640,000
Cemetery	50,000
Bertha Strong	120,000
Chautauqua Hall	15,000
Civic Center Site	54,000
Gas Tax Fund	12,000
Lighthouse Improvement Fund	40,000
Measure X	530,000
Museum Improvement Fund	30,000
Reiko Koo	100,000
Regional Surface Transportation Program (RSTP)	121,000
Road Maintenance and Rehabilitation (RMRA)	257,000
<b>Total</b>	<b>\$6,519,000</b>

**FY 18/19 Capital Improvements by Fund**  
**\$6.5 million**





## FY 18/19 Capital Improvement Plan

# Lovers Point Coastal Access Project/Recreation Trail Coastal Access Project

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 18-2
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure/Placemaking
<b>Origination Year</b>	FY2015/16
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

Construct the Lovers Point Coastal Access project, a project that aims to create an attractive, high quality pedestrian path that encourages people to get out of their vehicles and walk along the trail, create accessible routes from the recreation trail to the street intersection that leads to downtown, realign curbs and gutters and reconfigured existing parking areas to provide additional parking, install new public access signs and bicycle racks, implement safe crossings and make them ADA compliant, implement stormwater improvements, and install new curb and gutter.

The project was engineered and put out to bid in FY17/18. Construction will occur in FY18/19. This Project also includes \$100,000 from Fund 93, Reiko Koo for a total project cost of \$500,000.

### Fiscal Impact

Funding Source	General Fund, 01-503 Buildings and Grounds					Total Project Cost
	Reiko Koo					
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	
General Fund	\$40,000	\$400,000				\$440,000
Reiko Koo	\$20,000	\$100,000				\$120,000
<b>Total:</b>	<b>\$60,000</b>	<b>\$500,000</b>				<b>\$560,000</b>

There is no projected increase in operational expenses associated with this project.

### Photos

Existing Conditions



Example of Proposed





# FY 18/19 Capital Improvement Plan

## Point Pinos Trail Project

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 18-46
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2016/17
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project entails construction of a formal pedestrian trail seaward of Ocean View Blvd along Point Pinos. This project brings to fruition the vision of a safe, enjoyable pedestrian path along Pacific Grove's entire coastline.

In FY17/18 funding was allocated to prepare and complete the environmental document.

The funding allocated for FY18/19 will be for construction of the project.

### Fiscal Impact

Funding Source		General Fund, 01-503 Buildings and Grounds Reiko Koo					Total Project Cost
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
General Fund	\$250,000	\$250,000				\$500,000	
Reiko Koo	\$100,000					\$100,000	
<b>Total:</b>	<b>\$100,000</b>	<b>\$250,000</b>	<b>\$250,000</b>			<b>\$600,000</b>	

There is no projected increase in operational expenses associated with this project.

### Photos

#### Existing Conditions





# FY 18/19 Capital Improvement Plan

## Pine Ave Safety Project

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 18-3
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2017/18
<b>Planned Completion Year</b>	FY 2019/20

### Project Description, Scope and Purpose

This project will restructure Pine Avenue from Alder to Eardely to increase pedestrian, bicycle, and vehicle safety.

In FY 17/18, traffic engineering drawings were prepared and conceptual designs, to bring before the boards, commissions and public for input, began.

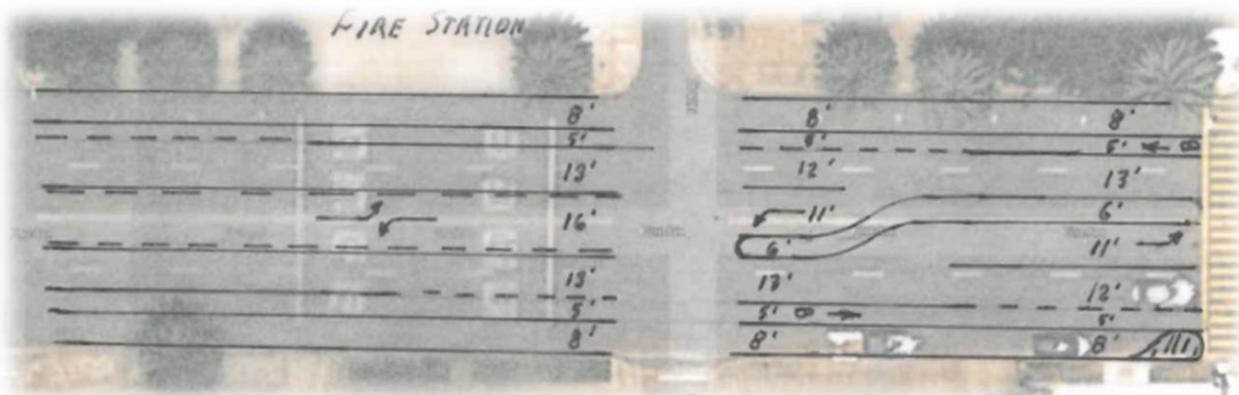
### Fiscal Impact

Funding Source		General Fund, 01-505 Streets				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
\$30,000	\$300,000					\$330,000

There is no projected increase in operational expenses associated with this project.

### Photos

#### Example roadway reconfiguration





# FY 18/19 Capital Improvement Plan

## Annual Street Rehabilitation

<b>Funding Source</b>	General Fund, 01-505 Streets
<b>Project Code</b>	CIP 19-1
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2022/23

### Project Description, Scope and Purpose

This project will include both street rehabilitation and the annual crack and slurry seal project.

**Street Rehabilitation:** Approximately \$300k will be used for Street Rehabilitation on Congress Avenue, in conjunction with RSTP funding, Measure X Funding, and SB1 Funding. (see non- general fund project list and/or project sheets for details on non-general funding sources).

The Congress Avenue Street Rehabilitation project include a combination of overlay and road reconstruction, installation of a pedestrian walking path, and construction of ADA ramps.

**Annual Crack & Slurry Seal:** Approximately \$200k will be utilized to perform annual crack and slurry seal, an important annual maintenance, of various roads in the City.

### Fiscal Impact

Funding Source		General Fund, 01-505 Streets				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$500,000	\$630,000	\$630,000	\$630,000	\$630,000	\$3,020,000	

There is no projected increase in operational expenses associated with this project.

### Photos

**Congress Avenue existing conditions**





# FY 18/19 Capital Improvement Plan

## Annual Sidewalk Improvements

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 18-36
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2015/16
<b>Planned Completion Year</b>	Ongoing

### Project Description, Scope and Purpose

This project includes repair sidewalks, install curb and gutter, and construct ADA ramps at various locations in accordance with Council Policy 700-4, the Sidewalk Development Policy.

### Fiscal Impact

Funding Source		General Fund, 01-505 Streets				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
\$50,000	\$50,000	\$75,000	\$75,000	\$75,000	\$75,000	\$400,000

There is no projected increase in operational expenses associated with this project.

### Photos

Example of sidewalk repaired in FY17/18

Example of newly installed Sidewalk





# FY 18/19 Capital Improvement Plan

## Stormwater Low Impact Development (LID) Project

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 18-5
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Environment
<b>Origination Year</b>	FY 2017/18
<b>Planned Completion Year</b>	FY 2021/22

### Project Description, Scope and Purpose

This project will include installation of native gardens and rainscape gardens along the Pacific Grove Coastline to capture surface stormwater and beautify the coastline.

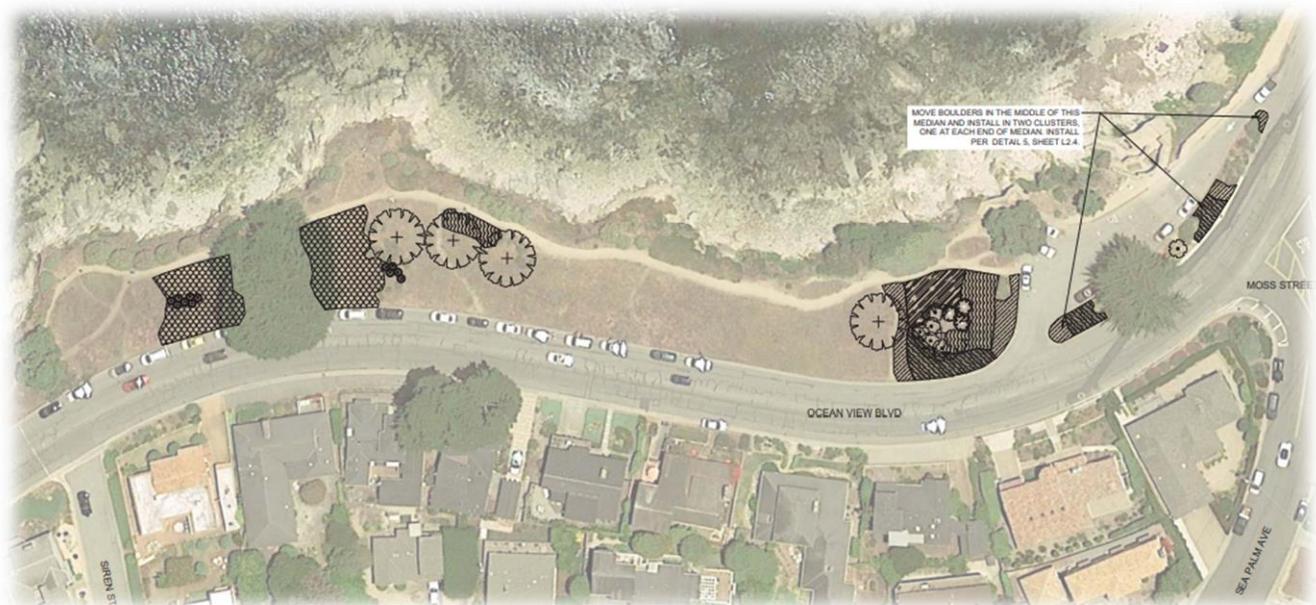
### Fiscal Impact

Funding Source		General Fund, 01-503 Buildings and Grounds				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
\$30,000	\$100,000	\$150,000				\$280,000

There is no projected increase in operational expenses associated with this project.

### Photos

Example of landscaping along the PG coastline





# FY 18/19 Capital Improvement Plan

## Trash Enclosures at Fandango's Parking Lot

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 19-2
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Environment/Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project includes construction of two trash enclosures in the Fandango's Parking Lot to ensure proper waste management and minimize refuse exposure to animals. This project will also help reduce trash pollutants to the Pacific Grove Area of Special Biological Significance (ASBS).

### Fiscal Impact

Funding Source		General Fund, 01-503 Buildings and Grounds				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$125,000					\$125,000	

There is no projected increase in operational expenses associated with this project.

### Photos

Existing Tash Area Fandango's Parking Lot



Example Trash Enclosure





# FY 18/19 Capital Improvement Plan

## Newspaper Racks in the Downtown Corridor

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 19-3
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Environment, Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project will include the purchase and installation of five (5) newspaper racks in the downtown corridor. The new news racks will replace the deteriorated installations at various locations.

This project will also initiate a permitting program for publications to utilize the news rack. Staff anticipates that costs to be recouped within five to six years.

### Fiscal Impact

Funding Source		General Fund, 01-503 Buildings and Grounds				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$20,000					\$20,000	

It is anticipated that this project will result in yearly revenues associated with annual permitting for use of news racks.

### Photos

Existing news racks



Example new news rack





# FY 18/19 Capital Improvement Plan

## Annual Storm Drain Repairs

<b>Funding Source</b>	General Fund, CIP
<b>Project Code</b>	CIP 19-11
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Environment, Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2020/21

### Project Description, Scope and Purpose

This project will include necessary storm drain repairs at various locations to ensure continued maintenance of the City's stormwater infrastructure.

### Fiscal Impact

Funding Source		General Fund, 01-505 Streets				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000	

There is no projected increase in operational expenses associated with this project.

### Photos

**Deteriorated storm water pipe**



**New storm water pipes**





## FY 18/19 Capital Improvement Plan

### Historic City Hall Department Bathroom

<b>Funding Source</b>	Non- General Fund, Civic Center Site Fund
<b>Project Code</b>	CIP 19-4
<b>Department</b>	City Managers Office
<b>Council Strategic Initiative</b>	Operational Excellence
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

#### Project Description, Scope and Purpose

This project entails converting storage space in Historic City Hall, which was formerly a bathroom, back into to a bathroom.

#### Fiscal Impact

Funding Source		Non- General Fund, Civic Center Site Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$40,000					\$40,000	

There is no projected increase in operational expenses associated with this project.

#### Photos

##### Existing storage space





## FY 18/19 Capital Improvement Plan

### City Hall Energy Efficiency Window Tint

<b>Funding Source</b>	Non- General Fund, Civic Center Site Fund
<b>Project Code</b>	CIP 19-5
<b>Department</b>	Community & Economic Development
<b>Council Strategic Initiative</b>	Environment
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

#### Project Description, Scope and Purpose

This project entails installing tinted film on every exterior window in City Hall. The tinted film will make City hall more energy efficient and to protect art and other zoning materials on walls from fading.

#### Fiscal Impact

Funding Source		Non- General Fund, Civic Center Site Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$14,000					\$14,000	

It is anticipated that this project will result in utility savings due to energy efficient windows.

#### Photos

Windows at City Hall





## FY 18/19 Capital Improvement Plan

### Congress Avenue Road Rehabilitation

<b>Funding Source</b>	Non- General Fund: Measure X, RMRA Fund (SB1), RSTP
<b>Project Code</b>	CIP 19-6
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

#### Project Description, Scope and Purpose

Funding sources for this project include: Measure X, SB1, RSTP, and General Fund for a grand total of \$1,208,361. The Congress Avenue Street Rehabilitation project includes a combination of overlay and road reconstruction, installation of a pedestrian walking path, and construction of ADA ramps.

#### Fiscal Impact

Funding Source	Non- General Fund Measure X, RMRA (SB1), RSTP					Total Project Cost
	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	
Measure X	\$530,000					
RMRA (SB1)	\$257,000					\$908,000
RSTP	\$121,000					
General Fund						
<b>Total:</b>	<b>\$908,000</b>					<b>\$908,000</b>

There is no projected increase in operational expenses associated with this project.

#### Photos

##### Congress Avenue existing conditions





## FY 18/19 Capital Improvement Plan

# Fuel Pump Modernization at Public Works Corporation Yard

<b>Funding Source</b>	Non- General Fund, Gas Tax
<b>Project Code</b>	CIP 19-7
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure, Operational Excellence
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project will replace the old, deteriorated unleaded and diesel fuel pumps at the Public Works Corporate Yard with new, more efficient pumps.

### Fiscal Impact

Funding Source		Non- General Fund, Gas Tax				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$12,000					\$12,000	

There is no projected increase in operational expenses associated with this project.

### Photos

#### Existing fuel pumps





# FY 18/19 Capital Improvement Plan

## Paint Eastside Exterior of Chautauqua Hall

<b>Funding Source</b>	Non-General Fund, Chautauqua Hall fund
<b>Project Code</b>	CIP 19-8
<b>Department</b>	Recreation
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project will provide a fresh layer of paint to the exterior, east side, of Chautauqua hall.

### Fiscal Impact

Funding Source		Non- General Fund, Chautauqua Hall fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$15,000					\$15,000	

There is no projected increase in operational expenses associated with this project.

### Photos

Chautauqua Hall Exterior





## FY 18/19 Capital Improvement Plan

# Pavement Overlay of Circular Driveway at Pt Pinos Lighthouse

<b>Funding Source</b>	Non- General Fund, Lighthouse Improvement Fund
<b>Project Code</b>	CIP 19-9
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project includes slurring the circular driveway located at the Point Pinos Lighthouse.

### Fiscal Impact

Funding Source		Non- General Fund, Lighthouse Improvement Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
<b>\$40,000</b>					<b>\$40,000</b>	

There is no projected increase in operational expenses associated with this project.

### Photos

**Ariel view of Point Pinos Lighthouse circular driveway**





# FY 18/19 Capital Improvement Plan

## Library Renewal Project

<b>Funding Source</b>	Non- General Fund, Library Fund
<b>Project Code</b>	CIP 18-41
<b>Department</b>	Library
<b>Council Strategic Initiative</b>	Infrastructure, Operational Excellence, Neighborhoods, Cultural Heritage
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2019/20

### Project Description, Scope and Purpose

This project includes an extensive remodel of interior of the Library. The project will encompass 6 major areas: ADA upgrades, safety and accessibility upgrades; lighting upgrades and efficiency; interior painting; ceiling, walls and door repair; interior construction and modifications and flooring

### Fiscal Impact

Funding Source		Non- General Fund, Library Fund					Total Project Cost
FY 17/18 Expenditures	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
General Fund	\$200,000						
Library Fund	\$1,850,000						
<b>\$70,000</b>	<b>\$2,050,000</b>					<b>\$2,120,000</b>	

There is no projected increase in operational expenses associated with this project.

### Photos

#### Current Library Interior





# FY 18/19 Capital Improvement Plan

## Bathroom at the Monarch Butterfly Sanctuary

<b>Funding Source</b>	Non- General Fund, Bertha strong Fund
<b>Project Code</b>	CIP 18-19
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2017/18
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project will include installation of a new prefabricated restroom facility on the upper portion of the 3-acre Pacific Grove Monarch Butterfly Sanctuary. In FY17/18 the IS/MND was produced and circulated for review.

### Fiscal Impact

Funding Source		Non- General Fund, Bertha strong Fund				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
-	<b>\$70,000</b>					<b>\$70,000</b>

This project will result in a slight increase in operational expenses moving forward due to costs associated with bathroom operations.

### Photos

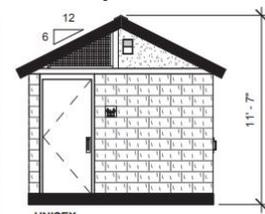
Proposed Restroom Location



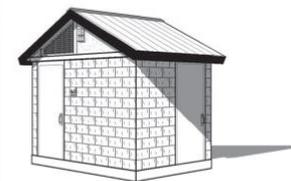
Existing Portable Toilet Location



Example of bathroom structure



② FRONT ELEVATION  
3/16" = 1'-0"



③ PERSPECTIVE



# FY 18/19 Capital Improvement Plan

## Recreation Trail Lighting

<b>Funding Source</b>	Non- General Fund, Bertha Strong Fund
<b>Project Code</b>	CIP 18-35
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2019/20

### Project Description, Scope and Purpose

This project will include Instalation of lighting on the recreation trail to increase safety for users.

### Fiscal Impact

Funding Source		Non- General Fund, Bertha Strong Fund				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
\$30,000	\$50,000					\$80,000

This project will result in a slight increase in operational expenses moving forward due to costs associated with powering the lights

### Photos

#### Example of outdoor downlighting





## FY 18/19 Capital Improvement Plan

### Cemetery Office at El Carmelo Cemetery

<b>Funding Source</b>	Non- General Fund, Cemetery Fund
<b>Project Code</b>	CIP 18-39
<b>Department</b>	Public Works`
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY2017/18
<b>Planned Completion Year</b>	FY 2018/19

#### Project Description, Scope and Purpose

This project will include installation of a prefabricated building on the El Camino Cemetery to be used by cemetery staff.

The project originally slated for completion in FY17/18 but was carried over to FY18/19 due to lack of water credits. Water credits were allocated toward the end of FY 17/18.

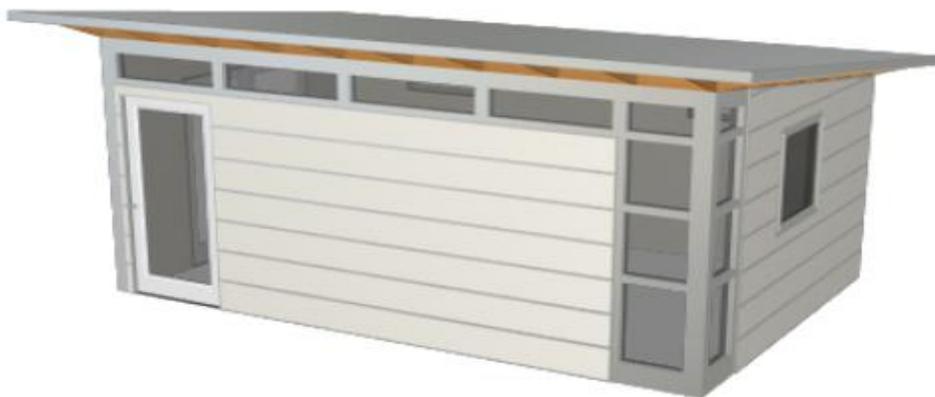
#### Fiscal Impact

Funding Source		Non-General Fund, Cemetery Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$50,000					\$50,000	

This project will result in a slight increase in operational expenses moving forward due to costs associated with powering the office.

#### Photos

Example prefabricated office





## FY 18/19 Capital Improvement Plan

### LED Lighting in Sewer Division Workspaces

<b>Funding Source</b>	Non- General Fund, Sewer Fund
<b>Project Code</b>	CIP 19-10
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

#### Project Description, Scope and Purpose

This project will install LED lighting in the Sewer Division workspaces. LED lighting is needed to allow for sufficient illumination in sewer barn; this is especially vital for proper illumination when responding to emergency calls in the evening or early morning hours.

#### Fiscal Impact

Funding Source		Non-General Fund, Sewer Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$20,000					\$20,000	

There is no projected increase in operational expenses associated with this project.

#### Photos

##### Example LED lighting





# FY 18/19 Capital Improvement Plan

## 14th Street Sewer Line Replacement (SCSMP Project #7)

<b>Funding Source</b>	Non- General Fund, Sewer Fund
<b>Project Code</b>	CIP 18-51
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Environment
<b>Origination Year</b>	FY 2014/15
<b>Planned Completion Year</b>	FY 2017/18

### Project Description, Scope and Purpose

This project includes consolidating multiple sewer mains on 14th Street from Lighthouse to Central as noted in the Sewer Collection System Master Plan (SCSMP) Project #7.

### Fiscal Impact

Funding Source		Non- General Fund, Sewer Fund				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
\$50,000	\$525,000					\$575,000

There is no projected increase in operational expenses associated with this project.

### Photos

14<sup>th</sup> street





# FY 18/19 Capital Improvement Plan

## Sewer Pump Station Upgrades

<b>Funding Source</b>	Non- General Fund, Fund 76
	Sewer Fund
<b>Project Code</b>	CIP 18-50
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Environment
<b>Origination Year</b>	FY 2014/15
<b>Planned Completion Year</b>	FY 2019/20

### Project Description, Scope and Purpose

This project consists of replacement of equipment, control panels, essential for the functionality of pumps stations.

### Fiscal Impact

Funding Source		Non-General, Sewer Fund				
Project Expenses FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23	Total Project Cost
\$35,000	\$35,000	\$35,000				\$105,000

There is no projected increase in operational expenses associated with this project.

### Photos

Pictured are two pump stations in the City of Pacific Grove





## FY 18/19 Capital Improvement Plan

# New Sewer Line for the Monarch Butterfly Sanctuary Restroom

<b>Funding Source</b>	Non- General Fund, Sewer Fund
<b>Project Code</b>	CIP 19-14
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project includes installation of new sewer lines to tie into the restroom that will be installed at the Monarch Butterfly Sanctuary (CIP 18-19).

### Fiscal Impact

Funding Source		Non- General Fund, Sewer Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$125,000					\$125,000	

There is no projected increase in operational expenses associated with this project.

### Photos

**Proposed Restroom Location**



**Project Site**





# FY 18/19 Capital Improvement Plan

## Museum Interior Handrail

<b>Funding Source</b>	Non- General Fund, Museum Improvement Fund
<b>Project Code</b>	CIP 19-16
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project includes installation of a handrail inside the Pacific Grove Museum of Natural History.

### Fiscal Impact

Funding Source		Non- General Fund, Museum Improvement Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$20,000					\$20,000	

There is no projected increase in operational expenses associated with this project.

### Photos

#### Existing Interior Handrail





# FY 18/19 Capital Improvement Plan

## Museum Paint Upgrades

<b>Funding Source</b>	Non- General Fund, Museum Improvement Fund
<b>Project Code</b>	CIP 19-17
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2018/19
<b>Planned Completion Year</b>	FY 2018/19

### Project Description, Scope and Purpose

This project will include painting of the interior and exterior Grand Side of the Pacific Grove Museum of Natural History.

### Fiscal Impact

Funding Source		Non- General Fund, Museum Improvement Fund				Total Project Cost
FY 18/19	FY 19/20	FY 20/21	FY 21/22	FY 22/23		
\$10,000					\$10,000	

There is no projected increase in operational expenses associated with this project.

### Photos

Existing Interior Paint



Existing Exterior Paint





## FY 18/19 Capital Improvement Plan

### Storm Water Capture and Diversion

<b>Funding Source</b>	Non- General Fund, Fund 79 ASBS Grant
<b>Project Code</b>	CIP18-84
<b>Department</b>	Public Works
<b>Council Strategic Initiative</b>	Infrastructure
<b>Origination Year</b>	FY 2017/18
<b>Planned Completion Year</b>	FY 2019/20

#### Project Description, Scope and Purpose

This project will create infrastructure to reduce pollutants entering the Pacific Grove Areas of Special Biological Significance (ASBS) by capturing, storing and diverting runoff from Lover's Point and Sea Palm Watersheds and improving the aging sanitary sewer collection system.

#### Fiscal Impact

The estimated cost for this project is \$4,427,000.

Funding Source		Non- General Fund, Fund 79 ASBS Grant				Total Project Cost
FY 17/18	FY 18/19	FY 19/20	FY 20/21	FY 21/22		
\$160,000	\$640,000	\$1,813,500	\$1,813,500		\$4,427,000	

## Supplementary Information



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**City of Pacific Grove  
Council Policy**

<b>Subject</b>	<b>Policy Number</b>	<b>Effective Date</b>	<b>Page</b>
<b>Budget and Financial Management</b>	<b>400-6</b>	<b>October 1, 2014</b>	<b>Page 1 of 7</b>

**Purpose**

This Budget and Financial Management policy is established to help ensure that the City’s financial resources are managed in a manner that fosters administrative transparency and confidence among the City Council, citizenry, and staff that the City’s resources shall be available to fund ongoing City services, consistent with local economic conditions and the City Council’s service priorities.

**Budget Process**

Budget management occurs year-round, with ongoing City Council direction and public input. In addition to formal updates on the budget and fiscal forecast, staff provides periodic updates on revenues and expenditures.

The City uses a five-year fiscal planning horizon, in which the annual budget is the first year of the forecast. The forecast is a tool that helps decision-makers identify important trends and understand long-term consequences of budget decisions. Importantly, the forecast is not a budget and does not represent a plan. It is a model based on cost and revenue assumptions that is updated continuously. Since the degree of revenue uncertainty increases with each successive year of the forecast (i.e., we can place much more confidence in projections for the first year of the forecast period than for the last, the forecast is a more viable framework for decision-making in the near-term, and only suggests relative financial health based on stated economic assumptions in the later years.

The annual budget process begins in January or February with City Council discussion of goals for the following year. At this meeting, staff presents an update of the current year budget and five-year fiscal forecast, as well as estimates of revenues for the following year and baseline expenditure assumptions. Baseline expenditures include existing staffing levels and other costs required to continue current service levels. At this meeting, the City Council provides direction to staff on the goals for the following budget year and five-year forecast, which include both goals for services and capital projects as well as the amount of additional funding or expenditure reduction required to achieve the goals.

Based on this direction, the City Manager distributes budget instructions and baseline staffing cost information to department managers for developing the budget. Subsequently, the City Manager and Finance Director work with program managers to develop the budget consistent with Council goals.

In February and March, the City Council reviews evolving revenue information and expenditure assumptions and determines the process for City Council consideration of the budget.

The City Manager finalizes the recommended budget and presents it to the City Council in May. After public input and discussion at this meeting, the City Council either directs modifications to the budget or introduces an ordinance adopting the budget. At the second reading of the ordinance at a subsequent regular City Council meeting, the budget is adopted and effective July 1<sup>st</sup> of the fiscal year.

### **Fiscal Forecast**

- Staff shall maintain a five-year General Fund fiscal forecast to include revenues, expenditures, as well as the net results of operations and the beginning and ending fund balances for each year of the forecast.

### **Operating Budget**

- The City Council shall adopt an annual operating budget, pursuant to Article 29 of the City Charter, prior to the start of the fiscal year.
- Revenue projections for a given year shall include a contingency reserve of 1%, either positive or negative, depending on the general direction of the economy. The need for such a contingency can be re-evaluated after January 1 of the budget year.
- Subject to exception for specific circumstances, the City Manager's recommended budget shall include an expenditure contingency in the General Fund equal to 1%, which may only be spent on projects required to advance City Council goals, expressed either explicitly or through the City Council's work plan.
- The operating budget shall include ongoing operating revenues sufficient to fund ongoing operating expenditures. Reserves may be used as a resource to fund operations, with City Council acknowledgement of such use and a plan for re-establishing operations within annual anticipated revenues.
- The budget shall provide for adequate maintenance and the orderly replacement of fixed assets and equipment.
- Each October, staff shall present a report to the City Council estimating the year-end results for the preceding fiscal year. This report shall compare unaudited actual figures with budgeted and the most recently estimated actual figures.
- Appropriations are approved at the fund level, and in the case of the General Fund, at the department or program level. All amendments to the budget at these levels may be approved only by the City Council.
- For budget purposes, programs and departments are defined as follows:
  - City Council
  - Legal Services
  - City Manager/Human Resources/City Clerk
  - Finance
  - Information Systems
  - Community and Economic Development
  - Police and Disaster Preparedness
  - Fire and Emergency Medical Services
  - Library
  - Museum
  - Recreation
  - Public Works

The City Manager shall have authority to transfer funds within a given fund and between department appropriations to ensure that programmatic budgets may adapt throughout the year to evolving circumstances. Departmental appropriations in the 5100 series of the chart of accounts (salary and benefits) that reflect salary and benefit savings, may not be used to offset expenditures in the 5200 series of account codes (services and supplies) or the 6000 series of account codes (capital expense) without the express, written approval of the City Manager. These changes shall have no negative effect on the given fund or the General Fund.

### **Capital Projects**

The City shall adopt a five-year capital improvement and maintenance plan, with the first year of the plan to be appropriated as part of the operating budget. The purpose of the plan is to identify and prioritize capital project needs.

The budget shall also include capital expenditures; where possible, such capital expenditures will be funded with non-recurring revenues or grants.

At least the first two years of the plan shall be fully funded, with funding shortfalls and challenges clearly identified in remaining years.

A Capital Improvement is defined as property, plant, or improvements having a useful life of two or more years and a total amortized acquisition and maintenance cost of \$2,500 or more. All estimated construction, maintenance, and operating costs and potential funding sources for each proposed capital improvement shall be identified.

The City shall finance only those capital improvements consistent with the adopted capital improvement plan and City priorities. All capital improvement operating and maintenance costs shall be included in the fiscal forecast.

### **Basis of Accounting**

Financial statements are prepared in accordance with General Accepted Accounting Principles and all relevant Pronouncements promulgated by the Governmental Accounting Standards Board (GASB). All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt, which is recognized when due. Financial resources usually are appropriated in other funds for transfer to a debt service fund in the period in which maturing debt principal and interest must be paid. Such amounts are not current liabilities of the debt service fund, as their settlement shall not require expenditure of existing fund assets.

All proprietary fund types and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

## **Basis of Budgeting**

The basis of budgeting is the same as the basis of accounting.

## **Treasury and Cash Management**

The City shall manage the treasury in compliance with California Government Code Section 53600 and City Council Policy 400-5, which requires quarterly Treasurer's Reports to the City Council, reconsideration of Policy 400-5 by the Council at least once every two years, and selection of investments based on considerations of safety, liquidity, and yield, in order of decreasing priority.

In circumstances where short-term borrowing (i.e., fewer than 12 months) is required to mitigate the effects of uneven revenue disbursements from the state and ensure expenditure cash-flow demands may be met, the following options shall be considered, with the ultimate course of action dependent on the least cost, greatest security for the City, and administrative efficiency:

- Tax and Revenue Anticipation Notes (TRAN)
- Treasury Loan from Monterey County
- Inter-fund loans
- Commercial line of credit.

Should inter-fund loans be selected as a cash-flow strategy, the following conditions shall apply:

- City Council approval required for all loans;
- Duration of less than 12 months with the loan and repayment occurring within the same fiscal year;
- Fixed loan term (i.e., specific number of months with repayment date);
- Borrowing fund must pay interest at level to result in no loss of interest revenue to the lending fund;
- Specific revenue pledged to repay the loan based on realistic expectations for receipt;
- Funds in the lending fund must not be needed for operations during the period of the loan; and
- Loans must not be made from grant funds or other funds enabled by State or Federal legislation.

The City Council shall receive real-time reports of warrants drawn on the City Treasury.

## **Reserves**

Reserves are established to ensure that sufficient resources shall be maintained in specified funds in amounts sufficient to manage reasonable risks, meet unanticipated needs, capitalize on opportunities, and provide for reasonable contingencies. Further, reserve balances shall be categorized and prioritized in accordance with GASB Statement #54 (GASB 54).

- In the City of Pacific Grove, "operating reserve" is equivalent to portions of the accumulated fund balance that are classified as either committed, assigned, or unassigned, per GASB 54.

- The order in which spendable reserves may be used is prioritized as follows: restricted, committed, assigned, and then unassigned, per GASB 54. Council action is required to increase, decrease, eliminate or reclassify amounts reported in each category.
- Use of reserves must be authorized in advance by the City Council.
- If reserve balances fall below the stated target amount, the City will strive to restore reserves to the stated level within five years. As revenues versus expenditures improve, the City will allocate at least half of the funds to reserve restoration, with the balance available to fund asset replacements, unfunded liabilities, capital improvement projects, service level restorations or other Council priorities.
- The actual City reserve balances shall be reported each year, along with City reserve policy levels. This information should appear in the Transmittal Letter which accompanies the audited financial statements.

#### General Fund

The City will strive to maintain a minimum unassigned fund balance of at least 35% of operating and debt service expenditures in the General Fund for fiscal stability, cash flow and contingencies/strategic opportunities. This balance is based on the risk assessment methodology for setting reserve levels developed by the Government Finance Officers Association of the United States and Canada (GFOA) in adequately addressing:

- Revenue source stability, local disasters and other financial hardships or downturns in the local or national economy.
- Contingencies for unseen operating or capital needs, including strategic investment opportunities.
- Unfunded liabilities such as self-insurance, pensions and retiree health obligations.
- Dependency of other funds on the General Fund.
- Institutional changes, such as State budget takeaways and unfunded mandates.
- Cash flow requirements.

The unassigned fund balance of 35% is allocated into three separate categories to reflect the following intended uses:

- Cash Flow: 20%
  - Provides assistance in meeting cash flow needs during the fiscal year
  - Closes a projected *short-term* revenue-expenditure gap
- Fiscal Stability: 10%
  - Responds to unexpected expenditure requirements or revenue shortfalls
  - Offers a resource to reduce unfunded liabilities
  - Provides strategic bridge funds, when a forecast shows an ongoing structural gap

- Contingencies/Strategic Opportunities: 5%
  - Supports expenses associated with emergencies, natural disasters, and unplanned capital repairs
  - Provides a resource for economic development and revenue base improvements, productivity improvements, and other strategic opportunities that will strengthen City revenues, reduce future costs, or achieve high-priority City goals.

Reserves should not be used to fund ongoing costs or projected systemic “gaps.” They should be restricted to one-time or short-term uses.

*Future Capital Project or Other Long-Term Goal Assignments or Commitments*

The Council may also commit or assign specific General Fund balance levels above the reserve target for future development of capital projects, unfunded liabilities or other long-term goals that it determines to be in the best interests of the City.

*Other Commitments and Assignments*

In addition to the 35% target noted above, unrestricted fund balance levels will be sufficient to meet funding requirements for approved programs or projects which are carried forward from the prior year; debt service reserve requirements; commitments for encumbrances; and other restrictions, commitments or assignments required by contractual obligations, state law or generally accepted accounting principles.

Golf Fund

The purpose of the Golf Fund is to enable operation of the golf course as an enterprise without operating subsidies from the General Fund, unless deliberately authorized. The City establishes a target reserve level of 25% of revenues of the Golf Fund, as of June 30<sup>th</sup> of two fiscal years prior, to be used for capital improvements, cash management, and emergency protection. Given the vulnerability of the golf business to recession, 20% of the 25% would be retained for use in mitigating the effects of unexpected revenue downturns, and 5% would be available retained for emergency repairs or other emergencies.

Sewer Fund

The Sewer Fund shall maintain a reserve of at least \$500,000.

Workers Compensation Fund

The Workers Compensation Fund shall maintain a balance of current assets equal to 67% of total liabilities, or higher, should actuarial analysis conclude an imminent risk to the City for unanticipated losses.

Liability Insurance Reserve

The Liability Insurance Reserve shall maintain a balance of at least \$300,000 in current assets, which is equivalent to the maximum amount the City would be required to pay in the event of two catastrophic losses in a single year (City’s Self-Insured Retention Limit is currently \$150,000 per claim).

### **Debt Management**

- Long-term borrowing shall be restricted to the purpose of funding capital improvement projects and equipment. The use of long-term borrowing for ongoing operations shall be avoided.
- The term of the debt shall not exceed the expected useful life of the object of the financing.
- Debt obligations shall be prioritized in the budget process and payments shall be made in a timely and efficient manner.
- Refunding techniques shall be employed where appropriate, and with all due City Council approval, to allow for restructuring of outstanding debt to remove or change restrictive covenants, and/or to reduce annual debt service in an amount sufficient to justify the costs related to restructuring the debt.
- Total debt in any fund shall not exceed prudent levels.

### **Property Acquisition and Disposition**

- Acquisition of real property shall be tied to a specific objective, with the source of adequate funds identified and considerations given for the long-term fiscal and policy impacts.
- Disposition of real property shall be considered for those properties without specific deed restrictions and that are unused, under-utilized, economically not viable, or that were acquired for an outdated plan or purpose.

### **Annual Audit**

The City of Pacific Grove shall undertake an annual independent audit.

- The City's Comprehensive Annual Financial Report (CAFR) including accompanying schedules and notes shall be completed no later than December 31 of each contract year.
- All funds of the City shall be audited in accordance with auditing standards generally accepted in the United States of America and Government Auditing Standards, issued by the Comptroller of the United States.
- The form of the CAFR shall be compliant with the requirements of the Government Finance Officers Association (GFOA) Certificate Program and will include the independent auditor's opinion on the Government-Wide Financial Statements and Fund Financial Statements.
- A separate "management letter" shall be published that includes recommendations for improvements in internal control, accounting procedures and other significant observations.

### **Capital Policy**

All assets, including land, buildings, machinery and equipment, with an original cost in excess of \$5,000 and a useful life of three years or more will be subject to capitalization.

- The capitalization threshold is applied to individual units of fixed assets. For example, ten chairs purchased via a single order, each costing \$600 will not qualify for capitalization although the total cost of \$6,000 exceeds the threshold of \$5,000.
- Repair costs for fixed assets will be subject to capitalization when the repair extends the useful life of the related fixed asset.
- Useful Life Schedule

Description	Useful Life In Years
Buildings	100 Years
Machinery and equipment	5 Years
Furniture and fixtures	5 Years
Improvements other than buildings	3 Years
Sidewalks, curb, gutters, and streets	20-50 Years
Traffic signals	15 Years
Street signs	15 Years
Storm drains	20-50 Years
Park equipment	10-50 Years

- For construction in progress, no depreciation is recorded until the asset is placed in service. When construction is completed, the asset shall be reclassified as building, building improvement, land improvement, or equipment and should be capitalized and depreciated.
- The City shall use the straight-line method for depreciating all fixed assets (the basis of the asset is written off evenly over the useful life of the asset). Depreciation shall begin in the month the asset is placed in service.
- All computer and computer related equipment will be recorded and controlled as inventory and not depreciated. Constant changes in technology, software demands, and system configurations cause this asset class to be obsolete before it reaches its useful life.

### Donated Assets

Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of receipt.

Adopted: Resolution 11-086 November 2, 2011  
Amended: Resolution 14-063 October 1, 2014  
Amended: Resolution 15-055 October 21, 2015  
Amended: Resolution 16-048 September 7, 2016  
Amended: Resolution 18-008 March 7, 2018



# California Gann Limit

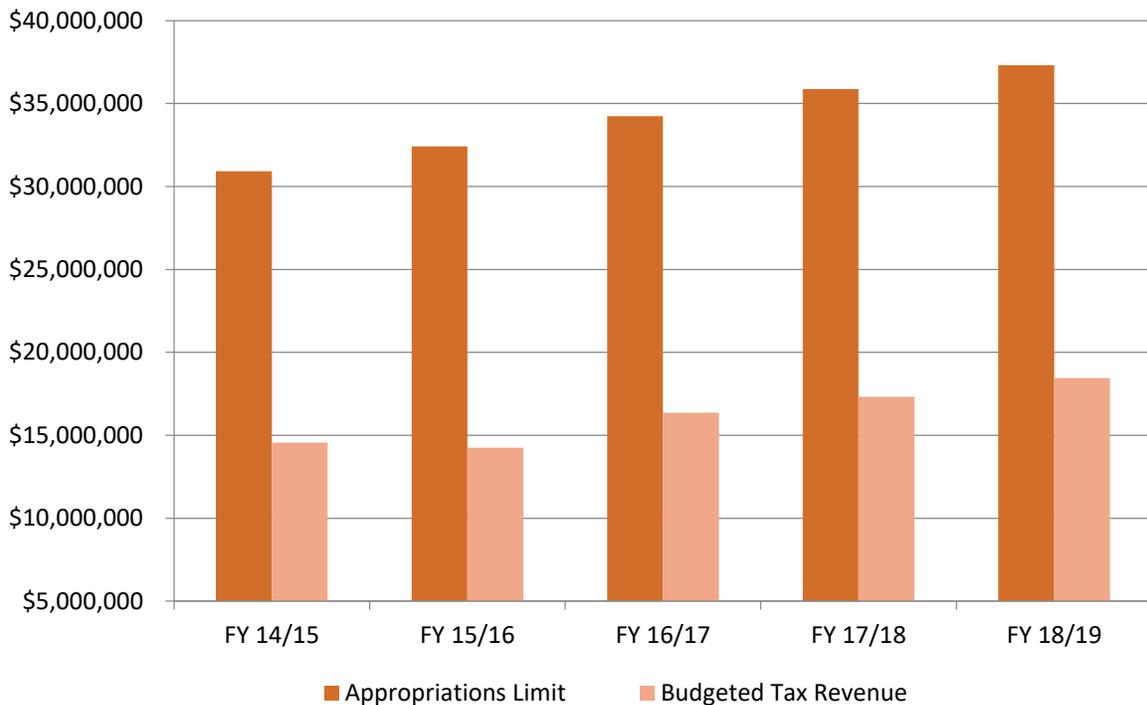
## Pacific Grove Appropriation Limit

The Gann Initiative was approved by California voters in November 1979. The purpose was to limit the spending of tax proceeds by government agencies by limiting expenditures. An agency is restricted from approving expenditures in excess of its limit. If a City receives more revenue than the appropriation limit, the revenue must be returned to the taxpayers through a tax reduction or refund.

Before each fiscal year the City Council must adopt, by resolution, an appropriations limit using cost of living data provided by the state of California, and population and per capita income data provided by the California Department of Finance. The limit is different for each agency and changes each year. The limit can be increased for an emergency as declared by the Governor.

The City’s budgeted revenue for FY 18/19 is \$18,449,000 and its appropriations limit is \$37,310,602. The City of Pacific Grove is at 49% of its limit and will not be impacted by the Gann limit. This is relatively consistent with historical limits and it is anticipated that the City will not exceed the Gann limit in the coming year.

### Pacific Grove Gann Limit Analysis



**RESOLUTION NO. 18-017**

**RESOLUTION OF THE CITY OF PACIFIC GROVE  
ESTABLISHING THE FISCAL YEAR 2018-19  
APPROPRIATION LIMIT**

**FINDINGS**

1. The City Council conducted a public hearing regarding the City's Fiscal Year 2018-19 Appropriation limit on June 6, 2018.
2. The public hearing was noticed and advertised as required by law.
3. The Council received testimony and other evidence regarding the Appropriation Limit to be established for the City.
4. The Council elects to use the change in California per capita personal income and change in population for the County of Monterey as adjustment factors to calculate the City's Appropriation Limit for Fiscal Year 2018-19.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE  
CITY OF PACIFIC GROVE:**

1. The foregoing Findings are adopted as findings of the City Council as though set forth in full.
2. The Appropriation Limit for Fiscal Year 2018-19 shall be \$37,310,602.
3. The Notice of Public Hearing and State of California Department of Finance calculation factors are hereby approved and by this reference are incorporated as set forth in its entirety.
4. This Resolution shall take effect immediately following passage and adoption.

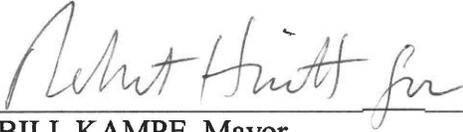
**PASSED AND ADOPTED BY THE COUNCIL OF THE CITY OF PACIFIC  
GROVE this 6<sup>th</sup> day of June, 2018, by the following vote:**

**AYES:** Mayor Kampe, Councilmembers Cuneo, Fischer, Garfield, Huitt and Peake.

**NOES:** None.

**ABSENT:** Councilmember Smith.

APPROVED:

  
BILL KAMPE, Mayor

ATTEST:

  
SANDRA KANDELL, City Clerk

APPROVED AS TO FORM:

  
DAVID C. LAREDO, City Attorney

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**ORDINANCE NO. 18-008**

**ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PACIFIC GROVE  
ADOPTING THE OPERATING AND CAPITAL PROJECTS BUDGET FOR THE  
FISCAL YEAR 2018-19; AND AMENDING THE FISCAL YEAR 2017-18 BUDGET**

WHEREAS, the City Council held a public hearing and first reading of an ordinance to adopt the FY 2018-19 Operating and Capital Projects Budget

WHEREAS, the City Manager is recommending adoption of the FY 2018-19 Budget to reflect the City Council's expressed goals for the fiscal year budget;

WHEREAS, the City Manager is also recommending an amendment to the FY 2017-18 Budget to reflect an interfund loan approved at the May 2, 2018 Council Meeting and internal service fund adjustments; and

WHEREAS, in the enactment of this ordinance, the City followed the guidelines adopted by the State of California and published in the California Code of Regulations, Title 14, Section 15000, et seq. Enactment of this ordinance action does not constitute a "project" as defined by California Environmental Quality Act (CEQA) because it is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment pursuant to the California Quality Act (CEQA), CEQA Guideline Section 15378.

**NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PACIFIC GROVE:**

SECTION 1. The foregoing recitals are adopted as findings of the City Council as though set forth fully herein.

SECTION 2. The appropriation budget for the General fund is adopted as follows:

<b>General Fund</b>	<b>Revenues</b>	<b>Expenditures</b>
Revenues	\$ 22,993,669	
Expenditures		
City Council		\$ 409,064
City Manager		958,073
Legal Services		428,700
Finance		1,124,505
Information Services		574,563
Police		5,933,931
Fire		3,128,300
Public Works		3,055,848
Community Development		2,163,440
Library		1,213,714
Recreation		729,409
Museum		252,000
Subtotal		19,971,547
Non-Departmental		
Capital Outlay		145,000
Capital Projects		1,914,853
Debt Service		1,973,000
Interfund Transfers		1,110,000
	\$ 22,993,669	\$ 25,114,400

SECTION 3. The appropriation budgets for the Enterprise Funds are adopted as follows:

<b>Enterprise Funds</b>		
Cemetery	363,400	421,777
Golf	376,100	370,097
Local Water Project	532,000	488,064
Sewer	3,231,010	3,481,927
	<u>\$ 4,502,510</u>	<u>\$ 4,761,865</u>

SECTION 4. The appropriation budgets for the Internal Service Funds are adopted as follows:

<b>Internal Service Funds</b>	<b>Revenues</b>	<b>Expenditures</b>
Employee Benefits	289,000	305,500
Liability Insurance	457,000	456,471
Other Post Employment Benefits	101,000	-
Workers Compensation	707,000	706,644
Total Internal Service Funds	<u>\$ 1,554,000</u>	<u>\$ 1,468,615</u>

SECTION 5. The appropriation budgets for the Debt Service Funds are adopted as follows:

<b>Debt Service Funds</b>	<b>Revenues</b>	<b>Expenditures</b>
Pension Obligation Bond	2,065,000	2,065,000
	<u>\$ 2,065,000</u>	<u>\$ 2,065,000</u>

SECTION 6. The appropriation budgets for the Permanent Funds are adopted as follows.

<b>Permanent Funds</b>	<b>Revenues</b>	<b>Expenditures</b>
Cemetery Endowment	63,000	-
Library Endowment	1,500	4,000
Yount Trust	10,000	3,000
Total Permanent Funds	<u>\$ 74,500</u>	<u>\$ 7,000</u>

SECTION 7. The appropriation budget for the Capital Improvement Funds are adopted as follows.

<b>Capital Improvement Fund</b>	<b>Revenues</b>	<b>Expenditures</b>
Building and Improvement Fund	\$ -	\$ 80,147
General Fund CIP	3,847,020	3,845,000
	<u>\$ 3,847,020</u>	<u>\$ 3,925,147</u>

SECTION 8. The appropriation budgets for the Special Revenue Funds and are adopted as follows.

<b>Special Revenue Funds</b>	<b>Revenues</b>	<b>Expenditures</b>
ASBS Grant	640,000	640,000
Cal Home Reuse	89,000	82,000
Carillon	47	3,000
CDBG Grant	80,000	80,000
CDBG 2013 Grant	-	-
Chautauqua Hall	2,500	19,000
Clean Beaches	-	-
Coastal Conservancy Grant	-	-
Downtown Business District	31,033	31,000
Environmental Enhancement	26,000	-
Fire Emergency Equipment	23,200	27,250
Gas Tax Fund	365,090	319,215
Greening Grant	-	-
Hospitality Improvement District	447,200	446,700
Housing Fund	220	160,540
Library Building and Equipment	-	-
Lighthouse Maintenance & Imp.	59,000	76,281
Library Book Donations	1,640	-
Local Streets and Roads	442,400	530,000
McIndoo Donation	400	-
Museum Improvement	3,500	30,000
Poetry Promotion	200	-
Public Safety Augmentation	442,000	420,000
Regional Safety Trans. (RSTP)	-	121,000
RMRA	257,360	257,000
Senior Housing	70	-
Sewer Lateral Loans	150	40,000
State Franchise PEG	57,000	145,000
Strong Fund Disbursements	43,620	120,000
Supplemental Law Encorcement	188,600	319,789
Traffic Congestion Relief	-	-
Vehicle Abandonment	-	11,000
Yount Income	700	19,413
<b>Total Special Revenue Funds</b>	<b>\$ 3,200,930</b>	<b>\$ 3,898,188</b>

SECTION 9. The appropriation budgets for the General Fund Sub-Funds are adopted as follows.

General Fund - Sub Funds	Revenues	Expenditures
Asset Seizure	-	-
Civic Center Site	18,650	54,000
Drug Awareness (DARE)	1,000	10,500
Hyperbaric Chamber	22,200	19,000
Koo Estate Donation	500	100,000
Lovers Point Pool	430	10,000
Operating Donations	2,200	20,000
Recreation Donation Fund	9,360	4,000
<b>General Fund - Sub Funds</b>	<b>\$23,048,009</b>	<b>\$ 25,331,899</b>

SECTION 10. The appropriation for the Fiscal Year 17/18 General Fund expenditure budget is amended to reflect the transfer of \$129,000 from the General Fund to the Golf Course Fund to support capital improvements, as follows.

Multiple Funds	Budget	Amended	Difference
<b>Revenues</b>			
Golf Course Fund	376,450	505,450	129,000
<b>Expenditures</b>			
General Fund	23,557,100	23,686,100	129,000
Golf Course Fund	241,390	370,390	129,000

Section 11. The appropriations for the Fiscal Year 17/18 internal service funds are amended to reflect the adjustments to the internal service funds, as follows.

Internal Service Funds	Budget	Amended	Difference
<b>Revenues</b>			
Employee Benefit Fund	325,586	225,586	(100,000)
Workers Compensation Fund	1,190,599	1,250,000	59,401
Liability Fund	227,250	628,250	401,000
Other Post Employment Benefits Fund	101,000	-	(101,000)
<b>Expenditures</b>			
Other Post Employment Benefits Fund	-	101,000	101,000

SECTION 12. The City Manager is directed to execute all documents and to perform all other necessary City acts to implement and effect this Ordinance.

SECTION 13. In accord with Article 15 of the City Charter, this ordinance shall become effective upon adoption hereof.

**PASSED AND ADOPTED BY THE COUNCIL OF THE CITY OF PACIFIC GROVE** this 6<sup>th</sup> day of June, 2018, by the following vote:

**AYES:** Mayor Kampe, Councilmembers Cuneo, Fischer, Garfield, Huitt, and Peake.

**NOES:** None.

**ABSENT:** Councilmember Smith.

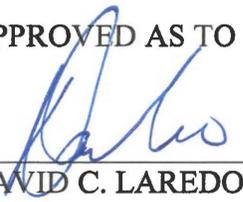
**APPROVED:**

  
\_\_\_\_\_  
**BILL KAMPE, Mayor**

**ATTEST:**

  
\_\_\_\_\_  
**SANDRA KANDELL, City Clerk**

**APPROVED AS TO FORM:**

  
\_\_\_\_\_  
**DAVID C. LAREDO, City Attorney**

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## Acronyms

*ASBS*: Area of Special Biological Significance

*BID*: Business Improvement District

*CAFR*: Comprehensive Annual Financial Report

*CalPERS*: California Public Employees Retirement System (same as PERS)

*CDBG*: Community Development Block Grant

*CIP*: Capital Improvement Plan

*COLA*: Cost of living allowance.

*COPS*: Certificates of Participation

*CPI*: Consumer Price Index

*CSMFO*: California Municipal Finance Officers Association

*ERAF*: Educational Revenue Augmentation Fund

*FEMA*: Federal Emergency Management Agency.

*FHWA*: Federal Highway Administration

*FLSA*: Fair Labor Standards Act

*FORA*: Fort Ord Reuse Authority

*FTE*: Full-Time Equivalent

*GAAP*: Generally Accepted Accounting Principles

*GASB*: Governmental Accounting Standards Board

*GEA*: General Employees Association

*GFOA*: Government Finance Officers Association

*GO Bonds*: General Obligation Bonds

*HID*: Hospitality Improvement District

*HOPTR*: Home Owners' Property Tax Relief

*ISF*: Internal Services Fund

*LCP*: Local Coastal Program

*LWP*: Local Water Project

*MEA*: Management Employee Association

*MOU*: Memorandum of Understanding

*NFPA*: National Fire Protection Association

*NPDES*: Acronym for National Pollution Discharge Elimination System

*OES*: Office of Emergency Services

*OPEB*: Other Post-Employment Benefits Fund

*PARSAC*: Public Agency Risk Sharing Authority of California

*PGPL*: Pacific Grove Public Library

*PEG*: Public, Educational, or Governmental

*PEPRA*: Public Employees' Pension Reform Act

*PERS*: Public Employee's Retirement System (PERS)

*POA*: Police Officers Association

*POB*: Pension Obligation Bond

*RSTP*: Regional Surface Transportation Program

*SCSMP*: Sewer Collection System Master Plan

*STR*: Short Term Rental

*TAMC*: Transportation Agency for Monterey County

*TOT*: Transient Occupancy Tax

*TRAN*: Tax and Revenue Anticipation Note

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# Glossary of Budgetary and Financial

## Terms:

### **Appropriation:**

An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame

### **Assessed Valuation:**

A dollar value placed on real estate or other property by Monterey County as a basis for levying property taxes.

### **Audit:**

Scrutiny of the City's accounts by an independent auditing firm to determine whether the City's financial statements are fairly presented in accordance with generally accepted accounting principles.

### **Balanced Budget:**

The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unrestricted fund balance from previous years meet or exceed total budgeted use of resources, including expenditures and transfers out to other funds.

### **Base Budget:**

Under traditional budgeting, the base budget is that amount carried over from one year to the next. Each year, approved amounts may be added to the base budget.

### **Beginning Fund Balance:**

Unencumbered resources available in a fund from the prior year after payment of prior fiscal year expenditures.

### **Bond:**

Capital raised by issuing promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

### **Budget**

A fiscal plan of financial operation listing an estimate of proposed application or expenditures and the proposed means of financing them. The budget must be approved by the City Council prior to the beginning of the fiscal year.

### **California Public Employees' Retirement Systems (CalPERS):**

The retirement system, administered by the State of California, to which all full-time long term City employees belong to.

### **Capital Asset/Capital Outlay:**

Land, infrastructure, and equipment used in operations that have initial useful lives greater than three years. The City, by provision of the Council Policy 400-6 has set the capitalization threshold for reporting capital assets at \$5,000. Expenditures made for Capital Assets are commonly referred to as "Capital Outlay," and are shown in each fund (or at the department level, where applicable).

### **Certificates of Participation (COPs):**

A lending agreement secured by a lease on the acquired asset or other assets of the City.

### **Debt Service:**

Payment of the principal and interest on an obligation resulting from the insurance of bonds, notes, or certificates of participation (COPs).

### **Deficit:**

An excess of expenditures over revenues (resources).

### **Department:**

An organizational unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

### **Encumbrances:**

A legal obligation to pay funds for expenses yet to occur, such as when a purchase order has been issued but the related goods or services have not yet been received. They cease to be encumbrances when the obligations are paid or terminated.

**Enterprise Fund:**

A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise. These programs are entirely or predominantly self-supporting. The City has three enterprise funds, including the Golf Enterprise Fund, the Sewer Enterprise Fund, and the Cemetery Enterprise Fund. Also referred to as Proprietary Funds.

**Fiscal Year:**

A twelve-month period of time to which a budget applies. In Pacific Grove, the fiscal year in July 1<sup>st</sup> through June 30<sup>th</sup>.

**Fund:**

An independent fiscal and accounting entity with a self-balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

**Fund Balance:**

The difference between fund assets and fund liabilities.

**Gann Limit:**

State of California legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

**General Fund:**

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to accumulate the cost of the City's general operations.

**General Obligation Bond:**

Bonds backed by the full faith and credit of the City, used for various purposes and repaid by the regular revenue raising powers (generally property taxes) of the City.

**Grant:**

Contribution or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity or facility.

**Indirect Cost Allocation:**

Citywide administrative services are funded directly by General Fund revenues. These services include costs for administrative departments- City Council, the City Manager's Office, Finance, and Information Systems. To ensure that non-General fund revenues support a proportionate share for these services provided to non-General Fund operations, the cost of these indirect services are allocated across all operational costs. The allocations for enterprise fund operations, which include golf, sewer, and cemetery are charged to the respective funds and received as revenue in the General Fund.

**Infrastructure:**

Facilities on which the continuance and growth of the community depend, such as roads, sidewalks, parks, public buildings, sewer lines, etc.

**Interfund Transfers:**

Moneys transferred from one fund to another, such as from a fund receiving revenue to the fund through which the resources are to be expended.

**Internal Service Fund:**

An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. Internal Services Funds are self-supporting and only the expense by and Internal Services Fund is counted in budget totals. The City maintains internal services funds to manage costs for workers compensation, liability insurance, and vehicle replacement.

**Materials, Supplies and Services:**

Expenditures for operating items which are ordinarily consumed within a fiscal year.

**Memoranda of Understanding (MOUs):**

The result of labor negotiations between the City of Pacific Grove and its various bargaining units.

**Multi-year Forecast:**

The Finance Department's five-year forecast of revenues and expenditures. The Finance Department updates the forecast three times a year.

**Non-Departmental:**

Appropriations of the General Fund not directly associated with a specific department. Expenditure items and certain types of anticipated general savings are included.

**Object Code:**

The line item where a revenue or expenditure is recorded.

**Ordinance:**

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

**Resolution:**

A special order of the City Council, which has a subordinate legal standing than an ordinance.

**Special Revenue Fund:**

This fund type is used to account for City revenues from sources that, by law or administrative action, are designated to finance particular functions or activities of government.

**Unrestricted Fund Balance:**

Accounts used to record a portion of the fund balance not legally segregated for a specific use and available for appropriation.