

## OVERVIEW

This section summarizes the budget document with the following:

- Summary of Projected Revenues and Other Financing Sources
- Summary of Projected Expenditures and Other Financing Uses
- Summary of Transfers
- Revenues and Other Financing Sources – Primary General Fund
- Operating Expenditures by Department – Primary General Fund

Generally, the tables present information for the last completed fiscal year (FY 2017), amended budget and estimated actual information for the current fiscal year (FY 2018) and the adopted budget for FY 2019.

# Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>General Funds</b>					
<b>Primary General Fund</b>					
Taxes	65,861,266	73,187,000	73,289,000	72,735,177	77,305,628
Licenses and Permits	1,059,040	5,541,200	5,541,200	1,524,237	1,361,400
Grants	387,840	349,000	1,003,414	224,453	166,500
Charges for Services	14,177,822	16,843,760	17,010,760	16,930,061	16,973,374
Fines and Forfeitures	1,820,542	2,079,390	2,079,390	1,758,292	1,842,000
Rents & Miscellaneous Revenues	3,791,525	4,858,902	4,879,686	4,472,868	4,434,044
Other Financing Sources	59,284	537,915	1,174,115	1,180,315	194,400
Total Primary General Fund	87,157,319	103,397,167	104,977,565	98,825,403	102,277,346
<b>General Fund - Assigned &amp; Committed for Special Programs</b>					
Taxes	218,023	220,000	220,000	220,000	220,000
Grants	-	-	6,000	7,500	-
Charges for Services	2,495,625	1,883,501	1,886,976	1,571,748	1,721,400
Fines and Forfeitures	399	7,000	7,000	19,365	12,000
Rents & Miscellaneous Revenues	3,998,220	3,016,159	3,046,840	3,763,653	3,657,463
Other Financing Sources	2,838,327	2,064,422	2,118,141	3,257,562	3,229,898
Total General Fund - Assigned & Committed for Special Programs	9,550,593	7,191,082	7,284,957	8,839,828	8,840,761
<b>City Public Trust</b>					
Rents & Miscellaneous Revenues	31,423	28,100	28,100	13,959	19,270
Other Financing Sources	419,483	350,000	350,000	927,327	350,000
Total City Public Trust	450,906	378,100	378,100	941,286	369,270
<b>Total General Funds</b>	<b>97,158,818</b>	<b>110,966,349</b>	<b>112,640,622</b>	<b>108,606,517</b>	<b>111,487,377</b>
<b>Special Revenue Funds</b>					
<b>Police Special Revenue Funds</b>					
Grants	101,720	110,000	110,000	161,148	110,000
Charges for Services	14,819	16,500	16,500	19,142	14,000
Fines and Forfeitures	477	-	-	29,608	-
Rents & Miscellaneous Revenues	3,871	4,070	4,070	4,280	4,370
Total Police Special Revenue Funds	120,887	130,570	130,570	214,178	128,370
<b>State Highway Funds</b>					
Grants	2,177,335	3,967,776	21,132,375	19,132,375	3,275,876
Rents & Miscellaneous Revenues	31,978	17,480	17,480	21,154	19,110
Other Financing Sources	563,453	2,334,704	4,956,227	5,090,622	1,075,000
Total State Highway Funds	2,772,766	6,319,960	26,106,082	24,244,151	4,369,986

# Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Measure D Transportation Fund</b>					
Grants	-	-	-	1,199,872	1,202,356
Total Measure D Transportation Fund	-	-	-	1,199,872	1,202,356
<b>Traffic Impact Funds</b>					
Rents & Miscellaneous Revenues	268,941	535,910	535,910	780,511	533,030
Other Financing Sources	34,496	-	-	-	-
Total Traffic Impact Funds	303,438	535,910	535,910	780,511	533,030
<b>Clean River, Beaches &amp; Ocean Tax Fund</b>					
Taxes	629,206	635,658	635,658	635,658	635,564
Rents & Miscellaneous Revenues	11,494	9,490	9,490	8,670	8,850
Other Financing Sources	19,248	-	8,884	8,884	-
Total Clean River, Beaches & Ocean Tax Fund	659,949	645,148	654,032	653,212	644,414
<b>Parks &amp; Recreation Funds</b>					
Taxes	291,940	1,347,000	1,347,000	489,251	880,000
Rents & Miscellaneous Revenues	7,719	7,000	7,000	6,150	6,280
Other Financing Sources	-	-	-	571,785	-
Total Parks & Recreation Funds	299,659	1,354,000	1,354,000	1,067,186	886,280
<b>Housing &amp; Community Development Funds</b>					
Grants	624,393	745,000	847,830	916,737	750,000
Charges for Services	15,001	5,000	5,000	14,000	11,000
Rents & Miscellaneous Revenues	260,155	24,390	24,390	425,136	129,270
Other Financing Sources	1,374,549	10,600	10,600	74,593	8,400
Total Housing & Community Development Funds	2,274,099	784,990	887,820	1,430,466	898,670
<b>City Low &amp; Mod Income Housing Funds</b>					
Charges for Services	62,500	22,500	22,500	32,500	32,500
Rents & Miscellaneous Revenues	75,809	42,610	42,610	291,776	410,278
Other Financing Sources	21,876	-	6,000,000	6,048,405	-
Total City Low & Mod Income Housing Funds	160,185	65,110	6,065,110	6,372,681	442,778
<b>Transportation Development Funds</b>					
Grants	748,134	744,077	744,077	744,077	744,077
Total Transportation Development Funds	748,134	744,077	744,077	744,077	744,077
Total Special Revenue Funds	7,339,116	10,579,765	36,477,601	36,706,334	9,849,961

# Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Capital Improvement Funds</b>					
<b>General &amp; Other Capital Improvement Funds</b>					
Taxes	1,332,116	2,000,000	2,000,000	2,131,174	2,150,000
Grants	874,727	6,965,000	19,977,252	14,878,026	9,617,500
Rents & Miscellaneous Revenues	245,910	824,440	2,299,440	1,780,348	29,790
Other Financing Sources	6,365,183	3,239,847	11,266,407	10,175,848	7,759,787
Total General & Other Capital Improvement Funds	8,817,937	13,029,287	35,543,099	28,965,396	19,557,077
Total Capital Improvement Funds	8,817,937	13,029,287	35,543,099	28,965,396	19,557,077
<b>Debt Service Funds</b>					
<b>Government Obligation &amp; Lease Revenue Bond Funds</b>					
Taxes	496,336	480,000	480,000	465,476	480,000
Rents & Miscellaneous Revenues	441,388	438,103	438,103	402,159	370,320
Other Financing Sources	5,493,080	-	-	-	-
Total Government Obligation & Lease Revenue Bond Funds	6,430,804	918,103	918,103	867,635	850,320
Total Debt Service Funds	6,430,804	918,103	918,103	867,635	850,320
<b>Enterprise Funds</b>					
<b>Water Enterprise Funds</b>					
Licenses and Permits	1,876	1,925	1,925	6,484	2,000
Grants	203,343	-	-	12,747	-
Charges for Services	30,437,291	41,891,425	41,891,425	41,872,203	48,487,286
Fines and Forfeitures	(595)	-	-	42	-
Rents & Miscellaneous Revenues	682,078	355,980	698,980	572,166	467,430
Other Financing Sources	3,224	-	-	11,000	-
Total Water Enterprise Funds	31,327,217	42,249,330	42,592,330	42,474,642	48,956,716
<b>Wastewater Enterprise Funds</b>					
Grants	354,146	1,990,234	3,965,826	4,000,361	635,294
Charges for Services	20,102,179	20,102,000	20,102,000	20,361,727	20,225,000
Rents & Miscellaneous Revenues	192,173	150,667	150,667	155,947	127,287
Other Financing Sources	1,508,192	1,532,420	1,532,420	1,532,420	1,563,340
Total Wastewater Enterprise Funds	22,156,690	23,775,321	25,750,913	26,050,455	22,550,921

# Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Refuse Enterprise Funds</b>					
Grants	(2,295)	-	19,681	-	16,000
Charges for Services	19,573,616	19,275,000	19,275,000	19,500,000	20,070,000
Rents & Miscellaneous Revenues	394,494	341,660	341,660	328,964	323,930
Other Financing Sources	2,580	50,000	60,000	979,097	-
Total Refuse Enterprise Funds	19,968,394	19,666,660	19,696,341	20,808,061	20,409,930
<b>Parking Enterprise Funds</b>					
Taxes	112,754	-	-	113,070	115,500
Grants	55,512	50,000	70,000	117	200
Charges for Services	4,891,199	4,270,000	4,270,000	4,800,837	4,634,500
Rents & Miscellaneous Revenues	246,867	212,950	212,950	230,280	220,040
Other Financing Sources	2,543	-	1,500,000	69,408	50,000
Total Parking Enterprise Funds	5,308,875	4,532,950	6,052,950	5,213,712	5,020,240
<b>Storm Water Enterprise Funds</b>					
Grants	710	-	156,170	160,026	-
Charges for Services	895,044	903,001	903,001	903,001	902,426
Fines and Forfeitures	-	-	-	500	-
Rents & Miscellaneous Revenues	20,255	17,344	17,344	19,640	20,020
Total Storm Water Enterprise Funds	916,009	920,345	1,076,515	1,083,167	922,446
<b>Golf Course Enterprise Funds</b>					
Rents & Miscellaneous Revenues	2,570	-	-	-	-
Other Financing Sources	54,715	-	-	-	-
Total Golf Course Enterprise Funds	57,285	-	-	-	-
Total Enterprise Funds	79,734,470	91,144,606	95,169,049	95,630,037	97,860,253
<b>Internal Service Funds</b>					
<b>Equipment Operations Internal Service Fund</b>					
Charges for Services	3,550,337	4,337,271	4,397,268	4,336,615	4,832,091
Rents & Miscellaneous Revenues	2,786	10,500	10,500	8,703	10,500
Other Financing Sources	777,348	1,503,500	1,636,500	250,645	250,000
Total Equipment Operations Internal Service Fund	4,330,471	5,851,271	6,044,268	4,595,963	5,092,591

# Summary of Projected Revenues and Other Financing Sources

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Group Health Insurance Internal Service Fund</b>					
Charges for Services	2,099,773	2,094,004	2,094,004	2,162,762	2,147,779
Rents & Miscellaneous Revenues	9,987	6,570	6,570	7,369	8,030
Total Group Health Insurance Internal Service Fund	2,109,760	2,100,574	2,100,574	2,170,131	2,155,809
<b>Liability Insurance Internal Service Fund</b>					
Grants	-	-	-	104,219	-
Charges for Services	2,863,066	3,950,000	3,950,000	3,950,000	3,950,000
Rents & Miscellaneous Revenues	82,365	44,550	44,550	551,739	552,013
Total Liability Insurance Internal Service Fund	2,945,431	3,994,550	3,994,550	4,605,958	4,502,013
<b>Unemployment Internal Service Fund</b>					
Charges for Services	-	-	-	563,845	601,993
Other Financing Sources	1,729,255	-	-	-	-
Total Unemployment Internal Service Fund	1,729,255	-	-	563,845	601,993
<b>Workers' Compensation Insurance Fund</b>					
Charges for Services	4,324,828	3,603,939	3,603,939	3,800,026	4,009,513
Rents & Miscellaneous Revenues	159,367	143,240	143,240	144,090	152,340
Total Workers' Compensation Insurance Fund	4,484,196	3,747,179	3,747,179	3,944,116	4,161,853
 Total Internal Service Funds	 15,599,113	 15,693,574	 15,886,571	 15,880,013	 16,514,259
 Total Revenues:	 215,080,258	 242,331,684	 296,635,044	 286,655,932	 256,119,247

# Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>General Funds</b>					
<b>Primary General Fund</b>					
Personnel Services	60,789,856	69,057,842	68,599,982	62,596,303	68,132,969
Services, Supplies, & Other Charges	23,252,397	30,494,546	32,041,907	30,300,216	30,182,901
Capital Outlay	245,769	38,000	598,444	583,446	28,000
Debt Service	4,771,682	4,798,193	4,798,193	4,771,095	4,933,514
Other Financing Uses	3,410,072	1,731,526	1,615,602	764,950	(1,000,038)
Total Primary General Fund	92,469,776	106,120,107	107,654,129	99,016,010	102,277,346
<b>General Fund - Assigned &amp; Committed for Special Programs</b>					
Personnel Services	3,447,449	2,922,570	2,926,045	2,567,966	2,917,383
Services, Supplies, & Other Charges	2,123,052	2,788,374	2,970,351	2,868,100	2,770,153
Capital Outlay	53,545	-	69,660	-	-
Other Financing Uses	1,943,879	405,000	2,320,891	1,030,891	1,723,386
Total General Fund - Assigned & Committed for Special Programs	7,567,924	6,115,944	8,286,947	6,466,957	7,410,922
<b>City Public Trust</b>					
Other Financing Uses	-	-	878,000	878,000	-
Total City Public Trust	-	-	878,000	878,000	-
Total General Funds	100,037,700	112,236,051	116,819,076	106,360,967	109,688,268
<b>Special Revenue Funds</b>					
<b>Police Special Revenue Funds</b>					
Services, Supplies, & Other Charges	110,000	110,000	110,000	110,000	110,000
Total Police Special Revenue Funds	110,000	110,000	110,000	110,000	110,000
<b>State Highway Funds</b>					
Personnel Services	37,016	38,835	38,835	36,810	38,740
Services, Supplies, & Other Charges	488,647	680,703	764,460	659,842	591,725
Capital Outlay	2,741,736	3,927,200	27,514,593	24,901,140	135,000
Debt Service	24,953	-	-	24,953	25,000
Other Financing Uses	1,391,642	1,850,000	1,881,558	2,015,953	1,314,503
Total State Highway Funds	4,683,993	6,496,738	30,199,446	27,638,698	2,104,968
<b>Measure D Transportation Fund</b>					
Other Financing Uses	-	-	-	1,050,000	1,083,000
Total Measure D Transportation Fund	-	-	-	1,050,000	1,083,000

# Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Traffic Impact Funds</b>					
Personnel Services	42,328	59,690	59,690	59,646	61,891
Other Financing Uses	563,453	2,334,704	4,956,227	4,956,227	1,075,000
Total Traffic Impact Funds	605,781	2,394,394	5,015,917	5,015,873	1,136,891
<b>Clean River, Beaches &amp; Ocean Tax Fund</b>					
Personnel Services	105,564	157,248	157,248	161,337	216,015
Services, Supplies, & Other Charges	301,661	526,979	568,795	574,492	579,815
Capital Outlay	20,607	-	193,884	193,884	50,000
Total Clean River, Beaches & Ocean Tax Fund	427,832	684,227	919,926	929,713	845,830
<b>Parks and Recreation Funds</b>					
Other Financing Uses	273,107	-	596,668	1,168,453	672,500
Total Parks and Recreation Funds	273,107	-	596,668	1,168,453	672,500
<b>Housing &amp; Community Development Funds</b>					
Services, Supplies, & Other Charges	1,365,204	1,331,900	3,409,306	2,061,153	1,262,771
Other Financing Uses	153,688	35,000	35,000	35,000	120,700
Total Housing & Community Development Funds	1,518,892	1,366,900	3,444,306	2,096,153	1,383,471
<b>City Low &amp; Mod Income Housing Funds</b>					
Services, Supplies, & Other Charges	72,338	89,440	307,275	307,275	194,440
Capital Outlay	-	-	5,860,000	5,860,000	360,000
Total City Low & Mod Income Housing Funds	72,338	89,440	6,167,275	6,167,275	554,440
<b>Transportation Development Funds</b>					
Services, Supplies, & Other Charges	748,134	744,077	744,077	744,077	744,077
Total Transportation Development Funds	748,134	744,077	744,077	744,077	744,077
Total Special Revenue Funds	8,440,078	11,885,776	47,197,615	44,920,242	8,635,177
<b>Capital Improvement Funds</b>					
<b>General and Other Capital Improvement Funds</b>					
Personnel Services	21,500	23,229	23,229	22,107	23,163
Services, Supplies, & Other Charges	53,478	-	15,507	10,882	-
Capital Outlay	9,878,239	12,691,760	52,342,743	46,253,689	17,089,337
Debt Service	834,511	281,317	281,317	213,869	344,994
Other Financing Uses	2,552,931	-	53,719	163,214	500,000
Total General and Other Capital Improvement Funds	13,340,658	12,996,306	52,716,516	46,663,761	17,957,494



# Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Debt Service Funds</b>					
<b>Government Obligation and Lease Revenue Bond Funds</b>					
Debt Service	1,182,055	742,805	742,805	828,236	860,971
Other Financing Uses	5,394,733	-	-	-	-
Total Government Obligation and Lease Revenue Bond Funds	6,576,788	742,805	742,805	828,236	860,971
<b>Enterprise Funds</b>					
<b>Water Enterprise Funds</b>					
Personnel Services	11,465,387	14,249,469	14,501,384	12,380,779	14,724,425
Services, Supplies, & Other Charges	10,794,763	14,720,613	18,039,335	14,190,854	15,521,274
Capital Outlay	11,615,039	23,835,000	36,906,271	36,866,519	20,997,220
Debt Service	1,656,266	2,091,114	2,091,114	2,091,115	2,676,489
Other Financing Uses	225,007	350,158	716,479	716,483	608,030
Total Water Enterprise Funds	35,756,461	55,246,354	72,254,583	66,245,750	54,527,438
<b>Wastewater Enterprise Funds</b>					
Personnel Services	7,429,945	8,452,240	8,504,750	7,402,840	9,065,970
Services, Supplies, & Other Charges	6,727,580	8,240,642	8,415,811	8,403,050	8,857,327
Capital Outlay	3,418,453	5,638,050	13,893,028	14,049,401	4,131,300
Debt Service	3,671,500	3,684,967	3,684,967	3,684,917	3,686,089
Other Financing Uses	86,457	269,281	332,081	332,081	281,756
Total Wastewater Enterprise Funds	21,333,934	26,285,180	34,830,637	33,872,289	26,022,442
<b>Refuse Enterprise Funds</b>					
Personnel Services	8,749,427	9,472,838	9,556,125	8,745,244	9,536,284
Services, Supplies, & Other Charges	6,128,757	8,305,359	8,611,091	7,297,889	8,766,765
Capital Outlay	2,995,750	1,926,342	5,998,594	4,413,972	3,285,538
Debt Service	1,758,700	1,591,688	1,591,688	780,043	783,257
Other Financing Uses	48,413	252,452	335,639	1,291,838	750,052
Total Refuse Enterprise Funds	19,681,047	21,548,679	26,093,136	22,528,986	23,121,896
<b>Parking Enterprise Funds</b>					
Personnel Services	2,484,166	2,611,033	2,611,033	2,624,421	2,790,529
Services, Supplies, & Other Charges	1,467,594	1,982,039	2,046,542	1,743,095	2,019,218
Capital Outlay	836,324	980,000	5,732,839	4,198,433	850,000
Debt Service	156,574	337,670	337,670	355,467	353,250
Other Financing Uses	86,077	24,373	126,084	126,084	38,670
Total Parking Enterprise Funds	5,030,735	5,935,115	10,854,169	9,047,500	6,051,667

# Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Storm Water Enterprise Funds</b>					
Personnel Services	119,215	128,300	124,742	119,388	123,214
Services, Supplies, & Other Charges	604,559	915,809	932,035	915,809	578,584
Capital Outlay	149,800	60,000	871,863	871,863	60,000
Debt Service	396,133	396,583	396,583	396,586	395,436
Other Financing Uses	10,168	10,001	125,256	79,656	9,322
Total Storm Water Enterprise Funds	1,279,875	1,510,693	2,450,478	2,383,302	1,166,556
<b>Golf Course Enterprise Funds</b>					
Services, Supplies, & Other Charges	-	-	3,583	-	-
Other Financing Uses	3,375	-	-	-	-
Total Golf Course Enterprise Funds	3,375	-	3,583	-	-
Total Enterprise Funds	83,085,428	110,526,021	146,486,585	134,077,827	110,889,999
<b>Internal Service Funds</b>					
<b>Equipment Operations Internal Service Fund</b>					
Personnel Services	983,464	1,222,973	1,215,076	1,052,603	1,222,734
Services, Supplies, & Other Charges	2,073,930	2,426,476	2,428,701	2,151,886	2,360,038
Capital Outlay	533,058	1,253,500	1,401,060	1,249,106	1,344,850
Debt Service	331,297	628,538	659,219	613,369	919,192
Other Financing Uses	36,377	50,350	86,877	753,458	666,581
Total Equipment Operations Internal Service Fund	3,958,125	5,581,837	5,790,933	5,820,422	6,513,395
<b>Group Health Insurance Internal Service Fund</b>					
Personnel Services	496,568	194,236	194,236	535,939	626,193
Services, Supplies, & Other Charges	1,481,273	1,867,235	1,867,235	1,631,573	1,888,382
Total Group Health Insurance Internal Service Fund	1,977,841	2,061,471	2,061,471	2,167,512	2,514,575
<b>Liability Insurance Internal Service Fund</b>					
Personnel Services	340,589	439,685	439,685	366,641	607,731
Services, Supplies, & Other Charges	3,420,396	3,583,474	4,018,089	3,433,181	3,617,148
Other Financing Uses	471,662	60,000	132,863	132,863	-
Total Liability Insurance Internal Service Fund	4,232,647	4,083,159	4,590,637	3,932,685	4,224,879
<b>Unemployment Internal Service Fund</b>					
Services, Supplies, & Other Charges	-	-	-	2,500	102,500
Total Unemployment Internal Service Fund	-	-	-	2,500	102,500

# Summary of Projected Expenditures and Other Financing Uses

BY FUND TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Workers' Compensation Insurance</b>					
Personnel Services	188,679	253,946	253,946	217,352	338,516
Services, Supplies, & Other Charges	3,203,452	2,820,314	2,820,314	2,860,605	2,874,757
Other Financing Uses	570,489	-	751,112	751,112	-
Total Workers' Compensation Insurance	<u>3,962,620</u>	<u>3,074,260</u>	<u>3,825,372</u>	<u>3,829,069</u>	<u>3,213,273</u>
Total Internal Service Funds	<u>14,131,233</u>	<u>14,800,727</u>	<u>16,268,412</u>	<u>15,752,188</u>	<u>16,568,622</u>
<b>Grand Total:</b>	<u><u>225,611,884</u></u>	<u><u>263,187,686</u></u>	<u><u>380,231,009</u></u>	<u><u>348,603,221</u></u>	<u><u>264,600,531</u></u>

## Summary of Transfers

	<b>2017 Actuals</b>	<b>2018 Amended Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Adopted Budget</b>
<b>TO GENERAL FUNDS FROM:</b>				
Primary General Fund <i>To transfer obligations to the Economic Development Trust Fund, and the Wharf Fund</i>	\$ 2,772,931	\$ 2,002,384	\$ 1,409,532	\$ 1,843,617
Community Development Block Grant (CDBG) <i>For Teen Center</i>	35,000	35,000	35,000	76,200
City Public Trust Fund <i>Land Purchase for Public Parking</i>	-	500,000	500,000	-
Carbon Reduction Fund	-	11,200	11,200	-
Capital Improvement Projects Fund	-	-	109,495	-
Emergency Reserve Fund	-	125,000	125,000	-
Equipment Fund	-	-	666,581	666,581
2016 Transportation Measure D Fund	-	-	-	33,000
Wharf Tenant Capital Improvement Fund	17,536	53,719	53,719	-
Refuse Fund	885	86,764	1,042,961	692,659
Parking Fund	-	-	-	20,000
Wastewater Fund	22,144	211,368	211,368	27,468
Water Fund	2,768	212,783	212,783	3,433
<i>Subtotal for After Hours Call Duty Program and Land Lease</i>	25,797	510,915	510,915	52,000
<b>Total General Fund</b>	<b>2,851,264</b>	<b>3,238,218</b>	<b>4,377,639</b>	<b>3,362,958</b>
<b>TO CAPITAL IMPROVEMENT PROJECTS FUNDS FROM:</b>				
General Funds	315,321	1,035,324	1,035,324	1,560,628
Arterial Streets and Road CIP Fund	-	-	-	500,000
2016 Transportation Measure D	-	-	1,000,000	1,000,000
Gas Tax (221)	1,357,145	1,881,558	1,881,558	1,314,503
Parks and Recreation - Quimby Funds	141,099	443,781	443,781	257,500
Parks and Recreation - Facilities Tax Fund	132,008	152,887	152,887	415,000
Carbon Reduction Fund	-	25,000	25,000	-
CDBG Fund	118,688	-	-	44,500
City Public Trust Fund	-	378,000	378,000	-
Economic Development Trust Fund	204,297	2,134,691	859,691	1,275,000
Wharf Fund	10,327	-	-	448,386
Water Funds	212,487	489,360	489,360	583,298
Wastewater Fund	57,596	116,484	116,484	250,281
Refuse Fund	47,166	248,532	248,532	55,337
Parking Fund	85,340	125,923	125,923	17,975
Storm Water Fund	10,168	79,653	79,653	9,194
Enterprise Public Art Funds	18,801	18,088	18,088	28,185
Equipment Operations Fund	36,377	86,877	86,877	-
Liability Insurance Fund	471,662	132,863	132,863	-
Workers Compensation Fund	570,489	751,112	751,112	-
<b>Total Capital Improvement Project Funds</b>	<b>3,788,971</b>	<b>8,100,133</b>	<b>7,825,133</b>	<b>7,759,787</b>
<i>To fund various capital improvement projects &amp; support Public Art</i>				

*(continued)*

## Summary of Transfers

	<b>2017 Actuals</b>	<b>2018 Amended Budget</b>	<b>2018 Estimated Actual</b>	<b>2019 Adopted Budget</b>
<b>TO GAS TAX FUND FROM:</b>				
Traffic Congestions Relief Fund	-	-	134,395	-
Traffic Impact Fee-Citywide	563,453	4,956,227	4,956,227	1,075,000
<b>Total Gas Tax Fund</b>	<b>563,453</b>	<b>4,956,227</b>	<b>5,090,622</b>	<b>1,075,000</b>
<i>To fund various capital improvement projects</i>				
<b>TO TRAFFIC IMPACT FEE-CITYWIDE FUND FROM:</b>				
Gas Tax Fund	34,496	-	-	-
<b>Total Equipment Fund</b>	<b>34,496</b>	-	-	-
<i>For vehicle replacement</i>				
<b>TO CLEAN RIVER, BEACHES &amp; OCEANS FUND FROM:</b>				
General Fund	17,105	7,895	7,895	-
Wastewater Fund	2,143	989	989	-
<b>Total Capital Improvement Project Funds</b>	<b>19,248</b>	<b>8,884</b>	<b>8,884</b>	-
<i>Salaries for Illegal Campsite Clean-up</i>				
<b>TO EQUIPMENT FUND FROM:</b>				
General Fund	250,000	250,000	250,000	250,000
<i>For vehicle replacement</i>				
<b>Total Equipment Fund</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>
<b>TO PARKING FUNDS FROM:</b>				
2016 Transportation Measure D	-	-	50,000	50,000
<b>Total Parking Fund</b>	-	-	<b>50,000</b>	<b>50,000</b>
<i>For sidewalk scrubber</i>				
<b>TO REFUSE FUNDS FROM:</b>				
Carbon Reduction Fund	-	10,000	10,000	-
<b>Total Refuse Fund</b>	-	<b>10,000</b>	<b>10,000</b>	-
<b>TO GOLF COURSE FUNDS FROM:</b>				
General Fund	54,715	-	-	-
<i>For funding operations</i>				
<b>Total Golf Course Funds</b>	<b>54,715</b>	-	-	-
<b>Total All City Funds</b>	<b>\$ 7,562,147</b>	<b>\$ 16,563,462</b>	<b>\$ 17,612,278</b>	<b>\$ 12,497,745</b>

# Revenues and Other Financing Sources - Primary General Fund

BY REVENUE TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Taxes</b>					
Property Tax	19,393,901	20,998,000	20,998,000	20,743,553	22,044,000
Sales and Use Tax	17,361,753	18,987,000	18,987,000	19,787,000	21,844,628
Utility Users Tax	11,314,374	11,989,000	11,989,000	11,787,000	12,136,000
Transient Occupancy Tax	9,282,551	12,291,000	12,291,000	10,961,330	11,722,000
Franchise Tax	3,538,252	3,821,000	3,821,000	3,589,542	3,652,000
Admission Tax	2,483,608	2,669,000	2,669,000	2,846,000	2,750,000
Business License Tax	885,021	928,000	928,000	929,752	926,000
Parking Lot Tax	615,555	633,000	633,000	693,000	726,000
Other Taxes	986,253	871,000	973,000	1,398,000	1,505,000
Total Taxes	<u>65,861,266</u>	<u>73,187,000</u>	<u>73,289,000</u>	<u>72,735,177</u>	<u>77,305,628</u>
<b>Licenses and Permits</b>					
Construction Permits	872,754	5,367,000	5,367,000	1,265,465	1,179,000
Other Permits	194,191	152,200	152,200	228,772	152,400
Licenses	-	-	-	30,000	30,000
Other Miscellaneous Revenues	(7,905)	22,000	22,000	-	-
Total Licenses and Permits	<u>1,059,040</u>	<u>5,541,200</u>	<u>5,541,200</u>	<u>1,524,237</u>	<u>1,361,400</u>
<b>Grants and Intergovernmental</b>					
Federal	70,771	114,000	134,571	72,032	-
State	283,508	235,000	817,993	167,532	159,000
Local	33,561	-	50,850	(15,111)	7,500
Total Grants and Intergovernmental	<u>387,840</u>	<u>349,000</u>	<u>1,003,414</u>	<u>224,453</u>	<u>166,500</u>
<b>Charges for Services</b>					
General Government	865,309	1,906,000	1,906,000	2,338,143	2,101,100
Public Safety	4,510,261	5,145,250	5,145,250	5,103,148	5,298,375
Culture and Recreation	2,639,832	3,158,200	3,325,200	2,717,706	2,782,750
Public Works	1,438,002	1,673,200	1,673,200	1,810,352	1,709,000
Library	440,100	462,438	462,438	462,438	462,438
Interfund and Interagency charges	4,281,877	4,495,972	4,495,972	4,495,972	4,617,361
Miscellaneous Charges for Services	2,441	2,700	2,700	2,302	2,350
Total Charges for Services	<u>14,177,822</u>	<u>16,843,760</u>	<u>17,010,760</u>	<u>16,930,061</u>	<u>16,973,374</u>
<b>Fines and Forfeitures</b>					
Fines and Forfeits	1,820,542	2,079,390	2,079,390	1,758,292	1,842,000
Total Fines and Forfeitures	<u>1,820,542</u>	<u>2,079,390</u>	<u>2,079,390</u>	<u>1,758,292</u>	<u>1,842,000</u>

# Revenues and Other Financing Sources - Primary General Fund

BY REVENUE TYPE

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Rents &amp; Misc Revenues</b>					
Investment Earnings	(54,675)	44,640	44,640	33,535	16,150
Rents and Royalties	3,328,737	4,055,652	4,055,652	3,869,346	4,026,394
Contr & Donations-Private Sources	246,965	240,110	240,894	214,160	107,500
Miscellaneous Operating Revenues	272,334	518,500	538,500	355,827	284,000
Total Rents & Misc Revenues	<u>3,793,361</u>	<u>4,858,902</u>	<u>4,879,686</u>	<u>4,472,868</u>	<u>4,434,044</u>
<b>Other Financing Sources</b>					
Interfund Transfers In	25,797	510,915	1,147,115	1,147,115	161,200
Other Miscellaneous Revenues	33,487	27,000	27,000	33,200	33,200
Total Other Financing Sources	<u>59,284</u>	<u>537,915</u>	<u>1,174,115</u>	<u>1,180,315</u>	<u>194,400</u>
<b>Total Revenues</b>	<b><u>87,159,155</u></b>	<b><u>103,397,167</u></b>	<b><u>104,977,565</u></b>	<b><u>98,825,403</u></b>	<b><u>102,277,346</u></b>

# Operating Expenditures by Department - Primary General Fund

## BY DEPARTMENT

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>City Attorney</b>					
Personnel Services	33,137	48,683	48,683	26,294	16,345
Services, Supplies, & Other Charges	919,843	1,005,500	1,035,500	1,090,343	1,115,343
<b>Total City Attorney</b>	952,979	1,054,183	1,084,183	1,116,637	1,131,688
<b>City Council</b>					
Personnel Services	278,065	271,176	271,176	249,956	271,344
Services, Supplies, & Other Charges	184,847	163,387	159,887	118,512	124,268
<b>Total City Council</b>	462,911	434,563	431,063	368,468	395,612
<b>City Manager</b>					
Personnel Services	1,769,348	2,054,237	2,054,237	1,689,101	1,878,524
Services, Supplies, & Other Charges	2,885,698	3,559,768	3,489,909	3,403,438	3,708,908
<b>Total City Manager</b>	4,655,046	5,614,005	5,544,146	5,092,539	5,587,432
<b>City - Non-Departmental</b>					
Debt Service	4,684,170	4,798,193	4,798,193	4,771,095	4,933,514
Other Financing Uses	3,410,072	1,731,526	1,615,602	764,950	(1,000,038)
<b>Total City - Non-Departmental</b>	8,094,243	6,529,719	6,413,795	5,536,045	3,933,476
<b>Economic Development</b>					
Personnel Services	1,111,583	1,511,435	1,511,435	1,185,732	1,479,471
Services, Supplies, & Other Charges	1,172,046	2,114,219	2,905,280	2,717,009	2,037,558
Capital Outlay	-	-	500,000	500,000	-
<b>Total Economic Development</b>	2,283,629	3,625,654	4,916,715	4,402,741	3,517,029
<b>Finance</b>					
Personnel Services	2,630,063	3,391,843	3,346,843	2,892,536	3,189,421
Services, Supplies, & Other Charges	554,352	779,217	800,187	780,614	867,183
Capital Outlay	20,731	10,000	40,444	25,444	10,000
<b>Total Finance</b>	3,205,146	4,181,060	4,187,474	3,698,594	4,066,604
<b>Fire</b>					
Personnel Services	15,078,221	15,291,150	15,045,150	14,993,056	15,070,957
Services, Supplies, & Other Charges	1,657,072	1,992,319	2,089,919	2,090,477	2,039,608
Capital Outlay	24,530	25,000	55,000	55,000	13,000
Debt Service	10,171	-	-	-	-
<b>Total Fire</b>	16,769,994	17,308,469	17,190,069	17,138,533	17,123,565



# Operating Expenditures by Department - Primary General Fund

## BY DEPARTMENT

	Fiscal Year 2017 Actuals	Fiscal Year 2018			Fiscal Year 2019 Adopted Budget
		Adopted Budget	Amended Budget	Estimated Actual	
<b>Human Resources</b>					
Personnel Services	901,634	1,112,458	1,112,458	975,761	953,311
Services, Supplies, & Other Charges	436,528	681,540	621,540	589,942	663,745
<b>Total Human Resources</b>	<b>1,338,161</b>	<b>1,793,998</b>	<b>1,733,998</b>	<b>1,565,703</b>	<b>1,617,056</b>
<b>Information Technology</b>					
Personnel Services	2,400,400	2,895,810	2,895,810	2,534,516	2,712,430
Services, Supplies, & Other Charges	1,821,845	1,928,274	2,055,832	2,055,832	1,994,039
Capital Outlay	80,264	-	-	-	-
<b>Total Information Technology</b>	<b>4,302,508</b>	<b>4,824,084</b>	<b>4,951,642</b>	<b>4,590,348</b>	<b>4,706,469</b>
<b>Library (City)</b>					
Services, Supplies, & Other Charges	1,464,751	1,534,751	1,534,751	1,534,751	1,600,000
<b>Total Library (City)</b>	<b>1,464,751</b>	<b>1,534,751</b>	<b>1,534,751</b>	<b>1,534,751</b>	<b>1,600,000</b>
<b>Parks and Recreation</b>					
Personnel Services	7,852,846	9,172,741	9,143,691	8,288,546	8,270,425
Services, Supplies, & Other Charges	4,307,362	5,761,381	6,039,430	5,369,965	5,679,717
Capital Outlay	78,282	-	-	-	-
Debt Service	(14,199)	-	-	-	-
<b>Total Parks and Recreation</b>	<b>12,224,292</b>	<b>14,934,122</b>	<b>15,183,121</b>	<b>13,658,511</b>	<b>13,950,142</b>
<b>Planning and Community Development</b>					
Personnel Services	3,804,676	5,516,241	5,516,241	4,364,076	5,252,288
Services, Supplies, & Other Charges	660,418	1,531,892	1,727,381	1,339,631	1,444,345
<b>Total Planning and Community Development</b>	<b>4,465,093</b>	<b>7,048,133</b>	<b>7,243,622</b>	<b>5,703,707</b>	<b>6,696,633</b>
<b>Police</b>					
Personnel Services	20,548,949	22,139,113	22,114,113	20,475,417	23,422,015
Services, Supplies, & Other Charges	4,762,674	5,602,798	5,524,507	5,518,104	5,304,243
Capital Outlay	14,067	-	-	-	-
Debt Service	91,539	-	-	-	-
<b>Total Police</b>	<b>25,417,229</b>	<b>27,741,911</b>	<b>27,638,620</b>	<b>25,993,521</b>	<b>28,726,258</b>
<b>Public Works</b>					
Personnel Services	4,380,936	5,652,955	5,540,145	4,921,312	5,616,438
Services, Supplies, & Other Charges	2,452,857	3,839,500	4,077,783	3,691,598	3,603,944
Capital Outlay	-	3,000	3,000	3,002	5,000
<b>Total Public Works</b>	<b>6,833,793</b>	<b>9,495,455</b>	<b>9,620,928</b>	<b>8,615,912</b>	<b>9,225,382</b>
<b>Total Expenditures</b>	<b>92,469,776</b>	<b>106,120,107</b>	<b>107,674,129</b>	<b>99,016,010</b>	<b>102,277,346</b>