

City of Palos Verdes Estates

FISCAL YEAR 2017-2018

YEAR-END PROJECTIONS



PURPOSE OF YEAR-END PROJECTIONS

- Provide the projected revenues and projected expenditures in relation to budget.
- The year-end projections establish the base upon which the City builds the base budget.
- The year-end projections identify the projected starting Fund Balance for the upcoming year.
- For City Council to “receive and file” the year-end projections.

Year-End Projections is a routine practice and part of the budget cycle.

CITY FUNDS

- **General Funds** (for operations from property and business taxes, fees, concessions, etc.)
- **Capital Project Funds**
 - Capital Improvement Fund (for infrastructure projects and one-time maintenance projects from general fund)
 - Sewer Capital Projects Fund (for sewer projects, residual from expired user assessment)
- **Special Revenue Funds**
 - Special Projects
 - Fire/Paramedic Parcel Tax (to be eliminated and funded out of general fund)
 - Transit Proposition A (from County for transportation related purposes)
- **Other Governmental Funds**
 - Gas Tax (from State for transportation related purposes)
 - Drug Intervention
 - Police Grants (SLESF) (from State for police)
 - Corrections
 - Measure R (from County for transportation related purposes)
 - Prop C (from County for transportation related purposes)
 - Parklands
 - RMRA (NEW fund – Road Maintenance and Rehabilitation Program)
 - Measure M (NEW fund - County transportation related purposes)
- **Internal Service Funds**
 - Equipment Replacement (from general fund allocations)
 - Insurance (CJPIA) (from general fund allocations)

Key Points and Information:

The General Fund currently includes the expenditures for the police department. A new FY18-19 fund, Law Enforcement Services Fund, will be established to budget related expenditures and track parcel tax revenues. In FY 18-19 the balance remaining from the Fire/Paramedic Parcel Tax Fund will be transferred to the general fund and expenditures will be included as a department within the general fund. General Fund Revenues in excess of expenditures, not saved in the reserve balance, is “undesignated reserve” available for spending.

BUDGET BALANCING STRATEGIES

FISCAL YEAR 2017-2018

City Council implemented the following strategies to address the \$5 million budget shortfall following the failure of Measure D

- In 2017-2018, the city-wide budget included one-time and temporary reductions of \$1,271,733, fund transfers of \$1,529,246, and utilized fiscal reserves in the amount of \$1,471,078 (\$4,272,057 – total).
- In 2017-2018, the police department implemented current and ongoing budget savings of \$630,000, when fully implemented.
- Beginning March 2018, user fees and charges were adjusted to fully recover actual city costs with an estimated increase in revenues of \$380,000.
- In 2017-2018, an independent, neutral expert evaluation of the costs, operations, and efficiencies of the City's non-safety services was completed.
 - The study was presented to the City Council at its meeting on March 13, 2018, and subsequently also discussed at the City Council meeting on April 24, 2018. Recommendations in the report will be considered through the review and adoption of the FY 2018-2020 budget.

GENERAL FUND REVENUE FISCAL YEAR 2017-2018 PROJECTION

- General Fund Revenue is projected to be \$291,995 lower than the adjusted budget.
- HdL reviewed property tax revenue, including net of admin fees and less 2% of delinquencies, is projected to be slightly (2.34%) lower than the adjusted budget.
- Sales Tax and Interest Income are each about \$40,000 lower than expected (10.33% and 58.37%, respectively).
- Development fees are projected to be \$418,265 (40.57%) higher than adjusted budget.
- Total revenues are 1.88% under the budget.

** Other Fees are \$505,434 below the budget due to the exchange of Proposition A funds that was scheduled to be realized during fiscal year (FY) 2017-2018 has been recorded by the City's external auditor in the CAFR as having occurred in FY 2016-2017. A 2017-2018 budget adjustment is proposed to correct this item.*

| Revenue Sources | 2017-2018 Adjusted Budget | 2017-2018 Projected Budget | Budget to Projection \$\$ Variance | Budget to Projection% Variance |
|---|---------------------------------|----------------------------------|--|--------------------------------------|
| General Fund Revenues | | | | |
| Property Tax | 7,981,689 | 7,795,302 | (186,387) | 97.66% |
| Property Tax-In Lieu | 1,375,395 | 1,391,098 | 15,703 | 101.14% |
| Sales Tax | 379,000 | 339,840 | (39,160) | 89.67% |
| Real Estates Transfer Tax | 200,000 | 192,000 | (8,000) | 96.00% |
| Business License Tax | 218,000 | 208,600 | (9,400) | 95.69% |
| Franchise Fees | 569,206 | 572,788 | 3,582 | 100.63% |
| Development Fees | 1,031,000 | 1,449,265 | 418,265 | 140.57% |
| Motor Vehicle License Fees | 0 | 0 | 0 | 0 |
| Interest Income | 70,000 | 29,140 | (40,860) | 41.63% |
| Key Revenues | 11,824,290 | 11,978,033 | 153,743 | 101.30% |
| Concessions and Rent | 1,288,100 | 1,354,832 | 66,732 | 105.18% |
| Licenses & Permits | 30,500 | 14,515 | (15,986) | 47.59% |
| Safety Fines | 150,000 | 127,048 | (22,952) | 84.70% |
| Services Charges | 58,000 | 92,952 | 34,952 | 160.26% |
| Other Fees* | 539,591 | 34,157 | (505,434) | 6.33% |
| Other Revenues | 2,066,191 | 1,623,503 | (442,688) | 78.57% |
| Revenues Before Transfers | 13,890,481 | 13,601,537 | (288,945) | 97.92% |
| Transfers In | 1,626,796 | 1,623,746 | (3,050) | 99.81% |
| Total Revenues Including Transfers | 15,517,277 | 15,225,283 | (291,995) | 98.12% |

CITY GENERAL FUND

FISCAL YEAR 2017-2018 BUDGET ADJUSTMENTS

| RECAP | Adopted/ Adjusted Revenues | Adopted/ Adjusted Expenditures |
|--------------------------|-------------------------------|-----------------------------------|
| Adopted Budget | \$13,843,481 | \$12,497,947 |
| Resolution R16-20 | | 18,000 |
| Resolution R17-22 | | 50,000 |
| Resolution R17-26 | | 29,981 |
| Resolution R17-35 | | 32,500 |
| Resolution R17-36 | | 12,000 |
| Resolution R17-43 | | 71,766 |
| Resolution R18-01 | | 3,050 |
| Resolution R18-19 | 47,000 | 47,000 |
| Total Adjustments | 47,000 | 264,297 |
| Adjusted Budget | \$13,890,481 | \$12,762,244 |

CITY GENERAL FUND EXPENDITURES FISCAL YEAR 2017-2018 PROJECTIONS

General Fund (operating) expenditures are at 97.05% percent of the FY 2017-2018 adjusted budget.

The favorable variance of \$504,512 (2.95%) is below the adjusted budget by implementing the City Council's budget reductions.

- Police Department savings implementations
- Employee pension concessions
- Management's prudent, cost-conscious control of costs.

With seasonality and timing of payments considered, annualized operating expenditures at the end of the year are projected to be in line with the adjusted budget.

| DEPT / DIVISION EXPENDITURES | 17-18 ADJUSTED BUDGET | 17-18 PROJECTION | % USED | VARIANCE |
|--|-----------------------------|---------------------|----------------|-----------------|
| CITY MANAGER | 782,514 | 668,111 | 85.38% | 114,403 |
| CITY ATTORNEY – OTHER LEGAL FEES | 191,900 | 233,054 | 121.45% | (41,154) |
| CITY CLERK | 296,892 | 276,321 | 93.07% | 20,571 |
| NON-DEPARTMENTAL | 145,432 | 172,090 | 118.33% | (26,658) |
| ADMINISTRATION | 1,416,738 | 1,349,576 | 95.26% | 67,162 |
| FINANCE | 699,493 | 796,178 | 113.82% | (96,685) |
| CITY TREASURER | 45,398 | 38,416 | 84.62% | 6,982 |
| FINANCE | 744,891 | 834,594 | 112.04% | (89,703) |
| POLICE | 7,133,988 | 6,586,586 | 92.33% | 547,402 |
| BUILDING | 738,671 | 801,167 | 108.46% | (62,496) |
| PLANNING | 367,021 | 403,585 | 109.96% | (36,564) |
| CITY PROPERTIES | 177,501 | 165,363 | 93.16% | 12,138 |
| PLANNING & BUILDING | 1,283,193 | 1,370,115 | 106.77% | (86,922) |
| PUBLIC WORKS ADMINISTRATION | 829,263 | 775,066 | 93.46% | 54,197 |
| STREETS | 102,385 | 92,678 | 90.52% | 9,707 |
| PARKLANDS | 1,251,785 | 1,249,116 | 99.79% | 2,669 |
| MAINTENANCE SERVICES | 2,183,433 | 2,116,860 | 96.95% | 66,573 |
| GENERAL FUND EXPENDITURES BEFORE TRANSFERS | 12,762,243 | 12,257,731 | 96.05% | 504,512 |
| TRANSFERS OUT – TO FIRE PARCEL FUND | 4,345,858 | 4,345,858 | 100.00% | 0 |
| GENERAL FUND EXPENDITURES INCLUDING TRANSFERS | 17,108,101 | 16,603,589 | 97.05% | 504,512 |

PROJECTED YEAR-END EXPENDITURE EXCEPTION REPORT

| Department | Adjusted Budget | Projection | Difference | Comments |
|---------------------|---------------------|---------------------|------------------|--|
| Administration | \$1,417,000 | \$1,350,000 | \$67,000 | <ul style="list-style-type: none"> • Higher Labor Relations (counsel) for negotiations and personnel matters. • Unbudgeted membership in the South Bay Cities Council of Governments (COG). • Partially offset by temporary vacancies throughout the year in the full time positions and part-time positions. |
| Finance | \$745,000 | \$835,000 | (\$90,000) | <ul style="list-style-type: none"> • Use of consultant support services throughout the year. • Partially offset by four position vacancies. • New Hdl business license expenditures. |
| Police | \$7,134,000 | \$6,587,000 | \$547,000 | <ul style="list-style-type: none"> • Salary savings during the year - the Police Chief, 1 Captain, 2 Officers, and 1 Service Officer. • Reduction in salaries due to employees paying pension costs. • Reduced contract services from the Mountain Recreation Conservation Authority Rangers. • Reduced expenses for supplies and services (contractual services, PVE programs, etc.). |
| Planning & Building | \$1,283,000 | \$1,370,000 | (\$87,000) | <ul style="list-style-type: none"> • Higher HRGreen and other consultant costs. • Offset by increased fees generated by permit activities. |
| Public Works | \$2,183,000 | \$2,117,000 | \$67,000 | <ul style="list-style-type: none"> • Reduced overtime pay (partially due to a mild storm season; less staffing at events). • Less than expected storm water costs. |
| Total | \$12,762,000 | \$12,259,000 | \$504,000 | |

* Data is rounded

CAPITAL IMPROVEMENT PROJECT (CIP)

| FUND | 17-18 ADOPTED BUDGET | 17-18 ADJUSTED BUDGET | 17-18 PROJECTION | AVAILABLE BALANCE | % USED |
|--------------------------|----------------------------|-----------------------------|---------------------|----------------------|---------------|
| 30 - CAPITAL IMPROVEMENT | 3,000,021 | 3,097,796 | 1,432,206 | 1,665,590 | 46.23% |
| 31 - PARKLANDS | 100,000 | 150,000 | 50,000 | 100,000 | 33.33% |
| 62 - SEWER | 763,995 | 763,995 | 42,359 | 721,636 | 5.54% |
| 50 - PV STABLES | - | 35,000 | - | 35,000 | 0.00% |
| GRAND TOTAL | 3,864,016 | 4,046,791 | 1,524,565 | 2,522,226 | 37.67% |

- The Capital Improvement Fund includes budgeted transfer of \$1,029,246 to the General Fund.
- The Parklands Fund includes budgeted transfer of \$50,000 to the General Fund.

FUND BALANCE SUMMARY

- The City is maintaining \$9.7 million in reserve which exceeds \$7.2 million and 50% minimum goal.
- With net transfers, the general fund operating budget is \$16.6 million.
- Projected reduction of \$1,341,876 in General Fund balance reflects the amount necessary to balance the budget (due to loss of Measure D).

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

| Major Funds | Audited Fund Balance June 30, 2017 | Projected Fund Balance June 30, 2018 |
|--|--|--|
| Fiscal Policy Reserve | 7,200,000 | 7,200,000 |
| Undesignated | 3,938,731 | 2,596,855 |
| Total General Fund | 11,138,731 | 9,796,855 |
| Special Projects | 943,848 | 961,688 |
| Fire/Paramedic Parcel Tax | 703,615 | 122,552 |
| Transit Proposition A | 2,124 | 38,737 |
| Total Special Revenue Funds | 1,649,587 | 1,122,977 |
| Capital Improvement Fund | 6,182,123 | 5,060,913 |
| Sewer Capital Projects Fund | 3,698,194 | 3,687,835 |
| Total Capital Projects Funds | 9,880,317 | 8,748,748 |
| Total Other Governmental Funds * | 1,240,040 | 2,017,934 |
| Total Governmental Funds | 23,908,675 | 21,686,514 |
| Equipment Replacement | 2,962,825 | 2,382,091 |
| Insurance | 1,045,064 | 1,051,064 |
| Total Internal Service Funds | 4,007,889 | 3,433,155 |
| Total Governmental including Internal Service Funds | 27,916,564 | 25,119,669 |

PROPOSED BUDGET ADJUSTMENTS

Budget adjustments are made up of two items:

- Proposition A revenue recognition in Fiscal Year 2016-2017
- New revenues for Fiscal Year 2017-2018

| Fund | Revenue Adjustments | Expenditure Adjustments | Transfers | Fund Increase (Decrease) |
|-----------------------------------|---------------------|-------------------------|-----------|--------------------------|
| General Fund Undesignated | (502,142) | | | (502,142) |
| Transit Prop A | | (669,522) | | 669,522 |
| Drug Intervention | 556,300 | | | 556,300 |
| Road Maintenance & Rehabilitation | 78,500 | | | 78,500 |
| Measure M | 173,816 | | | 173,816 |
| Total All Funds | 306,474 | (669,522) | | 975,996 |

NEXT STEPS

- **Receive and file the year-end budget projections.**
- **Approve Resolution R18-29.**
- **Continue the preparation of the budget for Fiscal Years 2018-2020 based upon year-end projections and year-end fund balances.**

CIP

- Capital Improvement expenditures are projected to be \$1,524,565 at year-end.

- This includes the budgeted transfer of \$1,079,246 to the General Fund.

| FUND | CAPITAL PROJECT | 17-18 ADOPTED BUDGET | 17-18 ADJUSTED BUDGET | 17-18 PROJECTION | AVAILABLE BALANCE | % USED |
|---------------------------------|---------------------------------|----------------------------|-----------------------------|---------------------|----------------------|---------------|
| | TRAFFIC CALMING | 26,200 | 26,200 | 13,945 | 12,255 | 53.23% |
| | SLURRY SEAL | - | - | 580 | (580) | 0.00% |
| | REPAIRS STORM | 50,600 | 50,600 | 2,812 | 47,788 | 5.56% |
| | MS4: FULL CAPTURE SM BAY | 210,000 | 210,000 | 51,145 | 158,855 | 24.35% |
| | PINALE LANE EMERGENCT RP | - | 97,775 | 70,889 | 26,886 | 72.50% |
| | ON-CALL ROADWAY MAINT/REPAIR | 354,400 | 354,400 | 139,525 | 214,875 | 39.37% |
| | PAVEMENT MGMT SYSTEM | 60,000 | 60,000 | 60,000 | - | 100.00% |
| | LIGHT CRS WLK PVDW VIA C | - | - | 1,200 | (1,200) | 0.00% |
| | PVDW TRIANGLE STUDY | 102,471 | 102,471 | 2,700 | 99,771 | 2.63% |
| | AUTOMOBILE LICENSE PLATE READER | 24,000 | 24,000 | 19,787 | 4,213 | 82.45% |
| | CURB & GUTTERS | 76,900 | 76,900 | 25,377 | 51,523 | 33.00% |
| | GUARDRAIL PROJECT | 25,000 | 25,000 | 15,000 | 10,000 | 60.00% |
| | PENDING PROJECTS BUDGETED | 1,041,204 | 1,041,204 | - | 1,041,204 | 0.00% |
| 30 - CAPITAL IMPROVEMENT | | 1,970,775 | 2,068,550 | 402,960 | 1,665,590 | 19.48% |
| | CIP - OPERATING TRANSFERS | 1,029,246 | 1,029,246 | 1,029,246 | - | 100.00% |
| 30 - CAPITAL IMPROVEMENT | | 3,000,021 | 3,097,796 | 1,432,206 | 1,665,590 | 46.23% |
| | PARKLANDS PROJECTS | 100,000 | 100,000 | - | 100,000 | 0.00% |
| | OPERATING TRANSFERS OUT | - | 50,000 | 50,000 | - | 100.00% |
| 31 - PARKLANDS | | 100,000 | 150,000 | 50,000 | 100,000 | 33.33% |
| | SEWER REPAIR | 361,635 | 361,635 | 9,727 | 351,908 | 2.69% |
| | VIA CORONEL/ZURITA UPGRA | 343,940 | 343,940 | 26,130 | 317,810 | 7.60% |
| | SEWER COND ASSESSMENT | 58,420 | 58,420 | 6,502 | 51,918 | 11.13% |
| 62 - SEWER | | 763,995 | 763,995 | 42,359 | 721,636 | 5.54% |
| | STABLE MANURE PLATFORM | - | 35,000 | - | 35,000 | 0.00% |
| 50 - PV STABLES | | - | 35,000 | - | 35,000 | 0.00% |
| GRAND TOTAL | | 3,864,016 | 4,046,791 | 1,524,565 | 2,522,226 | 37.67% |

AUTHORIZED POSITIONS

| Function | 2016/17 | 2017/18 | Count as of 4/1/2018 | Filled | Open | Recruiting | On Leave | Temp | FY 2018/19 Projected | 3 yr projection approved as of 4/2018 thru attrition (does not include Matrix conclusions) |
|-------------------------------|--------------|--------------|----------------------|--------|------|------------|----------|------|----------------------|--|
| | | | | | | | | | | |
| City Manager | | | | | | | | | | |
| City Manager | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Asst. to the City Manager | 0.000 | 0.000 | 1 | x | | | | | 1 | 1 |
| City Clerk/ Exec Asst. to CM | 0.500 | 0.500 | 0.5 | x | | | | | 0.5 | 0.5 |
| Deputy City Clerk/ Exec Asst. | | | 0 | | | | | | 0 | 0 |
| Admin Analyst | 2.000 | 2.000 | 1 | | | x | | | 1 | 1 |
| Receptionist | 0.000 | 0.000 | 0 | | | | | | 0 | 0 |
| Senior Receptionist | 0.000 | 0.000 | 0 | | | | | | 0 | 0 |
| | 3.500 | 3.500 | 3.5 | | | | | | 3.5 | 3.5 |
| Finance & Treasury | | | | | | | | | | |
| Finance Director | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Administrative Analyst - HR | 0.000 | 0.000 | 0 | | | | | | 0 | 0 |
| Financial Services Manager | 1.000 | 1.000 | 0 | | | | | | 0 | 0 |
| Senior Accountant | 0.000 | 0.000 | 1 | | | | | x | 1 | 1 |
| Financial Services Technician | 2.000 | 2.000 | 2 | x | | | | 1 | 2 | 2 |
| | 4.000 | 4.000 | 4 | | | | | | 4 | 4 |
| City Clerk | | | | | | | | | | |
| City Clerk/ Exec Asst. to CM | 0.500 | 0.500 | 0.5 | x | | | | | 0.5 | 0.5 |
| Deputy City Clerk/ Exec Asst. | 0.000 | 0.000 | 0 | | | | | | 0 | 0 |
| Office Specialist | 0.560 | 0.560 | 0 | | | x | | | ? | ? |
| Receptionist | 0.563 | 0.563 | 0.563 | | | x | | | ? | ? |
| Senior Receptionist | 0.563 | 0.563 | 0.563 | x | | | | | 0.563 | 0.563 |
| | 2.186 | 2.186 | 1.626 | | | | | | 1.063 | 1.063 |

AUTHORIZED POSITIONS

| Function | 2016/17 | 2017/18 | Count as of 4/1/2018 | Filled | Open | Recruiting | On Leave | Temp | FY 2018/19 Projected | 3 yr projection approved as of 4/2018 thru attrition (does not include Matrix conclusions) |
|----------------------------------|---------------|---------------|----------------------|--------|------|------------|----------|------|----------------------|--|
| | | | | | | | | | | |
| POLICE | | | | | | | | | | |
| Police Chief | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Police Captain | 2.000 | 2.000 | 2 | x | | | | | 1 | 1 |
| Support Services Manager | 0.000 | 0.000 | 0 | | | x | | | 1 | 1 |
| Exec. Asst./Custodian of Records | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Police Officer | 13.000 | 13.000 | 11 | x | | | | | 10 | 10 |
| Senior Police Officer (Corporal) | 3.000 | 3.000 | 3 | x | | | | | 4 | 4 |
| Police Sergeant | 6.000 | 6.000 | 6 | x | | | | | 6 | 6 |
| Services Officer | 9.000 | 9.000 | 8 | x | | | | | 8 | 7 |
| Lead Services Officer | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Community Relations Officer | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Traffic Control Officer | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Data Entry Clerk | 0.300 | 0.300 | 0 | | | | | | 0 | 0 |
| Police Intern | 2.000 | 2.000 | 1 | x | | | | | 1 | 1 |
| PVE Cares Coordinator | 0.600 | 0.600 | 0.5 | x | | | | | 0.5 | 0.5 |
| | 40.900 | 40.900 | 36.5 | | | | | | 36.5 | 35.5 |

AUTHORIZED POSITIONS

3 yr projection approved as
of 4/2018 thru attrition
(does not include Matrix
conclusions)

Count as of
4/1/2018 Filled Open Recruiting On Leave Temp
FY 2018/19
Projected

Function **2016/17** **2017/18**

Planning & Building

| | | | | | | | | | | |
|------------------------------|--------------|--------------|------------|---|---|--|--|--|------------|------------|
| Planning & Building Director | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Planner | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Code Enforcement Officer | 1.000 | 1.000 | 0 | | x | | | | ? | ? |
| Permit Technician | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Admin Analyst/Code Enf. | 0.000 | 0.000 | 0 | | | | | | 0 | 0 |
| Maintenance Foreman | 0.500 | 0.500 | 0.5 | x | | | | | 0.5 | 0.5 |
| Equipment Mechanic | 0.250 | 0.250 | 0 | | x | | | | ? | ? |
| Maintenance Worker | 2.000 | 2.000 | 2 | x | | | | | 2 | 2 |
| Forester | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| | 7.750 | 7.750 | 6.5 | | | | | | 6.5 | 6.5 |

Public Works

| | | | | | | | | | | |
|-------------------------------|--------------|--------------|------------|---|---|--|--|--|------------|------------|
| City Engineer | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Permit Technician | 1.000 | 1.000 | 1 | x | | | | | 1 | 1 |
| Maintenance Foreman | 0.500 | 0.500 | 0.5 | x | | | | | 0.5 | 0.5 |
| Equipment Mechanic | 0.250 | 0.250 | 0 | | x | | | | ? | ? |
| Maintenance Worker | 2.000 | 2.000 | 2 | x | | | | | 2 | 2 |
| Planning, Bldg & Public Works | 4.750 | 4.750 | 4.5 | | | | | | 4.5 | 4.5 |

| | | | | | | | | | | |
|-----------------|-----------|-----------|-----------|--|--|--|--|--|-----------|-----------|
| Citywide | 63 | 63 | 57 | | | | | | 56 | 55 |
|-----------------|-----------|-----------|-----------|--|--|--|--|--|-----------|-----------|

| | | | | | | | | | | |
|--------------------------------------|-----------|-----------|-----------|---|--|--|--|--|-----------|-----------|
| Captain | 3.000 | 3.000 | 3 | x | | | | | 3 | 3 |
| Engineer | 3.000 | 3.000 | 3 | x | | | | | 3 | 3 |
| Paramedics/FireFighters | 9.000 | 9.000 | 9 | x | | | | | 9 | 9 |
| Contract Fire (3 Shifts 24/7) | 15 | 15 | 15 | | | | | | 15 | 15 |

BUDGET ADJUSTMENTS

| FUND | ACCOUNT | CLASSIFICATION | DEPARTMENT | JUSTIFICATION | REVENUE | EXPENDITURE | UNDESIGNATED FUND IMPACT |
|--------------------------|---------|-----------------------------|------------|--|---------------------|-------------|--------------------------|
| GENERAL FUND | | | | | | | |
| 01 | 38010 | MISCELLANEOUS REVENUE | | Reduce Miscellaneous Revenue for FY 16-17 Prop A Exchange | (502,142) | | (502,142) |
| Subtotal | | | | | \$ (502,142) | \$ - | \$ (502,142) |
| TRANSIT PROP A | | | | | | | |
| 26 | 64430 | CONTRACTUAL SERVICES | | Reduce Contractual Services for FY 16-17 Prop A Exchange | | (669,522) | 669,522 |
| Subtotal | | | | | \$ (669,522) | \$ - | \$ 669,522 |
| DRUG INTERVENTION | | | | | | | |
| 03 | 33815 | ASSET SEIZURE - US TREASURY | | FY 17-18 ASSET SEIZURE REVENUE | 555,100 | | 555,100 |
| 03 | 34100 | INTEREST INCOME | | INCREASE FY 17-18 INTEREST INCOME REVENUE | 1,200 | | 1,200 |
| Subtotal | | | | | \$ 556,300 | \$ - | \$ 556,300 |
| RMRA | | | | | | | |
| 08 | 35450 | RMRA (2032) | | FY 17-18 ROAD MAINTENANCE & REHABILITATION ACCOUNT REVENUE | 78,000 | | 78,000 |
| 08 | 34100 | INTEREST INCOME | | FY 17-18 RMRA INTEREST INCOME REVENUE | 500 | | 500 |
| Subtotal | | | | | \$ 78,500 | \$ - | \$ 78,500 |
| MEASURE M | | | | | | | |
| 25 | 31215 | MEASURE M | | FY 17-18 MEASURE M REVENUE | 170,816 | | 170,816 |
| 25 | 34100 | INTEREST INCOME | | FY 17-18 MEASURE M INTEREST INCOME REVENUE | 3,000 | | 3,000 |
| Subtotal | | | | | \$ 173,816 | \$ - | \$ 173,816 |