Fund Descriptions:

0001 **General Fund** – The General Fund is the primary operating fund of the City and is used to account for most day-to-day activities. Revenue sources include (but are not limited to) property tax, sales tax, transient occupancy tax, current fees for services and business registration.

0006 **Enterprise Fund** – The Enterprise Fund or Wastewater (Sewer) Fund is used to account for City operations that are financed and operated like private business enterprises. The Sewer Fund is used to account for sewage treatment, transmission, major replacements and improvements to the City’s sewer system.

**Other (Special) Revenue Funds** – Revenue funds are used to account for revenue sources for which expenditures are restricted, by law or administrative action, to specific purposes.
NPDES/Storm Drainage – This fund is used to account for revenues received from assessments levied by the county on property and disburses funds in compliance with the provisions of the National Pollutant Discharge Elimination System (NPDES).

Police Grants – This fund is used to account for grant activities and services paid for and reimbursed by grant funding. This fund includes grants from the following funding sources:

- Supplemental Law Enforcement Services Funds (SLESF) – Under the SLESF program (commonly referred to as the Community-Oriented Policing Services, or COPS grant), cities and counties receive state funds to augment public safety expenditures.

Library Tenant – This fund is used to track rents and other tenant activities in the San Carlos Library.

Capital Funds – The Capital Funds are used to account for the acquisition or construction of major capital improvements other than those financed by the Wastewater Fund.

Equipment Replacement – This fund is used to account for the anticipated replacement of general equipment and inventory needs. Some of the items included in this fund are vehicles, park equipment and computers and networking equipment. The source of funding for replacement is the General Fund.

Measure A and Measure W Traffic Congestion – This fund is used to account for the City’s share of a one-half cent sales tax restricted for transportation purposes. The revenue received is used to augment capital projects in the Gas Tax fund.

Gas Tax – This fund is used to account for revenue received and expended under the State of California, Street and Highways Code Sections 2103, 2015, 2106, 2107 and 2107.5. These revenues must be expended for maintenance or construction of streets.

Capital Projects – This fund is used to account for general capital projects including building construction, technology purchases and other infrastructure needs. The main source of revenue comes from the General Fund.

Park In Lieu – This fund is used to account for development fees collected and used to finance the acquisition and construction of City parks.
0028  Parking in Lieu – This fund is used to account for fees charged to business in lieu of required parking. These revenues are used to pay for parking lot improvements and repairs.

0029  Housing in Lieu – This fund is used to account for development fees and other housing-related resources that must be used to finance affordable housing for City residents.

0031  Low and Moderate Income Housing Fund – This fund is used to account for the housing activities assumed by the City when the former redevelopment agency was dissolved.

0093  **City Debt Service Fund** – The Debt Service Fund is used to account for the accumulation of annual tax levies earmarked for payment of principal and interest on the 2015 General Obligation Bonds that were used to finance the construction of the San Carlos Library.

**Internal Service Funds** – The Internal Service Funds are used to account for special activities and services performed by a designated department for other departments on a cost reimbursement basis.

0032  Workers Compensation – This fund is used to account for activities related to Workers’ Compensation claims and the premiums for coverage.

0033  Liability Insurance/Risk Management – This fund is used to account for activities related to general liability claims against the City and premiums for coverage above the City’s risk retention level.

0035  Post-Employment Benefits – This fund is used to account for activities related to longevity and healthcare benefits for retired employees.
## FUND BALANCES: OPERATING, CAPITAL AND OTHER BUDGETS

### AUDITED FISCAL YEAR 2017-18 BALANCES

<table>
<thead>
<tr>
<th>Fund</th>
<th>Title</th>
<th>Revenue</th>
<th>Expend.</th>
<th>Alloc In Tran In</th>
<th>Alloc Out Tran Out</th>
<th>Net Change</th>
<th>7/1/2018 Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>0001</td>
<td>General - Unappropriated</td>
<td>35,991,846</td>
<td>(37,860,456)</td>
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<td>(1,051,600)</td>
<td>478,456</td>
<td>3,177,129</td>
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<tr>
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<td>General - Restricted</td>
<td>11,519,478</td>
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<td>-</td>
<td>(7,500,000)</td>
<td>(2,980,522)</td>
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<td>(8,551,600)</td>
<td>(2,502,066)</td>
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<tr>
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<td>Wastewater - Unrestricted</td>
<td>17,657,481</td>
<td>(8,142,016)</td>
<td>507,700</td>
<td>(3,398,600)</td>
<td>6,624,565</td>
<td>10,573,791</td>
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<tr>
<td>0006</td>
<td>Wastewater - Inv in SVCW</td>
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<td>-</td>
<td>-</td>
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<td>6,466,725</td>
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<tr>
<td>0006</td>
<td>Wastewater - Inv in Capital Assets</td>
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<td>-</td>
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<tr>
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<td>Wastewater TOTAL</td>
<td>17,657,481</td>
<td>(8,142,016)</td>
<td>507,700</td>
<td>(3,398,600)</td>
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<td>Grants-Police - Restricted</td>
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<td>-</td>
<td>-</td>
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<td>273,565</td>
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<td>Equipment Replacement</td>
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<td>Measure A and Measure W Tax - Restricted</td>
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<td>-</td>
<td>(600,000)</td>
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<td>576,926</td>
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<td>0016</td>
<td>Gas Tax - Restricted</td>
<td>952,085</td>
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<td>730,000</td>
<td>(486,700)</td>
<td>(220,177)</td>
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<td>General Fund Capital Improvement</td>
<td>7,474,603</td>
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<td>(154,841)</td>
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<td>Park In Lieu - Restricted</td>
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<td>(460,682)</td>
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<td>-</td>
<td>-</td>
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<td>(47,000)</td>
<td>2,690,802</td>
<td>5,216,180</td>
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<td>Low-Mod Housing Asset - Restricted</td>
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<td>-</td>
<td>175,603</td>
<td>7,228,803</td>
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<td>Library - Bond Service</td>
<td>454,122</td>
<td>(356,760)</td>
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<td>837,294</td>
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<td>Library - Tenant Imp.</td>
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<td>-</td>
<td>-</td>
<td>48,411</td>
<td>1,714,076</td>
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<td>Library Total</td>
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<td>-</td>
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<td>2,551,370</td>
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<td></td>
<td>Operating &amp; Capital Improvement Totals</td>
<td>79,024,158</td>
<td>(62,554,528)</td>
<td>12,765,366</td>
<td>(13,238,741)</td>
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<td>125,642,693</td>
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<td>NPDES - Storm Drain Maint.</td>
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<td>-</td>
<td>(527,150)</td>
<td>110,701</td>
<td>422,609</td>
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<td>Work Comp - Unrestricted</td>
<td>12,761</td>
<td>(93,685)</td>
<td>172,100</td>
<td>(91,075)</td>
<td>101</td>
<td>180,380</td>
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<td>Liability Insurance</td>
<td>47,965</td>
<td>(967,055)</td>
<td>1,143,200</td>
<td>(223,700)</td>
<td>410</td>
<td>468,065</td>
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<td>0035</td>
<td>Post-employment Benefits</td>
<td>932,344</td>
<td>(877,000)</td>
<td>-</td>
<td>-</td>
<td>55,344</td>
<td>327,582</td>
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<td>Internal Service Funds Total</td>
<td>993,070</td>
<td>(1,937,740)</td>
<td>1,315,300</td>
<td>(314,775)</td>
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<td>976,027</td>
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<td>Other Funds Total</td>
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<td>(841,925)</td>
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<td>GRAND TOTAL</td>
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<td>(14,080,666)</td>
<td>16,162,811</td>
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### FUND BALANCES: OPERATING, CAPITAL AND OTHER BUDGETS

#### PROJECTED FISCAL YEAR 2018-19 BALANCES

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<th>Fund</th>
<th>Title</th>
<th>Revenue</th>
<th>Expend.</th>
<th>Alloc In</th>
<th>Tran In</th>
<th>Alloc Out</th>
<th>Tran Out</th>
<th>Net Change</th>
<th>7/1/2019 Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>0001</td>
<td>General - Unappropriated</td>
<td>41,796,857</td>
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<td>0001</td>
<td>General - Restricted</td>
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<td>-</td>
<td>-</td>
<td>(1,500,000)</td>
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<td>General - TOTAL</td>
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<td>(44,289,463)</td>
<td>3,344,300</td>
<td>(2,902,300)</td>
<td>(496,963)</td>
<td>29,953,651</td>
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<td>0006</td>
<td>Wastewater - Unrestricted</td>
<td>18,750,000</td>
<td>(15,809,387)</td>
<td>527,500</td>
<td>(3,498,300)</td>
<td>(30,187)</td>
<td>10,543,604</td>
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<td></td>
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<tr>
<td>0006</td>
<td>Wastewater - Inv in SVCW</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>6,466,725</td>
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<tr>
<td>0006</td>
<td>Wastewater - Inv in Capital Assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>31,170,136</td>
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<tr>
<td>0006</td>
<td>Wastewater TOTAL</td>
<td>18,750,000</td>
<td>(15,809,387)</td>
<td>527,500</td>
<td>(3,498,300)</td>
<td>(30,187)</td>
<td>48,180,465</td>
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<tr>
<td>0017</td>
<td>Grants-Police - Restricted</td>
<td>106,100</td>
<td>(100,000)</td>
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<td>(50,000)</td>
<td>(43,900)</td>
<td>229,665</td>
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<td>0010</td>
<td>Equipment Replacement</td>
<td>-</td>
<td>(1,148,100)</td>
<td>635,000</td>
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<td>(513,100)</td>
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<td>0014</td>
<td>Measure A and Measure W Tax - Restricted</td>
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<td>(120,700)</td>
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<td>(800,000)</td>
<td>(120,700)</td>
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<td>Gas Tax - Restricted</td>
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<td>800,000</td>
<td>(496,300)</td>
<td>124,400</td>
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<td>0025</td>
<td>General Fund Capital Improvement</td>
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<td>(11,360,792)</td>
<td>14,286,525</td>
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<td>0027</td>
<td>Park In Lieu - Restricted</td>
<td>163,000</td>
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<td>-</td>
<td>(560,928)</td>
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<td>(70,800)</td>
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<td>(733,772)</td>
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<td>Low-Mod Housing Asset - Restricted</td>
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<td>(1,081,537)</td>
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<td>-</td>
<td>(1,033,337)</td>
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**Operating & Capital Improvement Totals**

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<th>Fund</th>
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<th>Expend.</th>
<th>Alloc In</th>
<th>Tran In</th>
<th>Alloc Out</th>
<th>Tran Out</th>
<th>Net Change</th>
<th>7/1/2019 Balance</th>
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<tbody>
<tr>
<td>0015</td>
<td>NPDES - Storm Drain Maint.</td>
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<td>(547,300)</td>
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<td>0032</td>
<td>Work Comp - Unrestricted</td>
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<td>Post-employment Benefits</td>
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**Other Funds Total**

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<th>Alloc In</th>
<th>Tran In</th>
<th>Alloc Out</th>
<th>Tran Out</th>
<th>Net Change</th>
<th>7/1/2019 Balance</th>
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<td>0035</td>
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<td>Internal Service Funds Total</td>
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<td><strong>Grand Total</strong></td>
<td>97,173,574</td>
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<td>(8,564,000)</td>
<td>(15,180,143)</td>
<td>111,861,186</td>
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CITY OF SAN CARLOS

FY 2019-2020 ADOPTED BUDGET UPDATE

27
### FUND BALANCES: OPERATING, CAPITAL AND OTHER BUDGETS

#### ADOPTED UPDATE FISCAL YEAR 2019-20 BALANCES

<table>
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<th>Title</th>
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<th>Alloc Out Tran</th>
<th>Net Change</th>
<th>7/1/2020 Est Balance</th>
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<td></td>
<td>6,466,725</td>
</tr>
<tr>
<td>0006</td>
<td>Wastewater - Inv in Capital Assets</td>
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<td></td>
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<td>31,170,136</td>
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<td>Wastewater TOTAL</td>
<td>19,502,000</td>
<td>(16,827,800)</td>
<td>541,800</td>
<td>(3,568,200)</td>
<td>(352,200)</td>
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<td>0017</td>
<td>Grants-Police - Restricted</td>
<td>108,200</td>
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<td>-</td>
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<td>0010</td>
<td>Equipment Replacement</td>
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<td>-</td>
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<td>(850,000)</td>
<td>141,900</td>
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<td>General Fund Capital Improvement</td>
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<td>Park In Lieu - Restricted</td>
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<td>-</td>
<td>(1,200,000)</td>
<td>(1,371,400)</td>
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<td>0028</td>
<td>Parking In Lieu Fee</td>
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<td>(4,800)</td>
<td>-</td>
<td>-</td>
<td>(700)</td>
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<tr>
<td>0029</td>
<td>Affordable Housing in Lieu-Restrict.</td>
<td>3,816,000</td>
<td>(1,211,000)</td>
<td>-</td>
<td>(49,000)</td>
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<td>0031</td>
<td>Low-Moderation Housing Asset - Restricted</td>
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<td>(76,800)</td>
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<td>Library - Bond Service</td>
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<td>Operating &amp; Capital Improvement Totals</td>
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<td>(4,157,800)</td>
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<td>NPDES - Storm Drain Maint.</td>
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<td>(117,900)</td>
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<td>(561,800)</td>
<td>(200)</td>
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<td>0032</td>
<td>Work Comp - Unrestricted</td>
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<td>(202,000)</td>
<td>297,200</td>
<td>(94,700)</td>
<td>500</td>
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<td>1,188,900</td>
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<td>Post-employment Benefits</td>
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<td>-</td>
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<td></td>
<td>Internal Service Funds Total</td>
<td>945,800</td>
<td>(2,204,900)</td>
<td>1,486,100</td>
<td>(226,100)</td>
<td>900</td>
<td>985,527</td>
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<tr>
<td></td>
<td>Other Funds Total</td>
<td>1,625,300</td>
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<td>1,486,100</td>
<td>(787,900)</td>
<td>700</td>
<td>1,337,936</td>
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<td>GRAND TOTAL</td>
<td>76,440,940</td>
<td>(80,598,040)</td>
<td>8,762,900</td>
<td>(8,762,900)</td>
<td>(4,157,100)</td>
<td>107,704,086</td>
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### FUND BALANCE STATUS

**3-Year Trend**

*(in Millions)*

<table>
<thead>
<tr>
<th></th>
<th>Actual FY 2018</th>
<th>Projected FY 2019</th>
<th>Adopted Update FY 2020</th>
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</thead>
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<tr>
<td>Internal Service Funds</td>
<td>$1.0</td>
<td>$1.0</td>
<td>$1.0</td>
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<td>$2.0</td>
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<td>Enterprise Fund</td>
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<tr>
<td>General Fund</td>
<td>$29.6</td>
<td>$29.1</td>
<td>$28.3</td>
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**FY 2019-2020 ADOPTED BUDGET UPDATE**
## SUMMARY OF SOURCES AND USES BY FUND TYPE
### FY 2019-20

### REVENUES

<table>
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<tr>
<th></th>
<th>GENERAL FUND</th>
<th>ENTERPRISE (WASTEWATER) FUND</th>
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</thead>
<tbody>
<tr>
<td>BUSINESS REGISTRATION</td>
<td>909,300</td>
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<tr>
<td>CHARGES FOR CURRENT SERVICES</td>
<td>4,327,900</td>
<td>-</td>
</tr>
<tr>
<td>FINES &amp; FORFEITURES</td>
<td>271,200</td>
<td>-</td>
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<tr>
<td>FROM OTHER AGENCIES</td>
<td>15,600</td>
<td>-</td>
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<tr>
<td>LICENSES &amp; PERMITS</td>
<td>1,529,900</td>
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<tr>
<td>OTHER REVENUE</td>
<td>628,600</td>
<td>19,351,000</td>
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<tr>
<td>OTHER TAX</td>
<td>1,983,900</td>
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<tr>
<td>PROPERTY TAX</td>
<td>12,191,000</td>
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<tr>
<td>SALES TAX</td>
<td>11,430,000</td>
<td>-</td>
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<tr>
<td>TRANSIENT OCCUPANCY TAX</td>
<td>3,200,000</td>
<td>-</td>
</tr>
<tr>
<td>PAMF TARGET REVENUE</td>
<td>786,700</td>
<td>-</td>
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<tr>
<td>USE OF MONEY &amp; PROPERTY</td>
<td>2,353,600</td>
<td>151,000</td>
</tr>
<tr>
<td>VEHICLE IN LIEU</td>
<td>3,700,000</td>
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<tr>
<td><strong>TOTAL REVENUES</strong></td>
<td>43,327,700</td>
<td>19,502,000</td>
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</table>

### EXPENDITURES

<table>
<thead>
<tr>
<th></th>
<th>GENERAL FUND</th>
<th>ENTERPRISE (WASTEWATER) FUND</th>
</tr>
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<tbody>
<tr>
<td>GENERAL GOVERNMENT</td>
<td>8,658,900</td>
<td>-</td>
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<tr>
<td>COMMUNITY DEVELOPMENT</td>
<td>5,803,600</td>
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<tr>
<td>PUBLIC SAFETY</td>
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<tr>
<td>PUBLIC WORKS</td>
<td>6,829,700</td>
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<tr>
<td>PARK &amp; RECREATION</td>
<td>3,680,400</td>
<td>-</td>
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<tr>
<td>SEWER OPERATIONS</td>
<td>-</td>
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<tr>
<td>EQUIPMENT REPLACEMENT</td>
<td>-</td>
<td>-</td>
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<tr>
<td>OPERATING</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>CONSTRUCTION</td>
<td>-</td>
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<td>DEBT SERVICE</td>
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<tr>
<td><strong>TOTAL EXPENDITURES</strong></td>
<td>45,777,300</td>
<td>16,827,800</td>
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### TRANSFERS

<table>
<thead>
<tr>
<th></th>
<th>GENERAL FUND</th>
<th>ENTERPRISE (WASTEWATER) FUND</th>
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<tbody>
<tr>
<td>ALLOCATIONS IN FOR OVERHEAD</td>
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<td>541,800</td>
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<tr>
<td>GENERAL TRANSFERS IN</td>
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<tr>
<td>ALLOCATIONS OUT FOR OVERHEAD</td>
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<td>(2,959,200)</td>
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<td>GENERAL TRANSFERS OUT</td>
<td>(1,149,300)</td>
<td>(609,000)</td>
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<tr>
<td><strong>TOTAL TRANSFERS AND ALLOCATIONS</strong></td>
<td>1,734,100</td>
<td>(3,026,400)</td>
</tr>
</tbody>
</table>

### NET CHANGES - SOURCES (USES)

|                      | (715,500) | (352,200) |

### EST AVAILABLE BEGINNING BALANCES

|                      | 29,053,651 | 48,180,465 |

### ESTIMATED ENDING FUND BALANCE

|                      | $ 28,338,151 | $ 47,828,265 |
## SUMMARY OF SOURCES AND USES BY FUND TYPE
### FY 2019-20

<table>
<thead>
<tr>
<th>OTHER REVENUE FUNDS</th>
<th>CAPITAL FUNDS</th>
<th>CITY DEBT SERVICE</th>
<th>INTERNAL SERVICE FUNDS</th>
<th>ADOPTED UPDATE FY 2020 TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>909,300</td>
</tr>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>4,327,900</td>
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<td>271,200</td>
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<td>1,529,900</td>
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<td>-</td>
<td>395,900</td>
<td>-</td>
<td>12,586,900</td>
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<td>-</td>
<td>-</td>
<td>11,430,000</td>
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<td>-</td>
<td>-</td>
<td>3,200,000</td>
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<td>786,700</td>
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<td>945,800</td>
<td>76,440,940</td>
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<table>
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<th>OTHER REVENUE FUNDS</th>
<th>CAPITAL FUNDS</th>
<th>CITY DEBT SERVICE</th>
<th>INTERNAL SERVICE FUNDS</th>
<th>ADOPTED UPDATE FY 2020 TOTALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>8,658,900</td>
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<tr>
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<td>5,803,600</td>
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<td>602,000</td>
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<tr>
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<td>1,464,300</td>
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<td>80,598,040</td>
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<th>OTHER REVENUE FUNDS</th>
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<th>CITY DEBT SERVICE</th>
<th>INTERNAL SERVICE FUNDS</th>
<th>ADOPTED UPDATE FY 2020 TOTALS</th>
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</thead>
<tbody>
<tr>
<td>-</td>
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<td>1,486,100</td>
<td>4,829,600</td>
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<td>-</td>
<td>3,324,300</td>
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<td>3,933,300</td>
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<tr>
<td>(561,800)</td>
<td>(555,200)</td>
<td>-</td>
<td>(226,100)</td>
<td>(4,829,600)</td>
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<tr>
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<td>(2,175,000)</td>
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<td>(3,933,300)</td>
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<tr>
<td>(561,800)</td>
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<td>1,260,000</td>
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<tr>
<td>18,400</td>
<td>(3,110,200)</td>
<td>1,500</td>
<td>900</td>
<td>(4,157,100)</td>
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<table>
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<tr>
<th>OTHER REVENUE FUNDS</th>
<th>CAPITAL FUNDS</th>
<th>CITY DEBT SERVICE</th>
<th>INTERNAL SERVICE FUNDS</th>
<th>ADOPTED UPDATE FY 2020 TOTALS</th>
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<tr>
<td>2,016,485</td>
<td>30,787,464</td>
<td>838,494</td>
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<td>111,861,186</td>
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</table>

$ 2,034,885 $ 27,677,264 $ 839,994 $ 985,527 $ 107,704,086
## FY 2019-2020 ADOPTED BUDGET UPDATE

### GENERAL FUND SUMMARY

<table>
<thead>
<tr>
<th></th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>Estimated</th>
<th>Revised</th>
<th>Projected</th>
<th>FY 2020</th>
<th>Mid Cycle</th>
<th>Revised</th>
<th>Forecasted</th>
<th>Forecasted</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>FY 2023</th>
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<tbody>
<tr>
<td><strong>Estimated Beginning Fund Balance</strong></td>
<td>$2,698,673</td>
<td>$1,003,037</td>
<td>$2,626,523</td>
<td>$3,063,956</td>
<td>$3,377,656</td>
<td>$3,690,556</td>
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</tr>
<tr>
<td><strong>Reserve</strong></td>
<td>$2,698,673</td>
<td>$1,003,037</td>
<td>$2,626,523</td>
<td>$3,063,956</td>
<td>$3,377,656</td>
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<td></td>
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<td></td>
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### EXPENDITURES

<table>
<thead>
<tr>
<th>Category</th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>FY 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Salaries &amp; Benefits</td>
<td>$10,904,854</td>
<td>$13,327,703</td>
<td>$12,492,403</td>
<td>$13,913,000</td>
<td>$13,861,400</td>
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<td>$617,425</td>
<td>$627,217</td>
<td>$637,600</td>
<td>$647,700</td>
<td>$657,800</td>
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<td>Strategic Property Reserve</td>
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<td>$7,191,800</td>
<td>$7,191,800</td>
<td>$7,191,800</td>
<td>$7,191,800</td>
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<tr>
<td>PG&amp;E Endowment</td>
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<td>$3,000,000</td>
<td>$3,000,000</td>
<td>$3,000,000</td>
<td>$3,000,000</td>
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<tr>
<td>Assigned Fund Balance</td>
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<td>$3,000,000</td>
<td>$3,000,000</td>
<td>$3,000,000</td>
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### Net Change in Operating Funds

<table>
<thead>
<tr>
<th>Source</th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>FY 2023</th>
</tr>
</thead>
<tbody>
<tr>
<td>Transfer from other funds</td>
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<td>$1,003,037</td>
<td>$1,003,037</td>
<td>$1,003,037</td>
<td>$1,003,037</td>
<td>$1,003,037</td>
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<tr>
<td>Pilot Program Downtown Patrol (paid by SO Credit)</td>
<td>$7,500,000</td>
<td>$7,500,000</td>
<td>$7,500,000</td>
<td>$7,500,000</td>
<td>$7,500,000</td>
<td>$7,500,000</td>
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<tr>
<td>One-time payment of Unfunded</td>
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<td>$3,000,000</td>
<td>$3,000,000</td>
<td>$3,000,000</td>
<td>$3,000,000</td>
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</tbody>
</table>

### Net Change in General Fund Balance

<table>
<thead>
<tr>
<th>Source</th>
<th>FY 2018</th>
<th>FY 2019</th>
<th>FY 2020</th>
<th>FY 2021</th>
<th>FY 2022</th>
<th>FY 2023</th>
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### Notes

- The Assigned Fund Balance reserve of $250,000 will be used to cover a portion of the contribution for the Other Post-employment Benefits in FY 2016-17 through FY 2019-20.
## GENERAL FUND SUMMARY

### REVENUES

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<td>683,700</td>
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### ONE-TIME REVENUE

|                                | 5,000,000       | -               | -                 | -               | -                      |

### EXPENDITURES

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<td>10,034,900</td>
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<td>10,712,400</td>
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<td>POLICE DEPARTMENT</td>
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<td>PUBLIC WORKS</td>
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<td>6,557,900</td>
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<td>VEHICLE IN LIEU</td>
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<td>TOTAL EXPENDITURES</td>
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### ONE-TIME COSTS

|                                | 7,000,000       | -               | -                 | -               | -                      |

### TRANSFERS

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<td>GENERAL TRANSFERS IN</td>
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<td>2,747,200</td>
<td>2,747,200</td>
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<td>GENERAL TRANSFERS OUT</td>
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<td>(422,000)</td>
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<td>(517,300)</td>
<td>(527,300)</td>
<td>(527,300)</td>
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<td>ALLOCATIONS OUT FOR OVERHEAD</td>
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<td>(885,000)</td>
<td>(885,000)</td>
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### NET CHANGES - SOURCES (USES)

|                                | (2,502,066)     | (2,796,263)     | (496,963)         | (931,000)       | (715,500)              |

### BEGINNING FUND BALANCE

|                                | 32,052,680      | 29,550,614      | 29,550,614        | 29,053,651      | 29,053,651             |

### ESTIMATED ENDING FUND BALANCE

<table>
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<tr>
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<td><strong>CITY COUNCIL</strong></td>
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<tr>
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<td>(includes: Admin, Finance, HR, &amp; IT)</td>
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GENERAL FUND DEPARTMENT SUMMARIES

CITY OF SAN CARLOS
FY 2019-2020 ADOPTED BUDGET UPDATE
### GENERAL FUND DEPARTMENT SUMMARIES

#### GENERAL FUND

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<td>(23,618,018)</td>
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<td>(31,917,300)</td>
<td>(33,442,100)</td>
<td>(34,361,000)</td>
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#### COMMUNITY DEVELOPMENT

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</thead>
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<td>REVENUES</td>
<td>4,075,450</td>
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<td>3,131,800</td>
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<td><strong>NET GENERAL FUND EXPENSE (REVENUE)</strong>*</td>
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<td>2,508,800</td>
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<td>2,637,300</td>
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#### PARKS & RECREATION

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<tr>
<td>REVENUES</td>
<td>1,837,679</td>
<td>2,135,200</td>
<td>2,140,300</td>
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<td>21,100</td>
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<td>SALARIES &amp; BENEFITS</td>
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<td>2,190,900</td>
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<td>1,385,000</td>
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<td>1,411,000</td>
<td>1,456,000</td>
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<td>CAPITAL OUTLAY</td>
<td>3,719,651</td>
<td>16,800</td>
<td>16,800</td>
<td>17,100</td>
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<td>97,300</td>
<td>97,300</td>
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<td><strong>NET GENERAL FUND EXPENSE (REVENUE)</strong>*</td>
<td>1,056,826</td>
<td>1,554,800</td>
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#### PUBLIC SAFETY

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<tr>
<td>REVENUES</td>
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<td>538,000</td>
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<td>551,200</td>
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<td>ALLOCATIONS IN</td>
<td>-</td>
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<tr>
<td>SALARIES &amp; BENEFITS</td>
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<td>3,828,100</td>
<td>3,715,500</td>
<td>3,324,000</td>
<td>3,616,000</td>
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<td>15,139,816</td>
<td>16,402,000</td>
<td>16,402,000</td>
<td>16,938,700</td>
<td>17,188,700</td>
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<td>6,000</td>
<td>290,800</td>
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<tr>
<td><strong>NET GENERAL FUND EXPENSE (REVENUE)</strong>*</td>
<td>17,949,162</td>
<td>19,823,100</td>
<td>19,710,500</td>
<td>19,836,500</td>
<td>20,378,500</td>
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#### PUBLIC WORKS

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<td>REVENUES</td>
<td>1,041,832</td>
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<td>746,600</td>
<td>702,400</td>
<td>749,900</td>
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<td>ALLOCATIONS IN</td>
<td>1,050,000</td>
<td>1,071,000</td>
<td>1,071,000</td>
<td>1,092,000</td>
<td>1,092,400</td>
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<td>SALARIES &amp; BENEFITS</td>
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<td>2,741,800</td>
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<td>2,879,800</td>
<td>3,139,600</td>
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<td>OPERATING EXPENSES</td>
<td>2,971,501</td>
<td>3,594,700</td>
<td>3,584,700</td>
<td>3,626,500</td>
<td>3,638,500</td>
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<td>CAPITAL OUTLAY</td>
<td>(1,265)</td>
<td>50,600</td>
<td>50,600</td>
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<td>ALLOCATIONS &amp; TRANSFERS OUT</td>
<td>38,161,618</td>
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<tr>
<td><strong>NET GENERAL FUND EXPENSE (REVENUE)</strong>*</td>
<td>3,498,498</td>
<td>4,850,900</td>
<td>4,701,500</td>
<td>5,002,100</td>
<td>5,226,400</td>
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</table>

#### TOTAL GENERAL FUND CHANGE (SURPLUS)

|                             | 2,502,066       | 2,796,263       | 496,963           | 931,000         | 715,500                |

*NET GENERAL FUND EXPENSE (REVENUE)*** refers to the net change between the adopted budget and the actual revenues and expenses.
General Fund Operating Budget

FY 2019-20 Adopted Update Revenues

- Property Tax: 28%
- Sales Tax: 26%
- Charges for Services: 10%
- Vehicle in Lieu: 9%
- Other Tax: 9%
- TOT/Business Registration: 5%
- Uses of Money & Property: 5%
- Licenses & Permits: 4%

FY 2019-20 Adopted Update Expenditures

- Police: 23%
- Fire: 22%
- General Government: 19%
- Public Works: 15%
- Community Development: 13%
- Parks & Recreation: 8%
### GENERAL FUND ALLOCATIONS IN (0001) FOR SERVICES PROVIDED

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<td>FROM WASTEWATER (0006)</td>
<td>2,018,700</td>
<td>2,061,500</td>
<td>2,061,500</td>
<td>2,102,700</td>
<td>2,102,700</td>
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<tr>
<td>FROM GAS TAX (0016)</td>
<td>259,800</td>
<td>264,900</td>
<td>264,900</td>
<td>270,100</td>
<td>270,100</td>
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<tr>
<td>FROM STORMWATER (0015)</td>
<td>148,150</td>
<td>151,000</td>
<td>151,000</td>
<td>153,800</td>
<td>153,800</td>
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<tr>
<td>FROM HOUSING (0029)</td>
<td>47,000</td>
<td>48,000</td>
<td>48,000</td>
<td>49,000</td>
<td>49,000</td>
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<tr>
<td>FROM WORKERS COMPENSATION (0032)</td>
<td>91,075</td>
<td>92,900</td>
<td>92,900</td>
<td>94,700</td>
<td>94,700</td>
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<tr>
<td>FROM RISK MANAGEMENT (0033)</td>
<td>223,700</td>
<td>128,900</td>
<td>128,900</td>
<td>131,400</td>
<td>131,400</td>
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<tr>
<td><strong>SUB TOTAL GENERAL FUND</strong></td>
<td><strong>2,788,425</strong></td>
<td><strong>2,747,200</strong></td>
<td><strong>2,747,200</strong></td>
<td><strong>2,801,700</strong></td>
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### WASTEWATER FUND ALLOC IN (0006) FOR SERVICES PROVIDED

<table>
<thead>
<tr>
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</tr>
</thead>
<tbody>
<tr>
<td>FROM GENERAL FUND (0001)</td>
<td>23,200</td>
<td>23,600</td>
<td>23,600</td>
<td>24,000</td>
<td>24,000</td>
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<tr>
<td>FROM GAS TAX (0016)</td>
<td>105,500</td>
<td>107,600</td>
<td>107,600</td>
<td>109,800</td>
<td>109,800</td>
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<tr>
<td>FROM STORMWATER (0015)</td>
<td>251,000</td>
<td>396,300</td>
<td>396,300</td>
<td>408,000</td>
<td>408,000</td>
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<tr>
<td><strong>SUB TOTAL WASTEWATER</strong></td>
<td><strong>379,700</strong></td>
<td><strong>527,500</strong></td>
<td><strong>527,500</strong></td>
<td><strong>541,800</strong></td>
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</table>

### WORKERS COMP ALLOC IN (0032) FOR SERVICES PROVIDED

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</thead>
<tbody>
<tr>
<td>FROM GENERAL FUND (0001)</td>
<td>128,500</td>
<td>217,600</td>
<td>217,600</td>
<td>221,900</td>
<td>221,900</td>
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<tr>
<td>FROM WASTEWATER (0006)</td>
<td>43,600</td>
<td>73,800</td>
<td>73,800</td>
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<tr>
<td><strong>SUB TOTAL WORKERS COMP</strong></td>
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<td><strong>291,400</strong></td>
<td><strong>291,400</strong></td>
<td><strong>297,200</strong></td>
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### RISK MANAGEMENT ALLOC IN (0033) FOR SERVICES PROVIDED

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<tr>
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</thead>
<tbody>
<tr>
<td>FROM GENERAL FUND (0001)</td>
<td>270,900</td>
<td>276,100</td>
<td>276,100</td>
<td>281,400</td>
<td>281,400</td>
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<tr>
<td>FROM GAS TAX (0016)</td>
<td>750,900</td>
<td>765,900</td>
<td>765,900</td>
<td>781,200</td>
<td>781,200</td>
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<tr>
<td>FROM STORMWATER (0015)</td>
<td>121,400</td>
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<td>123,800</td>
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<td>126,300</td>
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<tr>
<td><strong>SUB TOTAL RISK MGMT</strong></td>
<td><strong>1,143,200</strong></td>
<td><strong>1,165,800</strong></td>
<td><strong>1,165,800</strong></td>
<td><strong>1,188,900</strong></td>
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**TOTAL ALLOCATIONS IN**

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<tbody>
<tr>
<td><strong>TOTAL</strong></td>
<td><strong>4,483,425</strong></td>
<td><strong>4,731,900</strong></td>
<td><strong>4,731,900</strong></td>
<td><strong>4,829,600</strong></td>
<td><strong>4,829,600</strong></td>
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## ALLOCATION AND TRANSFER SUMMARY

### GENERAL FUND TRANSFERS IN (0001)

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<tbody>
<tr>
<td>WASTEWATER RIGHT OF WAY (0006)</td>
<td>585,400</td>
<td>597,100</td>
<td>597,100</td>
<td>609,000</td>
<td>609,000</td>
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<tr>
<td>FROM CAPITAL IMPROVEMENTS (0025)</td>
<td>24,841</td>
<td>-</td>
<td>-</td>
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<tr>
<td><strong>SUB TOTAL ----&gt;</strong></td>
<td>610,241</td>
<td>597,100</td>
<td>597,100</td>
<td>609,000</td>
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### WASTEWATER FUND (0006)

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<tbody>
<tr>
<td>FROM STORMWATER FUND (0015)</td>
<td>128,000</td>
<td>-</td>
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<td>-</td>
</tr>
<tr>
<td><strong>SUB TOTAL ----&gt;</strong></td>
<td>128,000</td>
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### EQUIPMENT REPLACEMENT (0010)

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<td>FOR EQUIPMENT REPLACEMENT</td>
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<td>431,000</td>
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<td>FOR TECHNOLOGY REPLACEMENT</td>
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<tr>
<td><strong>SUB TOTAL ----&gt;</strong></td>
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### GAS TAX (0016)

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<td>FROM MEASURE A AND MEASURE W FUND (0014)</td>
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<tr>
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<tr>
<td><strong>SUB TOTAL ----&gt;</strong></td>
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### CAPITAL IMPROVEMENTS (0025)

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<td>PRIOR YR SAVINGS FROM GENERAL (0001)</td>
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<td>1,750,000</td>
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<td>FROM POLICE GRANT (0017)</td>
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<td>FROM PARK IN-LIEU FUND (0027)</td>
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<td>-</td>
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<tr>
<td><strong>SUB TOTAL ----&gt;</strong></td>
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<td>1,800,000</td>
<td>500,000</td>
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**TOTAL TRANSFERS IN ---->** 9,597,241 3,832,100 3,832,100 2,733,300 3,933,300
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