

CITY OF LEMON GROVE

Fiscal Year 2019-2020

Consolidated Operating & Capital Budget



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BUDGET BOOK FY 2019 – 2020

This budget document serves a myriad of purposes. Most important is its use as a communications device. The budget presents the public an opportunity to review the types of services and level of service provided within the financial constraints of the City's finances. The allocation of financial resources translates into what services will be provided to the community. As community needs and demands for service change, the allocation of resources should respond accordingly. Therefore, this document attempts to communicate financial information to allow for an informed citizenry.

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WELCOME TO OUR CITY

Just a few miles east of San Diego lies the community of Lemon Grove, a diverse mix of more than 27,000 residents who enjoy all the charm of small-town living with the conveniences of big city proximity. The City of Lemon Grove was incorporated in 1977 officially becoming California's 414th municipality on July 1, 1977.

Now in its 42nd year of service, Lemon Grove leadership is working harder than ever to secure a stable future for the City.



THE CITY OF LEMON GROVE
ESTABLISHED JULY 1, 1977

ABOUT LEMON GROVE, CA



The Big Lemon Monument (photographed above in the 1950s) has been the City's iconic symbol for 90 years.

The history of Lemon Grove predates incorporation back to 1869 when Robert Allison purchased a portion of Rancho Mission San Diego and became the City's first resident. A rail line was extended from San Diego to Lemon Grove in 1890, and the production of citrus and berry crops boomed in the warm, temperate climate.

The community's first subdivision was later built in 1892 which resulted in 15 - 20 structures constructed. The center of town developed along the rail lines and included a small rail depot and the first general store, which also housed the post office and a school. Still known for its near-perfect climate, Lemon Grove residents relish the City's diverse housing options for owners and renters, strong schools, local parks, and an eclectic blend of shopping and dining offerings. In fact, the City has seen a recent uptick in new families moving to Lemon Grove thanks to these very amenities. Lemon Grove is proud to be a welcoming home to a diverse mix of residents. The City's demographics are outlined below.



The Big Lemon Monument celebrated its 90th birthday on July 4, 2018 with a celebration and new look.

CITY OF LEMON GROVE COMMUNITY PROFILE		
Ethnicity	Lemon Grove Average*	San Diego County Average*
Hispanic	46.8%	34.5%
White	32%	45.7%
Black	10.9%	4.4%
American Indian	.4%	.4%
Asian and Pacific Islander	6%	11.3%
All Other	3.9%	3.7%

* SANDAG 2018 Estimates

THE LEMON GROVE CITY COUNCIL

The City of Lemon Grove is a Council-Manager form of government. This is the system of local government that combines the strong political leadership of elected officials in the form of a City Council with the strong managerial experience of an appointed City Manager.

The Honorable Racquel Vasquez is Mayor of Lemon Grove. On December 20, 2016 she was sworn in as Mayor for the City quickly earning praise and recognition as the first African American female Mayor in San Diego County. Also on December 20, 2016, the City Council's first Hispanic male Councilmembers were sworn in: David Arambula and Matt Mendoza. These three City officials will serve four-year terms from December 2016 - December 2020.

Also comprising the City Council are Councilmember Jerry Jones and Councilmember Jennifer Mendoza. Councilmember Jerry Jones was first elected to the City Council on March 5, 2002 and has continued to run for re-election over the past 16 years. Councilmember Jennifer Mendoza was elected to the City Council in December 2014.

On May 30, 2019 the Lemon Grove City Council held a Priority Setting Workshop to establish a work plan for the 2019-2020 fiscal year and discuss overarching goals for subsequent years. A summary of their goals and objectives is included on page 6.



Mayor Racquel Vasquez



The Lemon Grove City Council



Mayor Pro Tem David Arambula



Councilmember
Jennifer Mendoza



Councilmember
Jerry Jones



Councilmember
Matt Mendoza

THE LEMON GROVE CITY COUNCIL

Today, Lemon Grove is intently focused on its future. On May 30, 2019 the City Council set their strategic priorities for Fiscal Year 2019-20:

- 1) Community Life
- 2) Public Streets and Sidewalks
- 3) Public Safety and Homelessness
- 4) Diversify City Revenue

These priorities reflect the continued commitment to improve the physical and built environment in Lemon Grove. To the extent possible, all aspects of the proposed budget for FY 2019-20 are designed to address these priorities. At this point in time, the City of Lemon Grove will accommodate the priorities by drawing down General Fund reserves – a practice that leads to organizational instability if it continues.

At the current pace, the City is expected to deplete all General Fund reserves within the next five years if no action is taken to generate additional revenue. In FY 19-20 the City Council is working to stabilize and secure the future of Lemon Grove and is taking the extraordinary step of exploring new revenue generating options to continue to meet the service needs and standards in addressing the priorities described below.

Community life improvements will address tasks such as continuing to add and promote community events, adding park space, bike lanes and trails to the City along with supporting the addition of City-approved public art.

Public streets and sidewalk improvements will address issues related to street and sidewalk improvements, replacing aging infrastructure, increasing community lighting and working towards making the City accessible for users of all modes of transportation.

Public safety is a priority along with helping to address the regional increase in homelessness. Improving the safety of local parks, pursuing social moral ordinances such as a Tobacco Retailers License and pursuing solutions for addressing homelessness are all objectives under the public safety priority.

Diversify City revenue will focus on leveraging the City's assets to generate additional operating revenue and exploring ways to develop new and viable sources of funding to achieve the other three priorities.

Together with its residents, Lemon Grove is poised to make significant strides that will greatly improve the City's overall quality of life – all while respecting and celebrating Lemon Grove's rich history.

HOUSING

Housing in Lemon Grove is priced competitively and located conveniently. Located just nine miles east of downtown San Diego and four miles south of San Diego State University, Lemon Grove is strategically situated between two major economic hubs.

In recent years, Lemon Grove has been enjoying an infusion of new families moving into the community. Housing is readily available to buyers and renters alike. The City's housing and occupancy profile is shown below.



The 84-market-rate-unit Celsius development (above) was recently completed in Spring 2017. Celsius is the largest market-rate apartment project in Lemon Grove in a decade.



Shown above are two different floor plans from the Valencia Hills Development on the southern end of the City. Valencia Hills consists of 73 new single family homes and was completed in 2016.

LEMON GROVE HOUSING AND OCCUPANCY PROFILE*

	Total Housing Units	Households	Corona St Vacancy Rate
Total Housing Units	9,108	8,684	4.7%
Single family - Detached	6,326	6,103	3.5%
Single Family - Attached	739	716	3.1%
Multi-family	1,996	1,819	8.9%
Mobile Home & other	47	46	2.1%

*SANDAG 2018 Estimates

LAND USE AND TRANSPORTATION

The City of Lemon Grove today is characterized by a well-established land use pattern. The commercial and industrial areas are primarily located along Broadway and Federal Boulevard in the northern part of the City. The traditional downtown near Broadway and Lemon Grove Avenue provides shopping opportunities primarily oriented to residents and local workers. Commercial activity extends southward along Lemon Grove Avenue as well. The Big Lemon Monument, the world famous 90-year-old 3,000-pound lemon, sits prominently downtown, and recalls images of the community's industrious spirit and agricultural roots. Moreover, many buildings from Lemon Grove's early days still stand and provide a connection to the community's historic origins.



The historic lemon monument sits in the center of town at the southwest corner of Broadway and Lemon Grove Avenue. The Lemon touts the title as the only giant fruit in America next to a mass transit line. The MTS Orange Trolley Line bisects the eastern and western portions of the Broadway business corridor. Pictured above are the Lemon Grove Deli (left, 7860 Broadway) and the Lemon Grove Bakery (right, 3308 Main Street).

Lemon Grove is a transit-oriented community with convenient proximity to public transportation. The City has two trolley stations along the MTS Orange Line, 26 MTS bus stops and is bordered to the north by State Route 94 (SR-94) and the east by State Route 125 (SR-125) which allows for easy access to nearby destinations.

COMMUNITY LIFE

The City of Lemon Grove is committed to providing residents with top-quality services. Among these services is the maintenance and care of 8 smoke and alcohol-free public parks (listed on page 10) for the enjoyment of residents and visitors. Parks provide diverse opportunities for physical activity and relaxation as well as a space for social gatherings and informal social interaction.

The City provides ample opportunities for community involvement. From quarterly community clean up events to engaging with the City on its four social media platforms, Lemon Grove offers plenty of hands-on and virtual opportunities for community connection.



Ample opportunities for involvement in the Lemon Grove community are available. Interested volunteers can participate in community clean-ups to help beautify streets and parks, enjoy public art events, participate in the kindness movement (#LGKindnessCounts) and more. Follow the City on its social media platforms for details on how to get involved and enjoy Lemon Grove community life.

LOCAL SCHOOLS

Student achievement is of the utmost importance in Lemon Grove School District. Keeping in line with the City's slogan of 'Best Climate on Earth', the School District touts the tagline of 'Best School District on Earth'. The District, led by interim Superintendent Erica Balakian, is comprised of five elementary schools and one middle school. When middle school students matriculate, they attend high school in neighboring Grossmont Union High School District.



Elementary Schools: Lemon Grove Academy, Monterey Heights Elementary School, Mount Vernon Elementary School, San Altos Elementary School and San Miguel Elementary School

Middle School: Lemon Grove Academy of Science and Humanities (grades 7-8)

The governing body of Lemon Grove School District is the five member, voter elected Board of Education. The Lemon Grove City Council and the School Board are actively collaborating to best serve the residents of Lemon Grove.

CITY EVENTS



Above: *Suspicious Minds*, an Elvis Tribute Band, performs at the 2018 concert series. Below: The 2017 Bonfire was the largest in history with over 5,000 people enjoying the event.



A handful of special events in Lemon Grove, listed below, have become community traditions that generations of residents enjoy annually. These events are supported by the generous donations from City sponsors in the local business community. To become a sponsor, contact 619-825-3815. The sponsors for FY 2019-20 (at the time of print) are **EDCO Waste and Recycling Services** and **Dentist Dr. Kevin Swartzberg**.

Summer Concerts in the Park: Beginning in the end of June every year, the City hosts a concert series with a variety of musical genres to enjoy. Traditionally, concerts are held on Thursday evenings at Berry Street Park beginning at 6:30 p.m.

Summer Movies in the Park: In partnership with the County of San Diego, each summer two movies are shown at Berry Street Park.

Community Bonfire: For the last 21 years, the first Friday in December brings with it the annual Lemon Grove Community Bonfire. Live entertainment, activities for children, hayrides, seasonal treats and community camaraderie make the beloved event a success year after year.

Eggstravaganza: In a secular celebration of spring and Easter, the City hosts an annual Extravaganza Egg Hunt for the community.

Family Art Festival: In partnership with the Lemon Grove Branch of the San Diego County Library, an annual art festival is held each spring with a week of free art activities. Past years included painting a community mural on the Community Center and a chalk mural on School Lane.



THANK YOU TO OUR 2019-20 SPONSORS!

GENERAL CITY INFORMATION

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- Lemon Grove is called home by approximately 26,834 people. (SANDAG 2018 Estimates)
- The City has a Council-Manager form of government with the Mayor and other City Councilmembers elected at large for four-year terms.
- School District: Lemon Grove School District, Interim Superintendent Erica Balakian
- Community Buildings: City Hall and Lemon Grove San Diego Sheriff's Substation, Lemon Grove Community Center, Recreation Center, Lemon Grove Senior Center and Lemon Blossom Hall, H. Lee House and Parsonage Museum
- City Parks: Berry Street Park, Civic Center Park, Firefighters Skatepark, Kunkel Park, Lemon Grove Park, Main Street Promenade Linear Park, Monterey Heights Park, and Veteran's Park
- The median annual household income is approximately \$64,455. (2017 dollars, SANDAG 2018 Estimates)
- The median age of Lemon Grove residents is 35.2 years. (SANDAG 2018 Estimates)



CITY OF LEMON GROVE FACT SHEET

Date of Incorporation	July 1, 1977
Type of Government	Council/Manager
Motto	Best Climate on Earth
Community Symbol	The Giant Lemon Monument; designed in 1928 to symbolize Lemon Grove's purpose, prosperity and optimism.
County	San Diego County District 2; Supervisor Dianne Jacob
State Assembly	79th State Assembly District; Dr. Shirley Weber
State Senate	38th Senate District; Senator Brian Jones
U.S. Representative	53rd Congressional District; Congresswoman Susan Davis
Area	3.9 square miles
Population	26,834
Law Enforcement	San Diego County Sheriff's Department Lemon Grove Substation, 3240 Main Street
Fire Protection	Heartland Fire and Rescue Fire Department Station 10, 7853 Central Ave.
Animal Control	Chula Vista Animal Control Chula Vista Animal Care Facility, 130 Beyer Way, Chula Vista 91911
Bus Lines	Metropolitan Transit System Two main bus routes serve the community, Route 856 (Cuyamaca to SDSU Transit Center) and Route 936 (SDSU to Spring Valley).



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CITY OF LEMON GROVE

Office of the City Manager

June 2019

Honorable Mayor and Members of the City Council:

On behalf of City staff I am pleased to present the Fiscal Year 2019-20 Budget for the City of Lemon Grove for your review and approval. The proposed FY 2019-20 budget totals \$32,790,771 with \$14,606,428 of that amount designated as the General Fund. The annual budget serves as a financial road map for the upcoming year, reflecting the City Council's goals, priorities, and objectives.

On May 30, 2019 the City Council of Lemon Grove set the strategic priorities for Fiscal Year 2019-20 to be community life, public streets & sidewalks, public safety & homelessness, and diversifying city revenue. These priorities reflect the continued commitment to improve the physical and built environment in Lemon Grove. To the extent possible, all aspects of the proposed budget for FY 2019-20 are designed to address these priorities.

At this point in time the City of Lemon Grove will accommodate basic operations by drawing down General Fund reserves – a practice that leads to organizational instability if it continues. As City staff and elected officials, it is our fiduciary responsibility to strive to balance annual operating revenue and expenditures and maintain a safety net of reserves for the future.

FINANCIAL OVERVIEW

General Fund

The General Fund is the City's main operating fund, where 49% of the City's activity takes place. Faced with a \$322,000 deficit in the FY2018-19 budget, City staff has been hard at work implementing cost saving and revenue generating projects. Due to these efforts, the anticipated General Fund deficit for FY 2019-20 has been revised down between the long-term projections shared in June 2018 and the reality we face today. However, these cost saving and revenue generating projects do not make up for the falling sales tax revenue and increased Public Safety expenditures the City faces in FY 2019-20. At the end of fiscal year, the budget anticipates a deficit of \$426,032.

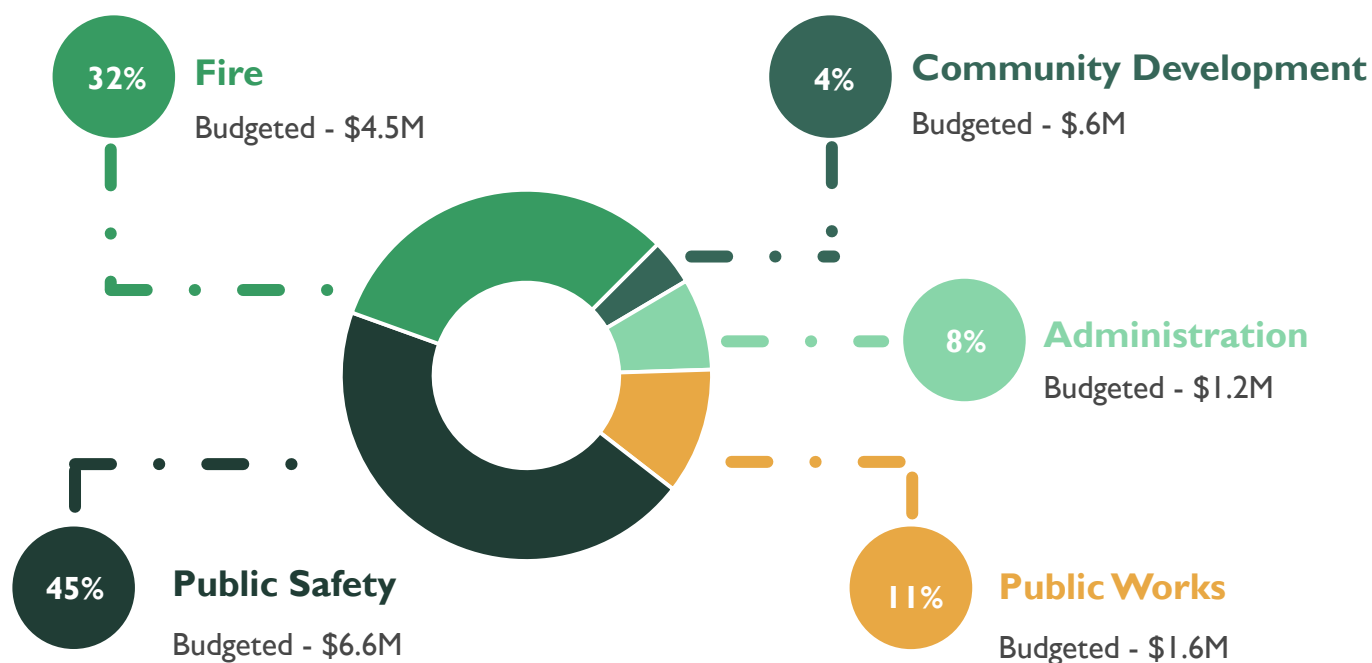


CITY OF LEMON GROVE

Office of the City Manager

In FY 2019-20, Sales Taxes, the General Fund's main revenue source, is projected to decrease by 4%. Overall, General Fund revenue is estimated to be 4% less in FY 2019-20 than in FY 2018-19, a decrease of \$624,000 in dollar terms.

The proposed General Fund expenditure budgets by department are shown in chart below. Law Enforcement, Animal Control, and Fire, the public safety services the City provides, represents 77% of total General Fund expenditures. Administration includes City Council, City Manager, City Attorney, Human Resources, City Clerk, and Finance. In sum, the General Fund budget reflects \$14.6 million in expenditures. One strategy the budget incorporates for reducing the deficit is deferring maintenance and equipment replacement. While this provides short-term relief, when equipment and facilities fail in the future, their replacements will have to be purchased with reserve funds. To get a fuller picture of the City's equipment and facility needs, staff will return to Council later in 2019 with a comprehensive Capital Improvement Program.



The slow growth of current revenue matched with the City's fast growing contractual obligations puts the City in a structural deficit cycle. A structural deficit means that year after year the City's deficit will grow if no action is taken. For FY 2019-20, the \$426,032 deficit means we need to use



CITY OF LEMON GROVE

Office of the City Manager

the City's reserves, or savings account, to pay for basic operations. Continuing the practice of tapping into reserve cash is a path to economic instability. There must be some economic stimulus to bring about an annual revenue stream that is equal to or greater than expenditures. City Council adopted reserve policy sets the base level of reserves at 25% of annual operating expenditures. At the current pace, in two years (FY 2021-22) the City's General Fund reserves will drop below the 25% threshold and at the end of five years (FY 2023-24), the reserve will be depleted if no action is taken to generate additional revenue.

Personnel

Employee salaries and benefits are budgeted across the funds they do work for, with the majority of personnel expenditures from the General Fund, Sanitation District, and Gas Tax Fund. Because positions are split-funded, changes to personnel wages or benefits are reflected across the funds. During FY 2018-19 consultants completed the Lemon Grove Overhead Cost Allocation Plan. The FY 2019-20 budget incorporates the results of the cost allocation plan to redistribute overhead salaries, benefits, and operating expenditures to be fair and accurate.

The largest personnel expenditures outside of wages are the City's required CalPERS retirement contributions. Both the CalPERS employer rates the City pays as a percentage of active employee wages and the CalPERS unfunded accrued liability (UAL) payment are increasing in FY 2019-20. The UAL is increasing by \$67,522 (15%) and the employer rates are going up between .143-1.396% depending on the plan. Knowing that UAL payments will continue to go up over the next 10-15 years, in FY 2018-19 the City opened a 115 Trust to leverage investments to reduce the financial impact of future increases.

The FY 2019-20 budget includes the addition of two new classifications and the addition of two new steps in the salary schedule for non-uniform employees. The steps are 2.5% increases and employees at step E will have the opportunity to receive a step increase at their next anniversary date performance review.

The current MOU contract with the Fire Association ends on June 30, 2019. Negotiations for a new contract are underway. The financial implications of the new contract are unknown at this point in time, so a budget adjustment will be necessary when the contract is finalized. This may increase the FY 2019-20 General Fund deficit.



CITY OF LEMON GROVE

Office of the City Manager

Special Revenue Funds

Special revenue funds are detailed in the fund listing section of the budget. They include gas tax, street construction reserve, park land dedication, supplemental law enforcement, grants, transportation development act, lighting district, Transnet, sidewalk reserve, integrated waste reduction, wildflower assessment district, serious traffic offender program, storm water program, regional transportation congestion improvement program, public education governmental access, capital equipment, and main street promenade community facilities district. These are all restricted in what programs and activities they can fund and are not available for General Fund use. They do, however, contribute to the General Fund through charges for services supplied by General Fund departments and divisions based on the formal cost allocation plan.

Of particular note in FY 2019-20, is the expanding amount of funds available for street improvements being generated by SB1. Between the funding from the Gas Tax and from TransNet, the City's FY 2019-20 road rehabilitation project, or street paving project, will be the largest in recent history at \$960,000.

Separate Entity Budgets

Sanitation District

Although included in the consolidated budget, the four sanitation related funds make up a separate entity, the Lemon Grove Sanitation District. The City of Lemon Grove Councilmembers also serve as the governing board of the Sanitation District. The Sanitation District runs as an enterprise fund, so called because it operates in its own bubble in which the revenue for the service provided should equal the cost of providing the service. In this case, the enterprise is the conveyance and treatment of wastewater within the City of Lemon Grove.

For the FY 2019-20 Sanitation Budget, operations remain similar to prior years, with continued increases in the cost of wastewater treatment and approximately \$2.3 million in capital projects to replace portions of the 67 miles of sewer lines the District maintains. In addition, FY 2019-20 marks the first year the Sanitation District will pay capital costs to construct the Pure Water recycling system in coordination with the City of San Diego and other neighboring communities. On June 4, 2019 the Sanitation District Board adopted a FY 2019-20 sanitation rate increase of 2.875% to fund the expenditure increases mentioned above.



CITY OF LEMON GROVE

Office of the City Manager

Successor Agency

On February 1, 2012, the City of Lemon Grove assumed the role of the Successor Agency to the former Redevelopment Agency, taking responsibility for winding down the Redevelopment Agency's operations and liquidating its assets. All financial activity related to the Successor Agency is reflected in the Fund 60/64 budget. The City is responsible for paying annual debt service on the Former Redevelopment Agency's bonds. In FY 2019-20, the debt service payments will total approximately \$1.75 million. The State of California's Department of Finance through the County of San Diego, distributes bi-annual reimbursement to the City to cover the Successor Agency debt service.

Conclusion

The City Council continues to face some very difficult decisions. Often the hard part of governing comes when constituents express concerns for any cuts in service levels that directly impact them – very often wanting even more while the City does not have the resources to accommodate existing services, let alone added services. It is a fact of life that constituents will often be single issue oriented when viewing a budget that must address a wide variety of municipal needs.

We continue to endeavor toward financial and economic sustainability and stability. Staff is committed to pursuing additional cost saving and revenue generating projects throughout the year. Budgeting is a process of estimation and projection. As the fiscal year progresses, the budget will be revised through adjustments and the mid-year update to more accurately anticipate the General Fund deficit.

In closing, I would like to express my appreciation to the City Council for providing the leadership and direction in preparation of this budget. My personal thanks goes to the City's Executive team and all City staff that continue to take City's fiscal stress to heart and worked to propose a bare bones operations budget. Special recognition and sincere appreciation goes out to Molly Brennan, Finance Manager and her dynamic finance team for doing an incredible of keeping all things finance and budget in order.

Respectfully submitted,

Lydia Romero
City Manager

FUND LISTING

The City manages its revenue and expenditures through various funds. Between the City, Roadway Lighting District, and Sanitation District, the FY 2019-20 consolidated budget is comprised of 29 funds. Each fund identified in this budget is described below.

GOVERNMENTAL FUNDS

01- General Fund

The primary day-to-day operating fund for the City, which reflects all financial activity that is not required to be accounted for in another fund. Public safety, government administration, community services, street maintenance, environmental programs, and park maintenance are funded through the General Fund.

03- Street Construction Capital Fund

This fund was initially established to combine funds for larger street projects. With the use of the City's accounting program, it is possible to designate various funding sources over several years to accomplish this same purpose. In Fiscal Year 2018-19 all remaining resources of this fund were expended on the Lemon Grove Realignment Project.

06- General Fund Reserve

The General Reserve Fund serves as the City's "savings account." This fund was created for several purposes: for use in times of emergency, one-time capital/equipment purchases, setting aside funds for replacing equipment, required grant matches, and to ensure funds are available for financial obligations (such as liability coverage and accumulated leave time).

18- Sidewalk Reserve Fund

This fund was initially established to pool funds for larger sidewalk projects.

32- Capital Equipment Fund

Initially this fund was established to track the purchase of a fire engine with grant funding in FY 2012-13. The City Council has now approved this fund to be used to set aside funds for future capital improvement projects throughout the City.

ENTERPRISE FUNDS

The Lemon Grove Sanitation District manages four Sanitation related enterprise funds.

15- Sanitation: Operating

The District relies on Fund 15 to collect revenue generated by Sanitation District rate payers and to pay the operational costs to operate the system.

16- Sanitation: Capital

The capital is used to set aside funds for equipment replacement, sewer rehabilitation projects, and rate stabilization.

17- Sanitation: Pure Water

The Pure Water Fund is used to save funds for the upcoming capital costs to construct the Pure Water recycling system in coordination with the City of San Diego and other neighboring communities.

19- Sanitation: Capacity

When there is a new tap-in to the sanitation system, the fee paid for the connection is maintained separately in this fund. This revenue may be used on projects that increase the capacity of the sewer system.

SPECIAL REVENUE FUNDS

02- Gas Tax Fund

Revenues for this fund come from the State of California Gasoline Tax. Fund proceeds may be used to research, plan, construct, improve, maintain, and operate local streets.

05- Parkland Dedication Ordinance Fund

The City Municipal Code requires that subdivision development set-aside park land that will eventually be developed as part of the municipal park system. The Code also allows the payment of a fee in-lieu of dedicating actual land. Proceeds in the fund may be used by the City for the purchase of park land, the development of new parks or the major rehabilitation of existing parks.

07- Supplemental Law Enforcement Fund

This fund, also known as the COPS fund, is supported by State grant proceeds. This fund is used to augment the staffing level of Sheriff Deputies. At one time, the grant amount paid for one deputy; today it pays for approximately half of one deputy position.

08- Grant Fund

This fund provides for management of grants currently being administered by the City. It functions as an "in-and-out" fund to ensure grant proceeds and expenditures are not mingled with the General Fund or other fund proceeds.

09- Community Development Block Grant Fund

This fund manages grant proceeds from the Community Development Block Grant program. Funds are expended and then reimbursed by the County of San Diego.

10- Transit Development Act Fund

Transit proceeds are allocated from the San Diego Metropolitan Transit Service (MTS) for maintenance of landscaping along the trolley corridor and maintenance of trolley stations and bus shelters throughout the City.

14- TransNet Fund

This fund manages proceeds from the TransNet allocation and street related projects eligible for TransNet funding. This fund is specifically used to finance significant right-of-way improvements (streets and sidewalks), storm drain, and traffic related projects.

21- Integrated Waste Reduction Fund

The City relies on this fund to manage its recycling and household hazardous waste disposal program as part of compliance with Assembly Bill 939 Integrated Waste Management Act of 1989. This program is supported by AB 939 funds which are collected for the aforementioned programs. The City relies on this fund for contractual services to provide household hazardous waste events, promote a higher level of recycling within the City, and prepare annual program reports as required by AB939.

23- Serious Traffic Offender Program Fund

This fund receives a portion of impound fees collected within the City. The City uses this fund to pay for Sheriff traffic division overtime and other traffic related expenses.

26- Storm Water Program Fund

The Storm Water Program Fund was established in FY 2005-06. The fund's purpose is to collect designated storm water program fees and support the City's storm water program- a State and Federal mandated program. The fund has not fully paid for the program since its inception. Increased mandates have increased fund expenditures over the past few years.

27- Regional Transportation Congestion Improvement Program

This fund was created in FY 2008-09 to manage fees related to the passage of the TransNet extension. These fees represent per housing unit fees for new residential development. Expenditures from this fund are to be used to initiate street improvement projects on a major arterial within the City.

30- Public Education and Government Fund

This fund collects designated monies from cable franchisees that operate within the City. The use of these monies is restricted to capital items that enhance or facilitate public access to government information.

SPECIAL ASSESSMENT DISTRICT FUNDS

22- Wildflower Assessment District Fund

This fund manages the Wildflower Landscaping Maintenance Assessment District. This fund tracks assessment revenue and expenditures related to landscape common areas within the Wildflower Assessment District.

33- Main Street Promenade Community Facilities District Fund

During FY 2013-14, the voters within the Main Street Promenade Community Facilities District voted to create an assessment to fund ongoing maintenance and capital improvements to the Main Street Promenade.

11 & 12- Roadway Lighting District

The Lemon Grove Roadway Lighting District manages two funds for two separate activities. Fund 11, the General Benefit Fund, provides funding for street light benefits throughout the community. Fund 12, the Local Benefit Assessment Fund, provides for enhanced lighting benefits at the mid-block.

INTERNAL SERVICE FUNDS

25- Self-Insured Workers Compensation Reserve Fund

In FY 2003-04, the City began to fund its own workers' compensation program. This was done to have better control over the drastic increases in workers' compensation insurance premiums. This fund covers catastrophic workers compensation claims.

29- Self-Insured Liability Reserve Fund

In FY 2011-12, the City established the Self-Insured Liability Reserve Fund to fund liability claims.

SUCCESSOR AGENCY FUNDS

60 & 64- Successor Agency Funds

This fund receives reimbursements for enforceable obligations approved by the California Department of Finance and makes payments for said obligations, namely debt service payments on bonds issued by the prior Lemon Grove Community Development Agency.

TOTAL FUND SUMMARY

FUND	2019-2020 Beginning Fund Balance	2019-2020 Revenue	2019-2020 Expenditure	2019-2020 Ending Fund Balance
01 General	5,488,784	14,180,396	14,606,428	5,062,752
02 Gas Tax	72,755	1,256,682	1,323,712	5,725
03 Street Construction Capital	-	-	-	-
05 Park Land Dedication Ordinance	72,931	15,700	20,000	68,631
06 General Fund Capital Reserve	792,916	10,000	-	802,916
07 Supplemental Law Enforcement Services	37,462	100,000	130,000	7,462
08 Grants	53,373	138,874	119,840	72,407
09 Community Development Block Grant	-	-	-	-
10 Transportation Development Act	(45,141)	121,220	142,494	(66,415)
11 General Benefit Lighting District	585,895	202,000	140,631	647,264
12 Local Benefit Lighting District	(315,431)	78,050	191,615	(428,996)
14 Transnet	(15,652)	737,000	734,178	(12,830)
15 Sanitation District Operating	7,759,765	8,411,389	8,830,008	7,341,146
16 Sanitation District Capital	9,873,964	1,545,000	2,356,495	9,062,469
17 Sanitation District Pure Water	4,776,310	50,000	1,481,014	3,345,296
18 Sidewalk Capital Reserve	23,860	250	-	24,110
19 Sanitation District Capacity	36,522	15,150	-	51,672
21 Integrated Waste Reduction	138,803	25,000	36,460	127,343
22 Wildflower Assessment District	3,262	10,770	9,181	4,851
23 Serious Traffic Offender Program	35,304	4,550	4,776	35,078
25 Self- Insured Workers Compensation Reserve	529,021	10,000	40,260	498,761
26 Storm Water Program	-	191,804	191,804	-
27 Transportation Congestion Improvement Program	27	10,040	-	10,067
29 Self-Insured Liability Reserve	70,463	103,200	113,000	60,663
30 Public Education & Govt Access	293,295	63,000	45,400	310,895
32 Capital Equipment	47,018	-	-	47,018
33 Main St Promenade Community Facilities District	10,550	11,750	8,225	14,075
60/64 Successor Agency	(11,937,040)	2,265,251	2,265,250	(9,571,489)
TOTAL	\$ 18,389,014	\$ 29,557,076	\$ 32,790,771	\$ 17,520,870

GENERAL FUND RESOURCES

FY 2019-20 BUDGET



GENERAL FUND

REVNUE BY TYPE

Revenue Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget
BEGINNING FUND BALANCE	\$ 5,297,118	\$ 5,475,999	\$ 5,475,999	\$ 5,488,784
Sales Tax	5,385,225	5,804,815	5,806,000	5,547,721
Other Taxes	6,120,163	6,321,860	6,521,578	6,670,948
Permits & Licenses	102,998	114,200	98,347	107,978
Fire Department Fees	678,127	586,238	625,084	421,738
Development Fees	423,495	423,300	434,186	312,500
Parks & Recreation Fees	160,165	147,450	117,704	147,206
Motor Vehicle License Fee	14,104	16,900	12,881	12,000
Fines & Forfeitures	143,428	135,330	134,254	134,558
Investment Income	43,651	23,400	91,683	60,000
Other Income	586,300	433,700	422,562	639,675
Total General Fund Revenue	<u>\$ 13,657,656</u>	<u>\$ 14,007,193</u>	<u>\$ 14,264,279</u>	<u>\$ 14,054,324</u>
Transfers	458,178	525,144	540,425	126,072
Total Revenue & Transfers	<u><u>\$ 14,115,834</u></u>	<u><u>\$ 14,532,337</u></u>	<u><u>\$ 14,804,704</u></u>	<u><u>\$ 14,180,396</u></u>
Surplus/Deficit	<u><u>\$ 131,877</u></u>	<u><u>\$ (467,693)</u></u>	<u><u>\$ 12,785</u></u>	<u><u>\$ (426,032)</u></u>
ENDING FUND BALANCE	\$ 5,475,999	\$ 5,008,306	\$ 5,488,784	\$ 5,062,752

GENERAL FUND**REVENUE DETAIL**

SOURCE	2017/18 ACTUAL	FY 2018/19 BUDGET	FY 2018/19 PROJECTION	FY 2019/20 BUDGET	% CHANGE
BEGINNING FUND BALANCE - July 1	\$ 5,297,118	\$ 5,476,999	\$ 5,476,999	\$ 5,489,784	
Sales Tax	5,385,225	5,804,815	5,806,000	5,547,721	-4.4%
Property Tax Secured	2,347,009	2,391,140	2,489,995	2,543,670	2.2%
Property Tax Supplemental Roll	73,391	57,120	61,800	62,000	0.3%
Prop. Tax Homeowner's Relief	15,932	15,000	15,970	15,960	-0.1%
Prop. Tax Real Property Transfer Tax	92,242	80,000	83,104	90,000	8.3%
Property Tax Post Redevelopment	114,798	179,000	178,585	94,800	-46.9%
Property Tax in Lieu of VLF	2,429,012	2,608,600	2,608,597	2,742,418	5.1%
Franchise Fees	994,365	940,000	1,030,624	1,070,100	3.8%
Transient Occupancy Tax	53,413	51,000	52,903	52,000	-1.7%
Other Taxes	6,120,163	6,321,860	6,521,578	6,670,948	2.3%
Business License	85,069	96,600	82,584	85,000	2.9%
Animal License	12,415	12,400	10,535	10,000	-5.1%
Regulatory License	5,514	5,200	5,228	12,978	148.2%
Permits & Licenses	102,998	114,200	98,347	107,978	9.8%
Emergency Transport Fees	280,298	224,238	224,238	224,238	0.0%
Fire Cost Recovery	352,433	305,000	350,000	150,000	-57.1%
Other Fire Fees	3,151	3,500	1,900	1,500	-21.1%
Fire Fees - Business Licenses	23,139	32,000	23,000	24,000	4.3%
Fire Fees - Development Services	19,106	21,500	25,946	22,000	-15.2%
Fire Department Fees	678,127	586,238	625,084	421,738	-32.5%
Building Permits	336,648	340,000	358,107	250,000	-30.2%
Planning Permits	36,301	46,000	46,372	38,000	-18.1%
Engineer Permits	46,119	36,000	24,886	22,000	-11.6%
State Collected Fee - ADA	4,427	1,300	4,821	2,500	-48.1%
Development Fees	423,495	423,300	434,186	312,500	-28.0%
Day Camp	121,243	104,500	83,832	100,000	19.3%
Special Events	32,085	30,000	27,640	30,000	8.5%
Recreation Classes	6,837	6,450	5,869	6,300	7.3%
Softball	-	6,500	363	10,906	2904.4%
Parks & Recreation Fees	160,165	147,450	117,704	147,206	25.1%
Motor Vehicle License Fee	14,104	16,900	12,881	12,000	-6.8%
Sales Tax 1/2% (Public Safety)	44,882	46,130	46,832	47,058	0.5%
Traffic Safety Fines	46,283	42,500	38,218	38,500	0.7%
Booking Fee - County	6,907	6,500	7,369	6,500	-11.8%
Parking Fines	17,613	17,000	17,873	18,000	0.7%
Other Fines & Forfeitures	5,643	4,200	2,947	3,500	18.8%
Tow Fees	22,101	19,000	21,015	21,000	-0.1%
Fines & Forfeitures	143,428	135,330	134,254	134,558	0.2%
Investment Income	\$ 43,651	\$ 23,400	\$ 91,683	\$ 60,000	-34.6%

SOURCE	2017/18 ACTUAL	FY 2018/19 BUDGET	FY 2018/19 PROJECTION	FY 2019/20 BUDGET	% CHANGE
Rental - Long Term	180,050	181,600	169,360	132,000	-22.1%
Rental - Short Term	65,299	65,100	71,674	68,000	-5.1%
Passport Processing Fee	-	16,000	6,720	70,875	954.7%
Cost Recovery	6,943	10,000	4,412	10,000	126.7%
State Mandated Cost	22,641	25,000	22,117	22,000	-0.5%
Credit Card Surcharge	5,785	6,000	4,992	5,000	0.2%
Other Revenue	133,586	30,000	38,198	235,000	515.2%
Administrative Citations	171,997	100,000	105,089	96,800	-7.9%
Other Income	586,300	433,700	422,562	639,675	51.4%
Total General Fund	13,657,656	14,007,193	14,264,279	14,054,324	-1.5%
Gas Tax Fund	22,250	40,000	40,000	30,000	-25.0%
Supplemental Law Enforcement Service Fund	114,600	180,000	180,000	130,000	-27.8%
TDA Administration	13,050	10,000	10,000	10,000	0.0%
General Lighting District - Admin	9,400	9,400	9,400	9,400	0.0%
Local Lighting District - Admin	3,672	4,900	4,900	4,900	0.0%
Integrated Waste Administration	1,200	1,200	1,200	1,200	0.0%
Sanitation District Administration	489,294	305,073	305,073	-	-100.0%
Wildflower District Administration	100	100	100	100	0.0%
Successor Agency Loan Repayment	-	100,000	100,000	-	-
Successor Agency - Administration	-	60,813	60,813	102,776	69.0%
Transfer Workers Compensation Fund	-	-	9,200	20,000	117.4%
Transfer to Successor Agency	-	(17,761)	(17,761)	-	-100.0%
Transfer to Self-Insured Liability Fund	-	-	(100,000)	(50,000)	-50.0%
Transfer to Storm Water Fund	(195,388)	(168,581)	(62,500)	(132,304)	111.7%
Transfers	458,178	525,144	540,425	126,072	-76.7%
Total Revenues & Transfers	14,115,834	14,532,337	14,804,704	14,180,396	-4.2%
Total Resources	\$ 19,412,952	\$ 20,009,336	\$ 20,281,703	\$ 19,670,180	-3.0%
Total Expenditures	\$ 13,983,957	\$ 15,000,030	\$ 14,791,919	14,606,428	-1.3%
NET CHANGE IN FUND BALANCE	131,877	(467,693)	12,785	(426,032)	

GENERAL FUND EXPENDITURES

FY 2019-20 BUDGET



GENERAL FUND

EXPENDITURES BY DEPARTMENT

Department	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
City Council	82,221	80,764	77,479	115,186	43%
City Manager	387,412	339,868	335,173	386,177	14%
City Attorney	359,317	206,000	181,301	195,000	-5%
City Clerk	75,257	76,154	76,500	111,459	46%
Finance	330,702	295,213	292,529	388,663	32%
Law Enforcement	5,856,843	6,291,487	6,291,185	6,590,770	5%
Fire	4,735,088	4,935,761	4,917,354	4,547,556	-8%
Community Development	584,253	631,626	574,773	626,876	-1%
Public Works	1,402,856	2,056,958	1,970,005	1,580,741	-23%
Non-Departmental	1,500	86,199	75,621	64,000	-26%
Total Expenditures	\$ 13,815,449	\$ 15,000,030	\$ 14,791,919	\$ 14,606,428	-3%

GENERAL FUND

EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget
Salaries & Benefits	5,395,433	5,542,988	5,441,526	5,564,758
Operating Supplies & Services	1,277,375	1,405,349	1,310,999	1,367,061
Contracted Services	7,055,952	7,352,147	7,342,321	7,587,918
Capital Expenditures	86,688	699,546	697,073	86,690
Total Expenditures	\$ 13,815,449	\$ 15,000,030	\$ 14,791,919	\$ 14,606,428

GENERAL FUND EXPENDITURE

DETAIL BY DEPARTMENT



GENERAL FUND**DEPARTMENT: CITY COUNCIL****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	42,959	40,749	43,115	71,779	76%
Operating Expenditures	39,262	40,015	34,364	43,407	8%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 82,221	\$ 80,764	\$ 77,479	\$ 115,186	49%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY COUNCIL

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	22,594	22,716	22,390	37,122	63%
Health Benefits	12,672	12,322	13,260	24,120	96%
Health Benefits-Retirees	2,448	2,448	2,448	2,448	0%
Medicare	341	329	330	640	94%
Life Insurance	51	51	47	65	28%
Long Term Disability Insurance	-	-	200	543	-
Retirement	4,853	2,883	4,440	6,841	137%
SALARIES & BENEFITS	42,959	40,749	43,115	71,779	76%
Community Promotions	2,476	3,000	1,500	1,500	-50%
Computer Maintenance	1,579	500	920	2,176	335%
Copier Service	200	-	-	-	-
Insurance-Liability	767	1,023	1,121	3,755	267%
Insurance-Property	536	714	614	420	-41%
Membership and Dues	23,542	23,000	22,357	23,221	1%
Mileage	4,640	5,141	4,070	7,035	37%
Office Supplies	1,370	1,000	700	700	-30%
Travel and Meetings	1,944	3,600	600	2,000	-44%
Utilities-Gas and Electric	2,209	2,036	2,482	2,600	28%
OPERATING EXPENDITURES	39,262	40,015	34,364	43,407	8%
TOTAL CITY COUNCIL EXPENDITURES	\$ 82,221	\$ 80,764	\$ 77,479	\$ 115,186	43%

GENERAL FUND**DEPARTMENT: CITY MANAGER****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	238,137	221,771	210,382	248,208	12%
Operating Expenditures	26,190	27,135	25,438	27,938	3%
Contracted Services	5,250	9,500	5,500	7,500	-21%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 269,578	\$ 258,406	\$ 241,320	\$ 283,646	10%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY MANAGER

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	168,208	172,331	163,683	195,370	14%
Overtime	1,698	2,263	5,000	2,500	5%
Health Benefits	16,200	16,020	13,801	17,730	12%
Health Benefits-Retirees	8,446	9,424	8,446	8,446	-12%
Deferred Compensation	3,115	3,708	3,240	3,240	-14%
Workers Compensation Insurance	799	1,055	750	1,441	51%
Medicare	2,475	2,532	2,446	2,903	15%
Life Insurance	496	380	489	784	83%
Long Term Disability	1,004	1,121	648	320	-123%
Retirement	35,698	12,937	11,879	15,475	21%
SALARIES & BENEFITS	238,137	221,771	210,382	248,208	13%
Computer Maintenance	5,686	6,500	5,843	6,612	2%
Copier Service	1,853	1,700	1,801	1,070	-35%
Insurance-Liability	2,301	2,350	2,599	3,755	54%
Insurance-Property	2,411	2,500	2,150	2,096	-19%
Membership and Dues	930	835	835	835	0%
Mileage	3,561	3,200	3,240	3,720	16%
Office Supplies	3,330	2,500	3,000	3,000	17%
Training	504	950	150	750	-133%
Travel and Meetings	1,180	1,100	1,100	1,100	0%
Utilities-Gas and Electric	2,209	3,100	2,482	2,600	-20%
Utilities-Telephone	1,906	2,100	1,870	2,000	-5%
Utilities-Water	319	300	369	400	27%
OPERATING EXPENDITURES	26,190	27,135	25,438	27,938	3%
Professional Services	5,250	9,500	5,500	7,500	-36%
CONTRACTED SERVICES	5,250	9,500	5,500	7,500	-36%
TOTAL CITY MANAGER EXPENDITURES	\$ 269,578	\$ 258,406	\$ 241,320	\$ 283,646	10%

GENERAL FUND**DEPARTMENT: HUMAN RESOURCES****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	96,152	59,172	70,634	74,610	26%
Operating Expenditures	17,178	19,790	13,719	22,921	16%
Contracted Services	4,504	2,500	9,500	5,000	100%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 117,834	\$ 81,462	\$ 93,853	\$ 102,531	26%

ACCOUNT DETAIL FOR THE DEPARTMENT OF HUMAN RESOURCES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	76,924	49,501	56,706	60,301	22%
Health Benefits	5,040	4,950	7,458	6,300	27%
Employee Assistance Program	-	-	1,277	1,280	-
Workers Compensation Insurance	208	274	201	1,441	425%
Medicare	1,114	718	768	875	22%
Life Insurance	17	19	15	14	-25%
Long Term Disability	676	-	500	114	-
Retirement	12,172	3,710	3,710	4,285	15%
SALARIES & BENEFITS	96,152	59,172	70,634	74,610	26%
Computer Maintenance	1,893	1,000	751	2,176	118%
Employee Recognition	1,779	1,000	1,000	1,000	0%
Insurance-Liability	384	400	439	1,251	213%
Insurance-Property	268	300	258	419	40%
Medical Examinations	1,538	3,000	1,500	1,500	-50%
Memberships and Dues	304	2,035	1,523	1,600	-21%
Mileage	-	480	200	300	-38%
Office Supplies	775	300	400	500	67%
Personnel Recruitment/Selectio	7,905	5,500	3,500	4,500	-18%
Training	263	3,000	3,000	3,000	0%
Travel & Meetings	1,313	1,900	500	1,000	-47%
Unemployment	-	-	-	5,000	-
Utilities- Gas & Electric	-	100	-	-	-100%
Utilities- Telephone	757	675	648	675	0%
Utilities- Water	-	100	-	-	-100%
OPERATING EXPENDITURES	17,178	19,790	13,719	22,921	16%
Professional Services	4,504	2,500	9,500	5,000	100%
CONTRACTED SERVICES	4,504	2,500	9,500	5,000	100%
TOTAL HR EXPENDITURES	\$ 117,834	\$ 81,462	\$ 93,853	\$ 102,531	26%

GENERAL FUND
DEPARTMENT: CITY CLERK

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	69,067	60,669	61,845	90,570	49%
Operating Expenditures	6,190	15,485	14,655	19,889	28%
Contracted Services	-	-	-	1,000	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 75,257	\$ 76,154	\$ 76,500	\$ 111,459	46%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY CLERK

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	50,676	50,036	51,340	74,100	48%
Health Benefits	4,988	5,500	5,304	7,560	37%
Workers Compensation Insurance	208	274	201	1,441	425%
Medicare	1,356	726	849	1,075	48%
Life Insurance	14	15	15	16	6%
Long Term Disability	542	695	323	136	-80%
Retirement	11,282	3,423	3,813	6,242	82%
SALARIES & BENEFITS	69,067	60,669	61,845	90,570	49%
Computer Maintenance	893	4,000	3,581	2,176	-46%
Copier Rental	200	150	133	150	0%
Insurance-Liability	384	400	439	1,251	213%
Insurance-Property	268	300	258	419	40%
Membership and Dues	50	250	410	280	12%
Mileage	-	200	259	250	25%
Office Supplies	594	500	500	700	40%
Printing	-	485	474	500	3%
Publishing	3,248	3,500	4,000	4,250	21%
Training	34	950	475	1,337	41%
Travel & Meetings	-	950	1,072	800	-16%
Utilities- Gas & Electric	-	500	-	-	-100%
Utilities- Telephone	519	200	804	776	288%
Utilities- Water	-	100	-	-	-100%
Passport Office Supplies	-	1,000	750	2,000	100%
Passport Postage	-	2,000	1,500	5,000	150%
OPERATING EXPENDITURES	6,190	15,485	14,655	19,889	28%
Professional Services	-	1,500	-	1,000	-
CONTRACTED SERVICES	-	1,500	-	1,000	-
TOTAL CITY CLERK EXPENDITURES	\$ 75,257	\$ 77,654	\$ 76,500	\$ 111,459	44%

GENERAL FUND**DEPARTMENT: CITY ATTORNEY****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	-	-	-	-	-
Operating Expenditures	-	-	-	-	-
Contracted Services	359,317	206,000	181,301	195,000	-5%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 359,317	\$ 206,000	\$ 181,301	\$ 195,000	-5%

ACCOUNT DETAIL FOR THE DEPARTMENT OF THE CITY ATTORNEY

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Code Enforcement Litigation Services	26,728	11,000	12,563	15,000	36%
Litigation-Non-City Attorney	-	-	-	-	-
Litigation Services-City Attorney	332,589	195,000	168,739	180,000	-8%
CONTRACTED SERVICES	359,317	206,000	181,301	195,000	-5%
TOTAL CITY ATTORNEY EXPENDITURES	\$ 359,317	\$ 206,000	\$ 181,301	\$ 195,000	-5%

GENERAL FUND
DEPARTMENT: FINANCE

SUMMARY OF EXPENDITURES BY TYPE

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	155,139	191,958	188,950	282,499	47%
Operating Expenditures	40,870	43,255	43,579	46,164	7%
Contracted Services	134,693	60,000	60,000	60,000	0%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 330,702	\$ 295,213	\$ 292,529	\$ 388,663	32%

ACCOUNT DETAIL FOR THE DEPARTMENT OF FINANCE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	109,621	134,771	136,075	199,344	48%
Overtime	41	-	-	-	-
Health Benefits	9,158	17,694	14,213	24,111	36%
Health Benefits-Retirees	7,711	7,711	7,711	7,711	0%
Workers Compensation Insurance	2,208	2,911	2,213	4,322	48%
Medicare	3,580	1,954	2,939	3,635	86%
Life Insurance	467	411	408	52	-87%
Long Term Disability	1,092	1,168	592	434	-63%
Retirement	21,260	25,337	24,798	42,890	69%
SALARIES & BENEFITS	155,139	191,958	188,950	282,499	47%
Computer Maintenance	10,393	10,500	10,500	11,129	6%
Copier Service	2,166	2,290	2,456	1,325	-42%
Credit Card and Bank Fees	15,005	15,000	15,619	15,500	3%
Insurance-Liability	2,301	2,310	2,503	3,755	63%
Insurance-Property	536	550	473	2,095	281%
Membership and Dues	110	400	110	110	-73%
Mileage	97	420	250	400	-5%
Office Supplies	3,908	4,000	3,800	3,500	-13%
Printing	485	400	-	300	-25%
Publishing	130	175	175	-	-100%
Training	951	1,500	1,500	1,500	0%
Travel and Meetings	-	1,000	800	1,000	0%
Utilities-Gas and Electric	2,209	2,100	2,482	2,600	24%
Utilities-Telephone	2,352	2,400	2,649	2,650	10%
Utilities-Water	228	210	263	300	43%
OPERATING EXPENDITURES	40,870	43,255	43,579	46,164	7%
Professional Services	134,693	60,000	60,000	60,000	0%
CONTRACTED SERVICES	134,693	60,000	60,000	60,000	0%
TOTAL FINANCE EXPENDITURES	\$ 330,702	\$ 295,213	\$ 292,529	\$ 388,663	32%

GENERAL FUND**DEPARTMENT: PUBLIC SAFETY****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	-	-	-	-	-
Operating Expenditures	100,890	116,540	100,826	101,864	-13%
Contracted Services	5,755,953	6,174,947	6,190,359	6,488,906	5%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 5,856,843	\$ 6,291,487	\$ 6,291,185	\$ 6,590,770	5%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC SAFETY

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
800 MHZ Radio System	24,282	34,000	24,282	24,282	-29%
ARJIS	16,332	16,300	16,332	16,332	0%
CAL ID	6,224	6,400	7,202	7,250	13%
RCS Lease	48,955	49,000	48,955	49,000	0%
Utilities-Water	1,776	1,650	2,051	2,000	21%
Fuel-Animal Control Vehicle	2,361	6,790	1,504	2,500	-63%
Repairs & Maint-Animal Cntl	960	2,400	500	500	-79%
OPERATING EXPENDITURES	100,890	116,540	100,826	101,864	-13%
Contractual Services-Sheriff	5,548,470	5,879,396	5,895,923	6,202,727	5%
Contractual Svcs-Animal Cntrl	203,075	289,951	289,956	281,591	-3%
Contract Services-After Hours	2,428	3,600	2,500	2,500	-31%
Contract Svcs-Dead Animal Removal	1,980	2,000	1,980	2,088	4%
CONTRACTED SERVICES	5,755,953	6,174,947	6,190,359	6,488,906	5%
TOTAL PUBLIC SAFETY EXPENDITURES	\$ 5,856,843	\$ 6,291,487	\$ 6,291,185	\$ 6,590,770	5%

GENERAL FUND**DEPARTMENT: FIRE****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	3,951,936	4,105,941	4,163,821	3,753,829	-9%
Operating Expenditures	413,797	464,330	392,048	420,625	-9%
Contracted Services	282,667	278,800	274,796	286,412	3%
Capital Expenditures	86,688	86,690	86,688	86,690	0%
Total Expenditures	\$ 4,735,088	\$ 4,935,761	\$ 4,917,354	\$ 4,547,556	-8%

ACCOUNT DETAIL FOR THE FIRE DEPARTMENT

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	1,840,707	1,876,783	2,010,529	1,798,105	-4%
Scheduled Overtime	133,773	137,539	138,829	145,115	6%
Unscheduled Overtime	435,979	580,000	570,977	420,000	-28%
Reimbursable Overtime	337,932	305,000	287,222	150,000	-51%
Overtime	303	500	500	500	0%
Extra Help	23,264	12,000	12,913	15,455	29%
Quarterly JPA Reconciliation	94,924	118,220	73,320	120,000	2%
Health Benefits	216,386	215,000	216,000	216,000	0%
Health Benefits-Retirees	77,560	77,560	77,560	77,560	0%
Uniform Allowance	20,000	27,000	20,000	19,000	-30%
Holiday Pay	65,000	47,000	47,323	60,000	28%
Paramedic Recertification	49,647	48,500	48,097	50,769	5%
Education Award	11,792	8,910	8,907	11,907	34%
Workers Compensation Insurance	128,810	112,500	88,442	80,000	-29%
Medicare	41,039	36,000	45,607	39,686	10%
Life Insurance	522	400	443	387	-3%
Long Term Disability	2,655	300	2,271	3,245	982%
Retirement	471,643	502,729	514,882	546,100	9%
SALARIES & BENEFITS	3,951,936	4,105,941	4,163,821	3,753,829	-9%
ALS Supplies Pass Thru	25,321	26,000	26,000	26,000	0%
Communications Equipment	9,712	9,000	10,110	9,540	6%
Fire Prevention Software	6,641	3,600	3,531	3,550	-1%
City Emergency Preparedness	3,369	4,000	3,110	3,500	-13%
Community Risk Reduction	1,739	3,000	1,655	2,000	-33%
Computer Maintenance	25,918	28,600	23,548	31,358	10%
Copier Service	1,367	1,400	1,312	250	-82%
Departmental Expense	9,337	9,000	6,000	9,000	0%
Fire Station Supplies	5,310	4,500	4,710	4,750	6%
Fuel	28,826	26,000	28,700	28,000	8%
Insurance-Liability	24,836	24,900	27,233	40,055	61%
Insurance-Property	15,268	15,300	13,157	12,572	-18%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
JAC Reimbursable Expenditures	1,802	5,000	-	-	-100%
JPA Reconciliation Expenditures	4,098	5,000	2,912	4,000	-20%
JPA Reimbursable Expenditures	(807)	1,000	-	-	-100%
AFG Match	-	-	2,255	-	-
Medical Examinations	4,341	9,000	4,148	9,500	6%
Membership and Dues	90	600	100	100	-83%
Office Supplies	2,222	2,300	1,500	2,300	0%
Patient Care Reporting Pass Thru	4,521	5,800	4,369	4,500	-22%
Personal Exposure Reporting	424	325	325	325	0%
Personal Protective Clothing	16,760	17,500	16,000	17,500	0%
Regional Cooperative Care Program	26,091	39,000	35,000	35,000	-10%
Repair and Maintenance-Equipment	2,890	4,000	2,500	4,000	0%
Repair and Maintenance-Vehicles	78,578	75,000	63,001	65,000	-13%
Reserve Fire Fighter Expense	5,496	-	-	-	-
Self-Contained Breathing Apparatus	5,250	32,000	29,381	7,500	-77%
Subscriptions and Books	-	500	300	1,500	200%
Trauma Intervention Program (TIP)	3,825	3,825	3,825	3,825	0%
Tools and Supplies	14,633	10,000	10,000	10,000	0%
Training - Tution Reimbursment	32,240	40,000	5,826	20,000	-50%
Training - HFTA			17,933	18,000	-
Training-AMR Pass Thru	3,603	19,100	2,500	3,000	-84%
Travel and Meetings	2,006	3,000	2,303	3,000	0%
Uniforms	2,555	1,000	900	1,000	0%
Utilities-Gas and Electric	17,224	16,750	19,688	21,700	30%
Utilities-Telephone	5,336	6,500	6,710	6,200	-5%
Utilities-Water	2,826	2,530	2,581	2,800	11%
Vehicle Supplies	2,397	2,300	2,300	2,300	0%
Weed Abatement	17,753	7,000	6,625	7,000	0%
OPERATING EXPENDITURES	413,797	464,330	392,048	420,625	-9%
Dispatch Services	262,494	258,600	254,623	264,524	4%
Hazmat Emergency Response	20,173	20,200	20,173	21,888	9%
CONTRACTED SERVICES	282,667	278,800	274,796	286,412	3%
Fire Truck Loan	86,688	86,690	86,688	86,690	0%
CAPITAL EXPENDITURES	86,688	86,690	86,688	86,690	0%
TOTAL FIRE EXPENDITURES	\$ 4,735,088	\$ 4,935,761	\$ 4,917,354	\$ 4,547,556	-8%

GENERAL FUND**DEPARTMENT: COMMUNITY DEVELOPMENT****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	288,057	293,611	201,670	380,796	30%
Operating Expenditures	42,568	52,515	44,523	53,580	2%
Contracted Services	253,628	285,500	328,580	192,500	-33%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 584,253	\$ 631,626	\$ 574,773	\$ 626,876	-1%

ACCOUNT DETAIL FOR THE DEPARTMENT OF COMMUNITY DEVELOPMENT

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	194,908	195,977	129,667	256,940	31%
Planning Commission Wages	-	1,615	1,550	2,250	39%
Overtime	1,684	6,500	6,800	6,000	-8%
Extra Help	2,629	7,000	5,000	7,000	0%
Health Benefits	22,315	22,000	15,259	27,000	23%
Health Benefits-Retirees	5,294	5,039	5,294	5,294	5%
Workers Compensation Insurance	2,271	2,995	1,998	4,322	44%
Medicare	3,051	2,981	2,402	4,408	48%
Life Insurance	63	63	38	60	-5%
Long Term Disability	1,751	1,823	570	487	-73%
Retirement	49,292	41,218	33,092	67,035	63%
Unemployment	4,800	6,400	-	-	-100%
SALARIES & BENEFITS	288,057	293,611	201,670	380,796	30%
Computer Maintenance	15,651	17,500	17,525	16,632	-5%
Copier Service	3,583	3,600	4,326	2,866	-20%
Code Enforce Cost Recovery	-	1,000	-	-	-100%
Fuel	221	250	225	250	0%
Insurance-Liability	4,699	4,700	5,143	12,517	166%
Insurance-Property	2,946	3,000	2,580	2,095	-30%
Membership and Dues	703	1,230	-	750	-39%
Mileage	2,297	2,600	388	500	-81%
Noticing	1,246	4,000	3,500	3,500	-13%
Office Supplies	3,693	4,550	3,750	4,220	-7%
Printing	156	290	-	100	-66%
Printing for Planning Commission	-	500	-	-	-100%
Repair & Maintenance-Vehicles	-	200	150	200	0%
Subscriptions and Books	500	800	250	500	-38%
Training	838	1,445	-	1,500	4%
Travel and Meetings	7	970	-	1,400	44%
Utilities-Gas and Electric	2,209	2,100	2,482	2,600	24%
Utilities-Telephone	3,455	3,440	3,783	3,500	2%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Utilities-Water	364	340	420	450	32%
OPERATING EXPENDITURES	42,568	52,515	44,523	53,580	2%
Plan Checks/Consultations	252,990	255,000	268,580	187,500	-26%
Professional Services	638	30,500	60,000	5,000	-84%
CONTRACTED SERVICES	253,628	285,500	328,580	192,500	-33%
TOTAL DEVELOPMENT EXPENDITURES	\$ 584,253	\$ 631,626	\$ 574,773	\$ 626,876	-1%

GENERAL FUND**DEPARTMENT: PUBLIC WORKS, ENGINEERING DIVISION****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	87,962	84,024	56,430	78,762	-6%
Operating Expenditures	56,362	53,120	59,560	60,086	13%
Contracted Services	98,000	80,000	61,303	80,000	0%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 242,324	\$ 217,144	\$ 177,293	\$ 218,848	1%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, ENGINEERING DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	52,359	52,836	35,507	43,265	-18%
Overtime	1,974	950	650	500	-47%
Extra Help	9,915	5,000	-	5,000	0%
Health Benefits	6,750	6,750	4,625	5,130	-24%
Health Benefits- Retirees	1,224	1,224	1,224	1,224	0%
Workers Compensation Insurance	2,208	2,911	1,890	2,881	-1%
Medicare	1,500	852	494	941	10%
Life Insurance	55	51	43	11	-78%
Long Term Disability	268	-	129	95	-
Retirement	11,710	13,450	11,867	19,715	47%
SALARIES & BENEFITS	87,962	84,024	56,430	78,762	40%
Computer Maintenance	8,453	9,000	14,249	10,952	22%
Copier Service	2,808	2,700	2,761	2,225	-18%
Development Support	5,055	5,000	2,423	4,000	-20%
Fuel	3,227	2,500	907	2,000	-20%
Insurance- Liability	3,884	3,900	4,268	6,259	60%
Insurance- Property	2,455	2,500	2,150	2,095	-16%
Mileage	290	500	400	400	-20%
Office Supplies	2,958	2,500	2,500	2,200	-12%
Training	103	-	-	-	-
Utilities- Traffic Signal	24,069	21,500	26,749	26,775	25%
Utilities- Telephone	2,605	2,600	2,628	2,630	1%
Utilities- Water	455	420	525	550	31%
OPERATING EXPENDITURES	56,362	53,120	59,560	60,086	1%
Professional Services	98,000	80,000	61,303	80,000	0%
CONTRACTED SERVICES	98,000	80,000	61,303	80,000	30%
TOTAL ENGINEERING EXPENDITURES	\$ 242,324	\$ 217,144	\$ 177,293	\$ 218,848	1%

GENERAL FUND**DEPARTMENT: PUBLIC WORKS, ADMINISTRATION DIVISION****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	36,017	40,279	44,539	135,998	238%
Operating Expenditures	52,656	74,950	82,866	66,449	-11%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 88,673	\$ 115,229	\$ 127,406	\$ 202,447	76%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, ADMINISTRATION DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	21,971	22,107	29,157	84,520	282%
Overtime	9	100	113	50	-50%
Health Benefits	1,916	2,700	1,937	7,560	180%
Workers Compensation Insurance	6,225	6,500	4,134	2,881	-56%
Medicare	347	322	399	1,245	287%
Life Insurance	7	7	10	16	115%
Long Term Disability	237	237	167	136	-43%
Retirement	5,305	8,305	8,622	39,590	377%
SALARIES & BENEFITS	36,017	40,279	44,539	135,998	238%
Advertising	133	500	400	-	-100%
Computer Maintenance	9,098	10,400	11,236	9,338	-10%
Copier Service	4,495	4,300	4,300	4,100	-5%
Damages - Cost Recovery	-	20,000	33,242	20,000	0%
Insurance-Liability	1,438	1,500	1,683	2,503	67%
Insurance-Property	2,455	2,500	2,150	838	-66%
Advertising & Marketing	7,715	5,000	3,500	5,000	0%
Membership and Dues	1,127	1,500	1,416	2,000	33%
Mileage	468	425	331	1,290	204%
Office Supplies	2,833	2,000	2,500	1,400	-30%
Software (minor)	2,820	5,500	5,175	-	-100%
Protective Clothing	10,357	10,000	6,358	8,000	-20%
Repair & Maintenance-Equipment	900	900	1,050	900	0%
Training	801	6,000	5,020	6,000	0%
Travel and Meetings	4,450	950	500	950	0%
Utilities-Gas and Electric	2,209	2,100	2,482	2,600	24%
Utilities-Telephone	1,085	1,100	1,207	1,200	9%
Utilities-Water	273	275	316	330	20%
OPERATING EXPENDITURES	52,656	74,950	82,866	66,449	-11%
TOTAL PW ADMIN EXPENDITURES	\$ 88,673	\$ 115,229	\$ 127,406	\$ 202,447	76%

GENERAL FUND**DEPARTMENT: PUBLIC WORKS, STREETS DIVISION****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	85,412	96,545	102,504	148,635	54%
Operating Expenditures	147,580	134,775	105,973	120,700	-10%
Contracted Services	17,361	109,500	72,112	109,400	0%
Capital Expenditures	-	606,856	604,385	-	-100%
Total Expenditures	\$ 250,353	\$ 947,676	\$ 884,973	\$ 378,735	-60%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, STREETS DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	62,445	65,825	65,552	95,967	46%
Overtime	4,482	1,000	5,000	5,000	400%
Health Benefits	6,980	14,850	12,816	17,550	18%
Workers Compensation Insurance	-	-	5,500	7,203	0%
Medicare	1,361	1,000	1,099	1,400	-
Life Insurance	71	82	32	40	-51%
Long Term Disability	570	348	380	320	-8%
Retirement	9,502	13,441	12,125	21,155	57%
SALARIES & BENEFITS	85,412	96,545	102,504	148,635	54%
Computer Maintenance	6,112	3,000	3,155	2,176	-27%
Cost Recovery	11,976	-	-	-	-
Equipment Rental	6,580	6,800	5,000	5,000	-26%
Fuel	14,726	12,500	12,107	12,500	0%
Graffiti Cleanup Supplies	2,495	1,800	1,475	1,800	0%
Herbicides/Pesticides	934	900	788	900	0%
Insurance-Liability	3,884	3,900	4,268	6,259	60%
Insurance-Property	2,455	2,500	2,150	2,095	-16%
Medical Examinations	540	-	-	-	-
Membership and Dues	-	450	-	-	-100%
Office Supplies	75	200	100	100	-50%
Pavement Markings	-	-	1,522	-	-
Permit Expenses	469	475	469	470	-1%
Protective Clothing	259	-	-	-	-
Repair and Maintenance-Equipment	19,483	19,000	7,236	16,000	-16%
Repair and Maintenance-Sidewalk	-	4,500	4,800	5,000	11%
ADA Ramp Replacement	-	7,000	7,000	-	-
Repair and Maintenance-Storm Drain	6,470	10,000	10,000	10,000	0%
Repair and Maintenance-Vehicles	15,782	17,500	8,239	16,000	-9%
Tools and Supplies	17,219	10,500	12,519	13,500	29%
Utilities-Gas and Electric	1,336	1,250	1,334	1,400	12%
Utilities-Telephone	2,423	2,500	2,208	2,500	0%
Utilities-Water	34,361	30,000	21,604	25,000	-17%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
OPERATING EXPENDITURES	147,580	134,775	105,973	120,700	-10%
Contractual Services	2,411	3,100	2,500	3,000	-3%
Professional Services	-	92,400	58,155	92,400	
Street Sweeping	14,950	14,000	11,457	14,000	0%
CONTRACTED SERVICES	17,361	109,500	72,112	109,400	0%
LG Realignment	-	551,856	555,000	-	-100%
St Improvements	-	55,000	49,385	-	-100%
CAPITAL EXPENDITURES	-	606,856	604,385	-	-100%
TOTAL STREETS EXPENDITURES	\$ 250,353	\$ 947,676	\$ 884,973	\$ 378,735	-60%

GENERAL FUND**DEPARTMENT: PUBLIC WORKS, COMMUNITY SERVICES DIVISION****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	202,408	168,097	168,545	181,209	8%
Operating Expenditures	132,274	130,010	128,790	145,143	12%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 334,682	\$ 298,107	\$ 297,335	\$ 326,352	9%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, COMMUNITY SERVICES DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	100,261	66,264	70,810	76,235	15%
Overtime	1,912	5,000	4,000	4,000	-20%
Extra Help	51,390	57,250	58,000	65,000	14%
Health Benefits	13,500	11,700	9,969	13,500	15%
Health Benefits-Retirees	4,590	5,100	4,335	4,335	-15%
Employee Assistance Program	-	40	-	-	-100%
Workers Compensation Insurance	4,977	6,559	4,092	7,203	10%
Medicare	5,542	1,769	5,700	6,138	247%
Life Insurance	37	37	22	30	-20%
Long Term Disability	936	936	300	243	-74%
Retirement	19,263	13,441	11,317	4,525	-66%
SALARIES & BENEFITS	202,408	168,097	168,545	181,209	8%
Computer Maintenance	3,246	3,200	2,514	3,389	6%
Copier Service	688	710	216	200	-72%
Daycamp	25,347	25,000	25,000	25,000	0%
Equipment Rental	1,585	1,500	1,585	-	-100%
Insurance-Liability	1,534	1,550	1,684	6,259	304%
Insurance-Property	536	550	473	2,095	281%
Maintenance-Supplies	-	100	-	-	-100%
Medical Examinations	246	400	-	-	-100%
Membership and Dues	14	100	-	-	-100%
Mileage	118	100	100	100	0%
Office Supplies	419	500	443	1,400	180%
Rental Expense	7,099	5,800	1,714	5,800	0%
Repair and Maintenance-Equipment	-	400	-	-	-100%
Special Events	27,973	30,000	28,000	30,000	0%
Training	69	-	-	-	-
Utilities-Gas and Electric	36,781	34,900	41,952	43,400	24%
Utilities-Telephone	3,942	4,000	4,109	4,000	0%
Utilities-Water	22,676	21,200	21,000	23,500	11%
OPERATING EXPENDITURES	132,274	130,010	128,790	145,143	12%

TOTAL COMMUNITY SERVICES EXP.

\$	334,682	\$	298,107	\$	297,335	\$	326,352	9%
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GENERAL FUND**DEPARTMENT: PUBLIC WORKS, GROUNDS DIVISION****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	2,295	2,300	2,300	2,300	0%
Operating Expenditures	114,959	85,475	93,869	91,960	8%
Contracted Services	143,112	145,000	158,470	160,200	10%
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 260,366	\$ 232,775	\$ 254,639	\$ 254,460	9%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, GROUNDS DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Health Benefits-Retirees	2,295	2,300	2,300	2,300	0%
SALARIES & BENEFITS	2,295	2,300	2,300	2,300	0%
Lighting Maintenance	1,889	2,200	4,046	3,000	36%
Maintenance-Supplies	9,630	17,000	5,000	10,000	-41%
Utilities-Gas and Electric	4,883	4,000	6,292	6,560	64%
Utilities-Telephone	2,325	2,275	2,364	2,400	5%
Utilities-Water	96,231	60,000	76,168	70,000	17%
OPERATING EXPENDITURES	114,959	85,475	93,869	91,960	8%
Contractual Services	119,038	120,000	133,470	133,200	11%
Tree Maintenance	24,074	25,000	25,000	27,000	8%
CONTRACTED SERVICES	143,112	145,000	158,470	160,200	10%
TOTAL GROUNDS EXPENDITURES	\$ 260,366	\$ 232,775	\$ 254,639	\$ 254,460	9%

GENERAL FUND**DEPARTMENT: PUBLIC WORKS, FACILITIES DIVISION****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	139,892	170,872	119,790	108,563	-36%
Operating Expenditures	85,099	68,755	102,168	89,336	30%
Contracted Services	1,467	400	400	2,000	400%
Capital Expenditures	-	6,000	6,000	-	-100%
Total Expenditures	\$ 226,458	\$ 246,027	\$ 228,359	\$ 199,899	-19%

ACCOUNT DETAIL FOR THE DEPARTMENT OF PUBLIC WORKS, FACILITIES DIVISION

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	84,725	107,147	68,017	65,939	-38%
Overtime	9,050	9,062	10,563	10,000	10%
Health Benefits	13,043	18,900	13,116	14,400	-24%
Health Benefits-Retirees	4,488	4,148	4,998	5,000	21%
Workers Compensation Insurance	6,209	8,183	5,529	7,203	-12%
Medicare	1,019	1,685	1,096	960	-43%
Life Insurance	42	41	36	31	-24%
Long Term Disability	616	548	298	260	-53%
Retirement	20,700	21,158	16,138	4,770	-77%
SALARIES & BENEFITS	139,892	170,872	119,790	108,563	-36%
Computer Maintenance	2,116	1,350	1,320	1,088	-19%
Equipment Rental	354	400	(500)	400	0%
Fuel	3,773	2,500	3,524	3,600	44%
Insurance-Liability	2,205	2,210	2,407	6,259	183%
Insurance-Property	982	1,000	860	2,514	151%
Maintenance-Services	18,517	14,550	23,800	20,000	37%
Maintenance-Supplies	46,332	31,000	44,327	38,000	23%
Repair and Maintenance	6,053	8,500	19,518	10,000	18%
Repair and Maintenance-ADA	-	500	-	500	0%
Repair and Maintenance-Equipment	1,662	1,900	1,677	1,900	0%
Tools and Supplies	39	2,000	2,055	2,000	0%
Utilities-Gas and Electric	1,336	1,250	1,334	1,400	12%
Utilities-Telephone	1,660	1,520	1,519	1,600	5%
Utilities-Water	69	75	328	75	0%
OPERATING EXPENDITURES	85,099	68,755	102,168	89,336	30%
Contractual Services	1,467	400	400	2,000	400%
CONTRACTED SERVICES	1,467	400	400	2,000	400%
Park Improvements	-	6,000	6,000	-	-100%
CAPITAL EXPENDITURES	-	6,000	6,000	-	-100%
TOTAL FACILITIES EXPENDITURES	\$ 226,458	\$ 246,027	\$ 228,359	\$ 199,899	-19%

GENERAL FUND**DEPARTMENT: PUBLIC WORKS****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	553,986	562,117	494,108	655,467	17%
Operating Expenditures	588,930	547,085	573,227	573,674	5%
Contracted Services	259,940	334,900	292,285	351,600	5%
Capital Expenditures	-	612,856	610,385	-	-100%
Total Expenditures	\$ 1,402,856	\$ 2,056,958	\$ 1,970,005	\$ 1,580,741	-23.2%

GENERAL FUND**DEPARTMENT: NON-DEPARTMENTAL****SUMMARY OF EXPENDITURES BY TYPE**

Expenditure Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries & Benefits	-	7,000	7,000	7,000	0%
Operating Expenditures	1,500	79,199	68,621	57,000	28%
Contracted Services	-	-	-	-	-
Capital Expenditures	-	-	-	-	-
Total Expenditures	\$ 1,500	\$ 86,199	\$ 75,621	\$ 64,000	-26%

ACCOUNT DETAIL FOR NON-DEPARTMENTAL

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Vacation Payoff	-	7,000	7,000	7,000	0%
SALARIES & BENEFITS	-	7,000	7,000	7,000	0%
General Election	640	18,200	8,542	1,000	95%
General Plan Update- Carryover	-	-	-	50,000	-
Audio Visual Equipment	-	999	-	-	100%
Misc. Expenditures	860	60,000	60,079	1,000	98%
Equip Replacement - IT	-	-	-	5,000	-
OPERATING EXPENDITURES	1,500	79,199	68,621	57,000	-28%
TOTAL NON-DEPARTMENTAL EXPENDITURES	\$ 1,500	\$ 86,199	\$ 75,621	\$ 64,000	-26%

OTHER FUNDS

FY 2019-20 BUDGET



GAS TAX FUND: HIGHWAY USER TAX

FUND 02

BEGINNING FUND BALANCE \$ (21,785) \$ 53,898 \$ 53,898 \$ 72,755

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	282	-	1,700	2,000	-
Highway Users Tax Section 2103	104,346	95,187	98,424	231,116	143%
Highway Users Tax Section 2105	145,408	150,181	149,042	149,029	-1%
Highway Users Tax Section 2106	102,311	103,392	102,628	102,619	-1%
Highway Users Tax Section 2107	189,239	197,242	194,661	194,643	-1%
Highway Users Tax Section 2107.5	6,000	6,000	6,000	6,000	0%
State Loan Repayment	30,461	30,500	30,261	30,261	-1%
RMRA	157,007	425,507	424,448	441,014	4%
Interfund Transfer	100,000	100,000	100,000	100,000	0%
Total Revenue	\$ 835,054	\$ 1,108,009	\$ 1,107,164	\$ 1,256,682	13%

TOTAL RESOURCES \$ 813,269 \$ 1,161,907 \$ 1,161,062 \$ 1,329,437

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	354,387	341,000	295,613	312,710	-8%
Overtime	10,181	12,000	7,826	12,000	0%
Health Benefits	49,941	55,400	44,348	50,130	-10%
Health Benefits-Retirees	10,519	10,455	10,710	10,710	2%
Deferred Compensation	577	600	620	600	0%
Workers Compensation Insurance	14,481	19,000	11,872	6,000	-68%
Medicare	5,290	5,119	4,493	4,600	-10%
Life Insurance	535	560	350	110	-80%
Long Term Disability	3,063	2,670	2,350	910	-66%
Retirement	88,553	99,000	90,000	84,040	-15%
SALARIES & BENEFITS	537,527	545,804	468,182	481,810	-12%
Mileage	4,269	4,100	3,424	3,500	-15%
Computer Maintenance	-	-	-	4,352	-
Insurance - Property	-	-	-	1,700	-
Utilities - Telephone	392	50	347	350	600%
Interfund Transfer	22,250	40,000	40,000	30,000	-25%
OPERATING EXPENSES	26,911	44,150	43,771	39,902	-10%
Professional Services	42,000	79,000	63,891	79,000	0%
CONTRACTED SERVICES	42,000	79,000	63,891	79,000	0%
Storm Drain Master Plan	-	250,000	250,000	50,000	-80%
Street Rehab	153,000	195,000	195,963	553,000	184%
Street Paving	-	80,000	20,000	-	-100%
Street Preventative Maintenance	-	-	46,500	120,000	-
CAPITAL EXPENSES	153,000	525,000	512,463	723,000	38%
TOTAL EXPENSES	\$ 759,438	\$ 1,193,954	\$ 1,088,307	\$ 1,323,712	11%

ENDING FUND BALANCE	<hr/> <hr/>
	\$ 53,898 \$ (32,047) \$ 72,755 \$ 5,725

STREET CONSTRUCTION CAPITAL FUND

FUND 03

BEGINNING FUND BALANCE \$ 165,428 \$ 160,416 \$ 138,500 \$ -

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	1,702	500	911	-	-100%
Total Revenue	\$ 1,702	\$ 500	\$ 911	\$ -	-100%

TOTAL RESOURCES \$ 167,130 \$ 160,916 \$ 139,411 \$ -

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Lemon Grove Realignment	28,630	160,916	139,411	-	-100%
CAPITAL EXPENSES	28,630	160,916	139,411	-	-100%

TOTAL EXPENSES \$ 28,630 \$ 160,916 \$ 139,411 \$ - 100%

ENDING FUND BALANCE **\$ 138,500 \$ - \$ - \$ -**

PARK LAND DEDICATION ORDINANCE**FUND 05**

BEGINNING FUND BALANCE \$ 86,600 \$ 70,157 \$ 65,716 \$ 72,931

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	914	700	1,600	700	0%
Development Fees	17,451	15,000	15,615	15,000	0%
Total Revenue	\$ 18,365	\$ 15,700	\$ 17,215	\$ 15,700	0%

TOTAL RESOURCES \$ 104,965 \$ 85,857 \$ 82,931 \$ 88,631

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Park Improvements	39,250	20,000	10,000	20,000	0%
CAPITAL EXPENSES	39,250	20,000	10,000	20,000	0%

TOTAL EXPENSES \$ 39,250 \$ 20,000 \$ 10,000 \$ 20,000 0%

ENDING FUND BALANCE **\$ 65,716 \$ 46,601 \$ 72,931 \$ 68,631**

GENERAL FUND RESERVE

FUND 06

BEGINNING FUND BALANCE \$ 760,691 \$ 777,916 \$ 777,916 \$ 792,916

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Other Revenues	9,000	-	-	-	0%
Interest	8,225	6,000	15,000	10,000	67%
Total Revenue	\$ 17,225	\$ 6,000	\$ 15,000	\$ 10,000	67%

TOTAL RESOURCES \$ 777,916 \$ 783,916 \$ 792,916 \$ 802,916

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
General Expenditures	-	-	-	-	-
Interfund Transfer	-	-	-	-	-
CAPITAL EXPENSES	-	-	-	-	-

TOTAL EXPENSES \$ - \$ - \$ - \$ - -

ENDING FUND BALANCE **\$ 777,916 \$ 765,691 \$ 792,916 \$ 802,916**

SUPPLEMENTAL LAW ENFORCEMENT SERVICES**FUND 07**

BEGINNING FUND BALANCE \$ 43,899 \$ 43,899 \$ 68,715 \$ 37,462

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Supplemental Law Enforcement Services	139,416	148,000	148,747	100,000	-32%
Total Revenue	\$ 139,416	\$ 148,000	\$ 148,747	\$ 100,000	-32%

TOTAL RESOURCES \$ 183,315 \$ 191,899 \$ 217,462 \$ 137,462

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interfund Transfers-Expenditure	114,600	180,000	180,000	130,000	-28%
OPERATING EXPENSE	114,600	180,000	180,000	130,000	-28%

TOTAL EXPENSES \$ 114,600 \$ 180,000 \$ 180,000 \$ 130,000 -28%

ENDING FUND BALANCE **\$ 68,715 \$ 11,899 \$ 37,462 \$ 7,462**

GRANTS**FUND 08**

BEGINNING FUND BALANCE \$ 75,200 \$ 84,541 \$ 71,359 \$ 53,373

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	489	50	844	750	1400%
Misc Revenue	19,408	-	(3,723)	10,591	-
Beverage Container Recycling	11,511	8,803	6,945	6,945	-21%
Grant Rev - SHSGP 16	694	18,196	19,885	-	-100%
Grant Rev - SHSGP 17	-	-	-	19,293	-
Grant Rev - SHSGP 18	-	-	-	19,136	-
Grant Revenue-UASI	839	-	-	-	-
Grant Revenue-UASI 16	1,199	-	-	-	-
Grant Revenue-UASI 17	-	-	5,290	-	-
Grant Revenue-UASI 18	-	-	-	3,088	-
ADA Transit Plan	-	33,000	-	33,000	0%
Grant Revenue-CHAMPS	20,000	-	-	-	-
Grant Rev - TRL	-	-	-	46,071	-
Total Revenue	\$ 54,140	\$ 60,049	\$ 29,241	\$ 138,874	131%

TOTAL RESOURCES \$ 129,340 \$ 144,590 \$ 100,600 \$ 192,247

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Dept of Justice JAG	10,850	-	3,518	7,073	-
Beverage Container Recycling	9,671	8,803	6,850	6,945	-21%
SHSGP Expenditures	19,886	-	694	-	-
SHSGP Expenditures 17	-	-	19,293	-	-
SHSGP Expenditures 18	-	-	-	19,136	-
Systemic Safety Analysis	6,004	-	-	-	-
UASI Expenditures	-	-	2,874	-	-
UASI Expenditures 16	-	-	2,038	-	-
UASI Expenditures 17	1,050	-	4,240	-	-
UASI Expenditures 18	-	-	-	3,088	-
Champs Program	10,520	18,243	3,500	4,527	-75%
ADA Transit Plan	-	33,000	-	33,000	0%
Tobacco Retailers License Program	-	-	-	46,071	-
Transfer Out	-	4,221	4,221	-	-100%
CAPITAL EXPENSES	57,981	64,267	47,228	119,840	86%

TOTAL EXPENSES \$ 57,981 \$ 64,267 \$ 47,228 \$ 119,840 86%

ENDING FUND BALANCE \$ 71,359 \$ 52,749 \$ 53,373 \$ 72,407

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

FUND 09

BEGINNING FUND BALANCE \$ - \$ - \$ - \$ -

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
CDBG Funds	-	229,060	229,060	-	-
Total Revenue	\$ -	\$ 229,060	\$ 229,060	\$ -	-

TOTAL RESOURCES \$ - \$ - \$ 229,060 \$ -

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Golden Avenue Overlay	-	-	-	-	-
Street Rehab & ADA	-	229,060	229,060	-	-
CAPITAL EXPENSES	-	229,060	229,060	-	-

TOTAL EXPENSES \$ - \$ 229,060 \$ 229,060 \$ - -

ENDING FUND BALANCE \$ - \$ - \$ - \$ -

TRANSPORTATION DEVELOPMENT ACT (TDA)

FUND 10

BEGINNING FUND BALANCE \$ (31,682) \$ 185,953 \$ 193,300 \$ (45,141)

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	662	100	1,500	50	-50%
TDA Revenue	345,171	121,170	120,850	121,170	0%
Total Revenue	\$ 345,833	\$ 121,270	\$ 122,350	\$ 121,220	0%

TOTAL RESOURCES \$ 314,151 \$ 307,223 \$ 315,650 \$ 76,079

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	19,730	19,740	16,008	13,558	-31%
Overtime	161	215	20	200	-7%
Health Benefits	2,365	2,130	1,357	1,335	-37%
Health Benefits-Retirees	673	673	673	673	0%
Medicare	249	260	255	200	-23%
Life Insurance	25	22	22	3	-86%
Long Term Disability	184	190	114	25	-87%
Retirement	5,272	6,900	6,266	6,050	-12%
SALARIES & BENEFITS	28,659	30,131	24,716	22,044	-27%
Mileage	163	200	154	60	-70%
Repair & Maint. Bus Shelters	45,235	40,000	43,497	45,365	13%
Trolley Corridor Landscaping	33,722	45,000	45,000	44,000	-2%
Utilities - Telephone	23	20	24	25	25%
Interfund Transfer	13,050	10,000	10,000	10,000	0%
OPERATING EXPENSES	92,193	95,220	98,674	99,450	4%
Lemon Grove Realignment	-	237,400	237,401	-	-100%
Street Repairs				21,000	-
CAPITAL EXPENSES	-	237,400	237,401	21,000	-
TOTAL EXPENSES	\$ 120,852	\$ 362,751	\$ 360,791	\$ 142,494	-61%
ENDING FUND BALANCE	\$ 193,300	\$ (17,320)	\$ (45,141)	\$ (66,415)	

LEMON GROVE ROADWAY LIGHTING DISTRICT: GENERAL BENEFIT

FUND 11

BEGINNING FUND BALANCE \$ 353,285 \$ 487,966 \$ 513,742 \$ 487,966

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	5,163	3,500	9,577	7,000	100%
General Lighting Assessment	196,973	190,000	197,780	195,000	3%
Total Revenue	202,136	193,500	207,357	202,000	4%

TOTAL RESOURCES \$ 555,421 \$ 681,466 \$ 721,099 \$ 689,966

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	23,453	23,300	18,726	19,851	-15%
Overtime	66	80	95	100	25%
Health Benefits	2,010	2,575	1,648	2,200	-15%
Health Benefits-Retirees	428	428	428	428	0%
Deferred Comp	58	62	62	62	0%
Medicare	302	339	293	300	-12%
Life Insurance	26	24	25	25	5%
Long Term Disability	186	177	120	50	-72%
Retirement	4,683	6,744	6,020	6,790	1%
SALARIES & BENEFITS	31,212	33,729	27,418	29,806	-12%
Mileage	341	950	322	200	-79%
Repair & Maintenance-St Lights	13,161	9,000	7,861	9,200	2%
Utilities-Telephone	26	25	25	25	0%
Utilities-Street Lights	75,080	80,000	82,118	83,000	4%
Interfund Transfers-Expenditure	9,400	9,400	9,400	9,400	0%
OPERATING EXPENSES	98,008	99,375	99,725	101,825	2%
Professional Services	7,616	9,000	8,061	9,000	0%
CONTRACTED SERVICES	7,616	9,000	8,061	9,000	0%
TOTAL EXPENSES	136,836	142,104	135,204	140,631	-1%
ENDING FUND BALANCE	\$ 513,742	\$ 539,362	\$ 585,895	\$ 549,335	

REVENUE

TOTAL RESOURCES	\$	16.086	\$	(92.953)	\$	(109.986)	\$	(237.381)
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Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	46,395	46,570	36,019	19,851	-57%
Overtime	215	260	316	260	0%
Health Benefits	4,696	6,120	4,060	2,180	-64%
Health Benefits-Retirees	1,714	1,714	1,714	1,714	0%
Deferred Comp	231	246	249	249	1%
Medicare	757	679	558	295	-57%
Life Insurance	66	60	60	5	-92%
Long Term Disability	359	323	240	41	-87%
Retirement	11,589	9,843	8,535	6,790	-31%
SALARIES & BENEFITS	66,022	65,815	51,750	31,385	-52%
Mileage	876	750	826	195	-74%
Repair and Maintenance-Street Lights	3,177	10,000	11,499	11,600	16%
Utilities-Telephone	36	35	44	35	0%
Utilities-Street Lights	123,680	100,000	124,244	125,000	25%
Interfund Transfers-Expenditure	3,672	4,900	4,900	4,900	0%
OPERATING EXPENSES	131,441	115,685	141,514	141,730	23%
Professional Services	7,203	10,000	12,181	18,500	85%
CONTRACTED SERVICES	7,203	10,000	12,181	18,500	85%
TOTAL EXPENSES	204,666	191,500	205,445	191,615	0%
ENDING FUND BALANCE	\$ (188,579)	\$ (284,453)	\$ (315,431)	\$ (428,996)	

TRANSNET: STREET CONSTRUCTION

FUND 14

BEGINNING FUND BALANCE	\$	(728,296)	\$	(1,490,516)	\$	(1,490,516)	\$	(15,652)
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REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Miscellaneous Revenue	510,374	-	80,500	-	-
Revenue-Transnet	186,227	713,000	2,066,428	737,000	3%
Total Revenue	\$ 696,601	\$ 713,000	\$ 2,146,928	\$ 737,000	3%

TOTAL RESOURCES	\$	(31,695)	\$	(777,516)	\$	656,412	\$	721,348
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EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	39,180	32,475	28,533	34,061	5%
Overtime	3,185	3,760	2,000	3,760	0%
Health Benefits	7,987	8,600	4,721	4,000	-53%
Health Benefits-Retirees	-	600	-	-	-100%
Employee Assistance Program	-	40	-	-	-100%
Workers Compensation Insurance	-	1,600	928	1,600	0%
Medicare	577	525	428	500	-5%
Life Insurance	83	150	15	10	-93%
Long Term Disability	379	440	350	72	-84%
Retirement	12,107	11,820	10,846	12,335	4%
SALARIES & BENEFITS	63,498	60,010	47,821	56,338	18%

Mileage	210
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Utilities - Telephone	52	50	51	50	0%
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OPERATING EXPENSES	52	50	51	260	414%
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Professional Services	27,012	30,000	25,557	30,000	0%
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CONTRACTED SERVICES	27,012	30,000	25,557	30,000	17%
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CIP-LG 13 (CR) LG Realignment	538,920	-	27,475	-	-
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CIP-LG 17 (CR) Street Improve	280	-	-	-	-
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CIP-LG 17 (PM) Street Imprvmt	89,274	73,377	73,377	30,043	-59%
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CIP-LG 18 (CR)Traff Signl Upgr	49,887	56,780	5,000	20,000	-65%
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CIP-LG 16 (CR-TB) Storm Drain	21.297	12.229	12.229	60.000	391%
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CIP-LG 15 (PM) Street Drainage	27,346	17,301	17,301	22,845	32%
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CIP-IG 20 (CB) Street/Sidewalk	494,019	359,284	359,284	410,130	14%
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CIP-LG 14 (PM) Traffic Impv	99.646	103.969	103.969	104.562	1%
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CIP-LG 23 Broadway DVSP	47,591	-	-	-	-
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CAPITAL EXPENSES	1,368,260	622,940	598,635	647,580	8%
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TOTAL EXPENSES	\$ 1,458,822	\$ 713,000	\$ 672,064	\$ 734,178	3%
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ENDING FUND BALANCE	\$ (1,490,516)	\$ (1,490,516)	\$ (15,652)	\$ (12,830)
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LEMON GROVE SANITATION DISTRICT: OPERATING FUND 15

BEGINNING FUND BALANCE \$ 6,558,014 \$ 7,690,455 \$ 7,690,455 \$ 7,759,765

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Other Revenues	79,768	88,000	90,000	90,000	2%
Interest	98,536	65,000	160,000	100,000	54%
Sewer Service Fee	6,329,914	6,500,000	6,511,000	6,698,000	3%
Sewer Service-LGSD La Mesa SD	43,250	50,000	42,373	42,375	-15%
Transfer from Pure Water Reserve	-	-	-	1,481,014	-
Total Revenue	\$ 6,551,468	\$ 6,703,000	\$ 6,803,373	\$ 8,411,389	25%

TOTAL RESOURCES \$ 13,109,482 \$ 14,393,455 \$ 14,493,827 \$ 16,171,154

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	828,982	868,677	783,251	724,631	-17%
Overtime	20,588	32,000	26,416	32,000	0%
Extra Help	5,166	27,200	-	-	-100%
Health Benefits	109,971	142,731	119,935	110,000	-23%
Health Benefits-Retirees	16,164	34,884	17,214	18,000	-48%
Deferred Comp	1,673	20,696	1,807	2,000	-90%
Employee Assistance Program	-	380	317	400	5%
Workers Compensation Insurance	18,463	57,050	41,019	36,016	-37%
Medicare	13,601	32,595	12,883	11,500	-65%
Life Insurance	1,222	20,057	1,552	245	-99%
Long Term Disability	6,565	6,200	5,776	2,025	-67%
Retirement	66,751	200,229	187,957	227,615	14%
GASB 75 - OPEB Expense	439,412	-	50,000	50,000	-
GASB 68 - Pension Expense	640,656	-	500,000	400,000	-
SALARIES & BENEFITS	2,169,214	1,442,699	1,748,127	1,614,432	12%
Claims Paid	26,604	40,000	20,000	40,000	0%
Computer Maintenance	37,514	45,000	52,156	44,000	-2%
Equipment Rental	-	5,000	-	5,000	0%
Fuel	8,611	15,000	9,296	12,000	-20%
Industrial Enforcement	110	10,000	-	10,000	0%
Insurance-Liability	26,610	27,750	30,439	31,293	13%
Insurance-Property	18,170	20,350	17,500	10,477	-49%
Medical Examinations	751	600	460	600	0%
Membership and Dues	1,375	1,900	1,254	1,900	0%
Mileage	7,694	8,000	6,351	5,680	-29%
Office Supplies	928	1,900	1,500	1,900	0%
Protective Clothing	5,077	4,000	4,000	4,000	0%
Repairs & Maintenance	-	1,500	119	15,000	900%
Repair & Maint. -Equipment	10,019	13,000	16,484	14,000	8%
Repair & Maint-Vehicles	9,373	10,000	7,908	10,000	0%

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Tools and Supplies	10,591	9,000	8,148	59,000	556%
Traffic Safety Equipment	-	500	-	500	0%
Training	900	4,000	2,000	4,000	0%
Travel and Meetings	-	1,900	-	1,900	0%
Utilities-Gas and Electric	1,547	1,500	1,711	1,700	13%
Utilities-Telephone	4,259	4,500	4,168	4,500	0%
Utilities-Water	1,954	2,000	1,536	2,000	0%
Interfund Transfers- GF	489,284	305,073	305,073	-	-100%
OPERATING EXPENSES	661,371	532,473	490,102	279,450	-48%
Contractual Services	37,743	45,000	35,000	200,000	344%
Emergency Callout and Repair	-	5,000	-	5,000	0%
Litigation Services	11,105	30,000	1,876	20,000	-33%
Metro Annual Capacity & Treatment	2,265,065	3,100,000	3,041,884	3,265,112	5%
Sewage Transportation	52,256	45,000	45,536	46,000	2%
Professional Services	188,479	216,000	205,791	210,000	-3%
Professional Svcs-City Atty	-	30,000	-	30,000	0%
Restoration Services	-	10,000	-	10,000	0%
Street Sweeping	20,510	19,000	15,748	19,000	0%
CONTRACTED SERVICES	2,575,158	3,500,000	3,345,834	3,805,112	9%
Metro Pure Water Phase I	-	-	-	1,481,014	-
Transfer to Gas Tax Fund	100,000	100,000	100,000	100,000	0%
Transfer to Sanitation Capital Fund	-	-	-	1,500,000	-
Transfer to Pure Water Fund	-	1,000,000	1,000,000	-	-100%
Transfer to Self-Insured Liability Fund	-	-	50,000	50,000	-
CAPITAL EXPENSES	100,000	1,100,000	1,150,000	3,131,014	185%
TOTAL EXPENSES	\$ 5,505,743	\$ 6,575,172	\$ 6,734,063	\$ 8,830,008	34%
OPERATING RESERVE FUND BALANCE	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	\$ 2,300,000	
ENDING FUND BALANCE	\$ 5,390,455	\$ 5,518,283	\$ 5,459,765	\$ 5,041,146	

LEMON GROVE SANITATION DISTRICT: CAPITAL FUND 16

BEGINNING FUND BALANCE \$ 10,719,426 \$ 10,514,750 \$ 10,514,750 \$ 9,873,964

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	43,734	30,000	67,000	45,000	50%
Interfund Transfers-Revenue	-	-	-	1,500,000	-
Total Revenue	\$ 43,734	\$ 30,000	\$ 67,000	\$ 1,545,000	5050%

TOTAL RESOURCES \$ 10,763,160 \$ 10,544,750 \$ 10,581,750 \$ 11,418,964

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
CIP-Lemon Grove Realignment	458,460	-	20,234	-	-
FY 16-17 Sewer Main Rehab (Construct)	153,512	-	-	-	-
FY 17-18 Sewer Main Rehab (Design)	69,365	73,000	47,996	-	-100%
FY 17-18 Sewer Main Rehab (Construct)	-	822,000	448,196	-	-100%
FY 18-19 Sewer Main Rehab (Design)	-	341,000	170,505	170,495	-
FY 18-19 Sewer Main Rehab (Construct)	-	-	-	700,000	-
FY19-20 Sewer Main Rehab (Design)	-	-	-	300,000	-
FY19-20 Sewer Main Rehab (Construct)	-	-	-	1,180,000	-
Sewer Maintenance (Contract)	29,045	30,900	20,855	6,000	-81%
CAPITAL EXPENSES	710,382	1,266,900	707,786	2,356,495	86%

TOTAL EXPENSES \$ 710,382 \$ 1,266,900 \$ 707,786 \$ 2,356,495 86%

METRO RESERVE FUND BALANCE \$ 3,100,000 \$ 3,100,000 \$ 3,100,000 \$ 3,100,000

ENDING FUND BALANCE \$ 7,414,750 \$ 6,177,850 \$ 6,773,964 \$ 5,962,469

LEMON GROVE SANITATION DISTRICT: PURE WATER RESERVE

FUND 17

BEGINNING FUND BALANCE \$ - \$ 3,698,651 \$ 3,698,651 \$ 4,776,310

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	(1,349)	5,000	77,659	50,000	900%
Transfer from Sanitation Operations	3,700,000	1,000,000	1,000,000	-	-100%
Total Revenue	\$ 3,698,651	\$ 1,005,000	\$ 1,077,659	\$ 50,000	-95%

TOTAL RESOURCES \$ 3,698,651 \$ 4,703,651 \$ 4,776,310 \$ 4,826,310

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Transfer to Sanitation Operations	-	-	-	1,481,014	-
CAPITAL EXPENSES	\$ -	\$ -	\$ -	\$ 1,481,014	-

TOTAL EXPENSES \$ - \$ - \$ - \$ 1,481,014

ENDING FUND BALANCE \$ 3,698,651 \$ 4,703,651 \$ 4,776,310 \$ 3,345,296

SIDEWALK CAPITAL RESERVE

FUND 18

BEGINNING FUND BALANCE \$ 23,261 \$ 23,261 \$ 23,510 \$ 23,860

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	249	180	350	250	39%
Total Revenue	\$ 249	\$ 180	\$ 350	\$ 250	39%

TOTAL RESOURCES \$ 23,510 \$ 23,441 \$ 23,860 \$ 24,110

ENDING FUND BALANCE \$ 23,510 \$ 23,441 \$ 23,860 \$ 24,110

LEMON GROVE SANITATION DISTRICT: CAPACITY**FUND 19**

BEGINNING FUND BALANCE \$ - \$ 16,017 \$ 16,017 \$ 36,522

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	17	-	250	150	-
Sewer Capacity Fee	16,000	16,000	20,255	15,000	-6%
Total Revenue	\$ 16,017	\$ 16,000	\$ 20,505	\$ 15,150	-6%

TOTAL RESOURCES \$ 16,017 \$ 32,017 \$ 36,522 \$ 51,672

ENDING FUND BALANCE \$ 16,017 \$ 32,017 \$ 36,522 \$ 51,672

REVENUE

EXPENSES

ENDING FUND BALANCE	\$ 114,065	\$ 99,241	\$ 138,803	\$ 127,343
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WILDFLOWER ASSESSMENT DISTRICT

FUND 22

BEGINNING FUND BALANCE \$ 4,437 \$ 3,366 \$ 1,740 \$ 3,262

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	26	20	35	20	0%
Annual Assessment Revenue	9,758	9,650	10,441	10,750	11%
Total Revenue	9,784	9,670	10,476	10,770	11%

TOTAL RESOURCES \$ 14,221 \$ 13,036 \$ 12,216 \$ 14,032

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	5,051	4,578	2,196	2,445	-47%
Health Benefits	285	460	42	200	-57%
Medicare	0	66	91	35	-47%
Life Insurance	1	-	1	1	-
Long Term Disability	661	60	6	5	-92%
Retirement	782	1,696	1,218	1,115	-34%
SALARIES & BENEFITS	6,780	6,860	3,554	3,801	-45%
Utilities-Gas and Electric	104	100	128	130	30%
Utilities-Water	1,908	850	1,583	1,550	82%
Interfund Transfers-Expenditure	100	100	100	100	0%
OPERATING EXPENSES	2,112	1,050	1,812	1,780	70%
Contractual Services	3,588	2,800	3,588	3,600	29%
CONTRACTED SERVICES	3,588	2,800	3,588	3,600	29%
TOTAL EXPENSES	12,480	10,710	8,954	9,181	-14%
ENDING FUND BALANCE	\$ 1,740	\$ 6,092	\$ 3,262	\$ 4,851	

SERIOUS TRAFFIC OFFENDER PROGRAM (STOP)**FUND 23**

BEGINNING FUND BALANCE \$ 30,496 \$ 33,103 \$ 33,103 \$ 35,304

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Impound Fee Share	5,200	6,000	4,269	4,250	-29%
Interest	333	200	400	300	50%
Total Revenue	5,533	6,200	4,669	4,550	-27%

TOTAL RESOURCES \$ 36,029 \$ 39,303 \$ 37,772 \$ 39,854

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	1,739	1,750	1,846	1,860	6%
Health Benefits	90	90	99	100	11%
Deferred Compensation	58	60	62	62	3%
Workers Compensation Insurance	-	25	-	-	-100%
Medicare	26	30	28	30	0%
Long Term Disability	14	60	15	2	-97%
Retirement	378	380	141	160	-58%
SALARIES & BENEFITS	2,305	2,395	2,191	2,214	-8%
General Expenditure	-	-	-	2,250	-
Mileage	65	100	61	62	1%
Training	556	200	215	250	16%
OPERATING EXPENSES	621	300	276	2,562	754%
TOTAL EXPENSES	2,926	2,695	2,467	4,776	77%
ENDING FUND BALANCE	\$ 33,103	\$ 36,608	\$ 35,304	\$ 35,078	

BEGINNING FUND BALANCE	\$	547,879	\$	527,414	\$	553,270	\$	529,021
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REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Other Revenues	1,846	-	-	-	0%
Interest	6,985	4,000	15,000	10,000	150%
Total Revenue	8,831	4,000	15,000	10,000	150%

TOTAL RESOURCES	\$	556,710	\$	531,414	\$	568,270	\$	539,021
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EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Claims Paid	-	-	-	-	-
Credit Card and Bank Fees	165	100	60	60	-40%
Estimated Claims payable	3,275	200	200	200	0%
Interfund Transfers-Expenditure	-	20,000	38,989	40,000	100%
OPERATING EXPENSES	3,440	20,300	39,249	40,260	98%

TOTAL EXPENSES	3,440	20,300	39,249	40,260	98%
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ENDING FUND BALANCE	\$	553,270	\$	511,114	\$	529,021	\$	498,761
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STORM WATER PROGRAM

FUND 26

BEGINNING FUND BALANCE \$ (6,302) \$ - \$ 265 \$ (0)

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Storm Water Fees/Commercial	48,404	48,000	46,449	46,500	-3%
Storm Water Fees/Discretionary	16,029	13,000	13,538	13,000	0%
Interfund Transfer Revenue	87,393	168,567	62,460	132,304	-22%
Total Revenue	\$ 151,826	\$ 229,567	\$ 122,447	\$ 191,804	-16%

TOTAL RESOURCES \$ 145,524 \$ 229,567 \$ 122,712 \$ 191,804

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Salaries	28,298	942	863	11,217	1091%
Overtime	352	-	-	-	-
Health Benefits	2,997	569	569	900	58%
Medicare	424	386	20	165	-57%
Life Insurance	8	10	5	2	-80%
Long Term Disability	337	340	100	16	-95%
Retirement	5,522	60	60	3,914	6423%
SALARIES & BENEFITS	37,938	2,307	1,617	16,214	603%
General Expenditure	10,673	15,000	14,230	15,000	0%
Mileage	377	350	-	90	-74%
Training	1,170	1,300	-	500	-62%
Repair & Maintenance - Storm Grates	-	15,000	-	-	-100%
OPERATING EXPENSES	12,220	31,650	14,230	15,590	-51%
Professional Services	54,809	69,745	66,110	70,000	0%
CONTRACTED SERVICES	54,809	69,745	66,110	70,000	0%
MOU Cost Share Agreement	40,292	95,865	40,755	60,000	-37%
Mandated Storm Grates	-	30,000	-	30,000	0%
CAPITAL EXPENSES	40,292	125,865	40,755	90,000	-28%
TOTAL EXPENSES	\$ 145,259	\$ 229,567	\$ 122,712	\$ 191,804	-16%
ENDING FUND BALANCE	\$ 265	\$ -	\$ (0)	\$ (0)	

REGIONAL TRANSPORTATION CONGESTION IMPROVEMENT PROGRAM

FUND 27

BEGINNING FUND BALANCE \$ 517,807 \$ 572,390 \$ 574,200 \$ 27

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	5,909	200	2,020	40	-80%
RTCIP Fees	50,484	50,000	52,888	10,000	-80%
Total Revenue	\$ 56,393	\$ 50,200	\$ 54,908	\$ 10,040	-80%

TOTAL RESOURCES \$ 574,200 \$ 622,590 \$ 629,108 \$ 10,067

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
LG Realignment Project	-	629,081	629,081	-	-
CAPITAL EXPENSES	-	629,081	629,081	-	-

TOTAL EXPENSES \$ - \$ 629,081 \$ 629,081 \$ - -

ENDING FUND BALANCE \$ 574,200 \$ (6,491) \$ 27 \$ 10,067

BEGINNING FUND BALANCE	\$	142,926	\$	309,838	\$	59,484	\$	70,463
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Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	4,134	3,200	6,972	3,200	0%
Interfund Transfer	-	-	150,000	100,000	-
Total Revenue	4,134	3,200	156,972	103,200	3125%

TOTAL RESOURCES	\$	147,060	\$	313,038	\$	216,456	\$	173,663
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Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Claims Paid	56,367	20,000	6,432	10,000	-50%
Safety Loss Prevention Regulat	5,679	10,000	3,847	3,000	-70%
OPERATING EXPENSES	62,046	30,000	10,279	13,000	-57%

Professional Services	25,530	15,000	135,714	100,000	567%
CONTRACTED SERVICES	25,530	15,000	135,714	100,000	567%

TOTAL EXPENSES	87,576	45,000	145,993	113,000	151%
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ENDING FUND BALANCE	\$	59,484	\$	268,038	\$	70,463	\$	60,663
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PUBLIC EDUCATION & GOVERNMENTAL ACCESS (PEG)

FUND 30

BEGINNING FUND BALANCE	\$	243,385	\$	243,385	\$	267,809	\$	293,295
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REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	2,548	1,500	6,000	5,000	233%
Revenues-PEG	60,539	60,400	58,266	58,000	-4%
Total Revenue	63,087	61,900	64,266	63,000	2%

TOTAL RESOURCES	\$	306,472	\$	305,285	\$	332,075	\$	356,295
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EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Computer Maintenance	34,791	36,000	34,780	36,000	0%
OPERATING EXPENSES	34,791	36,000	34,780	36,000	0%
Professional Services	3,872	4,000	4,000	4,000	0%
CONTRACTED SERVICES	3,872	4,000	4,000	4,000	0%
Capital Expenditures	-	-	-	5,400	-
CAPITAL EXPENSES	-	-	-	5,400	-
TOTAL EXPENSES	38,663	40,000	38,780	45,400	14%
ENDING FUND BALANCE	\$ 267,809	\$ 266,885	\$ 293,295	\$ 310,895	

REVENUE

TOTAL RESOURCES	\$	187,200	\$	40,000	\$	57,325	\$	47,018
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Capital Improvements	90,890	20,000	-	-	0%
CAPITAL EXPENSES	90,890	20,000	-	-	0%

ENDING FUND BALANCE	\$	57,325	\$	-	\$	47,018	\$	47,018
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MAIN STREET PROMENADE COMMUNITY FACILITIES DISTRICT

FUND 33

BEGINNING FUND BALANCE \$ (1,415) \$ 6,182 \$ 6,028 \$ 10,550

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Interest	15	-	150	100	-
Assessment Revenue	11,746	11,747	11,750	11,750	0%
Total Revenue	11,746	11,747	11,750	11,750	0%

TOTAL RESOURCES \$ 10,331 \$ 17,929 \$ 17,778 \$ 22,300

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Repairs and Maintenance	-	1,500	2,498	3,000	100%
Utilities-Gas and Electric	2,337	2,500	2,860	2,900	16%
Utilities-Water	437	500	549	575	15%
OPERATING EXPENSES	2,774	4,500	5,908	6,475	44%
Contractual Services	1,548	7,200	1,320	1,750	-76%
CONTRACTED SERVICES	1,548	7,200	1,320	1,750	-76%
TOTAL EXPENSES	4,322	11,700	7,228	8,225	-30%
ENDING FUND BALANCE	\$ 6,028	\$ 6,229	\$ 10,550	\$ 14,075	

SUCCESSOR AGENCY

FUNDS 60 & 64

BEGINNING FUND BALANCE \$ (14,635,298) \$ (14,425,596) \$ (13,037,347) \$ (11,937,040)

REVENUE

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Other Revenue	-	1,000	-	-	-100%
ROPS Reimbursement	2,000,981	1,932,090	1,826,897	2,265,251	17%
Interest	32,415	6,500	1,786	-	-100%
Total Revenue	\$ 2,033,396	\$ 1,939,590	\$ 1,828,683	\$ 2,265,251	17%

TOTAL RESOURCES \$ (12,601,902) \$ (12,486,006) \$ (11,208,664) \$ (9,671,789)

EXPENSES

Account Description	2017-2018 Actual	2018-2019 Budget	2018-2019 Projected	2019-2020 Budget	% Change
Administrative Reimbursement	-	80,000	60,813	86,700	8%
Interest Expense-2007 Bond	552,264	538,412	538,412	529,084	-2%
Interest Expense-2010 Bond	281,665	265,043	265,043	248,430	-6%
Interest Expense-2014 Bond	213,500	208,636	208,636	204,961	-2%
OPERATING EXPENSES	1,047,430	1,092,091	1,072,904	1,069,175	-2%
Professional Services	2,420	6,000	12,994	13,300	122%
CONTRACTED SERVICES	2,420	6,000	12,994	13,300	122%
CIP-Lemon Grove Realignment	95,595	850,000	464,703	-	-100%
CAPITAL EXPENSES	95,595	850,000	464,703	-	-100%
TOTAL EXPENSES	\$ 1,145,445	\$ 1,948,091	\$ 1,550,601	\$ 1,082,475	-44%

In addition, the following principal payments have or will be made against existing liability accounts:

2007 Tax Allocation Bond - principal	215,000	225,000	225,000	230,000
2010 Tax Allocation Bond - principal	380,000	395,000	395,000	410,000
2014 Tax Allocation Bond - principal	115,000	120,000	120,000	125,000
TOTAL BOND PRINCIPAL PAYMENTS	\$ 710,000	\$ 740,000	\$ 740,000	\$ 765,000

Loan Payable - cash loan from GF	\$ -	\$ 100,000	\$ 82,225	\$ 417,775
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ENDING FUND BALANCE **\$ (13,037,347) \$ (13,594,097) \$ (11,937,040) \$ (9,571,489)**

APPENDIX

FY 2019-20 BUDGET



SALARY PLAN

FY 2019-20

ACCOUNT CLERK

RANGE

	17.2	A	B	C	D	E	F	G
ANNUAL		29,437.20	30,909.06	32,460.48	34,091.46	35,782.11	36,677.16	37,592.10
MONTHLY		2,453.10	2,575.76	2,705.04	2,840.96	2,981.84	3,056.43	3,132.68
BI-WEEKLY		1,132.20	1,188.81	1,248.48	1,311.21	1,376.24	1,410.66	1,445.85
HOURLY		14.80	15.54	16.32	17.14	17.99	18.44	18.90

ACCOUNTING ANALYST

	32.7	A	B	C	D	E	F	G
ANNUAL		62,733.06	65,875.68	69,157.53	72,618.39	76,258.26	78,167.70	80,116.92
MONTHLY		5,227.76	5,489.64	5,763.13	6,051.53	6,354.86	6,513.98	6,676.41
BI-WEEKLY		2,412.81	2,533.68	2,659.91	2,793.02	2,933.01	3,006.45	3,081.42
HOURLY		31.54	33.12	34.77	36.51	38.34	39.30	40.28

ADMINISTRATIVE ASSISTANT

	24.2	A	B	C	D	E	F	G
ANNUAL		41,430.87	43,499.43	45,687.33	47,954.79	50,361.48	51,614.68	52,907.40
MONTHLY		3,452.57	3,624.95	3,807.28	3,996.23	4,196.79	4,301.22	4,408.95
BI-WEEKLY		1,593.50	1,673.06	1,757.21	1,844.42	1,936.98	1,985.18	2,034.90
HOURLY		20.83	21.87	22.97	24.11	25.32	25.95	26.60

ADMINISTRATIVE ANALYST

	29.7	A	B	C	D	E	F	G
ANNUAL		54,180.36	56,905.29	59,749.56	62,733.06	65,875.68	67,526.68	69,217.20
MONTHLY		4,515.03	4,742.11	4,979.13	5,227.76	5,489.64	5,627.22	5,768.10
BI-WEEKLY		2,083.86	2,188.67	2,298.06	2,412.81	2,533.68	2,597.18	2,662.20
HOURLY		27.24	28.61	30.04	31.54	33.12	33.95	34.80

ADMINISTRATIVE SERVICES DIRECTOR

	---	A	B	C	D	E	F	G
ANNUAL		97,858.80	102,751.74	107,883.36	113,273.55	118,942.20	121,925.70	124,969.00
MONTHLY		8,154.90	8,562.65	8,990.28	9,439.46	9,911.85	10,160.48	10,414.08
BI-WEEKLY		3,763.80	3,951.99	4,149.36	4,356.68	4,574.70	4,689.45	4,806.50
HOURLY		49.20	51.66	54.24	56.95	59.80	61.30	62.83

ASSISTANT CITY MANAGER/PUBLIC WORKS DIRECTOR

	52.2	A	B	C	D	E	F	G
ANNUAL		127,276.11	133,621.02	140,304.06	147,325.23	154,684.53	158,543.32	162,501.30
MONTHLY		10,606.34	11,135.09	11,692.01	12,277.10	12,890.38	13,211.94	13,541.78
BI-WEEKLY		4,895.24	5,139.27	5,396.31	5,666.36	5,949.41	6,097.82	6,250.05
HOURLY		63.99	67.18	70.54	74.07	77.77	79.71	81.70

ASSISTANT ENGINEER

	32.7	A	B	C	D	E	F	G
ANNUAL		62,733.06	65,875.68	69,157.53	72,618.39	76,258.26	78,167.70	80,116.92
MONTHLY		5,227.76	5,489.64	5,763.13	6,051.53	6,354.86	6,513.98	6,676.41
BI-WEEKLY		2,412.81	2,533.68	2,659.91	2,793.02	2,933.01	3,006.45	3,081.42
HOURLY		31.54	33.12	34.77	36.51	38.34	39.30	40.28

ASSISTANT PLANNER

	32.7	A	B	C	D	E	F	G
ANNUAL		62,733.06	65,875.68	69,157.53	72,618.39	76,258.26	78,167.70	80,116.92
MONTHLY		5,227.76	5,489.64	5,763.13	6,051.53	6,354.86	6,513.98	6,676.41
BI-WEEKLY		2,412.81	2,533.68	2,659.91	2,793.02	2,933.01	3,006.45	3,081.42
HOURLY		31.54	33.12	34.77	36.51	38.34	39.30	40.28

ASSOCIATE ACCOUNTANT

	29.7	A	B	C	D	E	F	G
ANNUAL		54,180.36	56,905.29	59,749.56	62,733.06	65,875.68	67,526.68	69,217.20
MONTHLY		4,515.03	4,742.11	4,979.13	5,227.76	5,489.64	5,627.22	5,768.10
BI-WEEKLY		2,083.86	2,188.67	2,298.06	2,412.81	2,533.68	2,597.18	2,662.20
HOURLY		27.24	28.61	30.04	31.54	33.12	33.95	34.80

ASSOCIATE CIVIL ENGINEER

	36.5	A	B	C	D	E	F	G
ANNUAL		74,030.58	77,750.01	81,628.56	85,706.01	90,002.25	92,249.82	94,557.06
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19	7,687.49	7,879.76
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63	3,548.07	3,636.81
HOURLY		37.22	39.09	41.04	43.09	45.25	46.38	47.54

ASSOCIATE PLANNER

	33.4	A	B	C	D	E	F	G
ANNUAL		64,920.96	68,163.03	71,564.22	75,144.42	78,903.63	80,872.74	82,901.52
MONTHLY		5,410.08	5,680.25	5,963.69	6,262.04	6,575.30	6,739.40	6,908.46
BI-WEEKLY		2,496.96	2,621.66	2,752.47	2,890.17	3,034.76	3,110.49	3,188.52
HOURLY		32.64	34.27	35.98	37.78	39.67	40.66	41.68

BATTALION CHIEF

	36.2	A	B	C	D	76.5 SHIFT Y		
ANNUAL		89,652.68	95,633.20	102,054.68	108,999.80	115,476.48		
MONTHLY		7,471.06	7,969.43	8,504.56	9,083.32	9,623.04		
BI-WEEKLY (106 hrs)		3,448.18	3,678.20	3,925.18	4,192.30	4,440.83		
HOURLY (2,756 hrs/yr)		32.53	34.70	37.03	39.55	58.05		
MONTHLY (56 hrs/wk. RATE) (53 regular + 3 sch'd OT)		8,105.40	8,646.08	9,226.65	9,854.55			

CITY CLERK

	33.6	A	B	C	D	E	F	G
ANNUAL		70,868.07	74,408.49	78,127.92	82,026.36	86,143.59	88,291.84	90,499.50
MONTHLY		5,905.67	6,200.71	6,510.66	6,835.53	7,178.63	7,357.65	7,541.63
BI-WEEKLY		2,725.70	2,861.87	3,004.92	3,154.86	3,313.22	3,395.84	3,480.75
HOURLY		35.63	37.41	39.28	41.24	43.31	44.39	45.50

CITY MANAGER

CONTRACT								
ANNUAL						175,000.00		
MONTHLY						14,583.33		
BI-WEEKLY						6,730.77		
HOURLY						87.98		

CODE ENFORCEMENT OFFICER

	26.2	A	B	C	D	E	F	G
HOURLY		22.97	24.11	25.32	26.59	27.92	28.62	29.34

CODE ENFORCEMENT OFFICER/WATER QUALITY INSPECTOR

	29.7	A	B	C	D	E	F	G
ANNUAL		54,180.36	56,905.29	59,749.56	62,733.06	65,875.68	67,526.68	69,217.20
MONTHLY		4,515.03	4,742.11	4,979.13	5,227.76	5,489.64	5,627.22	5,768.10
BI-WEEKLY		2,083.86	2,188.67	2,298.06	2,412.81	2,533.68	2,597.18	2,662.20
HOURLY		27.24	28.61	30.04	31.54	33.12	33.95	34.80

COMMUNITY DEVELOPMENT MANAGER

	---	A	B	C	D	E	F	G
ANNUAL		96,117.98	100,923.88	105,970.07	111,268.57	116,832.00	119,757.82	121,958.72
MONTHLY		8,009.83	8,410.32	8,830.84	9,272.38	9,736.00	9,979.82	10,163.23
BI-WEEKLY		3,696.85	3,881.69	4,075.77	4,279.56	4,493.54	4,606.07	4,690.72
HOURLY		48.32	50.74	53.28	55.94	58.74	60.21	61.72

COMMUNITY SERVICES ASSISTANT

	19.1	A	B	C	D	E	F	G
ANNUAL		32,301.36	33,912.45	35,622.99	37,393.10	39,262.86	40,237.60	41,251.86
MONTHLY		2,691.78	2,826.04	2,968.58	3,116.10	3,271.91	3,353.13	3,437.66
BI-WEEKLY		1,242.36	1,304.33	1,370.12	1,438.20	1,510.11	1,547.60	1,586.61
HOURLY		16.24	17.05	17.91	18.80	19.74	20.23	20.74

COMMUNITY SERVICES SPECIALIST

	---	A	B	C	D	E	F	G
ANNUAL		32,875.19	34,518.95	36,244.90	38,057.14	39,960.00	40,953.64	41,967.90
MONTHLY		2,739.60	2,876.58	3,020.41	3,171.43	3,330.00	3,412.80	3,497.33
BI-WEEKLY		1,264.43	1,327.65	1,394.03	1,463.74	1,536.92	1,575.14	1,614.15
HOURLY		16.53	17.35	18.22	19.13	20.09	20.59	21.10

COMMUNITY SERVICES SUPERINTENDENT

	36.1	A	B	C	D	E	F	G
ANNUAL		74,030.58	77,750.01	81,628.56	85,706.01	90,002.25	92,249.82	94,557.06
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19	7,687.49	7,879.76
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63	3,548.07	3,636.81
HOURLY		37.22	39.09	41.04	43.09	45.25	46.38	47.54

DEVELOPMENT SERVICES DIRECTOR

	42.2	A	B	C	D	E	F	G
ANNUAL		99,708.57	104,700.96	109,932.03	115,441.56	121,209.66	124,232.94	127,335.78
MONTHLY		8,309.05	8,725.08	9,161.00	9,620.13	10,100.81	10,352.75	10,611.32
BI-WEEKLY		3,834.95	4,026.96	4,228.16	4,440.06	4,661.91	4,778.19	4,897.53
		50.13	52.64	55.27	58.04	60.94	62.46	64.02

DEVELOPMENT SERVICES TECHNICIAN II

	29.7	A	B	C	D	E	F	G
ANNUAL		54,180.36	56,905.29	59,749.56	62,733.06	65,875.68	67,526.68	69,217.20
MONTHLY		4,515.03	4,742.11	4,979.13	5,227.76	5,489.64	5,627.22	5,768.10
BI-WEEKLY		2,083.86	2,188.67	2,298.06	2,412.81	2,533.68	2,597.18	2,662.20
HOURLY		27.24	28.61	30.04	31.54	33.12	33.95	34.80

ENGINEERING INSPECTOR

	29.7	A	B	C	D	E	F	G
ANNUAL		54,180.36	56,905.29	59,749.56	62,733.06	65,875.68	67,526.68	69,217.20
MONTHLY		4,515.03	4,742.11	4,979.13	5,227.76	5,489.64	5,627.22	5,768.10
BI-WEEKLY		2,083.86	2,188.67	2,298.06	2,412.81	2,533.68	2,597.18	2,662.20
HOURLY		27.24	28.61	30.04	31.54	33.12	33.95	34.80

ENGINEERING TECH III

	29.7	A	B	C	D	E	F	G
ANNUAL		54,180.36	56,905.29	59,749.56	62,733.06	65,875.68	67,526.68	69,217.20
MONTHLY		4,515.03	4,742.11	4,979.13	5,227.76	5,489.64	5,627.22	5,768.10
BI-WEEKLY		2,083.86	2,188.67	2,298.06	2,412.81	2,533.86	2,597.18	2,662.20
HOURLY		27.24	28.61	30.04	31.54	33.12	33.95	34.80

EXECUTIVE ASSISTANT

	22.6	A	B	C	D	E	F	G
ANNUAL		41,430.87	43,499.43	45,687.33	47,954.79	50,361.48	51,614.68	52,907.40
MONTHLY		3,452.57	3,624.95	3,807.28	3,996.23	4,196.79	4,301.22	4,408.95
BI-WEEKLY		1,593.50	1,673.06	1,757.21	1,844.42	1,936.98	1,985.18	2,034.90
HOURLY		20.83	21.87	22.97	24.11	25.32	25.95	26.60

FACILITY TECH I

	15.4	A	B	C	D	E	F	G
ANNUAL		30,610.71	32,142.24	33,753.33	35,443.98	37,194.30	38,129.26	39,083.98
MONTHLY		2,550.89	2,678.52	2,812.78	2,953.67	3,099.53	3,177.44	3,257.00
BI-WEEKLY		1,177.34	1,236.24	1,298.21	1,363.23	1,430.55	1,466.51	1,503.23
HOURLY		15.39	16.16	16.97	17.82	18.70	19.17	19.65

FACILITY TECH II

	19.4	A	B	C	D	E	F	G
ANNUAL		37,214.19	39,063.96	41,033.07	43,081.74	45,229.86	46,363.72	47,517.34
MONTHLY		3,101.18	3,255.33	3,419.42	3,590.15	3,769.16	3,863.64	3,959.78
BI-WEEKLY		1,431.32	1,502.46	1,578.20	1,656.99	1,739.61	1,783.22	1,827.59
HOURLY		18.71	19.64	20.63	21.66	22.74	23.31	23.89

FINANCE MANAGER

	36.1	A	B	C	D	E	F	G
ANNUAL		74,030.58	77,750.01	81,628.56	85,706.01	90,002.25	92,249.82	94,557.06
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19	7,687.49	7,879.76
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63	3,548.07	3,636.81
HOURLY		37.22	39.09	41.04	43.09	45.25	46.38	47.54

FIRE CAPTAIN

	38.45	A	B	C	D			
ANNUAL		84,967.48	90,644.84	96,735.60	103,294.88			
MONTHLY		7,080.62	7,553.74	8,061.30	8,607.91			
BI-WEEKLY (106 hrs)		3,267.98	3,486.34	3,720.60	3,972.88			
HOURLY (2,756 hrs/yr)		30.83	32.89	35.10	37.48			
MONTHLY (56 hrs/wk. RATE)		7,681.81	8,195.10	8,745.75	9,338.77			
(53 regular + 3 sch'd OT)								

FIRE DIVISION CHIEF

	43.75	A	B	C	D	E		
ANNUAL		107,585.01	112,955.31	118,623.96	124,531.29	130,776.75		
MONTHLY		8,965.42	9,412.94	9,885.33	10,337.61	10,898.06		
BI-WEEKLY		4,137.89	4,344.44	4,562.46	4,789.67	5,029.88		
HOURLY		54.09	56.79	59.64	62.61	65.75		

FIRE ENGINEER

	34.25	A	B	C	D			
ANNUAL		69,230.72	73,860.80	78,821.60	84,140.68			
MONTHLY		5,769.23	6,155.07	6,568.47	7,011.72			
BI-WEEKLY (106 hrs)		2,662.72	2,840.80	3,031.60	3,236.18			
HOURLY (2,756 hrs/yr)		25.12	26.80	28.60	30.53			
MONTHLY (56 hrs/wk. RATE)		6,259.07	6,677.67	7,126.17	7,607.06			
(53 regular + 3 sch'd OT)								

FIRE INSPECTOR

	25.9	A	B	C	D	E	F	G
ANNUAL		45,906.12	48,193.47	50,620.05	53,146.08	55,851.12	57,243.42	58,675.50
MONTHLY		3,825.51	4,016.12	4,218.34	4,428.84	4,654.26	4,770.29	4,889.63
BI-WEEKLY		1,765.62	1,853.60	1,946.93	2,044.08	2,148.12	2,201.67	2,256.75
HOURLY		23.08	24.23	25.45	26.72	28.08	28.78	29.50

FIRE PREVENTION/PUBLIC EDUCATION SPECIALIST

	24.5	A	B	C	D	E	F	G
HOURLY		23.08	24.23	25.45	26.72	28.08	28.78	29.5

FIREFIGHTER/PARAMEDIC

	30.1	A	B	C	D	E		
ANNUAL		66,557.40	68,817.32	71,049.68	75,817.56	80,971.28		
MONTHLY		5,546.45	5,734.78	5,920.81	6,318.13	6,747.61		
BI-WEEKLY (106 hrs)		2,559.90	2,646.82	2,732.68	2,916.06	3,114.28		
HOURLY (2,756 hrs/yr)		24.15	24.97	25.78	27.51	29.38		
MONTHLY (56 hrs/wk. RATE)		6,017.38	6,221.70	6,423.52	6,854.58	7,320.52		
(53 regular + 3 sch'd OT)								

HUMAN RESOURCES MANAGER

	36.1	A	B	C	D	E	F	G
ANNUAL		74,030.58	77,750.01	81,628.56	85,706.01	90,002.25	92,249.82	94,557.06
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19	7,687.49	7,879.76
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63	3,548.07	3,636.81
HOURLY		37.22	39.09	41.04	43.09	45.25	46.38	47.54

LICENSE CLERK

	21.0	A	B	C	D	E	F	G
ANNUAL		35,443.98	37,214.19	39,063.96	41,033.07	43,081.74	44,155.80	45,269.64
MONTHLY		2,953.67	3,101.18	3,255.33	3,419.42	3,590.15	3,679.65	3,772.47
BI-WEEKLY		1,363.23	1,431.32	1,502.46	1,578.20	1,656.99	1,698.30	1,741.14
HOURLY		17.82	18.71	19.64	20.63	21.66	22.20	22.76

MAINTENANCE SERVICE WORKER

Until Jan 1, 2020	21.0	A	B	C	D	E	F	G
ANNUAL		23,291.19	24,464.70	25,697.88	26,970.84	28,323.36	29,039.40	29,775.46
MONTHLY		1,940.93	2,038.73	2,141.49	2,247.57	2,360.28	2,419.95	2,481.29
BI-WEEKLY		895.82	940.95	988.38	1,037.34	1,089.36	1,116.90	1,145.21
HOURLY		11.71	12.30	12.92	13.56	14.24	14.60	14.97

MAINTENANCE SERVICE WORKER

Beginning Jan 1, 2020	21.0	A	B	C	D	E	F	G
ANNUAL		25,857.00	27,149.85	28,502.37	29,934.45	31,426.20	32,221.80	33,037.29
MONTHLY		2,154.75	2,262.49	2,375.20	2,494.54	2,618.85	2,685.15	2,753.11
BI-WEEKLY		994.50	1,044.23	1,096.25	1,151.33	1,208.70	1,239.30	1,270.67
HOURLY		13.00	13.65	14.33	15.05	15.80	16.20	16.61

MANAGEMENT ANALYST

	33.2	A	B	C	D	E	F	G
ANNUAL		64,284.48	67,486.77	70,868.07	74,408.49	78,127.92	80,077.14	82,086.16
MONTHLY		5,357.04	5,623.90	5,905.67	6,200.71	6,510.66	6,673.10	6,840.51
BI-WEEKLY		2,472.48	2,595.65	2,725.70	2,861.87	3,004.92	3,079.89	3,157.16
HOURLY		32.32	33.93	35.63	37.41	39.28	40.26	41.27

OFFICE AIDE

Until Jan 1, 2020	10.8	A	B	C	D	E	F	G
HOURLY		12.00	12.60	13.23	13.89	14.58	14.94	15.31
Beginning Jan 1, 2020	10.8	A	B	C	D	E	F	G
HOURLY		13.00	13.65	14.33	15.05	15.80	16.20	16.61

PARK RANGER

	19.6	A	B	C	D	E	F	G
HOURLY		16.65	17.48	18.35	19.27	20.23	20.74	21.26

PRINCIPAL PLANNER

	36.1	A	B	C	D	E	F	G
ANNUAL		74,030.58	77,750.01	81,628.01	85,706.01	90,002.25	92,249.82	94,557.06
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19	7,687.49	7,879.76
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63	3,548.07	3,636.81
HOURLY		37.22	39.09	41.04	43.09	45.25	46.38	47.54

PUBLIC WORKS SECRETARY

	21.0	A	B	C	D	E	F	G
ANNUAL		35,443.98	37,214.19	39,063.96	41,033.07	43,081.74	44,155.80	45,269.64
MONTHLY		2,953.67	3,101.18	3,255.33	3,419.42	3,590.15	3,679.65	3,772.47
BI-WEEKLY		1,363.23	1,431.32	1,502.46	1,578.20	1,656.99	1,698.30	1,741.14
HOURLY		17.82	18.71	19.64	20.63	21.66	22.20	22.76

**PUBLIC WORKS OPERATIONS &
ADMINISTRATION MANAGER**

	---	A	B	C	D	E	F	G
ANNUAL		96,117.98	100,923.88	105,970.07	111,268.57	116,832.00	119,757.82	121,958.72
MONTHLY		8,009.83	8,410.32	8,830.84	9,272.38	9,736.00	9,979.82	10,163.23
BI-WEEKLY		3,696.85	3,881.69	4,075.77	4,279.56	4,493.54	4,606.07	4,690.72
HOURLY		48.32	50.74	53.28	55.94	58.74	60.21	61.72

PUBLIC WORKS SUPERINTENDENT

	36.1	A	B	C	D	E	F	G
ANNUAL		74,030.58	77,750.01	81,628.56	85,706.01	90,002.25	92,249.82	94,557.06
MONTHLY		6,169.22	6,479.17	6,802.38	7,142.17	7,500.19	7,687.49	7,879.76
BI-WEEKLY		2,847.33	2,990.39	3,139.56	3,296.39	3,461.63	3,548.07	3,636.81
HOURLY		37.22	39.09	41.04	43.09	45.25	46.38	47.54

RECREATION LEADER I

Until Jan 1, 2020	10	A	B	C	D	E	F	G
HOURLY		12.00	12.60	13.23	13.89	14.58	14.94	15.31
Beginning Jan 1, 2020	10	A	B	C	D	E	F	G
HOURLY		13.00	13.65	14.33	15.05	15.80	16.20	16.61

RECREATION LEADER II

Until Jan 1, 2020	10	A	B	C	D	E	F	G
HOURLY		12.30	12.92	13.56	14.24	14.95	15.32	15.70
Beginning Jan 1, 2020	10	A	B	C	D	E	F	G
HOURLY		13.56	14.24	14.95	15.70	16.49	16.90	17.32

SANITATION SUPERVISOR

	27.5	A	B	C	D	E	F	G
ANNUAL		48,670.83	51,117.30	53,663.22	56,348.37	59,172.75	60,644.74	62,156.38
MONTHLY		4,055.90	4,259.78	4,471.94	4,695.70	4,931.06	5,053.73	5,179.70
BI-WEEKLY		1,871.96	1,966.05	2,063.97	2,167.25	2,275.88	2,332.49	2,390.63
HOURLY		24.47	25.70	26.98	28.33	29.75	30.49	31.25

SENIOR MANAGEMENT ANALYST

	---	A	B	C	D	E	F	G
ANNUAL		69,097.86	72,558.72	76,178.70	79,997.58	83,995.60	86,103.94	88,252.06
MONTHLY		5,758.16	6,046.56	6,348.23	6,666.47	6,999.63	7,175.33	7,354.34
BI-WEEKLY		2,657.61	2,790.72	2,929.95	3,076.83	3,230.60	3,311.69	3,394.31
HOURLY		34.74	36.48	38.30	40.22	42.23	43.29	44.37

SENIOR PLANNER

	34.4	A	B	C	D	E	F	G
ANNUAL		68,163.03	71,564.22	75,144.42	78,903.63	82,841.85	84,910.54	87,038.64
MONTHLY		5,680.25	5,963.69	6,262.04	6,575.30	6,903.49	7,075.88	7,253.22
BI-WEEKLY		2,621.66	2,752.47	2,890.17	3,034.76	3,186.23	3,265.79	3,347.64
HOURLY		34.27	35.98	37.78	39.67	41.65	42.69	43.76

STREET SUPERVISOR

	27.5	A	B	C	D	E	F	G
ANNUAL		48,670.83	51,117.30	53,663.22	56,348.37	59,172.75	60,644.74	62,156.38
MONTHLY		4,055.90	4,259.78	4,471.94	4,695.70	4,931.06	5,053.73	5,179.70
BI-WEEKLY		1,871.96	1,966.05	2,063.97	2,167.25	2,275.88	2,332.49	2,390.63
HOURLY		24.47	25.70	26.98	28.33	29.75	30.49	31.25

STREET TECHNICIAN I

	18	A	B	C	D	E	F	G
ANNUAL		30,610.71	32,142.24	33,753.33	35,443.98	37,194.30	38,129.26	39,083.98
MONTHLY		2,550.89	2,678.52	2,812.78	2,953.67	3,099.53	3,177.44	3,257.00
BI-WEEKLY		1,177.34	1,236.24	1,298.21	1,363.23	1,430.55	1,466.51	1,503.23
HOURLY		15.39	16.16	16.97	17.82	18.70	19.17	19.65

STREET TECHNICIAN II

	22	A	B	C	D	E	F	G
ANNUAL		37,214.19	39,063.96	41,033.07	43,081.74	45,229.86	46,363.72	47,517.34
MONTHLY		3,101.18	3,255.33	3,419.42	3,590.15	3,769.16	3,863.64	3,959.78
BI-WEEKLY		1,431.32	1,502.46	1,578.20	1,656.99	1,739.61	1,783.22	1,827.59
HOURLY		18.71	19.64	20.63	21.66	22.74	23.31	23.89

TECHNICIAN I

	18	A	B	C	D	E	F	G
ANNUAL		30,610.71	32,142.24	33,753.33	35,443.98	37,194.30	38,129.26	39,083.98
MONTHLY		2,550.89	2,678.52	2,812.78	2,953.67	3,099.53	3,177.44	3,257.00
BI-WEEKLY		1,177.34	1,236.24	1,298.21	1,363.23	1,430.55	1,466.51	1,503.23
HOURLY		15.39	16.16	16.97	17.82	18.70	19.17	19.65

TECHNICIAN II

	22	A	B	C	D	E	F	G
ANNUAL		37,214.19	39,063.96	41,033.07	43,081.74	45,229.86	46,363.72	47,517.34
MONTHLY		3,101.18	3,255.33	3,419.42	3,590.15	3,769.16	3,863.64	3,959.78
BI-WEEKLY		1,431.32	1,502.46	1,578.20	1,656.99	1,739.61	1,783.22	1,827.59
HOURLY		18.71	19.64	20.63	21.66	22.74	23.31	23.89

CLASSIFICATION SUMMARY

FY 2019-20

CLASS TITLE/GROUP/STATUS	RANGE NO.	SALARY RANGE	# OF AUTHORIZED EMPLOYEES**
CLASSIFIED			
CLERICAL / ADMIN SUPPORT GROUP			
		MONTHLY	
Account Clerk	17.2	2,453 - 3,133	1
Administrative Assistant	24.2	3,453 - 4,409	1
Community Services Specialist	---	2,740 - 3,497	1
Community Services Assistant	19.1	2,692 - 3,438	1
Executive Assistant	24.2	3,453 - 4,409	1
License Clerk	21	2,954 - 3,772	1
Public Works Secretary	21	2,954 - 3,772	1
			<hr/> 7
OPERATIONS / MAINTENANCE GROUP			
Facility Tech I	18	2,551 - 3,257	1
Facility Tech II	22	3,101 - 3,960	1
Public Works Operations & Administration Manager	---	8,010 - 10,163	1
Sanitation Supervisor	27.5	4,056 - 5,180	1
Street Supervisor	27.5	4,056 - 5,180	1
Street Technician I	18	2,551 - 3,257	2
Street Technician II	22	3,101 - 3,960	3
Technician I	18	2,551 - 3,257	2
Technician II	22	3,101 - 3,960	2
			<hr/> 14
PUBLIC SAFETY GROUP			
Fire Captain	38.5	6,925 - 8,420	6
Fire Engineer	34.3	5,642 - 6,858	6
Firefighter/Paramedic	33.5	5,608 - 6,597	6
			<hr/> 18
PROFESSIONAL / TECHNICAL GROUP			
Accounting Analyst	32.7	5,228 - 6,676	1
Administrative Analyst	29.7	4,515 - 5,768	1
Assistant Engineer	32.7	5,228 - 6,676	0
Assistant Planner	32.7	5,228 - 6,676	1
Associate Accountant	29.7	4,515 - 5,768	1
Associate Civil Engineer	36.5	6,169 - 7,880	0
Associate Planner	33.4	5,410 - 6,908	1
City Clerk	35.2	5,906 - 7,542	1
Code Enforcement Officer/Water Quality Inspector	29.7	4,515 - 5,768	1
Community Development Manager	---	8,010 - 10,163	1
Development Services Technician II	29.7	4,515 - 5,768	0
Engineering Inspector	29.7	4,515 - 5,768	1
Engineering Tech III	29.7	4,515 - 5,768	0
Finance Manager	36.1	6,169 - 7,880	0
Fire Inspector	26.3	3,826 - 4,890	1
Human Resources Manager	36.1	6,169 - 7,880	1
Management Analyst	33.2	5,357 - 6,841	1
Principal Planner	36.1	6,169 - 7,880	0
Sr. Management Analyst	---	5,758 - 7,354	1
Senior Planner	34.4	5,680 - 7,253	0
			<hr/> 13

CLASS TITLE/GROUP/STATUS	RANGE NO.	SALARY RANGE	# OF AUTHORIZED EMPLOYEES**
UNCLASSIFIED			
MANAGEMENT GROUP			
Administrative Services Director	---	8,155 - 10,414	1
Assistant City Manager/Public Works Director	52.2	10,606 - 13,542	1
Battalion Chief	40.6	7,306 - 9,623	1
City Manager (contract)	---	14,583 - 14,583	1
Fire Division Chief	43.8	8,965 - 10,898	0
			<hr/> 4
PART-TIME/TEMPORARY/SEASONAL/OTHER		HOURLY	
Class Instructor * (other)	---	12 - 25	0.5
Code Enforcement Officer	26.2	22.97 - 29.34	0
Engineer (other)	---	15.02 - 18.26	0
Fire Prevention/Public Education Specialist *	26.3	23.08 - 29.50	0.5
Intern*	---	15 - 15	2
Office Aide*	10.8	12 - 15.31	2
Maintenance Service Worker*	12.4	11.71 - 14.97	3.5
Park Ranger	19.6	16.65 - 21.26	0.5
Recreation Leader I *	10	12 - 15.31	2.25
Recreation Leader II *	12.4	12.3 - 15.70	2.25
*Full Time Equivalent (fte)			<hr/> 13.5
TOTAL EMPLOYEES:			<hr/> 69.5 <hr/>

CONTACT US

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