



CITY OF HOLLISTER, CALIFORNIA



Fiscal Year 2018-2020
Bi-Annual Budget

CITY OF HOLLISTER

Adopted Operating Bi-Annual Budget 2018-2020

City Council

Mayor:	Ignacio Velazquez
Mayor Pro Tempore (District 2):	Mickie Solorio Luna
District 1:	Raymond Friend
District 3:	Karson Klauer
District 4:	Jim Gillio

Elected Officials

City Treasurer:	Geri Johnson
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Appointed Officials

City Manager:	William B. Avera
City Attorney:	Jason S. Epperson

Executive Staff

Director of Administrative Services/ Assistant City Manager:	Brett I. Miller, CPA, CPFO
Management Services Director/ Assistant City Manager:	Michael Chambliss
City Clerk	Christine Black, CMC
Development Services Director	Bryan Swanson
Chief of Fire	Bob Martin Del Campo
Chief of Police	David Westrick

CITY ELECTED MAYOR, COUNCIL and TREASURER



Mayor Ignacio Velazquez



Ray Friend, District 1



Mickie Solorio Luna, District 2



Karson Klauer, District 3

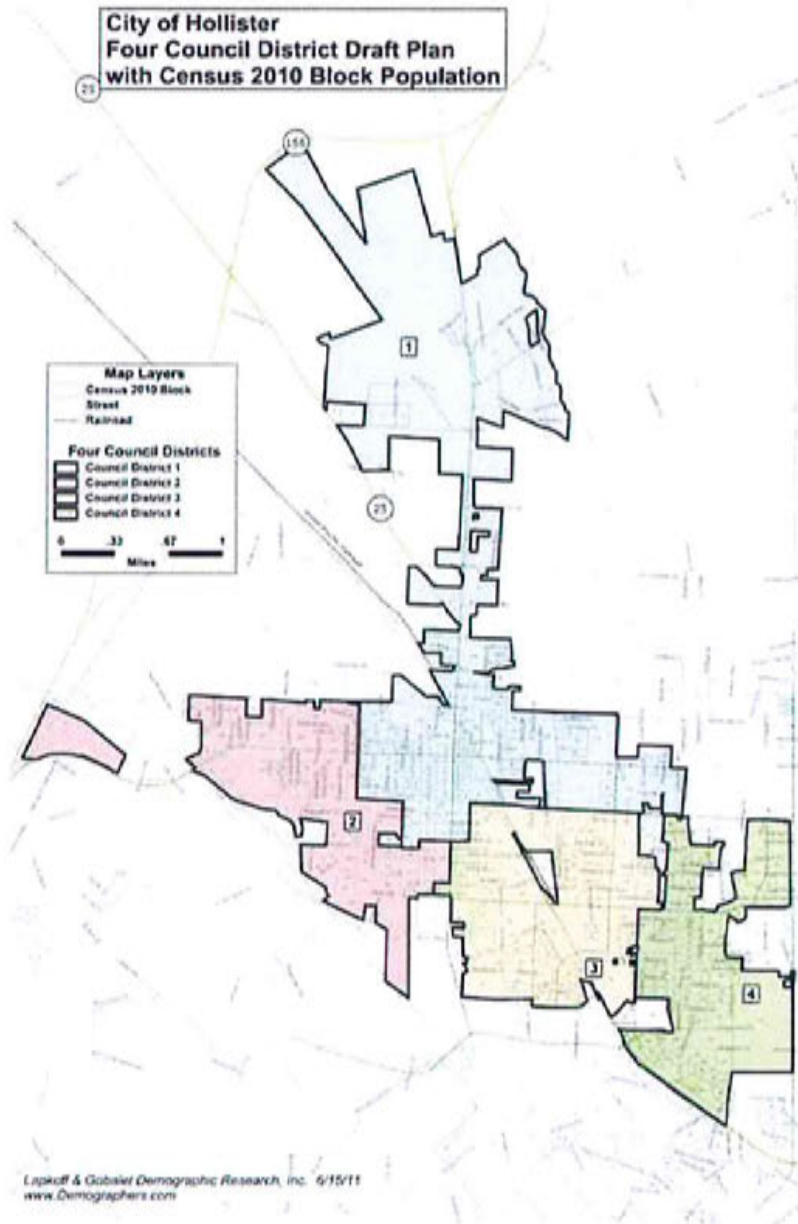


Jim Gillio, District 4



Geri Johnson, City Treasurer

MAP OF CITY COUNCIL DISTRICTS



Hollister, CA Location



Activities and Attractions Around Hollister, CA



Hollister Annual 4th of July Rally



Valley View Park



City of Hollister's Airport



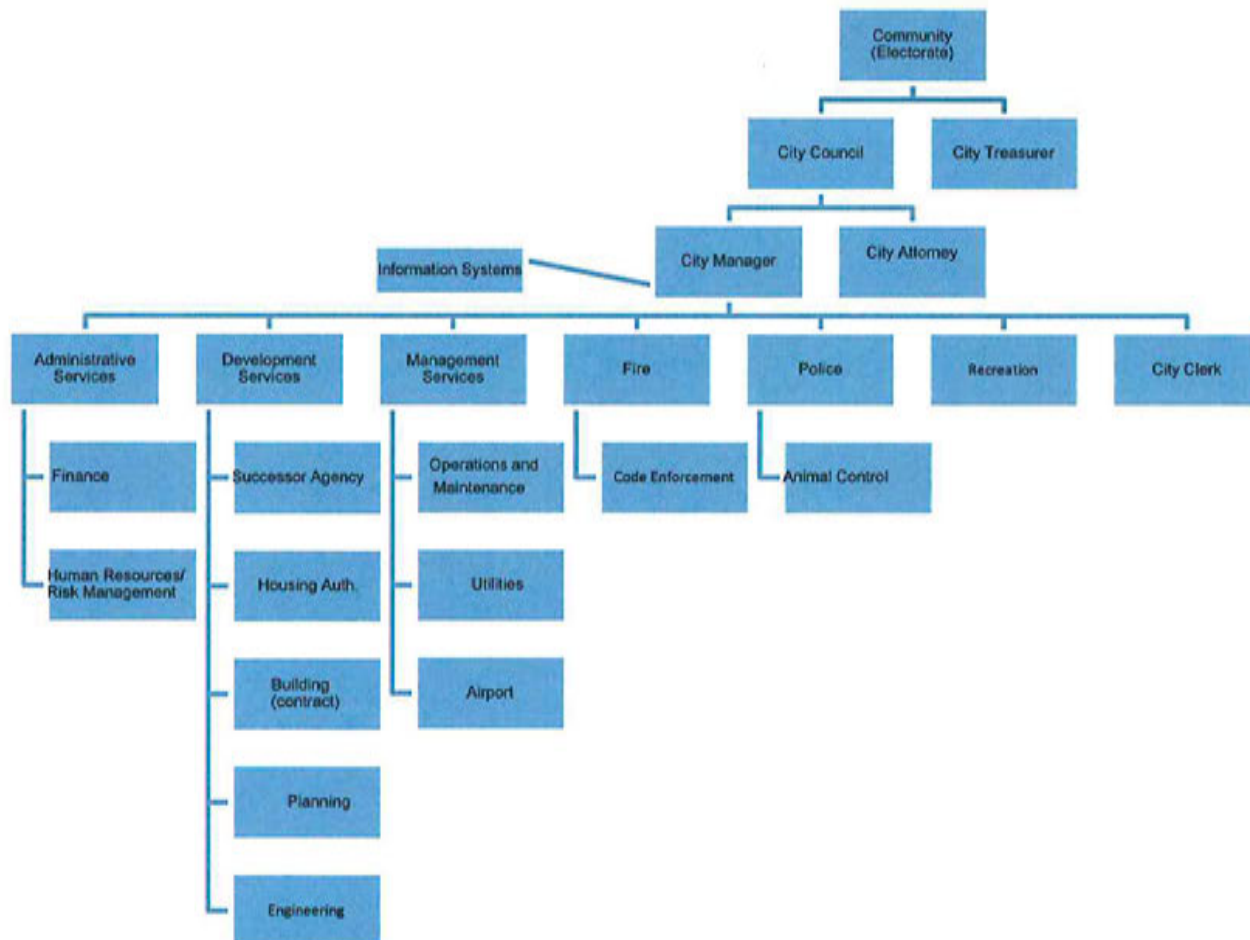
Pinnacles National Park



Hollister Hills SVRA Off Road Area

CITY OF HOLLISTER, CALIFORNIA

Organizational Chart



CITY OF HOLLISTER

GOVERNMENT FINANCE OFFICERS ASSOCIATION (GFOA) BUDGET AWARD

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Award to the City of Hollister, CA for its Annual Budget for the fiscal year beginning July 1, 2017. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. The City of Hollister is confident that the City's Bi-Annual Budget for fiscal years 2018-2020 continues to conform to program requirements. Accordingly, this budget document will be sent to GFOA.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Hollister
California**

For the Fiscal Year Beginning

July 1, 2017

Christopher P. Morrell

Executive Director

CITY OF HOLLISTER, CALIFORNIA

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CITY OF HOLLISTER

375 Fifth Street • Hollister, CA 95023-3876

City of Hollister

2018-2020 Bi-Annual Budget

June 18, 2018

Budget Message

Honorable Mayor, City Council, and Citizens of Hollister:

On behalf of the Mayor, City Council, and City Manager, I am proud to present to you the 2018-2020 Bi-Annual Budget.

This budget reflects the priorities of the community as well as the economic environment within which Hollister city government operates. As you will see, we have focused on investing in opportunities to continue to grow in economic vitality and diversity and in our strength as a destination city for residents, businesses, and visitors.

Our economic environment continues to be growing with improved property values and increase in development in the area. Much of our stability rests on traditional economic sectors like agriculture and retail. We continue to invest in the resources to keep retail vibrant and in partnerships throughout the region to create opportunities. With partners in the business community, the County, other taxing entities, and state and federal partners, we are poised to build on our economy in areas including aviation, and other research and commercial sectors.

Above all, Hollister continues to prioritize quality of life for our families and businesses. A major component is keeping costs low and levels of service high. Citizens of Hollister demand excellent services, safety, economic opportunities, recreational diversity and superb education all at an affordable cost. We are proud to deliver.

The adopted 2018-2020 Bi-Annual Budget before you, will provide the accounting of resources and explanation of expenditures/ expenses for the next fiscal year as they reflect our priorities. A snapshot of some of the more significant points includes:

- The 2018-2019 portion of the overall Budget is a 7% increase from previous fiscal year and the General Fund is a 16% increase mostly from increases in building related charges.
- Sales Tax Collections are expected to be steady this year and budgeted to remain stable for fiscal years 2018-2019 and 2019-2020.
- The City's bond rating remains strong
- Investment continues in key areas like roads, parks, public safety, and overall with the help of local funds, Hollister has become a community where people desire to live and raise families.

The budget process is spearheaded by the Finance Division, under the direction of the budget review team of City Manager William Avera and Director of Administrative Services Brett Miller. This process takes months of cost/revenue analysis, meetings with department heads to discuss the details of department needs and goals and the review of these needs in regard to the city's overall aims. Upon conclusion of the departmental meetings, the budget review team prioritizes requests based on the overall needs and resources of the city and makes adjustments for funding of specific requests.

Like the previous years of this administration, a deliberate effort has been made to seeking new revenue sources, determining areas of efficiency in operations, and evaluating benefit of existing services. The city administration and staff also continue to work with the other local taxing entities on this goal.

The City's strategic goals for this bi-annual budget are as follows:

- Public Safety
- Spay and Neuter
- Roads
- Debt Elimination

Reiterated in subsequent statements and demonstrated in actions, we have built this budget to reflect the priorities of Roads, Public Safety, Economic Development, Public Facilities, and an overall focus on Hollister as a quality place to live, work, learn, and play.

This budget includes a high investment for our public safety personnel including long-range capital and operating costs like roads.

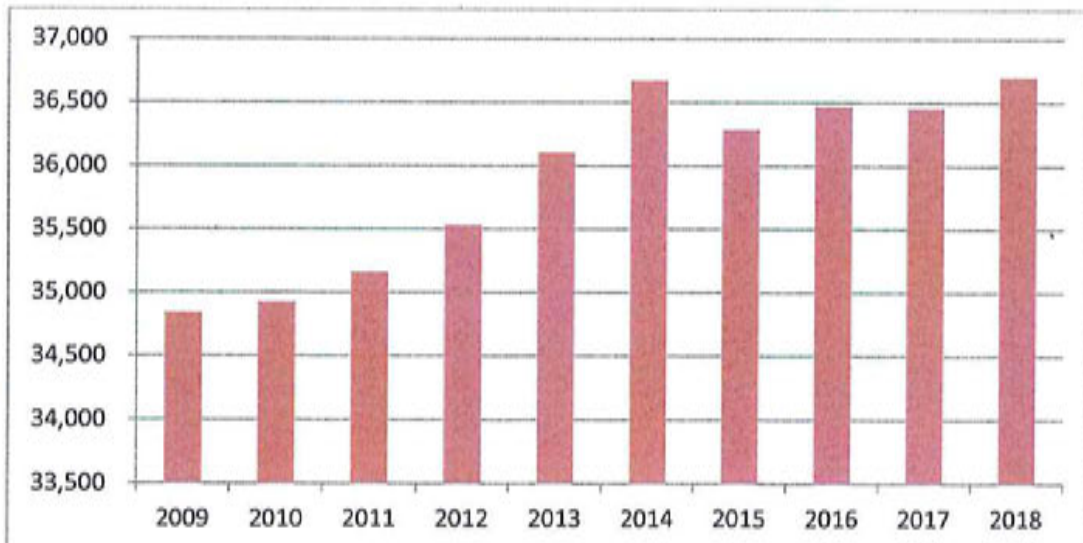
Investing in long-term partnerships and economic diversity is a priority and reflected in our successful efforts to continue our contracts with San Benito County for Fire and Animal Control services and with Santa Cruz 911 for dispatch services. We also continued to use previous year's land sales for economic development activities.

Another goal is the Administration and City Councils' ongoing commitment to paying down debt of the City.

Overall, the City of Hollister remains in sound fiscal health. The city's bond rating remains at a solid A+. Efforts to minimize Utility increases without detriment to service levels and prudent long-range planning have resulted in a zero increases in the Wastewater rates over the last eight years with reductions in the fiscal year 2018-2019.

The population growth has been steady and is predicted to continue at a pace of about 1 percent a year with a current population estimate of 36,703 residents. We continue to plan for the infrastructure and service resources to accommodate this growth without decline in service levels. This is necessary and prudent fiscal management.

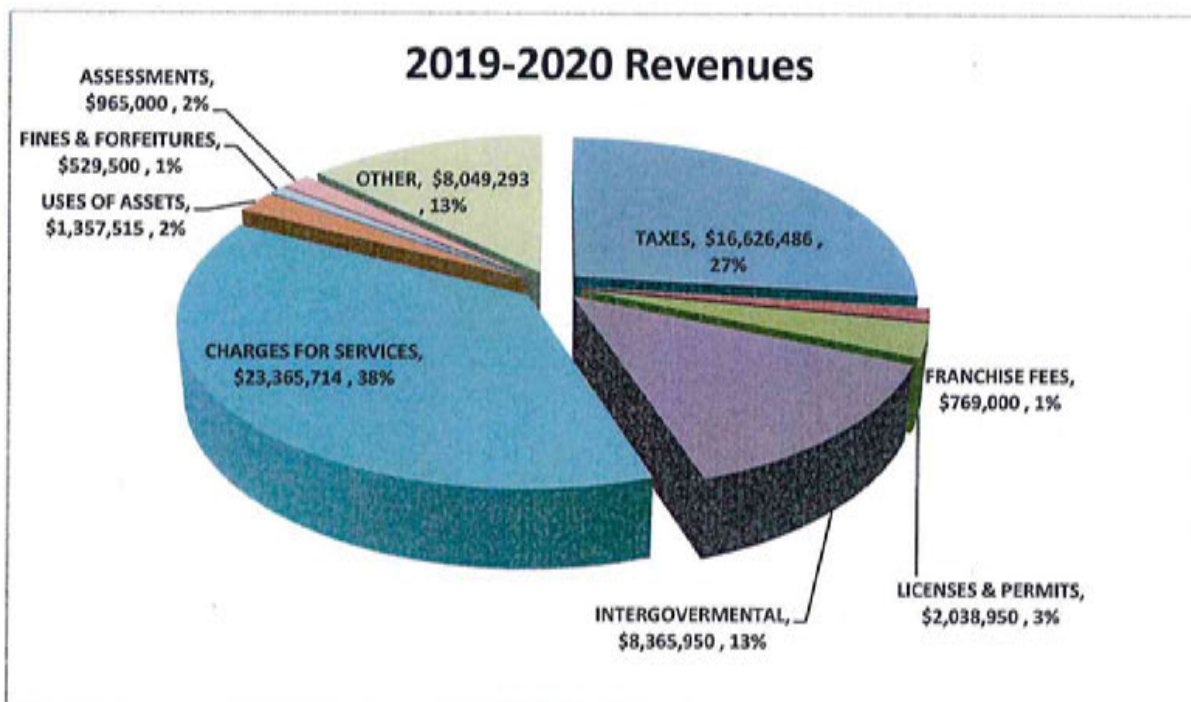
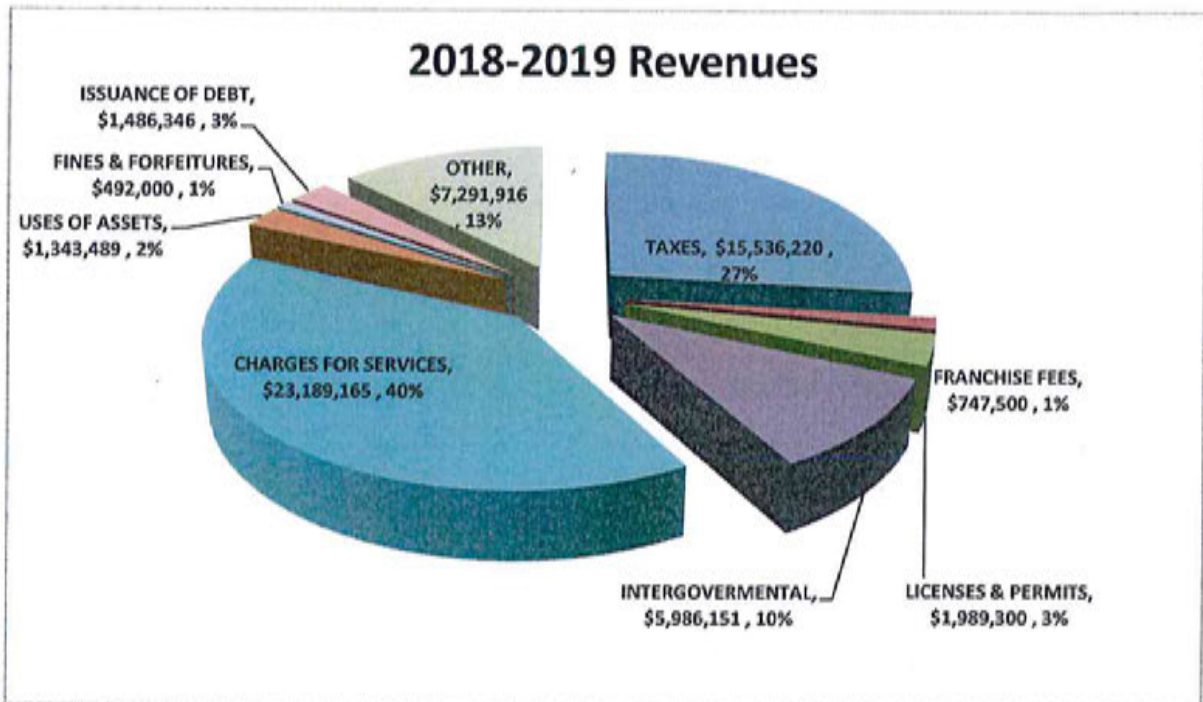
Population



The adopted budget for all funds is budgeted at \$119,151,536, representing \$57,084,128 for fiscal year 2018-2019 and \$62,067,408 for fiscal year 2019-2020, which represents a 7% increase in the overall budget comparing fiscal 2017-2018 to fiscal 2018-2019. Majority of this increase is related to staffing increases and cost of living increases.

City's Revenue Sources

The City receives revenue from numerous sources like property tax, sales tax, gas tax, different charges for services, utility charges, and etc. Specific funding sources like gas tax or utility charges are maintained in separate funds specific to that funding source like Wastewater and Gas Tax funds. The City's largest revenue sources are shown in the graph below.

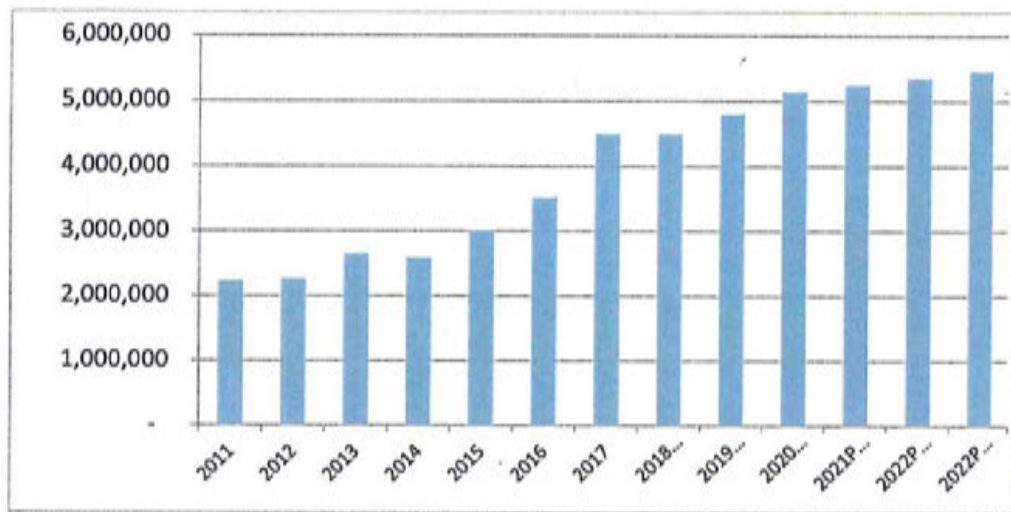


TAXES

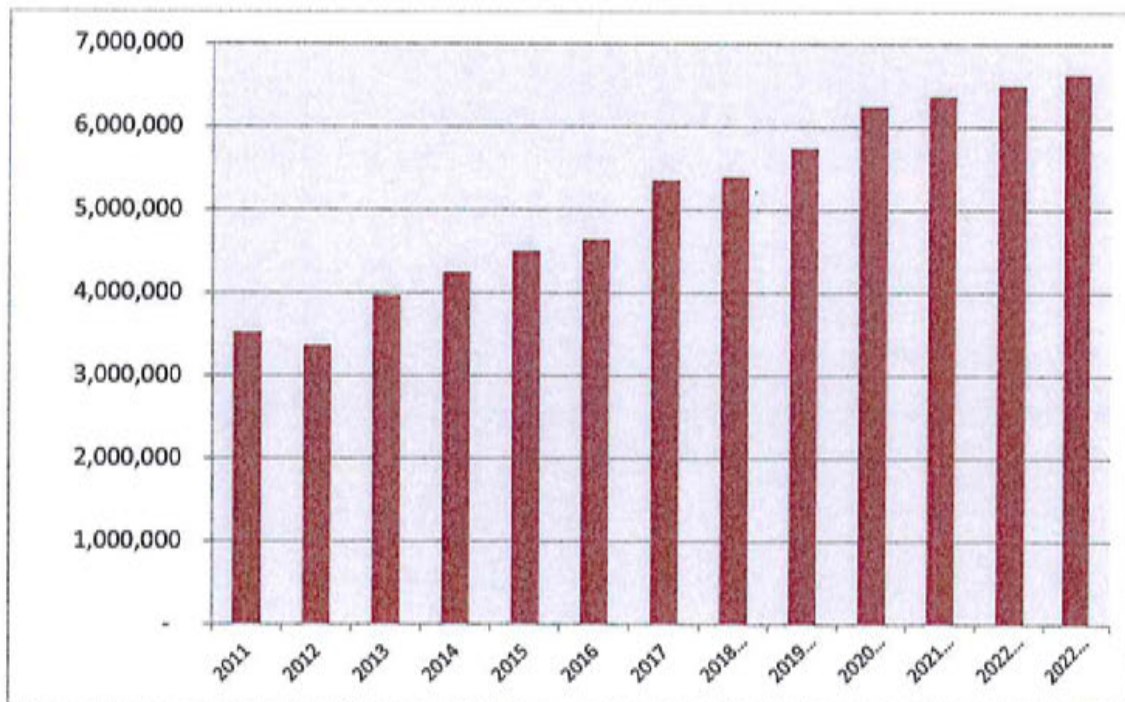
Sales Tax Collections

Sales tax receipts have shown good growth in the past, but this growth has reversed in the past. We are currently tracking collections. Perhaps the most volatile revenue, we will continue to track these numbers and adjust revenue estimations accordingly throughout the year. The future Wastewater rating reduction savings that Hollister residents will see in the upcoming year, will hopefully equate to increased sales tax collections, as residents should see their disposable income rise. A 6% increase is budgeted in sales tax collections for 2018-2019 and a 7% increase in 2019-2020. For Measure W (an extension of Measure E), a 6% increase is budgeted for 2018-2019 and an 8% increase in 2019-2020.

Sales tax revenues estimates are projected on the recommendations from Hinderlitter, de Llamas, and Associates (HdL) and staff's own analysis based a past year's performance and expected changes.



General Sales Tax



Measure W Transaction and Use Tax

Property Taxes

Property Tax revenue is comprised of several components, including, Current Secured Property Tax, Unsecured Property Tax, and Supplemental Property Tax.

PROPERTY TAX REVENUE TREND		
Fiscal Year	Property Tax Revenue	Change from Previous Fiscal Year (%)
Actual 2015/2016	\$ 1,147,379	8.2%
Actual 2016/2017	\$ 1,328,335	15.8%
Estimated 2017/2018	\$ 1,357,464	2.2%
Projected 2018/2019	\$ 1,446,220	6.5%
Projected 2019/2020	\$ 1,466,486	1.4%
Projected 2020/2021	\$ 1,495,816	2.0%
Projected 2021/2022	\$ 1,525,732	2.0%
Projected 2022/2023	\$ 1,556,247	2.0%

Current Secured Property Tax

Current Secured Property Tax is an ad valorem, also known as value based, tax on the assessed value of real property. In 1978, Proposition 13 limited property tax to a total maximum rate of 1 percent, based on the assessed value of the property being taxed, not including voter-approved rates to fund debt. With a few exceptions, property is only re-assessed at the time it transfers to a new owner. Current Secured Property Tax represents the basic levy for property taxes. For City of Hollister residents, property taxes include the basic levy and voter approved debt service.

City of Hollister adopted the Teeter Plan. Under the Teeter Plan, property tax revenues are allocated based on the amount of property taxes billed, but not yet collected. This enables the City to receive 100 percent of receivable secured property tax. The County of San Benito advances cash in an amount equal to the current year's delinquent property taxes; and in exchange, the County receives all penalty and interest revenue.

Projected revenues for Current Secured Property Tax are based on staff's trend analysis and discussions with the County's Assessor's office.

Unsecured Property Tax

Unsecured property taxes are an ad-valorem property tax assessed on personal property. The tax is called unsecured because it is a lien against an individual, rather than real property. Some typical items assessed and collected on the unsecured roll include: Boats, jet skis, airplanes, real estate improvements, business property and possessor interests. Historically, revenues from Unsecured Property Tax have remained relatively flat. As such, future revenues are projected with minimal increases.

Supplemental Property Tax

Supplemental Property Tax revenue results due to a change in the base value of a property, which occurs after a change in ownership or completion of construction.

Projected revenues for Supplemental Property Tax are based on staff's trend analysis and discussions with the County's Assessor's office.

Franchise Fees

Franchise Fees are collected by the City in Lieu of rent for use of city streets and public right of way. The Franchises category primarily relates to fees collected for refuse collection and Taxi service. Additionally, there is a separate category for Cable Television and AT&T Cable. The revenue projections for these categories are based on historical trend analysis.

FRANCHISE FEE REVENUE TREND		
Fiscal Year	Franchise Fee Revenue	Change from Previous Fiscal Year (%)
Actual 2015/2016	\$ 687,902	4.9%
Actual 2016/2017	\$ 661,575	-3.8%
Estimated 2017/2018	\$ 700,000	5.8%
Projected 2018/2019	\$ 747,500	6.8%
Projected 2019/2020	\$ 769,000	2.9%
Projected 2020/2021	\$ 784,380	2.0%
Projected 2021/2022	\$ 800,068	2.0%
Projected 2022/2023	\$ 816,069	2.0%

Charges for Services – Building, Planning, and Engineering

Building and Planning

Based on construction trends, industry experts and revenue trends, is anticipated that construction activity will continue to increase at a more modest pace. Demand for new single-family homes remains high throughout the Bay Area north of Hollister. Increased demand for rental housing remains strong in the region with rentals being unavailable.

Building Department Revenue is regulated by California Government Code 66014-66016. Building Fee Revenue projections consider anticipated permit activity, as well as consideration for current, known development activity and the opinion of industry experts. However, we have been very conservative in our estimations of these revenues.

BUILDING, PLANNING, & ENGINEERING REVENUE TREND		
Fiscal Year	Revenue	Change from Previous Fiscal Year (%)
Actual 2015/2016	\$ 1,535,612	-7.4%
Actual 2016/2017	\$ 1,582,855	3.1%
Estimated 2017/2018	\$ 2,303,160	45.5%
Projected 2018/2019	\$ 1,340,000	-41.8%
Projected 2019/2020	\$ 1,190,000	-11.2%
Projected 2020/2021	\$ 1,213,800	2.0%
Projected 2021/2022	\$ 1,238,076	2.0%
Projected 2022/2023	\$ 1,262,838	2.0%

Charges for Services – Enterprise Funds

Enterprise Funds are primarily funded by User Fees and are expected to be run as separate businesses that are funded by the rates that are charged for their services. Unlike the General Fund which has little control over the tax revenues that fund it. Enterprise Funds have the ability to increase their User Fees subject to Proposition 218 approval requirements. The City's Major Enterprise Funds are the Airport, Water, Wastewater, Brigg's Building, and Street Sweeping/ Storm Water Drainage Operations. The projection for the current year is down from the previous years due to very conservative estimate for connection charges.

ENTERPRISE REVENUE TREND			
Fiscal Year		Revenue	Change from Previous Fiscal Year (%)
Actual 2015/2016	\$	20,935,190	13.0%
Actual 2016/2017	\$	24,915,414	19.0%
Estimated 2017/2018	\$	24,554,286	-1.4%
Projected 2018/2019	\$	21,469,417	-12.6%
Projected 2019/2020	\$	21,853,657	1.8%
Projected 2020/2021	\$	22,290,730	2.0%
Projected 2021/2022	\$	22,736,545	2.0%
Projected 2022/2023	\$	23,191,276	2.0%

General Fund & Operating Revenues - Where the Money Comes From

The General Fund, the primary operating fund, is budgeted at \$25,547,250 for 2018-2019, representing a 15 percent increase over the 2017-2018 adopted General Fund budget. For 2019-2020, the General fund is budgeted at \$25,828,595 representing a 1 percent increase over the 2018-2019. We will not be using any department carryover and Economic reserve dollars to fund the General Fund budget. We are striving to operate the city in an efficient manner. Revenues balances are projected at \$25,547,250 for 2018-2019 and \$25,890,724, producing a projected ending June 30, 2020 fund balance of \$5,782,765.

Revenue determines Hollister' capacity to provide departmental or direct services to our citizens. The major revenue sources, which fund the General Fund and Operating Budget, are identified in the following chart and table. We hope for stable to moderate economic growth for California & Hollister through 2018-2019 and 2019-2020. As stated previously, we believe sales tax for 2018-2019 and 2019-2020 in Hollister will hold steady. Property taxes generated by new construction and valuation increases will be approximately 7 percent. We believe in our diversified economic base and that we have laid good groundwork for Hollister to continue its regional role as a Destination City. Continued development results in related growth in tax and enterprise revenues providing resources to pay for operating service demand increases. We believe the estimates used in developing 2018-2019 and 2019-2020 revenue projections are conservative.

Estimated General Fund revenue for 2018-2019 increases \$4.5 million over 2017-2018. This increase is mainly due to issuance of debt for new equipment, which accounts for about \$581,096. Once the issuance of debt removed there were other increases generated from develop related fees and charges. A decrease in the revenue is budgeted in the area of engineering fees. Although this area is still very strong, we do not expect to see the great dollar amounts from engineering as we have seen generated in the past few years. Some of the assumptions we used were a 7% growth in sales tax based on conversations with our sales tax consultant HdL. We have doubled our Transient Occupancy Tax estimates due to the activity at the newer Hotel in the City. We have been conservative on growth in other revenue areas based on internal management discussions.

**General Fund Operating Revenue Comparison
in Thousands of Dollars**

Revenue Source	Actual 2015-2016	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2019	2018-2019 % of Total	Adopted 2019-2020	2019-2020 % of Total
Taxes	\$ 7,786	\$ 7,746	\$ 8,140	\$ 9,766	38%	\$ 10,356	40%
Franchises	688	687	693	748	3%	769	3%
Licenses & Permits	1,075	632	938	1,982	8%	2,031	8%
Intergovernmental	2,861	2,663	2,915	3,125	12%	3,160	12%
Charges for Services	2,621	2,498	1,986	2,372	9%	2,195	8%
Uses of Assets	169	145	158	166	1%	173	1%
Fines & Forfeitures	185	160	160	150	1%	175	1%
Issuance of Debt	-	1,150	-	581	2%	-	0%
Other & Transfers	5,954	6,113	6,071	6,657	26%	7,032	27%
Total	\$ 21,339	\$ 21,794	\$ 21,061	\$ 25,547	100%	\$ 25,891	100%

2018-2019 General Fund Operating Revenue by Source

Local taxes represent 38 and 40 percent (61% if you include Measure W) of general operating resources, which are Hollister' largest source of revenue. Local taxes are comprised primarily of sales taxes (\$4.8 million and \$10.55 million including Measure W for 2018-2019) and property taxes (\$1.2 million).

The sales and transaction tax is 41.3 percent of General Fund revenue and is obtained from the 1.0 percent Bradley Burns tax and the City's 1.0 percent transaction tax on retail and other sales. The sales tax is used for general governmental operations, infrastructure, and economic development. The City of Hollister has seen steady growth in sales tax collections over the previous years. This year's collections are holding steady with the previous year. We watch this very closely to see what may be the trend.

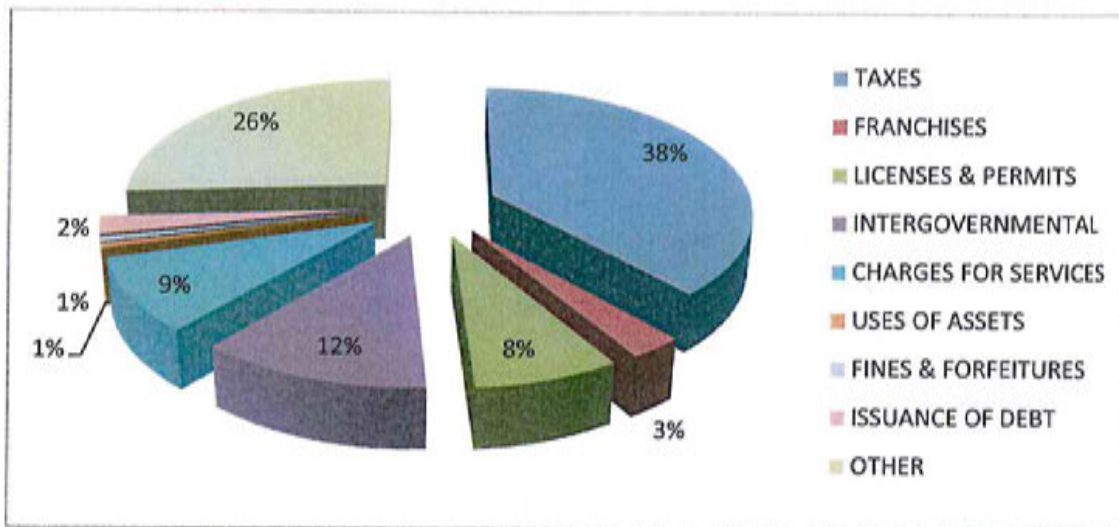
Real estate property tax amounts to 4.7 percent of General Fund operating revenue. We have experienced growth in valuation due to new construction and revaluations. Our growth assumptions were from discussions with the County of San Benito and the City's Planning Department.

Intergovernmental revenues include payments from the Federal Government, State Agencies, the County of San Benito for items like the County Fire or Animal Control Contracts.

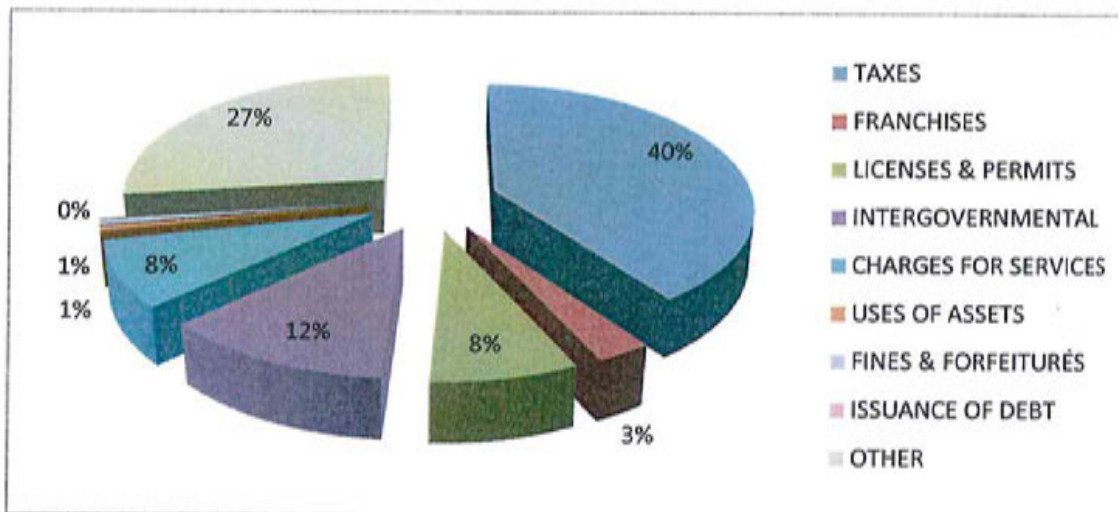
Licenses and Permits include revenue from various business licensing and permits, and all fees recovered as a part of the development process. This would include building, electrical, mechanical, and plumbing permits. This revenue category is directly impacted by changes in the economy that affect building activity. The City has experienced steadily increasing building activity since 2012. Building activity is still strong in Hollister as we have been seeing a large growth. In compliance with Hollister' financial policy, all fees and charges are reviewed every year.

Uses of Assets: The City earns interest on idle funds through various investment vehicles in accordance with California Government Statutes and City ordinance. The City's investment policy stresses safety above yield and allows investments in U.S. Treasury and Agency obligations, certificates of deposit, commercial paper, bankers' acceptances, repurchase agreements, money market funds, and the State of California's Local Government Investment Pool.

The following graph depicts the city's General Fund 2018-2019 revenue sources by percentages.



The following graph depicts the city's General Fund 2019-2020 revenue sources by percentages.



REVENUES FOR OTHER FUNDS

User fees are comprised of utility service charges (water, wastewater, airport, street sweeping and storm drain operations, and Briggs building). User fees and charges are established to promote efficiency by shifting payment of costs to specific users of services and avoiding general taxation. The recommended utility rate increases for the 2018-2020 bi-annual budget are in the water utilities. The water utility includes a 13% rate increase. No rate increases are included in the 2018-2020 bi-annual budget for the other utilities. An average Hollister City household can expect their utility bill to increase from \$141.13 to \$148.65 per month.

Utility user fee rate adjustments are based upon five-year financial plans developed for each utility, and reviewed annually, in compliance with Hollister' financial policy, to meet the objectives of:

- equity — charges are borne by the beneficiaries of a project or service;
- level distribution of necessary cost increases — to avoid large rate increases in any one year;
- increasing debt as little as possible — to ensure that the City can meet bond coverage requirements and remain financially healthy;
- rate design — which encourages conservation and efficient use of City resources.

Water charge revenues are received from the sale of domestic water to customers within the city. Monthly water billings consist of a base charge according to meter size and a variable charge for the amount of water consumed. The Water fund continues on long-range planning that focuses on a solution for the rehabilitation or reconstruction of the water lines.

Wastewater charge revenues are collected for the disposal of sanitary sewer waste. Residential customers are charged a flat fee per month. Business customers are charged a flat fee plus a fee based upon water consumption. Fees are studied annually to determine if they are covering the cost of providing this service. The monthly utility bill will not be increase in the current fiscal year as the rates were lower both the impact fee and monthly rate.

Street Sweeping and Storm Water Operation charge revenues are collected for bi-weekly street sweeping and storm water operations. Customers are charged a fee per month. The fee is currently \$2.40 per unit.

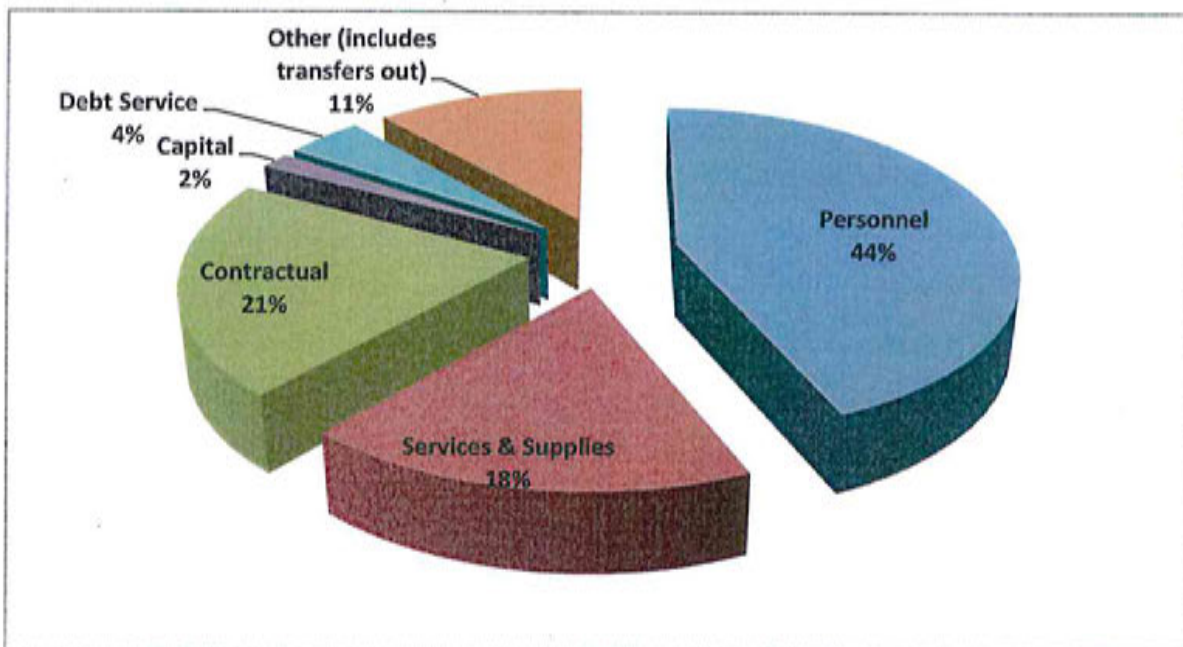
Briggs charges are billed monthly for the rental of the Briggs Building which is currently rented by the Gavilan College.

Airport charges are billed monthly for hanger, ground, tie-down, and building rentals of the Airport. Also, there are daily charges for the landing fees.

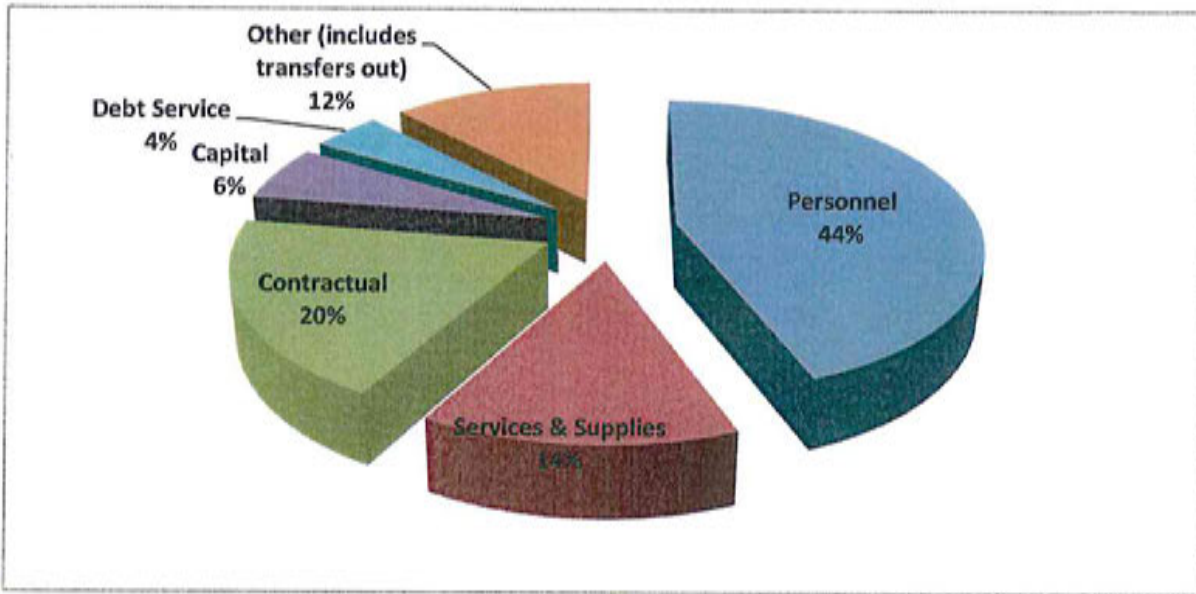
Uses — Where the Money Goes — By Expenditure Type

Direct Operating Expenditures are divided into four major categories plus debt service and other which includes transfers out. The pie chart shows the share each type represents of the total budget, while the table shows the two-year comparison of expenditures by type.

The following graph depicts the city's total 2018-2019 expenditures sources by percentages.



The following graph depicts the city's total 2019-2020 expenditures sources by percentages.



Expenditures/ Expenses by Type

	Adopted 2017-2018	Adopted 2018-2019	Adopted 2019-2020
Personnel	\$ 22,441,052	\$ 24,876,535	\$ 26,477,620
Services & Supplies	10,189,623	10,201,372	8,311,418
Contractual	16,248,842	12,045,931	11,642,996
Capital	7,863,744	933,831	3,646,617
Debt Service	2,335,504	2,433,753	2,582,444
Other (includes transfers out)	5,756,878	6,592,706	7,399,706
Total	\$ 64,835,643	\$ 57,084,128	\$ 60,060,801

Personnel Services represent 44 percent for both the 2018-2019 and 2019-2020 City Budget and has increased \$2.4 million for 2018-2019 and another 1.6 million for 2019-2020. This increase is due to the City increasing staffing of Animal Control and Police Officers. The other reason for the increase is the rise in retirement contributions.

Services and Supplies, representing 18 percent of the 2018-2019 and representing 14 percent of the 2019-2020 City Budget, has minimal change in 2018-2019 but decreased in 2019-2020 by \$1,889,954 or approximately 18%. The majority of this decrease is related to reduction in professional services in association with grants.

Contractual, representing 21 percent for 2018-2019 and 20 percent for the 2019-2020 City Budget, has decreased \$4.2 million in the first year. The majority of this decrease is the previous year's payment to the CalPERS side funds which created the savings in retirement costs.

Capital Outlay, representing 2 percent of the 2018-2019 and 6 percent of the 2019-2020 budget, includes funding for road and road equipment capital projects. An effort has been made to add capital back into the General Fund budget back in the 2016-2017 with the use of one-time revenue sources. This effort has been continued for 2018-2020 Bi-Annual budget. The 2018-2020 bi-annual budget includes \$1,047,296 in General Fund capital. The water utility includes purchase of equipment. None of these Capital Improvements should affect City services.

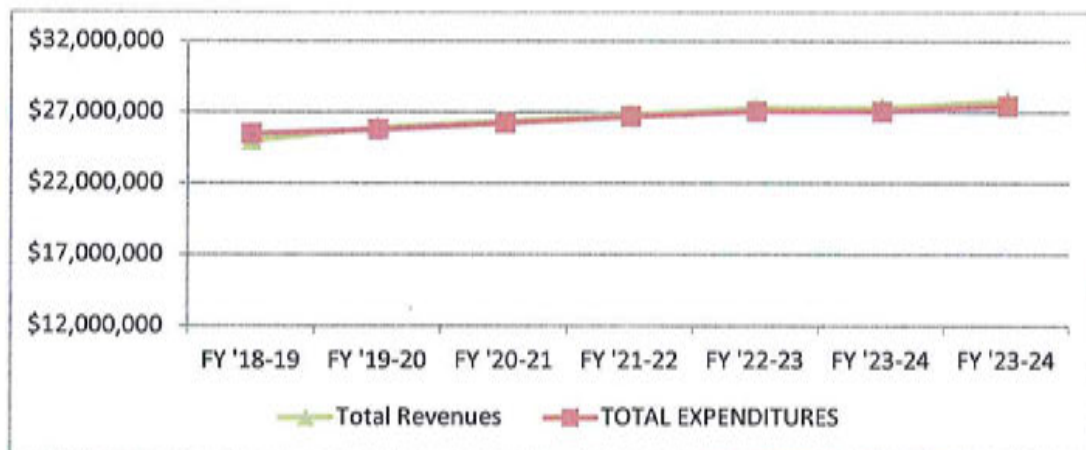
Debt Service, representing 4 percent of the 2018-2020 Budget, has increased by approximately \$0.1 million. This increase is due to the new leases for vehicles and equipment. Debt service is the paying of principal and interest on outstanding debt. Hollister was issued an A+ bond rating from Standard and Poor's Rating Services for the Refunding of the Wastewater Bonds just a few fiscal years ago. These high bond ratings represent the credit rating industry's measurement of Hollister' financial management and ability to repay outstanding debt. The higher rating lowers the risk to prospective investors (bond buyers) and correspondingly the lower the cost of debt to the City and our citizens.

Fund Balances/Reserves

Fund balance represents Hollister' net difference of financial resources and uses. The unreserved fund balance represents the net financial resources that are expendable or available for appropriation (budgeting). Fund balance/reserves protect the city's financial condition and provide for unexpected economic challenges. Growth of fund balance occurs when revenues exceed expenditures. Fund balances are similar to an enterprise's net equity (assets less liabilities) and should only be used for non-recurring (nonoperational) expenditures since once they are spent they are only replenished by future year resources in excess of expenditures. Hollister' budget process plans for reservations of fund balance in compliance with financial policy and as part of the initial resource allocation/target setting. This process allows the City to "set aside savings" before it is allocated and spent as budgeted expenditures.

General Five-Year Forecast

We have performed our five-year forecast assembly revenue and expenditure assumptions for the General Fund. Over the next five years we feel positive that our revenues will equal our expenditures as shown in the graph below.



In conclusion, the 2018-2020 Bi-Annual Budget for the City of Hollister demonstrates the efforts of the Mayor and City Council to continue and encourage new growth in the community while maintaining a cost-effective approach to service delivery. Furthermore, this budget carries our underlying commitment to prudently plan for future needs and expenses in such a way to maximize opportunities and minimize financial impact to the organization and, above all, the residents and businesses of the community.

The preparation of this Budget Report could not have been accomplished without the efficient and dedicated services of staff from the Finance Office, and the cooperation and assistance of all City departments. I would like to commend the Mayor, City Council, the City Manager, and the Department of Administrative Services for their interest, support, and exemplary leadership in planning and conducting the financial operations of the City in a responsive and progressive manner.

Respectively Submitted,

A handwritten signature in blue ink, appearing to read 'B. Miller', with a stylized flourish at the end.

Brett I. Miller, CPA, CPFO
Director of Administrative Services/ Assistant City Manager

BUDGET OVERVIEW

June 18, 2018

The City Council adopted the 2018-2020 budget on June 18, 2018 for the fiscal years ended June 30, 2020. The 2018-2020 bi-annual proposed budget was increased by \$2,952,228 before its final adoption. The increase was for one time expenditures offset by one time revenues.

The 2018-2020 bi-annual budget process started February 7, 2018. Initial planning of the budget preparation involved evaluating local, state, and national economic conditions, citizens' concerns about the rising cost of services and the rising property taxes, cost/ revenue analysis, and possibilities of collaborative opportunities with other local and regional agencies.

The 2018-2020 bi-annual budget was prepared with the five underlying directives:

- Use one time revenues for one time expenditures
- Public Safety
- Economic Development
- Public Facilities
- Roads

There was diligence on the part of administration to ensure that available resources are allocated responsibly, wisely, and most effectively. During the time period of January 24 through June 19, many hours were spent by boards, committees, city staff, mayor and the City Council to compile a fiscally sound budget.

The City's approved 2017-2018 budget for all funds is \$53,542,808 compared to \$58,827,532 for 2016-2017, a decrease of 9%. Most of the decrease is related to grant projects ending in the previous fiscal year. The approved budget is balanced with the continuation of funding a "rainy day" and capital replacement reserves.

Highlights of the 2018-2020 bi-annual Budget include:

- As a result of continued local funding the City is able to continue to provide/ restore more services:
 - School Resource Officers
 - Additional Officers
 - Police and Fire Reserves
 - HR Staff
 - Improved parks / parks equipment
 - Sound wall clean up
- Staff is Presenting another Balanced Operating Budget
- Public Safety Protection and Equipment
- Parks Maintenance Worker
- Road Improvements
- Road Repair Equipment
- Community Center Improvements
- Paying Down Retirement Liabilities
- The City's General Fund Reserve is 24%, plus:
 - \$540,706 Economic Reserve
 - \$300,000 Start to the Capital Replacement Reserve
 - \$300,000 Start to the "Rainy Day" Reserve

Financial Status of the City

General Fund

The General Fund, the primary operating fund, is budgeted at \$51,375,845, representing \$25,547,250 for fiscal year 2018-2019 and \$25,828,595 for fiscal year 2019-2020. Revenues are projected \$51,437,974, representing \$25,547,250 for fiscal year 2018-2019 and \$25,890,724 for fiscal year 2019-2020. Beginning available fund balance is estimated to be \$5,720,636 which provides the City with total available funds of \$57,158,610 producing an ending balance of \$5,782,765.

Estimated General Fund revenue increases by \$3,396,638 in 2018-2019 over 2017-2018 and then another \$281,345 for 2019-2020. This increase is mainly due to the increase in sales taxes and then increases in transient occupancy from the new hotel in the City. The growth rate for the general sales tax and transaction tax for the General Fund has shown a consistent increase with an increase of 12% over the previous year. We are presently estimating 2018-2020 sales tax revenue at 125% increase over the 2017-2018 budgeted level. Hopefully, property tax will continue to increase with the new development and property purchases throughout the City. We will continue to track these numbers and adjust revenue estimations accordingly throughout the year. However, this increases have allowed the City to increase the Public Safety staffing by four positions.

Public safety is the largest single functional category of the General Fund budget, utilizing 63% of this fund's total.

Salaries and benefits paid to employees constitute 69.5% of General expenditures.

Special Revenue Funds

There are twenty two Special Revenue funds included in the 2018-2020 bi-annual budget. Four funds account for programs primarily funded by federal grants. Six funds account for state programs. Two funds are related to animal welfare. Three funds are impact fee funds. Three funds are public safety related. The final funds are for City parking lots, Hollister Rally, and Housing.

Our projections for the Special Revenue funds indicate that the 2018-2020 bi-annual budget can be funded by the estimated revenue and existing fund balances. Any shortfall in revenue would be met by a corresponding reduction in the matching area of expenditure.

Capital Projects Fund

The main activity in the Capital Projects Funds is the use of the Local Streets and Improvement Fund for Road Improvements

We continue to build a fund to accumulate a reserve for future storm drain and traffic impact. We are reserving \$100,000 - \$500,000 per year. This reserve will be used for the Highway 156 expansion and future storm drain expansion. This of course is a dedicated effort to make sure that when we have major projects in our planning cycle, we do all we can to make the funding process as minimally disruptive for our citizens as possible. With that said, both projects are expected in the next budget cycle.

Enterprise Funds

Water Fund: A 13% rate increase began as of January 1, 2018 to meet the additional expenses of purchased water based on the July 17, 2013 water rate study.

Wastewater Fund: No rate increases are anticipated to meet the expenses. In fact, during the July 2018 billing, rates will be lowered due to the refinancing of the Wastewater bonds during fiscal year 2015-2016. During the bi-annual budget period, the fund plans for wastewater treatment plant renewal and rehab projects as needed. These projects are funded from revenue generated through user fee and planned spend down of existing reserves.

Street Sweeping/ Storm Water Operations Fund: No rate increases are anticipated to meet the expenses. However, Management entered into a contract for service as a means to lower the cost of services. The main goal of this service is to provide clean streets to protect our storm drains.

Other Enterprise Funds: The Airport and Briggs Building funds hold their own in 2018-2020 with fund balances actually increasing slightly.

All of the Enterprise funds are all continuously affected by the city's ongoing growth.

Trust Funds

Trust Funds are not budgeted by the City. The city utilizes the Trust Funds to collect and then disburse funds on the behalf of others.

Basis of Budgeting

Budgets shall be prepared on the same basis of accounting as that used in the financial statements. The basis of budgeting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. The General Fund, Special Revenue Funds, and Capital Project Funds are maintained and budgeted on the modified accrual basis of accounting.

The Enterprise Funds are maintained on the full accrual basis of accounting. Budgets for these funds serve as a management tool but are not required by General Accepted Accounting Principles in the United States (USGAAP).

Conclusion

We need to focus our efforts on alternate revenue sources and place less reliance on reserves. Some future policy decisions will need to be made to maintain a stable fiscal environment to meet the quality and service levels our citizens expect.

In the coming year, the City will continue to align strategies and programs to maximize the positive impact on the citizens and continue to look for innovative ways to reduce costs and leverage outside resources. We will continue to use fiscally responsible practices, while keeping our high quality of service the city constituents expect.

Introduction

PROFILE OF THE GOVERNMENT

Hollister is a city in and the county seat of San Benito County, California, United States. The population was 34,413 at the 2000 census and is currently 36,599. Hollister is primarily an agricultural town. The Mutsun Ohlone Indians were the first known inhabitants of the Hollister region.

The town, then located in Monterey County, was founded November 19, 1868 originally as the San Justo Homestead Association, established by William Welles Hollister (1818–1886), a group that originally intended to name it San Justo. An association member, Napa vintner Henry Hagen, objected. Hagen argued that place names in California were dominated by Spanish saint names, and suggested that the state should have a town named after someone less holy. The City was incorporated on August 29, 1872. The western portion of San Benito County, including Hollister, was separated from Monterey County in 1874. The county was expanded eastward in 1887 to include portions taken from Merced and Fresno Counties.

The City of Hollister is a General Law City and is governed by a "Council Manager" form of government. The Council, as the legislative body, represents the citizens of Hollister, and is empowered by the Municipal Code to formulate citywide policy, enact local legislation, adopt budgets, and appoint the City Manager and City Attorney.

The City Council consists of four Council Members who are elected by district by the citizens of Hollister, and serve staggered four-year terms, with elections held in November of even-numbered years. The Citizens elect the Mayor every two years with elections also held in November.

The City of Hollister has 168.5 budgeted full time employees and an operating budget of over \$57,000,000 per fiscal year. The City offices are comprised of the following departments: City Manager, City Attorney (Contract), City Clerk, Administrative Services (Finance and Human Resources), Information Systems, Development Services (Planning, Building, Engineering, and Successor Agency), , Management Services (Airport, Public Works, Operation and Maintenance, and Utilities), Recreation, Fire (which includes Code Enforcement), and Police (which includes Animal Control).

The City provides a full range of services including law enforcement; fire protection; the construction and maintenance of streets and infrastructure assets; code enforcement; building inspections; water and wastewater; and administration.

LOCAL ECONOMY

The City of Hollister is a suburb to the affluent San Jose and San Francisco Bay metropolitan areas as well as the Monterey Bay area and functions as a major commuter hub. The City of Hollister is a major regional shopping center for the County of San Benito area. Major industries located within the government's boundaries or in close proximity include hospitals, some manufacturers, and retail stores. The school districts, the Hazel Hakins Hospital, the County of San Benito, and the City of Hollister also have a significant economic presence, employing in total more than 2,000 teachers, professionals, and support staff.

Unemployment

San Benito County's unemployment rate was 5.3% for May 2017 per the Bureau of Labor Statistics (www.bls.gov/) and is currently 4.8% percent in May of 2018. The unemployment rate is above the State's average of 4.2%.

Retail Sales

Retail sales were 13.4% higher than last year for the City. The State of California retail sales tax increase 4.0% higher.

Fiscal Year 2018-2019 Financial Forecast

Economy-driven impacts to City provided programs and services will be less severe with proactive management of the City's budget. A broad array of immediate actions will be taken to ensure sufficient liquidity, by curtailing spending, improving revenue collections, and adjusting to a new economic condition. Actions may include increased advocacy, internal borrowing, extraordinary reviews of proposed hiring, a stringent purchase and contract review procedure, deferment of capital projects, and required cost reductions.

The state economy especially the Silicon Valley and Monterey Bay area shows that we are continuing with an increase in the local economy. The current issue of the area is a housing shortage.

City tax receipts typically lag behind economic activity, ranging from 2 months for sales taxes to more than a year for property taxes. Economic activity is expected to continue to be a slight increase in 2018-2019. Staff is forecasting slight increases in revenues next two fiscal years than the City is experiencing this fiscal year. The following fiscal year looks equally the same, due to the property tax collections lag following re-evaluations, and recent news from the California Public Employees' Retirement System (CalPERS) that the City can expect a 4% of payroll cost increase to the City's pension to offset CalPERS' prior asset losses in the recent past fiscal years.

The State of California continues showing their current budget to be a balanced budget with a surplus. State financial forecasters are clearly responding to similar revenue trends and economic data that the City and other California agencies are observing. Since the City relies on State subventions for part of its budget, staff expects additional risk and potentially less budgetary impacts this fiscal year.

The Administrative and Finance offices were joined by fiscal staff in all City departments to conduct a thorough review of the City's financial condition, including current year budgetary status, cash situation, credit position, and its outlook for the new budget year commencing July 1, 2018.

The City recently secured an additional \$4.5 million per fiscal year in General Fund funding as the Citizens of Hollister passed Measure W which is a twenty year extension of the City's Transaction Sales Tax. This will provide the City with necessary funding to maintain a balanced budget and provide the services that are City residents, other customers, and City employees expect from the City.

The City has a structurally balanced budget for the two fiscal years of 2018-2019 and 2019-2020. This estimate will be reviewed after the first installment of property taxes is collected in January and closure of the second quarter for each fiscal year.

The City is fortunate to have an experienced City Council and professional staff to lead our community through the various financial challenges. Collectively, the City will fully and comprehensively respond to the economic upturns and downturns, while minimizing short and long-term impacts.

LONG-TERM FINANCIAL PLANNING AND MAJOR INITIATIVES

City of Hollister is undertaking several major initiatives notwithstanding significant fiscal limitations:

Storm Drain Upgrade Projects

During the budgeted fiscal year, the City will perform upgrades to the City Storm Drains throughout the City. The upgrades will help with reduced flooding in certain areas. These upgrades will continue into future fiscal years.

Renewal of Fire and Animal Control Contract with the County of San Benito/ City of San Juan Bautista

During the budgeted fiscal year, the City of Hollister, the City of San Juan Bautista, and the County of San Benito will be renegotiating their contracts for the City of Hollister to provide fire service and animal control throughout the County as a means to be a cost savings to all entities.

Roads

The City continues to make investments into the City's Road Infrastructure. As the City's pavement management index is hovering at 75, the City plans to find available funds to continue making improvements to the City road infrastructure.

Debt

The City recently paid off its side-fund payments to CalPERS. The City also refinanced and called some of its wastewater bonds. The City's long-term goal is to remove a majority of its debt so it may handle future economic downturns.

RELEVANT FINANCIAL POLICIES

The City implemented a revised investment policy for 2014-2015 fiscal year, in 2016-2017 a new Grant and Fiscal policies, and in 2017-2018 a new Federal purchasing policy and Federal Equipment Policy and Procedure. The City Council approved continued funding for the General Fund of a Capital Replacement Reserve and "Rainy Day" Reserve. It is planned that new policies will be approved during the current fiscal year for these new reserves.

Employee Benefit Plans

The City participates in and contributes to the employee retirement plans with CalPERS, an agent multiple-employer defined benefit retirement plan that acts as a common investment and administrative agent for various local and state governmental agencies within the state. CalPERS provides retirement, disability, and death benefits based on the employees' years of service, age, and final compensation. Copies of the CalPERS' annual financial report are available through CalPERS.

Housing Growth

The City has undergone a recent period of growth and expansion. New residential development in and around the City has been extremely strong, with nearly 2,950 new units being constructed and/or approved which is up from 1,500 since the middle of 2013. These units are located throughout the City of Hollister and consist of condominiums and single family housing.

Internal Control

The management of the City is responsible for establishing and maintaining internal controls designed to ensure that the assets of the government are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements in conformity with accounting principles generally accepted in the United States of America. Internal controls are designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) choices between these two concepts often require estimates and judgments by management.

Cash Management

Cash temporarily idle during the year was invested in the Local Agency Investment Fund (LAIF) managed by the California State Treasurer's Office and Certificates of Deposits insured by FDIC.

The first and primary objective of the City Treasurer's investment of public funds is to safeguard investment principal; second, to maintain sufficient liquidity within the portfolio to meet daily cash flow requirements, and third, to achieve a reasonable rate of return or yield on the portfolio consistent with these objectives. The portfolio is actively managed in a manner that is responsive to the public trust and consistent with State law.

Restrictive investment policies are in place to minimize credit and market risks while maintaining a competitive yield on the portfolios. The City Treasurer's selection of investments is more restrictive than those authorized in Sections 53601 and 53635 of the California Government Code and gives primary consideration to the safety and preservation of the principal amounts invested. On-going cash flow projections are maintained for the coming twelve months to assure that adequate funds are available to meet daily cash expenditure requirements.

State statutes, specific debt financing indentures and contractual arrangements generally determine the investment restrictions of City cash and investments not held in the City Treasury.

Risk Management

The City of Hollister uses a program of self-insurance for workers' compensation and general liability claims to minimize losses. The City is self-insured for workers' compensation up to \$500,000 per occurrence. The City participates in a multi-agency joint powers authority to provide excess insurance coverage for liability coverage. The joint powers authority and the City rely on estimates prepared by professional actuaries to set aside funds adequate to meet potential future losses. Excess coverage purchased through the joint powers authority covers claims in excess of \$1,000,000 for general liability claims.

RELEVANT BUDGET POLICIES

Budgeting Controls

In addition to accounting controls, the City maintains budgetary controls. The objective of these controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the City Council.

In accordance with the provisions of the City's Municipal Code and other statutory provisions, the City prepares a budget for each fiscal year on or before June 30. Budgeted expenditures are enacted into law through the passage of an Appropriation Ordinance. This ordinance mandates the maximum authorized expenditures for the fiscal year and cannot be exceeded except by subsequent amendments to the budget by the City Council.

An operating budget is adopted each fiscal year for all Governmental Funds. Expenditures are controlled at the major object level within budget units for the City. The major object level within a budget unit is the level at which expenditures may not legally exceed appropriations. Any amendments or transfers of appropriations between object levels within the same budget unit or between departments or funds are authorized by the City Manager and must be approved by the City Council. The City Council must approve supplementary appropriations normally financed by unanticipated revenues during the year.

The Budget Levels

The process of compiling the budget is a year-round activity. The budget consists of 3 levels: Department Head Request, City Manager's Recommended, and Council Adopted. The basis of the process is a framework of deadlines established by the City's Administrative Services Department. The Director of Administrative Services sets interim deadlines to insure necessary information is collected, priorities are determined and the City Manager's recommendations are brought to the City Council. The Director of Administrative Services has been designated to serve as the official budget officer for the City of Hollister, to the City Council, which, in turn adopts the annual budget.

Budget Calendar

While the process may change somewhat from year to year, an examination of the process for bi-annual 2018-2020 budget illustrates the many steps to adopting the budget.

1. The Planning Phase — The planning process begins in January. The Finance department staff prepares information to develop a history and future outlook for data needed to set budget guidelines. The information utilized in preparation for the 2018-2020 bi-annual budget is as follows:

- Review of the 2017-2018 Budget
- Review of growth indicators
- Review of property tax projections due to valuation increase and new construction
- Review of property tax — dollars generated 2013 — 2018
- Review of City sales tax projections
- Review of license and permit fees
- Review of salaries and benefit projections/ assumptions
- Review of comparison of budgets with changes known at this time
- Review of new items, and changes to current items in the CIP
- Review of General Fund maintenance and operations, capital, and carryover amounts
- Review of General Fund and summary of 2017-2018 budget status
- Review of utility funds and summary of 2017-2018 budget status
- Review of all other funds

This information gives the city administration a look at estimated resources and needs for the budget years, 2018-2020, and gives staff the opportunity to see trends and to head off any developing problems.

Also, during this phase, the Director of Administrative Services and City Manager meet with department heads to discuss policy priorities. All departments are asked to rethink their operation for opportunities to eliminate unnecessary, inefficient services. Departments are then asked to strive to reduce costs for those services that remain. As the budget process continues, the data numbers are continually updated by finance department staff to allow the City Manager to make the most informed decisions possible. More specific estimates are made based on monthly reviews of the current budget year.

Using the information provided by the finance department and information gathered from the meetings with department heads, City Manager, and Director of Administrative Services work with the departments and city council members in establishment of the 2017-2018 budget.

2. **The Preparation Phase** — The Finance department distributes detailed budget instructions in January, 2018 to all departments. In March, 2018 departments were asked to complete and submit their budget requests to Finance. During the preparation phase, the Finance Division works with each department to estimate the revenue they will generate from fees or charges for services. Submission packages include line item detail as well as justification for any significant changes. If the Director of Administrative Services determines that a submission is not justified, he will send the budget back to the department for resubmission.
3. **The Review Phase** — The Finance division reviews each budget to resolve any errors or omissions in the materials submitted. The Finance division works with departments to correct any of these problems.
4. **City Manager's review of Department budgets** — Beginning in April, the City Manager and Director of Administrative Services conduct work sessions to review budget submissions for all departments. The City Manager and Director of Administrative Services then meet with department heads and their appropriate staff. The City Manager makes final decisions on the budget to be recommended to the City Council and directs the Finance department to make final changes.
5. **Preparation of a Recommended Budget** — Budget work sessions are held in the spring months to discuss the budget with City Council members. These meetings are open to the public. Once decisions are completed for the City Manager's recommended budget, Finance division begins preparation of documents outlining the City Manager's recommendation to the City Council. The proposed budget was submitted and presented to City Council on May 31, 2018 at a special meeting. Council gave preliminary direction on May 31, 2018. Public Hearing was set and final approval of the 2018-2020 bi-annual budget was adopted on June 18, 2018.

A more detailed budget timeline is as follows:

End of January 2018

- ☐ Finance begins preparing five year General Fund fiscal forecast.

February 7, 2018 @ 4:00pm (Wednesday)

- ☐ Finance will conduct a Budget Meeting to go over specific topics and issues.
- ☐ Finance distributes Budget Schedules and Instructions for completion of services and supplies.
- ☐ Finance will provide staff allocation schedules.
- ☐ Finance will train support staff on inputting budgets into Tyler. (if necessary at a later date)

February 7, 2018 (Wednesday)

- ☐ Finance will have On-line availability of Department budgets.

February 20, 2018 (Tuesday)

- ☐ Council considers 2017-2018 mid-year budget review

February 28, 2018 (Wednesday)

- ☐ Finance will have salary and benefit amounts entered into Tyler.

March 5, 2018 (Monday)

- ☐ Departments submit signed payroll allocation Base Reports to finance.
- ☐ Departments submit Vacation Payout, Overtime, and Temporary Help budget forms to finance.

February 7 to March 9, 2018 (Friday)

- ☐ Departments enter budget requests into Tyler budget module (departments locked out of Tyler on 3/10/18).
- ☐ Departments prepare and turn in their Budget Narratives, Significant Accomplishments, and all applicable Organizational Chart changes.

March 14, 2018 (Wednesday)

- ☐ Finance will review department requests and revise payroll estimates into departments' budgets.

March 23, 2018 (Friday)

- ☐ Finance provides City Manager with preliminary estimates.

March 26 through March 30, 2018 (Friday)

- ☐ Budget Review Team begin evaluating budget proposals and hold briefings with departments to discuss budget requests.
- ☐ Budget Review Team completes review of budget proposals and revenue projections; makes recommendations to the City Manager.
- ☐ City Manager finalizes preliminary budget recommendations.

April 4 through April 6, 2018 (Friday)

- ☐ Budget Review Team finalize budget proposals and holds briefings with departments to discuss City Manager's final budget direction.

April 27, 2018 (Friday)

- ☐ Finance provides City Manager with preliminary Workshop Budget Document.

May 3, 2018 (Thursday)

- ☐ Finance makes corrections to the Workshop Budget Document based on City Manager's direction.

May 17, 2018 (Thursday)

- ☐ Finance distributes Workshop Budget Document.

May 31, 2018

Special Budget Workshops:

General Fund Operating

Enterprise Funds

All other City Operating Funds

June 14 2018

- ☐ Finance distributes Final Budget Document.

June 18, 2018

Regular Council Meeting

- ☐ Council continues budget hearings; adopts the 2018-2020 Bi-Annual Budget.

Method of Budgeting

The budget is assembled using line item general ledger numbers for revenue and expenditure/expense accounts.

Detail documentation for each general ledger number is entered in the detail budget. Line item detail allows the City to budget showing the type of revenue and the type of expenditures attributed to any specific department. The structure of these categories is a hierarchy going from the most general category, such as operating costs to the most detailed level, such as a line item for electricity in a specific department. This most detailed level of information is used for departmental management purposes.

Amending the Adopted Budget

The departments cannot over commit their appropriations, as set forth in the budget. Departments may transfer any budget amounts within the department's budget with the approval of the Director of Administrative Services and the City Manager. Transfers between funds must be approved by City Council.

If appropriation increases become necessary during the year, the department may request a budget amendment. Budget amendments must be approved by City Council. The Director of Administrative Services determines and recommends whether excess revenues or unencumbered funds are available for this purpose.

Unexpended Appropriations

Every appropriation shall lapse at the close of the fiscal year to the extent that it has not been expended.

RELEVANT FINANCIAL POLICIES

The City implemented a revised investment policy for 2014-2015 fiscal year, in 2016-2017 a new Grant and Fiscal policies, and in 2017-2018 a new Federal purchasing policy and Federal Equipment Policy and Procedure. The City Council approved continued funding for the General Fund of a Capital Replacement Reserve and "Rainy Day" Reserve. It is planned that new policies will be approved during the current fiscal year for these new reserves.

RESOLUTION – Annual Appropriation Bill

The City Council adopted Resolution No. 2018-173 and No. 2018-174, a resolution adopting the budget for the City of Hollister for the Bi-Annual fiscal years 2018-2020 and the City's Appropriation Limit. See copy of the resolutions on the next page.

RESOLUTION NO. 2018-173

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HOLLISTER
ADOPTING THE BI-ANNUAL BUDGET FOR THE CITY OF HOLLISTER FOR THE
PERIOD JULY 1, 2018 TO JUNE 30, 2020**

WHEREAS, budget study sessions for the 2018-2019 and 2019-2020 Fiscal Years were held by the City Council on May 31, 2018; and

WHEREAS, copies of the budget worksheets were made available for inspection by the public at the Office of the City Manager; and

WHEREAS, the determination of the cumulative result of the calculations of the City's appropriation limitations, consistent with Article XIII B of the State Constitution, is presented in a separate resolution; and

WHEREAS, the amount of the Operating and Debt Service Appropriations for all funds are \$117,144,929 for the Bi-Annual period as per the following:

General Fund	\$ 51,375,845
Measure E	\$ 12,008,500
Road Repair & Acct. Act of 2017	\$ 1,234,060
Community Development Block grant Program	\$ 36,200
Gas Tax	\$ 1,794,827
Park Dedication	\$ 267,961
Federal Aviation Admin. Grant	\$ 4,323,109
Transportation Development Act	\$ 92,604
Spay-Neuter Education	\$ 29,290
Mello Roos CFD-1	\$ 1,831,150
SLESF Grant	\$ 200,200
Office of Traffic Safety	\$ 50,050
COPS	\$ 220,809
Animal Welfare Fund	\$ 32,280
SB 1186 Fund	\$ 700
Parking Fund	\$ 400
2013 CDBG Fund	\$ 5,400
San Felipe/Flynn Signal Impact Fee	\$ 100
Traffic Impact Fees	\$ 160

DUPLICATE OF ORIGINAL
ON FILE IN THE
OFFICE OF THE CITY CLERK
CITY OF HOLLISTER

Panoche Valley	\$	882,102
St. Housing Related Parks Grant	\$	659,573
Home Program Revolving Loan	\$	1,000
Housing Division	\$	703,304
AB 1600 CIP Fire Impact Fee	\$	400
AB 1600 CIP Police Impact Fee	\$	400
AB 1600 CIP Storm Drain	\$	400
AB 1600 CIP Traffic Impact Fee	\$	12,500
AB 1600 Santa Ana Storm Drain	\$	5,000
Juvenile Hall Impact Fees	\$	180,200
Storm Drain Impact Fee	\$	540,172
Airport Enterprise Operations	\$	1,963,687
Water Enterprise Operations	\$	11,861,499
Water Expansion Impact	\$	257,378
Wastewater Enterprise Operations	\$	23,315,733
Wastewater Expansion Impact	\$	54,665
San Benito Foods	\$	1,455,080
Street Sweeping/ Storm Drain Operations	\$	1,532,079
Briggs Building Enterprise Operations	\$	216,112

WHEREAS, the City's Operating and Debt Service Budgets are Structurally Balanced, to include City's General Fund with a Projected Available Ending Fund Balance in the amount of \$5,782,765; and

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOLLISTER THAT:

The 2018-2020 Bi-Annual Budget for the City of Hollister is hereby adopted, with the City Manager hereby authorized to transfer budgetary amounts within departments, with any budgetary changes that increase the total amount of budgeted appropriations within any fund brought before the City Council for review and approval.

PASSED AND ADOPTED by the City Council of the City of Hollister at a Regular Meeting held this 18th day of June, 2018, by the following vote:

AYES: Council Members Gillio, Luna, Friend, Klauer, and Mayor Velazquez.

NOES: None.

ABSTAINED: None.

ABSENT: None.



Ignacio Velazquez, Mayor

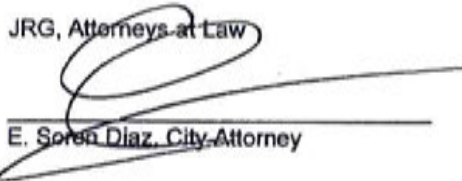
ATTEST:



Christine Black, MMC, City Clerk

APPROVED AS TO FORM:

JRG, Attorneys at Law



E. Soren Diaz, City Attorney

RESOLUTION NO. 2018-174

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HOLLISTER DEFINING THE FACTORS TO BE USED TO DETERMINE THE CITY'S APPROPRIATIONS LIMIT AND SETTING THE APPROPRIATION LIMIT FOR THE CITY OF HOLLISTER FOR FISCAL YEAR '18-19 IN A MANNER CONSISTENT WITH ARTICLE XIII B OF THE CONSTITUTION OF THE STATE OF CALIFORNIA

WHEREAS, all California Cities are required by Article XIII B of the Constitution of the State of California to determine the limit of the proceeds of taxes that can be appropriated each year; and

WHEREAS, out of four possible factors to be used to determine the Appropriations Limit the City Council must choose two factors to apply; and

WHEREAS, only three of the four factors are available and are:

1. Change in the population of the County = 0.37%
2. Change in the population of the City = 0.67 %
3. Change in the per capita income in California = 3.67%
4. Change in nonresidential construction is not applicable; and

WHEREAS, the purpose of the formula is to arrive at the largest possible amount of the City's Appropriation Limit; and

WHEREAS, the formula provides that the City can use the greater of either Factors Number [1] or [2], multiplied by the greater of either Factors Number [3] and [4]; and

WHEREAS, the City's final readjusted Appropriation Limit for proceeds of Taxes for Fiscal Year 2017-18 was determined to be \$18,664,936 utilizing Factors Number [2] and [3]; and

WHEREAS, it is determined that the projected Tax Proceeds for Fiscal Year 2017-18 will be \$8,340,500, resulting in a spread of \$10,324,436 between the proceeds of taxes and the appropriations limited to proceeds of taxes;

DUPLICATE OF ORIGINAL
ON FILE IN THE
OFFICE OF THE CITY CLERK
CITY OF HOLLISTER

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HOLLISTER THAT:

The City Council shall elect to utilize Factors Number [2] and [3] as identified above in the calculations for determining the City's Appropriations Limit; and the Appropriations Limit for Fiscal Year 2018-19 is determined to be \$18,664,936.

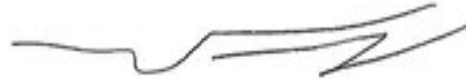
PASSED AND ADOPTED, by the City Council of the City of Hollister at a regular meeting held this 18th day of June, 2018, by the following vote:

AYES: Council Members Gillio, Luna, Friend, Klauer, and Mayor Velazquez.

NOES: None.

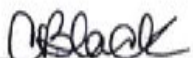
ABSTAINED: None.

ABSENT: None.



Ignacio Velazquez, Mayor

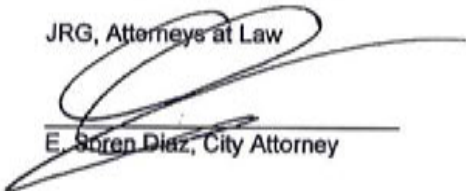
ATTEST:



Christine Black, MMC, City Clerk

APPROVED AS TO FORM:

JRG, Attorneys at Law



E. Soren Diaz, City Attorney

City of Hollister, California Organizational Chart



Fund Summaries

CITY OF HOLLISTER														
FISCAL YEAR '18-19														
PROJECTED FUND BALANCES/ WORKING CAPITAL AND OPERATING BUDGETS														
			Beginning Available	Estimated	Estimated	Estimated	Estimated	Beginning/ Ending PROJECTED						Ending PROJECTED
FUND TYPE	FUND NAME	FUND #	FUND BALANCE FY '17/18	REVENUES FY '17/18	EXPENDITURES FY '17/18	TRANSFERS IN FY '17/18	TRANSFERS (OUT) FY '17/18	Available FUND BALANCE FY '17/18	REQUESTED REVENUES FY '18/19	REQUESTED EXPENDITURES FY '18/19	TRANSFERS IN FY '18/19	TRANSFERS (OUT) FY '18/19	Available Ending FUND BALANCE FY '18/19	
General Fund	General Fund	101	\$ 5,220,479	\$ 19,527,348	\$ 24,362,584	\$ 5,700,000	\$ (364,607)	\$ 5,720,636	\$ 19,647,250	\$ 25,480,731	\$ 5,900,000	\$ (66,519)	\$ 5,720,636	
Special	Measure E	105	-	5,704,000	4,000		(5,700,000)	-	5,754,000	4,000		(5,750,000)	-	
Revenue Funds	Road Repair & Acct Act of 2017	200	-	209,176	209,176			-	609,060	609,060			-	
	CDBG	201	65,116	7,600				72,716	600	35,600			37,716	
	Gas Tax	203	404,103	797,749	1,448,371			(246,519)	887,827	887,827			(246,519)	
	Park Dedication	205	2,419,761	1,464,722	1,847,280			2,037,203	266,000	266,961			2,036,242	
	Federal Aviation Admin Grant	212	-	260,000	260,000			-	430,109	473,109	43,000		-	
	Hollister Airshow	213	(72,324)			72,324		-					-	
	Trans Dev Act Fund	216	393,876	1,901,000	1,810,255			484,621	46,037	46,037			484,621	
	Neuter Education	217	15,211	6,000	1,000			20,211	7,020	22,020			5,211	
	Mello Roos CFD-1	218	-	961,093	961,093			-	885,650	885,650			-	
	SLESF Cops Grant	221	9,081	100,100	84,348			24,833	100,100	100,100			24,833	
	Office of Traffic Safety	223	17,142	50,050	50,050			17,142	50,050	50,050			17,142	
	COPS More	225	(967)	70,127	120,000	50,840		-	39,050	105,569	66,519		-	
	Animal Welfare Fund	226	17,630	8,640	5,000			21,270	8,640	23,640			6,270	
	4th of July Rally	229	(85,208)	45,000	201,235	241,443		-					-	
	SB 1186	231	7,165	6,600	550			13,215	6,050	550			18,715	
	Parking Fund	239	87,919	300				88,219	200	200			88,219	
	2013 CDBG Fund	242	(819)	1,890,184	1,100,000			789,365	5,400	5,400			789,365	
	Enviro Justice Trans Planning Grant	251	12,029	39	12,068			-					-	
	San Felipe/Flynn Signal Impact Fee	262	13,554	42				13,596	50	50			13,596	
	Traffic Impact Fees	264	46,316	580	80			46,816	580	80			47,316	
	AFG Grant	268	-	9,959	9,959			-	-	-			-	
	Panoche Valley Contract	271	42,058	351,300	351,300			42,058	413,205	413,205			42,058	
	St. Housing Related Parks Grant	272	-					-	659,573	659,573			-	
	Home Program Revolving Loan	809	278,645	15,000				293,645	500	500			293,645	
	Housing Authority	851	2,413,903	60,000	1,345,786			1,128,117	35,000	340,966			822,151	
Capital	AB1600 CIP Fire Impact	301	425,325	182,468	10,533			597,260	60,200	200			657,260	
Project Funds	AB1600 CIP Police Impact	302	358,437	136,103	15,973			478,567	60,200	200			538,567	
	AB1600 CIP Storm drain	303	202,938	10,838	200			213,576	3,200	200			216,576	
	AB1600 CIP Traffic Impact	304	11,361,817	2,495,230	11,773			13,845,274	260,000	10,000			14,095,274	
	AB1600 CIP Santa Ana Storm	305	2,022,634	6,777	2,500			2,026,911	2,500	2,500			2,026,911	
	Juvenile Hall Impact Fee	309	157,916	107,182	265,098			-	90,100	90,100			-	
	Storm Drain Impact Fund	662	4,533,348	776,000	750,000			4,559,348	255,000	297,419			4,516,929	
Enterprise	Airport Enterprise Fund	601	585,488	943,605	1,126,570			402,523	1,041,340	775,607		(43,000)	625,256	
Funds	Water Enterprise Fund	620	2,219,883	5,015,000	6,524,391			710,492	5,805,000	6,051,189			464,303	
(Working Capital)	Water Expansion Impact Fund	621	1,790,550	598,643	716,246			1,672,947	240,000	88,940		(150,000)	1,674,007	
	Sewer Enterprise Fund	660	4,300,807	12,553,800	12,389,161			4,465,446	12,543,800	11,701,219			5,308,027	
	Sewer Expansion Impact Fund	661	4,161,370	4,101,578	70,000			8,192,948	545,000	26,227			8,711,721	
	San Benito Foods	665	(1,104,814)	915,000	635,000			(824,814)	726,165	725,116			(823,765)	
	Strt swp/ strm drain ops Enterprise F	670	(406,653)	315,000	510,000			(601,653)	455,000	761,276			(907,929)	
	Briggs Bldg. Enterprise Fund	680	188,393	111,660	73,574			226,479	113,112	133,538			206,053	
	Total for Funds		\$ 42,102,109	\$ 61,715,493	\$ 57,285,154	\$ 6,064,607	\$ (6,064,607)	\$ 46,532,448	\$ 52,052,568	\$ 51,074,609	\$ 6,009,519	\$ (6,009,519)	\$ 47,510,407	
	Total Revenue and Transfers In										\$ 58,062,087			
	Total Expenditures/ Expenses and Transfers Out											\$ 57,084,128		

CITY OF HOLLISTER

BUDGETED REVENUES BY FUND & CATEGORY

FISCAL YEAR '18-19

		FUND	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	REVENUE CATEGORY	TOTAL
FUND TYPE	FUND NAME	#	401	410	420	430	440	450	460	470	490	REVENUES BY FUND
			Taxes	Franchises	Lic./Permit	Inter govt'l	Charge for Svc	Use of Assets	Fines/Forfeit	Assessments	Other Rev.	
<i>General Fund</i>	General Fund	101	\$ 9,766,220	\$ 747,500	\$ 1,982,500	\$ 3,125,145	\$ 2,372,000	\$ 166,397	\$ 149,500	\$ 581,096	\$ 6,656,892	\$ 25,547,250
<i>Special</i>	Measure E	105	5,750,000					4,000				5,754,000
<i>Revenue Funds</i>	Road Repair & Acct Act of 2017	200				609,060						609,060
	Community Development Block Grant	201						600				600
	Gas Tax	203				886,827		1,000				887,827
	Park Dedication	205					265,000	1,000				266,000
	Federal Aviation Admin Grant	212				430,109					43,000	473,109
	T.D.A. Fund	216				45,037		1,000				46,037
	Neuter Education	217					7,000	20				7,020
	Mello Roos CFD-1	218						400		885,250		885,650
	SLESF Cops Grant	221				100,000		100				100,100
	Office of Traffic Safety	223				50,000		50				50,050
	COPS	225				39,000	36,250	50			30,269	105,569
	Animal Welfare Fund	226						40			8,600	8,640
	SB 1186 Fund	231			6,000			50				6,050
	Parking Fund	239						200				200
	2013 CDBG	242				5,400						5,400
	San Felipe/ Flynn Signal Impact Fee	262						50				50
	Traffic Impact Fees	264					500	80				580
	Panoche Valley Contract	271						50			413,155	413,205
	St. Housing Related Parks Grant	272				659,573						659,573
	Home Program Revolving Loan	809						500				500
	Housing	851						13,000		20,000		35,000
<i>Capital</i>	AB1600 CIP Fire Impact	301					60,000	200				60,200
<i>Project Funds</i>	AB1600 CIP Police Impact	302					60,000	200				60,200
	AB1600 CIP Storm drain	303					3,000	200				3,200
	AB1600 CIP Traffic Impact	304					250,000	10,000				260,000
	AB1600 CIP Santa Ana Storm	305						2,300				2,500
	Jail Juvenile Hall	309					90,000	100				90,100
	Storm Drain Impact Fund	662					250,000	5,000				255,000
<i>Enterprise Funds</i>	Airport Enterprise Fund	601	20,000	-		36,000	20,050	957,790	7,500			1,041,340
	Water Enterprise Fund	620					5,630,000	15,000	160,000			5,805,000
	Water Expansion Impact Fund	621					236,500	3,500				240,000
	Sewer Enterprise Fund	660			800		12,328,000	40,000	175,000		-	12,543,800
	Sewer Expansion Impact Fund	661					540,000	5,000				545,000
	San Benito Foods	665					725,865	300				726,165
	Street Sweeping Enterprise Fund	670					315,000				140,000	455,000
	Briggs Bldg Enterprise Fund	680						113,112				113,112
	Totals all Funds		\$ 15,536,220	\$ 747,500	\$ 1,989,300	\$ 5,986,151	\$ 23,189,165	\$ 1,343,489	\$ 492,000	\$ 1,486,346	\$ 7,291,916	\$ 58,062,087

Note: Total Revenues equals both Revenue and Transfers in on Fund Balance Summary page.

CITY OF HOLLISTER																		
BUDGETED EXPENDITURES BY FUND & COST CENTER																		
FISCAL YEAR '18-19																		
			COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST
FUND TYPE	FUND NAME	Fund #	CENTER 1100	CENTER 1105	CENTER 1110	CENTER 1120	CENTER 1125	CENTER 1135	CENTER 1150	CENTER 1155	CENTER 1157	CENTER 1160	CENTER 2025	CENTER 2205	CENTER 2207	CENTER 2500	CENTER 4000	CENTER 4010
			Non Dept	Council	Clerk	City Mgr	Successor	Housing	Treasr	Finance	Info Sys	Hmn Res	An Cntrl	Fire	Sld Wste	Police	Engr	Planning
General Fund	General Fund	101	\$ 504,239	\$ 412,065	\$ 494,309	\$ 452,465	\$ 250,000	\$ -	\$ 25,020	\$ 604,409	\$ 486,053	\$ 355,356	\$ 727,898	\$ 7,614,345	\$ 205,190	\$ 7,860,267	\$ 614,369	\$ 1,409,260
	Percentage of Total Expenditures		2.0%	1.6%	1.9%	1.8%	1.0%	0.0%	0.1%	2.4%	1.9%	1.4%	2.8%	29.8%	0.8%	30.8%	2.4%	5.5%
Special	Measure E	105	5,754,000															
Revenue Funds	Road Repair & Acct Act of 2017	200																
	CDBG	201	600															
	Gas Tax	203	6,900															35,000
	Park Dedication	205	800														71,500	
	Federal Aviation Admin Grant	212	-															
	T.D.A. Fund	216	1,000															
	Neuter Education	217	20										22,000				45,037	
	Mello Roos CFD-1	218	5,400															
	SLESF Cops Grant	221	100											432,341		447,909		
	Office of Traffic Safety	223	50													100,000		
	COPS More	225	50													50,000		
	Animal Welfare Fund	226	40													105,519		
	SB 1186 Fund	231	550										23,600					
	Parking Fund	239	200															
	2013 CDBG	242																
	San Felipe/Flynn Signal Impt Fee	262	50															5,400
	Traffic Impact Fees	264	80															
	Panoche Valley	271	50															
	St. Housing Related Parks Grant	272												413,155				
	Home Program Revolving Loan	809	500															
	Housing Authority	851	2,000					321,869		17,097								-
Capital	AB1600 CIP Fire Impact	301	200															
Project Funds	AB1600 CIP Police Impact	302	200															
	AB1600 CIP Storm drain	303	200															
	AB1600 CIP Traffic Impact	304	10,000															
	AB1600 CIP Santa Ana Storm	305	2,500															
	Jail Juvenile Hall	309	90,100															
	Storm Drain Impact Fund	662	5,000															177,719
Enterprise Funds	Airport Enterprise Fund	601	97,092								24,025							
	Water Enterprise Fund	620	289,338			25,227				375,671	139,476						411,981	
	Water Expansion Impact Fund	621	3,500			15,440											220,000	
	Sewer Enterprise Fund	660	5,586,485			25,227				387,565	154,711						209,871	
	Sewer Expansion Impact Fund	661	3,000			15,227											8,000	
	San Benito Foods	665	300															
	Street Sweeping Enterprise Fund	670	37,149							1,200								
	Briggs Bldg Enterprise Fund	680	4,884															
	Total for Funds		\$ 12,406,577	\$ 412,065	\$ 494,309	\$ 533,586	\$ 250,000	\$ 321,869	\$ 25,020	\$ 1,385,942	\$ 804,265	\$ 355,356	\$ 773,498	\$ 8,459,841	\$ 205,190	\$ 8,563,695	\$ 1,758,477	\$ 1,449,660

CITY OF HOLLISTER																	
BUDGETED EXPENDITURES BY FUND & COST CENTER																	
FISCAL YEAR '18-19																	
FUND TYPE	FUND NAME	FUND #	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	COST CENTER	TOTAL
			Risk Mgmt	Airport	Code Enf	Dom Swr	Ind Swr	Swr Coll	Veh. Maint.	Streets	Stm. Drn. Op.	Water	B,G,&P	Briggs Bldg	Vets Bldg	Rec	Expenditures BY FUND
General Fund	General Fund	101	\$ 13,700	\$ -	\$ 287,730	\$ -	\$ -	\$ -	\$ 494,701	\$ 800,279	\$ -	\$ -	\$ 1,145,321	\$ -	\$ 129,700	\$ 660,574	\$ 25,547,250
	Percentage of Total Expenditures		0.1%	0.0%	1.1%	0.0%	0.0%	0.0%	1.9%	3.1%	0.0%	0.0%	4.5%	0.0%	0.5%	2.6%	100%
Special Revenue Funds	Measure E	105															5,754,000
	Road Repair & Acct Act of 2017	200								609,060							609,060
	CDBG	201															35,600
	Gas Tax	203								809,427							887,827
	Park Dedication	205															266,961
	Federal Aviation Admin Grant	212		473,109									266,161				473,109
	T.D.A. Fund	216															46,037
	Neuter Education	217															22,020
	Mello Roos CFD-1	218															885,650
	SLESF Cops Grant	221															100,100
	Office of Traffic Safety	223															50,050
	COPS More	225															105,569
	Animal Welfare Fund	226															23,640
	SB 1186 Fund	231															550
	Parking Fund	239															200
	2013 CDBG	242															5,400
	San Felipe/Flynn Signal Impt Fee	262															50
	Traffic Impact Fees	264															80
	Panoche Valley	271															413,205
	St. Housing Related Parks Grant	272											659,573				659,573
	Home Program Revolving Loan	809															500
	Housing Authority	851															340,966
Capital Project Funds	AB1600 CIP Fire Impact	301															200
	AB1600 CIP Police Impact	302															200
	AB1600 CIP Storm drain	303															10,000
	AB1600 CIP Traffic Impact	304															2,500
	AB1600 CIP Santa Ana Storm	305															90,100
	Jail Juvenile Hall	309															297,419
	Storm Drain Impact Fund	662									114,700						818,607
Enterprise Funds	Airport Enterprise Fund	601		692,290					5,200								6,051,189
	Water Enterprise Fund	620			54,399				214,032			4,541,065					238,940
	Water Expansion Impact Fund	621															11,701,219
	Sewer Enterprise Fund	660			28,253	2,688,387	589,877	1,520,729	184,736				325,378				26,227
	Sewer Expansion Impact Fund	661															725,116
	San Benito Foods	665					724,816										761,276
	Street Sweeping Enterprise Fund	670							144,530		578,397						133,538
	Briggs Bldg Enterprise Fund	680												128,654			133,538
	Total for Funds		\$ 13,700	\$ 1,165,399	\$ 370,382	\$ 2,688,387	\$ 1,314,693	\$ 1,520,729	\$ 1,043,199	\$ 2,218,766	\$ 693,097	\$ 4,541,065	\$ 2,396,433	\$ 128,654	\$ 129,700	\$ 660,574	\$ 57,084,128

CITY OF HOLLISTER									
FISCAL YEAR '19-20									
PROJECTED FUND BALANCES/ WORKING CAPITAL AND OPERATING BUDGETS									
			Beginning/ Ending PROJECTED						Ending
			Available	REQUESTED	REQUESTED	TRANSFERS	TRANSFERS		PROJECTED
FUND TYPE	FUND	FUND	FUND BALANCE	REVENUES	EXPENDITURES	IN	(OUT)	FY '18/19	Available Ending
&/ or CATEGORY	NAME	NUMBER	FY '18/19	FY '18/19	FY '18/19	FY '18/19	FY '18/19	CIP amounts	FUND BALANCE
									FY '18/19
General Fund	General Fund	101	\$ 5,720,636	\$ 19,640,724	\$ 25,762,076	\$ 6,250,000	\$ (66,519)		\$ 5,782,765
Special Revenue Funds	Measure E	105	-	6,254,500	4,500		(6,250,000)		-
	Road Repair & Acct Act of 2017	200	-	625,000	625,000				-
	CDBG	201	37,716	600	600				37,716
	Gas Tax	203	(246,519)	907,000	907,000				(246,519)
	Park Dedication	205	2,036,242	266,000	1,000				2,301,242
	Federal Aviation Admin Grant	212	-	3,500,000	3,850,000	350,000			-
	Hollister Airshow	213	-	-	-				-
	Trans Dev Act Fund	216	484,621	1,000	46,567				439,054
	Neuter Education	217	5,211	7,270	7,270				5,211
	Mello Roos CFD-1	218	-	945,500	945,500				-
	SLESF Cops Grant	221	24,833	100,100	100,100				24,833
	Office of Traffic Safety	223	17,142	-	-				17,142
	COPS More	225	-	48,721	115,240	66,519			-
	Animal Welfare Fund	226	6,270	8,640	8,640				6,270
	4th of July Rally	229	-	-	-				-
	SB 1186	231	18,715	6,250	150				24,815
	Parking Fund	239	88,219	200	200				88,219
	2013 CDBG Fund	242	789,365	-	-				789,365
	Enviro Justice Trans Planning Grant	251	-	-	-				-
	San Felipe/Flynn Signal Impact Fee	262	13,596	50	50				13,596
	Traffic Impact Fees	264	47,316	80	80				47,316
	AFG Grant	268	-	-	-				-
	Panoche Valley Contract	271	42,058	468,897	468,897				42,058
	St. Housing Related Parks Grant	272	-	-	-				-
	Home Program Revolving Loan	809	293,645	500	500				293,645
	Housing Authority	851	822,151	35,000	362,338				494,813
Capital Project Funds	AB1600 CIP Fire Impact	301	657,260	60,200	200				717,260
	AB1600 CIP Police Impact	302	538,567	60,200	200				598,567
	AB1600 CIP Storm drain	303	216,576	3,200	200				219,576
	AB1600 CIP Traffic Impact	304	14,095,274	260,000	2,500				14,352,774
	AB1600 CIP Santa Ana Storm	305	2,026,911	2,500	2,500				2,026,911
	Juvenile Hall Impact Fee	309	-	90,100	90,100				-
	Storm Drain Impact Fund	662	4,516,929	255,000	242,753				4,529,176
Enterprise Funds	Airport Enterprise Fund	601	625,256	1,046,081	795,080		(350,000)		526,257
(Working Capital)	Water Enterprise Fund	620	464,303	6,040,000	5,810,310				693,993
	Water Expansion Impact Fund	621	1,674,007	240,000	18,438				1,895,569
	Sewer Enterprise Fund	660	5,308,027	12,669,500	11,614,514				6,363,013
	Sewer Expansion Impact Fund	661	8,711,721	545,000	28,438				9,228,283
	San Benito Foods	665	(823,765)	729,964	729,964				(823,765)
	Strt swp/ strn drain ops Enterprise F	670	(907,929)	470,000	770,803				(1,208,732)
	Briggs Bldg. Enterprise Fund	680	206,053	113,112	82,574				236,591
	Total for Funds		47,510,407	55,400,889	53,394,282	6,666,519	(6,666,519)	-	49,517,014
	Total Revenue and Transfers In					62,067,408			
	Total Expenditures/ Expenses and Transfers Out						60,060,801		

CITY OF HOLLISTER
BUDGETED REVENUES BY FUND & CATEGORY
FISCAL YEAR '19-20

FUND TYPE	FUND NAME	FUND #	REVENUE CATEGORY 401 Taxes	REVENUE CATEGORY 410 Franchises	REVENUE CATEGORY 420 Lic./Permit	REVENUE CATEGORY 430 Inter govt'l	REVENUE CATEGORY 440 Charge for Svc	REVENUE CATEGORY 450 Use of Assets	REVENUE CATEGORY 460 Fines/Forfeit	REVENUE CATEGORY 470 Assessments	REVENUE CATEGORY 490 Other Rev.	TOTAL REVENUES BY FUND
<i>General Fund</i>	General Fund	101	\$ 10,356,486	\$ 769,000	\$ 2,031,250	\$ 3,159,950	\$ 2,195,000	\$ 172,682	\$ 174,500	\$ -	\$ 7,031,856	\$ 25,890,724
<i>Special Revenue Funds</i>	Measure E	105	6,250,000					4,500				6,254,500
	Road Repair & Acct Act of 2017	200				625,000						625,000
	Community Development Block Grant	201						600				600
	Gas Tax	203				906,000		1,000				907,000
	Park Dedication	205					265,000	1,000				266,000
	Federal Aviation Admin Grant	212				3,500,000					350,000	3,850,000
	T.D.A. Fund	216				-		1,000				1,000
	Neuter Education	217					7,250	20				7,270
	Mello Roos CFD-I	218						500		945,000		945,500
	SLESF Cops Grant	221				100,000		100				100,100
	Office of Traffic Safety	223				-						-
	COPS	225				39,000	36,250					-
	Animal Welfare Fund	226									39,990	115,240
	SB 1186 Fund	231			6,200			40			8,600	8,640
	Parking Fund	239						50				6,250
	2013 CDBG	242						200				200
	San Felipe/ Flynn Signal Impact Fee	262						50				-
	Traffic Impact Fees	264						80				80
	Panoche Valley Contract	271						50			468,847	468,897
	St. Housing Related Parks Grant	272										-
	Home Program Revolving Loan	809										-
	Housing	851						500				500
<i>Capital Project Funds</i>	AB1600 CIP Fire Impact	301						15,000		20,000		35,000
	AB1600 CIP Police Impact	302					60,000	200				60,200
	AB1600 CIP Storm drain	303					60,000	200				60,200
	AB1600 CIP Traffic Impact	304					3,000	200				3,200
	AB1600 CIP Santa Ana Storm	305					250,000	10,000				260,000
	Jail Juvenile Hall	309						2,500				2,500
	Storm Drain Impact Fund	662					90,000	100				90,100
<i>Enterprise Funds</i>	Airport Enterprise Fund	601	20,000	-		36,000	20,050	965,031	5,000			1,046,081
	Water Enterprise Fund	620					5,850,000	15,000	175,000			6,040,000
	Water Expansion Impact Fund	621					236,500	3,500				240,000
	Sewer Enterprise Fund	660			1,500		12,453,000	40,000	175,000			12,669,500
	Sewer Expansion Impact Fund	661					540,000	5,000				545,000
	San Benito Foods	665					729,664	300				729,964
	Street Sweeping Enterprise Fund	670					320,000				150,000	470,000
	Briggs Bldg Enterprise Fund	680										113,112
	Totals all Funds		\$ 16,626,486	\$ 769,000	\$ 2,038,950	\$ 8,365,950	\$ 23,365,714	\$ 1,357,573	\$ 529,500	\$ 965,000	\$ 8,049,293	\$ 62,067,408
Note: Total Revenues equals both Revenue and Transfers in on Fund Balance Summary page.												

CITY OF HOLLISTER																				
BUDGETED EXPENDITURES BY FUND & COST CENTER																				
FISCAL YEAR '19-20																				
			COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST
FUND TYPE	FUND NAME	Fund #	CENTER 1100	CENTER 1105	CENTER 1110	CENTER 1120	CENTER 1125	CENTER 1135	CENTER 1150	CENTER 1155	CENTER 1157	CENTER 1160	CENTER 2025	CENTER 2205	CENTER 2207	CENTER 2500	CENTER 4000	CENTER 4010	CENTER 4100	CENTER 4200
			Non Dept	Council	Clerk	City Mgr	Successor	Housing	Treasr	Finance	Info Sys	Hmn Res	An Cntrl	Fire	Slid Wste	Police	Engr	Planning	Risk Mgmt	Airport
General Fund	General Fund	101	\$ 561,063	\$ 429,992	\$ 396,246	\$ 481,520	\$ 250,000	\$ -	\$ 26,259	\$ 646,791	\$ 480,848	\$ 527,269	\$ 729,953	\$ 7,457,491	\$ 210,341	\$ 8,168,165	\$ 634,510	\$ 1,428,897	\$ 13,700	\$ -
	Percentage of Total Expenditures		2.2%	1.7%	1.5%	1.9%	1.0%	0.0%	0.1%	2.5%	1.9%	2.0%	2.8%	28.9%	0.8%	31.6%	2.5%	5.5%	0.1%	0.0%
Special Revenue Funds	Measure E	105	6,254,500																	
	Road Repair & Acct Act of 2017	200																		
	CDBG	201	600																	
	Gas Tax	203	1,000																	
	Park Dedication	205	1,000														61,382			
	Federal Aviation Admin Grant	212	-																	
	T.D.A. Fund	216	1,000																	3,850,000
	Neuter Education	217	20														45,567			
	Mello Roos CFD-1	218	500										7,250							
	SLESF Cops Grant	221	100											457,834		487,166				
	Office of Traffic Safety	223														100,000				
	COPS More	225														-				
	Animal Welfare Fund	226	40													115,240				
	SB 1186 Fund	231	150										8,600							
	Parking Fund	239	200																	
	2013 CDBG	242																		
	San Felipe/Flynn Signal Impt Fee	262	50																	
	Traffic Impact Fees	264	80																	
	Panoche Valley	271	50																	
	St. Housing Related Parks Grant	272												468,847						
	Home Program Revolving Loan	809	500																	
	Housing Authority	851	-					343,834		18,504								-		
Capital Project Funds	AB1600 CIP Fire Impact	301	200																	
	AB1600 CIP Police Impact	302	200																	
	AB1600 CIP Storm drain	303	200																	
	AB1600 CIP Traffic Impact	304	2,500																	
	AB1600 CIP Santa Ana Storm	305	2,500																	
	Jail Juvenile Hall	309	90,100																	
	Storm Drain Impact Fund	662	3,000																	
Enterprise Funds	Airport Enterprise Fund	601	404,592														125,053			
	Water Enterprise Fund	620	253,338			26,438				408,364	133,651									719,988
	Water Expansion Impact Fund	621	2,000			16,438											128,084			
	Sewer Enterprise Fund	660	5,584,785			26,438				435,567	148,687									
	Sewer Expansion Impact Fund	661	4,000			16,438											148,593			
	San Benito Foods	665	300														8,000			
	Street Sweeping Enterprise Fund	670	37,149																	
	Briggs Bldg Enterprise Fund	680	300																	
	Total for Funds		\$ 13,206,017	\$ 429,992	\$ 396,246	\$ 567,272	\$ 250,000	\$ 343,834	\$ 26,259	\$ 1,509,226	\$ 778,486	\$ 527,269	\$ 745,803	\$ 8,384,172	\$ 210,341	\$ 8,870,571	\$ 1,151,189	\$ 1,428,897	\$ 13,700	\$ 4,569,988

CITY OF HOLLISTER															
BUDGETED EXPENDITURES BY FUND & COST CEN															
FISCAL YEAR '19-20															
			COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	COST	
FUND TYPE	FUND NAME	Fund #	CENTER 4300	CENTER 4990	CENTER 4991	CENTER 4995	CENTER 5005	CENTER 5010	CENTER 5015	CENTER 5035	CENTER 7000	CENTER 7010	CENTER 7020	CENTER 8000	TOTAL
			Code Enf	Dom Swr	Ind Swr	Swr Cell	Veh. Maint.	Streets	Stm. Drn. Op	Water	B,G,&P	Briggs Bldg	Vets Bldg	Rec	Expenditures BY FUND
General Fund	General Fund	101	\$ 304,392	\$ -	\$ -	\$ -	\$ 509,502	\$ 695,598	\$ -	\$ -	\$ 1,082,734	\$ -	\$ 134,621	\$ 658,703	\$ 25,828,595
	Percentage of Total Expenditures		1.2%	0.0%	0.0%	0.0%	2.0%	2.7%	0.0%	0.0%	4.2%	0.0%	0.5%	2.6%	100%
Special	Measure E	105													
Revenue Funds	Road Repair & Acct Act of 2017	200						625,000							6,254,500
	CDBG	201													625,000
	Gas Tax	203													600
	Park Dedication	205						844,618							907,000
	Federal Aviation Admin Grant	212									-				1,000
	T.D.A. Fund	216													3,850,000
	Neuter Education	217													46,567
	Mello Roos CFD-1	218													7,270
	SLESF Cops Grant	221													945,500
	Office of Traffic Safety	223													100,100
	COPS More	225													-
	Animal Welfare Fund	226													115,240
	SB 1186 Fund	231													8,640
	Parking Fund	239													150
	2013 CDBG	242													200
	San Felipe/Flynn Signal Impt Fee	262													-
	Traffic Impact Fees	264													50
	Panoche Valley	271													80
	St. Housing Related Parks Grant	272													468,897
	Home Program Revolving Loan	809													-
	Housing Authority	851													500
Capital	AB1600 CIP Fire Impact	301													362,338
Project Funds	AB1600 CIP Police Impact	302													200
	AB1600 CIP Storm drain	303													200
	AB1600 CIP Traffic Impact	304													200
	AB1600 CIP Santa Ana Storm	305													2,500
	Jail Juvenile Hall	309													2,500
	Storm Drain Impact Fund	662							114,700						90,100
Enterprise	Airport Enterprise Fund	601													242,753
Funds	Water Enterprise Fund	620	58,137				5,200								1,145,080
	Water Expansion Impact Fund	621					186,257			4,616,041					5,810,310
	Sewer Enterprise Fund	660	29,800	2,733,027	340,823	1,622,194	200,795				343,805				18,438
	Sewer Expansion Impact Fund	661													11,614,514
	San Benito Foods	665			729,664										28,438
	Street Sweeping Enterprise Fund	670					126,148								729,964
	Briggs Bldg Enterprise Fund	680						607,506							770,803
	Total for Funds		\$ 392,329	\$ 2,733,027	\$ 1,070,487	\$ 1,622,194	\$ 1,027,902	\$ 2,165,216	\$ 722,206	\$ 4,616,041	\$ 1,426,539	\$ 82,274	\$ 134,621	\$ 658,703	\$ 60,060,801

General Fund

Non-Departmental
City Council
City Clerk
City Manager
Treasurer
Administrative Services
Information Systems
Police (including Animal Control)
Fire (including Code Enforcement)
Development Services
Management Services
Recreation

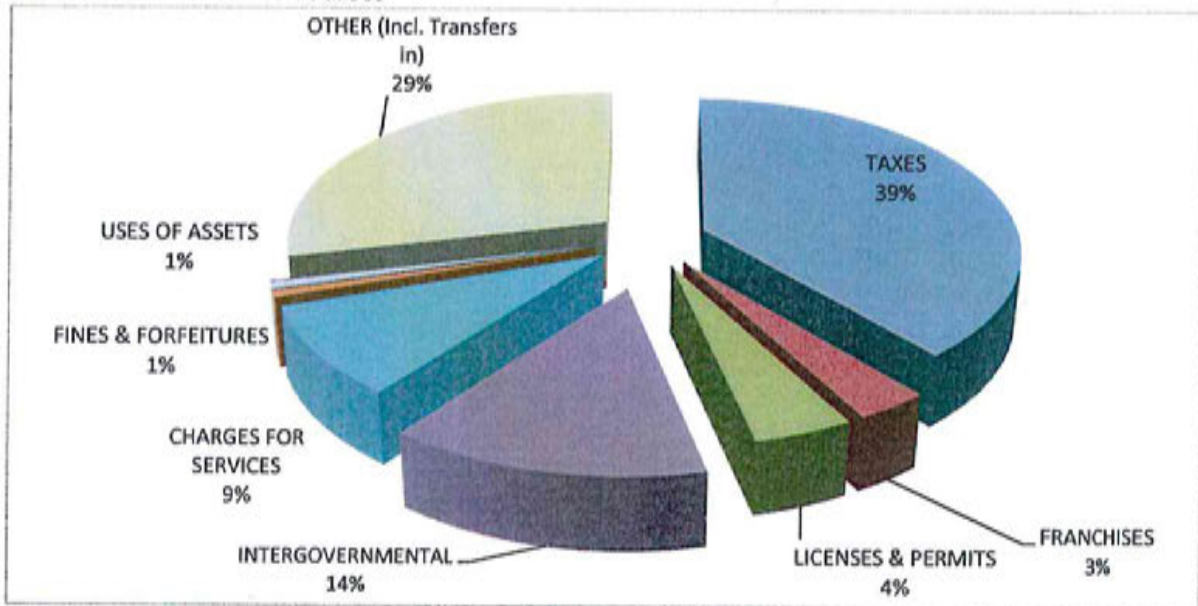
The General Fund is the principal operating fund of the City and accounts for most major tax revenues and public services. All activities which are not required to be included in other specific funds are accounted for in the General Fund.

City of Hollister
General Fund Summary
2018-2020 Bi-Annual Budget

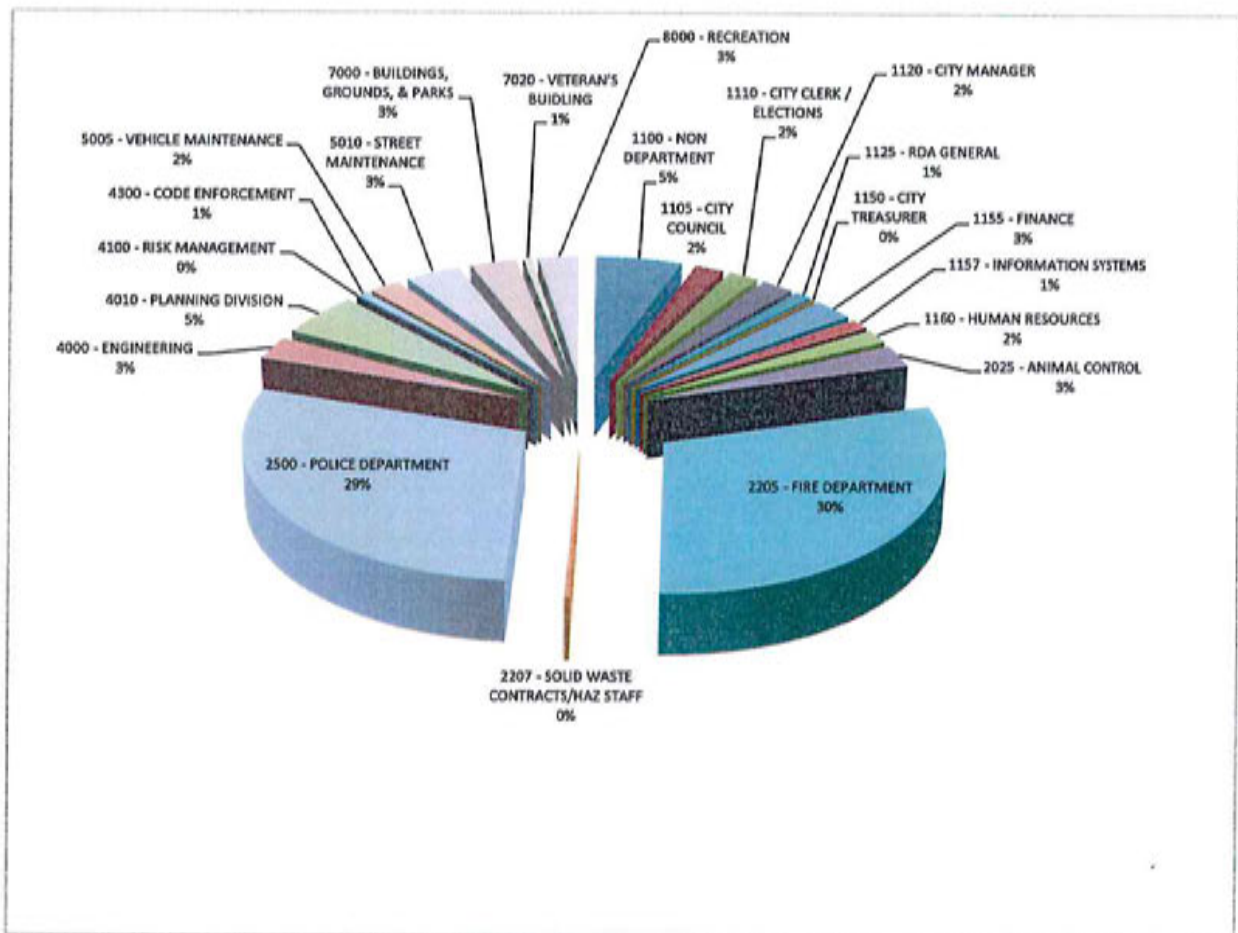
	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	Est. 2017-2018 Activity	Adopted 2018-2019	Adopted 2019-2020
Fund: 101 - GENERAL FUND								
Revenue								
401 - TAXES	\$ 7,720,500	\$ 7,786,036	\$ 8,775,835	\$ 9,386,945	\$ 8,340,500	\$ 9,557,385	\$ 9,766,220	\$ 10,356,486
410 - FRANCHISES	641,000	687,902	687,000	661,575	693,000	660,486	747,500	769,000
420 - LICENSES & PERMITS	465,500	1,075,080	1,242,000	1,269,185	1,088,000	1,322,019	1,982,500	2,031,250
430 - INTERGOVERNMENTAL	2,657,545	2,861,497	2,683,496	2,837,354	2,915,293	2,922,913	3,125,145	3,159,950
440 - CHARGES FOR SERVICES	2,276,454	2,621,389	2,498,300	3,000,144	2,224,950	3,553,482	2,372,000	2,195,000
450 - USES OF ASSETS	138,772	169,056	145,227	182,949	158,182	278,475	166,397	172,682
460 - FINES & FORFEITURES	144,500	184,728	159,500	183,122	159,500	170,396	149,500	174,500
470 - SPECIAL ASSESSMENTS	-	-	1,470,000	1,467,682	-	-	581,096	-
490 - OTHER (Incl. Transfers in)	5,681,479	5,953,831	6,172,782	6,578,026	6,571,187	6,762,192	6,656,892	7,031,856
Revenue Total:	19,725,750	21,339,519	23,834,140	25,566,982	22,150,612	25,227,348	25,547,250	25,890,724
Expense								
1100 - NON DEPARTMENT	2,769,725	2,813,406	2,050,850	2,176,653	1,837,011	1,750,736	504,239	561,063
1105 - CITY COUNCIL	326,714	408,775	510,116	471,871	406,851	376,313	412,065	429,992
1110 - CITY CLERK / ELECTIONS	325,106	343,056	448,207	444,191	421,383	382,108	494,309	396,246
1120 - CITY MANAGER	490,698	509,920	543,073	453,654	451,677	466,287	452,465	481,520
1125 - RDA GENERAL	249,600	218,427	249,600	211,966	249,712	216,315	250,000	250,000
1135 - AFFORDABLE HOUSING	-	-	-	-	500,000	-	-	-
1150 - CITY TREASURER	25,548	24,137	25,208	21,782	25,337	3,218	25,020	26,259
1155 - FINANCE	502,398	531,237	637,297	630,448	626,710	664,704	604,409	646,791
1157 - INFORMATION SYSTEMS	291,858	287,793	337,667	286,579	333,551	340,715	486,053	480,848
1160 - HUMAN RESOURCES	328,287	141,919	335,114	148,838	502,698	396,722	355,356	527,269
2025 - ANIMAL CONTROL	531,667	543,030	690,825	606,020	602,094	432,655	727,898	729,953
2205 - FIRE DEPARTMENT	5,577,842	5,942,182	8,685,074	8,545,872	6,637,957	7,381,484	7,614,345	7,457,491
2207 - SOLID WASTE CONTS/HAZ STAFF	239,806	147,794	199,313	200,680	67,558	246,479	205,190	210,341
2500 - POLICE DEPARTMENT	6,170,087	5,635,062	6,394,661	6,308,018	6,616,855	6,384,895	7,860,267	8,168,165
4000 - ENGINEERING	798,625	664,001	735,128	645,203	605,888	660,475	614,369	634,510
4010 - PLANNING DIVISION	893,818	1,103,529	1,415,248	1,401,419	1,358,165	1,755,393	1,409,260	1,428,897
4100 - RISK MANAGEMENT	-	957	21,700	20,193	5,700	1,251	13,700	13,700
4300 - CODE ENFORCEMENT	175,558	175,661	178,047	166,876	228,780	276,988	287,730	304,392
5005 - VEHICLE MAINTENANCE	232,609	233,915	479,573	479,366	438,594	491,772	494,701	509,502
5010 - STREET MAINTENANCE	67,338	63,656	430,184	431,199	780,472	698,481	800,279	695,598
7000 - BUILDINGS, GROUNDS, & PARKS	1,032,058	900,680	873,969	777,761	1,070,573	1,051,637	1,145,321	1,082,734
7020 - VETERAN'S BUIDLING	139,886	140,788	107,825	98,952	117,918	113,355	129,700	134,621
8000 - RECREATION	541,974	459,911	568,210	563,464	590,667	635,208	660,574	658,703
9000 - CONSTRUCTION IN PROGRESS	-	-	119,500	12,926	-	-	-	-
Expense Total:	21,711,202	21,289,836	26,036,389	25,103,930	24,476,151	24,727,191	25,547,250	25,828,595
Net Income (loss)	(1,985,452)	49,683	(2,202,249)	463,052	(2,325,539)	500,157	-	62,129
Beginning Available Fund Balance	4,707,744	4,707,744	4,757,427	4,757,427	5,220,479	5,220,479	5,720,636	5,720,636
Ending Available Fund Balance	\$ 2,722,292	\$ 4,757,427	\$ 2,555,178	\$ 5,220,479	\$ 2,894,940	\$ 5,720,636	\$ 5,720,636	\$ 5,782,765

General Fund Summary

General Fund Revenue Sources



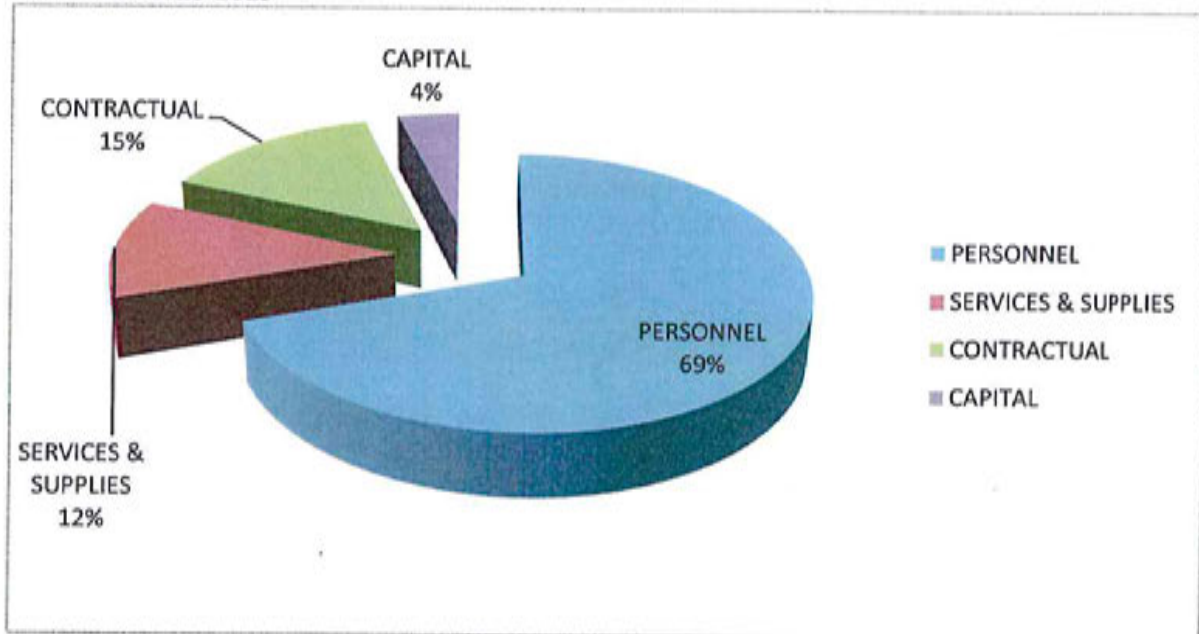
General Fund Expenditures by Department



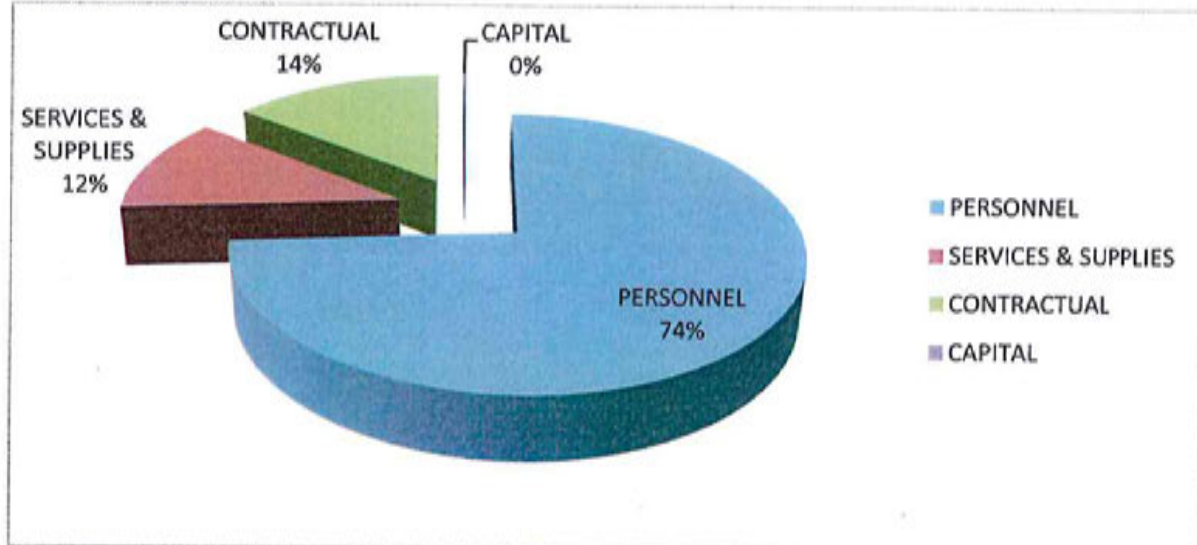
General Fund Operating Expenditures by Category

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 17,761,295	70%	\$ 17,761,295	70%
SERVICES & SUPPLIES	3,028,554	12%	3,028,554	12%
CONTRACTUAL	3,722,105	15%	3,722,105	15%
CAPITAL	1,035,296	4%	1,035,296	4%
Total	\$ 25,547,250		\$ 25,547,250	

Fiscal Year 2018-2019



Fiscal Year 2019-2020



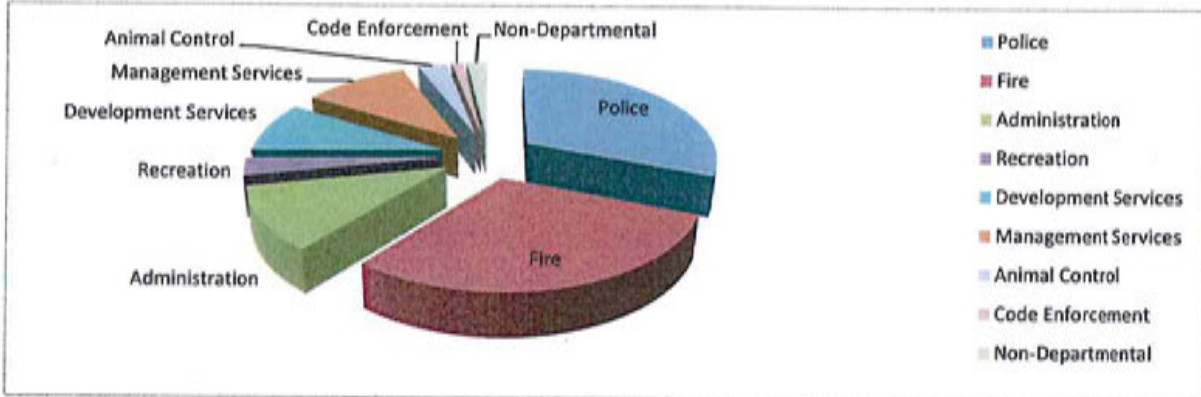
City of Hollister

Fiscal Year 2018-2020 Bi-Annual Budget

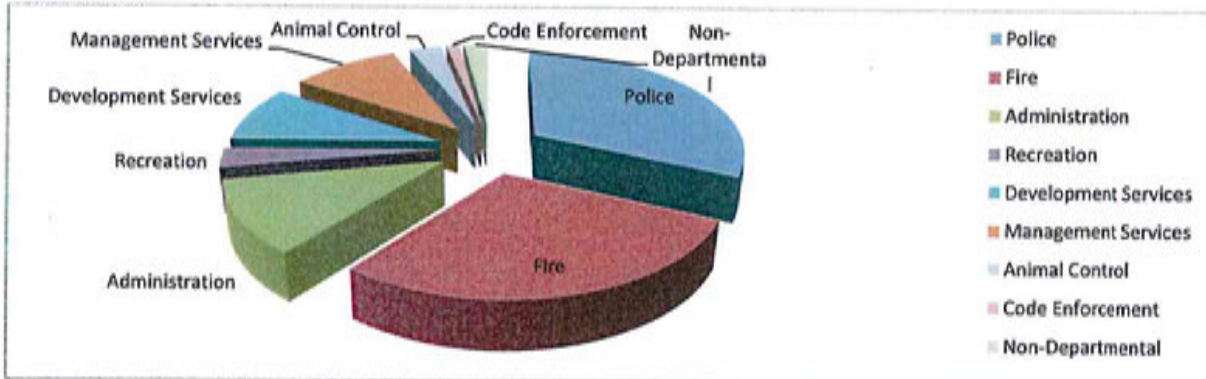
General Fund Summary

Department	2018-2019 Budget Amount	% of Budget	2019-2020 Budget Amount	% of Budget	FTE
Police	\$7,860,267	31%	8,168,165	32%	38.13
Fire	7,614,345	30%	7,457,491	29%	32.00
Administration	2,829,677	11%	2,988,925	12%	11.45
Recreation	790,274	3%	793,324	3%	3.00
Development Services	2,273,629	9%	2,313,407	9%	6.90
Management Services	2,659,191	10%	2,511,875	10%	4.17
Animal Control	727,898	3%	729,953	3%	4.20
Code Enforcement	287,730	1%	304,392	1%	1.50
Non-Departmental	504,239	2%	591,063	2%	0.00
Total Budget	\$25,547,250	100%	25,828,595	100%	101.35

2018-2019



2019-2020



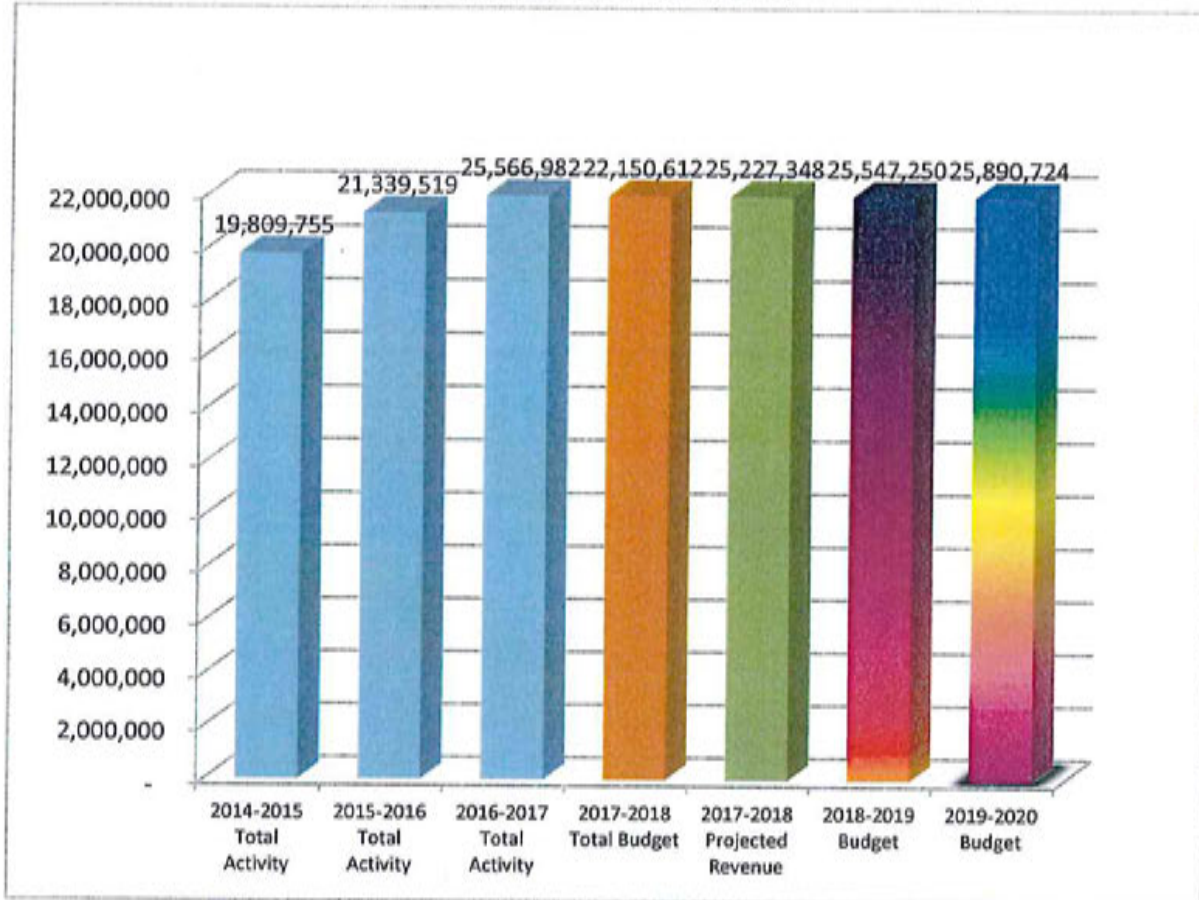
General Fund

Schedule of Revenues

City of Hollister

2018-2020 Bi-Annual Budget

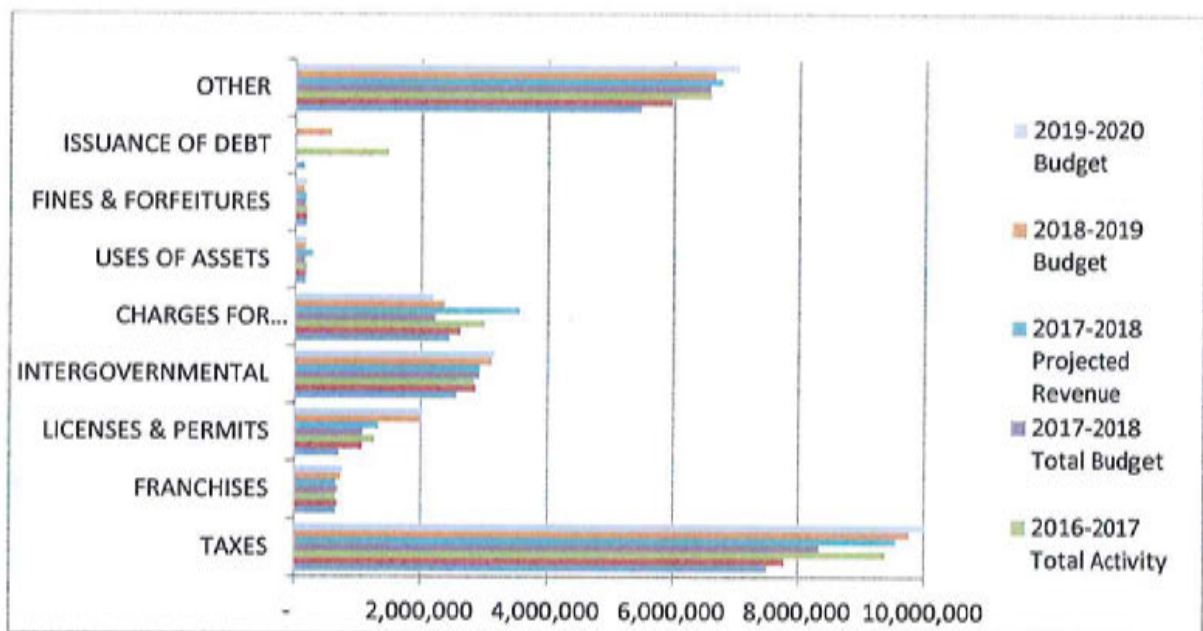
General Fund Revenue Overview



	2014-2015 Total Activity	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 Projected Revenue	2018-2019 Budget	2019-2020 Budget
Fund: 101 - GENERAL FUND							
Revenue							
Department: 1000 - NON DEPARTMENT							
TAXES	\$ 7,503,184	\$ 7,786,036	\$ 9,386,945	\$ 8,340,500	\$ 9,557,385	\$ 9,766,220	\$ 10,356,486
FRANCHISES	657,753	687,902	661,575	693,000	660,486	747,500	769,000
LICENSES & PERMITS	702,118	1,075,080	1,269,185	1,088,000	1,322,019	1,982,500	2,031,250
INTERGOVERNMENTAL	2,562,336	2,861,497	2,837,354	2,915,293	2,922,913	3,125,145	3,159,950
CHARGES FOR SERVICES	2,440,719	2,621,389	3,000,144	2,224,950	3,553,482	2,372,000	2,195,000
USES OF ASSETS	163,751	169,056	182,949	158,182	278,475	166,397	172,682
FINES & FORFEITURES	173,584	184,728	183,122	159,500	170,396	149,500	174,500
ISSUANCE OF DEBT	142,462		1,467,682			581,096	-
OTHER	5,461,848	5,953,831	6,578,026	6,571,187	6,762,192	6,656,892	7,031,856
Revenue Total:	\$ 19,809,755	\$ 21,339,519	\$ 25,566,982	\$ 22,150,612	\$ 25,227,348	\$ 25,547,250	\$ 25,890,724

City of Hollister 2018-2020 Bi-Annual Budget

General Fund Revenue by Major Category



City of Hollister

2018-2020 Bi-Annual Budget

		2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 Est. Activity	Adopted 2018- 2019	Adopted 2019-2020
Fund: 101 - GENERAL FUND									
Revenue									
Department: 1000 - NON DEPARTMENT									
Category: 401 - TAXES									
<u>101-1000-401001</u>	PROPERTY TAX CURRENT SECURED	880,000	893,798	915,000	984,406	975,000	993,837	1,100,000	1,150,000
<u>101-1000-401002</u>	PROPERTY TAX CURRENT UNSECUR	60,000	46,770	55,000	55,187	55,000	55,568	60,000	60,000
<u>101-1000-401004</u>	PROPERTY TAX PRIOR UNSECURED	500	1,166	500	853	500	1,719	1,220	1,486
<u>101-1000-401005</u>	SUPPLEMENTAL PROPERTY TAX	30,000	41,541	10,000	72,707	25,000	62,567	70,000	70,000
<u>101-1000-401010</u>	PROPERTY TRANSFER TAX	120,000	164,104	120,000	215,181	240,000	243,772	215,000	185,000
<u>101-1000-401011</u>	SALES AND USE TAX	3,400,000	3,520,630	4,450,000	4,490,717	4,100,000	4,869,856	4,800,000	5,150,000
<u>101-1000-401012</u>	TRANSIENT OCCUPANCY TAX	175,000	170,900	180,000	218,033	180,000	276,596	400,000	440,000
<u>101-1000-401014</u>	PROP IN-LIEU OF SALE TAX	500,000	304,177	-	-	-	-	-	-
<u>101-1000-401017</u>	PROPERTY TAX IN LIEU OF VLF	2,400,000	2,470,693	2,880,335	3,188,764	2,600,000	2,872,921	2,940,000	3,100,000
<u>101-1000-401172</u>	PUBLIC SAFETY SALES	155,000	172,256	165,000	161,097	165,000	180,548	180,000	200,000
Category: 401 - TAXES Total:		7,720,500	7,786,036	8,775,835	9,386,945	8,340,500	9,557,385	9,766,220	10,356,486
Category: 410 - FRANCHISES									
<u>101-1000-410001</u>	CABLE TV	225,000	246,525	250,000	226,095	250,000	221,070	250,000	255,000
<u>101-1000-410002</u>	DISPOSAL SERVICE	210,000	216,716	220,000	221,520	220,000	213,271	235,000	245,000
<u>101-1000-410003</u>	ELECTRIC	120,000	129,255	130,000	137,031	135,000	137,190	165,000	170,000
<u>101-1000-410004</u>	GAS	75,000	76,621	77,000	72,398	78,000	78,433	86,500	87,000
<u>101-1000-410006</u>	RECYCLING	11,000	18,785	10,000	4,531	10,000	10,522	11,000	12,000
Category: 410 - FRANCHISES Total:		641,000	687,902	687,000	661,575	693,000	660,486	747,500	769,000
Category: 420 - LICENSES & PERMITS									
<u>101-1000-420001</u>	ANIMAL LICENSES	21,000	29,055	28,000	19,598	29,000	18,624	25,000	26,000
<u>101-1000-420002</u>	BUSINESS LICENSES	210,000	213,268	220,000	242,461	225,000	219,872	240,000	245,000
<u>101-1000-420010</u>	ALARM PERMIT ANNUAL	10,000	8,120	9,000	3,181	8,000	4,402	4,000	4,000
<u>101-1000-420050</u>	BUILDING PERMITS	200,000	793,934	960,000	966,535	800,000	1,016,000	850,000	800,000
<u>101-1000-420051</u>	CONDITIONAL USE PERMITS	4,500	7,854	4,500	16,257	6,000	41,971	36,000	7,000
<u>101-1000-420053</u>	ENCROACHMENT PERMITS	10,000	7,968	10,000	11,424	10,000	11,995	10,000	11,000
<u>101-1000-420056</u>	HYDRANT METER PERMITS	3,500	1,970	3,500	-	2,000	-	-	-
<u>101-1000-420058</u>	TRANSPORTATION PERMIT	2,000	3,922	2,500	4,770	3,500	4,956	4,000	3,750
<u>101-1000-420060</u>	CANNABIS REGULATORY PERMIT	-	-	-	-	-	-	179,000	180,000
<u>101-1000-420061</u>	LANDSCAPE APPLICATION	4,500	8,989	4,500	4,959	4,500	4,199	4,500	4,500
<u>101-1000-420062</u>	CANNABIS DEVELOPMENT AGREEMENT	-	-	-	-	-	-	630,000	750,000
Category: 420 - LICENSES & PERMITS Total:		465,500	1,075,080	1,242,000	1,269,185	1,088,000	1,322,019	1,982,500	2,031,250

City of Hollister

2018-2020 Bi-Annual Budget

		2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 Est. Activity	Adopted 2018- 2019	Adopted 2019-2020
Fund: 101 - GENERAL FUND									
Revenue									
Department: 1000 - NON DEPARTMENT									
Category: 430 - INTERGOVERNMENTAL									
<u>101-1000-430003</u>	HOMEOWNER'S PROP TAX RELIEF	8,500	8,189	9,000	8,393	9,000	8,592	9,000	9,500
<u>101-1000-430004</u>	MOTOR VEHICLE LICENSE FEE	-	-	-	-	-	19,306	-	-
<u>101-1000-430006</u>	POST REIMBURSEMENTS	15,000	6,547	15,000	2,991	10,000	6,940	10,000	10,000
<u>101-1000-430008</u>	UNET109 CONTRIBUTIONS	-	-	-	-	125,000	50,454	125,000	125,000
<u>101-1000-430010</u>	SB 90 CLAIMS PGM ST MANDATE	20,000	39,371	25,000	18,013	20,000	19,473	20,000	22,000
<u>101-1000-430011</u>	RDA STATUTORY PAYMENT	20,000	40,823	20,000	-	40,000	89,045	90,000	42,000
<u>101-1000-430014</u>	FIRE CONTRACT	1,318,300	1,292,946	1,357,850	1,322,818	1,375,000	1,320,752	1,415,000	1,457,450
<u>101-1000-430015</u>	CO. ANIMAL CONTROL REIMBURSEME	304,869	273,410	286,646	299,196	318,793	173,190	313,145	325,000
<u>101-1000-430016</u>	STATE GRANT	45,876	198,991	20,000	59,997	-	-	-	-
<u>101-1000-430021</u>	FEDERAL GRANT	-	-	-	-	-	105,494	-	-
<u>101-1000-430100</u>	SUCCESSOR AGENCY RESIDUAL PMT	625,000	708,685	655,000	832,267	725,000	854,883	850,000	875,000
<u>101-1000-430102</u>	SUCCESSOR AGENCY ADMIN FEE	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
<u>101-1000-430116</u>	UNITARY RAILROAD	50,000	42,538	45,000	43,680	42,500	24,784	43,000	44,000
Category: 430 - INTERGOVERNMENTAL Total:		2,657,545	2,861,497	2,683,496	2,837,354	2,915,293	2,922,913	3,125,145	3,159,950
Category: 440 - CHARGES FOR SERVICES									
<u>101-1000-440001</u>	AB 939 SOLID WASTE FEE	240,000	245,307	245,000	251,994	260,000	261,278	265,000	275,000
<u>101-1000-440002</u>	ANIMAL SHELTER FEES	27,500	28,529	28,000	53,904	35,000	42,307	45,000	45,000
<u>101-1000-440003</u>	CITY CLERK DOCUMENTS	150	-	150	1,720	150	26	150	150
<u>101-1000-440004</u>	NSF CHARGES	150	61	150	451	150	4,690	450	450
<u>101-1000-440005</u>	FIRE HYDRANT TESTING FEE	2,500	9,082	3,500	3,824	3,500	4,063	4,500	4,500
<u>101-1000-440006</u>	FIRE INCIDENT REPORTS	1,500	405	1,500	495	500	465	500	500
<u>101-1000-440007</u>	HAZARDOUS INSPECTIONS	-	2,400	8,400	2,200	-	1,800	2,500	2,500
<u>101-1000-440008</u>	NSF CHECK HANDLING BANK SIDE	100	75	100	98	100	100	100	100
<u>101-1000-440009</u>	MISC FEES	-	308	-	442	-	1,033	-	-
<u>101-1000-440010</u>	POLICE REPORTS	10,000	4,472	6,000	6,229	6,000	5,630	6,000	6,000
<u>101-1000-440014</u>	COUNTY ANIMAL CONT. ADMIN. CIT.	-	2,770	2,000	2,375	2,500	5,500	3,000	3,000
<u>101-1000-440015</u>	WEED ABATEMENT	10,500	5,935	11,000	5,034	11,000	5,518	11,000	11,000
<u>101-1000-440016</u>	HOLL SCH DIST_SCHOOL BEAT OFFR	140,000	167,067	140,000	202,453	140,000	105,000	140,000	140,000
<u>101-1000-440017</u>	CODE ENFORCEMENT REVENUE	50,000	38,311	50,000	17,679	40,000	25,699	30,000	35,000
<u>101-1000-440018</u>	ANIMAL CONTROL ADMIN. CITATION	4,500	9,053	9,000	5,285	6,000	24,220	20,000	22,000
<u>101-1000-440020</u>	FIRE INSPECTION FEE	45,000	183,423	285,000	247,796	250,000	311,462	250,000	200,000
<u>101-1000-440021</u>	FIRE PLAN CHECKING	25,000	26,092	20,000	28,342	22,500	27,676	22,500	22,500
<u>101-1000-440022</u>	FIRE WORKS PREVENTION	-	889	-	(2,600)	-	-	-	-
<u>101-1000-440024</u>	ANIMAL CONTROL CITATION COLLECTION!	-	-	-	100	-	625	-	-

City of Hollister

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		2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 Est. Activity	Adopted 2018- 2019	Adopted 2019-2020
Fund: 101 - GENERAL FUND									
Revenue									
Department: 1000 - NON DEPARTMENT									
<u>101-1000-440025</u>	POLICE CITATION COLLECTIONS	19,500	13,520	15,000	4,415	2,500	27,115	15,000	15,000
<u>101-1000-440026</u>	FIRE DEPT. CITATION COLLECTIONS	250	-	250	-	100	300	200	200
<u>101-1000-440030</u>	ANNEXATION CHARGES	-	490	-	5,107	100	11,917	1,000	1,000
<u>101-1000-440032</u>	ENGINEER INSPECTION CHGS	236,000	1,095,607	982,250	1,166,222	814,150	1,935,489	1,000,000	900,000
<u>101-1000-440033</u>	GENERAL PLAN AMENDMENTS	-	704	-	9,770	100	704		
<u>101-1000-440034</u>	PLAN CHECKING CHARGES	275,000	227,128	200,000	232,951	200,000	251,420	250,000	250,000
<u>101-1000-440035</u>	PLANNING CHGS FOR BLDG PER	40,000	91,956	40,000	133,568	40,000	116,251	90,000	40,000
<u>101-1000-440037</u>	SALE OF MAPS-DOCUMENTS	1,000	130	1,000	6	100	162	100	100
<u>101-1000-440039</u>	SITE & ARCHITECT DVLPMNT REV	20,000	21,833	20,000	15,911	20,000	27,763	20,000	20,000
<u>101-1000-440040</u>	SUBDIVISION REVIEW CHGS	15,000	107,594	90,000	13,463	15,000	9,753	15,000	15,000
<u>101-1000-440042</u>	ZONING REVIEW CHARGES	6,750	21,326	7,000	16,530	8,000	2,709	7,500	7,500
<u>101-1000-440043</u>	PLANNING CITATION COLLECTIONS	-	-	-	750	-	-		
<u>101-1000-440044</u>	PLANNING DEPARTMENT APPEALS	-	300	-	-	-	-		
<u>101-1000-440047</u>	LIVE SCAN FEES COLLECTED	-	-	-	1,642	5,000	4,215	5,000	5,000
<u>101-1000-440048</u>	MAP CHECKING FEE	-	-	-	3,675	-	23,095	2,500	2,500
<u>101-1000-440049</u>	CODE ENFORCEMENT INSPECTION FEES	-	-	-	-	-	6,527	2,500	2,500
<u>101-1000-440050</u>	FIRE SERVICES	5,800	27,233	6,000	11,683	10,000	6,381	10,000	10,000
<u>101-1000-440051</u>	STAGE 1_ELIGIBILITY_MEDICAL CANNABIS	-	-	-	352,332	-	112,926		
<u>101-1000-440053</u>	CANNABIS MANUFACTURING REVENUE	-	-	-	-	-	20,303		
<u>101-1000-440091</u>	RESIDENTIAL DEV. ALLOCATIONS	7,500	51,368	8,000	10,689	10,000	22,417	10,000	10,000
<u>101-1000-440100</u>	RECREATION DEPT REVENUE	168,666	101,182	105,000	121,427	105,000	130,143	125,000	130,000
<u>101-1000-440250</u>	RECREATION RENTS AND LEASES	24,088	15,920	14,000	21,696	17,500	16,801	17,500	18,500
<u>101-1000-440255</u>	VET'S BUILDING RENTAL INCOME	-	-	-	373	-	1		
<u>101-1000-440261</u>	ENGINEERING PLAN CHECKING	900,000	120,921	200,000	50,114	200,000	-		
Category: 440 - CHARGES FOR SERVICES Total:		2,276,454	2,621,389	2,498,300	3,000,144	2,224,950	3,553,482	2,372,000	2,195,000

City of Hollister

2018-2020 Bi-Annual Budget

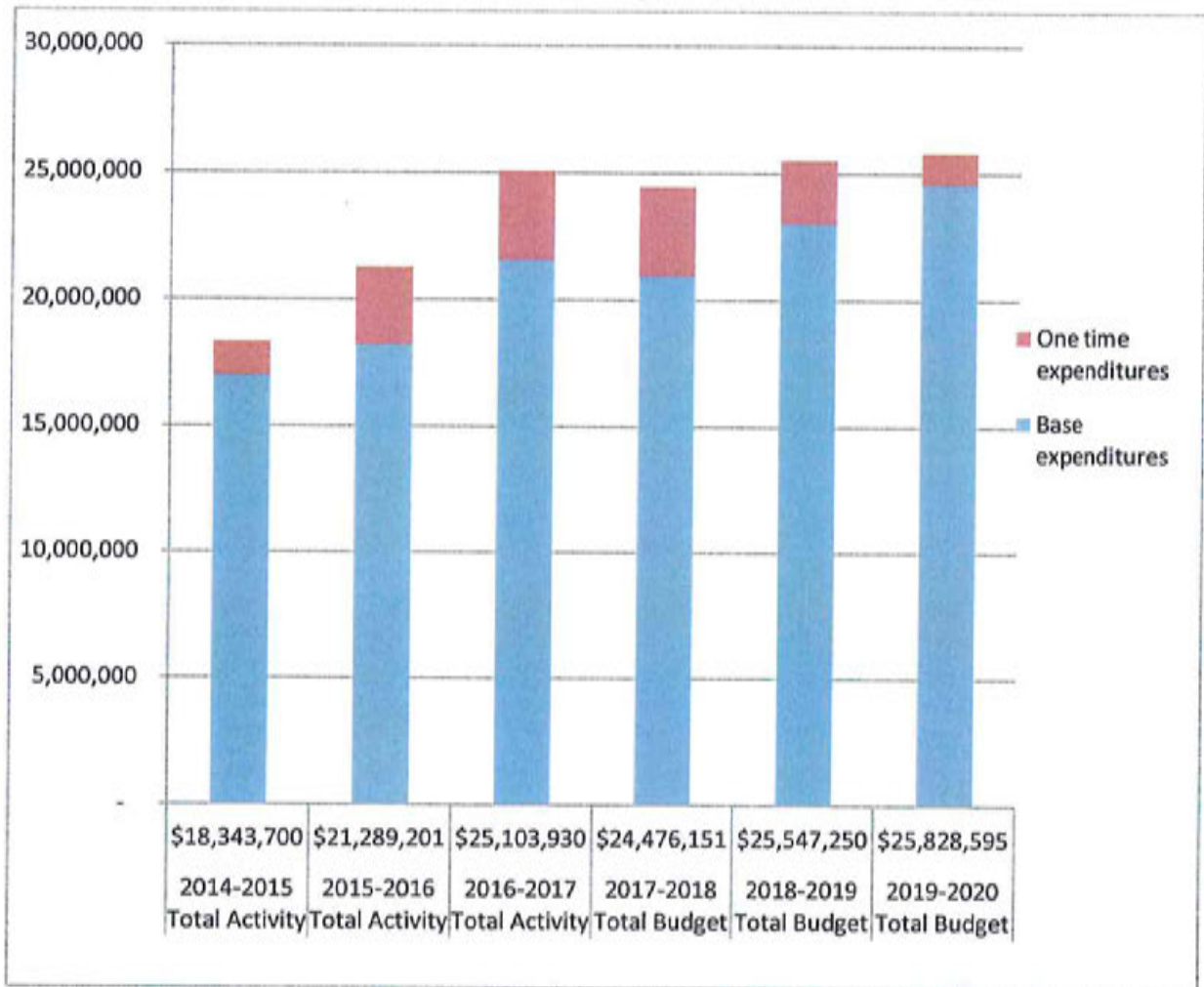
		2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 Est. Activity	Adopted 2018- 2019	Adopted 2019-2020
Fund: 101 - GENERAL FUND									
Revenue									
Department: 1000 - NON DEPARTMENT									
Category: 450 - USES OF ASSETS									
<u>101-1000-450001</u>	INTEREST INCOME	2,500	22,042	2,500	34,452	15,000	36,333	25,000	27,000
<u>101-1000-450006</u>	PG&E (BROWN ALLEY) LEASE PMTS	4,250	4,541	4,400	4,693	4,500	4,414	4,700	4,900
<u>101-1000-450007</u>	BRIGGS ALLEY	1,188	495	1,188	-	1,188	-	1,188	1,188
<u>101-1000-450008</u>	MFR&C INC._FISHERS LEASE PMT	-	594	-	594	594	-	594	594
<u>101-1000-450100</u>	RENT AND LEASES	13,275	13,349	13,275	9,956	13,000	7,750		
<u>101-1000-450105</u>	ANTENNA SITE RENT	117,559	127,080	123,864	132,995	123,900	221,762	134,915	139,000
<u>101-1000-450999</u>	UNREALIZED GAIN ON INVESTMENTS	-	955	-	260	-	8,217		
Category: 450 - USES OF ASSETS Total:		138,772	169,056	145,227	182,949	158,182	278,475	166,397	172,682
Category: 460 - FINES & FORFEITURES									
<u>101-1000-460001</u>	CRIMINAL FINES	12,000	2,334	2,500	1,827	2,500	1,184	2,500	2,500
<u>101-1000-460002</u>	VEHICLE FINES	65,000	144,422	100,000	135,956	100,000	136,818	100,000	125,000
<u>101-1000-460004</u>	DELINQUENCIES	7,500	5,399	7,000	7,845	7,000	4,972	7,000	7,000
<u>101-1000-460006</u>	PARKING CITATIONS	60,000	32,574	50,000	37,494	50,000	27,422	40,000	40,000
Category: 460 - FINES & FORFEITURES Total:		144,500	184,728	159,500	183,122	159,500	170,396	149,500	174,500
Category: 470 - SPECIAL ASSESSMENTS									
<u>101-1000-470004</u>	PROCEEDS FROM THE ISSUANCE OF DEBT	-	-	1,470,000	1,467,682	-	-	581,096	
Category: 470 - SPECIAL ASSESSMENTS Total:		-	-	1,470,000	1,467,682	-	-	581,096	-
Category: 490 - OTHER									
<u>101-1000-490005</u>	REIMBURSEMENTS	506,625	65,884	897,928	64,389	1,088,000	645,446	23,705	48,669
<u>101-1000-490011</u>	CASH OVER	-	-	-	3	-	10		
<u>101-1000-490055</u>	SALE OF PROPERTY	-	98,097	-	25,569	-	336,194		
<u>101-1000-490100</u>	MISCELLANEOUS REVENUE	-	2,585	-	11,148	-	1,948		
<u>101-1000-490995</u>	OVERHEAD CHARGES TO ST. SWP	37,149	37,149	37,149	37,149	37,149	37,149	37,149	37,149
<u>101-1000-490996</u>	OVERHEAD CHARGES TO SEWER	392,909	392,909	392,909	392,909	392,909	392,909	392,909	392,909
<u>101-1000-490997</u>	OVERHEAD CHARGES TO WATER	252,162	252,162	252,162	252,162	252,162	252,162	252,162	252,162
<u>101-1000-490998</u>	OVERHEAD CHARGES TO AIRPORT	50,967	50,967	50,967	50,967	50,967	50,967	50,967	50,967
<u>101-1000-490999</u>	TRANSFERS IN	4,441,667	5,054,078	4,541,667	5,743,730	4,750,000	5,045,407	5,900,000	6,250,000
Category: 490 - OTHER Total:		5,681,479	5,953,831	6,172,782	6,578,026	6,571,187	6,762,192	6,656,892	7,031,856
Revenue Total:		19,725,750	21,339,519	23,834,140	25,566,982	22,150,612	25,227,348	25,547,250	25,890,724

General Fund

Schedule of Expenditures

City of Hollister 2018-2020 Bi-Annual Budget

General Fund Expenditure Overview

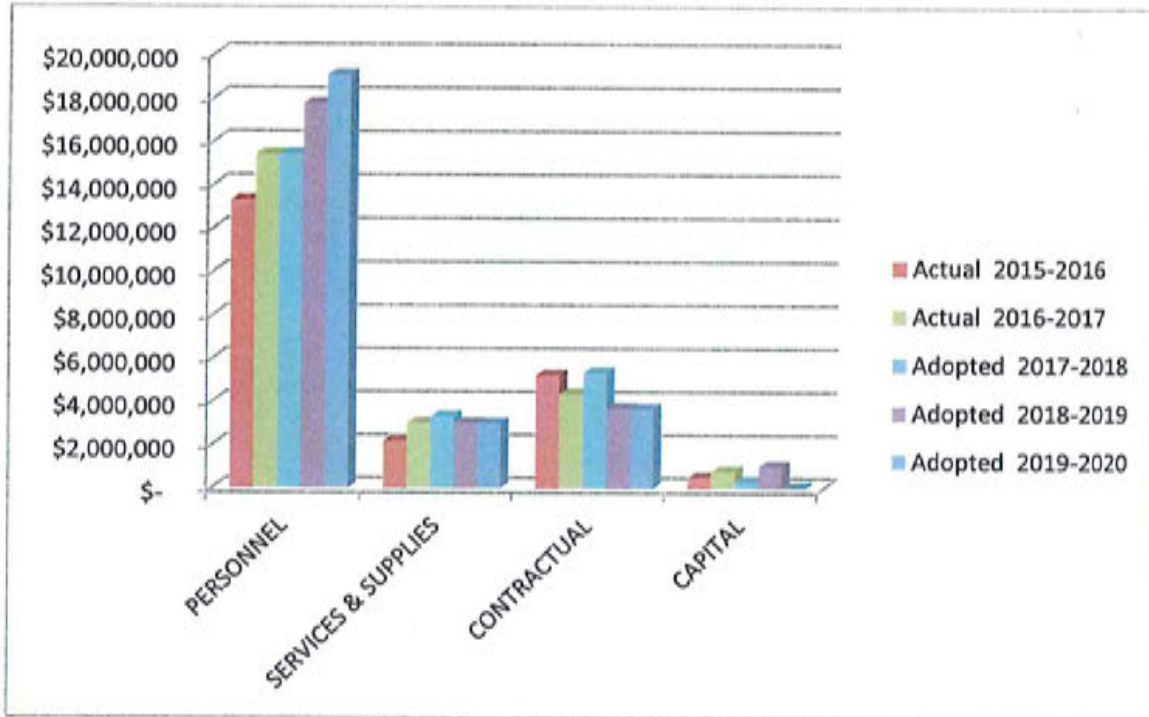


	2014-2015 Total Activity	2015-2016 Total Activity	2016-2017 Total Activity	2017-2018 Total Budget	2018-2019 Total Budget	2019-2020 Total Budget
Expense Total:	\$ 18,343,700	\$ 21,289,201	\$ 25,103,930	\$ 24,476,151	\$ 25,547,250	\$ 25,828,595
One time expenditures	1,351,414	3,077,174	3,531,769	3,531,769	2,509,284	1,237,871
Base expenditures	\$ 16,992,286	\$ 18,212,027	\$ 21,572,161	\$ 20,944,382	\$ 23,037,966	\$ 24,590,724

City of Hollister

2018-2020 Bi-Annual Budget

General Fund Expenditure by Category



	Actual 2016	2015- Actual	2016- Actual	2017- Adopted	2018- Adopted	2019- Adopted	2018- Adopted	Adopted 2019-2020
PERSONNEL	\$ 13,326,679	\$	15,428,739	\$ 15,451,852	\$	17,761,295	\$	19,083,890
SERVICES & SUPPLIES	2,201,920		3,031,270	3,334,057		3,028,554		3,004,996
CONTRACTUAL	5,248,655		4,386,481	5,369,592		3,722,105		3,697,609
CAPITAL	511,947		797,924	320,650		1,035,296		42,100
	\$ 21,289,201	\$	23,644,414	\$ 24,476,151	\$	25,547,250	\$	25,828,595

Fund: 101 General Fund
Department: 1100 Non-Department

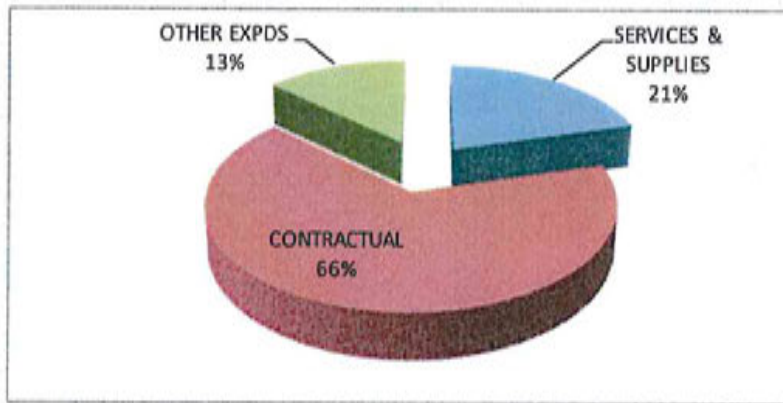
FUNCTION DESCRIPTION:

Non-Department comprises of expenditures that cannot be associated with any one department.

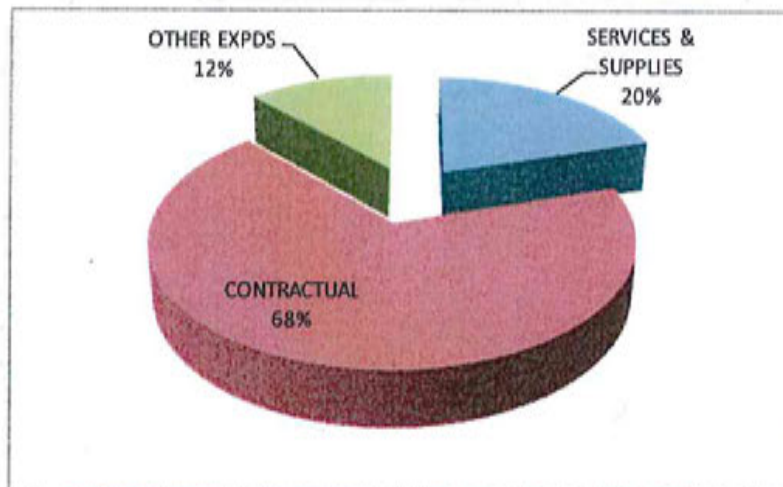
SUMMARY:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
SERVICES & SUPPLIES	103,760	21%	113,454	23%
CONTRACTUAL	333,960	66%	381,090	76%
OTHER EXPDS	66,519	13%	66,519	13%
Total	\$ 504,239		\$ 561,063	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

There are no personnel that are charged to this department.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016	2015-2016	2016-2017	2016-2017	2017-2018	2017-2018	Adopted	Adopted
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2018-2019	2019-2020
Fund: 101 - GENERAL FUND								
Expense								
Department: 1100 - NON DEPARTMENT								
701 - PERSONNEL	-	-	60	60	-	77	-	-
735 - SERVICES & SUPPLIES	65,283	70,397	92,208	92,250	112,335	110,506	103,760	113,454
740 - CONTRACTUAL	2,704,442	2,743,009	1,861,913	1,856,710	1,673,836	1,615,885	333,960	381,090
750 - CAPITAL	-	-	-	-	-	24,268	-	-
764 - OTHER EXPENSES	-	-	96,669	227,633	50,840	-	66,519	66,519
Department: 1100 - NON DEPARTMENT Total:	<u>2,769,725</u>	<u>2,813,406</u>	<u>2,050,850</u>	<u>2,176,653</u>	<u>1,837,011</u>	<u>1,750,736</u>	<u>504,239</u>	<u>561,063</u>

Fund: 101 General Fund
Department: 1105 City Council

GOAL MISSION STATEMENT:

To serve as the legislative arm of the City.

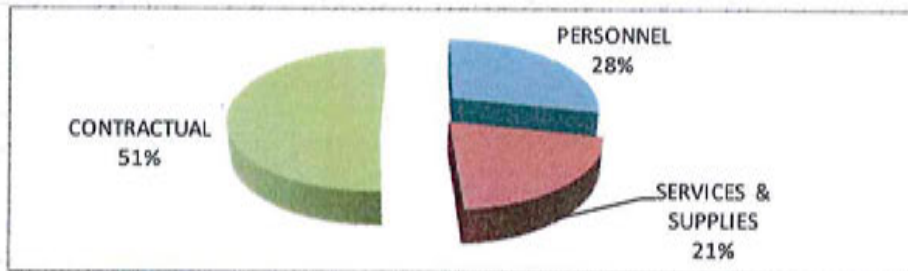
FUNCTION DESCRIPTION:

The City Council conducts the legislative business of the City which includes ordinances and resolutions (City departments to make recommendations to full council). The department provides for the operational costs of the City Council. There are two regular City Council meetings per month.

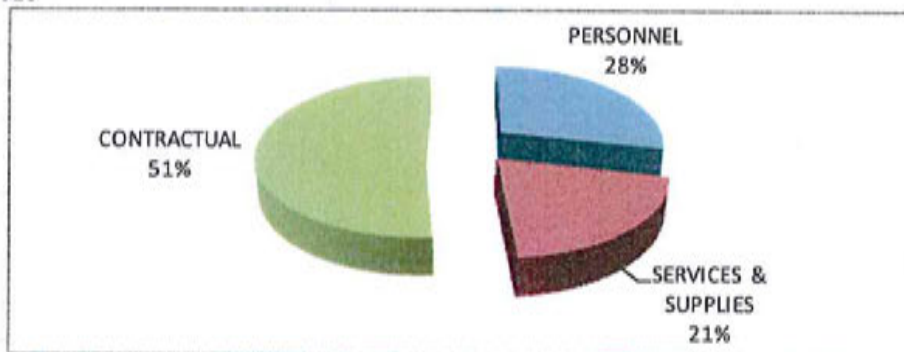
SUMMARY:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 116,001	28%	\$ 121,562	30%
SERVICES & SUPPLIES	86,064	21%	87,930	21%
CONTRACTUAL	210,000	51%	220,500	54%
Total	\$ 412,065		\$ 429,992	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
City Council	N/A	N/A	N/A

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1105 - CITY COUNCIL								
701 - PERSONNEL	95,796	114,316	120,283	100,696	117,425	111,798	116,001	121,562
735 - SERVICES & SUPPLIES	105,918	104,152	96,208	78,510	89,426	43,367	86,064	87,930
740 - CONTRACTUAL	125,000	190,306	292,000	291,047	200,000	221,147	210,000	220,500
750 - CAPITAL	-	-	1,625	1,618	-	-	-	-
Department: 1105 - CITY COUNCIL Total:	326,714	408,775	510,116	471,871	406,851	376,313	412,065	429,992

Fund: 101 General Fund
Department: 1110 City Clerk

GOAL MISSION STATEMENT:

To serve as the legislative arm of the City.

FUNCTION DESCRIPTION:

The Office of the Municipal Clerk is the oldest of public servants in local government and is a link between the public and elected officials.

The City Clerk's Office prepares and posts agendas adhering to the Brown Act. As a Records Manager, the City Clerk is the "keeper of the City's official records" including Resolutions, Ordinances, Deeds, as well as Legislative History commonly known as Minutes. The City Clerk's Office ensures follow up after City Council/Successor Agency meetings.

The City Clerk deals with the California Public Records Act and answers a plethora of questions from the public and press.

The City Clerk also Administers Oaths of Office, serves as the Filing Officer and Filing Official for the Fair Political Practices Commission (Statements of Economic Interests); Maintains Custody of the City Seal; Conducts Bid Openings; Prepares and/or publishes Legal Notices; Processes claims against the city; Maintains the Municipal Code; Complies with the Brown Act; Maintains lists of Commissions and Commissioners; and Maintains Rosters of City Council committees.

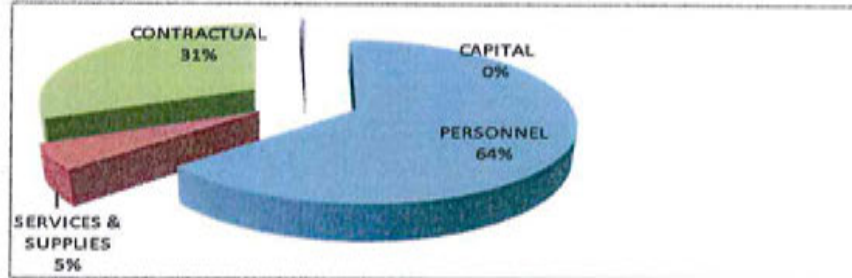
The City Clerk is responsible for City Elections; is usually the first contact a candidate has with the City; and is the Secretary of State's designated filing officer for elected officials. The Clerk's office provides information, forms, and deadlines before, during, and after an election. General Consolidated Elections are held in Novembers of even numbered years.

City Clerks are Advocates for Democracy and transparency to the public.

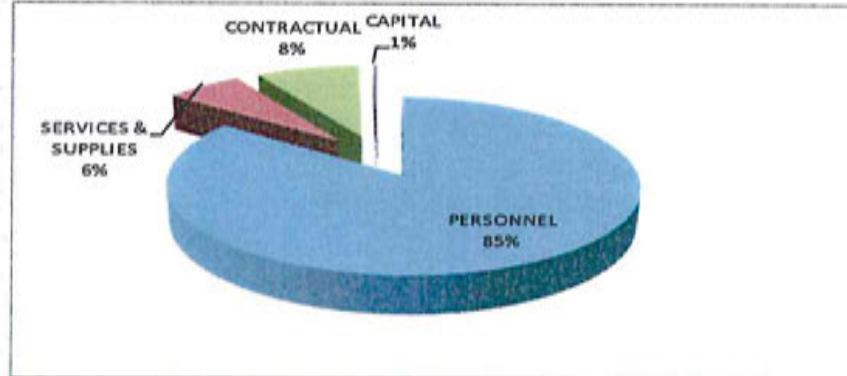
SUMMARY:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 314,369	64%	\$ 337,596	68%
SERVICES & SUPPLIES	25,000	5%	24,350	5%
CONTRACTUAL	152,440	31%	32,800	7%
CAPITAL	2,500	1%	1,500	0%
Total	\$ 494,309		\$ 396,246	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Total Personnel Count			
City Clerk	2	2.5	2.5

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1110 - CITY CLERK / ELECTIONS								
701 - PERSONNEL	287,756	305,149	323,557	323,519	364,733	324,765	314,369	337,596
735 - SERVICES & SUPPLIES	27,650	26,389	26,796	25,530	26,150	27,904	25,000	24,350
740 - CONTRACTUAL	8,200	10,447	89,950	89,923	29,400	25,747	152,440	32,800
750 - CAPITAL	1,500	1,072	7,904	5,219	1,100	3,692	2,500	1,500
Department: 1110 - CITY CLERK / ELECTIONS Total	325,106	343,056	448,207	444,191	421,383	382,108	494,309	396,246

Fund: 101 General Fund
Department: 1120 City Manager

GOAL MISSION STATEMENT:

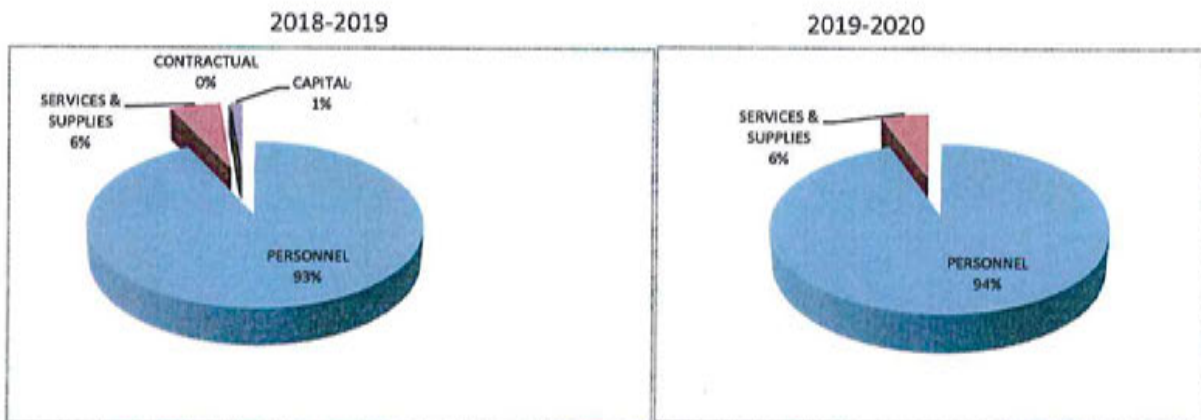
City Manager's Office introduces and promotes the strategic intents and objectives of the City Council to the organization and develops and administers plans and strategies that facilitate the achievement of Council's strategic intents.

FUNCTION DESCRIPTION:

City Manager's Office is the executive arm of the City of Hollister and is ultimately responsible for administration of all City functions. The City Manager's Office serves as a conduit of information between the City Council and the Staff, facilitates staff functions, interfaces with the citizenry and advises the Council on City policies and programs. The City Manager's Office fosters an atmosphere of support and growth within the organization, practices quality management principles and recruits qualified management personnel to lead the organization.

SUMMARY:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 420,494	93%	\$ 455,020	101%
SERVICES & SUPPLIES	25,971	6%	26,500	6%
CONTRACTUAL	-	0%	-	0%
CAPITAL	6,000	1%	-	0%
Total	\$ 452,465		\$ 481,520	



AUTHORIZED PERSONNEL:

	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Total Personnel Count			
City Manager	1.6	2.1	2.1

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1120 - CITY MANAGER								
701 - PERSONNEL	370,281	378,335	387,666	354,985	356,903	387,878	420,494	455,020
735 - SERVICES & SUPPLIES	51,097	62,129	86,087	53,129	22,774	22,228	25,971	26,500
740 - CONTRACTUAL	69,320	69,456	69,320	45,540	71,400	55,611	-	-
750 - CAPITAL	-	-	-	-	600	571	6,000	-
Department: 1120 - CITY MANAGER Total:	490,698	509,920	543,073	453,654	451,677	466,287	452,465	481,520

Fund: 101 General Fund
Department: 1150 City Treasurer

GOAL MISSION STATEMENT:

To serve as the financial oversight of the City.

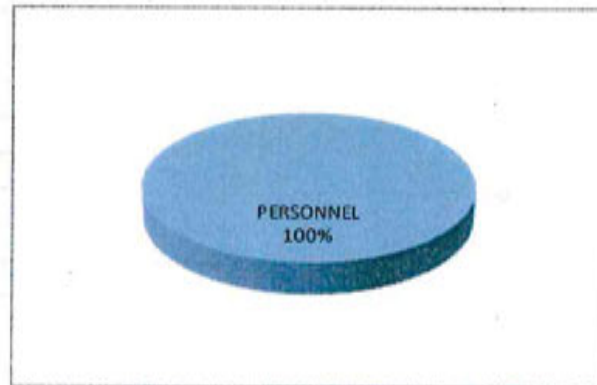
FUNCTION DESCRIPTION:

The City Treasurer conducts the financial oversight of the City which includes reviewing financial documents and warrant registers.

SUMMARY:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 25,020	100%	\$ 26,259	100%
Total	\$ 25,020		\$ 26,259	

2018-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
City Treasurer	N/A	N/A	N/A

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1150 - CITY TREASURER								
701 - PERSONNEL	25,228	23,982	24,870	21,334	25,017	3,218	25,020	26,259
735 - SERVICES & SUPPLIES	320	155	338	448	320	-	-	-
Department: 1150 - CITY TREASURER Total:	<u>25,548</u>	<u>24,137</u>	<u>25,208</u>	<u>21,782</u>	<u>25,337</u>	<u>3,218</u>	<u>25,020</u>	<u>26,259</u>

Fund: 101 General Fund
Department: Administrative Services
Divisions: 1155/1160

GOAL MISSION STATEMENT:

It is the Mission of the Administrative Services Department to successfully develop, maintain, and demonstrate the highest level of support and fiduciary responsibility for all City employees and members of the community through a combination of teamwork, professional attitude, ethical practices, and unparalleled quality of services and operational support for the Immediate and Long-term City budget cycles. The department maintains the financial and accounting operations while demonstrating at all times the strongest degree and highest level of technical expertise, institutional knowledge, professional dedication to job performance, effective communication, professional attitude, and long-term selfless dedication to the City's financial, budgeting, and accounting operations to the support the City and its mission to the Citizens and the overall Community of Hollister.

FUNCTION DESCRIPTION:

The City of Hollister's Department of Administrative Services is responsible for the Finance, Budget, Accounting, and Human Resources Functions for the City of Hollister. Each of the employees within this department provides ongoing support and reinforce of the fore-mentioned operations for all of the departments and divisions within the City through sound policies and practices.

Staff provide further support for all financial accounting reporting requirements, to include all financial reporting to the City Council, City Manager, and Management staff, preparation of the City's Comprehensive Annual Financial Report (CAFR), implementation of the City's annual audit process, and completion of all other financial, budget, and accounting requirements as mandated by State, Federal, and Local requirements, and associated Generally Accepted Accounting Principles (GAAP).

In addition, this department is responsible for administering and providing oversight for the operations of all financial budget and accounting systems, to include adherence to all required State, Federal, and City financial and accounting procedures, internal control processes and all other requirements that translate into effective and error-free fiduciary and internal controls that guarantee the sound fiscal operations of the City for the management, elected officials, and the employees of the City.

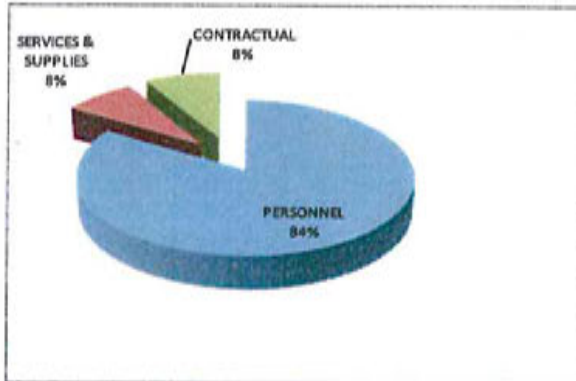
Active and continued participation and integral member of the City's Management Team as part of the active participation:

- Active or past participation as Board Member for Standing Committee Member for four State and Federal Governmental Finance and Accounting Organizations, to include the National Government Finance Officers Association (GFOA), the California Society of Certified Public Accountants (Cal CPA), the California Society of Municipal Finance Officers (CSMFO) and the League of California Cities California Committee on Municipal Accounting (CCMA).

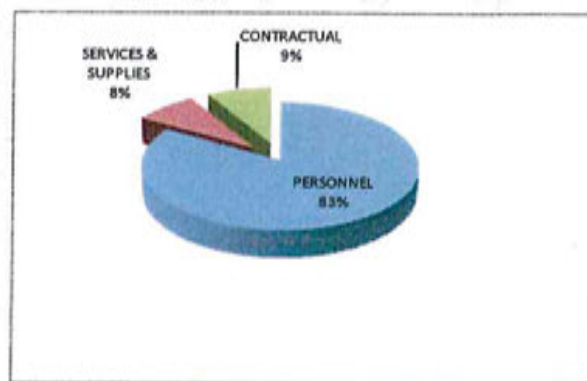
SUMMARY- FINANCE:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 506,513	84%	\$ 539,443	89%
SERVICES & SUPPLIES	47,946	8%	52,948	9%
CONTRACTUAL	49,950	8%	54,400	9%
Total	\$ 604,409		\$ 646,791	

2018-2019



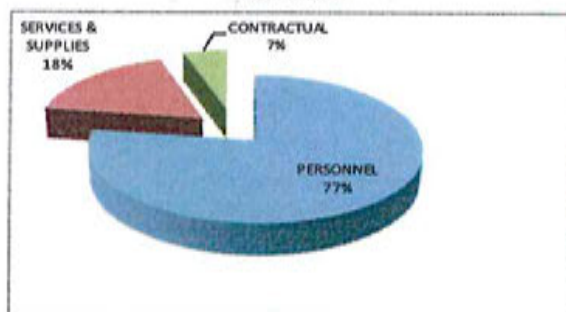
2019-2020



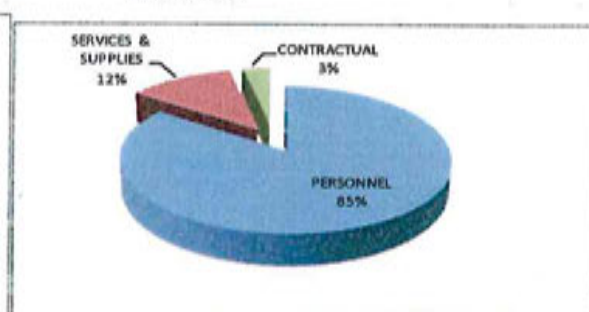
SUMMARY-HUMAN RESOURCES:

Category	Adopted 2017-2018	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 274,406	77%	\$ 446,569	126%
SERVICES & SUPPLIES	62,950	18%	63,700	18%
CONTRACTUAL	18,000	5%	17,000	5%
Total	\$ 355,356		\$ 527,269	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Total Personnel Count			
Finance	2.7	3.75	3.75
Human Resources	2.1	2.1	3.1

City of Hollister 2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1155 - FINANCE								
701 - PERSONNEL	430,994	470,406	514,548	507,834	488,604	536,801	506,513	539,443
735 - SERVICES & SUPPLIES	32,210	33,378	52,055	52,409	50,981	50,921	47,946	52,948
740 - CONTRACTUAL	39,194	27,453	57,194	56,770	61,625	50,128	49,950	54,400
750 - CAPITAL	-	-	13,500	13,434	25,500	26,854	-	-
Department: 1155 - FINANCE Total:	502,398	531,237	637,297	630,448	626,710	664,704	604,409	646,791

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1160 - HUMAN RESOURCES								
701 - PERSONNEL	282,687	72,806	249,264	79,259	316,598	165,197	274,406	446,569
735 - SERVICES & SUPPLIES	27,600	47,435	59,850	59,352	162,100	224,411	62,950	63,700
740 - CONTRACTUAL	18,000	21,679	26,000	10,228	24,000	7,115	18,000	17,000
Department: 1160 - HUMAN RESOURCES Total:	328,287	141,919	335,114	148,838	502,698	396,722	355,356	527,269

Fund: 101 General Fund
Department: 1157 Information Systems

GOAL MISSION STATEMENT:

The mission of the IS Department is to make the telephone systems, data network, computer systems and software continuously available to the city staff along with seeking and implementing methods to improve overall productivity for the city and to improve customer service to the citizens of Hollister.

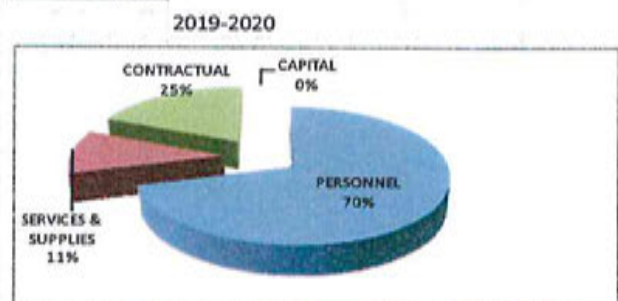
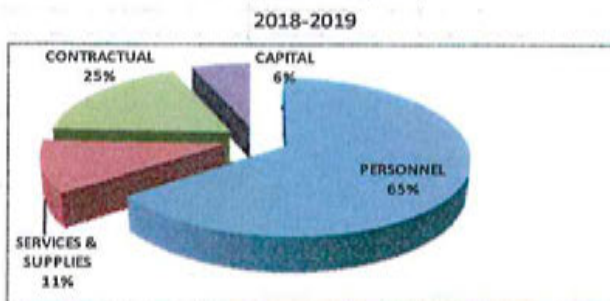
FUNCTION DESCRIPTION:

The Information Systems Department is an essential part of the City Core Service. The department provides Network and Phone Systems support for all City Departments. The Department currently consists of two full-time positions, an IS Technician and an IS Manager to support 24/7/365 coverage of network systems. In the past year, IS staff has continued department operations of supporting City and Police network and computers systems. Staff has also continued maintaining Hardware/Software requirements, continued assistance with City and Police network and application needs, and documentation of all aspects of the City and Police networks. This also includes additional support increases due to Fire contract services for San Benito County and San Juan Bautista with increases in personnel and equipment needs and additional fire stations. The IS Manager also serves on the CMAP Board of Directors as the representative for the City of Hollister.

The IS Department supports various vital City departmental applications including Incode/Tyler (Finance), Tracnet (Police), Firehouse (Fire), Chameleon (Animal Control), RecTrac (Recreation), among others. The Department also helps support the mobile access and equipment within the Police Patrol Units. This includes the Verizon Wireless Mobile broadband connection now in use for Police Patrol Mobile Digital Communicator units or MDCs for communication and dispatching with Santa Cruz Regional 911. The IS Department also supports and maintains this City Website, with updates from other City departments.

SUMMARY:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 315,178	65%	\$ 339,148	70%
SERVICES & SUPPLIES	52,300	11%	51,100	11%
CONTRACTUAL	88,475	18%	90,600	19%
CAPITAL	30,100	6%	-	0%
Total	\$ 486,053		\$ 480,848	



AUTHORIZED PERSONNEL:

	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Total Personnel Count			
Information Systems	1	1	2

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1157 - INFORMATION SYSTEMS								
701 - PERSONNEL	152,848	167,810	173,517	176,873	171,951	187,403	315,178	339,148
735 - SERVICES & SUPPLIES	39,490	34,508	34,250	32,509	45,100	41,861	52,300	51,100
740 - CONTRACTUAL	50,100	44,060	41,900	34,858	71,500	66,437	88,475	90,600
750 - CAPITAL	49,420	41,415	88,000	42,339	45,000	45,015	30,100	-
Department: 1157 - INFORMATION SYSTEMS Total	291,858	287,793	337,667	286,579	333,551	340,715	486,053	480,848

Fund: 101 General Fund
Department: Police
Divisions: 2025/2500

GOAL MISSION STATEMENT:

To serve all people within our jurisdiction with respect, fairness, and compassion.

The management and members of the Hollister Police Department are committed to the prevention of crime and the protection of life and property; the preservation of peace, order, and safety; the enforcement of laws and ordinances; and the safeguarding of constitutional guarantees.

The management and members of the Hollister Police Department are dedicated to fostering a sense of security for the citizens we serve; to investigate problems and seek solutions; and to build and maintain public trust by holding ourselves to the highest standards of ethics and performance.

FUNCTION DESCRIPTION:

The functions of this department are the prevention of crime; law enforcement; assistance to the courts and other law enforcement officials; and maintain the peace of the City.

Police Department Divisions:

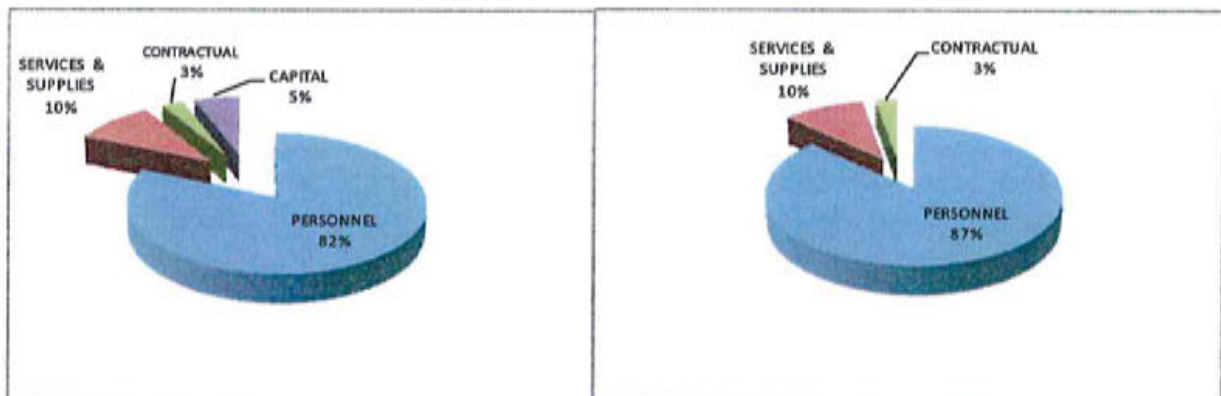
2025 Animal Control
 2500 Police Service

SUMMARY - ANIMAL CONTROL:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 594,270	82%	\$ 636,728	87%
SERVICES & SUPPLIES	73,033	10%	73,630	10%
CONTRACTUAL	19,595	3%	19,595	3%
CAPITAL	41,000	6%	-	0%
Total	\$ 727,898		\$ 729,953	

2018-2019

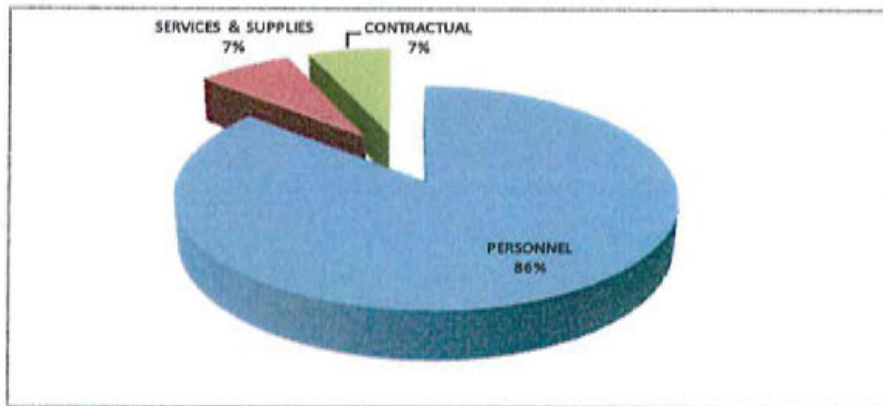
2019-2020



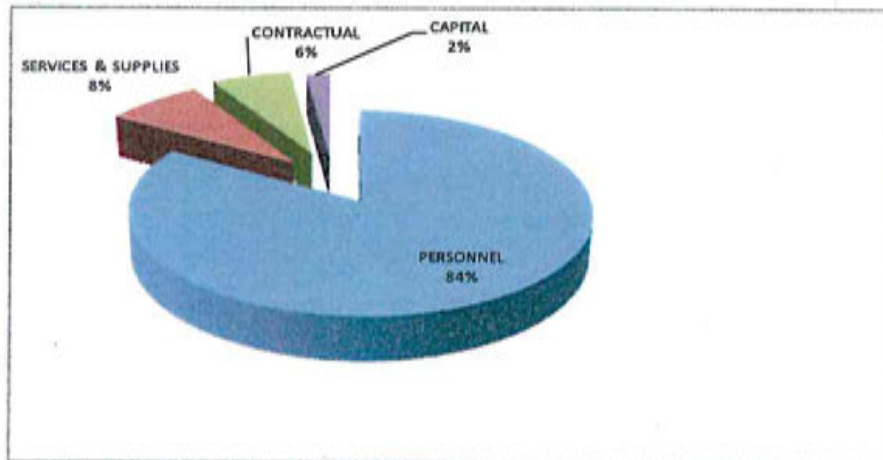
SUMMARY - POLICE SERVICE:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 6,580,056	84%	\$ 7,044,954	90%
SERVICES & SUPPLIES	618,777	8%	600,209	8%
CONTRACTUAL	509,434	6%	523,002	7%
CAPITAL	152,000	2%	-	0%
Total	\$ 7,860,267		\$ 8,168,165	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Police Service	29.72	38.13	42.63
Animal Control	3.15	4.2	6.2

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 2025 - ANIMAL CONTROL								
701 - PERSONNEL	383,672	408,097	485,410	442,065	462,163	315,823	594,270	636,728
735 - SERVICES & SUPPLIES	86,285	74,667	90,959	72,404	113,325	82,087	73,033	73,630
740 - CONTRACTUAL	26,606	25,078	29,456	29,406	26,606	26,301	19,595	19,595
750 - CAPITAL	35,104	35,188	85,000	62,145	-	8,444	41,000	-
Department: 2025 - ANIMAL CONTROL Total:	<u>531,667</u>	<u>543,030</u>	<u>690,825</u>	<u>606,020</u>	<u>602,094</u>	<u>432,655</u>	<u>727,898</u>	<u>729,953</u>

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 2500 - POLICE DEPARTMENT								
701 - PERSONNEL	5,094,412	4,551,036	4,767,774	4,767,738	5,366,528	4,944,385	6,580,056	7,044,954
735 - SERVICES & SUPPLIES	523,282	509,868	627,906	627,648	553,954	615,319	618,777	600,209
740 - CONTRACTUAL	496,645	487,456	518,387	518,342	528,373	533,024	509,434	523,002
750 - CAPITAL	55,748	86,702	480,594	394,290	168,000	292,167	152,000	-
Department: 2500 - POLICE DEPARTMENT Total:	6,170,087	5,635,062	6,394,661	6,308,018	6,616,855	6,384,895	7,860,267	8,168,165

Fund: 101 General Fund
Department: Fire
Divisions: 2205/4300

GOAL MISSION STATEMENT:

To preserve life, property, and environment by responding to requests for assistance, both emergency and non-emergency situations, to be accomplished through training, public education, inspection, and quality assurance.

FUNCTION DESCRIPTION:

The functions of the overall Fire Department include fire prevention, fire extinguishments, and salvage operations; inspections and recommendations concerning fire code and the City's municipal code; investigation of fires and their causes; conduct fire safety and prevention programs. The department performs fire suppression and prevention services not just within the City, but under contract with the County of San Benito and the City of San Juan Bautista.

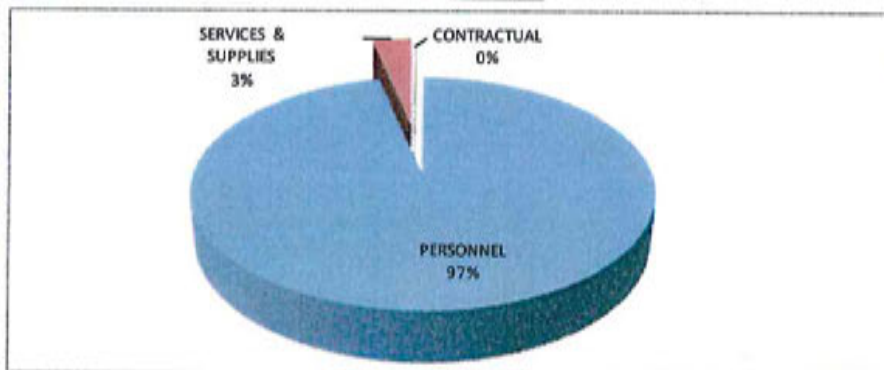
Fire Department Divisions:

2205 Fire Service
 4300 Code Enforcement

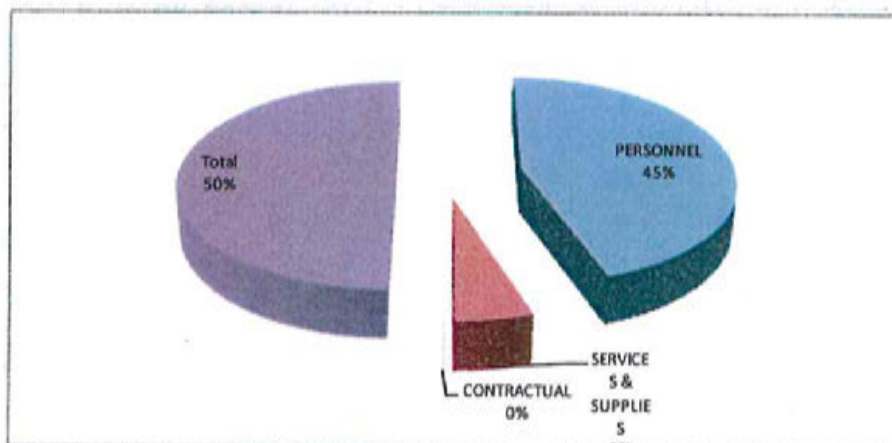
SUMMARY – FIRE SERVICE:

SERVICES & SUPPLIES	481,073	6%	477,826	6%
CONTRACTUAL	716,790	9%	701,789	9%
CAPITAL	489,000	6%	-	0%
Total	\$ 7,614,345		\$ 7,457,491	

2018-2019



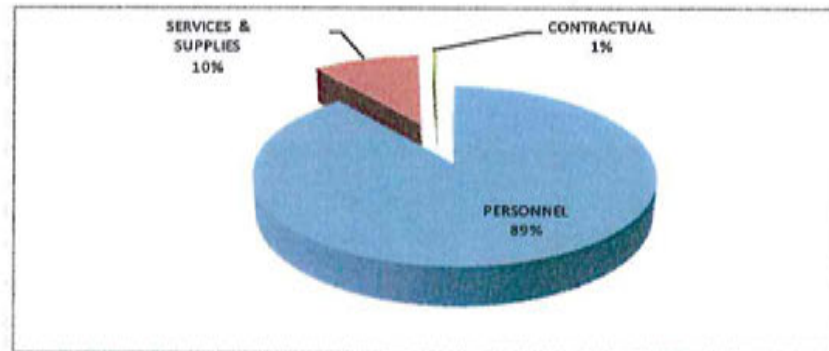
2019-2020



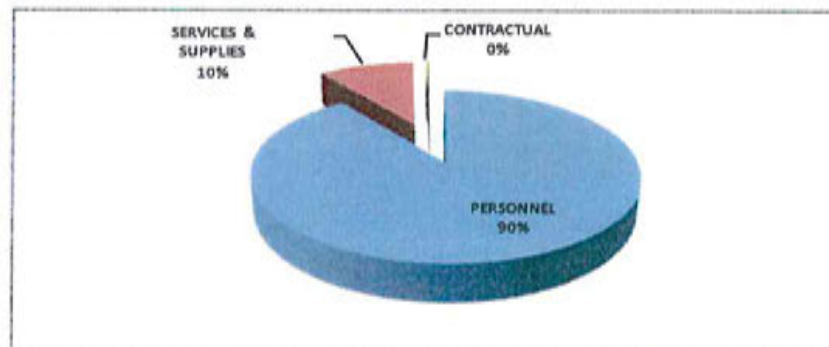
SUMMARY – CODE ENFORCEMENT:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 256,830	89%	\$ 273,292	95%
SERVICES & SUPPLIES	29,500	10%	29,700	10%
CONTRACTUAL	1,400	0%	1,400	0%
Total	\$ 287,730		\$ 304,392	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Fire Service	25	32	33
Code Enforcement	0.98	2.45	2.45

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 2205 - FIRE DEPARTMENT								
701 - PERSONNEL	4,597,741	4,966,368	6,030,135	6,116,951	5,555,417	6,261,693	5,927,482	6,277,876
735 - SERVICES & SUPPLIES	546,701	549,576	546,245	506,607	446,678	460,497	481,073	477,826
740 - CONTRACTUAL	433,400	425,317	638,694	453,944	635,862	651,871	716,790	701,789
750 - CAPITAL	-	920	1,470,000	1,468,369	-	7,424	489,000	-
Department: 2205 - FIRE DEPARTMENT Total:	5,577,842	5,942,182	8,685,074	8,545,872	6,637,957	7,381,484	7,614,345	7,457,491

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 4300 - CODE ENFORCEMENT								
701 - PERSONNEL	144,258	137,799	128,177	127,874	195,860	241,761	256,830	273,292
735 - SERVICES & SUPPLIES	31,300	37,691	31,750	21,162	27,800	18,928	29,500	29,700
740 - CONTRACTUAL	-	172	18,120	17,840	5,120	16,299	1,400	1,400
Department: 4300 - CODE ENFORCEMENT Total:	175,558	175,661	178,047	166,876	228,780	276,988	287,730	304,392

Fund: 101 General Fund
Department: Development Services
Divisions: 1125/4000/4010

GOAL MISSION STATEMENT:

To strive to administer safe, balanced, aesthetically pleasing and sustainable physical development to City of Hollister while protecting the larger public interest and improving quality.

To provide for the overall planning and coordination of the City's planning needs through customer service, prompt, and adequate responses to telephone inquiries, efficient handling and resolution of zoning disputes and complaints; handling comprehensive planning, zoning, and site plan development questions.

FUNCTION DESCRIPTION:

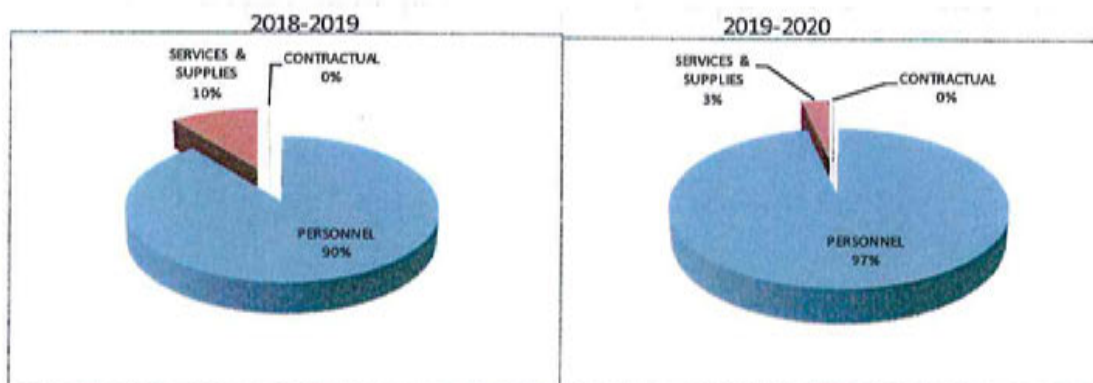
This division performs general City planning activities, administers zoning and other land development regulations, and carries out economic development programs. It processes zoning compliance, site plans, annexation requests, subdivision plans, and planned developments. It oversees and administers programs that directly influence the quality of life within the City.

Development Services Department Divisions:

1125 Successor
 4000 Engineering
 4010 Planning

SUMMARY – SUCCESSOR:

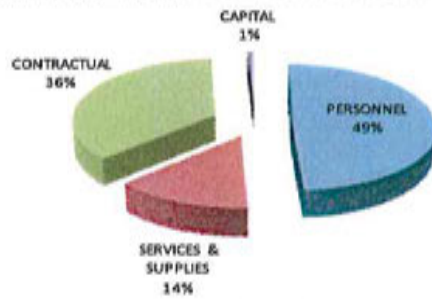
Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 223,763	90%	\$ 241,438	97%
SERVICES & SUPPLIES	25,937	10%	8,262	3%
CONTRACTUAL	300	0%	300	0%
Total	\$ 250,000		\$ 250,000	



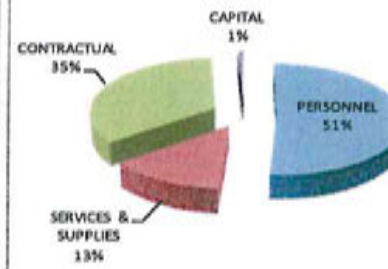
SUMMARY – ENGINEERING:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 301,540	49%	\$ 323,720	53%
SERVICES & SUPPLIES	84,729	14%	85,190	14%
CONTRACTUAL	222,500	36%	220,000	36%
CAPITAL	5,600	1%	5,600	1%
Total	\$ 614,369		\$ 634,510	

2018-2019



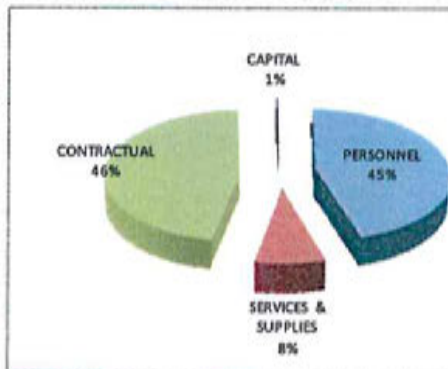
2019-2020



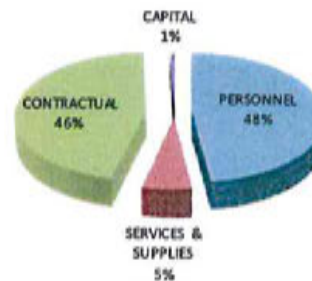
SUMMARY – PLANNING:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 638,810	45%	\$ 685,755	49%
SERVICES & SUPPLIES	105,950	8%	78,542	6%
CONTRACTUAL	654,500	46%	654,500	46%
CAPITAL	10,000	1%	10,000	1%
Total	\$ 1,409,260		\$ 1,428,797	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Successor	1.3	1.3	1.3
Engineering	3	2	2.05
Planning	3.6	3.6	4.6

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 1125 - RDA GENERAL								
701 - PERSONNEL	226,045	200,684	210,697	173,388	224,224	192,000	223,763	241,438
735 - SERVICES & SUPPLIES	23,055	16,927	38,303	38,059	25,488	23,715	25,937	8,262
740 - CONTRACTUAL	500	817	600	518	-	601	300	300
Department: 1125 - RDA GENERAL Total:	249,600	218,427	249,600	211,966	249,712	216,315	250,000	250,000

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 4000 - ENGINEERING								
701 - PERSONNEL	416,714	353,281	430,827	361,003	294,773	345,000	301,540	323,720
735 - SERVICES & SUPPLIES	59,886	55,916	95,701	95,481	92,015	139,280	84,729	85,190
740 - CONTRACTUAL	207,355	200,368	204,900	187,276	217,500	175,813	222,500	220,000
750 - CAPITAL	114,670	54,435	3,700	1,443	1,600	382	5,600	5,600
Department: 4000 - ENGINEERING Total:	798,625	664,001	735,128	645,203	605,888	660,475	614,369	634,510

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 4010 - PLANNING DIVISION								
701 - PERSONNEL	390,211	337,223	544,522	536,479	513,302	645,319	638,810	685,755
735 - SERVICES & SUPPLIES	113,798	122,977	215,828	214,308	103,663	111,926	105,950	78,642
740 - CONTRACTUAL	377,750	640,463	641,100	640,346	736,200	993,937	654,500	654,500
750 - CAPITAL	12,059	2,866	13,798	10,287	5,000	4,211	10,000	10,000
Department: 4010 - PLANNING DIVISION Total:	893,818	1,103,529	1,415,248	1,401,419	1,358,165	1,755,393	1,409,260	1,428,897

Fund: 101 **General Fund**
Department: **Management Services**
Divisions: **2207/4100/5005/5010/7000**

GOAL MISSION STATEMENT:

To ensure the highest quality of service is given to the residents of the City of Hollister.

FUNCTION DESCRIPTION:

The Director of Management Services is responsible for emergency services for all agencies of the City; contract construction supervision, maintenance of City property; construction of streets and sidewalks and bridges and street drainage connected therewith; oversee hazardous waste disposal; street cleaning; storm water collection and disposal systems. In addition, the Director of Management Services oversees City Wastewater, and Water systems; the City Street Sweeping system; Airport; the Vehicle Maintenance Division; and the Grounds Maintenance Division.

Management Services Divisions:

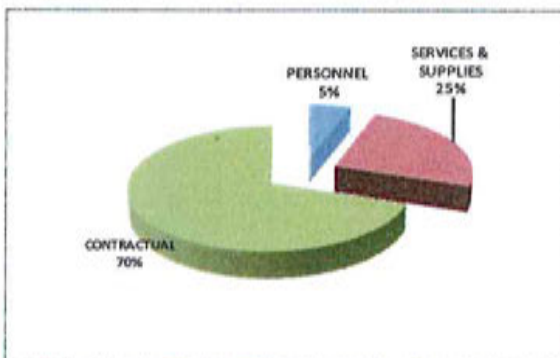
2207 Solid Waste-Hazardous waste
 4100 Risk Management
 5005 Vehicle Maintenance
 5010 Streets
 7000 Building, Grounds, and Parks Maintenance

*Wastewater, Street Sweeping and Storm Water Operation, Airport, and Water Division are in separate funds listed elsewhere in the budget.

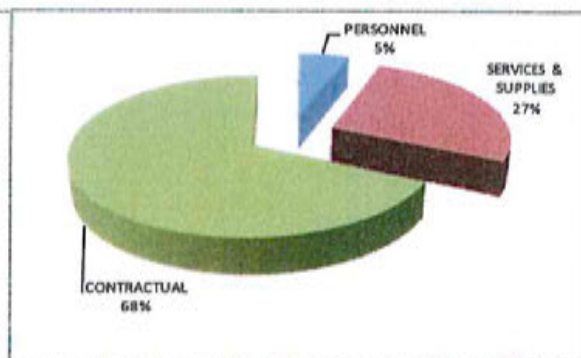
SUMMARY – SOLID WASTE:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 11,090	5%	\$ 11,241	5%
SERVICES & SUPPLIES	\$ 51,100	25%	\$ 56,100	27%
CONTRACTUAL	143,000	70%	143,000	70%
Total	\$ 205,190		\$ 210,341	

2018-2019



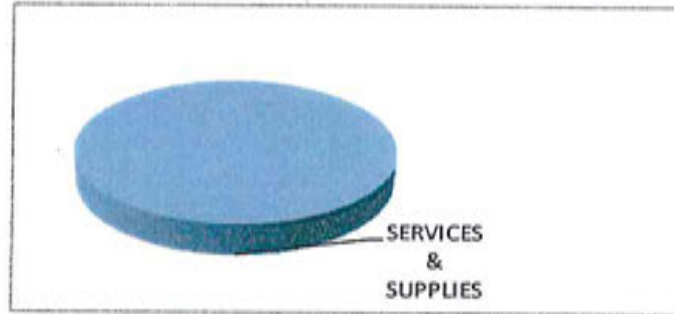
2019-2020



SUMMARY – RISK MANAGEMENT:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
SERVICES & SUPPLIES	13,700	100%	13,700	100%
Total	<u>\$ 13,700</u>		<u>\$ 13,700</u>	

2018-2020



SUMMARY – VEHICLE MAINTENANCE:

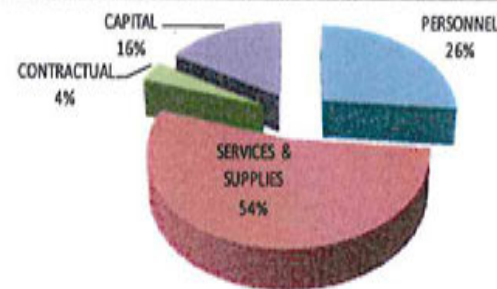
Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 204,875	41%	\$ 219,970	44%
SERVICES & SUPPLIES	268,126	54%	277,832	56%
CONTRACTUAL	11,700	2%	11,700	2%
CAPITAL	10,000	2%	-	0%
Total	<u>\$ 494,701</u>		<u>\$ 509,502</u>	



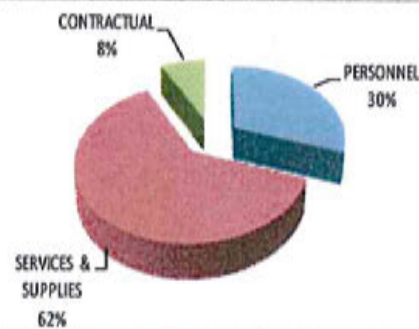
SUMMARY – STREETS:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 210,898	26%	\$ 210,998	26%
SERVICES & SUPPLIES	429,718	54%	430,733	54%
CONTRACTUAL	29,115	4%	53,867	7%
CAPITAL	130,548	16%	-	0%
Total	\$ 800,279		\$ 695,598	

2018-2019



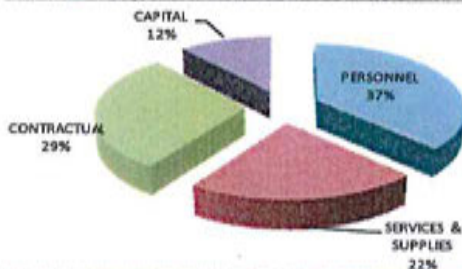
2019-2020



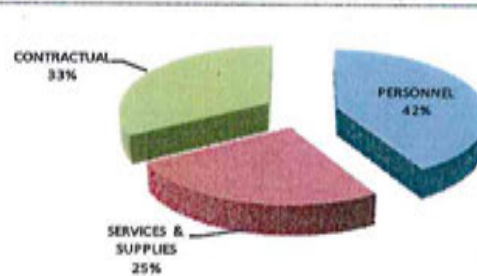
SUMMARY – BUILDINGS, GROUNDS, AND PARKS MAINTENANCE:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 426,473	37%	\$ 450,900	39%
SERVICES & SUPPLIES	251,985	22%	271,567	24%
CONTRACTUAL	336,315	29%	360,267	31%
CAPITAL	130,548	11%	-	0%
Total	\$ 1,145,321		\$ 1,082,734	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Adopted 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Risk Management	N/A	N/A	N/A
Vehicle Maintenance	1.27	1.27	1.42
Streets	-	-	-
Building/ Grounds Maint.	1.90	1.90	2.05
Solid Waste- Hazardous	N/A	N/A	N/A

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 2207 - SOLID WASTE CONTRACTS/HAZ STAFF								
701 - PERSONNEL	7,701	6,435	7,493	6,710	7,558	8,560	11,090	11,241
735 - SERVICES & SUPPLIES	-	-	-	2,235	60,000	9,028	51,100	56,100
740 - CONTRACTUAL	232,105	141,359	191,820	191,734	-	228,891	143,000	143,000
Department: 2207 - SOLID WASTE CONTRACTS/HU	239,806	147,794	199,313	200,680	67,558	246,479	205,190	210,341

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016	2015-2016	2016-2017	2016-2017	2017-2018	2017-2018	Adopted	Adopted
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2018-2019	2019-2020
Department: 4100 - RISK MANAGEMENT								
701 - PERSONNEL	-	(52)	-	-	-	-	-	-
735 - SERVICES & SUPPLIES	-	1,009	21,700	20,193	5,700	1,251	13,700	13,700
Department: 4100 - RISK MANAGEMENT Total:	-	957	21,700	20,193	5,700	1,251	13,700	13,700

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 5005 - VEHICLE MAINTENANCE								
701 - PERSONNEL	167,820	171,668	177,738	177,689	173,591	185,458	204,875	219,970
735 - SERVICES & SUPPLIES	44,829	44,229	264,383	264,295	246,143	287,146	268,126	277,832
740 - CONTRACTUAL	7,214	7,189	7,438	7,368	9,860	11,124	11,700	11,700
750 - CAPITAL	12,746	10,829	30,014	30,013	9,000	8,043	10,000	-
Department: 5005 - VEHICLE MAINTENANCE Total	232,609	233,915	479,573	479,366	438,594	491,772	494,701	509,502

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 5010 - STREET MAINTENANCE								
701 - PERSONNEL	7,920	7,920	3,497	4,692	55,750	1,690	210,898	210,998
735 - SERVICES & SUPPLIES	35,418	33,302	403,287	403,221	701,592	673,060	429,718	430,733
740 - CONTRACTUAL	24,000	22,433	23,400	23,286	23,130	23,730	29,115	53,867
750 - CAPITAL	-	-	-	-	-	-	130,548	-
Department: 5010 - STREET MAINTENANCE Total:	67,338	63,656	430,184	431,199	780,472	698,481	800,279	695,598

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 7000 - BUILDINGS, GROUNDS, & PARKS								
701 - PERSONNEL	349,471	344,954	387,439	381,090	387,100	382,868	426,473	450,900
735 - SERVICES & SUPPLIES	223,500	175,150	222,330	222,238	281,973	253,844	251,985	271,567
740 - CONTRACTUAL	169,500	102,055	133,700	44,196	401,500	412,560	336,315	360,267
750 - CAPITAL	289,587	278,520	130,500	130,238	-	2,365	130,548	-
Department: 7000 - BUILDINGS, GROUNDS, & PAI	1,032,058	900,680	873,969	777,761	1,070,573	1,051,637	1,145,321	1,082,734

Fund: 101 General Fund
Department: Recreation
Divisions: 7020/8000

GOAL MISSION STATEMENT:

To provide excellent community services by maintaining an accessible, attractive, safe system of activities and facilities to promote recreational opportunities to be enjoyed by local residents and visitors to Hollister.

FUNCTION DESCRIPTION:

The Recreation Department provides services that sustain and actively enhance the livability, or quality of life, for citizens of Hollister and the surrounding region.

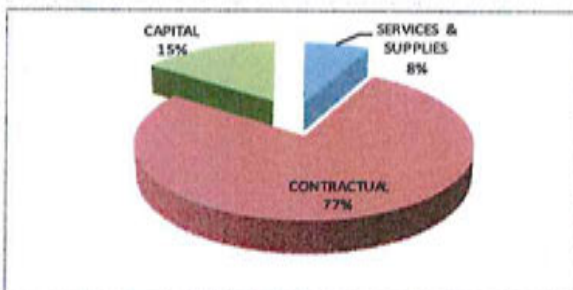
Recreation Divisions:

7020 Veteran's Building
 8000 Recreation

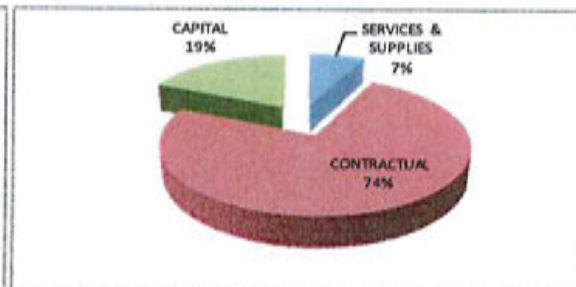
SUMMARY – VETERAN'S BUILDING:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
SERVICES & SUPPLIES	9,700	7%	9,621	7%
CONTRACTUAL	100,000	77%	100,000	77%
CAPITAL	20,000	15%	25,000	19%
Total	\$ 129,700		\$ 134,621	

2018-2019



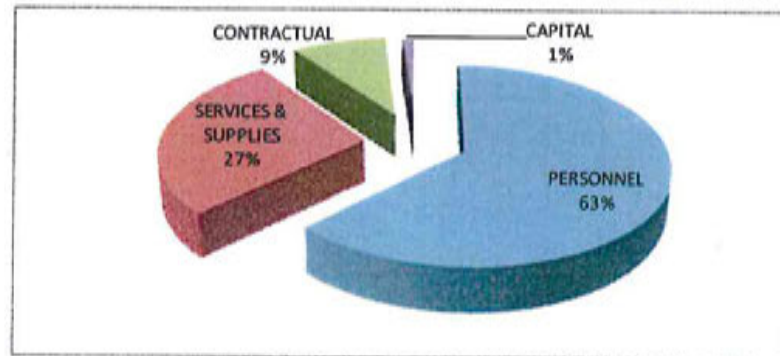
2019-2020



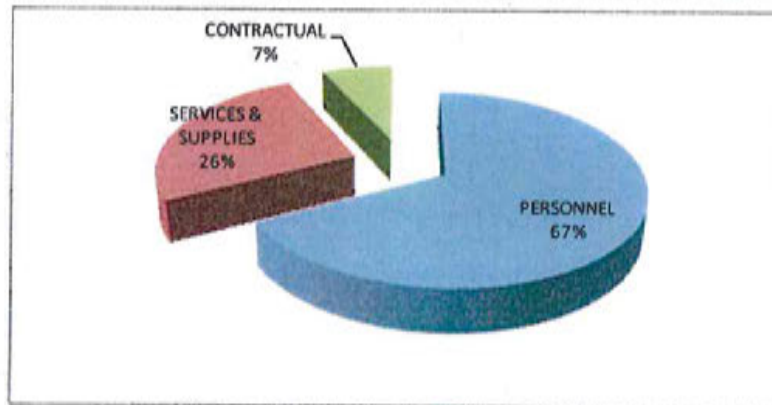
SUMMARY - RECREATION:

Category	Adopted 2018-2019	Percent of Budget	Adopted 2019-2020	Percent of Budget
PERSONNEL	\$ 413,227	63%	\$ 441,421	67%
SERVICES & SUPPLIES	181,235	27%	172,002	26%
CONTRACTUAL	58,112	9%	45,280	7%
CAPITAL	8,000	1%	-	0%
Total	<u>\$ 660,574</u>		<u>\$ 658,703</u>	

2018-2019



2019-2020



AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Recreation	3	3	3
Veteran's Building	N/A	N/A	N/A

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Activity	Adopted 2018-2019	Adopted 2019-2020
Department: 7020 - VETERAN'S BUIDLING								
735 - SERVICES & SUPPLIES	59,886	60,788	27,825	18,952	7,918	9,096	9,700	9,621
740 - CONTRACTUAL	80,000	80,000	80,000	80,000	80,000	80,000	100,000	100,000
750 - CAPITAL	-	-	-	-	30,000	24,259	20,000	25,000
Department: 7020 - VETERAN'S BUIDLING Total:	139,886	140,788	107,825	98,952	117,918	113,355	129,700	134,621

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016	2015-2016	2016-2017	2016-2017	2017-2018	2017-2018	Adopted	Adopted
	Total Budget	Total Activity	Total Budget	Total Activity	Total Budget	YTD Activity	2018-2019	2019-2020
Department: 8000 - RECREATION								
701 - PERSONNEL	355,582	308,462	388,234	388,147	374,355	416,385	413,227	441,421
735 - SERVICES & SUPPLIES	137,790	141,911	148,566	148,914	158,622	160,491	181,235	172,002
740 - CONTRACTUAL	41,627	9,538	16,840	16,798	22,840	27,453	58,112	45,280
750 - CAPITAL	6,975	-	14,570	9,606	34,850	30,878	8,000	-
Department: 8000 - RECREATION Total:	<u>541,974</u>	<u>459,911</u>	<u>568,210</u>	<u>563,464</u>	<u>590,667</u>	<u>635,208</u>	<u>660,574</u>	<u>658,703</u>

Special Revenue Funds

Measure E
Road Repair & Accountability Act of 2017
CDBG
Gas Tax
Park Dedication
Federal Aviation Administration Grant
TDA
Neuter Education
Mello Roos CFD
SLESF
Office of Traffic Safety
COPS More Program
Animal Welfare
SB1186
Parking
2013 CDBG
San Felipe/ Flynn Signal Impact Fee
Traffic Impact Fees
Panoche Valley Contract
State Housing Related Parks Grant Program
Home Program
Housing

Special Revenue Funds are used to account for various restricted revenues and related expenditures which are not readily accountable in another fund type.

Fund: 105 Measure E Fund

GOAL MISSION STATEMENT:

To monitor the inflow and outflow of Hollister Measure E transaction and use tax.

FUNCTION DESCRIPTION:

In recent years, with the help of Measure E funds, Hollister has become a community where people desire to live and raise families. Without continued local funding the City will be forced to cut \$4.5 Million, about 20%, of General Fund revenues which will impact essential city services such as public safety and street and road maintenance.

Continued Local Funding Helps Continue to:

- Maintain rapid 9-1-1 emergency response times
- Maintain operations at all current Hollister fire stations
- Maintain and improve local roads
- Attract and retain qualified police officers and firefighters
- Prevent cuts to youth gang and drug prevention and intervention programs
- Maintain water conservation programs
- Maintain youth programs at City parks and recreation centers
- Support programs to retain, expand, and attract business to Hollister

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 105 - MEASURE "E"								
Revenue								
Department: 1000 - NON DEPARTMENT								
401 - TAXES	4,400,000	4,648,922	5,464,105	5,362,482	4,750,000	5,373,766	5,750,000	6,250,000
450 - USES OF ASSETS	4,000	4,947	4,000	1,644	4,000	10,298	4,000	4,500
Department: 1000 - NON DEPARTMENT Total:	4,404,000	4,653,869	5,468,105	5,364,126	4,754,000	5,384,064	5,754,000	6,254,500
Revenue Total:	4,404,000	4,653,869	5,468,105	5,364,126	4,754,000	5,384,064	5,754,000	6,254,500
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	4,000	190	4,000	21	4,000	-	4,000	4,500
764 - OTHER EXPENSES	4,400,000	4,653,680	5,464,105	5,364,105	4,750,000	5,384,064	5,750,000	6,250,000
Department: 1100 - NON DEPARTMENT Total:	4,404,000	4,653,869	5,468,105	5,364,126	4,754,000	5,384,064	5,754,000	6,254,500
Expense Total:	4,404,000	4,653,869	5,468,105	5,364,126	4,754,000	5,384,064	5,754,000	6,254,500
Fund: 105 - MEASURE "E" Surplus (Deficit):	-	-	-	-	-	-	-	-
Projected beginning fund balance	-	-	-	-	-	-	-	-
Projected ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund: 200 Road Repair and Accountability Act of 2017 Fund

GOAL MISSION STATEMENT:

To administer the Road Repair and Accountability Act of 2017 program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all state funds received through the Road Repair and Accountability Act of 2017 Program, which is principally restricted to capital road improvements within the City of Hollister. This budget is subject to program terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 200 - ROAD REPAIR & ACCOUNTABILITY ACT OF 2017								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	-	-	-	-	-	208,862	609,060	625,000
450 - USES OF ASSETS	-	-	-	-	-	314	-	-
Department: 1000 - NON DEPARTMENT Total:	-	-	-	-	-	209,176	609,060	625,000
Revenue Total:	-	-	-	-	-	209,176	609,060	625,000
Expense								
Department: 5010 - STREET MAINTENANCE								
735 - SERVICES & SUPPLIES	-	-	-	-	-	209,176	609,060	625,000
Department: 5010 - STREET MAINTENANCE Total:	-	-	-	-	-	209,176	609,060	625,000
Expense Total:	-	-	-	-	-	209,176	609,060	625,000
Fund: 200 - ROAD REPAIR & ACCOUNTABILITY ACT OF 2017	-	-	-	-	-	-	-	-
Projected beginning fund balance	-	-	-	-	-	-	-	-
Projected ending fund balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fund: 201 CDBG Fund

GOAL MISSION STATEMENT:

To administer the Community Development Block Grant (CDBG) program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all federal funds received through the Community Development Block Grant Program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 201 - CDBG								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	-	-	-	(468)	-	-	-	-
450 - USES OF ASSETS	600	8,531	600	17,189	600	1,658	600	600
460 - FINES & FORFEITURES	-	100	-	-	-	-	-	-
470 - SPECIAL ASSESSMENTS	404,998	189,995	17,650	12,127	-	5,942	-	-
Department: 1000 - NON DEPARTMENT Total:	405,598	198,625	18,250	28,848	600	7,600	600	600
Revenue Total:	405,598	198,625	18,250	28,848	600	7,600	600	600
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	30,600	2,583	600	17	600	-	600	600
Department: 1100 - NON DEPARTMENT Total:	30,600	2,583	600	17	600	-	600	600
Department: 4000 - ENGINEERING								
701 - PERSONNEL	3,000	6,085	900	86,882	-	-	-	-
Department: 4000 - ENGINEERING Total:	3,000	6,085	900	86,882	-	-	-	-
Department: 4010 - PLANNING DIVISION								
735 - SERVICES & SUPPLIES	18,155	36,825	26,650	31,641	35,000	-	-	-
750 - CAPITAL	353,845	-	-	288,098	-	-	35,000	-
Department: 4010 - PLANNING DIVISION Total:	372,000	36,825	26,650	319,740	35,000	-	35,000	-
Expense Total:	405,600	45,492	28,150	406,638	35,600	-	35,600	600
Fund: 201 - CDBG Surplus (Deficit):	(2)	153,133	(9,900)	(377,790)	(35,000)	7,600	(35,000)	-
Projected beginning fund balance	289,774	289,774	442,907	442,907	65,116	65,116	72,716	37,716
Projected ending fund balance	\$ 289,772	\$ 442,907	\$ 433,007	\$ 65,116	\$ 30,116	72,716	\$ 37,716	\$ 37,716

Fund: 203 Gas Tax Fund

GOAL MISSION STATEMENT:

To administer the Gas Tax fund received from the State of California throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all Gas Tax funds received through the State of California, which is principally restricted to capital investment and operations of Street maintenance.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Streets	4.90	4.90	4.05

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 203 - GAS TAX								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	794,098	761,533	769,060	699,870	1,229,221	792,234	886,827	906,000
450 - USES OF ASSETS	1,000	8,547	1,000	1,621	2,000	-	1,000	1,000
490 - OTHER	-	2,377	-	104,895	-	5,515	-	-
Revenue Total:	795,098	772,457	770,060	806,386	1,231,221	797,749	887,827	907,000
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	-	-	5,900	-
740 - CONTRACTUAL	800	476	1,000	36	1,000	-	1,000	1,000
Department: 1100 - NON DEPARTMENT Total:	800	476	1,000	36	1,000	-	6,900	1,000
Department: 4000 - ENGINEERING								
735 - SERVICES & SUPPLIES	-	79	284,600	282,010	-	21,105	-	-
740 - CONTRACTUAL	65,000	96,541	57,750	56,675	80,000	90,464	71,500	61,382
750 - CAPITAL	-	-	4,128	4,128	-	-	-	-
Department: 4000 - ENGINEERING Total:	65,000	96,621	346,478	342,813	80,000	111,569	71,500	61,382
Department: 5010 - STREET MAINTENANCE								
701 - PERSONNEL	473,666	468,684	545,441	545,405	698,788	570,684	432,567	464,426
735 - SERVICES & SUPPLIES	470,396	372,252	450,678	398,161	561,221	523,783	374,860	377,692
740 - CONTRACTUAL	20,365	11,775	-	-	27,000	2,000	2,000	2,500
750 - CAPITAL	62,755	57,759	179,218	179,217	83,400	76,535	-	-
Department: 5010 - STREET MAINTENANCE Total:	1,027,182	910,470	1,175,337	1,122,784	1,370,409	1,173,002	809,427	844,618
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	-	-	206,138	163,800	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	-	-	206,138	163,800	-	-
Expense Total:	1,092,982	1,007,567	1,522,815	1,465,633	1,657,547	1,448,371	887,827	907,000
Fund: 203 - GAS TAX Surplus (Deficit):	(297,884)	(235,110)	(752,755)	(659,247)	(426,326)	(650,622)	-	-
Projected beginning fund balance	1,298,459	1,298,459	1,063,350	1,063,350	404,103	404,103	(246,519)	(246,519)
Projected ending fund balance	1,000,575	1,063,350	\$ 310,595	\$ 404,103	\$ (22,223)	(246,519)	\$ (246,519)	\$ (246,519)

Fund: **205 Park Dedication Fund**

GOAL MISSION STATEMENT:

To administer the Park Impact fees received for the development of parks throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all Park Impact funds received, which is principally restricted to capital investment and future impact operations of the parks within the city.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 205 - PARK DEDICATION								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	103,500	656,351	205,509	1,463,179	572,500	1,449,624	265,000	265,000
450 - USES OF ASSETS	800	9,624	800	5,514	1,000	15,098	1,000	1,000
490 - OTHER	-	-	-	6,700	-	-	-	-
Revenue Total:	104,300	665,975	206,309	1,475,394	573,500	1,464,722	266,000	266,000
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	10,333	2,735	-	-
740 - CONTRACTUAL	800	378	800	51	800	-	800	1,000
764 - OTHER EXPENSES	-	58,075	51,500	51,475	-	50,019	-	-
Department: 1100 - NON DEPARTMENT Total:	800	58,453	52,300	51,527	11,133	52,754	800	1,000
Department: 4000 - ENGINEERING								
735 - SERVICES & SUPPLIES	-	90	125,000	57,857	163,570	75,500	-	-
750 - CAPITAL	147,749	14,867	-	-	-	-	-	-
Department: 4000 - ENGINEERING Total:	147,749	14,957	125,000	57,857	163,570	75,500	-	-
Department: 7000 - BUILDINGS, GROUNDS, & PARKS								
735 - SERVICES & SUPPLIES	-	-	-	-	275,000	222,744	266,161	-
750 - CAPITAL	148,500	114,466	60,509	16,104	351,333	351,333	-	-
Department: 7000 - BUILDINGS, GROUNDS, & PARKS Total:	148,500	114,466	60,509	16,104	626,333	574,077	266,161	-
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	1,020,000	208,455	1,144,949	1,144,949	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	1,020,000	208,455	1,144,949	1,144,949	-	-
Expense Total:	297,049	187,876	1,257,809	333,942	1,945,985	1,847,280	266,961	1,000
Fund: 205 - PARK DEDICATION Surplus (Deficit):	(192,749)	478,100	(1,051,500)	1,141,451	(1,372,485)	(382,558)	(961)	265,000
Projected beginning fund balance	800,210	800,210	1,278,310	1,278,310	2,419,761	2,419,761	2,037,203	2,036,242
Projected ending fund balance	607,461	1,278,310	226,810	\$ 2,419,761	\$ 1,047,276	2,037,203	\$ 2,036,242	\$ 2,301,242

Fund: 212 Federal Aviation Administration Grant Fund

GOAL MISSION STATEMENT:

To administer the Federal Aviation Administration Grant through the City of Hollister Airport.

FUNCTION DESCRIPTION:

This fund accounts for funds received through Federal Aviation Administration Grant, which is principally restricted to airport construction activities within the City of Hollister Airport. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 212 - FED AVIATION ADMIN GRANT								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	7,250,000	4,760,259	1,009,900	912,793	260,000	260,000	430,109	3,500,000
450 - USES OF ASSETS	-	-	-	(235)	-	-	-	-
490 - OTHER	650,000	528,918	15,000	101,395	-	-	43,000	350,000
Revenue Total:	<u>7,900,000</u>	<u>5,289,177</u>	<u>1,024,900</u>	<u>1,013,953</u>	<u>260,000</u>	<u>260,000</u>	<u>473,109</u>	<u>3,850,000</u>
Expense								
Department: 4200 - AIRPORT								
735 - SERVICES & SUPPLIES	-	(43,991)	4,815	4,815	260,000	260,000	473,109	-
750 - CAPITAL	7,900,000	5,333,169	1,009,185	1,009,138	-	-	-	3,850,000
Department: 4200 - AIRPORT Total:	<u>7,900,000</u>	<u>5,289,177</u>	<u>1,014,000</u>	<u>1,013,953</u>	<u>260,000</u>	<u>260,000</u>	<u>473,109</u>	<u>3,850,000</u>
Expense Total:	<u>7,900,000</u>	<u>5,289,177</u>	<u>1,014,000</u>	<u>1,013,953</u>	<u>260,000</u>	<u>260,000</u>	<u>473,109</u>	<u>3,850,000</u>
Fund: 212 - FED AVIATION ADMIN GRANT Surplus (Deficit)	-	-	10,900	-	-	-	-	-
Projected beginning fund balance	-	-	-	-	-	-	-	-
Projected ending fund balance	<u>-</u>	<u>-</u>	<u>10,900</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund: 216 Transportation Development Act Fund

GOAL MISSION STATEMENT:

To administer the Transportation Development Act (TDA) program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all TDA funds received through the State of California Transportation Program, which is principally restricted to capital investment for transportation projects throughout the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Engineering	0.10	0.10	0.05

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 216 - TRANSPORTATION DEV. ACT								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	524,861	117,430	27,778	469,856	1,900,000	1,899,142	45,037	-
450 - USES OF ASSETS	1,000	-	1,000	1,079	1,000	1,858	1,000	1,000
490 - OTHER	-	61,684	-	-	-	-	-	-
Revenue Total:	525,861	179,114	28,778	470,935	1,901,000	1,901,000	46,037	1,000
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	1,000	14	1,000	2	1,000	-	1,000	1,000
764 - OTHER EXPENSES	-	-	-	3,218	-	-	-	-
Department: 1100 - NON DEPARTMENT Total:	1,000	14	1,000	3,220	1,000	-	1,000	1,000
Department: 4000 - ENGINEERING								
701 - PERSONNEL	23,325	22,060	10,578	550	18,255	485	10,037	10,567
735 - SERVICES & SUPPLIES	72,510	717	3,300	3,272	75,000	31,978	20,000	20,000
750 - CAPITAL	325,851	371,138	13,900	13,874	15,000	-	15,000	-
Department: 4000 - ENGINEERING Total:	421,686	393,916	27,778	17,695	108,255	32,463	45,037	30,567
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	136,500	114,809	-	-	1,776,000	1,777,792	-	15,000
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	136,500	114,809	-	-	1,776,000	1,777,792	-	15,000
Expense Total:	559,186	508,738	28,778	20,915	1,885,255	1,810,255	46,037	46,567
Fund: 216 - TRANSPORTATION DEV. ACT Surplus (Deficit):	(33,325)	(329,624)	-	450,020	15,745	90,745	-	(45,567)
Projected beginning fund balance	273,480	273,480	(56,144)	(56,144)	393,876	393,876	484,621	484,621
Projected ending fund balance	240,155	(56,144)	(56,144)	393,876	\$ 409,621	484,621	\$ 484,621	\$ 439,054

Fund: 217 Neuter Education Fund

GOAL MISSION STATEMENT:

To administer the funds received for the education and granting of Spay and Neutering donations.

FUNCTION DESCRIPTION:

This fund accounts for all donations received for the educations of the benefits of spay and neutering of animals within the City of Hollister.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 217 - SPAY/NEUTER EDUCATION								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	6,250	8,406	6,250	6,154	7,500	5,898	7,000	7,250
450 - USES OF ASSETS	20	127	20	47	20	102	20	20
Revenue Total:	6,270	8,533	6,270	6,201	7,520	6,000	7,020	7,270
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	20	6	20	1	20	-	20	20
Department: 1100 - NON DEPARTMENT Total:	20	6	20	1	20	-	20	20
Department: 2025 - ANIMAL CONTROL								
735 - SERVICES & SUPPLIES	6,250	6,050	6,250	6,002	7,500	1,000	22,000	7,250
Department: 2025 - ANIMAL CONTROL Total:	6,250	6,050	6,250	6,002	7,500	1,000	22,000	7,250
Expense Total:	6,270	6,056	6,270	6,003	7,520	1,000	22,020	7,270
Fund: 217 - SPAY/NEUTER EDUCATION Surplus (Deficit):	-	2,477	-	198	-	5,000	(15,000)	-
Projected beginning fund balance	12,537	12,537	15,013	15,013	15,211	15,211	20,211	5,211
Projected ending fund balance	12,537	15,013	15,013	\$ 15,211	\$ 15,211	20,211	\$ 5,211	\$ 5,211

Fund: 218 Mello Roos Fund

GOAL MISSION STATEMENT:

To administer the funds received from the Mello Roos District for public safety.

FUNCTION DESCRIPTION:

This fund accounts for the taxes received from CFD number 1 and 2 for Public Safety.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Fire	3	3	3
Police	3.5	3.5	3

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 218 - MELLO ROOS CFD-1								
Revenue								
Department: 1000 - NON DEPARTMENT								
401 - TAXES	-	298	-	3,080	-	-	-	-
450 - USES OF ASSETS	-	2,361	400	176	400	674	400	500
470 - SPECIAL ASSESSMENTS	900,057	908,257	889,057	794,310	960,693	960,419	885,250	945,000
Revenue Total:	900,057	910,916	889,457	797,566	961,093	961,093	885,650	945,500
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	9,400	5,191	11,400	4,897	400	14,608	5,400	500
Department: 1100 - NON DEPARTMENT Total:	9,400	5,191	11,400	4,897	400	14,608	5,400	500
Department: 2205 - FIRE DEPARTMENT								
701 - PERSONNEL	451,289	451,289	435,519	356,835	470,516	470,516	432,341	457,834
Department: 2205 - FIRE DEPARTMENT Total:	451,289	451,289	435,519	356,835	470,516	470,516	432,341	457,834
Department: 2500 - POLICE DEPARTMENT								
701 - PERSONNEL	439,368	454,355	442,538	435,937	490,177	475,969	447,909	487,166
Department: 2500 - POLICE DEPARTMENT Total:	439,368	454,355	442,538	435,937	490,177	475,969	447,909	487,166
Expense Total:	900,057	910,835	889,457	797,668	961,093	961,093	885,650	945,500
Fund: 218 - MELLO ROOS CFD-1 Surplus (Deficit):	-	81	-	(103)	-	-	-	-
Projected beginning fund balance	22	22	103	103	-	-	-	-
Projected ending fund balance	22	103	103	\$ -	\$ -	-	-	-

Fund: 221 SLESF Fund

GOAL MISSION STATEMENT:

To administer the SLESF from the State of California throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all SLESF funds received through the State of California, which is principally restricted to supplementing the Hollister Police Department. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 221 - POLICE S.L.E.S.F. PGM								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	100,000	121,870	114,600	154,973	100,000	100,000	100,000	100,000
450 - USES OF ASSETS	100	46	100	31	100	100	100	100
Revenue Total:	<u>100,100</u>	<u>121,915</u>	<u>114,700</u>	<u>155,004</u>	<u>100,100</u>	<u>100,100</u>	<u>100,100</u>	<u>100,100</u>
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	100	6	100	0	100	100	100	100
Department: 1100 - NON DEPARTMENT Total:	<u>100</u>	<u>6</u>	<u>100</u>	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Department: 2500 - POLICE DEPARTMENT								
750 - CAPITAL	159,824	156,630	185,054	185,049	100,000	84,248	100,000	100,000
Department: 2500 - POLICE DEPARTMENT Total:	<u>159,824</u>	<u>156,630</u>	<u>185,054</u>	<u>185,049</u>	<u>100,000</u>	<u>84,248</u>	<u>100,000</u>	<u>100,000</u>
Expense Total:	<u>159,924</u>	<u>156,636</u>	<u>185,154</u>	<u>185,049</u>	<u>100,100</u>	<u>84,348</u>	<u>100,100</u>	<u>100,100</u>
Fund: 221 - POLICE S.L.E.S.F. PGM Surplus (Deficit):	<u>(59,824)</u>	<u>(34,721)</u>	<u>(70,454)</u>	<u>(30,045)</u>	<u>-</u>	<u>15,752</u>	<u>-</u>	<u>-</u>
Projected beginning fund balance	<u>73,847</u>	<u>73,847</u>	<u>39,126</u>	<u>39,126</u>	<u>9,081</u>	<u>9,081</u>	<u>24,833</u>	<u>24,833</u>
Projected ending fund balance	<u>14,023</u>	<u>39,126</u>	<u>(31,328)</u>	<u>\$ 9,081</u>	<u>\$ 9,081</u>	<u>24,833</u>	<u>24,833</u>	<u>24,833</u>

Fund: 223 Office of Traffic Safety Fund

GOAL MISSION STATEMENT:

To administer the Office of Traffic Safety funds from the State of California throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all Office of Traffic Safety funds received through the State of California, which is principally restricted to supplementing the Hollister Police Department for traffic related programs like DUI checks or motorcycle safety. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 223 - OFFICE OF TRAFFIC SAFETY								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	26,350	30,232	50,000	15,862	50,000	50,000	50,000	-
450 - USES OF ASSETS	20	165	20	40	50	50	50	-
Revenue Total:	26,370	30,397	50,020	15,902	50,050	50,050	50,050	-
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	20	6	20	1	50	50	50	-
Department: 1100 - NON DEPARTMENT Total:	20	6	20	1	50	50	50	-
Department: 2500 - POLICE DEPARTMENT								
701 - PERSONNEL	26,350	30,227	50,000	15,862	43,600	43,600	50,000	-
750 - CAPITAL	-	-	25,345	-	6,400	6,400	-	-
Department: 2500 - POLICE DEPARTMENT Total:	26,350	30,227	75,345	15,862	50,000	50,000	50,000	-
Expense Total:	26,370	30,232	75,365	15,862	50,050	50,050	50,050	-
Fund: 223 - OFFICE OF TRAFFIC SAFETY Surplus (Deficit):	-	165	(25,345)	40	-	-	-	-
Projected beginning fund balance	16,937	16,937	17,102	17,102	17,142	17,142	17,142	17,142
Projected ending fund balance	16,937	17,102	(8,243)	\$ 17,142	\$ 17,142	17,142	17,142	17,142

Fund: 225 COPS More Fund

GOAL MISSION STATEMENT:

To administer the COPS Grant funds from the Federal government throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all COPS grant funds received through the Federal Government, which is principally restricted to supplementing the Hollister Police Department for School Resources Officer programs at the local schools. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Police	0.67	0.67	0.67

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 225 - COPS MORE PROGRAM								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	31,531	-	112,889	81,477	39,000	28,872	39,000	39,000
440 - CHARGES FOR SERVICES	44,870	-	38,889	-	-	72,500	36,250	36,250
450 - USES OF ASSETS	-	15	50	(146)	50	-	50	-
490 - OTHER	-	-	-	165,173	50,840	19,595	30,269	39,990
Revenue Total:	76,401	15	151,828	246,503	89,890	120,967	105,569	115,240
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	-	6	50	-	50	-	50	-
Department: 1100 - NON DEPARTMENT Total:	-	6	50	-	50	-	50	-
Department: 2500 - POLICE DEPARTMENT								
701 - PERSONNEL	76,401	114,806	151,778	150,921	89,840	120,000	105,519	115,240
Department: 2500 - POLICE DEPARTMENT Total:	76,401	114,806	151,778	150,921	89,840	120,000	105,519	115,240
Expense Total:	76,401	114,812	151,828	150,921	89,890	120,000	105,569	115,240
Fund: 225 - COPS MORE PROGRAM Surplus (Deficit):	-	(114,797)	-	95,582	-	967	-	-
Projected beginning fund balance	18,247	18,247	(96,549)	(96,549)	(967)	(967)	-	-
Projected ending fund balance	18,247	(96,549)	(96,549)	(967)	(967)	-	-	-

Fund: 226 Animal Welfare Fund

GOAL MISSION STATEMENT:

To administer the funds received from donations for animal welfare.

FUNCTION DESCRIPTION:

This fund accounts for all donations received for the welfare of animals within the City of Hollister.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 226 - ANIMAL WELFARE FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	40	131	40	45	40	104	40	40
490 - OTHER	5,400	9,259	5,575	9,039	8,600	8,536	8,600	8,600
Revenue Total:	5,440	9,390	5,615	9,084	8,640	8,640	8,640	8,640
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	40	6	40	1	40	-	40	40
Department: 1100 - NON DEPARTMENT Total:	40	6	40	1	40	-	40	40
Department: 2025 - ANIMAL CONTROL								
735 - SERVICES & SUPPLIES	5,400	10,900	5,575	4,619	8,600	5,000	23,600	8,600
Department: 2025 - ANIMAL CONTROL Total:	5,400	10,900	5,575	4,619	8,600	5,000	23,600	8,600
Expense Total:	5,440	10,907	5,615	4,620	8,640	5,000	23,640	8,640
Fund: 226 - ANIMAL WELFARE FUND Surplus (Deficit):	-	(1,517)	-	4,464	-	3,640	(15,000)	-
Projected beginning fund balance	14,683	14,683	13,166	13,166	17,630	17,630	21,270	6,270
Projected ending fund balance	14,683	13,166	13,166	\$ 17,630	\$ 17,630	21,270	6,270	6,270

Fund: 231 SB 1186 Fund

GOAL MISSION STATEMENT:

To administer the SB 1186 funds from Business throughout the City of Hollister and transfer the funds to the State of California.

FUNCTION DESCRIPTION:

This fund accounts for all SB 1186 funds received through business licenses for ADA education. This budget is subject to legislative terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 231 - SB 1186								
Revenue								
Department: 1000 - NON DEPARTMENT								
420 - LICENSES & PERMITS	1,600	1,728	2,000	1,696	2,000	6,538	6,000	6,200
450 - USES OF ASSETS	50	39	50	18	50	62	50	50
Revenue Total:	1,650	1,767	2,050	1,715	2,050	6,600	6,050	6,250
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	500	283	500	18	500	500	500	100
740 - CONTRACTUAL	50	1	50	0	50	50	50	50
Department: 1100 - NON DEPARTMENT Total:	550	284	550	19	550	550	550	150
Expense Total:	550	284	550	19	550	550	550	150
Fund: 231 - SB 1186 Surplus (Deficit):	1,100	1,482	1,500	1,696	1,500	6,050	5,500	6,100
Projected beginning fund balance	3,987	3,987	5,469	5,469	7,165	7,165	13,215	18,715
Projected ending fund balance	5,087	5,469	6,969	\$ 7,165	\$ 8,665	13,215	18,715	24,815

Fund: 239 Parking Fund

GOAL MISSION STATEMENT:

To administer the funds received for parking improvements throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for funds received for the improvements and maintenance of City Parking Lots.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 239 - PARKING FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	100	685	100	236	200	300	200	200
Revenue Total:	100	685	100	236	200	300	200	200
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	100	34	100	3	200	-	200	200
Department: 1100 - NON DEPARTMENT Total:	100	34	100	3	200	-	200	200
Expense Total:	100	34	100	3	200	-	200	200
Fund: 239 - PARKING FUND Surplus (Deficit):	-	651	-	232	-	300	-	-
Projected beginning fund balance	87,036	87,036	87,687	87,687	87,919	87,919	88,219	88,219
Projected ending fund balance	87,036	87,687	87,687	\$ 87,919	\$ 87,919	88,219	88,219	88,219

Fund: 242 2013 CDBG Fund

GOAL MISSION STATEMENT:

To administer the 2013 Community Development Block Grant (CDBG) program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all federal funds received through the Community Development Block Grant Program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 242 - 2013 CDBG								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	1,500,000	111,638	982,200	694,740	1,100,000	1,890,184	5,400	-
450 - USES OF ASSETS	-	-	-	(819)	-	-	-	-
Revenue Total:	1,500,000	111,638	982,200	693,921	1,100,000	1,890,184	5,400	-
Expense								
Department: 4010 - PLANNING DIVISION								
701 - PERSONNEL	-	16,582	37,000	36,785	-	10,106	-	-
735 - SERVICES & SUPPLIES	-	-	-	794	-	583	-	-
740 - CONTRACTUAL	1,500,000	95,056	945,200	657,102	1,100,000	1,089,311	5,400	-
750 - CAPITAL	-	-	-	59	-	-	-	-
Department: 4010 - PLANNING DIVISION Total:	1,500,000	111,638	982,200	694,740	1,100,000	1,100,000	5,400	-
Expense Total:	1,500,000	111,638	982,200	694,740	1,100,000	1,100,000	5,400	-
Fund: 242 - 2013 CDBG Surplus (Deficit):	-	-	-	(819)	-	790,184	-	-
Projected beginning fund balance	(0)	(0)	(0)	(0)	(819)	(819)	789,365	789,365
Projected ending fund balance	(0)	(0)	(0)	(819)	(819)	789,365	789,365	789,365

Fund: 262 San Felipe/ Flynn Signal Impact Fee Fund

GOAL MISSION STATEMENT:

To administer the San Felipe and Flynn Road Impact fees received for the development of a signal at the intersection of San Felipe and Flynn Roads.

FUNCTION DESCRIPTION:

This fund accounts for all San Felipe and Flynn Road Impact funds received, which is principally restricted to capital investment and future impact operations of the San Felipe and Flynn Road intersection signal.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 262 - SIGNAL IMPROV FEE ON FLYN								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	25	106	50	36	50	42	50	50
Revenue Total:	25	106	50	36	50	42	50	50
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	25	5	50	1	50	-	50	50
Department: 1100 - NON DEPARTMENT Total:	25	5	50	1	50	-	50	50
Expense Total:	25	5	50	1	50	-	50	50
Fund: 262 - SIGNAL IMPROV FEE ON FLYN Surplus (Deficit)	-	100	-	36	-	42	-	-
Projected beginning fund balance	13,418	13,418	13,518	13,518	13,554	13,554	13,596	13,596
Projected ending fund balance	13,418	13,518	13,518	\$ 13,554	\$ 13,554	13,596	13,596	13,596

Fund: **264 Traffic Signal Impact Fee Fund**

GOAL MISSION STATEMENT:

To administer the Traffic Impact fees received from development to improve traffic flow throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all Traffic Impact funds received, which is principally restricted to capital investment and future impact related to traffic with in the City of Hollister.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 264 - TRAFFIC IMPACT FEES								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	500	37,600	1,260	-	500	354	500	-
450 - USES OF ASSETS	-	362	80	124	80	226	80	80
Revenue Total:	500	37,962	1,340	124	580	580	580	80
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	500	16	80	2	80	80	80	80
764 - OTHER EXPENSES	-	752	760	-	-	-	-	-
Department: 1100 - NON DEPARTMENT Total:	500	768	840	2	80	80	80	80
Expense Total:	500	768	840	2	80	80	80	80
Fund: 264 - TRAFFIC IMPACT FEES Surplus (Deficit):	-	37,194	500	122	500	500	500	-
Projected beginning fund balance	9,000	9,000	46,194	46,194	46,316	46,316	46,816	47,316
Projected ending fund balance	9,000	46,194	46,694	46,316	46,816	46,816	47,316	47,316

Fund: 271 Panoche Valley Fund

GOAL MISSION STATEMENT:

To administer the Panoche Valley contract for fire service.

FUNCTION DESCRIPTION:

This fund accounts for the Panoche Valley contract which is principally restricted to providing fire service to the Panoche Valley Solar Farm during their construction phase.

AUTHORIZED PERSONNEL:

	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Total Personnel Count			
Fire	3.00	3.00	3.00

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 271 - PANOCH VALLEY CONTRACT								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	-	-	-	34	-	-	50	50
490 - OTHER	452,710	291,664	348,320	314,779	351,300	351,300	413,155	468,847
Revenue Total:	452,710	291,664	348,320	314,812	351,300	351,300	413,205	468,897
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	-	-	-	-	-	-	50	50
Department: 1100 - NON DEPARTMENT Total:	-	-	-	-	-	-	50	50
Department: 2205 - FIRE DEPARTMENT								
701 - PERSONNEL	340,584	133,787	282,459	282,446	348,326	351,300	413,155	468,847
740 - CONTRACTUAL	98,792	82,326	65,861	65,860	1,010	-	-	-
Department: 2205 - FIRE DEPARTMENT Total:	439,376	216,112	348,320	348,306	349,336	351,300	413,155	468,847
Expense Total:	439,376	216,112	348,320	348,306	349,336	351,300	413,205	468,897
Fund: 271 - PANOCH VALLEY CONTRACT Surplus (Deficit)	13,334	75,552	-	(33,494)	1,964	-	-	-
Projected beginning fund balance	-	-	75,552	75,552	42,058	42,058	42,058	42,058
Projected ending fund balance	13,334	75,552	75,552	42,058	44,022	42,058	42,058	42,058

Fund: 272 State Housing Related Parks Grant Program Fund

GOAL MISSION STATEMENT:

To administer the State Housing Related Parks Grant program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all state funds received through the State of California Housing Grant Program, which is principally restricted to capital investment in parks of the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 272 - STATE HOUSING RELATED PARKS GRANT PROGRAM								
Revenue								
Department: 1000 - NON DEPARTMENT								
430 - INTERGOVERNMENTAL	-	-	-	-	659,573	-	659,573	-
Revenue Total:	-	-	-	-	659,573	-	659,573	-
Expense								
Department: 7000 - BUILDINGS, GROUNDS, & PARKS								
735 - SERVICES & SUPPLIES	-	-	-	-	659,573	-	659,573	-
Department: 7000 - BUILDINGS, GROUNDS, & PARKS Total:	-	-	-	-	659,573	-	659,573	-
Expense Total:	-	-	-	-	659,573	-	659,573	-
Fund: 272 - STATE HOUSING RELATED PARKS GRANT PROGRAM	-	-	-	-	-	-	-	-
Projected beginning fund balance	-	-	-	-	-	-	-	-
Projected ending fund balance	-	-	-	\$ -	\$ -	-	-	-

Fund: 809 Home Fund

GOAL MISSION STATEMENT:

To administer the Home program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all federal funds received through the Home Program, which is principally restricted to capital investment or loan activities in targeted low to moderate income areas of the City of Hollister. This budget is subject to grant terms and conditions, including adjustments to carry over prior year funds which remain available for authorized purposes until expended.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 809 - HOME PROG. REVOLV. LOANS								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	5,000	20,746	5,000	9,629	5,000	8,340	500	500
470 - SPECIAL ASSESSMENTS	400,000	180,778	400,000	109,804	100,000	6,660	-	-
490 - OTHER	-	-	-	10,000	-	-	-	-
Revenue Total:	405,000	201,524	405,000	129,433	105,000	15,000	500	500
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	500	69	500	10	500	-	500	500
Department: 1100 - NON DEPARTMENT Total:	500	69	500	10	500	-	500	500
Department: 4010 - PLANNING DIVISION								
701 - PERSONNEL	13,902	25,833	20,586	20,486	-	-	-	-
740 - CONTRACTUAL	400,000	2,294	-	103,210	-	-	-	-
Department: 4010 - PLANNING DIVISION Total:	413,902	28,127	20,586	123,696	-	-	-	-
Expense Total:	414,402	28,196	21,086	123,707	500	-	500	500
Fund: 809 - HOME PROG. REVOLV. LOANS Surplus (Deficit)	(9,402)	173,328	383,914	5,726	104,500	15,000	-	-
Projected beginning fund balance	99,591	99,591	272,919	272,919	278,645	278,645	293,645	293,645
Projected ending fund balance	90,189	272,919	656,833	\$ 278,645	\$ 383,145	293,645	293,645	293,645

Fund: 851 **Housing Fund**
Major Fund

GOAL MISSION STATEMENT:

To administer the Housing program throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund accounts for all housing funds received through the once Low and Moderate Income Housing Set-aside Fund, which is principally restricted to loan activities in targeted low to moderate income areas of the City of Hollister.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Housing	2.20	2.20	2.20
Finance	0.15	0.15	0.15

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 851 - HOUSING								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	15,000	88,699	15,000	11,111	15,000	13,699	15,000	15,000
470 - SPECIAL ASSESSMENTS	100,000	329,400	100,000	90,504	100,000	21,442	20,000	20,000
490 - OTHER	-	-	-	-	-	24,859	-	-
Revenue Total:	115,000	418,100	115,000	101,615	115,000	60,000	35,000	35,000
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	-	3,920	-	-
740 - CONTRACTUAL	2,000	886	2,000	92	2,000	-	2,000	-
Department: 1100 - NON DEPARTMENT Total:	2,000	886	2,000	92	2,000	3,920	2,000	-
Department: 1135 - AFFORDABLE HOUSING								
701 - PERSONNEL	212,863	149,978	181,857	72,541	288,102	296,769	272,869	295,434
735 - SERVICES & SUPPLIES	102,400	97,037	103,900	10,975	36,900	27,178	46,500	45,900
740 - CONTRACTUAL	117,500	117,817	300,500	518	1,000,500	1,000,601	500	500
750 - CAPITAL	-	-	-	-	2,000	747	2,000	2,000
Department: 1135 - AFFORDABLE HOUSING Total:	432,763	364,831	586,257	84,034	1,327,502	1,325,295	321,869	343,834
Department: 1155 - FINANCE								
701 - PERSONNEL	15,456	15,734	16,022	16,415	16,284	16,571	17,097	18,504
Department: 1155 - FINANCE Total:	15,456	15,734	16,022	16,415	16,284	16,571	17,097	18,504
Expense Total:	450,219	381,451	604,279	100,540	1,345,786	1,345,786	340,966	362,338
Fund: 851 - HOUSING Surplus (Deficit):	(335,219)	36,648	(489,279)	1,075	(1,230,786)	(1,184,879)	(305,966)	(327,338)
Projected beginning fund balance	2,376,180	2,376,180	2,412,828	2,412,828	2,413,903	2,413,903	1,229,024	923,058
Projected ending fund balance	\$ 2,040,961	\$ 2,412,828	\$ 1,923,549	\$ 2,413,903	\$ 1,183,117	\$ 1,229,024	\$ 923,058	\$ 595,720

Capital Project Funds

Fire Impact Fee
Police Impact Fee
Traffic Impact Fee
Santa Ana Storm Drain
Juvenile Hall Impact Fee
Storm Drain Impact Fee

Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

Fund: 301 Fire Impact Fund

GOAL MISSION STATEMENT:

To administer the Fire Impact fees received for expansion of fire equipment or facilities throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for fire development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of fire facilities as a result of City growth.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 301 - AB1600 CIP FIRE IMPACT								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	25,000	69,539	25,000	159,850	25,000	179,677	60,000	60,000
450 - USES OF ASSETS	200	2,011	200	968	200	2,791	200	200
Revenue Total:	25,200	71,550	25,200	160,818	25,200	182,468	60,200	60,200
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	10,333	2,735	-	-
740 - CONTRACTUAL	200	86	200	10	200	-	200	200
Department: 1100 - NON DEPARTMENT Total:	200	86	200	10	10,533	2,735	200	200
Department: 2205 - FIRE DEPARTMENT								
750 - CAPITAL	-	-	-	-	15,000	7,798	-	-
Department: 2205 - FIRE DEPARTMENT Total:	-	-	-	-	15,000	7,798	-	-
Expense Total:	200	86	200	10	25,533	10,533	200	200
Fund: 301 - AB1600 CIP FIRE IMPACT Surplus (Deficit):	25,000	71,465	25,000	160,807	(333)	171,935	60,000	60,000
Projected beginning fund balance	193,053	193,053	264,518	264,518	425,325	425,325	597,260	657,260
Projected ending fund balance	\$ 218,053	\$ 264,518	\$ 289,518	\$ 425,325	\$ 424,992	\$ 597,260	\$ 657,260	\$ 717,260

Fund: 302 Police Impact Fund

GOAL MISSION STATEMENT:

To administer the Police Impact fees received for expansion of police equipment or facilities throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for police development impact fees. The fees are levied against all new development in the City in order to pay for the construction or improvement of police facilities as a result of City growth.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 302 - AB1600 CIP POLICE IMPACT								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	25,000	51,832	25,000	117,860	30,440	133,819	60,000	60,000
450 - USES OF ASSETS	150	1,864	200	844	200	2,284	200	200
Revenue Total:	25,150	53,696	25,200	118,704	30,640	136,103	60,200	60,200
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	10,333	10,533	-	-
740 - CONTRACTUAL	150	82	200	10	200	-	200	200
Department: 1100 - NON DEPARTMENT Total:	150	82	200	10	10,533	10,533	200	200
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	30,000	4,078	5,440	5,440	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	30,000	4,078	5,440	5,440	-	-
Expense Total:	150	82	30,200	4,087	15,973	15,973	200	200
Fund: 302 - AB1600 CIP POLICE IMPACT Surplus (Deficit):	25,000	53,613	(5,000)	114,617	14,667	120,130	60,000	60,000
Projected beginning fund balance	190,206	190,206	243,820	243,820	358,437	358,437	478,567	538,567
Projected ending fund balance	\$ 215,206	\$ 243,820	\$ 238,820	\$ 358,437	\$ 373,104	\$ 478,567	\$ 538,567	\$ 598,567

Fund: 303 Storm Drain Impact Fund

GOAL MISSION STATEMENT:

To administer the Storm Drain Impact fees received for expansion of storm drains throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for storm drain development fees. The fees are levied against development in the City in order to pay for the construction or improvement of storm drains.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 303 - AB1600 CIP STORM DRAIN								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	3,000	3,210	3,000	367	3,000	9,802	3,000	3,000
450 - USES OF ASSETS	150	1,573	200	543	200	1,036	200	200
Revenue Total:	<u>3,150</u>	<u>4,783</u>	<u>3,200</u>	<u>910</u>	<u>3,200</u>	<u>10,838</u>	<u>3,200</u>	<u>3,200</u>
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	150	78	200	8	200	200	200	200
Department: 1100 - NON DEPARTMENT Total:	<u>150</u>	<u>78</u>	<u>200</u>	<u>8</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Expense Total:	<u>150</u>	<u>78</u>	<u>200</u>	<u>8</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Fund: 303 - AB1600 CIP STORM DRAIN Surplus (Deficit):	<u>3,000</u>	<u>4,705</u>	<u>3,000</u>	<u>903</u>	<u>3,000</u>	<u>10,638</u>	<u>3,000</u>	<u>3,000</u>
Projected beginning fund balance	<u>197,330</u>	<u>197,330</u>	<u>202,035</u>	<u>202,035</u>	<u>202,938</u>	<u>202,938</u>	<u>213,576</u>	<u>216,576</u>
Projected ending fund balance	<u>\$ 200,330</u>	<u>\$ 202,035</u>	<u>\$ 205,035</u>	<u>\$ 202,938</u>	<u>\$ 205,938</u>	<u>\$ 213,576</u>	<u>\$ 216,576</u>	<u>\$ 219,576</u>

Fund: 304 Traffic Impact Fund

GOAL MISSION STATEMENT:

To administer the Traffic Impact fees received for expansion of streets and roads throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for traffic development impact fees. The fees are levied against all new development in the City in order to pay for traffic construction or improvements as a result of City growth.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 304 - AB1600 CIP TRAFFIC IMPACT								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	200,000	3,957,411	293,050	656,124	251,773	2,429,597	250,000	250,000
450 - USES OF ASSETS	7,500	79,301	7,500	29,883	15,000	65,633	10,000	10,000
Revenue Total:	207,500	4,036,712	300,550	686,007	266,773	2,495,230	260,000	260,000
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	7,500	2,948	7,500	423	10,000	-	10,000	2,500
764 - OTHER EXPENSES	-	197,007	84,500	84,253	-	10,000	-	-
Department: 1100 - NON DEPARTMENT Total:	7,500	199,955	92,000	84,676	10,000	10,000	10,000	2,500
Department: 4000 - ENGINEERING								
735 - SERVICES & SUPPLIES	-	45,477	23,790	23,742	26,773	1,773	-	-
Department: 4000 - ENGINEERING Total:	-	45,477	23,790	23,742	26,773	1,773	-	-
Expense Total:	7,500	245,432	115,790	108,418	36,773	11,773	10,000	2,500
Fund: 304 - AB1600 CIP TRAFFIC IMPACT Surplus (Deficit):	200,000	3,791,280	184,760	577,589	230,000	2,483,457	250,000	257,500
Projected beginning fund balance	6,992,948	6,992,948	10,784,228	10,784,228	11,361,817	11,361,817	13,845,274	14,095,274
Projected ending fund balance	\$ 7,192,948	\$ 10,784,228	\$ 10,968,988	\$ 11,361,817	\$ 11,591,817	\$ 13,845,274	\$ 14,095,274	\$ 14,352,774

Fund: 305 Santa Ana Storm Drain Impact Fund

GOAL MISSION STATEMENT:

To administer the Storm Drain Impact fees received for expansion of storm drains in the Santa Ana road area.

FUNCTION DESCRIPTION:

This fund was established as depositories for Santa Ana storm drain development impact fees. The fees are levied against all new development in the Santa Ana Road area in order to pay for the construction or improvement of storm drains as a result of City growth.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 305 - AB1600 CIP SANTA ANA STORM DRAIN								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	2,500	15,757	2,500	5,419	2,500	6,777	2,500	2,500
Revenue Total:	2,500	15,757	2,500	5,419	2,500	6,777	2,500	2,500
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	2,500	792	2,500	77	2,500	2,500	2,500	2,500
Department: 1100 - NON DEPARTMENT Total:	2,500	792	2,500	77	2,500	2,500	2,500	2,500
Expense Total:	2,500	792	2,500	77	2,500	2,500	2,500	2,500
Fund: 305 - AB1600 CIP SANTA ANA STORM DRAIN Surplu	-	14,965	-	5,342	-	4,277	-	-
Projected beginning fund balance	2,002,326	2,002,326	2,017,292	2,017,292	2,022,634	2,022,634	2,026,911	2,026,911
Projected ending fund balance	\$ 2,002,326	\$ 2,017,292	\$ 2,017,292	\$ 2,022,634	\$ 2,022,634	\$ 2,026,911	\$ 2,026,911	\$ 2,026,911

Fund: 309 Juvenile Hall Impact Fund

GOAL MISSION STATEMENT:

To administer the Juvenile Hall Impact fees received for expansion of Juvenile Hall in the San Benito County area.

FUNCTION DESCRIPTION:

This fund was established as depositories for Juvenile Hall development impact fees. The fees are levied against all new development in the City in order to pay for Juvenile Hall construction or improvements as a result of City growth.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 309 - JAIL JUVENILE HALL FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	30,000	47,343	50,000	102,760	40,000	105,978	90,000	90,000
450 - USES OF ASSETS	40	391	60	313	100	1,204	100	100
Revenue Total:	<u>30,040</u>	<u>47,734</u>	<u>50,060</u>	<u>103,073</u>	<u>40,100</u>	<u>107,182</u>	<u>90,100</u>	<u>90,100</u>
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	30,040	9	50,060	2	60,100	265,098	90,100	90,100
Department: 1100 - NON DEPARTMENT Total:	<u>30,040</u>	<u>9</u>	<u>50,060</u>	<u>2</u>	<u>60,100</u>	<u>265,098</u>	<u>90,100</u>	<u>90,100</u>
Expense Total:	<u>30,040</u>	<u>9</u>	<u>50,060</u>	<u>2</u>	<u>60,100</u>	<u>265,098</u>	<u>90,100</u>	<u>90,100</u>
Fund: 309 - JAIL JUVENILE HALL FUND Surplus (Deficit):	-	47,725	-	103,070	(20,000)	(157,916)	-	-
Projected beginning fund balance	<u>7,121</u>	<u>7,121</u>	<u>54,846</u>	<u>54,846</u>	<u>157,916</u>	<u>157,916</u>	-	-
Projected ending fund balance	<u>\$ 7,121</u>	<u>\$ 54,846</u>	<u>\$ 54,846</u>	<u>\$ 157,916</u>	<u>\$ 137,916</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund: 662 Storm Drain Impact Fund

GOAL MISSION STATEMENT:

To administer the Storm Drain Impact fees received for expansion of storm drains throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for storm drainage development impact fees. The fees are levied against all new development in the City in order to pay for Storm Drain construction or improvements as a result of City growth.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Engineering	0.60	0.60	0.90

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 662 - STORM DRAIN								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	150,000	396,737	150,000	1,083,790	250,000	752,910	250,000	250,000
450 - USES OF ASSETS	5,000	31,424	5,000	13,675	6,000	23,090	5,000	5,000
Revenue Total:	155,000	428,161	155,000	1,097,465	256,000	776,000	255,000	255,000
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	10,333	2,735	-	-
740 - CONTRACTUAL	5,000	1,537	5,000	156	5,000	-	5,000	3,000
Department: 1100 - NON DEPARTMENT Total:	5,000	1,537	5,000	156	15,333	2,735	5,000	3,000
Department: 4000 - ENGINEERING								
701 - PERSONNEL	136,761	97,695	125,128	73,324	94,614	48,331	143,240	90,495
735 - SERVICES & SUPPLIES	10,466	42,123	12,705	12,690	22,071	42,147	19,479	19,558
740 - CONTRACTUAL	4,075	5,100	14,450	14,441	15,000	-	15,000	15,000
750 - CAPITAL	4,000	-	2,200	2,114	-	-	-	-
Department: 4000 - ENGINEERING Total:	155,302	144,918	154,483	102,569	131,685	90,478	177,719	125,053
Department: 4995 - SEWER COLLECTION								
701 - PERSONNEL	56,841	43,038	2,918	2,918	-	177	-	-
735 - SERVICES & SUPPLIES	48,225	25,497	66,307	51,420	-	4,299	-	-
750 - CAPITAL	20,000	-	20,000	9,130	-	-	-	-
Department: 4995 - SEWER COLLECTION Total:	125,066	68,534	89,225	63,468	-	4,476	-	-
Department: 5015 - STORM DRAIN OPERATIONS								
735 - SERVICES & SUPPLIES	-	1,073	2,100	2,159	148,625	57,304	114,700	114,700
750 - CAPITAL	-	-	-	-	625,871	599,483	-	-
Department: 5015 - STORM DRAIN OPERATIONS Total:	-	1,073	2,100	2,159	774,496	656,787	114,700	114,700
Department: 9000 - CONSTRUCTION IN PROGRESS								
701 - PERSONNEL	-	-	4,850	4,848	-	-	-	-
750 - CAPITAL	-	-	1,988,410	136,299	2,021,593	-	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	1,993,260	141,147	2,021,593	-	-	-
Expense Total:	285,368	216,062	2,244,068	309,499	2,943,107	750,000	297,419	242,753
Fund: 662 - STORM DRAIN Surplus (Deficit):	(130,368)	212,099	(2,089,068)	787,966	(2,687,107)	26,000	(42,419)	12,247
Projected beginning fund balance	3,533,283	3,533,283	3,745,382	3,745,382	4,533,348	4,533,348	4,559,348	4,516,929
Projected ending fund balance	\$ 3,402,915	\$ 3,745,382	\$ 1,656,314	\$ 4,533,348	\$ 1,846,241	\$ 4,559,348	\$ 4,516,929	\$ 4,529,176

Enterprise Funds

Airport
Water
Water Expansion Impact Fee
Wastewater
Wastewater Expansion Impact Fee
Industrial Wastewater
Street Sweeping
Briggs Building

Enterprise Funds are used for public services which are similar in nature to business enterprises or are required to be accounted for in a similar manner.

Fund: 601 Airport Fund

GOAL MISSION STATEMENT:

To administer the Airport funds received for the operation of the Hollister Airport.

FUNCTION DESCRIPTION:

This fund was established for the operation of the Hollister Airport.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Airport	3.33	3.33	3.33

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 601 - AIRPORT ENTERPRISE FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
401 - TAXES	-	-	-	-	-	3,025	20,000	20,000
430 - INTERGOVERNMENTAL	35,000	26,949	36,000	29,271	36,000	41,902	36,000	36,000
440 - CHARGES FOR SERVICES	17,600	30,627	17,600	39,379	20,100	24,751	20,050	20,050
450 - USES OF ASSETS	663,688	693,657	677,807	732,064	878,505	863,950	957,790	965,031
460 - FINES & FORFEITURES	2,000	7,482	2,000	7,566	5,000	5,697	7,500	5,000
490 - OTHER	-	5,355,487	-	1,013,939	4,000	4,281	-	-
Revenue Total:	718,288	6,114,202	733,407	1,822,218	943,605	943,605	1,041,340	1,046,081
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	-	-	-	500
740 - CONTRACTUAL	17,334	5,300	17,810	4,585	17,810	3,538	3,125	3,125
764 - OTHER EXPENSES	700,967	910,973	65,967	1,022,815	310,967	233,791	93,967	398,994
Department: 1100 - NON DEPARTMENT Total:	718,301	916,273	83,777	1,027,400	328,777	237,329	97,092	402,619
Department: 1157 - INFORMATION SYSTEMS								
735 - SERVICES & SUPPLIES	3,400	3,028	2,500	2,463	5,275	5,175	3,900	3,900
740 - CONTRACTUAL	5,400	4,069	5,500	4,614	6,150	5,257	11,025	11,400
750 - CAPITAL	3,300	1,044	13,000	12,800	-	-	8,771	-
Department: 1157 - INFORMATION SYSTEMS Total:	12,100	8,141	21,000	19,878	11,425	10,431	23,696	15,300
Department: 4000 - ENGINEERING								
735 - SERVICES & SUPPLIES	-	90	-	342	-	-	-	-
750 - CAPITAL	5,850	3,330	-	-	-	-	-	-
Department: 4000 - ENGINEERING Total:	5,850	3,420	-	342	-	-	-	-
Department: 4200 - AIRPORT								
701 - PERSONNEL	291,535	290,341	312,636	333,660	360,365	388,003	382,468	410,275
735 - SERVICES & SUPPLIES	207,611	203,161	252,661	254,482	349,303	387,208	292,122	292,013
740 - CONTRACTUAL	15,800	12,260	17,425	17,424	15,200	18,003	18,029	19,673
750 - CAPITAL	46,000	23,647	37,974	10,000	70,000	69,652	-	-
Department: 4200 - AIRPORT Total:	560,946	529,409	620,696	615,566	794,868	862,865	692,619	721,961
Department: 5005 - VEHICLE MAINTENANCE								
735 - SERVICES & SUPPLIES	-	-	8,000	1,950	6,500	13,627	5,200	5,200
Department: 5005 - VEHICLE MAINTENANCE Total:	-	-	8,000	1,950	6,500	13,627	5,200	5,200
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	19,500	2,639	-	2,319	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	19,500	2,639	-	2,319	-	-
Expense Total:	1,297,197	1,457,243	752,973	1,667,774	1,141,570	1,126,570	818,607	1,145,080
Fund: 601 - AIRPORT ENTERPRISE FUND Surplus (Deficit):	(578,909)	4,656,959	(19,566)	154,444	(197,965)	(182,965)	222,733	(98,999)

Fund: 620 Water Fund

GOAL MISSION STATEMENT:

To provide customers with a clean, safe, and dependable supply of drinking water at a reasonable rate; to provide the highest quality customer service when dealing with the public.

FUNCTION DESCRIPTION:

The water operations are responsible for the reading of water meters, monthly billing of the water and wastewater customer, and the collection of those fees. The Water Utility Fund accounts for the operation and improvement of the public water system. All expenses and outlays are funded entirely by water system revenues or specifically authorized capital contributions for specified improvements. It includes the Utility business office, water production and distribution, and capital expenditures.

DEMAND PERFORMANCE INDICATORS:

Description	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Water customers	6330	6650	6970

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
City Manager	0.10	0.10	0.10
Finance	1.90	1.90	2.45
Information Systems	0.50	0.50	0.50
Engineering	1.15	1.15	1.00
Code Enforcement	0.75	0.75	0.40
Vehicle Maintenance	0.99	0.99	0.99
Water	9.10	9.10	8.44

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 620 - WATER ENTERPRISE FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
410 - FRANCHISES	-	1,087	-	502	-	-	-	-
440 - CHARGES FOR SERVICES	4,100,000	4,050,940	4,100,000	5,136,948	4,850,000	4,858,057	5,630,000	5,850,000
450 - USES OF ASSETS	3,500	30,132	12,000	9,245	15,000	6,037	15,000	15,000
460 - FINES & FORFEITURES	150,000	127,068	150,000	135,208	150,000	150,906	160,000	175,000
490 - OTHER	-	42,602	-	153,637	-	-	-	-
Revenue Total:	4,253,500	4,251,829	4,262,000	5,435,540	5,015,000	5,015,000	5,805,000	6,040,000
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	28,500	32,887	728,186	707,337	582,000	577,114	37,176	1,176
764 - OTHER EXPENSES	252,162	424,533	252,162	593,855	252,162	252,162	252,162	252,162
Department: 1100 - NON DEPARTMENT Total:	280,662	457,421	980,348	1,301,193	834,162	829,276	289,338	253,338
Department: 1120 - CITY MANAGER								
701 - PERSONNEL	13,306	13,616	14,100	13,928	14,842	14,293	15,227	16,438
735 - SERVICES & SUPPLIES	-	-	-	-	-	-	10,000	10,000
Department: 1120 - CITY MANAGER Total:	13,306	13,616	14,100	13,928	14,842	14,293	25,227	26,438
Department: 1155 - FINANCE								
701 - PERSONNEL	210,035	210,151	210,720	205,462	210,852	247,042	271,693	295,304
735 - SERVICES & SUPPLIES	25,455	28,079	35,190	32,860	34,377	37,052	40,831	43,510
740 - CONTRACTUAL	53,647	52,988	53,647	57,355	59,647	72,896	63,147	69,550
Department: 1155 - FINANCE Total:	289,137	291,219	299,557	295,676	304,876	356,989	375,671	408,364
Department: 1157 - INFORMATION SYSTEMS								
701 - PERSONNEL	75,632	83,206	82,944	87,529	85,154	92,806	94,761	103,687
735 - SERVICES & SUPPLIES	7,257	7,080	7,452	6,247	12,304	12,201	10,565	10,764
740 - CONTRACTUAL	13,200	11,057	9,200	8,166	10,300	8,896	18,750	19,200
750 - CAPITAL	5,500	1,767	22,000	-	-	188	12,552	-
Department: 1157 - INFORMATION SYSTEMS Total:	101,589	103,110	121,596	101,941	107,758	114,091	136,628	133,651
Department: 2912 - FALLON RD WELL #3								
701 - PERSONNEL	-	-	-	748	-	-	-	-
Department: 2912 - FALLON RD WELL #3 Total:	-	-	-	748	-	-	-	-
Department: 4000 - ENGINEERING								
701 - PERSONNEL	160,819	119,099	167,990	88,135	139,099	49,895	172,381	108,484
735 - SERVICES & SUPPLIES	3,600	108,775	53,600	97,325	106,698	94,226	224,600	4,600
740 - CONTRACTUAL	4,075	5,100	14,000	14,441	15,000	13,216	15,000	15,000
750 - CAPITAL	425,150	6,119	-	(136)	-	-	-	-
Department: 4000 - ENGINEERING Total:	593,644	239,092	235,590	199,765	260,797	157,337	411,981	128,084
Department: 4100 - RISK MANAGEMENT								
701 - PERSONNEL	503	438	-	-	-	-	-	-
Department: 4100 - RISK MANAGEMENT Total:	503	438	-	-	-	-	-	-
Department: 4300 - CODE ENFORCEMENT								
701 - PERSONNEL	132,415	98,744	82,732	43,796	69,411	41,412	41,704	45,442
735 - SERVICES & SUPPLIES	38,000	5,525	17,325	11,593	9,675	7,210	12,575	12,575
740 - CONTRACTUAL	-	86	120	105	120	124	120	120
Department: 4300 - CODE ENFORCEMENT Total:	170,415	104,356	100,177	55,493	79,206	48,746	54,399	58,137
Department: 5005 - VEHICLE MAINTENANCE								
701 - PERSONNEL	80,603	81,484	86,227	87,530	112,496	89,255	125,998	134,522
735 - SERVICES & SUPPLIES	8,591	10,140	51,613	35,066	46,188	50,943	88,034	51,735
Department: 5005 - VEHICLE MAINTENANCE Total:	89,194	91,624	137,840	122,595	158,684	140,198	214,032	186,257
Department: 5035 - WATER								
701 - PERSONNEL	984,456	826,846	1,006,237	1,012,610	1,047,334	943,543	1,001,947	1,070,007
735 - SERVICES & SUPPLIES	618,683	571,326	822,290	736,645	929,583	1,043,281	768,618	757,865
740 - CONTRACTUAL	1,947,273	1,864,751	2,826,000	2,493,988	2,342,630	2,655,932	2,766,848	2,781,669
750 - CAPITAL	212,919	29,959	404,600	7,999	146,100	44,470	6,500	6,500
Department: 5035 - WATER Total:	3,763,331	3,292,882	5,059,127	4,251,243	4,465,647	4,687,226	4,543,913	4,616,041

City of Hollister

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Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Department: 7000 - BUILDINGS, GROUNDS, & PARKS								
750 - CAPITAL	29,550	-	3,000	-	-	-	-	-
Department: 7000 - BUILDINGS, GROUNDS, & PARKS Total:	29,550	-	3,000	-	-	-	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	1,428,000	27,093	161,900	176,237	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	1,428,000	27,093	161,900	176,237	-	-
Expense Total:	5,331,331	4,593,757	8,379,335	6,369,676	6,387,872	6,524,391	6,051,189	5,810,310
Fund: 620 - WATER ENTERPRISE FUND Surplus (Deficit):	(1,077,831)	(341,928)	(4,117,335)	(934,136)	(1,372,872)	(1,509,391)	(246,189)	229,690

Fund: 621 Water Expansion Impact Fund

GOAL MISSION STATEMENT:

To administer the Water Expansion Impact fees received for expansion of water service throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for water expansion development impact fees. The fees are levied against all new development in the City in order to pay for water related construction or improvements as a result of City growth.

AUTHORIZED PERSONNEL:

	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Total Personnel Count			
City Manager	0.10	0.10	0.10

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 621 - WATER EXPANSION ENT. FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	121,500	371,724	168,000	727,601	278,000	590,071	236,500	236,500
450 - USES OF ASSETS	3,500	25,648	9,000	6,510	7,500	8,572	3,500	3,500
Revenue Total:	125,000	397,372	177,000	734,111	285,500	598,643	240,000	240,000
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	3,500	1,488	3,500	122	3,500	-	3,500	2,000
Department: 1100 - NON DEPARTMENT Total:	3,500	1,488	3,500	122	3,500	-	3,500	2,000
Department: 1120 - CITY MANAGER								
701 - PERSONNEL	13,306	15,377	14,100	13,874	14,842	14,293	15,440	16,438
Department: 1120 - CITY MANAGER Total:	13,306	15,377	14,100	13,874	14,842	14,293	15,440	16,438
Department: 4000 - ENGINEERING								
701 - PERSONNEL	5,581	258	5,780	275	5,758	246	-	-
735 - SERVICES & SUPPLIES	-	-	50,000	12,953	289,886	244,714	-	-
Department: 4000 - ENGINEERING Total:	5,581	258	55,780	13,227	295,644	244,960	-	-
Department: 5035 - WATER								
740 - CONTRACTUAL	57,500	-	1,000,000	2,226,940	-	456,993	214,100	-
Department: 5035 - WATER Total:	57,500	-	1,000,000	2,226,940	-	456,993	214,100	-
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	337,500	6,784	161,900	-	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	337,500	6,784	161,900	-	-	-
Expense Total:	79,887	17,123	1,410,880	2,260,947	475,886	716,246	238,940	18,438
Fund: 621 - WATER EXPANSION ENT. FUND Surplus (Defic	45,113	380,249	(1,233,880)	(1,526,836)	(190,386)	(117,603)	1,060	221,562

Fund: 660 Wastewater Fund

GOAL MISSION STATEMENT:

To provide customers with an efficient and effective waste collection, transport, and disposal operations for residential and commercial customers within the City of Hollister; to provide the highest quality customer service when dealing with the public.

FUNCTION DESCRIPTION:

The wastewater operations are responsible for operations including the collection and transportation of wastewater generated by residential and commercial discharges. The waste water department is responsible for the collection, pumping, treatment, and final discharge of all the wastewater produced by the region. All expenses and outlays are funded entirely by wastewater system revenues or specifically authorized capital contributions for specified improvements. It includes the Utility business office, treatment, distribution, and capital expenditures.

DEMAND PERFORMANCE INDICATORS:

Description	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Sewer customers	9306	9596	9926

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
City Manager	0.10	0.10	0.10
Finance	1.90	1.90	2.45
Information Systems	0.50	0.50	0.50
Engineering	1.15	1.15	1.00
Code Enforcement	0.75	0.75	0.15
Sewer Domestic	0.15	0.15	-
Building/parks	1.92	1.92	2.02
Vehicle Maintenance	1.10	1.10	1.10
Sewer Collection	10.11	10.11	9.33

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 660 - SEWER ENTRPRISE FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
410 - FRANCHISES	-	1,343	-	502	-	-	-	-
420 - LICENSES & PERMITS	500	1,350	800	1,150	800	800	800	1,500
430 - INTERGOVERNMENTAL	-	-	10,000	-	10,000	10,000	-	-
440 - CHARGES FOR SERVICES	12,554,000	12,580,140	12,553,000	13,041,884	12,328,000	12,328,000	12,328,000	12,453,000
450 - USES OF ASSETS	17,500	54,143	40,000	16,911	40,000	40,000	40,000	40,000
460 - FINES & FORFEITURES	150,000	205,713	175,000	190,563	175,000	175,000	175,000	175,000
490 - OTHER	75,000	6,062,887	75,000	1	-	-	-	-
Revenue Total:	12,797,000	18,905,575	12,853,800	13,251,011	12,553,800	12,553,800	12,543,800	12,669,500
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	161,000	(451,463)	4,251,393	3,778,778	5,736,350	5,729,391	5,193,576	5,191,876
764 - OTHER EXPENSES	392,909	3,719,837	392,909	4,017,068	392,909	392,909	392,909	392,909
Department: 1100 - NON DEPARTMENT Total:	553,909	3,268,374	4,644,302	7,795,846	6,129,259	6,122,300	5,586,485	5,584,785
Department: 1120 - CITY MANAGER								
701 - PERSONNEL	13,306	13,616	14,100	13,928	14,842	14,293	15,227	16,438
735 - SERVICES & SUPPLIES	-	112	-	-	20,000	10,474	10,000	10,000
Department: 1120 - CITY MANAGER Total:	13,306	13,728	14,100	13,928	34,842	24,767	25,227	26,438
Department: 1155 - FINANCE								
701 - PERSONNEL	210,035	210,147	235,720	197,882	210,852	188,496	269,693	298,054
735 - SERVICES & SUPPLIES	24,120	27,829	29,790	32,712	31,618	30,095	43,725	48,963
740 - CONTRACTUAL	59,647	67,509	66,647	73,455	74,147	82,253	74,147	88,550
Department: 1155 - FINANCE Total:	293,802	305,485	332,157	304,049	316,617	300,844	387,565	435,567
Department: 1157 - INFORMATION SYSTEMS								
701 - PERSONNEL	75,632	83,200	82,944	87,519	85,154	92,797	94,761	103,687
735 - SERVICES & SUPPLIES	5,600	5,124	4,300	4,222	8,860	8,757	6,600	6,600
740 - CONTRACTUAL	13,200	11,057	28,400	27,182	29,500	27,915	37,950	38,400
750 - CAPITAL	5,500	1,767	22,000	-	-	188	14,822	-
Department: 1157 - INFORMATION SYSTEMS Total:	99,932	101,148	137,644	118,924	123,514	129,657	154,133	148,687
Department: 4000 - ENGINEERING								
701 - PERSONNEL	166,619	133,871	167,990	88,854	141,199	139,895	174,481	112,584
735 - SERVICES & SUPPLIES	11,962	3,844	126,631	48,379	12,575	22,209	20,390	21,009
740 - CONTRACTUAL	4,075	5,100	14,000	14,441	15,000	13,216	15,000	15,000
750 - CAPITAL	1,425,150	(3,880)	-	8,795	-	-	-	-
Department: 4000 - ENGINEERING Total:	1,607,806	138,935	308,621	160,469	168,774	175,320	209,871	148,593
Department: 4100 - RISK MANAGEMENT								
701 - PERSONNEL	503	438	-	-	-	-	-	-
Department: 4100 - RISK MANAGEMENT Total:	503	438	-	-	-	-	-	-
Department: 4300 - CODE ENFORCEMENT								
701 - PERSONNEL	132,415	89,859	82,732	43,792	69,411	65,064	14,458	16,005
735 - SERVICES & SUPPLIES	33,100	5,228	16,975	10,063	12,525	7,377	13,675	13,675
740 - CONTRACTUAL	-	86	120	105	120	124	120	120
750 - CAPITAL	-	-	-	-	2,500	2,500	-	-
Department: 4300 - CODE ENFORCEMENT Total:	165,515	95,173	99,827	53,960	84,556	75,064	28,253	29,800
Department: 4990 - SEWER DOMESTIC								
701 - PERSONNEL	21,015	13,684	24,105	13,888	20,952	14,448	7,668	8,028
735 - SERVICES & SUPPLIES	1,039,262	840,738	1,048,415	980,194	980,483	989,509	1,035,786	1,035,731
740 - CONTRACTUAL	1,497,700	1,177,669	1,433,000	1,286,735	1,474,790	1,457,763	1,634,933	1,675,797
750 - CAPITAL	2,330,000	(26,871)	420,000	33,343	210,000	210,000	10,000	10,000
Department: 4990 - SEWER DOMESTIC Total:	4,887,977	2,005,221	2,925,520	2,314,160	2,686,225	2,671,720	2,688,387	2,729,556

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Department: 4991 - SEWER INDUSTRIAL								
701 - PERSONNEL	804	700	771	733	-	-	-	-
735 - SERVICES & SUPPLIES	28,465	31,666	80,155	45,729	57,540	71,848	74,877	75,613
740 - CONTRACTUAL	58,750	54,888	220,500	203,093	250,000	243,404	515,000	265,210
Department: 4991 - SEWER INDUSTRIAL Total:	88,019	87,254	301,426	249,556	307,540	315,252	589,877	340,823
Department: 4995 - SEWER COLLECTION								
701 - PERSONNEL	937,653	826,576	1,061,628	1,036,082	1,225,571	1,154,766	1,129,166	1,205,883
735 - SERVICES & SUPPLIES	367,644	306,718	454,686	454,685	336,959	409,476	364,063	388,611
740 - CONTRACTUAL	47,500	31,370	60,500	28,326	95,130	153,654	23,078	26,071
750 - CAPITAL	80,939	77,827	5,000	4,486	374,500	258,019	5,000	5,100
Department: 4995 - SEWER COLLECTION Total:	1,433,736	1,242,492	1,581,814	1,523,579	2,032,160	1,975,915	1,521,307	1,625,665
Department: 5005 - VEHICLE MAINTENANCE								
701 - PERSONNEL	80,603	81,484	122,143	124,893	150,946	128,899	146,148	160,928
735 - SERVICES & SUPPLIES	9,543	11,263	28,233	28,361	35,538	48,972	38,588	39,867
Department: 5005 - VEHICLE MAINTENANCE Total:	90,146	92,747	150,376	153,253	186,484	177,871	184,736	200,795
Department: 7000 - BUILDINGS, GROUNDS, & PARKS								
701 - PERSONNEL	168,576	191,962	198,264	243,419	249,750	236,985	256,965	273,549
735 - SERVICES & SUPPLIES	45,137	45,136	40,523	17,115	59,696	60,362	64,413	66,256
740 - CONTRACTUAL	3,225	3,224	3,217	3,216	4,000	4,000	4,000	4,000
750 - CAPITAL	82,825	-	2,568	-	40,000	40,000	-	-
Department: 7000 - BUILDINGS, GROUNDS, & PARKS Total:	299,763	240,323	244,572	263,751	353,446	341,348	325,378	343,805
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	219,300	4,500	20,200	79,103	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	219,300	4,500	20,200	79,103	-	-
Expense Total:	9,534,414	7,591,316	10,959,659	12,955,973	12,443,617	12,389,161	11,701,219	11,614,514
Fund: 660 - SEWER ENTRPRISE FUND Surplus (Deficit):	3,262,586	11,314,259	1,894,141	295,038	110,183	164,639	842,581	1,054,986

Fund: 661 Wastewater Expansion Impact Fund

GOAL MISSION STATEMENT:

To administer the Wastewater Expansion Impact fees received for expansion of wastewater service throughout the City of Hollister.

FUNCTION DESCRIPTION:

This fund was established as depositories for wastewater expansion development impact fees. The fees are levied against all new development in the City in order to pay for wastewater related construction or improvements as a result of City growth.

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
City Manager	0.10	0.10	0.10

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 661 - SEWER EXPANSION ENTPRS								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	450,000	2,643,215	450,000	5,367,272	610,000	4,062,734	540,000	540,000
450 - USES OF ASSETS	3,000	34,587	3,000	9,131	4,000	38,844	5,000	5,000
Revenue Total:	453,000	2,677,802	453,000	5,376,403	614,000	4,101,578	545,000	545,000
Expense								
Department: 1100 - NON DEPARTMENT								
735 - SERVICES & SUPPLIES	-	-	-	-	10,333	2,735	-	-
740 - CONTRACTUAL	3,000	1,534	3,000	173	3,000	-	3,000	4,000
764 - OTHER EXPENSES	-	5,495,079	-	131,267	-	-	-	-
Department: 1100 - NON DEPARTMENT Total:	3,000	5,496,614	3,000	131,440	13,333	2,735	3,000	4,000
Department: 1120 - CITY MANAGER								
701 - PERSONNEL	13,306	15,376	13,907	13,872	14,842	14,292	15,227	16,438
Department: 1120 - CITY MANAGER Total:	13,306	15,376	13,907	13,872	14,842	14,292	15,227	16,438
Department: 4000 - ENGINEERING								
701 - PERSONNEL	302	263	-	275	-	-	-	-
735 - SERVICES & SUPPLIES	223	275	88,800	58,108	-	45,306	8,000	8,000
750 - CAPITAL	1,250,000	4,113	-	15,564	-	-	-	-
Department: 4000 - ENGINEERING Total:	1,250,525	4,650	88,800	73,946	-	45,306	8,000	8,000
Department: 9000 - CONSTRUCTION IN PROGRESS								
750 - CAPITAL	-	-	-	-	-	7,667	-	-
Department: 9000 - CONSTRUCTION IN PROGRESS Total:	-	-	-	-	-	7,667	-	-
Expense Total:	1,266,831	5,516,639	105,707	219,259	28,175	70,000	26,227	28,438
Fund: 661 - SEWER EXPANSION ENTPRS Surplus (Deficit):	(813,831)	(2,838,838)	347,293	5,157,145	585,825	4,031,578	518,773	516,562

Fund: 665 Industrial Wastewater (San Benito Foods) Fund

GOAL MISSION STATEMENT:

To provide San Benito Foods with an efficient and effective waste collection, transport, and disposal operations for industrial wastewater.

FUNCTION DESCRIPTION:

The wastewater operations are responsible for operations including the collection and transportation of industrial wastewater generated by San Benito Foods discharges from its cannery operations. The wastewater department is responsible for the collection, pumping, treatment, and final discharge of all the wastewater produced by the San Benito Foods. All expenses and outlays are funded entirely by wastewater system revenues or specifically authorized capital contributions for specified improvements. It includes the Utility business office, treatment, distribution, and capital expenditures.

DEMAND PERFORMANCE INDICATORS:

Description	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Sewer customers	1	1	1

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Sewer Industrial	0.13	0.13	-

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 665 - SEWER IND. ENTERPRISE								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	697,392	948,851	783,944	394,773	688,081	911,250	725,865	729,664
450 - USES OF ASSETS	300	-	-	(1,001)	-	-	300	300
490 - OTHER	-	209,882	-	-	-	3,750	-	-
Revenue Total:	697,692	1,158,733	783,944	393,772	688,081	915,000	726,165	729,964
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	300	-	300	-	300	-	300	300
Department: 1100 - NON DEPARTMENT Total:	300	-	300	-	300	-	300	300
Department: 4991 - SEWER INDUSTRIAL								
701 - PERSONNEL	11,823	5,207	12,074	1,374	10,405	1,213	-	-
735 - SERVICES & SUPPLIES	433,237	483,128	436,570	572,030	512,573	549,849	580,616	581,138
740 - CONTRACTUAL	235,000	164,655	242,000	50,773	140,000	83,939	144,200	148,526
750 - CAPITAL	-	-	-	-	2,270	-	-	-
Department: 4991 - SEWER INDUSTRIAL Total:	680,060	652,990	690,644	624,177	665,248	635,000	724,816	729,664
Expense Total:	680,360	652,990	690,944	624,177	665,548	635,000	725,116	729,964
Fund: 665 - SEWER IND. ENTERPRISE Surplus (Deficit):	17,332	505,743	93,000	(230,405)	22,533	280,000	1,049	-

Fund: 670 Street Sweeping/ Storm Drain Operations Fund

GOAL MISSION STATEMENT:

To provide customers with an efficient and effective street sweeping and storm drain operations for residential and commercial customers within the City of Hollister; to provide the highest quality customer service when dealing with the public.

FUNCTION DESCRIPTION:

The street sweeping and storm drain operations are responsible for operations including the street sweeping in front of residential streets on a bi-weekly basis and downtown of a daily basis. Plus, the operations maintain and video tape the storm drains to monitor and assure that the storm drain system is operating correctly. All expenses and outlays are funded entirely by street sweeping revenues or specifically authorized capital contributions for specified improvements.

DEMAND PERFORMANCE INDICATORS:

Description	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Street Sweeping customers	9279	9575	9905

AUTHORIZED PERSONNEL:

Total Personnel Count	Actual 2016-2017	Adopted 2017-2018	Adopted 2018-2020
Finance	0.10	0.10	0.24
Sewer Collection	-	-	-
Vehicle Maintenance	0.11	0.11	4.05

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 670 - STREET SWEEPING FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
440 - CHARGES FOR SERVICES	310,000	309,693	315,000	313,112	315,000	270,136	315,000	320,000
450 - USES OF ASSETS	-	-	-	(333)	-	-	-	-
490 - OTHER	-	-	-	-	-	44,864	140,000	150,000
Revenue Total:	310,000	309,693	315,000	312,778	315,000	315,000	455,000	470,000
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	-	-	-	-	-	292	-	-
764 - OTHER EXPENSES	37,149	68,800	37,149	43,986	-	37,149	37,149	37,149
Department: 1100 - NON DEPARTMENT Total:	37,149	68,800	37,149	43,986	-	37,441	37,149	37,149
Department: 1155 - FINANCE								
701 - PERSONNEL	9,267	14,486	9,537	14,183	7,885	15,797	-	-
740 - CONTRACTUAL	1,200	-	1,200	-	1,200	-	1,200	-
Department: 1155 - FINANCE Total:	10,467	14,486	10,737	14,183	9,085	15,797	1,200	-
Department: 4995 - SEWER COLLECTION								
735 - SERVICES & SUPPLIES	20,856	24,615	-	25,390	-	-	-	-
Department: 4995 - SEWER COLLECTION Total:	20,856	24,615	-	25,390	-	-	-	-
Department: 5005 - VEHICLE MAINTENANCE								
701 - PERSONNEL	100,601	191,366	202,772	202,328	34,778	95,675	57,314	37,229
735 - SERVICES & SUPPLIES	49,410	47,786	95,192	73,330	99,827	58,345	86,616	88,319
740 - CONTRACTUAL	584	584	100	-	500	-	-	-
750 - CAPITAL	516	413	600	418	600	494	600	600
Department: 5005 - VEHICLE MAINTENANCE Total:	151,111	240,149	298,664	276,076	135,705	154,514	144,530	126,148
Department: 5015 - STORM DRAIN OPERATIONS								
701 - PERSONNEL	-	-	-	-	50,000	104,271	370,497	398,806
735 - SERVICES & SUPPLIES	-	-	-	-	200,000	197,977	207,900	208,700
Department: 5015 - STORM DRAIN OPERATIONS Total:	-	-	-	-	250,000	302,249	578,397	607,506
Expense Total:	219,583	348,051	346,550	359,636	394,790	510,000	761,276	770,803
Fund: 670 - STREET SWEEPING FUND Surplus (Deficit):	90,417	(38,358)	(31,550)	(46,857)	(79,790)	(195,000)	(306,276)	(300,803)

Fund: 680 Briggs Building Fund

GOAL MISSION STATEMENT:

To provide the rental customers of the Briggs Building with an efficient and effective building.

FUNCTION DESCRIPTION:

The Briggs Building is the City's downtown parking garage with the bottom floor available with office building rentals which is currently rented by Gavilan College. All expenses and outlays are funded entirely by rental revenues or specifically authorized capital contributions for specified improvements.

AUTHORIZED PERSONNEL:

There are no personnel that are charged to this fund.

City of Hollister

2018-2020 Bi-Annual Budget

Category	2015-2016 Total Budget	2015-2016 Total Activity	2016-2017 Total Budget	2016-2017 Total Activity	2017-2018 Total Budget	2017-2018 YTD Estimated	Adopted 2018-2019	Adopted 2019-2020
Fund: 680 - BRIGGS BLDG ENTPR FUND								
Revenue								
Department: 1000 - NON DEPARTMENT								
450 - USES OF ASSETS	111,660	116,016	111,660	120,239	111,660	111,660	113,112	113,112
Revenue Total:	111,660	116,016	111,660	120,239	111,660	111,660	113,112	113,112
Expense								
Department: 1100 - NON DEPARTMENT								
740 - CONTRACTUAL	3,900	3,672	3,900	3,726	3,900	4,549	4,884	300
764 - OTHER EXPENSES	-	127,612	-	127,612	-	-	-	-
Department: 1100 - NON DEPARTMENT Total:	3,900	131,284	3,900	131,338	3,900	4,549	4,884	300
Department: 7010 - BRIGG'S BUILDING								
701 - PERSONNEL	551	83	5,000	4,823	5,078	178	70	-
735 - SERVICES & SUPPLIES	48,466	38,933	54,373	32,998	48,346	50,238	61,584	60,690
740 - CONTRACTUAL	15,000	14,271	15,250	21,078	16,250	18,610	17,000	21,584
750 - CAPITAL	25,000	0	-	5,900	-	-	50,000	-
Department: 7010 - BRIGG'S BUILDING Total:	89,017	53,287	74,623	64,799	69,674	69,025	128,654	82,274
Expense Total:	92,917	184,571	78,523	196,137	73,574	73,574	133,538	82,574
Fund: 680 - BRIGGS BLDG ENTPR FUND Surplus (Deficit):	18,743	(68,555)	33,137	(75,898)	38,086	38,086	(20,426)	30,538

Debt Service Overview

CITY OF HOLLISTER DEBT POLICY

The City of Hollister recognizes the need for spending a prudent amount every year for ongoing capital replacement and rehabilitation needs. An ongoing capital improvement plan is vital to ensuring the future viability of services. To achieve this priority, the City funds its regular and ongoing capital needs primarily on a "pay-as-you-go" basis. There are, however, special or extraordinary capital improvement projects, refinancing of existing debt, and purchase of major and multiple pieces of equipment in which it is appropriate to consider debt financing. The City's Debt Management within the Fiscal and Budget Policies establishes the guidelines to support the decision-making process for issuing debt.

DEBT MANAGEMENT GUIDELINES

The City's Debt Management Guidelines provides guidelines for refinancing existing debt; detailing the responsibilities of City staff engaged in issuing debt; delineating the debt instruments or vehicles (e.g. General Obligation Bonds or Certificates of Participation) the City can utilize. The depth and breadth of the policy serve to guide current and future staff.

OTHER DEBT INFORMATION

The City uses debt in the Enterprise Funds so as to avoid significant spikes in user rates by smoothing out costs over time. In addition to capital projects, the City can finance essential equipment and vehicles. These assets range from public safety vehicles to utility equipment. The underlying asset must have a minimum useful life of three years. Short-term financings, including loans and capital lease purchase agreements, are executed to meet such needs. It has been the City's practice to fund these purchases with existing resources; however, debt financing flexibility for future needs remains an option. Also, the Director of Administrative Services will periodically evaluate its existing debt and execute re-financings when economically beneficial. A refinancing may include the issuance of bonds to refund existing bonds or the issuance of bonds in order to refund other obligations. A net present value analysis, both in dollar and percentage terms, will be conducted to determine whether a refinancing is optimal. As a "rule of thumb," a minimum 3 percent net present value savings will be used as a basis to begin re-financing efforts. As with new debt, all refinancings must be approved by Council. Recently, the state legislature adopted Senate Bill 1029 (Hertzberg), amending Government Code section 8855 to place additional reporting obligations on issuers of public debt, effective January 1, 2017. The amendments require an issuer to certify that they have adopted a debt policy concerning the use of debt and that the proposed debt issuance is consistent with that Policy.

LEGAL DEBT LIMIT

Based upon the assessed valuation of \$3.3 billion for the fiscal year ending June 30, 2016, the City is limited to general obligation indebtedness of \$125 million. As of June 30, 2017, the amount of debt applicable to the debt limit is zero.

DEBT OBLIGATIONS Summaries of the City of Hollister debt activity for Fiscal Year 2018 are provided in the following section.

DEBT OBLIGATION DESCRIPTIONS

California Energy Loan

In February 2012, the City entered into a loan agreement with the California Energy Commission for their energy conservation project. The loan bears interest at 1%. Principal payments are due semi-annually beginning on December 22, 2012. Future payments are as follows:

For the Year Ending, June 30	Principal	Interest
2018	\$ 2,688	\$ 173
2019	2,714	146
2020	2,741	119
2021	2,769	91
2022	2,797	64
2023	3,953	43
Total	<u>\$ 17,662</u>	<u>\$ 636</u>

Police and Animal Control Vehicle Leases

The City leases vehicles under an agreement which provides for title to pass upon expiration of the lease period. The asset acquired through the capital lease had a net book value of \$64,004 as of June 30, 2017. Future annual payments on the capital lease obligations are as follows:

For the Year Ending, June 30	Principal	Interest
2018	\$ 35,198	\$ 1,198
Total	<u>\$ 35,198</u>	<u>\$ 1,198</u>

Fire Vehicle Lease

In April 2017, the City entered into a capital lease agreement for four fire trucks. The lease bears interest at 2.848% with monthly payments of principal and interest due beginning July 1, 2017. The assets acquired through the capital lease had a net book value of \$1,467,682 as of June 30, 2017. Future annual payments on the capital lease obligation are as follows:

For the Year Ending, June 30	Principal	Interest
2018	\$ 162,363	\$ 4,414
2019	129,073	37,704
2020	132,801	33,975
2021	136,637	30,140
2022	140,583	26,193
2023-2027	766,225	67,656
Total	<u>\$ 1,467,682</u>	<u>\$ 200,082</u>

2016 Wastewater Revenue Refunding Bonds

In March 2016, the Hollister Joint Powers Financing Authority authorized the issuance of \$67,975,000 of limited obligation bonds to (i) refund all of the Authority's outstanding Wastewater Revenue Bonds, Series 2006; (ii) refund all of the Authority's outstanding Wastewater Revenue Bonds, Series 2007; (iii) fund a reserve fund for the bonds, and (iv) pay costs of issuing the bonds. The net present value refunding savings were approximately \$ 0.7 million or over 12% of the refunded bonds, net of all issuance costs. Annual debt service savings were approximately over \$1 million. Interest payments on the bonds are due and payable on June 1 and December 1 of each year, commencing December 1, 2016. Principal payments are made annually, on June 1. Payments are made payable from and secured by a pledge of lien and lien on net revenues of the City's wastewater system. Interest on the bonds range from 2.00% - 5.00%. Future payments are as follows:

For the Year Ending, June 30	Principal	Interest
2018	\$ 2,115,000	\$ 2,924,350
2019	2,180,000	2,860,900
2020	2,265,000	2,773,700
2021	2,380,000	2,660,450
2022	2,500,000	2,541,450
2023-2027	14,400,000	10,801,900
2028-2032	18,195,000	7,001,500
2033-2037	22,310,000	2,888,200
Total	<u>\$ 66,345,000</u>	<u>\$ 34,452,450</u>

EXHIBITS

Summary of Budgeted Personnel and Position Totals

Organizational Charts

Fiscal and Budget Policies

Glossary of Terms

**CITY OF HOLLISTER
2018-2020 BI-ANNUAL BUDGET
REGULAR STATUS- BUDGETED EMPLOYEE POSITIONS**

DEPARTMENT/DIVISION/PROGRAM	COST CENTER	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	FISCAL	Beg. FISCAL	Budget CHANGES	RECOMMENDED
		YEAR '9-10	YEAR '10-11	YEAR '11-12	YEAR '12-13	YEAR '13-14	YEAR '14-15	YEAR '15-16	YEAR '16-17	YEAR '17-18		Beg. FISCAL
		FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	FULLY-FUNDED POSITIONS	TOTAL FULLY-FUNDED POSITIONS		YEAR '18-19 TOTAL FULLY-FUNDED POSITIONS
<u>CITY COUNCIL/REDEVELOPMENT</u>												
<u>AGENCY BOARD (Elected)</u>												
CITY COUNCIL	1105	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	-	5.0
Treasurer	1150	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
<u>ADMINISTRATION</u>												
City Manager	1120	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Admin Analyst	1120	1.0			1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Recreation Supervisor	8000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Recreation Coordinator	8000	1.0	-	-	-	-	-	1.0	1.0	1.0	-	1.0
Support Services Assistant SR./III	8000	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0	1.0	-	1.0
		5.0	3.0	3.0	4.0	4.0	4.0	4.0	5.0	5.0	-	5.0
<u>INFORMATION SYSTEMS</u>												
Information Systems Manager	1157	1.0	0.6	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Information Systems Analyst	1157									1.0	-	1.0
Information Systems Technician	1157	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
		2.0	1.6	2.0	2.0	2.0	2.0	2.0	2.0	3.0	-	3.0
TOTAL ADMINISTRATION		7.0	4.6	5.0	6.0	6.0	4.0	6.0	7.0	8.0	-	8.0
<u>CITY ATTORNEY</u>												
City Attorney	1145	1.0	1.0	1.0	1.0	-	-	-	-	-	-	-
TOTAL CITY ATTORNEY		1.0	1.0	1.0	1.0	-	-	-	-	-	-	-
<u>CITY CLERK</u>												
City Clerk	1110	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Deputy City Clerk	1110						1.0	1.0	1.0	1.0	-	1.0
Senior Support Asst. (Conf.)	1110					1.0				-		-
Support Services Assistant SR./III	1110	1.0	1.0	1.0					1.0	1.0		1.0
TOTAL CITY CLERK		2.0	2.0	2.0	1.0	2.0	2.0	2.0	3.0	3.0	-	3.0

**CITY OF HOLLISTER
2018-2020 BI-ANNUAL BUDGET
REGULAR STATUS- BUDGETED EMPLOYEE POSITIONS**

											RECOMMENDED	
											Beg. FISCAL	
											YEAR '18-19	
											TOTAL	
											FULLY-FUNDED	
											POSITIONS	
											Budget	
											CHANGES	
											POSITIONS	
<u>ADMINISTRATIVE SERVICES</u>												
Adm. Services Dir./ Asst. City Mgr.	1155/116C	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
<u>Human Resources</u>												
Human Resources Manager	1160	1.0	-	-	-	-	1.0	1.0	1.0	1.0	-	1.0
Human Resources Analyst	1160									1.0	-	1.0
HR Technician I/II	1160	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
<u>Finance</u>												
Accounting Manager	1155	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-	-
Admin Analyst	1155	-	-	-	-	-	-	-	-	-	-	-
Accounting Technician I/II/Sr.	1155	5.0	4.0	4.0	4.0	4.0	-	1.0	1.0	1.0	-	1.0
Payroll Manager	1155							5.0	4.0	4.0	-	4.0
Accounting Assistants	1155									1.0	-	1.0
Support Services Assistant SR./III	1155	1.0	1.0	1.0	1.0	1.0	1.0		2.0	2.0	-	2.0

**CITY OF HOLLISTER
2018-2020 BI-ANNUAL BUDGET
REGULAR STATUS- BUDGETED EMPLOYEE POSITIONS**

											RECOMMENDED	
											Beg. FISCAL	
											YEAR '18-19	
											TOTAL	
											FULLY-FUNDED	
DEPARTMENT/DIVISION/PROGRAM	COST CENTER	FISCAL YEAR '9-10 FULLY-FUNDED POSITIONS	FISCAL YEAR '10-11 FULLY-FUNDED POSITIONS	FISCAL YEAR '11-12 FULLY-FUNDED POSITIONS	FISCAL YEAR '12-13 FULLY-FUNDED POSITIONS	FISCAL YEAR '13-14 FULLY-FUNDED POSITIONS	FISCAL YEAR '14-15 FULLY-FUNDED POSITIONS	FISCAL YEAR '15-16 FULLY-FUNDED POSITIONS	FISCAL YEAR '16-17 FULLY-FUNDED POSITIONS	Beg. FISCAL YEAR '17-18 TOTAL FULLY-FUNDED POSITIONS	Budget CHANGES	FULLY-FUNDED POSITIONS
Engineering												
City Engineer	4000	-	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Engineering Manager	4000	1.0	-	-	-	-	-	-	-	-	-	-
Associate Civil Engineer	4000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-
Utilities Engineer-Civil	4000								1.0	-	-	-
Assistant Civil Engineer	4000	1.0	-	-	-	-	-	-	-	-	-	-
Assistant Engineer	4000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	2.0	-	2.0
Public Works Inspector	4000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Engineering Technician	4000	1.0	1.0	1.0	1.0	1.0	1.0	2.0	1.0	-	-	-
Support Services Assistant SR./III/I	4000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
		7.0	6.0	6.0	6.0	6.0	6.0	7.0	6.0	5.0	-	5.0
TOTAL DEVELOPMENT SERVICES		16.0	14.0	14.0	11.0	12.0	12.0	13.0	13.0	13.0	-	13.0
FIRE AND CODE ENFORCEMENT												
FIRE DEPARTMENT												
Fire Chief	2205	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Division Chief	2205					1.0	1.0	1.0	1.0	-	-	-
Deputy Fire Marshall (battalion chief)	2205								1.0	1.0	-	1.0
Battalion Chief	2205	1.0				1.0	1.0	1.0	1.0	3.0	-	3.0
Fire Captain	2205	9.0	7.0	7.0	7.0	9.0	9.0	9.0	9.0	9.0	-	9.0
Fire Engineer	2205	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	9.0	-	9.0
Fire Fighters	2205	6.0	6.0	6.0	6.0	18.0	18.0	20.0	15.0	15.0	-	15.0
Support Services Assistant SR./III/I	2205	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
TOTAL FIRE DEPARTMENT		27.0	24.0	24.0	24.0	40.0	40.0	42.0	38.0	39.0	-	39.0
CODE ENFORCEMENT												
Code Enforcement Supervisor	4300	-								1.0	-	1.0
Code Enforcement Officer	4300	1.0				1.0	2.0	2.0	2.0	1.0	-	1.0
Support Services Assistant SR./III/I	4300								1.0	1.0	-	1.0
TOTAL CODE ENFORCEMENT		1.0	-	-	-	1.0	2.0	2.0	3.0	3.0	-	3.0
TOTAL FIRE AND CODE ENFORCEMENT		28.0	24.0	24.0	24.0	41.0	42.0	44.0	41.0	42.0	-	42.0

CITY OF HOLLISTER
2018-2020 BI-ANNUAL BUDGET
REGULAR STATUS- BUDGETED EMPLOYEE POSITIONS

											RECOMMENDED
											Beg. FISCAL
											YEAR '18-19
											TOTAL
											FULLY-FUNDED
											POSITIONS
											Budget
											CHANGES
											FULLY-FUNDED
											POSITIONS

CITY OF HOLLISTER
2018-2020 BI-ANNUAL BUDGET
REGULAR STATUS- BUDGETED EMPLOYEE POSITIONS

											RECOMMENDED	
											Beg. FISCAL	
											YEAR '18-19	
											TOTAL	
											FULLY-FUNDED	
DEPARTMENT/DIVISION/PROGRAM	COST CENTER	FISCAL YEAR '9-10 FULLY-FUNDED POSITIONS	FISCAL YEAR '10-11 FULLY-FUNDED POSITIONS	FISCAL YEAR '11-12 FULLY-FUNDED POSITIONS	FISCAL YEAR '12-13 FULLY-FUNDED POSITIONS	FISCAL YEAR '13-14 FULLY-FUNDED POSITIONS	FISCAL YEAR '14-15 FULLY-FUNDED POSITIONS	FISCAL YEAR '15-16 FULLY-FUNDED POSITIONS	FISCAL YEAR '16-17 FULLY-FUNDED POSITIONS	Beg. FISCAL YEAR '17-18 TOTAL FULLY-FUNDED POSITIONS	Budget CHANGES	TOTAL FULLY-FUNDED POSITIONS
<u>Utilities</u>												
Utilities Engineer-Civil	4990/5035	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-
Engineering Technician	4990/5035	-	-	-	-	-	-	1.0	1.0	-	-	-
Utility Supervisor	4990/5035	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Admin Analyst	4990/5035	-	-	-	-	-	-	1.0	1.0	1.0	-	1.0
<u>Sewer Collection</u>												
Senior Maintenance Worker	4995	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Sanitation and Drainage Supervisor	4995/5035	-	1.0	-	-	-	-	-	-	-	-	-
Utility Technician	4995	1.0	1.0	1.0	1.0	1.0	1.0	-	-	1.0	-	1.0
Maintenance Worker II	4995	3.0	6.0	3.0	7.0	6.0	6.0	5.0	5.0	5.0	-	5.0
Maintenance Worker I	4995	-	-	-	-	1.0	1.0	1.0	2.0	2.0	-	2.0
		5.0	9.0	5.0	9.0	9.0	8.0	7.0	8.0	9.0	-	9.0
<u>Sewer Treatment</u>												
Senior WW Treatment Operator	4990	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
WW Treatment Plant Operator II	4990	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
Senior Support Services Assistant	4990	1.0	1.0	1.0	1.0	1.0	1.0	-	-	-	-	-
		3.0	3.0	3.0	3.0	3.0	3.0	-	-	-	-	-
<u>Storm Drain Operations</u>												
Maintenance Worker I/II	5015	-	-	-	-	-	-	-	-	2.0	2.0	4.0
		-	-	-	-	-	-	-	-	2.0	2.0	4.0
<u>Water Administration</u>												
Water Maintenance Operator II	5035	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Water Maintenance Operator I	5035	5.0	5.0	5.0	5.0	5.0	5.0	5.0	4.0	4.0	-	4.0
Jr. Water Maintenance Operator	5035	-	-	-	-	-	-	-	2.0	2.0	-	2.0
		6.0	6.0	6.0	6.0	6.0	6.0	6.0	7.0	7.0	-	7.0
<u>Total All Utilities</u>		16.0	20.0	16.0	20.0	20.0	19.0	17.0	18.0	20.0	2.0	22.0
<u>Buildings, Grounds & Maintenance</u>												
Park Maintenance Supervisor	7000	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Senior Maintenance Worker	7000	1.0	-	-	-	-	-	-	-	-	-	-
Maintenance Worker II	7000	2.0	3.0	4.0	1.0	1.0	1.0	2.0	2.0	2.0	-	2.0
Maintenance Worker I	4995	2.0	-	-	-	-	-	-	-	-	-	-
<u>Total Buildings, Grounds & Maintenance</u>		6.0	4.0	5.0	2.0	2.0	2.0	3.0	3.0	3.0	-	3.0

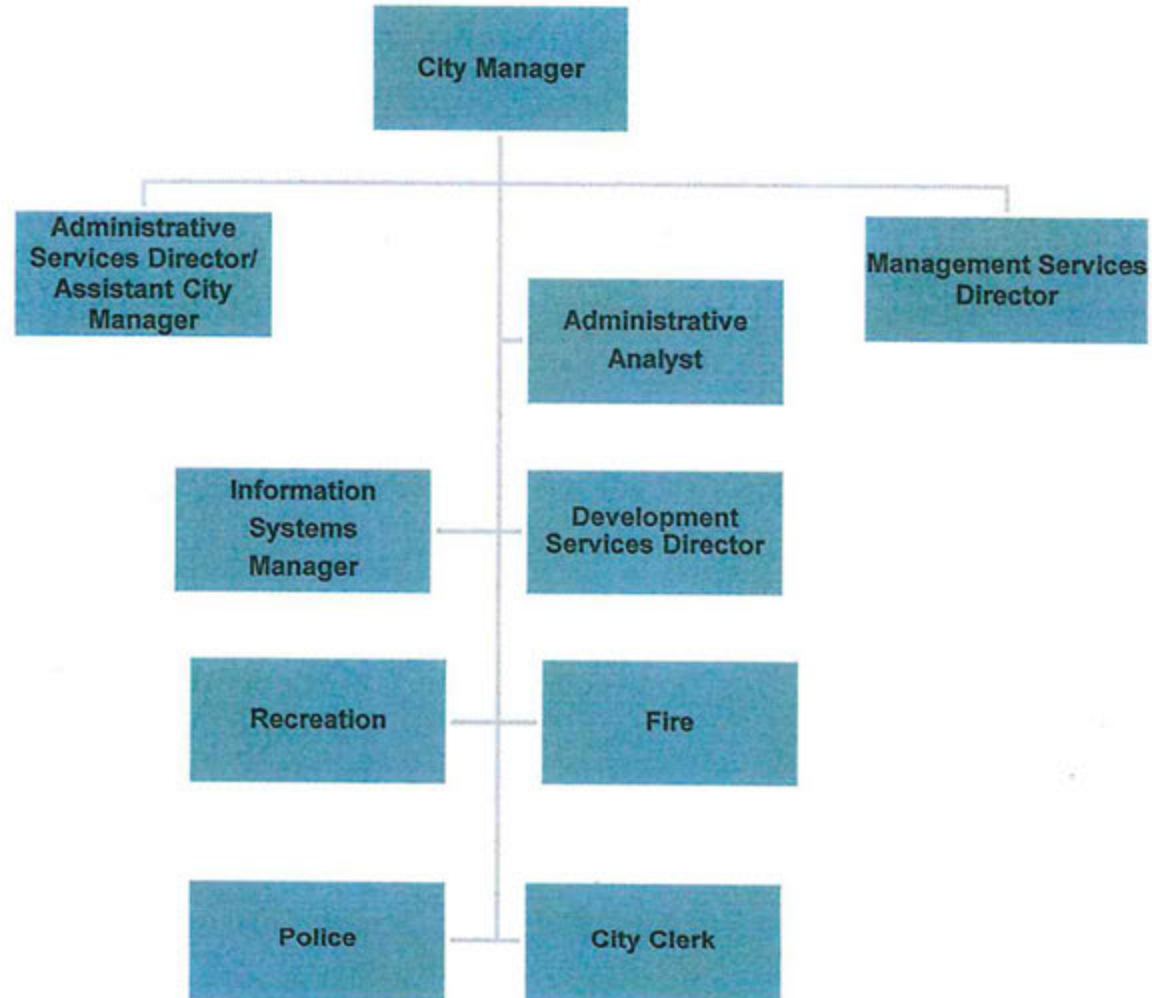
CITY OF HOLLISTER
2018-2020 BI-ANNUAL BUDGET
REGULAR STATUS- BUDGETED EMPLOYEE POSITIONS

DEPARTMENT/DIVISION/PROGRAM	COST CENTER	FISCAL YEAR '9-10	FISCAL YEAR '10-11	FISCAL YEAR '11-12	FISCAL YEAR '12-13	FISCAL YEAR '13-14	FISCAL YEAR '14-15	FISCAL YEAR '15-16	FISCAL YEAR '16-17	Beg. FISCAL YEAR '17-18 TOTAL	Budget CHANGES	RECOMMENDED Beg. FISCAL YEAR '18-19 TOTAL
		POSITIONS	POSITIONS	POSITIONS	POSITIONS	POSITIONS	POSITIONS	POSITIONS	POSITIONS	POSITIONS		POSITIONS
<u>Vet's Building</u>												
Facility Coordinator	7020	1.0	1.0	1.0	1.0	-	-	-	-	-	-	-
P/T Maintenance worker	7020	0.5	-	-	-	-	-	-	-	-	-	-
<u>Total Vet's Building</u>		1.5	1.0	1.0	1.0	-	-	-	-	-	-	-
<u>Fleet Maintenance</u>												
Fleet Maintenance Supervisor	5005	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Equipment Mechanic	5005	2.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	2.0	-	2.0
Assistant Equipment Mechanic	5005	-	-	-	-	-	-	1.0	1.0	-	-	-
Street Sweeper Operator	5005	2.0	2.0	2.0	2.0	2.0	2.0	1.0	-	-	-	-
Maintenance Worker II	5015	-	-	-	-	-	-	-	1.0	1.0	-	1.0
Senior Support Services Assistant	5005	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
<u>Total Fleet Maintenance</u>		6.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0	-	5.0
<u>Streets</u>												
Streets Maintenance Supervisor	5010	1.0	-	-	-	-	-	-	-	-	-	-
Sanitation Supervisor	4995	-	-	1.0	1.0	1.0	1.0	-	-	-	-	-
Senior Maintenance Worker	5010	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	-	1.0
Maintenance Worker II	5010	3.0	1.0	3.0	2.0	-	-	2.0	2.0	2.0	-	2.0
Maintenance Worker I	5010	1.0	-	-	-	2.0	2.0	1.0	1.0	1.0	-	1.0
<u>Total Streets</u>		6.0	2.0	5.0	4.0	4.0	4.0	4.0	4.0	4.0	-	4.0
TOTAL MANAGEMENT SERVICES		39.5	36.0	36.0	36.0	35.0	34.0	33.0	34.0	36.0	2.0	38.0
TOTAL ALL DEPARTMENTS		147.5	120.6	122.0	120.0	140.0	139.5	145.5	152.5	162.5	6.0	168.5

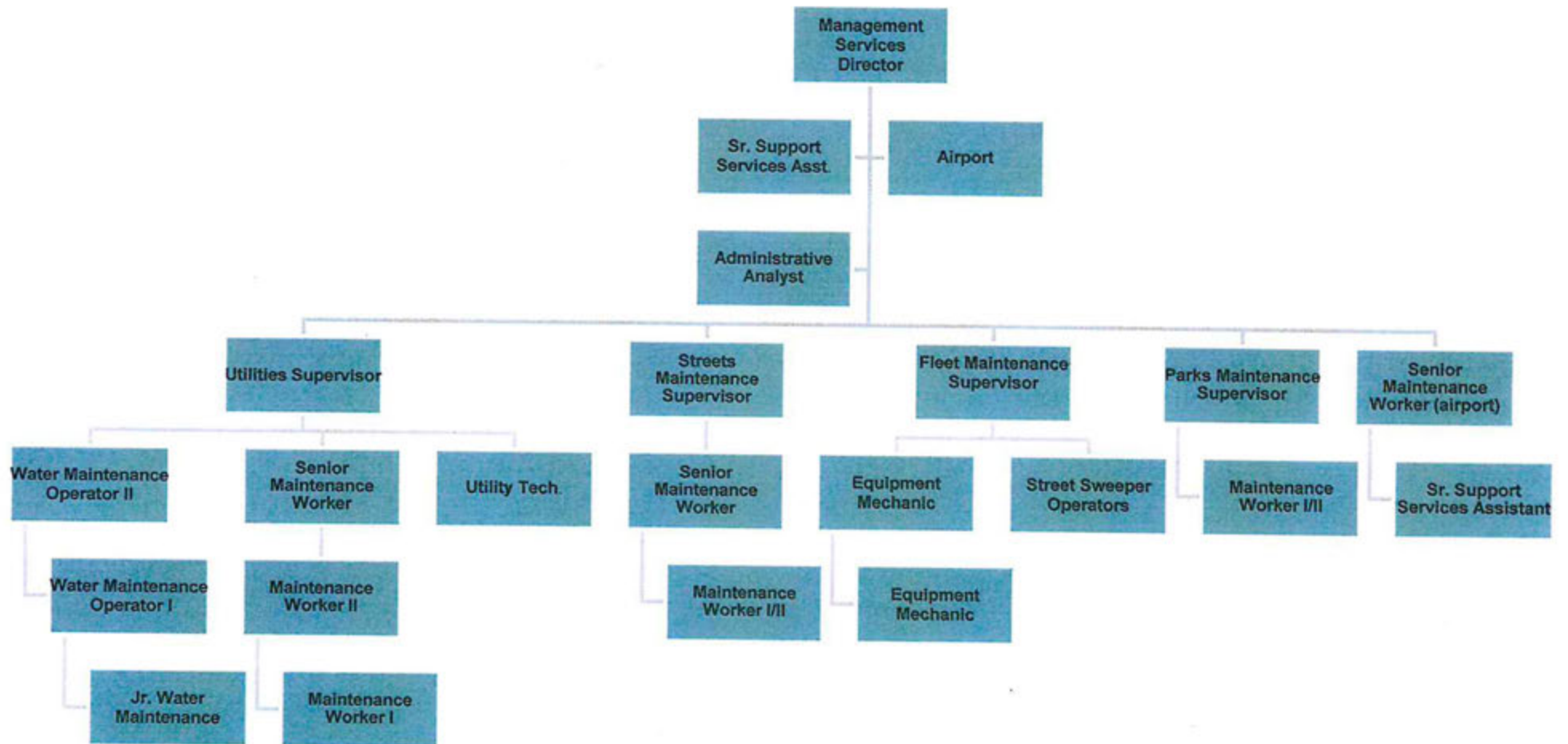
City of Hollister, California Organizational Chart



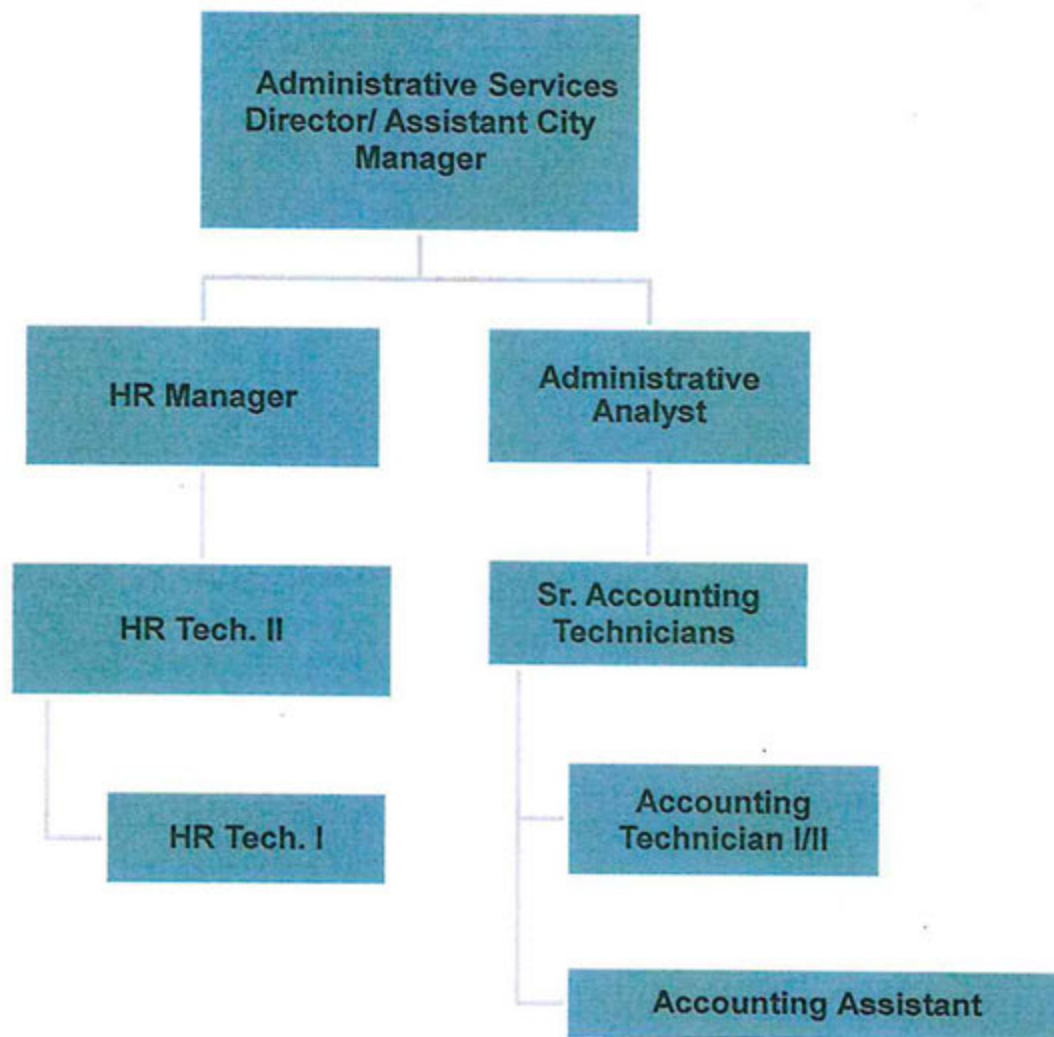
City Manager



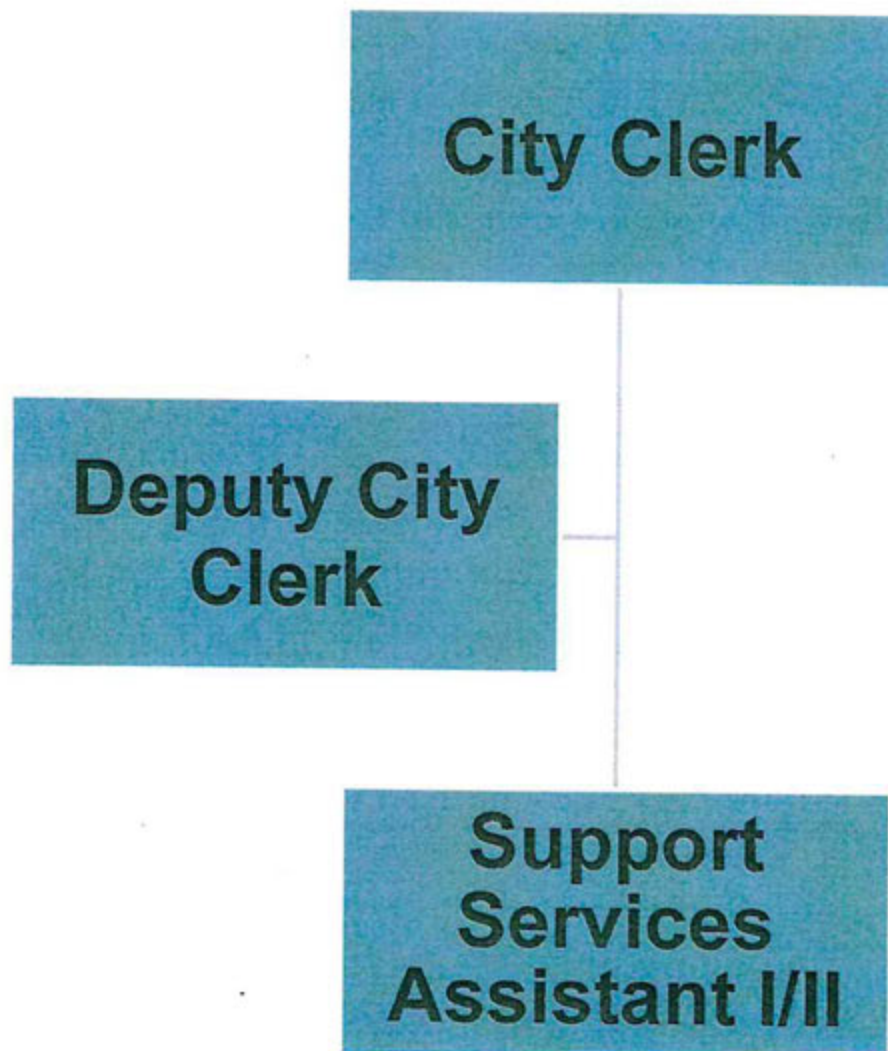
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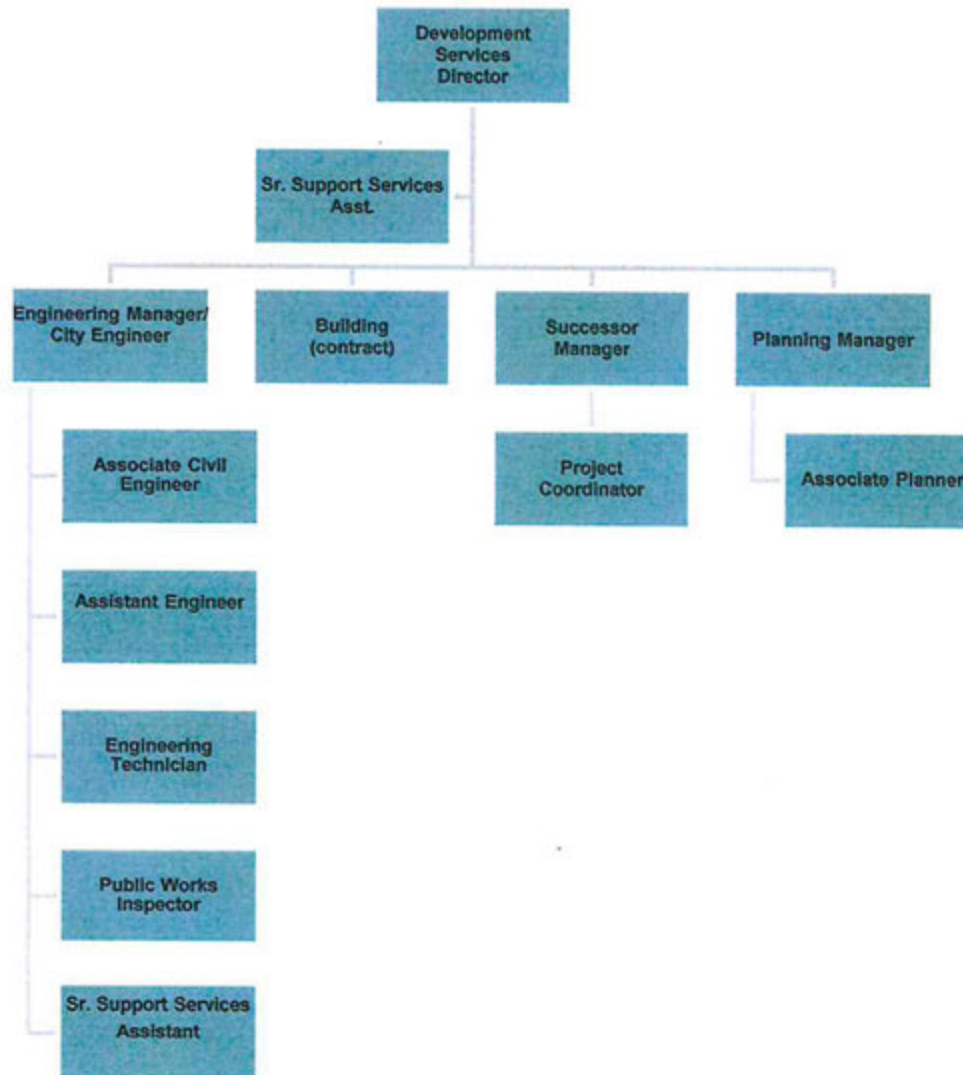
Administrative Services Department



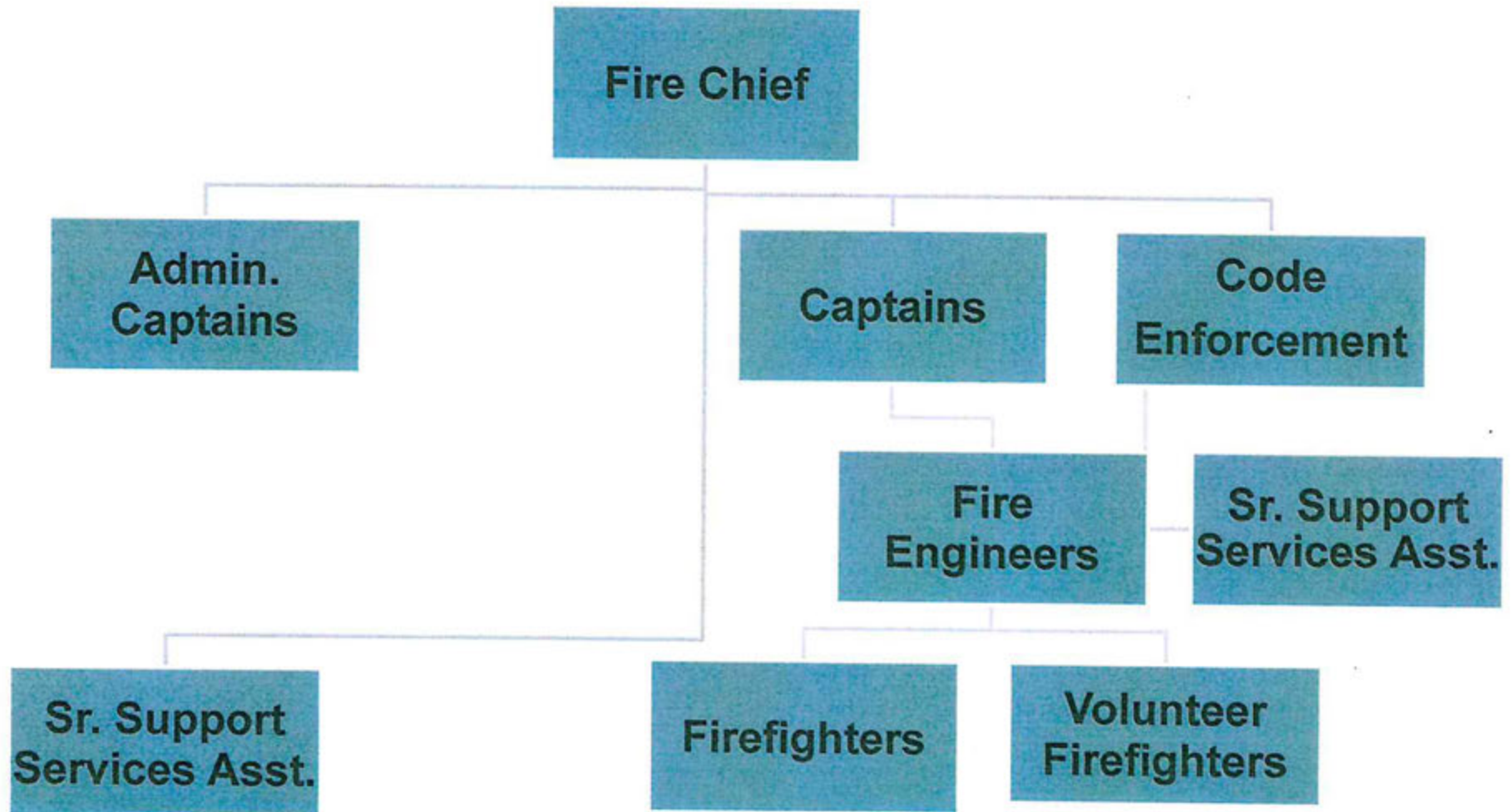
City Clerk



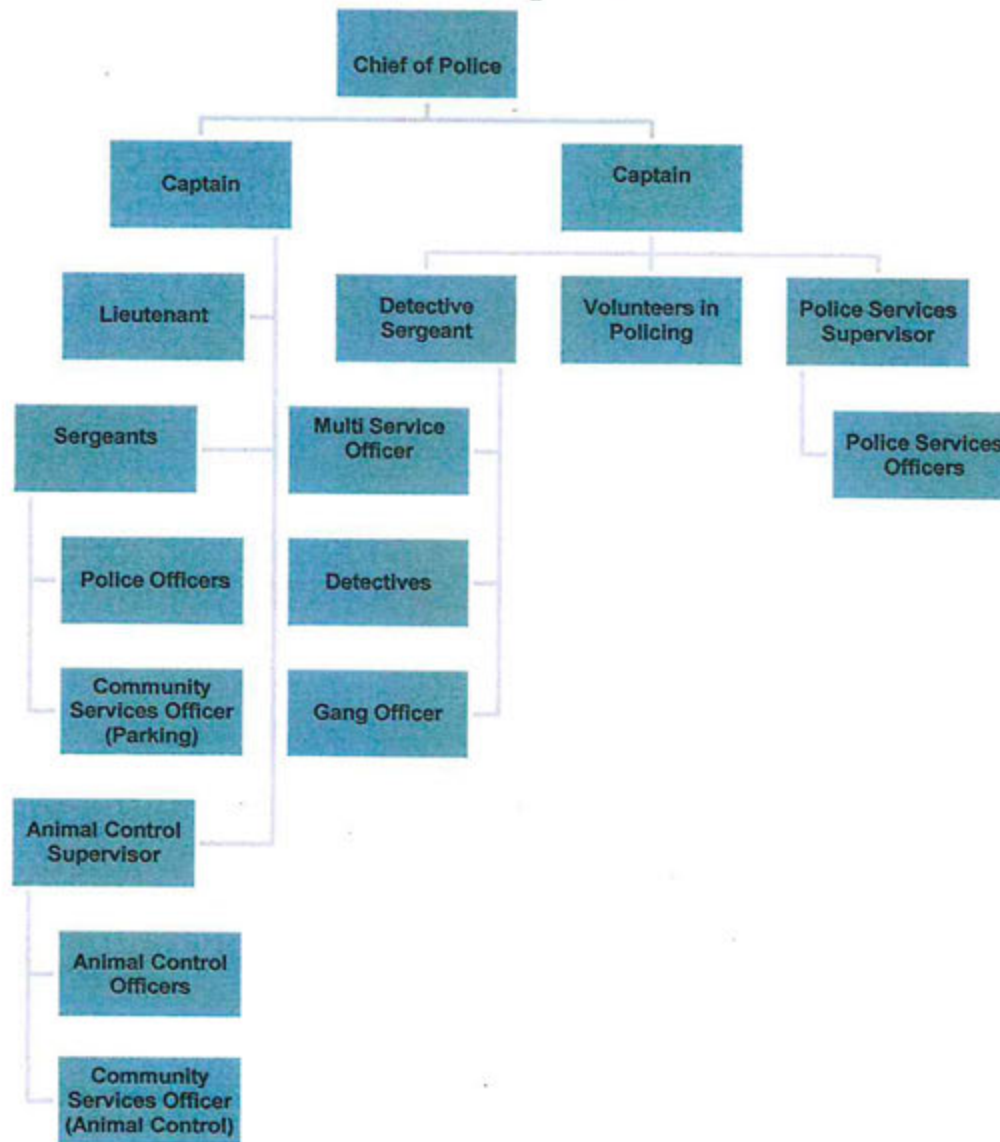
Development Services Department



Fire Department



Police Department





City of Hollister

FISCAL AND BUDGET POLICIES



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FINANCIAL PLAN PURPOSE AND ORGANIZATION

A. Financial Plan Objectives.

Through its Financial Plan, the City will link resources with results by:

1. Identifying community needs for essential services.
2. Organizing the programs required to provide these essential services.
3. Establishing program policies and goals, which define the nature and level of program services required.
4. Identifying activities performed in delivering program services.
5. Proposing objectives for improving the delivery of program services.
6. Identifying and appropriating the resources required to perform program activities and accomplish program objectives.
7. Setting standards to measure and evaluate the:
 - a. Output of program activities.
 - b. Accomplishment of program objectives.
 - c. Expenditure of program appropriations.

B. One-Year Budget.

The City will continue using a one-year financial plan, emphasizing long-range planning and effective program management. The benefits include:

1. Reinforcing the importance of long-range planning in managing the City's fiscal affairs.
2. Concentrating on developing and budgeting for the accomplishment of significant objectives.
3. Establishing realistic timeframes for achieving objectives.
4. Creating a pro-active budget that provides for stable operations and assures the City's long-term fiscal health.
5. Promoting more orderly spending patterns.
6. Reducing the amount of time and resources allocated to preparing annual budgets.

C. Measurable Objectives.

The financial plan will establish measurable program objectives and allow reasonable time to accomplish those objectives.

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D. Operating Carryover.

Operating program appropriations not spent during the first fiscal year may be carried over for specific purposes into the second fiscal year with the approval of the City Manager.

E. Goal Status Reports.

The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.

F. Mid-Year Budget Reviews.

The Council will formally review the City's fiscal condition, and amend appropriations if necessary, six months after the beginning of each fiscal year.

G. Balanced Budget.

The City will maintain a balanced budget. This means that:

1. Operating revenues must fully cover operating expenditures, including debt service.
2. Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels. For the general and enterprise funds, this level has been established at 20% of operating expenditures.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year; however, in this situation, beginning fund balance can only be used to fund capital improvement plan projects, or other "one-time," non-recurring expenditures.

FINANCIAL REPORTING AND BUDGET ADMINISTRATION

A. Annual Reporting.

The City will prepare annual financial statements as follows:

1. In accordance with Municipal Code requirements, the City will contract for an annual audit by a qualified independent certified public accountant. The City will strive for an unqualified auditors' opinion.
2. The City will use accounting principles generally accepted in the United States of America (USGAAP) in preparing its annual financial statements, and will strive to meet the requirements of the Government Finance Officers Association (GFOA)'s Award for Excellence in Financial Reporting program.
3. The City will issue audited financial statements within 180 days after year-end.

B. Interim Reporting.

The City will prepare and issue timely interim reports on the City's fiscal status to the Council and staff. This includes: on-line access to the City's financial management system by City staff; monthly reports to program managers; more formal quarterly reports to the Council and Department Heads; mid-year budget reviews; and interim annual reports.

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C. Budget Administration.

As set forth in the City Code, the Council may amend or supplement the budget at any time after its adoption by majority vote of the Council members. The City Manager has the authority to make administrative adjustments to the budget as long as those changes will not have a significant policy impact nor affect budgeted year-end fund balances.

GENERAL REVENUE MANAGEMENT

A. Diversified and Stable Base.

The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.

B. Long-Range Focus.

To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.

C. Current Revenues for Current Uses.

The City will make all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.

D. Interfund Transfers and Loans.

In order to achieve important public policy goals, the City has established various special revenue, capital project, debt service and enterprise funds to account for revenues whose use should be restricted to certain activities. Accordingly, each fund exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity. Any transfers between funds for operating purposes are clearly set forth in the Financial Plan, and can only be made by the Director of Administrative Services in accordance with the adopted budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year.

In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay in the loan in the near term.

From time-to-time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. The Director of Administrative Services is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 45 days. The most common use of interfund borrowing under this circumstance is for grant programs like the Community Development Block Grant, where costs are incurred before drawdowns are initiated and received. However, receipt of funds is typically received shortly after the request for funds has been made.
2. Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council.

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3. Any transfers between funds where reimbursement is not expected within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers that affect equity by moving financial resources from one fund to another.

USER FEE COST RECOVERY GOALS

A. Ongoing Review

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery. In implementing this goal, a comprehensive analysis of City costs and fees should be made at least every five years. In the interim, fees will be adjusted by annual changes in the Consumer Price Index. Fees may be adjusted during this interim period based on supplemental analysis whenever there have been significant changes in the method, level or cost of service delivery.

B. User Fee Cost Recovery Levels

In setting user fees and cost recovery levels, the following factors will be considered:

1. *Community-Wide Versus Special Benefit.*

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general-purpose revenues is appropriate for community-wide services, while user fees are appropriate for services that are of special benefit to easily identified individuals or groups.

2. *Service Recipient Versus Service Driver.*

After considering community-wide versus special benefit of the service, the concept of *service recipient* versus *service driver* should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: the community is the primary beneficiary. However, the applicant is the *driver* of development review costs, and as such, cost recovery from the applicant is appropriate.

3. *Effect of Pricing on the Demand for Services.*

The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. At full cost recovery, this has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not over-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if the services are specifically targeted to low income groups.

4. *Feasibility of Collection and Recovery.*

Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

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C. Factors Favoring Low Cost Recovery Levels

Very low cost recovery levels are appropriate under the following circumstances:

1. There is *no* intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is *expected* that one group will subsidize another.
2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the service.
3. There is *no* intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety (police and fire) emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot reasonably be planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many smallscale licenses and permits might fall into this category.

D. Factors Favoring High Cost Recovery Levels

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

1. The service is similar to services provided through the private sector.
2. Other private or public sector alternatives could or do exist for the delivery of the service.
3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

E. General Concepts Regarding the Use of Service Charges

The following general concepts will be used in developing and implementing service charges:

1. Revenues should not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs and organization-wide support costs such as accounting, personnel, information technology, legal services, fleet maintenance and insurance.

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3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

F. Low Cost-Recovery Services

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them.

However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

1. Delivering public safety emergency response services such as police patrol services and fire suppression.
2. Maintaining and developing public facilities that are provided on a uniform, communitywide basis such as streets, parks and general-purpose buildings.
3. Providing social service programs and economic development activities.

G. Recreation Programs

The following cost recovery policies apply to the City's recreation programs:

1. Cost recovery for activities directed to adults should be relatively high.
2. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher. Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high-levels of participation in youth and senior recreation activities regardless of financial status.

3. Cost recovery goals for recreation activities are set as follows:

High-Range Cost Recovery Activities

(60% to 100%)

- a. Adult athletics
- b. Banner permit applications
- c. Facility rentals (indoor and outdoor; excludes use of facilities for internal City uses)

Mid-Range Cost Recovery Activities

(30% to 60%)

- d. Classes
- e. Holiday in the Plaza
- f. Major commercial film permit applications

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Low-Range Cost Recovery Activities (0 to 30%)

- g. Aquatics
- h. Community gardens
- i. Minor commercial film permit applications
- j. Skate park
- k. Special events (except for Holiday in the Park)
- l. Youth sports
- m. Teen services
- n. Senior services

4. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents. However, the Director of Management Services or Recreation is authorized to reduce or eliminate non-resident fee differentials when it can be demonstrated that:

- a. The fee is reducing attendance.
- b. And there are no appreciable expenditure savings from the reduced attendance.

5. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee guidelines described above. However, the Director of Management Services or Recreation is authorized to charge fees that are closer to full cost recovery for facilities that are heavily used at peak times and include a majority of non-resident users.

6. A vendor charge of at least 10 percent of gross income will be assessed from individuals or organizations using City facilities for moneymaking activities.

7. Director of Management Services or Recreation is authorized to offer reduced fees such as introductory rates, family discounts and coupon discounts on a pilot basis (not to exceed 18 months) to promote new recreation programs or resurrect existing ones.

8. The Parks or Recreation Departments will consider waiving fees only when the City Manager determines in writing that an undue hardship exists.

H. Development Review Programs

The following cost recovery policies apply to the development review programs:

- 1. Services provided under this category include:
 - a. Planning (planned development permits, tentative tract and parcel maps, rezonings, general plan amendments, variances, use permits).
 - b. Building and safety (building permits, structural plan checks, inspections).
 - c. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - d. Fire plan check.

2. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%.

3. However, in charging high cost recovery levels, the City needs to clearly establish and articulate standards for its performance in reviewing developer applications to ensure that there is "value for cost."

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

I. Comparability With Other Communities

In setting user fees, the City will consider fees charged by other agencies in accordance with the following criteria:

1. Surveying the comparability of the City's fees to other communities provides useful background information in setting fees for several reasons:
 - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of Hollister's fees.
 - b. If prudently analyzed, they can serve as a benchmark for how cost-effectively Hollister provides its services.
2. However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:
 - a. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
 - b. What costs have been considered in computing the fees?
 - c. When was the last time that their fees were comprehensively evaluated?
 - d. What level of service do they provide compared with our service or performance standards?
 - e. Is their rate structure significantly different than ours and what is it intended to achieve?
3. These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

ENTERPRISE FUND FEES AND RATES

A. Water, Sewer, Street Sweeping, Airport, and Briggs Building.

The City will set fees and rates at levels which fully cover the total direct and indirect costs—including operations, capital outlay, and debt service—of the following enterprise programs: water, sewer, street sweeping, airport, and Briggs's building.

B. Ongoing Rate Review.

The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

REVENUE DISTRIBUTION

The Council recognizes that USGAAP for state and local governments discourage the "earmarking" of General Fund revenues, and accordingly, the practice of designating General Fund revenues for specific programs should be minimized in the City's management of its fiscal affairs. Approval of the following revenue distribution policies does not prevent the Council from directing General Fund resources to other functions and programs as necessary.

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A. Property Taxes.

With the passage of Proposition 13 on June 6, 1978, California cities no longer can set their own property tax rates. In addition to limiting annual increases in market value, placing a ceiling on voter approved indebtedness, and redefining assessed valuations, Proposition 13 established a maximum county-wide levy for general revenue purposes of 1% of market value. Under subsequent state legislation, which adopted formulas for the distribution of this countywide levy, the City now receives a percentage of total property tax revenues collected countywide as determined by the State and administered by the County Auditor-Controller. Accordingly, while property revenues are often thought of local revenue sources, in essence they are State revenue sources, since the State controls their use and allocation. All property tax revenues are now accounted for in the General Fund.

B. Gasoline Tax Subventions.

All gasoline tax revenues (which are restricted by the State for street-related purposes) will be used for maintenance activities.

C. Transportation Development Act (TDA) Revenues.

All TDA revenues will be allocated to alternative transportation programs, including regional and municipal transit systems, bikeway improvements, and other programs or projects designed to reduce automobile usage. Because TDA revenues will not be allocated for street purposes, it is expected that alternative transportation programs (in conjunction with other state or federal grants for this purpose) will be self-supporting from TDA revenues.

D. Parking Fines.

All parking fine revenues will be allocated to the general fund.

INVESTMENTS

A. Responsibility.

Investments and cash management are the responsibility of the Director of Administrative Services.

B. Investment Objective.

The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:

1. Safety
2. Liquidity
3. Yield

C. Tax and Revenue Anticipation Notes: Not for Investment Purposes.

There is an appropriate role for tax and revenue anticipation notes (TRANS) in meeting legitimate short-term cash needs within the fiscal year. However, many agencies issue TRANS as a routine business practice, not solely for cash flow purposes, but to capitalize on the favorable difference between the interest cost of issuing TRANS as a tax preferred security and the interest yields on them if re-invested at full market rates. As part of its cash flow management and investment strategy, the City will only issue TRANS or other forms of short-term debt if necessary to meet demonstrated cash flow needs; TRANS or any other form of short-term debt financing will not be issued for investment purposes. As long as the City maintains its current policy of maintaining fund/working capital balances that are 20% of operating expenditures, it is unlikely that the City would need to issue TRANS for cash flow purposes except in very unusual circumstances.

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D. Selecting Maturity Dates.

The City will strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.

E. Diversification.

As the market and the City's investment portfolio change, care will be taken to maintain a healthy balance of investment types and maturities.

F. Authorized Investments.

The City will invest only in those instruments authorized by the California Government Code Section 53601. The City will not invest in stock, will not speculate and will not deal in futures or options. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the City will thoroughly investigate any new investment vehicles before committing City funds to them.

G. Authorized Institutions.

Current financial statements will be maintained for each institution in which cash is invested. Investments will be limited to 20 percent of the total net worth of any institution and may be reduced further or refused altogether if an institution's financial situation becomes unhealthy.

H. Consolidated Portfolio.

In order to maximize yields from its overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with USGAAP.

I. Safekeeping.

Ownership of the City's investment securities will be protected through third-party custodial safekeeping.

J. Investment Management Plan.

The City Treasurer will develop and maintain an Investment Management Plan that addresses the City's administration of its portfolio, including investment strategies, practices and procedures.

K. Finance Oversight Committee.

The City will develop a Finance Oversight Committee. This committee will be responsible for reviewing the City's portfolio on an ongoing basis to determine compliance with the City's investment policies and for making recommendations regarding investment management practices. Members should include the Mayor, one Councilmember, the City Manager, Director of Administrative Services, and the City Treasurer.

L. Reporting. The City Treasurer will develop and maintain a comprehensive, well-documented investment reporting system, which will comply with Government Code Section 53607. This reporting system will provide the Council and the Finance Oversight Committee with appropriate investment performance information.

APPROPRIATIONS LIMITATION

A. The Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII-B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the City's appropriations limit.

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B. The supporting documentation used in calculating the City's appropriations limit and projected appropriations subject to the limit will be available for public and Council review at least 10 days before Council consideration of a resolution to adopt an appropriations limit. The Council will generally consider this resolution in connection with final approval of the budget.

C. The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.

D. The City will annually review user fees and charges and report to the Council the amount of program subsidy, if any, that is being provided by the General or Enterprise Funds.

E. The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII-B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.

F. The City will seek voter approval to amend its appropriation limit at such time that tax proceeds are in excess of allowable limits.

FUND BALANCE AND RESERVES

A. Minimum Fund and Working Capital Balances.

The City will maintain a minimum fund balance of at least 20% of operating expenditures in the General Fund and a minimum working capital balance of 20% of operating expenditures in the water, sewer, Brigg's building, and airport enterprise funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:

1. Economic uncertainties, local disasters, and other financial hardships or downturns in the local or national economy.
2. Contingencies for unseen operating or capital needs.
3. Cash flow requirements.

B. Future Capital Project Assignments.

The Council may assign specific fund balance levels for future development of capital projects that it has determined to be in the best long-term interests of the City.

C. Other Restrictions.

In addition to the assignments noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service restriction requirements; and other restrictions required by contractual obligations, state law, or generally accepted accounting principles.

CITY OF HOLLISTER, CALIFORNIA

Fiscal and Budget Policies

CAPITAL IMPROVEMENT MANAGEMENT

A. CIP Projects: \$20,000 or More.

Construction projects and equipment purchases which cost \$20,000 or more will be included in the Capital Improvement Plan (CIP); minor capital outlays of less than \$20,000 will be included with the operating program budgets.

B. CIP Purpose.

The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five-year plan organized into the same functional groupings used for the operating programs. The CIP will reflect a balance between capital replacement projects that repair, replace or enhance existing facilities, equipment or infrastructure; and capital facility projects that significantly expand or add to the City's existing capital assets.

C. Project Manager.

Every CIP project will have a project manager who will prepare the project proposal, ensure that required phases are completed on schedule, authorize all project expenditures, ensure that all regulations and laws are observed, and periodically report project status.

D. CIP Review Committee.

Headed by the City Manager or designee, this Committee will review project proposals, determine project phasing, recommend project managers, review and evaluate the draft CIP budget document, and report CIP project progress on an ongoing basis.

E. CIP Phases.

The CIP will emphasize project planning, with projects progressing through at least two and up to ten of the following phases:

1. *Designate.* Appropriates funds based on projects designated for funding by the Council through adoption of the Financial Plan.
2. *Study.* Concept design, site selection, feasibility analysis, schematic design, environmental determination, property appraisals, scheduling, grant application, grant approval, specification preparation for equipment purchases.
3. *Environmental Review.* EIR preparation, other environmental studies.
4. *Real Property Acquisitions.* Property acquisition for projects, if necessary.
5. *Site Preparation.* Demolition, hazardous materials abatements, other pre-construction work.
6. *Design.* Final design, plan and specification preparation and construction cost estimation.
7. *Construction.* Construction contracts.
8. *Construction Management.* Contract project management and inspection, soils and material tests, other support services during construction.
9. *Equipment Acquisitions.* Vehicles, heavy machinery, computers, office furnishings, other equipment items acquired and installed independently from construction contracts.

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10. **Debt Service.** Installment payments of principal and interest for completed projects funded through debt financings. Expenditures for this project phase are included in the Debt Service section of the Financial Plan. Generally, it will become more difficult for a project to move from one phase to the next. As such, more projects will be studied than will be designed, and more projects will be designed than will be constructed or purchased during the term of the CIP.

F. CIP Appropriation.

The City's annual CIP appropriation for study, design, acquisition, and/or construction is based on the projects designated by the Council through adoption of the Financial Plan. Adoption of the Financial Plan CIP appropriation does not automatically authorize funding for specific project phases. This authorization generally occurs only after the preceding project phase has been completed and approved by the Council and costs for the succeeding phases have been fully developed. Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available:

1. Eliminate the project.
2. Defer the project for consideration to the next Financial Plan period.
3. Rescope or change the phasing of the project to meet the existing budget.
4. Transfer funding from another specified, lower priority project.
5. Appropriate additional resources as necessary from fund balance.

G. CIP Budget Carryover.

Appropriations for CIP projects lapse at year-end. Projects which lapse from lack of project account appropriations may be resubmitted for inclusion in a subsequent CIP.

H. Program Objectives.

Project phases will be listed as objectives in the program narratives of the programs, which manage the projects.

CAPITAL FINANCING AND DEBT MANAGEMENT

A. Capital Financing

1. The City will consider the use of debt financing only for one-time capital improvement projects and vehicle leases and only under the following circumstances:
 - a. When the project's useful life will exceed the term of the financing.
 - b. When project revenues or specific resources will be sufficient to service the long-term debt.
2. Debt financing will not be considered appropriate for any recurring purpose such as current operating and maintenance expenditures. The issuance of short-term instruments such as revenue, tax or bond anticipation notes is excluded from this limitation. (See Investment Policy)

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3. Capital improvements will be financed primarily through user fees, service charges, assessments, special taxes or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.

4. Impact fees are a major funding source in financing system improvements. However, revenues from these fees are subject to significant fluctuation based on the rate of new development. Accordingly, the following guidelines will be followed in designing and building projects funded with impact fees:

- a. The availability of impact fees in funding a specific project will be analyzed on a case-by-case basis as plans and specification or contract awards are submitted for City Manager or Council approval.
- b. If adequate funds are not available at that time, the Council will make one of two determinations:
 - Defer the project until funds are available.
 - Based on the high-priority of the project, advance funds from the General Fund, which will be reimbursed as soon as funds become available. Repayment of General Fund advances will be the first use of impact fee funds when they become available.

5. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:

Factors Favoring Pay-As-You-Go Financing

- a. Current revenues and adequate fund balances are available or project phasing can be accomplished.
- b. Existing debt levels adversely affect the City's credit rating.
- c. Market conditions are unstable or present difficulties in marketing.

Factors Favoring Long Term Financing

- d. Revenues available for debt service are deemed sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- e. The project securing the financing is of the type, which will support an investment grade credit rating.
- f. Market conditions present favorable interest rates and demand for City financings.
- g. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- h. The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- i. The life of the project or asset to be financed is 10 years or longer.

B. Debt Management

1. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.

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2. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
3. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
4. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability and cost-effectiveness.
5. The City will monitor all forms of debt annually coincident with the City's Financial Plan preparation and review process and report concerns and remedies, if needed, to the Council.
6. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations.
7. The City will maintain good, ongoing communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

C. Debt Capacity

1. General Purpose Debt Capacity.

The City will carefully monitor its levels of general purpose debt. Because our general purpose debt capacity is limited, it is important that we only use general purpose debt financing for high-priority projects where we cannot reasonably use other financing methods for two key reasons:

- a. Funds borrowed for a project today are not available to fund other projects tomorrow.
- b. Funds committed for debt repayment today are not available to fund operations in the future. In evaluating debt capacity, general-purpose annual debt service payments should generally not exceed 10% of General Fund revenues; and in no case should they exceed 15%. Further, direct debt will not exceed 2% of assessed valuation; and no more than 60% of capital improvement outlays will be funded from long-term financings.

2. Enterprise Fund Debt Capacity.

The City will set enterprise fund rates at levels needed to fully cover debt service requirements as well as operations, maintenance, administration, and capital improvement costs. The ability to afford new debt for enterprise operations will be evaluated as an integral part of the City's rate review and setting process.

D. Independent Disclosure Counsel

The following criteria will be used on a case-by-case basis in determining whether the City should retain the services of an independent disclosure counsel in conjunction with specific project financings:

1. The City will generally not retain the services of an independent disclosure counsel when all of the following circumstances are present:

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- a. The revenue source for repayment is under the management or control of the City, such as general obligation bonds, revenue bonds, lease-revenue bonds or certificates of participation.
 - b. The bonds will be rated or insured.
2. The City will consider retaining the services of an independent disclosure counsel when one or more of following circumstances are present:
 - a. The financing will be negotiated, and the underwriter has not separately engaged an underwriter's counsel for disclosure purposes.
 - b. The revenue source for repayment is not under the management or control of the City, such as land-based assessment districts, tax allocation bonds or conduit financings.
 - c. The bonds will not be rated or insured.
 - d. The City's financial advisor, bond counsel, or underwriter recommends that the City retain an independent disclosure counsel based on the circumstances of the financing.

E. Land-Based Financings

1. Public Purpose.

There will be a clearly articulated public purpose in forming an assessment or special tax district in financing public infrastructure improvements. This should include a finding by the Council as to why this form of financing is preferred over other funding options such as impact fees, reimbursement agreements or direct developer responsibility for the improvements.

2. Eligible Improvements.

Except as otherwise determined by the Council when proceedings for district formation are commenced, preference in financing public improvements through a special tax district shall be given for those public improvements that help achieve clearly identified community facility and infrastructure goals in accordance with adopted facility and infrastructure plans as set forth in key policy documents such as the General Plan, Specific Plan, Facility or Infrastructure Master Plans, or Capital Improvement Plan. Such improvements include study, design, construction, and/or acquisition of:

- a. Public safety facilities.
- b. Water supply, distribution, and treatment systems.
- c. Waste collection and treatment systems.
- d. Major transportation system improvements, such as freeway interchanges; bridges; intersection improvements; construction of new or widened arterial or collector streets (including related landscaping and lighting); sidewalks and other pedestrian paths; transit facilities; and bike paths.
- e. Storm drainage, creek protection, and flood protection improvements.
- f. Parks, trails, community centers, and other recreational facilities.
- g. Open space.
- h. Cultural and social service facilities.
- i. Other governmental facilities and improvements such as offices, information technology systems and telecommunication systems. School facilities will not be financed except under appropriate joint community facilities agreements or joint exercise of powers agreements between the City and school districts.

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3. Active Role.

Even though land-based financings may be a limited obligation of the City, we will play an active role in managing the district. This means that the City will select and retain the financing team, including the financial advisor, bond counsel, trustee, appraiser, disclosure counsel, assessment engineer and underwriter. Any costs incurred by the City in retaining these services will generally be the responsibility of the property owners or developer, and will be advanced via a deposit when an application is filed; or will be paid on a contingency fee basis from the proceeds from the bonds.

4. Credit Quality.

When a developer requests a district, the City will carefully evaluate the applicant's financial plan and ability to carry the project, including the payment of assessments and special taxes during buildout. This may include detailed background, credit and lender checks, and the preparation of independent appraisal reports and market absorption studies. For districts where one property owner accounts for more than 25% of the annual debt service obligation, a letter of credit further securing the financing may be required.

5. Reserve Fund.

A reserve fund should be established in the lesser amount of: the maximum annual debt service; 125% of the annual average debt service; or 10% of the bond proceeds.

6. Value-to-Debt Ratios.

The minimum value to-debt ratio should generally be 4:1. This means the value of the property in the district, with the public improvements, should be at least four times the amount of the assessment or special tax debt. In special circumstances, after conferring and receiving the concurrence of the City's financial advisor and bond counsel that a lower value-to-debt ratio is financially prudent under the circumstances; the City may consider allowing a value-to-debt ratio of 3:1. The Council should make special findings in this case.

7. Appraisal Methodology.

Determination of value of property in the district shall be based upon the full cash value as shown on the ad valorem assessment roll or upon an appraisal by an independent Member Appraisal Institute (MAI). The definitions, standards and assumptions to be used for appraisals shall be determined by the City on a case-by-case basis, with input from City consultants and district applicants, and by reference to relevant materials and information promulgated by the State of California, including the Appraisal Standards for Land-Secured Financings prepared by the California Debt and Investment Advisory Commission.

8. Capitalized Interest During Construction.

Decisions to capitalize interest will be made on case-by-case basis, with the intent that if allowed, it should improve the credit quality of the bonds and reduce borrowing costs, benefiting both current and future property owners.

9. Maximum Burden. Annual assessments (or special taxes in the case of Mello-Roos or similar districts) should generally not exceed 1% of the sales price of the property; and total property taxes, special assessments and special taxes payments collected on the tax roll should generally not exceed 2%.

10. Benefit Apportionment.

Assessments and special taxes will be apportioned according to a formula that is clear, understandable, equitable and reasonably related to the benefit received by—or burden attributed to—each parcel with respect to its financed improvement. Any annual escalation factor should generally not exceed 2%.

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11. *Special Tax District Administration.*

In the case of Mello-Roos or similar special tax districts, the total maximum annual tax should not exceed 110% of annual debt service. The rate and method of apportionment should include a back-up tax in the event of significant changes from the initial development plan, and should include procedures for prepayments.

12. *Foreclosure Covenants.*

In managing administrative costs, the City will establish minimum delinquency amounts per owner, and for the district as a whole, on a case-by-case basis before initiating foreclosure proceedings.

13. *Disclosure to Bondholders.*

In general, each property owner who accounts for more than 10% of the annual debt service or bonded indebtedness must provide ongoing disclosure information annually as described under SEC Rule 15(c)-12.

14. *Disclosure to Prospective Purchasers.*

Full disclosure about outstanding balances and annual payments should be made by the seller to prospective buyers at the time that the buyer bids on the property. It should not be deferred to after the buyer has made the decision to purchase. When appropriate, applicants or property owners may be required to provide the City with a disclosure plan.

F. Conduit Financings

1. The City will consider requests for conduit financing on a case-by-case basis using the following criteria:
 - a. The City's bond counsel will review the terms of the financing, and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
 - b. There is a clearly articulated public purpose in providing the conduit financing.
 - c. The applicant is capable of achieving this public purpose.
2. This means that the review of requests for conduit financing will generally be a two step process:
 - a. First asking the Council if they are interested in considering the request, and establishing the ground rules for evaluating it.
 - b. And then returning with the results of this evaluation, and recommending approval of appropriate financing documents if warranted.

This two-step approach ensures that the issues are clear for both the City and applicant, and that key policy questions are answered.

3. The workscope necessary to address these issues will vary from request to request, and will have to be determined on a case-by-case basis. Additionally, the City should generally be fully reimbursed for our costs in evaluating the request; however, this should also be determined on a case-by-case basis.

G. Refinancings

1. *General Guidelines.*

Periodic reviews of all outstanding debt will be undertaken to determine refinancing opportunities. Refinancings will be considered (within federal tax law constraints) under the following conditions:

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- a. There is a net economic benefit.
- b. It is needed to modernize covenants that are adversely affecting the City's financial position or operations.
- c. The City wants to reduce the principal outstanding in order to achieve future debt service savings, and it has available working capital to do so from other sources.

2. Standards for Economic Savings.

In general, refinancings for economic savings will be undertaken whenever net present value savings of at least five percent (5%) of the refunded debt can be achieved.

- a. Refinancings that produce net present value savings of less than five percent will be considered on a case-by-case basis, provided that the present value savings are at least three percent (3%) of the refunded debt.
- b. Refinancings with savings of less than three percent (3%), or with negative savings, will not be considered unless there is a compelling public policy objective.

HUMAN RESOURCE MANAGEMENT

A. Regular Staffing

1. The budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized.
2. Regular employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by full-time City employees rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will:
 - a. Fill an authorized regular position.
 - b. Be assigned to an appropriate bargaining unit.
 - c. Receive salary and benefits consistent with labor agreements or other compensation plans.
3. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
 - a. The Council will authorize all regular positions.
 - b. The Human Resources Department will coordinate and approve the hiring of all regular and temporary employees.
 - c. All requests for additional regular positions will include evaluations of:
 - The necessity, term and expected results of the proposed activity.
 - Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support, and facilities.
 - The ability of private industry to provide the proposed service.
 - Additional revenues or cost savings, which may be realized.
4. Periodically, and before any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees.
(See Productivity Review Policy)

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5. Staffing and contract service cost ceilings will limit total expenditures for regular employees, temporary employees, and independent contractors hired to provide operating and maintenance services.

B. Temporary Staffing

1. The hiring of temporary employees will not be used as an incremental method for expanding the City's regular work force.

2. Temporary employees include all employees other than regular employees, elected officials, and volunteers. Temporary employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns and work-study assistants.

3. The City Manager and Department Heads will encourage the use of temporary rather than regular employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time, year-round staffing is required. Under this guideline, temporary employee hours will generally not exceed 50% of a regular, full-time position (1,000 hours annually). There may be limited circumstances where the use of temporary employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager based on the review and recommendation of the Director of Administrative Services.

4. Contract employees are defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between six months and two years) projects, programs or activities requiring specialized or augmented levels of staffing for a specific period. The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis.

C. Overtime Management

1. Overtime should be used only when necessary and when other alternatives are not feasible or cost effective.

2. All overtime must be pre-authorized by a department head or delegate unless it is assumed pre-approved by its nature. For example, overtime that results when an employee is assigned to standby and/or must respond to an emergency or complete an emergency response.

3. Departmental operating budgets should reflect anticipated annual overtime costs and departments will regularly monitor overtime use and expenditures.

4. When considering the addition of regular or temporary staffing, the use of overtime as an alternative will be considered. The department will take into account:

- a. The duration that additional staff resources may be needed.
- b. The cost of overtime versus the cost of additional staff.
- c. The skills and abilities of current staff.
- d. Training costs associated with hiring additional staff.
- e. The impact of overtime on existing staff.

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D. Independent Contractors

Independent contractors are not City employees. They may be used in two situations:

1. Short-term, peak workload assignments to be accomplished using personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of OEA employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the Director of Administrative Services.
2. Construction of public works projects and delivery of operating, maintenance, or specialized professional services not routinely performed by City employees. Such services will be provided without close supervision by City staff, and the required methods, skills and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policies and procedures. (See Contracting for Services Policy)

PRODUCTIVITY

The City will constantly monitor and review our methods of operation to ensure that services continue to be delivered in the most cost-effective manner possible. This review process encompasses a wide range of productivity issues, including: A. Analyzing systems and procedures to identify and remove unnecessary review requirements.

- A. Evaluating the ability of new technologies and related capital investments to improve productivity.
- B. Developing the skills and abilities of all City employees.
- C. Developing and implementing appropriate methods of recognizing and rewarding exceptional employee performance.
- D. Evaluating the ability of the private sector to perform the same level of service at a lower cost.
- E. Periodic formal reviews of operations on a systematic, ongoing basis.
- F. Maintaining a decentralized approach in managing the City's support service functions. Although some level of centralization is necessary for review and control purposes, decentralization supports productivity by:
 1. Encouraging accountability by delegating responsibility to the lowest possible level.
 2. Stimulating creativity, innovation and individual initiative.
 3. Reducing the administrative costs of operation by eliminating unnecessary review procedures.
 4. Improving the organization's ability to respond to changing needs, and identify and implement cost-saving programs.
 5. Assigning responsibility for effective operations and citizen responsiveness to the department.

CONTRACTING FOR SERVICES

A. General Policy Guidelines

1. Contracting with the private sector for the delivery of services provides the City with a significant opportunity for cost containment and productivity enhancements. As such, the City is committed to using private sector resources in delivering municipal services as a key element in our continuing efforts to provide cost-effective programs.

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2. Private sector contracting approaches under this policy include construction projects, professional services, outside employment agencies and ongoing operating and maintenance services.
3. In evaluating the costs of private sector contracts compared with in-house performance of the service, indirect, direct, and contract administration costs of the City will be identified and considered.
4. Whenever private sector providers are available and can meet established service levels, they will be seriously considered as viable service delivery alternatives using the evaluation criteria outlined below.
5. For programs and activities currently provided by City employees, conversions to contract services will generally be made through attrition, reassignment or absorption by the contractor.

B. Evaluation Criteria

Within the general policy guidelines stated above, the cost-effectiveness of contract services in meeting established service levels will be determined on a case-by-case basis using the following criteria:

1. Is a sufficient private sector market available to competitively deliver this service and assure a reasonable range of alternative service providers?
2. Can the contract be effectively and efficiently administered?
3. What are the consequences if the contractor fails to perform, and can the contract reasonably be written to compensate the City for any such damages?
4. Can a private sector contractor better respond to expansions, contractions or special requirements of the service?
5. Can the work scope be sufficiently defined to ensure that competing proposals can be fairly and fully evaluated, as well as the contractor's performance after bid award?
6. Does the use of contract services provide us with an opportunity to redefine service levels?
7. Will the contract limit our ability to deliver emergency or other high priority services?
8. Overall, can the City successfully delegate the performance of the service but still retain accountability and responsibility for its delivery?

Glossary of Terms

ACCOUNTS PAYABLE. A short-term liability account reflecting amounts owed to private persons or organizations for goods and services received by a government.

ACCOUNTS RECEIVABLE. An asset account reflecting amounts due from private persons or organizations for goods and services furnished by a government (but not including amounts due from other funds or other governments).

ACCRUAL BASIS. The recording of the financial effects on a government of transactions and other events and circumstances that have cash consequences for the government in the periods in which those transactions, events and circumstances occur, rather than only in the periods in which cash is received or paid by the government.

ACCUMULATED DEPRECIATION. A contra-asset account used to report the accumulation of periodic credits to reflect the expiration of the estimated service life of capital assets.

ADVANCE FROM OTHER FUNDS. A liability account used to record noncurrent portions of a long-term debt owed by one fund to another fund within the same reporting entity. See **DUE TO OTHER FUNDS** and **INTERFUND RECEIVABLE/PAYABLE**.

ADVANCE TO OTHER FUNDS. An asset account used to record noncurrent portions of a long-term loan from one fund to another fund within the same reporting entity. See **DUE FROM OTHER FUNDS**.

AGENCY FUND. A fund normally used to account for assets held by a government as an agent for individuals, private organizations or other governments and/or other funds.

AMORTIZATION. (1) The portion of the cost of a limited-life or intangible asset charged as an expense during a particular period. (2) The reduction of debt by regular payments of principal and interest sufficient to retire the debt by maturity.

APPROPRIATION. A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation usually is limited in amount and time it may be expended.

ASSESSED VALUATION. A valuation set upon real estate or other property by a government as a basis for levying taxes.

AUDITOR'S REPORT. In the context of a financial audit, a statement by the auditor describing the scope of the audit and the auditing standards applied in the examination, and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

BALANCED BUDGET. A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

BALANCE SHEET. The financial statement disclosing the assets, liabilities and equity of an entity at a specified date in conformity with GAAP.

BASIC FINANCIAL STATEMENTS (BFS). The minimum combination of financial statements and note disclosures required for fair presentation in conformity with GAAP. Basic financial statements have three components: government-wide financial statements, fund financial statements and notes to the financial statements.

BASIS OF ACCOUNTING. A term used to refer to *when* revenues, expenditures, expenses, and transfers - and the related assets and liabilities are recognized in the accounts and reported in the financial statements. Specifically, it relates to the *timing* of the measurements made, regardless of the nature of the measurement, on either the cash or the accrual method.

BUDGET. A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. Used without any modifier, the term usually indicates a financial plan for a single fiscal year. The term "budget" is used in two senses in practice. Sometimes it designates the financial plan presented to the appropriating governing body for adoption, and sometimes, the plan finally approved by that body.

BUDGETARY CONTROL. The control or management of a government or enterprise in accordance with an approved budget to keep expenditures within the limitations of available appropriations and available revenues.

CAPITAL ASSETS. Long-lived tangible assets obtained or controlled as a result of past transactions, events or circumstances. Capital assets include buildings, equipment, and improvements other than buildings, land and infrastructure. In the private sector, these assets are referred to most often as property, plant and equipment.

CAPITAL EXPENDITURES. Expenditures resulting in the acquisition of or addition to the government's general capital assets.

CAPITALIZATION POLICY. The criteria used by a government to determine which outlays should be reported as capital assets.

CAPITAL LEASE. An agreement that conveys the right to use property, plant or equipment, usually for a stated period of time. See **LEASE-PURCHASE AGREEMENTS**.

CAPITAL PROJECTS FUND. A fund created to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

CASH BASIS. A basis of accounting under which transactions are recognized only when cash is received or disbursed.

CASH WITH FISCAL AGENT. An asset account reflecting deposits with fiscal agents, such as commercial banks, for the payment of bond principal and interest.

CERTIFICATE OF ACHIEVEMENT FOR EXCELLENCE IN FINANCIAL REPORTING PROGRAM. A voluntary program administered by the GFOA to encourage governments to publish efficiently organized and easily readable CAFR's and to provide technical assistance and peer recognition to the finance officers preparing them.

CHANGE IN THE FAIR VALUE OF INVESTMENTS. The difference between the fair value of investments at the beginning of the year and at the end of the year, taking into consideration investment purchases, sales, and redemptions.

COMPENSATED ABSENCES. Absences, such as vacation, illness and holidays, for which it is expected employees will be paid. The term does not encompass severance or termination pay, postretirement benefits, deferred compensation or other long-term fringe benefits, such as group insurance and long-term disability pay.

COMPREHENSIVE ANNUAL FINANCIAL REPORT (CAFR). A financial report that encompasses all funds and component units of the government. The CAFR should contain (a) the basic financial statements and required supplementary information, (b) combining statements to support columns in the basic financial statements that aggregate information from more than one fund or component unit, and (c) individual fund statements as needed. The CAFR is the governmental unit's official annual report and also should contain introductory information, schedules necessary to demonstrate compliance with finance-related legal and contractual provisions, and statistical data.

CONCENTRATION OF CREDIT RISK. The risk of loss attributed to the magnitude of a government's investment in a single issuer.

CONTINGENT LIABILITY. Items that may become liabilities as a result of conditions undetermined at a given date, such as guarantees, pending lawsuits, judgments under appeal, unsettled disputed claims, unfilled purchase orders and uncompleted contracts. Contingent liabilities should be disclosed within the financial statements (including the notes) when there is a reasonable possibility a loss may have been incurred. Guarantees, however, should be disclosed even though the possibility of loss may be remote.

CREDIT RISK. The risk that an issuer or a counter-party to an investment will not fulfill its obligations.

CSMFO. California Society of Municipal Finance Officers.

CURRENT FINANCIAL RESOURCES MEASUREMENT FOCUS. Measurement focus according to which the aim of a set of financial statements is to report the near-term (current) inflows, outflows, and balances of expendable (spendable) financial resources. The current financial resources measurement focus is unique to accounting and financial reporting for state and local governments and is used solely for reporting the financial position and results of operations of governmental funds.

DEBT. An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of governments include bonds, time warrants and notes.

DEBT SERVICE FUND. A fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DEFERRED CHARGES. Expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (e.g. bond issuance costs). Deferred charges differ from prepaid items in that they usually extend over a long period of time (more than five years) and are not regularly recurring costs of operation.

DEFERRED REVENUE. Resource inflows that do not yet meet the criteria for revenue recognition. Unearned amounts are always reported as deferred revenue. In governmental funds, earned amounts also are reported as deferred revenue until they are available to liquidate liabilities of the current period.

DEFICIT. (1) The excess of the liabilities of a fund over its assets. (2) The excess of expenditures over revenues during an accounting period or, in the case of proprietary funds, the excess of expenses over revenues during an accounting period.

DEFINED BENEFIT PENSION PLAN. A pension plan having terms that specify the amount of pension benefits to be provided at a future date or after a certain period of time; the amount specified usually is a function of one or more factors such as age, years of service, and compensation.

DEPRECIATION. (1) Expiration in the service life of capital assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a capital asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a capital asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DUE FROM OTHER FUNDS. An asset account used to indicate amounts owed to a particular fund by another fund for goods sold or services rendered. This account includes only short-term obligations on open account, not interfund loans.

DUE TO OTHER FUNDS. A liability account reflecting amounts owed by a particular fund to another fund for goods sold or services rendered. These amounts include only short-term obligations on open account, not interfund loans.

ECONOMIC RESOURCES MEASUREMENT FOCUS.

Measurement focus under which the aim of a set of financial statements is to report all inflows, outflows, and balances affecting or reflecting an entity's net assets. The economic resources measurement focus is used for proprietary and fiduciary funds, as well as for government-wide financial reporting. It is also used by business enterprises in the private sector.

ENCUMBRANCES. Commitments related to unperformed (executory) contracts for goods or services. Used in budgeting, encumbrances are not GAAP expenditures or liabilities, but represent the estimated amount of expenditures ultimately to result if unperformed contracts in process are completed.

ENTERPRISE FUND. Proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.

EXPENDITURE-DRIVEN GRANTS. Government-mandated or voluntary nonexchange transactions in which expenditure is the prime factor for determining eligibility. Also referred to as reimbursement grants.

EXCHANGE-LIKE TRANSACTION. Transaction in which there is an identifiable exchange between the reporting government and another party, but the values exchanged may not be quite equal or the direct benefits of the exchange may not be exclusively for the parties to the exchange.

EXPENDITURES. Decreases in net financial resources. Expenditures include current operating expenses requiring the present or future use of net current assets, debt service and capital outlays, and intergovernmental grants, entitlement and shared revenues.

EXPENSES. Outflows or other using up of assets or incurrences of liabilities (or a combination of both) from delivering or producing goods, rendering services or carrying out other activities that constitute the entity's ongoing major or central operations.

EXTERNAL AUDITORS. Independent auditors typically engaged to conduct an audit of a government's financial statements.

EXTERNAL INVESTMENT POOL. An arrangement that commingles (pools) the moneys of more than one legally separate entity and invests, on the participants' behalf, in an investment portfolio; one or more of the participants is not part of the sponsors reporting entity. An external investment pool can be sponsored by an individual government, jointly by more than one government, or by a nongovernmental entity. An investment pool that is sponsored by an individual state or local government is an external investment pool if it includes participation by a legally separate entity that is not part of the same reporting entity as the sponsoring government. If a government-sponsored pool includes only the primary government and its component units, it is an internal investment pool and not an external investment pool.

FAIR VALUE. The amount at which a financial instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

FEDERAL DEPOSIT INSURANCE CORPORATION. A corporation created by the federal government that insures deposits in banks and savings associations.

FIDUCIARY FUNDS. The trust and agency funds used to account for assets held by a government unit in a trustee capacity or as an agent for individuals, private organizations, other government units and/or other funds.

FINANCIAL RESOURCES. Resources that are or will become available for spending. Financial resources include cash and resources ordinarily expected to be converted to cash (e.g. receivables, investments). Financial resources may also include inventories and pre-pays (because they obviate the need to expend current available resources).

FISCAL AGENT. A fiduciary agent, usually a bank or county treasurer, who performs the function of paying debt principal and interest when due.

FOREIGN EXCHANGE RISK. The risk that changes in exchange rate will adversely affect the fair value of an investment or a deposit.

FUND. A fiscal and accounting entity with a self-balancing set of accounts in which cash and other financial resources, all related liabilities and residual equities, or balances, and changes therein, are recorded and segregated to carry on specific activities or attain certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE. The difference between fund assets and fund liabilities of governmental and similar trust funds.

FUND FINANCIAL STATEMENTS. Basic financial statements presented on the basis of funds. Term used in contrast with *government-wide financial statements*.

FUND TYPE. Any one of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service, and trust and agency.

GENERAL REVENUES. All revenues that are not required to be reported as program revenues. All taxes, even those that are levied for a specific purpose, are general revenues and should be reported by type of tax – for example, property tax, sales tax, and transient occupancy tax. All other nontax revenues (including interest, grants and contributions) that do not meet the criteria to be reported as program revenues should also be reported as general revenues.

GENERAL FUND. The general fund is one of five governmental fund types and typically serves as the chief operating fund of the government. The general fund is used to account for all financial resources except those required to be accounted for in another fund.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP). The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements. The various sources of GAAP for state and local governments are set forth by SAS No. 69, *The Meaning of "Present Fairly in Conformity with Generally Accepted Accounting Principles"* in the Independent Auditor's Report.

GOVERNMENTAL ACCOUNTING. The composite activity of analyzing, recording, summarizing, reporting and interpreting the financial transactions of governments.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB). The ultimate authoritative accounting and financial reporting standard-setting body for state and local governments. The GASB was established in June 1984 to replace the National Council on Governmental Accounting (NCGA).

GOVERNMENTAL FUNDS. Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds.

GOVERNMENT-WIDE FINANCIAL STATEMENTS. Financial statements that incorporate all of a government's governmental and business-type activities, as well as its nonfiduciary component units. There are two basic government-wide financial statements: the statement of net assets and the statement of net activities. Both basic governmental financial statements are presented using the economic resources measurement focus and the accrual basis of accounting.

INFRASTRUCTURE. Long-lived capital assets that normally are stationary in nature and normally can be preserved for a significantly greater number of years than most capital assets. Examples of infrastructure assets include roads, bridges, tunnels, drainage systems, water and sewer systems, dams and lighting systems.

INTEREST RATE RISK. The risk that changes in interest rates will adversely affect the fair value of an investment or a deposit.

INTERFUND RECEIVABLE/PAYABLE. Short-term loans made by one fund to another, or the current portion of an advance to or from another fund.

INTERFUND TRANSFERS. Flow of assets (such as cash or goods) between funds and blended component units of the primary government without equivalent flows of assets in return and without a requirement for payment.

INTERNAL SERVICE FUND. A fund used to account for the financing of goods or services provided by one department or agency to other departments or agencies of a government, or to other governments, on a cost-reimbursement basis.

JOINT VENTURE. A legal entity or other contractual arrangement in which a government participates as a separate and specific activity for the benefit of the public or service recipients and in which the government retains an ongoing financial interest.

LAPSE. As applied to appropriations, the automatic termination of an appropriation. Except for indeterminate appropriations and continuing appropriations, an appropriation is made for a certain period of time. At the end of this period, any unexpended or unencumbered balance thereof lapses, unless otherwise provided by law.

LEASE-PURCHASE AGREEMENTS. Contractual agreements that are termed leases, but that in substance are purchase contracts.

LEGAL LEVEL OF BUDGETARY CONTROL. The level at which spending in excess of budgeted amounts would be a violation of law.

LEVEL OF BUDGETARY CONTROL. The level at which a government's management may not reallocate resources without special approval from the legislative body.

LIABILITIES. Probable future sacrifices of economic benefits, arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events.

LOANS RECEIVABLE. An asset account reflecting amounts loaned to individuals or organizations external to a government, including notes taken as security for such loans. Loans to other funds and governments should be recorded and reported separately.

MAJOR FUND. A governmental fund or enterprise fund reported as a separate column in the basic fund financial statements. The general fund is always a major fund. Otherwise, major funds are funds whose revenues/expenditures, assets or liabilities are at least 10 percent of corresponding totals for all government or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds for the same item. Any other government or enterprise fund may be reported as a major fund if the government's officials believe that fund is particularly important to financial statement users.

MANAGEMENT'S DISCUSSION AND ANALYSIS. A component of required supplementary information used to introduce the basic financial statements and to provide an analytical overview of the government's financial activities.

MEASUREMENT FOCUS. A way of presenting an entity's financial performance and position by considering which *resources* are measured (financial or economic) and *when* the effects of transactions or events involving those resources are recognized (the basis of accounting). The measurement focus of government-wide financial statements, proprietary fund financial statements and fiduciary fund financial statements is economic resources. The measurement focus of governmental fund financial statements is current financial resources.

MODIFIED ACCRUAL BASIS. The accrual basis of accounting adapted to the governmental fund-type measurement focus. Under it, revenues and other financial resource increments (e.g. bond issue proceeds) are recognized when they become susceptible to accrual, that is when they become both "measurable" and "available to finance expenditures of the current period." "Available" means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Generally, expenditures are recognized when the fund liability is incurred. All governmental funds, expendable trust funds and agency funds are accounted for using the modified accrual basis of accounting.

OTHER FINANCING SOURCES. An increase in current financial resources that is reported separately from revenues to avoid distorting revenue trends. The use of the other financing sources category is limited to items so classified by GAAP.

OPERATING LEASE. A lease does not transfer ownership rights, risks and rewards from the lessor to the lessee, the lease is called an operating lease and is similar to a rental.

OTHER FINANCING USES. A decrease in current financial resources that is reported separately from expenditures to avoid distorting expenditure trends. The use of other financing uses category is limited to items so classified by GAAP.

OVERLAPPING DEBT. The proportionate share property within each government must bear of the debts of all local governments located wholly or in part within the geographic boundaries of the reporting government. Except for special assessment debt, the amount of debt of each unit applicable to the reporting unit is arrived at by (1) determining what percentage of the total assessed value of the overlapping jurisdiction lies within the limits of the reporting unit, and (2) applying this percentage to the total debt of the overlapping jurisdiction. Special assessment debt is allocated on the basis of the ratio of assessment receivable in each jurisdiction, which will be used wholly or in part to pay off the debt, to total assessments receivable, which will be used wholly or in part for this purpose.

PROGRAM REVENUES. Term used in connection with the government-wide statement of activities. Revenues that derive directly from the program itself or from parties outside the reporting government's taxpayers or citizenry, as a whole; they reduce the net cost of the function to be financed from the government's general revenues.

PROPRIETARY FUNDS. Funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: enterprise funds and internal service funds.

REBATABLE ARBITRAGE. A term used in connection with the reinvestment of the proceeds of tax-exempt debt. A requirement to remit to the federal government interest revenue in excess of interest costs when the proceeds from the sale of tax-exempt securities are reinvested in a taxable money market instrument with a materially higher yield.

REPORTING ENTITY. The oversight unit and all of its component units, if any, that are combined in the CAFR/BFS.

REQUIRED SUPPLEMENTARY INFORMATION. Consists of statements, schedules, statistical data or other information which, according to the GASB, is necessary to supplement, although not required to be a part of the basic financial statements.

RESERVED FUND BALANCE. The portion of a governmental fund's net assets that is not available for appropriation.

RESTRICTED ASSETS. Assets whose use is subject to constraints that are either (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

RESTRICTED NET ASSETS. A component of net assets calculated by reducing the carrying value of restricted assets by the amount of any related debt outstanding.

RETAINED EARNINGS. An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

REVENUE BONDS. Bonds whose principal and interest are payable exclusively from earnings of an enterprise fund. In addition to a pledge of revenues, such bonds sometimes contain a mortgage on the enterprise fund's property.

RISK MANAGEMENT. All the ways and means used to avoid accidental loss or to reduce its consequences if it does occur.

SELF-INSURANCE. A term often used to describe the retention by an entity of a risk of loss arising out of the ownership of property or from some other cause, instead of transferring that risk to an independent third party through the purchase of an insurance policy. It is sometimes accompanied by the setting aside of assets to fund any related losses. Because no insurance is involved, the term self-insurance is a misnomer.

SINGLE AUDIT. An audit performed in accordance with the Single Audit Act of 1997 and Office of Management and Budget's (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. The Single Audit Act allows or requires governments (depending on the amount of federal assistance received) to have one audit performed to meet the needs of all federal agencies.

SPECIAL DISTRICT. An independent unit of local government organized to perform a single government function or a restricted number of related functions. Special districts usually have the power to incur debt and levy taxes; however, certain types of special districts are entirely dependent upon enterprise earnings and cannot impose taxes. Examples of special districts are water districts, drainage districts, flood control districts, hospital districts, fire protection districts, transit authorities, port authorities and electric power authorities.

SPECIAL REVENUE FUND. A fund used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.

TAX AND REVENUE ANTICIPATION NOTES (TRANS). Notes issued in anticipation of the collection of taxes and revenues, usually retireable only from tax collections, and frequently only from the proceeds of the tax and revenues levy whose collection they anticipate.

TRUST FUNDS. Funds used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

UNQUALIFIED OPINION. An opinion rendered without reservation by the independent auditor that financial statements are fairly presented.

UNRESTRICTED NET ASSETS. That portion of net assets that is neither restricted nor invested in capital assets (net of related debt).

VARIABLE-RATE INVESTMENT. An investment with terms that provide for the adjustment of its interest rate (such as the last day of the month or a calendar quarter) and that, upon each adjustment until the final maturity of the instrument or the period remaining until the principal amount can be recovered through demand, can reasonably be expected to have a fair value that will be unaffected by interest rate changes.

MISCELLANEOUS STATISTICS

CITY OF HOLLISTER, CALIFORNIA
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2008*	2009*	2010*	2011*	2012* (1)	2013*	2014*	2015	2016	2017
<u>Governmental activities:</u>										
Net investment in capital assets	\$ (1,076,423)	\$ (1,238,024)	\$ (403,587)	\$ 1,533,436	\$ 39,537,412	\$ 38,645,064	\$ 37,454,762	\$ 36,399,736	\$ 35,766,946	\$ 35,359,355
Restricted	18,447,194	15,252,460	15,087,344	35,606,179	16,364,070	5,979,394	5,444,652	4,921,682	4,798,580	5,856,947
Unrestricted	32,972,977	40,887,336	35,397,359	10,942,106	14,396,321	26,802,171	28,205,940	6,503,668	14,528,267	17,813,414
Total governmental activities net assets/net position	\$ 50,343,748	\$ 54,901,772	\$ 50,081,116	\$ 48,081,721	\$ 70,297,803	\$ 71,426,629	\$ 71,105,354	\$ 47,825,086	\$ 55,093,793	\$ 59,029,716
<u>Business-type activities:</u>										
Net investment in capital assets	\$ 36,637,224	\$ 33,421,263	\$ 34,874,146	\$ 33,289,098	\$ 32,131,307	\$ 33,076,094	\$ 33,308,336	\$ 36,024,914	\$ 53,967,244	\$ 53,476,317
Restricted				7,941,508	7,941,652	7,941,851	7,444,920	7,378,861	33,740	1,293
Unrestricted	3,203,871	10,765,382	13,757,524	7,502,686	8,749,251	9,886,667	9,144,267	5,836,838	8,237,710	13,478,903
Total business-type activities net assets/net position	\$ 39,841,095	\$ 44,186,645	\$ 48,631,670	\$ 48,733,292	\$ 48,822,210	\$ 50,904,612	\$ 49,897,523	\$ 49,240,613	\$ 62,238,694	\$ 66,956,513
<u>Primary government:</u>										
Net investment in capital assets	\$ 35,560,801	\$ 32,183,239	\$ 34,470,559	\$ 34,822,534	\$ 71,668,719	\$ 71,721,158	\$ 70,763,098	\$ 72,424,650	\$ 89,734,190	\$ 88,835,672
Restricted	18,447,194	15,252,460	15,087,344	43,547,687	24,305,722	13,921,245	12,889,572	12,300,543	4,832,320	5,858,240
Unrestricted	36,176,848	51,652,718	49,154,883	18,444,792	23,145,572	36,688,838	37,350,207	12,340,506	22,765,977	31,292,317
Total primary government net assets/net position	\$ 90,184,843	\$ 99,088,417	\$ 98,712,786	\$ 96,815,013	\$ 119,120,013	\$ 122,331,241	\$ 121,002,877	\$ 97,065,699	\$ 117,332,487	\$ 125,986,229

Source: Finance Department, City of Hollister

* Figures displayed are as previously reported. Figures do not reflect the effects of GASB 68 as no comparable actuarial information is available for fiscal years preceding the year ended June 30, 2015.

Note 1: The State of California dissolved redevelopment agencies during 2011-2012.

CITY OF HOLLISTER, CALIFORNIA
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2008*	2009*	2010*	2011*	2012* (2)	2013*	2014*	2015	2016	2017
Governmental activities:										
Expenses										
General government	\$ 7,633,251	\$ 7,565,001	\$ 11,496,478	\$ 8,702,170	\$ 3,969,427	\$ 4,551,007	\$ 4,990,287	\$ 5,242,482	\$ 7,558,833	\$ 4,536,040
Public safety	10,569,228	12,510,912	11,725,625	11,129,565	11,114,241	11,437,974	13,227,079	14,392,331	11,895,601	17,826,422
Public works	5,792,244	3,802,923	3,368,100	3,041,659	3,315,807	5,179,959	3,583,749	3,448,970	3,175,505	3,935,368
Recreation	1,512,531	1,772,027	1,576,338	1,503,455	1,465,723	1,408,353	1,457,124	1,437,345	1,544,607	1,545,102
Interest on long-term debt	2,020,677	1,985,412	2,296,969	2,409,814	1,192,033	723	661	4,526	8,416	3,567
Total governmental activities expense	27,527,931	27,636,275	30,463,510	28,786,663	21,057,231	22,578,016	23,258,900	24,525,654	24,182,962	27,846,499
Program Revenues										
Charges for services:										
General government	86,580	1,530,103	1,121,856	1,196,087	1,096,994	1,748,481	1,801,265	2,470,705	2,374,360	2,799,246
Public safety	424,451	380,158	513,535	373,329	274,700	248,167	1,749,811	1,808,386	2,136,493	2,441,546
Public works	128,191	479,797	1,621,172	1,655,111	864,986	1,190,116	1,945,028	1,913,557	6,206,543	3,580,696
Recreation	290,548	270,260	498,451	651,236	323,449	382,210	753,071	746,757	939,113	1,770,294
Operating grants and contributions	6,059,794	1,362,085	1,116,473	848,526	867,250	1,243,504	844,810	1,062,358	835,188	1,355,066
Capital grants and contributions			192,620	1,339,706	1,079,884	2,878,079	861,752	1,437,200	1,293,927	693,121
Total governmental activities program revenues	6,989,564	4,022,403	5,064,107	6,063,995	4,507,263	7,690,557	7,955,737	9,438,963	13,785,624	12,639,969
Net Expense¹	(20,538,367)	(23,613,872)	(25,399,403)	(20,722,668)	(16,549,968)	(14,887,459)	(15,303,163)	(15,086,691)	(10,397,338)	(15,206,530)
General Revenues and Transfers										
Taxes:										
Property taxes and other taxes	17,115,012	21,280,446	18,544,527	18,660,910	16,111,012	13,451,970	13,663,232	14,442,192	14,821,919	17,087,346
Motor vehicle in lieu	159,130	136,191	109,581	110,564	129,786	38,873				
Licenses, permits, and fees	470,836									
Unrestricted investment earnings	1,732,758	764,469	348,449	249,561	165,079	325,930	80,580	114,094	301,323	133,898
Miscellaneous	2,668,418	4,930,074	1,605,007	2,095,931	1,745,419	1,943,202	1,238,076	906,970	1,319,321	1,320,024
Transfers	(81,622)	38,759	(353,631)	16,202	(16,323)	256,310		1,089,170	673,482	232,662
Total general revenues and transfers	22,064,532	27,149,939	20,253,933	21,133,168	18,134,973	16,016,285	14,981,888	16,552,426	17,116,045	18,773,930
Change in net position- governmental activities	\$ 1,526,165	\$ 3,536,067	\$ (5,145,470)	\$ 410,500	\$ 1,585,005	\$ 1,128,826	\$ (321,275)	\$ 1,465,735	\$ 6,718,707	\$ 3,567,400

CITY OF HOLLISTER, CALIFORNIA
CHANGES IN NET POSITION (continued)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2008*	2009*	2010*	2011*	2012* (a)	2013*	2014*	2015	2016	2017
Business-Type activities:										
Expenses										
Airport	\$ 807,734	\$ 873,910	\$ 852,930	\$ 930,971	\$ 1,067,579	\$ 994,428	\$ 1,000,138	\$ 864,575	\$ 932,746	\$ 1,566,380
Water	2,964,693	3,919,817	3,776,513	3,702,692	3,735,177	4,225,254	4,349,096	4,478,204	4,622,887	7,535,134
Wastewater	4,142,410	7,195,980	8,716,397	13,792,619	13,867,751	13,538,301	13,073,695	14,828,380	8,117,270	12,687,901
Street sweeping	411,282	363,054	409,517	446,664	393,323	353,147	362,925	375,461	383,138	359,965
Briggs Building	219,093	223,840	228,233	217,980	237,237	229,285	237,400	191,429	184,570	196,135
Total business-type activities	8,545,212	12,576,601	13,983,590	19,090,926	19,301,067	19,340,415	19,023,254	20,738,049	14,240,611	22,345,515
Program Revenues										
Charges for services:										
Airport	560,947	625,513	697,675	662,898	687,380	748,671	677,720	728,829	770,886	809,987
Water	4,124,258	4,170,336	4,117,577	3,684,750	3,883,348	3,905,634	4,360,595	4,263,387	4,593,420	6,000,061
Wastewater	9,282,635	11,147,589	12,730,842	13,469,247	13,369,839	14,129,540	14,577,283	14,740,396	16,634,336	18,809,438
Street sweeping	309,352	320,609	318,057	319,943	311,163	313,783	316,190	303,651	309,693	313,112
Briggs Building	147,050	121,550	122,400	132,600	132,600	111,366	111,361	111,360	114,960	119,750
Capital grants and contributions				55,800		2,435,230	437,552	3,121,782	5,333,169	1,009,138
Total business-type activities program revenues	14,424,242	16,385,597	17,986,551	18,325,238	18,384,330	21,644,224	20,480,701	23,269,405	27,756,464	27,061,486
Net Expense¹	5,879,030	3,808,996	4,002,961	(765,688)	(916,737)	2,303,809	1,457,447	2,531,356	13,515,853	4,715,971
General revenues										
Unrestricted investment earnings	3,779,982	575,313	88,433	71,762	54,854	34,903	72,679	92,212	155,710	43,909
Miscellaneous										3,895
Transfers	81,622	(38,759)	353,631	(16,202)	16,323	(256,310)		(316,880)	(673,482)	(232,662)
Total general revenues	3,861,604	536,554	442,064	55,560	71,177	(221,407)	72,679	(224,668)	(517,772)	(184,858)
Change in net position -business-type activities	\$ 9,740,634	\$ 4,345,550	\$ 4,445,025	\$ (710,128)	\$ (845,560)	\$ 2,082,402	\$ 1,530,126	\$ 2,306,688	\$ 12,998,081	\$ 4,531,113

CITY OF HOLLISTER, CALIFORNIA
CHANGES IN NET POSITION (continued)
LAST TEN FISCAL YEARS
(accrual basis of accounting)

	2008*	2009*	2010*	2011*	2012* (2)	2013*	2014*	2015	2016	2017
Primary Government										
Expenses										
Governmental activities	\$ 27,527,931	\$ 27,636,275	\$ 30,463,510	\$ 26,786,663	\$ 21,057,231	\$ 22,578,016	\$ 23,258,900	\$ 24,525,654	\$ 24,182,962	\$ 27,846,499
Business-type activities	8,545,212	12,576,601	13,983,590	19,090,926	19,301,067	19,340,415	19,023,254	20,738,049	14,240,611	22,345,515
Total primary government expenses	36,073,143	40,212,876	44,447,100	45,877,589	40,358,298	41,918,431	42,282,154	45,263,703	38,423,573	50,192,014
Program Revenues										
Governmental activities	6,989,564	4,022,403	5,064,107	6,063,995	4,507,263	7,690,557	7,955,737	9,438,963	13,785,624	12,639,969
Business-type activities	14,424,242	16,385,597	17,986,551	18,325,238	18,384,330	21,644,224	20,480,701	23,269,405	27,756,464	27,061,486
Total primary government program revenues	21,413,806	20,408,000	23,050,658	24,389,233	22,891,593	29,334,781	28,436,438	32,708,368	41,542,088	39,701,455
Net Expense¹										
Governmental activities	(20,538,367)	(23,613,872)	(25,399,403)	(20,722,668)	(16,549,968)	(14,887,459)	(15,303,163)	(15,086,691)	(10,397,338)	(15,206,530)
Business-type activities	5,879,030	3,808,996	4,002,961	(765,688)	(916,737)	2,303,809	1,457,447	2,531,356	13,515,853	4,715,971
Total primary government net expense	(14,659,337)	(19,804,876)	(21,396,442)	(21,488,356)	(17,466,705)	(12,583,650)	(13,845,716)	(12,555,335)	3,118,515	(10,490,559)
General revenues										
Governmental activities	22,064,532	27,149,939	20,253,933	21,133,168	18,134,973	16,016,285	14,981,888	16,552,426	17,116,045	18,773,930
Business-type activities	3,861,604	536,554	442,064	55,560	71,177	(221,407)	72,679	(224,668)	(517,772)	(184,858)
Total primary government general revenues	25,926,136	27,686,493	20,695,997	21,188,728	18,206,150	15,794,878	15,054,567	16,327,758	16,598,273	18,589,072
Change in net position										
Governmental activities	1,526,165	3,536,067	(5,145,470)	410,500	1,585,005	1,128,826	(321,275)	1,465,735	6,718,707	3,567,400
Business-type activities	9,740,634	4,345,550	4,445,025	(710,128)	(845,560)	2,082,402	1,530,126	2,306,688	12,998,081	4,531,113
Total primary government change in net position	\$ 11,266,799	\$ 7,881,617	\$ (700,445)	\$ (299,628)	\$ 739,445	\$ 3,211,228	\$ 1,208,851	\$ 3,772,423	\$ 19,716,788	\$ 8,098,513

Source: Finance Department, City of Hollister

* Figures displayed are as previously reported. Figures do not reflect the effects of GASB 68 as no comparable actuarial information is available for fiscal years preceding the year ended June 30, 2015.

Note 1: Net expense is the difference between the expenses and program revenues of a function or program. It indicates the degree to which a function or program supports itself with its own fees and grants versus its reliance upon funding from taxes and other general revenues. Numbers in parentheses are net expenses, indicating that expenses were greater than program revenues and general revenues were needed to finance that function or program.

Note 2: The State of California dissolved redevelopment agencies during 2011-2012.

CITY OF HOLLISTER, CALIFORNIA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2008	2009	2010	2011	2012 ⁽¹⁾	2013	2014	2015	2016	2017
General Fund:										
Reserved for:										
Inventory	\$ 48,396	\$ 19,898	\$ 32,748	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved:										
Undesignated	3,199,546	2,271,733	2,126,112							
Nonspendable				37,812	33,418	37,521	42,840	806,578	788,745	801,206
Restricted										
Committed									865,706	865,706
Unassigned				2,565,494	1,666,367	4,311,704	4,979,208	6,307,739	5,307,766	5,602,512
Total general fund balance	<u>\$ 3,247,942</u>	<u>\$ 2,291,631</u>	<u>\$ 2,158,860</u>	<u>\$ 2,603,306</u>	<u>\$ 1,699,785</u>	<u>\$ 4,349,225</u>	<u>\$ 5,022,048</u>	<u>\$ 7,114,317</u>	<u>\$ 6,962,217</u>	<u>\$ 7,269,424</u>
All other Governmental Funds:										
Reserved for:										
Land held for resale	4,000,000	6,318,450	4,810,482							
Housing set-aside	12,632,217	12,362,924	11,068,095							
Debt service	1,814,977	2,889,536	4,019,249							
Unreserved:										
Undesignated, reported in:										
Special revenue funds	12,584,759	7,480,999	6,602,287							
Capital projects funds	9,823,651	18,312,449	20,701,390							
Nonspendable:										
Special revenue funds										4,360
Capital projects funds				4,893,154						
Restricted										
Special revenue funds				24,759,865	7,892,675	7,387,693	6,914,104	6,362,712	5,908,229	3,893,463
Capital projects funds				7,266,662	8,471,395	12,203,648	12,979,913	13,397,435	17,594,359	7,982,964
Debt service funds				3,579,652						
Unassigned:										
Special revenue funds				(35,396)	(114,661)	(10,566)	(34,206)	(58,434)	(235,450)	(163,679)
Capital projects funds				(52,003)	(40,260)			(3,217)	(3,217)	
Total other governmental fund balances	<u>\$ 40,855,604</u>	<u>\$ 47,364,358</u>	<u>\$ 47,201,503</u>	<u>\$ 40,411,934</u>	<u>\$ 16,209,149</u>	<u>\$ 19,580,775</u>	<u>\$ 19,859,811</u>	<u>\$ 19,698,496</u>	<u>\$ 23,263,921</u>	<u>\$ 11,717,108</u>

Source: Finance Department, City of Hollister

Note 1: The State of California dissolved redevelopment agencies during 2011-2012.

CITY OF HOLLISTER, CALIFORNIA
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

	2008	2009	2010	2011	2012	2013 (1)	2014 (2)	2015	2016	2017
REVENUES										
Taxes	\$ 17,115,012	\$ 21,416,637	\$ 18,654,108	\$ 18,771,474	\$ 16,240,798	\$ 13,490,843	\$ 13,663,232	\$ 14,442,192	\$ 14,821,919	\$ 17,087,346
Licenses and permits	470,836	1,071,578	2,135,977	2,155,992	1,337,093	1,261,930	1,941,643	2,438,444	5,992,109	2,898,239
Intergovernmental	8,576,806	1,362,085	1,309,093	2,188,232	1,947,134	3,681,596	1,706,561	5,090,914	7,006,805	3,057,325
Charges for services	797,352	945,538	1,433,712	1,587,676	1,112,597	2,166,569	4,147,787	4,305,295	5,456,508	7,495,514
Fines and forfeitures	132,419	643,202	185,325	132,095	110,439	140,475	159,744	195,664	207,892	198,029
Investment earnings	1,732,758	764,469	348,449	232,061	147,579	308,430	98,080	114,094	301,323	133,898
Other	2,668,418	4,979,793	1,668,529	2,142,299	1,790,357	6,439,011	1,392,433	1,011,122	1,983,365	1,385,657
Total revenues	31,493,601	31,183,302	25,735,193	27,209,829	22,685,997	27,488,854	23,109,480	27,597,725	35,769,921	32,256,008
EXPENDITURES:										
Current:										
General government	6,505,756	8,558,338	13,423,444	10,313,176	5,420,746	4,699,219	4,882,356	4,932,494	7,642,688	6,907,541
Public safety	9,928,001	11,283,420	11,258,547	10,666,040	11,353,416	10,648,630	12,346,509	13,827,116	14,469,409	14,958,233
Public works	2,652,311	2,654,005	2,564,064	2,374,410	2,676,268	2,243,945	2,868,954	2,513,057	2,817,457	3,737,999
Recreation	1,247,593	1,517,656	1,322,829	1,282,078	1,253,142	1,134,326	1,216,663	1,128,396	1,222,678	1,299,467
Capital outlay	4,666,628	1,338,440	1,681,738	3,790,377	4,304,724	2,994,830	973,887	4,458,082	6,756,264	4,319,846
Debt Service:										
Principal	765,000	795,000	835,000	990,000	1,125,000	2,425	38,596	34,446	113,166	101,551
Interest	2,036,699	2,001,434	2,686,796	2,408,845	1,192,033	723	661	4,812	8,416	3,567
Total expenditures	27,801,988	28,148,293	33,772,418	31,824,926	27,325,329	21,724,098	22,327,626	26,898,403	33,030,078	31,328,204
Excess (deficiency) of revenues over expenditures	3,691,613	3,035,009	(8,037,225)	(4,615,097)	(4,639,332)	5,764,756	781,854	699,322	2,739,843	927,804
OTHER FINANCING SOURCES (USES):										
Transfers in	366,242	3,316,231	5,104,018	1,968,313	786,687	322,725	-	395,540	929,316	723,900
Transfer out	(447,864)	(3,277,472)	(5,457,649)	(1,952,111)	(803,010)	(66,415)	-	(78,660)	(255,834)	(491,238)
Issuance of debt			8,000,000	-	30,868	-	170,000	142,462		1,467,682
Total other financing sources (uses)	(81,622)	38,759	7,646,369	16,202	14,545	256,310	170,000	459,342	673,482	1,700,344
EXTRAORDINARY GAINS (LOSSES)										
Net change in fund balances	\$ 3,609,991	\$ 3,073,768	\$ (390,856)	\$ (4,598,895)	\$ (25,106,306)	\$ 6,021,066	\$ 951,854	\$ 1,930,954	\$ 3,413,325	\$ 2,628,148
Debt service as a percentage of noncapital expenditures										
	12.11%	10.43%	10.97%	12.12%	10.07%	0.02%	0.18%	0.17%	0.46%	0.37%

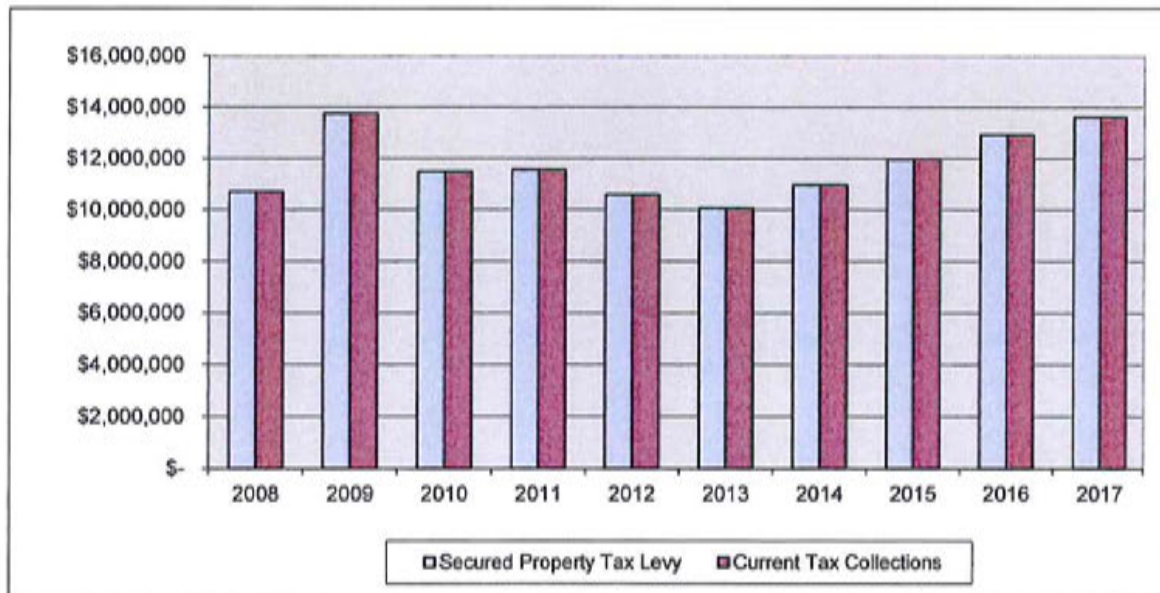
Source: Finance Department, City of Hollister

Note 1: The State of California dissolved redevelopment agencies during 2011-2012.

Note 2: The City of San Juan Bautista and the County of San Benito began contracting for fire service with the City of Hollister starting fiscal year 2013-2014.

CITY OF HOLLISTER, CALIFORNIA
PROPERTY TAXES LEVIES AND COLLECTIONS
DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Total Secured Property Tax Levy	Current Tax Collections	Percent of Current Taxes Collected	Delinquent Tax Collections	Total Tax Collections June 30 (1)	Percent of Total Tax Collections to Tax Levy
2008	\$ 10,703,399	\$ 10,703,399	100.00%		\$ 10,703,399	100.00%
2009	\$ 13,756,368	\$ 13,756,368	100.00%		\$ 13,756,368	100.00%
2010	\$ 11,479,993	\$ 11,479,993	100.00%		\$ 11,479,993	100.00%
2011	\$ 11,564,994	\$ 11,564,994	100.00%		\$ 11,564,994	100.00%
2012	\$ 10,584,243	\$ 10,584,243	100.00%		\$ 10,584,243	100.00%
2013	\$ 10,066,973	\$ 10,066,973	100.00%		\$ 10,066,973	100.00%
2014	\$ 10,974,108	\$ 10,974,108	100.00%		\$ 10,974,108	100.00%
2015	\$ 11,972,207	\$ 11,972,207	100.00%		\$ 11,972,207	100.00%
2016	\$ 12,930,663	\$ 12,930,663	100.00%		\$ 12,930,663	100.00%
2017	\$ 13,611,921	\$ 13,611,921	100.00%		\$ 13,611,921	100.00%



Note 1: Includes current and teeter buy-out, penalties, and interest.

Source: Finance Department, City of Hollister

CITY OF HOLLISTER, CALIFORNIA
ASSESSED VALUE OF TAXABLE PROPERTY
LAST TEN FISCAL YEARS
(modified accrual basis of accounting)

Fiscal Year	Secured Roll	Utility Roll	Unsecured Roll	Assessed Value
2008	\$ 3,216,374,691	76,000	\$ 94,525,013	\$ 3,310,975,704
2009	\$ 3,075,368,584	76,000	\$ 106,726,890	\$ 3,182,171,474
2010	\$ 2,666,436,361	76,000	\$ 105,399,825	\$ 2,771,912,186
2011	\$ 2,499,925,552	76,000	\$ 102,329,316	\$ 2,602,330,868
2012	\$ 2,445,660,741	76,000	\$ 105,558,069	\$ 2,551,294,810
2013	\$ 2,368,331,139	77,470	\$ 103,629,847	\$ 2,472,038,456
2014	\$ 2,513,521,254	77,470	\$ 119,023,876	\$ 2,632,622,600
2015	\$ 2,768,387,787	77,470	\$ 120,191,009	\$ 2,888,656,266
2016	\$ 2,968,121,573	77,470	\$ 119,594,872	\$ 3,087,793,915
2017	\$ 3,204,444,925	77,470	\$ 120,665,924	\$ 3,325,188,319

2016-2017 Local Secured Assessed Valuation Breakdown

Residential	Commercial	Industrial	Agricultural/Other	Total Local Secured Property
\$ 2,692,203,798	\$ 272,303,979	\$ 205,878,684	\$ 34,058,464	\$ 3,204,444,925

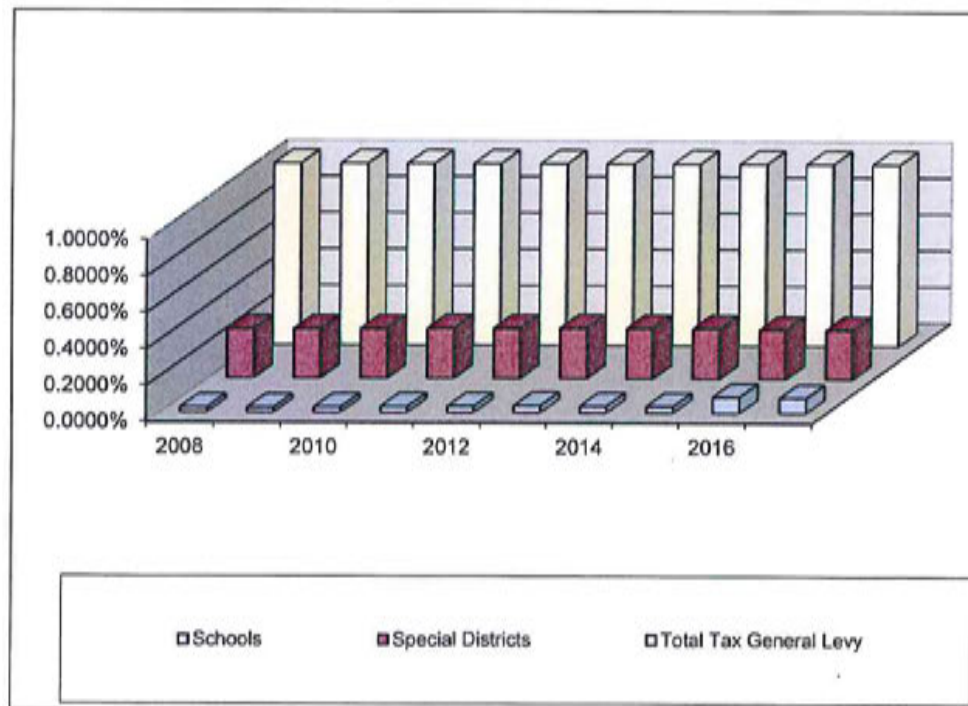
Note: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Source: California Municipal Statistics, Inc.

CITY OF HOLLISTER, CALIFORNIA
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
(Rate per \$100 of assessed value)
LAST TEN FISCAL YEARS

Fiscal Year	General Levy	Schools	Special Districts	Total
2008	1.000%	0.0274%	0.2730%	1.3004%
2009	1.000%	0.0273%	0.2734%	1.3007%
2010	1.000%	0.0286%	0.2762%	1.3048%
2011	1.000%	0.0328%	0.2784%	1.3112%
2012	1.000%	0.0348%	0.2798%	1.3146%
2013	1.000%	0.0389%	0.2811%	1.3200%
2014	1.000%	0.0373%	0.2800%	1.3173%
2015	1.000%	0.0354%	0.2784%	1.3138%
2016	1.000%	0.0888%	0.2745%	1.3633%
2017	1.000%	0.0828%	0.2739%	1.3567%

Note: California voters, on June 6, 1978, approved a constitutional amendment to Article XIII A of the California Constitution, commonly known as Proposition 13, which limits the taxing power of the California public agencies. Legislation enacted by the California Legislature to implement Article XIII A (Statutes of 1978 Chapter 292, as amended) provides that notwithstanding any other law, local agencies may not levy property tax except to pay debt service on indebtedness approved by voters prior to July 1, 1978, and that each County will levy the maximum tax permitted by Article XIII A of \$1 per \$100 of full cash value. Assessed value is equal to full cash value, pursuant to Senate Bill 1656, Statutes of 1978. The rates shown above are percentages of assessed valuation.



Source: California Municipal Statistics, Inc.

CITY OF HOLLISTER, CALIFORNIA
PRINCIPAL PROPERTY TAX PAYERS
CURRENT YEAR AND NINE YEARS PRIOR

Taxpayer	Rank	2017		Rank	2008 (1)	
		Assessed Valuation	Percentage of Total Assessed		Assessed Valuation	Percentage of Total Assessed
K & S Market, Inc.	1	\$ 36,422,006	1.137%		n/a	
Award Homes Inc.	2	20,751,929	0.648%		n/a	
Marich Confectionery Associates	3	14,106,607	0.440%		n/a	
Ken and Jill Gimelli	4	12,600,160	0.393%		n/a	
KMG Electronic Chemicals Inc.	5	12,351,258	0.385%		n/a	
Arka Monterey Park LLC	6	12,167,531	0.380%		n/a	
Northwest Packing Co. Inc.	7	11,805,903	0.368%		n/a	
Dayton Hudson Corporation	8	11,003,458	0.343%		n/a	
Premier Cinemas Inc.	9	9,324,658	0.291%		n/a	
Ozeki-Sake USA Inc.	10	9,082,718	0.283%		n/a	
Largest Secured Property Valuation		149,616,228	4.669%			0.000%
Other Secured Taxpayers		3,054,828,697				
Total Secured Property Valuation - net of exemptions		\$ 3,204,444,925			\$ -	

Note 1: In accordance with GASB Statement No. 44, the following table presents information for the City's principal taxpayers as of June 30, 2017 and should also be presented for June 30, 2008. However, June 30, 2008 information is not available from the County of San Benito. Information will not be presented until there is a nine year separation.

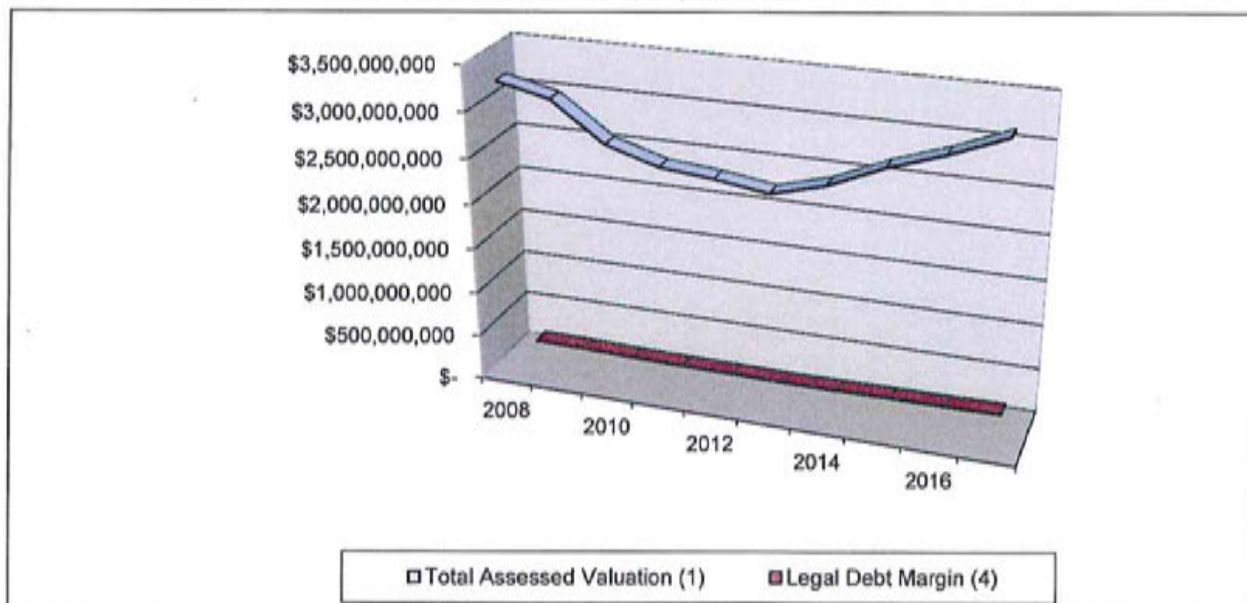
Source: California Municipal Statistics, Inc.

CITY OF HOLLISTER, CALIFORNIA
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year	Total Assessed Valuation (1)	Legal Debt Limit (2)	Total Net Debt Applicable to Limit	Legal Debt Margin (4)	Legal Debt Margin/Debt Limit
2008	\$ 3,310,975,704	\$ 124,161,589	\$ -	\$ 124,161,589	100%
2009	\$ 3,182,171,474	\$ 119,331,430		\$ 119,331,430	100%
2010	\$ 2,771,912,186	\$ 103,946,707		\$ 103,946,707	100%
2011	\$ 2,602,330,868	\$ 97,587,408		\$ 97,587,408	100%
2012	\$ 2,551,294,810	\$ 95,673,555		\$ 95,673,555	100%
2013	\$ 2,472,038,456	\$ 92,701,442		\$ 92,701,442	100%
2014	\$ 2,632,622,600	\$ 98,723,348		\$ 98,723,348	100%
2015	\$ 2,888,656,266	\$ 108,324,610		\$ 108,324,610	100%
2016	\$ 3,087,793,915	\$ 115,792,272		\$ 115,792,272	100%
2017	\$ 3,325,188,319	\$ 124,694,562		\$ 124,694,562	100%

Note:

- (1) Total assessed valuation includes exempt property.
- (2) California Government Code, Section 43605 sets the debt limit at 15%. The Code section was enacted when assessed valuations were based on 25% of full market value. This has since changed to 100% of full market value. Thus, the limit shown is 3.75% (one-fourth the limit of 15%).
- (3) The City does not have any General Bonded Debt.
- (4) The legal debt margin is the legal debt limit reduced by all general bonded debt.



Source: Finance Department, City of Hollister and the County of San Benito County

CITY OF HOLLISTER, CALIFORNIA
RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO TAXABLE ASSESSED
VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS

Fiscal Year	City Population (1)	Assessed Value	Gross Bonded Debt	Debt Payable from Enterprise Revenue (2)	Net Debt	Ratio of Net Bonded Debt to Assessed Value	Percentage of Personal Income (4)	Net Bonded Debt per Capita
2008	36,878	\$ 3,173,866,869	\$ -	\$ 127,660,505	\$ 127,660,505	4.012%	n/a	\$ 3,494
2009	37,054	2,762,160,352		118,953,880	118,953,880	4.291%	n/a	3,462
2010 (3)	34,925	2,771,912,186		116,983,321	116,983,321	4.220%	n/a	3,210
2011 (3)	35,165	2,602,330,868		104,603,826	104,603,826	4.020%	8.77%	2,975
2012 (3)	35,533	2,551,294,810		108,067,169	108,067,169	4.236%	8.68%	3,041
2013 (3)	36,108	2,472,038,456		105,662,467	105,662,467	4.274%	7.69%	2,926
2014 (3)	36,676	2,632,622,600		97,978,848	97,978,848	3.722%	6.92%	2,671
2015 (3)	36,291	2,888,656,266		94,432,203	94,432,203	3.269%	6.27%	2,602
2016 (3)	36,473	3,087,793,915		76,298,893	76,298,893	2.471%	4.79%	2,092
2017 (3)	36,677	3,325,188,319		74,245,552	74,245,552	2.233%	4.36%	2,024

Source:

- (1) State of California, Department of Finance
(www.dof.ca.gov/forecasting/demographic/estimates)
- (2) Finance Department, City of Hollister
- (3) Includes 2010 Census Changes
- (4) Bureau of Economic Analysis (for San Benito County)
(<http://www.bea.gov/regional/bearfacts/>)

CITY OF HOLLISTER, CALIFORNIA
RATIO OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(In Thousands, except Per Capita and Personal Income)

Fiscal Year	Governmental Activities		Business-type Activities		Total Primary Government	Percentage of Assessed Value	Percentage of Personal Income (1)	Per Capita
	Capital Leases	Bonds	Bonds	Loans				
2008	\$ -	\$ 39,050	\$ 126,870	\$ 791	\$ 166,711	5.2526%	n/a	\$ 4,521
2009		38,255	118,230	724	157,209	5.6915%	n/a	4,243
2010		45,420	116,330	653	162,403	5.8589%	n/a	4,650
2011		44,430	104,025	579	149,034	5.7269%	0.02%	4,238
2012			108,067		108,067	4.2358%	0.03%	3,041
2013			105,662		105,662	4.2743%	0.04%	2,926
2014			97,928	51	97,979	3.7217%	0.04%	2,671
2015	\$ 268		94,393	39	94,700	3.2783%	0.04%	2,609
2016	154		76,272	27	76,453	2.4760%	0.06%	2,096
2017	1,521		74,246		75,767	2.2786%	0.06%	2,066

Source:

(1)

Bureau of Economic Analysis (for San Benito County)
(<http://www.bea.gov/regional/bearfacts/>)

Source: Finance Department, City of Hollister

CITY OF HOLLISTER, CALIFORNIA
OVERLAPPING BONDED DEBT
JUNE 30, 2017

2016-17 Assessed Valuation: \$ 3,325,188,319

	Total Debt 6/30/2017	% Applicable (1)	City's Share of Debt 6/30/17
<u>DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT:</u>			
Gavilan Joint Community College District	\$ 92,870,000	11.310%	\$ 10,503,597
Hollister School District	41,975,000	73.736%	30,950,686
North County Joint Union School District	2,909,906	5.247%	152,683
San Benito Joint Union School District	58,060,000	55.281%	32,096,149
San Benito Healthcare District	29,000,000	47.289%	13,713,810
City of Hollister	1,520,542	100.000%	1,520,542
City of Hollister 1915 Act Bonds	1,335,000	100.000%	1,335,000
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT			<u>\$ 90,272,467</u>
<u>OVERLAPPING GENERAL FUND DEBT:</u>			
Gavilan Joint Community College District General Fund Obligations	\$ 7,415,000	11.310%	\$ 838,637
TOTAL OVERLAPPING GENERAL FUND DEBT			<u>\$ 838,637</u>
<u>OVERLAPPING TAX INCREMENT DEBT (Successor Agency):</u>	\$ 34,500,000	100.000%	33,145,000
			<u>\$ 33,145,000</u> (2)
TOTAL DIRECT DEBT			\$ 1,520,542
TOTAL OVERLAPPING DEBT			\$ 122,735,562
COMBINED TOTAL DEBT			<u>\$ 124,256,104</u>

(1) Percentage of overlapping agency's assessed valuation located within boundaries of the city.

(2) Excludes tax and revenue anticipation notes, revenue, mortgage revenue, and non-bonded capital lease obligations.

Ratios to 2016-17 Assessed Valuation:

Direct Debt	0.41%
Total Direct and Overlapping Tax and Assessment	0.04%
Combined Total Debt	3.74%

Ratios to Redevelopment Successor Agency Incremental Valuation (\$1,258,444,285):

Total Overlapping Tax Increment Debt	2.63%
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CITY OF HOLLISTER, CALIFORNIA
RATIO OF GENERAL BONDED DEBT OUTSTANDING
LAST TEN FISCAL YEARS

	Fiscal Year										
	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General Obligation Bonds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Less:											
Amounts Available in Debt Service Fund											
Total Net Obligation Bonds Outstanding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percentage of Estimated Actual Taxable Value of Property	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Per Capita	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

Source: Finance Department, City of Hollister

**CITY OF HOLLISTER, CALIFORNIA
DEMOGRAPHICS AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS**

Fiscal Year	City of Hollister Population (1)	County of San Benito		School Enrollment (3)	County of San Benito Unemployment Rate (4)
		County of San Benito Personal Income (2)	Per Capita Personal Income (2)		
2008	36,878	1,971,288,000	36,326	9,586	10.1%
2009	37,054	1,909,403,000	35,076	9,510	16.0%
2010 (5)	34,925	1,918,978,000	34,556	8,862	15.4%
2011 (5)	35,165	2,039,927,000	36,314	8,819	15.3%
2012 (5)	35,533	2,138,209,000	37,598	8,797	12.6%
2013 (5)	36,108	2,279,346,000	39,576	8,806	10.4%
2014 (5)	36,676	2,417,263,000	41,486	8,797	8.1%
2015 (5)	36,291	2,565,863,000	43,643	8,788	7.8%
2016 (5)	36,473	2,756,362,000	46,392	8,731	6.8%
2017 (5)	36,677	n/a	n/a	8,840	5.8%

Sources:

- (1) State of California, Department of Finance
(www.dof.ca.gov/forecasting/demographic/estimates/E-1)
- (2) Bureau of Economic Analysis (www.bea.gov/bea/regional/index.htm/)
- (3) Ed-data (www.ed-data.org)
- (4) U.S. Bureau of Labor Statistics (www.bls.gov)
- (5) Includes 2010 Census Changes

CITY OF HOLLISTER, CALIFORNIA
PRINCIPAL EMPLOYERS
JUNE 30, 2017 and Nine Years Ago

Major County Employers						
Company	2017			2008 ¹		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Natural Select Foods	1000	1	7.19%	n/a	n/a	n/a
Hazel Hawkins Memorial Hospital	575	2	4.14%	n/a	n/a	n/a
San Benito Foods	500	3	3.60%	n/a	n/a	n/a
Pride of San Juan	425	4	3.06%	n/a	n/a	n/a
Milgard	330	5	2.37%	n/a	n/a	n/a
San Benito High School District	245	6	1.76%	n/a	n/a	n/a
Quantic Halex	240	7	1.73%	n/a	n/a	n/a
McCormick Selph	220	8	1.58%	n/a	n/a	n/a
Semifab	200	9	1.44%	n/a	n/a	n/a
Target	170	10	1.22%	n/a	n/a	n/a
Safeway	155	11	1.12%	n/a	n/a	n/a
City of Hollister	145	12	1.04%	n/a	n/a	n/a
Guerra Nut Shelling Co. Inc.	130	13	0.94%	n/a	n/a	n/a
Granite Rock	115	14	0.83%	n/a	n/a	n/a
Cable Car Sunglasses	110	15	0.79%	n/a	n/a	n/a
Corbin, Inc.	110	16	0.79%	n/a	n/a	n/a
Lifesparc Inc.	100	17	0.72%	n/a	n/a	n/a
Safety Storage	100	18	0.72%	n/a	n/a	n/a
California PC Products	100	19	0.72%	n/a	n/a	n/a
West Marine	85	20	0.61%	n/a	n/a	n/a
Total	<u>5,055</u>		<u>17.86%</u>			

¹ The information is not available as the City did not track this information until 2009.

Source: Finance Department, City of Hollister and San Benito County Chamber of Commerce

CITY OF HOLLISTER, CALIFORNIA
MISCELLANEOUS STATISTICAL INFORMATION
JUNE 30, 2017

Geographical Location: The City is located at the north end of San Benito County, which is surrounded by Santa Cruz, Santa Clara, Merced, Fresno, and Monterey Counties. The City is located approximately 95 miles south of San Francisco, 40 miles south of San Jose, 30 miles northeast of Salinas, and 40 miles east of Monterey.

Area of City: 6.6 square miles

County Seat: Hollister, California

Date of Incorporation: August 29, 1872

Form of Government: General Law City, governed by a four-member City Council and Mayor

Fiscal Year Begins: July 1

City Employees: as of June 30, 2017: 152.5 FTEs

Source: Finance Department, City of Hollister

CITY OF HOLLISTER, CALIFORNIA
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	For the Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police										
Criminal Citations Issued	1,352	2,113	1,184	1,329	1,105	702	1,312	1,750	2,024	233
Parking Citations	399	722	950	1,399	1,091	2,320	1,864	1,241	1,339	969
Fire										
Number of Calls Received	1,973	1,921	1,856	1,868	2,007	3,604	3,449	3,367	4,276	3,975
Public Works										
Streets Resurfacing (Miles)	-	-	-	2	1	1	-	1	1	-
Tons of debris collected by Street Sweepers	708	691	463	960	1,110	833	778	602	737	677
Community Services										
Facility Rentals	621	745	745	758	668	735	1,265	648	505	141
Community Development										
Building Inspections Completed	604	607	1,960	2,006	1,318	1,272	474	1,190	3,192	6,612
Total Permits Issued	645	647	506	513	448	583	250	224	822	751
Water										
Million Gallons Water Treated	903	1,014	800	1,047	822	904	975	570	557	879
Percent of Drinking Water Regulations Met	99%	99%	99%	99%	99%	99%	99%	99%	99%	99%
Wastewater										
Million Gallons waste Water Treated	807	730	1,000	762	744	777	822	807	675	683
Miles of Wastewater Collection System Pipes Cleaned	23.8	38.2	22.5	4.4	15.8	15.2	18	24	11	110
Percent of Discharge Requirement Met	99%	99%	95%	99%	99%	99%	99%	99%	99%	99%
Airport										
Hangar/ Buildings Customers	92	90	87	87	87	87	86	82	83	84

Source: Various City Departments, City of Hollister

CITY OF HOLLISTER, CALIFORNIA
CAPITAL ASSET STATISTICS BY FUNCTION
LAST TEN FISCAL YEARS

Function/Program	For the Fiscal Year Ended June 30,									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Police										
Stations	1	1	1	1	1	1	1	1	1	1
Fire										
Stations	2	2	2	2	2	2	2	2	2	2
Public Works										
Streets (Miles)	95	95	95	95	95	95	95	95	112	112
Community Services										
Parks Acreage	59	109	109	109	109	109	109	111	114	117
Parks	12	13	13	13	13	13	13	14	14	17
Tennis Courts	3	3	3	3	3	3	3	3	3	3
Community Buildings	3	3	3	3	3	3	3	3	3	3
Water										
Number of Pump Stations/ Booster Stations	1	1	1	1	1	1	1	1	1	1
Number of Treatment Plants	1	1	1	1	1	1	1	1	1	2
Number of Wells	6	6	6	6	6	6	6	6	6	5
Wastewater										
Number of Treatment Plants	2	2	2	2	2	2	2	2	2	2
Number of Lift Stations	4	4	4	4	4	4	4	4	4	4
Airport										
Runways, Taxiways, Ramps, and Hanger Areas (Paved Surface in sq. ft)(in thousand)	2,455	2,455	2,455	2,455	2,455	2455	2455	2800	2800	2800
Parking										
Number of Parking Structures and Lots	10	10	10	10	10	10	10	10	10	10
Number of Parking Spaces	425	425	425	425	425	425	425	425	423	423

Source: Various City Departments, City of Hollister

CITY OF HOLLISTER, CALIFORNIA
FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/ PROGRAM
LAST TEN FISCAL YEARS

Function/Program	Full-time Equivalent Employees									
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
General government:										
City Clerk	1	1	1	1	1	1	1	2.0	2.0	3.0
City Attorney	1	1	1	1	1	1	*	*	*	*
City Manager	1	1	1	1	1	1	1	2.0	2.0	2.0
Community Development	7	9	9	7	5	5	5	5.0	5.0	6.0
Engineering	8	8	7	7	7	6	6	5.0	6.0	5.0
Administration	16	16	14	12	14	13	14	14.0	15.0	14.0
Public Safety:										
Police Protection	29	29	39	29	30	30	33	34.5	35.5	40.5
Code Enforcement	1	1	1				1	2.0	2.0	3.0
Animal Control	4	4	5	2	2	3	3	3.0	3.0	4.0
Fire Protection	26	26	27	24	24	24	40	40.0	42.0	41.0
Public Works:										
Public works	18	19	21	11	15	11	11	11.0	12.0	12.0
Utilities:										
Street Sweeping	2	2	2	2	2	1	1	1.0	1.0	1.0
Water	6	6	6	6	6	6	6	6.0	6.0	7.0
Wastewater	5	5	8	12	8	12	12	12.0	8.0	8.0
Recreation										
	3	3	3	3	3	3	3	3.0	3.0	3.0
Airport										
	2	3	3	3	3	3	3	2.0	3.0	3.0
	130	134	148	121	122	120	140	142.5	145.5	152.5

* Contract

Note: Information was not available for ten years' reporting, but will be accumulated over time as it becomes available.

Source: Payroll Department, City of Hollister, CA

City of Hollister

2018-2020 Bi-Annual Budget

Comparison of Financial Status to Other Jurisdictions

City	Number of Full Time Employees	Population	Total Operating Budget (All Funds)	Total Portion of Operating Budget Related to Personnel Services	% of Budget Related to Personnel Services
Gilroy	250.0	55,936	\$ 123,280,088	\$ 48,708,327	40%
Hollister	168.5	36,677	57,084,128	24,876,535	44%
Marina	93.0	21,688	36,774,388	14,458,500	39%
Morgan Hill	195.0	44,145	157,183,139	37,529,385	24%
Salinas	609.0	157,218	150,984,541	93,307,585	62%
Seaside	149.0	34,165	32,049,969	26,024,686	81%
Watsonville	412.6	53,796	156,851,818	58,412,397	37%

City	Property Tax	Sales Tax	Transient Occupancy	Utility Tax	Business License
Gilroy	\$ 12,278,553	\$ 17,768,469	\$ 1,709,332	\$ 4,748,381	\$ 694,459
Hollister	6,155,147	10,014,296	218,033	-	242,461
Marina	3,018,698	5,366,144	2,680,928	-	137,000
Morgan Hill	10,908,334	9,734,686	2,741,623	-	190,116
Salinas	26,987,393	64,579,520	2,730,456	20,733,834	5,031,411
Seaside	6,785,706	11,657,020	2,701,621	2,484,446	585,551
Watsonville	13,299,865	16,082,622	605,061	3,679,443	510,628

Source: Cities

2016-2017 Actual Data

