ELEMENTS OF THE BUDGET DOCUMENT

Budgets play a crucial role in communicating to elected officials, city employees, and the public the City's plans for the use of its resources. Yet budgets are complex documents that can be difficult to grasp at first glance. Although the City has made every effort to make the document as easy to navigate as possible, this section provides the reader with some basic understanding of the constituent components of the Bi-Annual Budget document. The Budget for 2013-15 is a policy document that describes the City's goals and objectives and indicates how resources are allocated to achieve these goals. In addition, it serves as a financial plan, an operations guide, and a communications tool.

The document includes the following key elements:

Introduction

The Introduction includes the City Manager's Budget Message to the City Council. The Budget Message highlights the Council's goals, summarizes the City's financial position, highlights key issues that are addressed in the budget, documents proposed new programs, and recommends strategies for ensuring financial stability while continuing to provide high quality services to the community. The Introduction also has the overall City organization chart, area map, and miscellaneous statistics and demographics.

Budget Guide

The Budget Guide section allows the reader to understand the purpose of the budget, how the budget is developed, budget schedule, an explanation of the budget process, structure of the City's finances, revenue descriptions, key assumptions used to build the budget, and the City's long term debt.

Summary Schedules

This Summary Schedules section provides summary financial information regarding fund balances, projected revenues, expenditures and transfers for all funds in the City. This section also includes a summary of positions by department.

General Fund, General Government, and Departmental Operating Budgets

The General Fund section provides financial detail for this fund, including 10-year revenue and expenditure history and 4-year projections. The General Government section provides descriptive information on the functions, accomplishments, objectives, and budget highlights of this budget group, and a listing of both historical and proposed expenditures for this area.

The Departmental Operating Budgets are divided into individual sections for the following operating departments: Administrative Services, Community and Economic Development, Police, and Public Works. Each section includes a departmental organization chart, staffing summary, and a list of major responsibilities. Additionally, each department budget provides summary narrative and financial information for each of its divisions/program areas that includes significant accomplishments for 2011-13, objectives for 2013-15, and budget highlights. The historical and proposed two year budget expenditures by division are provided.

Enterprise Funds

The Enterprise section provides information on the City's three enterprise funds: Water System, Marina and Parking Services.

Special Revenue Funds

This section provides information on the City's eleven special revenue funds: Public Safety Grants, Gasoline Tax, Measure J, NPDES, Proposition 1B, Recycling, Housing In-Lieu, PEG Access, Lighting and Landscaping, and Mitigation/Impact Fees.

Internal Service Funds

This section includes information on the City's two internal service funds: Equipment Replacement and Information Systems.

Debt Service Funds

This section provides information on the debt service for the city.

Capital Improvement Program

The Capital Improvement Program section details the proposed capital projects for the 2013-15 fiscal years and those projects carried forward from the prior year. This section includes projects that have been reviewed and approved by the City Council. Projects recommended for funding have been selected based on criteria approved by the City Council.

Financial Policies

This section includes copies of all of the City's financial policies, including the Budget, Capital Financing and Debt Management, CIP, Fixed Assets Capitalization and Inventory Control, and Investment policies. The City's Fees Resolution is also included.

Appendices

The Appendices section includes: Budget Resolution; Appropriation (Gann) Limit Resolution and Description; Summary of Benefits by Representative Unit; Guide to Funds by Number; Budget Glossary; List of Acronyms; and Budget Index.

BUDGET DEVELOPMENT

Budget Process

The City adopts a biennial budget for the General Fund, 3 Enterprise Funds, 9 Special Revenue Funds, 2 Internal Service Funds and 3 Debt Service Funds. The City Council also adopts a five year Capital Improvement Plan of which two years are presented in this operating budget. The City Council adopts this operating budget, in its entirety, by June 30 through passage of an adopting resolution. The proposed budget includes estimated expenditures and forecast revenues for the next two years on a basis consistent with Generally Accepted Accounting Principles (GAAP).

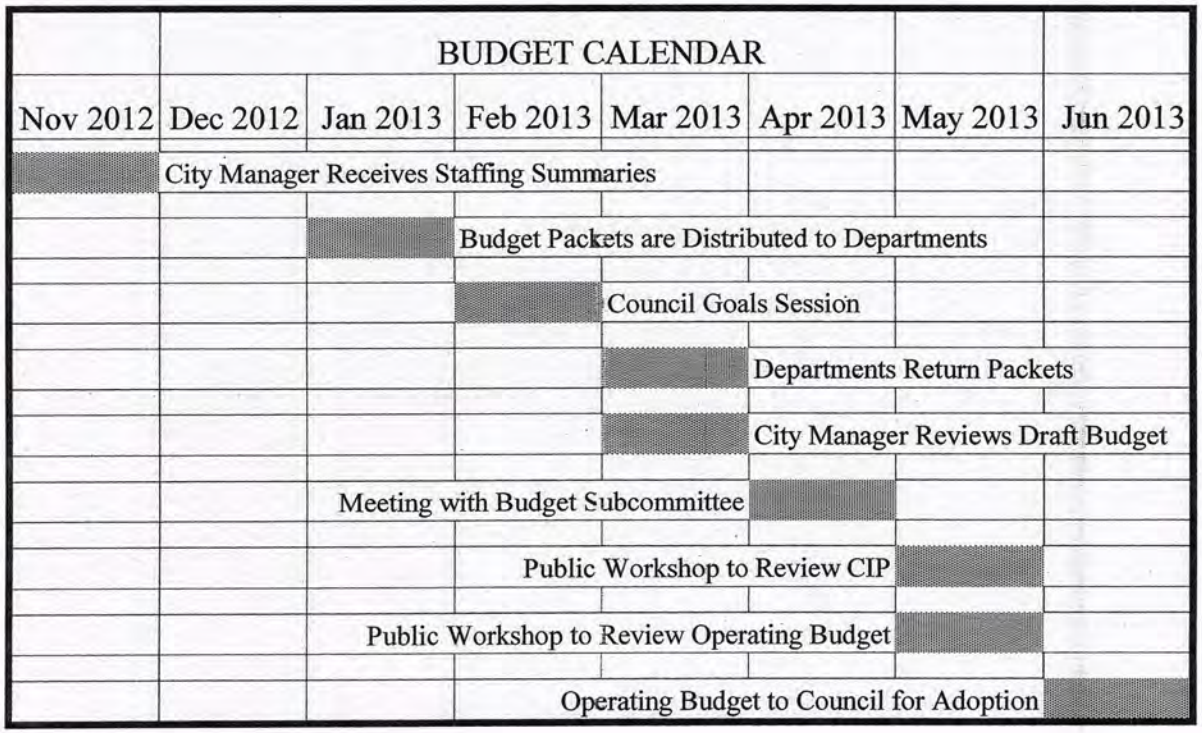
As with any budget preparation, the ongoing process includes the phases of development, proposal, adoption, and monitoring.

- Development
  - City Manager receives a review of the staffing summaries prepared by the Administrative Services Department in November 2012.
  - In January 2013, the distribution of budget instructions, guidelines and packets were distributed to departments for the department heads to prepare estimates for required appropriations.
  - The City Council had a goals session on February 9, 2013 with the City Manager and Department Heads.
  - Department Heads returned budget packets to the Administrative Services Department by March 1, 2013.
  - City Manager reviewed "draft" budget March 18, 2013.

- Proposal
  - The Budget Subcommittee met on April 15, 2013 to review the budget and recommended to move to a public hearing.
  - City Council held a public workshop on May 15, 2013 to review and adopt the five year capital improvement plan.
  - City Council held a public workshop on May 30, 2013 to review the two year operating budget and for Council to provide direction of staff to finalize the proposed budget.

- Adoption
  - The Fiscal Year 2013-14 and 2014-15 operating budget was adopted by resolution at a public City Council meeting on June ___, 2013.

- Monitoring
  - The budget is monitored through the fiscal year by the Finance Division.
  - Department heads will maintain control over their respective funds and ensure adequate resources are available.
  - In January a mid-year review is conducted and any revisions to the budget are presented to Budget Subcommittee.
  - In February any budget adjustments will be presented to the City Council for adoption by resolution.
  - In June a review of the second year of the biennial budget will be conducted and any changes will be presented by June 30th to the City Council for adoption by resolution.
  - Any necessary adjustments to the budget throughout the two years will be enacted by City Council resolution.



Level of Budget Control

The 2-year budget is prepared by fund, function, and department. The City's department heads may make transfers of appropriations within their respective departments. The City Manager is authorized to revise the budget so long as the total revisions in any single budget year do not exceed 1% of the budget, and provided that sufficient revenues are available to offset such revisions. Council approval is required for additional appropriation from fund balances or new revenue sources. The legal level of budgetary control is the department level.

Cost Allocation

The City uses three methods to allocate costs associated between funds and for grant purposes. These are direct costs, used to allocate, by percent, the cost of specific positions among funds; indirect costs, which allocate overall department costs, by percent, to the other departments and other funds; and job costing, which charges projects and service funds an hourly rate based times the hours spent. The methodology for computing these costs are as follows:

- **Direct Costs**
  The employee's annual salary and total benefit costs are added together to get a total cost for the employee. All services that the employee is involved in providing are identified, as well as the percent of time spent on providing each service. The total annual cost of the employee is then multiplied by the percent and charged to the appropriate fund receiving the service. This allocation is charged out with every payroll.

- **Indirect Costs**
  All services that a department provides to other departments or funds are identified by a percent. The department costs multiplied by the percent is then charged out to the identified departments and funds on a monthly basis.

- **Job costing**
  The employee's annual salary and total benefit costs are added together and then divided by 2,080 hours to get an hourly rate. Hours spent by employees for specific projects and jobs are then multiplied by the hourly rate and charged to the project or job monthly.

Reporting Entity

The City of Martinez was incorporated in 1876 under the laws of the State of California and enjoys all the rights and privileges applicable to a General Law City. The City is governed by a five member City Council, under the Council-Manager form of government. The City provides a wide variety of services to its citizens, including police, public services, community development, engineering, recreation, and general administrative services. The City also operates public water utilities system. All of these services are accounted for in the City's financial statements. The financial statements for the City of Martinez are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing government accounting and financial reporting principles. The more significant of the City's accounting policies are described on the following pages.

Fund Accounting

The City uses funds to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is an accounting entity with a self-balancing set of accounts established to record the financial position and results of operations of a specific governmental activity. The City maintains both governmental and proprietary fund types.

Governmental Fund Types

- ***General Fund*:** The General Fund is the government's primary operating fund. It accounts for all financial resources of the general government, operating fund of the City and accounts for all unrestricted financial resources except those required to be accounted for in another fund.

- ***Special Revenue Funds*:** Special Revenue Funds account for the proceeds of specific revenue sources (other than special assessments, expendable trusts or capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

- ***Debt Service Funds*:** Debt Service Funds account for the accumulation of resources for the payment of interest and principal on general long-term debt and related costs.

- ***Capital Projects Funds*:** Capital Projects Funds account for financial resources segregated for the acquisition of major capital projects or facilities (other than those financed by proprietary fund types.)

Proprietary Fund Types

- ***Enterprise Funds*:** Enterprise Funds account for operations in a manner similar to private business enterprises where the intent is that the costs of providing goods or services to the general public on a continuing basis is to be financed or recovered primarily through user charges.

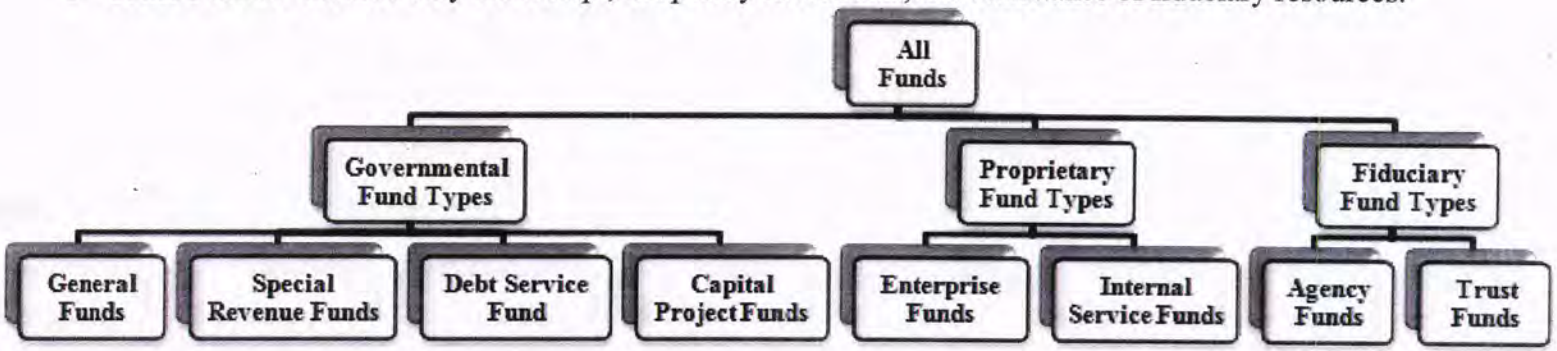
- ***Internal Service Funds*:** Internal Service Funds account for the financing of goods and services provided by one department or agency to other departments or agencies of the City or to other governmental units, on a cost-reimbursement basis. These costs-reimbursement rates are established to recovery cost of replacement over time.

Fiduciary Fund Types

Fiduciary Funds account for assets held by the City as trustee or agent for individuals, private organizations, or other government units. Fiduciary Funds are not part of the City's operating budget.

- ***Agency Funds*:** Used to report resources held by the City in a custodial capacity.

- ***Trust Funds*:** Involve only the receipt, temporary investment, and remittance of fiduciary resources.



Basis of Accounting

Basis of accounting refers to how revenues and expenditures are recognized in the accounts and reported in the financial statements, regardless of the measurement of focus applied. Governmental fund types use a modified basis of accounting. Revenues are recognized when available and measurable. Revenues which are accrued include Federal and State grants and subventions; transient occupancy taxes; document transfer tax; sales taxes collected by the State on behalf of the City prior to year-end; interest; and certain charges for current services. Revenues which are not considered susceptible to accrual include certain licenses, permits, fines, forfeitures and penalties. Expenditures are recorded when the related fund liability is incurred. Principal and interest on general long-term debt and special assessment debt are recorded as expenditures when paid.

All proprietary funds are accounted for using the accrued basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Depreciation of all proprietary fund fixed assets is charged as an expense against operations each year, and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the proprietary fund's balance sheet as a reduction in the book value of fixed assets.

Basis of Budgeting

The budgets of *General Governmental Type Funds* are prepared on a modified accrual basis, which means that obligations of the City are budgeted as expenditures, but revenues are recognized only when they are measurable and available.

The *Enterprise Funds* also recognize expenditures as encumbrances when a commitment is made. Revenues, on the other hand, are recognized when they are obligated to the City, for example water user fees are recognized as revenue when service is provided.

In all cases for the General Governmental and Enterprise funds, when goods and services are not received by year end, the encumbrance lapse. The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on the basis of "Generally Accepted Accounting Principles" (GAAP). In most cases, the way the City prepares its budget conforms to GAAP, with the following exceptions:

- Principal payments on long-term debt within the Enterprise Funds are applied to the outstanding liability on a GAAP basis, but are expended on a Budget basis.
- Capital Outlay within Enterprise Funds are recorded as assets on a GAAP basis and expended on a Budget basis.
- Depreciation expense is recorded on a GAAP basis only.

STRUCTURE OF THE CITY'S FINANCES

The City's finances are structured in a variety of funds, which are the basic accounting and reporting entities in governmental accounting. The funds that comprise the 2013-2015 Budget are described as follows:

General Fund

The General Fund is the City's primary reporting entity for current general government operations of the City of Martinez. It accounts for all financial resources not required by law or administrative action to be accounted for in another fund. Section 4 of this Budget provides detailed financial information of the General Fund. Section 5 provides narrative and financial information on the General Government group. The budget by department can be found under Sections 6-9.

Enterprise Funds

The City's Enterprise Funds include the Water System, Marina, and Parking Services. Each is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures. Section 10 provides the financial information for the City's Enterprise Funds, which includes their respective Capital Improvement Program (CIP) information.

- **Water System Fund**
  The Water System Fund accounts for the funds received from customers receiving water service provided by the City and the related expenditures for administration, system improvements, maintenance and repair, and debt service issue related to the provision of water service to the customers.

- **Marina Fund**
  The Marina Fund revenues include management fees, lease payments, sales and property taxes.

- **Parking Services Fund**
  The Parking Services Fund accounts for the activities related to the various parking lots and parking meters in the City. Revenue is generated from parking meters and parking permits.

Special Revenue Funds

Special Revenue Funds account for revenue sources that are legally restricted to specific purposes. These funds can be found in detail under Section 11.

- **Public Safety Grants**
  These are Federal and State grants received by the Police Department for improvements in public safety technology and other special projects.

- **National Pollution Discharge Elimination System (NPDES)**
  The City participates in the Contra Costa County Flood Control and Water Conservation District for the collection, administration, distribution, and expenditure of funds derived from stormwater utility assessments. The assessment is collected with property taxes received by the County Tax Collector and is used for pollution control improvements and drainage system maintenance.

- **Measure J**
  Measure J funds are from a voter-approved, half cent countywide sales tax levied to fund transportation improvements and disburses these funds to pay for local street improvements.

- **Gasoline Tax**
  Gasoline tax is a tax on each gallon of fuel used to propel a motor vehicle or aircraft. Gas tax revenue is distributed to cities using several formulas. These funds must be used exclusively for engineering costs, maintenance and repair, and capital improvement projects related to City streets.

- **Proposition 1B**
  This fund accounts for the 2006 voter approved Proposition 1B funds to be used for street improvements, including pavement rehabilitation projects.

- **Recycle Fund**
  This fund accounts for the grants the City receives for the disposal of used oil and recycling. This fund also accounts for funds received from the solid waste hauler to cover costs to implement Assembly Bill 939 programs and Climate Action Plan initiatives.

- **PEG Access**
  This fund accounts for the payments received by the City's cable provider to be used for public, educational and governmental capital support as provided by the City's franchise agreement.

- **Lighting and Landscaping**
  This fund accounts for the installation, maintenance and improvements of subdivision lighting and landscaping within the various special assessment districts. Monies are collected through an annual levy on the property owners within each district.

- **Mitigation/Impact Fees**
  This fund accounts for fees collected from developers to mitigate the impact of new development. The City established the following impact fees: traffic, park in-lieu, child care, drainage, cultural facilities, police facilities, and park and recreation.

Internal Service Funds

Internal Service Funds are proprietary funds used by the City to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis. The following are the City's two Internal Service Funds, which can be found under Section 12:

- **Equipment Replacement**
  The Equipment Replacement Fund accounts for the accumulation of funds for the maintenance and subsequent replacement of the equipment under City control. Costs are charged to departments by way of "rental charges" of City vehicles and equipment.

- **Information Systems**
  The Information System Fund accounts for the services rendered to all City departments for management of the City's hardware and software needs. Costs are charged to departments by percent based on the number of computer work stations and overall use of technology.

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs (other than those paid for by the Enterprise Funds). Information on the debt service of the General Fund can be found in Section 13.

- **2003 Certificate of Participation**
  This fund accounts for the accumulation of resources for, and the payment of long-term debt principal, interest and related costs for the 2003 Certificate of Participation (COP). On March 11, 2003, the City issued (COPs) to refund and retire the outstanding 1992 City Hall Refurbishment COPs.

- **2008, Series A General Obligation Bond**
  This fund accounts for funds received and used for payment of debt service on the 2008, Series A General Obligation Bond issued May, 2009. Interest and principal payments are payable from *ad valorem* property tax levied by the City and collected by the County.

- **2008, Series B General Obligation Bond**
  This fund accounts for funds received and used for payment of debt service on the 2008, Series B General Obligation Bond issued March, 2012. Interest and principal payments are payable from *ad valorem* property tax levied by the City and collected by the County.

Capital Improvement Program

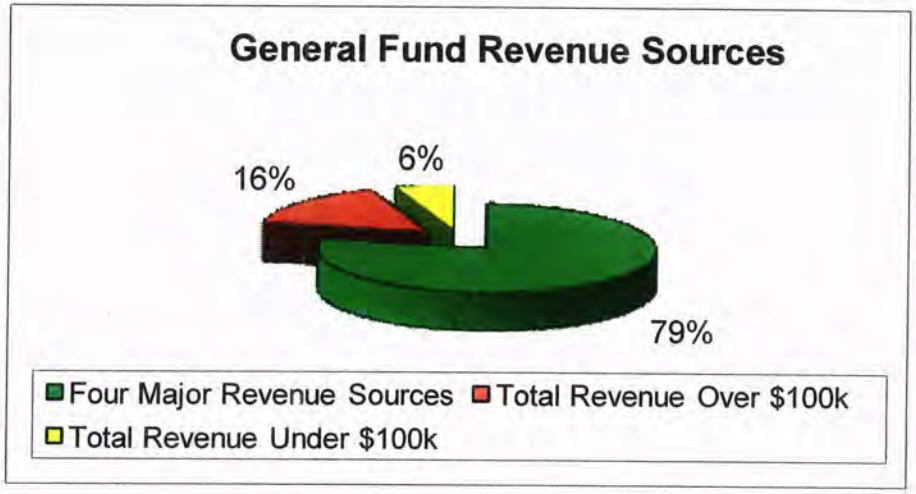
The Capital Improvement Program (CIP) budget is for expenditures on capital projects such as major street or park improvements, building construction, and major facility maintenance. Section 14 provides information on those projects that are in progress or will be undertaken in the next two budget years (other than those paid for by Enterprise Funds).

REVENUE DESCRIPTIONS

General Fund

The General Fund is the City's primary reporting entity for current general government operations of the City of Martinez. It accounts for all financial resources not required by law or administrative action to be accounted for in another fund. All revenues not restricted to specific purposes are recorded in the General Fund, and likewise, all services that are of a general nature – police, routine public works activities, development-related functions (such as planning, engineering, and building inspections), leisure activities, and general administrative support – are budgeted here. The General Fund is the City's largest operating fund.

The General Fund is comprised of eight major revenue categories: Taxes; License, Permit and Fees; Fines and Forfeitures; Intergovernmental; Charges for Services; Use of Money and Property; Other Revenue; and Transfers In. For specific details of what comprises each category, please refer to the revenue schedules on pages 57-59. Within these categories, the City of Martinez relies on four major revenue sources to balance the General Fund which make up 79% of the total operating General Fund budget. They are property tax; sales and use tax (and sales tax in-lieu); VLF property tax swap; and franchise fees. The chart below illustrates the significance of these revenues, and the composition of the remaining revenue sources (either over or under $100K):

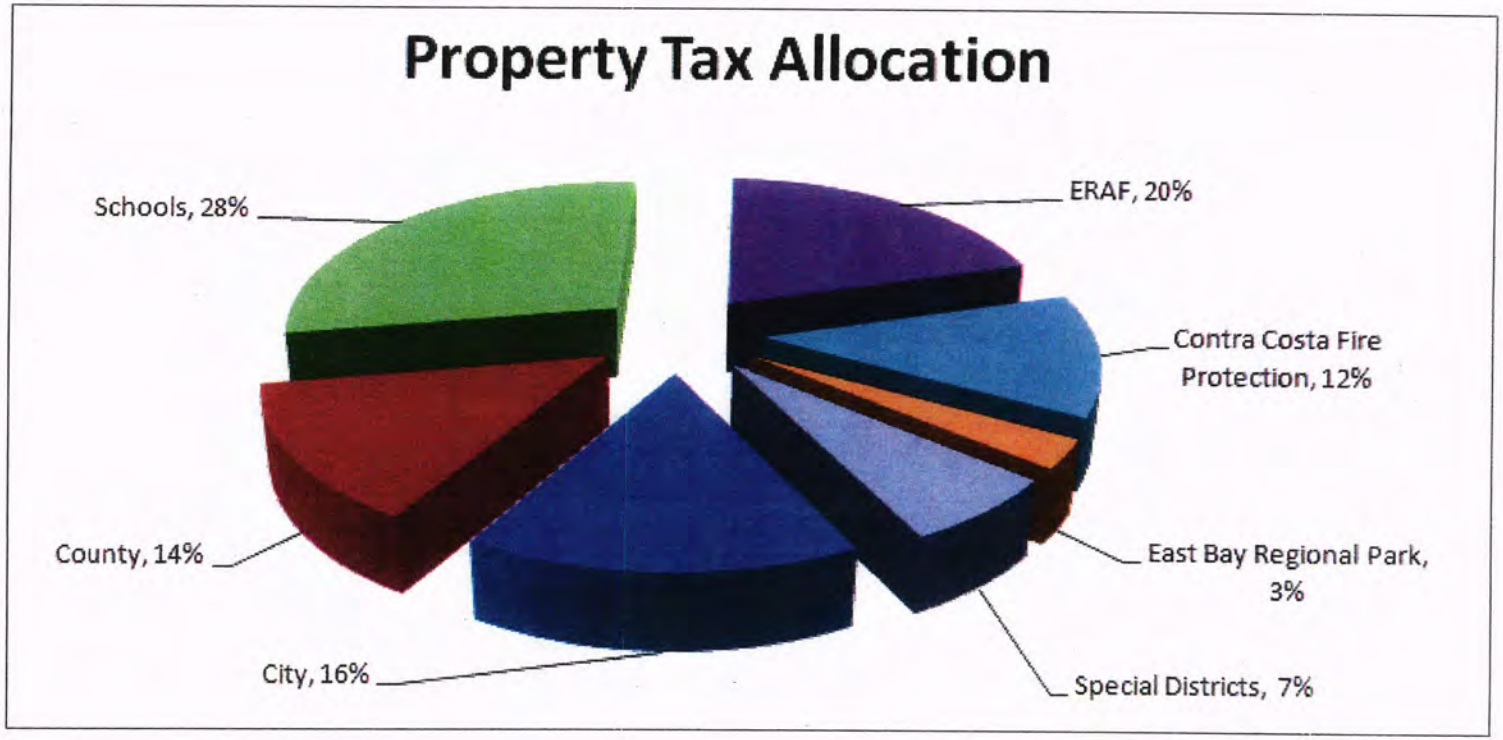


- **Property Tax**

Property tax is the largest source of revenue to the General Fund. In the State of California, the base tax rate is 1% of assessed valuation of property. The 1% tax is levied and collected by the County of Contra Costa with the County assessor determining property tax values based on Proposition 13 limitations, a voter approved proposition in June 1978. Proposition 13 rolled-back property values, for tax purposes, to 1975-76 values and thereafter capped annual assessment increases at 2% until the property is transferred, at which time the assessed value is based on market value. The City of Martinez receives approximately 15.94% share of this 1% levy for property located within the City limits. This percent varies by city and is based on service responsibility; the overall average for cities in Contra Costa County is 11.74%. Generally a full service city would receive a higher share than those that do not provide the full range of municipal services. Below shows the percent each city in Contra Costa County receives of their 1% assessed value, and whether they have police and fire services:

Cities in Contra Costa	City Rate	Police Services	Fire Services
City of Richmond	28.51%	X	X
City of El Cerrito	22.23%	X	X
City of Pinole	18.84%	X	X
City of Pittsburg	18.48%	X	
City of Brentwood	16.49%	X	
City of Martinez	**15.94%**	**X**	
City of Antioch	11.41%	X	
City of Concord	10.58%	X	
City of San Pablo	9.83%	X	
City of San Ramon	9.59%	X	
City of Walnut Creek	9.41%	X	
City of Danville	7.62%	X	
City of Orinda	7.41%	X	
City of Oakley	7.08%	X	
City of Lafayette	6.66%	X	
City of Clayton	6.63%	X	
City of Pleasant Hill	5.66%	X	
City of Hercules	5.42%	X	
City of Moraga	5.32%	X	

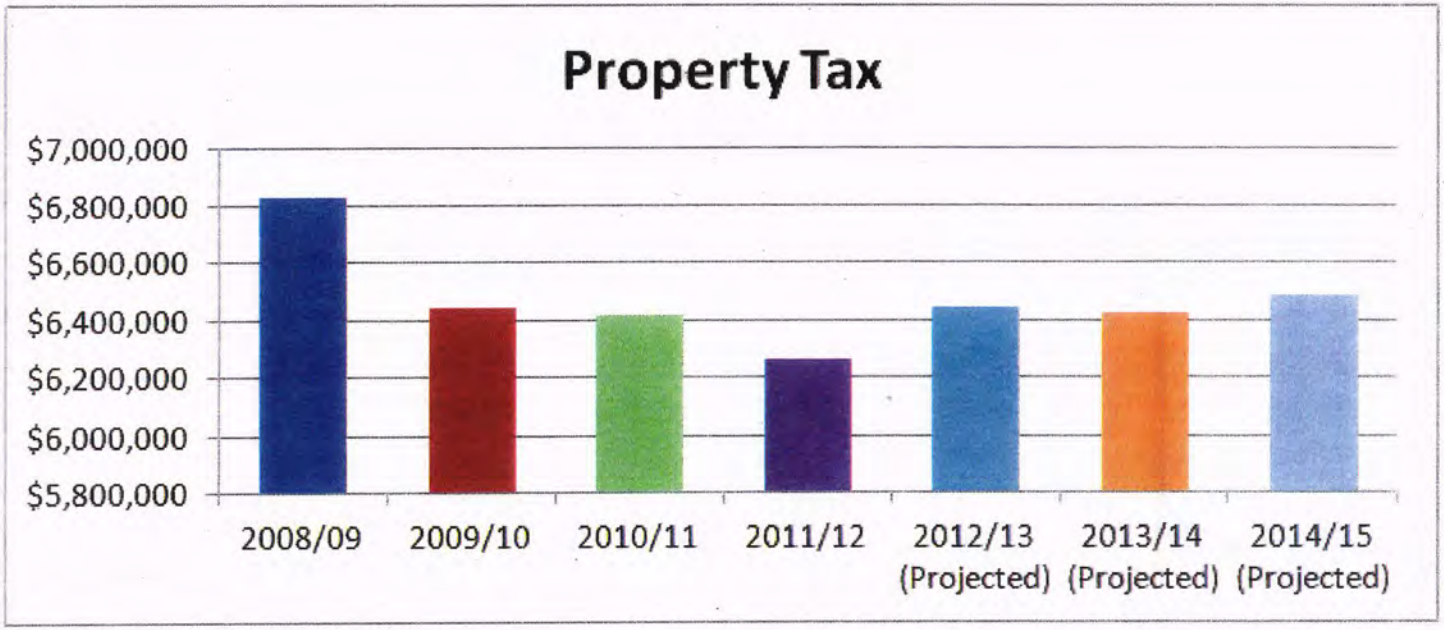
The 1% of the City of Martinez assessed value is breaks down as follows: City of Martinez (16%), Schools (28%), the Education Revenue Augmentation Fund (ERAF 20%), Contra Costa County (14%), Contra Costa Fire Protection (12%), Special Districts (7%) and East Bay Regional Park (3%). The chart below illustrates how the City shares property tax with other agencies.



According to HdL, the City's property tax analyst, valuations for the entire region have been severely impacted by the national housing and financial markets crisis, prompting the County Tax Assessor to make significant downward adjustments, ultimately resulting in a significant decrease to the City's property tax revenue. The table below illustrates the magnitude of the drop in Martinez detached single family residential sales prices, from the peak in 2005 to the low point in 2011:

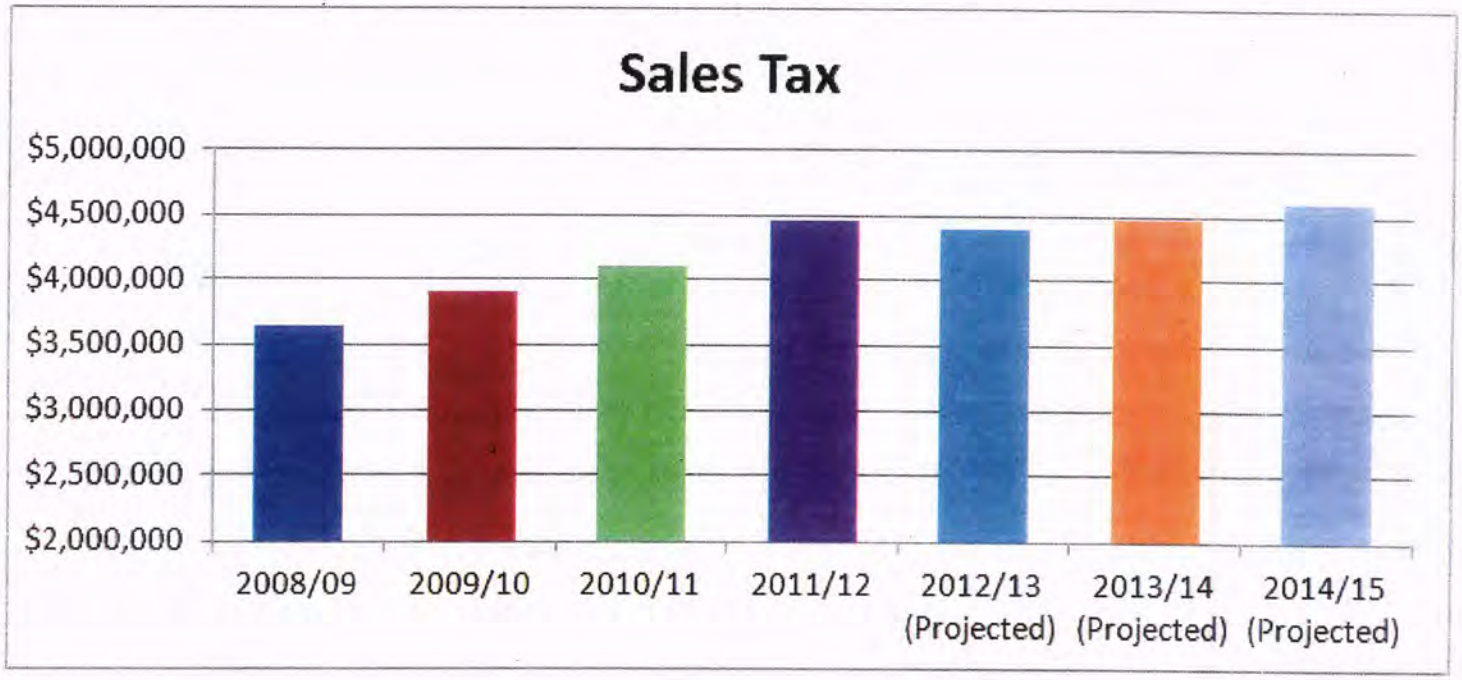
Year	Full Value Sales	Average Price	Median Price	Median % Change (From Previous Year)
1998	329	$216,010	$208,500	
1999	402	$255,007	$246,250	18.11%
2000	384	$303,026	$295,000	19.80%
2001	334	$353,823	$349,000	18.31%
2002	443	$373,585	$375,000	7.45%
2003	429	$435,351	$419,000	11.73%
2004	457	$506,321	$490,000	16.95%
2005	350	$617,335	$590,000	20.41%
2006	289	$598,363	$580,000	-1.69%
2007	210	$563,131	$562,750	-2.97%
2008	175	$442,154	$430,000	-23.59%
2009	246	$390,372	$376,000	-12.56%
2010	270	$363,193	$365,000	-2.93%
2011	366	$334,593	$329,000	-9.86%
2012	383	$350,798	$340,000	3.34%

Based on the City's assessed valuation, revenue is expected to decrease slightly to $6,420,000 in 2013-14 and increase by 1% in 2014-15 to $6,484,200. The following table highlights the recent trend in the City's property tax revenues through the second budget year:



Sales and Use Tax & Sales Tax In-Lieu

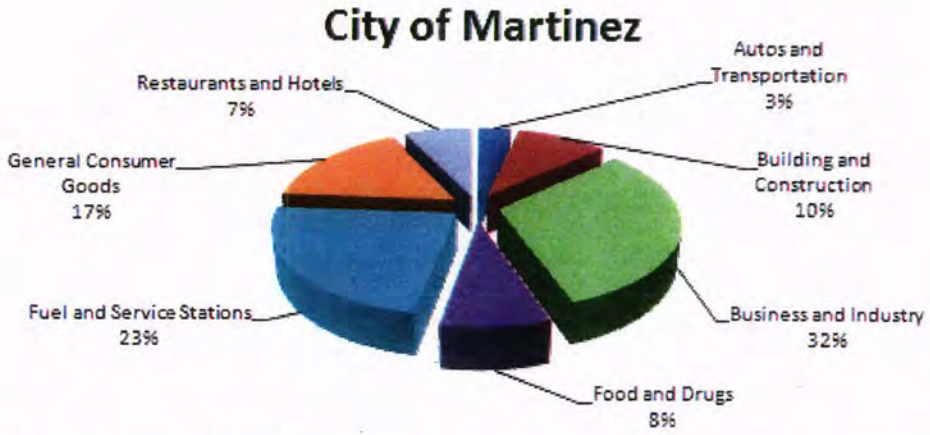
Sales tax revenue, including the sales tax in-lieu, is the General Fund's second largest individual revenue source and is highly variable depending upon the economy. Local sales tax revenue is distributed by the State. Prior to 2004-05, cities received 1% of sales tax revenue, or $1 of every $100 spent, based on a point-of-sale formula. As of July 1, 2004, the State reduced the local allocation by .25%, and uses this portion as security for the State's "Economic Recovery Bonds." The State has replaced the .25% reduction of sales tax with a dollar-for-dollar allocation of local property tax, which is referred to as "sales tax in-lieu." Total sales tax and sales tax in-lieu is projected to increase by 3% in both years to $4,475,000 in 2013-14, and to $4,601,200 in 2014-15, based on estimates provided by City's Sales Tax Analyst HDL. The sales tax is imposed on retailers for the privilege of selling tangible personal property. Use tax is imposed on the user of a product purchased out-of-state and delivered for use in California. The chart below illustrates the City's recent trend in total sales tax revenue:



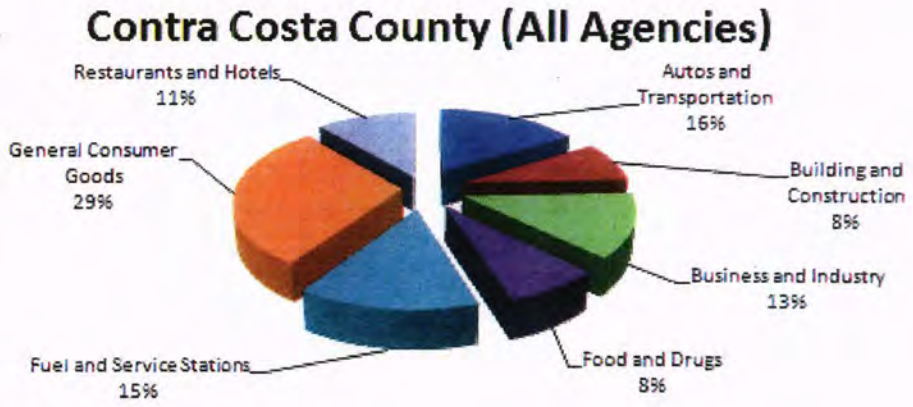
The comparison of sales tax revenue among cities in Contra Costa County, shown in the table on the following page, provides additional information of the City's major revenue. The sales tax figures are the full 1% and are not reflective of any tax sharing agreements. Based on comparison, the City is slightly above the per Capita sales tax revenue than the average of Contra Costa County.

Cities in Contra Costa County	Population 1/1/2013	2012 Calendar Year Sales Tax ($)	Revenue Per Capita
City of Clayton	11,093	331,165	30
City of Oakley	37,252	1,333,077	36
City of Orinda	17,925	851,009	47
City of Moraga	16,238	900,364	55
City of Hercules	24,403	1,356,184	56
City of San Pablo	29,266	1,726,880	59
City of Antioch	105,117	9,557,430	91
City of San Ramon	76,154	7,491,343	98
City of Lafayette	24,312	2,398,261	99
City of Brentwood	53,278	5,403,340	101
City of Danville	42,720	4,569,425	107
City of Richmond	105,562	11,542,253	109
City of Pittsburg	65,339	7,705,979	118
City of Martinez	**36,578**	**4,577,647**	**125**
City of El Cerrito	23,910	3,281,094	137
City of Pinole	18,664	2,882,111	154
City of Concord	123,812	22,965,223	185
City of Pleasant Hill	33,633	6,392,087	190
City of Walnut Creek	65,684	17,725,997	270
Average	47,944	5,946,888	109

The makeup of the City's sales tax revenues consists of 7 major categories. The chart below highlights where the sales tax dollars are generated in Martinez.

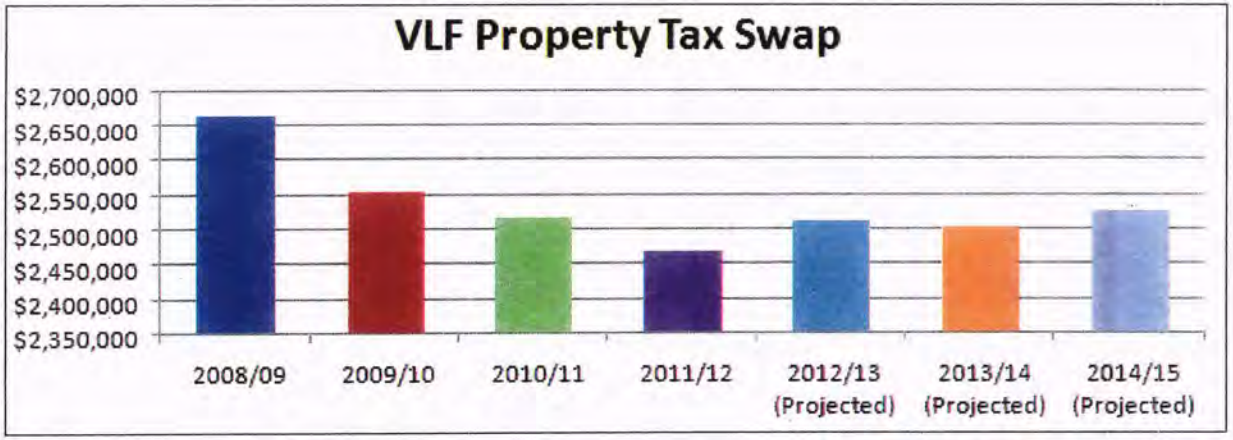


For point of comparison, the chart below highlights where, on average, sales tax dollars are generated throughout Contra Costa County:



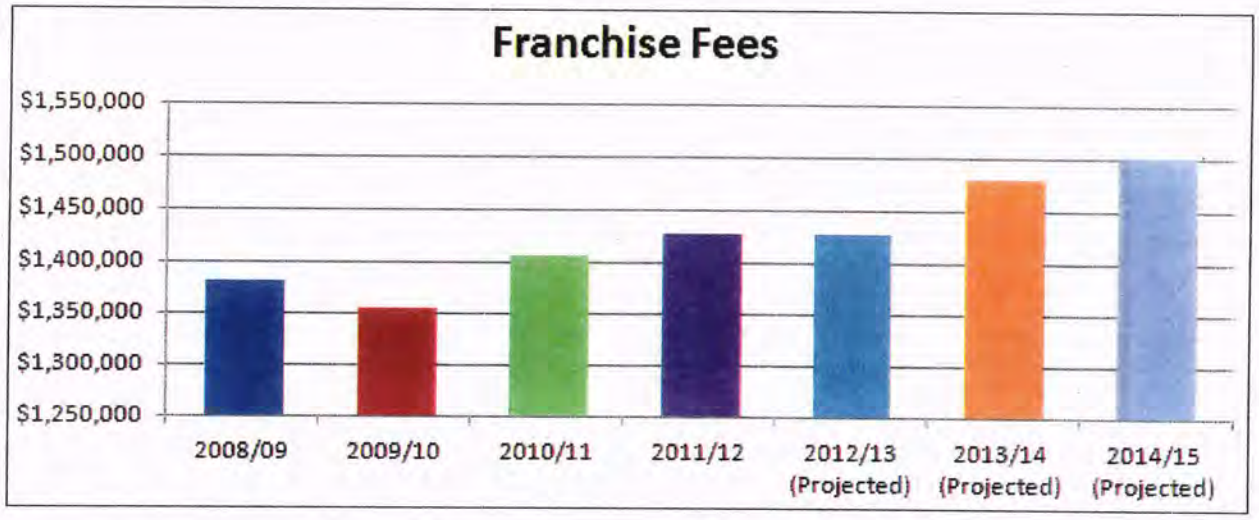
VLF Property Tax Swap

VLF property tax swap tax revenue is estimated to be $2,500,000 in 2013-14, and $2,525,000 in 2014-15, respectively. Prior to fiscal year 2004-05, a license fee equivalent to 2% of the market value of motor vehicles was imposed annually by the State "in lieu" of personal property taxes. This motor vehicle in-lieu rate was dropped to .67%, and the difference between the old and new VLF rate is being made up with a revenue source referred to as the "VLF property tax swap," which trends with property taxes. In 2012 the .67% motor vehicle license fee was dropped to zero.



Franchise Fees

The City imposes franchise charges on cable television, electricity, gas, refuse collection, refuse disposal, recycling and oil distributor for "rental" of the City streets and rights-of-way. In Martinez, franchise fees are based upon a percentage of total revenue collected from several agencies including PG&E (gas and electric utilities), Comcast and AT&T (cable television), and Allied Waste (refuse collection, disposal, recycling). The City also receives franchise fees for pipelines that are based upon specific dimensions; these calculations are periodically adjusted to reflect CPI increases. Based on current trends, revenues are projected to increase in both years at $1,480,000 in 2013-14 and $1,500,000 in 2014-15, as shown in the chart on the following page:



Other revenue sources that generate at least $100,000 annually and comprise 17% of the General Fund budget are listed on the pages that follow.

- **Sales and Use Tax Proposition 172 – Public Safety**
  This is a one-half cent sales tax approved by voters in 1992 dedicated to local public safety purposes. The one-half cent sales tax is apportioned to each county based on its share of statewide taxable sales. The revenue is distributed among the county and cities based on their proportionate share of net property tax loss due to a portion of the 1992 Educational Revenue Augmentation Fund (ERAF). The City has projected to receive $375,000 for 2013-14 and $382,500 for 2014-15.

- **Water System In-Lieu Tax**
  This tax is assessed to the water district as "rent" to cover the cost of using the City's infrastructure. This revenue is projected to rise remain flat 2013-14 at $423,763 and increase by 1% in 2014-15 to $428,001.

- **Documentary Transfer Tax**
  The documentary transfer tax is collected when there is a transfer of ownership of real estate. The City shares in the $1.10 tax per $1,000 of sale price that is collected by the County. This revenue source is projected at $135,000 for the next two years.

- **Transient Occupancy Tax**
  The transient occupancy tax is a 10% tax imposed by the City on hotel and motel room charges. There are four hotel and motels in the City. Based on trend, the revenue is budgeted at $310,000 in the first year and $315,000 in the second year of the budget.

- **Business License Tax**
  The business license tax is imposed on businesses for the privilege of conducting business within the City. Licenses are issued annually with a period beginning January 1st. The City's business license ordinance has an automatic adjustment based on the consumer price index (CPI) of June 30. This revenue source is estimated at $615,000 in 2013-14 and $630,000 in 2014-15.

- **Building and Mechanical Permits**
  Building permit fees are collected to cover the cost of regulating the construction of new buildings. This regulation allows cities the means to protect the overall community interests. Building permit revenue is estimated at $665,000 in 2013-14 and $665,000 in 2014-15.

- **Parking Citations**
  This revenue includes fines for parking violations. The annual revenue is estimated to increase to $200,000 in 2013-14 and increase to $215,000 in 2014-15.

- **Public Works Inspection, Building, Planning and Engineering Plan Check Fees**
  These fees cover the costs of inspection, review and plan check. Combined revenues are expected to be $247,000 in 2011-12 and $212,000 in 2012-13.

- **Daycare Fees**
  These are fees collected in providing contract licensed pre-school child care for children ages 2 through entering first grade. Tuition is paid to the City of Martinez by participants enrolled in the child care program. Revenue is expected to be $120,000 for each year.

- **Billboard Ad Revenue**
  This revenue comes from the 2011 Billboard Relocation Agreement between the City and CBS Outdoor, Inc., which stipulated that in exchange for allowing CBS Outdoor to remove an existing static billboard and replace it with a digital billboard just north of the original location, the City receives an 11% share of net billboard advertising revenue. The sign was constructed

and installed in late 2012. Revenue is projected to be $80,000 in FY 13-14 as CBS Outdoor secures new advertising contracts for the billboard, and increase to $100,000 in FY 14-15 once regular contracts have been established.

Enterprise Funds

The City's Enterprise Funds include the Water System, Marina, and Parking Services funds. Each is financed and operated in a manner similar to a private business, and receives its revenues primarily through user fees. Section 10 provides the financial information for the City's Enterprise Funds, which includes their respective Capital Improvement Program (CIP) information.

- **Water System Fund**
  - Water Sales: The City has four elevation zones and each zone has a consumption rate charge of between $3.54 and $4.13 per hundred cubic feet, based on the customer's meter above mean sea level. This consumption charge represents water sales, which is estimated at $6,125,000 for 2013-14 and $6,247,500 for 2014-15.

  - Service Charges: Monthly service charges are based on the size of the customer's meter. Of the City's 10,100 meters, 91% are 5/8 of an inch with a monthly charge of $24.62. The balance of meters is between 1 to 10 inches, with the charges between $55.35 and $2,974.60. Service charges are projected at $3,600,000 in 2013-14 and $3,672,000 in 2014-15. Rate increases have been applied each of the past 3 years to remain on pace with the costs incurred from the operation of the water system.

  - Fire Service Charges: This charge is for water system capacity to supply water to automatic fire protection systems. Approximately 118 accounts benefit from this service and revenue is approximately $295,000 in the first year and $300,900 in the second year.

  - Other revenues: The balance of revenue (which includes interest income, backflow charges, connection fees and other miscellaneous revenue) amount to $364,500 for both years.

- **Marina Fund**
  - Personal property tax is received from the value of the boats harbored at the Marina. Based on trend both years are budgeted at $4,800.

  - Sales Tax from the bait shop, Yacht Club and Eagle Marina boat shop. Both years are budgeted at $6,000.

- Rents are from property the City leases out and is expected to be $60,000 in both years.
- Marina management is from the contracted management agency who manages the Marina. Both years are budgeted at $125,000.
- Railroad lease is the revenue received from the railroad and is a constant $8,364.

- **Parking Services Fund**
  - Real property tax is budgeted at $53,000 in each year.
  - Parking meter revenues are collected from the 1100 meters in the downtown. There are 300 two-hour meters at .50 per hour; 350 four-hour meters at .50 per hour; and 450 long-term, ten hour meters at .25 per hour. Th revenue is budgeted at $320,000 in each year.
  - Parking permits are purchased quarterly for $108. Both years are budgeted at $35,000.

Special Revenue Funds

Special revenue funds account for revenue sources that are legally restricted to specific purposes. A list of each fund and its revenue source(s) is provided with projected revenues. Please refer to Section 11 for additional detail on these funds.

- **Public Safety Grants**
  Budgeted here is the Supplemental Law Enforcement Service Funds, (SLESF), which provides funding to local jurisdictions for front-line law enforcement services. An allocation of $100,000 is expected in both years. The fund also accounts for any State and Federal grants received by the Police Department for improvements in public safety technology and other special projects.

- **National Pollution Discharge Elimination System (NPDES)**
  The City participates in the Contra Costa County Flood Control and Water Conservation District for the collection, administration, distribution and expenditure of funds derived from stormwater utility assessments. The assessment is set at $30 per equivalent runoff unit (ERU) and collected by the County Tax Collector with the property tax. The revenue received

from the assessment is used for pollution control improvements and drainage system maintenance. Revenue is projected at $492,000 for both years.

- **Measure C/J**
  These funds are from a voter-approved, half cent countywide sales tax levied to fund transportation and local street improvements. Revenue is projected at $415,000 for both years.

- **Gasoline Tax**
  The State of California imposes an 18 cent per gallon tax on motor vehicle and aircraft fuel. A portion of the gasoline tax revenues are then allocated to cities using several formulas. These funds must be used exclusively for engineering costs, maintenance and repair, and capital improvement projects related to City streets. The City of Martinez will receive an estimated $1,070,300 in both fiscal years.

- **Recycling Fund**
  The City receives annual funding of $25,000 from our solid waste and recycling hauler to cover costs to implement Assembly Bill 939 and Climate Action Plan initiatives.

- **PEG Access**
  Public-Educational-Government access, or "PEG" revenue comes from payments received from the City's cable provider. Revenue is projected at $55,000 for each of the next two years.

- **Lighting and Landscaping**
  Revenue comes from an annual levy on property owners within the eight Lighting and Landscaping Assessment districts are collected with property taxes. Revenue is projected at $118,618 for each of the next two years.

- **Mitigation/Impact Fees**
  Fees are collected from developers to mitigate the impact of new development. Fees are presently budgeted at $44,700 each of the next two fiscal years; however, the City has been diligently working with developers on two major residential projects that are expected to reach final map early in FY 2013-14. If that target is achieved, the City expects to receive significant additional revenue both years, estimated at $230,000 in 2013-14, and $690,000 in 2014-15.

KEY BUDGET ASSUMPTIONS

A number of assumptions were used to develop the 2-year operating budget. These assumptions will be carefully monitored throughout the budget period, and adjusted as necessary during the budget cycle. Here are the key budget assumptions for the 2-year budget including both revenues and expenditures.

Revenue Assumptions

- Property tax revenues are expected to remain flat 2013-14 and increase a slight 1% in 2014-15. According to the City's property tax consultant, revenues for the entire region have been impacted by the national housing and financial markets crises, followed by significant downward adjustments by the county tax assessor resulting in decline in property tax revenue.
- Sales tax and sales tax in-lieu revenues will increase by approximately 2% in 2013-14 and 3% in 2014-15. These projections are based on trend and input from the City's sales tax consultant.
- VLF property tax swap revenue is projected to remain flat 2013-14 and increase by 1% in 2014-15.
- Franchise fee revenues are expected to remain flat over the next two years.
- Projections for other major General Fund tax revenues include business license tax remaining flat in the first year and increasing by 1% in the second year; documentary transfer tax and transient occupancy tax are projected to remain flat in both fiscal years.
- Revenue from fines and forfeitures is expected to increase by 2% in each fiscal year.

Expenditure Assumptions

- There are no salary increases for all employee groups in 2013-14 and a 1% salary increase January 1, 2014 for all groups in 2014-15 based upon the provisions of each bargaining unit's MOU.
- Employer PERS contribution rates for Police Sworn Personnel are as follows:
    - Fiscal Year 2013-14: 3% at 50 Plan 47.278%; 3@55 Plan 19.774; 2.7%57 Plan 11.5% with the employee paying 1.5% July 1st and 2% January 1st. The City also pays the full 9% Employee PERS contribution rate in both years.
    - Fiscal Year 2014-15: 3% at 50 Plan 49.1%; 3@55 Plan 19.774; 2.7%57 Plan 11.5% with the employee paying 3% July 1st and 4% January 1st. The City also pays the full 9% Employee PERS contribution rate in both years.
- Employer PERS contribution rates for Miscellaneous Personnel are as follows:

- ❖ Fiscal Year 2014-14: 2% at 55 Plan 10.781%; 2@60 Plan 8.049%; 2@62 Plan 6.25%. The City also pay 5.5% July 1st and 5% January 1st of the Employee PERS contribution rate.
- ❖ Fiscal Year 2014-15: 2% at 55 Plan 11.6%; 2@60 Plan 8.049%; 2@62 Plan 6.25%. The City also pay 4.5% July 1st and 4% January 1st of the Employee PERS contribution rate.

- Healthcare costs are expected to increase by 4% in 2013-14 and 10% in 2014-15.
- Retiree medical costs are expected to increase by 4% in 2013-14 and 7% in 2014-15.
- Worker's Compensation premiums are budgeted at $548,406 in 2013-14 and $500,000 in 2014-15.
- Liability and ERMA insurance has been budgeted at $543,165 in 2013-14 and $495,658 in 2014-15.

LONG-TERM DEBT

The City of Martinez has a Capital Financing and Debt Management Policy that sets the parameters for issuing debt and provides guidance in the timing and structuring of long-term debt commitments. This policy can be found under Section 14, Financial Policies. The City of Martinez total long-term debt obligations are listed below.

Debt Obligations

Pursuant to State of California Government Code Section 25 and 43605, the City's legal bonded indebtedness shall not exceed 3.75% of the assessed value of all real and personal property in the City. As of June 30, 2012, the City had a bonded indebtedness of $24,300,000 against its debt limit of $153,089,586, leaving a debt margin of $128,789,586.

COMPUTATION OF LEGAL BONDED DEBT MARGIN
LAST TEN FISCAL YEARS

Fiscal Year	Debt Limit	Total Net Debt Applicable to Limit	Legal Debt Margin	Total net debt applicable to the limit as a percentage of debt limit
2012	$ 153,089,586	$ 24,300,000	$ 128,789,586	18.87%
2011	155,706,944	14,660,000	141,046,944	10.39%
2010	157,873,721	15,000,000	142,873,721	10.50%
2009	165,020,110	15,000,000	150,020,110	10.00%
2008	160,386,084		160,386,084	0.00%
2007	149,024,084		149,024,084	0.00%
2006	140,035,535		140,035,535	0.00%
2005	540,528,077		540,528,077	0.00%
2004	502,873,709		502,873,709	0.00%
2003	466,375,730		466,375,730	0.00%

The City's bonded indebtedness is directly related to the 2008, Series A and Series B General Obligation Bonds, which was used to finance the costs of acquiring and constructing parks, library improvements, and pool and safety improvements.

Bonds

There are a number of limitations and restrictions contained in the various bond indentures. The City of Martinez is in compliance with all significant limitations and restrictions.

- **2008, Series A & B General Obligation Bonds**
  General Obligation Bonds for $30,000,000 were authorized at an election held November 4, 2008, at which more than two-thirds of the voters approved. On May 5, 2009, the City issued Series A, General Obligation Bonds in the amount of $15,000,000 and Series B, General Obligation Bonds in the amount of $10,000,000 to finance the costs of acquiring and constructing parks, library improvements, and pool and safety improvements within the City. Interest and principal payments are payable from *ad valorem* property tax levied by the City and collected by the County. There is $5,000,000 authorized but unissued as of June 30, 2013.

- **2003 Certificates of Participation**
  On March 11, 2003, the City issued Certificates of Participation (COPs) in the amount of $2,200,000 to refund and retire the outstanding 1992 City Hall Refurbishment COPs. Interest and principal payments are payable from lease revenues on City Hall.

- **2003 Certificates of Participation**
  On March 11, 2003, the City issued Certificates of Participation (COPs) in the amount of $5,595,000 to refund and retire the outstanding 1993 Water System Improvements COPs. Interest and principal payments are payable from net revenues derived from the operation of the water system.

- **2012 Certificates of Participation**
  On February 10, 2012, the City issued Certificates of Participation (COPs) in the amount of $8,025,000 to refund the 1999 COPs and for the acquisition and construction of improvements to the City's existing water system. Interest and principal payments are payable from net revenues derived from the operation of the Water System

Below are the annual debt service requirements of principal and interest to maturity for long-term debt outstanding as of June 30, 2013.

For Fiscal Year Ending June 30,	GOVERNMENTAL ACTIVITIES		ENTERPRISE ACTIVITIES	
	2003 COP	**2008 GO**	**2003 COP**	**2012 COP**
2014	255,000	295,000	370,000	450,000
2015		310,000	380,000	455,000
2016		110,000	395,000	460,000
2017		125,000	415,000	475,000
2018		145,000	430,000	490,000
2019		175,000	435,000	505,000
2020		205,000		520,000
2021		240,000		535,000
2022		280,000		555,000
2023		320,000		580,000
2024-2028		2,345,000		2,560,000
2029-2033		3,920,000		
2033-2037		6,080,000		
2038-2043		9,110,000		
Totals	255,000	23,660,000	2,425,000	7,585,000

Below is the debt service schedule for Fiscal Years 2013-14 and 2014-15 reflected in this biennial budget.

Fiscal Year 2013-14		GOVERNMENTAL FUNDS			ENTERPRISE ACTIVITIES		
Due Date	**Description**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
August 1, 2013	Measure H Projects, Series A 2008 GO	$5,000	$370,272	$375272	-	-	-
August 1, 2013	Measure H Projects, Series B 2008 GO	$290,000	$206,109	$496,109			$0
December 1, 2013	City Hall Project, 2003 COP	$255,000	$4,622	$259,622			$0
December 1, 2013	Water Projects, 2003 COP			$0	$370,000	$46,313	$416,313
December 1, 2013	Water Projects, 2012 COP			$0	$450,000	$125,425	$575,425
February 1, 2014	Measure H Projects, Series A 2008 GO		$370,172	$370,172			$0
February 1, 2014	Measure H Projects, Series B 2008 GO		$200,309	$200,309			$0
June 1, 2014	Water Projects, 2003 COP			$0		$39,607	$39,607
June 1, 2014	Water Projects, 2012 COP			$0		$120,925	$120,925
	Fiscal Year 2013-14 Debt Service	**$550,000**	**$1,151,484**	**$1,701,484**	**$820,000**	**$332,270**	**$1,152,270**

Fiscal Year 2014-15		GOVERNMENTAL FUNDS			ENTERPRISE ACTIVITIES		
Due Date	**Description**	**Principal**	**Interest**	**Total**	**Principal**	**Interest**	**Total**
August 1, 2014	Measure H Projects, Series A 2008 GO	$ 45,000	$370,172	$415,172	-	-	-
August 1, 2014	Measure H Projects, Series B 2008 GO	$265,000	$200,309	$465,309			$0
December 1, 2014	Water Projects, 2003 COP			$0	$380,000	$39,607	$419,607
December 1, 2014	Water Projects, 2012 COP			$0	$455,000	$120,925	$575,925
February 1, 2015	Measure H Projects, Series A 2008 GO		$369,272	$369,272			$0
February 1, 2015	Measure H Projects, Series B 2008 GO		$195,009	$195,009			$0
June 1, 2015	Water Projects, 2003 COP			$0		$32,577	$32,577
June 1, 2015	Water Projects, 2012 COP			$0		$116,375	$116,375
	Fiscal Year 2014-15 Debt Service	**$310,000**	**$1,134,763**	**$1,444,763**	**$835,000**	**$309,484**	**$1,144,484**

Loans Payable

The Marina Fund entered into agreements on separate occasions with the State of California to fund various projects at the marina. The loans outstanding at June 30, 2012 are as follows:

For Fiscal Year Ending June 30, 2012	Principal Outstanding	Interest Outstanding	Total Outstanding
1960 Income Distribution Agreement	$ 850,000	$ 1,712,515	$ 2,562,515
1973 Loan	251,136	10,359	261,495
1978 Loan	131,574	5,427	137,001
1982 Loan	323,922	13,362	337,284
1985 Loan	877,077	36,179	913,256
Totals	$ 2,433,709	$ 1,777,842	$ 4,211,551

- **1964 Income Distribution Agreement**
  In January 1960, a loan from the Department of Boating and Waterways of $1,300,000 was granted to the City for the construction of a marina. This loan was modified in 1964 and replaced with an agreement between the City and the State of California.

- **1973 State Loan**
  On December 20, 1973, a loan from the Department of Boating and Waterways of $450,000 was granted to the City to complete a small craft harbor at the marina.

- **1978 State Loan**
  On January 30, 1978, a loan from the Department of Boating and Waterways of $175,000 was granted to the City for construction of marina improvements.

- **1982 State Loan**
  On November 1, 1982, a loan from the Department of Boating and Waterways of $300,000 was granted to the City for construction on new berthings and improvements to the marina.

- **1985 State Loan**
  On January 14, 1985, a loan from the Department of Boating and Waterways of $770,425 was granted to the City to fund twelve capital improvements projects at the marina.

The above loan agreements – except the 1960 loan which has no specific repayment terms – require the marina to remit principal and interest payments annually. However, the marina did not make any principal or interest payments on the above loans between fiscal 1996 and fiscal 2004. The City resumed scheduled interest payments in 2005 when the State authorized the City to postpone principal payments on the above loans. In Fiscal Year 2006-07, the State further agreed to allow the City to make interest-only annual payments until August 2008, at which time the City was required to commence making principal payments on the loans. As of June 30, 2013, the City was still in negotiations with the State for the terms of the loans.

Retiree Health Care Costs

The City provides post-employment healthcare benefits to its retirees who qualify under their respective memorandums of understanding. In June 2004, the Governmental Accounting Standards Board (GASB) issued GASB Statement 45, a directive to public agencies to report the costs and financial obligations for post-employment healthcare and other post-employment benefits (OPEB) much like the existing accounting requirement to report pension obligations.

In Fiscal Year 2008, the City implemented the provisions of GASB 45 and passed a resolution to participate in the California Employers Retirees Benefit Trust (CERBT), an irrevocable trust for the amounts contributed solely for the payment of current and future retiree healthcare premiums. CERBT is an agent multiple-employer plan, consisting of an aggregation of single-employer plans, with pooled administrative and investment functions. CERBT is administered by California (CalPERs), and is managed by an appointed board not under the control of the City Council. The annual required contribution (ARC) represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and amortize any unfunded actuarial liabilities over a period not to exceed 30 years. The City Council adopted a funding policy that contributes consistently an amount equal to the ARC.

Staff engaged a consultant to prepare the City's actuarial report as required by GASB 45. The report calculated the actuarial accrued liability (AAL) to be $16,612,936 as of January 1, 2013. The City's assets in CERBT as of January 1, 2013 were $6,667,146, which

are used to offset these liabilities. Thus, the report indicated that the City's unfunded actuarial accrued liability (UAAL) to be $9,945,790. This Operating Budget includes the ARC for the 2013-14 Fiscal Year of $1,073,620, and an estimated amount of $1,108,513 for the 2014-15 Fiscal Year.

ALL FUNDS BUDGET SUMMARY

		2012-13			2013-14			2014-15		
	Fund Balance 06-30-12	Projected Revenues & Transfers In 2012-13	Projected Expenditures & Transfers Out 2012-13	Fund Balance 06-30-13	Budget Revenues & Transfers In 2013-14	Budget Expenditures & Transfers Out 2013-14	Fund Balance 06-30-14	Budget Revenues & Transfers In 2014-15	Budget Expenditures & Transfers Out 2014-15	Fund Balance 06-30-15
General Fund (Unassigned)	$ 4,071,393	$ 18,933,994	$ 19,154,564	$ 3,850,823	$ 18,956,657	$ 18,985,748	$ 3,821,732	$ 19,207,284	$ 19,228,987	$ 3,800,029
Enterprise Funds										
Water System	17,334,375	10,261,637	17,007,705	10,588,307	10,425,800	16,159,128	4,854,979	10,620,900	13,382,494	2,093,384
Marina Services	(2,637,658)	769,595	778,506	(2,646,569)	294,664	298,340	(2,650,245)	194,664	198,348	(2,653,929)
Parking Services	933,713	457,000	493,693	897,020	422,000	421,684	897,336	422,000	326,892	992,444
Sub-total of Enterprise Funds	15,630,430	11,488,232	18,279,904	8,838,758	11,142,464	16,879,152	3,102,070	11,237,564	13,907,734	431,900
Special Revenue Funds										
Public Safety Grants	354,091	134,124	373,311	114,904	100,000	100,000	114,904	100,000	100,000	114,904
NPDES	291,103	492,800	505,873	278,030	492,800	459,227	311,603	492,800	466,171	338,232
Measure J - Local	611,193	417,000	603,357	424,836	417,000	620,915	220,921	417,000	542,940	94,981
Gas Tax	984,634	998,100	1,424,167	558,567	1,077,400	1,292,650	343,317	1,077,400	1,125,267	295,450
Housing In-Lieu Fund										
Proposition 1B	540,800	0	540,800							
Recycle Fund	448,769	27,830	169,673	306,926	26,300	175,300	157,926	26,300	174,675	9,551
PEG Access Fund	423,765	55,000	71,700	407,065	55,000	65,000	397,065	55,000	65,000	387,065
Lighting & Landscape	237,703	139,772	195,888	181,587	133,118	200,670	114,035	119,418	155,670	77,783
Mitigation/Impact Fees	909,368	375,100	50,000	1,234,468	44,700	350,000	929,168	44,700		973,868
Sub-total of Special Revenue	4,801,426	2,639,726	3,934,769	3,506,383	2,346,318	3,263,762	2,588,939	2,332,618	2,629,723	2,291,834
Internal Service Funds										
Equipment Replacement	1,282,831	908,060	952,866	1,238,025	902,072	1,146,771	993,326	916,472	1,089,224	820,573
Information Systems	597,840	478,569	491,769	584,640	449,562	515,966	518,236	455,255	500,759	472,733
Sub-total of Internal Service	1,880,671	1,386,629	1,444,635	1,822,665	1,351,634	1,662,737	1,511,562	1,371,727	1,589,983	1,293,306
Debt Service Funds										
2003 Certificate of Participation	510,815	230,458	261,651	479,622	0	479,622	0	0	0	0
2008 General Obligation Bond	1,266,173	1,453,762	1,730,864	989,071	1,461,026	1,441,863	1,008,235	1,468,326	1,444,763	1,031,798
Sub-total of Debt Service	1,776,988	1,684,220	1,992,515	1,468,693	1,461,026	1,921,484	1,008,235	1,468,326	1,444,763	1,031,798
Capital Improvement Programs	14,534,906	4,490,778	11,794,547	7,231,137	7,033,440	8,523,440	5,741,137	7,424,000	9,219,000	3,946,137
Total - All Funds	**$ 42,695,813**	**$ 40,623,579**	**$ 56,600,933**	**$ 26,718,459**	**$ 42,291,539**	**$ 51,236,323**	**$ 17,773,675**	**$ 43,041,519**	**$ 48,020,191**	**$ 12,795,004**

ALL FUNDS TRANSFER SUMMARY

To Fund	From Fund		Purpose	Transfer In & Transfer Out 2011-12	Transfer In & Transfer Out 2012-13	Transfer In & Transfer Out 2013-14	Transfer In & Transfer Out 2014-15
General Fund	Assigned Fund Balance		Willows Theatre Rent	48,000	48,000	54,000	28,000
General Fund	Assigned Fund Balance		OPEB		214,988		
Lighting & Landscape	General Fund		Share of LLD	5,000	7,000	6,000	
Water System	General Fund		Lifeline			25,000	26,000
Marina Fund	General Fund-Assigned Fund Balance		Consultant		20,000		
Marina Fund	General Fund-Assigned Fund Balance		Marina & Park Master Plan		125,000		
Marina Fund	General Fund-Assigned Fund Balance		2012 Dredge		65,000	100,000	
Marina Fund	General Fund-Assigned Fund Balance		CEQA		40,000		
Capital Improvement Program	General Fund-Assigned Fund Balance	C1034	Main Street Streetscape	75,000	25,000		
Capital Improvement Program	General Fund-Assigned Fund Balance		Paint Zocchi Building			50,000	
Capital Improvement Program	General Fund	C4000	General Plan Update		100,000		
Capital Improvement Program	Debt Service		City Hall			220,000	
Capital Improvement Program	NPDES	LL917	Share of LLD	700	700	700	
Capital Improvement Program	NPDES	C3002	Alhambra Creek Channel Maint.	25,000	25,000		25,000
Capital Improvement Program	Measure J - Local		Annual Pavement Management		400,000	400,000	100,000
Capital Improvement Program	Measure J - Local	C1046	Reliez Valley	500,000			
Capital Improvement Program	Measure J - Local	C2002	Bay Trail Phase 2	25,000	41,000		
Capital Improvement Program	Measure J - Local	C1047	Downtown PDA Pavement Restoration				258,000
Capital Improvement Program	Measure J - Local	C2007	Alhambra Valley Sidewalk			25,000	
Lighting & Landscape	Gas Tax	LL917	Share of LLD		2,760	7,000	
Capital Improvement Program	Gas Tax	C1044	Paving 2012-13	350,000	200,000		
Capital Improvement Program	Gas Tax		Annual Pavement Management		500,000	600,000	500,000
Capital Improvement Program	Gas Tax	C1010	ADA Ramps		85,000	25,000	25,000
Capital Improvement Program	Gas Tax	C2006	Downtown Bicycle Project		3,282		
Capital Improvement Program	Gas Tax	C3008	Annual Storm Drain Maintenance	25,000	100,000	25,000	25,000
Capital Improvement Program	Gas Tax	C1040	Annual Sidewalk Repair		35,000	15,000	15,000
Capital Improvement Program	Gas Tax	EEC1	LED Street Lights			50,000	50,000
Capital Improvement Program	Mitigation Fees-Traffic	C1049	Alhambra Ave/C Street Signal			275,000	
Capital Improvement Program	Mitigation Fees-Traffic	C1050	Muir/Center Signal Modification			50,000	
Capital Improvement Program	Mitigation Fees-Traffic	C2008	Shell Ave Pedestrian/Bicycle Project			25,000	
Capital Improvement Program	Mitigation Fees-Park In Lieu	C5002	Waterfront Road Open Space		50,000		
			Sub-Total Transfer In	1,053,700	2,087,730	1,952,700	1,052,000

Budget for Fiscal Years 2013-14 and 2014-15

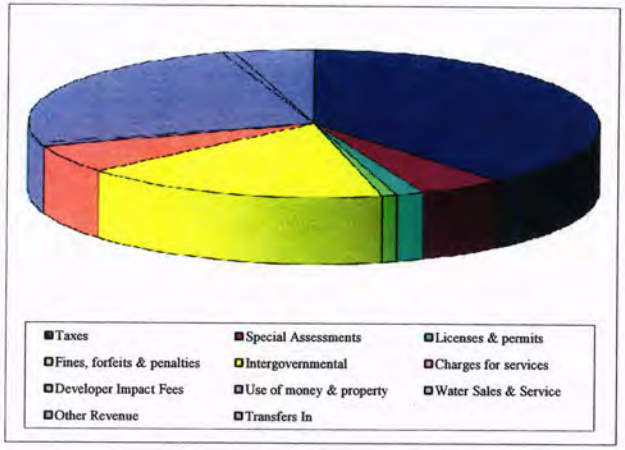
To Fund	From Fund	Purpose	Transfer In & Transfer Out 2011-12	Transfer In & Transfer Out 2012-13	Transfer In & Transfer Out 2013-14	Transfer In & Transfer Out 2014-15
Water System	General Fund	Lifeline			25,000	26,000
Lighting & Landscape	General Fund	Share of LLD	5,000	7,000	6,000	
Capital Improvement Project	General Fund	C4000 General Plan Update		100,000		
Capital Improvement Project	Assigned Fund Balance	C1034 Main Street Streetscape	75,000	25,000		
General Fund	Assigned Fund Balance	Willows Theatre Rent	48,000	48,000	54,000	28,000
General Fund	Assigned Fund Balance	OPEB		214,988		
Marina System	Assigned Fund Balance	Marina & Park Master Plan		125,000		
Marina System	Assigned Fund Balance	2012 Dredge		65,000	100,000	
Marina Fund	Assigned Fund Balance	Consultant		20,000		
Capital Improvement Program	Assigned Fund Balance	Zocchi Building			50,000	
Marina System	Assigned Fund Balance	CEQA		40,000		
Capital Improvement Program	Debt Service	City Hall			220,000	
Capital Improvement Program	NPDES	LL917 Share of LLD	700	700	700	
Capital Improvement Program	NPDES	C3002 Alhambra Creek Channel Maint.	25,000	25,000		25,000
Capital Improvement Program	Measure J - Local	Annual Pavement Management		400,000	400,000	100,000
Capital Improvement Program	Measure J - Local	C1046 Reliez Valley	500,000			
Capital Improvement Program	Measure J - Local	C2002 Bay Trail Phase 2	25,000	41,000		
Capital Improvement Program	Measure J - Local	C1047 Downtown PDA Pavement Restoration				258,000
Capital Improvement Program	Measure J - Local	C2007 Alhambra Valley Sidewalk			25,000	
Lighting & Landscape	Gas Tax	LL917 Share of LLD		2,760	7,000	
Capital Improvement Program	Gas Tax	C1044 Paving 2012-13	350,000	200,000		
Capital Improvement Program	Gas Tax	Annual Pavement Management		500,000	600,000	500,000
Capital Improvement Program	Gas Tax	C1010 ADA Ramps		85,000	25,000	25,000
Capital Improvement Program	Gas Tax	C2006 Downtown Bicycle Project		3,282		
Capital Improvement Program	Gas Tax	C3008 Annual Storm Drain Maintenance	25,000	100,000	25,000	25,000
Capital Improvement Program	Gas Tax	C1040 Annual Sidewalk Repair		35,000	15,000	15,000
Capital Improvement Program	Gas Tax	EEC1 LED Street Lights			50,000	50,000
Capital Improvement Program	Mitigation Fees-Traffic	C1049 Alhambra Ave/C Street Signal			275,000	
Capital Improvement Program	Mitigation Fees-Traffic	C1050 Muir/Center Signal Modification			50,000	
Capital Improvement Program	Mitigation Fees-Traffic	C2008 Shell Ave Pedestrian/Bicycle Project			25,000	
Capital Improvement Program	Mitigation Fees-Park In Lieu	C5002 Waterfront Road Open Space		50,000		
		Sub-Total Transfer Out	1,053,700	2,087,730	1,952,700	1,052,000
	TOTAL TRANSFERS IN (OUT)		$ -	$ -	$ -	$ -

FUND BALANCE ALL FUNDS

	2011-12 Actuals	2012-13 Projected	2013-14 Budget	2014-15 Budget
General Fund (Unassigned)	$ 4,071,393	$ 3,850,823	$ 3,821,732	$ 3,800,029
Enterprise Funds				
Water System	17,334,375	10,588,307	4,854,979	2,093,384
Marina Services	(2,637,658)	(2,646,569)	(2,650,245)	(2,653,929)
Parking Services	933,713	897,020	897,336	992,444
Sub-total of Enterprise Funds	15,630,430	8,838,758	3,102,070	431,900
Special Revenue Funds				
Public Safety Grants	354,091	114,904	114,904	114,904
NPDES	291,103	278,030	311,603	338,232
Measure J - Local	611,193	424,836	220,921	94,981
Gas Tax	984,634	558,567	343,317	295,450
Housing In-Lieu Fund	0	0	0	0
Proposition 1B	540,800	0	0	0
Recycle Fund	448,769	306,926	157,926	9,551
PEG Access Fund	423,765	407,065	397,065	387,065
Lighting & Landscape	237,703	181,587	114,035	77,783
Mitigation/Impact Fees	909,368	1,234,468	929,168	973,868
Sub-total of Special Revenue	4,801,426	3,506,383	2,588,939	2,291,834
Internal Service Funds				
Equipment Replacement	1,282,831	1,238,025	993,326	820,573
Information Systems	597,840	584,640	518,236	472,733
Sub-total of Internal Service	1,880,671	1,822,665	1,511,562	1,293,306
Debt Service Funds				
2003 Certificate of Participation	510,815	479,622	0	0
2008 General Obligation Bond	1,266,173	989,071	1,008,235	1,031,798
Sub-total of Debt Service	1,776,988	1,468,693	1,008,235	1,031,798
Capital Improvement Programs	14,534,906	7,231,137	5,741,137	3,946,137
Total - All Funds	**$ 42,695,813**	**$ 26,718,459**	**$ 17,773,675**	**$ 12,795,004**

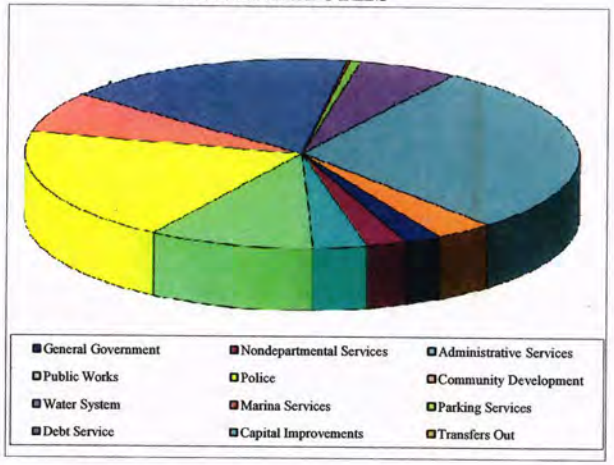
SUMMARY OF ACTIVITY ALL FUNDS FISCAL YEAR 2013-14

REVENUES



Taxes	38.83%	16,422,563
Special Assessments	4.90%	2,070,644
Licenses & permits	1.58%	666,500
Fines, forfeits & penalties	0.83%	350,000
Intergovernmental	17.33%	7,331,040
Charges for services	6.08%	2,572,828
Developer Impact Fees	0.10%	40,600
Use of money & property	0.71%	298,164
Water Sales & Service	24.35%	10,298,500
Other Revenue	0.68%	288,000
Transfers In	4.62%	1,952,700
Total All Funds		**$ 42,291,539**

EXPENDITURES



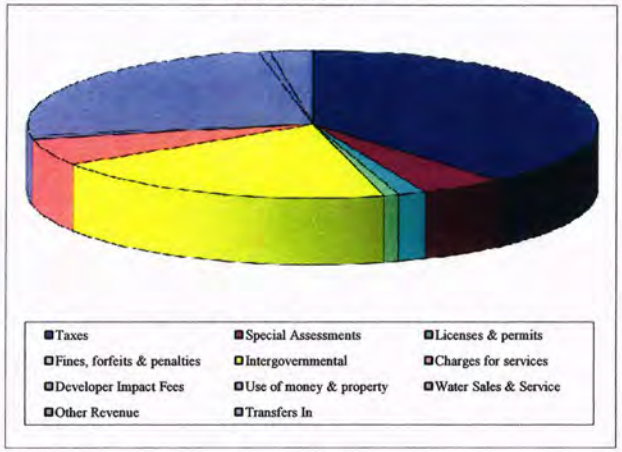
General Government	2.12%	1,086,629
Nondepartmental Services	2.38%	1,221,114
Administrative Services	3.15%	1,616,310
Public Works	9.60%	4,920,315
Police	19.46%	9,969,521
Community Development	6.97%	3,569,658
Water System	17.21%	8,819,358
Marina Services	0.16%	84,340
Parking Services	0.63%	321,684
Debt Service	5.81%	2,975,254
Capital Improvements	29.09%	14,903,440
Transfers Out	3.41%	1,748,700
Total All Funds		**$ 51,236,323**

FISCAL YEAR 2013-14 SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund Fund	Enterprise Funds	Special Revenue Funds	Internal Service Funds	Debt Service Funds	Capital Fund	Total All Funds
Revenues and Other Financing Sources							
Taxes	16,358,763	63,800					16,422,563
Special Assessments			610,618		1,460,026		2,070,644
Licenses & permits	666,500		0				666,500
Fines, forfeits & penalties	350,000		0				350,000
Intergovernmental	476,300		2,591,300			5,263,440	7,331,040
Charges for services	741,594	480,000	26,300	1,324,934			2,572,828
Developer Impact Fees			40,600				40,600
Use of money & property	101,500	152,864	8,800	24,000	1,000	10,000	298,164
Water Sales & Service		10,298,500					10,298,500
Other Revenue	208,000	22,300	55,000	2,700		0	288,000
Transfers In	54,000	125,000	13,700			1,760,000	1,952,700
Total Revenues and Other Financing Uses	**$ 18,956,657**	**$ 11,142,464**	**$ 2,346,318**	**$ 1,351,634**	**$ 1,461,026**	**$ 7,033,440**	**$ 42,291,539**
Expenditures and Other Financing Uses							
General Government	1,086,629						1,086,629
Nondepartmental Services	1,221,114						1,221,114
Administrative Services	860,044		240,300	515,966			1,616,310
Public Works	3,773,544			1,146,771			4,920,315
Police	9,869,521		100,000				9,969,521
Community Development	2,143,896		1,425,762				3,569,658
Water System		8,819,358					8,819,358
Marina Services		84,340					84,340
Parking Services		321,684					321,684
Debt Service		1,273,770			1,701,484		2,975,254
Capital Improvement Program		6,380,000				8,523,440	14,903,440
Transfers Out	31,000	0	1,497,700		220,000		1,748,700
Total Expenditures and Other Financing Uses	**$ 18,985,748**	**$ 16,879,152**	**$ 3,263,762**	**$ 1,662,737**	**$ 1,921,484**	**$ 8,523,440**	**$ 51,236,323**

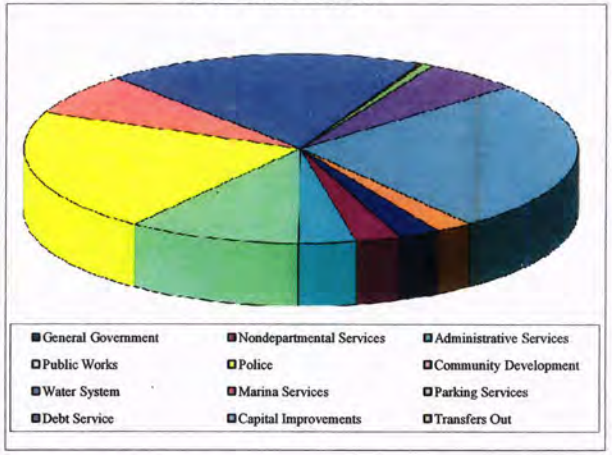
SUMMARY OF ACTIVITY ALL FUNDS FISCAL YEAR 2014-15

REVENUES



Taxes	38.76%	16,682,201
Special Assessments	4.83%	2,077,944
Licenses & permits	1.55%	666,500
Fines, forfeits & penalties	0.85%	365,000
Intergovernmental	19.79%	8,518,100
Charges for services	5.95%	2,559,541
Developer Impact Fees	0.09%	40,600
Use of money & property	0.69%	298,734
Water Sales & Service	24.39%	10,498,900
Other Revenue	0.66%	282,000
Transfers In	2.44%	1,052,000
Total All Funds		**$ 43,041,519**

EXPENDITURES



General Government	2.43%	1,166,538
Nondepartmental Services	2.66%	1,276,319
Administrative Services	3.37%	1,616,493
Public Works	10.07%	4,835,332
Police	21.03%	10,096,755
Community Development	7.15%	3,433,257
Water System	18.70%	8,980,511
Marina Services	0.18%	84,348
Parking Services	0.68%	326,892
Debt Service	5.65%	2,710,746
Capital Improvements	25.97%	12,469,000
Transfers Out	2.13%	1,024,000
Total All Funds		**$ 48,020,191**

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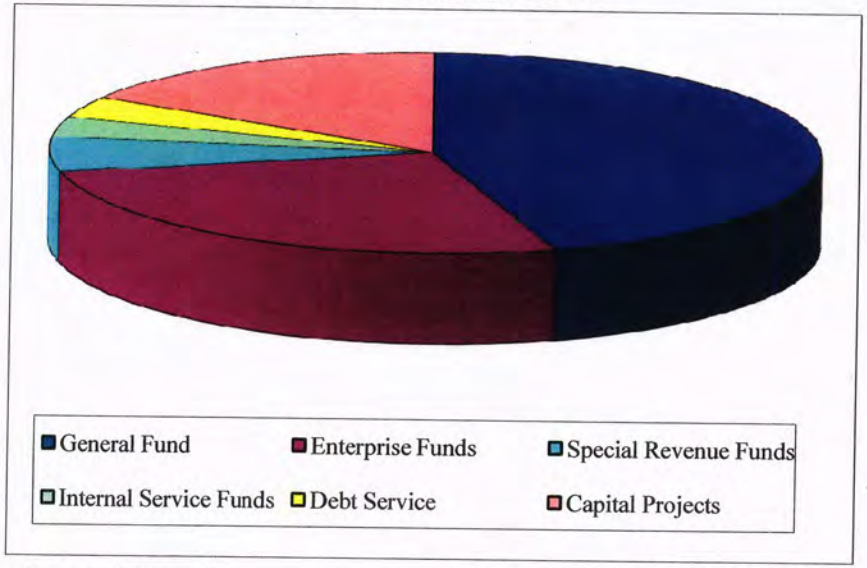
FISCAL YEAR 2014-15 SUMMARY OF ACTIVITIES BY FUND TYPE

	General Fund	Enterprise	Special Revenue	Internal Service	Debt Service	Capital	Total All
	Fund	Funds	Funds	Funds	Funds	Fund	Funds
Revenues and Other Financing Sources							
Taxes	16,618,401	63,800					16,682,201
Special Assessments			610,618		1,467,326		2,077,944
Licenses & permits	666,500		0				666,500
Fines, forfeits & penalties	365,000		0				365,000
Intergovernmental	505,800		1,591,300			6,421,000	8,518,100
Charges for services	706,514	480,000	26,300	1,346,727			2,559,541
Developer Impact Fees			40,600				40,600
Use of money & property	107,070	152,864	8,800	24,000	1,000	5,000	298,734
Water Sales & Service		10,498,900					10,498,900
Other Revenue	210,000	16,000	55,000	1,000		0	282,000
Transfers In	28,000	26,000	0			998,000	1,052,000
Total Revenues and Other Financing Uses	**$ 19,207,284**	**$ 11,237,564**	**$ 2,332,618**	**$ 1,371,727**	**$ 1,468,326**	**$ 7,424,000**	**$ 43,041,519**
Expenditures and Other Financing Uses							
General Government	1,166,538						1,166,538
Nondepartmental Services	1,276,319						1,276,319
Administrative Services	876,059		239,675	500,759			1,616,493
Public Works	3,746,108			1,089,224			4,835,332
Police	9,996,755		100,000				10,096,755
Community Development	2,141,209		1,292,048				3,433,257
Water System		8,980,511					8,980,511
Marina Services		84,348					84,348
Parking Services		326,892					326,892
Debt Service		1,265,984			1,444,763		2,710,746
Capital Improvement Program		3,250,000				9,219,000	12,469,000
Transfers Out	26,000	0	998,000				1,024,000
Total Expenditures and Other Financing Uses	**$ 19,228,987**	**$ 13,907,734**	**$ 2,629,723**	**$ 1,589,983**	**$ 1,444,763**	**$ 9,219,000**	**$ 48,020,191**

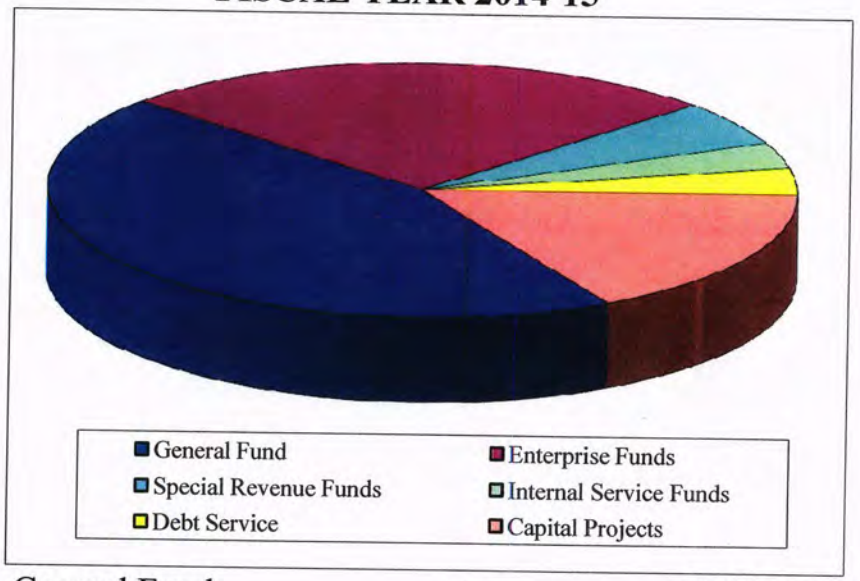
SUMMARY OF ALL FUNDS REVENUE

FISCAL YEAR 2013-14



General Fund	44.82%	18,956,657
Enterprise Funds	26.35%	11,142,464
Special Revenue Funds	5.55%	2,346,318
Internal Service Funds	3.20%	1,351,634
Debt Service	3.45%	1,461,026
Capital Projects	16.63%	7,033,440
Total All Funds		**$ 42,291,539**

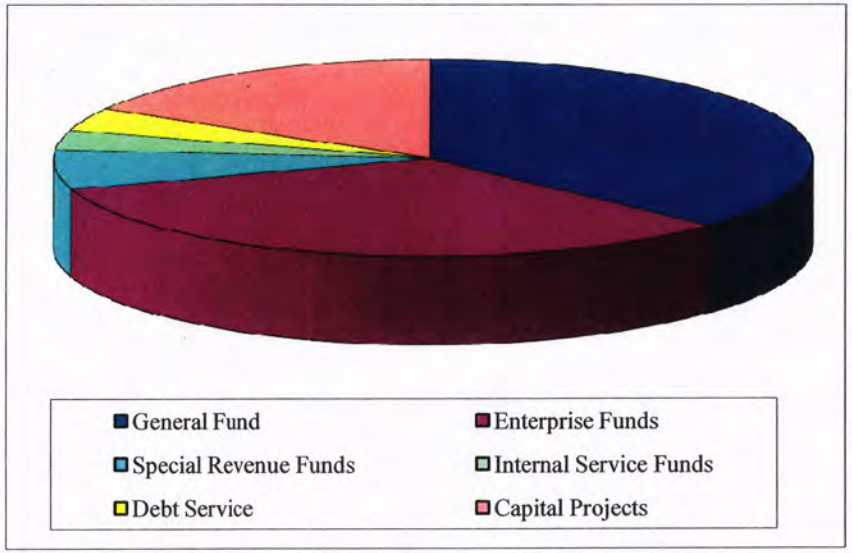
FISCAL YEAR 2014-15



General Fund	44.63%	19,207,284
Enterprise Funds	26.11%	11,237,564
Special Revenue Funds	5.42%	2,332,618
Internal Service Funds	3.19%	1,371,727
Debt Service	3.41%	1,468,326
Capital Projects	17.25%	7,424,000
Total All Funds		**$ 43,041,519**

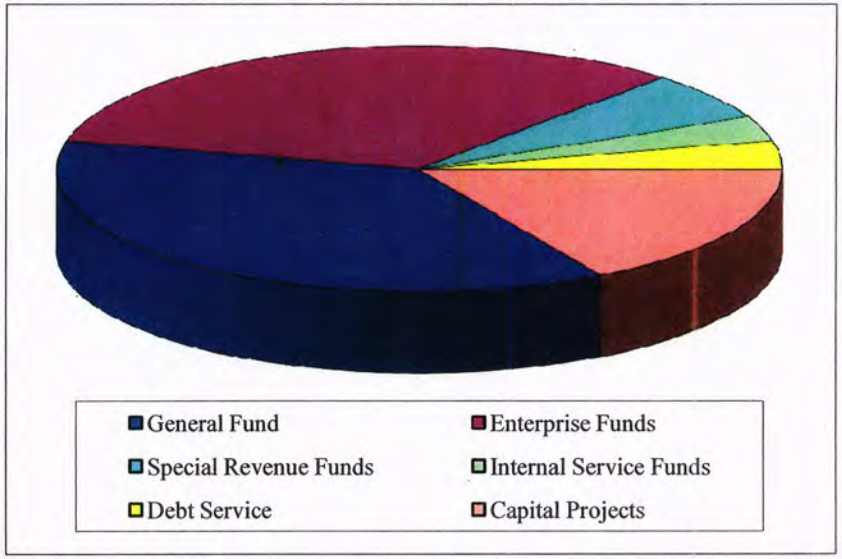
SUMMARY OF ALL FUNDS EXPENDITURES

FISCAL YEAR 2013-14



General Fund	37.06%	18,985,748
Enterprise Funds	32.94%	16,879,152
Special Revenue Funds	6.37%	3,263,762
Internal Service Funds	3.25%	1,662,737
Debt Service	3.75%	1,921,484
Capital Projects	16.64%	8,523,440
Total All Funds		**$ 51,236,323**

FISCAL YEAR 2014-15



General Fund	40.04%	19,228,987
Enterprise Funds	28.96%	13,907,734
Special Revenue Funds	5.48%	2,629,723
Internal Service Funds	3.31%	1,589,983
Debt Service	3.01%	1,444,763
Capital Projects	19.20%	9,219,000
Total All Funds		**$ 48,020,191**

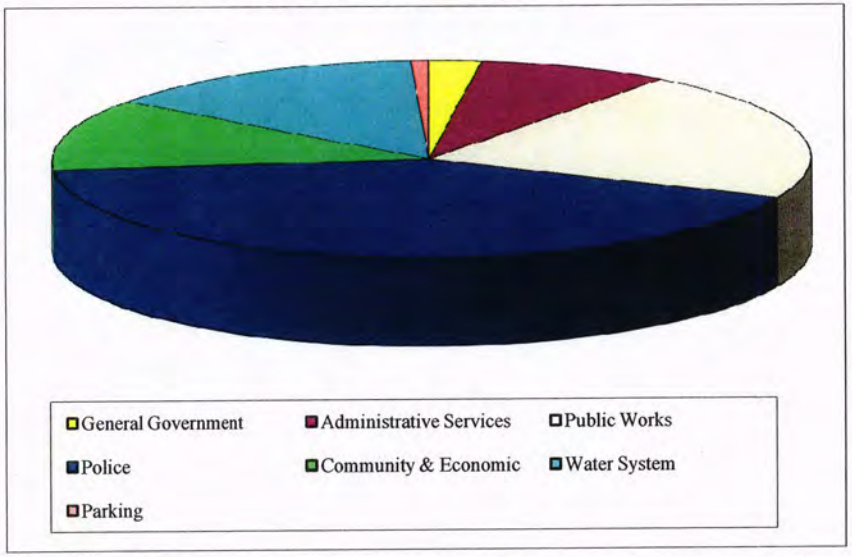
ALL FUNDS SUMMARY	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	10,429,001	10,662,674
5101 Overtime	710,500	710,500
5101.2 Special Events Overtime	5,000	5,000
5102 Temporary	521,092	502,655
5103 Acting	12,500	13,000
5104 Standby Pay	12,500	12,500
5201 FICA	39,051	36,807
5202 Medicare	168,497	172,859
5203 PERS	3,138,706	3,103,890
5204 Workers Comp	548,406	500,000
5205 SUI	11,000	9,500
5206 Health & Welfare	2,328,589	2,431,147
5207 Disability	24,684	24,825
5208 Deferred Comp	149,750	151,289
5210 Vacation/Comp/Sick	200,000	200,000
Total Salaries	18,299,276	18,536,646
OPERATING		
5300 Professional/Tech Services	2,056,745	1,999,642
5410 Utilities	1,526,410	1,529,710
5420 Repair & Maintenance Services	500,666	500,666
5430.1 Services From Other Activities-City	661,358	688,094
5430.2 Services To Other Activities-City	(1,025,385)	(1,052,028)
5450 Rentals	171,635	147,940
5455 Rental Charges - City	1,305,534	1,327,327
5500 Other Services	732,963	783,226
5510 Communications	148,456	148,456
5520.2 Insurance- Liability	542,934	495,450
5520.1 Insurance - Property	97,231	101,619
5520.3 Insurance - Unmet	40,000	40,000
5520.4 Insurance - Bonds	1,500	1,500
5525 Retiree Health Benefits	958,213	1,034,859
5526 OPEB	115,407	73,654
5550 Contributions & Promotions	100,324	100,000

ALL FUNDS SUMMARY	FY 2013-14 BUDGET	FY 2014-15 BUDGET
5555 Community Functions	7,900	7,900
5560 Travel/Conference/Training/Edu	13,613	13,613
5561 Employee Functions/Training	120,325	120,325
5570 Dues, Membership, Subscriptions	96,085	97,590
5600 Supplies	98,910	101,310
5600.1 Postage	20,000	22,000
5600.2 Raw Water	2,678,000	2,758,340
5600.3 Chemicals	317,000	337,000
5600.4 Safety Supplies	22,895	22,895
5600.5 Fuel	260,000	260,000
5600.6 Swat Supplies	17,600	17,600
5600.7 Operating & Maintenance Supplies	890,500	849,500
5601 Employee Allowance	28,035	28,035
5650 Non-Cap Equipment <$5,000	114,300	92,700
5700 Capital Property/Equip >$5,000	160,000	159,375
5710 Land	0	0
5711 Improvements to Land	0	0
5720 Buildings	0	0
5721 Building Improvements	0	0
5740 Machinery/Equipment	123,000	123,000
5750 Vehicles	368,000	309,000
5760 Furniture & Fixtures	5,000	5,000
5770 Intangible Assets	0	0
5790 Depreciation Expense	42,000	42,000
5795 Transfer to Capital Assets	0	0
5800 Debt Service Principal	1,412,000	1,187,000
5801 Debt Service Interest	1,555,754	1,516,246
5802 Amortization of Bond Issue Costs	0	0
5805 Transfer to Balance Sheet	0	0
Total Operating	16,284,908	15,990,544
INDIRECT COSTS	0	0
5850.1 Direct Costs & Recovery	(0)	0
5850.2 Indirect Costs & Recovery	0	0
Total Indirect Costs	(0)	0

ALL FUNDS SUMMARY	FY 2013-14 BUDGET	FY 2014-15 BUDGET
TOTAL BUDGET	$34,584,183	$34,527,191
Capital Improvements	14,903,440	12,469,000
TRANSFERS OUT	1,748,700	1,024,000
TOTAL ALL FUNDS	$51,236,323	$48,020,191

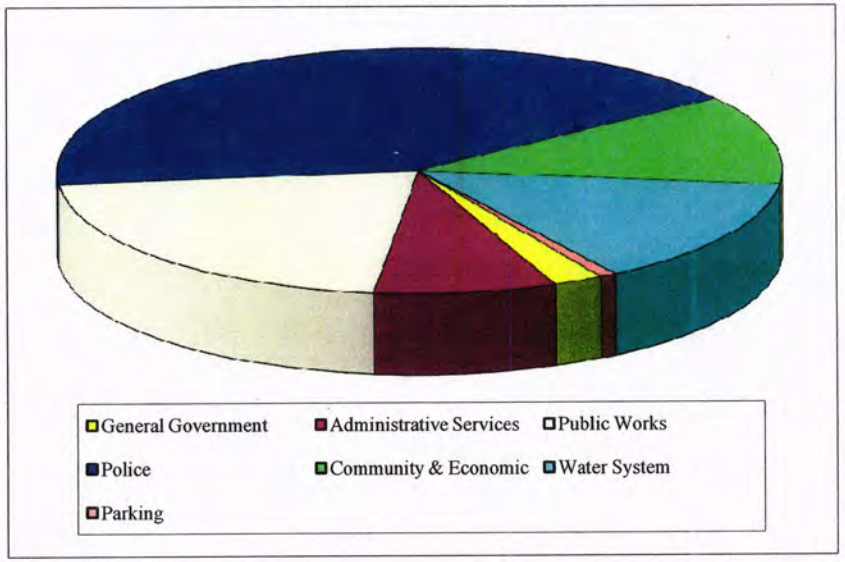
STAFFING SUMMARY

FISCAL YEAR 2013-14



General Government	2.22%	3.0
Administrative Services	8.13%	11.0
Public Works	21.43%	29.0
Police	41.76%	56.5
Community & Economic	11.68%	15.8
Water System	14.04%	19.0
Parking	0.74%	1.0
Total Staffing		**135.3**

FISCAL YEAR 2014-15



General Government	2.22%	3.0
Administrative Services	8.13%	11.0
Public Works	21.43%	29.0
Police	41.76%	56.5
Community & Economic	11.68%	15.8
Water System	14.04%	19.0
Parking	0.74%	1.0
Total General Fund		**135.3**

SUMMARY OF AUTHORIZED POSITIONS

	FISCAL YEAR 2011-12	FISCAL YEAR 2012-13	FISCAL YEAR 2013-14	FISCAL YEAR 2014-15
GENERAL GOVERNMENT				
City Manager	1.0	1.0	1.0	1.0
Secretary to City Manager	1.0	1.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0
	3.0	3.0	3.0	3.0
ADMINISTRATIVE SERVICES				
Assistant City Manager	1.0	1.0	1.0	1.0
Sr. Management Analyst	1.0	1.0	1.0	1.0
Personnel Technician	1.0	1.0	1.0	1.0
Finance Manager	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
Senior Account Technician	2.0	2.0	2.0	2.0
Account Technician III	1.0	1.0	1.0	1.0
Account Technician II	2.0	2.0	2.0	2.0
Information Technology Administrator	1.0	1.0	1.0	1.0
	11.0	11.0	11.0	11.0
PUBLIC WORKS DEPARTMENT				
Public Works Director	1.0	1.0	1.0	1.0
Deputy Public Works Director	1.0	1.0	1.0	1.0
Sr. Building Inspector	1.0	1.0	1.0	1.0 *
Construction Inspector	1.0	1.0	1.0	1.0
Code Enforcement Inspector	1.0			
Building Inspector II	2.0	2.0	2.0	2.0
Permit Technician II	1.0	1.0	1.0	1.0
Public Works Superintendent	1.0	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	2.0	2.0	2.0	2.0
Maintenance Worker	4.0	5.0	4.0	5.0
General Laborer	1.0	0.0	1.0	0.0
Equipment Mechanic	2.0	2.0	2.0	2.0

	FISCAL YEAR 2011-12	FISCAL YEAR 2012-13	FISCAL YEAR 2013-14	FISCAL YEAR 2014-15
PUBLIC WORKS DEPARTMENT (continued from previous page)				
Account Technician II	1.0	1.0	1.0	1.0 *
Senior Custodian	1.0	1.0	1.0	1.0
Park Supervisor	1.0	1.0	1.0	1.0
Park Lead Caretaker	3.0	3.0	3.0	3.0
Park Caretaker	5.0	5.0	5.0	5.0
	30.0	29.0	29.0	29.0
POLICE DEPARTMENT				
Police Chief	1.0	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0	1.0
Police Commander				
Police Lieutenant	2.0	2.0	2.0	2.0
Police Sergeant	5.0	5.0	5.0	5.0
Police Officer	30.0	30.0	30.0	30.0 **
Records Supervisor	1.0	1.0	1.0	1.0
Dispatch Supervisor	1.0	1.0	1.0	1.0
Police Clerk Dispatcher	8.0	8.0	8.0	8.0
Administrative Secretary	1.0	1.0	1.0	1.0
Police Assistant	4.0	4.0	4.5	4.5
Records Clerk	2.0	2.0	2.0	2.0
	56.0	56.0	56.5	56.5
COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT				
Community Development Director	1.0	1.0	1.0	1.0 *
Deputy Director, Strategic Planning & Comm. Dev.			1.0	1.0
Planning Manager	1.0	1.0	1.0	1.0 *
Administrative Aide III	3.0	3.0	3.0	3.0
Senior Planner	1.0	1.0	1.0	1.0
Assistant Planner	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0	1.0
Senior Civil Engineer	1.0	1.0	1.0	1.0
Associate Civil Engineer	1.0	1.0	1.0	1.0

	FISCAL YEAR 2011-12	FISCAL YEAR 2012-13	FISCAL YEAR 2013-14	FISCAL YEAR 2014-15
COMMUNITY and ECONOMIC DEVELOPMENT DEPARTMENT (continued from previous page)				
Assistant Engineer	1.0	1.0	1.0	1.0 *
Recreation Supervisor	1.0	1.0	1.0	1.0
Recreation Coordinator		1.0	1.0	1.0
Senior Citizen Supervisor	1.0	1.0	1.0	1.0
Senior Citizen Coordinator	0.8	0.8	0.8	0.8
	13.8	14.8	15.8	15.8
WATER SYSTEM				
Water Superintendent	1.0	1.0	1.0	1.0
Assistant Water Superintendent	1.0	1.0	1.0	1.0
Account Technician II	0.6	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	1.0	1.0	1.0	1.0
Maintenance Worker	2.0	2.0	2.0	2.0
Senior Meter Service Worker	1.0	1.0	1.0	1.0
Meter Service Worker	2.0	2.0	2.0	2.0
Meter Repair Worker	1.0	1.0	1.0	1.0
Senior Instrument Technician	1.0	1.0	1.0	1.0
Instrument Technician	1.0	1.0	1.0	1.0
Water Operations Supervisor	1.0	1.0	1.0	1.0
Water Plant Operator II	3.0	3.0	3.0	3.0
Water Plant Operator I	2.0	2.0	2.0	2.0
Water Plant Operator in Training	0.0	0.0	0.0	0.0
	18.6	19.0	19.0	19.0
PARKING				
Parking Meter Maintenance Worker	1.0	1.0	1.0	1.0
	1.0	1.0	1.0	1.0
TOTAL PERSONNEL	**133.4**	**133.8**	**135.3**	**135.3**

Notes: A blank space means the position either did not exist, or has been eliminated

* These positions will not be funded in 2013/14 and 2014/15

** 2 Officer positions will not be funded in 2013/14 and 2014/15

GENERAL FUND - FUND BALANCE

	2011-12 Actuals	2012-13 Projected	2013-14 Budget	2014-15 Budget
Operating Revenues	$ 19,280,235	$ 18,671,006	$ 18,902,657	$ 19,179,284
Operating Expenditures	18,554,349	18,668,722	18,900,748	19,174,987
Excess of Revenues/(Expenditures)	725,887	2,284	1,909	4,297
One-Time				
Prior Year Encumbrances		(30,854)		
OPEB		(214,988)		
Rent at 636 Ward Street	(48,000)	(48,000)	(54,000)	(28,000)
Economic Development Corporation		(85,000)		
Total One-Time Funding	(48,000)	(378,842)	(54,000)	(28,000)
Other Sources				
Transfer In-Assigned Fund Balance: Retiree Benefits		214,988		
Transfer In-Assigned Fund Balance: Rent for 636 Ward	48,000	48,000	54,000	28,000
Transfers Out	(5,000)	(107,000)	(31,000)	(26,000)
Total Other Sources (Uses)	43,000	155,988	23,000	2,000
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	720,887	(220,570)	(29,091)	(21,703)
Beginning Unassigned Fund Balance	3,352,506	4,071,393	3,850,823	3,821,732
Ending Unassigned Fund Balance	**$ 4,073,393**	**$ 3,850,823**	**$ 3,821,732**	**$ 3,800,029**

GENERAL FUND - FUND BALANCE

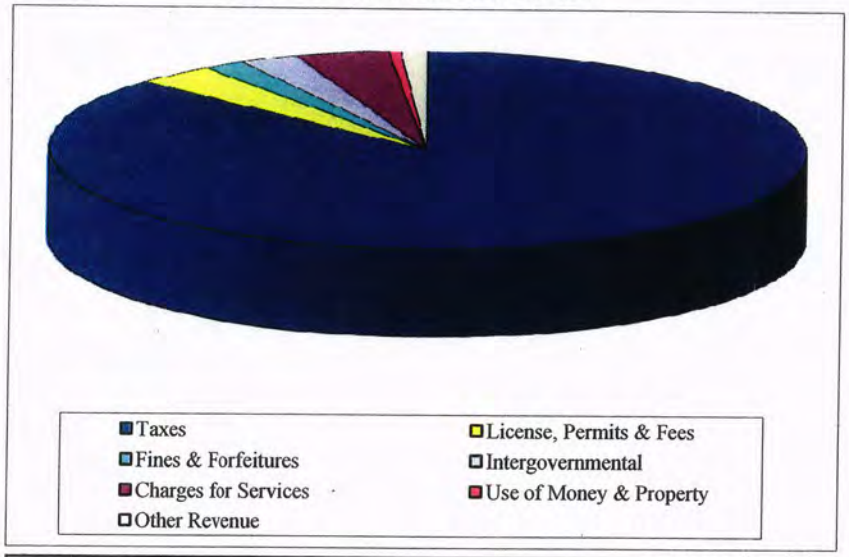
	2011-12 Balance	2012-13 Balance	2013-14 Balance	2014-15 Balance
Fund Balance:				
Assigned				
Future Pension Obligations	$ 250,000	$ 250,000	$ 250,000	$ 250,000
Insurance	582,425	582,425	582,425	582,425
Capital Improvements	139,698	114,698	64,698	64,698
Retiree Benefits	360,363	145,375	145,375	145,375
Rent for 636 Ward	130,000	82,000	28,000	0
Marina Improvements	350,000	100,000	0	0
Deferred Maintenance	76,855	76,855	76,855	76,855
Total Assigned	1,889,341	1,351,353	1,147,353	1,119,353
Unassigned				
Unassigned-Catastrophes	300,000	300,000	300,000	300,000
Unassigned-Contingencies	100,000	100,000	100,000	100,000
Unassigned-Economic Uncertainity	600,000	600,000	600,000	600,000
Unassigned	4,073,393	3,850,823	3,821,732	3,800,029
Total Unassigned	5,073,393	4,850,823	4,821,732	4,800,029
Total Fund Balance	**$ 6,962,734**	**$ 6,202,176**	**$ 5,969,085**	**$ 5,919,382**

GENERAL FUND TRANSFER SUMMARY

To Fund	From Fund	Purpose	Transfer In (Transfer Out) 2011-12	Transfer In (Transfer Out) 2012-13	Transfer In (Transfer Out) 2013-14	Transfer In (Transfer Out) 2014-15
Transfers In						
General Fund	Assigned Fund Balance	Willows Theatre Rent	48,000	48,000	54,000	28,000
General Fund	Assigned Fund Balance	OPEB		214,988		
	Sub-Total Transfer In		48,000	262,988	54,000	28,000
Transfers Out						
Transfer to Other Funds						
Water System	General Fund	Lifeline			25,000	26,000
Landscape District	General Fund	Lighting & Landscape	5,000	7,000	6,000	
Capital Improvement Project	General Fund	General Plan Update (C4000)		100,000		
	Sub-Total Transfer Out General Fund		5,000	107,000	31,000	26,000
General Fund	Assigned Fund Balance	Willows Theatre Rent	48,000	48,000	54,000	28,000
General Fund	Assigned Fund Balance	OPEB		214,988		
Capital Improvement	Assigned Fund Balance	Zocchi Building			50,000	
Marina System	Assigned Fund Balance	Consultant for Marina		20,000		
Marina System	Assigned Fund Balance	Marina & Park Master Plan		125,000		
Marina System	Assigned Fund Balance	2012 Dredge		65,000	100,000	
Marina System	Assigned Fund Balance	CEQA		40,000		
	Sub-Total Transfer Out-Assigned Fund Balance		48,000	512,988	204,000	28,000
	Sub-Total Transfer Out		53,000	619,988	235,000	54,000
	TOTAL INTERFUND TRANSFERS		**$ (5,000)**	**$ (357,000)**	**$ (181,000)**	**$ (26,000)**

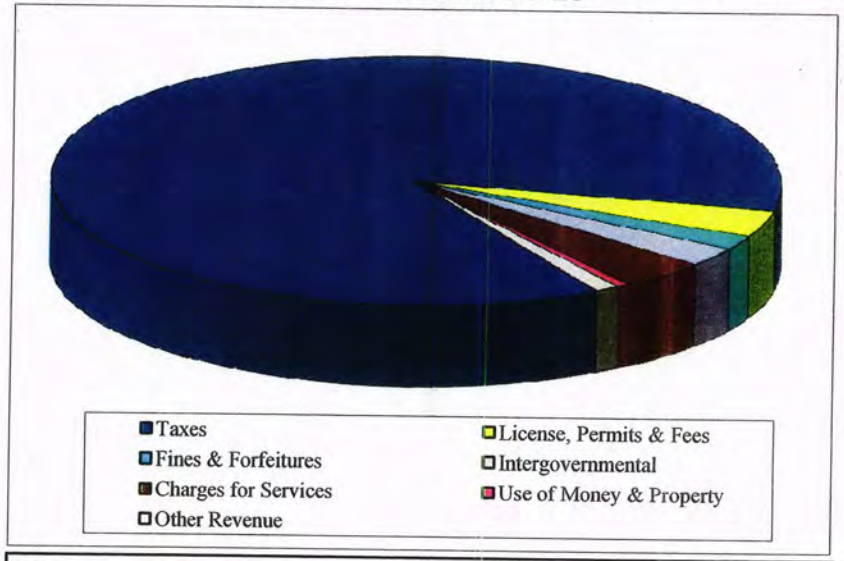
GENERAL FUND REVENUES

FISCAL YEAR 2013-14



Taxes	86.30%	16,358,763
License, Permits & Fees	3.52%	666,500
Fines & Forfeitures	1.85%	350,000
Intergovernmental	2.51%	476,300
Charges for Services	3.91%	741,594
Use of Money & Property	0.54%	101,500
Other Revenue	1.10%	208,000
Transfers In	0.28%	54,000
Total General Fund	**$**	**18,956,657**

FISCAL YEAR 2014-15



Taxes	86.52%	16,618,401
License, Permits & Fees	3.47%	666,500
Fines & Forfeitures	1.90%	365,000
Intergovernmental	2.63%	505,800
Charges for Services	3.68%	706,514
Use of Money & Property	0.56%	107,070
Other Revenue	1.09%	210,000
Transfers In	0.15%	28,000
Total General Fund	**$**	**19,207,284**

GENERAL FUND - REVENUES

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Taxes					
4111	Property Tax	$ 6,262,596	$ 6,444,885	$ 6,420,000	$ 6,484,200
4199	State Tax Shift				
4115	Sales & Use Tax	3,239,219	3,214,071	3,400,000	3,476,200
4116	Sales Tax In-Lieu	1,213,642	1,178,008	1,075,000	1,125,000
4117	VLF Property Tax Swap	2,465,909	2,508,621	2,500,000	2,525,000
4121	Transient Occupancy Tax	302,548	310,000	310,000	315,000
4122	Business License Tax	603,204	606,000	615,000	630,000
4123	Franchise Fees	1,428,233	1,427,000	1,480,000	1,500,000
4124	Document Transfer Tax	132,256	95,000	135,000	135,000
4130	Water System In-Lieu Tax	415,454	423,763	423,763	428,001
	Total Taxes	16,063,061	16,207,348	16,358,763	16,618,401
License, Permit & Fees					
4430	Building Permits	366,482	355,318	490,000	490,000
4480.1	Other Permits	1,145	1,500	1,500	1,500
4440	Mechanical Permits	162,761	161,947	175,000	175,000
	Total License, Permit & Fees	530,388	518,765	666,500	666,500
Fines & Forfeitures					
4281	Court Fines	21,763	36,720	35,000	35,000
4282	Traffic Safety Fund	39,105	48,709	45,000	45,000
4283	Parking Citations	129,911	160,000	200,000	215,000
4285	Tow Releases	28,556	30,000	25,000	25,000
4287	Enforcement Citations	100	300	5,000	5,000
4290	Abandoned Vehicles	39,918	40,000	40,000	40,000
	Total Fines & Forfeitures	259,353	315,729	350,000	365,000

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Intergovernmental Agencies					
4311	Public Safety Sales Tax Prop 172	367,334	354,824	375,000	382,500
4330	Motor Vehicle-In-Lieu VLF	18,251	18,912		0
4335	Off Highway				
4340	Homeowners Property Tax Relief	66,817	70,000	70,000	72,000
4521	State Grant-POST Reimbursement	37,735	25,000	30,000	30,000
4530	State Mandates	16,100	5,000	0	20,000
4531.1	Bulletproof Vest Grant		1,300	1,300	1,300
4380	Booking Fees Reimbursement				
4535	Stimulus Funds				
4535.6	Recycling Grants				
4523	Grants	3,071			
	Total Intergovernmental Revenues	509,309	475,036	476,300	505,800
Charges for Service					
4450	Planning Fees	43,428	96,000	50,000	50,000
4621	Public Works Inspections	99,359	95,000	105,000	105,000
4873	Construction & Demolition	1,700	10,000	5,000	5,000
4622	Engineering Plan Check Fees	90,913	50,000	100,000	65,000
4626	Building Plan Check Fees		14,700	30,000	30,000
4430.1	Micro-film Fees	6,405	5,000	7,500	7,500
4631	Police Services	17,938	18,000	18,000	18,000
4665	Park Maintenance Fee	30,000	30,000	30,000	30,000
4644.5	Field Usage Fees	23,984	16,883	25,000	25,000
4643	General Recreation Fees	44,590	44,137	45,000	45,000
4643.1	Recreation Class Fees	13,128	15,137	15,000	15,000
4644.1	Sports Programs	21,085	25,137	25,000	25,000
4646	Swimming Pool Admissions	67,337	60,000	60,000	60,000
4646.1	Swim Lessons	46,773	48,000	48,000	48,000
4646.2	Pool Parties	14,337	10,000	10,000	10,000
4646.3	Contract Pool Use		12,000	12,000	12,000
4644.3	Tournament Revenue	12,478	16,883	12,500	12,500

Budget for Fiscal Years 2013-14 and 2014-15

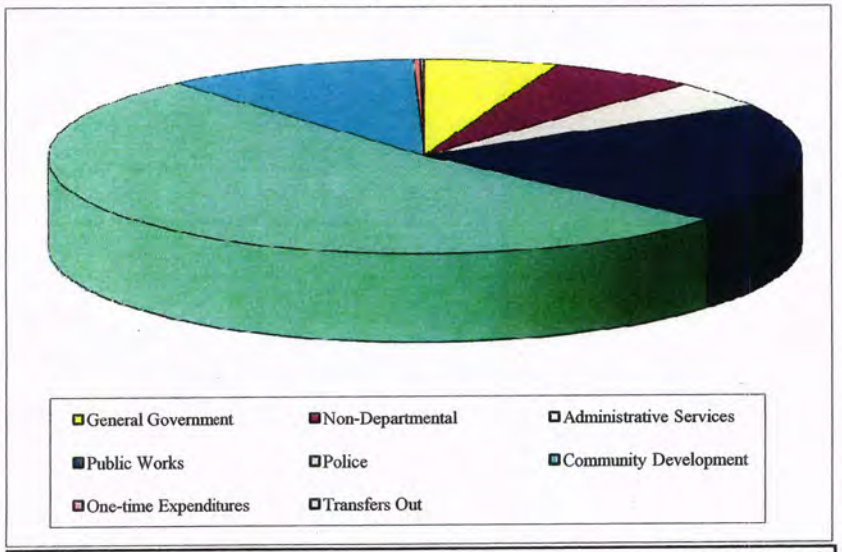
		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
4648	Respite Day Care Fees	5,288	11,704	11,594	11,514
4649	Day Care Fees	110,337	115,000	120,000	120,000
4651	Planning Plan Check Fees	11,827	14,000	12,000	12,000
	Total Charges for Services	660,908	707,581	741,594	706,514
Use of Money & Property					
4752	Park Rental	18,665	16,122	25,000	30,000
4753	Concession	7,234	5,100	8,000	8,000
4701	Interest Income	29,107	78,030	35,000	35,000
4750	Rental Income	28,127	19,484	28,500	29,070
4751	Senior Center Rental	3,795	6,000	5,000	5,000
4760	Sale of Property	555,000			
	Total Use of Money & Property	641,928	124,736	101,500	107,070
Other Revenue					
4815	Water System Admin Fee				
4872	Solid Waste				
4650	Maps & Publications				
4825	Interest Payment on Loan		0		
4826	Principal payment on loan		0		
4870	Miscellaneous Revenue	21,633	15,000	15,000	15,000
4804	Friends of the Library	9,643	15,000		
4805	Martinez Senior Club		15,000		
4754	Billboard Ad Revenue		62,500	80,000	100,000
4878	Litigation Settlement				
4875	Refunds and Rebates	14,539			
4875.2	Workers Comp/Liability Rebate	466,069	169,186	93,000	75,000
4875.3	Employee Workers Comp Reimbursement	73,379	20,125		
4830	Restitution, Damage & Recoveries	16,887	10,000	10,000	10,000
4802	Donations & Contributions	13,140	15,000	10,000	10,000
	Total Other Revenue	615,289	321,811	208,000	210,000

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	Sub-total Operating Revenues	19,280,235	18,671,006	18,902,657	19,179,284
4001	Transfers In	48,000	262,988	54,000	28,000
	TOTAL REVENUE GENERAL FUND	**$ 19,328,235**	**$ 18,933,994**	**$ 18,956,657**	**$ 19,207,284**

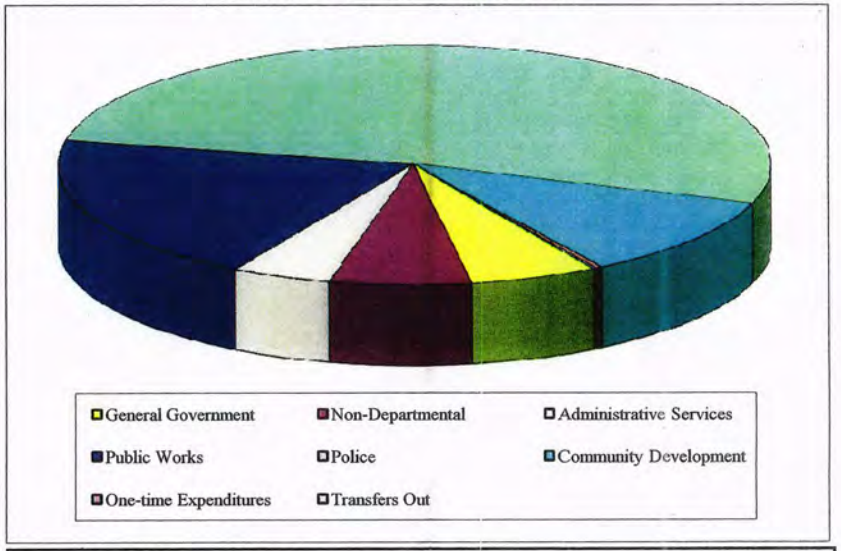
GENERAL FUND EXPENDITURES

FISCAL YEAR 2013-14



General Government	5.72%	1,086,629
Non-Departmental	6.43%	1,221,114
Administrative Services	4.53%	860,044
Public Works	19.88%	3,773,544
Police	51.98%	9,869,521
Community Development	11.01%	2,089,896
One-time Expenditures	0.28%	54,000
Transfers Out	0.16%	31,000
Total General Fund	**$**	**18,985,748**

FISCAL YEAR 2014-15



General Government	6.07%	1,166,538
Non-Departmental	6.64%	1,276,319
Administrative Services	4.56%	876,059
Public Works	19.48%	3,746,108
Police	51.99%	9,996,755
Community Development	10.99%	2,113,209
One-time Expenditures	0.15%	28,000
Transfers Out	0.14%	26,000
Total General Fund	**$**	**19,228,987**

GENERAL FUND EXPENDITURES BY DEPARTMENT

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
0100101	City Council	292,761	311,743	264,948	271,393
0100102	City Clerk	165,328	188,623	160,839	199,360
0100103	City Treasurer	13,863	15,292	18,783	19,403
0100104	City Manager	515,766	456,184	442,559	471,883
0100105	City Attorney	132,144	214,128	199,500	204,500
	Total General Government Expenditures	1,119,862	1,185,970	1,086,629	1,166,538
0100201	General Services	127,339	150,676	138,766	146,316
0100202	Franchise	28,484	52,274	9,100	15,600
0100203	Contingencies		11,338	70,000	80,000
0100204	Retiree Benefits	984,266	889,000	1,003,248	1,034,403
	Total Non-departmental Expenditures	1,140,089	1,103,288	1,221,114	1,276,319
0100401	Administration	165,353	166,118	235,709	234,682
0100402	Personnel	151,705	162,564	163,669	174,136
0100404	Finance	414,376	428,494	460,666	467,241
	Total Administrative Services Expenditures	731,434	757,176	860,044	876,059
0100502	Inspection	764,785	710,491	771,418	746,403
0100503	Code Enforcement	126,594	52,181	0	0
0100710	Traffic Control Maintenance	131,310	141,285	141,285	141,285
0100712	Street Lighting	343,339	327,335	341,301	335,532
0100720	Parks/Grounds Maintenance	1,234,402	1,355,985	1,381,510	1,387,020
0100723	Cemetery Maintenance	3,772	3,191	3,250	3,250
0100724	Open Space Maintenance	138,444	132,009	140,076	142,838
0100730	Public Facilities Maintenance	215,981	225,372	242,934	205,639
0100790	City Hall Building Maintenance (1)	0	0	0	0
0100791	Maintenance Services	593,824	669,503	751,769	784,139
	Total Public Works Expenditures	3,552,450	3,617,352	3,773,544	3,746,108

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
0100601	Police Administration	1,342,929	1,521,827	1,379,162	1,394,256
0100602	Investigative Services	1,090,295	1,037,765	1,044,468	1,055,252
0100603	Support Services	1,196,819	1,305,738	1,445,676	1,454,874
0100604	Traffic Enforcement	258,361	333,206	166,524	170,518
0100605	Patrol Bureau	5,637,157	5,690,478	5,817,941	5,906,106
0100607	Emergency Services	14,183	23,998	15,750	15,750
	Total Police Department Expenditures	9,539,744	9,913,012	9,869,521	9,996,755
0100701	Community Development	40,599	39,328	800	800
0100702	Economic Development	480,871	131,554	285,297	292,636
0100703	Planning	439,978	440,938	421,793	442,612
0100704	Engineering	399,175	284,819	275,060	273,198
0100801	Community Services Administration	386,095	377,493	359,296	362,555
0100802	Cultural & Arts	19,720	29,885	9,960	9,125
0100803	General Recreation	64,977	63,457	34,806	31,453
0100804	Municipal Swimming Pool	182,789	234,152	226,762	225,866
0100805	Amphitheatre	11,801	11,728	11,799	11,810
0100806	Day Care	81,712	82,055	85,919	85,922
0100808	Sports Programs	47,519	79,850	62,465	62,220
0100809	Senior Center Programs	305,522	304,916	304,344	303,497
0108091	Alzheimer Respite	10,011	11,749	11,594	11,514
	Total Community Development	2,470,769	2,091,924	2,089,896	2,113,209
	Total General Fund Operating	18,554,349	18,668,722	18,900,748	19,174,987
	One-time expenditures	48,000	378,842	54,000	28,000
	Transfers Out	5,000	107,000	31,000	26,000
	Total General Fund Expenditures & Transfers	**$ 18,607,349**	**$ 19,154,564**	**$ 18,985,748**	**$ 19,228,987**

1. City Hall Building Maintenance costs are distributed among the departments located in City Hall.

GENERAL FUND SUMMARY	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	8,670,447	8,868,088
5101 Overtime	528,000	528,000
5101.2 Special Events Overtime	5,000	5,000
5102 Temporary	470,892	452,455
5103 Acting	11,000	11,000
5104 Standby Pay	3,400	3,400
5201 FICA	37,178	34,935
5202 Medicare	139,581	143,420
5203 PERS	2,833,368	2,813,516
5204 Workers Comp	455,132	415,016
5205 SUI	8,500	7,000
5206 Health & Welfare	1,853,620	1,950,537
5207 Disability	18,193	18,333
5208 Deferred Comp	144,633	146,032
5210 Vacation/Comp/Sick	173,000	173,000
Total Salaries	15,351,944	15,569,732
OPERATING		
5300 Professional/Tech Services	1,163,777	1,210,128
5410 Utilities	841,480	841,480
5420 Repair & Maintenance Services	236,346	236,346
5430.1 Services From Other Activities-City	15,433	15,234
5430.2 Services To Other Activities-City	(1,009,952)	(1,036,794)
5450 Rentals	104,155	78,876
5455 Rental Charges - City	935,521	947,360
5500 Other Services	199,355	245,380
5510 Communications	97,511	97,511
5520.2 Insurance- Liability	449,767	410,466
5520.1 Insurance - Property	51,092	54,472
5520.3 Insurance - Unmet	25,000	25,000
5520.4 Insurance - Bonds	1,500	1,500
5525 Retiree Health Benefits	893,213	964,859
5526 OPEB	102,217	62,923

GENERAL FUND SUMMARY	FY 2013-14 BUDGET	FY 2014-15 BUDGET
5550 Contributions	98,324	98,000
5555 Community Functions	7,900	7,900
5560 Meetings	9,620	9,620
5561 Employee Training	106,225	106,225
5570 Dues, Membership, Subscriptions	57,695	58,050
5600 Supplies	78,835	81,235
5600.1 Postage	12,000	14,000
5600.3 Chemicals	37,000	37,000
5600.4 Safety Supplies	22,895	22,895
5600.6 Swat Supplies	17,600	17,600
5600.7 Operating & Maintenance Supplies	247,500	251,500
5601 Employee Allowance	22,045	22,045
5650 Non-Cap Equipment <$5,000	20,700	20,700
5700 Capital Property/Equip >$5,000	10,000	10,000
5720 Buildings	0	0
5721 Building Improvements	0	0
5740 Machinery/Equipment	1,000	1,000
5750 Vehicles	0	0
5760 Furniture & Fixtures	5,000	5,000
5795 Transfer to Capital Assets	0	0
5800 Debt Service Principal	0	0
5801 Debt Service Interest	0	0
Total Operating	4,860,756	4,917,512
INDIRECT COSTS	0	0
5850.1 Direct Costs & Recovery	(675,715)	(693,244)
5850.2 Indirect Costs & Recovery	(582,237)	(591,013)
Total Indirect Costs	(1,257,952)	(1,284,257)
TOTAL BUDGET	$18,954,748	$19,202,987
TRANSFERS OUT	31,000	26,000
TOTAL GENERAL FUND	$18,985,748	$19,228,987

GENERAL FUND 10 YEAR HISTORY OF REVENUES

Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13	Budget 2013-14	Budget 2014-15
Property Taxes	6,048,835	6,749,316	6,778,683	6,833,240	6,440,055	6,413,918	6,262,596	6,444,885	6,420,000	6,484,200
Sales Tax	4,271,279	3,995,664	3,953,070	3,648,054	3,903,332	4,107,155	4,452,861	4,392,079	4,475,000	4,601,200
VLF Property Tax Swap		2,438,135	2,619,831	2,663,236	2,553,503	2,516,117	2,465,909	2,508,621	2,500,000	2,525,000
Franchise Fees	1,294,839	1,253,130	1,432,161	1,380,404	1,355,211	1,405,575	1,428,233	1,427,000	1,480,000	1,500,000
Other Taxes	3,379,312	1,613,242	1,460,318	1,376,900	1,350,243	1,366,507	1,453,461	1,434,763	1,483,763	1,508,001
Licenses, Permits and Fees	609,979	818,761	600,052	534,486	428,192	497,920	530,388	518,765	666,500	666,500
Fines & Forfeitures	276,466	287,997	352,119	354,942	344,133	404,347	259,353	315,729	350,000	365,000
Intergovernmental Agencies	851,560	1,134,651	860,003	751,540	580,881	662,036	509,309	475,036	476,300	505,800
Charges for Services	1,009,212	769,834	714,190	716,173	562,189	470,668	660,908	707,581	741,594	706,514
Use of Money and Property	491,293	824,582	768,876	311,508	119,075	86,558	641,928	124,736	101,500	107,070
Other Revenue	1,722,642	1,250,554	127,194	599,727	595,517	700,665	615,289	321,811	208,000	210,000
Total Operating	19,955,417	21,135,864	19,666,497	19,170,210	18,232,332	18,631,465	19,280,235	18,671,006	18,902,657	19,179,284
Transfer In from Other Funds	135,450	131,267	4,070,900	186,837	151,896	758,514	48,000	262,988	54,000	28,000
Total General Fund Revenues	**$ 20,090,867**	**$ 21,267,131**	**$ 23,737,397**	**$ 19,357,047**	**$ 18,384,228**	**$ 19,389,979**	**$ 19,328,235**	**$ 18,933,994**	**$ 18,956,657**	**$ 19,207,284**

GENERAL FUND 10 YEAR HISTORY OF EXPENDITURES

Description	Actual 2005-06	Actual 2006-07	Actual 2007-08	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Projected 2012-13	Budget 2013-14	Budget 2014-15
General Government	1,253,927	1,249,523	1,055,630	1,327,384	1,037,049	1,312,555	1,119,862	1,185,970	1,086,629	1,166,538
Non Departmental	722,957	2,100,557	5,294,070	1,156,191	816,510	1,080,176	1,140,089	1,103,288	1,221,114	1,276,319
Administrative Services	691,218	791,144	710,163	757,298	725,585	775,525	731,434	757,176	860,044	876,059
Community Development	4,615,527	4,619,296	2,685,236	2,803,324	2,418,243	2,138,809	2,470,769	2,091,924	2,089,896	2,113,209
Community Services										
Public Works			3,533,821	3,773,961	3,693,564	3,627,781	3,552,450	3,617,352	3,773,544	3,746,108
Building Department	826,781	904,338								
Police Services	8,518,588	8,862,394	9,712,486	9,618,937	9,911,444	9,924,061	9,539,744	9,913,012	9,869,521	9,996,755
Total Operating	16,628,998	18,527,252	22,991,406	19,437,095	18,602,395	18,858,907	18,554,349	18,668,722	18,900,748	19,174,987
One-time expenditures					933,154	679,914	48,000	378,842	54,000	28,000
Transfer To Other Funds	362,135	267,635	1,414,709	638,058	548,605	667,096	5,000	107,000	31,000	26,000
Total General Fund Expenditures	**$ 16,991,133**	**$ 18,794,887**	**$ 24,406,115**	**$ 20,075,153**	**$ 20,084,154**	**$ 20,205,917**	**$ 18,607,349**	**$ 19,154,564**	**$ 18,985,748**	**$ 19,228,987**

Note: The General Fund 10 Year History reflects reorganization of City Departments implemented in 2001/02.

1. Starting in 2005/06 Economic Development was moved from Community Development to General Government.
2. Starting in 2007/08 Maintenance Services was moved from Community Development to Public Works.
3. Starting in 2007/08 Building Department was moved to Public Works.
4. Starting in 2007/08 Economic Development was moved to Community Development.

GENERAL FUND FOUR YEAR BUDGET PROJECTIONS
2015-2016 TO 2018-2019

Revenues

- Taxes
  - Property tax and Property Tax Swap revenues will increase 2% in 2015/16 and 2% per year thereafter based on the assumption of slow growth to the housing market throughout the region.
  - Sales Tax and Sales Tax In-Lieu are expected to increase 2% in 2015/16 and 3% 2017/18 and 3% thereafter.
  - Water System In-Lieu Tax is expected to increase 1% each year, along with Documentary Transfer Tax, Business License Tax, Transient Occupancy Tax and Franchise Fees.

- Licenses and Permits
  - Building Permits are expected to increase by 3% each year.

- Fines and forfeitures
  - Court Fines, Traffic Safety Fund, Citations and Abandoned Vehicles are expected to increase by 2% in each year.

- Intergovernmental
  - Public Safety Sales Tax and Homeowners' Property Tax Relief are expected to increase by 2% each year. All other intergovernmental revenues are projected to remain unchanged.
- Charges for Services
  - Planning fees and Plan Check fees are expected to increase by 3% each year.
  - Recreation fees are projected with a 2% increase each year.

- Use of Money and Property
  - Rental Income is projected to increase 2% each year.
  - Interest Incomes is projected with a 3% increase each year.

One-time project revenues are not included in future year projections.

Expenditures

- The is a 1% salary projection each year, along with current employee merit increases
- Health benefits
  - Active employees are projections based on the OPEB actuarial assumptions of 7% in 2015/16; 6.5% in 2016/17; 6% in 2017/18; and 5.5% in 2018/19.
  - Retiree employees are projections based on the OPEB actuarial assumptions of 8% in 2015/16; 7.5% in 2016/17; 7% in 2017/18; and 6.5% in 2018/19

- PERS employer rates (from PERS Actuary):

	2015-2016	2016-2017	2017-2018	2018-2019
Sworn 3@50	57.80%	63.00%	65.80%	68.60%
Sworn 3@55	28.47%	33.67%	36.47%	39.27%
Sworn 2.7@57	20.20%	25.40%	28.20%	31.00%
Miscellaneous 2@55	15.50%	17.90%	19.30%	20.70%
Miscellaneous 2@60	11.95%	14.35%	15.75%	17.15%
Miscellaneous 2@62	10.15%	12.55%	13.95%	15.35%

In addition, current MOU's provide for the City to pay 4% of the employee portion for Miscellaneous and 5% for Sworn. Due to PERS legislation, beginning January 1, 2018 the City will no longer pay any of the employee portions.

- Operating Expenditures
  - Professional and contract services 2%
  - Chemicals, safety supplies, swat supplies and operating & maintenance supplies 2%

One-time expenditures are not included in future year projections.

GENERAL FUND PROJECTIONS

	2012-13 Projected	2013-14 Budget	2014-15 Budget	2015-16 Projected	2016-17 Projected	2017-18 Projected	2018-19 Projected
REVENUE							
Taxes	16,207,348	16,358,763	16,618,401	16,941,989	17,271,961	17,644,610	18,025,707
Licenses, Permits & Fees	518,765	666,500	666,500	547,728	564,114	580,993	598,378
Fines and Forfeitures	315,729	350,000	365,000	367,900	370,858	373,875	376,953
Intergovernmental	475,036	476,300	505,800	515,590	524,862	534,319	543,965
Charges for Services	707,581	741,594	706,514	707,259	728,256	729,512	751,033
Use of Money & Property	124,736	101,500	107,070	109,461	112,299	115,215	118,213
Other Revenue	321,811	208,000	210,000	183,000	183,000	183,000	183,000
Total Revenue	18,671,006	18,902,657	19,179,284	19,372,926	19,755,350	20,161,524	20,597,249
EXPENDITURES							
General Government	1,185,970	1,086,629	1,166,538	1,198,725	1,228,143	1,256,754	1,286,843
Nondepartmental	1,103,288	1,221,114	1,276,319	1,356,716	1,438,123	1,519,835	1,601,090
Administrative Services	757,176	860,044	876,059	905,358	930,907	953,326	977,052
Community Development	2,091,924	2,089,896	2,113,209	2,152,560	2,178,720	2,202,684	2,230,660
Public Works	3,617,352	3,773,544	3,746,108	3,746,108	3,843,358	3,928,359	4,007,783
Police Services	9,913,012	9,869,521	9,996,755	10,332,193	10,593,125	10,748,972	10,912,475
Total Expenditures	18,668,722	18,900,748	19,174,987	19,691,660	20,212,376	20,609,931	21,015,903
Operating Surplus (Deficit)	**2,284**	**1,909**	**4,297**	**(318,733)**	**(457,026)**	**(448,407)**	**(418,654)**
UNASSIGNED FUND BALANCE							
Beginning Balance	4,071,393	3,850,823	3,821,732	3,800,029	3,481,295	3,024,269	2,575,862
One-Time Expenditures	(378,842)	(54,000)	(28,000)				
Transfers In(Out) Other Funds	(107,000)	(31,000)	(26,000)				
Transfer In(Out) Assigned Fund Balance	262,988	54,000	28,000				
Unassigned Fund Balance	**3,850,823**	**3,821,732**	**3,800,029**	**3,481,295**	**3,024,269**	**2,575,862**	**2,157,208**
ASSIGNED FUND BALANCE							
Future Pension Obligations	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Insurance	582,425	582,425	582,425	582,425	582,425	582,425	582,425
Capital Improvements	114,698	64,698	64,698	64,698	64,698	64,698	64,698
Retiree Benefits	145,375	145,375	145,375	145,375	145,375	145,375	145,375
Rent at 636 Ward Street	82,000	28,000	0	0	0	0	0
Marina Improvements	100,000	0	0	0	0	0	0
Deferred Maintenance	76,855	76,855	76,855	76,855	76,855	76,855	76,855
Assigned Fund Balance	**1,351,353**	**1,147,353**	**1,119,353**	**1,119,353**	**1,119,353**	**1,119,353**	**1,119,353**
UNASSIGNED-CONTINGENCY FUND BALANCE							
Catastrophes	300,000	300,000	300,000	300,000	300,000	300,000	300,000
Contingencies	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Economic Uncertainty	600,000	600,000	600,000	600,000	600,000	600,000	600,000
Unassigned-Contingency Fund Balance	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**	**1,000,000**
Total Fund Balance	**$ 6,202,176**	**$ 5,969,085**	**$ 5,919,382**	**$ 5,600,648**	**$ 5,143,622**	**$ 4,695,215**	**$ 4,276,561**

Positions Remaining Vacant through 2018-19:

Two Police Officer Positions	Corpyard Account Technician	Community Development Director
Planning Manager	Assistant City Engineer	

General Government

City Council
- Establish City goals and policies

City Manager
- Policy Development
- Policy Implementation
- Redevelopment
- Direction/Leadership of City Staff

City Clerk
- City Records Management
- Community Meetings Liaison
- Conduct Elections

City Attorney
- Legal Advice and Representation

City Treasurer
- Integrity/Fidelity of City Finances

The General Government group supports all City programs. Programs within this section provide overall operational management, policy direction, public meeting and record administration, legal services, and a variety of non-departmental services. Functional areas of General Government include the City Council, City Manager, City Clerk, City Attorney (a contracted service), and City Treasurer. The City Council, including the Mayor, City Clerk and City Treasurer, are elected positions. Authorized positions in this area include the City Manager, Secretary to the City Manager, and Deputy City Clerk.

DEPARTMENT STAFFING

Budgeted Positions	2011-12	2012-13	2013-14	2014-15
City Manager	1.0	1.0	1.0	1.0
Secretary to City Manager	0.0	0.0	1.0	1.0
Deputy City Clerk	1.0	1.0	1.0	1.0
	2.0	2.0	3.0	3.0

GENERAL GOVERNMENT EXPENDITURES

	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
General Government						
01 101 CITY COUNCIL						
Labor	104,362	106,317	116,187	*9,870*	118,396	*2,210*
Operating	142,208	192,598	146,756	*(45,842)*	151,759	*5,003*
Direct & Indirect Costs	46,191	33,040	2,005	*(31,035)*	1,237	*(768)*
TOTAL CITY COUNCIL	292,761	331,955	264,948	*(67,007)*	271,393	*6,445*
01 103 CITY TREASURER						
Labor	15,912	17,190	17,388	*198*	17,525	*137*
Operating	397	866	1,395	*529*	1,878	*483*
Direct & Indirect Costs	(2,446)	(2,764)		*2,764*		
TOTAL CITY TREASURER	13,863	15,292	18,783	*3,491*	19,403	*620*
01 104 CITY MANAGER						
Labor	462,961	428,802	454,883	*26,081*	488,695	*33,811*
Operating	119,252	95,171	35,272	*(59,899)*	34,638	*(634)*
Direct & Indirect Costs	(66,447)	(67,789)	(47,597)	*20,192*	(51,450)	*(3,853)*
TOTAL CITY MANAGER	515,766	456,184	442,559	*(13,625)*	471,883	*29,324*
01 102 CITY CLERK						
Labor	153,910	155,253	155,067	*(186)*	152,557	*(2,510)*
Operating	36,213	63,777	34,669	*(29,108)*	75,350	*40,681*
Direct & Indirect Costs	(24,795)	(30,407)	(28,896)	*1,511*	(28,547)	*349*
TOTAL CITY CLERK	165,328	188,623	160,839	*(27,784)*	199,360	*38,520*

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01 105	CITY ATTORNEY						
	Labor						
	Operating	155,459	240,000	215,000	*(25,000)*	220,000	*5,000*
	Direct & Indirect Costs	(23,315)	(25,872)	(15,500)	*10,372*	(15,500)	
	TOTAL CITY ATTORNEY	132,144	214,128	199,500	*(14,628)*	204,500	*5,000*
	TOTAL GENERAL GOVERNMENT	**$ 1,119,862**	**$ 1,206,182**	**$ 1,086,629**	***$ (119,553)***	**$ 1,166,538**	***$ 79,909***

SUMMARY - GENERAL GOVERNMENT	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	421,750	458,042
5101 Overtime	2,000	2,000
5102 Temporary	25,000	5,000
5201 FICA	12,558	11,346
5202 Medicare	5,734	5,966
5203 PERS	69,780	69,725
5204 Workers Comp	22,049	20,433
5206 Health & Welfare	147,281	166,129
5207 Disability	811	946
5208 Deferred Comp	28,562	29,586
5210 Vacation/Comp/Sick	8,000	8,000
Total Salaries	743,525	777,173
OPERATING		
5300 Professional/Tech Services	324,400	335,700
5420 Repair & Maintenance Services	500	500
5455 Rental Charges - City	25,374	25,778
5500 Other Services	4,540	45,040
5510 Communications	2,700	2,700
5520 Insurance	22,024	20,433
5550 Contributions & Promotions	8,324	8,000
5550.1 LIFELINE	0	0
5555 Community Functions	2,200	2,200
5560 Travel/Conference/Training/Edu	5,210	5,210
5561 Employee Functions/Training	7,850	7,850
5570 Dues, Membership, Subscriptions	25,485	25,730
5600 Supplies	4,485	4,485
5650 Non-Cap Equipment >$500<$5,000	0	0
5700 Capital Property/Equip >$5,000		
Total Operating	433,092	483,625
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	0	0
5850.2 Indirect Costs & Recovery	(89,988)	(94,260)
Total Indirect Costs	(89,988)	(94,260)
TOTAL BUDGET	$1,086,629	$1,166,538

NONDEPARTMENTAL EXPENDITURES

	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Nondepartmental						
01 201 GENERAL SERVICES						
Operating	124,784	145,676	133,766	*(11,910)*	141,316	*7,550*
Capital	2,555	5,000	5,000		5,000	
Direct & Indirect Costs						
TOTAL GENERAL SERVICES	127,339	150,676	138,766	*(11,910)*	146,316	*7,550*
01 202 FRANCHISE ADMINISTRATION						
Labor						
Operating	105	19,200	9,100	*(10,100)*	15,600	*6,500*
Capital						
Direct & Indirect Costs	28,379	33,074		*(33,074)*		
TOTAL FRANCHISE ADMINISTRATION	28,484	52,274	9,100	*(43,174)*	15,600	*6,500*
01 204 RETIRED EMPLOYEES						
Labor						
Operating	984,266	1,103,988	1,003,248	*(100,740)*	1,034,403	*31,155*
TOTAL RETIRED EMPLOYEES	984,266	1,103,988	1,003,248	*(100,740)*	1,034,403	*31,155*
01 203 CONTINGENCY						
Labor						
Operating		11,338	70,000	*58,662*	80,000	*10,000*
TOTAL CONTINGENCY		11,338	70,000	*58,662*	80,000	*10,000*
TOTAL NONDEPARTMENTAL	**$ 1,140,089**	**$ 1,318,276**	**$ 1,221,114**	***$ (97,162)***	**$ 1,276,319**	***$ 55,205***

SUMMARY - NON-DEPARTMENTAL	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
Total Salaries	0	0
OPERATING		
5300 Professional/Tech Services	78,197	93,501
5420 Repair & Maintenance Services	22,050	22,050
5450 Rentals	4,100	4,100
5500 Other Services	44,400	44,950
5510 Communications	8,336	8,336
5520.4 Insurance	1,500	1,500
5520.3 Insurance	10,000	10,000
5526 OPEB	102,217	62,923
5525 Retiree Health Benefits	893,213	964,859
5570 Dues, Membership, Subscriptions	600	600
5600 Supplies	25,000	28,000
5600.1 Postage	12,000	14,000
5600.7 Operating & Maintenance	4,500	6,500
5650 Non-Cap Equipment >$500<$5,000	0	0
5700 Capital Property/Equip >$5,000	10,000	10,000
5760 Furniture & Fixtures	5,000	5,000
Total Operating	1,221,114	1,276,319
INDIRECT COSTS		
5850 Indirect Costs	0	0
5850.2 Indirect Costs & Recovery	0	0
Total Indirect Costs	0	0
TOTAL BUDGET	$1,221,114	$1,276,319

Administrative Services Department

Administration
- Risk Management/Safety Program
- Contract/Franchise Agreements
- Waste, Recycling, and Green Programs
- Citywide Policies and Programs

Finance
- Payroll
- Billing and Collections
- Accounts Payable and Receiveable
- Financial Audits and Reports
- Budget Preparation and Analysis
- Business Licenses

Personnel
- Recruitments
- Employee Benefits
- Labor Relations

Information Systems
- Computer Support
- Telephones and Data Accessories
- City Website

The Administrative Services Department is charged with the overall administration of several City programs, including Risk Management; Contract/Franchise Agreements; Financial Management; Human Resources; Solid Waste, Recycling, and Sustainability Programs; and Information Systems.

DEPARTMENT STAFFING

Budgeted Positions	2011-12	2012-13	2012-13	2013-14
Assistant City Manager	1.0	1.0	1.0	1.0
Sr. Management Analyst	1.0	1.0	1.0	1.0
Personnel Technician	1.0	1.0	1.0	1.0
Finance Manager	1.0	1.0	1.0	1.0
Accountant	1.0	1.0	1.0	1.0
Senior Account Technician	2.0	2.0	2.0	2.0
Account Technician III	0.0	0.0	0.0	0.0
Account Technician II	3.0	3.0	3.0	3.0
Information Technology Administrator	1.0	1.0	1.0	1.0
	11.0	11.0	11.0	11.0

ADMINISTRATIVE SERVICES EXPENDITURES

	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Administrative Services						
01 401 ADMINISTRATION						
Labor	313,308	311,301	315,021	*3,720*	314,969	*(52)*
Operating	13,518	23,135	28,240	*5,105*	26,798	*(1,442)*
Direct & Indirect Costs	(161,472)	(168,318)	(107,552)	*60,766*	(107,085)	*467*
TOTAL ADMINISTRATION	165,353	166,118	235,709	*69,591*	234,682	*(1,027)*
01 404 FINANCE						
Labor	791,808	787,123	810,891	*23,768*	813,731	*2,840*
Operating	71,393	83,485	83,385	*(100)*	89,930	*6,545*
Direct & Indirect Costs	(448,825)	(442,114)	(433,610)	*8,504*	(436,420)	*(2,810)*
TOTAL FINANCE	414,376	428,494	460,666	*32,172*	467,241	*6,575*
01 402 PERSONNEL						
Labor	124,312	129,095	137,563	*8,468*	139,081	*1,518*
Operating	62,243	72,164	64,118	*(8,046)*	75,742	*11,624*
Direct & Indirect Costs	(34,850)	(38,695)	(38,012)	*683*	(40,688)	*(2,676)*
TOTAL PERSONNEL	151,705	162,564	163,669	*1,105*	174,136	*10,467*
TOTAL ADMINISTRATIVE SERVICES	**$ 731,434**	**$ 757,176**	**$ 860,044**	***$ 102,868***	**$ 876,059**	***$ 16,015***

SUMMARY - ADMIN SERVICES	FY 2012-13 BUDGET	FY 2013-14 BUDGET
SALARIES		
5100 Salaries	858,704	867,237
5101 Overtime	2,000	2,000
5102 Temporary	18,000	19,000
5201 FICA	1,116	1,178
5202 Medicare	12,853	12,994
5203 PERS	147,272	138,593
5204 Workers Comp	41,461	37,509
5206 Health & Welfare	151,147	158,107
5207 Disability	2,569	2,569
5208 Deferred Comp	16,353	16,594
5210 Vacation/Comp/Sick	12,000	12,000
Total Salaries	1,263,476	1,267,782
OPERATING		
5300 Professional/Tech Services	48,500	64,400
5420 Repair & Maintenance Services	100	100
5455 Rental Charges - City	41,324	41,981
5500 Other Services	13,710	17,685
5510 Communications	2,200	2,200
5520.2 Insurance	41,413	37,509
5555 Community Functions	4,400	4,400
5560 Travel/Conference/Training/Edu	1,100	1,100
5561 Employee Functions/Training	8,150	8,150
5570 Dues, Membership, Subscriptions	2,945	3,045
5600 Supplies	3,900	3,900
5601 Employee Allowances	8,000	8,000
5650 Non-Cap Equipment <$5,000		
5700 Capital Property/Equip >$5,000		
Total Operating	175,743	192,470
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	(296,109)	(298,158)
5850.2 Indirect Costs & Recovery	(283,065)	(286,035)
Total Indirect Costs	(579,174)	(584,192)
TOTAL BUDGET	$860,044	$876,059

Community and Economic Development Department

Economic Development
- Revitalization

Planning
- Development Review
- Advance Planning
- Design Review Committee
- Affordable Housing

Engineering
- Transportation
- Development Review
- Pavement Management
- Capital Improvement Projects
- Clean Water Program

Community Services & Recreation
- Recreation Programs
- Senior Center
- Marina
- John Muir Festival Center
- Cultural and Community Commissions

Senior Center
- Educational and Recreational Activites
- Social Services and Activities

This Department is charged with managing the City's Economic Development, Planning, Engineering, and Community Services/Recreation functions. The City's Capital Improvement Projects, including those of the Enterprise funds and Transportation, are also managed here. With the vacancy in the Department Director position, the functions of Economic Development, Planning, Community Services and Recreation, and the Senior Center temporarily report to the City Manager and Assistant City Manager; Engineering temporarily reports to Public Works.

DEPARTMENT STAFFING

Budgeted Positions	2011-12	2012-13	2013-14	2014-15
Community Development Director	0.0	0.0	0.0	0.0
Dep. Dir. Strat. Planning & Comm. Dev.	0.0	0.0	1.0	1.0
Administrative Aide III	3.0	3.0	3.0	3.0
Senior Planner	1.0	1.0	1.0	1.0
Assistant Planner	1.0	1.0	1.0	1.0
City Engineer	1.0	1.0	1.0	1.0
Senior Civil Engineer	1.0	1.0	1.0	1.0
Associate Civil Engineer	1.0	1.0	1.0	1.0
Assistant Engineer	0.0	0.0	0.0	0.0
Recreation Supervisor	1.0	1.0	1.0	1.0
Recreation Coordinator	0.0	1.0	1.0	1.0
Senior Citizen Supervisor	1.0	1.0	1.0	1.0
Senior Citizen Coordinator	0.8	0.8	0.8	0.8
	10.8	11.8	12.8	12.8

COMMUNITY & ECONOMIC DEVELOPMENT EXPENDITURES

Community Development	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01 701 COMMUNITY DEVELOPMENT ADMIN						
Labor						
Operating	1,855	2,000	800	*(1,200)*	800	
Direct & Indirect Costs	38,744	37,328		*(37,328)*		
TOTAL COMMUNITY DEVELOPMENT ADM	40,599	39,328	800	*(38,528)*	800	
01 702 ECONOMIC DEVELOPMENT						
Labor			164,431	*164,431*	171,661	*7,230*
Operating	480,871	216,554	116,386	*(100,168)*	116,444	*58*
Direct & Indirect Costs			4,480	*4,480*	4,531	*51*
TOTAL ECONOMIC DEVELOPMENT	480,871	216,554	285,297	*68,743*	292,636	*7,339*
01 703 PLANNING						
Labor	458,164	364,325	366,792	*2,467*	373,196	*6,404*
Operating	(27,514)	67,626	48,252	*(19,374)*	62,589	*14,338*
Direct & Indirect Costs	9,328	8,987	6,750	*(2,237)*	6,826	*77*
TOTAL PLANNING	439,978	440,938	421,793	*(19,145)*	442,612	*20,819*
01 704 ENGINEERING						
Labor	660,465	645,343	650,460	*5,117*	652,785	*2,325*
Operating	(186,446)	(218,940)	(238,057)	*(19,117)*	(241,599)	*(3,542)*
Direct & Indirect Costs	(74,844)	(141,584)	(137,343)	*4,241*	(137,989)	*(645)*
TOTAL ENGINEERING	399,175	284,819	275,060	*(9,759)*	273,198	*(1,862)*
01 801 COMMUNITY SERVICES ADMIN						
Labor	235,473	287,019	279,308	*(7,711)*	282,641	*3,332*
Operating	107,371	48,802	55,200	*6,398*	54,844	*(356)*
Direct & Indirect Costs	43,251	41,672	24,788	*(16,884)*	25,071	*282*
TOTAL COMMUNITY SERVICES ADMIN	386,095	377,493	359,296	*(18,197)*	362,555	*3,259*

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01	802	CULTURAL AND ARTS						
		Operating	67,720	77,885	63,960	*(13,925)*	37,125	*(26,835)*
		Direct & Indirect Costs						
		TOTAL CULTURAL AND ARTS	67,720	77,885	63,960	*(13,925)*	37,125	*(26,835)*
01	803	GENERAL RECREATION						
		Labor	50,740	37,484	20,055	*(17,429)*	16,775	*(3,280)*
		Operating	14,237	25,973	14,751	*(11,222)*	14,678	*(73)*
		Direct & Indirect Costs						
		TOTAL GENERAL RECREATION	64,977	63,457	34,806	*(28,651)*	31,453	*(3,353)*
01	804	MUNICIPAL SWIMMING POOL						
		Labor	87,986	108,070	108,396	*326*	107,922	*(474)*
		Operating	94,803	126,082	118,366	*(7,716)*	117,944	*(422)*
		Direct & Indirect Costs						
		TOTAL MUNICIPAL SWIMMING POOL	182,789	234,152	226,762	*(7,390)*	225,866	*(896)*
01	805	AMPHITHEATER						
		Labor						
		Operating	11,801	11,728	11,799	*71*	11,810	*11*
		Direct & Indirect Costs						
		TOTAL AMPHITHEATER	11,801	11,728	11,799	*71*	11,810	*11*
01	806	DAY CARE						
		Labor						
		Operating	81,712	82,055	85,919	*3,864*	85,922	*3*
		Direct & Indirect Costs						
		TOTAL DAY CARE	81,712	82,055	85,919	*3,864*	85,922	*3*
01	808	SPORTS PROGRAMS						
		Labor	25,004	38,748	28,082	*(10,666)*	27,959	*(123)*
		Operating	22,515	41,102	34,383	*(6,719)*	34,261	*(122)*
		Direct & Indirect Costs						
		TOTAL SPORTS PROGRAMS	47,519	79,850	62,465	*(17,385)*	62,220	*(244)*

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01	809	SENIOR CITIZEN PROGRAMS						
		Labor	236,264	237,435	238,164	*729*	237,889	*(276)*
		Operating	69,258	67,481	66,180	*(1,301)*	65,609	*(571)*
		Direct & Indirect Costs						
		TOTAL SENIOR CITIZEN PROGRAMS	305,522	304,916	304,344	*(572)*	303,497	*(847)*
01	809.1	ALZHEIMER RESPITE						
		Labor	9,262	9,215	9,211	*(4)*	9,171	*(40)*
		Operating	749	2,534	2,383	*(151)*	2,343	*(40)*
		TOTAL ALZEIMER RESPITE	10,011	11,749	11,594	*(155)*	11,514	*(80)*
		TOTAL COMMUNITY DEVELOPMENT	**$ 2,518,769**	**$ 2,224,924**	**$ 2,143,896**	***$ (81,028)***	**$ 2,141,209**	***$ (2,687)***

SUMMARY - COMMUNITY DEVELOPMENT	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	791,094	809,041
5101 Overtime	5,000	5,000
5102 Temporary	14,500	14,500
5201 FICA	899	899
5202 Medicare	11,754	12,014
5203 PERS	134,072	127,421
5204 Workers Comp	37,914	34,681
5205 SUI	0	0
5206 Health & Welfare	158,521	165,890
5207 Disability	2,164	2,164
5208 Deferred Comp	10,765	11,033
5210 Vacation/Comp/Sick	15,000	15,000
Total Salaries	1,181,683	1,197,643
OPERATING		
5300 Professional/Tech Services	34,000	34,000
5420 Repair & Maintenance Services	250	250
5430.1 Services From Other Activities-City	5,000	5,000
5430.2 Services To Other Activities-City	(322,951)	(309,823)
5455 Rental Charges - City	45,938	46,571
5500 Other Services	20,200	20,200
5510 Communications	2,100	2,100
5520.2 Insurance	32,479	29,571
5550 Contributions & Promotions	90,000	90,000
5555 Community Functions	0	0
5560 Travel/Conference/Training/Edu	900	900
5561 Employee Functions/Training	6,000	6,000
5570 Dues, Membership, Subscriptions	11,565	11,565
5600 Supplies	1,900	1,900
5601 Employee Allowances	0	0
5650 Non-Cap Equipment >$500<$5,000	0	0
5700 Capital Property/Equip >$5,000		
Total Operating	(72,619)	(61,766)
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	(129,131)	(130,006)
5850.2 Indirect Costs & Recovery	3,017	3,375
Total Indirect Costs	(126,114)	(126,632)
TOTAL BUDGET	$982,950	$1,009,245

SUMMARY - COMMUNITY SERVICES	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	328,753	334,853
5101 Overtime	1,000	1,000
5102 Temporary	189,100	189,100
5201 FICA	11,451	11,451
5202 Medicare	7,829	7,924
5203 PERS	59,060	54,456
5204 Workers Comp	25,256	22,875
5205 SUI	1,500	0
5206 Health & Welfare	22,496	23,409
5207 Disability	1,352	1,358
5208 Deferred Comp	25,420	25,930
5210 Vacation/Comp/Sick	10,000	10,000
Total Salaries	683,217	682,356
OPERATING		
5300 Professional/Tech Services	108,525	108,525
5410 Utilities	94,400	94,400
5420 Repair & Maintenance Services	19,357	19,357
5450 Rentals	59,285	32,450
5455 Rental Charges - City	53,792	54,483
5500 Other Services	10,875	10,875
5510 Communications	7,000	7,000
5520.2 Insurance	25,776	23,435
5520.1 Insurance	4,056	4,137
5560 Travel/Conference/Training/Edu	1,100	1,100
5561 Employee Functions/Training	1,250	1,250
5570 Dues, Membership, Subscriptions	1,175	1,175
5600 Supplies	12,350	12,350
5600.3 Chemicals	37,000	37,000
5600.7 Operating & Maintenance	17,000	17,000
5650 Non-Cap Equipment >$500<$5,000	0	0
5700 Capital Property/Equip >$5,000		
Total Operating	452,941	424,537
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	0	0
5850.2 Indirect Costs & Recovery	24,788	25,071
Total Indirect Costs	24,788	25,071
TOTAL BUDGET	$1,160,946	$1,131,964

Police Department

Administrative Services
- Department Polices and Programs
- Budgeting and Contracts

Investigative Services
- Criminal Case Investigations
- Identity Theft and Computer Crimes
- Juvenile Diversion Program

Support Services
- Police Dispatching Services
- Records Management
- Public Counter Service

Traffic Enforcement
- Parking/Moving Violations Enforcement
- Traffic Safety Program Promotion
- Traffic Accident Investigation

Patrol Bureau
- 24-hour Uniformed Patrol Services
- Community Oriented Policing
- Reserve and Cadet Porgrams

Emergency Services
- Emergency Planning and Response
- Emergency Operations Center

The Police Department is charged with maintaining the Public Safety of the City's citizens and its visitors. In addition to its administrative functions, the Department consists of Field Services, Investigative Services, Support Services, Traffic Enforcement, and Emergency Services.

DEPARTMENT STAFFING

Budgeted Positions	2011-12	2012-13	2013-14	2014-15
Police Chief	1.0	1.0	1.0	1.0
Police Captain	1.0	1.0	1.0	1.0
Police Lieutenant	2.0	2.0	2.0	2.0
Police Sergeant	5.0	5.0	5.0	5.0
Police Officer	28.0	28.0	28.0	28.0
Records Supervisor	1.0	1.0	1.0	1.0
Dispatch Supervisor	1.0	1.0	1.0	1.0
Police Dispatcher	8.0	8.0	8.0	8.0
Administrative Secretary	1.0	1.0	1.0	1.0
Police Assistant	4.0	4.0	4.5	4.5
Records Clerk	2.0	2.0	2.0	2.0
	54.0	54.0	54.5	54.5

POLICE DEPARTMENT EXPENDITURES

Police Services	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01 601 POLICE ADMINISTATION						
Labor	480,357	499,619	521,245	*21,626*	535,239	*13,994*
Operating	654,024	811,784	732,857	*(78,927)*	732,532	*(325)*
Capital						
Direct & Indirect Costs	208,548	210,424	125,060	*(85,364)*	126,485	*1,425*
TOTAL POLICE ADMINISTRATION	1,342,929	1,521,827	1,379,162	*(142,665)*	1,394,256	*15,093*
01 602 INVESTIGATIVE SERVICES						
Labor	1,047,504	974,693	987,397	*12,704*	996,031	*8,634*
Operating	42,791	63,072	57,071	*(6,001)*	59,221	*2,150*
Direct & Indirect Costs						
TOTAL INVESTIGATIVE SERVICES	1,090,295	1,037,765	1,044,468	*6,703*	1,055,252	*10,783*
01 603 SUPPORT SERVICES						
Labor	1,000,908	1,163,538	1,291,750	*128,212*	1,304,656	*12,907*
Operating	213,658	159,807	171,487	*11,680*	168,030	*(3,457)*
Capital						
Direct & Indirect Costs	(17,746)	(17,607)	(17,561)	*46*	(17,813)	*(252)*
TOTAL SUPPORT SERVICES	1,196,819	1,305,738	1,445,676	*139,938*	1,454,874	*9,198*
01 604 TRAFFIC ENFORCEMENT						
Labor	271,428	348,866	196,311	*(152,555)*	203,145	*6,834*
Operating	(12,095)	(15,660)	(29,787)	*(14,127)*	(32,628)	*(2,840)*
Direct & Indirect Costs	(972)					
TOTAL TRAFFIC ENFORCEMENT	258,361	333,206	166,524	*(166,682)*	170,518	*3,994*

Budget for Fiscal Years 2013-14 and 2014-15

	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01 605 PATROL BUREAU						
Labor	5,242,130	5,290,974	5,341,386	*50,412*	5,433,290	*91,904*
Operating	450,088	463,592	534,828	*71,236*	532,590	*(2,238)*
Capital						
Direct & Indirect Costs	(55,061)	(56,170)	(58,273)	*(2,103)*	(59,774)	*(1,502)*
TOTAL PATROL BUREAU	5,637,157	5,698,396	5,817,941	*119,545*	5,906,106	*88,165*
01 607 EMERGENCY SERVICES						
Labor						
Operating	14,183	23,998	15,750	*(8,248)*	15,750	
TOTAL EMERGENCY SERVICES	14,183	23,998	15,750	*(8,248)*	15,750	
TOTAL POLICE SERVICES FUNCTION	**$ 9,539,744**	**$ 9,920,930**	**$ 9,869,521**	***$ (51,408)***	**$ 9,996,755**	***$ 127,233***

SUMMARY - POLICE	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	4,386,910	4,482,296
5101 Overtime	455,000	455,000
5102 Temporary	73,900	74,259
5103 Acting	7,500	7,500
5104 Standby Pay	300	300
5201 FICA	4,272	3,178
5202 Medicare	70,843	73,465
5203 PERS	2,096,204	2,113,293
5204 Workers Comp	229,847	209,865
5206 Health & Welfare	864,588	903,720
5207 Disability	4,264	4,264
5208 Deferred Comp	49,461	50,220
5210 Vacation/Comp/Sick	95,000	95,000
Total Salaries	8,338,089	8,472,361
OPERATING		
5300 Professional/Tech Services	415,655	419,502
5410 Utilities	700	700
5420 Repair & Maintenance Services	78,979	78,979
5430.2 Services To Other Activities-City	(154,330)	(156,872)
5450 Rentals	1,000	1,000
5455 Rental Charges - City	518,914	530,198
5500 Other Services	99,180	100,180
5510 Communications	44,500	44,500
5520.2 Liability Insurance	229,583	209,865
5520.1 Property	380	388
5520.3 Unmet Liability	15,000	15,000
5555 Community Functions	1,300	1,300
5560 Travel/Conference/Training/Edu	360	360
5561 Employee Functions/Training	78,000	78,000
5570 Dues, Membership, Subscriptions	13,640	13,650
5600 Supplies	25,500	24,900
5600.4 Safety Supplies	20,545	20,545
5600.6 Swat Supplies	17,600	17,600
5600.7 Operating & Maintenance	50,900	50,900
5601 Employee Allowances	9,100	9,100
5650 Non-Cap Equipment >$500<$5,000	15,700	15,700
5700 Capital Property/Equip >$5,000	0	0
5740 Machinery/Equipment	0	0
5760 Furniture & Fixtures	0	0
Total Operating	1,482,206	1,475,496
INDIRECT COSTS		
5850 Indirect Costs	(75,834)	(77,587)
5850.2 Indirect Costs & Recovery	125,060	126,485
Total Indirect Costs	49,227	48,898
TOTAL BUDGET	$9,869,521	$9,996,755

Public Works Department

Building Permits/Inspection
- Plan Review
- Permit Issuance
- Inspections
- Erosion Control Monitoring
- Stormwater Pollution Prevention Plans
- Record Retention

Code Enforcement
- Complaint Investigation
- Municipal Code Enforcement
- Violation Abatement

Construction Management
- City Construction Management
- Construction Schedule Maintenance
- Change Order Negotiation
- Progress Payments

The Public Works Department is charged with managing a variety of areas including Building Permits and Inspection; Code Enforcement; Construction Management; Parks, Streets, and Water System Maintenance; Fleet Management; Water System Treatment; Water System Distribution; Water Quality and Availability; Water Inspection and Security; and Parking Meter Collections programs.

DEPARTMENT STAFFING

Budgeted Positions	2011-12	2012-13	2013-14	2014-15
Public Works Director	1.0	1.0	1.0	1.0
Deputy Public Works Director	1.0	1.0	1.0	1.0
Senior Building Inspector	0.0	0.0	0.0	0.0
Construction Inspector	1.0	1.0	1.0	1.0
Code Enforcement Inspector	1.0	0.0	0.0	0.0
Building Inspector II	2.0	2.0	2.0	2.0
Permit Technician II	1.0	1.0	1.0	1.0
	7.0	6.0	6.0	6.0

(Staffing summary continued on next page)

Public Works Department

Public Works
- Maintenance
- Fleet Management
- Water Quality and Availability*
- Water System Treatment*
- Water Inspection and Security*
- Water System Maintenance*
- Water System Distribution*
- Parking Meter Collections*

*see Enterprise Funds for details

(Continued from previous page)

DEPARTMENT STAFFING

Budgeted Positions	2011-12	2012-13	2013-14	2014-15
Public Works Superintendent	1.0	1.0	1.0	1.0
Maintenance Supervisor	1.0	1.0	1.0	1.0
Maintenance Lead Worker	2.0	2.0	2.0	2.0
Maintenance Worker	4.0	5.0	4.0	5.0
General Laborer	1.0	0.0	1.0	0.0
Equipment Mechanic**	2.0	2.0	2.0	2.0
Account Technician II	0.4	0.0	0.0	0.0
Senior Custodian	1.0	1.0	1.0	1.0
Park Supervisor	1.0	1.0	1.0	1.0
Park Lead Caretaker	3.0	3.0	3.0	3.0
Park Caretaker***	5.0	5.0	5.0	5.0
	21.4	21.0	21.0	21.0
Totals from previous page	7.0	6.0	6.0	6.0
Department totals	28.4	27.0	27.0	27.0

**funded by Internal Service Fund
***includes one position funded by NPDES

PUBLIC WORKS DEPARTMENT EXPENDITURES

Public Works Department	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01 502 INSPECTION						
Labor	930,578	916,472	964,693	*48,221*	969,377	*4,684*
Operating	(51,757)	(75,494)	(84,847)	*(9,353)*	(103,732)	*(18,885)*
Direct & Indirect Costs	(114,035)	(127,763)	(108,428)	*19,335*	(119,241)	*(10,813)*
TOTAL INSPECTION	764,785	713,215	771,418	*58,203*	746,403	*(25,014)*
01 503 CODE ENFORCEMENT						
Labor	112,518	40,340		*(40,340)*		
Operating	9,412	7,348		*(7,348)*		
Direct & Indirect Costs	4,664	4,493		*(4,493)*		
TOTAL CODE ENFORCEMENT	126,594	52,181		*(52,181)*		
01 710 TRAFFIC CONTROL MAINTENANCE						
Operating	131,310	141,285	141,285		141,285	
Direct & Indirect Costs						
TOTAL TRAFFIC CONTROL MAINT.	131,310	141,285	141,285		141,285	
01 712 STREET LIGHTING						
Operating	331,336	317,000	325,000	*8,000*	325,000	
Direct & Indirect Costs	12,003	10,335	16,301	*5,966*	10,532	*(5,769)*
TOTAL STREET LIGHTING	343,339	327,335	341,301	*13,966*	335,532	*(5,769)*
01 720 PARKS GROUNDS MAINTENANCE						
Labor	954,702	984,136	997,697	*13,561*	1,008,645	*10,948*
Operating	366,112	449,762	455,590	*5,828*	452,914	*(2,677)*
Capital						
Direct & Indirect Costs	(86,412)	(77,913)	(71,776)	*6,137*	(74,538)	*(2,762)*
TOTAL PARK GROUNDS MAINT.	1,234,402	1,355,985	1,381,510	*25,525*	1,387,020	*5,510*

Budgets for Fiscal Years 2013-2014 and 2014-2015

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
01	723	CEMETERY MAINTENANCE						
		Operating	3,772	3,191	3,250	*59*	3,250	
		Direct & Indirect Costs						
		TOTAL CEMETERY MAINTENANCE	3,772	3,191	3,250	*59*	3,250	
01	724	OPEN SPACE MAINTENANCE						
		Operating	47,680	55,137	63,300	*8,163*	63,300	
		Direct & Indirect Costs	90,764	76,872	76,776	*(96)*	79,538	*2,762*
		TOTAL OPEN SPACE MAINTENANCE	138,444	132,009	140,076	*8,067*	142,838	*2,762*
01	730	PUBLIC FACILITIES MAINTENANCE						
		Operating	140,377	160,677	138,745	*(21,932)*	138,747	*2*
		Direct & Indirect Costs	75,604	64,695	104,189	*39,494*	66,892	*(37,297)*
		TOTAL PUBLIC FACILITIES MAINT.	215,981	225,372	242,934	*17,562*	205,639	*(37,294)*
01	790	CITY HALL BUILDING MAINTENANCE						
		Labor	121,696	122,299	123,206	*907*	124,198	*992*
		Operating	457,724	441,536	196,271	*(245,265)*	198,929	*2,658*
		Direct & Indirect Costs	(579,419)	(563,835)	(319,477)	*244,358*	(323,127)	*(3,650)*
		TOTAL BUILDING MAINTENANCE	0					*(0)*
01	791	MAINTENANCE SERVICES						
		Labor	881,708	973,654	1,056,360	*82,706*	1,070,199	*13,839*
		Operating	(114,608)	(144,069)	(70,314)	*73,755*	(92,862)	*(22,548)*
		Direct & Indirect Costs	(173,277)	(160,082)	(234,276)	*(74,194)*	(193,198)	*41,078*
		TOTAL MAINTENANCE SERVICES	593,824	669,503	751,769	*82,266*	784,139	*32,370*
		TOTAL PUBLIC WORKS DEPARTMENT	**$ 3,552,450**	**$ 3,620,076**	**$ 3,773,544**	***$ 153,468***	**$ 3,746,108**	***$ (27,436)***

SUMMARY - PUBLIC WORKS	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	1,883,237	1,916,619
5101 Overtime	68,000	68,000
5102 Temporary	150,391	150,595
5103 Acting	3,500	3,500
5104 Standby Pay	3,100	3,100
5201 FICA	6,882	6,882
5202 Medicare	30,568	31,057
5203 PERS	326,981	310,027
5204 Workers Comp	98,605	89,654
5205 SUI	7,000	7,000
5206 Health & Welfare	509,587	533,283
5207 Disability	7,032	7,032
5208 Deferred Comp	14,072	12,669
5210 Vacation/Comp/Sick	33,000	33,000
Total Salaries	3,141,955	3,172,419
OPERATING		
5300 Professional/Tech Services	154,500	154,500
5410 Utilities	746,380	746,380
5420 Repair & Maintenance Services	115,110	115,110
5430.1 Services From Other Activities-City	10,433	10,234
5430.2 Services To Other Activities-City	(532,671)	(570,099)
5450 Rentals	39,770	41,326
5455 Rental Charges - City	250,178	248,348
5500 Other Services	6,450	6,450
5510 Communications	30,675	30,675
5520.2 Liability Insurance	98,492	89,654
5520.1 Property Insurance	46,656	49,947
5560 Travel/Conference/Training/Edu	950	950
5561 Employee Functions/Training	4,975	4,975
5570 Dues, Membership, Subscriptions	2,285	2,285
5600 Supplies	5,700	5,700
5600.4 Safety Supplies	2,350	2,350
5600.7 Operating & Maintenance	175,100	177,100
5601 Employee Allowances	4,945	4,945
5650 Non-Cap Equipment <$5,000	5,000	5,000
5700 Capital Property/Equip >$5,000	0	0
5740 Machinery/Equipment	1,000	1,000
Total Operating	1,168,279	1,126,831
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	(174,641)	(187,493)
5850.2 Indirect Costs & Recovery	(362,050)	(365,649)
Total Indirect Costs	(536,691)	(553,142)
TOTAL BUDGET	$3,773,544	$3,746,108

Enterprise Funds

Water System
- Water Quality and Availability
- Water System Treatment
- Water Inspection and Security
- Water System Maintenance
- Water System Distribution

Marina
- Site Improvements and Revitalization
- Lease Management
- Dredging and Breakwater

Parking Services
- Parking Meters
- Citations and Enforcement
- Meter Maintenance and Collection

The City's Enterprise Funds include the Water System, Marina, and Parking Services. Each is financed and operated in a manner similar to a private business enterprise. The intent is that the costs of providing goods or services to the general public on a continuing basis are to be financed or recovered primarily through user charges. The rate schedules for these services are established to ensure that revenues are adequate to meet all necessary expenditures.

WATER SYSTEM STAFFING

Water System Operations

Budgeted Positions	**2011-12**	**2012-13**	**2013-14**	**2014-15**
Water Superintendent	1.0	1.0	1.0	1.0
Assistant Water Superintendent	1.0	1.0	1.0	1.0
Account Technician II	0.6	1.0	1.0	1.0
Senior Meter Service Worker	1.0	1.0	1.0	1.0
Meter Service Worker	2.0	2.0	2.0	2.0
Meter Repair Worker	1.0	1.0	1.0	1.0
Senior Instrument Technician	1.0	1.0	1.0	1.0
Instrument Technician	1.0	1.0	1.0	1.0
Water Operations Supervisor	1.0	1.0	1.0	1.0
Water Plant Operator II	3.0	3.0	3.0	3.0
Water Plant Operator I	2.0	2.0	2.0	2.0
	14.6	15.0	15.0	15.0

(continued on next page)

Enterprise Funds

Water System
- Water Quality and Availability
- Water System Treatment
- Water Inspection and Security
- Water System Maintenance
- Water System Distribution

Marina
- Site Improvements and Revitalization
- Lease Management
- Dredging and Breakwater

Parking Services
- Parking Meters
- Citations and Enforcement
- Meter Maintenance and Collection

(Continued from previous page)

WATER SYSTEM STAFFING

Water System Maintenance

Budgeted Positions	**2011-12**	**2012-13**	**2011-12**	**2012-13**
Maintenance Supervisor*	1.0	1.0	1.0	1.0
Maintenance Lead Worker*	1.0	1.0	1.0	1.0
Maintenance Worker*	2.0	2.0	2.0	2.0
	4.0	4.0	4.0	4.0
Totals from previous page	14.6	15.0	15.0	15.0
Water System Totals	18.6	19.0	19.0	19.0

PARKING SERVICES STAFFING

Budgeted Positions	**2011-12**	**2012-13**	**2013-14**	**2014-15**
Parking Meter Maintenance Worker**	1.0	1.0	1.0	1.0

*positions managed by Public Works, but funded by Water System
**position managed by Public Works, but funded by Parking Fund

ENTERPRISE FUNDS - SUMMARY

Fund #		Fund Balance 6-30-13	2013-14 Budget Revenues 2013-14	2013-14 Budget Appropriations 2013-14	2013-14 Transfers In(Out) 2013-14	Fund Balance 6-30-14	2014-15 Budget Revenues 2014-15	2014-15 Budget Appropriations 2014-15	2014-15 Transfers In(Out) 2014-15	Fund Balance 6-30-15
71	Water System	$ 7,613,624	$ 10,400,800	$ 8,819,358	$ (5,034,770)	$ 4,160,296	$ 10,594,900	$ 8,980,511	$ (4,375,984)	$ 1,398,702
72	Water Capital Projects	2,974,683		6,180,000	3,900,000	694,683		3,250,000	3,250,000	694,683
47	Water Debt Service Fund	0		1,159,770	1,159,770			1,151,984	1,151,984	
	Total Water System	**10,588,307**	**10,400,800**	**16,159,128**	**25,000**	**4,854,979**	**10,594,900**	**13,382,494**	**26,000**	**2,093,385**
73	Marina	(2,646,569)	194,664	84,340	(114,000)	(2,650,245)	194,664	84,348	(114,000)	(2,653,929)
74	Marina CIP	0		100,000	100,000				0	
48	Marina Debt Service	0		114,000	114,000			114,000	114,000	
	Total Marina	**(2,646,569)**	**194,664**	**298,340**	**100,000**	**(2,650,245)**	**194,664**	**198,348**	**0**	**(2,653,929)**
75	Parking Services	897,020	422,000	321,684	(100,000)	897,336	422,000	326,892	-	992,444
76	Parking Services CIP	0		100,000	100,000				0	
	Total Parking Services	**897,020**	**422,000**	**421,684**	**0**	**897,336**	**422,000**	**326,892**	**0**	**992,444**
	Total EnterpriseFunds	**$ 8,838,758**	**$ 11,017,464**	**$ 16,879,152**	**$ 125,000**	**$ 3,102,070**	**$ 11,211,564**	**$ 13,907,734**	**$ 26,000**	**$ 431,900**

ENTERPRISE FUNDS TRANSFER SUMMARY

To Fund	From Fund	Purpose	Transfer In & Transfer Out 2011-12	Transfer In & Transfer Out 2012-13	Transfer In & Transfer Out 2013-14	Transfer In & Transfer Out 2014-15
Transfers In						
Water System	General Fund	Lifeline			25,000	26,000
Marina Fund	General Fund-Assigned Fund Balance	Marina & Park Master Plan		125,000		
Marina Fund	General Fund-Assigned Fund Balance	2012 Dredge		65,000	100,000	
Marina Fund	General Fund-Assigned Fund Balance	CEQA		40,000		
Marina Fund	General Fund	Consultant		20,000		
	Sub-Total Transfer In		-	**250,000**	**125,000**	**26,000**
	Sub-Total Transfer Out		-	-	-	-
	TOTAL NET INTERFUND TRANSFERS		**$ -**	**$ 250,000**	**$ 125,000**	**$ 26,000**

ENTERPRISE FUNDS - REVENUE

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	Water System (71)				
4600	Charges for Services	$ 3,595,280	$ 3,400,000	$ 3,600,000	$ 3,672,000
4701	Interest Income	48,608	60,000	50,000	50,000
4750	Rents, Leases & Royalties	29,421	26,000	30,000	30,000
4772	Return Check Charges	749	900	1,000	1,000
4775	Refunds, Rebates & Reimbursements	55,936		0	0
4921	Zone 1 Water Sales	2,679,711	2,703,000	2,705,000	2,759,100
4921	Zone 2 Water Sales	3,076,789	3,162,000	3,100,000	3,162,000
4921	Zone 3 Water Sales	206,645	224,400	210,000	214,200
4921	Zone 4 Water Sales	105,533	96,900	110,000	112,200
4922	Unbilled Water Sales	102,693			
4923	Penalty Charges	62,127	60,000	60,000	60,000
4924	Backflow Charges	97,617	95,000	95,000	95,000
4925	Account Establishment Fee	13,428	13,000	13,000	13,000
4931	Development Connection Charge	73,391	60,000	60,000	60,000
4932	Service Line Fee	7,420	10,000	10,000	10,000
4933	Meter Installation Fee	1,485	5,000	5,000	5,000
4934	Other Charges	165	500	500	500
4936	Hydrant Meter Charge	30,613	30,000	30,000	30,000
4938	Water Fire Service Charge	291,790	270,000	295,000	300,900
4939	Water Trip Charge	8,051	5,000	5,000	5,000
4870	Miscelleaneous Revenue	150	15,000	5,000	5,000
4001	Workers Comp/Liability Rebate		24,937	16,300	10,000
	Sub-total Operating Revenues	**10,487,601**	**10,261,637**	**10,400,800**	**10,594,900**
4001	Transfers In			25,000	26,000
	Total Water Operations	**$ 10,487,601**	**$ 10,261,637**	**$ 10,425,800**	**$ 10,620,900**

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	Marina Operations (73)				
4112	Personal Property Tax	4,883	4,610	4,800	4,800
4115	Sales & Use Tax	8,827	8,000	6,000	6,000
4701	Interest Income	576	800	500	500
4750	Rents, Leases & Royalties	57,063	58,015	60,000	60,000
4870	Miscellaneous				
4796	Marina Management	115,583	120,863	115,000	115,000
4795	Railroad Lease	8,364	8,364	8,364	8,364
4001	Transfers In from General Fund Assigned Fund Balance		20,000		
	Total Marina Operations	**195,297**	**220,652**	**194,664**	**194,664**
	Marina Capital Projects (74)				
4001	Transfers In from General Fund Assigned Fund Balance		230,000	100,000	
4802	Donation	181,057	318,943		
4521	State Grant-Coastal Conservancy				
	Total Marina Capital Projects	**181,057**	**548,943**	**100,000**	-
	Parking Services (75)				
4111	Real Property Tax	$ 48,909	$ 53,000	$ 53,000	$ 53,000
4701	Interest Income	3,122	4,000	4,000	4,000
4421	Parking District Fee				
4520	State Grant-TFCA				
4875	Refunds, Rebates & Reimbursements	2,565			
4974	Platforms		10,000	10,000	10,000
4971	Parking Meters	295,021	350,000	320,000	320,000
4972	Parking Permits	29,667	40,000	35,000	35,000
	Total Parking Services	**379,284**	**457,000**	**422,000**	**422,000**
	TOTAL REVENUE ENTERPRISE FUNDS	**$ 11,243,240**	**$ 11,488,232**	**$ 11,142,464**	**$ 11,237,564**

ENTERPRISE FUNDS - EXPENDITURES

Operations-Water System	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
71 910 WATER ADMINISTRATION						
Labor	215,293	200,338	247,865	*47,527*	248,607	*742*
Operating	2,639,318	777,174	726,823	*(50,351)*	733,509	*6,687*
Direct & Indirect Costs	940,502	982,261	889,592	*(92,669)*	911,949	*22,357*
TOTAL WATER ADMINISTRATION	3,795,113	1,959,773	1,864,280	*(95,493)*	1,894,065	*29,785*
71 911 WATER TREATMENT						
Labor	1,056,278	1,068,617	1,139,639	*71,022*	1,150,240	*10,601*
Operating	3,629,606	3,952,244	3,803,546	*(148,698)*	3,920,240	*116,693*
Capital		37,000	37,000		37,000	
Direct & Indirect Costs						
TOTAL WATER TREATMENT	4,685,884	5,057,861	4,980,186	*(77,675)*	5,107,480	*127,294*
71 912 WATER DISTRIBUTION						
Labor	879,458	971,094	990,131	*19,037*	989,398	*(734)*
Operating	596,268	935,173	880,710	*(54,463)*	883,448	*2,738*
Capital						
Direct & Indirect Costs	108,620	93,917	104,052	*10,135*	106,120	*2,069*
TOTAL WATER DISTRIBUTION	1,584,345	2,000,184	1,974,893	*(25,291)*	1,978,966	*4,073*
TOTAL WATER SYSTEM OPERATIONS	**10,065,342**	**9,017,818**	**8,819,358**	***(198,460)***	**8,980,511**	***161,153***

Capital Projects-Water System			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
72	C7008	HARBORVIEW RESERVOIR REPL.	293	1,563,967	2,280,000			
72	C7009	HILLSIDE RESERVIOR FENCE		350,000				
72	C7013	CORP YARD CONSOLIDATION		532,862				
72	C7014	CATHODIC PROGRAM		54,027				
72	C7019	HARBORVIEW RE/VISTA WY	1,110	261,508				
72	C7020	ST MARY'S PUMP STATION		294,979				
72	C7021	WATER PLANT MASTER PLAN	138,251	25,942				
72	C7022	REPLACE RAW WATER LINE	712,847	568,080				
72	C7023	MUIR OAKS RESERVIOR	116,228	208,772				
72	C7025	ALHAMBRA WAY TRANS. LINE		200,000				
72	C7026	WATER PLANT TANK REPAIR		46,897				
72	C7027	WATER PLANT-PAINT BLDG		50,000				
72	C7028	WATER MAIN		350,000				
72	C7030	WATER SYSTEM GIS	80,592	189,366				
72	C7031	ARCH STREET OVERCROSSING		150,000				
72	C7032	HILLSIDE RESERVIOR ACCESS		75,000				
72	C7033	ALHAMBRA HILLS DRIVE MAIN		150,000				
72	C7034	PALM AVENUE MAIN		200,000				
72	C7035	MASTER WATER MAIN REPLACEMENT		350,000	350,000		350,000	
72	C7036	CHEM RM/TANK RELOCATION	8,802	836,198				
72	C7037	ELECTRICAL UPGRADE		375,700	1,800,000			
72	C7038	WATER SYSTEM GIS/HYDRAULIC MODELING			125,000			
72	C7039	VALVE REPLACEMENT & EXERCISING EQUIPMENT			150,000			
72	C7040	ARNOLD DRIVE PUMP STATION			200,000		1,500,000	
72	C7015	SCADA CONTROL SYSTEM UPGRADE			75,000			
72	C7042	SEISMIC UPGRADE			1,200,000			
72	C7043	MUIR & MORELLO ROAD PIPELINES					400,000	
72	C7044	FLOCCULATION PADDLES					200,000	
72	C7045	TREATMENT PLANT ROOF					300,000	
72	C7046	RTREATMENT PLANT SOLAR PROJECT					500,000	
		TOTAL WATER CAPITAL PROJECTS	**1,058,122**	**6,833,298**	**6,180,000**		**3,250,000**	

Budget for Fiscal Years 20113-14 and 2014-15

Debt Service-Water System	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
47 441 DEBT SERVICE 2012 COP						
Operating	2,797	3,500	3,500		3,500	
Principal		440,000	450,000	*10,000*	455,000	*5,000*
Interest	92,320	255,250	246,350	*(8,900)*	237,300	*(9,050)*
TOTAL 2012 COP	95,117	698,750	699,850	*1,100*	695,800	*(4,050)*
47 441 DEBT SERVICE 2003 COP						
Operating	81,686	4,000	4,000		4,000	
Principal	345,000	355,000	370,000	*15,000*	380,000	*10,000*
Interest	110,083	98,839	85,920	*(12,919)*	72,184	*(13,736)*
TOTAL 2003 COP	536,769	457,839	459,920	*2,081*	456,184	*(3,736)*
47 441 DEBT SERVICE 1999 COP						
Operating	119,164					
Principal	195,000					
Interest	166,658					
TOTAL 1999 COP	480,822					
	1,112,707	**1,156,589**	**1,159,770**	***3,181***	**1,151,984**	***(7,786)***
TOTAL WATER SYSTEM FUND	**$ 12,236,172**	**$ 17,007,705**	**$ 16,159,128**	***$ (195,279)***	**$ 13,382,494**	***$ 153,366***

SUMMARY - WATER FUND	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	1,388,716	1,415,497
5101 Overtime	170,000	170,000
5102 Temporary	40,000	40,000
5103 Acting	1,500	2,000
5104 Standby Pay	9,100	9,100
5201 FICA	1,240	1,240
5202 Medicare	23,246	23,636
5203 PERS	241,508	229,413
5204 Workers Comp	74,985	68,230
5205 SUI	2,500	2,500
5206 Health & Welfare	391,349	393,104
5207 Disability	5,139	5,139
5208 Deferred Comp	3,353	3,386
5210 Vacation/Comp/Sick	25,000	25,000
Total Salaries	2,377,636	2,388,245
OPERATING		
5300 Professional/Tech Services	348,283	357,979
5410 Utilities	553,000	553,480
5420 Repair & Maintenance Services	57,800	57,800
5430.1 Services From Other Activities-City	77,946	82,274
5430.2 Services To Other Activities-City	(4,433)	(4,234)
5450 Rentals	17,560	18,088
5455 Rental Charges - City	196,873	206,596
5500 Other Services	495,113	499,351
5510 Communications	35,800	35,800
5520.2 Insurance	74,899	68,230
5520.1 Insurance	35,654	36,367
5520.3 Insurance	15,000	15,000
5525 Retiree Health Benefits	65,000	70,000
5526 OPEB	13,190	10,731
5560 Travel/Conference/Training/Edu	1,650	1,650
5561 Employee Functions/Training	10,400	10,400
5570 Dues, Membership, Subscriptions	4,425	4,425
5600 Supplies	15,500	15,500
5600.1 Postage	8,000	8,000
5600.2 Raw Water	2,678,000	2,758,340
5600.3 Chemicias	280,000	300,000
5600.7 Operating & Maintenance	340,000	340,000
5601 Employee Allowance	4,920	4,920
5650 Non-Cap Equipment <$5,000	34,000	34,000
5700 Capital Property/Equip >$5,000		
5710 Land		
5711 Improvements to Land		
5720 Buildings		
5721 Building Improvements		
5740 Machinery/Equipment	97,000	97,000
5760 Furniture & Fixtures	0	0
5800 Debt Service Principal	820,000	835,000
5801 Debt Service Interest	332,270	309,484
Total Operating	6,607,849	6,726,180
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	523,301	539,679
5850.2 Indirect Costs & Recovery	470,342	478,389
Total Indirect Costs	993,643	1,018,069
Sub-Total	$9,979,128	$10,132,494
Capital Improvements	6,180,000	3,250,000
TOTAL BUDGET	$16,159,128	$13,382,494

Budget for Fiscal Years 2013-14 and 2014-15

Marina		2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
73 920	MARINA ADMINISTRATION						
	Labor						
	Operating	107,084	104,889	48,425	*(56,464)*	48,425	
	Capital						
	Direct & Indirect Costs						
	TOTAL MARINA ADMINISTRATION	107,084	104,889	48,425	(56,464)	48,425	
73 921	MARINA OPERATIONS						
	Labor						
	Operating	25,638	53,407	35,915	*(17,492)*	35,923	*8*
	Capital						
	Direct & Indirect Costs						
	TOTAL MARINA OPERATIONS	25,638	53,407	35,915	*(17,492)*	35,923	*8*
	TOTAL MARINA SERVICES	**132,721**	**158,296**	**84,340**	***(73,956)***	**84,348**	***8***

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Capital Projects-Marina								
74	C8008	2012 DREDGE	181,057	383,943	100,000			
	C8009	MASTER PLAN		125,000				
	C8010	CEQA		40,000				
		TOTAL CAPITAL PROJECTS	**181,057**	**548,943**	**100,000**			
Debt Service-Marina								
73	863	MARINA DEBT SERVICE						
		Principal	40,765		42,000		42,000	
		Interest	96,920	71,267	72,000	*733*	72,000	
		TOTAL MARINA DEBT SERVICE	137,684	71,267	114,000	*733*	114,000	
		TOTAL MARINA SERVICES FUND	**$ 451,463**	**$ 778,506**	**$ 298,340**	***$ (73,223)***	**$ 198,348**	***$ 8***

SUMMARY - MARINA	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries		
5102 Temporary		
5201 FICA		
5202 Medicare		
5203 PERS		
5204 Workers Comp		
5206 Health & Welfare		
5207 Disability		
5208 Deferred Comp		
5210 Vacation/Comp/Sick		
Total Salaries	0	0
OPERATING		
5300 Professional/Tech Services	36,350	36,350
5410 Utilities	23,500	23,500
5420 Repair & Maintenance Services	5,000	5,000
5430.1 Services From Other Activities-City	3,000	3,000
5450 Rentals	13,000	13,000
5455 Rental Charges - City	2,000	2,000
5500 Other Services	500	500
5510 Communications		
5520.1 Insurance	415	423
5560 Travel/Conference/Training/Edu	300	300
5570 Dues, Membership, Subscriptions	275	275
5600 Supplies	0	0
5600.7 Operating & Maintenance		
5650 Non-Cap Equipment <$5,000		
5700 Capital Property/Equip >$5,000		
5711 Improvements to Land		
5720 Buildings		
5721 Building Improvements		
5740 Machinery/Equipment		
5760 Furniture & Fixtures		
5790 Depreciation Expense	0	0
5800 Debt Service Principal	42,000	42,000
5801 Debt Service Interest	72,000	72,000
Total Operating	198,340	198,348
INDIRECT COSTS		
5850.1 Direct Costs & Recovery		
5850.2 Indirect Costs & Recovery		
Total Indirect Costs	0	0
Sub-Total	$198,340	$198,348
Capital Improvements	100,000	0
TOTAL BUDGET	$298,340	$198,348

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Parking Services								
75	930	PARKING SERVICES						
		Labor	85,773	93,502	93,189	*(313)*	94,081	*891*
		Operating	170,128	220,146	156,877	*(63,269)*	160,129	*3,253*
		Capital		5,000	5,000		5,000	
		Direct & Indirect Costs	107,722	50,045	66,618	*16,573*	67,682	*1,064*
		TOTAL PARKING SERVICES	363,623	368,693	321,684	(47,009)	326,892	*5,208*
Capital Projects-Parking Services								
76	C8502	PARKING LOT #4 (FERRY/MARINA VISTA)		125,000				
		CREDIT CARD PARKING METERS			100,000			
		TOTAL CAPITAL IMPROVEMENTS		125,000	100,000			
		TOTAL PARKING SERVICES	**$ 363,623**	**$ 493,693**	**$ 421,684**	***$ (47,009)***	**$ 326,892**	***$ 5,208***

SUMMARY - PARKING	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	54,577	55,119
5101 Overtime	1,000	1,000
5202 Medicare	800	808
5203 PERS	9,419	8,864
5204 Workers Comp	2,582	2,333
5206 Health & Welfare	24,541	25,686
5207 Disability	270	270
5210 Vacation/Comp/Sick	0	0
Total Salaries	93,189	94,081
OPERATING		
5300 Professional/Tech Services	6,000	6,000
5410 Utilities	15,000	15,000
5420 Repair & Maintenance Services	5,000	5,000
5430.1 Services From Other Activities-City	60,361	63,802
5430.2 Services To Other Activities-City	(11,000)	(11,000)
5450 Rentals	1,000	1,000
5455 Rental Charges - City	15,212	15,270
5500 Other Services	14,800	14,800
5520.2 Insurance	2,579	2,333
5560 Travel/Conference/Training/Edu	0	0
5570 Dues, Membership, Subscriptions	0	0
5600 Supplies	500	500
5600.7 Operating & Maintenance	5,000	5,000
5601 Employee Allowance	425	425
5650 Non-Cap Equipment <$5,000		
5700 Capital Property/Equip >$5,000		
5740 Machinery/Equipment	5,000	5,000
5790 Depreciation Expense	42,000	42,000
Total Operating	161,877	165,129
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	34,445	34,644
5850.2 Indirect Costs & Recovery	32,173	33,038
Total Indirect Costs	66,618	67,682
Sub-Total	$321,684	$326,892
Capital Improvements	100,000	0
TOTAL BUDGET	$421,684	$326,892

SPECIAL REVENUE FUNDS - SUMMARY

Fund #		Fund Balance 6-30-13	2013-14 Budget Revenues 2013-14	2013-14 Budget Appropriations 2013-14	2013-14 Budget Transfers In(Out) 2013-14	Fund Balance 6-30-14	2014-15 Budget Revenues 2014-15	2014-15 Budget Appropriations 2014-15	2014-15 Budget Transfers In(Out) 2014-15	Fund Balance 6-30-15
20	Public Safety Grants Fund	$ 114,904	$ 100,000	$ 100,000		$ 114,904	$ 100,000	$ 100,000		$ 114,904
21	NPDES	278,030	492,800	458,527	(700)	311,603	492,800	441,171	(25,000)	338,232
22	Measure J-Local	424,836	417,000	195,915	(425,000)	220,921	417,000	184,940	(358,000)	94,981
23	Gas Tax	558,567	1,077,400	570,650	(722,000)	343,317	1,077,400	510,267	(615,000)	295,450
27	Housing In-Lieu Fund	0				0				0
28	Proposition 1B	0				0				0
29	Recycle Fund	306,926	26,300	175,300		157,926	26,300	174,675		9,551
36	PEG Access Fund	407,065	55,000	65,000		397,065	55,000	65,000		387,065
	Sub-totals	**2,090,328**	**2,168,500**	**1,565,392**	**(1,147,700)**	**1,545,736**	**2,168,500**	**1,476,053**	**(998,000)**	**1,240,183**
Assessment Districts										
33	Lighting & Landscape	181,587	119,418	200,670	13,700	114,035	119,418	155,670	-	77,783
	Sub-totals	**181,587**	**119,418**	**200,670**	**13,700**	**114,035**	**119,418**	**155,670**		**77,783**
Mitigation/Impact Fees										
34	Traffic	409,379	12,000		(350,000)	71,379	12,000			83,379
34	Park In Lieu	295,386	7,000			302,386	7,000			309,386
34	Child Care	21,752	2,500			24,252	2,500			26,752
34	Zone 5 Drainage	105,152	2,500			107,652	2,500			110,152
34	Cultural & Arts	230,020	11,600			241,620	11,600			253,220
34	Police Facilities	17,320	500			17,820	500			18,320
34	Park & Recreation	155,459	8,600			164,059	8,600			172,659
	Sub-totals	**1,234,468**	**44,700**		**(350.000)**	**929,168**	**44,700**			**973,868**
	Total Special Revenue Funds	**$ 3,506,383**	**$ 2,332,618**	**$ 1,766,062**	**$ (1,484.000)**	**$ 2,588,939**	**$ 2,332,618**	**$ 1,631,723**	**$ (998,000)**	**$ 2,291,833**

SPECIAL REVENUE FUNDS TRANSFER SUMMARY

To Fund	From Fund		Purpose	Transfer In & Transfer Out 2011-12	Transfer In & Transfer Out 2012-13	Transfer In & Transfer Out 2013-14	Transfer In & Transfer Out 2014-15
Lighting & Landscape	General Fund		Share of LLD	5,000	7,000	6,000	
Lighting & Landscape	NPDES	LL917	Share of LLD	700	700	700	
Lighting & Landscape	Gas Tax	LL917	Share of LLD		2,760	7,000	
			Sub-Total Transfer In	5,700	10,460	13,700	-
Lighting & Landscape	NPDES	LL917	Share of LLD	700	700	700	
Capital Improvement Program	NPDES	C3002	Alhambra Creek Channel Maint.	25,000	25,000		25,000
Capital Improvement Program	Measure J - Local		Annual Pavement Management		400,000	400,000	100,000
Capital Improvement Program	Measure J - Local	C1046	Reliez Valley	500,000			
Capital Improvement Program	Measure J - Local	C2002	Bay Trail Phase 2	25,000	41,000		
Capital Improvement Program	Measure J - Local	C1047	Downtown PDA Pavement Restoration				258,000
Capital Improvement Program	Measure J - Local	C2007	Alhambra Valley Sidewalk			25,000	
Lighting & Landscape	Gas Tax	LL917	Share of LLD		2,760	7,000	
Capital Improvement Program	Gas Tax	C1044	Paving 2012-13	350,000	200,000		
Capital Improvement Program	Gas Tax		Annual Pavement Management		500,000	600,000	500,000
Capital Improvement Program	Gas Tax	C1010	ADA Ramps		85,000	25,000	25,000
Capital Improvement Program	Gas Tax	C2006	Downtown Bicycle Project		3,282		
Capital Improvement Program	Gas Tax	C3008	Annual Storm Drain Maintenance	25,000	100,000	25,000	25,000
Capital Improvement Program	Gas Tax	C1040	Annual Sidewalk Repair		35,000	15,000	15,000
Capital Improvement Program	Gas Tax	EEC1	LED Street Lights			50,000	50,000
Capital Improvement Program	Mitigation Fees-Traffic	C1049	Alhambra Ave/C Street Signal			275,000	
Capital Improvement Program	Mitigation Fees-Traffic	C1050	Muir/Center Signal Modification			50,000	
Capital Improvement Program	Mitigation Fees-Traffic	C2008	Shell Ave Pedestrian/Bicycle Project			25,000	
Capital Improvement Program	Mitigation Fees-Park In Lieu	C5002	Waterfront Road Open Space		50,000		
			Sub-Total Transfer Out	925,700	1,442,742	1,497,700	998,000
	TOTAL TRANSFERS IN (OUT)			**$ (920,000)**	**$ (1,432,282)**	**$ (1,484,000)**	**$ (998,000)**

SPECIAL REVENUE FUNDS - REVENUE

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	Public Safety Grants Fund (20)				
4269	Asset Seizure	$ 1,608	$ 1,608		$ -
4521.3	SLESF	113,244	100,000	100,000	100,000
4521.4	Federal Grant-OTS	4,537	16,315		
4535	Federal Grant-Jag Awards	4,217	15,159		
4701	Interest Income	219	220		
4802	Donations	948	822		
	Total Police Grants	**124,772**	**134,124**	**100,000**	**100,000**
	NPDES (21)				
4180	NPDES Assessment	496,524	492,000	492,000	492,000
4701	Interest Income	513	800	800	800
	Total NPDES	**497,037**	**492,800**	**492,800**	**492,800**
	Measure J - Local (22)				
4360	Local Measure C and J	509,449	415,000	415,000	415,000
4511	Grant				
4701	Interest	2,561	2,000	2,000	2,000
	Total Measure C - Local	**512,010**	**417,000**	**417,000**	**417,000**
	Gas Tax (23)				
4350.3	2103 Gas Tax	496,094	408,000	522,200	522,200
4350.5	2105 Gas Tax	167,859	195,000	172,400	172,400
4350.6	2106 Gas Tax	123,326	130,000	119,100	119,100
4350.7	2107 Gas Tax	240,935	258,000	256,600	256,600
4350.8	2107.5 Gas Tax	6,000	6,000	6,000	6,000
4701	Interest Income	3,262	1,100	1,100	1,100
	Total Gas Tax	**1,037,476**	**998,100**	**1,077,400**	**1,077,400**

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	Housing In-Lieu Fund (27)				
4421	Housing In-Lieu Fee				
4701	Interest				
	Total Housing In-Lieu	**0**	**0**	**0**	**0**
	Proposition 1B (28)				
4352	Proposition 1B				
4701	Interest	1,937			
	Total Proposition 1B	**1,937**	**0**	**0**	**0**
	Recycle Fund (29)				
4523.1	Recycle Grants	19,815	1,830		
4523.2	Oil Grants	10,537			
4877	AB939/IMPACT Fee	275,000	25,000	25,000	25,000
4430.2	State Green Program			300	300
4872	Solid Waste	869	1,000	1,000	1,000
	Total Recycle	**306,221**	**27,830**	**26,300**	**26,300**
	Lighting & Landscape (33)				
4001	Transfers In	5,700	10,460	13,700	
4185	Local Assessment	119,299	124,312	118,618	118,618
4701	Interest	859	5,000	800	800
	Total Lightening & Landscape	**125,858**	**139,772**	**133,118**	**119,418**
	Impact/Mitigation Fees (34)				
4701	Interest Income	3,107	4,100	4,100	4,100
4420.1	Traffic Mitigation Fees	14,792	70,000	11,000	11,000
4420.2	Park In-Lieu Fees	2,420	115,000	6,000	6,000
4420.3	Child Care Impact Fees	2,674	4,000	2,000	2,000
4420.4	Drainage Fees Zone 5	21,638	7,000	2,000	2,000

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
4420.5	Cultural Facilities Impact Fees	14,246	90,000	10,800	10,800
4420.6	Police Facilities Impact Fees	1,512	15,000	500	500
4420.7	Park & Recreation Impact Fees	12,002	70,000	8,300	8,300
	Total Impact/Mitigation Fees	**72,392**	**375,100**	**44,700**	**44,700**
	PEG Access Fund (36)				
4803	Grants	58,538	55,000	55,000	55,000
	Total PEG Access Fund	**58,538**	**55,000**	**55,000**	**55,000**
	TOTAL SPECIAL REVENUE	**$ 2,736,242**	**$ 2,639,726**	**$ 2,346,318**	**$ 2,332,618**

SPECIAL REVENUE FUNDS - EXPENDITURES

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Public Safety Grants Fund								
20	650	FEDERAL-JAG AWARD						
	654	Labor						
	655	Operating	5,261	14,114		*(14,114)*		
		Direct & Indirect Costs						
		TOTAL FEDERAL-JAG AWARD	5,261	14,114		*(14,114)*		
20	653	OFFICE OF TRAFFIC SAFETY						
	656	Labor	4,537	15,600		*(15,600)*		
	657	Operating		715		*(715)*		
		Direct & Indirect Costs						
		TOTAL OFFICE OF TRAFFIC SAFETY	4,537	16,315		*(16,315)*		
20	636	SUPPLEMENTAL LAW ENFORCEMENT (SLESF)						
		Labor						
		Operating	100,365	100,000	100,000		100,000	
		Direct & Indirect Costs						
		TOTAL SUPPLEMENTAL LAW ENF.	100,365	100,000	100,000		100,000	
20	368	C.E.R.T.						
		Labor						
		Operating	254	1,780		*(1,780)*		
		Direct & Indirect Costs						
		TOTAL C.E.R.T.	254	1,780		*(1,780)*		

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
20	367	SWAT FUND						
		Labor						
		Operating		2,079		*(2,079)*		
		Direct & Indirect Costs						
		TOTAL SWAT FUND		2,079		*(2,079)*		
20	298	ASSET SEIZURE						
		Labor						
		Operating	26,560	26,643		*(26,643)*		
		Direct & Indirect Costs						
		TOTAL ASSET SEIZURE	26,560	26,643		*(26,643)*		
20	365	CANINE FUND						
		Labor						
		Operating	1,624	907		*(907)*		
		Direct & Indirect Costs						
		TOTAL CANINE FUND	1,624	907		*(907)*		
20	330	DONATIONS						
		Labor						
		Operating		568		*(568)*		
		Direct & Indirect Costs						
		TOTAL DONATIONS		568		*(568)*		
20	209	EAST BAY REGIONAL RADIO COMMUNICATIONS						
		Labor						
		Operating	239,094	210,905		*(210,905)*		
		Direct & Indirect Costs						
		TOTAL EAST BAY REGIONAL RADIO	239,094	210,905		*(210,905)*		
		TOTAL PUBLIC SAFETY GRANTS	**$ 377,696**	**$ 373,311**	**$ 100,000**	***$ (273,311)***	**$ 100,000**	***$ -***

Budget for Fiscal Years 2013-14 and 2014-15

NPDES	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
21 754 MUNICIPAL MAINTENANCE						
Labor	88,374	87,455	89,979	*2,524*	90,093	*114*
Operating	99,778	193,274	154,134	*(39,140)*	160,646	*6,513*
Direct & Indirect Costs	8,653	7,477		*(7,477)*		
TOTAL MUNICIPAL MAINTENANCE	196,805	288,206	244,112	*(44,094)*	250,739	*6,626*
21 757 AGENCY ADMINISTRATION						
Operating	102,246	105,605	119,158	*13,553*	94,348	*(24,810)*
Direct & Indirect Costs	35,194	86,362	95,257	*8,895*	96,084	*827*
TOTAL AGENCY ADMINISTRATION	137,440	191,967	214,415	*22,448*	190,432	*(23,983)*
TOTAL NPDES	**334,245**	**480,173**	**458,527**	***(21,646)***	**441,171**	***(17,357)***
21 900 TRANSFERS OUT						
Transfer to Lighting & Landscape	700	700	700			
Transfer to Capital Projects	25,000	25,000		*(25,000)*	25,000	*25,000*
TOTAL TRANSFERS OUT	25,700	25,700	700	*(25,000)*	25,000	*25,000*
TOTAL NPDES FUND	**$ 359,945**	**$ 505,873**	**$ 459,227**	***$ (46,646)***	**$ 466,171**	***$ 7,643***

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Measure J - Local								
22	760	MEASURE J - LOCAL						
		Labor						
		Operating	90,706	162,357	195,915	*33,558*	184,940	*(10,974)*
		Capital						
		Direct & Indirect Costs						
		TOTAL TRANSPORATION	90,706	162,357	195,915	*33,558*	184,940	*(10,974)*
22	900	TRANSFERS OUT						
		Transfer to Capital Projects	525,000	441,000	425,000	*(16,000)*	358,000	*(67,000)*
		TOTAL TRANSFERS OUT	525,000	441,000	425,000	*(16,000)*	358,000	*(67,000)*
		TOTAL LOCAL J	**$ 615,706**	**$ 603,357**	**$ 620,915**	***$ 17,558***	**$ 542,940**	***$ (77,974)***

Budget for Fiscal Years 2013-14 and 2014-15

Gas Tax	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
23 771 STREET MAINTENANCE						
Operating	200,238	303,491	344,468	*40,977*	273,804	*(70,664)*
Capital						
Direct & Indirect Costs						
TOTAL STREET MAINTENANCE	200,238	303,491	344,468	*40,977*	273,804	*(70,664)*
23 772 ARTERIAL MAINTENANCE						
Operating	201,740	194,634	226,182	*31,548*	236,463	*10,281*
Capital						
Direct & Indirect Costs						
TOTAL ARTERIAL MAINTENANCE	201,740	194,634	226,182	*31,548*	236,463	*10,281*
TOTAL GAS TAS OPERATIONS	**401,978**	**498,125**	**570,650**	***72,525***	**510,267**	***(60,383)***
23 900 TRANSFERS OUT						
Transfer to Lighting & Landscape		2,760	7,000			
Transfer to Capital Projects	375,000	923,282	715,000	*(208,282)*	615,000	*(100,000)*
TOTAL TRANSFERS OUT	375,000	926,042	722,000	*(208,282)*	615,000	*(100,000)*
TOTAL GAS TAX FUND	**$ 776,978**	**$ 1,424,167**	**$ 1,292,650**	***$ (135,757)***	**$ 1,125,267**	***$ (160,383)***

Budget for Fiscal Years 2013-14 and 2014-15

		2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Proposition 1B Funds							
24	CAPITAL PROJECTS						
	Street Projects		540,800		*(540,800)*		
	TOTAL		540,800		*(540,800)*		
	TOTAL PROPOSITION 1B FUNDS	**$ -**	**$ 540,800**	**$ -**	***$ (540,800)***	**$ -**	***$ -***

Budget for Fiscal Years 2013-14 and 2014-15

Recycle Fund		2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
29 202 Recycle							
	Operating	132,936	169,673	175,300	*5,627*	174,675	*(625)*
	TOTAL RECYCLE	132,936	169,673	175,300	*5,627*	174,675	*(625)*
	TOTAL RECYCLE	**$ 132,936**	**$ 169,673**	**$ 175,300**	***$ 5,627***	**$ 174,675**	***$ (625)***

Budget for Fiscal Years 2013-14 and 2014-15

PEG Access Fund	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
24 900 PEG ACCESS						
Operating	17,523	71,700	65,000	*(6,700)*	65,000	
TOTAL PEG ACCESS	17,523	71,700	65,000	*(6,700)*	65,000	
TOTAL PEG ACCESS	**$ 17,523**	**$ 71,700**	**$ 65,000**	***$ (6,700)***	**$ 65,000**	***$ -***

Budget for Fiscal Years 2013-14 and 2014-15

Lighting & Landscape	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
33 910 VILLAGE OAKS						
Operating	3,801	7,670	4,930	*(2,740)*	4,930	
Direct & Indirect Costs	300	300	300		300	
TOTAL VILLAGE OAKS	4,101	7,970	5,230	*(2,740)*	5,230	
33 911 MUIR STATION						
Operating	8,063	9,480	7,910	*(1,570)*	7,910	
Direct & Indirect Costs	300	300	300		300	
TOTAL MUIR STATION	8,363	9,780	8,210	*(1,570)*	8,210	
33 912 CREEKSIDE						
Operating	3,912	25,180	35,080	*9,900*	20,080	*(15,000)*
Direct & Indirect Costs	500	500	500		500	
TOTAL CREEKSIDE	4,412	25,680	35,580	*9,900*	20,580	*(15,000)*
33 913 BRITTANY HILLS						
Operating	58,558	91,633	92,635	*1,002*	62,635	*(30,000)*
Direct & Indirect Costs	1,800	1,800	1,800		1,800	
TOTAL BRITTANY HILLS	60,358	93,433	94,435	*1,002*	64,435	*(30,000)*

		2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
33 914	VISTA OAKS						
	Operating	11,617	14,780	13,380	*(1,400)*	13,380	
	Direct & Indirect Costs	300	300	300		300	
	TOTAL VISTA OAKS	11,917	15,080	13,680	*(1,400)*	13,680	
33 915	COSTCO CENTER						
	Operating	6,624	7,680	8,680	*1,000*	8,680	
	Direct & Indirect Costs	300	300	300		300	
	TOTAL COSTCO CENTER	6,924	7,980	8,980	*1,000*	8,980	
33 916	TERRA VISTA						
	Operating	5,048	10,085	7,190	*(2,895)*	7,190	
	Direct & Indirect Costs	1,000	1,000	1,000		1,000	
	TOTAL TERRA VISTA	6,048	11,085	8,190	(2,895)	8,190	
33 917	LL AD 2003						
	Operating	20,953	24,380	25,865	*1,485*	25,865	
	Direct & Indirect Costs	500	500	500		500	
	TOTAL 2002-03 LL	21,453	24,880	26,365	*1,485*	26,365	
	TOTAL LIGHTING & LANDSCAPING	**$ 123,576**	**$ 195,888**	**$ 200,670**	***$ 4,782***	**$ 155,670**	***$ (45,000)***

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Mitigation/Impact Fees								
34	31	TRAFFIC						
		Operating						
		Transfers Out			350,000	*350,000*		*(350,000)*
		TOTAL TRAFFIC			350,000	*350,000*		*(350,000)*
34	32	PARK IN LIEU						
		Operating						
		Transfers Out		50,000		*(50,000)*		
		TOTAL PARK IN LIEU		50,000		*(50,000)*		
34	33	CHILD CARE						
		Operating						
		Transfers Out						
		TOTAL CHILD CARE						
34	34	ZONE 5 DRAINAGE						
		Operating						
		Transfers Out						
		TOTAL ZONE 5 DRAINAGE						

Budget for Fiscal Years 2013-14 and 2014-15

			2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
34	35	CULTURAL & ARTS						
		Operating						
		Transfers Out						
		TOTAL CULTURAL & ARTS						
34	36	POLICE FACILITIES						
		Operating						
		Transfers Out						
		TOTAL POLICE FACILITIES						
34	37	PARK & RECREATION						
		Operating						
		Transfers Out						
		TOTAL PARK & RECREATION						
		TOTAL MITIGATION/IMPACT FEES	**$ -**	**$ 50,000**	**$ 350,000**	***$ 300,000***	**$ -**	***$ (350,000)***

SUMMARY - SPECIAL REVENUE	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	63,721	64,354
5101 Overtime	2,000	2,000
5202 Medicare	947	957
5203 PERS	10,998	10,349
5204 Workers Comp	3,056	2,761
5206 Health & Welfare	8,986	9,401
5207 Disability	270	270
5210 Vacation/Comp/Sick	0	0
Total Salaries	89,979	90,093
OPERATING		
5300 Professional/Tech Services	364,385	251,885
5410 Utilities	86,930	89,750
5420 Repair & Maintenance Services	102,620	102,620
5430.1 Services From Other Activities-City	504,618	523,784
5450 Rentals	12,600	12,600
5455 Rental Charges - City	145,053	145,053
5500 Other Services	11,195	11,195
5510 Communications	300	300
5520.2 Insurance	3,052	2,761
5550 Contributions & Promotions	2,000	2,000
5560 Travel/Conference/Training/Edu	1,643	1,643
5561 Employee Functions/Training	200	200
5570 Dues, Membership, Subscriptions	32,640	33,790
5600 Supplies	3,375	3,375
5600.7 Operating & Maintenance	145,000	100,000
5601 Employee Allowance	215	215
5650 Non-Cap Equipment >$500<$5,000	0	0
5700 Capital Property/Equip >$5,000	150,000	149,375
5740 Machinery/Equipment	10,000	10,000
Total Operating	1,575,827	1,440,547
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	95,257	96,084
5850.2 Indirect Costs & Recovery	5,000	5,000
Total Indirect Costs	100,257	101,084
TOTAL BUDGET	$1,766,062	$1,631,723

INTERNAL SERVICE FUNDS - SUMMARY

Fund #		Fund Balance 6-30-13	2013-14 Budget Revenues 2013-14	2013-14 Budget Appropriations 2013-14	Fund Balance 6-30-14	2014-15 Budget Revenues 2014-15	2014-15 Budget Appropriations 2014-15	Fund Balance 6-30-15
81	Equipment Replacement Fund	$ 1,822,665	$ 902,072	$ 1,146,771	$ 1,577,966	$ 916,472	$ 1,089,224	$ 1,405,213
82	Information Systems	0	449,562	515,966	(66,404)	455,255	500,759	(111,907)
	Total Internal Service Funds	**$ 1,822,665**	**$ 1,351,634**	**$ 1,662,737**	**$ 1,511,562**	**$ 1,371,727**	**$ 1,589,983**	**$ 1,293,306**

INTERNAL SERVICE FUNDS - REVENUE

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	Equipment Replacement (81)				
4701	Interest	$ 6,355	$ 10,000	$ 6,500	$ 6,500
4755	Rental Charges-City	736,983	883,060	879,072	894,472
4760	Sale of Personal Property	12,144	15,000	15,000	15,000
4870	Miscellaneous	4,541		1,500	500
4830	Restitution/Damage & Recovery				
	Total Equipment Replacement	**760,023**	**908,060**	**902,072**	**916,472**
	Informations Systems (82)				
4001	Transfer from Geneal Fund	-	-		-
4430.5	Technology Fee	15,379	19,400	19,400	19,400
4701	Interest	2,138	4,000	2,500	2,500
4755	Rental Charges-City	489,430	455,169	426,462	432,855
4870	Miscellaneous			1,200	500
	Total Information Systems	**506,947**	**478,569**	**449,562**	**455,255**
	TOTAL REVENUE INTERNAL SERVICE FUNDS	**$ 1,266,970**	**$ 1,386,629**	**$ 1,351,634**	**$ 1,371,727**

INTERNAL SERVICE FUNDS - EXPENDITURES

Internal Service Funds	2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
81 920 EQUIPMENT REPLACEMENT FUND						
Labor	218,299	209,115	212,255	*3,140*	212,739	*484*
Operating	284,589	522,310	533,803	*11,493*	534,649	*846*
Capital	505,501	200,000	378,000	*178,000*	319,000	*(59,000)*
Direct & Indirect Costs	22,642	21,441	22,713	*1,272*	22,837	*124*
TOTAL EQUIPMENT REPLACEMENT	1,031,032	952,866	1,146,771	*193,905*	1,089,224	*(57,547)*
82 921 INFORMATION SYSTEMS						
Labor	159,434	175,251	174,272	*(979)*	181,757	*7,485*
Operating	279,276	239,928	266,972	*27,044*	244,416	*(22,556)*
Capital						
Direct & Indirect Costs	75,354	76,590	74,722	*(1,868)*	74,586	*(136)*
TOTAL INFORMATION SYSTEMS	514,064	491,769	515,966	*24,197*	500,759	*(15,207)*
TOTAL INTERNAL SERVICE FUNDS	**$ 1,545,096**	**$ 1,444,635**	**$ 1,662,737**	**$ 218,102**	**$ 1,589,983**	**$ (72,754)**

SUMMARY - INTERNAL SERVICE	FY 2013-14 BUDGET	FY 2014-15 BUDGET
SALARIES		
5100 Salaries	251,540	259,615
5101 Overtime	9,500	9,500
5102 Temporary	10,200	10,200
5201 FICA	632	632
5202 Medicare	3,922	4,039
5203 PERS	43,413	41,749
5204 Workers Comp	12,651	11,659
5205 SUI	0	0
5206 Health & Welfare	50,093	52,418
5207 Disability	811	811
5208 Deferred Comp	1,764	1,871
5210 Vacation/Comp/Sick	2,000	2,000
Total Salaries	386,527	394,495
OPERATING		
5300 Professional/Tech Services	137,950	137,300
5410 Utilities	6,500	6,500
5420 Repair & Maintenance Services	93,900	93,900
5450 Rentals	23,320	24,376
5455 Rental Charges - City	10,875	11,048
5500 Other Services	12,000	12,000
5510 Communications	14,845	14,845
5520.2 Insurance	12,636	11,659
5520.1 Insurance	10,070	10,357
5560 Travel/Conference/Training/Edu	400	400
5561 Employee Functions/Training	3,500	3,500
5570 Dues, Membership, Subscriptions	1,050	1,050
5600 Supplies	700	700
5600.5 Fuel	260,000	260,000
5600.7 Operating & Maintenance Supplies	153,000	153,000
5601 Employee Allowances	430	430
5650 Non-Cap Equipment >$500<$5,000	59,600	38,000
5700 Capital Property/Equip >$5,000	0	0
5740 Machinery/Equipment	10,000	10,000
5750 Vehicles	368,000	309,000
5805 Transfer to Balance Sheet	0	0
Total Operating	1,178,776	1,098,065
INDIRECT COSTS		
5850.1 Direct Costs & Recovery	22,713	22,837
5850.2 Indirect Costs & Recovery	74,722	74,586
Total Indirect Costs	97,434	97,423
TOTAL BUDGET	$1,662,737	$1,589,983

DEBT SERVICE FUNDS - SUMMARY

Fund #	Fund Balance 6-30-13	2013-14 Budget Revenues 2013-14	2013-14 Budget Appropriations 2013-14	2013-14 Budget Transfers In(Out) 2013-14	Fund Balance 6-30-14	2014-15 Budget Revenues 2014-15	2014-15 Budget Appropriations 2014-15	Fund Balance 6-30-15
2003 Certificate of Participation	$ 479,622	$ 0	$ 259,622	$ 220,000	$ 0	$ 0	$ 0	$ 0
2008 General Obligation Bond	989,071	1,461,026	1,441,863		1,008,235	1,468,326	1,444,763	1,031,798
Total Debt Sevice Funds	**$ 1,468,693**	**$ 1,461,026**	**$ 1,701,484**	**$ 220,000**	**$ 1,008,235**	**$ 1,468,326**	**$ 1,444,763**	**$ 1,031,798**

DEBT SERVICE FUND - REVENUE

		2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
	2003 Series Debt Service (41)				
4701	Interest Income	194			
4755	Rental Charges-City	240,431	230,458	0	0
	Total 2003 Debt Service	**240,625**	**230,458**	-	-
	2008 Series Debt Service (44 & 45)				
4701	Interest Income	1,958	1,000	1,000	1,000
4820	Bond Premium	279,996			
4185	Tax Levy	1,509,285	1,452,762	1,460,026	1,467,326
	Total 2009 Debt Service	**1,791,239**	**1,453,762**	**1,461,026**	**1,468,326**
	TOTAL DEBT SERVICE	**$ 2,031,864**	**$ 1,684,220**	**$ 1,461,026**	**$ 1,468,326**

DEBT SERVICE - EXPENDITURES

		2011-12 Actual	2012-13 Projected	2013-14 Budget	*Increase (Decrease)*	2014-15 Budget	*Increase (Decrease)*
Debt Service							
41	2003 Series COP - CITY HALL						
	Operating	1,830	3,120		*(3,120)*		
	Debt Service	256,931	258,531	259,622	*1,091*		*(259,622)*
	Sub-total 2003 COP	258,761	261,651	259,622	*(2,029)*		*(259,622)*
	Transfers Out			220,000			
	TOTAL 2003 COP - CITY HALL	258,761	261,651	479,622	*(2,029)*		*(259,622)*
44	2008 Series GOP- MEASURE H						
	Operating	123,247					
	Debt Service	1,315,327	1,730,864	1,441,863	*(289,001)*	1,444,763	*2,900*
	TOTAL 2008 GOP - MEASURE H	1,438,574	1,730,864	1,441,863	*(289,001)*	1,444,763	*2,900*
	TOTAL DEBT SERVICE FUNCTION	**$ 1,697,336**	**$ 1,992,515**	**$ 1,921,484**	***$ (291,030)***	**$ 1,444,763**	***$ (256,722)***

CAPITAL IMPROVEMENT PROGRAM - SUMMARY

		2013-14				2014-15			
	Fund Balance 06-30-13	Budget Revenues 2013-14	Budget Appropriations 2013-14	Transfers In(Out) 2013-14	Fund Balance 06-30-14	Budget Revenues 2014-15	Budget Appropriations 2014-15	Transfers In(Out) 2014-15	Fund Balance 2014-15
Drainage	$ (0)	$ -	$ 25,000	$ 25,000	$ (0)	0	$ 50,000	$ 50,000	$ (0)
Public Buildings	0	0	270,000	270,000	0	0		0	0
Parks and Trails	0		25,000	25,000	0				0
Streets	(0)	5,263,440	6,378,440	1,115,000	(0)	6,021,000	6,969,000	948,000	(0)
Traffic Signals		0	325,000	325,000		400,000	400,000	0	
Community Programs		0		0		0		0	
Measure H Projects	7,231,137	10,000	1,500,000		5,741,137	5,000	1,800,000		3,946,137
Total Capital Improvement Program	**$ 7,231,137**	**$ 5,273,440**	**$ 8,523,440**	**$ 1,760,000**	**$ 5,741,137**	**$ 6,426,000**	**$ 9,219,000**	**$ 998,000**	**$ 3,946,137**

CAPITAL IMPROVEMENT PROGRAM - REVENUE SOURCES

FISCAL YEAR 2013-14

PROJECT DESCRIPTION	TOTAL PROJECT	Gas Tax	Traffic Mitigation	Local Measure J	General Fund Assigned Fund Balance	Bond Reserve	Measure J	Grants
Annual Storm Drain Project	25,000	25,000						
City Hall	220,000					220,000		
Zocchi Building	50,000				50,000			
Shell Ave Pedestrian/Bicycle Project	25,000		25,000					
Annual Pavement Mgt.	1,000,000	600,000		400,000				
Alhambra Valley Road Sidewalk	25,000			25,000				
Energy Efficiency Lighting (LED)	50,000	50,000						
Handicap Access Program	25,000	25,000						
Sidewalk Repair Project	15,000	15,000						
Intermodal Phase III	3,521,122						3,521,122	
Pacheco Transit Hub	1,742,318							1,742,318
Alhambra Ave/C Street Signal	275,000		275,000					
Muir/Center Signal Modification	50,000		50,000					
TOTAL CIPS	7,023,440							

TOTAL CIP REVENUE	$ 7,023,440	$ 715,000	$ 350,000	$ 425,000	$ 50,000	$ 220,000	$ 3,521,122	$ 1,742,318

CAPITAL IMPROVEMENT PROGRAM - REVENUE SOURCES

FISCAL YEAR 2014-15

PROJECT DESCRIPTION	TOTAL PROJECT	NPDES	Local Measure J	Gas Tax	Measure J	Grants
Annual Storm Drain Project	25,000			25,000		
Creek Channel Maintenance	25,000	25,000				
Annual Pavement Mgt.	600,000		100,000	500,000		
Energy Efficiency Lighting (LED)	50,000			50,000		
Handicap Access Program	25,000			25,000		
Sidewalk Repair Project	15,000			15,000		
Downtown PDA Pavement Restoration	1,279,000		258,000			1,021,000
Intermodal Berrellesa Bridge	5,000,000				5,000,000	
Pacheco/Arnold Traffic Signal	400,000				400,000	
TOTAL	7,419,000					

TOTAL CIP REVENUE	$ 7,419,000	$ 25,000	$ 358,000	$ 615,000	$ 5,400,000	$ 1,021,000

CAPITAL IMPROVEMENT PROGRAM - REVENUE

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Drainage				
Annual Storm Drain (C3008)				
Transfers In-Gas Tax	25,000	100,000	25,000	25,000
Transfers In-Local Measure J				
Total	25,000	100,000	25,000	25,000
Creek Channel Maint. (C3002)				
Transfers In-NPDES	25,000	25,000		25,000
Total	25,000	25,000	0	25,000
Sub-total Drainage	**50,000**	**125,000**	**25,000**	**50,000**
Public Buildings				
Zocchi Building (C4013)				
Transfer from General Fund Assigned			50,000	
Total	0	0	50,000	0
City Hall (C4014)				
Transfer In-City Hall Reserve			220,000	
Total	0	0	220,000	0
Sub-total Public Buildings	**0**	**0**	**270,000**	
Parks and Trails				
Shell Ave Pedestrian/Bicycle Project (C2008)				
Measure J		75,000		
Transfers In-Traffic Mitigation			25,000	
Total	0	75,000	25,000	0

Budget for Fiscal Years 2013-14 and 2014-15

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Marina Vista Pedestrian/Bicycle (C2009)				
Grant - State Toll Bridge Funds		300,000		
Total	0	300,000	0	0
Waterfront Road Openspace (C5002)				
Transfer In-Park Dedication Fees		50,000		
Total	0	50,000	0	0
Downtown Bicycle Project (C2006)				
State Grant-TDA		35,000		
Transfers In-Gas Tax		3,282		
Total	0	38,282	0	0
Bay Trail Phase II (C2002)				
TDA Grant		87,508		
Transfers In-Local Measure J	25,000	41,000		
Total	25,000	128,508	0	0
Sub-total Parks and Trails	**25,000**	**591,790**	**25,000**	**0**
Streets				
Annual Pavement Mgt Project				
Transfer In-Local Measure J	500,000	400,000	400,000	100,000
Transfers In-Gas Tax		500,000	600,000	500,000
Miscellaneous	147,151			
Total	647,151	900,000	1,000,000	600,000
Paving 2012-13 (C1044)				
Transfer In-Gas Tax	350,000	200,000		
Transfer In-Local Measure J				
Total	350,000	200,000	0	0

Budget for Fiscal Years 2013-14 and 2014-15

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Alhambra Valley Road Sidewalk (C2007)				
Measure J		305,000		
Transfer In-Local Measure J			25,000	
Total	0	305,000	25,000	0
Court Street Overcrossing (C1045)				
Measure J	45,470	147,805		
Transfer In-Local Measure J				
Total	45,470	147,805	0	0
Center & Morello/Highway 4 (C1051)				
Transfer In-Local Measure J				
Transfer In-Gas Tax				
Total	0	0	0	0
Handicap Curb Access (C1010)				
CDBG				
Transfer In-Gas Tax		85,000	25,000	25,000
Total	0	85,000	25,000	25,000
Sidewalk Repair Project (C1040)				
Transfer In-Gas Tax		35,000	15,000	15,000
Total	0	35,000	15,000	15,000
Downtown PDA Pavement Restortaion (C1047)				
Grant				1,021,000
Transfer In-Local Measure J				258,000
Total	0	0	0	1,279,000
Main Street Streetscape (C1034)				
Transfers In-General Assigned Fund Balance	75,000	25,000		
Total	75,000	25,000	0	0

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Energy Efficiency Lighting (LED) (EEC1)				
Transfer In-Gas Tax			50,000	50,000
Transfer In-Local Measure J				
Federal Stimulus	4,142			
Total	4,142		50,000	50,000
Intermodal Berrellesa Bridge (C6011)				
Measure J				5,000,000
Total	0	0	0	5,000,000
Pacheco Hub (C6009)				
Grant			1,742,318	
Measure J		857,878		
Total	0	857,878	1,742,318	0
Intermodal Phase III (C6006)				
Measure J	96,695	1,088,305	3,521,122	
Total	96,695	1,088,305	3,521,122	0
Sub-total Streets	**1,218,458**	**3,643,988**	**6,378,440**	**6,969,000**
Traffic Signals				
Pacheco/Arnold Traffic Signal (C1048)				
Measure J				400,000
Total	0	0	0	400,000
Alhambra Ave/C Street Signal (C1049)				
Transfers In-Traffic Mitigation			275,000	
Total	0	0	275,000	0

Budget for Fiscal Years 2013-14 and 2014-15

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Muir/Center Signal Modification (C1050)				
Transfers In-Traffic Mitigation			50,000	
Total	0	0	50,000	0
Sub-total Traffic Signals	**0**	**0**	**325,000**	**400,000**
Community Programs				
General Plan Update (C4000)				
Transfers In -General Fund		100,000		
Total	0	100,000	0	0
Sub-total Community Programs	**0**	**100,000**	**0**	**0**
Measure H				
Interest Income	29,673	30,000	10,000	5,000
Measure H funds-Bond Issue	10,000,000			
Total	10,029,673	30,000	10,000	5,000
Sub-total Measure H Projects	**10,029,673**	**30,000**	**10,000**	**5,000**
TOTAL CAPITAL IMPROVEMENT	**$ 11,323,131**	**$ 4,490,778**	**$ 7,033,440**	**$ 7,424,000**

CAPITAL IMPROVEMENT PROGRAM - EXPENDITURES

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Drainage				
Annual Storm Drain Project (C3008)		125,000	25,000	25,000
Creek Channel Maintenance (3002)	25,000	115,482		25,000
Sub-total Drainage	**25,000**	**240,482**	**25,000**	**50,000**
Public Buildings				
Amphitheater (C4003)		13,213		
City Hall (4014)			220,000	
Old Train Depot (4007)	66,538	119,198		
Zocchi Building (4013)			50,000	
Sub-total Public Buildings	**66,538**	**132,411**	**270,000**	**0**
Parks and Trails				
Pier Improvements (C4010)	36,498	13,502		
Beautification (C1003)		53,468		
Bay Trail Phase 2 (C2002)		153,508		
Waterfront Road Open Space (C5002)		50,000		
Downtown Bicycle Project (C2006)		38,282		
Marina Vista Bicycle Project (C2009)		300,000		
Shell Ave Pedestrian/Bicycle Project (C2008)		75,000	25,000	
Alhambra Ave Pedestrian Safety Project				
Alhambra Creek Plaza Improvements	25,690	20,980		
Sub-total Parks and Trails	**62,188**	**704,740**	**25,000**	**0**

Budget for Fiscal Years 2013-14 and 2014-15

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Streets				
Annual Pavement Mgt.	111,640	900,000	1,000,000	600,000
Paving 2012-13 (C1044)		940,011		
Marina Vista Streetscape (C1025)		155,135		
Reliez Valley Paving (C1046)		500,000		
Center & Morello/Highway 4 (C1051)				
Alhambra Valley Road Sidewalk (C2007)		305,000	25,000	
Energy Efficiency Lighting (LED)	4,142		50,000	50,000
Handicap Access Program (C1010)		85,000	25,000	25,000
Sidewalk Repair Project (C1040)		35,000	15,000	15,000
Marina Vista Streetscape (C1025)	154,340			
Main Street Improvements (C1034)	43,510	109,528		
Downtown PDA Pavement Restoration (C1047)				1,279,000
Court Street Overcrossing (C1045)	45,470	147,804		
Intermodal Phase III (C6006)	96,989	1,088,305	3,521,122	
Pacheco Transit Hub (C6009)	671	857,878	1,742,318	
Intermodal Berrellesa Bridge (C6011)				5,000,000
Sub-total Streets	**456,762**	**5,123,661**	**6,378,440**	**6,969,000**
Traffic Signals				
Pacheco/Arnold Traffic Signal (C1048)				400,000
Alhambra Ave/C Street Signal (C1049)			275,000	
Muir/Center Signal Modification (C1050)			50,000	
Sub-total Traffic Signals	**0**	**0**	**325,000**	**400,000**
Community Programs				
General Plan (C4000)	172,628	255,874		
Sub-total Community Programs	**172,628**	**255,874**	**0**	**0**

Budget for Fiscal Years 2013-14 and 2014-15

	2011-12 Actual	2012-13 Projected	2013-14 Budget	2014-15 Budget
Measure H				
Rankin Pool Reconstruction	592,720	182,850		
Library Renovations	367,334			
Hazardous Tree Removal	11,518			
Holiday Highlands Park	803,286	46,629		
Rankin Park & Tavan Field	3,946,453	110,560		
Waterfront Park	3,595	124,547	600,000	300,000
Hidden Lakes Park	0	0	300,000	1,500,000
Tennis & Basketball Courts	41,207	309,793		
Various ADA/Plaground Improvements			600,000	
Park Improvements: Cappy Ricks, Hidden Valley & Nancy Boyd Parks	174,478	4,563,000		
Sub-total Measure H	**5,940,590**	**5,337,379**	**1,500,000**	**1,800,000**
Total Capital Improvement Program	**$ 6,723,105**	**$ 11,794,547**	**$ 8,523,440**	**$ 9,219,000**