



Recommended Operating and Capital Project Budget for

Fiscal Year 2011/12

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CITY OF PACIFIC GROVE

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June 1, 2011

Honorable Mayor and Members of the City Council:

The recommended budget for Fiscal Year 2011/12, which begins on July 1, 2011, is presented herewith for the City Council's consideration and adoption. This budget was developed through the participation and involvement of staff throughout the organization and is forwarded to you by the entire team.

The budget continues efforts in recent years to bolster financial fundamentals, such as reserves and underfunded liabilities. Indeed, while numerous other cities are depleting their general fund reserves to fund basic services, we made a commitment several years ago to restore the City to fiscal health, which includes rebuilding our reserves. As of June 30, reserves will total approximately \$3.0 million, up from \$800,000 three years ago. We have also worked hard to "cure" many funds that carried negative balances for multiple years. So, for example, cash set asides to pay previously incurred workers compensation claims has increased from a deficit of \$400,000 to a positive balance of \$500,000.

In addition, last year's five-year forecast indicated that we would, all other things being equal, be looking at significant deficits this year and throughout the rest of the forecast period. Since then, events have transpired that would have worsened those deficits. Throughout this past year, staff has again looked at options for reducing expenditures with minimal impacts on services and, as a result, developed a balanced budget for this year and reduced possible deficits in the out years. On top of the significant reductions and cutbacks that Pacific Grove has endured over the past half decade, that is a considerable achievement.

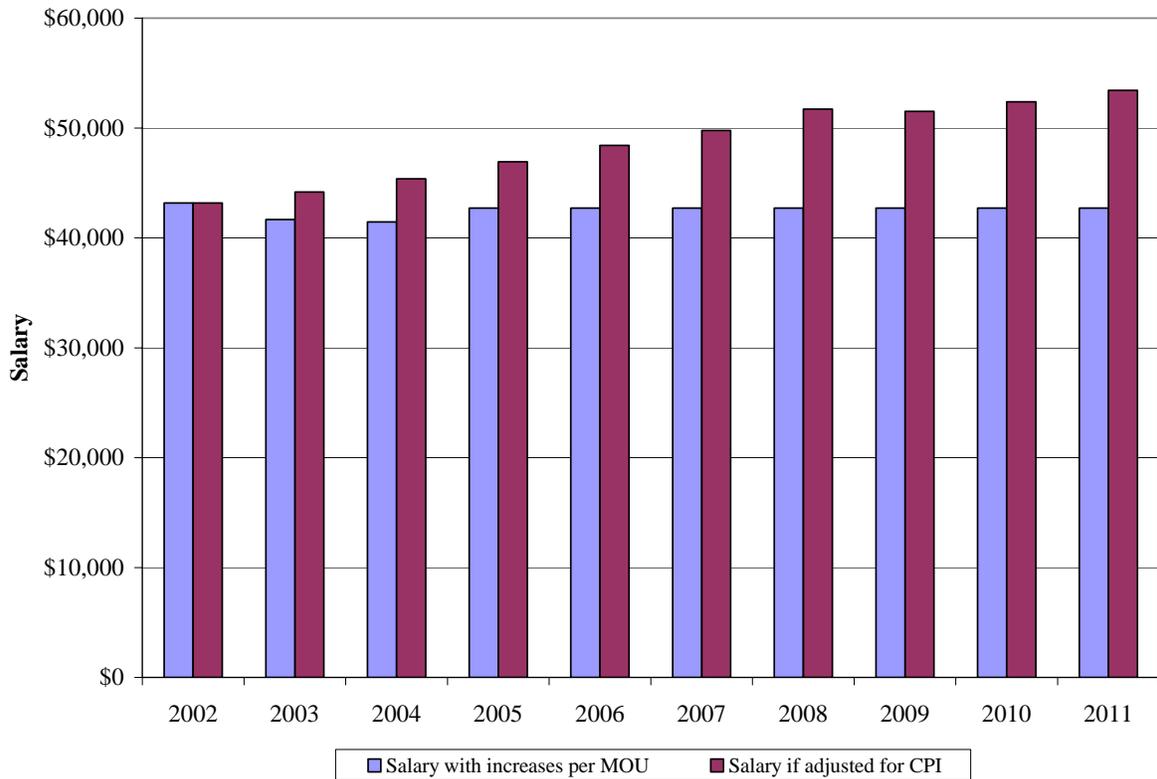
That is the good news. At the same time, however, the national, state, and local economies have remained stagnant, residents and businesses are paying for more services through increased fees, we have yet to address a growing maintenance backlog, budget cuts in recent years have reduced service levels to unacceptable levels, the City has one-third fewer employees than it did three years ago, and the cost of retirement contributions for our remaining employees is on track for startling and uncontrollable increases in the next few years.

Especially given the dour economic prospects reflected in our forecast, I cannot recommend a status quo approach to services for future years. Instead, the recommended budget reallocates existing resources to jump start an attack on our deferred maintenance backlog and begins to

restore service levels in the form of additional library hours. It commits to doing business in more efficient ways. It demands that we make major strides very rapidly to transform our business practices to new models that rely on private sector contracts for service, collaboration among jurisdictions to share overhead costs, and rely less on full-time employees linked to the California Public Employee Retirement System (CalPERS). The remainder of this message provides context for next year’s budget and proposes a plan for the goals outlined above.

It is an unfortunate situation when our dedicated and loyal employees, who are without doubt our greatest asset as a service organization, are, as a result of membership in a statewide system that they can’t control, being saddled with a liability that we can’t afford. Our employees are not the problem, and we need to do everything possible to ensure our citizens understand that it is not appropriate to demonize them. The State’s current revenue strictures for local governments, the shortage of water on the Monterey Peninsula, the CalPERS law and system, and many of the current models for the delivery of local government services, are the real problems that we are facing. We must fix the systems over which we have control, and work with others to change the systems that are larger than us.

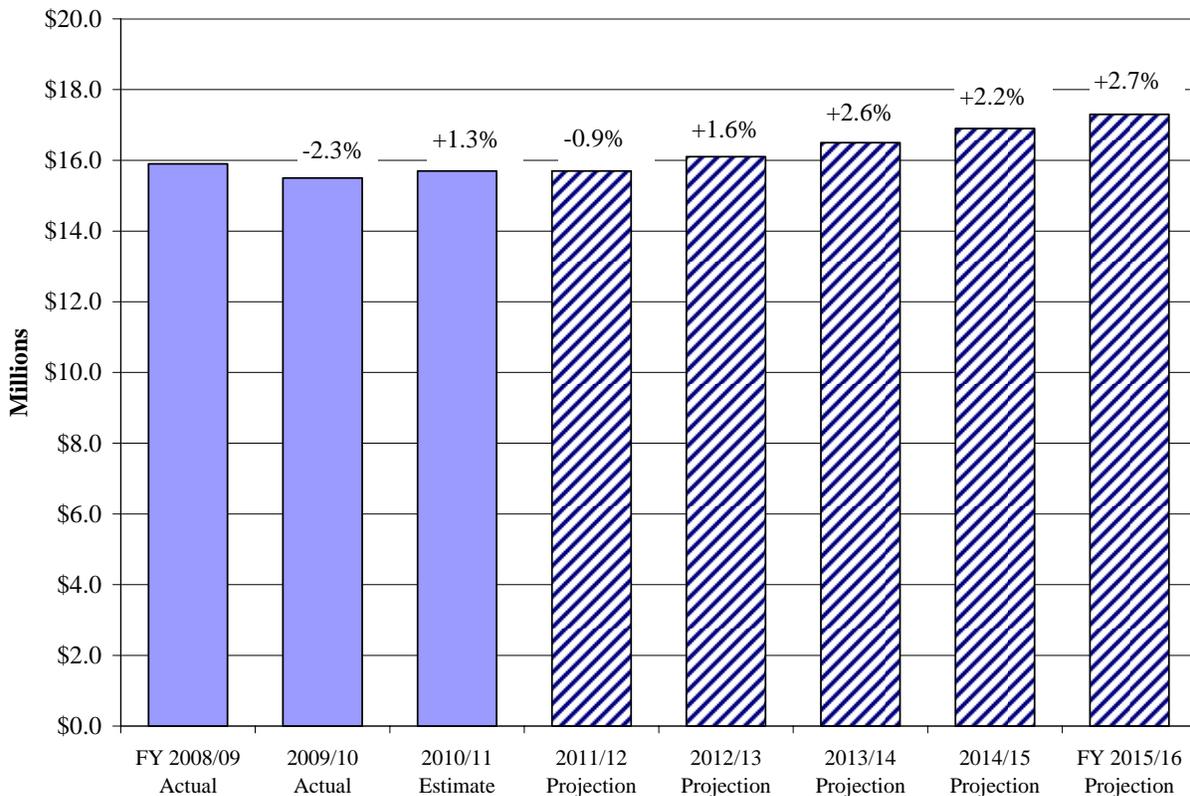
Our employees have made a long-term commitment to the Pacific Grove community: of our 77 full-time employees, fully 44% have been with us for over 10 years. Over the last five years, we have changed the nature of their jobs, asked them to take on additional responsibilities and workloads, instituted furloughs, implemented layoffs, and replaced full-time positions with part-time positions paid at lower rates. And, for non-safety employees, their compensation has not kept pace with inflation (as measured by the Consumer Price Index), but has actually decreased, as shown below for a Maintenance Worker salary, over the past ten years:



During this period, we have also asked them to pick up larger shares of required contributions to their benefits. Currently, more than one-third of our employees are not enrolled in our health insurance program; there are a variety of reasons for this, but for many, it is because they cannot afford the payments. Even though this same litany can be recited by other jurisdictions and many private sector employers, that does not justify it. With better stewardship of our resources, we as an employer need to ensure that all of our staff have these basic protections in place.

Economic and fiscal forecast. Consistent with economic assumptions adopted at this time last year, revenues remain relatively flat, in aggregate, for FY 2010/11. Our largest revenues – property taxes, sales taxes, and transient occupancy taxes (TOT) – are continuing to come in at approximately the same levels as they did last year. This experience reinforces our projections that revenues will be relatively flat for at least the next two years before gradually increasing over the five-year period to more average annual growth rates, as the chart below illustrates:

**Revenue History and Forecast
FY 2008/09 – FY 2015/16**



On the cost side, while the City has held the line on staffing levels, costs for employee retirement benefits are on the rise. Preliminary independent projections for our cost increases, based on the rate of return CalPERS achieves in its portfolio, are summarized in the table below:

| | Percentage increase in employer contribution rates (over FY 2010/11 rates) by FY 2016/17 | |
|---|--|--------------------------------|
| If CalPERS portfolio returns average of: | Police Officers | All non-sworn employees |
| 0-5% per year | 50% | 70% |
| 7.75% per year (CalPERS actuarial assumption) | 25% | 30% |
| 10-13% per year | 20% | 20% |

According to reports on the CalPERS website, the annual investment return for last fiscal year was 13.3%. Through December 31, 2010 (two fiscal quarters) the return for the current year was 14.4%. In the interest of modestly conservative forecast assumptions, the fiscal forecast assumes the employer rate increases associated with average returns of 7.75%. Based on current staffing levels, retirement benefits will cost approximately \$594,000 more per year in FY 2015/16. We cannot afford that. Thus, either the CalPERS system must change by then, to provide us affordable options, or we must find a way to withdraw from the system prior to then.

Additional investments needed for fiscal health. A financially stable City requires more than a balanced operations budget. It requires continuous investment in maintaining the public infrastructure, funding liabilities such as Workers Compensation as they are incurred, maintaining adequate reserves to manage financial risks, and funding services at the level the community expects.

In April, the Council discussed priorities among a range of unfunded needs. They ranged from those that are relatively invisible, such as reserves and previously incurred workers compensation claims, to the more visible but easy to defer, such as infrastructure maintenance, to services that are visible and most tangible to certain segments of the population, such as library hours and crime investigations. A prioritization exercise undertaken by the Council indicated at least some support for all identified needs. The results most strongly supported street maintenance, storm water system maintenance and enhancements, sidewalk maintenance and enhancements, and additional library hours.

Deferred maintenance and equipment replacement. As a result of our fiscal challenges, we have underfunded our infrastructure maintenance for many years, during which we have relied almost exclusively on grants for significant maintenance projects, with very little General Fund budget allocated for this work. While we do not have a comprehensive infrastructure condition inventory, staff estimates that we have more than \$10 million in deferred maintenance costs for streets, storm drains, parks, and public buildings. Not only is some of our street pavement starting to fail, delaying needed work causes costs to increase disproportionately. Therefore, we must have – and are currently developing for Council consideration – a funded annual maintenance plan as part of a broader Capital Asset Management program.

Staff recommends committing to maintenance funding in next year's budget with an allocation of \$650,000 and increasing this funding level each year with a goal of approximately \$1 million per year in later years of the five-year planning period. The \$650,000 this year would be distributed among streets (\$400,000), storm drainage development and maintenance (\$200,000), and sidewalk

maintenance and construction (\$50,000). If approved, the Council would ultimately approve the work plan for these items through contracts required to perform this work. A portion of the funding could also be used to replace and/or purchase equipment to ensure optimal productivity of City maintenance crews.

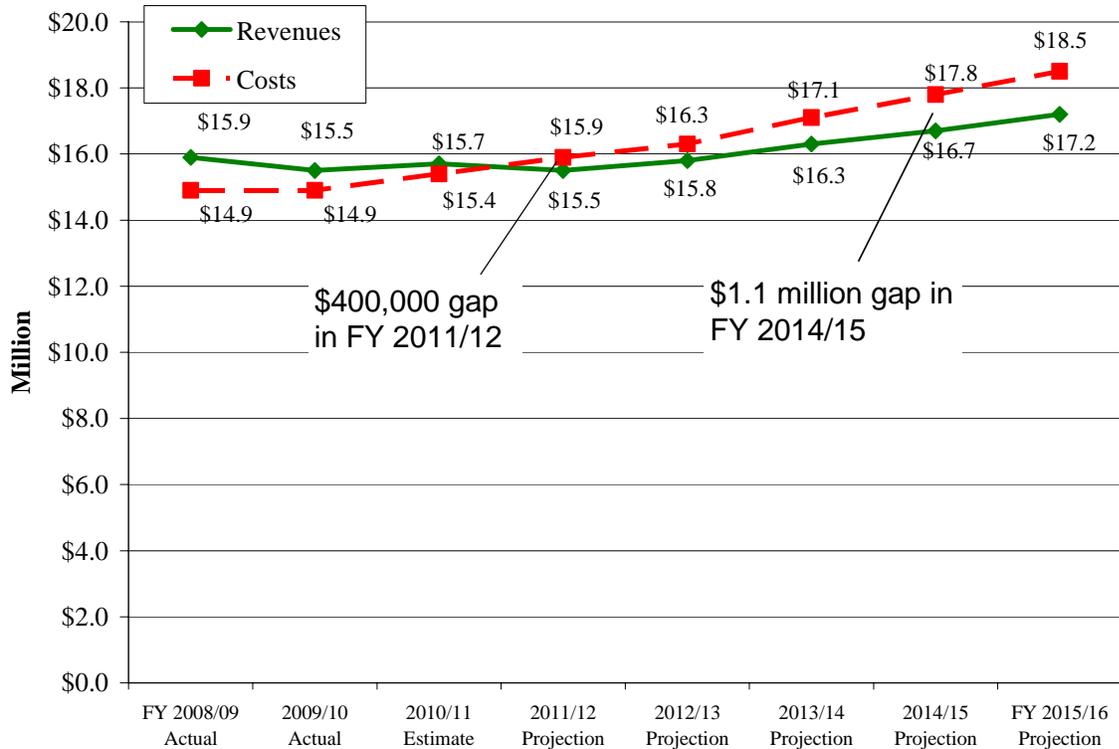
Library hours. The library is currently open for 24 hours per week. A committee of library supporters, including Gary Bales, Hank Heilbron, and Susan Steele, is working with staff to analyze library funding and recommend funding options. The committee recommended that the library could be open for an additional 10 hours per week with the addition of 112 part-time employee hours per week, costing approximately \$100,000 per year. This amount is reflected in the recommended budget plan.

It is important that the wrong message not be received by Pacific Grove citizens, given that neither Measure J in 2009 nor Measure Q in 2010 were ultimately successful, even though both received over 62% affirmative votes. This \$100,000 will not restore the Library to full service; in addition, it is a commitment for only one year.

Housing Assistance Programs. For a variety of reasons, the City's Housing Element in the General Plan was not kept up to date. The City missed an entire seven-year cycle of certification. This Council can be proud that, with its action on May 18, 2011 to adopt the 2007-2014 Housing Element, the City has taken a major step forward. Unfortunately, because the housing element was not updated and certified by the State's June 2009 deadline, the City has not been eligible for many Federal and state housing grants during the recent past. As a result, we will be cutting back on many of our housing assistance programs, programs that are vital to many of our lower income residents and also vital to maintaining our housing stock. We are deleting most of the positions in the Housing Section of the Community Development Department, and have already issued four layoff notices. We will be continuing residual activities as well as developing grant applications in order to re-fund needed programs. It is still our goal, for example, to assist with the rehabilitation of at least ten historical residences per year.

Impact of additional investments on forecast. If advancing the goals outlined above were treated solely as additions to existing activities and expenditures, they would significantly worsen the bottom line, and create the structural budget gap as shown in the following chart.

**Fiscal Forecast and Projected Budget Gap without Changes in Business Practices
FY 2008/09 – FY 2015/16 Projected**



Therefore, without compensating expenditure reductions in other areas of the budget or new revenues, the recommended investments for fiscal health would create a gap of approximately \$400,000 in FY 2011/12. The structural gap in later years of the forecast would grow to \$1.1 million by FY 2014/15.

Strategies for a balanced financial plan. Funding the priority investments requires a combination of more efficient business approaches, reprioritizing existing resources from lower-priority activities to higher ones, and additional revenues. The tables below present recommendations for balancing next year’s budget.

Budget Strategies for Offsetting Increased Investment in Highest Priorities

| Option | Recommended for FY 2011/12 | Notes |
|--|-------------------------------|--|
| <u>Cost reductions options</u> | | |
| Cancel membership in AMBAG | \$4,000 | |
| <i><u>Police</u></i> | | |
| Share police services with other agencies/ reduce overtime | \$140,000 | |
| <i><u>Fire and Emergency Services</u></i> | | |
| Reduce senior management and admin. staff and negotiate reduced cost-sharing formula | | Accomplished. Official budget projection for FY 11/12 is \$489,150 lower than the original projection for FY 10/11 |
| <i><u>Public Works</u></i> | | |
| Shared services /contracts | \$50,000 | Possibilities include engineering, forestry, street sweeping, fleet maintenance, and emergency response |
| Reduce fuel consumption by 5% | \$5,000 | |
| <i><u>Library</u></i> | | |
| Implement full automated book checking service | \$5,000 | Savings from reduced part-time staffing |
| <i><u>Recreation</u></i> | | |
| Transition more program marketing to online media | \$7,000 | |
| Reduce supplies and professional memberships budget | \$5,000 | |
| <i><u>Community Development</u></i> | | |
| Reduce contract services budget | \$45,000 | |
| Reduce budget for postage and training | \$2,000 | |
| <i><u>City Manager's Office</u></i> | | |
| Reduce part-time staffing budget | \$23,000 | |
| Reduce contract/professional services budget | \$15,000 | |
| Reduce recognition materials budget | \$4,000 | |
| <i><u>Finance</u></i> | | |
| Eliminate overtime budget | \$14,000 | |
| Reduce consulting services | \$10,000 | |
| Reduce equipment repair budget | \$5,000 | |
| Reduce IT service cost citywide | \$6,000 | |
| Cost reduction subtotal | \$340,000 | |

| Option | Recommended for FY 2011/12 | Notes |
|---|-------------------------------|--|
| Revenue options | | |
| Pay stations in Parking lot #2, between Fandangos and Bank of America | \$67,000 | Assumes installation by Sept. 2011 |
| New fee: Business License Admin. Fee | \$45,000 | Recommend flat \$20 fee plus 15% of license tax amount |
| New fee: Heavy Vehicle Impact Fee | \$25,000 | Assumes implementation by Jan. 2012 |
| Additional TOT collection efficiency | \$10,000 | Pending planned audit |
| New fee: Security alarm registration | \$12,000 | Assumes 400 registrations at \$30 each |
| New fee: Contractor monthly parking permit | \$10,000 | Assumes 100 per year at \$100 each. Could be used only by contractors who need close parking proximity to job site. |
| New fee: Transferrable annual parking permit | \$6,000 | Assumes 20 per year at \$300 each |
| Increase facility rental fees | \$5,000 | Specific recommendations to follow in fee schedule process. |
| New fee: False Alarm response fee | \$2,500 | Assumes 50 at average of \$50 each |
| New fee: Live Scan background check | \$2,000 | Assumes 200 services at \$10 each |
| Fee increase: fix-it ticket signoff | \$1,000 | Assumes 100 per year at \$10 each |
| Revenue strategies total | \$185,500 | |
| TOTAL STRATEGIES TOTAL | \$525,500 | |

With these strategies implemented, budgeted expenditures for FY 2011/12 include the additional investments in deferred maintenance budget, yet are only slightly higher than the estimated actual expenditures in the current year, as shown in the budget comparison table below.

FY 2011/12 Budget Compared with FY 2010/11 Estimated Actual Expenditures

| | FY 2010/11 estimated actual | FY 2011/12 budget |
|----------------------------|--------------------------------|----------------------|
| Beginning balance | 2,711,669 | 2,996,897 |
| Revenues | 15,719,788 | 15,824,849 |
| Expenditures and transfers | 15,434,560 | 15,718,231 |
| Net results of operations | 285,228 | 106,618 |
| Ending balance | 2,996,897 | 3,103,515 |

Budget Assumptions. Key assumptions upon which the budget is based include:

1. Based on revenue results so far this year, staff believes we are experiencing the low point of the recession. In aggregate, major revenues sources such as sales taxes and transient occupancy taxes, are stabilizing, but not growing appreciably. Therefore, the budget assumes no growth for these sources next year. Other revenues, such as franchise taxes and utility user taxes are expected to increase slightly. The fees that underpin these

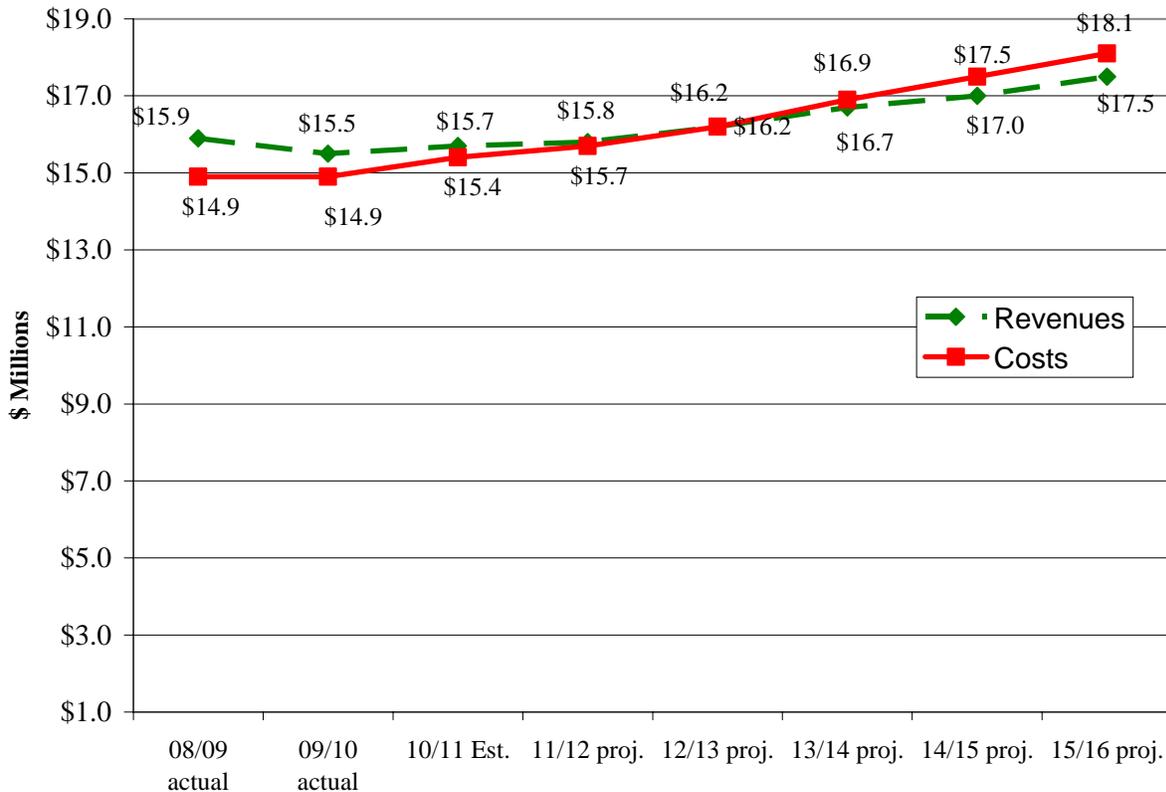
revenues are heavily regulated, and are therefore less volatile and less vulnerable in a recession.

2. Consistent with forecasting practices in recent years, the General Fund revenue budget, in aggregate, includes a contingency factor equal to one percent of total projected revenues to provide for unanticipated shortfalls that occur in recessionary economic times.
3. Subject to City Council approval, the budget includes an expenditure contingency equal to 1% of the revenues received in FY 2009/10: \$152,136. The contingency could only be authorized for use by the City Manager for expenditures required to advance City Council goals, expressed either explicitly or through its work plan. Any use of the contingency would be communicated to the City Council in the Treasurer's Report for the quarter in which the use takes place. Use of the contingency would be subject to all purchasing provisions of the City's Charter Article 40 and Municipal Code Chapter 2.16. This policy could prevent the City Council from having to enact individual budget ordinances following Council approval of projects with budget implications.
4. The budget funds all existing General Fund services. Closing the long-term budget gap may require that the City cease to provide services the City Council determines are of the lowest priority.
5. Long-term financial sustainability will require new business models and reducing the City's reliance on CalPERS. Accordingly, upon separation from employment of any full-time employee, staff will evaluate all alternatives before hiring another full-time employee to fill the vacancy. Alternatives will include sharing the service with another public agency, contracting with the private sector, and hiring part-time employees who are ineligible for CalPERS benefits. While overall cost-effectiveness will drive contracting decisions, strong consideration will be given to contract options that do not require involvement in CalPERS.
6. The budget includes the existing labor agreements with the Police Officers Association (POA). Accordingly, the budget includes a 4.5% increase for sworn Police employees, effective January 1, 2012.
7. The POA is the only employee association with an employment agreement. Management is currently negotiating agreements with the other three associations. The budget assumes no merit step increases after June 30, 2011 for those other associations; achievement of that change, which could save approximately \$25,000 per year, is contingent upon the outcomes of our negotiations. The budget assumes continued step increases for members of the POA; we are seeking to open discussions with the POA concerning those increases and the raise scheduled for January 1, 2012, among other issues.
8. In 2010, the City adopted an ordinance prohibiting the City from entering into agreements that require employer retirement costs in excess of 10% of employee salary. Since implementation of the ordinance is ultimately subject to negotiations with

employee associations, the fiscal forecast and budget assume no change to existing employer contribution practices. Potential savings generated from the ordinance may ultimately be limited based on constraints of the Public Employees Retirement System Law (PERL).

9. The budget assumes the City's existing agreement with CalPERS will remain in place as the City's employee retirement plan for FY 2010/11. Employer contribution rates for CalPERS are increasing by 5.8% of pay for sworn safety employees and 1.1% of pay for all other employees in FY 2011/12.
10. The budget for fire and emergency medial services assumes that the existing contract with the City of Monterey will remain in place. To be conservative, and contrary to the City's desire, it assumes that the City of Carmel-by-the-Sea will not contract with the City of Monterey and that additional shared services will not occur in FY 2011/12. Should advantageous opportunities such as these arise, staff will develop them for the Council's consideration. The favorable budget implications of such opportunities will be factored into amendments presented to the City Council for consideration at that time.
11. The budget provides funding for the Library to be open 10 additional hours each week, for a total of 34 hours per week.
12. Current year revenues are projected to be adequate to support budgeted expenditures in FY 2011/12. Reserves will not be used to balance the budget.

Effect of strategies on forecast. The effect of the budget and gap-closing strategies are shown in the following chart:



The chart shows that, with the strategies, revenues and expenditures are balanced in FY 2011/12 and the structural budget gap is smaller, approximately \$500,000-\$600,000, in the later years of the forecast, significantly smaller than it would be without the strategies. While smaller, the remaining structural deficit reflects the fundamental, problematic elements of our current service model: 1). the local economy is not robust enough to support desired services, and 2). the local economy is not likely to grow fast enough to keep up with projected, continuous increases in CalPERS retirement rates. Unfortunately, the City has relatively little influence over the economy. Therefore we must focus on what we can control and influence: the ways in which we do business, and our local economy.

Action is needed now to initiate major required changes. All of the steps that the City has taken over the past few years to be a cost-effective and efficient steward of the public trust have not been enough. Long-term financial sustainability will require even further major changes to the way the City operates, new partnerships with the private and not-for-profit sectors, and creative approaches to working with other agencies on the peninsula.

❖ **CalPERS.** First of all, the City must ensure that its employee compensation system is affordable, controllable, and sensitive to market conditions to attract and retain high-quality people. Efforts to implement the new retirement ordinance with the required employee association dialogue continue. These negotiations notwithstanding, staff is learning that CalPERS law presents legal roadblocks to making permanent, meaningful changes at nearly

every turn. While direct employment of the individuals responsible for providing City services may provide the most control and foster a sense of community identity, alternative service models may yield the most service at the least cost in the future.

❖ **Alternative Business Models.** Cultivating partnerships to meet service-specific challenges requires time, so we must set a course now for the type of organization we will need to navigate the future successfully.

For example, staff worked for more than two years to develop the fire services partnership with the City of Monterey. First, agencies explored mutual strengths and weaknesses, socialized the opportunities within each organization, began to align operational and training procedures, identified small-scale collaboration opportunities to build trust, and only then entered into formal negotiations about the resulting partnership.

Shared services agreements such as the fire contract and a similar agreement for building services have proven to be a successful way to allocate overhead costs among a larger constituent base and customize services over time to meet evolving demands. In the private sector, shared services agreements generally set a target of a 20% cost savings. That may not be the appropriate target for the public sector. Even a 5% savings resulting from shared police services would save the six peninsula cities \$2 million per year, and would save Pacific Grove \$280,000. Staff believes that such areas as police, forestry, fleet maintenance, right-of way management, public facility marketing and management, and storm water program management functions, among others, are ripe for shared service arrangements with neighboring jurisdictions.

The outlook for continuously increasing CalPERS rates suggests that private sector partnerships will be increasingly important for delivering services. The plan to contract for business license tax administration is a relatively small-scale example of this type of change. Likely next candidates for contracts could be sewer maintenance and aspects of landscaping. Library functions, such as materials processing, could potentially be contracted or supplemented with volunteers, reserving professional library staff time for research assistance and operations planning.

Acceptance of these shared services approaches will be difficult for some members of our community. I remain convinced, however, that we can develop alternative models that will continue to provide the personalized, village-oriented services our residents have come to expect, while doing so at significantly less cost. As a result, we must remain fully committed to the highest quality of services while becoming agnostic on the organizational structure that provides those services.

❖ **Revenue Enhancement.** Pacific Grove is a low-tax city. We receive, for example, approximately \$1,025 per resident in general fund tax revenue each year. By comparison, Monterey receives almost twice as much (\$1,900 per year) and Carmel receives three-and-one-half times as much (\$3,550 per year). This severely impacts our ability to provide the same level of services as our neighboring communities.

Efforts this year include ensuring fairness in our tax structure and administration. Thus, those people who request a special service (e.g., plan check and building inspection, for example) should pay the full costs of providing that service. This year, for the first time, we are seeking a service charge for the costs of business license tax administration. In addition, we are working to ensure that everyone subject to paying business license taxes and other taxes, is paying their fair share. Enhanced service fees could also be charged for some Library services; there are negative implications of such fee increases, however, (such as loss of state funding) that are deserving of further analysis. Staff will develop these options for Council's consideration.

Undoubtedly, Pacific Grove's parks and public buildings are among its most valuable assets. We must ensure that we are managing our assets for optimal benefit of the community. This includes reviewing City properties to verify that the City should continue owning certain properties, such as the Poet's Perch residence and the building occupied by the Chamber of Commerce. During this past year, we started a long-term effort to ensure City assets that are rented out are done so at competitive rates. We have updated several long-term leases and will be putting the ongoing marketing, management, and rental of other facilities out to competitive bid during the budget year. Chautauqua Hall rental rates are specific examples of a revenue opportunity staff will pursue during the summer of 2011. Among other alternatives, we are looking into contracting out the rental and management of several of our facilities.

Our goal is to ensure we are maximizing revenues from current sources before looking to other sources.

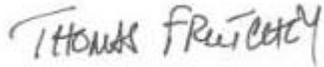
❖ **Economic Development.** The City must engage with the owners of key properties that could yield economic growth for the community. Examples of these pivotal properties include the American Tin Cannery, the Holman Building, and properties located on Sunset Ave. between 17-Mile Drive and Asilomar Boulevard,

❖ **Year-long examination of revenues.** Several other sources have been suggested over recent years, including, for example, parcel taxes (such as those proposed in both 2009 and 2010 to support the Library). Most, if not all, of these sources would require a public vote. As a result, the Council has committed to a year-long community examination of revenues. This process could include the following steps:

- | | |
|---|------------------------|
| 1. Continued reduction of spending | Spring 2011 and beyond |
| 2. Community education, communication and meetings about the budget and needs | Summer 2011 |
| 3. Community survey to determine preferred priorities and funding strategies | Fall-Winter 2011 |
| 4. City Council decisions about tax revenues | Spring 2012 |
| 5. Community vote | November 2012 |

In summary, the City has demonstrated extreme adaptability and resilience throughout the difficult times we have faced over recent years. The challenges we face have not diminished and, in many ways, have increased. It fully appears that the future will continue to demand the best we can offer. I am fully confident, however, that with the clear dedication and expertise of our staff, the leadership of our Council, and the creativity of our community, we will be successful in navigating these times for the benefit of the citizens of Pacific Grove.

Sincerely,

A handwritten signature in black ink that reads "THOMAS FRUTCHEY". The letters are slightly slanted and connected in a cursive-like style.

Thomas Frutchey
City Manager

Strategic Goal Overview

Vision Statement

The City of Pacific Grove is a model of sustainability, adaptability and resilience with a vibrant local business community... a genuine refuge from the hustle and bustle... original, yet constantly renewing

Mission Statement

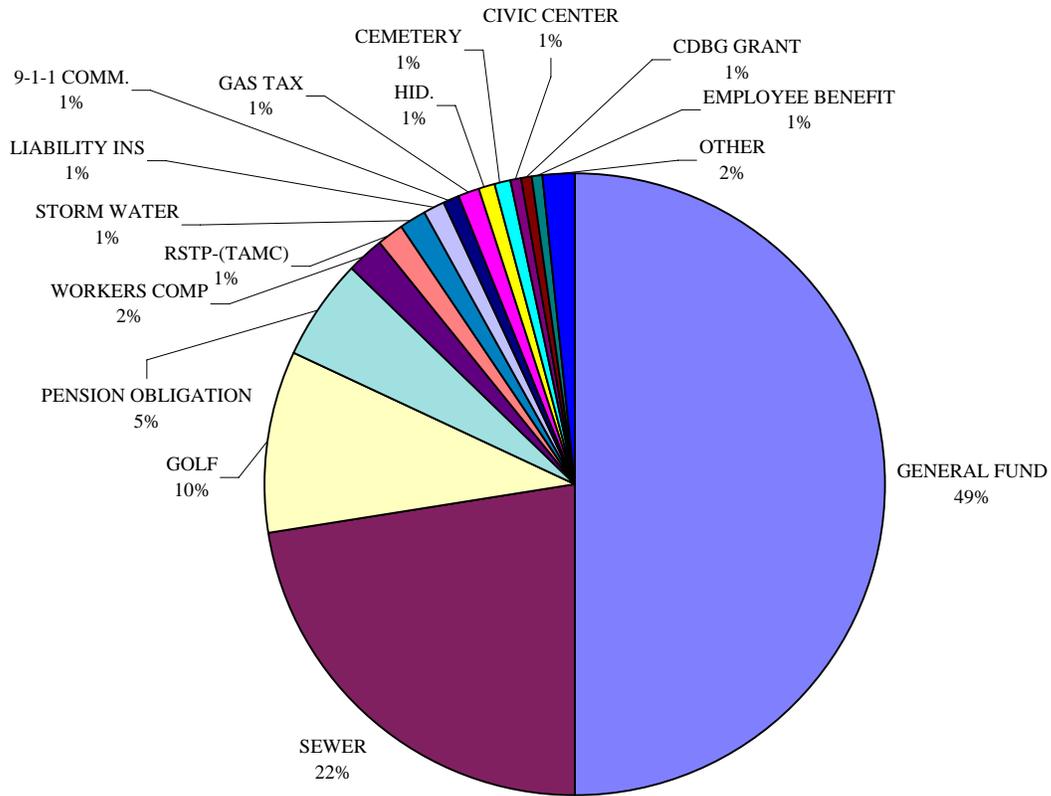
The City of Pacific Grove's mission is to foster and preserve a sense of community, deliver City services, and support economic and environmental vitality

Strategic Goals

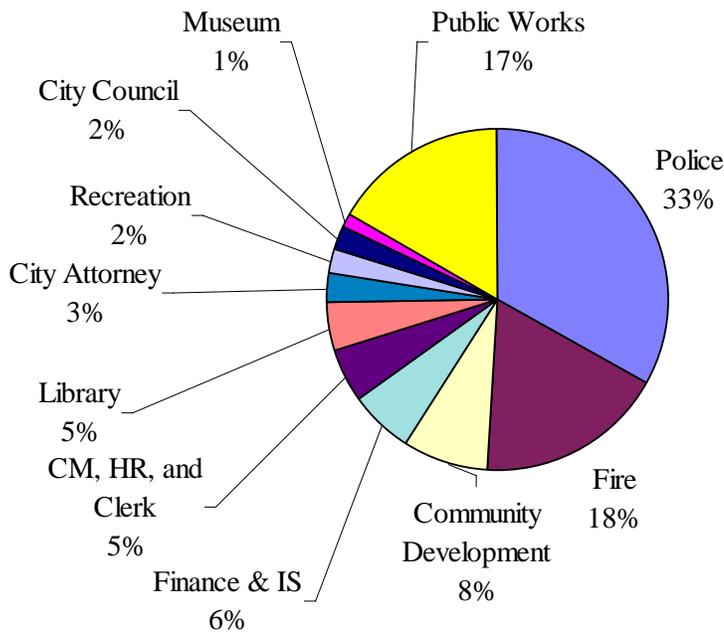
1. Achieve significant and sustained economic development that achieves the appropriate community-friendly and tourist-friendly balance.
2. Achieve long-term financial stability; increase revenue; adopt balanced budgets that include adequate reserves, as well as asset maintenance and replacement; resolve all CalPERS issues.
3. Protect and enhance the City's natural/physical environment and coastline, housing stock, and infrastructure.
4. Protect and enhance public health and safety.
5. Enhance the City's governance and the public trust in City government by: making sound and consistent decisions; providing high quality services consistent with our financial resources; maintaining effective two-way communication with our citizens; and operating in an open and ethical manner.

Budget Summary At-a-Glance

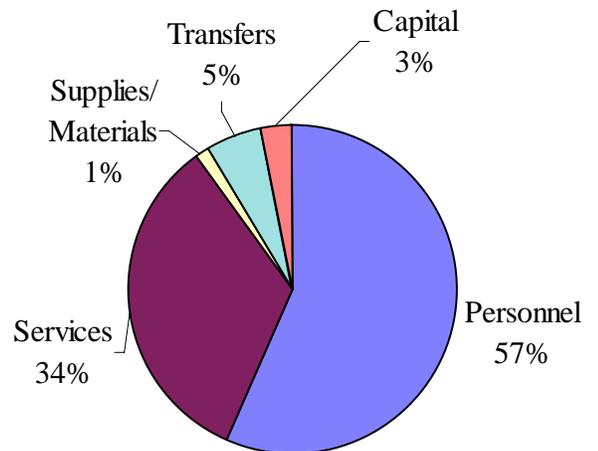
All Funds Total Appropriations FY 2011/12 = \$31,442,195



General Fund Appropriations by Program FY 2011/12 Total = \$15,718,232



General Fund by Expenditure Category FY 2011/12 = \$15,718,232



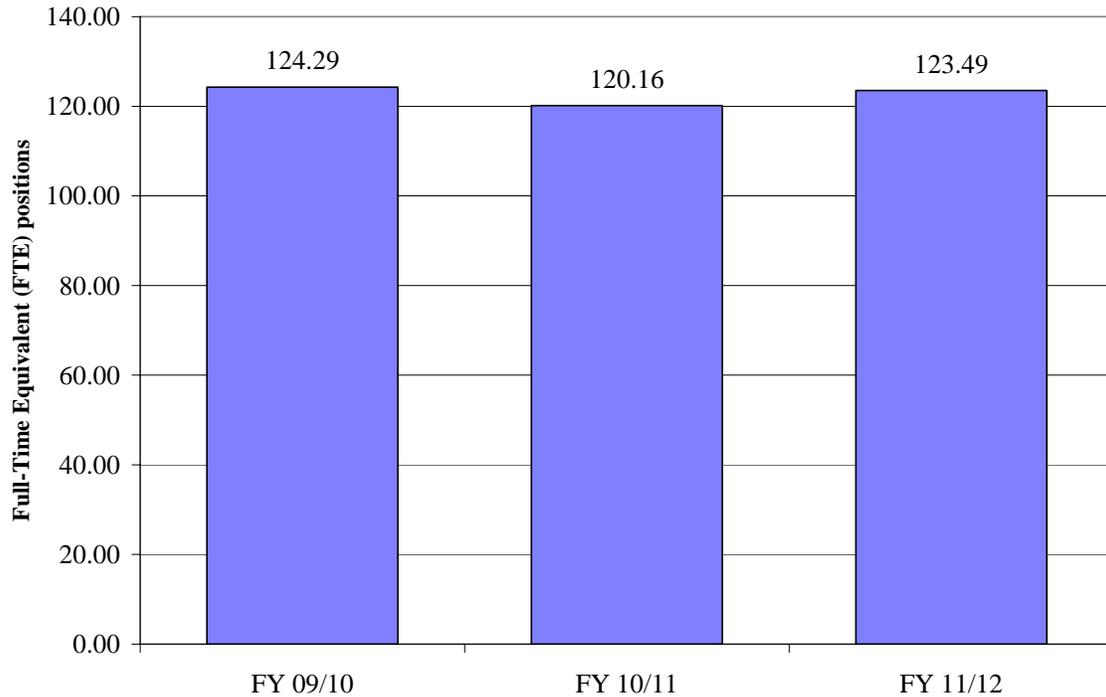
All Funds Appropriations Summary

| Fund Title | Appropriation | Transfers | Total |
|--------------------------------|----------------------|------------------|---------------------|
| GENERAL FUND | \$14,872,475 | \$845,756 | \$15,718,231 |
| SEWER FUND | 7,052,848 | - | 7,052,848 |
| GOLF FUND | 2,975,396 | 50,091 | 3,025,487 |
| PENSION OBLIGATION BOND | 1,653,500 | - | 1,653,500 |
| WORKERS COMP FUND | 586,407 | - | 586,407 |
| RSTP-(TAMC) FUND | 450,000 | - | 450,000 |
| STORM WATER FUND | 434,370 | - | 434,370 |
| LIABILITY INS FUND | 316,407 | - | 316,407 |
| PUB SAFETY AUG FUND | 308,470 | - | 308,470 |
| GAS TAX FUND | 307,483 | - | 307,483 |
| HOSPITALITY IMPRVMT DIST. FUND | 260,000 | - | 260,000 |
| CEMETERY FUND | 258,544 | - | 258,544 |
| CIVIC CENTER FUND | 223,995 | - | 223,995 |
| CDBG GRANT FUND | 170,664 | - | 170,664 |
| EMP BENEFIT FUND | 160,000 | - | 160,000 |
| BUTTERFLY BOND DEBT FUND | 89,831 | - | 89,831 |
| LIBRARY BOOK FUND | 86,000 | - | 86,000 |
| VEHICLE REPLACEMENT FUND | 50,278 | - | 50,278 |
| SLESF FUND | 50,000 | - | 50,000 |
| MUSEUM IMPROVEMENT FUND | 30,000 | - | 30,000 |
| LIGHTHOUSE MAINT.& IMPV. FUND | 30,000 | - | 30,000 |
| YOUNT INCOME FUND | 29,726 | - | 29,726 |
| DOWNTOWN BUSINESS DISTRICT FUN | 28,000 | - | 28,000 |
| LIBRARY BLDG & EQUIP FUND | 22,000 | - | 22,000 |
| HOUSING FUND | 21,244 | - | 21,244 |
| TRAFFIC CONG RELIEF FUND | 20,000 | - | 20,000 |
| OPERATING GRANTS | 10,000 | - | 10,000 |
| HYPERBARIC CHAMBER FUND | 8,370 | - | 8,370 |
| CHAUTAUQUA HALL FUND | 8,000 | - | 8,000 |
| FIRE EMERG EQUIP FUND | 7,000 | - | 7,000 |
| POETRY PROMOTION FUND | 6,340 | - | 6,340 |
| OPERATING DONATIONS | 6,000 | - | 6,000 |
| DRUG AWARENESS (DARE) FUND | 5,000 | - | 5,000 |
| YOUTH CENTER FUND | 4,000 | - | 4,000 |
| LIBRARY TRUST FUND | 4,000 | - | 4,000 |
| GRAND TOTAL | \$30,546,348 | \$895,847 | \$31,442,195 |

Authorized Staffing Summary

The FY 2009/10 Budget includes 123.49 full-time equivalent (FTE) positions, which marks a decrease of 3.33 FTE (2.5%) from the prior year. All new positions are part-time, with minimal benefit costs. A detailed comparison may be found on page 69.

Authorized Full-Time Equivalent Positions, FY 2009/10 – FY 2011/12



Originally Adopted Budget

| | FY 09/10 | FY 10/11 | FY 11/12 |
|---------------------------|----------|----------|----------|
| City Council | 3.50 | 3.50 | 3.50 |
| City Manager's Office | 3.50 | 3.50 | 3.60 |
| Finance / IT / Risk Mgmt. | 6.00 | 5.20 | 5.20 |
| Community Development | 11.66 | 9.75 | 7.73 |
| Police | 35.98 | 35.98 | 36.25 |
| Fire | 0.00 | 0.00 | 0.00 |
| Library | 6.50 | 6.75 | 9.50 |
| Museum | 1.50 | 0.00 | 0.00 |
| Recreation | 11.50 | 12.00 | 12.10 |
| Public Works | 17.02 | 16.90 | 17.20 |
| Cemetery | 1.80 | 1.75 | 1.50 |
| Sewer | 3.58 | 2.78 | 4.86 |
| Golf | 21.50 | 21.50 | 21.50 |
| Hyperbaric Chamber Unit | 0.25 | 0.25 | 0.25 |
| Non-departmental | 0.00 | 0.30 | 0.30 |
| | 124.29 | 120.16 | 123.49 |

Note: Figures for the Hyperbaric Chamber Unit have been adjusted in all years from 10.0 FTE to 0.25 FTE to be consistent with current FTE calculation practices.

Long-Term Debt Summary

Debt Outstanding Fiscal Year (As of June 30, 2010)

| | <u>Outstanding at FY Ending 2010</u> | <u>Original Issue Date (FY Ending)</u> | <u>Original Amount</u> | <u>Year of Final Payment (FY Ending)</u> |
|---|--|--|------------------------|--|
| <u>General Obligation Bonds, Principal & Interest</u> | | | | |
| Wastewater Series 2001-B | 2,069,813 | 2002 | 2,858,295 | 2032 |
| Butterfly Habitat Bonds | 732,824 | 2004 | 963,793 | 2018 |
| Pension Obligation Bonds A-1 & A-2 | 34,490,000 | 2006 | 38,497,099 | 2029 |
| Total General Obligation Bonds | 37,292,637 | | 42,319,187 | |
| <u>Certificates of Participation, Principal & Interest</u> | | | | |
| Golf Course Construction Bonds | 6,691,489 | 2005 | 8,146,730 | 2035 |
| Total Certificates of Participation | 6,691,489 | | 8,146,730 | |
| <u>Capital Lease/Purchase Obligations</u> | | | | |
| Civic Center Site | 891,173 | 2004 | 2,339,329 | 2014 |
| Pierce Pumper Fire Engine | 301,660 | 2006 | 502,767 | 2016 |
| Sewer Vactor Truck | 135,738 | 2009 | 180,983 | 2014 |
| Golf Course Mower | 30,988 | 2009 | 51,647 | 2013 |
| Total Capital Lease/Purchase Obligations | 1,359,559 | | 3,074,726 | |
| Total Long-Term Debt Outstanding | 45,343,685 | | | |

| Annual Debt Service Requirements | | | | |
|--|--|--|--|--|
| | <u>General Obligation Bonds</u> | | <u>Wastewater Bond</u> | <u>Certificates of Participation</u> |
| | <u>Source of Payment: General Fund</u> | <u>Source of Payment: Butterfly Fund</u> | <u>Source of Payment: Sewer Fund</u> | <u>Source of Payment: Golf Fund</u> |
| FY 2010-11 | 1,595,000 | 93,710 | 96,113 | 270,779 |
| FY 2011-12 | 1,650,000 | 89,831 | 94,695 | 267,516 |
| FY 2012-13 | 1,700,000 | 90,839 | 93,225 | 268,988 |
| FY 2013-14 | 1,760,000 | 91,552 | 96,573 | 270,109 |
| FY 2014-15 | 1,815,000 | 91,966 | 94,752 | 270,840 |
| Total Principal & Interest | 8,520,000 | 457,898 | 475,358 | 1,348,232 |
| Less Interest | 2,785,940 | 98,589 | 290,358 | 943,232 |
| Total Principal | 5,734,060 | 359,309 | 185,000 | 405,000 |
| <u>Capital Lease/Purchase Obligations</u> | | | | |
| | <u>Source of Payment: General Fund</u> | <u>Source of Payment: Sewer Fund</u> | <u>Source of Payment: Golf Fund</u> | |
| FY 2010-11 | 273,071 | 36,197 | 10,329 | |
| FY 2011-12 | 273,071 | 36,197 | 10,329 | |
| FY 2012-13 | 273,071 | 36,197 | 10,329 | |
| FY 2013-14 | 273,071 | 27,148 | - | |
| FY 2014-15 | 50,277 | - | - | |
| Total Principal & Interest | 1,142,561 | 135,739 | 30,987 | |
| Less Interest | 107,728 | 9,107 | 2,114 | |
| Total Principal | 1,034,833 | 126,632 | 28,873 | |

Note: The City is a member of several multi-jurisdictional agencies, including the Transportation Agency for Monterey County, the Public Agency Risk Sharing Authority of California (PARSAC), to name two of the largest. Such memberships pose varying levels of contingent liability for the agency's long-term debt for the City, depending on the nature of the City's participation.

The City's employee retirement plan represents another, similar contingent liability. The City is a member of the California Public Employees Retirement System (CalPERS). Should the City choose to terminate its agreements with CalPERS for employee retirement benefits, it could incur an allocation of CalPERS unfunded liability. As of June 30, 2011, this liability is estimated to be in the range of \$25 to \$30 million.

Ordinance Adopting the FY 2011/12 Budget

TO BE INSERTED AFTER ADOPTION

General Fund Five-Year Forecast

| | 2010/11 Budget (May 2011) | 2010/11 Estimated actual | FY 2011/12 Budget (proposed) | 2012/13 Projection | 2013/14 Projection | 2014/15 Projection | FY 2015/16 Projection |
|--|---------------------------------|--------------------------------|------------------------------------|-----------------------|-----------------------|-----------------------|--------------------------|
| <u>REVENUES AND TRANSFERS IN</u> | | | | | | | |
| Property Tax | 3,982,664 | 3,982,664 | 3,982,664 | 4,022,491 | 4,102,941 | 4,184,999 | 4,310,549 |
| Transient Occupancy Tax | 2,906,894 | 2,906,894 | 2,935,963 | 2,966,636 | 3,027,308 | 3,090,613 | 3,183,331 |
| Sales and Use Tax - Measure U | 1,499,077 | 1,499,077 | 1,484,235 | 1,499,077 | 1,529,059 | 1,574,931 | 1,622,179 |
| Utility User Taxes | 1,456,156 | 1,456,156 | 1,486,956 | 1,509,764 | 1,546,210 | 1,577,135 | 1,608,677 |
| Sales and Use Tax | 1,304,133 | 1,304,133 | 1,304,133 | 1,314,206 | 1,343,458 | 1,370,328 | 1,411,437 |
| Motor Vehicle-in Lieu fee (VLF) | 1,247,821 | 1,247,821 | 1,247,821 | 1,260,299 | 1,272,902 | 1,298,360 | 1,324,327 |
| Franchise Taxes | 814,796 | 814,796 | 827,614 | 855,301 | 892,478 | 910,327 | 924,145 |
| Development revenues | 562,098 | 562,098 | 643,706 | 656,540 | 669,784 | 690,133 | 710,777 |
| Parking revenue | 371,000 | 371,000 | 468,400 | 474,338 | 483,165 | 492,168 | 504,262 |
| Indirect cost charges to enterprise funds | 454,640 | 454,640 | 454,640 | 463,633 | 543,785 | 555,271 | 567,007 |
| Business License Tax | 340,000 | 340,000 | 391,000 | 410,550 | 418,761 | 427,136 | 439,950 |
| Recreation programs | 218,600 | 218,600 | 228,600 | 239,222 | 250,352 | 257,825 | 265,522 |
| Miscellaneous revenues | 198,147 | 198,147 | 116,000 | 117,300 | 118,626 | 119,979 | 121,358 |
| Public works programs | 92,000 | 92,000 | 77,000 | 102,000 | 104,500 | 107,125 | 108,779 |
| Police programs | 66,867 | 66,867 | 75,600 | 81,100 | 83,190 | 84,210 | 85,260 |
| Transient Use and Buisness License fees | 20,000 | 20,000 | 68,468 | 68,468 | 71,467 | 73,115 | 74,802 |
| Interest earnings | 65,000 | 65,000 | 65,000 | 68,250 | 70,980 | 73,109 | 75,303 |
| Real Estate Transfer Tax | 60,000 | 60,000 | 60,000 | 60,000 | 61,800 | 63,654 | 66,837 |
| Library programs | 19,000 | 19,000 | 26,000 | 26,100 | 26,202 | 26,306 | 26,412 |
| Transfer from Golf Enterprise Fund | 24,895 | 24,895 | 24,896 | 26,141 | 27,448 | 28,820 | 29,685 |
| Fire programs | 16,000 | 16,000 | 16,000 | 16,180 | 17,298 | 18,163 | 19,071 |
| Revenues and Transfers subtotal | 15,719,788 | 15,719,788 | 15,984,695 | 16,237,595 | 16,661,714 | 17,023,706 | 17,479,671 |
| Economic contingency (1%) | | | -159,847 | | | | |
| Revenues and Transfers total | 15,719,788 | 15,719,788 | 15,824,848 | 16,237,595 | 16,661,714 | 17,023,706 | 17,479,671 |
| <u>EXPENDITURES AND TRANSFERS OUT</u> | | | | | | | |
| City Council Program | 404,795 | 404,747 | 378,713 | 386,287 | 394,013 | 401,893 | 409,931 |
| Legal Services Program | 422,347 | 422,347 | 424,518 | 433,008 | 441,669 | 450,502 | 459,512 |
| City Manager / Human Resources / City Clerk | 740,434 | 705,000 | 669,769 | 683,164 | 696,828 | 710,764 | 724,980 |
| Finance / Information Systems | 982,315 | 945,000 | 938,404 | 957,172 | 976,316 | 995,842 | 1,015,759 |
| Community Development | 1,116,326 | 1,113,559 | 1,258,632 | 1,283,805 | 1,309,481 | 1,335,670 | 1,362,384 |
| Police | 5,425,477 | 5,410,000 | 5,180,463 | 5,284,072 | 5,461,754 | 5,570,989 | 5,682,409 |
| Fire and Emergency Medical Services | 3,086,922 | 3,067,897 | 2,819,491 | 2,875,881 | 2,933,398 | 2,992,066 | 3,051,908 |
| Library | 604,605 | 603,000 | 726,319 | 740,845 | 755,662 | 770,776 | 786,191 |
| Museum Program | 190,503 | 190,010 | 199,921 | 203,919 | 207,998 | 212,158 | 216,401 |
| Recreation Program | 335,338 | 320,000 | 347,199 | 354,143 | 361,226 | 368,450 | 375,819 |
| Public Works | 2,267,426 | 2,253,000 | 2,622,666 | 2,775,119 | 2,930,622 | 3,089,234 | 3,251,019 |
| City Council Work Plan Contingency Appropriation | 0 | 0 | 152,136 | 155,179 | 158,282 | 161,448 | 164,677 |
| Expenditures and Transfers Subtotal | 15,576,489 | 15,434,560 | 15,718,231 | 16,132,596 | 16,627,248 | 17,059,792 | 17,500,988 |
| RS NON-SAFETY: Percentage of pay (add'l increase) | | | | 0.5% | 1.5% | 2.5% | 3.5% |
| Cost (PERS pay 75% of budget) | | | | 18,734 | 57,325 | 97,452 | 139,162 |
| PERS SAFETY: Percentage of pay (add'l increase) | | | | 1.3% | 3.0% | 5.0% | 7.0% |
| Cost (PERS pay = 75% of budget) | | | | 79,560 | 188,891 | 321,115 | 458,552 |
| Expenditures and Transfers Total | 15,576,489 | 15,434,560 | 15,718,231 | 16,230,889 | 16,873,463 | 17,478,359 | 18,098,702 |
| TOTAL EXPEND. AND TRANS. OUT | 15,576,489 | 15,434,560 | 15,718,231 | 16,230,889 | 16,873,463 | 17,478,359 | 18,098,702 |
| NET RESULTS OF OPERATIONS | 143,299 | 285,228 | 106,617 | 6,706 | -211,750 | -454,653 | -619,031 |
| Beginning Fund Balance | 2,711,669 | 2,711,669 | 2,996,897 | 3,103,515 | 3,110,221 | 2,898,471 | 2,443,818 |
| Ending Fund Balance | 2,854,968 | 2,996,897 | 3,103,515 | 3,110,221 | 2,898,471 | 2,443,818 | 1,824,787 |

The annual budget exists as the first year of a five-year planning forecast. The forecast is a tool that helps decision-makers identify important trends and understand long-term consequences of budget decisions. Importantly, the forecast is not a budget and does not represent a plan. It is a model based on cost and revenue assumptions that is updated continuously. Since the degree of revenue uncertainty increases with each successive year of the forecast (i.e., we can place much more confidence in projections for FY 2011/12 than for FY 2015/16), the forecast is a more viable framework for decision-making in the near-term, but only suggests relative financial health based on stated economic assumptions in the later years of the forecast.

The overarching economic scenario assumed at this time suggests that the economy, and therefore revenues have leveled off and stabilized at a new lower base in FY 2011/12 and FY 2012/13, and will begin returning to more historically average growth rates in FY 2013/14 through the remainder of the five-year period. This economic outlook has the following impact on revenues:

The following table shows the assumptions for annual growth or decline for the City’s largest revenues, in specific:

**Revenue Growth/Decline Factors (%) Assumed in
Updated 5-Year Planning Scenario**

| | FY 11/12 | FY 12/13 | FY 13/14 | FY 14/15 | FY 15/16 |
|-------------------------|----------|----------|----------|----------|----------|
| Property tax | 0% | 1% | 2% | 2% | 3% |
| Transient occupancy tax | 1% | 1% | 2% | 2% | 3% |
| Sales tax | 0% | 1% | 2% | 2% | 3% |

Costs. In general, costs for City services in the five-year forecast model are projected to increase by 1% per year to account for general inflation on goods and services unless more specific information is known, in which case that information is included in the model. Significant forecast assumptions include:

1. *Police Officers Association agreement:* Police costs are increasing faster than others primarily due to an agreement with the Police Officers Association (POA) which provides a 4.5% pay increase on January 1, 2011, and January 1, 2012, as well as an additional increase, based on the change in Consumer Price Index (CPI) on December 31, 2012.
2. *Progressively increasing funding for infrastructure maintenance:* Pursuant to City Council direction during the spring of 2011, the forecast includes a plan to reduce the City’s deferred maintenance backlog over the five-year forecast period. The FY 2010/11 includes an infusion of \$650,000 for street maintenance, storm drain repairs, and sidewalk construction. The forecast shows this amount increasing by an additional \$100,000 per year throughout the forecast period.
3. *CalPERS contribution increases:* The full effects of the current recession will not be fully known for some time. Of particular concern will be the effect of the losses in the financial markets on the City’s costs for the CalPERS retirement system. Since the rates employers pay are disconnected from the funded status of the retirement

plan (i.e., the difference between assets and liabilities at any given time), it is very difficult to model the budget impact of losses in the markets. The City's contribution rates, which are the amount for which we must budget, are the product of a long-term actuarial model that factors CalPERS investment portfolio gains and losses over a 15-year period and City workforce and payroll demographics.

Staff consulted with a prominent independent actuary, John Bartel, who is an expert in CalPERS analysis regarding likely employer rates under various CalPERS investment return scenarios. While Mr. Bartel has not analyzed the City's CalPERS plans specifically, he advised on the common trends he is seeing across cities that are in CalPERS risk pools similar to ours. His preliminary estimates are summarized in the table below:

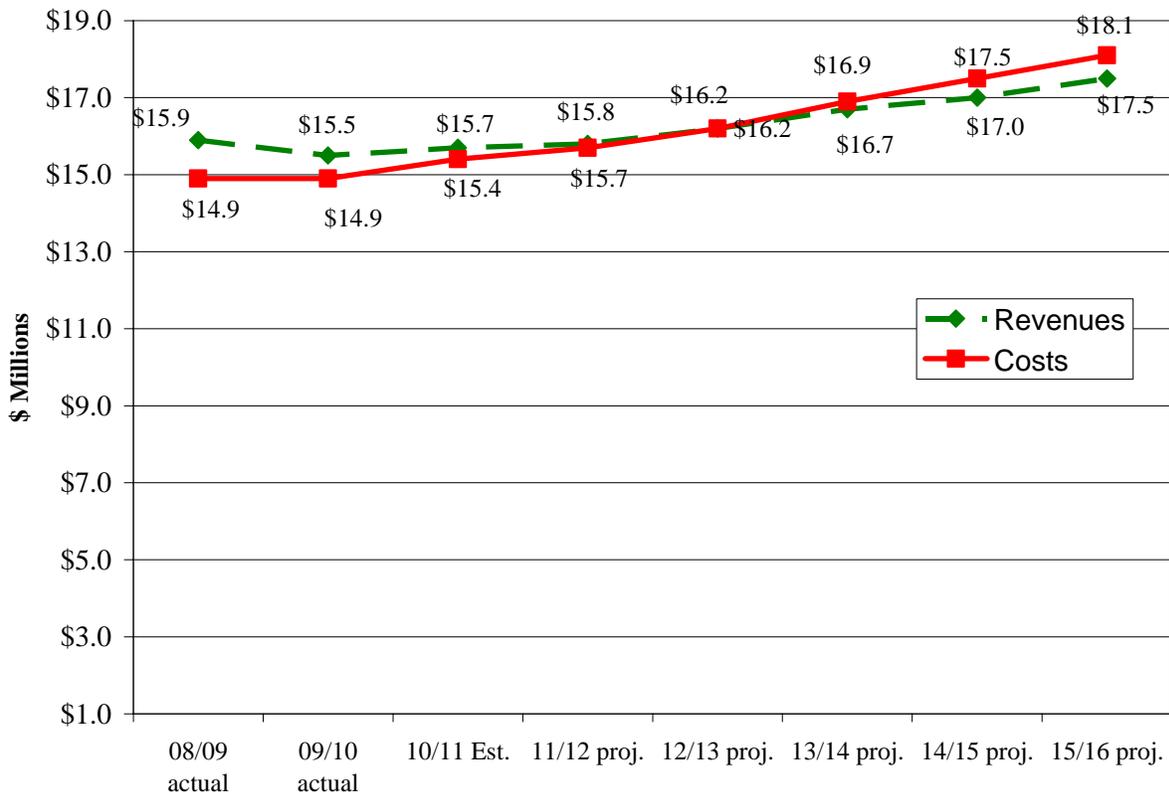
| | Percentage increase in employer contribution rates (over FY 2010/11 rates) by FY 2016/17 | |
|---|--|--------------------------------|
| If CalPERS portfolio returns average: | Police Officers | All non-sworn employees |
| 0-5% per year | 50% | 70% |
| 7.75% per year (CalPERS actuarial assumption) | 25% | 30% |
| 10-13% per year | 20% | 20% |

According to reports on the CalPERS website, the annual investment return for last fiscal year was 13.3%. Through December 31, 2010 (two fiscal quarters) the return for the current year was 14.4%. In the interest of modestly conservative forecast assumptions, the fiscal forecast assumes the employer rate increases associated with average returns of 7.75%. Based on current staffing levels, retirement benefits will cost approximately \$594,000 more per year in FY 2016/17.

These rate increases would have the following cumulative impact on City costs:

FY 2012/13: \$97,755
 FY 2013/14: \$244,567
 FY 2014/15: \$415,764
 FY 2015/16: \$593,711

With these factors, the updated 5-year planning scenario is shown graphically on the following page.



The growing imbalance between revenues and expenditures after FY 2012/13 requires us to take the aggressive actions outlined in the transmittal memo of this document to ensure that we close the potential long-term structural gap.

Capital Program Budget Summary

The FY 2011/12 budget includes an infusion of funding for infrastructure maintenance to begin to address the City's deferred maintenance backlog. In March 2011, the City Council directed staff to conduct a broader community process to develop an inventory of capital needs for consideration by the City Council. This project will take place during the summer 2011. At its conclusion, the Council will consider a fully comprehensive capital projects program, upon which the budget may be amended accordingly.

The following schedule represents a preliminary capital budget program, intended to communicate projects funded in the FY 2011/12 and to illustrate other known, quantifiable capital project needs. This list will be a starting point for the broader community process envisioned the summer of 2011 to compile a more comprehensive inventory of needs for the City Council's consideration.

| PROJECT TYPE | DESCRIPTION | FUND | FY 11/12 | FY 12/13 | FY 13/14 | Beyond FY 13/14 or Grant-Funded |
|---|--|---------|------------------|------------------|------------------|---------------------------------------|
| Street Maintenance/Resurfacing Various Locations | Annual street repairs and maintenance consisting of crack sealing, slurry sealing, reconstruction of failed street areas, and asphalt overlays, as needed | General | \$400,000 | \$450,000 | \$500,000 | |
| Sidewalk construction / repairs | Remove and replace City owned sidewalks at City parks, and buildings. | General | 50,000 | 50,000 | 50,000 | |
| Museum Facility Study | FY 11/12 Conduct inspection of facility structural, electrical, and develop maintenance repair plan. FY 12/13 conduct inspection of facility plumbing and HVAC Systems and develop long-term maintenance plan. | General | 10,000 | 10,000 | | |
| Old Bath House Asbestos Abatement | Abate asbestos in Old Bath House | General | 30,000 | | | |
| Land Survey of Del Monte Park subdivision | Land survey of Del Monte Park sub-division to locate property lines, City right-of-way, natural drainage systems in order to develop future maintenance program | General | | 35,000 | 35,000 | |
| Coastal Trail Repairs | Repair erosion and fencing at various locations | General | | 30,000 | 30,000 | |
| Fire Station roof repairs | Re-roof upper levels of Fire house above dormitory, kitchen, and recreation room. Repair water damage at various locations in building | General | | 30,000 | | |
| Lovers Point Pool fencing | Replace pool fencing to match volleyball court fencing | General | | | 20,000 | |
| Monarch Sanctuary improvements, Phase #2 | Repair and develop new trails, viewing areas with telescopes, new benches and trees | General | | 20,000 | | |
| Lovers Point restrooms demolition | Demolish Lovers Point restrooms and landscape site | General | | 10,000 | | |
| Historic Structure Assessment | Professional evaluation of structural condition of historic City structures to provide baseline for future maintenance and care | General | | 20,000 | | |
| Candy Cane lane streetlights (Design; construction TBD) | Replacement of high-voltage, failing, and expensive streetlights with modern, efficient system | General | | | 50,000 | |
| Perkins Park landscaping | Repair and replace irrigation system, repair seawalls, repair the decomposed granite paths, and replant ice plant where the weeds have taken over. | General | | 10,000 | | |
| Youth Center windows and paint | Repair window seals and paint building | General | | 6,000 | | |
| Lovers Point pool deck repair | Repair pool deck | General | | 5,000 | | |
| Platt Park repairs | Install all new electrical panel and trim all trees | General | | 5,000 | | |
| Bike Trail - Repair and Restripe | Repair seawall behind Berwick Park and continue with decomposed granite and restriping the bike trail from the Tin Cannery to Lovers Point | General | | | | 250,000 |
| Lighthouse Ave. tree island replacements | Lighthouse tree island replacements to enlarge islands | General | | | | 100,000 |
| Lovers Point "cave" repairs | Lovers Point Cave structural and electrical repairs | General | | | 40,000 | |
| Muni Ball Park Bleacher Repair | Replace guard rails throughout baseball stadium that are deteriorating with new aluminum rails | General | | | 40,000 | |
| Washington Ball Park repairs | Remove and relocate new bathrooms, build block wall behind left field @ third base line, remove all old and dead wood trees and replant new trees | General | | | 25,000 | |
| Candy Cane Lane Street Light Replacement Project | Electrical infrastructure upgrade and replacement of 60 street lights. System is in bad disrepair unable to purchase replacement parts for poles or lamps due to age of system. | General | | | | 900,000 |
| Corporation yard improvements | Vehicle wash rack, garage doors are deteriorating and need replacements doors | General | | | | 120,000 |
| Police Station | Remodel of the mens and womens locker room and restrooms | General | | | | 52,000 |
| Recreation Trail | Walking path from Asilomar State Beach to Esplanade Park | General | | | 20,000 | |
| Arnett Ballpark | Remove old playground and replace with picnic tables and BBQ pits, also replace all decomposed granite at park. | General | | | 10,000 | |
| | Subtotal--General Fund | | \$490,000 | \$681,000 | \$820,000 | \$1,422,000 |

| PROJECT TYPE | DESCRIPTION | FUND | FY 11/12 | FY 12/13 | FY 13/14 | Beyond FY 13/14 or Grant-Funded |
|--|--|--------------------|--------------------|--------------------|--------------------|---------------------------------------|
| Lighthouse landscaping | Lighthouse landscaping | McIndoo Bequest | \$53,000 | | | |
| Upper Lighthouse Ave. tree planting / landscaping | Tree planting / landscaping | McIndoo Bequest | \$190,000 | | | |
| Forest Ave. / Lighthouse Ave. Intersection improvements | Forest Ave. / Lighthouse Ave. Intersection improvements | McIndoo Bequest | | \$62,000 | | |
| | Subtotal -- McIndoo Bequest Fund | | \$243,000 | \$62,000 | | |
| | | | | | | |
| Golf Course Dunes restoration | Continuing iceplant removal and restoration of natural growth on dunes | Golf | \$70,000 | | | |
| Golf Course Parking Lot | New lights in parking lot, directional signs, and new walk ways to the dining room patios. | Golf | \$40,000 | | | |
| Club House @ City Golf Course Remodel Work | New lavatory counters and cabinets in Men/Women restroom are rotted out, new wall mirrors and new counter top at food and beverage counter and new awning over S/W pedestrian door leading to outside dining area. | Golf | \$20,000 | | | |
| | Subtotal--Golf Fund | | \$130,000 | \$0 | \$0 | \$0 |
| | | | | | | |
| Dry-weather storm water diversion | Urban Diversion facilities extension Ocean View Blvd from Eardley Avenue to 1st Street. Funded by Prop 84 ASBS Grant | Sewer | \$1,316,000 | | | |
| Annual Sewer Asset Management Plan | Replace and repair approximately 10 man hole access stations and 6000 linear ft. of existing sewer lines in various places throughout the City, and upgrade generator at the Lovers Point pump station | Sewer | \$1,200,000 | \$1,200,000 | \$1,200,000 | |
| Greenwood Park storm water improvements | Reconfigure park to treat storm water naturally. Funded with Prop. 84 grant. | Sewer | | \$850,000 | | |
| Waste Water Division | Pump Station # 11 at Eardley Avenue & Ocean View Blvd between the sidewalk and the bike path. | Sewer | \$800,000 | | | |
| | Subtotal--Sewer Fund | | \$3,316,000 | \$2,050,000 | \$1,200,000 | \$0 |
| | | | | | | |
| Repair failed storm drains; Upgrade bubble up Storm Drains | Repair and replace storm drain inlets, box culverts and pipe inlets | Storm water | \$200,000 | \$200,000 | \$200,000 | |
| Bioswales and storm water retention systems | Construction of natural landscaped swales in the Right-of- way to capture and retain storm water runoff without the need for treatment | Storm water | \$50,000 | | | |
| Public Works Corp Yard materials storage | Construct new bins for storing DG, cold mix and sand to comply with storm water laws | Storm water | \$15,000 | | | |
| | Subtotal--Stormwater | | \$265,000 | \$200,000 | \$200,000 | \$0 |
| | | | | | | |
| Street Light Poles | Decorative downtown poles and standard dark green light pole inventory depleted-will need restore inventory of approximately 20 poles | Gas tax | \$50,000 | | | |
| | Subtotal--Gas Tax | | \$50,000 | \$0 | \$0 | \$0 |
| | | | | | | |
| | Total--All Funds | | \$4,933,000 | \$3,055,000 | \$2,220,000 | \$1,422,000 |

Guide to Program Budgets

Program budgets are presented with an emphasis on each program’s purpose and objectives for FY 2010/11. To the extent applicable, budgets include the following information:

Mission: The fundamental purpose for the program; answers the question, “why does the City have this program?”

Services and responsibilities: Describes the functions performed to fulfill the mission; answers the question, “what does the program do?”

Appropriations summary: Displays the budgeted expenditure level for FY 2010/11 compared with the estimated actual expenditures for FY 2009/10 and the actual expenditures for FY 2008/09 summarized by expenditure categories: personnel, services/contracts, materials/supplies, non-operating transfers, debt service (including lease payments), and capital. The section also includes the number of full-time equivalent (FTE) staffing positions that were authorized for each year.

Resources: Description of funds providing resources.

Major budget changes: Describes significant changes in the budget, organization, or staffing level, compared with the prior year’s budget.

Service objectives: Specific goals and initiatives that will be completed in the budget year.

Workload and Performance indicators: Objective, quantitative measures that can help clarify the relationship between resources and services. Over time, with a series of high-quality performance measures and explanatory management information, budget decisions can be made with a clearer understanding of budget consequences. Budgets for programs that provide direct services to the public include a sampling of performance information currently available; mostly of the “workload” or “output” type of indicator. Staff will continue to develop this information, with the goal of providing more robust performance information in coming years.

Program budgets may be found on the following pages:

| | | | |
|----------------------------------|-------|--------------|-------|
| City Council | p. 36 | Library | p. 46 |
| City Manager/ HR/ City Clerk | p. 37 | Museum | p. 48 |
| Community Development | p. 38 | Police | p. 49 |
| Finance / Information Technology | p. 40 | Public Works | p. 51 |
| Fire and Emergency Medical Svcs | p. 42 | Cemetery | p. 53 |
| Golf Links | p. 44 | Sewer | p. 54 |
| Legal Services | p. 45 | Recreation | p. 55 |

Budget detail for all programs may be found in the section beginning on page 75.

City Council

Mission

Serve the public as ambassadors and the governing body that plans and oversees the City's fiscal management and long-term goals, engenders respect for the community, its citizens, and each other as Council Members and fulfills our commitment to protecting the environment and quality of life for Pacific Grove

Budget at-a-Glance

| City Council Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 41,024 | 40,587 | 41,652 | 41,937 |
| Services / Contracts | 333,703 | 275,440 | 339,201 | 314,935 |
| Materials / Supplies | 338 | 582 | 500 | 500 |
| Non-Operating Transfers | 17,886 | 22,083 | 23,394 | 21,341 |
| Debt Service | - | - | - | - |
| Capital | - | - | - | - |
| Total Expenditures | 392,951 | 338,692 | 404,747 | 378,713 |
| General Fund - Division | 392,951 | 338,692 | 404,747 | 378,713 |
| Percentage of Division | 100% | 100% | 100% | 100% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 3% | 2% | 3% | 2% |
| Authorized Staffing (FTE) | 3.50 | 3.50 | 3.50 | 3.50 |

The program is funded by the General Fund (79%) and indirect cost allocation charges to the enterprise funds (21%). Among other costs the City Council budget includes the costs associated with City memberships in regional organizations and funding for one municipal election in FY 2011/12, which would cost approximately \$45,000, if needed.

Major Changes

The decrease in the "Services/Contracts" category is primarily attributable to withdrawal from the Association of Monterey Bay Area Governments (AMBAG) and a reduction in the City Council's allocation of the City's internal service charges, which include liability and workers compensation insurance.

City Manager / Human Resources / City Clerk

Mission

Assist in achieving City's mission and goals by facilitating City Council policy decisions, by implementing adopted policies, and by providing leadership for and overall management of the City organization.

Services and Responsibilities

The program is directly responsible for providing information and recommendations to the City Council, managing requests for service and information from the Council, providing overall direction to other City programs, and performing all City Clerk and Human Resources functions.

Budget-at-a-Glance

| City Mgr/City Clerk/HR Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | |
| Personnel | 489,664 | 355,915 | 477,655 | 476,428 |
| Services / Contracts | 138,261 | 110,140 | 144,647 | 138,713 |
| Materials / Supplies | 12,859 | 10,842 | 12,000 | 8,000 |
| Non-Operating Transfers | 41,765 | 31,760 | 42,327 | 41,721 |
| Capital | - | - | 2,000 | - |
| Total Expenditures | 682,549 | 508,657 | 678,629 | 664,862 |
| General Fund - Division | 682,549 | 508,657 | 678,629 | 664,862 |
| Percentage of Division | 100% | 100% | 100% | 100% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,444,478 |
| Percentage of General Fund | 5% | 3% | 4% | 4% |
| Authorized Staffing (FTE) | 5.00 | 6.00 | 6.00 | 3.50 |

The program is funded by the General Fund (79%) and indirect cost allocation charges to the enterprise funds (21%).

Major Budget Changes

Expenditures in the City Manager's Office are decreasing by approximately \$14,000 due to planned decrease in part-time staffing costs, contracts for professional services, and materials and supplies. Decreases to these areas are offset by an increase in a portion of the Housing Coordinator's position budgeted in the program for assistance in coordinating volunteer programs and supporting boards and commissions.

Key Initiatives for FY 2010/11

1. With the Economic Development Commission (EDC), continue building working relationships with other business and tourism marketing groups in the community.
2. Lead efforts to streamline development policies and improve the appearance of downtown to prepare for economic development opportunities when an eventual economic upturn occurs.
3. Lead Peninsula-wide initiatives to improve services and reduce costs through shared services and collaborative contracts with the private sector.
4. Identify and implement development opportunities for the City Council, Boards, Commissions, and staff.

Community Development

Mission

Work in partnership with the community to protect the beauty, sustainability, economic vitality, and environmental integrity of Pacific Grove. Preserve and assist in the rehabilitation of existing housing stock and support new affordable housing in order to help meet the housing needs of Pacific Grove residents. Consistently pursue high quality, structurally sound development that is in keeping with the community's land use and design goals.

Services and Responsibilities

The Building Division administers permit and inspection services for all construction activity to ensure compliance with municipal and state building codes. The Planning Division is responsible for long-range and current planning. Long-range planning involves proactive maintenance of the City's General Plan, Local Coastal Program, Zoning Ordinance, and other documents that guide the City's development and provide a framework for regulation of the built environment. Current planning involves processing a variety of planning permits to ensure compliance with the City's Zoning Ordinance, Historic Preservation Ordinance, and Architectural Design Guidelines. The Code Compliance unit seeks to correct violations of the City Code that risk health and safety, and to respond to complaints having merit. The Housing Division administers programs providing affordable housing for low-income households and helps to rehabilitate aging or deteriorating housing stock as grant funding becomes available.

Budget-at-a-Glance

| Community Development Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 771,925 | 720,505 | 744,631 | 676,594 |
| Services / Contracts | 358,868 | 568,384 | 509,178 | 570,030 |
| Materials / Supplies | 9,946 | 11,753 | 15,500 | 8,500 |
| CDBG Loans | 179,244 | 383,168 | 780,811 | 127,400 |
| Non-Operating Transfers | 69,775 | 59,791 | 64,885 | 66,015 |
| Capital | 1,772 | 7,715 | 2,000 | 2,000 |
| Total Expenditures | 1,391,530 | 1,751,316 | 2,117,005 | 1,450,539 |
| General Fund - Division | 1,082,968 | 1,212,152 | 1,132,559 | 1,258,632 |
| Percentage of Division | 78% | 69% | 53% | 87% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 7% | 8% | 7% | 8% |
| Authorized Staffing (FTE) | 11.03 | 11.66 | 9.75 | 7.63 |

The program is funded by designated General Fund program revenues (58%), federal and state housing grants (3%) and undesignated General Fund revenues (39%).

Major Budget Changes

For FY 2011/12, resources and priorities will be adjusted to provide the full range of constituent services from 8:00 am – 5:00pm, everyday during the week. The increase in contract services costs reflects a recent uptick in the rate of planning permit activity, which results in higher development revenues and costs. The dramatic decrease in total program expenditures shown in

the table above is attributable to the following key factors. First, grant funding for the City’s rehabilitation loan program expires on June 30, 2011, and authorized staffing for housing services has been reduced from approximately 3.0 FTE to 0.5 FTE. Another noteworthy program change affects the low-income rental housing assistance program. The program is funded with repaid housing loan funds. The City Council approved it as a temporary program in 1999 until the Vista Point apartments were completed. The funding source is not sustainable, and staff is working with recipients of this assistance to transition out of the program by April 1, 2012. Lastly, the program’s allocation from the General Fund reflects reductions in contract services and supplies totaling \$47,000 the prior year as part of a citywide effort to shift needed funds to other high priority areas. These reductions will significantly reduce the program’s ability to hire contract assistance to respond to unanticipated opportunities throughout the year.

Key Initiatives for FY 2011/12

1. Plan the downtown’s future, not leaving the nature of its revival to chance by initiating a Downtown Specific Plan process, including consideration of a Holman Building proposal. Continue to pursue grants and other funding sources for this effort.
2. Pursue grants to implement programs and other action items in the 2011 Housing Element.
3. Continue to support revenue enhancement projects (e.g., new parking meters, and changes to franchise restaurant regulations and the R-3-M District).
4. Clean-up the City’s Zoning Code to improve its clarity and usability on an ongoing basis.
5. Review and update the City’s viewshed policies for areas outside the Coastal Zone as they relate to all planning and zoning provisions of the Municipal Code
6. Adopt regulations for Low Impact Development, implement a residential retrofit program, and pursue other environmental programs.
7. Provide expedited permit assistance to encourage local business development and retention.
8. Continue to decrease the amount of rent subsidies paid directly by the City by working with landlords to encourage their involvement with the Section 8 program. Apply for grants to fund Housing programs and projects.
9. Continue to review and revise City development regulations to promote “green building” and to improve water and energy conservation by homeowners and businesses.
10. Update the City’s Historic Preservation Ordinance, consistent with the 2011 Historic Context Statement, and, if approved by the City Council, pursue Certified Local Government status in order to qualify for grants to implement additional preservation programs.
11. Begin the process of bringing the City into compliance with the State Coastal Act in order to assure protection of coastal resources.

Workload and Performance Indicators

| | FY 2008/09 | FY 2009/10 | FY 2010/11 |
|---|-------------------|-------------------|-------------------|
| Architectural approvals | 116 | 87 | 43 |
| Other planning approvals | 91 | 60 | 62 |
| Building permits issued | 682 | 682 | 725 |
| Value of building construction | \$14,629,865 | \$24,385,086 | \$18,990,540 |
| Number of Housing rehabilitation loans | 3 | 3 | 10 |
| Value | \$100,000 | \$325,000 | \$380,000 |
| Value of housing grants awarded to City | \$450,000 | \$480,000 | \$ 0 |
| Number of housing units monitored | 86 | 85 | 85 |

Finance / Information Systems / Risk Management

Mission

Assist the City Council, City Manager and operating programs in prudently managing financial resources and planning for the future by providing high-quality information and financial management services.

Services and Responsibilities

The program achieves its mission through its core functions, including:

- ❖ Accounting for the City's resources and disclosing the financial condition of the City in the year-end Comprehensive Annual Financial Report (CAFR).
- ❖ Preparing and monitoring the annual operating budget.
- ❖ Providing accounts payable, receivable, and payroll functions.
- ❖ Collecting and auditing all revenues, including taxes, fees, charges and fines.
- ❖ Administering licenses and programs, including business license, parking, and dogs
- ❖ Managing the City's debt, investment, and banking functions.
- ❖ Risk Management and Workers Compensation

Budget-at-a-Glance

| Finance & Info. Systems Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| Expenditures | | | | |
| Personnel | 615,602 | 648,813 | 577,614 | 580,944 |
| Services / Contracts | 210,038 | 228,192 | 301,801 | 271,198 |
| Materials / Supplies | 13,071 | 18,896 | 10,500 | 7,500 |
| Non-Operating Transfers | 65,081 | 71,363 | 56,556 | 53,762 |
| Debt Service | 8,124 | 8,124 | 3,386 | - |
| Capital | 2,070 | 1,890 | 25,000 | 25,000 |
| Total Expenditures | 913,986 | 977,278 | 974,857 | 938,404 |
| General Fund - Division | 913,986 | 977,278 | 974,857 | 938,404 |
| Percentage of Division | 100% | 100% | 100% | 100% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 6% | 7% | 6% | 6% |
| Authorized Staffing (FTE) | 6.00 | 6.00 | 5.50 | 5.20 |

The program is funded by the General Fund (79%) and indirect cost allocation charges to the enterprise funds (21%).

Major Budget Changes

The budget decrease is attributable to eliminating all funding for overtime, which will reduce flexibility for completing urgent projects, reducing the consulting services budget from \$60,000 to \$50,000, and reducing equipment and citywide information technology budgets by \$11,000. To develop future cost savings, the program plans to contract for business license administration to reduce costs and increase revenue through improved capacity for auditing. During the year, this change could yield additional staff cost savings or capacity for higher-priority projects, as existing staff responsibilities are reduced.

Key Initiatives for FY 2010/11

1. Complete inventory of financial liabilities and unfunded services to be used as a basis for City Council financial planning.
2. Complete a Capital Improvement Plan.
3. Update financial and budgeting policies.
4. Transition to contract business license tax administration to improve auditing capacity and reduce costs.
5. Complete audits of Transient Occupancy Taxpayers and Business License Taxpayers.
6. Improve I.T. services by identifying and implementing a different business model.

Fire and Emergency Medical Services

Mission

Protect life, property, and the environment from the adverse effects of fire, medical emergencies, accidents, the release of hazardous materials, natural and man-made disasters, and exposure to hazardous conditions.

Services and Responsibilities

Through a contract for service with the City of Monterey, the City provides a broad range of emergency response, preparedness, and loss prevention services. These services include (but are not limited to) emergency response and impact mitigation of fires, fire alarm activations, vehicle collisions, rescues, medical emergencies, hazardous materials, severe weather, hazardous conditions, ocean rescue, and other miscellaneous service requests.

Fire Department prevention services include community education initiatives, business inspection, and building construction plan review for fire code compliance, and fire cause and origin investigations. Community education initiatives include: Community Emergency Response Team (CERT) program coordination, fire and life safety education for schools, care facilities and businesses. The City also provides smoke detector/battery installation assistance.

Budget-at-a-Glance

| Fire/EMS Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual* | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|---------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | |
| Personnel | 1,835,862 | 451,819 | 435,676 | 462,137 |
| Services / Contracts | 1,455,027 | 2,671,673 | 2,539,514 | 2,330,847 |
| Materials / Supplies | 31,597 | 18,761 | 30,800 | 19,600 |
| Transfers | - | 194,769 | 117,250 | 117,520 |
| Capital | 28,169 | - | 15,000 | 5,000 |
| Total Expenditures | 3,350,655 | 3,337,022 | 3,138,240 | 2,935,104 |
| In FY 2008/09 charges for dispatch services and vehicle debt service were excluded from the department budget. These costs bring the total spent in this year to \$3,491,946 | | | | |
| General Fund - Division | 3,349,982 | 3,235,445 | 3,017,627 | 2,819,491 |
| Percentage of Division | 100% | 97% | 96% | 96% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 22% | 22% | 19% | 18% |
| Authorized Staffing (FTE) | 17.50 | - | - | - |

The program is funded by the General Fund (97%) and the Public Safety Augmentation Fund (3%).

In December 2008 the City took a major step toward forming a regional fire authority by contracting with the City of Monterey, which accounts for the shift in costs between the personnel and services/contracts row in the table above in FY 2009/10. The remaining costs in the Personnel row represent the share of the City's pension debt service attributable to fire personnel prior to June 30, 2004.

Major Budget Changes

The ongoing reduction the budget for fire services is attributable to further reductions in the cost of the contract with the City of Monterey. The reduction for FY 2011/12 is caused by the elimination of several administrative positions in the City's of Monterey's Fire Department, the savings from which the City of Pacific Grove shares proportionately.

Key initiatives for FY 2010/11

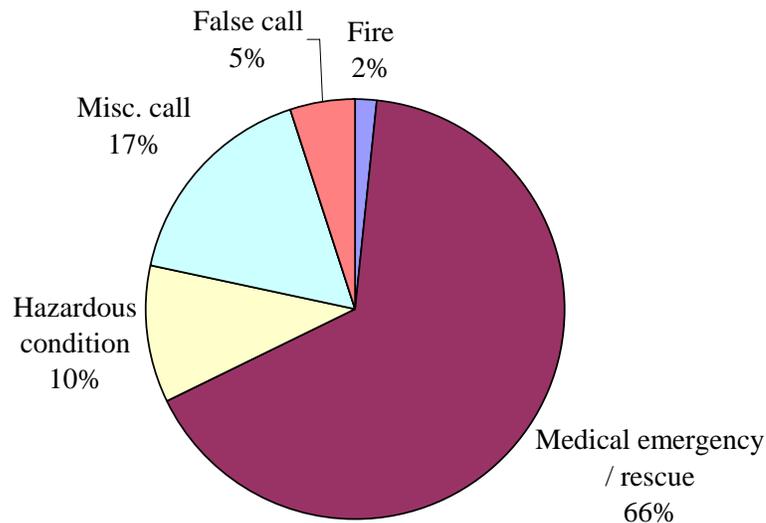
1. Continue working with other jurisdiction to develop a shared services model for fire services, with the goal of improving service and reducing costs for all participants through economies of scale.
2. Continue collaborative work toward creating a shared Emergency Operations Center (EOC), joint EOC exercises and emergency management training with our neighboring communities.
3. Implement the Monterey County Operational Area Next Generation Communications System (NGEN) for compliance with the mandated narrow-banding and Project 25 compliance.
4. Improve fire prevention and relationships with the business community through great program outreach and direct firefighter contact.
5. Maintain a high state of operational mission readiness by providing comprehensive training that meets local, state and federal training standards and mandates.

Workload and Performance Indicators

Fire Department Calls for Service 2010

Total = 1,388

Average response time = 3 minutes, 50 seconds



(National Fire Protection Association response standard: 5 minutes)

Golf Links

Mission

Provide outstanding and memorable golf experiences for Pacific Grove residents and visitors with a business model that provides discounted golf for residents and a direct economic benefit to the community in the form of revenue for general City services.

Services and Responsibilities

The program manages an 18-hole golf links, driving range, putting greens, golf shop, and clubhouse. In 2006, the City took ownership of the Point Pinos Lighthouse, which is located adjacent to the golf course, along with the land associated with holes 10-18 of the links. As part of the transfer, the City assumed responsibility for restoring the dunes adjacent to the links.

Budget-at-a-Glance

| Golf Appropriations | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|
| Summary (All Divisions) | Actual | Actual | Budget | Budget |
| Expenditures | | | | |
| Personnel | 1,045,076 | 1,036,261 | 1,099,547 | 1,139,647 |
| Services / Contracts | 508,037 | 495,190 | 541,017 | 569,600 |
| Materials / Supplies | 265,843 | 269,582 | 301,500 | 269,000 |
| Transfers/Depreciation | 600,288 | 593,558 | 606,596 | 609,394 |
| Debt Service | 203,990 | 199,780 | 281,109 | 277,846 |
| Capital | - | - | 160,000 | 160,000 |
| Total Expenditures | 2,623,234 | 2,594,371 | 2,989,769 | 3,025,487 |
| Authorized Staffing (FTE) | 21.50 | 21.50 | 21.50 | 21.50 |

Golf activities are funded entirely with golf fee revenues.

Key initiatives for FY 2010/11

1. Continue marketing efforts to raise the profile of Pacific Grove Golf Links in the regional golf market and increase the number of tournaments and events at the course and clubhouse.
2. Continue golf course capital improvement projects, which include sand bunker renovation, turf over-seeding program, cart path improvements, and driving range improvements.
3. Continue implementing the multi-year dunes restoration plan.
4. Increase resident play and build relationships with the local golf community.

Workload and Performance Indicators

| | Total rounds played | Daily fee (full price) rounds as % of rounds | Daily fee (full price) revenue as % of total revenue | Greens fee revenue per round |
|-----------------|---------------------|---|---|------------------------------|
| FY 2010/11 est. | 55,500 | 51% | 72% | \$29.39 |
| FY 2009/10 | 54,592 | 52% | 73% | 31.86 |
| FY 2008/09 | 65,400 | 50% | 79% | 26.83 |
| FY 2007/08 | 73,417 | 52% | 77% | 25.92 |
| FY 2006/07 | 77,242 | 53% | 75% | 23.79 |
| FY 2005/06 | 73,650 | 50% | 74% | 22.03 |

Legal Services

Mission

Provide timely legal advice and support to the City through the City Council, boards, commissions, and committees, and other officials; represent the City's interests and positions before judicial and administrative agencies in civil proceedings; and enforce misdemeanor and civil violations of the Municipal Code.

Services and Responsibilities

The City Charter requires appointment of a City Attorney by the City Council, and sets qualifications and duties for the incumbent. The City Attorney exercises independent discretion to charge and prosecute any Charter or ordinance violation as either a misdemeanor or an infraction under California law. He supervises his assistants and any special counsel retained on behalf of the City, and is lead counsel for all civil actions filed by or against the City. The City Attorney holds a fiduciary responsibility to represent the City as a client within the mandates of the State Bar Rules of Professional Conduct, not individual officers or employees. The City Attorney provides general advice to commissions, committees, individual officers, and employees, but may not represent their interests if in opposition to the interests of the City.

Budget-at-a-Glance

| Legal Services Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | |
| Personnel | - | - | - | - |
| Services / Contracts | 277,916 | 437,054 | 391,185 | 400,264 |
| Materials / Supplies | 340 | - | - | - |
| Non-Operating Transfers | 17,493 | 27,003 | 27,003 | 24,254 |
| Debt Service | - | - | - | - |
| Capital | - | - | - | - |
| Total Expenditures | 295,749 | 464,057 | 418,188 | 424,518 |
| General Fund - Division | 295,749 | 464,057 | 418,188 | 424,518 |
| Percentage of Division | 100% | 100% | 100% | 100% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 2% | 3% | 3% | 3% |
| Authorized Staffing (FTE) | - | - | - | - |

The program is funded by the General Fund (79%) and indirect cost allocation charges to the enterprise funds (21%).

The budget for legal services is comprised of two major components: costs payable to the contract City Attorney for general legal services (\$137,000) and a budget for litigation or other extraordinary legal services, which are usually performed by specialized law firms, depending on the subject matter.

Library

Mission

The Library seeks to inform, educate, and foster cultural enrichment and recreational pursuits by providing books and other library resources for all who use it.

Services and Responsibilities

The Library program is responsible for all services available to library patrons. Collection development and circulation of materials are fundamental for making materials available. The Library also offers reference services, children's programs, adult programs, and outreach to homebound patrons and area schools, and cooperates with other libraries' requests for materials and information. The Library offers ten Internet access computers for residents and visitors to use. Word processing, Excel, and PowerPoint programs are available on some of the computers for residents, visitors, and students. The Library also serves as an informal community center for all ages.

Budget-at-a-Glance

| Library Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 525,086 | 470,447 | 501,526 | 591,214 |
| Services / Contracts | 232,596 | 120,656 | 111,694 | 134,745 |
| Materials / Supplies | 79,235 | 42,115 | 87,600 | 100,000 |
| Non-Operating Transfers | - | - | - | - |
| Debt Service | - | - | - | - |
| Capital | - | 74,484 | 27,000 | 22,000 |
| Total Expenditures | 836,917 | 707,702 | 727,820 | 847,959 |
| General Fund - Division | 626,310 | 494,417 | 600,000 | 726,319 |
| Percentage of Division | 75% | 70% | 82% | 86% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 4% | 3% | 4% | 5% |
| Authorized Staffing (FTE) | 7.50 | 6.50 | 6.50 | 9.75 |

The program is supported predominantly by undesignated General Fund revenues (90%) and program revenues (3%) with supplementary funding from donations through the Book Fund (5%) and Library Trust Fund (1%), and the Poetry Promotion Fund (1%). The Friends of the Library also provide significant resources. The Friends created a foundation in the past year to assist them in their efforts.

Major Budget Changes

The General Fund component of the budget is increasing 21% from the original FY 2010/11 budget of \$600,000. This additional funding will allow the library to be open to the public 10 more hours per week (a 42% increase), raising the weekly total from 24 to 34 hours, and allowing citizens expanded access to the library, especially those whose work conflicts with present library hours. Additional funding is increasing the authorized library staffing level from 6.0 to 9.75. With more open hours, staff will be able to offer more children's, teen, and adult

programming to the community, including restoring the infant storytime the library had for many years.

Key Initiatives for FY 2010/11

1. Lead efforts to identify long-term sustainable funding solutions for the Library.
2. With the help of community volunteers, research the most cost-effective methods to deliver Library Services to the Community
3. Ensure that Pacific Grove’s young people have needed materials for their educational and recreational needs, and that preschool children and parents are able to obtain materials and services that enrich and contribute to their future success in school and life by:
 - Conducting two to three storytimes per week for children up to eight years old.
 - Hosting at least seven special programs per year for different age groups, including teens.
 - Conducting a Summer Reading Program for young people aged two to fifteen.
 - Conducting an average of three class visits per month, both in the library and at the schools.
4. Provide reference services for all ages during open hours, including interlibrary loan.
5. Provide free Internet and Wi-Fi access for all visitors during open hours, and free Wi-Fi 24/7 on the library’s front porch.
6. Enhance Pacific Grove Library’s profile in the virtual world by promoting library services that are available online when the library is closed,
7. Implement suggestions made by participants at the Library Summit in February 2010, and at the Friends of the Library general meeting in January, 2011.

Workload and Performance Indicators

| Year | FY 06/07 | FY 07/08 | FY 08/09 | FY 09/10 | FY 10/11* |
|-------------------------------|----------|----------|----------|----------|-----------|
| Average Daily Visits | 488 | 470 | 458 | 487 | 478 |
| Items Checked Out | 248,137 | 252,268 | 222,994 | 216,058 | 177,307 |
| Internet Users | 8,784 | 11,438 | 15,512 | 13,159 | 8,465 |
| Children’s Program Attendance | 7,881 | 8,259 | 7,352 | 6,875 | 5,170 |
| Reference Questions | 20,509 | 15,475 | 19,497 | 13,159 | 12,731 |
| Hours Open Weekly | 52 | 44 | 31 | 24 | 24 |

*Statistics are for July 1, 2010 to April 30, 2011.

Museum

Mission

Preserve, study, interpret, and exhibit the natural history and aboriginal human inhabitants of Monterey County, with special emphasis on the Monterey Peninsula region.

Services and Responsibilities

The City of Pacific Grove owns the Pacific Grove Museum of Natural History and the collection; the Museum is operated through a partnership with the Museum Foundation of Pacific Grove.

Budget-at-a-Glance:

| Museum Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 98,422 | 27,564 | 14,819 | 20,681 |
| Services / Contracts | 62,716 | 190,770 | 175,191 | 179,240 |
| Materials / Supplies | 9,634 | 5,486 | 10,000 | 10,000 |
| Non-Operating Transfers | - | - | - | - |
| Debt Service | - | - | - | - |
| Capital | 13,340 | 55,621 | 30,000 | 30,000 |
| Total Expenditures | 184,112 | 279,441 | 230,010 | 239,921 |
| General Fund - Division | 169,435 | 206,079 | 190,010 | 199,921 |
| Percentage of Division | 92% | 74% | 83% | 83% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 1% | 1% | 1% | 1% |
| Authorized Staffing (FTE) | 1.50 | 1.50 | - | - |

Major Budget Changes

Pursuant to the agreement with the Museum Foundation of Pacific Grove, the City's contribution to the Museum operations is fixed at \$150,000 for FY 2011/12, plus: insurance; the City's normal maintenance and janitorial costs for a similar facility; and the pension obligation bond expenses for Museum employees in 2004. The increase in personnel costs reflects the City's effort to fully fund liabilities for retiree health benefits for former employees. The budget also includes \$10,000 for structural and electrical facilities assessments, \$5,000 for replacing the carpet in the main exhibit hall, and appropriations for the routine and capital maintenance for which the City is responsible.

Key Initiatives for FY 2010/11

1. Increase Museum membership.
2. Increase tourism to the Museum through increased marketing efforts.
3. Establish programs to perform an annual inventory on rotating sections of the Collection.
4. Provide contractually obligated reporting on Museum operations to City per the Agreement.
5. Enhance Museum security system with increased numbers of cameras and upgraded security control panel.
6. Work with Public Works Department to develop an overall Facility Management Plan.

Police and Disaster Preparedness

Mission

The Pacific Grove Police Department's Mission is to defend and protect the Constitution of the United States and California, to maintain the public peace, safeguard lives and property, and to provide for a quality of life whereby people within the City of Pacific Grove have a sense of security and freedom in their daily activities. In addition, the Police Department is the lead department in developing our disaster preparedness and response programs and hosting the emergency operations center.

Services and Responsibilities

The Police Department embraces the philosophy of "community policing," which encourages an open-minded partnership with citizens to identify problems and develop strategies to prevent crime before it occurs. This approach is integrated within all facets of the department's services: patrol, investigations, animal control, and parking enforcement.

Budget-at-a-Glance

| Police Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 4,386,620 | 4,212,721 | 4,651,549 | 4,457,301 |
| Services / Contracts | 852,730 | 852,134 | 773,967 | 736,663 |
| Materials / Supplies | 50,761 | 59,229 | 49,500 | 58,570 |
| Non-Operating Transfers | 13,672 | 343,286 | 147,661 | 141,236 |
| Debt Service | - | - | - | - |
| Capital | 64,964 | 48,063 | 105,000 | 50,000 |
| Total Expenditures | 5,368,747 | 5,515,433 | 5,727,677 | 5,443,770 |
| General Fund - Division | 5,026,115 | 5,296,109 | 5,246,142 | 5,180,464 |
| Percentage of Division | 94% | 96% | 92% | 95% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 34% | 36% | 33% | 33% |
| Authorized Staffing (FTE) | 36.00 | 36.00 | 36.00 | 36.25 |

The program is funded by discretionary General Fund revenues (87%), program revenues (9%), and state grants (4%).

In 2007, the City was experiencing a chronic pattern of officer turnover and subsequent inability to attract high-quality new officers. Analyses indicated that the City paid approximately 20% lower than average. To combat this trend, the City entered into an agreement with Police Officers to increase compensation to the average level of cities in the area over a period of several years. In August 2009, the Police Officers Association agreed to modify and extend the agreement to reduce the rate of pay increases due in the contract. The amendment resulted in savings of approximately \$1 million dollars over the following three-year period.

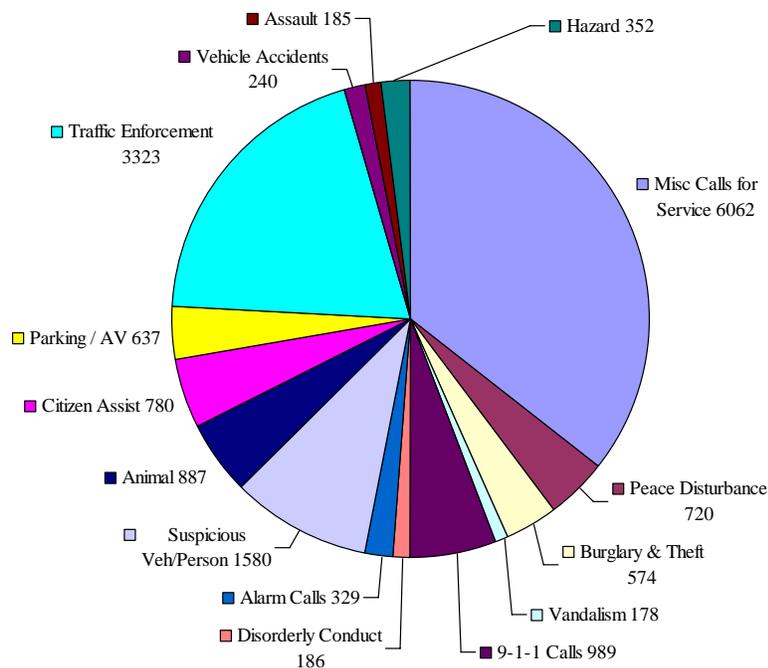
Major Budget Changes

The Police budget is decreasing in FY 2011/12 for several reasons. First, it anticipates \$140,000 in personnel cost savings to be achieved through shared services with other agencies on the Monterey Peninsula. This reduction more than offsets the raise due the rank-and file members of the program pursuant to the existing labor agreement and increased CalPERS retirement included in the budget. Shared services will be the key strategy for spending with the \$160,000 line-item budget for overtime. Keeping patrol fully staffed, in order to avoid filling shifts with overtime, will also be important for restraining overtime spending to budgeted levels. The program has declined to filled several mid-level positions that had been budgeted last year, instead hiring entry level officers at a lower costs. The General Fund budget also includes several new fees for services, which will enable the City to recover its costs.

Service Objectives

1. Restore the City of Pacific Grove to be the safest city in Monterey County.
2. Enhance our ability to staff and train for our Emergency Operations Center and our city's emergency preparedness.
3. Work with area law enforcement agencies to expand collaborative services.
4. Enhance special operations such as traffic enforcement and school resource officer.
5. Retain qualified police officers to the fully authorized staffing level of 22 police officers, thereby creating greater police operation efficiencies.
6. Continue the DARE program (drug prevention in schools) and school resource officer program by assigning two officers to teach the program at the elementary schools and partially funding the program through public donation.

Workload and Performance Indicators
2010 Police Department Service Calls (or events) by Major Category
Total events = 17,022



Public Works

Mission

Ensure stewardship and maintenance for the City's natural and constructed environment, including streets, parks, trees, open space, forested areas, storm water programs and facilities, public buildings and vehicles, sanitary sewer system, and El Carmelo Cemetery.

Services and Responsibilities

The Public Works Department is responsible for all activity in public rights-of-way and administers all related permit processes required by the Municipal Code. To achieve its mission, the program provides the following services:

- ❖ Maintenance of streets, city-owned streetlights, traffic signs, pavement markings, trees on city property, and street and directional signs.
- ❖ Maintenance of parks, forested areas, and open spaces including the coastal recreation trail, the Monarch Sanctuary, and all City-owned buildings and other structures.
- ❖ Management of the City's urban forest, including planting and maintaining all trees on public property and permitting tree removal and maintenance on private property.
- ❖ Storm water and dry weather flow management, so as to collect and re-use water, protect the areas of special biological significance (ASBS) along our coastline, and achieve compliance with Federal and State laws and storm water discharge permits.
- ❖ Maintenance of sewer and wastewater infrastructure.
- ❖ Purchase and maintenance of City vehicles and equipment.
- ❖ Operation of the City-owned El Carmelo Cemetery.
- ❖ Special event logistics, set-up, and clean-up.

Revenues and expenditures for sewer and cemetery operations are each accounted for separately by enterprise funds, and are not included in the Public Works program budget.

Budget-at-a-Glance

| Public Works Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 1,307,782 | 1,296,585 | 1,451,410 | 1,558,174 |
| Services / Contracts | 669,151 | 514,238 | 613,212 | 640,621 |
| Materials / Supplies | 152,696 | 171,409 | 159,950 | 159,950 |
| Non-Operating Transfers | 200,000 | 273,151 | 175,000 | 375,000 |
| Debt Service | - | - | - | - |
| Capital | 1,874,486 | 465,256 | 475,500 | 1,135,500 |
| Total Expenditures | 4,204,115 | 2,720,639 | 2,875,072 | 3,869,245 |
| General Fund - Division | 1,821,342 | 1,863,163 | 1,898,856 | 2,622,666 |
| Percentage of Division | 43% | 68% | 66% | 68% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 12% | 13% | 12% | 17% |
| Authorized Staffing (FTE) | 16.50 | 17.00 | 16.90 | 16.80 |

The program is funded with General Fund revenues (89%), State gasoline taxes (10%), and Yount Trust interest earnings revenues (1%).

Major Budget Changes

The most significant change is that the budget includes \$650,000 in additional funding to address deferred maintenance of streets, storm drains, and sidewalks. The specific plans for each area of investment will be presented to the City Council in July 2011, before the work commences. The personnel budget reflects adjustments to the management structure aimed at increasing capacity for work planning, reporting, and coordination with other agencies on major environmental issues. Half of the Deputy City Manager's costs are allocated to the program, along with one-half of costs for the Environmental Planning and Programs Manager.

Key Initiatives for FY 2011/12

1. Develop for City Council approval a five-year, citywide Capital Project Plan to serve as a roadmap for investment in the City's infrastructure assets.
2. Complete design and construction for repaving, slurry seal and/or crack sealing of at least two linear miles of City streets.
3. Complete an urban forest management plan that overhauls the City's existing tree ordinance and provides a plan for planting public trees in locations and quantities that optimize tree canopy and minimize public hazards.
4. Complete five-year street pavement and sidewalk repair management plans that incorporate handicap access upgrades in the downtown area.
5. Continue to implement comprehensive measures required to comply with the City's National Pollution Discharge Elimination System (NPDES) Phase II permit. Measures include continued testing at various points along the coast, street sweeping and testing of sweepings, increased municipal housekeeping requirements, public education, and enforcement.
6. Complete design and begin construction of the storm water recycling project, which could potentially save the city considerable money by providing potable water for irrigation.
7. Complete design engineering and begin construction using the Proposition 84 grant funding for Phase III of the Urban Diversion Runoff project, an underground collection system that will deliver dry-weather run-off for pollution control treatment via the sanitary sewer system.
8. Complete improvements at the intersection of Lighthouse Ave. and Eardley Ave., including resurfacing, upgrading handicap access, and resolving water drainage problems.

Workload and Performance Indicators

| Workload Indicators | 2010 |
|---|------|
| Lane-miles of streets maintained | 55 |
| Linear miles of sewer line maintained | 58 |
| Number of storm drains (all cleaned twice per year) | 332 |
| Number of streetlights City maintains | 699 |
| Number of vehicles (rolling stock) maintained | 119 |

| Activity Indicators | 2008 | 2009 | 2010 |
|--------------------------------------|------|------|------|
| Number of potholes patched | 275 | 480 | 600 |
| Number of bulb replacements | 45 | 100 | 75 |
| Number of streetlight repairs | 30 | 15 | 10 |
| Number of City sewer overflow spills | 8 | 4 | 10 |

Cemetery

Services and Responsibilities

The City owns, operates, and maintains El Carmelo Cemetery. The City coordinates with area mortuaries and other individuals for services at the cemetery.

Budget-at-a-Glance

| Cemetery Appropriations Summary | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | |
| Personnel | 158,066 | 127,144 | 101,448 | 100,311 |
| Services / Contracts | 28,711 | 28,990 | 29,482 | 47,303 |
| Materials / Supplies | 11,159 | 7,162 | 10,000 | 10,000 |
| Transfers/Depreciation | 75,219 | 63,315 | 70,056 | 50,930 |
| Debt Service | 2,406 | 2,406 | 1,092 | - |
| Capital | - | - | - | 50,000 |
| Total Expenditures | 275,561 | 229,017 | 212,078 | 258,544 |
| Authorized Staffing (FTE) | 1.75 | 1.80 | 1.75 | 1.50 |

The Cemetery is funded by fees for service and interest earnings on the Cemetery Endowment fund.

Major Budget Changes

The budget is intended to begin correcting the structural imbalance in the Cemetery business model. For several years, costs in the enterprise fund have exceeded revenues. Plans for FY 2011/12 include developing additional burial sites, for which the budget includes \$50,000 for capital purchases. Additionally, allocation of staffing to the Cemetery has been reduced by 0.25 FTE.

Key Initiatives for FY 2011/12

Develop 150 new in-ground burial sites, a new columbarium with approximately 50 spaces located near the Golf Links clubhouse, and a designated area for scattering ashes. Sales of new spaces are expected to generate approximately \$250,000, which will continue the business recovery of the cemetery fund to a cash-positive and sustainable model.

Sewer

Services and Responsibilities

The City owns and maintains the sanitary sewer system that collects and delivers sewage to the Monterey Regional Water Pollution Control Agency (MRWPCA) processing facility. In addition to performing maintenance activities, the City also manages the Sewer Lateral Loan Program that provides low-interest loans up to \$10,000 to repair or replace private sewer lateral facilities.

Budget-at-a-Glance

| Sewer Appropriations Summary | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|-------------------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| Expenditures | | | | |
| Personnel | 258,117 | 244,944 | 331,475 | 298,348 |
| Services / Contracts | 521,185 | 525,428 | 696,474 | 715,458 |
| Materials / Supplies | 28,800 | 40,248 | 33,400 | 20,000 |
| Transfers/Depreciation | 328,026 | 276,140 | 316,391 | 661,724 |
| Debt Service | 69,601 | 71,635 | 137,100 | 133,783 |
| Capital | - | - | 2,800,000 | 2,790,000 |
| Total Expenditures | 1,205,729 | 1,158,395 | 4,314,840 | 4,619,313 |
| Authorized Staffing (FTE) | 3.43 | 3.58 | 2.78 | 3.11 |

The Sewer Enterprise is funded entirely by sewer bill surcharge revenues.

Major Budget Changes

The \$3.2 million capital project plan for FY 2011/12 is the most significant budget change. This level of investment represents an approximately three-fold increase over the current year's level of activity. In addition, the FY 2011/12 budget includes the four part-time employees approved mid-year FY 2010/11 necessary to maintain the required sewer hydro flushing maintenance program, sewer root control, and general maintenance of sewer and storm drain systems. The personnel budget category also includes a share of the Environmental Planning and Programs Manager's position.

Key Initiatives for FY 2011/12

1. Complete hydro-jet cleaning of all sewer lines (58 miles) and additional root-foaming on highest risk sections of system to reduce clogged lines and reduce chances of sewer spills.
2. Complete the reconstruction of City Pump Station 12, located at Oceanview Blvd. and 9th St.
3. Complete the design engineering and begin construction for the reconstruction of City Pump Station 11, located at Oceanview Blvd. and Eardley Ave.
4. Complete the design and construction to replace approximately 6,300 feet of City main sewer line(s) and reconstruct eight new manhole access portals under Phase # 5 of the City Sewer System Asset Management Plan.

Recreation

Mission

Make Pacific Grove the best possible place to live, by providing high-quality recreational programs that keep people active and engaged in our community, while increasing their quality of life.

Services and Responsibilities

The program provides a broad range of recreational services through City-run activities, contract instructors, and collaboration with outside agencies. Citizens are offered sports leagues for youth and adults, leisure and educational programs for all ages, programs and services for teens, management of the historic Chautauqua Hall, Community Center, and the Youth Center, rental of City parks and facilities, a range of summer camps and programs for children and teens, and involvement with a wide range of special events in the City. The Recreation program also coordinates City approval and services required for special events.

Budget-at-a-Glance

| Recreation Appropriations Summary (ALL FUNDS) | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|------------------------------|------------------------------|------------------------------|------------------------------|
| Expenditures | | | | |
| Personnel | 231,549 | 212,339 | 223,577 | 243,150 |
| Services / Contracts | 140,040 | 120,991 | 123,631 | 108,949 |
| Materials / Supplies | 10,129 | 6,884 | 13,600 | 8,100 |
| Total Expenditures | 381,718 | 340,214 | 360,808 | 360,199 |
| General Fund - Division | 381,343 | 346,801 | 334,808 | 347,199 |
| Percentage of Division | 100% | 102% | 93% | 96% |
| General Fund - Total | 14,937,787 | 14,780,294 | 15,905,692 | 15,718,231 |
| Percentage of General Fund | 3% | 2% | 2% | 2% |
| Authorized Staffing (FTE) | 11.50 | 11.50 | 12.00 | 11.10 |

The program is funded by undesignated General Fund revenues (37%), program revenues (62%), and donations (1%).

Major Budget Changes

The decrease in contract services corresponds to an ongoing transition from paper-based course and event marketing to electronic and online means.

Key Initiatives for FY 2010/11

1. Complete a review of facility rental fees and present options for the City Council to ensure rentals are prices according to market conditions.
2. Develop a series of more dynamic, larger events that draw more visitors to Pacific Grove.
3. Develop policy recommendations for reducing special event costs by implementing volunteer labor.
4. Identify and implement partnerships with local nonprofit organizations to ensure the financial future of the Youth Center through partnerships.

Funds Organizational Chart

Major Governmental

General

Non-Major Governmental

Special Revenue

- Carillon
 - Ocean Rescue
 - Environmental Enhancement
 - Library Building & Equipment
 - Museum Improvement
 - Library Book
 - Fire Emergency Equipment
 - Civic Center
 - Housing
 - Traffic Congestion Relief
 - Gas Tax
 - Regional Surfacing Transportation Program
 - DARE Program
 - Youth Center
 - Chautauqua Hall
- Lighthouse Maintenance & Improvement
 - Senior Housing
 - Operating Grants
 - Operating Donations
 - Vehicle Replacement
 - Community Development Block Grant
 - CalHOME Grant
 - CalHome Reuse Account
 - Poetry Promotion
 - Yount Expendable Income
 - Public Safety Augmentation
 - Supplemental Law Enforcement Support
 - Storm Water
 - Oceanfront Restoration
 - McIndoo Donation

Debt Service

- Butterfly Bond Debt Service

Agency

- Downtown Business Improvement District
- Hospitality Improvement District

Permanent

- Library Trust
- Cemetery Endowment
- Yount Non-Expendable Endowment
- Strong Non-Expendable Endowment

Proprietary

Enterprise

- Cemetery
- Sewer
- Golf

Internal Service

- Employee Benefits
- Workers Compensation
- Liability Insurance

Appendix B

Summary of Inter-fund Transfers

| Division Operating Transfers | Civic Center Fund | Vehicle Replacement Fund | Liability Insurance Fund | Storm Water Fund | Public Safety Augmentation Fund | Employee Benefits Fund | Workers' Compensation Fund | Total |
|------------------------------|-------------------|--------------------------|--------------------------|------------------|---------------------------------|------------------------|----------------------------|------------------|
| <i>City Council</i> | 17,867 | - | 11,214 | - | - | - | 5,000 | 34,081 |
| <i>City Attorney</i> | 24,699 | - | 11,214 | - | - | - | 5,000 | 40,913 |
| <i>City Manager</i> | 41,721 | - | 11,214 | - | - | 2,786 | 5,000 | 60,721 |
| <i>Finance</i> | 57,346 | - | 11,214 | - | - | 5,571 | 5,000 | 79,131 |
| <i>Police</i> | - | - | 28,217 | - | 141,236 | 31,571 | 61,651 | 262,675 |
| <i>Fire</i> | - | 50,277 | 31,620 | - | 67,243 | - | 42,220 | 191,360 |
| <i>Public Works</i> | - | - | 11,301 | 225,000 | - | 13,929 | 10,315 | 260,545 |
| <i>Community Development</i> | 70,367 | - | 11,214 | - | - | 5,571 | 5,814 | 92,966 |
| <i>Recreation</i> | - | - | 4,464 | - | - | 929 | 5,000 | 10,393 |
| <i>Library</i> | - | - | 4,286 | - | - | 4,642 | 5,000 | 13,928 |
| <i>Museum</i> | - | - | 11,240 | - | - | - | - | 11,240 |
| <i>Cemetery</i> | - | - | 9,646 | - | - | 929 | 5,000 | 15,575 |
| <i>Sewer</i> | - | - | 78,130 | - | - | 2,786 | 5,000 | 85,916 |
| <i>Golf</i> | - | - | 78,333 | - | - | 9,286 | 5,000 | 92,619 |
| Total | 212,000 | 50,277 | 313,307 | 225,000 | 208,479 | 78,000 | 165,000 | 1,252,063 |

Summary of Indirect Cost Allocation

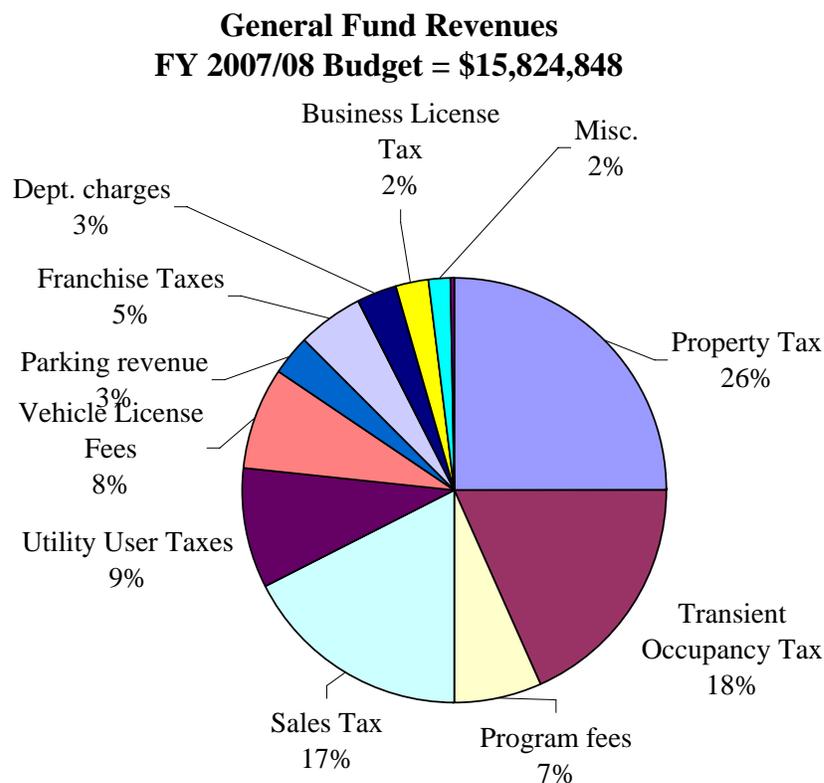
| Indirect Cost Allocation Schedule: | | | | | | |
|--|---------------------|-----------------------------|--------------------|---------------------|--------------------|--------------------------|
| Divisions | Total Budget | Capital | Other Adj | Direct Service | Indirect Service | Indirect Cost Allocation |
| <i>City Council</i> | \$311,918 | \$0 | \$104,400 | \$0 | \$207,518 | \$0 |
| <i>City Atty</i> | \$424,963 | \$0 | \$0 | \$0 | \$424,963 | \$0 |
| <i>City Manager</i> | \$672,081 | \$0 | \$0 | \$0 | \$672,081 | \$0 |
| <i>Finance and IS</i> | \$941,988 | \$0 | \$0 | \$0 | \$941,988 | \$0 |
| <i>Comm Dev</i> | \$1,295,673 | \$0 | \$127,400 | \$1,168,273 | | \$144,004 |
| <i>Police</i> | \$5,443,700 | \$0 | \$0 | \$5,443,700 | | \$671,004 |
| <i>Fire</i> | \$2,935,104 | \$0 | \$0 | \$2,935,104 | | \$361,788 |
| <i>Library</i> | \$818,340 | \$22,000 | \$0 | \$796,340 | | \$98,159 |
| <i>Museum</i> | \$226,921 | \$30,000 | \$0 | \$196,921 | | \$24,273 |
| <i>Recreation</i> | \$124,449 | \$0 | \$0 | \$124,449 | | \$15,340 |
| <i>Public Works</i> | \$3,387,901 | \$3,000 | \$0 | \$3,384,901 | | \$417,231 |
| <i>Golf Course</i> | \$2,672,773 | \$110,000 | \$252,043 | \$2,310,730 | | \$284,826 |
| <i>Cemetery</i> | \$186,220 | \$0 | \$27,846 | \$158,374 | | \$19,522 |
| <i>Sewer</i> | \$6,581,999 | \$40,000 | \$2,609,944 | \$3,932,055 | | \$484,675 |
| <i>Non- Dept</i> | \$6,298,417 | \$0 | \$6,024,145 | \$0 | \$274,272 | \$0 |
| TOTAL | \$32,322,445 | \$205,000 | \$9,145,778 | \$20,450,846 | \$2,520,822 | \$2,520,822 |
| | Column A | Column B | Column C | Column D | Column E | Column F |
| Indirect Cost Rate Calculation: | | | | | | |
| Rate = Total Overhead Costs / Total Direct Service Costs | | | | | | |
| = Column E / Column D | | | | | | |
| = 0.12326246 = 12% | | | | | | |
| Indirect Cost Charges to Enterprise Funds Programs | | | | | | |
| Program | Direct Cost Base | Indirect charge calculation | | | | |
| <i>Cemetery</i> | \$158,374 | \$19,522 | | | | |
| <i>Sewer</i> | \$3,932,055 | \$484,675 | | | | |
| <i>Golf</i> | \$2,310,730 | \$284,826 | | | | |
| Total | \$6,401,158 | \$789,023 | | | | |

Appendix C

General Fund Revenues and Background

Total FY 2011/12 General Fund estimated revenues total \$15,824,848, which is \$199,789, or 0.6% higher than total estimated revenues for FY 2010/11. This projection is consistent with the economic assumption that the effects of the recession that began in 2008 will linger through FY 2011/12.

General Fund Revenues, FY 2010/11 Total = \$15,824,848



Nearly two-thirds of general Fund revenues (61%) comes from three sources: property taxes, transient occupancy tax, and sales taxes. This section provides additional background and forecast information for these revenues.

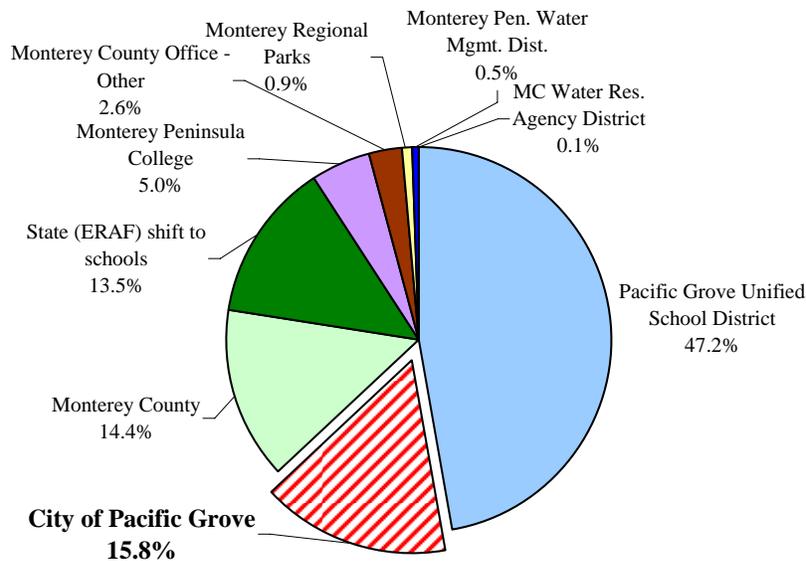
Property Tax

Description. Property tax is an ad valorem tax (based on value) imposed on real property (land and permanently attached improvements such as buildings) and personal (movable) property. Proposition 13, adopted by California voters on June 6, 1978, created a comprehensive system for the assessment and limitation of real property taxes. Property owners pay the tax based on their real property's adjusted assessed full value. Proposition 13 set the FY 1975-76 assessed

values as the base year from which future annual inflationary assessed value increases would grow (not to exceed 2% for any given year). The County Assessor also re-appraises each real property parcel when there are purchases, construction, or other statutorily defined, “changes in ownership.” Proposition 13 limits the property tax rate to 1% of each property’s full value plus overriding rates to pay voters’ specifically approved indebtedness. Property taxes are the City’s single largest revenue source, comprising approximately 26% of total FY 2011/12 projected revenues, or \$4.0 million.

The City of Pacific Grove receives approximately 16 cents of every dollar of property tax paid (see graph below). Monterey County and the Pacific Grove Unified School District receive most of the revenue from property taxes assessed on real property located in the City.

Property Tax Allocation Among Jurisdictions

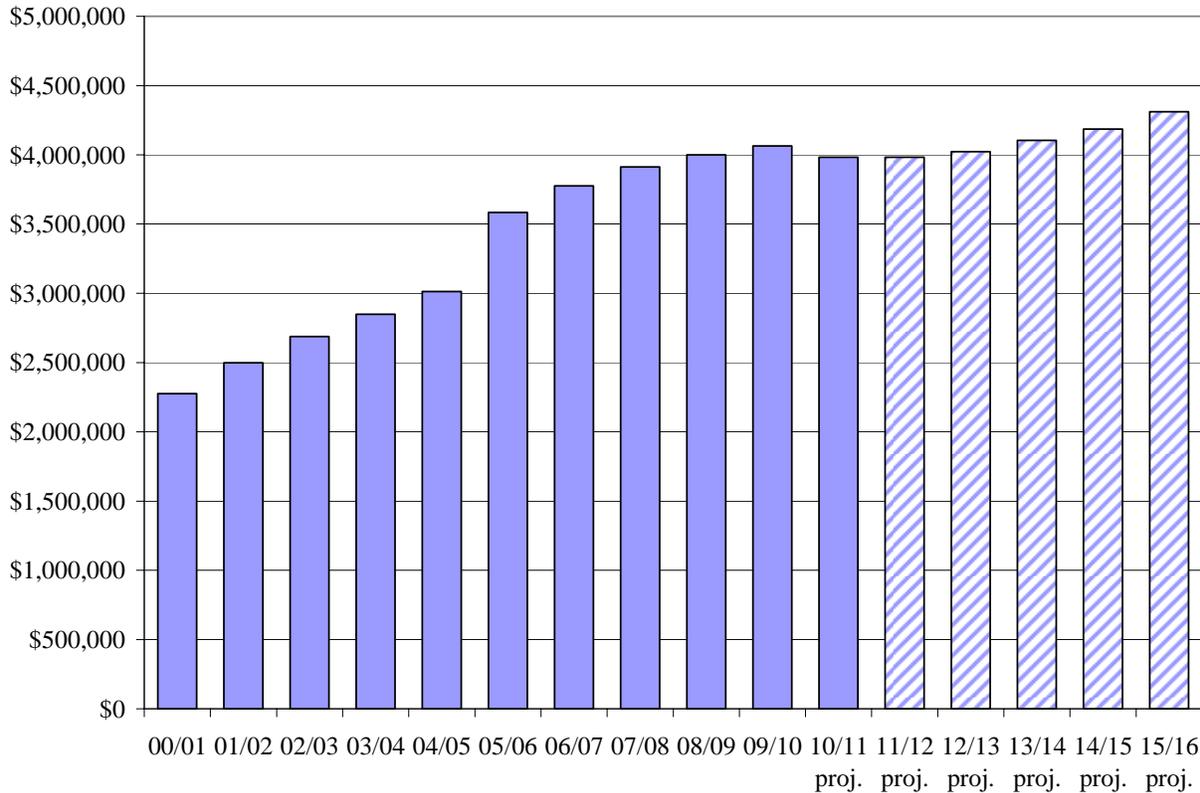


Proposition 13 (Section 1. Article XIII A of the State Constitution) transferred control and accountability for property tax rates from city and county government to the State Government. It allows the State legislature to apportion the property tax collections among the various cities, counties, and special districts “according to law.” In the late 1970s the State Legislature settled on an allocation method under which each local government’s percentage share of property taxes was the same as that government’s prorated share of the entire county’s property taxes in the mid-1970s. Beginning in 1992, the legislature reduced city allocations through the ERAF I and ERAF II legislation so that millions of dollars in City property taxes were transferred to the schools. In FY 2003/04, to deal with the State’s fiscal crisis the legislature adopted ERAF III, which resulted in another allocation change that caused the City of Pacific Grove to lose \$418,000 between FY 2004/05 and FY 2005/06.

California voters passed Proposition 1A on November 4, 2004 giving California cities some relief from future State tinkering with traditionally local revenues. The State Legislature can only change city property tax allocations in emergencies and by a two-thirds vote in both

legislative bodies, and then for only two years before the revenue has to be repaid. While not perfect, these provisions help reduce the City’s revenue uncertainty.

**Property Tax History and Forecast
FY 2000/01 – FY 2015/16 (projected)**



Forecast. Property tax revenues are projected to total \$3,982,664 in FY 2011/12, which equates to 26% of the City’s General Fund. This amount is even with the amount estimated to be received in FY 2010/11. The overall projection remains driven by “secured” property tax, which is the portion commonly understood by taxpayers as “property tax.” After two years of projected recessionary effects of the housing market, property taxes are expected to gradually return to average historic growth rates of 3% per year.

Sales and Use Tax

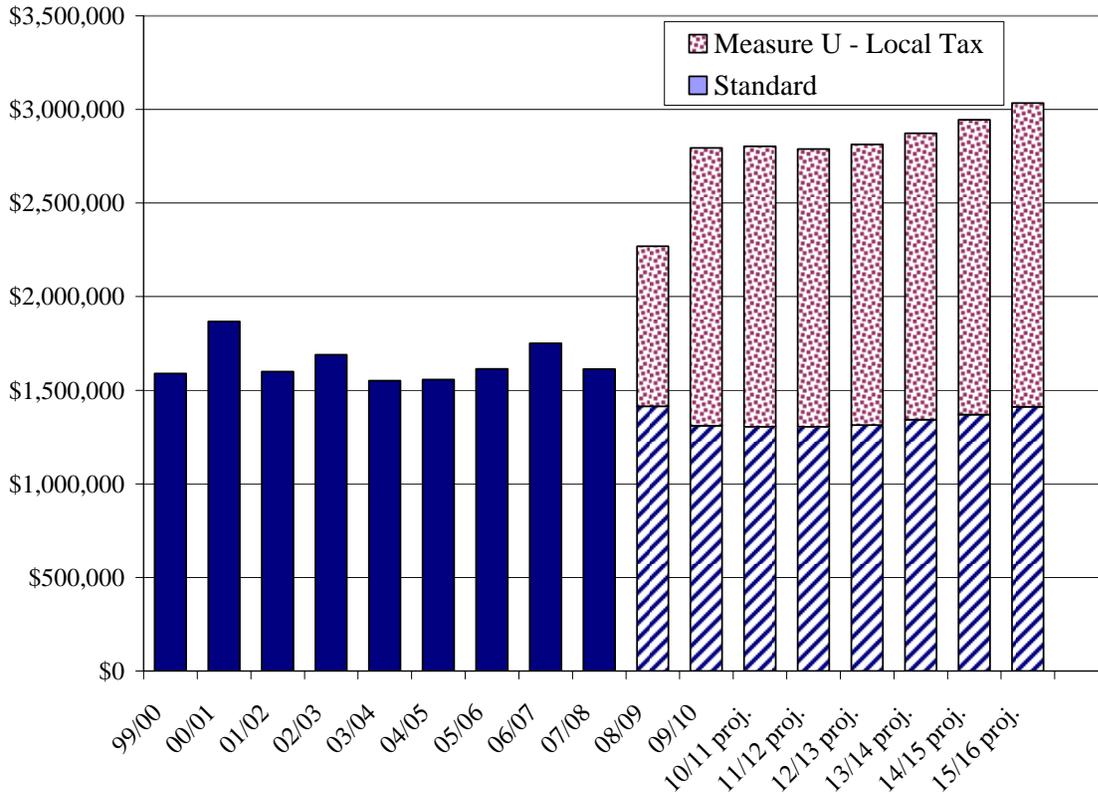
Description. The City receives two types of sales tax. The first is the statewide “Bradley-Burns” statutory sales tax. Locally, this tax rate is 8.25%. The second type is a local transactions and use tax adopted by Pacific Grove voters in June 2008, assessed at 1.00% of transaction value. Both types of taxes are collected on the sale of taxable goods within Pacific Grove. Additionally, use tax is the corresponding tax on transactions involving taxable goods purchased out of state for use in Pacific Grove. Sales and Use taxes are collected by the State which then pays local government their respective share. Combined, sales and use taxes (collectively, “Sales Taxes” in the budget) are the City’s third-largest revenue source and comprise about 17% of FY 2011/12 projected General Fund revenues.

With regard to the statutory sales tax, the City receives one cent of the 8.25 cents paid on every dollar of purchase price. Of the one cent, 75% comes directly from sales and use tax, and 25% comes from property tax “replacement” from the state. In March 2004, California voters passed Proposition 57 approving the sale of State Economic Recovery Bonds. The bond proceeds were used to fund the State’s cash-flow deficit and avert an operational financial crisis. To issue the bonds the State needed a steady revenue source it could pledge to secure its payments – like sales taxes. To solve its problem, the State enticed cities and other local governments into an agreement known as the “triple flip.” Under the “triple flip” the State’s bonds are secured by a quarter cent increase in the State’s share of sales tax with a corresponding decrease in local governments’ share of sales tax (there was no sales tax rate change). To compensate for the loss, local governments receive additional real property taxes, that would otherwise go to the schools (who will receive State General Fund payments), until the State’s Economic Recovery Bonds are repaid. The additional property taxes replace the lost sales taxes on a dollar for dollar basis.

In 2008, Pacific Grove voters approved Measure U, which enacted a 1.0% sales tax (technically a district tax) which applies only to purchases in Pacific Grove. Due to the rules governing district taxes, the City now realizes sales tax revenues from automobile purchases by Pacific Grove residents.

Sales Tax History and Forecast

FY 2000/01 – FY 2015/16 (projected)

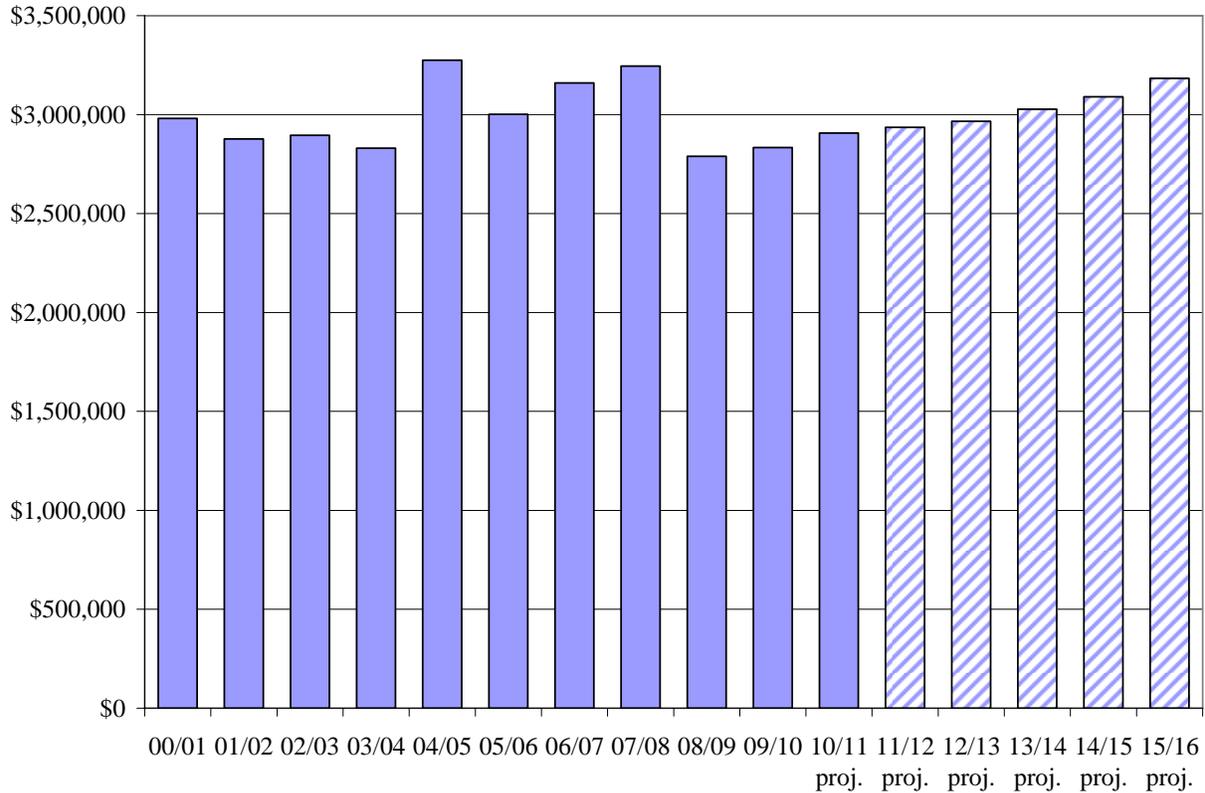


Forecast. FY 2009/10 revenues from the statutory sales tax, including the triple flip replacement, is projected to total \$1,304,133, which is identical to the estimate for the current year. For General Fund revenue projection purposes, sales tax has two components: the local retail economic base and the property tax replacement related to the triple flip. The local transactions and use portion of the sales tax is projected to total \$1,484,235. The City also receives sales tax revenue related to State Proposition 172, which is restricted to public safety purposes. These funds are received in a special revenue fund used to pay for 9-1-1 dispatch services rendered by Monterey County.

Transient Occupancy Tax

Description. The Transient Occupancy Tax (TOT) is charged on hotel and motel room occupancies of fewer than 30 days. It is paid by hotel and motel customers in addition to the room rate so that visitors to Pacific Grove may contribute to the cost of the public services they enjoy during their stay. Pacific Grove’s 10% room tax rate is on par with most communities on the Monterey Peninsula. Seaside’s rate is 12% and unincorporated Monterey County’s is 10.5%.

Transient Occupancy Tax History and Forecast
FY 2000/01 – FY 2015/16 (projected)



Forecast: TOT revenues are estimated to be relatively flat in FY 2011/12, and then to grow very gradually over the forecast period.

General Fund Revenue Detail

| Acct. | Name | 09/10 Actual | 10/11 Estimate | 11/12 Projection |
|-------------|--|------------------|------------------|---------------------|
| 4001 | Prop. Tax - secured | 3,623,837 | 3,551,360 | 3,551,360 |
| 4002 | Prop. Tax - unsecured | 150,305 | 147,299 | 147,299 |
| 4003 | Prop. Tax - supplemental | 43,465 | 42,596 | 42,596 |
| 4004 | Prop. Tax - prior period secured | 220,586 | 216,174 | 216,174 |
| 4005 | Prop. Tax - prior period unsecured | 1,910 | 1,872 | 1,872 |
| 4378 | Homeowners' Prop. Tax Relief (HOPT) | 23,840 | 23,363 | 23,363 |
| | Property tax - total | 4,063,943 | 3,982,664 | 3,982,664 |
| 4312 | Prop. Tax - State takeaway | 0 | 0 | 0 |
| 4141 | Real Estate Transfer Tax | 73,156 | 60,000 | 60,000 |
| 4101 | Sales and Use Tax | 1,027,825 | 1,007,269 | 1,007,269 |
| 4102 | Property Tax - ST Triple Flip replacem | 282,728 | 296,864 | 296,864 |
| | Sales and Use Tax - Total | 1,310,553 | 1,304,133 | 1,304,133 |
| 4103 | Sales Tax - Measure U | 1,484,235 | 1,499,077 | 1,484,235 |
| 4121 | Business License Tax | 303,051 | 340,000 | 391,000 |
| NEW | Business License Admin. Fee | | | 45,000 |
| 4123 | Transient Use License | 12,550 | 20,000 | 20,600 |
| 4131 | Franchise Tax - Gas and Electric | 101,384 | 102,398 | 103,422 |
| 4132 | Franchise Tax - Refuse Collection | 398,093 | 406,055 | 410,115 |
| 4133 | Franchise Tax - Cable TV | 229,910 | 229,910 | 230,000 |
| 4134 | Franchise Tax - Sewer | 0 | | 0 |
| 4135 | Franchise Tax - Water | 76,433 | 76,433 | 84,076 |
| | Franchise Taxes | 805,820 | 814,796 | 827,614 |
| 4151 | Utility User Tax - Gas and Electric | 703,878 | 710,917 | 718,026 |
| 4152 | Utility User Tax - Telephone | 338,684 | 345,458 | 348,912 |
| 4153 | Utility User Tax - Water | 176,881 | 180,419 | 198,460 |
| 4154 | Utility User Tax - Cable TV | 215,062 | 219,363 | 221,557 |
| | Utility User Taxes | 1,434,505 | 1,456,156 | 1,486,956 |
| 4163 | Residential vacation rental TOT | 56,986 | 130,000 | 131,300 |
| 4161 | Standard TOT | 2,776,894 | 2,776,894 | 2,804,663 |
| 4161 | Transient Occupancy Tax | 2,833,880 | 2,906,894 | 2,935,963 |
| 4330 | Motor Vehicle-in Lieu fee (VLF) | 1,247,821 | 1,247,821 | 1,247,821 |
| 4426 | Parking enforcement Muni Code fines | 75,728 | 111,000 | 122,100 |
| 4427 | DMV parking collections | 19,517 | 33,000 | 36,300 |
| 4428 | Parking meter fees | 194,149 | 210,000 | 277,000 |
| 4205 | Parking lot permit fees | 12,033 | 17,000 | 33,000 |
| | Parking revenue | 301,427 | 371,000 | 468,400 |

| Acct. | Name | 09/10 Actual | 10/11 Estimate | 11/12 Projection |
|-------|--------------------------------------|----------------|----------------|---------------------|
| 4203 | Construction Permit Fees | 392,403 | 340,000 | 340,000 |
| 4401 | Use Permits and Zoning Fees | 36,272 | 45,000 | 69,000 |
| 4402 | Zoning Enforcement / ARB | 34,621 | 34,621 | 88,000 |
| 4403 | Sign Permit Fees | 5,478 | 5,478 | 1,000 |
| 4404 | Plan Check Fees | 160,341 | 115,000 | 115,000 |
| 4405 | Sales, Maps, and Publication Fees | 6 | 6 | 6 |
| 4406 | Photo Copy Fees | 3,703 | 3,993 | 3,700 |
| 4407 | Enviro. Review Initial Fees | 0 | 3,000 | 10,000 |
| 4413 | Long-range planning fee | 87,835 | 15,000 | 0 |
| 4414 | In-lieu water fees | 36,622 | 0 | 0 |
| 4754 | Historic preservation deposits | 659 | 0 | 2,000 |
| | Code enforcement fines | 0 | 0 | 15,000 |
| | Development revenues | 757,940 | 562,098 | 643,706 |
| 4310 | POST reimbursement | 7,897 | 7,000 | 10,000 |
| 4313 | State booking fee reimbursement | 0 | 0 | 0 |
| 4421 | Police Special Services | 10,430 | 12,000 | 8,000 |
| 4422 | DUI Cost Recovery | 2 | 0 | 0 |
| 4423 | Registration Search Services | 0 | 0 | 0 |
| 4501 | Vehicle code fines | 24,540 | 25,767 | 30,000 |
| 4502 | Other fines and forfeitures | 17,165 | 12,000 | 15,000 |
| NEW | False alarm response fee | | | 2,500 |
| 4424 | Booking Fee Reimbursement | 0 | 0 | 0 |
| 4204 | Dog licenses | 8,908 | 8,000 | 8,000 |
| 4425 | Animal shelter fee and charge | 2,630 | 2,100 | 2,100 |
| | Police-related revenues | 71,572 | 66,867 | 75,600 |
| 4351 | Fire aid reimbursement | 0 | 0 | 0 |
| 4435 | Fire response fees | 0 | 0 | 0 |
| 4436 | Fire inspection/permit/alarm fees | 12,045 | 10,000 | 10,000 |
| 4437 | Fire plan check fees | 6,360 | 6,000 | 6,000 |
| 4440 | Fire service to Carmel fees | 0 | 0 | 0 |
| | Fire-related revenues | 18,405 | 16,000 | 16,000 |
| 4445 | Public works fees and charges | 49,463 | 90,000 | 50,000 |
| 4337 | Highway Maintenance Reimbursement | 7,756 | 2,000 | 2,000 |
| 4605 | Forestry donations | 0 | 0 | 0 |
| NEW | Heavy vehicle impact fee | | | 25,000 |
| | Public works-related revenues | 57,219 | 92,000 | 77,000 |
| 4317 | California Library Services Act | 1,021 | 1,000 | 1,000 |
| 4455 | Library fines and fees | 14,652 | 18,000 | 20,000 |
| 4335 | State library grant | 0 | 0 | 5,000 |
| 4456 | Sale of used books | 0 | 0 | 0 |
| | Library donations | 0 | 0 | 0 |
| | Library-related revenues | 15,673 | 19,000 | 26,000 |

| | | | |
|--|-------------------|-------------------|-------------------|
| 4462 Recreation program fees and charges | 68,260 | 75,000 | 75,000 |
| 4464 Tennis fees | 3,600 | 3,600 | 3,600 |
| 4465 Special event fees | 19,037 | 35,000 | 35,000 |
| 4670 Recreation facility rents | 119,150 | 105,000 | 115,000 |
| 4635 Recreation program donations | 0 | 0 | 0 |
| Recreation-related revenues | 210,047 | 218,600 | 228,600 |
| Transfer from Golf Fund (greens fees) | 63,000 | 22,406 | 22,406 |
| Transfer from Golf Fund (pro shop) | 7,000 | 2,490 | 2,490 |
| Total transfers from Golf Fund | 70,000 | 24,895 | 24,896 |
| 4311 SB 90 reimbursement | 7,897 | 7,762 | 50,000 |
| 4201 Misc. licenses and permits | 9,155 | 10,000 | 10,000 |
| 4513 Misc. revenues | 5,247 | 115,235 | 10,000 |
| 4516 Fuel sales to district | 5,208 | 5,000 | 5,000 |
| 4665 Bath House restaurant concessions | | 30,000 | 18,000 |
| 4667 Beach snack bar concession | 13,546 | 5,000 | 10,000 |
| 4669 Adventures by the sea concessions | 12,150 | 12,150 | 0 |
| 4672 Comm site lease | 8,633 | 6,000 | 6,000 |
| 4674 City hall facilities | | 0 | 0 |
| 4751 Refunds and rebates | 13,337 | 0 | 0 |
| 4921 Sales of used equipment | 937 | 2,000 | 2,000 |
| 4314 Dept. of conserv. beverage | 5,000 | 5,000 | 5,000 |
| Miscellaneous revenues | 81,110 | 198,147 | 116,000 |
| 4651 Interest earnings | 16,998 | 65,000 | 65,000 |
| 4702 Mechanical dept. fees and charges | 5,000 | 5,000 | 5,000 |
| 4706 Indirect cost reimbursement | 337,291 | 449,640 | 449,640 |
| 4931 Interfund operating transfers | | 0 | 0 |
| Transfers in from other funds | 342,291 | 454,640 | 454,640 |
| 4999 Prior period adjustments | | | |
| GRAND TOTAL | 15,512,196 | 15,719,788 | 15,965,350 |

Appendix D

Authorized Staffing Allocation

| | | | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|--|----------|-----------------------------------|------------|------------|-------------|
| Dpt | Division | Positions | FTE% | FTE % | FTE % |
| City Council | | | | | |
| 10 | 101 | COUNCILMEMBER | 3.00 | 3.00 | 3.00 |
| | | MAYOR | 0.50 | 0.50 | 0.50 |
| | | Part-time | 3.50 | 3.50 | 3.50 |
| TOTAL: CITY COUNCIL | | | 3.50 | 3.50 | 3.50 |
| City Manager/Human Resources/City Clerk | | | | | |
| 12 | 121 | CITY MANAGER | 1.00 | 1.00 | 1.00 |
| | | DEPUTY CITY MANAGER | 1.00 | 0.00 | 0.00 |
| | | MANAGEMENT ANALYST | 0.00 | 1.00 | 1.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.00 | 0.10 |
| | | DEPUTY CITY CLERK | 1.00 | 0.00 | 0.00 |
| | | CITY CLERK | 0.00 | 1.00 | 1.00 |
| | | OFFICE ASSISTANT II | 0.00 | 0.50 | 0.00 |
| | | Full-Time | 3.00 | 3.50 | 3.10 |
| 12 | 121 | OFFICE ASSISTANT II | 0.00 | 0.00 | 0.50 |
| | | Part-time | 0.00 | 0.00 | 0.50 |
| TOTAL: CITY MANAGER/HR/CITY CLERK | | | 3.00 | 3.50 | 3.60 |
| Finance/Info Systems/Risk Management | | | | | |
| 13 | 131 | DEPUTY CITY MANAGER | 0.00 | 0.50 | 0.50 |
| | | ACCOUNTING ASSISTANT II | 2.00 | 0.00 | 0.00 |
| | | ACCOUNTING ASSISTANT III | 0.00 | 2.00 | 2.00 |
| | | ASSISTANT FINANCE OFFICER | 1.00 | 0.70 | 0.70 |
| | | DIRECTOR OF MANAGEMENT AND BUDGET | 1.00 | 0.00 | 0.00 |
| | | SENIOR ACCOUNTANT | 1.00 | 1.00 | 1.00 |
| | | OFFICE ASSISTANT II | 1.00 | 0.50 | 0.50 |
| | | Full-Time | 6.00 | 4.70 | 4.70 |
| 13 | 131 | ACCOUNTANT | 0.00 | 0.50 | 0.50 |
| | | Part-Time | 0.00 | 0.50 | 0.50 |
| TOTAL: FINANCE/INFO SYSTEMS/RISK MANAGEMENT | | | 6.00 | 5.20 | 5.20 |

| | | | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|---|-----|----------------------------------|------------|------------|------------|
| Community Development | | | | | |
| 20 | 201 | ASSOCIATE PLANNER | 1.00 | 1.00 | 1.00 |
| | | ASSISTANT PLANNER | 0.00 | 1.00 | 1.00 |
| | | CHIEF PLANNER | 1.00 | 1.00 | 1.00 |
| | | OFFICE ASSISTANT II | 2.00 | 0.50 | 1.00 |
| | | SENIOR PLANNER | 2.00 | 1.00 | 1.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.15 | 0.25 |
| | | ENVIRONMENTAL PROGRAMS MANAGER | 0.00 | 0.67 | 0.33 |
| | | SENIOR PLANNER- HOUSING | 0.00 | 0.00 | 0.00 |
| | 202 | SENIOR PLANNER- HOUSING | 0.20 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.06 | 0.05 |
| | 204 | SENIOR PLANNER- HOUSING | 0.40 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.49 | 0.05 |
| | 206 | SENIOR PLANNER HOUSING | 0.00 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.02 | 0.40 |
| | 209 | SENIOR PLANNER- HOUSING | 0.00 | 0.00 | 0.00 |
| | 210 | SENIOR PLANNER- HOUSING | 0.27 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.20 | 0.00 |
| | 611 | SENIOR PLANNER- HOUSING | 0.13 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.00 | 0.00 |
| Full-Time | | | 7.00 | 6.09 | 6.08 |
| | 201 | CODE COMPLIANCE AID | 0.00 | 0.00 | 0.50 |
| | | CODE COMPLIANCE OFFICER | 0.00 | 0.00 | 0.50 |
| | | STUDENT INTERN | 1.00 | 1.00 | 0.50 |
| | 202 | HOUSING REHABILITATION INSPECTOR | 0.20 | 0.20 | 0.05 |
| | 203 | PLANNING AID -HOUSING | 0.34 | 0.34 | 0.00 |
| | 204 | PLANNING AID -HOUSING | 0.66 | 0.66 | 0.00 |
| | 206 | PLANNING AID -HOUSING | 0.66 | 0.66 | 0.00 |
| | | HOUSING REHABILITATION INSPECTOR | 0.00 | 0.00 | 0.10 |
| | 209 | HOUSING REHABILITATION INSPECTOR | 0.80 | 0.80 | 0.00 |
| Part-Time | | | 3.66 | 3.66 | 1.65 |
| TOTAL: COMMUNITY DEVELOPMENT DEPT. | | | 10.66 | 9.75 | 7.73 |
| Police | | | | | |
| 30 | 301 | ANIMAL CONTROL OFFICER | 1.00 | 1.00 | 1.00 |
| | | PARKING ENFORCEMENT OFFICER/CSO | 2.00 | 2.00 | 2.50 |
| | | POLICE CHIEF | 1.00 | 1.00 | 1.00 |
| | | POLICE COMMANDER | 2.00 | 2.00 | 2.00 |
| | | POLICE CORPORALS | 4.00 | 4.00 | 4.00 |
| | | POLICE OFFICER | 10.00 | 11.00 | 11.00 |
| | | POLICE SERGEANT | 5.00 | 4.00 | 4.00 |
| | | POLICE SERVICES TECHNICIAN II | 1.00 | 3.00 | 3.00 |
| | | POLICE SERVICES TECHNICIAN I | 3.00 | 2.00 | 2.00 |
| | | RECORDS SUPERVISOR | 1.00 | 1.00 | 1.00 |
| | 304 | POLICE OFFICER- SLESF | 1.00 | 0.00 | 0.00 |
| Full-Time | | | 31.00 | 31.00 | 31.50 |
| | 301 | CROSSING GUARD | 0.50 | 0.50 | 1.00 |
| | | PARKING ENFORCEMENT OFFICER P/T | 0.50 | 0.50 | 0.00 |
| | | POLICE RESERVE OFFICER | 2.50 | 2.50 | 3.50 |
| | | POLICE SERVICES TECHNICIAN I -PT | 0.50 | 0.50 | 0.00 |
| | | STUDENT INTERN | 0.50 | 0.50 | 0.00 |
| | | TRAFFIC ENGINEER | 0.48 | 0.48 | 0.25 |
| Part-Time | | | 4.98 | 4.98 | 4.75 |
| TOTAL: POLICE DEPARTMENT | | | 35.98 | 35.98 | 36.25 |

| Fire/Emergency Medical Services | | | | | |
|---|-----|-------------------------------------|-------------|-------------|-------------|
| 35 | 351 | ADMINISTRATIVE SECRETARY II - FIRE | 0.00 | 0.00 | 0.00 |
| | | OFFICE ASSISTANT II | 0.00 | 0.00 | 0.00 |
| | | ASSISTANT FIRE CHIEF | 0.00 | 0.00 | 0.00 |
| | | ENGINE CAPTAIN | 0.00 | 0.00 | 0.00 |
| | | FIRE CHIEF | 0.00 | 0.00 | 0.00 |
| | | FIRE ENGINEER | 0.00 | 0.00 | 0.00 |
| | | FIRE MARSHAL/DIVISION CHIEF | 0.00 | 0.00 | 0.00 |
| | | FIRE STATION CAPTAIN | 0.00 | 0.00 | 0.00 |
| | | FIREFIGHTER | 0.00 | 0.00 | 0.00 |
| Full-Time | | | 0.00 | 0.00 | 0.00 |
| | 351 | FIRE CLERK I | 0.00 | 0.00 | 0.00 |
| | | FIRE PREVENTION OFFICER | 0.00 | 0.00 | 0.00 |
| | 352 | HYPERBARIC CHAMBER TECH * | 0.25 | 0.25 | 0.25 |
| Part-Time | | | 0.25 | 0.25 | 0.25 |
| | 351 | PAID ON-CALL FIREFIGHTER | 0.00 | 0.00 | 0.00 |
| Part-Time | | | 0.00 | 0.00 | 0.00 |
| TOTAL: FIRE/EMERGENCY MEDICAL SERVICES * | | | 0.25 | 0.25 | 0.25 |
| Library | | | | | |
| 40 | 401 | SENIOR LIBRARIAN | 1.00 | 1.00 | 1.00 |
| | | LIBRARIAN II | 0.00 | 0.00 | 1.00 |
| | | LIBRARY ASSISTANT I | 1.00 | 1.00 | 1.00 |
| | | SENIOR LIBRARY ASSISTANT | 2.00 | 2.00 | 2.00 |
| Full-Time | | | 4.00 | 4.00 | 5.00 |
| | 401 | LIBRARIAN I | 0.00 | 0.50 | 1.00 |
| | | ADMINISTRATIVE SECRETARY I | 0.00 | 0.00 | 0.00 |
| | | LIBRARIAN II | 0.75 | 0.75 | 0.00 |
| | | LIBRARY ASSISTANT I | 1.00 | 1.00 | 3.00 |
| | | LIBRARY ASSISTANT II | 0.50 | 0.00 | 0.00 |
| | | SENIOR LIBRARY ASSISTANT | 0.00 | 0.00 | 0.00 |
| | | OFFICE ASSISTANT I | 0.00 | 0.50 | 0.50 |
| | | SHELVER/VOLUNTEER COORDINATOR | 0.50 | 0.00 | 0.00 |
| Part-Time | | | 2.75 | 2.75 | 4.50 |
| TOTAL: LIBRARY DEPARTMENT | | | 6.75 | 6.75 | 9.50 |
| Museum | | | | | |
| 41 | 411 | ASSISTANT MUSEUM CURATOR | 0.00 | 0.00 | 0.00 |
| | | MUSEUM DIRECTOR | 0.00 | 0.00 | 0.00 |
| | | MUSEUM MANAGER/EXHIBITS COORDINATOR | 1.00 | 0.00 | 0.00 |
| Full-Time | | | 1.00 | 0.00 | 0.00 |
| | | MAINT WORKER I - MUSEUM | 0.00 | 0.00 | 0.00 |
| | | PROGRAM COORDINATOR - MUSUEM | 0.50 | 0.00 | 0.00 |
| Part-Time | | | 0.50 | 0.00 | 0.00 |
| TOTAL MUSEUM DEPARTMENT | | | 1.50 | 0.00 | 0.00 |

| | | | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|---------------------------------------|-----|--|------------|------------|--------------|
| Recreation | | | | | |
| 42 | 421 | SENIOR RECREATION COORDINATOR | 1.00 | 1.00 | 1.00 |
| | | OFFICE ASSISTANT II | 0.50 | 0.50 | 0.50 |
| | | RECREATION COORDINATOR I | 0.00 | 0.00 | 0.75 |
| | | DEPUTY CITY MANAGER | 0.00 | 0.00 | 0.10 |
| Full-Time | | | 1.50 | 1.50 | 2.35 |
| | 421 | ASSISTANT PROGRAM COORDINATOR | 0.50 | 0.50 | 0.50 |
| | | RECREATION COORDINATOR I | 0.75 | 0.75 | 0.75 |
| | | COMMUNITY CENTER ATTENDANT | 1.00 | 1.00 | 1.00 |
| | | DESK ATTENDANT | 0.00 | 0.00 | 0.00 |
| | | PLAYGROUND LEADER | 0.50 | 0.50 | 0.50 |
| | | POOL INSTRUCTOR/LIFEGUARD | 3.00 | 3.00 | 3.00 |
| | | POOL MANAGER | 0.50 | 0.50 | 0.50 |
| | | PRE-SCHOOL AID | 0.50 | 0.50 | 0.50 |
| | | PRE-SCHOOL DIRECTOR | 0.50 | 0.50 | 0.50 |
| | | PRE-SCHOOL TEACHER | 1.00 | 1.00 | 1.00 |
| | | PROGRAM COORDINATOR- REC | 0.00 | 0.00 | 0.00 |
| | | PROGRAM SPECIALIST -REC (30 HR.) | 0.75 | 0.75 | 0.00 |
| | | SENIOR PLAYGROUND LEADER | 1.00 | 1.00 | 1.00 |
| | | SENIOR RECREATION LEADER | 0.00 | 0.00 | 0.00 |
| | | SLOW PITCH UMPIRES | 0.00 | 0.00 | 0.00 |
| | | SOCKO UMPIRES/YOUTH SPORTS | 0.50 | 0.50 | 0.50 |
| | | YOUTH SPORTS REFEREE | 0.00 | 0.00 | 0.00 |
| | | YOUTH SPORTS REFEREE -REC | 0.00 | 0.00 | 0.00 |
| Part-Time | | | 10.50 | 10.50 | 9.75 |
| TOTAL: RECREATION | | | 12.00 | 12.00 | 12.10 |
| Public Works | | | | | |
| 50 | 501 | PUBLIC WORKS SUPERINTENDANT | 0.65 | 0.65 | 0.62 |
| | | DEPUTY CITY MANAGER | 0.00 | 0.50 | 0.35 |
| | | ENVIRONMENTAL PROGRAMS MANAGER | 0.00 | 0.00 | 0.20 |
| | | MANAGEMENT ANALYST | 0.55 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.00 | 0.15 |
| | | OFFICE ASSISTANT II | 0.00 | 0.65 | 0.80 |
| | 502 | EQUIPMENT MECHANIC I | 1.00 | 1.00 | 1.00 |
| | | EQUIPMENT MECHANIC II | 1.00 | 1.00 | 1.00 |
| | 503 | MAINT FIELD SUPERVISOR - BLDG & GROUNDS | 1.00 | 1.00 | 1.00 |
| | | SENIOR MAINTENANCE WORKER | 0.00 | 1.00 | 1.00 |
| | | MAINT WORKER II - BLDG & GROUNDS | 5.75 | 2.80 | 2.80 |
| | | MAINT WORKER I - CEMETERY | 0.00 | 1.00 | 1.00 |
| | 505 | MAINT FIELD SUPERVISOR - STREETS | 0.70 | 0.65 | 0.65 |
| | | MAINT WORKER II - STREETS | 1.40 | 1.30 | 1.30 |
| | | SENIOR MAINTENANCE WORKER - STREETS | 0.70 | 0.65 | 0.65 |
| | 508 | MAINT WORKER II - STREETS | 0.60 | 0.30 | 0.30 |
| | | MAINT FIELD SUPERVISOR - STREETS | 0.30 | 0.30 | 0.30 |
| | | SENIOR MAINTENANCE WORKER - STREETS | 0.30 | 0.60 | 0.60 |
| | 510 | MAINT WORKER II - BLDG & GROUNDS | 0.00 | 0.20 | 0.20 |
| | 511 | PUBLIC WORKS SUPERVISOR | 0.00 | 0.00 | 0.00 |
| | 512 | PUBLIC WORKS SUPERINTENDANT | 0.05 | 0.05 | 0.05 |
| | | ENVIRONMENTAL PROGRAMS MANAGER | 0.00 | 0.23 | 0.23 |
| | | MAINT FIELD SUPERVISOR - SEWER | 0.00 | 0.00 | 0.20 |
| | | SENIOR MAINT. WORKER | 0.00 | 0.00 | 0.05 |
| | 513 | ARBORIST | 1.00 | 1.00 | 1.00 |
| Full-Time | | | 15.00 | 14.88 | 15.45 |
| | 503 | MAINTENANCE WORKER I - PT BLDG & GROUNDS | 1.50 | 1.50 | 1.50 |
| | 509 | TRAFFIC ENGINEER | 0.52 | 0.52 | 0.25 |
| Part-Time | | | 2.02 | 2.02 | 1.75 |
| TOTAL: PUBLIC WORKS DEPARTMENT | | | 17.02 | 16.90 | 17.20 |

| | | | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|-------------------------------|-----|----------------------------------|------------|------------|------------|
| Cemetery | | | | | |
| 60 | 601 | OFFICE ASSISTANT II | 0.00 | 0.25 | 0.00 |
| | | MANAGEMENT ANALYST | 0.30 | 0.00 | 0.00 |
| | | MAINT. WORKER II - CEMETERY | 1.00 | 1.00 | 1.00 |
| Full-Time | | | 1.30 | 1.25 | 1.00 |
| | 601 | CEMETERY OFFICE ASSISTANT | 0.00 | 0.00 | 0.50 |
| | | MAINTENANCE WORKER I - CEMETERY | 0.50 | 0.50 | 0.00 |
| Part-Time | | | 0.50 | 0.50 | 0.50 |
| TOTAL: CEMETERY | | | 1.80 | 1.75 | 1.50 |
| Sewer | | | | | |
| 61 | 611 | ENVIRONMENTAL PROGRAMS MANAGER | 0.00 | 0.00 | 0.00 |
| | | MAINT FIELD SUPERVISOR - SEWER | 1.00 | 1.00 | 0.80 |
| | | MAINT FIELD SUPERVISOR - STREETS | 0.00 | 0.05 | 0.05 |
| | | MAINT WORKER I - SEWER | 1.00 | 0.00 | 0.00 |
| | | MAINT WORKER I - STREETS | 0.00 | 0.00 | 0.00 |
| | | MAINT WORKER II - STREETS | 0.00 | 0.10 | 0.05 |
| | | MAINTENANCE WORKER II-SEWER | 1.00 | 0.05 | 0.00 |
| | | PUBLIC WORKS SUPERINTENDANT | 0.30 | 0.30 | 0.30 |
| | | SENIOR MAINT. WORKER | 0.00 | 1.00 | 1.05 |
| | | MANAGEMENT ANALYST | 0.15 | 0.00 | 0.00 |
| | | SENIOR PLANNER- HOUSING | 0.13 | 0.00 | 0.00 |
| | | HOUSING PROGRAM COORDINATOR | 0.00 | 0.08 | 0.00 |
| | | DEPUTY CITY MANAGER | 0.00 | 0.00 | 0.05 |
| | | OFFICE ASSISTANT II | 0.00 | 0.20 | 0.20 |
| | 613 | ENVIRONMENTAL PROGRAMS MANAGER | 0.00 | 0.00 | 0.24 |
| | | PUBLIC WORKS SUPERINTENDANT | 0.00 | 0.00 | 0.03 |
| | | MAINT FIELD SUPERVISOR - SEWER | 0.00 | 0.00 | 0.07 |
| | | GRANTS MANAGER | 0.00 | 0.00 | 0.00 |
| | | SENIOR ACCOUNTANT | 0.00 | 0.00 | 0.02 |
| Full-Time | | | 3.58 | 2.78 | 2.86 |
| | 611 | MAINT WORKER I - SEWER | 0.00 | 0.00 | 2.00 |
| Part-Time | | | 0.00 | 0.00 | 2.00 |
| TOTAL: SEWER | | | 3.58 | 2.78 | 4.86 |
| Golf | | | | | |
| 62 | 621 | GOLF COURSE SUPERINTENDENT | 1.00 | 1.00 | 1.00 |
| | | MAINT FIELD SUPERVISOR - GOLF | 0.00 | 1.00 | 1.00 |
| | | MAINT WORKER I - GOLF | 0.00 | 0.00 | 0.00 |
| | | MAINT WORKER II - GOLF | 7.00 | 7.00 | 7.00 |
| | | GOLF COURSE SUPERVISOR | 1.00 | 0.00 | 0.00 |
| | 624 | GOLF ASSISTANT | 0.00 | 0.00 | 0.00 |
| | | GOLF SERVICES ASSISTANT | 0.00 | 0.00 | 0.00 |
| | | GOLF SHOP SUPERVISOR/PRO | 1.00 | 1.00 | 1.00 |
| | | GOLF STARTER @ 0.75 | 0.00 | 0.00 | 0.00 |
| Full-Time | | | 10.00 | 10.00 | 10.00 |
| | 621 | MAINTENANCE WORKER I - PT GOLF | 0.50 | 0.00 | 0.00 |
| | | LIGHTHOUSE PROGRAM COORDINATOR | 0.00 | 0.50 | 0.50 |
| | 624 | GOLF STARTER @ 0.50 | 5.00 | 5.00 | 5.00 |
| | | GOLF COURSE MARSHAL | 3.00 | 3.00 | 3.00 |
| | | RANGE/CART SERVICES ATTENDANTS | 3.00 | 3.00 | 3.00 |
| Part-Time | | | 11.50 | 11.50 | 11.50 |
| TOTAL: GOLF DEPARTMENT | | | 21.50 | 21.50 | 21.50 |

| | | | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|------------------------------------|-----|---------------------------|------------|------------|---------------|
| Non-Departmental | | | | | |
| 70 | 701 | ASSISTANT FINANCE OFFICER | 0.00 | 0.15 | 0.15 |
| 71 | 702 | ASSISTANT FINANCE OFFICER | 0.00 | 0.15 | 0.15 |
| Full-Time | | | 0.00 | 0.30 | 0.30 |
| TOTAL NON-DEPARTMENTAL | | | 0.00 | 0.30 | 0.30 |
| | | | | | |
| Total Full-Time Employees | | | 83.38 | 80.00 | 82.34 |
| Total Part-Time Employees | | | 49.91 | 49.91 | 50.90 |
| | | | | | |
| Grand Total All Departments | | | 133.29 | 129.91 | 133.24 |

Appendix E

Budget Detail by Program and Fund City Council

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|---------------------|------------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| EXPENDITURES | | | | | |
| 5101 | BASE SALARY | 38,699 | 37,688 | 38,640 | 38,640 |
| 5121 | FICA-MEDICARE BENEFITS | 561 | 546 | 560 | 560 |
| 5122 | RETIREMENT (PERS) | 1,429 | 917 | 971 | 1,080 |
| 5124 | UNEMPLOYMENT COST | 14 | 14 | 14 | 14 |
| 5126 | WORKERS' COMPENSATION | 321 | 313 | 322 | 322 |
| 5130 | POB DEBT SERVICE | - | 1,109 | 1,145 | 1,321 |
| | Staffing subtotal | 41,024 | 40,587 | 41,652 | 41,937 |
| 5201 | CONTRACT SERVICES | 121,101 | 91,794 | 118,400 | 110,000 |
| 5215 | MEETING/TRAINING/TRAVEL | 7,476 | 2,960 | 6,000 | 6,000 |
| 5230 | INTERNAL SERVICE CHARGES | 10,699 | 11,597 | 24,801 | 17,535 |
| 5261 | SUBSCRIPTIONS, MEMB | 165,199 | 156,758 | 175,000 | 166,400 |
| 5291 | SPECIAL DEPT EXPENSE | 25,773 | 12,331 | 14,000 | 14,000 |
| 6603 | TRAN INTEREST | 2,755 | - | - | - |
| | Services subtotal | 333,003 | 275,440 | 338,201 | 313,935 |
| 5301 | OFFICE SUPPLIES | 338 | 582 | 500 | 500 |
| | Materials/supplies subtotal | 338 | 582 | 500 | 500 |
| 5401 | FUND TRANSFERS | 17,886 | 22,083 | 23,394 | 21,341 |
| | Transfers Subtotal | 17,886 | 22,083 | 23,394 | 21,341 |
| 5471 | CONTRIBUTIONS | 700 | - | 1,000 | 1,000 |
| | Other Subtotal | 700 | - | 1,000 | 1,000 |
| | Capital Subtotal | - | - | - | - |
| | Staffing Subtotal | 41,024 | 40,587 | 41,652 | 41,937 |
| | Non-Staffing Subtotal | 351,927 | 298,105 | 363,095 | 336,776 |
| | Section Subtotal | 392,951 | 338,692 | 404,747 | 378,713 |
| | Department total | 392,951 | 338,692 | 404,747 | 378,713 |

City Manager/Human Resources/City Clerk

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|--|------------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| 121 - City Manager/Human Resources/City Clerk | | | | | |
| 5101 | BASE SALARY | 379,008 | 273,959 | 374,703 | 358,036 |
| 5105 | PART-TIME SALARIES | - | - | - | 11,769 |
| 5121 | FICA-MEDICARE BENEFITS | 5,234 | 3,873 | 5,433 | 5,362 |
| 5122 | RETIREMENT (PERS) | 32,732 | 22,776 | 36,181 | 39,697 |
| 5123 | HEALTH INSURANCE COST | 8,557 | 7,027 | 4,540 | 4,734 |
| 5124 | UNEMPLOYMENT COST | 136 | 98 | 135 | 133 |
| 5126 | WORKERS' COMPENSATION | 3,167 | 2,253 | 3,125 | 3,084 |
| 5128 | OTHER EMPLOYEE BENEFITS | 3,176 | 2,173 | 6,068 | 5,941 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 2,584 | 1,846 | 4,200 | 3,780 |
| 5132 | POB DEBT SERVICE | 55,070 | 41,910 | 43,270 | 43,891 |
| | Staffing subtotal | 489,664 | 355,915 | 477,655 | 476,428 |
| 5201 | CONTRACT SERVICES | 39,473 | 53,180 | 30,000 | 30,000 |
| 5202 | PROF/CONSULTANT SERVICES | 21,940 | 10,270 | 50,000 | 35,000 |
| 5211 | POSTAGE | 303 | 176 | 2,000 | 2,000 |
| 5212 | TELEPHONE | 2,559 | 1,813 | 2,500 | 2,500 |
| 5215 | MEETING/TRAINING/TRAVEL | 2,822 | 6,880 | 5,000 | 5,000 |
| 5216 | ATTENDANCE COSTS | 1,474 | - | 6,000 | 6,000 |
| 5217 | TRAVEL, MEAL COSTS | 1,261 | 581 | 4,000 | 4,000 |
| 5219 | POST TRAINING | - | - | - | - |
| 5221 | ADVERTISING | 19,803 | 10,475 | 10,000 | 10,000 |
| 5224 | EQUIP REPAIR, MAINT | 3,878 | 3,515 | 4,000 | 4,000 |
| 5225 | OPERATING LEASES/EQUIPMENT | - | 416 | - | - |
| 5230 | INTERNAL SERVICE CHARGES | 15,058 | 9,470 | 18,147 | 27,213 |
| 5261 | SUBSCRIPTIONS, MEMB | 9,281 | 6,502 | 8,000 | 8,000 |
| 5291 | SPECIAL DEPT EXPENSE | 15,893 | 5,564 | 5,000 | 5,000 |
| 6603 | TRAN INTEREST | 4,516 | 1,298 | - | - |
| | Services subtotal | 138,261 | 110,140 | 144,647 | 138,713 |
| 5301 | OFFICE SUPPLIES | 9,816 | 7,118 | 5,000 | 4,000 |
| 5303 | BOOKS, PRINTED MATL | 2,710 | 1,418 | 3,000 | 1,500 |
| 5306 | OFFICE EQUIPMENT | 325 | 2,096 | 3,000 | 1,500 |
| 5309 | OTHER SUPPLIES | 8 | 210 | 1,000 | 1,000 |
| | Materials/supplies subtotal | 12,859 | 10,842 | 12,000 | 8,000 |
| 5401 | FUND TRANSFERS | 41,765 | 31,760 | 42,327 | 46,628 |
| | Transfers Subtotal | 41,765 | 31,760 | 42,327 | 46,628 |
| 6001 | EQUIPMENT | - | - | 2,000 | - |
| | Capital subtotal | - | - | 2,000 | - |
| | Staffing Budget | 489,664 | 355,915 | 477,655 | 476,428 |
| | Non-Staffing Budget | 192,885 | 152,742 | 200,974 | 193,341 |
| | Section total | 682,549 | 508,657 | 678,629 | 669,769 |
| 124 - Workplan Contingency | | | | | |
| 5201 | CONTRACT SERVICES | - | - | - | 152,136 |
| | Services Subtotal | - | - | - | 152,136 |
| | Section Total | - | - | - | 152,136 |
| | General Fund Total | 682,549 | 508,657 | 678,629 | 821,905 |

Community Development

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|--------------------------------------|-------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| 01 - General Fund | | | | | |
| PROGRAM REVENUES | | | | | |
| 4203 | CONSTRUCTION PERMITS | 320,521 | 394,563 | 287,971 | 340,000 |
| 4401 | USE PERMITS/ZONING FEES | 33,120 | 36,272 | 29,866 | 70,000 |
| 4402 | ZONING ENFORCEMENT/ARB | 43,661 | 34,621 | 22,890 | 88,000 |
| 4403 | SIGN PERMIT FEES-CDD | 7,287 | 5,478 | 8,967 | 1,000 |
| 4404 | PLAN CHECK FEES | 212,318 | 160,341 | 89,147 | 115,000 |
| 4405 | SALES, MAPS & PUBLICATION | - | 6 | 6 | 10 |
| 4406 | PHOTO COPY FEES | 3,380 | 3,703 | 3,993 | 3,700 |
| 4407 | ENVIRO REVIEW INITIAL | 5,572 | - | 3,000 | 10,000 |
| 4413 | LONG RANGE PLANNING FEE | 66,653 | 87,836 | 63,058 | 57,000 |
| 4414 | IN-LIEU WATER CONNECTION FEE | - | 36,622 | - | - |
| 4503 | CODE ENFORCEMENT | - | - | - | 15,000 |
| 4754 | HISTORIC PRESERVATION DEPOSIT | - | 659 | - | 2,000 |
| | Program revenues total | 692,512 | 760,101 | 508,898 | 701,710 |
| EXPENDITURES | | | | | |
| <i>201 - Planning & Building</i> | | | | | |
| 5101 | BASE SALARY | 488,083 | 444,187 | 426,011 | 409,662 |
| 5102 | OVERTIME | 7,512 | 2,165 | 2,000 | 1,000 |
| 5105 | PART-TIME SALARIES | 15,472 | - | - | 60,633 |
| 5121 | FICA-MEDICARE BENEFITS | 6,935 | 6,189 | 6,206 | 6,834 |
| 5122 | RETIREMENT (PERS) | 46,998 | 37,633 | 41,174 | 44,046 |
| 5123 | HEALTH INSURANCE COST | 8,533 | 12,022 | 7,124 | 7,021 |
| 5124 | UNEMPLOYMENT COST | 184 | 157 | 154 | 170 |
| 5126 | WORKERS' COMPENSATION | 4,302 | 3,738 | 3,570 | 3,931 |
| 5128 | OTHER EMPLOYEE BENEFITS | 6,430 | 5,586 | 7,138 | 12,998 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 7,283 | 6,491 | 6,384 | 7,104 |
| 5132 | POB DEBT SERVICE | 64,108 | 56,990 | 66,335 | 61,888 |
| | Staffing subtotal | 655,840 | 575,158 | 566,096 | 615,287 |
| 5201 | CONTRACT SERVICES | 285,008 | 416,496 | 279,212 | 365,000 |
| 5202 | PROF/CONSULTANT SERVICES | - | 94,572 | 118,200 | 100,000 |
| 5209 | PROFESSIONAL SERVICES | - | - | 27,000 | 6,205 |
| 5211 | POSTAGE | 6,742 | 4,936 | 5,000 | 4,000 |
| 5212 | TELEPHONE | 934 | 264 | 300 | 300 |
| 5215 | MEETING/TRAINING/TRAVEL | 5,372 | 4,025 | 5,000 | 4,000 |
| 5216 | ATTENDANCE COSTS | - | - | - | - |
| 5218 | EDUCATION INCENTIVE | - | - | 1,000 | 1,000 |
| 5221 | ADVERTISING | 6,174 | 2,488 | 5,000 | 5,000 |
| 5222 | UTILITIES | 9,395 | 9,465 | 7,500 | 9,000 |
| 5224 | EQUIP REPAIR, MAINT | 6,904 | 14,282 | 15,000 | 10,000 |
| 5225 | OPERATING LEASES/EQUIPMENT | - | 265 | - | 7,200 |
| 5227 | VEHICLE REPAIR | - | 177 | 500 | 500 |
| 5230 | INTERNAL SERVICE CHARGES | 18,761 | 12,129 | 27,066 | 39,025 |
| 5261 | SUBSCRIPTIONS, MEMB | 975 | 1,492 | 1,800 | 14,900 |
| 6603 | TRAN INTEREST | 7,179 | 2,167 | - | 2,200 |
| | Services subtotal | 347,444 | 562,758 | 492,578 | 568,330 |

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|------|------------------------------------|------------------|------------------|------------------|------------------|
| | | Actual | Actual | Budget | Budget |
| 5301 | OFFICE SUPPLIES | 7,242 | 5,447 | 5,000 | 5,000 |
| 5303 | BOOKS, PRINTED MATL | 692 | 490 | 1,500 | 1,500 |
| 5306 | OFFICE EQUIPMENT | - | 231 | - | - |
| 5309 | OTHER SUPPLIES | 27 | 379 | - | - |
| 5311 | VEHICLE FUEL | 176 | 183 | 500 | 500 |
| | Materials/supplies subtotal | 8,137 | 6,730 | 7,000 | 7,000 |
| 5401 | FUND TRANSFERS | 69,775 | 59,791 | 64,885 | 66,015 |
| | Transfers Subtotal | 69,775 | 59,791 | 64,885 | 66,015 |
| 6001 | EQUIPMENT | 1,772 | 7,715 | 2,000 | 2,000 |
| | Capital subtotal | 1,772 | 7,715 | 2,000 | 2,000 |
| | Non-staffing budget total | 427,128 | 636,994 | 566,463 | 643,345 |
| | Department total | 1,082,968 | 1,212,152 | 1,132,559 | 1,258,632 |
| | Net General Fund cost | 390,456 | 452,051 | 623,661 | 556,922 |
| | % program revenues | 63.9% | 62.7% | 44.9% | 55.8% |

| 05 - Environmental Enhancement | | | | | |
|---------------------------------------|--|---------------|---------------|---------------|---------------|
| | Beginning Fund Balance | 21,016 | 21,354 | 21,453 | 21,853 |
| | PROGRAM REVENUES | | | | |
| 4651 | INTEREST EARNED | 338 | 99 | 400 | 200 |
| | Program Revenues Total | 338 | 99 | 400 | 200 |
| | EXPENDITURES | | | | |
| | <i>207 - Environmental Enhancement</i> | | | | |
| | Investment Subtotal | - | - | - | - |
| | Expenditure Total | - | - | - | - |
| | Net Results of Operations | 338 | 99 | 400 | 200 |

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|-------------------------------------|------------------------------------|---------------|----------------|----------------|---------------|
| | | Actual | Actual | Budget | Budget |
| 15 - Housing Fund | | | | | |
| PROGRAM REVENUES | | | | | |
| 4306 | CalHOME GRANT | - | - | 40,000 | 10,000 |
| 4320 | CDBG GRANT | 9,530 | - | 41,625 | - |
| 4409 | LOAN REPAYMENTS AMORTIZED | 40,512 | 5,667 | 60,000 | 21,000 |
| 4411 | MISC. HOUSING REVENUES | - | - | 2,920 | 5,000 |
| 4651 | INTEREST EARNED | 4,964 | 995 | 6,000 | 500 |
| 4701 | REIMBURSEMENTS | 1,258 | 1,350 | 7,520 | 1,500 |
| | Program Revenues Total | 56,264 | 8,012 | 158,065 | 38,000 |
| EXPENDITURES | | | | | |
| 202 - Housing Rehabilitation | | | | | |
| 5101 | BASE SALARY | 7,882 | 15,661 | 26,145 | 4,558 |
| 5102 | OVERTIME | - | 237 | - | - |
| 5105 | PART-TIME SALARIES | - | 15,579 | 34,495 | 2,600 |
| 5121 | FICA-MEDICARE BENEFITS | 113 | 450 | 879 | 104 |
| 5122 | RETIREMENT (PERS) | 713 | 1,661 | 3,653 | 496 |
| 5123 | HEALTH INSURANCE COST | 4 | 14 | 286 | 24 |
| 5124 | UNEMPLOYMENT COST | 3 | 11 | 22 | 3 |
| 5126 | WORKERS' COMPENSATION | 66 | 263 | 506 | 60 |
| 5128 | OTHER EMPLOYEE BENEFITS | 214 | 200 | 429 | 111 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 65 | 217 | 336 | 336 |
| | Staffing Subtotal | 12,718 | 35,277 | 66,751 | 8,290 |
| | Services Subtotal | 210 | - | - | - |
| | Supplies/Materials Subtotal | - | 610 | - | - |
| 5421 | LOANS | - | - | 53,500 | - |
| 5424 | PRELOAN EXPENSE | 1,448 | 2,292 | 5,000 | 1,500 |
| | Program Subtotal | 1,448 | 2,292 | 58,500 | 1,500 |
| | Debt Service Subtotal | - | 75,000 | - | - |
| | Staffing Costs | 12,718 | 35,277 | 66,751 | 8,290 |
| | Non-Staffing Costs | 1,658 | 77,902 | 58,500 | 1,500 |
| | Division Subtotal | 14,376 | 113,179 | 125,251 | 9,790 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 204 - Housing Services | | | | |
| 5101 BASE SALARY | 34,987 | 30,036 | 26,145 | 4,558 |
| 5121 FICA-MEDICARE BENEFITS | 618 | 522 | 589 | 66 |
| 5122 RETIREMENT (PERS) | 3,160 | 2,696 | 2,526 | 496 |
| 5123 HEALTH INSURANCE COST | 18 | 27 | 286 | 24 |
| 5124 UNEMPLOYMENT COST | 16 | 13 | 15 | 2 |
| 5126 WORKERS' COMPENSATION | 359 | 309 | 344 | 38 |
| 5128 OTHER EMPLOYEE BENEFITS | 624 | 372 | 429 | 111 |
| 5129 FLEXIBLE HEALTH BENEFIT | 258 | 480 | 336 | 360 |
| 5132 PERS P.O.B. PAYMENT | 3,658 | 3,919 | - | - |
| Staffing Subtotal | 51,779 | 45,090 | 45,776 | 5,654 |
| 5211 POSTAGE | - | 18 | 300 | 200 |
| 5221 ADVERTISING | - | - | 200 | 200 |
| Services Subtotal | 182 | 380 | 800 | 400 |
| 5301 OFFICE SUPPLIES | 445 | 342 | 500 | 500 |
| Materials/Supplies Subtotal | 584 | 593 | 500 | 500 |
| 5431 RENT SUBSIDIES | 41,219 | 32,208 | 20,000 | 4,900 |
| Program Subtotal | 41,219 | 32,208 | 20,000 | 4,900 |
| Staffing Costs | 51,779 | 45,090 | 45,776 | 5,654 |
| Non-Staffing Costs | 41,985 | 33,181 | 21,300 | 5,800 |
| Division Subtotal | 93,764 | 78,271 | 67,076 | 11,454 |
| Fund Staffing Costs | | | | 13,944 |
| Fund Non-Staffing Costs | | | | 7,300 |
| Expenditure Total | 108,140 | 191,450 | 233,952 | 21,244 |
| Net Results of Operations | (51,876) | (183,438) | (75,887) | 16,756 |
| Ending Fund Balance | 1,054,869 | 871,431 | 795,544 | 812,300 |
| 28 - Senior Housing | | | | |
| Beginning Fund Balance | 9,032 | 9,301 | 9,301 | 9,501 |
| PROGRAM REVENUES | | | | |
| 4651 INTEREST EARNED | 269 | - | 200 | - |
| Program Revenue Total | 269 | - | 200 | - |
| EXPENDITURES | | | | |
| 205 - Senior Housing | | | | |
| Capital Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | - | - | - | - |
| Division Subtotal | - | - | - | - |
| Expenditure Total | - | - | - | - |
| Net Result of Operations | 269 | - | 200 | - |
| Ending Fund Balance | 9,301 | 9,301 | 9,501 | 9,501 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 34 - Community Development Block Grant | | | | |
| Beginning Fund Balance | 611,612 | 716,434 | 912,711 | 910,592 |
| PROGRAM REVENUES | | | | |
| 4320 CDBG GRANT | 166,176 | 271,991 | 212,000 | - |
| 4409 LOAN REPAYMENTS AMORTIZED | 3,048 | - | 200,000 | 158,000 |
| 4651 INTEREST EARNED | - | - | - | - |
| 4701 REIMBURSEMENTS | - | - | - | - |
| Program Revenue Total | 169,224 | 271,991 | 412,000 | 158,000 |
| EXPENDITURES | | | | |
| <i>206 - Housing Revolving Fund</i> | | | | |
| 5101 BASE SALARY | 8,022 | 3,557 | 1,868 | 36,461 |
| 5102 OVERTIME | - | 27 | - | - |
| 5105 PART-TIME SALARIES | - | 298 | 28,737 | 5,200 |
| 5121 FICA-MEDICARE BENEFITS | 114 | 55 | 444 | 604 |
| 5122 RETIREMENT (PERS) | 720 | 324 | 180 | 3,911 |
| 5123 HEALTH INSURANCE COST | 6 | 3 | 39 | 17 |
| 5124 UNEMPLOYMENT COST | 3 | 1 | 11 | 15 |
| 5126 WORKERS' COMPENSATION | 67 | 32 | 255 | 347 |
| 5128 OTHER EMPLOYEE BENEFITS | 125 | 42 | 31 | 569 |
| 5129 FLEXIBLE HEALTH BENEFIT | 78 | 28 | 24 | 240 |
| 5132 PERS P.O.B. PAYMENT | - | - | - | - |
| Staffing Subtotal | 9,135 | 4,367 | 31,589 | 47,364 |
| 5211 POSTAGE | 562 | 43 | 500 | 400 |
| 5215 MEETING/TRAINING/TRAVEL | 2,761 | 415 | 3,500 | 400 |
| 5221 ADVERTISING | 4,929 | 2,038 | 3,500 | 500 |
| Services Subtotal | 8,252 | 2,496 | 7,500 | 1,300 |
| 5301 OFFICE SUPPLIES | - | - | - | 500 |
| 5306 OFFICE EQUIPMENT | 580 | 2,179 | 2,000 | 500 |
| 5309 OTHER SUPPLIES | 87 | 830 | 3,000 | - |
| Materials/Supplies Subtotal | 667 | 3,009 | 5,000 | 1,000 |
| 5421 LOANS | - | 70,090 | 155,000 | 120,000 |
| 5423 RELOCATION EXPENSE | - | - | - | 1,000 |
| Program Subtotal | - | 70,090 | 155,000 | 121,000 |
| 6603 INTEREST EXPENSE | - | - | - | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | 9,135 | 4,367 | 31,589 | 47,364 |
| Non-Staffing Costs | 8,919 | 75,595 | 167,500 | 123,300 |
| Division Subtotal | 18,054 | 79,962 | 199,089 | 170,664 |
| Fund Staffing Costs | | | | 47,364 |
| Fund Non-Staffing Costs | | | | 123,300 |
| Expenditure Total | 64,402 | 75,714 | 414,119 | 170,664 |
| Net Results of Operations | 104,822 | 196,277 | (2,119) | (12,664) |
| Ending Fund Balance | 716,434 | 912,711 | 910,592 | 897,928 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 35 - CalHome Grant | | | | |
| Beginning Fund Balance | - | - | 119,642 | 119,642 |
| PROGRAM REVENUES | | | | |
| 4306 STATE GRANT | - | 120,000 | 378,000 | - |
| 4409 LOAN REPAYMENTS AMORTIZED | - | - | - | - |
| 4651 INTEREST EARNED | - | 142 | - | - |
| Program Revenue Total | - | 120,142 | 378,000 | - |
| EXPENDITURES | | | | |
| <i>212 - Calhome Grant 08-CLHM-4935</i> | | | | |
| 5421 LOANS | - | 97,041 | 318,000 | - |
| 5423 RELOCATION EXPENSE | - | - | - | - |
| 5424 PRELOAN EXPENSE | - | 500 | 60,000 | - |
| Program Subtotal | - | 97,541 | 378,000 | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | - | 97,541 | 378,000 | - |
| Division Subtotal | - | 97,541 | 378,000 | - |
| Expenditure Total | - | 500 | 378,000 | - |
| Net Results of Operations | - | 119,642 | - | - |
| Ending Fund Balance | - | 119,642 | 119,642 | 119,642 |
| Total Revenues | 918,607 | 1,040,203 | 1,079,563 | 897,910 |
| Total Staffing Costs | 771,925 | 672,771 | 710,212 | 676,594 |
| Total Operating Costs | 549,830 | 767,266 | 814,763 | 773,945 |
| Total Net | (403,148) | (399,834) | (445,412) | (552,629) |

Finance/Information Systems/Risk Management

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|----------------------|------------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| 131 - Finance | | | | | |
| EXPENDITURES | | | | | |
| 5101 | BASE SALARY | 481,331 | 513,012 | 402,457 | 421,428 |
| 5102 | OVERTIME | 0 | 48 | 15,000 | 1,000 |
| 5105 | PART-TIME SALARIES | 0 | 0 | 35,000 | 35,000 |
| 5121 | FICA-MEDICARE BENEFITS | 6,722 | 7,224 | 6,561 | 6,633 |
| 5122 | RETIREMENT (PERS) | 43,692 | 46,022 | 38,881 | 45,271 |
| 5123 | HEALTH INSURANCE COST | 6,308 | 8,345 | 4,674 | 4,190 |
| 5124 | UNEMPLOYMENT COST | 174 | 186 | 163 | 165 |
| 5126 | WORKERS' COMPENSATION | 4,050 | 4,313 | 3,773 | 3,815 |
| 5128 | OTHER EMPLOYEE BENEFITS | 5,656 | 5,996 | 6,846 | 6,959 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 6,599 | 6,599 | 5,340 | 5,640 |
| 5130 | POB DEBT SERVICE | 61,070 | 57,068 | 58,919 | 50,844 |
| | Staffing subtotal | 615,602 | 648,813 | 577,614 | 580,944 |
| 5201 | CONTRACT SERVICES | 43,307 | 52,713 | 60,000 | 50,000 |
| 5202 | PROF/CONSULTANT SERVICES | 1,015 | 0 | 35,000 | 10,000 |
| 5211 | POSTAGE | 4,022 | 5,207 | 8,000 | 8,000 |
| 5212 | TELEPHONE | 143 | 0 | 1,000 | 1,000 |
| 5215 | MEETING/TRAINING/TRAVEL | 5,119 | 1,361 | 3,000 | 2,000 |
| 5216 | ATTENDANCE COSTS | 1,367 | 644 | 3,000 | 2,000 |
| 5217 | TRAVEL, MEAL COSTS | 161 | 0 | 4,000 | 3,000 |
| 5221 | ADVERTISING | 624 | 0 | 1,000 | 1,000 |
| 5222 | UTILITIES | 11,911 | 10,475 | 15,000 | 15,000 |
| 5224 | EQUIP REPAIR, MAINT | 43,959 | 42,969 | 45,000 | 40,000 |
| 5225 | OPERATING LEASES | 0 | 2,985 | 0 | 5,000 |
| 5230 | INTERNAL SERVICE CHARGES | 17,194 | 11,597 | 24,801 | 29,998 |
| 5261 | SUBSCRIPTIONS, MEMB | 1,465 | 2,149 | 1,000 | 1,000 |
| 5291 | SPECIAL DEPT EXPENSE | 42 | 252 | 0 | 500 |
| 6603 | TRAN INTEREST | 6,186 | 28,935 | 0 | 1,700 |
| | Services subtotal | 136,515 | 159,287 | 200,801 | 170,198 |
| 5301 | OFFICE SUPPLIES | 3,262 | 8,639 | 6,500 | 5,000 |
| 5303 | BOOKS, PRINTED MATL | 1,477 | 643 | 1,500 | 1,000 |
| 5306 | OFFICE EQUIPMENT | 675 | 0 | 2,000 | 1,000 |
| 5309 | OTHER SUPPLIES | 1,883 | 1,251 | 500 | 500 |
| | Materials/supplies subtotal | 7,297 | 10,533 | 10,500 | 7,500 |
| 5401 | FUND TRANSFERS | 65,081 | 71,363 | 56,556 | 53,762 |
| | Transfers Subtotal | 65,081 | 71,363 | 56,556 | 53,762 |
| 5801 | INTEREST PMTS | 1,280 | 653 | 74 | 0 |
| 5802 | PRINCIPAL PMTS | 6,844 | 7,471 | 3,312 | 0 |
| | Debt Service | 8,124 | 8,124 | 3,386 | 0 |
| | Capital subtotal | 0 | 0 | 0 | 0 |
| | Staffing Budget | 615,602 | 648,813 | 577,614 | 580,944 |
| | Non-Staffing Budget | 217,017 | 249,307 | 271,243 | 231,460 |
| | Section total | 832,619 | 898,120 | 848,857 | 812,404 |

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|----------------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| 133 - Information Systems | | | | | |
| EXPENDITURES | | | | | |
| 5201 | CONTRACT SERVICES | 44,736 | 46,501 | 60,000 | 60,000 |
| 5206 | DATA, COMMUNICATION SVCS | 0 | 0 | 4,000 | 4,000 |
| 5207 | MAINTENANCE SERVICES | 675 | 0 | 5,000 | 5,000 |
| 5212 | TELEPHONE | 24,556 | 21,741 | 25,000 | 25,000 |
| 5224 | EQUIP REPAIR, MAINT | 2,994 | 0 | 7,000 | 7,000 |
| 5225 | OPERATING LEASES | 0 | 663 | 0 | 0 |
| 6603 | TRAN INTEREST | 562 | 0 | 0 | 0 |
| | Services subtotal | 73,523 | 68,905 | 101,000 | 101,000 |
| 5306 | OFFICE EQUIPMENT | 5,774 | 8,363 | 0 | 0 |
| | Materials/supplies subtotal | 5,774 | 8,363 | 0 | 0 |
| 6001 | EQUIPMENT | 2,070 | 1,890 | 25,000 | 25,000 |
| | Capital subtotal | 2,070 | 1,890 | 25,000 | 25,000 |
| | Staffing Budget | 0 | 0 | 0 | - |
| | Non-Staffing Budget | 81,367 | 79,158 | 126,000 | 126,000 |
| | Section total | 81,367 | 79,158 | 126,000 | 126,000 |
| | Staffing Budget | 615,602 | 648,813 | 577,614 | 580,944 |
| | Non-Staffing Budget | 298,384 | 328,465 | 397,243 | 357,460 |
| | Department total | 913,986 | 977,278 | 974,857 | 938,404 |

Fire/Emergency Medical Services

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|------------------------------|-------------------------------|------------------|------------------|------------|------------------|
| | | Actual | Actual | Budgt | Budget |
| 01 - General Fund | | | | | |
| PROGRAM REVENUES | | | | | |
| 4436 | FIRE INSPECT/PERMIT/ALRM | 14,057 | 12,045 | 10,000 | 10,000 |
| 4437 | FIRE PLAN CHECK | 5,214 | 6,361 | 6,000 | 6,000 |
| | Program revenues total | 180,630 | 18,406 | 16,000 | 16,000 |
| EXPENDITURES | | | | | |
| 351 - Fire Operations | | | | | |
| 5101 | BASE SALARY | 857,198 | 21,590 | - | - |
| 5102 | OVERTIME | 175,511 | - | - | - |
| 5103 | STAND-BY PAY/FLSA PAY | 17,525 | 87 | - | - |
| 5105 | PART-TIME SALARIES | 16,567 | - | - | - |
| 5106 | UNIFORM ALLOWANCE PAY | 6,533 | 26 | - | - |
| 5107 | VOLUNTEER FIREFIGHTERS | 620 | - | - | - |
| 5108 | OES REIMBURSEMENTS | 63,484 | - | - | - |
| 5121 | FICA-MEDICARE BENEFITS | 8,838 | 315 | - | - |
| 5122 | RETIREMENT (PERS) | 150,796 | 646 | - | - |
| 5123 | HEALTH INSURANCE COST | 13,654 | 9,250 | 3,750 | 3,000 |
| 5124 | UNEMPLOYMENT COST | 417 | 8 | - | - |
| 5126 | WORKERS' COMPENSATION | 134,416 | 2,583 | - | - |
| 5128 | OTHER EMPLOYEE BENEFITS | 3,514 | 29 | - | - |
| 5129 | FLEXIBLE HEALTH BENEFIT | 1,200 | - | - | - |
| 5132 | POB DEBT SERVICE | 379,322 | 415,386 | 428,856 | 456,067 |
| | Staffing subtotal | 1,829,595 | 449,920 | 432,606 | 459,067 |
| 5201 | CONTRACT SERVICES | 1,296,419 | 2,282,231 | 2,290,828 | 2,060,000 |
| 5211 | POSTAGE | 644 | 236 | 300 | 300 |
| 5212 | TELEPHONE | 2,501 | 2,584 | 2,600 | 2,600 |
| 5215 | MEETING/TRAINING/TRAVEL | 1,025 | - | - | - |
| 5216 | ATTENDANCE COSTS | - | - | - | - |
| 5218 | EDUCATION INCENTIVE | 495 | - | - | - |
| 5220 | TRAINING | 2,396 | - | - | - |
| 5222 | UTILITIES | 17,889 | 17,435 | 17,000 | 17,000 |
| 5223 | BLDG REPAIR, MAINT | 1,178 | 405 | 8,000 | 2,000 |
| 5224 | EQUIP REPAIR, MAINT | 7,082 | 8,108 | 5,000 | 7,000 |
| 5226 | EQUIPMENT REPAIR | 2,937 | 4,511 | 10,000 | 5,000 |
| 5227 | VEHICLE REPAIR | 11,823 | 9,380 | 13,000 | 10,000 |
| 5230 | INTERNAL SERVICE CHARGES | 55,093 | 238,761 | 84,043 | 114,904 |
| 5261 | SUBSCRIPTIONS, MEMB | 500 | 120 | - | - |
| 5275 | SAFETY EQUIP | 11,736 | 5,193 | - | 4,000 |
| 5277 | VOLUNTEER EXPENSE | 920 | - | - | - |
| 5291 | SPECIAL DEPT EXPENSE | 12,743 | 1,894 | 3,000 | 2,500 |
| 5295 | FIRE PREVENTION | 681 | - | 1,000 | 800 |
| 6603 | TRAN INTEREST | 23,406 | 5,774 | - | - |
| | Services subtotal | 1,449,468 | 2,576,632 | 2,434,771 | 2,226,104 |

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|------------------------------------|------------------|------------------|------------|------------------|
| | Actual | Actual | Budget | Budget |
| 5301 OFFICE SUPPLIES | 1,772 | 93 | 1,000 | 200 |
| 5302 PRINTING SUPPLIES | 180 | 428 | 200 | - |
| 5305 JANITORIAL SUPPLIES | 1,210 | - | 800 | 800 |
| 5306 OFFICE EQUIPMENT | - | - | - | - |
| 5309 OTHER SUPPLIES | 1,984 | 5,506 | 4,000 | 2,000 |
| 5311 VEHICLE FUEL | 11,516 | 7,825 | 15,000 | 10,000 |
| 5312 VEHICLE TIRES | 3,058 | (6) | 3,000 | 3,000 |
| 5322 SMALL TOOLS | 282 | - | 2,000 | 500 |
| 5352 CHEMICAL SUPPLIES | 640 | 278 | 1,000 | 300 |
| 5371 DISASTER SUPPLIES | - | - | 1,000 | - |
| Materials/supplies subtotal | 20,642 | 14,124 | 28,000 | 16,800 |
| 5401 FUND TRANSFERS | 50,277 | 194,769 | 117,250 | 117,520 |
| Transfers Subtotal | 50,277 | 194,769 | 117,250 | 117,520 |
| 6001 EQUIPMENT | - | - | 5,000 | - |
| Capital subtotal | - | - | 5,000 | - |
| Non-staffing budget total | 1,520,387 | 2,785,525 | 2,585,021 | 2,360,424 |
| Non-staffing budget target | | | | |
| Department total | 3,349,982 | 3,235,445 | 3,017,627 | 2,819,491 |
| Net General Fund cost | 3,169,352 | 3,217,039 | 3,001,627 | 2,803,491 |
| % program revenues | 5.4% | 0.6% | 0.5% | 0.6% |

04 - Hyperbaric Chamber

| | | | | |
|---------------------------------|---------------|---------------|--------|---------------|
| Beginning Fund Balance | 35,407 | 40,747 | 40,410 | 47,340 |
| PROGRAM REVENUES | | | | |
| 4601 DONATIONS | 3,291 | - | 5,000 | 5,000 |
| 4609 HYPER CHAMBER REVENUE | 10,615 | 2,665 | 10,000 | 5,000 |
| 4651 INTEREST EARNED | 627 | 196 | 300 | 300 |
| Program Revenue Total | 14,533 | 2,861 | 15,300 | 10,300 |
| EXPENDITURES | | | | |
| 352 - Hyperbaric Chamber | | | | |
| 5102 OVERTIME | 384 | - | - | - |
| 5105 PART-TIME SALARIES | 3,636 | 1,684 | 3,000 | 3,000 |
| 5108 OES REIMBURSEMENT | 1,536 | - | - | - |
| 5121 FICA-MEDICARE BENEFITS | 81 | 24 | 44 | 44 |
| 5122 RETIREMENT (PERS) | - | - | - | - |
| 5123 HEALTH INSURANCE COST | - | - | - | - |
| 5124 UNEMPLOYMENT COST | 2 | 1 | 1 | 1 |
| 5126 WORKERS' COMPENSATION | 628 | 190 | 25 | 25 |
| 5129 FLEXIBLE HEALTH BENEFIT | - | - | - | - |
| 5132 PERS P.O.B. PAYMENT | - | - | - | - |
| Staffing Subtotal | 6,267 | 1,899 | 3,070 | 3,070 |

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|---|------------------------------------|---------------|---------------|----------------|---------------|
| | | Actual | Actual | Budgt | Budget |
| 5212 | TELEPHONE | - | - | - | - |
| 5215 | MEETING/TRAINING/TRAVEL | - | - | 1,000 | 1,000 |
| 5217 | TRAVEL, MEAL COSTS | - | - | - | - |
| 5220 | TRAINING | 71 | - | 1,000 | 1,000 |
| 5224 | EQUIP REPAIR, MAINT | - | - | - | - |
| 5226 | EQUIPMENT REPAIR | 2,556 | 309 | - | - |
| 5227 | VEHICLE REPAIR | 145 | - | 500 | 500 |
| 5275 | SAFETY EQUIP | - | - | 2,000 | 2,000 |
| 5291 | SPECIAL DEPT EXPENSE | 29 | 960 | - | - |
| | Services Subtotal | 2,801 | 1,269 | 4,500 | 4,500 |
| 5301 | OFFICE SUPPLIES | - | 30 | 100 | 100 |
| 5309 | OTHER SUPPLIES | 95 | - | 200 | 200 |
| 5311 | VEHICLE FUEL | 30 | - | 500 | 500 |
| | Materials/Supplies Subtotal | 125 | 30 | 800 | 800 |
| 6603 | INTEREST EXPENSE | - | - | - | - |
| | Investment Subtotal | - | - | - | - |
| | Staffing Costs | 6,267 | 1,899 | 3,070 | 3,070 |
| | Non-Staffing Costs | 2,926 | 1,299 | 5,300 | 5,300 |
| | Division Total | 9,193 | 3,198 | 8,370 | 8,370 |
| | Net Result of Operations | 5,340 | (337) | 6,930 | 1,930 |
| Ending Fund Balance | | 40,747 | 40,410 | 47,340 | 49,270 |
| 12 - Emergency Response Equipment | | | | | |
| Beginning Fund Balance | | 37,087 | 39,597 | 39,444 | 34,744 |
| PROGRAM REVENUES | | | | | |
| 4525 | CSA/COUNTY MEDICAL | 4,635 | 3,649 | 5,000 | 5,000 |
| 4526 | SAFETY TRAILER REVENUE | 859 | 529 | 1,000 | 1,000 |
| 4608 | FIRE EMERG MED DONATIONS | 30 | 90 | 1,000 | 1,000 |
| 4651 | INTEREST EARNED | 624 | 186 | 300 | 300 |
| | Program Revenue Total | 41,509 | 4,454 | 7,300 | 7,300 |
| EXPENDITURES | | | | | |
| 353 - Emergency Response Equipment | | | | | |
| | Staffing Subtotal | - | - | - | - |
| 5309 | OTHER SUPPLIES | 10,830 | 4,607 | 2,000 | 2,000 |
| | Materials/Supplies Subtotal | 10,830 | 4,607 | 2,000 | 2,000 |
| 6001 | EQUIPMENT | 28,169 | - | 10,000 | 5,000 |
| | Capital Subtotal | 28,169 | - | 10,000 | 5,000 |
| | Staffing Costs | - | - | - | - |
| | Non-Staffing Costs | 38,999 | 4,607 | 12,000 | 7,000 |
| | Division Total | 38,999 | 4,607 | 12,000 | 7,000 |
| | Net Result of Operations | 2,510 | (153) | (4,700) | 300 |
| Ending Fund Balance | | 39,597 | 39,444 | 34,744 | 35,044 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 42 - Public Safety Augmentation Fund | | | | |
| Beginning Fund Balance | (131,859) | (102,490) | - | - |
| PROGRAM REVENUES | | | | |
| 4305 PUBLIC SFTY AUGMNT FUND | 32,127 | 33,000 | 33,000 | 33,000 |
| 4439 EMERGENCY RESPONSE COST | 91,014 | 163,262 | 67,243 | 67,243 |
| 4651 INTEREST EARNED | - | - | - | - |
| 4931 INTERFUND OPERATING TRANS | - | - | - | - |
| Program Revenue Total | 123,141 | 196,262 | 100,243 | 100,243 |
| EXPENDITURE | | | | |
| <i>303 - Public Safety Augmentation</i> | | | | |
| Staffing Subtotal | - | - | - | - |
| 5201 CONTRACT SERVICES | 93,772 | 93,772 | 100,243 | 100,243 |
| Services Subtotal | 93,772 | 93,772 | 100,243 | 100,243 |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 93,772 | 93,772 | 100,243 | 100,243 |
| Division Total | 93,772 | 93,772 | 100,243 | 100,243 |
| Net Result of Operations | 29,369 | 102,490 | - | - |
| Prior Period Adjustment | - | - | - | - |
| Ending Fund Balance | (102,490) | - | - | - |
| Total Revenues | 236,672 | 25,721 | 38,600 | 133,843 |
| Total Staffing Costs | 1,835,862 | 451,819 | 435,676 | 462,137 |
| Total Operating Costs | 1,562,312 | 2,791,431 | 2,602,321 | 2,472,967 |
| Total Net | (3,161,502) | (3,217,529) | (2,999,397) | (2,801,261) |

Golf Links

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 77 - Golf Fund | | | | |
| INVESTED IN CAPITAL, NET OF | 2,897,057 | 2,810,215 | 2,718,462 | 2,516,923 |
| DEBT SERVICE | 275,522 | 273,840 | 273,840 | 273,840 |
| UNRESTRICTED | 308,205 | 481,969 | 625,108 | 865,620 |
| Beginning Fund Balance | 3,480,784 | 3,563,820 | 3,617,410 | 3,656,383 |
| PROGRAM REVENUES | | | | |
| 4490 GOLF COURSE GREEN FEES | 1,705,668 | 1,739,551 | 1,800,000 | 1,800,000 |
| 4492 ANNUAL PASS SURCHARGE | 27,085 | - | - | - |
| 4493 GOLF CART RENTALS | 436,239 | 432,637 | 450,000 | 475,000 |
| 4494 GOLF LESSONS | 340 | 92 | 700 | 1,000 |
| 4495 GOLF MERCHANDISE | 358,440 | 313,958 | 350,000 | 375,000 |
| 4496 MISC RENTALS | 78,477 | 72,355 | 80,000 | 90,000 |
| 4499 DRIVING RANGE FEES | 53,968 | 52,715 | 54,000 | 54,000 |
| 4513 MISCELLANEOUS REVENUES | 125 | 94 | 2,500 | 500 |
| 4651 INTEREST EARNED | 20,708 | 8,684 | 22,000 | 10,000 |
| 4666 GOLF SNACK BAR CONCESSION | 25,220 | 25,464 | 25,464 | 25,464 |
| Program Revenues Total | 2,706,270 | 2,645,550 | 2,784,664 | 2,830,964 |
| EXPENDITURES | | | | |
| 621 - Golf Course operations | | | | |
| 5101 BASE SALARY | 539,861 | 533,280 | 556,418 | 570,662 |
| 5102 OVERTIME | 3,216 | 4,623 | 5,000 | 5,000 |
| 5105 PART-TIME SALARIES | - | 4,420 | - | 9,650 |
| 5121 FICA-MEDICARE BENEFITS | 6,174 | 6,272 | 8,141 | 8,487 |
| 5122 RETIREMENT (PERS) | 47,488 | 46,920 | 53,838 | 61,378 |
| 5123 HEALTH INSURANCE COST | 5,133 | 10,885 | 4,190 | 5,892 |
| 5124 UNEMPLOYMENT COST | 192 | 191 | 202 | 211 |
| 5126 WORKERS' COMPENSATION | 20,235 | 19,348 | 24,085 | 24,776 |
| 5128 OTHER EMPLOYEE BENEFITS | 7,183 | 7,083 | 9,678 | 9,888 |
| 5129 FLEXIBLE HEALTH BENEFIT | 8,168 | 8,676 | 9,600 | 9,600 |
| 5130 POB DEBT SERVICE | 64,325 | 62,295 | 66,745 | 79,380 |
| Staffing Subtotal | 701,975 | 703,993 | 737,897 | 784,924 |

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|------------------------------------|------------------|------------------|------------------|------------------|
| | Actual | Actual | Budget | Budget |
| 5201 CONTRACT SERVICES | 67,698 | 53,222 | 75,000 | 75,000 |
| 5206 DATA, COMMUNICATION SVCS | 230 | 134 | 3,000 | 2,000 |
| 5211 POSTAGE | 360 | 303 | 200 | 200 |
| 5212 TELEPHONE | 4,818 | 4,887 | 5,000 | 5,000 |
| 5215 MEETING/TRAINING/TRAVEL | 183 | 235 | 1,000 | 3,000 |
| 5221 ADVERTISING | 9,429 | 9,486 | 6,000 | 6,000 |
| 5222 UTILITIES | 202,698 | 183,777 | 206,000 | 206,000 |
| 5223 BLDG REPAIR, MAINT | 1,458 | 10,672 | 4,000 | 4,000 |
| 5224 EQUIP REPAIR, MAINT | 1,176 | 3,192 | 17,000 | 17,000 |
| 5227 VEHICLE REPAIR | 8,246 | 2,228 | 3,000 | 3,000 |
| 5231 INSURANCE | 92,580 | 68,959 | 65,142 | 71,997 |
| 5233 GOLF DAMAGE CLAIMS | 5,133 | 905 | 5,000 | 7,000 |
| 5241 EQUIP RENTAL | 142 | 411 | 1,000 | 500 |
| 5261 SUBSCRIPTIONS, MEMB | 1,874 | 1,644 | 1,000 | 1,000 |
| Services Subtotal | 404,468 | 342,263 | 392,342 | 401,697 |
| 5301 OFFICE SUPPLIES | 416 | 343 | 1,000 | 500 |
| 5302 PRINTING SUPPLIES | 330 | 442 | 500 | 500 |
| 5305 JANITORIAL SUPPLIES | 5,302 | 5,429 | 5,500 | 5,500 |
| 5309 OTHER SUPPLIES | 12,728 | 20,790 | 15,000 | 14,000 |
| 5311 VEHICLE FUEL | 12,269 | 13,419 | 13,000 | 13,000 |
| 5312 VEHICLE TIRES | 893 | (440) | 1,000 | 1,000 |
| 5322 SMALL TOOLS | 1,145 | 904 | 1,500 | 1,000 |
| 5324 CONSTRUCTION SUPPLIES | 138 | 106 | 1,000 | 1,000 |
| 5351 AGRICULTURAL SUPPLIES | 28,819 | 24,613 | 35,000 | 35,000 |
| 5352 CHEMICAL SUPPLIES | 6,402 | 7,191 | 7,000 | 7,000 |
| Materials/Supplies Subtotal | 68,989 | 72,797 | 81,000 | 78,500 |
| 5401 FUND TRANSFERS | 84,799 | 51,725 | 38,972 | 50,091 |
| 5491 INDIRECT COST ALLOCATION | 172,847 | 191,467 | 217,622 | 209,605 |
| Transfers Subtotal | 257,646 | 243,192 | 256,594 | 259,696 |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | 701,975 | 703,993 | 737,897 | 784,924 |
| Non-Staffing Costs | 731,103 | 658,252 | 729,936 | 739,893 |
| Division Subtotal | 1,433,078 | 1,362,245 | 1,467,833 | 1,524,817 |

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|--|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Budget |
| 622 - Golf Course Capital Improvement | | | | |
| 5411 BLDG DEPRECIATION | 74,461 | 74,312 | 74,250 | 74,186 |
| 5412 IMPROVEMENTS DEPR | 167,288 | 185,355 | 179,207 | 177,857 |
| 5413 EQUIP DEPRECIATION | 31,632 | 24,557 | 21,391 | 25,380 |
| Depreciation Subtotal | 273,381 | 284,224 | 274,848 | 277,423 |
| 5801 INTEREST PMTS | 203,990 | 199,780 | 197,031 | 193,232 |
| 5802 PRINCIPAL PMTS | - | - | 84,078 | 84,614 |
| Debt Service Subtotal | 203,990 | 199,780 | 281,109 | 277,846 |
| 6001 EQUIPMENT | - | - | 50,000 | 50,000 |
| 6031 PARK, OPEN SPACE IMP | - | - | 70,000 | 70,000 |
| 6061 GOLF COURSE IMP | - | - | 40,000 | 40,000 |
| Capital Subtotal | - | - | 160,000 | 160,000 |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 477,371 | 484,004 | 715,957 | 715,269 |
| Division Subtotal | 477,371 | 484,004 | 715,957 | 715,269 |
| 624 - Golf Course Pro Shop | | | | |
| 5101 BASE SALARY | 87,563 | 80,823 | 86,373 | 83,526 |
| 5105 PART-TIME SALARIES | 224,595 | 222,332 | 240,000 | 240,000 |
| 5121 FICA-MEDICARE BENEFITS | 4,309 | 4,242 | 4,732 | 4,691 |
| 5122 RETIREMENT (PERS) | 8,403 | 7,911 | 8,346 | 9,860 |
| 5123 HEALTH INSURANCE COST | 1,316 | 1,159 | 1,021 | 1,429 |
| 5124 UNEMPLOYMENT COST | 110 | 108 | 117 | 116 |
| 5126 WORKERS' COMPENSATION | 4,410 | 3,975 | 11,016 | 3,693 |
| 5128 OTHER EMPLOYEE BENEFITS | 1,015 | 958 | 1,429 | 1,387 |
| 5129 FLEX HEALTH BENEFIT | 1,200 | 1,200 | 1,200 | 1,200 |
| 5130 POB DEBT SERVICE | 10,180 | 9,536 | 7,416 | 8,820 |
| Staffing Subtotal | 343,101 | 332,268 | 361,650 | 354,722 |
| 5201 CONTRACT SERVICES | 25,985 | 37,643 | 30,000 | 30,000 |
| 5206 DATA, COMMUNICATION SVCS | 1,482 | 1,482 | 1,500 | 1,500 |
| 5211 POSTAGE | 123 | 307 | 300 | 300 |
| 5212 TELEPHONE | 454 | 1,911 | 1,500 | 1,500 |
| 5221 ADVERTISING | 755 | 30,388 | 1,000 | 1,000 |
| 5222 UTILITIES | 14,072 | 19,064 | 15,000 | 15,000 |
| 5223 BLDG REPAIR, MAINT | 548 | 206 | 600 | 600 |
| 5225 OPERATING LEASE | 50,346 | 54,793 | 50,347 | 71,849 |
| 5226 EQUIPMENT REPAIR | 9,804 | 7,023 | 5,000 | 5,000 |
| 5231 INSURANCE | - | - | 43,428 | 41,154 |
| Services Subtotal | 103,569 | 152,927 | 148,675 | 167,903 |
| 5301 OFFICE SUPPLIES | 893 | 1,054 | 1,000 | 1,000 |
| 5305 JANITORIAL SUPPLIES | 223 | 25 | 500 | 500 |
| 5306 OFFICE EQUIPMENT | 781 | - | 1,000 | 1,000 |
| 5309 OTHER SUPPLIES | 299 | 939 | 1,000 | 1,000 |
| 5310 DRIVING RANGE SUPPLIES | 1,114 | 22 | 2,000 | 2,000 |
| 5501 GC MERCHANDISE INVENTORY | 193,544 | 188,128 | 215,000 | 185,000 |
| Materials/Supplies Subtotal | 196,854 | 196,785 | 220,500 | 190,500 |

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|--|----------------|----------------|----------------|------------------|
| | Actual | Actual | Budget | Budget |
| 5413 EQUIP DEPRECIATION | 2,613 | 2,319 | 2,613 | 2,407 |
| Depreciation Subtotal | 2,613 | 2,319 | 2,613 | 2,407 |
| 5491 INDIRECT COST ALLOCATION | 66,648 | 63,823 | 72,541 | 69,868 |
| Transfer Subtotal | 66,648 | 63,823 | 72,541 | 69,868 |
| Capital Subtotal | - | - | - | - |
| Staffing Costs | 343,101 | 332,268 | 361,650 | 354,722 |
| Non-Staffing Costs | 369,684 | 415,854 | 444,329 | 430,678 |
| Division Subtotal | 712,785 | 748,122 | 805,979 | 785,400 |
| Fund Total | 2,623,234 | 2,594,371 | 2,989,769 | 3,025,487 |
| Change in Fund Balance | 83,036 | 51,179 | (205,105) | (194,523) |
| Reconciliation to Change in Unrestricted Fund Balance | | | | |
| Capital/Debt Service Payments | (183,584) | (194,763) | 75,922 | 244,614 |
| Depreciation | 275,994 | 286,543 | 277,461 | - |
| Debt Service Interest Income | 1,682 | - | - | - |
| Net Change in Unrestricted FB | 177,128 | 142,959 | 148,278 | 50,091 |
| Capitalization/Prior Period Adj | | 2,411 | 244,078 | 244,614 |
| Net Expenditures | | | 2,745,691 | 2,780,873 |
| Ending Fund Balance | 3,563,820 | 3,617,410 | 3,656,383 | 3,706,474 |

Legal Services

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|---------------------|-----------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| EXPENDITURES | | | | | |
| 5201 | CONTRACT SERVICES | 159,896 | 289,827 | 244,350 | 244,350 |
| 5203 | ADMIN/RETAINER SERVICES | 102,275 | 136,650 | 137,000 | 137,000 |
| 5215 | MEETING/TRAINING/TRAVEL | 475 | - | 2,000 | 1,000 |
| 5224 | EQUIP REPAIR, MAINT | 1,382 | 1,786 | 1,000 | 1,500 |
| 5225 | OPERATING LEASES/EQUIPMEN | - | 109 | - | 200 |
| 5230 | INTERNAL SERVICE CHARGES | 10,699 | 7,874 | 6,835 | 16,214 |
| 6603 | TRAN INTEREST | 3,189 | 808 | - | - |
| | Services subtotal | 277,916 | 437,054 | 391,185 | 400,264 |
| 5306 | OFFICE EQUIPMENT | 340 | - | - | - |
| | Material/supplies subtotal | 340 | - | - | - |
| 5401 | FUND TRANSFERS | 17,493 | 27,003 | 27,003 | 24,254 |
| | Transfers Subtotal | 17,493 | 27,003 | 27,003 | 24,254 |
| | Capital subtotal | - | - | - | - |
| | Department total | 295,749 | 464,057 | 418,188 | 424,518 |

Library

| | | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|-------------------------|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| PROGRAM REVENUES | | | | | |
| 4317 | CALIFORNIA LIBRARY SERVICES ACT | 2,931 | 1,021 | 5,000 | 1,000 |
| 4455 | LIBRARY FINES & FEES | 20,158 | 14,652 | 30,000 | 20,000 |
| 4335 | STATE LIBRARY GRANT | 131 | - | 5,000 | 5,000 |
| 4637 | DONATIONS | 100,000 | - | - | - |
| | Program revenues total | 123,220 | 15,673 | 40,000 | 26,000 |
| EXPENDITURES | | | | | |
| 5101 | BASE SALARY | 352,175 | 298,752 | 275,098 | 343,257 |
| 5105 | PART-TIME SALARIES | 71,548 | 1,482 | 126,000 | 130,000 |
| 5121 | FICA-MEDICARE BENEFITS | 3,602 | 2,447 | 5,816 | 6,862 |
| 5122 | RETIREMENT (PERS) | 35,132 | 24,697 | 26,605 | 36,899 |
| 5123 | HEALTH INSURANCE COST | 7,388 | 9,433 | 5,029 | 6,656 |
| 5124 | UNEMPLOYMENT COST | 153 | 99 | 144 | 170 |
| 5126 | WORKERS' COMPENSATION | 3,558 | 2,303 | 2,878 | 3,947 |
| 5128 | OTHER EMPLOYEE BENEFITS | 4,560 | 3,483 | 4,678 | 5,797 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 4,973 | 4,938 | 4,800 | 5,676 |
| 5132 | POB DEBT SERVICE | 41,997 | 37,269 | 38,478 | 49,829 |
| | Staffing subtotal | 525,086 | 384,903 | 489,526 | 589,094 |
| 5201 | CONTRACT SERVICES | 22,463 | 32,023 | 42,765 | 42,765 |
| 5211 | POSTAGE | 200 | 1,231 | 5,000 | 5,000 |
| 5212 | TELEPHONE | 9,054 | 6,674 | 10,000 | 10,000 |
| 5215 | MEETING/TRAINING/TRAVEL | - | - | - | - |
| 5222 | UTILITIES | 21,146 | 18,958 | 25,000 | 25,000 |
| 5223 | BLDG REPAIR, MAINT | 1,696 | 3,810 | 5,000 | 5,000 |
| 5224 | EQUIP REPAIR, MAINT | 11,641 | 9,668 | - | - |
| 5225 | OPERATING LEASES/EQUIPMENT | - | - | - | 5,000 |
| 5226 | EQUIPMENT REPAIR | - | - | - | - |
| 5230 | INTERNAL SERVICE CHARGES | 21,659 | 29,826 | 12,709 | 34,460 |
| 5291 | SPECIAL DEPT EXPENSE | 243 | - | - | - |
| 6603 | TRAN INTEREST | 4,197 | 1,148 | - | - |
| | Services subtotal | 92,299 | 103,338 | 100,474 | 127,225 |
| 5301 | OFFICE SUPPLIES | 8,222 | 6,152 | 10,000 | 10,000 |
| 5303 | BOOKS, PRINTED MATL | 703 | 24 | - | - |
| 5304 | ELECTRONIC MATLS | - | - | - | - |
| 5306 | OFFICE EQUIPMENT | - | - | - | - |
| | Materials/supplies subtotal | 8,925 | 6,176 | 10,000 | 10,000 |
| 6001 | EQUIPMENT | - | - | - | - |
| | Capital subtotal | - | - | - | - |
| | Non-staffing budget total | 101,224 | 109,514 | 110,474 | 137,225 |
| | Non-staffing budget target | | | | |
| | Department total | 626,310 | 494,417 | 600,000 | 726,319 |
| <hr/> | | | | | |
| | Net General Fund cost | 503,090 | 478,744 | 560,000 | 700,319 |
| | % program revenues | 19.7% | 3.2% | 6.7% | 3.6% |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 07 - Library Building & Equipment Fund | | | | |
| Beginning Fund Balance | 428,361 | 432,109 | 357,171 | 334,271 |
| PROGRAM REVENUES | | | | |
| 4610 LIBRARY BLDG & EQUIP DONATIONS | 300 | - | - | - |
| 4651 INTEREST EARNED | 6,894 | 1,789 | 2,100 | 1,500 |
| Program Revenue Total | 7,194 | 1,789 | 2,100 | 1,500 |
| EXPENDITURES | | | | |
| 402 - Building & Equipment | | | | |
| Services Subtotal | 3,446 | 2,243 | 5,000 | - |
| 6001 EQUIPMENT | - | - | 20,000 | 22,000 |
| 6021 GENERAL BLDG IMP | - | 74,484 | - | - |
| Capital Subtotal | - | 74,484 | 20,000 | 22,000 |
| 6603 INTEREST EXPENSE | - | - | - | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 3,446 | 76,727 | 25,000 | 22,000 |
| Division Total | 3,446 | 76,727 | 25,000 | 22,000 |
| Net Result of Operations | 3,748 | (74,938) | (22,900) | (20,500) |
| Ending Fund Balance | 432,109 | 357,171 | 334,271 | 313,771 |
| 11 - Library Book Fund | | | | |
| Beginning Fund Balance | 39,975 | 83,428 | 80,868 | 49,368 |
| PROGRAM REVENUES | | | | |
| 4318 STATE LIBRARY GRANT | - | - | - | - |
| 4456 SALE OF USED BOOKS | 8,218 | - | 9,000 | 9,000 |
| 4611 LIBRARY BOOK FUND DONA | 85,158 | 34,336 | 30,000 | 30,000 |
| 4651 INTEREST EARNED | 1,333 | 376 | 500 | - |
| Program Revenues Subtotal | 94,709 | 34,712 | 39,500 | 39,000 |
| EXPENDITURES | | | | |
| 403 - Library Book | | | | |
| 5291 SPECIAL DEPT EXPENSE | - | 1,333 | - | - |
| Services Subtotal | - | 1,333 | - | - |
| 5303 BOOKS, PRINTED MATL | 51,256 | 35,939 | 71,000 | 86,000 |
| Materials/Supplies Subtotal | 51,256 | 35,939 | 71,000 | 86,000 |
| 6603 INTEREST EXPENSE | - | - | - | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 51,256 | 37,272 | 71,000 | 86,000 |
| Division Total | 51,256 | 37,272 | 71,000 | 86,000 |
| Net Result of Operations | 43,453 | (2,560) | (31,500) | (47,000) |
| Ending Fund Balance | 83,428 | 80,868 | 49,368 | 2,368 |

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|--|------------|------------|------------|---------------|
| | Actual | Actual | Budget | Budget |
| 30 - Operating Grants | | | | |
| Beginning Fund Balance | - | - | - | - |
| PROGRAM REVENUES | | | | |
| 4306 LSTA GRANT | - | - | 21,600 | - |
| Program Revenues Subtotal | - | - | 21,600 | - |
| EXPENDITURES | | | | |
| 407 - LSTA Grant | | | | |
| 5105 PART-TIME SALARIES | - | - | 11,725 | - |
| 5121 FICA-MEDICARE | - | - | 171 | - |
| 5124 UNEMPLOYMENT COST | - | - | 5 | - |
| 5126 WORKERS' COMPENSATION | - | - | 99 | - |
| Staffing Subtotal | - | - | 12,000 | - |
| 5291 SPECIAL DEPT EXPENSE | - | - | 1,900 | - |
| 5301 OFFICE SUPPLIES | - | - | 200 | - |
| 5306 OFFICE EQUIPMENT | - | - | 500 | - |
| Materials/Supplies Subtotal | - | - | 2,600 | - |
| 6001 EQUIPMENT | - | - | 7,000 | - |
| Capital Subtotal | - | - | 7,000 | - |
| Staffing Costs | - | - | 12,000 | - |
| Non-Staffing Costs | - | - | 9,600 | - |
| Division Total | - | - | 21,600 | - |
| Net Result of Operations | - | - | - | - |
| Ending Fund Balance | - | - | - | - |
| 31 - Operating Donations | | | | |
| Beginning Fund Balance | - | 1,169 | 17,382 | 89,382 |
| PROGRAM REVENUES | | | | |
| 4640 LIBRARY DONATIONS | 1,169 | 101,757 | 72,000 | - |
| Program Revenues Subtotal | 1,169 | 101,757 | 72,000 | - |
| EXPENDITURES | | | | |
| 406 - Library Operating Donations | | | | |
| Staffing Subtotal | - | 85,544 | - | - |
| Materials/Supplies Subtotal | - | - | - | - |
| Staffing Costs | - | 85,544 | - | - |
| Non-Staffing Costs | - | - | - | - |
| Division Total | - | 85,544 | - | - |
| Net Result of Operations | 1,169 | 16,213 | 72,000 | - |
| Ending Fund Balance | 1,169 | 17,382 | 89,382 | 89,382 |
| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
| | Actual | Actual | Budget | Budget |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 85 - Library Trust Fund | | | | |
| Beginning Fund Balance | 555,659 | 545,422 | 547,893 | 547,893 |
| PROGRAM REVENUES | | | | |
| 4651 INTEREST EARNED | 8,817 | 2,471 | 4,000 | 4,000 |
| Program Revenues Total | 8,817 | 2,471 | 4,000 | 4,000 |
| EXPENDITURES | | | | |
| 404 - Library Trust | | | | |
| 5303 BOOKS, PRINTED MATL | 19,054 | - | 4,000 | 4,000 |
| Materials/Supplies Subtotal | 19,054 | - | 4,000 | 4,000 |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 19,054 | - | 4,000 | 4,000 |
| Division Total | 19,054 | - | 4,000 | 4,000 |
| Net Result of Operations | (10,237) | 2,471 | - | - |
| Ending Fund Balance | 545,422 | 547,893 | 547,893 | 547,893 |
| 40 - Poetry Promotion Fund | | | | |
| Beginning Fund Balance | 170,776 | 38,596 | 25,004 | 31,784 |
| PROGRAM REVENUES | | | | |
| 4651 INTEREST EARNED | 1,539 | 150 | 400 | 250 |
| 4663 MISC REIMBURSEMENT/RENTS | 3,132 | - | 12,600 | 10,000 |
| Program Revenue Total | 4,671 | 150 | 13,000 | 10,250 |
| EXPENDITURES | | | | |
| 405 - Poetry Promotion | | | | |
| Staffing subtotal | - | - | - | 2,120 |
| 5201 CONTRACT SERVICES | - | - | 2,520 | 5,020 |
| 5221 ADVERTISING | - | - | 200 | 1,000 |
| 5222 UTILITIES | - | 374 | 300 | 300 |
| 5223 BLDG REPAIR, MAINT | 136,851 | 13,001 | 1,200 | 1,200 |
| 5291 SPECIAL DEPT EXPENSE | - | 367 | 2,000 | - |
| Services Subtotal | 136,851 | 13,742 | 6,220 | 7,520 |
| Staffing Costs | - | - | - | 2,120 |
| Non-Staffing Costs | 136,851 | 13,742 | 6,220 | 7,520 |
| Division Total | 136,851 | 13,742 | 6,220 | 9,640 |
| Net Result of Operations | (132,180) | (13,592) | 6,780 | 610 |
| Ending Fund Balance | 38,596 | 25,004 | 31,784 | 32,394 |
| Total Revenues | 238,611 | 54,795 | 98,600 | 80,750 |
| Total Staffing Costs | 525,086 | 384,903 | 489,526 | 591,214 |
| Total Operating Costs | 311,831 | 237,255 | 216,694 | 256,745 |
| Total Net | (598,306) | (567,363) | (607,620) | (767,209) |

Museum

| | | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|-------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| | | Actual | Actual | Budget | Budget |
| PROGRAM REVENUES | | | | | |
| 4450 | MUSEUM FEES & CHARGES | - | - | 20,000 | - |
| 4614 | MUSEUM ASSOCIATION DONA | - | - | - | - |
| 4631 | MONARCH HABITAT DONATIONS | - | - | - | - |
| | GENERAL FUND SUPPORT | 169,435 | 206,079 | 131,542 | - |
| | Program revenues total | - | - | 20,000 | - |
| EXPENDITURES | | | | | |
| 5123 | HEALTH INSURANCE COST | 3,313 | 2,879 | 3,000 | 3,000 |
| 5132 | POB DEBT SERVICE | 14,965 | 11,448 | 11,819 | 17,681 |
| | Staffing subtotal | 98,422 | 22,969 | 14,819 | 20,681 |
| 5201 | CONTRACT SERVICES | 14,965 | 157,534 | 150,000 | 150,000 |
| 5207 | MAINTENANCE SERVICES | 2,188 | 250 | - | 13,000 |
| 5223 | BLDG REPAIR, MAINT | 1,564 | 3,389 | 5,000 | 5,000 |
| 5230 | INTERNAL SERVICE CHARGES | 11,652 | 8,876 | 13,191 | 11,240 |
| 5261 | SUBSCRIPTIONS, MEMB | 607 | 388 | - | - |
| | Services subtotal | 62,716 | 182,731 | 175,191 | 179,240 |
| | Materials/supplies subtotal | 8,297 | 379 | - | - |
| | Capital subtotal | - | - | - | - |
| | Non-staffing budget total | 71,013 | 183,110 | 175,191 | 179,240 |
| | Department total | 169,435 | 206,079 | 190,010 | 199,921 |
| Net General Fund cost | | 169,435 | 206,079 | 170,010 | 199,921 |
| % program revenues | | 0.0% | 0.0% | 10.5% | 0.0% |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 08 - Museum Improvement Fund | | | | |
| Beginning Fund Balance | 445,969 | 457,619 | 391,845 | 366,845 |
| PROGRAM REVENUES | | | | |
| 4651 INTEREST EARNED | 7,102 | - | 5,000 | 4,000 |
| Program Revenue Total | 24,990 | - | 5,000 | 4,000 |
| EXPENDITURES | | | | |
| <i>412 - Museum Improvement</i> | | | | |
| Staffing Subtotal | - | - | - | - |
| Services Subtotal | - | 8,039 | - | - |
| Materials/Supplies Subtotal | - | 2,114 | - | - |
| 6001 EQUIPMENT | 13,340 | 3,932 | 10,000 | 10,000 |
| 6021 GENERAL BLDG IMP | | 51,689 | 20,000 | 20,000 |
| Capital Subtotal | 13,340 | 55,621 | 30,000 | 30,000 |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 13,340 | 65,774 | 30,000 | 30,000 |
| Division Total | 13,340 | 65,774 | 30,000 | 30,000 |
| Net Result of Operations | 11,650 | (65,774) | (25,000) | (26,000) |
| Ending Fund Balance | 457,619 | 391,845 | 366,845 | 340,845 |
| 30 - Operating Grants | | | | |
| Beginning Fund Balance | - | 101,064 | 40,968 | 30,968 |
| PROGRAM REVENUES | | | | |
| Program Revenue Total | 285,356 | - | - | - |
| EXPENDITURES | | | | |
| <i>414 - Packard Grant</i> | | | | |
| Division Total | 184,292 | 60,096 | - | - |
| <i>415 - Museum Operating</i> | | | | |
| 5309 OTHER SUPPLIES | - | - | 10,000 | 10,000 |
| Materials/Supplies Subtotal | - | - | 10,000 | 10,000 |
| Non-Staffing Costs | - | - | 10,000 | 10,000 |
| Division Total | - | - | 10,000 | 10,000 |
| Net Result of Operations | 101,064 | (60,096) | (10,000) | (10,000) |
| Ending Fund Balance | 101,064 | 40,968 | 30,968 | 20,968 |
| Total Revenues | 310,346 | - | 25,000 | 4,000 |
| Total Staffing Costs | 121,994 | 27,564 | 14,819 | 20,681 |
| Total Operating Costs | 245,073 | 302,271 | 215,191 | 219,240 |
| Total Net | (56,721) | (329,835) | (205,010) | (235,921) |

Police

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget | |
|--------------------------------|-------------------------------|----------------------|----------------------|----------------------|------------------|
| 01 - General Fund | | | | | |
| PROGRAM REVENUES | | | | | |
| 4204 | DOG LICENSES & FEES | 9,909 | 8,908 | 4,000 | 8,000 |
| 4205 | PARKING LOT PERMITS | 16,165 | 12,033 | 17,000 | 33,000 |
| 4310 | P.O.S.T. REIMBURSEMENT | 10,952 | 7,897 | 10,000 | 10,000 |
| 4314 | DEPT. OF CONSER. BEVERAGE | - | 5,000 | 5,000 | 5,000 |
| 4421 | POLICE SPECIAL SERVICES | 12,961 | 10,430 | 8,000 | 8,000 |
| 4422 | DUI COST RECOVERY | 966 | 2 | - | 500 |
| 4425 | ANIMAL SHELTER FEE & CHRG | 2,585 | 2,630 | 2,100 | 2,100 |
| 4426 | PARKING ENFORC MUNI CODE | 64,202 | 75,728 | 111,000 | 122,100 |
| 4427 | DMV PARKING COLLECTIONS | 21,584 | 19,517 | 33,000 | 36,300 |
| 4428 | PARKING METERS | 195,511 | 194,149 | 195,000 | 277,000 |
| 4501 | VEHICLE CODE FINES | 26,200 | 24,540 | 26,250 | 30,000 |
| 4502 | OTHER FINES AND FORFEITURES | 9,471 | 17,165 | 8,000 | 15,000 |
| 4504 | FALSE ALARM RESPONSE | - | - | - | 2,500 |
| | Program Revenues total | 370,506 | 377,999 | 419,350 | 549,500 |
| EXPENDITURES | | | | | |
| 301 - Police Operations | | | | | |
| 5101 | BASE SALARY | 2,461,611 | 2,424,107 | 2,816,946 | 2,673,528 |
| 5102 | OVERTIME | 345,875 | 382,387 | 160,000 | 160,000 |
| 5105 | PART-TIME SALARIES | 46,323 | 37,399 | 45,000 | 65,000 |
| 5106 | UNIFORM ALLOWANCE PAY | 26,463 | 28,741 | 34,460 | 34,560 |
| 5121 | FICA-MEDICARE BENEFITS | 34,225 | 38,801 | 43,818 | 42,530 |
| 5122 | RETIREMENT (PERS) | 415,146 | 420,415 | 504,044 | 614,202 |
| 5123 | HEALTH INSURANCE COST | 21,481 | 39,359 | 23,141 | 25,399 |
| 5124 | UNEMPLOYMENT COST | 1,035 | 1,019 | 1,088 | 1,056 |
| 5126 | WORKERS' COMPENSATION | 404,120 | 119,283 | 129,816 | 124,992 |
| 5128 | OTHER EMPLOYEE BENEFITS | 13,295 | 18,797 | 56,196 | 22,712 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 16,891 | 21,275 | 30,000 | 24,000 |
| 5130 | POB DEBT SERVICE | 600,155 | 681,138 | 703,228 | 669,322 |
| | Staffing subtotal | 4,386,620 | 4,212,721 | 4,547,737 | 4,457,301 |
| 5201 | CONTRACT SERVICES | 286,787 | 139,015 | 106,000 | 120,000 |
| 5211 | POSTAGE | 1,425 | 2,301 | 2,100 | 2,500 |
| 5212 | TELEPHONE | 10,704 | 12,940 | 12,000 | 13,000 |
| 5215 | MEETING/TRAINING/TRAVEL | 5,345 | 1,825 | 6,000 | 6,000 |
| 5218 | EDUCATION INCENTIVE | 2,737 | 2,368 | 12,000 | 10,000 |
| 5219 | POST TRAINING | 14,518 | 15,016 | 30,000 | 30,000 |
| 5220 | TRAINING | 7,977 | 12,665 | 9,000 | 10,000 |
| 5222 | UTILITIES | 28,417 | 25,956 | 27,000 | 27,000 |
| 5223 | BLDG REPAIR, MAINT | 9,913 | 6,863 | 9,000 | 8,000 |
| 5224 | EQUIP REPAIR, MAINT | 21,816 | 12,003 | 31,000 | 24,000 |
| 5225 | OPERATING LEASES | 52,900 | 44,775 | 54,000 | 45,000 |
| 5226 | EQUIPMENT REPAIR | 20,307 | 28,626 | - | 15,000 |
| 5227 | VEHICLE REPAIR | 7,694 | 15,616 | 15,000 | 12,000 |
| 5230 | INTERNAL SERVICE CHARGES | 60,973 | 337,438 | 179,144 | 178,927 |
| 5251 | PRISONER EXPENSES | 2,881 | 2,284 | 7,000 | 15,000 |
| 5261 | SUBSCRIPTIONS, MEMB | 2,371 | 1,695 | 2,000 | 2,000 |
| 5291 | SPECIAL DEPT EXPENSE | 6,687 | 5,158 | - | 5,000 |
| 6603 | TRAN INTEREST | 31,610 | - | - | - |
| | Services subtotal | 575,062 | 666,544 | 501,244 | 523,427 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 5301 OFFICE SUPPLIES | 4,156 | 6,916 | 6,000 | 6,000 |
| 5302 PRINTING SUPPLIES | 7,295 | 8,736 | 8,000 | 8,000 |
| 5306 OFFICE EQUIPMENT | 469 | 6,141 | - | 3,000 |
| 5309 OTHER SUPPLIES | 1,009 | 231 | - | 1,000 |
| 5311 VEHICLE FUEL | 32,067 | 37,049 | 32,000 | 35,000 |
| 5312 VEHICLE TIRES | 2,060 | (1,017) | 3,500 | 3,000 |
| 5352 CHEMICAL SUPPLIES | 3,705 | 1,173 | - | 2,500 |
| Materials/supplies subtotal | 50,761 | 59,229 | 49,500 | 58,500 |
| 5401 FUND TRANSFERS | 13,672 | 343,286 | 147,661 | 141,236 |
| Transfers Subtotal | 13,672 | 343,286 | 147,661 | 141,236 |
| 5801 INTEREST PMTS | - | - | - | - |
| 5802 PRINCIPAL PMTS | - | - | - | - |
| Debt Service subtotal | - | - | - | - |
| 6001 EQUIPMENT | - | 14,329 | - | - |
| Capital subtotal | - | 14,329 | - | - |
| Non-staffing budget total | 625,823 | 740,102 | 550,744 | 581,927 |
| Non-staffing budget target | | | | |
| Department total | 5,026,115 | 5,296,109 | 5,246,142 | 5,180,464 |
| <hr/> | | | | |
| Net General Fund cost | 4,655,609 | 4,918,110 | 4,826,792 | 4,630,964 |
| % program revenues | 7.4% | 7.1% | 8.0% | 10.6% |

21 - DARE *

| | | | | |
|---------------------------------|---------------|---------------|----------------|----------------|
| Beginning Fund Balance | 14,295 | 14,930 | 16,680 | 6,980 |
| PROGRAM REVENUES | | | | |
| 4604 D.A.R.E. DONATIONS | 2,100 | 3,000 | - | 2,500 |
| 4623 COMMUNITY POLICE ACADEMY | - | - | - | - |
| 4651 INTEREST EARNED | 403 | 243 | 300 | 100 |
| Program Revenues Total | 2,503 | 3,243 | 300 | 2,600 |
| EXPENDITURES | | | | |
| <i>302 - Dare</i> | | | | |
| Staffing Subtotal | - | - | - | - |
| 5291 SPECIAL DEPT EXPENSE | 1,868 | 1,493 | 10,000 | 5,000 |
| Services Subtotal | 1,868 | 1,493 | 10,000 | 5,000 |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 1,868 | 1,493 | 10,000 | 5,000 |
| Division Total | 1,868 | 1,493 | 10,000 | 5,000 |
| Net Result of Operations | 635 | 1,750 | (9,700) | (2,400) |
| Ending Fund Balance | 14,930 | 16,680 | 6,980 | 4,580 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 42 - Public Safety Augmentation Fund | | | | |
| Beginning Fund Balance | (294,728) | (197,374) | (6,763) | - |
| PROGRAM REVENUES | | | | |
| 4305 PUBLIC SFTY AUGMNT FUND | 97,354 | 55,359 | 67,000 | 67,000 |
| 4439 EMERGENCY RESPONSE COST | 275,800 | 319,349 | 143,286 | 141,236 |
| 4651 INTEREST EARNED | - | - | - | - |
| 4931 INTERFUND OPERATING TRANS | - | - | - | - |
| Program Revenue Total | 373,154 | 374,708 | 210,286 | 208,236 |
| EXPENDITURE | | | | |
| 303 - Public Safety Augmentation | | | | |
| Staffing Subtotal | - | - | - | - |
| 5201 CONTRACT SERVICES | 275,800 | 184,097 | 203,523 | 208,236 |
| Services Subtotal | 275,800 | 184,097 | 203,523 | 208,236 |
| 6603 INTEREST EXPENSE | - | - | - | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 275,800 | 184,097 | 203,523 | 208,236 |
| Division Total | 275,800 | 184,097 | 203,523 | 208,236 |
| Net Result of Operations | 97,354 | 190,611 | 6,763 | - |
| Prior Period Adjustment | | | | |
| Ending Fund Balance | (197,374) | (6,763) | - | - |
| 43 - Supplemental Law Enforcement Support Fund * | | | | |
| Beginning Fund Balance | 9,741 | 45,095 | 117,109 | 1,503 |
| PROGRAM REVENUES | | | | |
| 4377 COUNTY OF MONTEREY-COPS | 100,000 | 105,748 | 100,000 | - |
| 4323 PGUSD - SRO | - | - | 51,906 | 49,500 |
| 4651 INTEREST EARNED | 318 | - | 500 | 200 |
| Program Revenue Total | 100,318 | 105,748 | 152,406 | 49,700 |
| EXPENDITURES | | | | |
| 6001 EQUIPMENT | 64,964 | 8,971 | 75,000 | 50,000 |
| 6009 CLEEP EQUIP | - | - | - | - |
| 6011 POLICE VEHICLES-PRINCIPAL | - | 24,763 | 30,000 | - |
| Capital Subtotal | 64,964 | 33,734 | 105,000 | 50,000 |
| 6603 INTEREST EXPENSE | - | - | - | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | 103,812 | - |
| Non-Staffing Costs | 64,964 | 33,734 | 164,200 | 50,000 |
| Division Total | 64,964 | 33,734 | 268,012 | 50,000 |
| Net Result of Operations | 35,354 | 72,014 | (115,606) | (300) |
| Ending Fund Balance | 45,095 | 117,109 | 1,503 | 1,203 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| 31 - Operating Donations Fund | | | | |
| Beginning Fund Balance | - | 5,150 | 5,150 | 6,150 |
| PROGRAM REVENUES | | | | |
| 4641 POLICE DONATIONS | 100 | - | 1,000 | 1,000 |
| 4931 INTERFUND OPERATING TRANS | 5,050 | - | - | - |
| Program Revenue Total | 5,150 | - | 1,000 | 1,000 |
| EXPENDITURES | | | | |
| <i>308 - Police Operating Donations'</i> | | | | |
| 5309 OTHER SUPPLIES | - | - | - | - |
| Supplies/Materials Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | - | - | - | - |
| Division Total | - | - | - | - |
| Net Result of Operations | 5,150 | - | 1,000 | 1,000 |
| Ending Fund Balance | 5,150 | 5,150 | 6,150 | 7,150 |
| Total Revenues | 846,482 | 861,698 | 782,343 | 811,037 |
| Total Staffing Costs | 4,386,620 | 4,212,721 | 4,651,549 | 4,457,301 |
| Total Operating Costs | 968,455 | 959,426 | 928,467 | 986,399 |
| Total Net | (4,508,593) | (4,310,449) | (4,797,673) | (4,632,663) |

Public Works

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|---------------------------------|---------------------------------|------------------|------------------|------------------|
| | Actual | Actual | Budget | Budget |
| 01 - General Fund | | | | |
| PROGRAM REVENUES | | | | |
| 4207 | IN LIEU - TREE PLANTING | - | - | 2,000 |
| 4330 | MOTOR VEHICLE IN LIEU FEE | 52,938 | 45,766 | 49,532 |
| 4336 | PROP TAX IN LIEU OF MVLF | 1,199,980 | 1,202,055 | 1,247,821 |
| 4337 | HIGHWAY MAINTENANCE REIMBURSEME | 3,197 | 7,756 | 2,000 |
| 4445 | PUBLIC WORKS FEE & CHARGE | 42,077 | 49,463 | 50,000 |
| 4446 | HEAVY VEHICLE IMPACT FEE | - | - | 25,000 |
| 4465 | SPECIAL EVENT FEES | 47,883 | 19,037 | 35,000 |
| 4516 | FUEL SALES TO DISTRICT | 6,506 | 5,208 | 5,000 |
| 4521 | TREE DAMAGE ASSESSMENTS | 250 | - | - |
| 4702 | MECHANICAL DEPT.FEES | 8,777 | - | 5,000 |
| | Program revenues total | 1,361,608 | 1,329,285 | 1,421,353 |
| EXPENDITURES | | | | |
| 501 - Public Works Admin | | | | |
| 5101 | BASE SALARY | 108,717 | 92,633 | 198,882 |
| 5121 | FICA-MEDICARE BENEFITS | 1,412 | 1,326 | 2,884 |
| 5122 | RETIREMENT (PERS) | 9,107 | 8,492 | 21,367 |
| 5123 | HEALTH INSURANCE COST | 2,265 | 14,147 | 2,047 |
| 5124 | UNEMPLOYMENT COST | 39 | 33 | 72 |
| 5126 | WORKERS' COMPENSATION | 1,223 | 772 | 1,659 |
| 5128 | OTHER EMPLOYEE BENEFITS | 1,227 | 1,013 | 3,290 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 429 | 330 | 2,760 |
| 5132 | POB DEBT SERVICE | 9,280 | 15,212 | 30,603 |
| | Staffing subtotal | 133,699 | 133,958 | 263,563 |
| 5201 | CONTRACT SERVICES | 19,943 | 45,017 | 18,500 |
| 5202 | PROF/CONSULTANT SERVICES | 324 | 1,040 | 4,000 |
| 5204 | ENGINEERING/DESIGN SVCS | - | - | 2,000 |
| 5206 | DATA, COMMUNICATION SVCS | 39 | - | - |
| 5207 | MAINTENANCE SERVICES | 1,260 | 1,192 | 4,000 |
| 5208 | CONTRACT PERSONNEL | - | 540 | 5,000 |
| 5211 | POSTAGE | 107 | 19 | - |
| 5212 | TELEPHONE | 5,893 | 8,969 | 5,000 |
| 5215 | MEETING/TRAINING/TRAVEL | 1,085 | 228 | 2,000 |
| 5217 | TRAVEL, MEAL COSTS | 1,022 | 67 | 500 |
| 5222 | UTILITIES | 33,706 | 36,053 | 35,000 |
| 5224 | EQUIP REPAIR, MAINT | 3,214 | 105 | 1,000 |
| 5225 | OPERATING LEASES | 400 | 424 | - |
| 5226 | EQUIPMENT REPAIR | 123 | - | 1,000 |
| 5227 | VEHICLE REPAIR | 876 | 610 | 1,500 |
| 5230 | INTERNAL SERVICE CHARGES | 5,990 | 48,853 | 51,971 |
| 5261 | SUBSCRIPTIONS, MEMB | 754 | 1,693 | 600 |
| 5263 | COMMITTEE EXPENSES | - | - | 500 |
| 5275 | SAFETY EQUIP | 8,679 | 199 | 1,000 |
| 5291 | SPECIAL DEPT EXPENSE | 10,643 | 11,315 | 10,000 |
| 6603 | TRAN INTEREST | 3,021 | - | - |
| | Services subtotal | 97,079 | 156,324 | 143,571 |

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 |
|------------------------------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Budget |
| 5301 OFFICE SUPPLIES | 5,287 | 3,614 | 3,500 | 3,500 |
| 5309 OTHER SUPPLIES | 570 | 2,159 | 3,000 | 3,000 |
| 5311 VEHICLE FUEL | 2,859 | 3,848 | 2,000 | 2,000 |
| 5312 VEHICLE TIRES | - | - | 500 | 500 |
| Materials/supplies subtotal | 8,843 | 9,621 | 9,000 | 9,000 |
| 5401 FUND TRANSFERS | 200,000 | 273,151 | 175,000 | 375,000 |
| Transfers Subtotal | 200,000 | 273,151 | 175,000 | 375,000 |
| 6001 EQUIPMENT | (3,754) | - | 3,000 | - |
| 6031 PARK, OPEN SPACE IMP | - | 2,353 | - | 3,000 |
| Capital subtotal | (3,754) | 2,353 | 3,000 | 3,000 |
| Non-staffing budget total | 302,168 | 441,449 | 325,295 | 530,571 |
| Section total | 435,867 | 575,407 | 569,760 | 794,134 |
| 502 - Mechanical | | | | |
| 5101 BASE SALARY | 141,089 | 138,852 | 144,752 | 144,752 |
| 5102 OVERTIME | 2,883 | 3,226 | 3,500 | 3,500 |
| 5121 FICA-MEDICARE BENEFITS | 2,087 | 2,061 | 2,150 | 2,150 |
| 5122 RETIREMENT (PERS) | 12,768 | 12,647 | 13,996 | 15,561 |
| 5124 UNEMPLOYMENT COST | 51 | 51 | 53 | 53 |
| 5126 WORKERS' COMPENSATION | 6,124 | 6,080 | 6,360 | 6,360 |
| 5128 OTHER EMPLOYEE BENEFITS | 1,807 | 1,735 | 2,497 | 2,497 |
| 5129 FLEXIBLE HEALTH BENEFIT | 1,200 | 1,200 | 1,200 | 1,200 |
| 5132 POB DEBT SERVICE | 17,215 | 14,698 | 16,201 | 21,673 |
| Staffing subtotal | 185,224 | 180,550 | 190,709 | 197,746 |
| 5201 CONTRACT SERVICES | 982 | - | 1,000 | 1,000 |
| 5215 MEETING/TRAINING/TRAVEL | - | - | 750 | 750 |
| 5217 TRAVEL, MEAL COSTS | - | - | 150 | 150 |
| 5223 BLDG REPAIR, MAINT | 3,760 | 89 | 2,500 | 2,500 |
| 5226 EQUIPMENT REPAIR | 10 | 367 | 1,000 | 1,000 |
| 5227 VEHICLE REPAIR | 282 | 1,325 | 2,000 | 2,000 |
| 5261 SUBSCRIPTIONS, MEMB | 1,400 | - | 1,800 | 1,800 |
| 6603 TRAN INTEREST | 1,338 | - | - | - |
| Services subtotal | 10,546 | 1,781 | 9,200 | 9,200 |
| 5303 BOOKS, PRINTED MATL | - | - | 200 | 200 |
| 5309 OTHER SUPPLIES | 2,738 | 6,704 | 3,000 | 3,000 |
| 5311 VEHICLE FUEL | 4,758 | 6,876 | 4,500 | 4,500 |
| 5312 VEHICLE TIRES | - | - | 500 | 500 |
| 5322 SMALL TOOLS | - | 212 | 400 | 400 |
| 5337 INVENTORY | 2,013 | (1,547) | 2,300 | 2,300 |
| Materials/supplies subtotal | 9,509 | 12,245 | 10,900 | 10,900 |
| Capital subtotal | - | - | - | - |
| Non-staffing budget total | 20,055 | 14,026 | 20,100 | 20,100 |
| Non-staffing budget target | | | 21,350 | |
| Section total | 205,279 | 194,576 | 210,809 | 217,846 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget | |
|--------------------------------------|------------------------------------|----------------------|----------------------|----------------------|----------------|
| 503 - Buildings & Grounds | | | | | |
| 5101 | BASE SALARY | 311,156 | 315,085 | 366,663 | 361,374 |
| 5102 | OVERTIME | 18,628 | 16,545 | 15,000 | 15,000 |
| 5105 | PART-TIME SALARIES | 28,426 | 31,012 | 4,000 | 4,000 |
| 5121 | FICA-MEDICARE BENEFITS | 4,083 | 4,206 | 5,425 | 5,515 |
| 5122 | RETIREMENT (PERS) | 28,620 | 28,684 | 35,473 | 38,871 |
| 5123 | HEALTH INSURANCE COST | 4,760 | 4,161 | 2,470 | 3,384 |
| 5124 | UNEMPLOYMENT COST | 130 | 131 | 139 | 130 |
| 5126 | WORKERS' COMPENSATION | 15,550 | 15,744 | 16,545 | 16,318 |
| 5128 | OTHER EMPLOYEE BENEFITS | 4,218 | 4,257 | 6,529 | 6,451 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 4,246 | 4,560 | 5,760 | 4,560 |
| 5132 | POB DEBT SERVICE | 54,074 | 46,364 | 46,210 | 56,082 |
| | Staffing subtotal | 473,891 | 470,749 | 504,214 | 511,685 |
| 5201 | CONTRACT SERVICES | 121 | 7,216 | 2,000 | 42,000 |
| 5204 | ENGINEERING/DESIGN SERVICES | 1,050 | 475 | 2,000 | 2,000 |
| 5207 | MAINTENANCE SERVICES | 997 | 64 | 1,500 | 1,500 |
| 5208 | CONTRACT PERSONNEL | - | 2,810 | 2,500 | 2,500 |
| 5215 | MEETING/TRAINING/TRAVEL | - | 454 | 2,000 | 2,000 |
| 5222 | UTILITIES | 41,200 | 34,993 | 35,000 | 35,000 |
| 5223 | BLDG REPAIR, MAINT | 8,276 | 9,421 | 17,000 | 17,000 |
| 5226 | EQUIPMENT REPAIR | 898 | 1,190 | 1,500 | 1,500 |
| 5227 | VEHICLE REPAIR | 5,325 | 3,628 | 6,500 | 6,500 |
| 6603 | TRAN INTEREST | 4,023 | - | - | - |
| | Services subtotal | 73,310 | 61,872 | 70,000 | 110,000 |
| 5305 | JANITORIAL SUPPLIES | 30,774 | 30,598 | 26,000 | 26,000 |
| 5309 | OTHER SUPPLIES | 22,796 | 20,524 | 13,000 | 13,000 |
| 5311 | VEHICLE FUEL | 8,660 | 9,087 | 8,500 | 8,500 |
| 5312 | VEHICLE TIRES | 232 | (232) | 1,000 | 1,000 |
| 5324 | CONSTRUCTION SUPPLIES | 2,158 | 227 | 3,000 | 3,000 |
| 5331 | STREET SUPPLIES | 322 | - | - | - |
| 5351 | AGRICULTURAL SUPPLIES | 1,643 | 2,595 | 2,500 | 2,500 |
| | Materials/supplies subtotal | 66,585 | 62,799 | 54,000 | 54,000 |
| 6001 | EQUIPMENT | 4,422 | - | 3,000 | 3,000 |
| | Capital subtotal | 4,422 | - | 3,000 | 3,000 |
| | Non-staffing budget total | 144,317 | 124,671 | 127,000 | 167,000 |
| | Non-staffing budget target | | | 156,449 | |
| | Section total | 618,208 | 595,420 | 631,214 | 678,685 |
| 505 - Street Maintenance | | | | | |
| 5101 | BASE SALARY | 200,493 | 189,796 | 181,735 | 178,532 |
| 5102 | OVERTIME | 10,926 | 12,991 | 15,000 | 15,000 |
| 5105 | PART-TIME SALARIES | - | 17,399 | - | - |
| 5121 | FICA-MEDICARE BENEFITS | 1,329 | 1,611 | 2,853 | 2,806 |
| 5122 | RETIREMENT (PERS) | 17,731 | 16,909 | 17,580 | 19,196 |
| 5123 | HEALTH INSURANCE COST | 2,030 | 1,784 | 1,578 | 2,020 |
| 5124 | UNEMPLOYMENT COST | 76 | 79 | 71 | 70 |
| 5126 | WORKERS' COMPENSATION | 9,173 | 8,898 | 8,440 | 8,303 |
| 5128 | OTHER EMPLOYEE BENEFITS | 2,605 | 2,384 | 3,336 | 3,258 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 3,373 | 3,359 | 3,360 | 3,120 |
| 5132 | POB DEBT SERVICE | 23,925 | 20,250 | 23,605 | 28,595 |
| | Staffing subtotal | 271,661 | 275,460 | 257,558 | 260,899 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 5201 CONTRACT SERVICES | - | - | 1,500 | 1,500 |
| 5204 ENGINEERING/DESIGN SVCS | 3,294 | 800 | 5,000 | 5,000 |
| 5215 MEETING/TRAINING/TRAVEL | - | 250 | 1,000 | 1,000 |
| 5217 TRAVEL, MEAL COSTS | - | - | 500 | 500 |
| 5226 EQUIPMENT REPAIR | 1,129 | 768 | 2,500 | 2,500 |
| 5227 VEHICLE REPAIR | 2,814 | 5,089 | 6,000 | 6,000 |
| 5275 SAFETY EQUIP | 173 | - | 2,500 | 2,500 |
| 5291 SPECIAL DEPT EXPENSE | 107 | - | 3,000 | 3,000 |
| Services subtotal | 13,898 | 6,907 | 22,000 | 22,000 |
| 5311 VEHICLE FUEL | 3,835 | 4,219 | 4,200 | 4,200 |
| 5312 VEHICLE TIRES | - | - | 600 | 600 |
| 5325 HAZ WASTE DISPOSAL | 206 | 158 | 1,000 | 1,000 |
| 5331 STREET SUPPLIES | 19,945 | 34,646 | 13,000 | 13,000 |
| Materials/supplies subtotal | 24,146 | 39,889 | 18,800 | 18,800 |
| Transfers Subtotal | 13,425 | - | - | - |
| 6001 EQUIPMENT | 1,297 | - | 6,000 | 6,000 |
| 6041 STREET, SIDEWALK IMP | - | 4,500 | - | 450,000 |
| Capital subtotal | 1,297 | 4,500 | 6,000 | 456,000 |
| Non-staffing budget total | 52,766 | 51,296 | 46,800 | 496,800 |
| Non-staffing budget target | | | 66,812 | |
| Section total | 324,427 | 326,756 | 304,358 | 757,699 |
| 513 - Forestry | | | | |
| 5101 BASE SALARY | 78,523 | 75,105 | 78,423 | 80,384 |
| 5102 OVERTIME | 452 | 7,856 | 4,000 | 4,000 |
| 5121 FICA-MEDICARE BENEFITS | 1,145 | 1,203 | 1,195 | 1,224 |
| 5122 RETIREMENT (PERS) | 7,237 | 6,913 | 7,580 | 8,638 |
| 5124 UNEMPLOYMENT COST | 28 | 30 | 30 | 30 |
| 5126 WORKERS' COMPENSATION | 3,388 | 3,553 | 3,536 | 3,620 |
| 5128 OTHER EMPLOYEE BENEFITS | 970 | 969 | 1,371 | 1,341 |
| 5132 POB DEBT SERVICE | 10,158 | 8,661 | 9,794 | 12,215 |
| Staffing subtotal | 101,901 | 104,290 | 106,865 | 111,452 |
| 5201 CONTRACT SERVICES | 126,021 | 61,899 | 65,000 | 52,000 |
| 5215 MEETING/TRAINING/TRAVEL | 145 | 435 | 500 | 500 |
| 5217 TRAVEL, MEAL COSTS | - | - | 250 | 250 |
| 5226 EQUIPMENT REPAIR | - | 356 | 500 | 500 |
| 5227 VEHICLE REPAIR | 54 | 863 | 2,000 | 2,000 |
| 5261 SUBSCRIPTIONS, MEMB | 154 | - | 150 | 150 |
| 5275 SAFETY EQUIP | - | - | 200 | 200 |
| Services subtotal | 131,938 | 63,553 | 68,600 | 55,600 |
| 5309 OTHER SUPPLIES | 3,722 | 2,747 | 5,000 | 5,000 |
| 5311 VEHICLE FUEL | - | - | 1,000 | 1,000 |
| 5312 VEHICLE TIRES | - | - | 500 | 500 |
| 5322 SMALL TOOLS | - | - | 500 | 500 |
| 5331 STREET SUPPLIES | - | 414 | 250 | 250 |
| Materials/supplies subtotal | 3,722 | 3,161 | 7,250 | 7,250 |
| Capital subtotal | - | - | - | - |
| Non-Staffing Budget Total | 135,660 | 66,714 | 75,850 | 62,850 |
| Non-Staffing Budget Target | | | 290,000 | |
| Section total | 237,561 | 171,004 | 182,715 | 174,302 |
| Department total | 1,821,342 | 1,863,163 | 1,898,856 | 2,622,666 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 16 - Traffic Congestion Relief Fund | | | | |
| Beginning Fund Balance | 9,641 | 134,609 | 123,144 | 103,444 |
| PROGRAM REVENUES | | | | |
| 4315 TRAFFIC CONGESTION RELIEF | 239,885 | 142,452 | - | - |
| 4651 INTEREST EARNED | 682 | 515 | 300 | 300 |
| Program Revenue Total | 240,567 | 142,967 | 300 | 300 |
| EXPENDITURES | | | | |
| <i>507 - Traffic Congestion Relief</i> | | | | |
| 5204 ENGINEERING/DESIGN SVCS | - | 882 | - | - |
| Services Total | - | 882 | - | - |
| 6041 STREET, SIDEWALK IMP | 115,599 | 153,550 | 20,000 | 20,000 |
| Capital Total | 115,599 | 153,550 | 20,000 | 20,000 |
| 6603 INTEREST EXPENSE | - | - | - | - |
| Investment Total | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 115,599 | 154,432 | 20,000 | 20,000 |
| Division Total | 115,599 | 154,432 | 20,000 | 20,000 |
| Net Result of Operations | 124,968 | (11,465) | (19,700) | (19,700) |
| Ending Fund Balance | 134,609 | 123,144 | 103,444 | 83,744 |
| 17 - Local Streets and Roads Bond Fund | | | | |
| Beginning Fund Balance | 400,000 | 345,135 | 5,755 | - |
| PROGRAM REVENUES | | | | |
| Program Revenue Total | 88,320 | 1,465 | 1,500 | - |
| EXPENDITURES | | | | |
| <i>515 - State Transportation Grant (Prop 1B)</i> | | | | |
| Services Total | 25,180 | 2,106 | - | - |
| Capital Total | 118,005 | 338,739 | 7,255 | - |
| Investment Total | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 143,185 | 340,845 | 7,255 | - |
| Division Total | 143,185 | 340,845 | 7,255 | - |
| Net Result of Operations | (54,865) | (339,380) | (5,755) | - |
| Ending Fund Balance | 345,135 | 5,755 | - | - |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|-----------------------------------|----------------------|----------------------|----------------------|----------------------|
| 18 - Gasoline Tax Fund | | | | |
| Beginning Fund Balance | 60,859 | 46,000 | 3,518 | 48,000 |
| PROGRAM REVENUES | | | | |
| 4331 STATE GAS TAX 2105 | 84,719 | 87,492 | 95,000 | 95,000 |
| 4332 STATE GAS TAX 2106 | 40,771 | 41,882 | 45,000 | 45,000 |
| 4333 STATE GAS TAX 2107 | 112,863 | 116,496 | 122,000 | 122,000 |
| 4334 STATE GAS TAX 2107.5 | 4,000 | 5,937 | 4,000 | 4,000 |
| 4651 INTEREST EARNED | 414 | 16 | 300 | 300 |
| Program Revenue Total | 242,767 | 251,823 | 266,300 | 266,300 |
| EXPENDITURES | | | | |
| 508 - Gas Tax | | | | |
| 5101 BASE SALARY | 83,573 | 81,342 | 86,176 | 85,884 |
| 5102 OVERTIME | 4,683 | 5,567 | 4,000 | 4,000 |
| 5105 PART-TIME SALARIES | - | - | 18,000 | 18,000 |
| 5121 FICA-MEDICARE BENEFITS | 570 | 582 | 1,569 | 1,564 |
| 5122 RETIREMENT (PERS) | 7,595 | 7,247 | 8,332 | 9,233 |
| 5123 HEALTH INSURANCE COST | 863 | 764 | 676 | 933 |
| 5124 UNEMPLOYMENT COST | 32 | 31 | 39 | 39 |
| 5126 WORKERS' COMPENSATION | 3,830 | 3,751 | 4,641 | 4,628 |
| 5128 OTHER EMPLOYEE BENEFITS | 1,116 | 1,022 | 1,516 | 1,512 |
| 5129 FLEXIBLE HEALTH BENEFIT | 1,440 | 1,440 | 1,440 | 1,440 |
| 5132 POB DEBT SERVICE | 10,171 | 8,678 | - | - |
| Staffing Subtotal | 113,873 | 110,424 | 126,389 | 127,233 |
| 5201 CONTRACT SERVICES | 2,949 | - | 5,000 | 5,000 |
| 5202 PROF/CONSULTANT SERVICES | - | - | 5,000 | 5,000 |
| 5204 ENGINEERING/DESIGN SVCS | - | - | 5,000 | 5,000 |
| 5208 CONTRACT PERSONNEL | - | - | 3,000 | 3,000 |
| 5215 MEETING/TRAINING/TRAVEL | - | - | 1,000 | 1,000 |
| 5217 TRAVEL, MEAL COSTS | - | - | 250 | 250 |
| 5222 UTILITIES | 98,874 | 96,814 | 85,000 | 85,000 |
| 5224 EQUIP REPAIR, MAINT | 4 | - | 5,000 | 5,000 |
| 5227 VEHICLE REPAIR | 1,346 | - | 500 | 500 |
| 5275 SAFETY EQUIP | - | 2,467 | 3,000 | 3,000 |
| 5276 FUEL SYSTEM REPAIR | 2,345 | 32,284 | 9,000 | 9,000 |
| 5291 SPECIAL DEPT EXPENSE | 433 | 1,168 | 12,000 | 12,000 |
| Services Subtotal | 106,389 | 132,733 | 133,750 | 133,750 |
| 5311 VEHICLE FUEL | 4,423 | 4,219 | 4,500 | 4,500 |
| 5312 VEHICLE TIRES | - | - | 500 | 500 |
| 5325 HAZ WASTE DISPOSAL | 170 | 135 | 2,500 | 2,500 |
| 5331 STREET SUPPLIES | 30,717 | 35,000 | 33,000 | 33,000 |
| 5337 INVENTORY | - | - | 2,500 | 2,500 |
| Material/Supplies Subtotal | 35,335 | 39,548 | 43,000 | 43,000 |
| Transfers Subtotal | - | - | - | - |
| 6001 EQUIPMENT | 2,029 | - | 3,500 | 3,500 |
| Capital Subtotal | 2,029 | 11,600 | 3,500 | 3,500 |
| Staffing Costs | 113,873 | 110,424 | 126,389 | 127,233 |
| Non-Staffing Costs | 143,753 | 183,881 | 180,250 | 180,250 |
| Division Total | 257,626 | 294,305 | 306,639 | 307,483 |
| Net Result of Operations | (14,859) | (42,482) | (40,339) | (41,183) |
| Ending Fund Balance | 46,000 | 3,518 | (36,821) | 6,817 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 20 - RSTP Projects Fund | | | | |
| Beginning Fund Balance | 32,879 | (23,151) | - | 10,000 |
| PROGRAM REVENUES | | | | |
| 4371 RSTP ALLOCATIONS | - | 23,151 | 450,000 | 450,000 |
| 4651 INTEREST EARNED | - | - | - | - |
| Program Revenues Total | - | 23,151 | 450,000 | 450,000 |
| EXPENDITURES | | | | |
| <i>509 - RSTP Projects</i> | | | | |
| 6041 STREET, SIDEWALK IMP | 7,980 | - | 440,000 | 450,000 |
| 6048 CONG/FOREST OVERLAY STIP1 | - | - | - | - |
| Capital Subtotal | 18,010 | - | 440,000 | 450,000 |
| Investment Subtotal | 747 | - | - | - |
| Staffing Costs | 18,579 | - | - | - |
| Non-Staffing Costs | 37,451 | - | 440,000 | 450,000 |
| Division Total | 56,030 | - | 440,000 | 450,000 |
| Net Result of Operations | (56,030) | 23,151 | 10,000 | - |
| Ending Fund Balance | (23,151) | - | 10,000 | 10,000 |
| 41 - Yount Trust Income Fund | | | | |
| Beginning Fund Balance | 54,017 | 86,916 | 104,530 | 108,953 |
| PROGRAM REVENUES | | | | |
| 4651 INTEREST EARNED | 38,900 | 36,552 | 34,000 | 34,000 |
| 4351 INTERFUND TRANSFER | - | - | - | - |
| Program Revenue Total | 38,900 | 36,552 | 34,000 | 34,000 |
| EXPENDITURES | | | | |
| <i>510 - Yount Trust</i> | | | | |
| 5101 BASE SALARY | - | 11,717 | 12,235 | 12,235 |
| 5121 FICA-MEDICARE BENEFITS | - | 175 | 177 | 177 |
| 5122 RETIREMENT (PERS) | - | 1,074 | 1,184 | 1,316 |
| 5123 HEALTH INSURANCE COST | - | 16 | - | 17 |
| 5124 UNEMPLOYMENT COST | - | 4 | 4 | 4 |
| 5126 WORKERS' COMPENSATION | - | 529 | 525 | 525 |
| 5128 OTHER EMPLOYEE BENEFITS | - | 154 | 212 | 212 |
| 5129 FLEXIBLE HEALTH BENEFIT | - | 240 | 240 | 240 |
| 5132 PERS P.O.B. PAYMENT | 1,981 | - | - | - |
| Staffing Subtotal | 1,981 | 14,275 | 14,577 | 14,726 |
| 5222 UTILITIES | - | - | 3,000 | 3,000 |
| 5291 SPECIAL DEPT EXPENSE | 1,529 | 517 | - | - |
| Services Subtotal | 1,529 | 517 | 3,000 | 3,000 |
| 5309 OTHER SUPPLIES | 1,428 | - | 5,000 | 5,000 |
| 5331 STREET SUPPLIES | 1,063 | 4,146 | 7,000 | 7,000 |
| Supplies/Materials Subtotal | 2,491 | 4,146 | 12,000 | 12,000 |
| Staffing Costs | 1,981 | 14,275 | 14,577 | 14,726 |
| Non-Staffing Costs | 4,020 | 4,663 | 15,000 | 15,000 |
| Division Total | 6,001 | 18,938 | 29,577 | 29,726 |
| Net Result of Operations | 32,899 | 17,614 | 4,423 | 4,274 |
| Ending Fund Balance | 86,916 | 104,530 | 108,953 | 113,227 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 53 - Oceanfront Restoration Fund | | | | |
| Beginning Fund Balance | 1,020,242 | 2,046 | 103 | 103 |
| PROGRAM REVENUES | | | | |
| Program Revenue Total | 731,107 | 103 | - | - |
| EXPENDITURE | | | | |
| <i>511 - Oceanfront Resoration</i> | | | | |
| Staffing Subtotal | - | - | - | - |
| Services Subtotal | 12,420 | - | - | - |
| 6031 PARK, OPEN SPACE IMP | 1,736,883 | 2,046 | - | - |
| Capital Subtotal | 1,736,883 | 2,046 | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 1,749,303 | 2,046 | - | - |
| Division Total | 1,749,303 | 2,046 | - | - |
| Net Result of Operations | (1,018,196) | (1,943) | - | - |
| Ending Fund Balance | 2,046 | 103 | 103 | 103 |
| 44 - Storm Water Fund | | | | |
| Beginning Fund Balance | (91,662) | (14,439) | 139,013 | 139,013 |
| PROGRAM REVENUES | | | | |
| 4931 INTERFUND OPERATING TRANS | 250,000 | 250,000 | 175,000 | 375,000 |
| Program Revenue Total | 287,544 | 250,000 | 175,000 | 375,000 |
| EXPENDITURES | | | | |
| <i>512 - Storm Water Diversion</i> | | | | |
| 5101 BASE SALARY | 5,565 | 5,542 | 5,787 | 45,221 |
| 5105 PART-TIME SALARIES | - | - | - | 18,000 |
| 5121 FICA-MEDICARE BENEFITS | 81 | 80 | 84 | 917 |
| 5122 RETIREMENT (PERS) | 512 | 508 | 559 | 4,858 |
| 5123 HEALTH INSURANCE COST | - | - | - | 331 |
| 5124 UNEMPLOYMENT COST | 2 | 2 | 2 | 23 |
| 5126 WORKERS' COMPENSATION | 46 | 46 | 48 | 376 |
| 5128 OTHER EMPLOYEE BENEFITS | 66 | 62 | 93 | 749 |
| 5129 FLEXIBLE HEALTH BENEFIT | - | - | 60 | 396 |
| 5132 PERS P.O.B. PAYMENT | 701 | 639 | - | - |
| Staffing Subtotal | 6,973 | 6,879 | 6,633 | 70,870 |
| 5201 CONTRACT SERVICES | 197,046 | 78,519 | 164,973 | 160,000 |
| 5222 UTILITIES | 6,154 | 11,150 | - | - |
| 5291 SPECIAL DEPT EXPENSE | 148 | - | 3,394 | 3,500 |
| Services Subtotal | 203,348 | 89,669 | 168,367 | 163,500 |
| 6026 URBAN RUNOFF DIVERSION II | - | - | - | 200,000 |
| Capital Subtotal | - | - | - | 200,000 |
| Staffing Costs | 6,973 | 6,879 | 6,633 | 70,870 |
| Non-Staffing Costs | 203,348 | 89,669 | 168,367 | 363,500 |
| Division Total | 210,321 | 96,548 | 175,000 | 434,370 |
| Net Result of Operations | 77,223 | 153,452 | - | (59,370) |
| Ending Fund Balance | (14,439) | 139,013 | 139,013 | 79,643 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 31 - Operating Donations | | | | |
| Beginning Fund Balance | 25 | 5,607 | 12,177 | 11,177 |
| PROGRAM REVENUES | | | | |
| 4605 TREES FOR PG | 6,900 | 6,570 | 4,000 | 4,000 |
| Program Revenue Total | 6,900 | 6,570 | 4,000 | 4,000 |
| EXPENDITURE | | | | |
| 514 - Forestry Donations | | | | |
| 5309 OTHER SUPPLIES | 1,318 | - | 5,000 | 5,000 |
| Material/Supplies Subtotal | 1,318 | - | 5,000 | 5,000 |
| Non-Staffing Costs | 1,318 | - | 5,000 | 5,000 |
| Division Total | 1,318 | - | 5,000 | 5,000 |
| Net Result of Operations | 5,582 | 6,570 | (1,000) | (1,000) |
| Ending Fund Balance | 5,607 | 12,177 | 11,177 | 10,177 |
| 33 - American Recovery and Relief Act Fund | | | | |
| Beginning Fund Balance | - | - | - | - |
| PROGRAM REVENUES | | | | |
| Program Revenue Total | - | 291,207 | - | - |
| EXPENDITURE | | | | |
| 517 - Central Ave | | | | |
| 6041 STREET,SIDEWALK IMPROVEMENT | - | 291,207 | - | - |
| Capital Subtotal | - | 291,207 | - | - |
| Non-Staffing Costs | - | 291,207 | - | - |
| Division Total | - | 291,207 | - | - |
| Net Result of Operations | - | - | - | - |
| Ending Fund Balance | - | - | - | - |
| Governmental Funds Total | 4,217,540 | 2,720,639 | 2,875,072 | 3,869,245 |

Cemetery

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 75 - Cemetery Fund | | | | |
| Beginning Fund Balance | 632,856 | 515,713 | 460,728 | 432,150 |
| PROGRAM REVENUES | | | | |
| 4481 SITE SALES & SERVICE | 78,219 | 64,138 | 90,000 | 175,000 |
| 4482 CEMETERY MAUSOLEUM SALES | 15,000 | 17,335 | 17,000 | 16,000 |
| 4483 CEMETERY TAXABLE SALES | - | - | - | - |
| 4484 CEMETERY LABOR CHARGES | 46,041 | 73,344 | 54,000 | 65,000 |
| 4513 MISCELLANEOUS REVENUES | - | - | - | - |
| 4651 INTEREST EARNED | 11,554 | 11,280 | 15,000 | 15,000 |
| 4662 CREMATORIUM LEASE | 7,604 | 7,937 | 7,500 | 7,500 |
| Program Revenue Total | 158,418 | 174,034 | 183,500 | 278,500 |
| EXPENDITURES | | | | |
| 601 - Cemetery Operations | | | | |
| 5101 BASE SALARY | 119,300 | 94,880 | 72,658 | 58,225 |
| 5105 PART-TIME SALARIES | - | - | - | 22,511 |
| 5121 FICA-MEDICARE BENEFITS | 1,778 | 1,398 | 1,054 | 1,171 |
| 5122 RETIREMENT (PERS) | 10,787 | 8,698 | 7,051 | 6,265 |
| 5124 UNEMPLOYMENT COST | 44 | 35 | 26 | 29 |
| 5126 WORKERS' COMPENSATION | 4,800 | 3,778 | 2,623 | 3,464 |
| 5128 OTHER EMPLOYEE BENEFITS | 1,625 | 1,186 | 2,440 | 1,014 |
| 5132 PERS P.O.B. PAYMENT | 12,794 | 13,171 | 13,598 | 7,633 |
| Staffing Subtotal | 158,066 | 127,144 | 101,448 | 100,311 |
| 5201 CONTRACT SERVICES | - | - | - | 3,000 |
| 5211 POSTAGE | 10 | 1 | 100 | 100 |
| 5212 TELEPHONE | 570 | 1,392 | 900 | 900 |
| 5222 UTILITIES | 13,027 | 14,795 | 12,500 | 12,500 |
| 5226 EQUIPMENT REPAIR | 569 | 283 | 500 | 500 |
| 5227 VEHICLE REPAIR | 1,700 | 655 | 2,000 | 2,000 |
| 5231 INSURANCE | 12,344 | 11,537 | 12,982 | 27,803 |
| 5291 SPECIAL DEPT EXPENSE | 491 | 327 | 500 | 500 |
| Services Subtotal | 28,711 | 28,990 | 29,482 | 47,303 |
| 5309 OTHER SUPPLIES | 4,333 | 3,609 | 3,000 | 3,000 |
| 5311 VEHICLE FUEL | 2,038 | 2,084 | 2,000 | 2,000 |
| 5337 INVENTORY | 3,332 | 1,037 | 4,000 | 4,000 |
| 5351 AGRICULTURAL SUPPLIES | 1,399 | 303 | 1,000 | 1,000 |
| Materials/Supplies Subtotal | 11,159 | 7,162 | 10,000 | 10,000 |
| 5411 BLDG DEPRECIATION | 8,811 | 8,811 | 8,812 | 8,812 |
| 5412 IMPROVEMENTS DEPR | 19,034 | 19,034 | 19,034 | 19,034 |
| 5413 EQUIP DEPRECIATION | 17,810 | 14,634 | 18,394 | 3,760 |
| 5491 INDIRECT COST ALLOCATION | 29,564 | 20,836 | 23,816 | 19,324 |
| Non-Operating Subtotal | 75,219 | 63,315 | 70,056 | 50,930 |
| Debt Service Total | 2,406 | 2,406 | 1,092 | - |
| 6021 GENERAL BLDG IMP | - | - | - | 50,000 |
| Capital Subtotal | - | - | - | 50,000 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| Staffing Costs | 158,066 | 127,144 | 101,448 | 100,311 |
| Non-Staffing Costs | 117,495 | 101,873 | 110,630 | 158,233 |
| Fund Total | 275,561 | 229,017 | 212,078 | 258,544 |
| Change in Fund Balance | (117,143) | (54,983) | (28,578) | 19,956 |
| Reconciliation to Change in Unrestricted Fund Balance | | | | |
| Capital/Debt Service Payments | (18,757) | (10,681) | 892 | (50,000) |
| Depreciation | 45,402 | 42,479 | (46,240) | (31,606) |
| Net Change in Unrestricted Fund Balance | (90,498) | (23,185) | (73,926) | - |
| Ending Fund Balance | 515,713 | 460,730 | 432,150 | 452,106 |
| 86 - Cemetery Endowment Fund | | | | |
| Beginning Fund Balance | 855,434 | 874,888 | 894,563 | 910,563 |
| PROGRAM REVENUES | | | | |
| 4480 CEMETERY ENDOWMENT CARE | 19,454 | 19,675 | 16,000 | 16,000 * |
| Program Revenue Total | 19,454 | 19,675 | 16,000 | 16,000 |
| EXPENDITURES | | | | |
| <i>603 - Cemetery Endowment</i> | | | | |
| Transfers Subtotal | - | - | - | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | - | - | - | - |
| Division Total | - | - | - | - |
| Net Result of Operations | 19,454 | 19,675 | 16,000 | 16,000 |
| Ending Fund Balance | 874,888 | 894,563 | 910,563 | 926,563 |

Sewer

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <i>76 - Sewer Fund</i> | | | | |
| Beginning Fund Balance | 5,163,572 | 6,427,740 | 7,808,611 | 8,824,771 |
| PROGRAM REVENUES | | | | |
| 4306 ASBS GRANT | - | - | - | 2,396,383 |
| 4470 SEWER CONNECTION FEES | 13,933 | 48,047 | 10,000 | 10,000 |
| 4471 SEWER SERVICE SURCHARGE | 2,376,432 | 2,468,841 | 2,380,000 | 2,425,000 |
| 4651 INTEREST EARNED | 42,622 | 17,118 | 47,000 | 20,000 |
| 4753 SEWER LAT.LOAN REPAYMENTS | 36,910 | 5,262 | 36,000 | 36,000 |
| Program Revenue Total | 2,469,897 | 2,539,268 | 2,473,000 | 4,887,383 |
| EXPENDITURES | | | | |
| <i>611 - Sewer Operations</i> | | | | |
| 5101 BASE SALARY | 196,067 | 183,500 | 217,757 | 187,839 |
| 5105 PART-TIME SALARIES | - | - | 45,400 | 45,400 |
| 5121 FICA-MEDICARE BENEFITS | 2,776 | 2,698 | 3,815 | 3,382 |
| 5122 RETIREMENT (PERS) | 17,700 | 16,804 | 21,048 | 20,187 |
| 5123 HEALTH INSURANCE COST | 234 | 164 | 505 | 280 |
| 5124 UNEMPLOYMENT COST | 71 | 68 | 94 | 84 |
| 5126 WORKERS' COMPENSATION | 6,732 | 6,455 | 9,357 | 8,244 |
| 5128 OTHER EMPLOYEE BENEFITS | 2,480 | 2,259 | 3,643 | 3,049 |
| 5129 FLEXIBLE HEALTH BENEFIT | 1,404 | 1,445 | 2,136 | 1,920 |
| 5132 PERS P.O.B. PAYMENT | 29,809 | 26,849 | 27,720 | 27,963 |
| Staffing Subtotal | 258,117 | 244,944 | 331,475 | 298,348 |
| 5201 CONTRACT SERVICES | 334,054 | 177,333 | 200,000 | 200,000 |
| 5202 PROF/CONSULTANT SERVICES | 23 | 42 | 4,000 | 4,000 |
| 5204 ENGINEERING/DESIGN SVCS | - | - | 2,500 | 2,500 |
| 5207 MAINTENANCE SERVICES | - | 701 | 2,500 | 2,500 |
| 5211 POSTAGE | 269 | - | 300 | 300 |
| 5212 TELEPHONE | 3,421 | 2,953 | 4,000 | 3,000 |
| 5215 MEETING/TRAINING/TRAVEL | 112 | 264 | 3,000 | 1,000 |
| 5222 UTILITIES | 13,626 | 14,432 | 14,000 | 14,000 |
| 5223 BLDG REPAIR, MAINT | 168 | 1,275 | 3,000 | 2,000 |
| 5226 EQUIPMENT REPAIR | 676 | 2,264 | 3,000 | 3,000 |
| 5227 VEHICLE REPAIR | 14,709 | 14,175 | 13,000 | 15,000 |
| 5231 INSURANCE | 73,945 | 45,722 | 96,674 | 117,158 |
| 5232 INSURANCE CLAIMS | - | 16,899 | 10,000 | 10,000 |
| 5261 SUBSCRIPTIONS, MEMB | 443 | 359 | 500 | 1,500 |
| 5291 SPECIAL DEPT EXPENSE | 2,327 | 4,168 | - | 4,500 |
| Services Subtotal | 448,773 | 280,587 | 361,474 | 380,458 |
| 5309 OTHER SUPPLIES | 22,740 | 33,232 | 23,000 | 10,000 |
| 5311 VEHICLE FUEL | 6,060 | 6,910 | 8,000 | 8,000 |
| 5312 VEHICLE TIRES | - | - | 1,400 | 1,000 |
| 5352 CHEMICAL SUPPLIES | - | 106 | 1,000 | 1,000 |
| Materials/Supplies Subtotal | 28,800 | 40,248 | 33,400 | 20,000 |
| 5491 INDIRECT COST ALLOCATION | 120,778 | 77,796 | 131,846 | 470,849 |
| Non-Operating Subtotal | 120,778 | 77,796 | 131,846 | 470,849 |
| Capital Subtotal | - | - | 10,000 | - |
| Investment Subtotal | - | - | - | - |
| Staffing Costs | 258,117 | 244,944 | 331,475 | 298,348 |
| Non - Staffing Costs | 598,351 | 398,631 | 536,720 | 871,307 |
| Division Total | 856,468 | 643,575 | 868,195 | 1,169,655 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| 612 - Sewer Capital Improvement | | | | |
| 5201 CONTRACT SERVICES | 53,651 | 63,198 | 85,000 | 85,000 |
| 5204 ENGINEERING/DESIGN SVCS | - | 181,643 | 250,000 | 250,000 |
| Services Subtotal | 72,412 | 244,841 | 335,000 | 335,000 |
| 5413 EQUIP DEPRECIATION | 57,390 | 72,647 | 59,123 | 45,597 |
| 5415 SEWER DEPRECIATION | 124,339 | 125,697 | 125,422 | 145,278 |
| Non-Operating Subtotal | 207,248 | 198,344 | 184,545 | 190,875 |
| 5801 INTEREST PMTS | 2,661 | 7,685 | 4,200 | 2,914 |
| 5802 PRINCIPAL PMTS | - | - | 68,000 | 68,283 |
| 5803 BOND - INTEREST PMTS | 64,049 | 61,059 | 62,000 | 59,695 |
| 5804 AMORTIZATION EXPENSES | 2,891 | 2,891 | 2,900 | 2,891 |
| Debt Service Subtotal | 69,601 | 71,635 | 137,100 | 133,783 |
| 6051 SEWER SYSTEM IMP | - | - | 700,000 | 700,000 |
| 6052 PUMP STA IMPROVEMENTS | - | - | 2,050,000 | 2,050,000 |
| 6053 SEWER LATERALS REPLCMT. | - | - | 40,000 | 40,000 |
| Capital Subtotal | - | - | 2,790,000 | 2,790,000 |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 349,261 | 514,820 | 3,446,645 | 3,449,658 |
| Division Total | 349,261 | 514,820 | 588,645 | 3,449,658 |
| 613 - ASBS Grant | | | | |
| 5101 BASE SALARY | - | - | - | 61,000 |
| 5121 FICA-MEDICARE BENEFITS | - | - | - | 900 |
| 5122 RETIREMENT (PERS) | - | - | - | 6,500 |
| 5123 HEALTH INSURANCE COST | - | - | - | 650 |
| 5124 UNEMPLOYMENT COST | - | - | - | 25 |
| 5126 WORKERS' COMPENSATION | - | - | - | 800 |
| 5128 OTHER EMPLOYEE BENEFITS | - | - | - | 1,000 |
| 5129 FLEXIBLE HEALTH BENEFIT | - | - | - | 700 |
| Staffing Subtotal | - | - | - | 71,575 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|--|----------------------|----------------------|----------------------|----------------------|
| 5209 PROFESSIONAL SERVICES | - | - | - | 166,000 |
| 5221 ADVERTISING | - | - | - | 40,000 |
| Services Subtotal | - | - | - | 206,000 |
| 5421 LOANS | - | - | - | 60,000 |
| Non-Operating Subtotal | - | - | - | 60,000 |
| 6026 URBAN RUNOFF DIVERSION | - | - | - | 820,960 |
| 6031 PARK, OPEN SPACE IMPROVEMENT | - | - | - | 525,000 |
| 6052 PUMP STA IMPROVEMENTS | - | - | - | 750,000 |
| Capital Subtotal | - | - | - | 2,095,960 |
| Staffing Costs | - | - | - | 71,575 |
| Non - Staffing Costs | - | - | - | 2,361,960 |
| Division Total | - | - | - | 2,433,535 |
| Fund Total | 1,205,729 | 1,158,395 | 1,456,840 | 7,052,848 |
| Change in Fund Balance | 1,264,168 | 1,380,873 | 1,016,160 | (2,165,465) |
| Reconciliation to Change in Unrestricted Fund Balance | | | | |
| Capital/Debt Service Payments | (155,576) | (871,323) | (1,787,780) | 4,954,243 |
| Depreciation | 181,789 | 198,344 | 219,344 | 190,875 |
| Debt Service Income | - | - | - | - |
| Change in Unrestricted Fund Balance | 1,290,381 | 707,894 | (552,276) | 2,979,653 |
| Ending Fund Balance | 6,427,740 | 7,808,613 | 8,824,771 | 6,659,306 |
| Total Revenues | 5,550,262 | 4,766,858 | 4,812,722 | 7,728,836 |
| Total Staffing Costs | 1,723,965 | 1,668,673 | 1,884,333 | 2,028,408 |
| Total Operating Costs | 3,973,547 | 2,148,171 | 5,512,657 | 9,147,229 |
| Total Net | (147,250) | 950,014 | (2,584,268) | (3,446,801) |

Recreation

| | FY 2008/09 | FY 2009/10 | FY 2010/11 | FY 2011/12 | |
|------------------------------------|------------------------------------|----------------|----------------|----------------|----------------|
| | Actual | Actual | Budget | Budget | |
| 01 - General Fund | | | | | |
| PROGRAM REVENUES | | | | | |
| 4462 | RECREATION PRGM FEE/CHRGs | 82,291 | 68,260 | 75,000 | 75,000 |
| 4464 | TENNIS PRO CONTRACT FEES | 3,600 | 3,600 | 3,600 | 3,600 |
| 4670 | RECREATION FACILITY RENTS | 129,805 | 119,150 | 123,000 | 115,000 |
| | Program revenues total | 215,696 | 191,010 | 201,600 | 193,600 |
| EXPENDITURES | | | | | |
| 421 - Recreation Operations | | | | | |
| 5101 | BASE SALARY | 113,061 | 109,687 | 111,871 | 123,250 |
| 5105 | PART-TIME SALARIES | 81,507 | 67,373 | 79,000 | 79,000 |
| 5121 | FICA-MEDICARE BENEFITS | 2,640 | 2,421 | 2,768 | 2,933 |
| 5122 | RETIREMENT (PERS) | 13,196 | 12,857 | 10,815 | 13,261 |
| 5123 | HEALTH INSURANCE COST | 1,355 | 1,812 | 1,021 | 1,440 |
| 5124 | UNEMPLOYMENT COST | 70 | 64 | 69 | 73 |
| 5126 | WORKERS' COMPENSATION | 1,800 | 1,626 | 1,592 | 1,687 |
| 5128 | OTHER EMPLOYEE BENEFITS | 1,404 | 1,334 | 1,883 | 1,870 |
| 5129 | FLEXIBLE HEALTH BENEFIT | 1,800 | 1,800 | 1,800 | 1,320 |
| 5130 | POB DEBT SERVICE | 14,442 | 12,357 | 12,758 | 18,317 |
| | Staffing subtotal | 231,549 | 212,339 | 223,577 | 243,150 |
| 5208 | CONTRACT PERSONNEL | 4,836 | - | 5,500 | 5,500 |
| 5211 | POSTAGE | 145 | 258 | 500 | 500 |
| 5212 | TELEPHONE | 8,194 | 8,245 | 5,000 | 5,000 |
| 5217 | TRAVEL, MEAL COSTS | 125 | 60 | 500 | 500 |
| 5221 | ADVERTISING | 14,313 | 8,545 | 16,000 | 7,000 |
| 5222 | UTILITIES | 54,165 | 49,771 | 55,000 | 55,000 |
| 5223 | BLDG REPAIR, MAINT | 6,431 | 6,235 | 4,000 | 4,000 |
| 5224 | EQUIP REPAIR, MAINT | 6,023 | 2,092 | 1,000 | 1,000 |
| 5226 | EQUIPMENT REPAIR | 1,735 | 731 | 500 | 500 |
| 5227 | VEHICLE REPAIR | 357 | 863 | 500 | 500 |
| 5230 | INTERNAL SERVICE CHARGES | 37,348 | 24,239 | 7,031 | 14,449 |
| 5231 | INSURANCE | 4,411 | 1,917 | 5,000 | 5,000 |
| 5261 | SUBSCRIPTIONS, MEMB | 703 | 358 | 1,600 | 500 |
| 5291 | SPECIAL DEPT EXPENSE | 1,218 | 979 | 500 | 500 |
| | Services subtotal | 140,040 | 111,326 | 102,631 | 99,949 |
| 5301 | OFFICE SUPPLIES | 256 | 63 | 500 | 500 |
| 5305 | JANITORIAL SUPPLIES | 1,099 | 801 | 1,000 | 1,000 |
| 5311 | VEHICLE FUEL | 918 | 628 | 500 | 500 |
| 5352 | CHEMICAL SUPPLIES | 554 | - | 600 | 600 |
| 5361 | RECREATION SUPPLIES | 3,668 | 2,472 | 6,000 | 1,500 |
| | Materials/supplies subtotal | 9,754 | 6,884 | 8,600 | 4,100 |
| | Capital subtotal | - | 16,252 | - | - |
| | Non-staffing budget total | 149,794 | 134,462 | 111,231 | 104,049 |
| | Department total | 381,343 | 346,801 | 334,808 | 347,199 |
| Net General Fund cost | | 165,647 | 155,791 | 133,208 | 153,599 |
| % program revenues | | 56.6% | 55.1% | 60.2% | 55.8% |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|------------------------------------|----------------------|----------------------|----------------------|----------------------|
| 25 - Youth Center Donations | | | | |
| Beginning Fund Balance | 5,250 | 9,360 | 9,399 | 4,499 |
| PROGRAM REVENUES | | | | |
| 4601 DONATIONS | 3,318 | - | - | 4,000 |
| 4651 INTEREST EARNED | 123 | 39 | 100 | 100 |
| Program Revenues Total | 3,441 | 39 | 100 | 4,100 |
| EXPENDITURES | | | | |
| 422 - Recreation Donations | | | | |
| 5361 RECREATION SUPPLIES | 375 | - | 5,000 | 4,000 |
| Materials/Supplies Subtotal | 375 | - | 5,000 | 4,000 |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | 375 | - | 5,000 | 4,000 |
| Division Subtotal | 375 | - | 5,000 | 4,000 |
| Net Results of Operations | 3,066 | 39 | (4,900) | 100 |
| Ending Fund Balance | 8,316 | 9,399 | 4,499 | 4,599 |
| 26 - Chautauqua Hall | | | | |
| Beginning Fund Balance | 7,901 | 30,510 | 22,470 | 8,070 |
| PROGRAM REVENUES | | | | |
| 4603 CHAUTAUQUA HALL PRESERVE | 22,000 | 1,500 | - | 7,500 |
| 4651 INTEREST EARNED | 609 | 125 | 600 | 500 |
| Program Revenues Total | 22,609 | 1,625 | 600 | 8,000 |
| EXPENDITURES | | | | |
| 423 - Chautauqua Hall | | | | |
| 5207 MAINTENANCE SERVICES | - | 288 | - | - |
| 5223 BLDG REPAIR, MAINT | - | 9,377 | 15,000 | 8,000 |
| Services Subtotal | - | 9,665 | 15,000 | 8,000 |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | - | 9,665 | 15,000 | 8,000 |
| Division Subtotal | - | 9,665 | 15,000 | 8,000 |
| Net Results of Operations | 22,609 | (8,040) | (14,400) | - |
| Ending Fund Balance | 30,510 | 22,470 | 8,070 | 8,070 |

| | FY 2008/09 Actual | FY 2009/10 Actual | FY 2010/11 Budget | FY 2011/12 Budget |
|---|----------------------|----------------------|----------------------|----------------------|
| 31 - Recreation Donations | | | | |
| Beginning Fund Balance | - | 5,000 | 12,900 | 7,400 |
| PROGRAM REVENUES | | | | |
| 4635 REC PROGRAMS | 5,000 | 7,900 | 500 | 1,000 |
| Program Revenues Total | 5,000 | 7,900 | 500 | 1,000 |
| EXPENDITURES | | | | |
| 424 - Recreation Operating Donations | | | | |
| 5361 RECREATION SUPPLIES | - | - | 6,000 | 1,000 |
| Services Subtotal | - | - | 6,000 | 1,000 |
| Staffing Costs | - | - | - | - |
| Non-Staffing Costs | - | - | 6,000 | 1,000 |
| Division Subtotal | - | - | 6,000 | 1,000 |
| Net Results of Operations | 5,000 | 7,900 | (5,500) | - |
| Ending Fund Balance | 5,000 | 12,900 | 7,400 | 7,400 |
| Total Revenues | 246,746 | 200,574 | 202,800 | 206,700 |
| Total Staffing Costs | 231,549 | 212,339 | 223,577 | 243,150 |
| Total Operating Costs | 150,169 | 144,127 | 137,231 | 117,049 |
| Total Net | (134,972) | (155,892) | (158,008) | (153,499) |

Budgetary and Financial Policies

The City of Pacific Grove recognizes that budgetary compliance is an important component of its government's accountability. Its citizens, regardless of their profession, participate in the process of establishing the City's original annual operating budget. The annual budget becomes the City's fiscal statement of goals and priorities for the upcoming fiscal year. In order for the budget to be used as a strategic document, mid-year changes should be limited to minor adjustments and responses to unforeseen emergencies. Major program changes should only be considered as part of the annual budget process.

Generally accepted accounting principles ("GAAP"), including those pronouncements issued by the Government Accounting Standards Board ("GASB") require the City to provide budgetary comparative information and written analysis in its annual reports including a comparison of its original budget and revised budget to actual spending. The City of Pacific Grove may revise its original budget over the course of the year for a variety of reasons. With its annual reporting, the City will publish its original budget in addition to a revised budget which will add an additional analytical dimension and increases the usefulness of the budgetary comparison.

On an annual basis, the City Manager and Deputy City Manager will prepare their insights in a Management's Discussion and Analysis ("MD&A") informing the citizens with an objective and readable analysis of the City's financial performance for the year based on current known facts, decisions and conditions. This analysis, when read in combination with the City's financial statements and required supplemental information, will provide the citizens information useful in assessing whether the City's financial position has improved or deteriorated as a result of the year's operations.

Annual Budget Process Overview

The annual budget process is initiated by the City Manager through meetings and discussions with the City Council, Mayor and Staff to develop an overall plan of identifying the needs and priorities of the city's residents and developing a strategy for fulfilling these needs with resources the City is expected to receive. Concurrently, the City Manager will incorporate the annual capital spending plan into the annual budget. This, in part, is developed through the City's development of a five-year General Fund operating revenue, expenditure and available reserve schedule and a five-year capital improvement program.

Following this, a series of meetings of key budget team members (the Finance and Budget Committee, the City Manager, and the Deputy City Manager) (collectively known as the "Budget Team") meet to discuss underlying fiscal policies, goals and objectives of the Council, personal service proposals, material changes in anticipated revenue/income and expenditures/expenses. The process continues with the distribution of a budget request package to all program managers. This package includes a brief message from the Deputy City Manager or City Manager along with general instructions for completing the budget template documents which when completed include proposed expenditures, capital outlays, program descriptions, activity accomplishments and future objectives, and other budget data.

Program requests are analyzed by the City Manager and the Deputy City Manager who then discuss each request with the applicable program manager. Adjustments are made as appropriate and required to meet the City Council's goals and objectives.

The Deputy City Manager prepares the final proposed revenue and expenditure for each program covering all funds and other supplemental material as well as combining all funds appropriately to present a comprehensive annual budget. The City Manager prepares a narrative budget overview. The proposed budget is submitted to the Council by the first meeting in May. Several Council study sessions are held before the required public meetings. The budget is scheduled for adoption in June.

With the adoption of the annual budget the City Council recognizes that appropriations for the many operating activities and capital budgets are based upon estimates of municipal needs for the fiscal year. In order to establish reasonable flexibility in the administration of the budget, the following policies have been adopted. These policies are intended to provide the authority necessary for the City Manager to administer the budget during the course of the fiscal year in light of varying conditions which may occur.

Operating Budget Policies

- The City Council will adopt and maintain a balanced annual operating budget and an integrated five-year capital improvement budget.
- Current annual revenues will be equal to or greater than current expenditures. The City will maintain a long-range fiscal perspective by annually preparing and maintaining a five-year General Fund operating revenue, expenditure and available reserve schedule and a five-year capital improvement plan.
- Any normal existing revenue inflation will be used to pay for normal existing expenditure inflation. The identification of funding sources will be required for any new or expanded programs.
- The City will provide for adequate maintenance and the orderly replacement of fixed assets and equipment.
- As resource allocation plans are developed, consideration for citywide public safety shall be given high priority.
- The City will comply with all the requirements of Generally Accepted Accounting Principles (GAAP).
- The City will annually retain the services of an independent Certified Public Accounting firm to audit the City's financial statements and conduct any tests of the City's records deemed necessary to render an opinion on the City's compliance with Generally Accepted Accounting Principles (GAAP).

The City of Pacific Grove will apply its Financial Policies (below) in developing and preparing its budgets

Budget Timeline - Annual Budget Schedule for Fiscal Year Ending June 30

No specific dates are included below; however, the months in which these meetings would occur are as follows:

- January
Council meeting entirely devoted to setting goals and priorities and ensuring City decisions are made in an efficient and effective manner with optimum public input and understanding.

- February
Agenda item during regular Council meeting will present information on the City's revenues and expenditures through the first half of the fiscal year, and a projection of revenues and expenditures for the remainder of the fiscal year.

Budget Workshop; Council Meeting to consider mid-year adjustments to the Budget.

- March
Budget Town Hall Meeting; Convened by the Budget and Finance Committee, this meeting would be an opportunity for the public to provide input into the development of the Budget.

- May
Proposed Budget presented to City Council; Agenda item during regular Council meeting in which staff presents proposed Fiscal Year Budget

- May
Budget Workshop; Budget and Finance Committee meet with City Council to discuss proposed budget and give direction for changes to be incorporated into Final Budget

- June - Council adopts final budget

- September
Council approves revisions to prior year final budget based on information provided by staff on final year-end revenue and expenditure figures.

Periodic Budget Review and Guidance:

Budgetary control is maintained through monthly reports of all revenue and expenditure accounts. The City Manager, Deputy City Manager and each program head review the monthly reports. The City Manager and/or the Administrative Director is to provide the Finance and Budget Committee with the monthly budget reports along with explanations for any material variances. The City Manager and/or a representative of the Finance and Budget Committee are to report to the City Council at the next Council meeting any material variances affecting the veracity of the budget. A mid-year budget review and adjustment process is completed each January and submitted to Council for review and approval at the first meeting in February.

Projections of revenues and expenditures through the end of the fiscal year will be prepared and reviewed by the Deputy City Manager with a report to the City Council. Budgetary adjustments are only considered within the framework of the adopted budget and work plan. New work programs and new appropriations are discouraged during the mid-year budget review.

Financial Policies

Revenue Policies

- The City will set fees and user charges for each enterprise fund at a level that fully supports the total direct and indirect program costs including any debt service associated with capital projects. Indirect costs will include the cost of annual depreciation of fixed assets.
- The City Council will establish fees for non-enterprise funds based upon an awareness of the total direct and indirect costs of offering a service. It is recognized that certain services may be subsidized by general taxes based upon a level of subsidy determined by the Council.
- The City will aggressively pursue collection of all revenues when due.
- The Budget will be developed following the same accounting policies utilized for Financial Reporting

The accounts of the City are reported and organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. These various funds are grouped as follows, in the general-purpose financial statements:

- *General Fund* - is the general operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.
- *Special Revenue Funds* - are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. The City maintains twenty-seven Special Revenue Funds.
- *Debt Service Funds* - are used to account for financial resources to be used for the payment of principal and interest on long-term obligations. The City maintains two Debt Service Funds.
- *Capital Projects Funds* - are used to account for financial resources segregated for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types). The City maintains one Capital Projects Fund.
- *Enterprise Funds* - are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses

incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City maintains three Enterprise Funds.

- *Internal Service Funds* - are used to account for the financing of goods or services provided by one program or agency to other programs or agencies of the City, or to other governments, on a cost-reimbursement basis. The City maintains three Internal Services Funds.
- *Nonexpendable Trust* - are used to account for assets held by the City as a trustee for individuals, private organizations, other governments and/or other funds. Nonexpendable trust funds are accounted for in the same manner as proprietary funds except that the principal of the trust may not be spent. The City maintains three Nonexpendable Trust Funds.

Basis of Accounting: All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt, which is recognized when due. Financial resources usually are appropriated in other funds for transfer to a debt service fund in the period in which maturing debt principal and interest must be paid. Such amounts are not current liabilities of the debt service fund as their settlement will not require expenditure of existing fund assets.

All proprietary fund types and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Basis of Budgeting: For the City of Pacific Grove, the basis of budgeting is the same as the basis of accounting.

Capital Improvement Policies:

- All estimated construction, maintenance and operating costs and potential funding sources for each proposed capital improvement and neighborhood improvement will be identified before it is submitted to the City Council for approval.
- The City will finance only those capital improvements consistent with the adopted capital improvement plan and City priorities. All capital improvement operating and maintenance costs will be included in operating budget forecasts.

Debt Policies:

- Only capital improvements that cannot be financed from current revenues will be financed with debt borrowing except for enterprise funds. The City will determine and use the least costly financing method for all new capital improvement projects.
- The term for repayment of long-term financing for capital improvements will not exceed the expected useful life of the project.

Reserve Policies

- The City goal will be to maintain a reserve for emergencies and economic uncertainty equivalent to 10% of the General Fund annual operating budget.
- The City will maintain appropriate reserves in the Self-Insurance Funds based on statutory requirements and actuarially projected needs.

Property Management

- Acquisition of real property shall be tied to a specific objective, with the source of adequate funds identified and considerations given for the long-term fiscal and policy impacts.
- Disposition of real property shall be considered for those properties without specific deed restrictions and which are unused, under-utilized, economically not viable, or which were acquired for an outdated plan or purpose.

Glossary of Budgetary and Financial Terms

Appropriation

An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation

A dollar value placed on real estate or other property by Monterey County as a basis for levying property taxes.

Audit

Scrutiny of the City's accounts by an independent auditing firm to determine whether the City's financial statements are fairly presented in accordance with generally accepted accounting principles.

Balanced Budget

The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unrestricted fund balance from previous years meet or exceed total budgeted use of resources, including expenditures and transfers out to other funds.

Base Budget

Under traditional budgeting, the base budget is that amount carried over from one year to the next. Each year, approved amounts may be added to the base budget.

Beginning Fund Balance

Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond

Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

Budget

A fiscal plan of financial operation listing an estimate of proposed applications or expenditures and the proposed means of financing them. The budget must be approved by the City Council prior to the beginning of the fiscal year.

California Public Employees' Retirement System (CalPERS)

The retirement system, administered by the State of California, to which all permanent City employees belong.

Capital Asset/Capital Outlay

Land, infrastructure, and equipment used in operations that have initial useful lives greater than one year. The City, by provision of the Municipal Code (Section 2.14.020) has set the capitalization threshold for reporting capital assets at \$12,500. Expenditures made for Capital Assets are commonly referred to as “Capital Outlay,” and are shown in each fund (or at the program level, where applicable).

Certificates of Participation (COPs)

A lending agreement secured by a lease on the acquired asset or other assets of the City.

Debt Service

Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation (COPs).

Deficit

An excess of expenditures over revenues (resources).

Department

An organizational unit comprised of divisions or functions. A department is the largest organizational unit of service within the City, and normally encompasses a broad range of related activities.

Designated Fund Balance

The portion of fund balance segregated to reflect the City Council’s intended use of resources.

Encumbrances

A legal obligation to pay funds for expenses yet to occur, such as when a purchase order has been issued but the related goods or services have not yet been received. They cease to be encumbrances when the obligations are paid or terminated.

Enterprise Fund

A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise.

These programs are entirely or predominantly self-supporting. The City has three enterprises, including the Golf Enterprise Fund, the Sewer Enterprise Fund, and the Cemetery Enterprise Fund. Also referred to as Proprietary Funds.

Expenditure

The actual spending of governmental funds.

Fiscal Year

A twelve-month period of time to which a budget applies. In Pacific Grove, the fiscal year is July 1 through June 30.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance

The difference between fund assets and fund liabilities.

Gann Limit

State of California legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to accumulate the cost of the City's general operations.

General Obligation Bond

Bonds backed by the full faith and credit of the City, used for various purposes and repaid by the regular revenue raising powers (generally property taxes) of the City.

Grant

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the federal government.

Indirect Cost Allocation

Citywide administrative services are funded directly by General Fund revenues. These services include costs for administrative programs – City Council, the City Manager's Office, and Finance and Information Systems. To ensure that non-General Fund revenues support a proportionate share for these services provided to non-General Fund operations, the cost of these indirect services are allocated across all operational costs. The allocations for enterprise fund operations, which include golf, sewer, and cemetery, are charged to the respective funds and received as revenue in the General Fund.

Infrastructure

Facilities on which the continuance and growth of the community depend, such as roads, sidewalks, parks, public buildings, sewer lines, etc.

Interfund Transfers

Moneys transferred from one fund to another, such as from a fund receiving revenue to the fund through which the resources are to be expended.

Internal Services Fund

An Internal Service Fund provides services to other City programs and bills the various other funds for services rendered, just as would private business. Internal Services Funds are self-supporting and only the expense by an Internal Services Fund is counted in budget totals. The City maintains internal services funds to manage costs for workers compensation, liability insurance, and vehicle replacement.

Materials, Supplies and Services

Expenditures for operating items which are ordinarily consumed within a fiscal year.

Memoranda of Understanding (MOUs)

The result of labor negotiations between the City of Fremont and its various bargaining units.

Multi-year Forecast

The Finance Department's five-year forecast of revenues and expenditures. The Finance Department updates the forecast three times a year.

Non-departmental

Appropriations of the General Fund not directly associated with a specific program. Expenditure items and certain types of anticipated general savings are included.

Object Code

The line item where a revenue or expenditure is recorded.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Program

A set of interrelated activities, and the personnel, other resources, and policies and procedures that guide those activities, designed to accomplish a discrete set of objectives.

Reserved Fund Balance

Accounts used to record a portion of the fund balance as legally segregated for a specific use or not available for appropriation.

Resolution

A special order of the City Council, which has a subordinate legal standing than an ordinance.

Special Revenue Fund

This fund type is used to account for City revenues from sources that, by law or administrative action, are designated to finance particular functions or activities of government.

Unrestricted Fund Balance

Accounts used to record a portion of the fund balance not legally segregated for a specific use and available for appropriation.