



Recommended Operating and Capital Project Budget for

Fiscal Year 2012-3

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CITY OF PACIFIC GROVE

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May 16, 2012

Honorable Mayor and Members of the City Council:

The recommended budget for Fiscal Year 2012-3, which begins on July 1, 2012, 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 four 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.

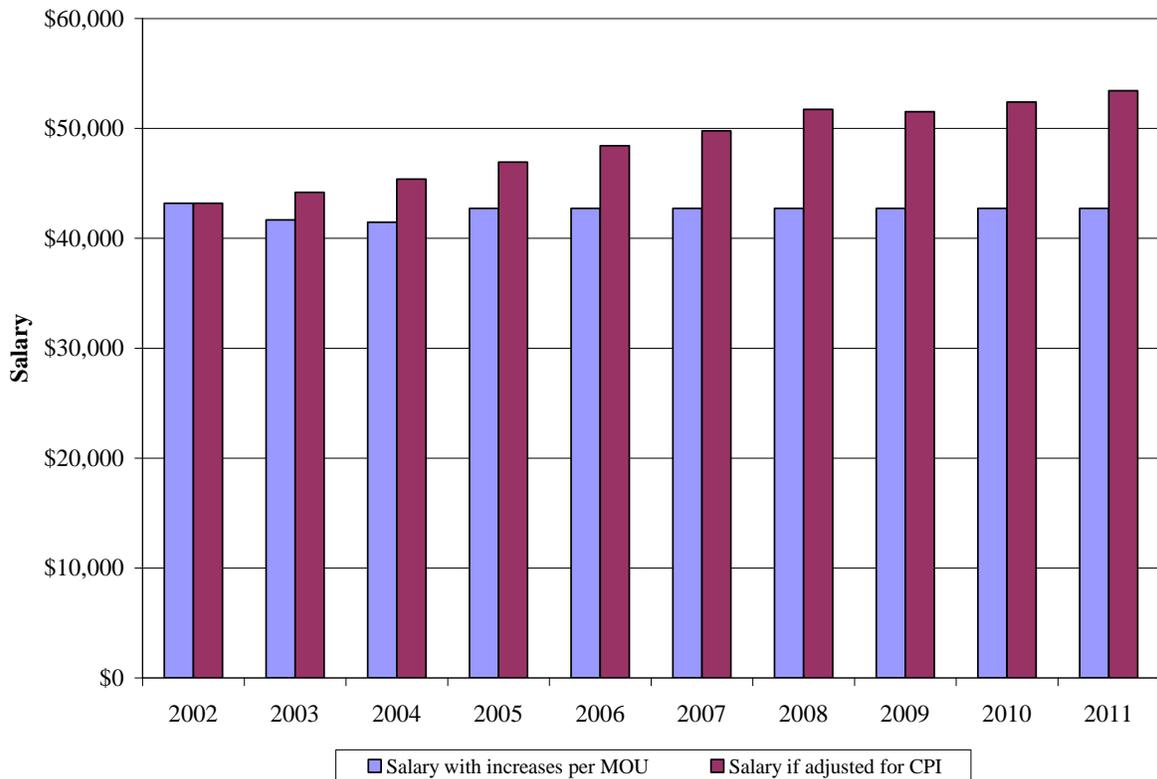
That is the good news. At the same time, however, the national, state, and local economies have remained stagnant, residents and businesses are paying for more services through increased fees, we have yet to address a growing maintenance backlog, budget cuts in recent years have reduced service levels 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.

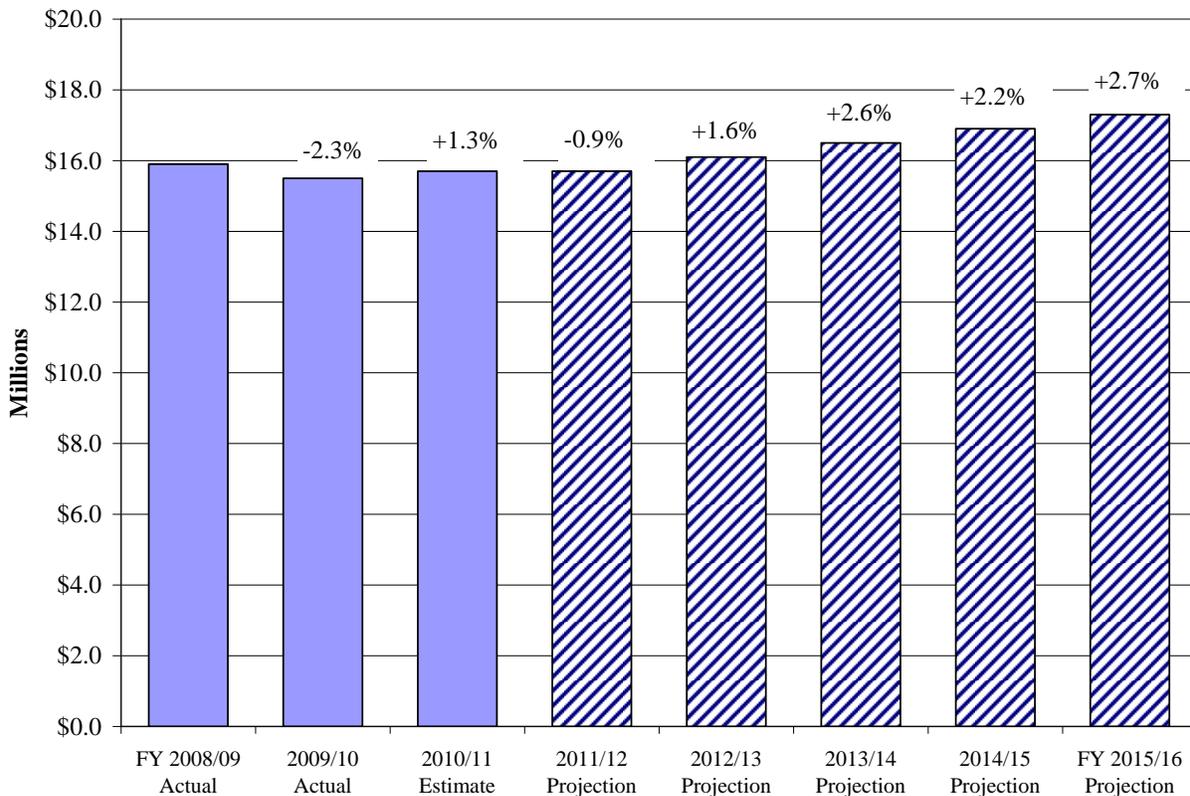
Our employees have made a long-term commitment to the Pacific Grove community: of our 77 full-time employees, fully 44% have been with us for over 10 years. Over the last five years, we have changed the nature of their jobs, asked them to take on additional responsibilities and workloads, instituted 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.

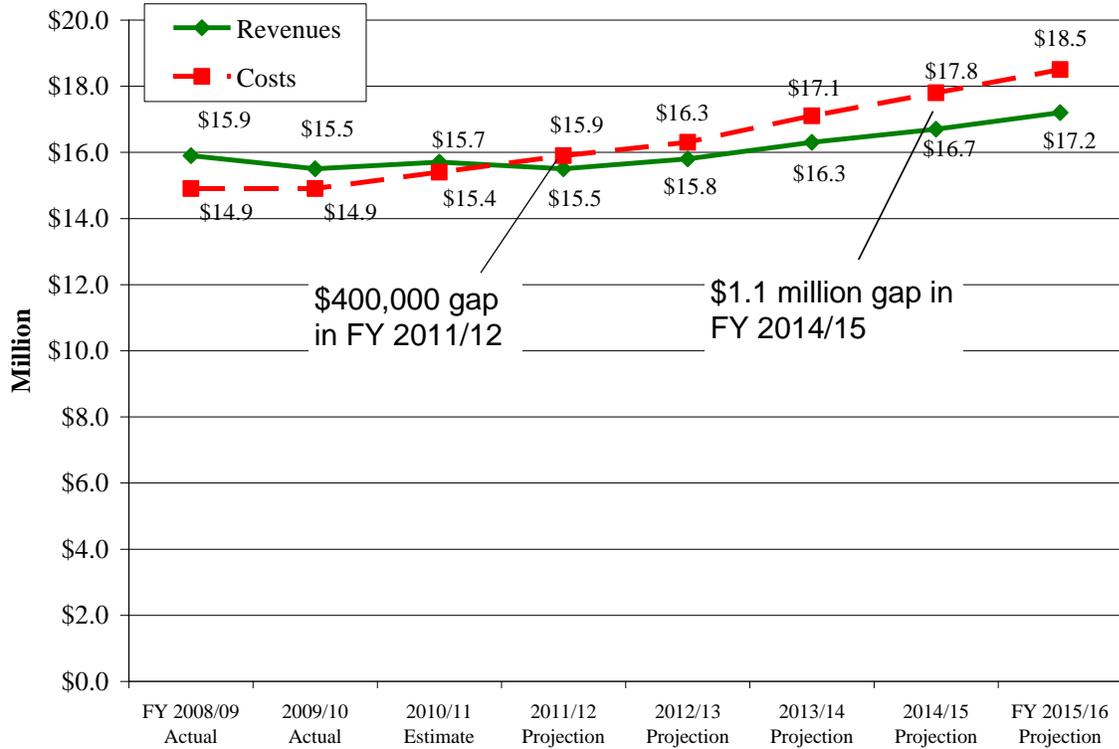
Library hours. The library is currently open for 24 hours per week. A committee of library supporters, including Gary Bales, Hank Heilbron, and Susan Steele, is working with staff to analyze library funding and recommend funding options. The committee recommended that the library could be open for an 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 20 per year at \$50 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

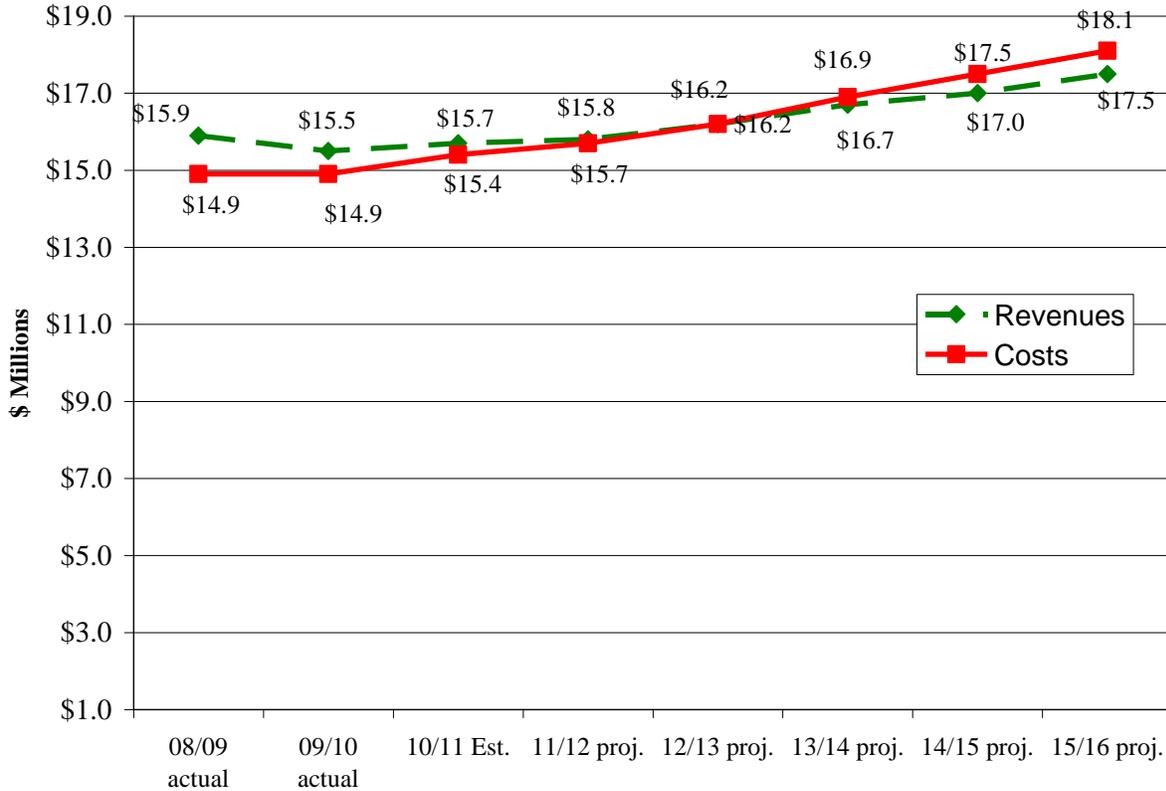
and utility user taxes are expected to increase slightly. The fees that underpin these revenues are heavily regulated, and are therefore less volatile and less vulnerable in a recession.

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 needed 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 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 dark ink that reads "THOMAS FRUTCHEY". The signature is written in a cursive, slightly slanted 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

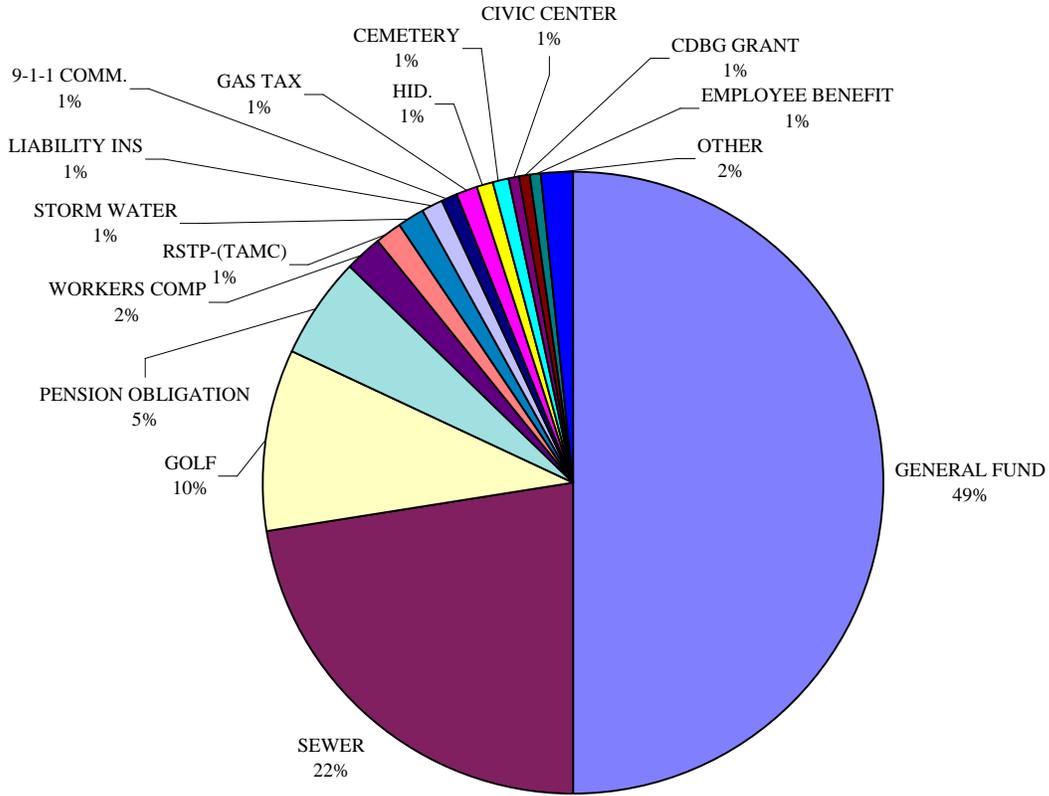
The City of Pacific Grove's mission is to foster and preserve a sense of community, deliver City services, and support economic and environmental vitality

Strategic Goals

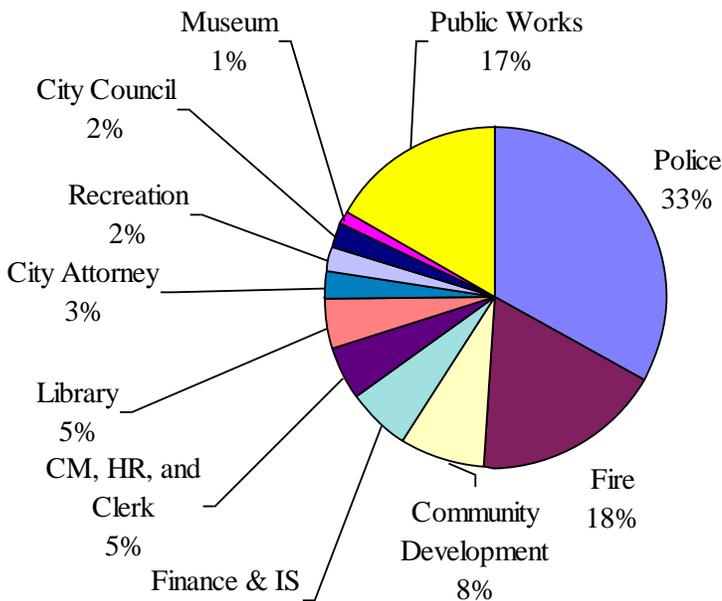
1. Achieve significant and sustained economic development that achieves the appropriate community-friendly and tourist-friendly balance.
2. Achieve long-term financial stability; increase revenue; adopt balanced budgets that include adequate reserves, as well as asset maintenance and replacement; resolve 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 Charts

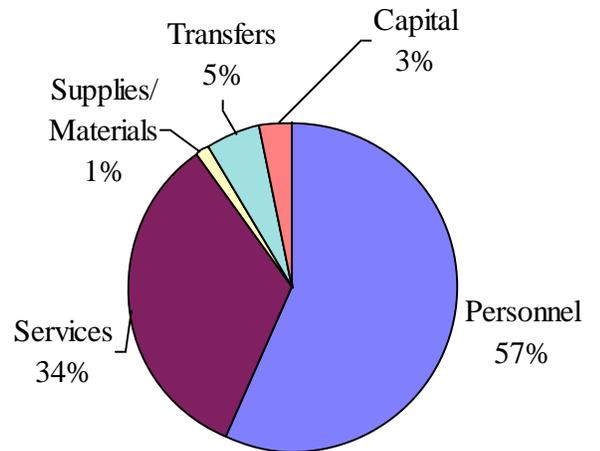
**All Funds Total Appropriations
FY 2011/12 = \$31,442,195**



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



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



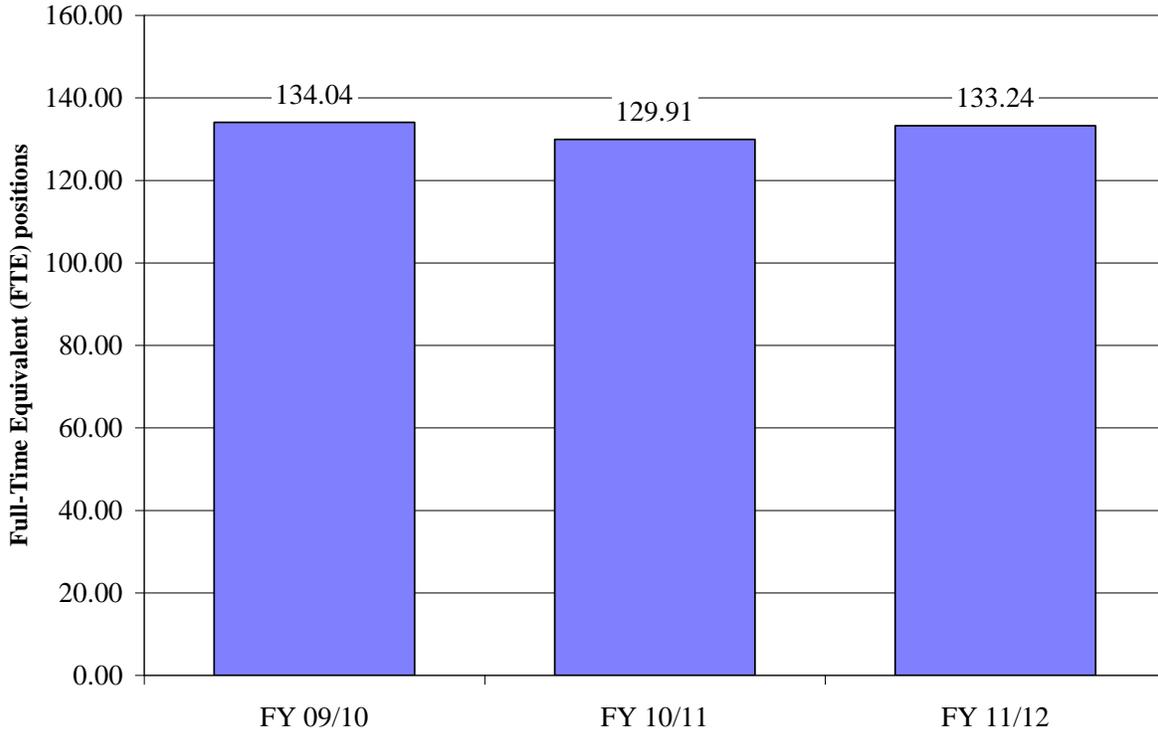
All Funds Appropriations Summary

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 133.24 full-time equivalent (FTE) positions, which marks a decrease of 3.33 FTE (3%) 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	10.00	10.00	10.00
Non-departmental	0.00	0.30	0.30
	<u>134.04</u>	<u>129.91</u>	<u>133.24</u>

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>
General Obligation Bonds, Principal & Interest				
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	
Certificates of Participation, Principal & Interest				
Golf Course Construction Bonds	6,691,489	2005	8,146,730	2035
Total Certificates of Participation	6,691,489		8,146,730	
Capital Lease/Purchase Obligations				
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
Capital Lease/Purchase Obligations				
	<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 -- \$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
REVENUES AND TRANSFERS IN							
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
EXPENDITURES AND TRANSFERS OUT							
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., staff has 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:

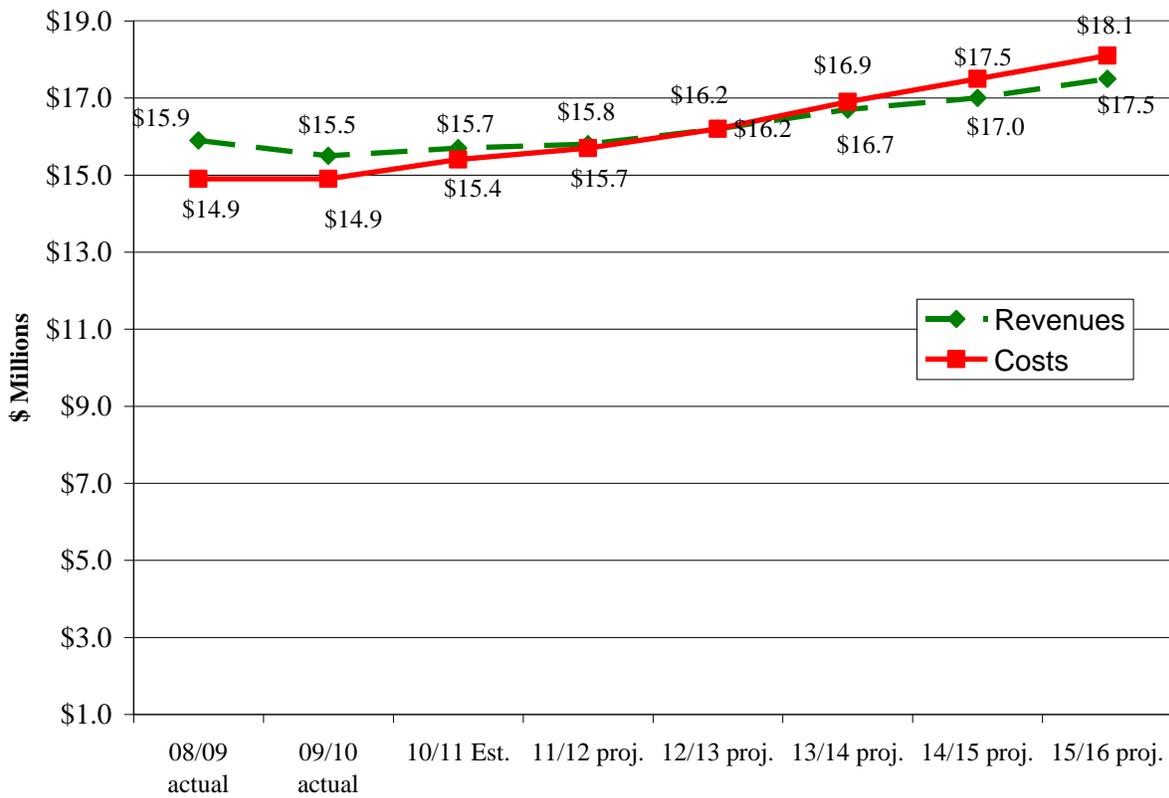
	Percentage increase in employer contribution rates (over FY 2010/11 rates) by FY 2016/17	
If CalPERS portfolio returns average:	Police Officers	All non-sworn employees
0-5% per year	50%	70%
7.75% per year (CalPERS actuarial assumption)	25%	30%
10-13% per year	20%	20%

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 below.



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 more comprehensive Capital Improvement Program (CIP), 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 department 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 departments 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	PW - Cemetery	p. 53
Golf Links	p. 44	PW - 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 Department 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 regional organization 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 the City's internal service charges, which include liability and workers compensation insurance.

City Manager / Human Resources / City Clerk

Mission

Assist the City Council in achieving its goals for the community by providing facilitating policy decisions and organizational leadership for implementing City Council decisions.

Services and Responsibilities

The City Manager's Office provides leadership and management for all city operations. The Department is directly responsible for providing information to the City Council and managing requests for service and information from the City Council. The Department performs 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 Department 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 department 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 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 the 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 Community Development Department is organized into four work units: building, planning, code compliance, and housing. 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 Housing Division administers programs that provide affordable housing for low-income households and helps to rehabilitate aging or deteriorating housing stock in the community as grant funding is 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 department 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 department 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 department’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 department’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

Mission

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

Services and Responsibilities

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

In December 2008 the Fire Department took the first step toward forming a regional fire authority with a contract 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 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

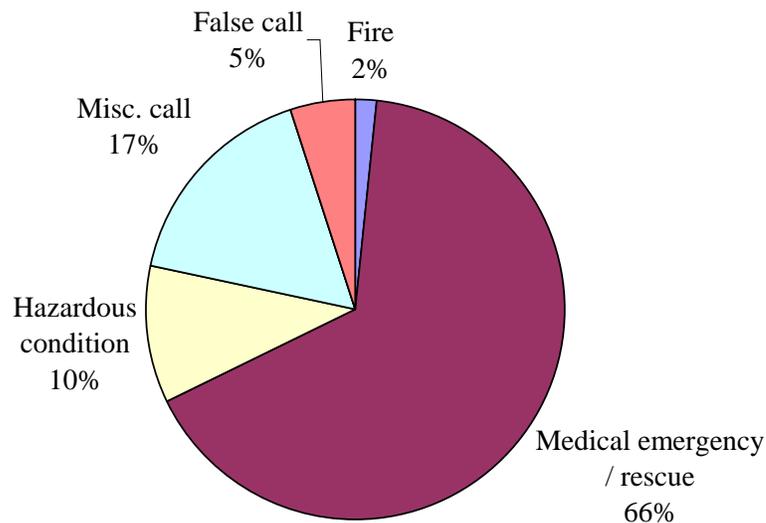
1. Continue working with other jurisdiction to develop a shared services model for fire services, with the goal of improving service and reducing costs for all participants through economies of scale.
2. Continue collaborative work toward creating a shared Emergency Operations Center (EOC), joint EOC 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 department 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 Department manages an 18-hole golf course, 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 course. As part of the transfer, the City assumed responsibility for restoring the dunes adjacent to the course.

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 its officials, commissions and committees, 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 Department 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 Department 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 FY 2010/11 budget 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%).

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), 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 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	8259	7352	6875	5170
Reference Questions	20,509	15,475	19,497	13,159	12,731
Hours Open	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 and operates the Natural History Museum 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. 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 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 program to perform an annual inventory on rotating sections of the Collection.
4. Provide contractually obligated reporting on Museum operations to City as outlined in 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

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.

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 with 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 department 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.

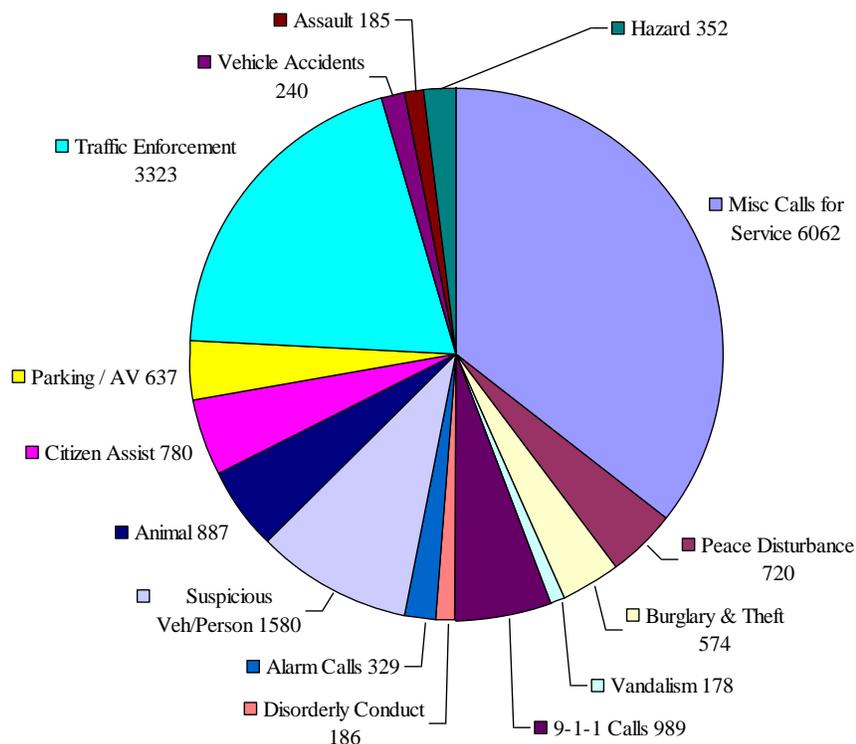
Major Budget Changes

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 department pursuant to the existing labor agreement and increased CalPERS retirement included in the budget. Additionally, the department 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 such as false alarm response, Live Scan Background Checks, and “fix-it” ticket sign-off which will enable the City to recover.

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 D.A.R.E. program (drug prevention in schools) 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 program 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 department 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 space areas including the coastal recreation trail, and City buildings.
- Storm water management related to City compliance with Federal and State laws and storm water discharge permits.
- Maintenance of sewer and wastewater infrastructure.
- Maintenance of City vehicles and equipment.
- Operation of the City-owned El Carmelo Cemetery.
- Special event logistics, set-up, and clean-up

For budget purposes, the sewer and cemetery operations are funded in enterprise funds, and are not included in the Public Works Department 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 department 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 department, along with one-half of costs for the Environmental Planning and Programs Manager.

Key Initiatives for FY 2011/12

1. Present to City Council a five year, citywide Capital Improvement 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 plan which incorporates 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 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 are 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 course 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 maintenance plan for FY 2011/12 is the most significant budget change. This level of investment would represent an approximate 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 department provides a broad range of recreational services through programs, 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 Department 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 department 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

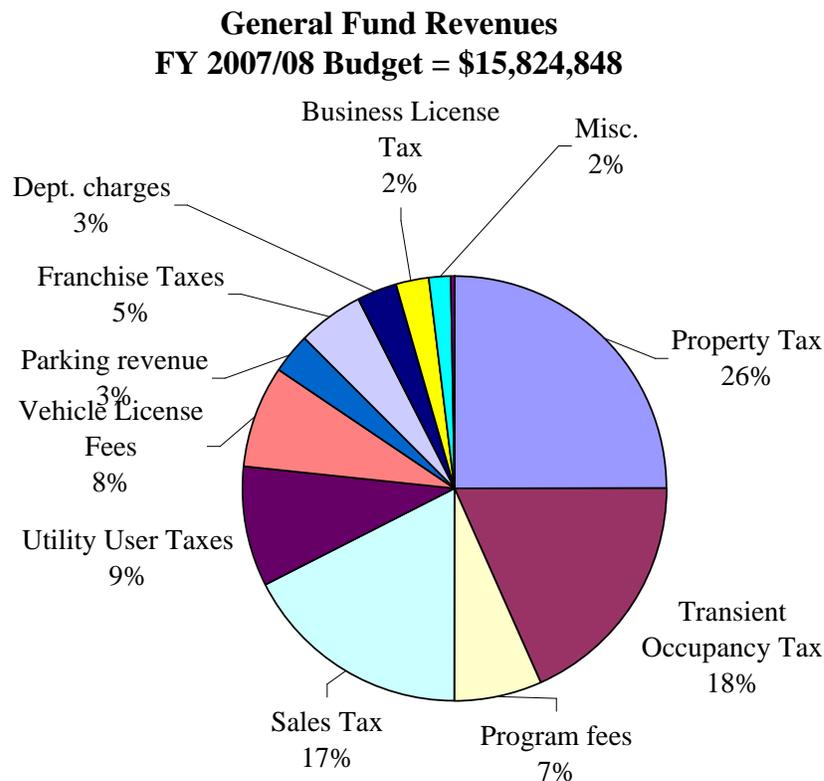
Indirect Cost Allocation Schedule:						
Divisions	Total Budget	Capital	Other Adj	Direct Service	Indirect Service	Indirect Cost Allocation
<i>City Council</i>	\$311,918	\$0	\$104,400	\$0	\$207,518	\$0
<i>City Atty</i>	\$424,963	\$0	\$0	\$0	\$424,963	\$0
<i>City Manager</i>	\$672,081	\$0	\$0	\$0	\$672,081	\$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



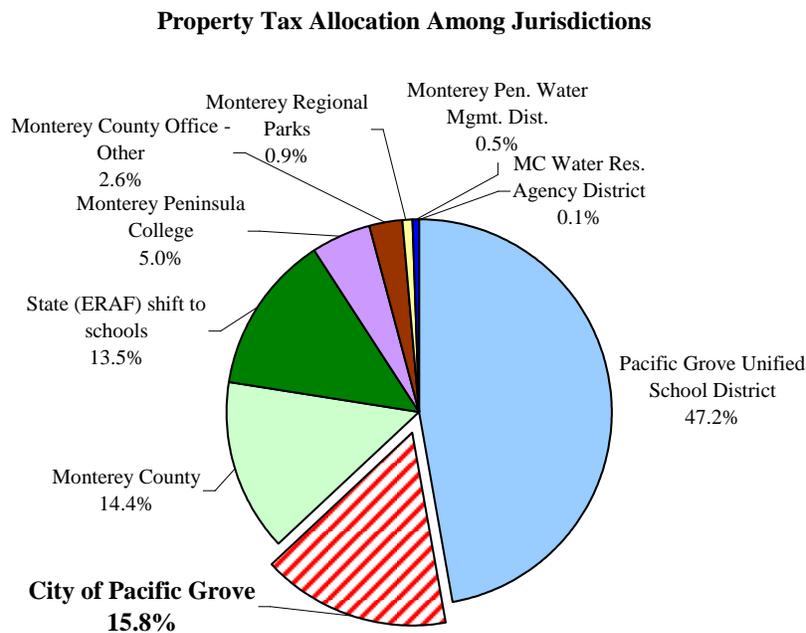
Nearly two-thirds of general Fund revenues (61%) comes from three sources: property taxes, transient occupancy tax, and sales taxes. This section provides additional background and forecast information for these revenues.

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.

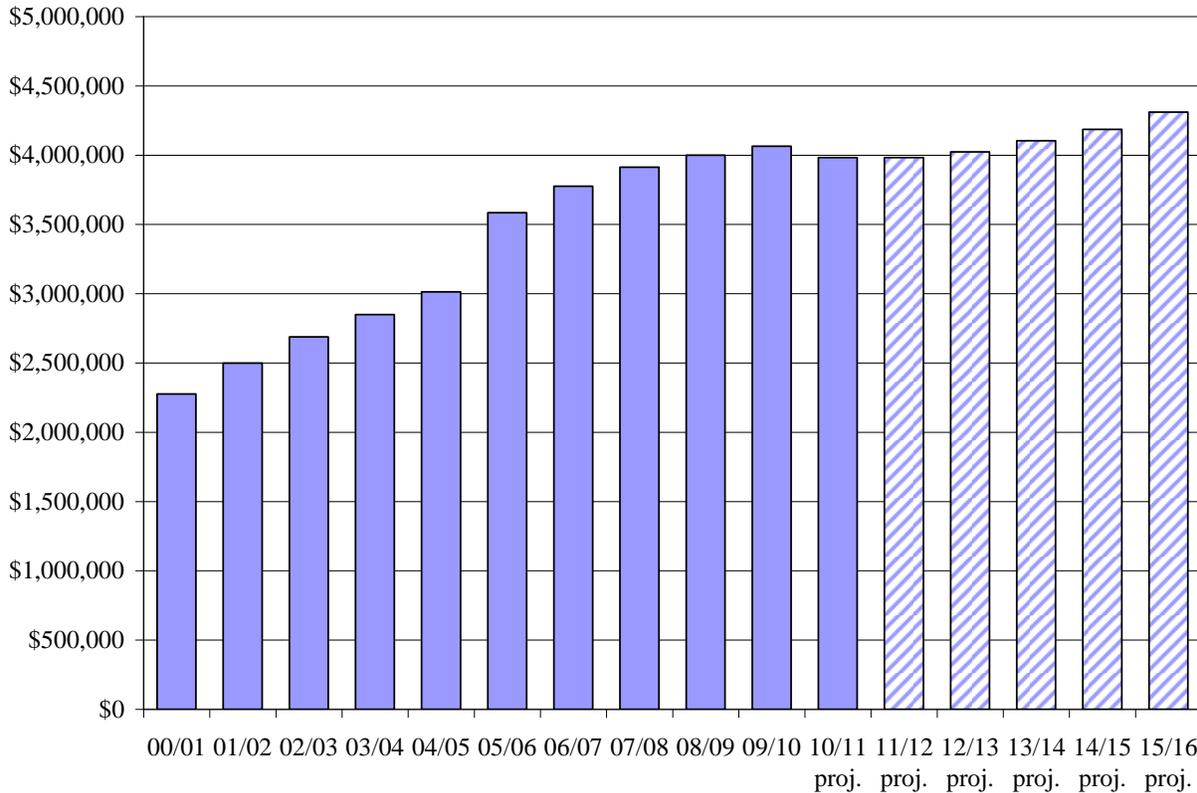


Proposition 13 (Section 1. Article XIII A of the State Constitution) transferred control and accountability for property tax rates from city and county government to the State Government. It allows the State legislature to apportion the property tax collections among the various cities, counties, and 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

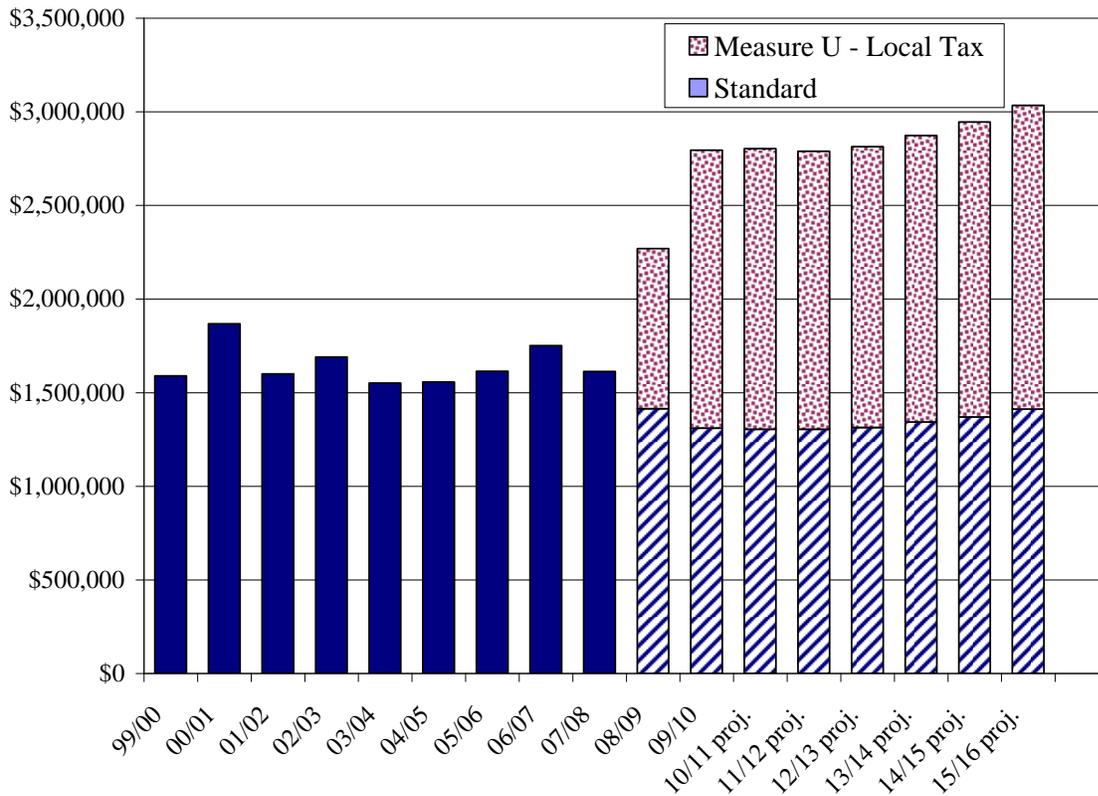
Description. The City receives two types of sales tax. The first is the statewide “Bradley-Burns” statutory sales tax. Locally, this tax rate is 8.25%. The second type is a local transactions and use tax adopted by Pacific Grove voters in June 2008, assessed at 1.00% of transaction value. Both types 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)

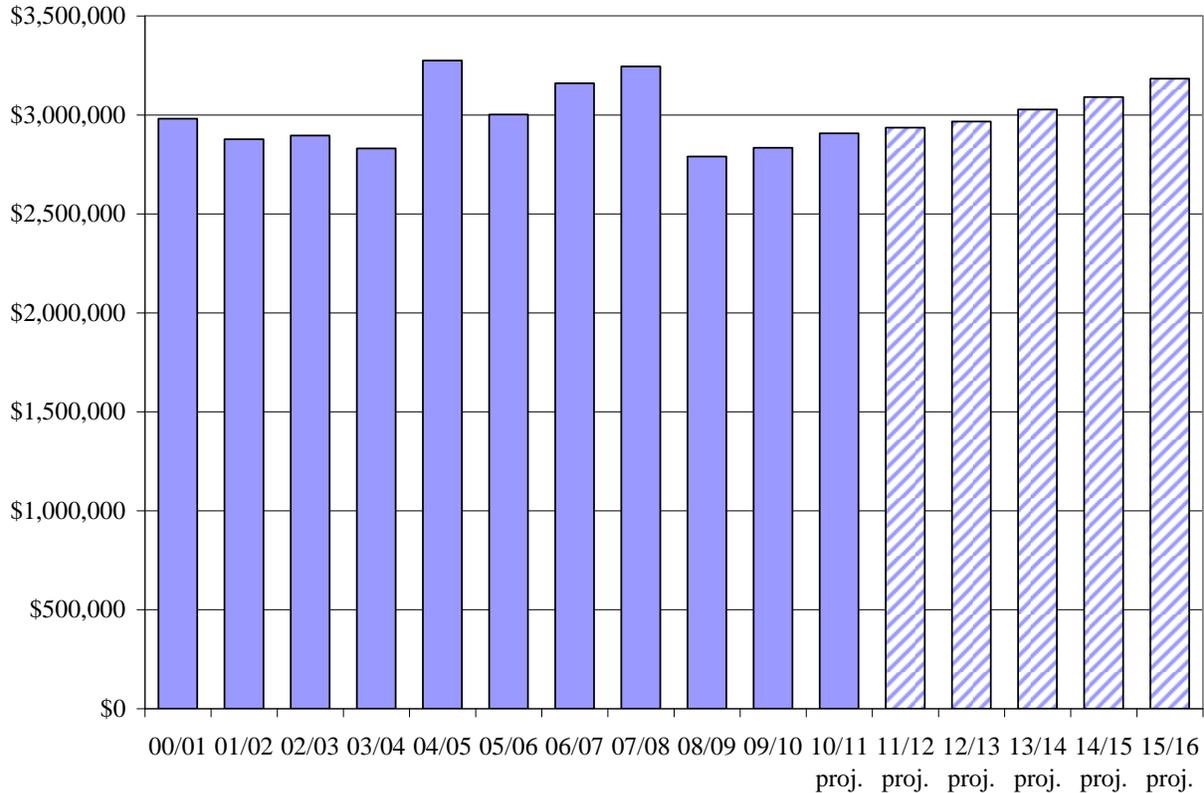


Forecast. FY 2009/10 revenues from the statutory sales tax, including the triple flip replacement, is projected to total \$1,304,133, which is identical to the estimate for the current year. For General Fund revenue projection purposes, sales tax has two components: the local retail economic base and 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 4122	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

Acct.	Name	09/10 Actual	10/11 Estimate	11/12 Projection
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 %
<i>City Council</i>					
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
<i>City Manager/Human Resources/City Clerk</i>					
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
<i>Finance/Info Systems/Risk Management</i>					
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

			FY 2009/10	FY 2010/11	FY 2011/12
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	10.00	10.00	10.00
Part-Time			10.00	10.00	10.00
	351	PAID ON-CALL FIREFIGHTER	0.00	0.00	0.00
Part-Time			0.00	0.00	0.00
TOTAL: FIRE/EMERGENCY MEDICAL SERVICES			10.00	10.00	10.00
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 Department 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
<i>121 - City Manager/Human Resources/City Clerk</i>					
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
<i>124 - Workplan Contingency</i>					
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	Budgt	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 Budgt	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	FY 2009/10	FY 2010/11	FY 2011/12
	Actual	Actual	Budget	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 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2011/12 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 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2011/12 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
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
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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 Actual	FY 2009/10 Actual	FY 2010/11 Budget	FY 2011/12 Budget
01 - General Fund				
PROGRAM REVENUES				
4207				2,000
4330				49,532
4336				1,247,821
4337				2,000
4445				50,000
4446				25,000
4465				35,000
4516				5,000
4521				-
4702				5,000
	Program revenues total			1,421,353
EXPENDITURES				
501 - Public Works Admin				
5101				198,882
5121				2,884
5122				21,367
5123				2,047
5124				72
5126				1,659
5128				3,290
5129				2,760
5132				30,603
	Staffing subtotal			263,563
5201				18,500
5202				4,000
5204				2,000
5206				-
5207				4,000
5208				5,000
5211				-
5212				5,000
5215				2,000
5217				500
5222				35,000
5224				1,000
5225				-
5226				1,000
5227				1,500
5230				51,971
5261				600
5263				500
5275				1,000
5291				10,000
6603				-
	Services subtotal			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	FY 2009/10	FY 2010/11	FY 2011/12
	Actual	Actual	Budget	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	FY 2009/10	FY 2010/11	FY 2011/12
	Actual	Actual	Budget	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	FY 2009/10	FY 2010/11	FY 2011/12
	Actual	Actual	Budget	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	FY 2009/10	FY 2010/11	FY 2011/12
	Actual	Actual	Budget	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/CHRG	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				
<i>422 - Recreation Donations</i>				
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				
<i>423 - Chautauqua Hall</i>				
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				
<i>424 - Recreation Operating Donations</i>				
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 department heads. 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, departmental descriptions, activity accomplishments and future objectives, and other budget data.

Departmental requests are analyzed by the City Manager and the Deputy City Manager who then discuss each departmental request with the applicable department 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 department 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 department 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 department or agency to other departments 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 department 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. It is the basic unit of service responsibility encompassing a broad mandate 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 departments – 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 departments 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 department. 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.

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.