



Recommended Operating and Capital Project Budget for

Fiscal Year 2013-4

William Kampe, Mayor
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CITY OF PACIFIC GROVE

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May 15, 2013

Honorable Mayor and Members of the City Council:

The recommended budget for Fiscal Year 2013-4, which begins on July 1, 2013, 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 \$4.5 million, up from \$800,000 five years ago. We have also worked hard to "cure" many funds that carried negative balances for multiple years.

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 begun to slightly 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 five 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

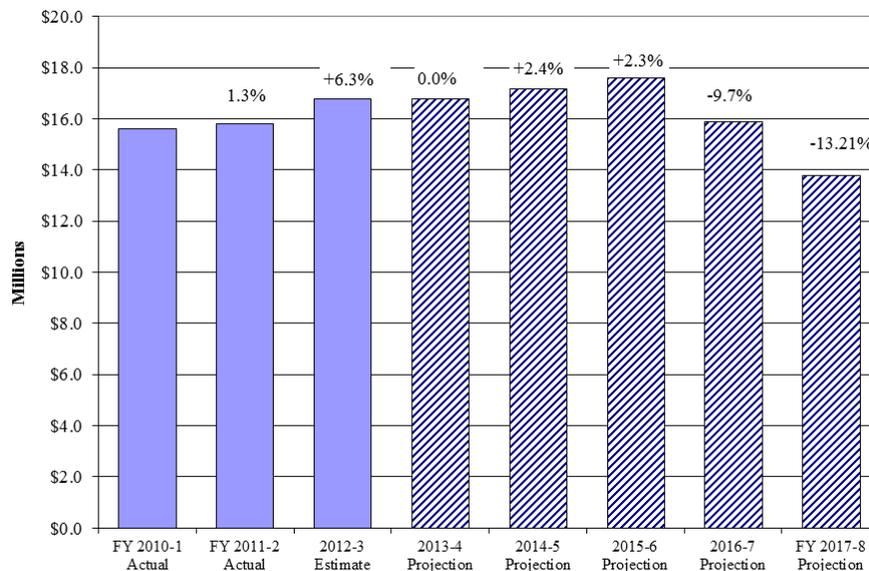
problem, and we need to do everything possible to ensure our citizens understand that it is not appropriate to demonize them. The State’s current revenue strictures for local governments, the shortage of water on the Monterey Peninsula, the CalPERS law and system, and many of the current models for the 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 six 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.

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. Revenues are experiencing a modest increase for FY 2012-3. Our largest revenues – property taxes, sales taxes, and transient occupancy taxes (TOT) – are continuing to see increases from last year. Revenues will continue to gradually increasing over the next two to three years and are anticipated to decrease dramatically in FY 2016-7 as a result of the “water cliff”, as the chart below illustrates:

**Revenue History and Forecast
FY 2010-1 – FY 2017-8**



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 2010-1 rates) by FY 2017-8	
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 1.0%. Through December 31, 2012 (two fiscal quarters) the return for the current year was 13.3%. In the interest of modestly conservative forecast assumptions, the fiscal forecast assumes the employer rate increases associated with average returns of 7.25%. Based on current staffing levels, retirement benefits will cost approximately \$515,000 more per year in FY 2017-8. 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 March, the Council discussed priorities among a range of unfunded needs. system maintenance and enhancements, sidewalk maintenance and enhancements, and additional library hours.

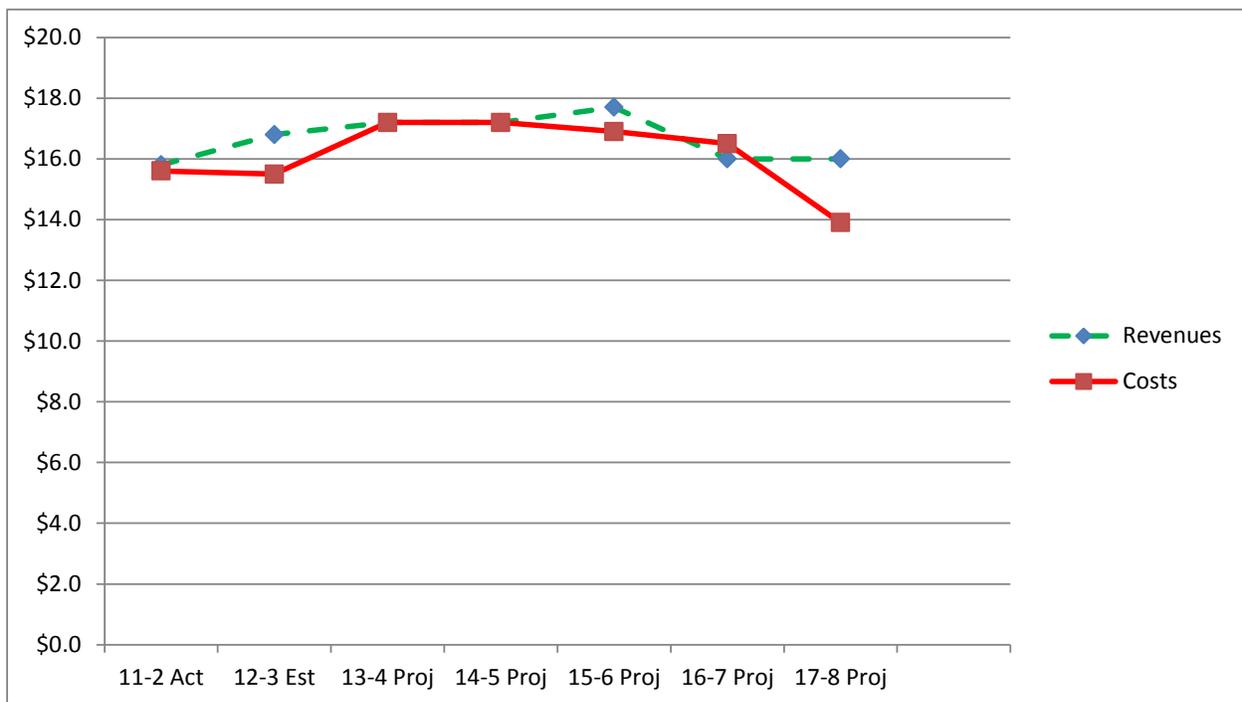
Deferred maintenance and equipment replacement. As a result of our fiscal challenges, we have underfunded our infrastructure maintenance for many years, during which we have relied almost exclusively on grants for significant maintenance projects, with very little General Fund budget allocated for this 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, a funded annual maintenance plan has been included as part of a broader Capital Improvement Program adopted in April.

In keeping with the Council priority of Infrastructure improvements, Staff recommends committing to maintenance funding in next year's budget with an allocation of \$692,000 and increasing this funding level each year with a goal of approximately \$4 million committed during this five-year planning period. The \$692,000 this year would be distributed among streets and sidewalk improvements (\$415,000), and (\$277,000) equipment replacement such as information technology, fleet replacement, furnace and traffic counters. 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.

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 2013-4 through FY 2017-8 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 \$2.1 million by FY 2017-8.

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

1. Based on revenue results so far this year, staff believes we are experiencing a slight recovery. In aggregate, major revenues sources such as sales taxes and transient occupancy taxes, are increasing. Assessed values on property are at the highest levels. Therefore, the budget assumes 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 2012-3: \$168,179. 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 costs under the expired labor agreements with the Police Officers Association (POA). Upon completion of negotiations and determination of service provider, either in-house, shared services or contract, Staff will update Council on budget impacts.
7. Current labor agreements with other associations are set to expire on June 30, 2013. The Classification and Compensation Study has not been completed. The purpose of the Classification and Compensation Study was to have agreed-upon metrics to assist in future negotiations. Negotiations are set to begin in this year, once completed; staff will update Council on budget impacts.
8. The budget assumes the City's existing agreement with CalPERS will remain in place as the City's employee retirement plan for FY 2012-3. Employer contribution rates for CalPERS are increasing by 1.2% of pay for sworn safety employees and 0.51% of pay for all other employees in FY 2012-3.

9. The budget for fire and emergency medical services assumes that the existing contract with the City of Monterey will remain in place.
10. The budget provides funding for the library to be open 2 additional hours each week, for a total of 41 hours per week.
11. Current year revenues are projected to be adequate to support budgeted expenditures in FY 2013-4. 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 2012-3 and the structural budget gap grows, approximately \$400,000 in FY 2016-7 and \$2.1 million in FY 2017-8. 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 likely to collapse with the impending cease and desist order for water. 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 undertaken over the past few years to be a cost-effective and efficient steward of the public trust has 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. 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. Lovers Point and Berwick Parks rental rates are specific examples of a revenue opportunity staff will pursue during the summer of 2013. 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:

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

Sincerely,

A handwritten signature in black ink that reads "THOMAS FRUTCHEY". The 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. Develop a sustainable non-potable water delivery system and continue involvement on regional alternative water supply solutions
5. Protect and enhance public health and safety.
6. 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.

All Funds Appropriations Summary

Fund	Beginning			Change in Fund Balance	Ending Fund Balance
	Fund Balance	Revenues	Expenditures		
General	\$ 4,572,560	\$ 16,874,293	\$ (16,682,657)	\$ 191,636	\$ 4,764,196
Sewer	\$ 7,823,160	\$ 4,750,000	\$ (7,870,000)	\$ (3,120,000)	\$ 4,703,160
Golf Course	\$ 3,461,920	\$ 2,600,000	\$ (2,600,000)	\$ -	\$ 3,461,920
Pension Obligation Bond	\$ -	\$ 1,765,000	\$ (1,765,000)	\$ -	\$ -
Storm Water	\$ 165,400	\$ 550,000	\$ (700,000)	\$ (150,000)	\$ 15,400
Workers Compensation	\$ (518,600)	\$ 700,000	\$ (700,000)	\$ -	\$ (518,600)
People's Desal Project	\$ -	\$ 550,000	\$ (550,000)	\$ -	\$ -
Gasoline Tax	\$ 180,000	\$ 462,000	\$ (524,000)	\$ (62,000)	\$ 118,000
Public Safety Augmentation	\$ -	\$ 390,000	\$ (390,000)	\$ -	\$ -
Liability Insurance	\$ 336,750	\$ 320,000	\$ (324,000)	\$ (4,000)	\$ 332,750
Environmental Enhancement	\$ 270,000	\$ 10,000	\$ (270,000)	\$ (260,000)	\$ 10,000
Cemetery Fund	\$ 41,750	\$ 300,000	\$ (260,000)	\$ 40,000	\$ 81,750
Civic Center	\$ 74,810	\$ 230,000	\$ (230,000)	\$ -	\$ 74,810
Hospitality Improvement	\$ -	\$ 220,000	\$ (220,000)	\$ -	\$ -
Employee Benefit	\$ 169,700	\$ 250,000	\$ (200,000)	\$ 50,000	\$ 219,700
Housing	\$ 548,870	\$ 180,000	\$ (180,000)	\$ -	\$ 548,870
Supplemental Law Enforcement Support	\$ 5,520	\$ 150,000	\$ (150,000)	\$ -	\$ 5,520
McIndoo Gift	\$ 120,550	\$ -	\$ (120,550)	\$ (120,550)	\$ -
Butterfly Bond Debt Service	\$ 87,440	\$ 80,000	\$ (91,551)	\$ (11,551)	\$ 75,889
Operating Donations	\$ 89,100	\$ 5,000	\$ (90,000)	\$ (85,000)	\$ 4,100
Library Book	\$ 64,420	\$ 61,000	\$ (80,000)	\$ (19,000)	\$ 45,420
State Franchise PEG	\$ 279,000	\$ 60,000	\$ (60,000)	\$ -	\$ 279,000
Lighthouse Maintenance & Improvement	\$ 67,370	\$ 30,000	\$ (60,000)	\$ (30,000)	\$ 37,370
Regional Surfacing Transportation Projects (RSTP)	\$ -	\$ 59,000	\$ (59,000)	\$ -	\$ -
Vehicle Replacement	\$ -	\$ 50,278	\$ (50,278)	\$ -	\$ -
Yount Trust (Expendable)	\$ 81,970	\$ 20,000	\$ (30,000)	\$ (10,000)	\$ 71,970
Downtown Business District	\$ -	\$ 26,000	\$ (26,000)	\$ -	\$ -
Fire Emergency Equipment	\$ 104,630	\$ 13,000	\$ (15,000)	\$ (2,000)	\$ 102,630
Poetry Promotion	\$ 43,680	\$ 10,000	\$ (10,000)	\$ -	\$ 43,680
Hyperbaric Chamber	\$ 41,570	\$ 10,000	\$ (10,000)	\$ -	\$ 41,570
Library Building & Equipment	\$ 13,880	\$ 500	\$ (7,700)	\$ (7,200)	\$ 6,680
Youth Center	\$ 22,650	\$ 7,500	\$ (5,000)	\$ 2,500	\$ 25,150
Chautauqua Hall	\$ 18,650	\$ 5,000	\$ (5,000)	\$ -	\$ 18,650
DARE	\$ 16,500	\$ 2,500	\$ (2,500)	\$ -	\$ 16,500
Asset Seizure	\$ 1,660	\$ -	\$ (1,660)	\$ (1,660)	\$ -
Cemetery Endowment	\$ 1,137,660	\$ 100,000	\$ -	\$ 100,000	\$ 1,237,660
Building & Facilities	\$ 557,670	\$ 5,000	\$ -	\$ 5,000	\$ 562,670
Library Trust	\$ 522,760	\$ 10,000	\$ -	\$ 10,000	\$ 532,760
Museum Improvement	\$ 353,370	\$ 3,000	\$ -	\$ 3,000	\$ 356,370
Lovers Point Pool	\$ 30,000	\$ -	\$ -	\$ -	\$ 30,000
Traffic Congestion Relief (TCRF)	\$ 15,000	\$ -	\$ -	\$ -	\$ 15,000
Carillon	\$ 9,280	\$ 100	\$ -	\$ 100	\$ 9,380
Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -
Total	\$ 20,810,650	\$ 30,859,171	\$ (34,339,896)	\$ (3,480,725)	\$ 17,329,925

Authorized Staffing Summary

The FY 2013-4 Budget includes 126.65 full-time equivalent (FTE) positions, which marks an increase of 2.95 FTE (2.4%) from the prior year. A detailed comparison may be found on page 69.

Authorized Full-Time Equivalent Positions, FY 2011-2 – FY 2013-4

	<u>FY 11-2</u>	<u>FY 12-3</u>	<u>FY 13-4</u>
City Council	3.50	3.50	3.50
City Manager's Office	3.10	2.50	3.50
Administrative Services	5.20	6.20	6.70
Community Development	7.73	7.00	6.50
Police	36.25	35.25	34.25
Fire	0.00	0.00	0.00
Library	9.50	9.50	10.00
Museum	0.00	0.00	0.00
Recreation	12.10	11.60	14.60
Public Works	16.95	21.68	22.18
Cemetery	1.50	1.50	1.50
Sewer	5.56	5.82	6.07
Golf	21.50	18.85	17.55
Hyperbaric Chamber Unit	10.00	0.00	0.00
Non-departmental	<u>0.30</u>	<u>0.30</u>	<u>0.80</u>
	133.19	123.70	127.15

Long-Term Debt Summary

Debt Outstanding Fiscal Year (As of June 30, 2013)				
	Outstanding at FY Ending 2013	Original Issue Date (FY Ending)	Original Amount	Year of Final Payment (FY Ending)
<u>General Obligation Bonds, Principal & Interest</u>				
Wastewater Series 2001-B	1,638,967	2013	1,638,967	2032
Butterfly Habitat Bonds	458,445	2004	1,300,013	2018
Pension Obligation Bonds A-1 & A-2	27,785,000	2006	38,497,099	2029
Total General Obligation Bonds	29,882,412		41,436,079	
<u>Certificates of Participation, Principal & Interest</u>				
Golf Course Construction Bonds	5,884,206	2005	8,146,930	2035
Total Certificates of Participation	5,884,206		8,146,930	
<u>Capital Lease/Purchase Obligations</u>				
Civic Center Site	222,793	2004	2,339,329	2014
Pierce Pumper Fire Engine	150,830	2006	502,767	2016
Sewer Vactor Truck	27,148	2009	180,983	2014
Golf Course Mower	-	2009	51,647	2013
Total Capital Lease/Purchase Obligations	400,771		3,074,726	
Total Long-Term Debt Outstanding	36,167,389			

Annual Debt Service Requirements				
	General Obligation Bonds		Wastewater Bond	Certificates of Participation
	Source of Payment: General Fund	Source of Payment: Butterfly Fund	Source of Payment: Sewer Fund	Source of Payment: Golf Fund
FY 2013-4	1,760,000	91,552	64,780	270,109
FY 2014-5	1,815,000	91,966	87,736	270,840
FY 2017-8	1,875,000	92,005	85,896	271,215
FY 2016-7	1,935,000	91,743	89,016	271,290
FY 2017-8	2,000,000	91,179	86,856	266,140
Total Principal & Interest	9,385,000	458,445	414,284	1,349,594
Less Interest	4,118,718	47,323	166,048	879,594
Total Principal	5,266,282	411,122	248,236	470,000
<u>Capital Lease/Purchase Obligations</u>				
	Source of Payment: General Fund	Source of Payment: Sewer Fund	Source of Payment: Golf Fund	
FY 2013-4	273,071	27,148	-	
FY 2014-5	50,277	-	-	
FY 2015-6	50,277	-	-	
FY 2016-7	-	-	-	
FY 2017-8	-	-	-	
Total Principal & Interest	373,625	27,148	-	
Less Interest	69,653	-	-	
Total Principal	303,972	27,148	-	

Ordinance Adopting the FY 2013-4 Budget

TO BE INSERTED AFTER ADOPTION

General Fund Five-Year Forecast

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 2013-4 than for FY 2017-8), 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 base in FY 2012/13, and will begin returning to more historically average growth rates in FY 2013/14 through FY 2015-6 and then begin to decline in FY 2016-7 as result of the “water cliff”. 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 13-4	FY 14-5	FY 15-6	FY 16-7	FY 17-8
Property tax	2%	2%	2%	2%	-5%
Transient occupancy tax	5%	2%	3%	-30%	-50%
Sales tax	3%	3%	2%	-10%	-15%

Costs. In general, costs for City services in the five-year forecast model are projected to decrease by -.5% per year to account for development of cost efficiencies by through alternative service delivery models. Significant forecast assumptions include:

1. *Police Officers Association agreement:* Until completion of negotiations with the Police Officers Association, the assumption is that the City will maintain an in-house service model.
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 2013-4 includes an infusion of \$692,000 for street maintenance, storm drain repairs, and sidewalk construction. The forecast shows a combined total of \$4.25 million committed throughout the forecast period.
3. *CalPERS contribution increases:* The CalPERS’ Board recently adopted a new contribution rate and amortization method policy aimed at increasing the funding level status of pension plans to 100% while minimizing the volatility of rate increases in the case of extreme events. Gains and losses will be amortized over a fixed 30 year period instead of the current 5-year period. There will be a five-year ramp-up of

contribution rates beginning in fiscal year 2015-6 and then rates will ramp down during the last 5 years of the 30 year amortization period. It is anticipated that a public agency could see a contribution rate increase of 7% in one year during this 30 year amortization period. This new policy will only add further strain to the budget and will be discussed further in this report. The budget does plan for an additional \$500,000 to be paid to CalPERS to increase the City's funding level and reduce the overall pension liability.

The City has contracted with a prominent independent actuary, John Bartel, who is an expert in CalPERS analysis regarding likely employer rates under various CalPERS investment return scenarios. Once Mr. Bartel has completed his analysis of the City's CalPERS plans, an update will be brought to Council on the potential impacts on the budget.

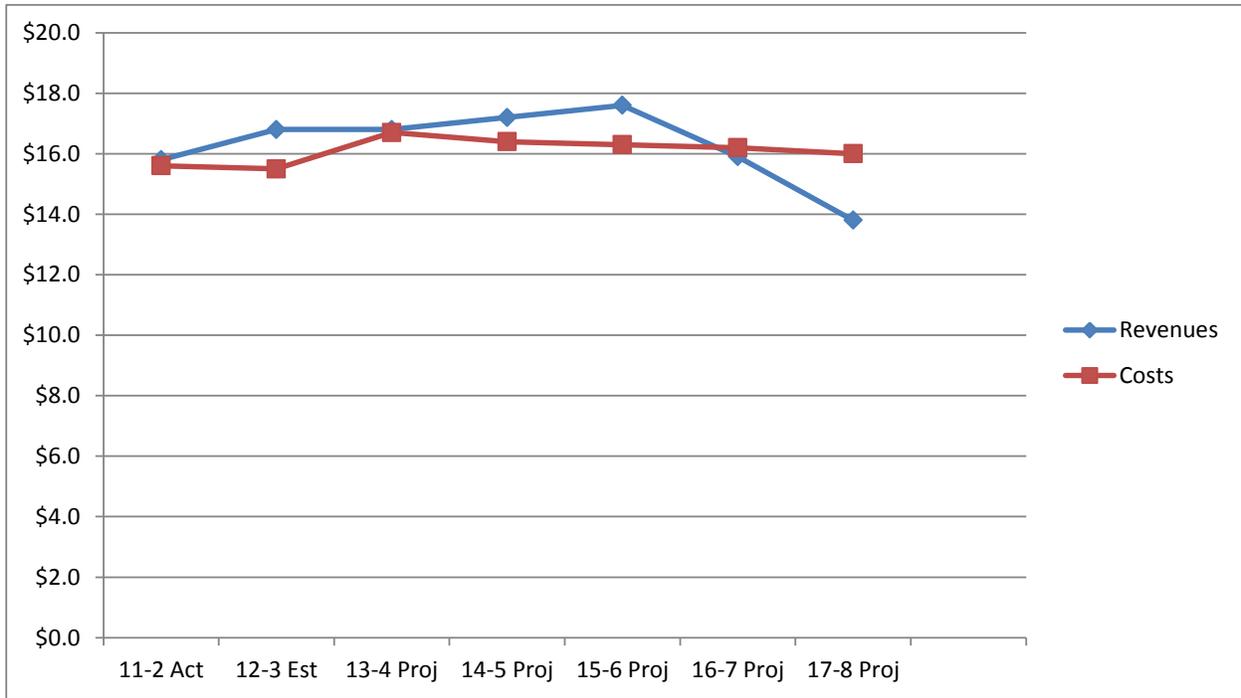
According to reports on the CalPERS website, the annual investment return for last fiscal year was 13.3%. Through December 31, 2012 (two fiscal quarters) the return for the current year was 14.4%. In the interest of modestly conservative forecast assumptions, the fiscal forecast assumes the employer rate increases associated with average returns of 7.25%. Based on current staffing levels, retirement benefits will cost approximately \$515,000 more per year in FY 2017-8.

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

FY 2013-4:	\$34,697
FY 2014-5:	\$53,223
FY 2015-6:	\$85,877
FY 2016-7:	\$142,412
FY 2017-8:	\$198,380

With these factors, the updated 5-year planning scenario is shown graphically below.

**City of Pacific Grove
General Fund Five Year Forecast
Through FY 2017-8**



The growing imbalance between revenues and expenditures after FY 2016-7 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.

Guide to Program Budgets

Program budgets are presented with an emphasis on each program’s purpose and objectives for FY 2013-4. 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 2013-4 compared with the estimated actual expenditures for FY 2012-3 and the actual expenditures for FY 2011-2 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	23	Library	34
City Manager/ HR/ City Clerk	24	Museum	36
Community Development	25	Police	37
Administrative Services	28	Public Works	38
Fire and Emergency Medical Svcs	29	PW – Cemetery	41
Golf Links	31	PW – Sewer	42
Legal Services	33	Recreation	44

Budget detail for all programs may be found in the section beginning on page 60.

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 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	42,022	42,210	42,153	42,261
Services / Contracts	224,272	333,320	304,676	347,785
Materials / Supplies	1,763	700	791	1,000
Non-Operating Transfers	21,341	9,812	9,812	10,852
Total Expenditures	289,398	386,042	357,432	401,898
General Fund - Division	391,376	341,813	336,981	401,898
Percentage of Division	74%	113%	106%	100%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,198,188
Percentage of General Fund	2%	2%	2%	2%
Authorized Staffing (FTE)	3.50	3.50	3.50	3.50

Major Changes

The budget includes an increase in services mainly due to increases for participation in regional authorities such as the Monterey Peninsula Regional Water Authority.

City Manager / 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/IT Summary (ALL FUNDS)	FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	483,647	502,681	389,792	405,484
Services / Contracts	248,445	263,548	392,499	406,778
Materials / Supplies	56,839	43,671	40,084	71,500
Non-Operating Transfers	42,327	46,628	18,990	32,035
Total Expenditures	831,258	856,528	841,365	915,797
General Fund - Division	831,258	784,974	809,737	915,797
Percentage of Division	100%	109%	104%	100%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	5%	5%	5%	5%
Authorized Staffing (FTE)	3.10	2.50	2.50	3.50

Major Budget Changes

As with all departments, the budget for the City Manager is increasing due to increased costs related to the hiring of one office assistant, increased payments to CalPERS to reduce the pension liability and management of 3 of the 4 council initiatives.

Key Initiatives for FY 2013-4

- With the Economic Development Commission (EDC), continue building working relationships other business and tourism marketing groups in the community.
- Lead efforts to streamline development policies and improve the appearance of downtown to prepare for economic development opportunities when an eventual economic upturn occurs.
- Lead Peninsula-wide initiatives to improve services and reduce costs through shared services and collaborative contracts with the private sector.
- Identify 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 five work units: advance planning, current planning, building, housing, and code compliance, which collaborate to achieve the Department's mission. The Advance Planning function involves proactive maintenance of the City's General Plan, Local Coastal Program, Zoning Ordinance, and other documents that guide the City's development and that provide a framework for regulation of the built environment. The Current Planning function processes a variety of permits to ensure compliance with the City's Zoning Ordinance, including the Historic Preservation Ordinance and Architectural Design Guidelines. The Building function administers permit and inspection services for all construction activity to ensure compliance with local and state building codes. The Housing function administers programs that provide affordable housing for low-income households and that rehabilitate aging or deteriorating housing stock in the community as grant funding is available. The Code Compliance function works to resolve potential Municipal Code violations by seeking to achieve compliance through the most collaborative means, with enforcement measures used when necessary.

Budget-at-a-Glance

Community Development Appropriations Summary (ALL FUNDS)	FY 2010-1 Actual	FY 2011-2 Budget	FY 2011-2 Estimated	FY 2012-3 Budget
Expenditures				
Personnel	628,030	618,342	568,277	622,018
Services / Contracts	575,785	610,048	609,919	522,043
Materials / Supplies	17,453	12,800	4,065	280,800
Housing Rehab Loans	255,557	198,609	124,000	165,000
Non-Operating Transfers	66,015	33,995	33,995	32,938
Total Expenditures	1,542,840	1,473,794	1,340,256	1,622,799
General Fund - Division	1,211,228	1,169,055	1,139,133	1,078,669
Percentage of Division	79%	79%	85%	66%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	8%	8%	7%	6%
Authorized Staffing (FTE)	7.73	7.00	7.00	6.50

Key Initiatives for FY 2013-4

Advance Planning

- Reformat and update the residential zones and other remaining chapters of the Zoning Code to improve clarity and usability.
- Carry out action items laid out in the City’s adopted Housing Element.
- Complete the updates of the City’s Sign Code for the downtown area and develop updates for other commercial areas with design guidelines.
- Update the Architectural Review Guidelines for single family residences and.
- Support the development of revenue enhancement projects (e.g., new parking meters).
- Continue discussions with American Tin Cannery owners to move forward on redevelopment of the site.
- Continue to seek grant opportunities to fund development of a Downtown Main Street Program or Specific Plan.
- Update the code to enable the City to apply for Certified Local Government status under the National Historic Preservation Act.
- Initiate an update of the City’s LCP/Land Use Plan and preparation of implementing regulations.
- Continue to participate through AMBAG on an update of the regional growth forecast and a Sustainable Communities Strategy.

Current Planning

- Provide expedited permit assistance to encourage local business development and retention.
- In the review of development projects, ensure preservation of historic buildings and compliance with the California Environmental Quality Act (CEQA) while also providing flexibility for property owners to make needed improvements.
- Continue to support other City departments with permit processing and CEQA review services.
- Maintain a strong public service ethic in all interactions with the community, and seek early and continuous public participation in the planning and permit processes.

Building

- Continue to review and revise City development regulations to promote “green building” and to improve water and energy conservation by homeowners and businesses.

Housing

- Continue to implement ongoing housing programs and projects, based on funding availability.
- Pursue grant funds to expand implementation of housing programs and for other action items in the City’s adopted Housing Element.

Code Compliance

- Continue to address code violations by seeking to achieve compliance through the most collaborative means.
- Continue to implement ongoing Abandoned Property Registration Program.
- Review and update Transient Use Occupancy Program (short-term rentals) procedures and forms, with possible amendments to the Municipal Code.

Workload and Performance Indicators

	2008	2009	2010	2011	2012
Architectural approvals	116	87	43	71	78

Other planning approvals	91	60	62	117	180
Building permits issued	682	682	725	323	278
Value of building construction	\$14,629,865	\$24,385,086	\$18,990,540	\$15,402,355	\$10,017,960
Number of Housing rehabilitation loans	3	3	10	7	2
Value	\$100,000	\$325,000	\$380,000	\$284,931	\$75,200
Value of housing grants awarded to City	\$450,000	\$480,000	\$ 0	\$ 0	\$ 0
Number of housing units monitored	86	85	85	109	109

Administrative Services

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

Administrative Services Summary (ALL FUNDS)	FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	541,976	642,009	549,697	671,448
Services / Contracts	174,806	214,645	215,291	288,784
Materials / Supplies	4,696	8,000	4,131	8,000
Non-Operating Transfers	53,762	25,412	25,412	47,683
Debt Service	-	-	-	-
Capital	-	-	-	-
Total Expenditures	775,240	890,066	794,531	1,015,915
General Fund - Division	991,947	904,004	904,004	1,015,915
Percentage of Division	78%	98%	88%	100%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	6%	6%	6%	6%
Authorized Staffing (FTE)	5.20	6.20	6.20	6.70

Major Budget Changes

The department will be hiring an additional financial analyst and will assume costs related to labor relations that in the past were allocated to the City Attorney’s budget.

Key Initiatives for FY 2013-4

- Oversee improvements made to information technology components
- Continue to assess current operating systems and recommend upgrade or replacement.

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 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
POB Charges	442,240	467,132	477,040	631,737
Monterey Fire Contract	2,325,641	2,111,249	2,030,102	1,976,000
Services	317,871	230,918	338,160	481,389
Materials / Supplies	29,083	26,996	21,103	22,600
Transfers	117,520	117,520	146,477	152,277
Capital	-	5,000	-	-
Total Expenditures	3,232,355	2,958,815	3,012,882	3,264,003
General Fund - Division	3,122,118	2,843,202	2,859,920	3,119,803
Percentage of Division	97%	96%	95%	96%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	20%	19%	18%	19%

Major Budget Changes

Increase in appropriation is due to increased costs in workers compensation and 911 dispatch charges from Monterey County.

Key initiatives for FY 2013-4

- Meet or exceed National Fire Protection Association (NFPA) recommended response times of 5 minutes or less 90% of the time for all fire, rescue and EMS responses.
- Implement engine company fire inspections to enhance community risk reduction.

- Implement relief firefighter positions to reduce overtime costs through the use of SAFER Grants through April 2015.
- Execute fire service contract with Monterey Regional Airport to further reduce the percentage of Fire Headquarters costs currently paid by the City of Pacific Grove.

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 Summary (All Divisions)	FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	1,140,917	917,703	793,310	871,998
Services / Contracts	618,136	534,782	713,191	613,150
Materials / Supplies	250,646	274,000	230,000	250,500
Transfers/Depreciation	525,414	674,042	486,133	465,049
Debt Service	193,232	279,885	279,317	270,110
Capital	-	145,000	95,000	130,000
Total Expenditures	2,728,345	2,825,412	2,596,951	2,600,807
Authorized Staffing (FTE)	21.50	18.85	18.85	17.55

Golf activities are funded entirely with golf fee revenues.

Key initiatives for FY 2013-4

- Balance irrigation needs and budget impacts through constant monitoring of water usage
- Participate in development of non-potable irrigation sources for city-owned facilities
- Continue marketing efforts to raise profile of the Pacific Grove Golf Links in the regional market and increase the number of tournaments and events at the course and clubhouse
- Continue capital improvement projects, including dune restoration, bunker renovation, cart path repair, safety net replacement, clubhouse counter and restroom upgrades

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 2011-2	56,019	44%	38%	\$27.40
FY 2010-1	53,338	45%	39%	\$29.60
FY 2009-10	54,592	52%	43%	\$31.86
FY 2008-9	65,400	50%	79%	\$26.83

FY 2007-8	73,417	52%	77%	\$25.92
FY 2006-7	77,242	53%	75%	\$23.79
FY 2005-6	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 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Services / Contracts	388,912	426,437	258,806	254,552
Materials / Supplies	-	687	3	-
Non-Operating Transfers	24,838	24,254	10,898	13,802
Total Expenditures	413,750	451,378	269,707	268,354
General Fund - Division	422,347	399,518	404,378	268,354
Percentage of Division	98%	113%	67%	100%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	3%	3%	3%	2%

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 Pacific Grove Public Library (PGPL) provides library services, collections and programs to the entire Pacific Grove community. PGPL provides access to materials in a variety of formats and languages, including print and electronic, to meet the informational, recreational and educational needs of the community

PGPL provides reference services and programs for children, teens and adults, including subscriptions to several online databases that provide access to a wide variety of information. Other library services include outreach to homebound patrons and school class visits. PGPL makes available internet access by offering public use computers and public access Wi-Fi.

Budget-at-a-Glance

Library Appropriations Summary (ALL FUNDS)	FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	486,125	541,712	578,321	630,017
Services / Contracts	102,925	454,944	120,369	122,376
Materials / Supplies	89,874	82,022	84,559	149,508
Capital	-	-	-	-
Total Expenditures	678,924	1,078,678	783,249	901,901
General Fund - Division	589,250	669,088	698,905	747,393
Percentage of Division	87%	62%	89%	83%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	4%	4%	5%	4%
Authorized Staffing (FTE)	6.50	9.75	9.75	10.25

Major Budget Changes

The Pacific Grove Public Library will be open an additional two hours

Key Initiatives for FY 2013-4

- Increase open hours from 39 to 41 hours.
- Review materials selecting, ordering and processing procedures to establish best practices utilizing new technologies and vendor services.
- Ensure that the Pacific Grove community is provided with materials for their educational and recreational needs.
- Provide pre-school children and parents materials, programs and services that enrich and contribute to their future success in school and life by:
 - Conducting two to three story times per week for children up to eight years old.

- Hosting at least ten special programs per year.
- Conducting a Summer Reading Program for young people aged two to fifteen.
- Conducting an average of two class visits per month, both in the library and at the schools.
- Select materials, in print and online, that meet the needs of the children and their parents.
- Provide reference and information services to all ages
- Provide free internet access for library visitors during the library open hours
- Enhance Pacific Grove Library's profile in the virtual world by promoting library services through social media and online access.

Workload and Performance Indicators

Year	FY 08-9	FY 09-10	FY 10-1	FY 11-2	FY 12-3*
Average Daily Visits	458	487	473	486	519
Items Checked Out	222,994	216,058	215,383	239,820	259,805
Internet Users	15,512	13,159	8,349	11,248	13,906
Children's Program Attendance	7,352	6,875	7,204	9,299	10,074
Reference Questions	19,497	13,159	17,124	23,499	25,457
Hours Open	31	24	24	34	39

*52 week average.

Museum

Mission

To inspire discovery, wonder, and stewardship of our natural world.

Services and Responsibilities

The City of Pacific Grove owns the Pacific Grove Museum of Natural History and the Museum Foundation of Pacific Grove, Inc. operates the Museum and stewards the Museum collection through a public/private partnership.

Budget-at-a-Glance:

Museum Appropriations Summary (ALL FUNDS)	FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	22,969	15,710	14,507	17,410
Services / Contracts	212,164	185,812	168,554	177,986
Materials / Supplies	379	10,000	10,262	-
Capital	-	30,000	-	-
Total Expenditures	235,512	241,522	193,323	195,396
General Fund - Division	206,079	201,522	182,798	195,396
Percentage of Division	88%	83%	95%	100%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	1%	1%	1%	1%

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 1.01% of total general fund expenditures for FY 2013-4.

Key Initiatives for FY 2013-4

- Improve guest experience
 - Develop a plan to renovate and upgrade the facility and exhibits
- Develop social media strategies to increase audience engagement
- Phase III of strategic advancement

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 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	4,461,815	4,658,810	4,469,974	4,892,589
Services / Contracts	853,043	943,750	946,894	1,018,090
Materials / Supplies	71,779	69,070	54,795	69,000
Non-Operating Transfers	147,660	174,200	174,200	201,000
Capital	33,734	-	696	-
Total Expenditures	5,568,031	5,845,830	5,646,559	6,180,679
General Fund - Division	5,323,892	5,444,000	5,263,393	5,757,919
Percentage of Division	96%	93%	93%	93%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	34%	35%	34%	34%
Authorized Staffing (FTE)	36.25	35.25	35.25	34.25

Major Budget Changes

Restructure the Police Department for greater efficiencies and effectiveness, while achieving a significant reduction in costs and reducing the City's CalPERS liability.

Key Initiatives for FY 2013-4

- Maintain the City of Pacific Grove's status as the safest city in Monterey County.
- Enhance our ability to staff and train for the Emergency Operations Center (EOC) and emergency preparedness.
- Work with area law enforcement agencies to expand collaborative services.
- Enhance special operations such as traffic enforcement and school resource officer.
- Retain and hire qualified police officers to provide professional, public safety services.
- Improve operations to result in greater operating efficiencies and effectiveness.
- Continue the D.A.R.E. program by assigning one officer to teach the program at the elementary schools, partially funding the program through public donation.

Public Works

Mission

Ensure stewardship and maintenance for the City's natural and constructed environment, including streets, parks, 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 city parks, golf links, and open space areas including trees on public lands, the coastal recreation trail, and City buildings.
- Storm water and dry-weather flow management, so as to collect and re-use water, protect the Pacific Grove Area of Special Biological Significance, and achieve compliance with Federal and State laws and storm water discharge permits.
- Maintenance and upgrades 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 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	1,535,931	1,613,977	1,674,543	1,660,649
Services / Contracts	618,014	918,486	667,507	894,910
Materials / Supplies	203,525	168,700	96,767	150,200
Non-Operating Transfers	175,000	200,000	200,000	400,000
Debt Service	-	-	-	-
Capital	568,559	935,500	496,397	1,278,000
Total Expenditures	4,145,150	3,101,029	3,836,663	4,383,759
General Fund - Division	1,863,163	2,173,637	2,670,423	2,937,244
Percentage of Division	45%	70%	70%	67%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	12%	14%	17%	17%
Authorized Staffing (FTE)	16.95	21.68	21.68	22.18

Major Budget Changes

In FY 13/14, the Public Works budget is focused on implementation of Year 1 of the five year, citywide Capital Improvement Plan that has been approved by the Council to serve as a roadmap for investment in the City's infrastructure assets. Capital project expenditures are planned to increase by \$515,000 for a total of \$1.28 million for streets, city facilities, and open space improvements.

In addition, the Stormwater Fund budget has increased by \$282,000. This year is the first year of a new Statewide Municipal MS4 Phase 2 Stormwater Permit, which incorporated the Areas of Special Biological Significance Special Protections that places a higher regulatory burden on Pacific Grove due to the number of direct ocean outfalls and an aging storm system. The City has also proposed the Pacific Grove Local Water Project (PGLWP), a project to replace potable water irrigation at the City-owned golf links, cemetery, and other open spaces. The City has been successful in obtaining several grants to help with the implementation these otherwise unfunded regulatory requirements. Grant funds that will be expended in FY 13/14 include a \$240,000 California Department of Natural Resources Urban Greening Grant, a \$62,500 State Water Resources Control Board (SWRCB) Facilities Planning Grant for the PGLWP, and the \$2.4M SWRCB Proposition 84 grant already in implementation.

Last fiscal year the Public Works staff was reorganized to improve capacity with the creation of a re-designation of the Public Works Superintendent to Community Development and Public Works Director, a new Public Works Manager Position, and consolidation of golf course maintenance with the Public Works Buildings and Grounds Division. No major staffing changes are proposed in the FY 13/14 budget.

Key Initiatives for FY 2013-4

- Carry out the first year of projects on the Five Year Capital Improvement Plan to serve as a roadmap for investment in the City's infrastructure assets.
- Complete design and construction for repaving, slurry seal and/or crack sealing of at least two linear miles of City streets.
- Develop an ongoing street pavement and sidewalk repair management plan that incorporates complete streets and handicap access upgrades in the downtown area and school zones.
- Through the Urban Greening Grant, create and inventory and database of all City trees to improve the City's tree maintenance and planting programs, update the City tree planting list and recommended trees and other plants appropriate for the climate and local environment. This grant also includes watershed modeling and preparation of an Urban Greening Plan.
- Implement Year 1 of the SWRCB newly adopted National Pollution Discharge Elimination System (NPDES) Phase II Municipal Stormwater permit, including continued regional collaboration with other local agency permittees in Monterey County.
- Conduct water quality monitoring and prepare compliance plans to meet the requirements of the State mandated Area of Special Biological Significance (ASBS) Special Protections.
- Continue implementation of the Proposition 84 grant funded 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, storm drain improvements within the Greenwood Park watershed and the Residential Retrofit project.

- Finalize the design, engineering, and environmental review of the Pacific Grove Local Water Project to be able to begin project construction in FY 14/15.

Workload and Performance Indicators

Workload Indicators	2012-3
Linear-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	120

Activity Indicators	2010-1	2011-2	2012-3
Number of potholes patched	600	725	750
Number of bulb replacements	75	177	58
Number of streetlight repairs	10	4	8
Number of City sewer overflow spills	10	4	2

Cemetery Enterprise Function 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 2011-2 Actual	FY 2012-3 Actual	FY 2012-3 Budget	FY 2013-4 Budget
Expenditures				
Personnel	127,144	100,614	98,894	102,015
Services / Contracts	28,990	47,303	47,170	39,850
Materials / Supplies	7,162	10,000	19,767	25,000
Transfers/Depreciation	63,315	50,930	49,637	44,081
Debt Service	2,406	-	-	-
Capital	-	-	50,000	2,500
Total Expenditures	229,017	208,847	265,468	213,446
Authorized Staffing (FTE)	1.50	1.50	1.50	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 continue correcting the structural imbalance in the Cemetery business model. For several years, costs in the enterprise fund have exceeded revenues. Plans for the FY 2013-14 are to continue developing additional burial sites. Water for irrigation purposes will also be a concern and will be monitored diligently.

Key Initiatives for FY 2013-4

- Continue developing new in-ground burial sites
- Construct a new columbarium with approximately 50 spaces located near the golf course clubhouse and designate an area for scattering ashes
- Complete the irrigation upgrades in sections K and L

Sewer Enterprise Function

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) treatment 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 2010-1 Actual	FY 2011-2 Budget	FY 2011-2 Estimated	FY 2012-3 Budget
Expenditures				
Personnel	321,035	384,711	414,657	492,332
Services / Contracts	496,923	970,730	574,047	1,465,277
Materials / Supplies	34,965	20,000	27,091	22,000
Transfers/Depreciation	357,652	405,828	190,875	410,875
Debt Service	71,635	133,783	132,314	132,314
Capital	-	4,885,960	355,106	5,355,000
Total Expenditures	1,282,210	6,801,012	1,694,090	7,877,798
Authorized Staffing (FTE)	5.56	5.82	5.82	6.07

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

Major Budget Changes

In FY 12/13, the City updated to the Sewer System Management Plan (SSMP) for operations and maintenance of the fifty-eight miles of sewer collection pipelines and seven sewer pump stations owned by the City of Pacific Grove. In FY 13/14, a Sewer Collection System Master Plan (SCSMP) will be developed. The SCSMP will be the basis for sewer capital project planning for the next fifteen years. Through the SCSMP, the City's local sewer fees will be re-evaluated and will need to be adjusted to reflect the costs of both O&M and long term planned capital expenditures.

While the SCSMP effort is underway, the City will continue to implement sewer pipeline repair and replacement projects in strategic locations with planned storm drainage improvements. The \$5.5 million capital maintenance plan for FY 2013-4 is a \$470,000 increase over last year's budget for capital projects. The capital project plan includes the \$2.4 funding from the ASBS Proposition 84 grant. Capital projects to be constructed in FY 13/14 include the reconstruction of Pump Station 11 and the force main, concurrent with expansion of the dry weather diversion system, as well as other sewer line replacement in various locations throughout the City.

Key Initiatives for FY 2013-4

- Complete hydro-jet cleaning of all sewer line (58 miles) and additional root-foaming on highest risk sections of system to reduce clogged lines and reduce chances of sewer spills.

- Complete reconstruction of City Pump #11, located at Ocean View Blvd and Eardley Ave and Force Main Replacement, in conjunction with the Proposition 84 ASBS grant for construction of Phase III of the Dry Weather Diversion of urban runoff in the storm drains to the sanitary sewer.
- Complete the design and construction components to replace at least approximately 6,000 linear feet of City main sewer line(s) and spot repairs in various locations citywide.
- Adoption of a Sewer Collection System Master Plan, including a rate study and adjustment to the local collection fees.

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 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
Expenditures				
Personnel	192,597	239,100	233,065	245,411
Services / Contracts	103,728	114,127	107,372	99,644
Materials / Supplies	9,671	8,100	9,173	8,600
Total Expenditures	305,996	361,327	349,610	353,655
General Fund - Division	296,331	343,327	340,987	340,655
Percentage of Division	97%	95%	98%	96%
General Fund - Total	15,697,473	15,351,477	15,485,200	16,795,758
Percentage of General Fund	2%	2%	2%	2%
Authorized Staffing (FTE)	12.10	11.60	11.60	14.60

Major Budget Changes

For FY 2013-4, the budget includes an increase in part-time FTE authorization and salaries to staff the Lover's Point Pool throughout the summer of 2013 and the first summer months of 2014.

Key Initiatives for FY 2013-4

- Maintain and expand existing program offerings through pursuit of partnerships and professional providers
- Continue to identify cost savings in Special Events programming
- Ensure the sustainability of the Youth Center through pursuit of partnerships with local non-profit organizations
- Develop sustainable swimming instruction and recreational swimming programs at the Lover's Point Pool.

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	Other Post Employment Benefits	Employee Benefits Fund	Workers' Compensation Fund	Total
<i>City Council</i>	20,141	-	10,852	-	-	-	-	-	30,993
<i>City Attorney</i>	13,309	-	10,852	-	-	-	-	-	24,161
<i>City Manager</i>	46,455	-	10,852	-	-	5,574	2,679	-	65,560
<i>Finance</i>	45,250	-	10,852	-	-	5,574	5,357	-	67,034
<i>Police</i>	-	-	25,780	-	201,000	39,021	30,357	213,532	509,690
<i>Fire</i>	-	50,277	30,600	-	102,000	27,872	-	189,952	400,701
<i>Public Works</i>	-	-	10,937	400,000	-	11,149	13,393	69,282	504,760
<i>Community Development</i>	49,845	-	10,852	-	-	11,149	5,357	5,260	82,463
<i>Recreation</i>	-	-	4,320	-	-	2,787	893	-	8,000
<i>Library</i>	-	-	2,476	-	-	13,936	4,464	-	20,876
<i>Museum</i>	-	-	10,878	-	-	-	-	-	10,878
<i>Cemetery</i>	-	-	9,334	-	-	-	893	-	10,227
<i>Sewer</i>	-	-	75,609	-	-	-	2,679	-	78,288
<i>Golf</i>	-	-	75,806	-	-	13,936	8,929	21,975	120,645
Total	175,000	50,277	300,000	400,000	303,000	131,000	75,000	500,000	1,934,277

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>	\$401,898	\$0	\$33,103	\$0	\$368,795	\$0
<i>City Atty</i>	\$268,354	\$0	\$24,654	\$243,700		\$0
<i>City Manager</i>	\$901,782	\$0	\$268,787	\$0	\$632,995	\$0
<i>Finance and IS</i>	\$898,047	\$0	\$235,787	\$0	\$662,260	\$0
<i>Comm Dev</i>	\$1,412,400	\$0	\$125,155	\$1,287,245		\$120,209
<i>Police</i>	\$5,988,805	\$0	\$1,244,545	\$4,744,260		\$443,043
<i>Fire</i>	\$3,124,547	\$0	\$892,982	\$2,231,565		\$208,395
<i>Library</i>	\$828,193	\$0	\$71,073	\$757,120		\$70,704
<i>Museum</i>	\$191,553	\$0	\$24,445	\$167,108		\$15,605
<i>Recreation</i>	\$123,544	\$0	\$22,841	\$100,703		\$9,404
<i>Public Works</i>	\$4,388,873	\$1,233,000	\$661,517	\$2,494,356		\$232,935
<i>Golf Course</i>	\$2,412,524	\$130,000	\$460,200	\$1,822,324		\$170,178
<i>Cemetery</i>	\$246,071	\$50,000	\$61,666	\$134,405		\$12,551
<i>Sewer</i>	\$7,650,056	\$5,355,000	\$182,526	\$2,112,530		\$197,279
<i>Non- Dept</i>	\$1,999,290	\$0	\$0	\$1,723,925		\$0
TOTAL	\$30,835,937	\$6,768,000	\$4,309,281	\$17,819,241	\$1,664,050	\$1,480,303
	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						
= 0.09338501 = 9%						
Indirect Cost Charges to Enterprise Funds Programs						
Program	Direct Cost Base	Indirect charge calculation				
<i>Cemetery</i>	\$134,405	\$12,551				
<i>Sewer</i>	\$2,112,530	\$197,279				
<i>Golf</i>	\$1,822,324	\$170,178				
Total	\$4,069,259	\$380,008				

Appendix C

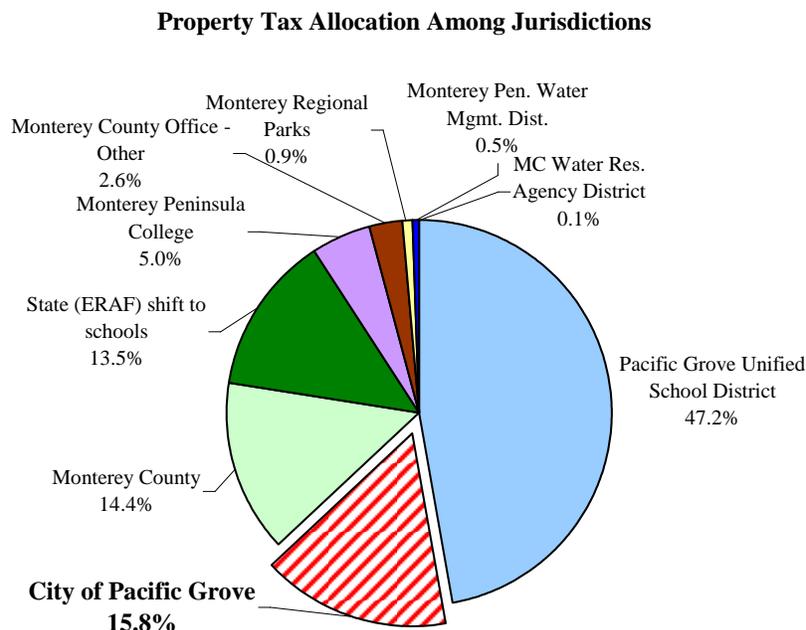
General Fund Revenues and Background

Total FY 2013-4 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. 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 25% of total FY 2013-4 projected revenues, or \$4.3 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.

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 18.5% of FY 2013-4 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.

Forecast. FY 2013-4 revenues from the statutory sales tax, including the triple flip replacement, is projected to total \$1.5 million. 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 \$1.7 million. 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%.

Forecast: TOT revenues are estimated to increase by 7% in FY 2013-4, and then to grow very gradually over the forecast period.

General Fund Revenue Detail

	2012-3	2013-4	2014-5	2015-6	2016-7	2017-8
	Estimation	Projection	Projection	Projection	Projection	Projection
<u>REVENUES AND TRANSFERS IN</u>						
Property Tax	4,237,892	4,183,800	4,262,460	4,342,693	4,424,531	4,215,845
Transient Occupancy Tax - Commercial	2,932,885	2,966,250	3,025,575	3,116,342	2,181,440	1,090,720
Transient Occupancy Tax - Residential	330,898	338,000	351,520	362,066	253,446	126,723
Sales and Use Tax - Measure U	1,601,966	1,633,276	1,684,855	1,725,999	1,553,399	1,320,389
Utility User Taxes	1,562,137	1,579,820	1,611,416	1,643,645	1,676,518	1,710,048
Sales and Use Tax	1,066,647	1,096,531	1,129,001	1,155,491	1,328,815	1,129,492
Property Tax in-lieu of Sales Tax	333,066	410,925	358,881	402,797	0	0
Motor Vehicle-in Lieu fee (VLF)	1,216,300	1,287,240	1,312,985	1,339,244	1,272,282	1,145,054
Franchise Taxes	855,471	840,000	856,800	860,291	872,369	884,638
Development revenues	688,351	686,160	706,805	727,979	701,547	651,325
Parking revenue	354,842	410,750	549,488	591,987	597,787	603,645
Indirect cost charges to enterprise funds	394,000	394,000	394,000	394,000	236,400	189,120
Business License Tax	344,058	336,600	343,332	353,632	265,224	238,702
Recreation programs	195,975	208,600	210,650	212,721	214,812	216,924
Miscellaneous revenues	136,531	96,500	96,720	97,164	97,618	98,080
Public works programs	112,621	139,500	140,200	140,907	141,621	142,342
Police programs	124,350	112,600	111,540	113,023	114,551	116,124
Transient Use and Business License fees	57,290	64,241	65,760	67,733	50,800	45,720
Interest earnings	25,211	25,250	25,503	25,758	26,015	26,275
Real Estate Transfer Tax	90,175	63,000	63,000	63,000	63,000	31,500
Library programs	26,244	26,500	26,500	26,500	26,500	26,500
Transfer from Golf Enterprise Fund	60,000	60,000	60,000	60,000	30,000	0
Fire programs	16,322	16,400	16,564	16,730	16,897	17,066
Revenues and Transfers subtotal	16,763,232	16,975,943	17,403,554	17,839,702	16,145,571	14,026,232
Economic contingency (1%)		-167,632	-169,759	-174,036	-178,397	-161,456
Revenues and Transfers total	16,763,232	16,808,311	17,233,795	17,665,667	15,967,174	13,864,777

Authorized Staffing Allocation

Appendix D

				FY 2011-2	FY 2012-3	FY 2013-4
Dpt	Division	Positions	Position#	FTE %	FTE %	FTE %
City Council						
10	101	COUNCILMEMBER		3.00	3.00	3.00
		MAYOR	001-001	0.50	0.50	0.50
Part-time				3.50	3.50	3.50
TOTAL: CITY COUNCIL				3.50	3.50	3.50
City Manager/City Clerk/Information Technology						
12	121	CITY MANAGER	301-001	1.00	1.00	1.00
		DEPUTY CITY MANAGER	304-002	0.00	0.00	0.00
		MANAGEMENT ANALYST	208-003	1.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.10	0.00	0.00
		DEPUTY CITY CLERK	204-001	0.00	0.00	0.00
		CITY CLERK	243-001	1.00	1.00	1.00
		OFFICE ASSISTANT II	104-001	0.00	0.00	1.00
Full-Time				3.10	2.00	3.00
12	121	INTERN III	66-000	0.00	0.50	0.50
Part-time				0.00	0.50	0.50
TOTAL: CITY MANAGER/CITY CLERK/IT				3.10	2.50	3.50
Administrative Services						
13	131	DEPUTY CITY MANAGER	305-001	0.50	0.00	0.00
		ADMINISTRATIVE SERVICES MANAGER	219-001	0.00	1.00	1.00
		ACCOUNTING ASSISTANT III	125-01	2.00	2.75	2.75
		ASSISTANT FINANCE OFFICER	216-002	0.70	0.70	0.20
		FINANCE ANALYST	208-003	0.00	0.00	1.00
		RISK MANAGER	219-001	0.00	0.00	0.00
		BUDGET AND FINANCE MANAGER	219-001	0.00	0.00	0.00
		HUMAN RESOURCES ANALYST	208-003	0.00	1.00	1.00
		SENIOR ACCOUNTANT	218-003	1.00	0.00	0.00
		ACCOUNTANT	124-001	0.00	0.75	0.75
		OFFICE ASSISTANT II	104-001	0.50	0.00	0.00
Full-Time				4.70	6.20	6.70
13	131	ACCOUNTANT	124-001	0.50	0.00	0.00
Part-Time				0.50	0.00	0.00
TOTAL: FINANCE/HR/RISK MANAGEMENT				5.20	6.20	6.70
Community Development						
20	201	PUBLIC WORKS SUPERINTENDANT	168-001	0.00	0.20	0.20
		ASSOCIATE PLANNER	168-002	1.00	0.00	2.00
		ASSISTANT PLANNER	165-001	1.00	1.00	0.00
		CHIEF PLANNER	229-001	1.00	1.00	1.00
		ADMIN TECH	170-000	0.75	0.75	0.75
		SENIOR PLANNER	169-001	1.00	1.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.25	0.50	0.00
		ENVIRONMENTAL PROGRAMS MANAGER	219-001	0.33	0.00	0.00
		CODE COMPLIANCE OFFICER	164-002	0.00	0.50	0.50
		CODE COMPLIANCE AID	168-004	0.75	0.00	0.00
	202	SENIOR PLANNER- HOUSING	169-001	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.05	0.00	0.00
	204	SENIOR PLANNER- HOUSING	169-001	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.05	0.50	0.50
	206	SENIOR PLANNER HOUSING	169-001	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.40	0.00	0.00

				FY 2011-2	FY 2012-3	FY 2013-4
Dpt	Division	Positions	Position#	FTE %	FTE %	FTE %
	209	SENIOR PLANNER- HOUSING	169-001	0.00	0.00	0.00
	210	SENIOR PLANNER- HOUSING	169-001	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.00	0.00	0.00
	611	SENIOR PLANNER- HOUSING	169-001	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	169-002	0.00	0.00	0.00
Full-Time				6.58	5.45	4.95
	201	CODE COMPLIANCE OFFICER	156-001	0.50	0.00	0.00
		CODE COMPLIANCE AID	168-004	0.00	0.50	0.50
		INTERN III	66-000	0.50	0.50	0.50
	202	HOUSING REHABILITATION INSPECTOR	71-001	0.05	0.00	0.00
	203	PLANNING AID -HOUSING	152-002	0.00	0.00	0.00
	204	HOUSING REHABILITATION INSPECTOR	71-001	0.00	0.05	0.05
		PLANNING AID -HOUSING	152-002	0.00	0.50	0.50
	206	PLANNING AID -HOUSING	152-002	0.00	0.00	0.00
		HOUSING REHABILITATION INSPECTOR	71-001	0.10	0.00	0.00
	209	HOUSING REHABILITATION INSPECTOR	71-001	0.00	0.00	0.00
Part-Time				1.15	1.55	1.55
TOTAL: COMMUNITY DEVELOPMENT DEPT.				7.73	7.00	6.50
Police						
30	301	POLICE CHIEF	602-001	1.00	0.00	0.00
		POLICE COMMANDER	601-001	2.00	2.00	2.00
		POLICE SERGEANT	524-001	4.00	4.00	4.00
		POLICE CORPORALS	520-001	4.00	4.00	4.00
		POLICE OFFICER	516-001	11.00	10.00	10.00
		RECORDS SUPERVISOR	514-002	1.00	1.00	1.00
		POLICE SERVICES TECHNICIAN II	508-001	3.00	3.00	3.00
		PARKING ENFORCEMENT OFFICER/CSO	506-001	2.50	2.50	2.00
		ANIMAL CONTROL OFFICER	505-001	1.00	1.00	1.00
		POLICE SERVICES TECHNICIAN I	504-001	2.00	2.00	1.00
	304	POLICE OFFICER- SLESF	516-001	0.00	1.00	1.00
Full-Time				31.50	30.50	29.00
	301	TRAFFIC ENGINEER	82-001	0.25	0.25	0.25
		POLICE RESERVE OFFICER	65-001	3.50	3.50	3.50
		PARKING ENFORCEMENT OFFICER P/T	506-001	0.00	0.00	0.00
		POLICE SERVICES TECHNICIAN I -PT	504-001	0.00	0.00	1.00
		CROSSING GUARD	40-1	1.00	1.00	0.50
		STUDENT INTERN	10-006	0.00	0.00	0.00
Part-Time				4.75	4.75	5.25
TOTAL: POLICE DEPARTMENT				36.25	35.25	34.25
Fire/Emergency Medical Services						
35	351	FIRE CHIEF	622-001	0.00	0.00	0.00
		ASSISTANT FIRE CHIEF	621-001	0.00	0.00	0.00
		FIRE MARSHAL/DIVISION CHIEF	620-001	0.00	0.00	0.00
		FIRE STATION CAPTAIN	412-001	0.00	0.00	0.00
		ENGINE CAPTAIN	408-001	0.00	0.00	0.00
		FIRE ENGINEER	404-001	0.00	0.00	0.00
		FIREFIGHTER	400-001	0.00	0.00	0.00
		ADMINISTRATIVE SECRETARY II - FIRE	147-003	0.00	0.00	0.00
		OFFICE ASSISTANT II	104-001	0.00	0.00	0.00
Full-Time				0.00	0.00	0.00
	351	FIRE CLERK I	104-002	0.00	0.00	0.00

				FY 2011-2	FY 2012-3	FY 2013-4
Dpt	Division	Positions	Position#	FTE %	FTE %	FTE %
		FIRE PREVENTION OFFICER		0.00	0.00	0.00
	352	HYPERBARIC CHAMBER TECH	63-001	10.00	0.00	0.00
Part-Time				10.00	0.00	0.00
	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	0.00	0.00
Library						
40	401	LIBRARY MANAGER	217-001	0.00	0.00	1.00
		SENIOR LIBRARIAN	217-001	1.00	1.00	1.00
		LIBRARIAN II	208-002	1.00	1.00	1.00
		LIBRARY ASSISTANT II	122-001	1.00	1.00	1.00
		SENIOR LIBRARY ASSISTANT	144-002	2.00	2.00	1.00
Full-Time				5.00	5.00	5.00
	401	LIBRARIAN I	200-001	1.00	1.00	1.00
		ADMINISTRATIVE SECRETARY I	136-001	0.00	0.00	0.00
		LIBRARIAN II	705-001	0.00	0.00	0.00
		LIBRARY ASSISTANT I	112-001	3.00	3.00	3.00
		LIBRARY ASSISTANT II	122-001	0.00	0.00	0.00
		SENIOR LIBRARY ASSISTANT	144-002	0.00	0.00	0.00
		OFFICE ASSISTANT I	100-001	0.50	0.50	0.50
		SHELVER/VOLUNTEER COORDINATOR	168-004	0.00	0.00	0.50
Part-Time				4.50	4.50	5.00
TOTAL: LIBRARY DEPARTMENT				9.50	9.50	10.00
Museum						
41	411	ASSISTANT MUSEUM CURATOR	217-002	0.00	0.00	0.00
		MUSEUM DIRECTOR	247-004	0.00	0.00	0.00
		MUSEUM MANAGER/EXHIBITS COORDINATOR		0.00	0.00	0.00
Full-Time				0.00	0.00	0.00
		MAINT WORKER I - MUSEUM	116-001	0.00	0.00	0.00
		PROGRAM COORDINATOR - MUSUEM	50-001	0.00	0.00	0.00
Part-Time				0.00	0.00	0.00
TOTAL MUSEUM DEPARTMENT				0.00	0.00	0.00
Recreation						
42	421	PARKS & RECREATION MANAGER	219-001	0.00	0.10	0.10
		SENIOR RECREATION COORDINATOR	217-003	1.00	1.00	1.00
		OFFICE ASSISTANT II	104-001	0.50	0.00	0.00
		RECREATION COORDINATOR I		0.75	0.75	0.75
		DEPUTY CITY MANAGER	217-003	0.10	0.00	0.00
Full-Time				2.35	1.85	1.85
	421	ASSISTANT PROGRAM COORDINATOR	168-004	0.50	0.00	0.00
		RECREATION COORDINATOR I	118-001	0.75	0.00	0.00
		COMMUNITY CENTER ATTENDANT	10-001	1.00	0.00	0.00
		RECREATION ASSISTANT II	51-001	0.00	0.25	0.25
		RECREATION ASSISTANT I	10-001	0.00	8.00	8.00
		PLAYGROUND LEADER	51-001	0.50	0.00	0.00
		POOL INSTRUCTOR/LIFEGUARD	10-001	3.00	0.00	3.00
		POOL MANAGER	51-001	0.50	0.00	0.00
		PRE-SCHOOL AID	60-1	0.50	0.50	0.50
		PRE-SCHOOL DIRECTOR	62-0	0.50	0.50	0.50
		PRE-SCHOOL TEACHER	61-001	1.00	0.50	0.50
		PROGRAM COORDINATOR- REC	50-3	0.00	0.00	0.00

				FY 2011-2	FY 2012-3	FY 2013-4
Dpt	Division	Positions	Position#	FTE %	FTE %	FTE %
		PROGRAM SPECIALIST -REC (30 HR.)	51-2	0.00	0.00	0.00
		SENIOR PLAYGROUND LEADER	40-3	1.00	0.00	0.00
		SENIOR RECREATION LEADER	30-6	0.00	0.00	0.00
		SLOW PITCH UMPIRES	67-0	0.00	0.00	0.00
		SOCKO UMPIRES/YOUTH SPORTS	66-0	0.50	0.00	0.00
		YOUTH SPORTS REFEREE	10-7	0.00	0.00	0.00
		YOUTH SPORTS REFEREE -REC	10-07	0.00	0.00	0.00
Part-Time				9.75	9.75	12.75
TOTAL: RECREATION				12.10	11.60	14.60
Public Works						
50	501	PUBLIC WORKS SUPERINTENDANT		0.62	0.40	0.40
		DEPUTY CITY MANAGER		0.35	0.00	0.00
		ENVIRONMENTAL PROGRAMS MANAGER		0.20	0.20	0.20
		MANAGEMENT ANALYST		0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR		0.15	0.15	0.15
		ADMIN TECH		0.00	0.80	0.80
		SAFETY OFFICER		0.00	1.00	0.20
		OFFICE ASSISTANT II		0.80	0.75	0.75
	502	EQUIPMENT MECHANIC I	150-001	1.00	0.00	0.00
		SAFETY OFFICER		0.00	0.00	0.20
		EQUIPMENT MECHANIC II	156-003	1.00	2.00	2.00
	503	MAINT FIELD SUPERVISOR - BLDG & GROUNDS	154-003	1.00	1.00	1.00
		PARKS & RECREATION MANAGER		0.00	0.40	0.40
		SENIOR MAINTENANCE WORKER		1.00	1.00	1.00
		SAFETY OFFICER		0.00	0.00	0.20
		MAINT WORKER II - BLDG & GROUNDS	132-001	2.80	5.20	5.30
		MAINT WORKER I - CEMETERY		1.00	0.00	0.00
	505	MAINT FIELD SUPERVISOR - STREETS	154-002	0.65	0.65	0.65
		SAFETY OFFICER		0.00	0.00	0.20
		MAINT WORKER II - STREETS	132-002	1.30	1.30	1.30
		SENIOR MAINTENANCE WORKER - STREETS	146-003	0.65	0.65	0.65
	508	MAINT WORKER II - STREETS	132-002	0.30	0.30	0.30
		MAINT FIELD SUPERVISOR - STREETS	154-002	0.30	0.30	0.30
		SENIOR MAINTENANCE WORKER - STREETS	146-003	0.60	0.60	0.60
	510	MAINT WORKER II - BLDG & GROUNDS		0.20	0.20	0.20
	511	PUBLIC WORKS SUPERVISOR	218-002	0.00	0.00	0.00
	512	PUBLIC WORKS SUPERINTENDANT		0.05	0.05	0.05
		ENVIRONMENTAL PROGRAMS MANAGER		0.23	0.23	0.33
		MAINT FIELD SUPERVISOR - SEWER	154-004	0.00	0.00	0.00
		SENIOR MAINT. WORKER		0.00	0.00	0.00
	513	ARBORIST	168-002	1.00	0.00	0.00
Full-Time				15.20	17.18	17.18
	503	MAINTENANCE WORKER I - PT BLDG & GROUNDS	116-004	1.50	3.50	2.50
	508	MAINTENANCE WORKER I - PT STREETS		0.00	1.00	2.50
	509	TRAFFIC ENGINEER	82-001	0.25	0.00	0.00
				1.75	4.50	5.00
TOTAL: PUBLIC WORKS DEPARTMENT				16.95	21.68	22.18

				FY 2011-2	FY 2012-3	FY 2013-4
Dpt	Division	Positions	Position#	FTE %	FTE %	FTE %
Cemetery						
60	601	OFFICE ASSISTANT II		0.00	0.00	0.00
		MANAGEMENT ANALYST		0.00	0.00	0.00
		MAINT. WORKER II - CEMETERY		1.00	1.00	1.00
Full-Time				1.00	1.00	1.00
	601	CEMETERY OFFICE ASSISTANT	136-1	0.50	0.50	0.50
		MAINTENANCE WORKER I - CEMETERY	116-005	0.00	0.00	0.00
Part-Time				0.50	0.50	0.50
TOTAL: CEMETERY				1.50	1.50	1.50
Sewer						
61	611	ENVIRONMENTAL PROGRAMS MANAGER	217-004	0.00	0.33	0.25
		MAINT FIELD SUPERVISOR - SEWER	154-004	1.00	1.00	1.00
		MAINT FIELD SUPERVISOR - STREETS		0.05	0.30	0.30
		MAINT WORKER I - SEWER	116-005	0.00	0.00	0.00
		MAINT WORKER I - STREETS		0.00	0.00	0.00
		MAINT WORKER II - STREETS		0.05	0.05	0.05
		MAINTENANCE WORKER II-SEWER	132-003	0.00	0.00	0.00
		PUBLIC WORKS SUPERINTENDANT		0.30	0.35	0.35
		SENIOR MAINT. WORKER		1.05	1.05	1.05
		MANAGEMENT ANALYST		0.00	0.00	0.00
		SENIOR PLANNER- HOUSING	169-002	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR		0.00	0.00	0.00
		DEPUTY CITY MANAGER		0.05	0.00	0.00
		PARKS & RECREATION MANAGER		0.00	0.00	0.20
		SAFETY OFFICER		0.00	0.00	0.20
		OFFICE ASSISTANT II		0.20	0.00	0.00
	613	ENVIRONMENTAL PROGRAMS MANAGER		0.24	0.24	0.17
		PUBLIC WORKS SUPERINTENDANT		0.03	0.00	0.00
		MAINT FIELD SUPERVISOR - SEWER		0.07	0.00	0.00
		GRANTS MANAGER		0.00	0.00	0.00
		SENIOR ACCOUNTANT		0.02	0.00	0.00
Full-Time				3.06	3.32	3.57
	611	MAINT WORKER I - SEWER		2.00	2.00	2.00
	613	ASSISTANT PLANNER		0.50	0.50	0.50
Part-Time				2.50	2.50	2.50
TOTAL: SEWER				5.56	5.82	6.07
Golf						
62	621	PARKS & RECREATION MANAGER	247-001	1.00	0.50	0.30
		MAINT FIELD SUPERVISOR - GOLF	154-001	1.00	0.00	0.00
		MAINT WORKER I - GOLF	116-001	0.00	0.00	0.00
		MAINT WORKER II - GOLF	132-005	7.00	5.60	4.50
		GOLF COURSE SUPERVISOR		0.00	0.00	0.00
	624	GOLF ASSISTANT	144-004	0.00	0.00	0.00
		GOLF SERVICES ASSISTANT	116-008	0.00	0.75	0.75
		GOLF SHOP SUPERVISOR/PRO	217-006	1.00	1.00	1.00
		GOLF STARTER @ 0.75	707-001	0.00	0.00	0.00
Full-Time				10.00	7.85	6.55
	621	MAINTENANCE WORKER I - PT GOLF		0.00	0.00	0.00
		LIGHTHOUSE PROGRAM COORDINATOR	116-008	0.50	0.50	0.50
	624	GOLF STARTER @ 0.50	30-8	5.00	4.50	4.50
		GOLF COURSE MARSHAL		3.00	3.00	3.00

				FY 2011-2	FY 2012-3	FY 2013-4
Dpt	Division	Positions	Position#	FTE %	FTE %	FTE %
		RANGE/CART SERVICES ATTENDANT'S		3.00	3.00	3.00
		Part-Time		11.50	11.00	11.00
TOTAL: GOLF DEPARTMENT				21.50	18.85	17.55
<i>Non-Departmental</i>						
70	701	ASSISTANT FINANCE OFFICER	300-000	0.15	0.15	0.40
71	702	ASSISTANT FINANCE OFFICER	300-000	0.15	0.15	0.40
		Full-Time		0.30	0.30	0.80
TOTAL NON-DEPARTMENTAL				0.30	0.30	0.80
		Total Full-Time Employees		82.79	80.65	79.60
		Total Part-Time Employees		50.40	43.05	47.55
		Grand Total All Departments		133.19	123.70	127.15

Appendix E

Budget Detail by Department and Fund City Council

		FY 2011-2	FY 2012-3	FY 2012-3	FY 2013-4
		Actual	Budget	Estimated	Budget
EXPENDITURES					
5101	BASE SALARY	38,641	38,700	38,641	38,700
5121	FICA-MEDICARE BENEFITS	554	560	556	560
5122	RETIREMENT (PERS)	1,080	1,100	1,119	1,515
5123	HEALTH INSURANCE COST	39	90	82	90
5124	UNEMPLOYMENT COST	14	15	14	15
5126	WORKERS' COMPENSATION	321	330	326	330
5130	POB DEBT SERVICE	1,373	1,415	1,415	1,466
	Staffing subtotal	42,022	42,210	42,153	42,676
5201	CONTRACT SERVICES	137,287	100,000	123,700	100,000
5205	LEGAL SERVICES	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	3,130	5,000	1,721	7,000
5217	TRAVEL, MEAL COSTS	1,258	-	-	-
5222	UTILITIES	-	-	217	-
5230	INTERNAL SERVICE CHARGES	16,214	11,214	11,214	20,785
5261	SUBSCRIPTIONS, MEMB	49,457	166,106	189,301	170,000
5291	SPECIAL DEPT EXPENSE	15,932	50,000	24	50,000
6603	TRAN INTEREST	994	-	-	-
	Services subtotal	224,272	332,320	326,177	347,785
5301	OFFICE SUPPLIES	1,763	700	791	1,000
5306	OFFICE EQUIPMENT	-	-	-	-
	Materials/supplies subtotal	1,763	700	791	1,000
5401	FUND TRANSFERS	21,341	9,812	9,812	10,852
	Transfers Subtotal	21,341	9,812	9,812	10,852
5471	CONTRIBUTIONS	-	1,000	-	-
	Other Subtotal	-	1,000	-	-
	Capital Subtotal	-	-	-	-
	Staffing Subtotal	42,022	42,210	42,153	42,676
	Non-Staffing Subtotal	247,376	343,832	336,780	359,637
	Section Subtotal	289,398	386,042	378,933	402,313
	Department total	289,398	386,042	378,933	402,313

City Manager/City Clerk/Information Services

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget	
✓	5101	BASE SALARY	382,230	272,300	279,660	272,300
	5102	OVERTIME	598	-	1,158	-
✓	5105	PART-TIME SALARIES	12,303	28,700	13,029	17,050
✓	5121	FICA-MEDICARE BENEFITS	5,364	4,400	4,268	4,200
✓	5122	RETIREMENT (PERS)	37,939	28,500	26,062	41,305
✓	5123	HEALTH INSURANCE COST	5,843	5,700	5,083	2,910
✓	5124	UNEMPLOYMENT COST	140	110	109	105
✓	5126	WORKERS' COMPENSATION	2,586	2,510	2,495	2,415
✓	5128	OTHER EMPLOYEE BENEFITS	5,795	4,800	8,216	13,325
✓	5129	FLEXIBLE HEALTH BENEFIT	3,546	9,600	1,975	2,400
	5132	POB DEBT SERVICE	46,337	47,751	47,737	49,474
		Staffing subtotal	502,681	404,371	389,792	405,484
	5201	CONTRACT SERVICES	28,495	40,000	40,000	30,000
✓	5202	PROF/CONSULTANT SERVICES	11,143	35,000	30,000	35,000
	5207	MAINTENANCE SERVICES	-	-	1,204	1,000
✓	5211	POSTAGE	480	-	370	500
✓	5212	TELEPHONE	1,111	2,500	1,411	1,500
✓	5215	MEETING/TRAINING/TRAVEL	5,776	7,000	2,765	5,000
✓	5216	ATTENDANCE COSTS	50	2,000	53	500
✓	5217	TRAVEL, MEAL COSTS	1,119	2,000	355	1,500
✓	5221	ADVERTISING	10,445	10,000	15,810	16,000
✓	5224	EQUIP REPAIR, MAINT	608	4,000	4,799	5,000
	5225	OPERATING LEASES/EQUIPMENT	153	400	302	500
	5230	INTERNAL SERVICE CHARGES	27,213	17,297	17,297	19,105
✓	5261	SUBSCRIPTIONS, MEMB	7,653	8,000	7,620	8,000
✓	5291	SPECIAL DEPT EXPENSE	5,208	5,000	6,920	5,000
	6603	TRAN INTEREST	1,950	-	-	-
		Services subtotal	101,404	133,197	128,906	128,605
✓	5301	OFFICE SUPPLIES	5,287	5,000	3,664	5,000
✓	5303	BOOKS, PRINTED MATL	4,954	5,400	2,849	4,000
	5306	OFFICE EQUIPMENT	-	1,000	2,458	1,000
✓	5309	OTHER SUPPLIES	1,549	1,000	1,113	1,500
✓	5322	SMALL TOOLS	-	-	-	-
		Materials/supplies subtotal	11,790	12,400	10,084	11,500
	5401	FUND TRANSFERS	46,628	18,990	18,990	32,035
		Transfers Subtotal	46,628	18,990	18,990	32,035
✓	6001	EQUIPMENT	-	-	-	-
		Capital subtotal	-	-	-	-
		Staffing Budget	502,681	404,371	389,792	405,484
		Non-Staffing Budget	159,822	164,587	157,980	172,140
		Section total	662,503	568,958	547,772	577,624

133 - Information Technology

	Staffing subtotal	-	-	-	-
5201	CONTRACT SERVICES	125,264	90,000	90,000	75,000
5206	DATA, COMMUNICATION SVCS	1,315	5,000	-	2,000
5207	MAINTENANCE SERVICES	2,866	5,000	-	3,000
5212	TELEPHONE	21,317	25,000	18,543	25,000
5224	EQUIP REPAIR, MAIN	4,382	5,000	50	5,000
5225	OPERATING LEASES/EQUIPMENT	7,000	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
6603	TRAN INTEREST	-	-	-	-
	Services Subtotal	162,144	130,000	108,593	110,000
5306	OFFICE EQUIPMENT	31,881	30,000	30,000	60,000
	Materials/supplies subtotal	31,881	30,000	30,000	60,000
	Staffing Budget	-	-	-	-
	Non-Staffing Budget	194,025	160,000	138,593	170,000
	Section total	194,025	160,000	138,593	170,000
124 - Workplan Contingency					
5201	CONTRACT SERVICES	-	155,000	155,000	168,173
	Services Subtotal	-	155,000	155,000	168,173
	Section Total	-	155,000	155,000	168,173
	General Fund Total	856,528	883,958	841,365	915,797

Community Development

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget	
PROGRAM REVENUES						
✓	4203	CONSTRUCTION PERMITS	298,903	320,000	375,480	348,800
✓	4401	USE PERMITS/ZONING FEES	70,262	69,000	69,088	69,000
✓	4402	ZONING ENFORCEMENT/ARB	93,696	89,000	102,235	102,350
✓	4403	SIGN PERMIT FEES-CDD	1,551	2,000	-	2,000
✓	4404	PLAN CHECK FEES	124,652	115,000	174,418	149,500
✓	4405	SALES, MAPS & PUBLICATION	240	10	120	10
✓	4406	PHOTO COPY FEES	2,607	4,000	3,200	4,000
✓	4407	ENVIRO REVIEW INITIAL	8,035	10,000	3,920	5,000
	4413	LONG RANGE PLANNING FEE	224	-	-	-
	4414	IN-LIEU WATER CONNECTION FEE	3,307	-	-	-
	4503	CODE ENFORCEMENT	3,282	15,000	1,215	4,500
	4754	HISTORIC PRESERVATION DEPOSIT	-	2,000	-	1,000
		Program revenues total	606,759	626,010	729,676	686,160
EXPENDITURES						
<i>201 - Planning & Building</i>						
✓	5101	BASE SALARY	390,078	347,200	340,964	330,350
✓	5102	OVERTIME	2,678	1,000	1,393	1,000
✓	5105	PART-TIME SALARIES	33,317	39,000	21,010	39,000
✓	5121	FICA-MEDICARE BENEFITS	6,022	5,600	5,281	5,135
✓	5122	RETIREMENT (PERS)	41,015	37,100	36,538	50,084
✓	5123	HEALTH INSURANCE COST	5,586	6,350	5,384	4,995
✓	5124	UNEMPLOYMENT COST	115	140	119	125
✓	5126	WORKERS' COMPENSATION	3,568	3,300	3,168	2,955
✓	5128	OTHER EMPLOYEE BENEFITS	8,698	18,400	18,832	24,905
✓	5129	FLEXIBLE HEALTH BENEFIT	7,763	4,500	3,226	5,640
	5132	POB DEBT SERVICE	55,819	57,522	57,505	59,599
		Staffing subtotal	554,659	520,112	493,420	523,788
✓	5201	CONTRACT SERVICES	403,392	347,000	485,123	-
✓	5202	PROF/CONSULTANT SERVICES	70,477	154,000	17,720	-
	5208	CONTRACT PERSONNEL	-	-	-	50,000
	5209	PROFESSIONAL SERVICES	180	-	-	373,725
✓	5211	POSTAGE	3,895	4,500	5,359	4,500
✓	5212	TELEPHONE	5	300	32	300

5215	MEETING/TRAINING/TRAVEL	3,125	7,000	4,170	5,000
5216	ATTENDANCE COSTS	-	-	-	-
5218	EDUCATION INCENTIVE	-	1,000	-	1,000
5221	ADVERTISING	5,668	6,000	2,873	6,000
5222	UTILITIES	9,463	9,000	9,638	9,000
5224	EQUIP REPAIR, MAINT	1,149	10,000	4,735	5,000
5225	OPERATING LEASES/EQUIPMENT	7,763	7,200	13,543	14,000
5227	VEHICLE REPAIR	204	500	-	500
5230	INTERNAL SERVICE CHARGES	39,025	43,148	43,148	32,618
5261	SUBSCRIPTIONS, MEMB	14,488	15,000	18,652	15,000
5291	SPECIAL DEPT EXPENSE	8,000	-	120	-
6603	TRAN INTEREST	3,484	-	3,500	-
	Services subtotal	570,318	604,648	608,613	516,643
5301	OFFICE SUPPLIES	3,912	5,000	1,652	3,000
5303	BOOKS, PRINTED MATL	4,943	1,500	80	1,500
5306	OFFICE EQUIPMENT	-	-	1,373	-
5309	OTHER SUPPLIES	144	300	-	300
5311	VEHICLE FUEL	482	500	-	500
	Materials/supplies subtotal	9,481	7,300	3,105	5,300
5401	FUND TRANSFERS	66,015	33,995	33,995	32,938
	Transfers Subtotal	66,015	33,995	33,995	32,938
6001	EQUIPMENT	-	3,000	-	-
	Capital subtotal	-	3,000	-	-
	Non-staffing budget total	645,814	648,943	645,713	554,881
	Department total	1,200,473	1,169,055	1,139,133	1,078,669
05 - Environmental Enhancement					
	Beginning Fund Balance	21,640	143,744	143,744	271,694
	PROGRAM REVENUES				
4607	DONATION	125,000	126,000	127,200	-
4651	INTEREST EARNED	486	1,000	750	-
	Program Revenues Total	125,486	127,000	127,950	-
	EXPENDITURES				
	<i>207 - Environmental Enhancement</i>				
5201	CONTRACT SERVICES	3,382	-	-	270,000
	Services Subtotal	3,382	-	-	270,000
	Expenditure Total	3,382	-	-	270,000
	Net Results of Operations	122,104	127,000	127,950	(270,000)

15 - Housing Fund

Beginning Fund Balance		40,052	130,843	130,843	93,189
PROGRAM REVENUES					
4306	CalHOME GRANT	-	-	-	-
4320	CDBG GRANT	-	-	-	-
4409	LOAN REPAYMENTS AMORTIZED	85,562	125,000	26,590	125,000
4411	MISC. HOUSING REVENUES	-	-	1,914	-
4601	DONATIONS	-	-	-	-
4651	INTEREST EARNED	1,079	-	-	-
4701	REIMBURSEMENTS	17,882	30,000	9,751	30,000
	Program Revenues Total	104,523	155,000	38,255	155,000
EXPENDITURES					
<i>202 - Housing Rehabilitation</i>					
5421	LOANS	-	55,000	-	55,000
5424	PRELOAN EXPENSE	-	-	-	-
5499	LOAN WRITE-OFF	-	-	-	-
	Program Subtotal	-	55,000	-	55,000
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	55,000	-	55,000
	Division Subtotal	-	55,000	-	55,000
<i>204 - Housing Services</i>					
5101	BASE SALARY	6,972	34,900	36,408	34,900
5102	OVERTIME	18	-	-	-
5105	PART-TIME SALARIES	-	50,500	27,541	50,500
5121	FICA-MEDICARE BENEFITS	100	1,250	916	1,250
5122	RETIREMENT (PERS)	747	7,100	5,689	7,100
5123	HEALTH INSURANCE COST	86	700	744	700
5124	UNEMPLOYMENT COST	2	30	24	30
5126	WORKERS' COMPENSATION	61	900	551	900
5128	OTHER EMPLOYEE BENEFITS	256	2,250	2,384	2,250
5129	FLEXIBLE HEALTH BENEFIT	149	600	600	600
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	8,391	98,230	74,857	98,230
5211	POSTAGE	76	200	58	200
5215	MEETING/TRAINING/TRAVEL	-	-	135	-
5221	ADVERTISING	145	200	89	200
5261	SUBSCRIPTIONS, MEMB	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services Subtotal	221	400	282	400

5301	OFFICE SUPPLIES	655	500	655	500
5306	OFFICE EQUIPMENT	115	-	115	-
5309	OTHER SUPPLIES	-	-	-	-
	Materials/Supplies Subtotal	770	500	770	500
5431	RENT SUBSIDIES	4,350	4,900	-	-
	Program Subtotal	4,350	4,900	-	-
	Staffing Costs	8,391	98,230	74,857	98,230
	Non-Staffing Costs	5,341	5,800	1,052	900
	Division Subtotal	13,732	104,030	75,909	99,130
	Fund Staffing Costs				98,230
	Fund Non-Staffing Costs				55,900
	Expenditure Total	13,732	159,030	75,909	154,130
	Net Results of Operations	90,791	(4,030)	(37,654)	870

34 - Community Development Block Grant

Beginning Fund Balance		171,302	121,839	181,839	111,611
PROGRAM REVENUES					
4320	CDBG GRANT	-	-	4,686	-
4409	LOAN REPAYMENTS AMORTIZED	25,858	150,000	1,000	-
4651	INTEREST EARNED	393	-	500	-
4701	REIMBURSEMENTS	-	-	-	-
	Program Revenue Total	26,251	150,000	6,186	-
EXPENDITURES					
206 - Housing Revolving Fund					
5101	BASE SALARY	3,557	-	-	-
5102	OVERTIME	27	-	-	-
5105	PART-TIME SALARIES	298	-	-	-
5121	FICA-MEDICARE BENEFITS	55	-	-	-
5122	RETIREMENT (PERS)	324	-	-	-
5123	HEALTH INSURANCE COST	3	-	-	-
5124	UNEMPLOYMENT COST	1	-	-	-
5126	WORKERS' COMPENSATION	32	-	-	-
5128	OTHER EMPLOYEE BENEFITS	42	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	28	-	-	-
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	4,367	-	-	-
5211	POSTAGE	43	500	26	500
5215	MEETING/TRAINING/TRAVEL	415	2,500	-	2,500
5221	ADVERTISING	2,038	2,000	998	2,000
	Services Subtotal	2,496	5,000	1,024	5,000
5301	OFFICE SUPPLIES	-	-	-	-
5306	OFFICE EQUIPMENT	2,179	2,000	-	2,000
5309	OTHER SUPPLIES	830	3,000	190	3,000
	Materials/Supplies Subtotal	3,009	5,000	190	5,000

5421	LOANS	70,090	80,000	75,200	60,000
5424	PRELOAN EXPENSE	-	60,000	7,290	40,000
	Program Subtotal	70,090	80,000	75,200	100,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Staffing Costs	4,367	-	-	-
	Non-Staffing Costs	75,595	90,000	76,414	110,000
	Division Subtotal	79,962	90,000	76,414	110,000
<i>210 - CDBG Grant - 08-STBG-4734</i>					
	Staffing Costs	47,734	-	-	-
	Non-Staffing Costs	181,213	-	-	-
	Division Subtotal	228,947	-	-	-
	Fund Staffing Costs				-
	Fund Non-Staffing Costs				110,000
	Expenditure Total	75,714	90,000	76,414	110,000
	Net Results of Operations	(49,463)	60,000	(70,228)	(110,000)
Ending Fund Balance		121,839	181,839	111,611	1,611

36 - CalHome Grant

Beginning Fund Balance	58,789	58,709	60,000	11,200
PROGRAM REVENUES				
4306 STATE GRANT	-	-	-	-
4409 LOAN REPAYMENTS AMORTIZED	-	60,000	-	-
4651 INTEREST EARNED	-	-	-	-
Program Revenue Total	-	60,000	-	-
EXPENDITURES				
<i>212 - Calhome Grant 08-CLHM-4935</i>				
5421 LOANS	-	50,000	48,800	8,000
5423 RELOCATION EXPENSE	-	-	-	-
5424 PRELOAN EXPENSE	80	8,709	-	2,000
Program Subtotal	80	58,709	48,800	10,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	80	58,709	48,800	10,000
Division Subtotal	80	58,709	48,800	10,000
Expenditure Total	80	58,709	48,800	10,000
Net Results of Operations	(80)	1,291	(48,800)	(10,000)
Ending Fund Balance	58,709	60,000	11,200	1,200
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Total Revenues	863,075	1,058,210	902,067	841,160
Total Staffing Costs	580,296	618,342	568,277	622,018
Total Operating Costs	667,502	799,743	732,930	1,000,781
Total Net	(384,723)	(359,875)	(399,140)	(781,639)

Administrative Services

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
EXPENDITURES					
5101	BASE SALARY	389,925	478,700	408,344	485,905
5102	OVERTIME	0	-	-	-
5105	PART-TIME SALARIES	27,890	-	-	-
5121	FICA-MEDICARE BENEFITS	5,924	6,950	5,869	7,050
5122	RETIREMENT (PERS)	38,463	48,100	42,526	66,173
5123	HEALTH INSURANCE COST	4,278	8,100	3,193	4,710
5124	UNEMPLOYMENT COST	151	175	152	175
5126	WORKERS' COMPENSATION	3,512	4,000	3,544	4,055
5128	OTHER EMPLOYEE BENEFITS	7,848	8,100	22,153	35,250
5129	FLEXIBLE HEALTH BENEFIT	6,563	28,710	4,760	6,810
5130	POB DEBT SERVICE	57,422	59,174	59,156	61,320
	Staffing subtotal	541,976	642,009	549,697	671,448
5201	CONTRACT SERVICES	102,746	130,000	144,593	100,000
5202	PROF/CONSULTANT SERVICES	1,750	10,000	0	10,000
5207	MAINTENANCE SERVICES	0	0	219	0
5211	POSTAGE	4,120	4,000	2,598	3,000
5212	TELEPHONE	0	3,000	1,169	2,000
5215	MEETING/TRAINING/TRAVEL	1,298	3,000	1,401	2,000
5216	ATTENDANCE COSTS	0	0	0	0
5217	TRAVEL, MEAL COSTS	641	0	0	0
5221	ADVERTISING	2,016	1,000	0	1,000
5222	UTILITIES	10,109	10,000	12,236	13,000
5224	EQUIP REPAIR, MAINT	4,615	10,000	902	10,000
5225	OPERATING LEASES	8,886	6,000	8,061	10,000
5230	INTERNAL SERVICE CHARGES	29,998	22,145	22,145	21,784
5261	SUBSCRIPTIONS, MEMB	544	1,000	327	1,000
5291	SPECIAL DEPT EXPENSE	3,869	14,500	17,640	115,000
6603	TRAN INTEREST	4,214	0	4,000	0
	Services subtotal	174,806	214,645	215,291	288,784

5301	OFFICE SUPPLIES	4,012	5,000	3,942	5,000
5303	BOOKS, PRINTED MATL	0	1,000	157	1,000
5306	OFFICE EQUIPMENT	0	1,000	0	1,000
5309	OTHER SUPPLIES	684	1,000	32	1,000
	Materials/supplies subtotal	4,696	8,000	4,131	8,000
5401	FUND TRANSFERS	53,762	25,412	25,412	47,683
	Transfers Subtotal	53,762	25,412	25,412	47,683
5801	INTEREST PMTS	0	0	0	0
5802	PRINCIPAL PMTS	0	0	0	0
	Debt Service	0	0	0	0
	Capital subtotal	0	0	0	0
	Staffing Budget	541,976	642,009	549,697	671,448
	Non-Staffing Budget	233,264	248,057	244,834	344,467
	Section total	775,240	890,066	794,531	1,015,915

Fire/Emergency Medical Services

		FY 2011-2	FY 2012-3	FY 2012-3	FY 2013-4
		Actual	Budget	Estimated	Budget
01 - General Fund					
PROGRAM REVENUES					
4351	FIRE AID REIMB.	-	-	1,632	-
4435	FIRE RESPONSE FEES	-	-	-	-
4436	FIRE INSPECT/PERMIT/ALRM	8,751	10,000	4,450	5,000
4437	FIRE PLAN CHECK	9,639	6,000	9,850	11,400
4440	FIRE SERV.TO CARMEL	-	-	-	-
	Program revenues total	18,390	16,000	15,932	16,400
EXPENDITURES					
351 - Fire Operations					
5122	RETIREMENT (PERS)	-	-	-	139,456
5132	POB DEBT SERVICE	461,062	475,129	474,987	492,281
	Staffing subtotal	464,062	475,129	474,987	631,737
5201	CONTRACT SERVICES	2,039,665	1,976,000	2,015,939	1,976,000
5207	MAINTENANCE SERVICES	-	17,800	3,286	17,800
5211	POSTAGE	14	300	1	300
5212	TELEPHONE	3,317	2,600	2,693	2,600
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5216	ATTENDANCE COSTS	-	-	-	-
5218	EDUCATION INCENTIVE	-	-	-	-
5220	TRAINING	-	-	-	-
5222	UTILITIES	16,731	17,000	15,140	17,000
5223	BLDG REPAIR, MAINT	5,371	5,650	1,338	5,650
5224	EQUIP REPAIR, MAINT	4,256	13,500	13,592	13,500
5225	OPERATING LEASES/EQUIP	640	-	-	-
5226	EQUIPMENT REPAIR	7,004	7,150	130	7,150
5227	VEHICLE REPAIR	34,814	13,000	12,585	13,000
5230	INTERNAL SERVICE CHARGES	114,904	145,634	145,634	248,424
5261	SUBSCRIPTIONS, MEMB	-	-	-	-
5275	SAFETY EQUIP	175	7,465	6,216	7,465
5277	VOLUNTEER EXPENSE	-	-	-	-
5291	SPECIAL DEPT EXPENSE	1,443	4,000	812	4,000
5295	FIRE PREVENTION	-	3,300	-	3,300
6603	TRAN INTEREST	9,090	-	-	-
	Services subtotal	2,237,424	2,213,399	2,217,366	2,316,189

5301	OFFICE SUPPLIES	171	-	148	-
5302	PRINTING SUPPLIES	-	500	-	500
5305	JANITORIAL SUPPLIES	964	1,000	764	1,000
5306	OFFICE EQUIPMENT	-	-	-	-
5309	OTHER SUPPLIES	7,153	3,700	7,467	3,700
5311	VEHICLE FUEL	14,528	10,000	10,752	10,000
5312	VEHICLE TIRES	1,059	3,000	-	3,000
5322	SMALL TOOLS	-	1,400	1,959	1,400
5352	CHEMICAL SUPPLIES	321	-	-	-
5371	DISASTER SUPPLIES	-	-	-	-
	Materials/supplies subtotal	24,196	19,600	21,090	19,600
5401	FUND TRANSFERS	117,520	146,477	146,477	152,277
	Transfers Subtotal	117,520	146,477	146,477	152,277
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	2,379,140	2,379,476	2,384,933	2,488,066
	Non-staffing budget target				
	Department total	2,843,202	2,854,605	2,859,920	3,119,803

04 - Hyperbaric Chamber

	Beginning Fund Balance	41,530	48,460	41,530	40,221
	PROGRAM REVENUES				
4601	DONATIONS	5,000	-	30,000	-
4609	HYPER CHAMBER REVENUE	10,000	2,300	-	-
4651	INTEREST EARNED	300	200	200	-
	Program Revenue Total	15,300	2,500	30,200	-

EXPENDITURES

352 - Hyperbaric Chamber

5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	3,000	-	1,820	-
5108	OES REIMBURSEMENT	-	-	26	-
5121	FICA-MEDICARE BENEFITS	44	-	1	-
5124	UNEMPLOYMENT COST	1	-	-	-
5126	WORKERS' COMPENSATION	25	-	206	-
	Staffing Subtotal	3,070	-	2,053	-
5212	TELEPHONE	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	1,000	-	-	-
5217	TRAVEL, MEAL COSTS	-	-	-	-
5220	TRAINING	1,000	1,200	1,200	1,200
5224	EQUIP REPAIR, MAINT	-	22,700	23,256	-
5226	EQUIPMENT REPAIR	-	2,500	-	-
5227	VEHICLE REPAIR	500	-	-	-
5275	SAFETY EQUIP	2,000	-	-	-
5291	SPECIAL DEPT EXPENSE	-	5,000	5,000	5,000
	Services Subtotal	4,500	31,400	29,456	6,200
5301	OFFICE SUPPLIES	100	-	-	-
5309	OTHER SUPPLIES	200	-	-	3,000
5311	VEHICLE FUEL	500	-	-	-
	Materials/Supplies Subtotal	800	-	-	3,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Staffing Costs	3,070	-	2,053	-
	Non-Staffing Costs	5,300	31,400	29,456	9,200
	Division Total	8,370	31,400	31,509	9,200
	Net Result of Operations	6,930	(28,900)	(1,309)	(9,200)
Ending Fund Balance		48,460	19,560	40,221	31,021

12 - Emergency Response Equipment

Beginning Fund Balance	100,632	72,295	72,295	75,451
PROGRAM REVENUES				
4307 FEDERAL GRANT	-	-	-	-
4383 COUNTY-CERT PROGRAM	-	-	-	-
4491 MPC FIREFIGHT.UDPT/TRAIN	-	-	-	-
4524 SMOKE DETECTOR RECEIPTS	-	-	-	-
4525 CSA/COUNTY MEDICAL	5,000	10,000	12,258	11,000
4526 SAFETY TRAILER REVENUE	1,000	1,000	100	100
4608 FIRE EMERG MED DONATIONS	1,000	1,000	-	-
4651 INTEREST EARNED	300	300	300	300
Program Revenue Total	7,300	12,300	12,658	11,400
EXPENDITURES				
<i>353 - Emergency Response Equipment</i>				
Staffing Subtotal	-	-	-	-
5291 SPECIAL DEPT EXPENSE	-	2,700	-	-
Services Subtotal	-	2,700	-	-
5309 OTHER SUPPLIES	2,000	8,000	13	-
Materials/Supplies Subtotal	2,000	8,000	13	-
6001 EQUIPMENT	5,000	2,500	-	-
Capital Subtotal	5,000	2,500	-	-
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	7,000	13,200	13	-
Division Total	7,000	13,200	13	-

355 - CSA-EMS

5371	DISASTER SUPPLIES	-	10,300.00	9,489.00	10,000.00
	Materials/Supplies Subtotal	-	10,300.00	9,489.00	10,000.00
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	10,300	9,489	10,000
	Division Total	-	10,300	9,489	10,000
	Net Result of Operations	300	(11,200)	3,156	1,400
Ending Fund Balance		100,932	61,095	75,451	76,851

Golf Links

	FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
<i>77 - Golf Fund</i>				
INVESTED IN CAPITAL, NET OF DEBT SERVICE UNRESTRICTED	2,718,462	2,792,339	2,792,339	2,672,177
Beginning Fund Balance	3,617,410	3,229,803	3,229,803	3,275,463
PROGRAM REVENUES				
4490 GOLF COURSE GREEN FEES	1,578,819	1,933,000	-	1,675,000
4493 GOLF CART RENTALS	410,317	430,000	-	420,000
4494 GOLF LESSONS	741	2,000	-	1,000
4495 GOLF MERCHANDISE	293,701	305,000	-	310,000
4496 MISC RENTALS	68,676	70,000	-	70,000
4499 DRIVING RANGE FEES	48,525	55,000	-	60,000
4513 MISCELLANEOUS REVENUES	543	500	-	-
4651 INTEREST EARNED	3,513	5,000	-	4,000
4666 GOLF SNACK BAR CONCESSION	60,515	60,000	-	60,000
Program Revenues Total	2,465,350	2,860,500	-	2,600,000
EXPENDITURES				
<i>621 - Golf Course operations</i>				
5101 BASE SALARY	585,708	382,360	-	305,480
5102 OVERTIME	4,774	5,000	-	5,000
5105 PART-TIME SALARIES	4,854	-	-	-
5121 FICA-MEDICARE BENEFITS	7,333	5,760	-	4,510
5122 RETIREMENT (PERS)	61,622	38,412	-	54,345
5123 HEALTH INSURANCE COST	5,690	3,140	-	1,700
5124 UNEMPLOYMENT COST	222	145	-	115
5126 WORKERS' COMPENSATION	22,731	16,700	-	31,105
5128 OTHER EMPLOYEE BENEFITS	16,495	6,660	-	25,410
5129 FLEXIBLE HEALTH BENEFIT	16,707	26,640	-	5,760
5130 POB DEBT SERVICE	78,204	80,590	-	83,000
Staffing Subtotal	804,340	565,407	-	516,425

5201 CONTRACT SERVICES	56,028	75,000	-	50,000
5202 PROF/CONSULTANT SERVICES	-	-	-	-
5204 ENGINEERING/DESIGN SVCS	-	-	-	-
5206 DATA, COMMUNICATION SVCS	590	2,000	-	1,000
5211 POSTAGE	176	200	-	200
5212 TELEPHONE	6,627	5,000	-	7,000
5215 MEETING/TRAINING/TRAVEL	1,754	3,000	-	2,000
5221 ADVERTISING	4,562	6,000	-	5,000
5222 UTILITIES	209,346	206,000	-	360,000
5223 BLDG REPAIR, MAINT	13,832	4,000	-	5,000
5224 EQUIP REPAIR, MAINT	10,915	17,000	-	5,000
5226 EQUIPMENT REPAIR	2,739	-	-	-
5227 VEHICLE REPAIR	5,477	3,000	-	5,000
5231 INSURANCE	71,997	47,000	-	47,758
5233 GOLF DAMAGE CLAIMS	2,668	7,000	-	5,000
5234 DENTAL CLAIMS	-	-	-	-
5241 EQUIP RENTAL	-	500	-	-
5261 SUBSCRIPTIONS, MEMB	1,101	1,000	-	1,200
Services Subtotal	387,812	376,700	-	494,158
5301 OFFICE SUPPLIES	933	500	-	500
5302 PRINTING SUPPLIES	514	500	-	500
5303 BOOKS, PRINTED MATL	-	-	-	-
5304 ELECTRONIC MATLS	-	-	-	-
5305 JANITORIAL SUPPLIES	9,407	5,500	-	10,000
5306 OFFICE EQUIPMENT	-	-	-	-
5309 OTHER SUPPLIES	8,805	14,000	-	10,000
5311 VEHICLE FUEL	17,866	13,000	-	15,000
5312 VEHICLE TIRES	332	1,000	-	1,000
5322 SMALL TOOLS	1,007	1,000	-	1,000
5324 CONSTRUCTION SUPPLIES	1,234	1,000	-	1,000
5325 HAZ WASTE DISPOSAL	-	-	-	-
5351 AGRICULTURAL SUPPLIES	31,352	40,000	-	40,000
5352 CHEMICAL SUPPLIES	10,062	7,000	-	5,000
Materials/Supplies Subtotal	81,512	83,500	-	84,000
5401 FUND TRANSFERS	-	223,221	-	-
5491 INDIRECT COST ALLOCATION	183,850	125,232	-	126,000
Transfers Subtotal	183,850	348,453	-	126,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	804,340	565,407	-	516,425
Non-Staffing Costs	653,174	808,653	-	704,158
Division Subtotal	1,457,514	1,374,060	-	1,220,583

622 - Golf Course Capital Improvement

Services Subtotal	-	-	-	-
5411 BLDG DEPRECIATION	74,186	74,068	-	75,000
5412 IMPROVEMENTS DEPR	177,857	176,296	-	178,000
5413 EQUIP DEPRECIATION	25,830	29,859	-	30,000
Depreciation Subtotal	277,873	280,223	-	283,000
5801 INTEREST PMTS	193,232	189,703	-	185,110
5802 PRINCIPAL PMTS	-	90,182	-	85,000
Debt Service Subtotal	193,232	279,885	-	270,110
6001 EQUIPMENT	-	50,000	-	25,000
6031 PARK, OPEN SPACE IMP	-	55,000	-	70,000
6061 GOLF COURSE IMP	-	40,000	-	35,000
6062 LAND ACQUISITION	-	-	-	-
Capital Subtotal	-	145,000	-	130,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	471,105	705,108	-	683,110
Division Subtotal	471,105	705,108	-	683,110
624 - Golf Course Pro Shop				
5101 BASE SALARY	86,388	117,520	-	117,520
5102 OVERTIME	-	-	-	-
5105 PART-TIME SALARIES	216,748	193,750	-	194,000
5121 FICA-MEDICARE BENEFITS	4,245	4,515	-	4,600
5122 RETIREMENT (PERS)	12,533	13,231	-	15,928
5123 HEALTH INSURANCE COST	1,389	1,510	-	1,510
5124 UNEMPLOYMENT COST	109	115	-	115
5126 WORKERS' COMPENSATION	3,180	2,600	-	2,600
5128 OTHER EMPLOYEE BENEFITS	2,095	1,900	-	1,900
5129 FLEX HEALTH BENEFIT	1,200	8,200	-	8,200
5130 POB DEBT SERVICE	8,690	8,955	-	9,200
Staffing Subtotal	336,577	352,296	-	355,573

5201 CONTRACT SERVICES	86,436	30,000	-	30,000
5206 DATA, COMMUNICATION SVCS	-	1,500	-	1,500
5211 POSTAGE	479	300	-	300
5212 TELEPHONE	2,358	1,500	-	1,500
5215 MEETING/TRAINING/TRAVEL	-	-	-	-
5221 ADVERTISING	6,374	1,000	-	1,000
5222 UTILITIES	12,266	15,000	-	15,000
5223 BLDG REPAIR, MAINT	577	600	-	600
5225 OPERATING LEASE	71,849	71,849	-	71,850
5226 EQUIPMENT REPAIR	8,831	5,000	-	5,000
5231 INSURANCE	41,154	31,333	-	28,048
5234 DENTAL CLAIMS	-	-	-	-
Services Subtotal	230,324	158,082	-	154,798
5301 OFFICE SUPPLIES	1,319	1,000	-	1,000
5305 JANITORIAL SUPPLIES	346	500	-	500
5306 OFFICE EQUIPMENT	1,229	1,000	-	1,000
5309 OTHER SUPPLIES	510	1,000	-	1,000
5310 DRIVING RANGE SUPPLIES	78	2,000	-	2,000
5313 GOLF RENTAL EQUIPMENT	1,347	-	-	-
5501 GC MERCHANDISE INVENTORY	164,305	185,000	-	159,000
Materials/Supplies Subtotal	169,134	190,500	-	164,500
5413 EQUIP DEPRECIATION	2,407	3,622	-	4,000
Depreciation Subtotal	2,407	3,622	-	4,000
5491 INDIRECT COST ALLOCATION	61,284	41,744	-	42,000
Transfer Subtotal	61,284	41,744	-	42,000
6001 EQUIPMENT	-	-	-	-
Capital Subtotal	-	-	-	-
Staffing Costs	336,577	352,296	-	355,573
Non-Staffing Costs	463,149	393,948	-	365,298
Division Subtotal	799,726	746,244	-	720,871

625 - Golf Course Grill

5201 CONTRACT SERVICES	10,305	-	-	-
5207 MAINTENANCE SERVICES	495	-	-	-
5208 CONTRACT PERSONNEL	-	-	-	-
5222 UTILITIES	41,357	30,000	-	35,000
5226 EQUIPMENT REPAIR	-	5,000	-	5,000
5291 SPECIAL DEPT EXPENSE	-	-	-	-
Services Subtotal	52,157	35,000	-	40,000
5305 JANITORIAL SUPPLIES	-	2,000	-	2,000
5309 OTHER SUPPLIES	-	-	-	-
5502 RESTAURANT PURCHASES	-	-	-	-
Materials/Supplies Subtotal	-	2,000	-	2,000
5413 EQUIP DEPRECIATION	-	10,049	-	10,049
Depreciation Subtotal	-	10,049	-	10,049
Staffing Costs	-	-	-	-
Non-Staffing Costs	52,157	47,049	-	52,049
Division Subtotal	52,157	47,049	-	52,049
Fund Total	2,780,502	2,872,461	-	2,676,613
Change in Fund Balance	(315,152)	(11,961)	-	(76,613)
Reconciliation to Change in Unrestricted Fund Balance				
Capital/Debt Service Payments	(194,763)	75,922	-	215,000
Depreciation	286,543	277,461	-	-
Debt Service Interest Income	-	-	-	-
Net Change in Unrestricted FB	(223,372)	341,422	-	138,387
Capitalization/Prior Period Adj	2,411	244,078	-	-
Net Expenditures		2,628,383	-	2,676,613
Ending Fund Balance	3,304,669	3,461,920	3,229,803	3,198,850
Total Revenues	2,465,350	2,860,500	-	2,600,000
Total Staffing Costs	1,140,917	917,703	-	871,998
Total Operating Costs	1,587,428	1,907,709	-	1,752,566
Total Net	(262,995)	35,088	-	(24,564)

Legal Services

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
EXPENDITURES					
5201	CONTRACT SERVICES	247,371	240,000	121,500	100,000
5203	ADMIN/RETAINER SERVICES	160,642	137,000	126,092	142,000
5215	MEETING/TRAINING/TRAVEL	1,190	1,000	-	1,000
5224	EQUIP REPAIR, MAINT	-	1,000	-	700
5225	OPERATING LEASES/EQUIPMEN	-	200	-	-
5230	INTERNAL SERVICE CHARGES	16,214	11,214	11,214	10,852
6603	TRAN INTEREST	1,020	-	-	-
	Services subtotal	426,437	390,414	258,806	254,552
5306	OFFICE EQUIPMENT	687	-	3	-
	Material/supplies subtotal	687	-	3	-
5401	FUND TRANSFERS	24,254	10,898	10,898	13,802
	Transfers Subtotal	24,254	10,898	10,898	13,802
	Capital subtotal	-	-	-	-
	Department total	451,378	401,312	269,707	268,354

Library

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
PROGRAM REVENUES					
4317	CALIFORNIA LIBRARY SERVICES ACT	343	1,000	-	500
4455	LIBRARY FINES & FEES	17,965	20,000	24,400	26,000
4335	STATE LIBRARY GRANT	2,160	5,000	-	-
	Program revenues total	20,468	26,000	24,400	26,500
EXPENDITURES					
5101	BASE SALARY	336,919	349,500	351,043	350,000
5105	PART-TIME SALARIES	90,077	136,000	99,703	136,000
5121	FICA-MEDICARE BENEFITS	4,622	6,870	4,862	7,000
5122	RETIREMENT (PERS)	35,693	34,950	36,209	49,200
5123	HEALTH INSURANCE COST	5,666	5,800	5,749	5,800
5124	UNEMPLOYMENT COST	157	170	164	170
5126	WORKERS' COMPENSATION	3,644	3,950	3,803	3,950
5128	OTHER EMPLOYEE BENEFITS	8,115	5,800	21,827	5,800
5129	FLEXIBLE HEALTH BENEFIT	7,717	21,900	4,653	21,900
5132	POB DEBT SERVICE	47,014	48,448	48,434	50,197
	Staffing subtotal	539,624	613,388	576,447	630,017
5201	CONTRACT SERVICES	39,166	40,000	41,722	40,000
5211	POSTAGE	2,298	5,000	2,243	2,500
5212	TELEPHONE	7,526	10,000	7,736	8,000
5218	EDUCATION INCENTIVE	661	1,000	1,107	1,000
5222	UTILITIES	20,270	20,000	19,867	20,000
5223	BLDG REPAIR, MAINT	3,804	4,000	2,340	4,000
5224	EQUIP REPAIR, MAINT	4,277		8,138	5,000
5225	OPERATING LEASES/EQUIPMENT	5,022	5,000	5,018	5,000
5226	EQUIPMENT REPAIR	-		-	-
5230	INTERNAL SERVICE CHARGES	34,460	20,959	20,959	20,876
5291	SPECIAL DEPT EXPENSE	-	-	626	1,000
6603	TRAN INTEREST	1,980	-	1,873	-
	Services subtotal	119,464	105,959	111,629	107,376
5301	OFFICE SUPPLIES	10,000	10,000	10,829	10,000
5303	BOOKS, PRINTED MATL	-		-	-
5304	ELECTRONIC MATLS	-		-	-
5306	OFFICE EQUIPMENT	-		-	-
	Materials/supplies subtotal	10,000	10,000	10,829	10,000
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	129,464	115,959	122,458	117,376
	Non-staffing budget target				
	Department total	669,088	729,347	698,905	747,393

07 - Library Building & Equipment Fund

Beginning Fund Balance	356,059	23,639	23,639	16,234
PROGRAM REVENUES				
4610 LIBRARY BLDG & EQUIP DONATIONS	-	-	4	-
4651 INTEREST EARNED	2,067	1,700	250	100
Program Revenue Total	2,067	1,700	254	100
EXPENDITURES				
<i>402 - Building & Equipment</i>				
5225 OPERATING LEASES/EQUIPMENT	7,663	7,700	7,659	7,700
5291 SPECIAL DEPT EXPENSE	326,824	-	-	-
Services Subtotal	334,487	7,700	7,659	7,700
Capital Subtotal	-	17,000	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	334,487	24,700	7,659	7,700
Division Total	334,487	24,700	7,659	7,700
Net Result of Operations	(332,420)	(23,000)	(7,405)	(7,600)
Ending Fund Balance	23,639	639	16,234	8,634

11 - Library Book Fund

Beginning Fund Balance	69,351	62,948	62,948	76,841
PROGRAM REVENUES				
4318 STATE LIBRARY GRANT	-	-	-	-
4456 SALE OF USED BOOKS	3,218	9,000	6,957	9,000
4611 LIBRARY BOOK FUND DONA	57,915	50,000	80,166	60,000
4651 INTEREST EARNED	400	-	500	-
Program Revenues Subtotal	61,533	59,000	87,623	69,000
EXPENDITURES				
<i>403 - Library Book</i>				
5303 BOOKS, PRINTED MATL	67,936	80,000	73,730	80,000
Materials/Supplies Subtotal	67,936	80,000	73,730	80,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	67,936	80,000	73,730	80,000
Division Total	67,936	80,000	73,730	80,000
Net Result of Operations	(6,403)	(21,000)	13,893	(11,000)
Ending Fund Balance	62,948	41,948	76,841	65,841

31 - Operating Donations

Beginning Fund Balance		59,508	59,508	59,508	59,508
PROGRAM REVENUES					
4640 LIBRARY DONATIONS		-	-	-	-
Program Revenues Subtotal		-	-	-	-
EXPENDITURES					
Staffing Subtotal		-	-	-	-
5306 OFFICE EQUIPMENT		-	59,508	-	59,508
Materials/Supplies Subtotal		-	59,508	-	59,508
Staffing Costs		-	-	-	-
Non-Staffing Costs		-	59,508	-	59,508
Division Total		-	59,508	-	59,508
Net Result of Operations		-	(59,508)	-	(59,508)
Ending Fund Balance		59,508	-	59,508	-

85 - Library Trust Fund

Beginning Fund Balance		518,371	522,761	522,761	526,261
PROGRAM REVENUES					
4612 LIBRARY TRUST DONATIONS		5,399	-	-	-
4651 INTEREST EARNED		3,077	2,000	3,500	4,000
Program Revenues Total		8,476	2,000	3,500	4,000
EXPENDITURES					
<i>404 - Library Trust</i>					
Materials/Supplies Subtotal		4,086	-	-	-
Miscellaneous Subtotal		-	-	-	-
Investment Subtotal		-	-	-	-
Staffing Costs		-	-	-	-
Non-Staffing Costs		4,086	-	-	-
Division Total		4,086	-	-	-
Net Result of Operations		4,390	2,000	3,500	4,000
Ending Fund Balance		522,761	524,761	526,261	530,261

40 - Poetry Promotion Fund

Beginning Fund Balance	25,004	33,025	33,025	41,020
PROGRAM REVENUES				
4618 POETRY PROMO DONATIONS	152	150	-	-
4651 INTEREST EARNED	150	150	150	150
4663 MISC REIMBURSEMENT/RENTS	10,800	10,800	10,800	10,800
Program Revenue Total	11,102	11,100	10,950	10,950
EXPENDITURES				
<i>405 - Poetry Promotion</i>				
Staffing subtotal	2,088	2,119	1,874	-
5201 CONTRACT SERVICES	-	5,020	-	5,000
5221 ADVERTISING	-	1,000	-	-
5222 UTILITIES	-	300	89	300
5223 BLDG REPAIR, MAINT	-	1,200	-	1,000
5291 SPECIAL DEPT EXPENSE	993	-	992	1,000
Services Subtotal	993	7,520	1,081	7,300
Materials/Supplies Subtotal	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	2,088	2,119	1,874	-
Non-Staffing Costs	993	7,520	1,081	7,300
Division Total	3,081	9,639	2,955	7,300
Net Result of Operations	8,021	1,461	7,995	3,650
Ending Fund Balance	33,025	34,486	41,020	44,670
Total Revenues	103,646	99,800	126,727	110,550
Total Staffing Costs	541,712	615,507	578,321	630,017
Total Operating Costs	536,966	228,179	204,928	212,376
Total Net	(975,032)	(743,886)	(656,522)	(731,843)

Museum

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
PROGRAM REVENUES					
4673	MUSEUM EVENTS	122	-	429	-
	GENERAL FUND SUPPORT	205,957	201,522	177,970	195,396
	Program revenues total	122	-	4,828	-
EXPENDITURES					
5122	RETIREMENT (PERS)	552	-	-	3,843
5132	POB DEBT SERVICE	11,448	12,710	12,707	13,567
	Staffing subtotal	22,969	15,710	14,507	17,410
5201	CONTRACT SERVICES	157,534	150,000	150,000	167,108
5230	INTERNAL SERVICE CHARGES	8,876	11,240	11,240	10,878
6603	TRAN INTEREST	-	-	616	-
	Services subtotal	182,731	185,812	168,029	177,986
	Materials/supplies subtotal	379	-	262	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	183,110	185,812	168,291	177,986
	Department total	206,079	201,522	182,798	195,396
Net General Fund cost		205,957	201,522	177,970	195,396
% program revenues		0.1%	0.0%	2.6%	0.0%

08 - Museum Improvement Fund

Beginning Fund Balance		408,312	380,449	380,449	381,124
PROGRAM REVENUES					
4651	INTEREST EARNED	1,570	4,000	1,200	1,200
	Program Revenue Total	1,570	4,000	1,200	1,200
EXPENDITURES					
<i>412 - Museum Improvement</i>					
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	29,433	30,000	525	-
	Division Total	29,433	30,000	525	-
	Net Result of Operations	(27,863)	(26,000)	675	1,200
Ending Fund Balance		380,449	354,449	381,124	382,324
Total Revenues					
		1,692	4,000	6,028	1,200
Total Staffing Costs					
		22,969	15,710	14,507	17,410
Total Operating Costs					
		212,543	225,812	178,816	177,986
Total Net					
		(233,820)	(237,522)	(187,295)	(194,196)

Police

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
01 - General Fund					
PROGRAM REVENUES					
4204	DOG LICENSES & FEES	7,622	9,000	7,141	7,200
4205	PARKING LOT PERMITS	16,432	20,000	14,402	15,000
4310	P.O.S.T. REIMBURSEMENT	4,993	9,000	5,181	9,900
4314	DEPT. OF CONSER. BEVERAGE	5,000	5,000	5,000	5,000
4421	POLICE SPECIAL SERVICES	28,453	25,000	-	27,500
4422	DUI COST RECOVERY	421	500	403	500
4425	ANIMAL SHELTER FEE & CHRG	2,732	2,500	2,525	2,500
4426	PARKING ENFORC MUNI CODE	106,861	125,000	108,370	93,750
4427	DMV PARKING COLLECTIONS	30,627	30,000	28,081	30,000
4428	PARKING METERS	212,419	220,000	199,706	275,000
4429	ALARM REGISTRATION	1,300	15,000	17,350	-
4501	VEHICLE CODE FINES	27,458	40,000	28,981	48,000
4502	OTHER FINES AND FORFEITURES	16,210	15,000	10,827	12,000
4504	FALSE ALARM RESPONSE	1,950	2,500	7,652	2,000
	Program Revenues total	462,478	518,500	435,619	528,350
EXPENDITURES					
301 - Police Operations					
5101	BASE SALARY	2,813,890	2,699,000	2,548,572	2,667,782
5102	OVERTIME	213,007	160,000	257,368	200,000
5105	PART-TIME SALARIES	29,087	65,000	49,933	50,000
5106	UNIFORM ALLOWANCE PAY	31,485	32,400	27,886	32,290
5121	FICA-MEDICARE BENEFITS	42,591	42,100	40,598	42,759
5122	RETIREMENT (PERS)	607,582	625,000	533,002	652,535
5123	HEALTH INSURANCE COST	19,836	21,500	21,375	31,349
5124	UNEMPLOYMENT COST	1,032	1,000	954	1,062
5126	WORKERS' COMPENSATION	129,926	113,500	119,577	123,160
5128	OTHER EMPLOYEE BENEFITS	14,300	21,000	14,707	21,428
5129	FLEXIBLE HEALTH BENEFIT	20,675	19,300	18,218	25,200
5130	POB DEBT SERVICE	688,251	709,250	709,038	734,855
	Staffing subtotal	4,611,662	4,509,050	4,341,228	4,582,420

5201	CONTRACT SERVICES	130,532	157,000	253,733	161,000
5208	CONTRACT PERSONNEL	28,753	70,000	-	70,000
5211	POSTAGE	2,147	2,400	1,641	2,400
5212	TELEPHONE	14,676	13,000	11,444	13,000
5215	MEETING/TRAINING/TRAVEL	3,111	6,000	1,849	6,000
5218	EDUCATION INCENTIVE	693	10,000	47	10,000
5219	POST TRAINING	9,272	15,000	2,066	15,000
5220	TRAINING	7,205	10,000	8,676	10,000
5222	UTILITIES	25,448	27,000	22,146	27,000
5223	BLDG REPAIR, MAINT	14,842	12,000	7,307	12,000
5224	EQUIP REPAIR, MAINT	4,996	20,000	31,353	20,000
5225	OPERATING LEASES	19,656	45,000	53,416	45,000
5226	EQUIPMENT REPAIR	13,401	20,000	8,033	20,000
5227	VEHICLE REPAIR	13,589	12,000	18,834	12,000
5230	INTERNAL SERVICE CHARGES	178,927	255,350	255,350	308,690
5251	PRISONER EXPENSES	1,192	10,000	1,361	10,000
5261	SUBSCRIPTIONS, MEMB	1,747	2,000	2,400	2,000
5291	SPECIAL DEPT EXPENSE	18,130	5,000	6,827	1,000
6603	TRAN INTEREST	15,832	-	11,061	-
	Services subtotal	504,149	691,750	697,544	745,090
5301	OFFICE SUPPLIES	2,924	6,000	2,126	6,000
5302	PRINTING SUPPLIES	7,890	8,000	5,200	8,000
5306	OFFICE EQUIPMENT	418	3,000	2,598	3,000
5309	OTHER SUPPLIES	277	1,000	320	1,000
5311	VEHICLE FUEL	48,427	48,000	39,328	48,000
5312	VEHICLE TIRES	2,250	2,000	-	2,000
5352	CHEMICAL SUPPLIES	703	1,000	153	1,000
	Materials/supplies subtotal	62,889	69,000	49,725	69,000
5401	FUND TRANSFERS	141,236	174,200	174,200	201,000
	Transfers Subtotal	141,236	174,200	174,200	201,000
5801	INTEREST PMTS	-	-	16,300	16,300
5802	PRINCIPAL PMTS	-	-	-	-
	Debt Service subtotal	-	-	16,300	16,300
6001	EQUIPMENT	-	-	696	-
	Capital subtotal	-	-	696	-
	Non-staffing budget total	567,038	760,750	764,265	830,390
	Non-staffing budget target				
	Department total	5,319,936	5,444,000	5,263,393	5,597,510
Net General Fund cost		4,857,458	4,925,500	4,827,774	5,069,160
% program revenues		8.7%	9.5%	8.3%	9.4%

21 - DARE *

Beginning Fund Balance	18,086	18,236	18,236	17,840
PROGRAM REVENUES				
4604 D.A.R.E. DONATIONS	2,000	2,500	2,000	2,000
4623 COMMUNITY POLICE ACADEMY	-	-	-	-
4651 INTEREST EARNED	70	100	100	100
Program Revenues Total	2,070	2,600	2,100	2,100
EXPENDITURES				
<i>302 - Dare</i>				
5291 SPECIAL DEPT EXPENSE	1,920	5,000	2,496	5,000
Services Subtotal	1,920	5,000	2,496	5,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	1,920	5,000	2,496	5,000
Division Total	1,920	5,000	2,496	5,000
Net Result of Operations	150	(2,400)	(396)	(2,900)
Ending Fund Balance	18,236	15,836	17,840	14,940

42 - Public Safety Augmentation Fund

Beginning Fund Balance	41,694	38,738	38,738	532
PROGRAM REVENUES				
4305 PUBLIC SFTY AUGMNT FUND	64,044	67,000	67,412	67,000
4439 EMERGENCY RESPONSE COST	139,681	141,236	141,236	201,000
Program Revenue Total	203,725	208,236	208,648	268,000
EXPENDITURE				
<i>303 - Public Safety Augmentation</i>				
5201 CONTRACT SERVICES	206,681	247,000	246,854	268,000
Services Subtotal	206,681	247,000	246,854	268,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	206,681	247,000	246,854	268,000
Division Total	206,681	247,000	246,854	268,000
Net Result of Operations	(2,956)	(38,764)	(38,206)	-
Prior Period Adjustment				
Ending Fund Balance	38,738	(26)	532	532

43 - Supplemental Law Enforcement Support Fund *

Beginning Fund Balance		117,109	117,549	28,000
PROGRAM REVENUES				
4377 COUNTY OF MONTEREY-COPS	100,000	100,000	100,000	100,000
4323 PGUSD - SRO	51,906	50,000	40,000	50,000
Program Revenue Total	152,406	150,200	140,000	150,000
EXPENDITURES				
<i>304 - SLESF</i>				
5101 BASE SALARY	112,289	109,250	89,359	110,325
5102 OVERTIME	1,620	-	7,943	5,000
5105 PART-TIME SALARIES	-	-	-	-
5106 UNIFORM ALLOWANCE PAY	1,110	1,100	1,046	1,100
5121 FICA-MEDICARE BENEFITS	1,592	1,600	1,421	1,616
5122 RETIREMENT (PERS)	28,320	29,500	23,676	30,508
5123 HEALTH INSURANCE COST	1,329	1,370	70	1,423
5124 UNEMPLOYMENT COST	40	40	35	40
5126 WORKERS' COMPENSATION	5,378	5,270	4,678	5,293
5128 OTHER EMPLOYEE BENEFITS	1,706	450	382	450
5129 FLEXIBLE HEALTH BENEFIT	912	1,180	136	1,200
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	154,296	149,760	128,746	156,955
Staffing Costs	154,296	149,760	128,746	156,955
Non-Staffing Costs	24,807	-	-	-
Division Total	179,103	149,760	128,746	156,955
Net Result of Operations	(26,697)	440	11,254	(6,955)
Ending Fund Balance	(26,697)	117,549	128,803	21,045
Total Revenues	820,679	879,537	786,368	948,450
Total Staffing Costs	4,765,958	4,658,810	4,469,974	4,739,375
Total Operating Costs	800,446	1,012,750	1,013,615	1,304,390
Total Net	(4,745,725)	(4,792,023)	(4,697,221)	(5,095,315)

Public Works

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
01 - General Fund					
PROGRAM REVENUES					
4207	IN LIEU - TREE PLANTING	1,500	-	500	-
4330	MOTOR VEHICLE IN LIEU FEE	15,798	-	-	-
4336	PROP TAX IN LIEU OF MVLF	1,183,288	1,212,000	1,216,300	1,287,240
4337	HIGHWAY MAINTENANCE REIMBURSEME	(100)	2,000	-	2,000
4445	PUBLIC WORKS FEE & CHARGE	47,982	50,000	41,000	50,000
4446	HEAVY VEHICLE IMPACT FEE	-	25,000	-	25,000
4465	SPECIAL EVENT FEES	26,070	35,000	52,360	70,000
4516	FUEL SALES TO DISTRICT	5,432	5,000	4,000	5,000
4521	TREE DAMAGE ASSESSMENTS	(3)	-	-	-
4702	MECHANICAL DEPT.FEES	8,128	5,000	4,600	5,000
	Program revenues total	1,288,095	1,334,000	1,318,760	1,444,240
EXPENDITURES					
501 - Public Works Admin					
5101	BASE SALARY	178,609	196,000	212,057	141,100
5102	OVERTIME	3,611	-	16,650	-
5105	PART-TIME SALARIES	11,320	-	-	-
5121	FICA-MEDICARE BENEFITS	2,792	2,840	3,151	2,050
5122	RETIREMENT (PERS)	18,798	19,660	22,758	20,253
5123	HEALTH INSURANCE COST	2,496	3,610	3,968	820
5124	UNEMPLOYMENT COST	71	70	85	50
5126	WORKERS' COMPENSATION	1,641	4,190	4,852	1,690
5128	OTHER EMPLOYEE BENEFITS	2,905	3,300	9,359	9,720
5129	FLEXIBLE HEALTH BENEFIT	2,927	8,580	2,455	2,100
5132	POB DEBT SERVICE	30,445	29,290	29,281	21,508
	Staffing subtotal	255,615	267,540	304,616	199,291
5201	CONTRACT SERVICES	73,360	18,500	-	18,500
5202	PROF/CONSULTANT SERVICES	6,202	4,000	-	4,000
5204	ENGINEERING/DESIGN SVCS	2,936	2,000	1,200	2,000
5205	LEGAL SERVICES	-	-	-	-
5206	DATA, COMMUNICATION SVCS	-	-	-	-
5207	MAINTENANCE SERVICES	1,560	4,000	34	2,000
5208	CONTRACT PERSONNEL	50	5,000	21,323	5,000
5211	POSTAGE	-	-	47	-
5212	TELEPHONE	8,560	5,000	5,736	5,000
5215	MEETING/TRAINING/TRAVEL	1,275	2,000	1,651	2,000
5217	TRAVEL, MEAL COSTS	322	500	-	-

5222	UTILITIES	51,593	35,000	37,398	35,000
5224	EQUIP REPAIR, MAINT	436	1,000	3,217	1,000
5225	OPERATING LEASES	1,623	-	1,624	1,650
5226	EQUIPMENT REPAIR	(240)	1,000	-	1,000
5227	VEHICLE REPAIR	231	1,500	-	1,500
5230	INTERNAL SERVICE CHARGES	51,971	74,436	74,436	104,760
5261	SUBSCRIPTIONS, MEMB	841	600	276	300
5263	COMMITTEE EXPENSES	-	500	-	-
5275	SAFETY EQUIP	-	1,000	-	1,000
5291	SPECIAL DEPT EXPENSE	8,041	10,000	37	5,000
6603	TRAN INTEREST	1,318	-	-	-
	Services subtotal	210,079	166,036	146,979	189,710
5301	OFFICE SUPPLIES	1,302	3,500	810	3,500
5306	OFFICE EQUIPMENT	35	-	347	500
5309	OTHER SUPPLIES	3,152	3,000	947	2,500
5311	VEHICLE FUEL	-	2,000	-	2,000
5312	VEHICLE TIRES	-	500	-	500
5331	STREET SUPPLIES	223	-	-	-
5352	CHEMICAL SUPPLIES	-	-	-	-
	Materials/supplies subtotal	4,712	9,000	2,104	9,000
5401	FUND TRANSFERS	150,000	200,000	200,000	400,000
	Transfers Subtotal	150,000	200,000	200,000	400,000
5802	EQUIPMENT	-	3,000	21,733	25,000
6031	PARK, OPEN SPACE IMP	-	-	-	-
	Capital subtotal	-	3,000	21,733	25,000
	Non-staffing budget total	364,791	378,036	370,816	623,710
	Section total	620,406	645,576	675,432	823,001

502 - Mechanical

5101	BASE SALARY	150,635	144,800	163,236	135,350
5102	OVERTIME	-	3,500	1,683	3,500
5121	FICA-MEDICARE BENEFITS	2,235	2,150	2,225	2,020
5122	RETIREMENT (PERS)	16,119	16,000	13,859	19,715
5124	UNEMPLOYMENT COST	56	55	60	50
5126	WORKERS' COMPENSATION	6,677	6,400	7,244	5,960
5128	OTHER EMPLOYEE BENEFITS	3,768	2,500	8,996	11,580
5129	FLEXIBLE HEALTH BENEFIT	2,977	7,800	286	240
5132	POB DEBT SERVICE	21,561	22,523	22,516	21,585
	Staffing subtotal	204,028	205,728	220,105	200,000
5201	CONTRACT SERVICES	502	1,000	702	1,000
5215	MEETING/TRAINING/TRAVEL	-	750	-	750
5217	TRAVEL, MEAL COSTS	-	150	-	150
5223	BLDG REPAIR, MAINT	192	2,500	-	2,500
5225	OPERATING LEASES	-	-	18	-
5226	EQUIPMENT REPAIR	1,943	1,000	299	1,000
5227	VEHICLE REPAIR	8	2,000	-	2,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5261	SUBSCRIPTIONS, MEMB	-	1,800	-	1,800
6603	TRAN INTEREST	654	-	700	-
	Services subtotal	3,299	9,200	1,719	9,200
5303	BOOKS, PRINTED MATL	39	200	10	200
5309	OTHER SUPPLIES	4,150	3,000	4,879	3,000
5311	VEHICLE FUEL	2,982	4,500	1,555	4,500
5312	VEHICLE TIRES	478	500	7	500
5322	SMALL TOOLS	1,329	400	517	400
5337	INVENTORY	1,676	2,300	-	2,300
	Materials/supplies subtotal	10,654	10,900	6,968	10,900
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	13,953	20,100	8,687	20,100
	Non-staffing budget target	21,350	21,350	21,350	
	Section total	217,981	225,828	228,792	220,100

503 - Buildings & Grounds

5101	BASE SALARY	370,177	479,990	513,922	519,680
5102	OVERTIME	23,763	15,000	19,581	15,000
5105	PART-TIME SALARIES	14,442	45,000	57,809	45,000
5121	FICA-MEDICARE BENEFITS	4,808	7,830	7,370	8,405
5122	RETIREMENT (PERS)	41,057	48,000	51,323	77,840
5123	HEALTH INSURANCE COST	5,059	7,850	8,907	7,200
5124	UNEMPLOYMENT COST	150	200	221	210
5126	WORKERS' COMPENSATION	18,011	23,100	24,630	24,870
5128	OTHER EMPLOYEE BENEFITS	10,650	8,450	33,674	42,075
5129	FLEXIBLE HEALTH BENEFIT	10,405	31,700	6,879	7,980
5132	POB DEBT SERVICE	55,793	80,194	80,170	90,524
	Staffing subtotal	554,315	747,314	804,486	838,784
5201	CONTRACT SERVICES	68,639	70,000	6,454	20,000
5204	ENGINEERING/DESIGN SERVICES	(9,226)	2,000	-	2,000
5207	MAINTENANCE SERVICES	213	1,500	-	-
5208	CONTRACT PERSONNEL	-	2,500	-	-
5215	MEETING/TRAINING/TRAVEL	(1,000)	2,000	-	-
5218	EDUCATION INCENTIVE	245	-	-	-
5222	UTILITIES	48,843	35,000	39,756	45,000
5223	BLDG REPAIR, MAINT	12,658	17,000	16,717	17,000
5226	EQUIPMENT REPAIR	4,612	1,500	-	1,500
5227	VEHICLE REPAIR	3,117	6,500	1,567	2,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5261	SUBSCRIPTIONS, MEMB	40	-	-	-
5291	SPECIAL DEPT EXPENSE	317	-	2,417	-
6603	TRAN INTEREST	2,372	-	2,400	-
	Services subtotal	130,830	138,000	69,311	87,500
5305	JANITORIAL SUPPLIES	23,091	26,000	17,299	20,000
5309	OTHER SUPPLIES	18,413	13,000	15,466	15,000
5311	VEHICLE FUEL	12,961	8,500	11,900	13,000
5312	VEHICLE TIRES	632	1,000	385	1,000
5314	MEMORIAL BENCHES	-	-	4,844	-
5324	CONSTRUCTION SUPPLIES	646	2,000	465	2,000
5331	STREET SUPPLIES	201	-	32	-
5351	AGRICULTURAL SUPPLIES	298	2,500	480	2,000
	Materials/supplies subtotal	56,242	53,000	50,871	53,000
6001	EQUIPMENT	-	3,000	-	-
6021	GENERAL BLDG IMPROVEMENT	-	-	-	102,000
	Capital subtotal	-	3,000	-	102,000
	Non-staffing budget total	187,072	194,000	120,182	242,500
	Non-staffing budget target				
	Section total	741,387	941,314	924,668	1,081,284

505 - Street Maintenance

5101	BASE SALARY	184,430	112,400	121,400	129,300
5102	OVERTIME	9,013	15,000	6,241	5,000
5105	PART-TIME SALARIES	26,216	-	13,437	15,000
5121	FICA-MEDICARE BENEFITS	1,656	1,850	899	2,165
5122	RETIREMENT (PERS)	19,182	11,290	13,094	19,540
5123	HEALTH INSURANCE COST	1,932	2,020	1,143	1,340
5124	UNEMPLOYMENT COST	80	70	53	55
5126	WORKERS' COMPENSATION	9,633	8,303	6,106	6,405
5128	OTHER EMPLOYEE BENEFITS	4,893	3,258	8,398	10,185
5129	FLEXIBLE HEALTH BENEFIT	5,429	3,120	2,136	2,280
5132	POB DEBT SERVICE	28,447	28,455	19,255	23,140
	Staffing subtotal	290,911	185,766	192,162	214,410
5201	CONTRACT SERVICES	360	1,500	3,016	1,500
5204	ENGINEERING/DESIGN SVCS	4,966	5,000	-	5,000
5205	LEGAL SERVICES	-	-	-	-
5207	MAINTENANCE SERVICES	192	-	-	-
5215	MEETING/TRAINING/TRAVEL	149	1,000	-	1,000
5217	TRAVEL, MEAL COSTS	-	500	-	500
5225	OPERATING LEASES/EQUIPMNT	83	-	21	-
5226	EQUIPMENT REPAIR	2,698	2,500	419	2,500
5227	VEHICLE REPAIR	5,062	6,000	1,929	6,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5275	SAFETY EQUIP	1,694	2,500	309	2,500
5291	SPECIAL DEPT EXPENSE	2,640	3,000	-	3,000
6603	TRAN INTEREST	1,037	-	1,100	-
	Services subtotal	18,881	22,000	6,794	22,000
5301	OFFICE SUPPLIES	-	-	-	-
5309	OTHER SUPPLIES	6,592	-	-	-
5311	VEHICLE FUEL	5,675	4,200	5,592	4,200
5312	VEHICLE TIRES	512	600	-	600
5325	HAZ WASTE DISPOSAL	1,000	1,000	-	1,000
5331	STREET SUPPLIES	52,061	13,000	1,937	13,000
	Materials/supplies subtotal	65,840	18,800	7,529	18,800
5401	FUND TRANSFERS	-	-	-	-
	Transfers Subtotal	-	-	-	-
6001	EQUIPMENT	2,272	6,000	729	62,000
6041	STREET, SIDEWALK IMP	450,000	450,000	14,108	320,000
	Capital subtotal	452,272	456,000	14,837	382,000
	Non-staffing budget total	536,993	496,800	29,160	422,800
	Non-staffing budget target	66,812	66,812	66,812	
	Section total	827,904	682,566	221,322	637,210

513 - Forestry

5101	BASE SALARY	-	-	-	-
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	12,742	-	12,742
5121	FICA-MEDICARE BENEFITS	-	185	-	185
5122	RETIREMENT (PERS)	-	-	-	478
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	-	5	-	5
5126	WORKERS' COMPENSATION	-	550	-	550
5128	OTHER EMPLOYEE BENEFITS	-	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	POB DEBT SERVICE	12,152	1,657	1,657	1,689
	Staffing subtotal	12,152	15,139	1,657	15,649
5201	CONTRACT SERVICES	149,974	140,000	137,655	140,000
5204	ENGINEERING/DESIGN SVCS	-	-	-	-
5207	MAINTENANCE SERVICES	163	-	-	-
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5217	TRAVEL, MEAL COSTS	-	-	-	-
5226	EQUIPMENT REPAIR	-	1,000	-	1,000
5227	VEHICLE REPAIR	3	2,000	-	2,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5261	SUBSCRIPTIONS, MEMB	-	-	-	-
5275	SAFETY EQUIP	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
6603	TRAN INTEREST	562	-	-	-
	Services subtotal	150,702	143,000	137,655	143,000
5301	OFFICE SUPPLIES	9	-	-	-
5309	OTHER SUPPLIES	15,166	15,000	6,385	15,000
5311	VEHICLE FUEL	-	1,000	-	1,000
5312	VEHICLE TIRES	-	500	-	500
5322	SMALL TOOLS	-	-	-	-
5325	HAZ WASTE DISPOSAL	-	-	-	-
5331	STREET SUPPLIES	202	250	-	250
5351	AGRICULTURAL SUPPLIES	-	250	-	250
	Materials/supplies subtotal	15,377	17,000	6,385	17,000
6001	EQUIPMENT	-	-	-	-
6041	STREET, SIDEWALK IMP	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-Staffing Budget Total	166,079	160,000	144,040	160,000
	Non-Staffing Budget Target	290,000	290,000	290,000	
	Section total	178,231	175,139	145,697	175,649
	Department total	2,585,909	2,670,423	2,195,911	2,937,244
	Staffing Budget Total	1,317,021	1,421,487	1,523,026	1,468,134
	Non-Staffing Budget Target	1,268,888	1,248,936	672,885	1,469,110
Net General Fund cost		1,297,814	1,336,423	877,151	1,493,004
% program revenues		49.8%	50.0%	60.1%	49.2%

16 - Traffic Congestion Relief Fund

Beginning Fund Balance	123,144	123,144	123,144	125,261
PROGRAM REVENUES				
4315 TRAFFIC CONGESTION RELIEF	142,452	-	1,717	-
4651 INTEREST EARNED	515	300	400	300
Program Revenue Total	142,967	300	2,117	300
EXPENDITURES				
<i>507 - Traffic Congestion Relief</i>				
6041 STREET, SIDEWALK IMP	153,550	20,000	-	20,000
Capital Total	153,550	20,000	-	20,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	154,432	20,000	-	20,000
Division Total	154,432	20,000	-	20,000
Net Result of Operations	(11,465)	(19,700)	2,117	(19,700)
Ending Fund Balance	111,679	103,444	125,261	105,561

18 - Gasoline Tax Fund

Beginning Fund Balance	68,116	190,729	190,729	444,986
PROGRAM REVENUES				
4331 STATE GAS TAX 2105	72,101	95,000	73,000	73,264
4332 STATE GAS TAX 2106	36,811	45,000	42,500	53,368
4333 STATE GAS TAX 2107	106,471	122,000	107,500	109,077
4334 STATE GAS TAX 2107.5	4,000	4,000	4,000	4,000
4341 STATE GAS TAX 2103	208,942	-	215,460	221,978
4651 INTEREST EARNED	1,062	300	-	-
Program Revenue Total	429,387	266,300	442,460	461,687
EXPENDITURES				
<i>508 - Gas Tax</i>				
5101 BASE SALARY	85,122	87,000	65,782	87,000
5102 OVERTIME	4,160	4,000	3,874	4,000
5105 PART-TIME SALARIES	57,620	18,000	-	18,000
5121 FICA-MEDICARE BENEFITS	1,424	1,600	325	1,600
5122 RETIREMENT (PERS)	8,854	9,300	7,063	9,300
5123 HEALTH INSURANCE COST	892	935	540	935
5124 UNEMPLOYMENT COST	52	40	25	40
5126 WORKERS' COMPENSATION	5,874	4,700	3,139	4,700
5128 OTHER EMPLOYEE BENEFITS	2,259	1,520	4,462	1,520
5129 FLEXIBLE HEALTH BENEFIT	2,507	5,400	1,132	5,400
5132 POB DEBT SERVICE	-	-	-	-
Staffing Subtotal	168,764	132,495	86,342	132,495

5201 CONTRACT SERVICES	3,419	5,000	705	-
5202 PROF/CONSULTANT SERVICES	-	5,000	-	-
5204 ENGINEERING/DESIGN SVCS	-	5,000	-	20,000
5208 CONTRACT PERSONNEL	664	3,000	-	-
5215 MEETING/TRAINING/TRAVEL	-	1,000	-	-
5217 TRAVEL, MEAL COSTS	-	250	-	-
5222 UTILITIES	91,283	85,000	78,204	90,000
5224 EQUIP REPAIR, MAINT	188	5,000	18	-
5227 VEHICLE REPAIR	388	500	1,196	-
5275 SAFETY EQUIP	315	3,000	351	5,000
5276 FUEL SYSTEM REPAIR	1,541	9,000	4,745	10,000
5291 SPECIAL DEPT EXPENSE	16,042	12,000	4,979	15,000
Services Subtotal	113,840	133,750	90,198	140,000
5301 OFFICE SUPPLIES	26	-	-	-
5309 OTHER SUPPLIES	-	-	16	-
5311 VEHICLE FUEL	6,272	4,500	5,592	7,000
5312 VEHICLE TIRES	-	500	7	1,000
5325 HAZ WASTE DISPOSAL	2,052	2,500	-	2,500
5331 STREET SUPPLIES	13,076	33,000	6,048	25,000
5337 INVENTORY	541	2,500	-	1,000
Material/Supplies Subtotal	21,967	43,000	11,663	36,500
6001 EQUIPMENT	2,203	3,500	-	-
6041 STREET, SIDEWALK IMP	-	-	-	335,000
Capital Subtotal	2,203	3,500	-	335,000
Staffing Costs	168,764	132,495	86,342	132,495
Non-Staffing Costs	138,010	180,250	101,861	511,500
Division Total	306,774	312,745	188,203	643,995
Net Result of Operations	122,613	(46,445)	254,257	(182,308)
Ending Fund Balance	190,729	144,284	444,986	262,678

20 - RSTP Projects Fund

Beginning Fund Balance	-	-	-	-
PROGRAM REVENUES				
4371 RSTP ALLOCATIONS	39,795	-	-	59,000
Program Revenues Total	39,795	450,000	450,000	59,000
EXPENDITURES				
<i>509 - RSTP Projects</i>				
6041 STREET, SIDEWALK IMP	26,505	450,000	450,000	59,000
Capital Subtotal	26,505	450,000	450,000	59,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	39,795	450,000	450,000	59,000
Division Total	39,795	450,000	450,000	59,000
Net Result of Operations	-	-	-	-
Ending Fund Balance	-	-	-	-

41 - Yount Trust Income Fund

Beginning Fund Balance	101,811	95,494	95,494	83,141
PROGRAM REVENUES				
4651 INTEREST EARNED	16,623	34,000	16,000	16,000
Program Revenue Total	16,623	34,000	16,000	16,000
EXPENDITURES				
<i>510 - Yount Trust</i>				
5101 BASE SALARY	9,902	12,300	12,842	12,235
5102 OVERTIME	410	-	672	-
5105 PART-TIME SALARIES	-	-	-	-
5121 FICA-MEDICARE BENEFITS	147	180	193	180
5122 RETIREMENT (PERS)	1,082	1,320	1,404	1,230
5123 HEALTH INSURANCE COST	242	20	314	20
5124 UNEMPLOYMENT COST	4	5	5	5
5126 WORKERS' COMPENSATION	476	525	624	525
5128 OTHER EMPLOYEE BENEFITS	738	215	975	1,055
5129 FLEXIBLE HEALTH BENEFIT	194	900	251	240
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	13,195	15,465	17,280	15,490
Services Subtotal	517	3,000	-	-
Supplies/Materials Subtotal	9,228	12,000	11,073	-
Staffing Costs	13,195	15,465	17,280	15,490
Non-Staffing Costs	9,745	15,000	11,073	-
Division Total	22,940	30,465	28,353	15,490
Net Result of Operations	(6,317)	3,535	(12,353)	510
Ending Fund Balance	95,494	99,029	83,141	83,651

44 - Storm Water Fund

Beginning Fund Balance	147,550	165,067	165,067	93,828
PROGRAM REVENUES				
4309 MISC GRANT	-	-	-	302,500
4651 INTEREST EARNED	-	500	500	-
4931 INTERFUND OPERATING TRANS	150,000	200,000	200,000	400,000
Program Revenue Total	150,000	200,500	201,508	702,500
EXPENDITURES				
<i>512 - Storm Water Diversion</i>				
5101 BASE SALARY	27,453	29,500	30,575	29,500
5102 OVERTIME	-	-	-	-
5105 PART-TIME SALARIES	224	9,000	10,656	9,000
5121 FICA-MEDICARE BENEFITS	463	560	597	560
5122 RETIREMENT (PERS)	2,940	2,960	3,357	2,960
5123 HEALTH INSURANCE COST	307	330	354	330
5124 UNEMPLOYMENT COST	12	15	15	15
5126 WORKERS' COMPENSATION	277	325	454	325
5128 OTHER EMPLOYEE BENEFITS	612	1,500	1,535	1,500
5129 FLEXIBLE HEALTH BENEFIT	336	340	352	340
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	32,624	44,530	47,895	44,530
5201 CONTRACT SERVICES	76,908	300,000	168,384	300,000
5202 PROF/CONSULTANT SERVICES	8,859	-	-	-
5205 LEGAL SERVICES	-	-	25,933	-
5215 MEETING/TRAINING/TRAVEL	1,047	-	1,019	-
5222 UTILITIES	2,869	-	8,260	-
5291 SPECIAL DEPT EXPENSE	619	3,500	11,255	3,500
Services Subtotal	90,302	303,500	214,851	303,500
5206 OFFICE EQUIPMENT	-	-	174	-
Materials/Supplies Subtotal	-	-	174	-
6026 URBAN RUNOFF DIVERSION II	9,557	-	-	355,000
6054 STORM WATER IMPROVEMENTS	-	-	9,827	-
Capital Subtotal	9,557	-	9,827	355,000
Staffing Costs	32,624	44,530	47,895	44,530
Non-Staffing Costs	99,859	303,500	224,852	658,500
Division Total	132,483	348,030	272,747	703,030
Net Result of Operations	17,517	(147,530)	(71,239)	(530)
Ending Fund Balance	165,067	17,537	93,828	93,298

31 - Operating Donations

Beginning Fund Balance	12,177	12,177	11,177	11,177
PROGRAM REVENUES				
4605 FORESTRY DONATIONS	6,570	4,000	4,000	4,000
Program Revenue Total	6,570	4,000	4,000	4,000
EXPENDITURE				
514 - Forestry Donations				
5309 OTHER SUPPLIES	-	5,000	-	5,000
Material/Supplies Subtotal	-	5,000	-	5,000
Non-Staffing Costs	-	5,000	-	5,000
Division Total	-	5,000	-	5,000
Net Result of Operations	6,570	(1,000)	4,000	(1,000)
Ending Fund Balance	18,747	11,177	15,177	10,177

Cemetery

75 - Cemetery Fund

INVESTED IN CAPITAL ASSETS, NET OF DE	685,925	655,211	655,211	623,605
DEBT SERVICE	-	-	-	-
UNRESTRICTED	(225,197)	(138,301)	(138,301)	(37,686)
Beginning Fund Balance	460,728	516,910	516,910	585,919
PROGRAM REVENUES				
4481 SITE SALES & SERVICE	158,763	90,000	175,817	175,000
4482 CEMETERY MAUSOLEUM SALES	6,957	17,000	940	10,000
4484 CEMETERY LABOR CHARGES	71,906	54,000	100,520	80,000
4651 INTEREST EARNED	5,054	5,122	-	5,000
4662 CREMATORIUM LEASE	7,200	7,500	7,200	7,200
Program Revenue Total	249,880	173,622	284,477	277,200
EXPENDITURES				
<i>601 - Cemetery Operations</i>				
5101 BASE SALARY	94,880	58,225	61,402	61,200
5102 OVERTIME	2,204	-	473	-
5105 PART-TIME SALARIES	-	22,511	14,492	14,500
5121 FICA-MEDICARE BENEFITS	1,398	1,171	1,105	1,100
5122 RETIREMENT (PERS)	8,698	6,265	6,400	8,700
5123 HEALTH INSURANCE COST	1,614	-	761	1,400
5124 UNEMPLOYMENT COST	35	29	28	30
5126 WORKERS' COMPENSATION	3,778	3,464	2,887	2,750
5128 OTHER EMPLOYEE BENEFITS	1,186	1,014	1,752	1,100
5129 FLEXIBLE HEALTH BENEFIT	180	-	1,661	3,300
5132 PERS P.O.B. PAYMENT	13,171	7,935	7,933	7,935
Staffing Subtotal	127,144	100,614	98,894	102,015
5201 CONTRACT SERVICES	-	3,000	-	4,000
5211 POSTAGE	1	100	211	500
5212 TELEPHONE	1,392	900	556	900
5222 UTILITIES	14,795	12,500	28,257	20,000
5226 EQUIPMENT REPAIR	283	500	425	800
5227 VEHICLE REPAIR	655	2,000	698	2,000
5231 INSURANCE	11,537	27,803	15,575	9,650
5291 SPECIAL DEPT EXPENSE	327	500	1,448	2,000
Services Subtotal	28,990	47,303	47,170	39,850
5301 OFFICE SUPPLIES	129	-	48	-
5309 OTHER SUPPLIES	3,609	3,000	6,014	10,000
5311 VEHICLE FUEL	2,084	2,000	9,171	10,000
5337 INVENTORY	1,037	4,000	3,948	4,000
5351 AGRICULTURAL SUPPLIES	303	1,000	586	1,000
Materials/Supplies Subtotal	7,162	10,000	19,767	25,000

5411 BLDG DEPRECIATION	8,811	8,812	8,812	8,812
5412 IMPROVEMENTS DEPR	19,034	19,034	19,034	19,034
5413 EQUIP DEPRECIATION	14,634	3,760	3,760	3,760
5491 INDIRECT COST ALLOCATION	20,836	19,324	18,031	12,475
Non-Operating Subtotal	63,315	50,930	49,637	44,081
6001 EQUIPMENT	-	-	-	2,500
Capital Subtotal	-	50,000	-	2,500
Staffing Costs	127,144	100,614	98,894	102,015
Non-Staffing Costs	101,873	158,233	116,574	111,431
Fund Total	229,017	208,847	215,468	213,446
Change in Fund Balance	20,863	(35,225)	69,009	63,754
Reconciliation to Change in Unrestricted Fund Balance				
Capital/Debt Service Payments	10,681	-	-	-
Depreciation	(42,479)	(31,606)	(31,606)	(31,606)
Net Change in Investment in Capital Assets	(31,798)	(31,606)	(31,606)	(31,606)
Ending Fund Balance	481,591	481,685	585,919	649,673
86 - Cemetery Endowment Fund				
Beginning Fund Balance	943,472	943,472	943,472	1,030,295
PROGRAM REVENUES				
4480 CEMETERY ENDOWMENT CARE	68,584	16,000	86,823	100,000
Program Revenue Total	68,584	16,000	86,823	100,000
EXPENDITURES				
<i>603 - Cemetery Endowment</i>				
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	-	-	-
Division Total	-	-	-	-
Net Result of Operations	68,584	16,000	86,823	100,000
Ending Fund Balance	1,012,056	959,472	1,030,295	1,130,295

Sewer

76 - Sewer Fund

INVESTED IN CAPITAL ASSETS, NET OF DE	4,035,542	4,035,542	4,035,542	(699,356)
DEBT SERVICE	1	1	1	1
UNRESTRICTED	5,273,620	5,273,620	5,273,620	7,739,147
Beginning Fund Balance	9,309,163	9,309,163	9,309,163	7,039,791
PROGRAM REVENUES				
4306 ASBS GRANT	-	2,354,075	42,308	2,354,075
4470 SEWER CONNECTION FEES	5,374	10,000	5,374	6,000
4471 SEWER SERVICE SURCHARGE	2,568,064	2,425,000	2,539,821	2,340,000
4517 GREASE TRAP REIMBURSEMENT	3,790	-	3,790	-
4651 INTEREST EARNED	27,809	20,000	17,360	20,000
4753 SEWER LAT.LOAN REPAYMENTS	8,794	36,000	-	30,000
Program Revenue Total	2,613,831	4,845,075	2,608,653	4,750,075
EXPENDITURES				
<i>611 - Sewer Operations</i>				
5101 BASE SALARY	208,466	250,000	259,177	289,135
5102 OVERTIME	2,020	-	3,484	-
5105 PART-TIME SALARIES	39,672	51,000	29,027	51,000
5121 FICA-MEDICARE BENEFITS	3,482	4,400	3,068	4,935
5122 RETIREMENT (PERS)	22,566	25,100	29,531	36,772
5123 HEALTH INSURANCE COST	1,095	2,100	2,436	2,645
5124 UNEMPLOYMENT COST	93	110	110	125
5126 WORKERS' COMPENSATION	8,875	9,500	9,605	10,925
5128 OTHER EMPLOYEE BENEFITS	5,043	14,400	12,663	19,320
5129 FLEXIBLE HEALTH BENEFIT	4,129	2,500	2,620	3,040
5132 PERS P.O.B. PAYMENT	25,594	25,601	26,367	27,000
Staffing Subtotal	321,035	384,711	378,088	444,897
5201 CONTRACT SERVICES	111,376	500,000	210,365	50,000
5202 PROF/CONSULTANT SERVICES	1,368	3,000	-	-
5204 ENGINEERING/DESIGN SVCS	-	3,000	-	-
5205 LEGAL SERVICES	-	-	677	1,000
5207 MAINTENANCE SERVICES	2,409	3,000	2,848	300,000
5211 POSTAGE	17	100	454	300
5212 TELEPHONE	4,492	5,000	3,425	5,000
5215 MEETING/TRAINING/TRAVEL	476	1,000	496	1,000
5222 UTILITIES	22,011	16,000	20,418	25,000
5223 BLDG REPAIR, MAINT	3,062	2,000	12	2,000
5226 EQUIPMENT REPAIR	8,282	3,000	18,293	3,000
5227 VEHICLE REPAIR	8,363	15,000	23,338	15,000
5231 INSURANCE	85,916	78,130	78,130	86,000
5232 INSURANCE CLAIMS	-	10,000	72	7,000
5261 SUBSCRIPTIONS, MEMB	658	2,000	1,764	2,000
5291 SPECIAL DEPT EXPENSE	3,652	4,500	7,612	4,500
Services Subtotal	252,082	645,730	367,904	501,800

5309 OTHER SUPPLIES	23,768	10,000	17,600	10,000
5311 VEHICLE FUEL	11,197	8,000	9,491	10,000
5312 VEHICLE TIRES	-	1,000	-	1,000
5352 CHEMICAL SUPPLIES	-	1,000	-	1,000
Materials/Supplies Subtotal	34,965	20,000	27,091	22,000
5491 INDIRECT COST ALLOCATION	159,308	214,953	-	220,000
Non-Operating Subtotal	159,308	214,953	-	220,000
Staffing Costs	321,035	384,711	378,088	444,897
Non - Staffing Costs	446,355	880,683	394,995	743,800
Division Total	767,390	1,265,394	773,083	1,188,697
612 - Sewer Capital Improvement				
5201 CONTRACT SERVICES	63,198	75,000	1,173	-
5202 PROF/CONSULTANT SERVICES	-	-	-	-
5204 ENGINEERING/DESIGN SVCS	181,643	250,000	110,513	225,000
5205 LEGAL SERVICES	-	-	-	-
Services Subtotal	244,841	325,000	111,686	225,000
5413 EQUIP DEPRECIATION	72,647	45,597	45,597	45,597
5415 SEWER DEPRECIATION	125,697	145,278	145,278	145,278
Non-Operating Subtotal	198,344	190,875	190,875	190,875
5801 INTEREST PMTS	7,685	2,914	1,672	1,672
5802 PRINCIPAL PMTS	-	68,283	69,526	69,526
5803 BOND - INTEREST PMTS	61,059	59,695	58,225	58,225
5804 AMORTIZATION EXPENSES	2,891	2,891	2,891	2,891
Debt Service Subtotal	71,635	133,783	132,314	132,314
6001 EQUIPMENT	-	-	-	110,000
6012 PW VEHICLES-PRINCIPAL	-	-	-	-
6051 SEWER SYSTEM IMP	-	700,000	234,066	1,800,000
6052 PUMP STA IMPROVEMENTS	-	2,050,000	55,204	1,530,000
6053 SEWER LATERALS REPLCMT.	-	40,000	17,232	40,000
Capital Subtotal	-	2,790,000	306,502	3,480,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	514,820	3,439,658	741,377	4,028,189
Division Total	514,820	3,439,658	741,377	4,028,189

613 - ASBS Grant

5101 BASE SALARY	22,705	23,700	24,058	23,700
5105 PART-TIME SALARIES	9,435	18,700	7,235	18,700
5121 FICA-MEDICARE BENEFITS	454	620	448	620
5122 RETIREMENT (PERS)	2,432	2,380	2,628	2,380
5123 HEALTH INSURANCE COST	319	650	356	650
5124 UNEMPLOYMENT COST	11	15	12	15
5126 WORKERS' COMPENSATION	271	360	270	360
5128 OTHER EMPLOYEE BENEFITS	518	460	1,269	460
5129 FLEXIBLE HEALTH BENEFIT	288	550	293	550
Staffing Subtotal	36,433	47,435	36,569	47,435
5204 ENGINEERING/DESIGN SVCS	-	-	84,879	588,477
5209 PROFESSIONAL SERVICES	5,875	166,000	8,781	50,000
5221 ADVERTISING	58	40,000	797	40,000
Services Subtotal	5,933	206,000	94,457	678,477
5421 LOANS	-	60,000	-	60,000
Non-Operating Subtotal	-	60,000	-	60,000
6026 URBAN RUNOFF DIVERSION	-	820,960	21,073	700,000
6031 PARK, OPEN SPACE IMPROVEMENT	-	525,000	27,531	525,000
6052 PUMP STA IMPROVEMENTS	-	750,000	-	650,000
Capital Subtotal	-	2,095,960	48,604	1,875,000
Staffing Costs	36,433	47,435	36,569	47,435
Non - Staffing Costs	5,933	2,361,960	143,061	2,613,477
Division Total	42,366	2,409,395	179,630	2,660,912
Fund Total	1,324,576	7,114,447	1,694,090	7,877,798
Change in Fund Balance	1,289,255	(2,269,372)	914,563	(3,127,723)
Reconciliation to Change in Unrestricted Fund Balance				
Capital/Debt Service	-	4,954,243	2,149,903	5,424,526
Depreciation	-	(219,344)	(219,344)	(190,875)
Debt Service Income	-	-	-	-
Change in Unrestricted Fund Balance	1,289,255	2,465,527	2,845,122	2,105,928
Ending Fund Balance	10,598,418	7,039,791	10,223,726	3,912,068

Recreation

		FY 2011-2 Actual	FY 2012-3 Budget	FY 2012-3 Estimated	FY 2013-4 Budget
01 - General Fund					
PROGRAM REVENUES					
✓	4462	RECREATION PRGM FEE/CHRG	75,000	83,678	90,000
✓	4464	TENNIS PRO CONTRACT FEES	3,600	3,600	3,600
	4635	RECREATION DONATIONS	-	-	-
✓	4667	BEACH SNACK BAR CONCESS	-	-	-
✓	4669	ADVENTURES BY THE SEA CON	-	-	-
✓	4670	RECREATION FACILITY RENTS	115,000	110,223	115,000
		Program revenues total	193,600	197,501	208,600
EXPENDITURES					
<i>421 - Recreation Operations</i>					
✓	5101	BASE SALARY	123,250	117,700	117,700
✓	5102	OVERTIME	-	-	-
✓	5104	SALARIES RETROACTIVE PAY	-	-	-
✓	5105	PART-TIME SALARIES	79,000	79,000	79,000
✓	5111	PART-TIME SALARIES	-	-	-
✓	5121	FICA-MEDICARE BENEFITS	2,933	2,860	2,860
✓	5122	RETIREMENT (PERS)	13,261	11,850	16,164
✓	5123	HEALTH INSURANCE COST	1,440	1,620	1,620
✓	5124	UNEMPLOYMENT COST	73	75	75
✓	5125	DEFERRED COMPENSATION	-	-	-
✓	5126	WORKERS' COMPENSATION	1,687	1,930	1,930
✓	5127	LIFE/DISABILITY INSURANCE	-	-	-
✓	5128	OTHER EMPLOYEE BENEFITS	1,870	2,065	2,065
✓	5129	FLEXIBLE HEALTH BENEFIT	1,320	9,300	9,300
	5130	POB DEBT SERVICE	14,266	14,697	14,697
		Staffing subtotal	239,100	241,097	245,411

5201	CONTRACT SERVICES	-	-	5,699	-
5208	CONTRACT PERSONNEL	5,678	5,500	-	5,500
5211	POSTAGE	500	500	60	500
5212	TELEPHONE	5,000	5,000	7,337	5,000
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5216	ATTENDANCE COSTS	-	-	-	-
5217	TRAVEL, MEAL COSTS	500	500	-	500
5221	ADVERTISING	7,000	2,500	1,691	2,500
5222	UTILITIES	55,000	55,000	55,832	55,000
5223	BLDG REPAIR, MAINT	4,000	4,000	4,283	4,000
5224	EQUIP REPAIR, MAINT	1,000	2,000	7,655	2,000
5226	EQUIPMENT REPAIR	500	1,000	2,322	1,000
5227	VEHICLE REPAIR	500	500	331	500
5230	INTERNAL SERVICE CHARGES	14,449	8,144	14,499	8,144
5231	INSURANCE	5,000	5,000	1,052	5,000
5261	SUBSCRIPTIONS, MEMB	500	500	307	500
5291	SPECIAL DEPT EXPENSE	500	500	304	500
	Services subtotal	100,127	90,644	101,372	90,644
5301	OFFICE SUPPLIES	500	500	690	500
5305	JANITORIAL SUPPLIES	1,000	1,000	1,246	1,000
5309	OTHER SUPPLIES	-	-	412	-
5311	VEHICLE FUEL	500	500	1,080	500
5312	VEHICLE TIRES	-	-	-	-
5352	CHEMICAL SUPPLIES	600	600	-	600
5361	RECREATION SUPPLIES	1,500	2,000	2,081	2,000
5362	SPECIAL EVENT SUPPLIES	-	-	-	-
5363	ARTS PROMOTION EXP	-	-	-	-
6603	TRAN INTEREST	-	-	1,041	-
	Materials/supplies subtotal	4,100	4,600	6,550	4,600
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	104,227	95,244	107,922	95,244
	Department total	343,327	336,341	340,987	340,655
	Net General Fund cost	149,727	336,341	143,486	132,055
	% program revenues	56.4%	0.0%	57.9%	61.2%

25 - Youth Center Donations

Beginning Fund Balance	10,482	6,582	10,482	7,909
PROGRAM REVENUES				
4601 DONATIONS	-	4,000	-	4,000
4651 INTEREST EARNED	100	100	50	100
Program Revenues Total	100	4,100	50	4,100
EXPENDITURES				
<i>422 - Recreation Donations</i>				
5306 OFFICE EQUIPMENT	-	-	1,286	-
5361 RECREATION SUPPLIES	4,000	4,000	1,337	4,000
Materials/Supplies Subtotal	4,000	4,000	2,623	4,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	4,000	4,000	2,623	4,000
Division Subtotal	4,000	4,000	2,623	4,000
Net Results of Operations	(3,900)	100	(2,573)	100
Ending Fund Balance	6,582	6,682	7,909	8,009

26 - Chautauqua Hall

Beginning Fund Balance	14,430	7,030	14,430	16,327
PROGRAM REVENUES				
4603 CHAUTAUQUA HALL PRESERVE	-	7,500	1,747	7,500
4651 INTEREST EARNED	600	500	150	500
Program Revenues Total	600	8,000	1,897	8,000
EXPENDITURES				
<i>423 - Chautauqua Hall</i>				
5223 BLDG REPAIR, MAINT	8,000	8,000	-	8,000
Services Subtotal	8,000	8,000	-	8,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	8,000	8,000	-	8,000
Division Subtotal	8,000	8,000	-	8,000
Net Results of Operations	(7,400)	-	1,897	-
Ending Fund Balance	7,030	7,030	16,327	16,327

31 - Recreation Donations

Beginning Fund Balance	20,800	15,300	20,800	15,300
PROGRAM REVENUES				
4635 REC PROGRAMS	500	1,000	500	1,000
Program Revenues Total	500	1,000	500	1,000
EXPENDITURES				
424 - Recreation Operating Donations				
5361 RECREATION SUPPLIES	6,000	1,000	6,000	1,000
Services Subtotal	6,000	1,000	6,000	1,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	6,000	1,000	6,000	1,000
Division Subtotal	6,000	1,000	6,000	1,000
Net Results of Operations	(5,500)	-	(5,500)	-
Ending Fund Balance	15,300	15,300	15,300	15,300
Total Revenues	194,800	13,100	199,948	221,700
Total Staffing Costs	239,100	241,097	233,065	245,411
Total Operating Costs	122,227	108,244	116,545	108,244
Total Net	(166,527)	(336,241)	(149,662)	(131,955)

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 Administrative Services 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 City Manager, and the Administrative Services Manager and other department heads) (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 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 Administrative Services 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 Administrative Services 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.

- March
Agenda item during regular Council meeting that seeks Council direction on priorities and framework and 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

- 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, Administrative Services Manager and each department head review the monthly reports. The City Manager and/or Administrative Services Manager 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 Administrative Services 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.