



Recommended Operating and Capital Project Budget for

Fiscal Year 2014-15

William Kampe, Mayor
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CITY OF PACIFIC GROVE

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May 7, 2014

Honorable Mayor and Members of the City Council:

The recommended budget for Fiscal Year 2014-15, which begins on July 1, 2014, 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 leadership team.

The budget continues efforts in recent years to bolster financial fundamentals, such as reserves and underfunded liabilities. Indeed, the City 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, which represents 29% of total General Fund expenditures. We have also worked hard to "cure" several other funds that carried negative balances for multiple years.

That is the good news. At the same time, however, there are significant reasons for concern. The national, state, and local economies have experienced slow growth, residents and businesses are paying more for existing services through increased fees, we still have an asset maintenance and replacement backlog, budget cuts in recent years have reduced service levels to unacceptable levels, the City has more than one-third fewer employees than it did six years ago, and the cost of retirement contributions for our remaining employees will likely incur startling and uncontrollable increases in the next five years.

The concerns stem from three primary sources: (1). past City decisions to eschew commercial growth; (2). the fragile economy and water supply capabilities of the peninsula; and (3). statewide decisions by the Legislature (e.g., making CalPERS the controller of pension matters, not just the custodian and investor of the funds) and the voters (primarily Proposition 13).

The five-year General Fund Revenue and Expenditure Forecast also reflects only the slow long-term growth in revenues, with expenditures forecast to slightly exceed revenues in the 2018-19 Fiscal Year. As a result, I cannot recommend a status quo approach to services for future years. Instead, as I recommended in the FY 13-14 Budget, the recommended budget reallocates existing resources to jump start an attack on our deferred maintenance backlog and begins to restore service levels. It commits to doing business in more efficient ways. It demands that we continue to rapidly make major strides to transform our business practices to new models that rely on private sector contracts for service, collaboration among jurisdictions to share

administrative and support services 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, without doubt our greatest asset as a service organization, who are, as a result of membership in a statewide system that neither they nor we can 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 blame or demonize them). The State's current revenue strictures for local governments, the shortage of water on the Monterey Peninsula, the CalPERS law and system, Proposition 13, 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 together with others (including especially our employees) to change the systems that are larger than us.

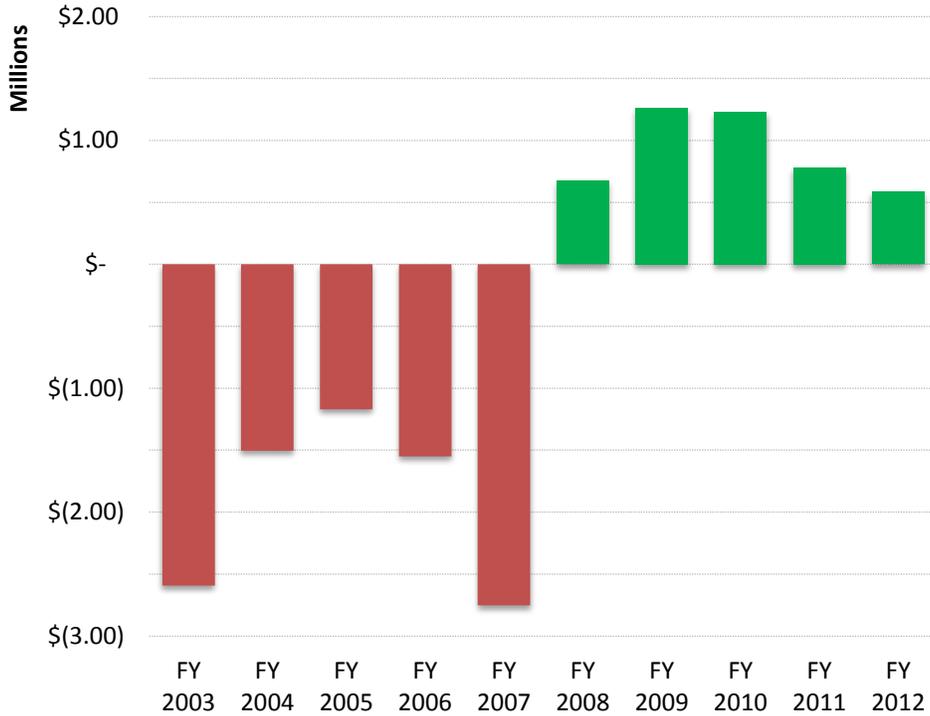
Our employees have made a long-term commitment to the Pacific Grove community: of our 75 full-time employees, almost half have been with us for over 10 years. Over the last six years, we have changed the nature of their jobs, asked them to take on additional responsibilities and workloads, instituted furloughs, implemented layoffs, and replaced full-time positions with part-time positions paid at lower rates. And yet, they continue to perform, day after day, great services for the good people of Pacific Grove.

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, it 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.

For the reasons stated above, as well as new federal legislation requiring a minimal level of health insurance for our employees, we need to make wise investments in compensation that avoids increased costs to the employer and employees in the areas of PERS and taxes, which both reduce our employees' take-home compensation. The City's five-year forecast sets aside funds to address these new requirements and opportunities to help employees benefit from these compensation strategies.

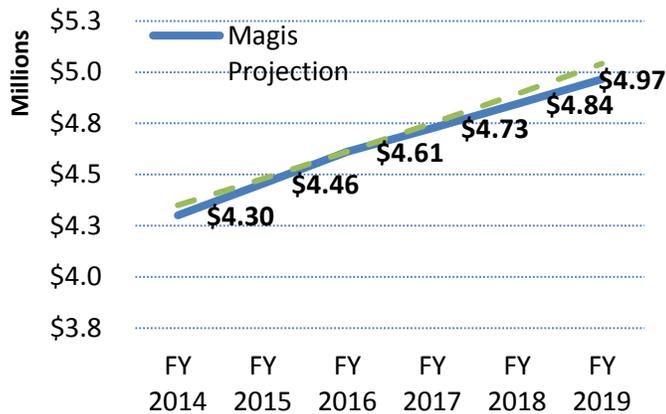
Economic and fiscal forecast. The City is also faced with significant structural deficits. From FY 2002-3 through FY 2006-7, the City addressed these deficits by drawing down our reserves, as shown in the chart on the following page. Since the start of the great recession in FY 2007-8, we have cut costs and taken the other necessary steps to stem the drain on our reserves, including shifting the remaining deficit from fund balances to services: we have reduced City services below the levels that citizens have a right to expect. It has, at least for the near term, reversed the worst impacts of the structural deficits. But as a strategy, is not fully successful, as it is only temporizing., All other things being equal, even this strategy is not anticipated to be sufficient past the next four years.

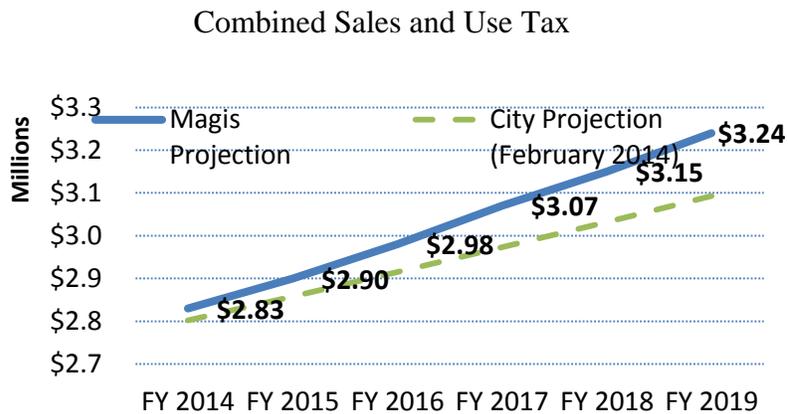
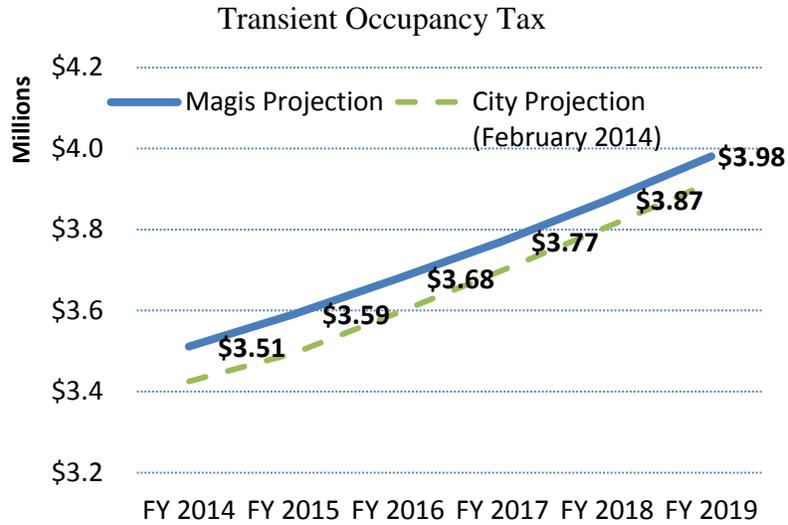
General Fund Surpluses and Deficits FY 2002-03 through FY 2011-12



Revenues are experiencing a modest to moderate increase for FY 2013-14, a trend projected to continue into FY 2014-15. Our largest revenues – property taxes, sales taxes, and transient occupancy taxes (TOT) – are continuing to see increases from the 2012-13 and 2013-14 Fiscal Years. These tax proceeds will continue to gradually increase over the next three to four years, but these could decrease dramatically in FY 2016-7 if the “water cliff” becomes a reality. The City retained the services of Magis Financial Advisors and reviewed their projections for revenues and expenditures in February of this year. Key General Fund revenue sources, property tax, transient occupancy tax and sales tax trends are illustrated in the charts below:

Property Tax Projection





On the cost side, the City contracted the specialized golf management and operations activities for the City’s Golf Links golf course, and contracted certain sewer system and street sweeping maintenance services. As we look forward to the 2014-15 Fiscal Year, residents will enjoy a professionally managed golf operation with increased efforts in marketing and sales, and increased sewer maintenance service levels. Overall staffing levels are reduced and projected golf operating revenues will be stabilized over a 10 to 20 year period, depending upon how long the current CourseCo lease is in place.

In the five-year projection, expenditures are projected to increase at a slightly higher rate than revenues, which reflects an eventual shortfall of revenues to cover all expenditures in the fifth year of the projection, FY 2018-19. Availability of funds for capital investment also decreases during the five-year projection period.

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.

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 spending even more (if only a little) next year, and continuing to increase this funding each year through the forecast period, for a total of approximately \$4 million committed during the five years. The \$692,000 investment made this year (FY 13-14) as well as the \$754,000 to be made this coming year (FY 2014-15) has and will be distributed among streets and sidewalk improvements, building maintenance, and equipment replacement such as information technology, and fleet replacement. If this level of funding is approved, the Council would ultimately approve the work plan for these items through contracts required to perform this work. A portion of the funding will also be used to replace and/or purchase equipment to ensure optimal productivity of City maintenance crews.

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 items 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 modest recovery. In aggregate, major revenues sources such as sales taxes and transient occupancy taxes, are increasing and establishing upward trends. 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. Given the uncertainty of the economy due to the peninsula's water shortage, we are not comfortable assuming increases or even stability in the out-years. All of our budgeting is based on the need and commitment to react immediately to water shortages and any other shocks to the local economy.
2. Subject to City Council approval, the budget includes an expenditure contingency equal to 1% of the revenues received in FY 2013-14: \$168,173. 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. A similar contingency was approved by Council in the FY 2013-4 budget, and has not been spent, as of this writing, although a few viable proposals are under consideration.

3. Also subject to City Council approval, the budget includes a compensation contingency equal to one half of the cost estimated to bring compensation to the 95% level of the salary and benefit survey conducted in 2012. It is anticipated that costs for implementing this goal will not be initiated until half way through the fiscal year, January 2015. This full contingency is reflected in the 5-year forecast model. The recommended 2014-15 Budget includes \$259,000 for this purpose.
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 or take measures to increase revenue.
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 is evaluating all alternatives before hiring another full-time employee to fill the vacancy. Alternatives 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 agreement with the General Employees' Association (GEA), as well as the ongoing agreements with the Management Employees' Association, and 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. The Classification and Compensation Study mentioned above has been completed. The purpose of the Classification and Compensation Study is to have agreed-upon metrics to assist in future negotiations. Negotiations are underway, as this is a mandatory meet-and-confer item. Once those negotiations are completed, staff will bring the results and recommendations to the Council for its consideration.
8. The budget assumes the City's existing agreement with CalPERS will remain in place as the City's employee retirement plan for FY 2014-15. Employer contribution rates for CalPERS are increasing by 1.9% of pay for sworn safety employees. However, recent labor agreements will share the normal cost equally between the employer and employees, thereby having a significant net reduction in the employer public safety contribution. Employer rates for miscellaneous employees are increasing 0.78% of pay in FY 2014-15.

9. The budget for fire and emergency medical services assumes that the existing City contract with the City of Monterey and the existing County contract with AMR will remain in place.
10. The budget provides funding for the maintenance of the current level of library hours for a total of 41 hours per week. Library hours were increased by two hours one year ago and increased again this year with the opening of the Library on Mondays.
11. Current year revenues are projected to be adequate to support budgeted expenditures in FY 2014-15. 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 a chart found on page 20 in the Five-Year Forecast section of the budget document. The chart shows that, with the strategies, revenues and expenditures are balanced in FY 2012-3 through 2017-18, the structural budget gap narrows with expenditures exceeding revenues by \$40,000 in FY 2018-19. Given that capital investment decreases and that the expenditure/revenue gap narrows over time, the remaining structural deficit reflects the fundamental, problematic elements of our current service model, that being that the local economy is not robust enough to support desired services.

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

❖ **CalPERS.** First of all, the City must ensure that its employee compensation system is affordable, controllable, competitive, 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 continue to be important for delivering services. The City took steps towards this endeavor by contracting for operation of the golf course and parts of sewer system maintenance. We do not currently see any additional areas in which contracting for services with the private sector improves our cost-effectiveness.

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 remaining 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 deserve further analysis. Staff will continue to 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 2014. The cemetery chapel is

another lease that is due for renegotiation. 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, Forest Hill, 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, property transfer taxes and Mello-Roos financing. Most, if not all, of these sources would require a public vote. The Sewer System Master Plan is almost complete, and the impacts of the plan's recommendations on rates are being analyzed. The revenues necessary for any additional sewer expenditures would require a citizen vote.

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,



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.

FY 2014-15 All Funds Appropriations Summary

Fund	Fund Balance	Revenues	Expenditures		
General	\$ 4,639,689	\$ 17,615,410	\$ 17,509,663	\$ 105,747	\$ 4,745,436
Sewer	\$ 10,172,471	\$ 4,692,075	\$ 8,557,580	\$ (3,865,505)	\$ 6,306,966
Golf Course	\$ 3,271,081	\$ 427,400	\$ 435,895	\$ (8,495)	\$ 3,262,586
Pension Obligation Bond	\$ -	\$ 1,818,500	\$ 1,818,500	\$ -	\$ -
Storm Water	\$ 113,956	\$ 500,000	\$ 503,248	\$ (3,248)	\$ 110,708
Workers Compensation	\$ (449,803)	\$ 800,000	\$ 695,577	\$ 104,423	\$ (345,380)
People's Desal Project	\$ 7,440	\$ -	\$ -	\$ -	\$ 7,440
Environmental Assessment	\$ 144,575	\$ 500	\$ 144,000	\$ (143,500)	\$ 1,075
Gasoline Tax	\$ 212,870	\$ 443,000	\$ 654,869	\$ (211,869)	\$ 1,001
Public Safety Augmentation	\$ 81,738	\$ 403,000	\$ 403,000	\$ -	\$ 81,738
Liability Insurance	\$ 338,723	\$ 324,000	\$ 336,077	\$ (12,077)	\$ 326,646
Cemetery Fund	\$ 427,786	\$ 266,000	\$ 263,266	\$ 2,734	\$ 430,520
Civic Center	\$ 23,998	\$ 18,000	\$ 500	\$ 17,500	\$ 41,498
Hospitality Improvement	\$ 8,290	\$ 450,000	\$ 450,000	\$ -	\$ 8,290
Employee Benefit	\$ 165,505	\$ 234,000	\$ 184,000	\$ 50,000	\$ 215,505
Housing	\$ 74,978	\$ 155,000	\$ 185,134	\$ (30,134)	\$ 44,844
Supplemental Law Enforcement Support	\$ 165,329	\$ 100,000	\$ 154,022	\$ (54,022)	\$ 111,307
McIndo Gift	\$ 117,354	\$ -	\$ -	\$ -	\$ 117,354
Butterfly Bond Debt Service	\$ 34,184	\$ 275,000	\$ 274,927	\$ 73	\$ 34,257
Operating Donations	\$ 123,655	\$ -	\$ 37,000	\$ (37,000)	\$ 86,655
Library Book	\$ 33,873	\$ 47,100	\$ 80,000	\$ (32,900)	\$ 973
State Franchise PEG	\$ 291,973	\$ 70,100	\$ 30,000	\$ 40,100	\$ 332,073
Lighthouse Maintenance & Improvement	\$ 42,905	\$ -	\$ -	\$ -	\$ 42,905
Regional Surfacing Transportation Projects (RSTP)	\$ (6,361)	\$ -	\$ -	\$ -	\$ (6,361)
Vehicle Replacement	\$ -	\$ 50,277	\$ 50,277	\$ -	\$ -
Yount Trust (Expendable)	\$ 76,646	\$ 15,000	\$ 16,305	\$ (1,305)	\$ 75,341
Downtown Business District	\$ (1,499)	\$ 28,000	\$ 28,000	\$ -	\$ (1,499)
Fire Emergency Equipment	\$ 96,575	\$ -	\$ -	\$ -	\$ 96,575
Poetry Promotion	\$ 43,593	\$ 7,650	\$ 7,300	\$ 350	\$ 43,943
Hyperbaric Chamber	\$ 44,630	\$ 10,200	\$ 16,696	\$ (6,496)	\$ 38,134
Library Building & Equipment	\$ 8,908	\$ 4,000	\$ 12,000	\$ (8,000)	\$ 908
Youth Center	\$ 26,362	\$ 4,100	\$ 4,000	\$ 100	\$ 26,462
Chautauqua Hall	\$ 18,861	\$ 2,000	\$ -	\$ 2,000	\$ 20,861
DARE	\$ 21,663	\$ 2,000	\$ 5,000	\$ (3,000)	\$ 18,663
Asset Seizure	\$ -	\$ -	\$ -	\$ -	\$ -
Cemetery Endowment	\$ 1,042,150	\$ 50,000	\$ -	\$ 50,000	\$ 1,092,150
Building & Facilities	\$ 560,588	\$ 25,000	\$ -	\$ 25,000	\$ 585,588
Library Trust	\$ 526,685	\$ 3,500	\$ 4,000	\$ (500)	\$ 526,185
Museum Improvement	\$ 452,012	\$ 1,200	\$ -	\$ 1,200	\$ 453,212
Lovers Point Pool	\$ 14,632	\$ -	\$ -	\$ -	\$ 14,632
Traffic Congestion Relief (TCRF)	\$ 106,040	\$ -	\$ 40,000	\$ (40,000)	\$ 66,040
Carillon	\$ 9,265	\$ 25	\$ 25	\$ -	\$ 9,265
Operating Grants	\$ -	\$ -	\$ -	\$ -	\$ -

Authorized Staffing Summary

The FY 2014-15 Budget includes 114.6 full-time equivalent (FTE) positions, which marks an increase of 3.55 FTE (2.4%) from the prior year. This is primarily due to the additions of 3 FTEs of intern positions; interns from MIIS and other local institutions have proven to be a very cost-effective addition to our work force. In late 2013-14, staffing was reduced from 125.7 to 111.05. This was primarily due to the reductions of golf course operations being contracted to a private concern, CourseCo. A detailed comparison may be found on page 54.

Authorized Full-Time Equivalent Positions, FY 2012-13 through FY 2014-15

	<u>FY 12-13</u>	<u>FY 13-14</u>	<u>FY 14-15</u>
City Council	3.50	3.50	3.50
City Manager's Office	2.50	3.50	4.00
Finance/Risk Management	7.20	6.70	6.95
Community Development	8.00	7.75	9.55
Police	35.25	34.25	34.25
Fire	0.00	0.00	0.00
Library	9.50	9.50	9.50
Museum	0.00	0.00	0.00
Recreation	11.60	14.60	14.60
Public Works	21.68	22.68	23.68
Cemetery	1.50	1.50	1.50
Sewer	5.82	6.17	6.17
Golf	18.85	0.10	0.10
Hyperbaric Chamber Unit	0.00	0.00	0.00
Non-departmental	<u>0.30</u>	<u>0.80</u>	<u>0.80</u>
	125.70	111.05	114.60

Long-Term Debt Summary

Debt Outstanding Fiscal Year (As of June 30, 2015)				
	<u>Outstanding at FY</u>	<u>Original Issue Date</u>	<u>Original Amount</u>	<u>Year of Final</u>
	<u>Ending 2015</u>	<u>(FY Ending)</u>		<u>Payment (FY</u>
				<u>Ending)</u>
General Obligation Bonds, Principal & Interest				
Wastewater Series 2001-B	1,530,319	2013	1,638,967	2032
Butterfly Habitat Bonds	274,927	2004	1,300,013	2018
Pension Obligation Bonds A-1 & A-2	25,970,000	2006	38,497,099	2029
Total General Obligation Bonds	27,775,246		41,436,079	
Certificates of Participation, Principal & Interest				
Golf Course Construction Bonds	5,343,258	2005	8,146,930	2035
Total Certificates of Participation	5,343,258		8,146,930	
Capital Lease/Purchase Obligations				
Pierce Pumper Fire Engine	50,277	2006	502,767	2016
Total Capital Lease/Purchase Obligations	50,277		502,767	
Total Long-Term Debt Outstanding	33,168,781			

Annual Debt Service Requirements				
	<u>General Obligation Bonds</u>		<u>Wastewater Bond</u>	<u>Certificates of</u>
	<u>Source of Payment:</u>	<u>Source of Payment:</u>	<u>Source of Payment:</u>	<u>Participation</u>
	<u>General Fund</u>	<u>Butterfly Fund</u>	<u>Sewer Fund</u>	<u>Golf Fund</u>
FY 2015-6	1,875,000	92,005	-	271,215
FY 2016-7	1,935,000	91,743	-	271,290
FY 2017-8	2,000,000	91,179	-	266,140
FY 2018-9	2,065,000	-	-	270,625
FY 2019-20	2,130,000	-	-	269,605
Total Principal & Interest	10,005,000	274,927	-	1,348,875
Less Interest	5,531,956	17,487	-	828,875
Total Principal	4,473,044	257,440	-	520,000
Capital Lease/Purchase Obligations				
	<u>Source of Payment:</u>	<u>Source of Payment:</u>	<u>Source of Payment:</u>	
	<u>General Fund</u>	<u>Sewer Fund</u>	<u>Golf Fund</u>	
FY 2015-6	50,277	-	-	
FY 2016-7	-	-	-	
FY 2017-8	-	-	-	
FY 2018-9	-	-	-	
FY 2019-20	-	-	-	
Total Principal & Interest	50,277	-	-	
Less Interest	1,880	-	-	
Total Principal	48,397	-	-	

Ordinance Adopting the FY 2013-4 Budget

ORDINANCE NO. 14-_____

ORDINANCE OF THE CITY COUNCIL OF THE CITY OF PACIFIC GROVE ADOPTING THE OPERATING AND CAPITAL PROJECTS BUDGET FOR THE FISCAL YEAR 2014-15

WHEREAS, the City Council held a public hearing and first reading of an ordinance to adopt the FY 2014-15 Operating and Capital Projects Budget

WHEREAS, the City Manager is recommending adoption of the FY 2014-15 Budget to reflect the City Council’s expressed goals for the fiscal year budget; and

WHEREAS, in the enactment of this ordinance, the City followed the guidelines adopted by the State of California and published in the California Code of Regulations, Title 14, Section 15000, et seq. Enactment of this ordinance action does not constitute a “project” as defined by California Environmental Quality Act (CEQA) because it is an organizational or administrative activity that will not result in direct or indirect physical changes in the environment pursuant to the California Quality Act (CEQA), CEQA Guideline Section 15378.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF PACIFIC GROVE:

SECTION 1. The foregoing recitals are adopted as findings of the City Council as though set forth fully herein.

SECTION 2. The appropriation budget for the General fund is adopted as follows:

Fund	Revenues	Expenditures
General	\$17,615,410	\$ 17,509,663

SECTION 3. The appropriation budgets for the Enterprise Funds are adopted as follows:

Fund	Revenues	Expenditures
Sewer	\$ 4,692,075	\$ 8,557,580
Golf Course	\$ 427,400	\$ 435,895
Cemetery Fund	\$ 266,000	\$ 263,266
Total	\$ 5,385,475	\$ 9,256,741

SECTION 4. The appropriation budgets for the Internal Service Funds are adopted as follows:

Fund	Revenues	Expenditures
Workers Compensation	\$ 800,000	\$ 695,577
Liability Insurance	\$ 324,000	\$ 336,077
Employee Benefit	\$ 234,000	\$ 184,000
Total	\$ 1,358,000	\$ 1,215,654

SECTION 5. The appropriation budgets for the Debt Service Funds are adopted as follows:

Fund	Revenues	Expenditures
Pension Obligation Bond	\$ 1,818,500	\$ 1,818,500
Butterfly Bond Debt Service	\$ 275,000	\$ 274,927
Total	\$ 2,093,500	\$ 2,093,427

SECTION 6. The appropriation budgets for the Special Revenue Funds are adopted as follows.

Fund	Revenues	Expenditures
Storm Water	\$ 500,000	\$ 503,248
People's Desal Project	\$ -	\$ -
Gasoline Tax	\$ 443,000	\$ 654,869
Public Safety Augmentation	\$ 403,000	\$ 403,000
Civic Center	\$ 18,000	\$ 500
Environmental Enhancement	\$ 500	\$ 144,000
Hospitality Improvement	\$ 450,000	\$ 450,000
Housing	\$ 155,000	\$ 185,134
Supplemental Law Enforcement Support	\$ 100,000	\$ 154,022
Operating Donations	\$ -	\$ 37,000
Library Book	\$ 47,100	\$ 80,000
State Franchise PEG	\$ 70,100	\$ 30,000
Vehicle Replacement	\$ 50,277	\$ 50,277
Yount Trust (Expendable)	\$ 15,000	\$ 16,305
Downtown Business District	\$ 28,000	\$ 28,000
Poetry Promotion	\$ 7,650	\$ 7,300
Hyperbaric Chamber	\$ 10,200	\$ 16,696
Library Building & Equipment	\$ 4,000	\$ 12,000
Youth Center	\$ 4,100	\$ 4,000
Chautauqua Hall	\$ 2,000	\$ -
DARE	\$ 2,000	\$ 5,000
Cemetery Endowment	\$ 50,000	\$ -

Building & Facilities	\$ 25,000	\$ -
Library Trust	\$ 3,500	\$ 4,000
Museum Improvement	\$ 1,200	\$ -
Traffic Congestion Relief (TCRF)	\$ -	\$ 40,000
Carillon	\$ 25	\$ 25
Total	\$ 4,288,652	\$ 4,579,223

SECTION 7. The City Manager is directed to execute all documents and to perform all other necessary City acts to implement effect this Ordinance.

SECTION 8. In accord with Article 15 of the City Charter, this ordinance shall become effective upon adoption hereof.

PASSED AND ADOPTED BY THE COUNCIL OF THE CITY OF PACIFIC GROVE this ____ day of _____, 2014, by the following vote:

AYES:

NOES:

ABSENT:

APPROVED:

BILL KAMPE, Mayor

ATTEST:

, City Clerk

APPROVED AS TO FORM:

DAVID C. LAREDO, City Attorney

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 2014-15 than for FY 2018-19), 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 2013/14, and will begin returning to more historically average growth rates in FY 2014/15 through FY 2018-19. This does not take into consideration a potential catastrophic event such as a “water cliff” event that could take place in FY 2016-17 or later. 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 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19
Property tax	3%	3%	3%	3%	3%
Transient occupancy tax	2%	3%	3%	3%	3%
Sales tax	2%	3%	3%	3%	3%

Five-year projections for other significant revenue sources vary from no annual growth to an average 2% annual growth rate. For example, Motor Vehicle In-lieu revenue which provides \$1.3 million in annual revenues is projected to increase at an average rate of 2% annually.

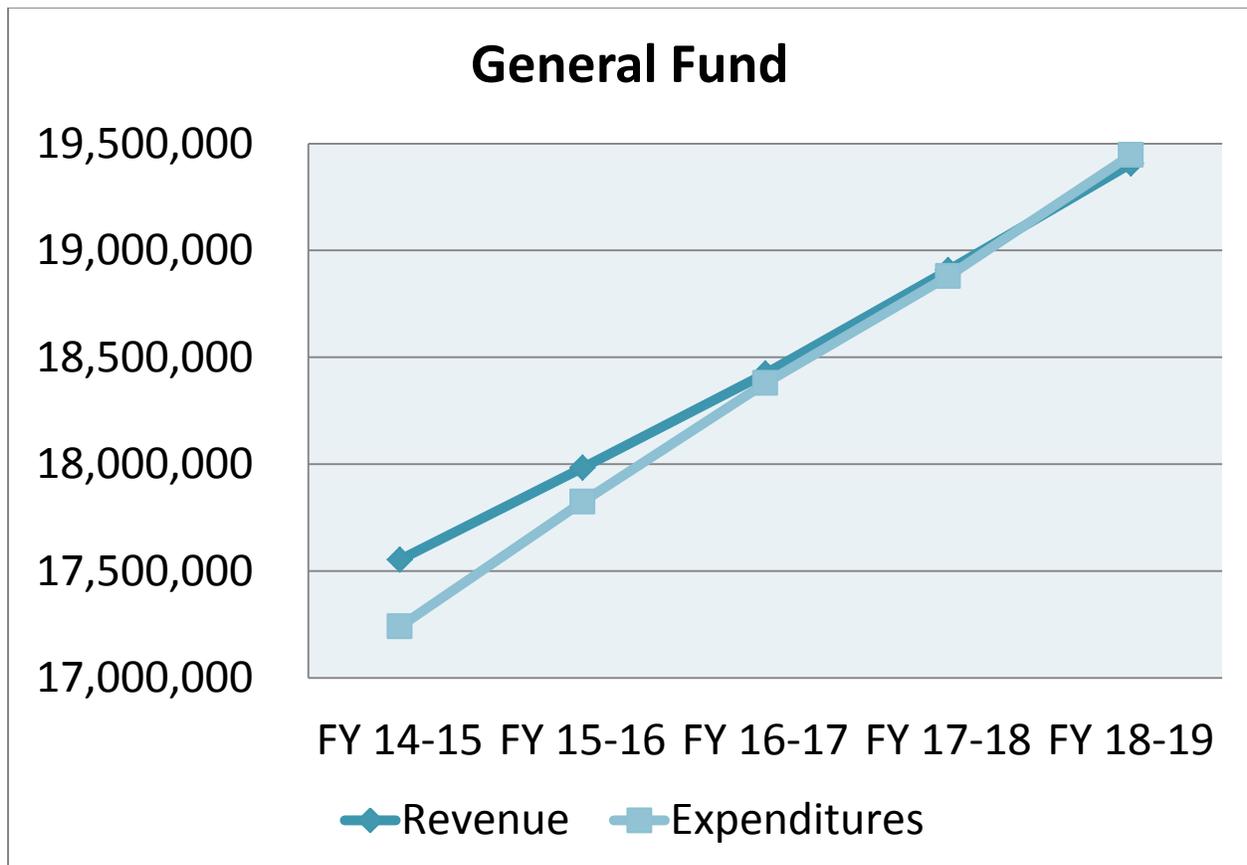
Costs. In general, costs for City services in the five-year forecast model are projected to increase by 3% per year to account for inflationary impacts on labor and materials, as well as increase in construction costs. Significant forecast assumptions include:

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. Recent MOU agreements provide for a decrease in the City’s costs for pensions.
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 2014-15 includes an infusion of \$654,000 for street maintenance, storm drain repairs, sidewalk construction, and other capital outlay.

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 previous 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. Some of this impact has been mitigated by recent labor group agreements that share the “normal” cost equally between the City and the labor group or limit the City’s overall contribution for retirement to not more than 10%.

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.

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



The gap between revenue and expenditures closes with the projection of revenues not keeping pace with projected expenditures. The growing imbalance between revenues and expenditures after FY 2017-18 will require us to take actions to avoid use of emergency reserves.

Guide to Program Budgets

Program budgets are presented with an emphasis on each program’s purpose and objectives for FY 2014-15. 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 2014-15 compared with the estimated actual and budget expenditures for FY 2013-14 and the actual expenditures for FY 2012-13 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	37
Community Development	25	Police	38
Finance	28	Public Works	40
Fire and Emergency Medical Svcs	30	PW – Cemetery	43
Golf Links	31	PW – Sewer	44
Legal Services	33	Recreation	46

Budget detail for all programs may be found in the section beginning on page 58.

City Council

Mission

Under the City’s Council/Manager form of government, provide overall policy direction for all City services and programs. Develop the City’s long-term goals; oversee the City’s fiscal and organizational management; adopt the annual operating and capital improvement budget; engender respect for the community, its citizens, and each other; and fulfill the community’s commitment to protecting the environment and quality of life for Pacific Grove. Serve on regional and statewide policy bodies, and serve the public as ambassadors.

Budget at-a-Glance

City Council Appropriations Summary (ALL FUNDS)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	42,151	42,676	42,676	42,762
Services / Contracts	316,668	347,785	282,985	347,700
Materials / Supplies	659	1,000	200	1,000
Non-Operating Transfers	9,965	10,852	10,852	11,720
			336,713	
Total Expenditures	369,443	402,313	336,713	403,182
Percentage of General Fund	2%	2%	2%	2%
Authorized Staffing (FTE)	3.50	3.50	3.50	3.50

Major Budget Changes

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

Key Initiatives for FY 2014-15

- Continue to develop and implement solutions to the employee pension crisis, at both the local and state levels.
- Ensure that development of the local water project stays on schedule by approving an acceptable funding plan and selecting the design/build operator.
- Direct the development and approve the implementation of major economic development initiative(s), to stimulate the local economy and generate greater City revenues.
- Continue the City’s efforts to restore best practice maintenance efforts for the City’s infrastructure (including streets and sidewalks, parks and open space, and facilities).
- Secure the commitment of other cities to further shared services and other collaborative efforts to provide City services as cost-effectively as possible.
- Make needed decisions to achieve an organizational structure and staffing levels that provide stability and effective services over the long-term.

City Manager / Human Resources / City Clerk/IT

Mission

Assist the City Council in achieving its goals for the community by developing recommendations and facilitating policy decisions and by providing organizational leadership for ongoing City services and 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 also performs all City Clerk and Human Resources functions and provides management services for many major City initiatives, including economic development, water projects, and others.

Budget-at-a-Glance

City Mgr/HR/City Clerk/IT Summary (ALL FUNDS)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	404,316	405,484	395,954	548,297
Services / Contracts	289,994	406,778	365,555	653,604
Materials / Supplies	28,041	71,500	12,500	71,500
Non-Operating Transfers	23,811	32,035	32,035	11,720
Total Expenditures	746,162	915,797	806,044	1,285,121
Percentage of General Fund	5%	6%	5%	7%
Authorized Staffing (FTE)	2.50	3.50	3.50	4.00

Major Budget Changes

The budget for the City Manager’s programs is increasing due to: increased involvement in major City initiatives, including direct management of 3 of the 4 Council initiatives; increased payments to CalPERS; implementation of the Affordable Care Act; full roll out of the Employee Assistance Program (EAP); and November’s Council election.

Key Initiatives for FY 2014-15

- Focus City efforts on several key economic development strategies and opportunities.
- Lead Peninsula-wide initiatives to improve services and reduce costs through shared services.
- Identify opportunities and lead overall organizational development efforts for the City.
- Provide overall direction and management of PG’s Local Water Project and participate fully in the other water efforts necessary to lift the Cease and Desist Order.
- Achieve necessary changes in the organization’s structure and functioning, and parallel efforts in staffing and compensation, to ensure the organization’s effectiveness and stability into the future.

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.

Key Initiatives for FY 2014-15

Advance Planning

- Carry out action items laid out in the City's adopted Housing Element.
- Conduct an update of the City's Sign Code for other commercial areas.
- Continue to seek grant opportunities to fund development of a Downtown Main Street Program or Specific Plan.
- Continue to pursue the update of the municipal 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 as per the Grant received.
- Continue to participate through AMBAG on an update of the regional growth forecast and a Sustainable Communities Strategy.

Budget-at-a-Glance

Community Development Appropriations Summary (ALL FUNDS)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	456,678	622,018	590,439	829,875
Services / Contracts	629,568	522,043	603,738	572,582
Materials / Supplies	4,030	280,800	3,400	155,300
Housing Rehab Loans	-	165,000	20	80,700
Non-Operating Transfers	31,437	32,938	32,938	11,720
Total Expenditures	1,121,713	1,622,799	1,230,535	1,650,177
Percentage of General Fund	7%	6%	7%	7%
Authorized Staffing (FTE)	8.00	7.75	7.75	9.55

Current Planning

- 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
- Recruit and retain highly qualified permanent Community Development Department staff; rely less on contract personnel and consultant services for planning related tasks; invest in current professional staff through educational opportunities and membership to professional organizations
- Provide permit assistance to encourage local business development and retention.
- In the review of development projects, ensure preservation of historic buildings, protection of special status endangered species and areas of archeological significance and compliance with the California Environmental Quality Act (CEQA) while also providing comprehensive permitting services for property owners to make needed improvements.
- Continue to support other City departments with permit processing and CEQA review services.

Building

- Continue to educate the public about safe building practices and the current building codes.
- Provide comprehensive building permitting process, plan check review and building inspection services.

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.
- Continue to manage the Housing Rehabilitation Loan and Private Sewer Lateral Replacement Loan portfolios.
- Continue to provide public education about Fair Housing protections.

Code Compliance

- Continue to address code violations by seeking to achieve compliance through education and escalated enforcement.
- Continue to implement ongoing Abandoned Property Registration Program, Housing Monitoring Program, and Transient Use Occupancy Program and continue to recommend and implement changes to procedures and possible Municipal Code amendments.
- Continue to support other City departments with the enforcement of the Municipal Code.

Workload and Performance Indicators

	2010	2011	2012	2013
Architectural approvals	43	71	78	63
Other planning approvals	62	117	180	209
Building permits issued	725	323	278	427
Value of building construction	\$18,990,540	\$15,402,355	\$10,017,960	\$12,170,756.00
Number of Housing rehabilitation loans	10	7	2	2
Value	\$380,000	\$284,931	\$75,200	128,084.00
Value of housing grants awarded to City	\$ 0	\$ 0	\$ 0	\$600,000
Number of housing units monitored	85	109	109	112

Finance

Mission

Assist the City Council, City Manager and operating departments/programs 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 and assisting in the development of the 5-Year Capital Improvement Plan.
- Providing accounts payable, accounts receivable, and payroll functions for all departments/programs.
- Support HR/Labor Relations activities with financial analysis and alternative proposal evaluations.
- Assisting and supporting departments by calculating costs of proposals and their financial impacts that are recommended to the Mayor and City Council as well as assisting with the financial assessment of new legislative and legal developments.
- 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, treasury/investment, and banking functions.
- Managing risk management activities, workers compensation program, including general liability insurance issue, claims management, and safety programs.
- Provide general reception to the public for all offices located in the Pacific Grove City Hall and in other locations.
- Oversight and administration of Cemetery operations outside of grounds maintenance is administered by the Finance staff.
- Providing staff support to the City Recreation Programs

Major Budget Changes

The department will be hiring newly created Finance Director, and a Financial Analyst/Senior Accountant. The latter position has been authorized but unfilled in previous fiscal years. Human Resources oversight has been transferred to the City Manager's Office. A student intern has been added and may work in multiple locations in addition to the Finance Department.

Given the small size of the Finance Department, there is a need for staff to cross-train, enabling staff to work in more than their assigned area of responsibility. The key effort has been in having at least two staff members trained in payroll services. To accomplish this, one staff member will be increased from a ¾ time employee to a full-time employee. Cross training is also occurring between the accountant and accounts receivable desks.

Key Initiatives for FY 2014-15

- Participate and assist in planning and implementing city-wide improvements made to information technology.
- Improve financial software system by implementing upgraded/updated software or replacement financial software system. This project will require a minimum of two years to complete.

Budget-at-a-Glance

Finance Summary (ALL FUNDS)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	601,892	671,448	612,295	643,424
Services / Contracts	296,473	288,784	318,634	277,931
Materials / Supplies	4,442	8,000	7,000	7,000
Non-Operating Transfers	23,977	47,683	47,683	11,720
Debt Service	-	-	-	-
Capital	-	-	-	-
Total Expenditures	926,784	1,015,915	985,612	940,075
Percentage of General Fund	6%	6%	6%	5%
Authorized Staffing (FTE)	7.20	6.70	6.70	6.95

Workload Indicators

Description	FY 2012-13	FY 2013-14	FY 14-15 (est.)
Accounts payable invoices processed per fiscal year	N/A	10,203	10,500
Payroll checks processed per fiscal year	N/A	4,420	4,500
Number of Funds (independent cost centers) Administered	N/A	43	43
Hours spent providing staff support to the City's Recreation Programs including issuance of Park Rental Permits, refunding deposits, responding to public inquiries of facility availability and recreation classes and programs offered	330	330	330

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, 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, and an annual Open House at the Fire Station. The City also provides smoke detector/battery installation assistance.

Budget-at-a-Glance

Fire/EMS Appropriations Summary (ALL FUNDS)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel/POB	476,698	631,737	492,281	690,811
Services/Contract	2,726,732	2,725,389	2,713,274	2,754,889
Materials / Supplies	24,622	22,600	23,150	23,784
Tansfers	129,303	152,277	152,277	152,277
Capital	-	-	-	-
Total Expenditures	<u>3,357,355</u>	<u>3,532,003</u>	<u>3,380,982</u>	3,621,761
Percentage of General Fund	19%	19%	18%	18%

Major Budget Changes

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

Golf

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

In Fiscal Year 13/14 the City contracted the services of CourseCo Inc. for management and operations of the golf course and related facilities. It will be the responsibility of CourseCo to manage the 18-hole golf course, driving range, putting greens, golf shop, and clubhouse.

Budget-at-a-Glance

Golf Appropriations Summary (All Divisions)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	894,686	871,998	659,900	106,303
Services / Contracts	621,845	688,956	680,610	-
Materials / Supplies	268,682	250,500	168,600	-
Transfers/Depreciation	-	465,049	168,000	33,181
Debt Service	281,702	270,110	270,110	270,110
Capital	95,485	130,000	13,500	26,301
Total Expenditures	2,162,400	2,676,613	1,960,720	435,895
Authorized Staffing (FTE)	18.85	17.55	0.10	0.10

Golf operations are funded entirely through golf fee revenues.

Key initiatives for FY 2014-5

1. Work with CourseCo Inc. to develop a CIP list and implementation of the identified projects
2. Assist in development of non-potable irrigation sources of city-owned facilities
3. Continue marketing efforts to raise the profile of Pacific Grove Golf Links in the regional golf market and increase the number of tournaments and events at the course and clubhouse.
 4. Completion of the multi-year dunes restoration plan.

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	0	%	%	\$
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

Major Budget Changes

- Contract with CourseCo Inc. for a ten year term with two five year options
 - Base Rent of \$300,000 for the first three years then increasing to \$305,000 in a year four. In years 5-10 and option period the base rent will increase by \$5,000 a year.
 - Percentage Rent- the City will receive 65% of the gross golf revenues in excess of a \$2,350,000 baseline. The baseline shall increase by CPI annually
 - CIP- CourseCO shall contribute \$100,000 in year one towards mutually agreed to projects. In addition Course Co shall pay \$70,000 for the final year of the dunes restoration project. For years 1 and 2 CourseCo shall contribute 1% of gross revenues (from all sources, not just golf) to the CIP fund. Beginning in year three that amount will increase to 1.5%

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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Services / Contracts	330,198	254,552	274,552	328,552
Materials / Supplies	3	-	-	-
Non-Operating Transfers	10,810	13,802	13,802	11,720
Total Expenditures	341,011	268,354	288,354	340,272
Percentage of General Fund	2%	2%	2%	2%

Library

Mission

The mission of the Pacific Grove Public Library is to provide a welcoming place and a balanced collection while preserving the past and planning for the future.

Services and Responsibilities

Pacific Grove Public Library (PGPL) provides library services to the community through online and print collections, programs for all ages, a comfortable, accessible building and knowledgeable, friendly and dedicated staff.

Along with traditional library formats, PGPL also provides access to streaming video, online magazines, electronic books and audiobooks. These free services are accessible through the Internet and are available with a PGPL library card.

Budget-at-a-Glance

Library Appropriations Summary (ALL FUNDS)	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	562,952	630,017	567,667	643,992
Services / Contracts	144,178	122,376	133,076	133,674
Materials / Supplies	93,156	149,508	77,750	133,000
Capital	-	-	-	-
Total Expenditures	800,286	901,901	778,493	910,666
Percentage of General Fund	4%	4%	4%	4%
Authorized Staffing (FTE)	9.50	9.50	9.50	9.50

The FY 2013-4 budget is supported predominantly by undesignated General Fund revenues (88%) and program revenues (3%) with supplementary funding from donations through the Book Fund (7%) and the Poetry Promotion Fund (2%).

Major Budget Changes

The Pacific Grove Public Library, in partnership with Monterey Public Library, will be implementing a new Integrated Library System, Koha. Koha allows staff to manage all of the Library's databases and tools used for tracking and circulation of library materials. Pending approval of the contract and an aggressive installation timeline, the new system provides many new features and is scheduled to be installed by the end of June, 2014.

The projected total annual cost for the Koha Integrated Library System is \$8,166. The Library currently pays annual maintenance charges of \$18,300 for a savings of approximately \$10,000 per year. One-time training and migration costs will be paid under contract with Monterey Public Library, from a donations fund set aside for this purpose.

Key Initiatives for FY 2014-2015

1. Complete the migration to Koha, a new, cost effective, open source ILS
2. Implement the strategic plan as developed by the Library Advisory Board and the library staff
3. Continue the renewal project including building upgrades (lighting, carpet, etc.) and creating a designated meeting space
4. Develop and implement a collection management plan that balances holdings based on use, currency and community needs
5. Implement a marketing strategy to promote the online branch and other available services
6. Provide a minimum of 320 children's story times/projects per year
7. Conduct a Summer Reading Program for young people aged 2 to 15
8. Partner with the school district and the Friends of the Library to establish a technology training program for the community
9. Co-sponsor 8 to 10 author and poetry programs with the Friends of the Library and the Poet in Resident Program
10. Participate in the statewide and regional library community through conferences, trainings, and planning sessions

Workload and Performance Indicators

Collection	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14
Circulation	216,058	215,383	239,820	253,770	264,421
Books Added	3,131	3,485	4,129	4,501	5,164
Books Withdrawn	1,719	2,399	4,587	15,345	6,249
Library Usage	FY2009-10	FY2010-11	FY2011-12	FY2012-13	FY2013-14*
Visitors	122,906	122,066	116,320	121,855	127,216
Events and Programs	260	289	403	343	285
Questions Answered	17,754	17,124	23,499	24,225	23,479
Audiobook Downloads	0	938	2,204	2,419	2,863
E-Book Downloads	0	190	1,734	3,063	3,767
Music Downloads	0	8	50	14	85
Internet Users	13,159	12,552	11,248	11,970	15,251
Website Hits	0	0	9,948	32,720	51,411

*Note:
FY2013-14
figures are an
estimate
based on last
12 months*

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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	14,290	17,410	13,567	19,195
Services / Contracts	176,583	177,986	177,986	178,856
Materials / Supplies	169	-	-	-
Capital	-	-	-	-
Total Expenditures	191,042	195,396	191,553	198,051
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 2014-15

- 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 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 Pacific Grove Police Department will seek and embrace traditional and non-traditional strategies to provide services more efficiently. 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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	4,318,502	4,739,375	4,338,220	4,565,952
Services / Contracts	1,128,686	1,153,090	1,171,890	1,245,153
Materials / Supplies	66,073	69,000	49,700	66,000
Non-Operating Transfers	160,448	201,000	201,000	201,000
Capital	4,820	-	-	50,000
Total Expenditures	5,678,529	6,162,465	5,760,810	6,128,105
Percentage of General Fund	33%	34%	31%	32%
Authorized Staffing (FTE)	35.25	34.25	34.25	34.25

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

Major Budget Changes

Various station and equipment maintenance issues are being addressed with funds from FY 13-14, including the purchase of two patrol car replacements. There is a need to replace the parking enforcement vehicle. This Cushman vehicle costs \$50,000.

Service Objectives

1. Maintain the City of Pacific Grove's status as the safest city in Monterey County.
2. Enhance our ability to staff and train for our Emergency Operations Center and our city's emergency preparedness.
3. Work with area agencies to expand collaborative services.
4. Enhance special operations such as traffic enforcement, special events, parking and investigations.

5. Attract and retain qualified personnel to the fully authorized staffing level of 31 FTE, thereby creating more efficient police and support services operations.
6. Improve organizational development to achieve recognition as the police department that serves as the standard for law enforcement.
7. Expand and enhance the Reserve Officer Program to more effectively and efficiently meet the needs of the department and the community.
8. Integrate technology to enhance service delivery and refine operations.

Performance/Workload Indicators

2011- 2013 Part I Uniform Crime Reports

	2011	2012	2013*
Homicide	0	0	0
Rape	0	4	4
Robbery	3	7	6
Aggravated Assault	21	16	15
Burglary	104	97	89
Larceny	184	147	216
Auto Theft	9	5	19
Arson	5	1	4
Part 1 Totals	326	281	353
Subtotal Violent	24	27	25
Subtotal Property	302	277	328

Note: * Not Yet Verified

Computer Automated Dispatch(CAD) Incidents Defined

TYPE	2011	2012	2013	Increase/Decrease
E	1,217	1,203	1,167	-36 or 3% decrease
1	234	232	211	21 or 9% decrease
2	8,066	7,138,	7,116	22 or 0% decrease
3	3,590	3,595	3,339	-256 or 7% decrease
4	4,326	3,916	3,574	-344 or 9% decrease
Total	17,433	16,086	15,407	-679 or 4% decrease

Key:

- Priority E – Requires a multiple discipline response (usually medical).
- Priority 1 – Emergencies, dispatched immediately due to immediate threat to life or property.
- Priority 2 – Serious incidents, dispatched ASAP.
- Priority 3 – Routine, can be held for available officer.
- Priority 4 – Found property, meal breaks, reports, telephone calls, admin tasks, information, etc.

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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	1,589,022	1,660,649	1,584,021	1,550,425
Services / Contracts	869,706	894,910	957,410	1,196,485
Materials / Supplies	197,202	150,200	124,510	145,200
Non-Operating Transfers	200,000	400,000	400,000	400,000
Debt Service	-	25,000	25,000	-
Capital	480,717	1,253,000	854,500	1,117,500
Total Expenditures	3,336,647	4,383,759	3,945,441	4,409,610
Percentage of General Fund	14%	18%	19%	18%
Authorized Staffing (FTE)	21.68	22.68	22.68	23.68

Major Budget Changes

In FY 14/15, the Public Works budget is focused on implementation of Year 2 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 for the fiscal year 13/14 have been administered at a total of \$1.28 million for streets, city facilities, and open space improvements. As the City progresses into year 2 of the five year capital projects expenditures are planned to increase by \$936,000 for street, city facilities, coastal trail improvements and vehicle fleet replacement.

This year is the first year of the new Statewide Municipal MS4 Phase 2 Storm water 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 14/15 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 due to the retirement of the Director of Public Works and the Community Development Department, and the departure of the Environmental Programs Manager. The Public Works Program Manager position has been re-designated to Public Works Superintendent.

Key Initiatives for FY 2014-5

- Carry out the second 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 an 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 2 of the SWRCB newly adopted National Pollution Discharge Elimination System (NPDES) Phase II Municipal Storm water 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 storm drains improvements within the Greenwood Park watershed and the Residential Retrofit project.

- Continue Operation and Maintenance of the Proposition 84 grant funded Phase III of the Urban Diversion Runoff project, an underground collection that will delivery dry weather runoff for pollution control treatment via the sanitary sewer system.
- Continue the design, engineering, and environmental review of the Pacific Grove Local Water Project and 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	2011-12	2012-13	2013-14
Number of potholes patched	725	750	700
Number of bulb replacements	177	58	74
Number of streetlight repairs	4	8	13
Number of City sewer overflow spills	4	2	3

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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	105,860	102,015	100,965	103,175
Services / Contracts	-	-	-	41,200
Materials / Supplies	1,120	4,000	3,000	17,000
Transfers/Depreciation	-	-	-	46,891
Debt Service	-	-	-	-
Capital	-	-	-	55,000
Total Expenditures	106,980	106,015	103,965	263,266
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. In fiscal year 13-14 the City developed 57 additional single burial sites, so the City now has the capacity for additional burials. Irrigation for the Cemetery will be part of the Local Water Project, but until this project is on line irrigation will also be a concern and will be monitored diligently.

Key Initiatives for FY 2014-5

- Continue working with staff for local water project development
- Construct a new columbarium with approximately 50 spaces located near the golf course clubhouse and designate an area for scattering ashes
- Continue with the completion of 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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	373,667	444,897	380,550	388,591
Services / Contracts	745,654	726,800	530,200	1,478,800
Materials / Supplies	32,879	22,000	30,100	47,000
Transfers/Depreciation	-	410,875	410,875	410,875
Debt Service	129,421	132,314	132,314	132,314
Capital	462,388	5,355,000	2,015,000	6,100,000
Total Expenditures	1,744,009	7,091,886	3,499,039	8,557,580
Authorized Staffing (FTE)	5.82	6.17	6.17	6.17

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

Major Budget Changes

In FY 13/14, a Sewer Collection System Master Plan (SCSMP) was 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 \$5.7 Million Capital Maintenance Plan for FY 14/15 is an increase of \$200,000 over last years planned expenditures. Capital projects to be constructed in FY 14/15 include the reconstruction of Pump Station 15.5, as it relates to the Local Water Project, complete reconstruction of the sewer mains along Ocean view & Mermaid, and initial engineering to upgrade sewer mains through Pebble Beach that serve the Del Monte Park residence,

Key Initiatives for FY 2014-5

- 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.
- Continued support with the Local Water Project.

- Complete the design and construction components to replace at least approximately 10,000 linear feet of City main sewer line(s) and spot repairs in various locations citywide.
- Implementation of the 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 enhance the quality of life, health, fun and lifelong learning, while keeping people active and engaged in our community, while providing exceptional customer services.

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, 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 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
Expenditures				
Personnel	236,827	245,411	245,046	247,973
Services / Contracts	104,514	99,644	126,844	87,846
Materials / Supplies	7,321	8,600	10,150	11,600
Total Expenditures	348,662	353,655	382,040	347,419
Percentage of General Fund	2%	2%	2%	2%
Authorized Staffing (FTE)	11.60	14.60	14.60	14.60

Major Budget Changes

For FY 2014/15, the budget includes an increase in part-time FTE authorization and salaries to staff the Lover's Point Pool throughout the summer of 2014 and the development and implementation of a summer instructional swimming program.

Key Initiatives for FY 2014-5

- Maintain and expand existing program offerings through pursuit of partnerships and professional providers
- Continue to identify cost savings in Special Events programming
- Work with special event organizers to develop long term agreements for events
- 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	Transfers Out/Total
<i>City Council</i>	-	-	11,720	-	-	-	-	-	11,720
<i>City Attorney</i>	-	-	11,720	-	-	-	-	-	11,720
<i>City Manager</i>	-	-	11,720	-	-	5,574	2,679	-	19,973
<i>Finance</i>	-	-	11,720	-	-	5,574	5,357	-	22,652
<i>Police</i>	-	-	27,843	-	201,000	39,021	30,357	213,532	511,753
<i>Fire</i>	-	50,277	33,048	-	102,000	27,872	-	189,952	403,149
<i>Public Works</i>	-	-	11,812	400,000	-	11,149	13,393	69,282	505,635
<i>Community Development</i>	-	-	11,720	-	-	11,149	5,357	5,260	33,487
<i>Recreation</i>	-	-	4,665	-	-	2,787	893	-	8,346
<i>Library</i>	-	-	2,674	-	-	13,936	4,464	-	21,074
<i>Museum</i>	-	-	11,748	-	-	-	-	-	11,748
<i>Cemetery</i>	-	-	10,081	-	-	-	893	-	10,974
<i>Sewer</i>	-	-	81,658	-	-	-	2,679	21,975	106,311
<i>Golf</i>	-	-	81,870	-	-	13,936	8,929	-	104,735
Transfers In Total	-	50,277	324,000	400,000	303,000	131,000	75,000	500,000	1,783,277

Appendix B (con't)

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>	\$403,182	\$0	\$34,862	\$0	\$368,320	\$0
<i>City Atty</i>	\$340,272	\$0	\$22,572	\$317,700		\$0
<i>City Manager</i>	\$1,285,121	\$0	\$505,235	\$0	\$779,886	\$0
<i>Finance and IS</i>	\$940,075	\$0	\$91,329	\$0	\$848,746	\$0
<i>Comm Dev</i>	\$1,650,177	\$0	\$99,369	\$1,550,808		\$176,862
<i>Police</i>	\$6,144,405	\$0	\$1,334,791	\$4,809,614		\$548,511
<i>Fire</i>	\$3,621,761	\$0	\$954,504	\$2,667,257		\$304,187
<i>Library</i>	\$873,666	\$0	\$77,295	\$796,371		\$90,822
<i>Museum</i>	\$198,051	\$0	\$26,943	\$171,108		\$19,514
<i>Recreation</i>	\$347,419	\$0	\$24,807	\$322,612		\$36,792
<i>Public Works</i>	\$4,309,610	\$977,500	\$681,203	\$2,650,907		\$302,322
<i>Golf Course</i>	\$402,714	\$26,301	\$177,960	\$198,453		\$22,633
<i>Cemetery</i>	\$247,981	\$55,000	\$55,778	\$137,203		\$15,647
<i>Sewer</i>	\$8,337,580	\$6,100,000	\$185,766	\$2,051,814		\$233,999
<i>Non- Dept</i>	\$1,836,397	\$0	\$0	\$1,836,397		\$0
TOTAL	\$30,938,409	\$7,158,801	\$4,272,413	\$17,510,244	\$1,996,952	\$1,751,288
	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 = 0.11404479 = 11%						
Indirect Cost Charges to Enterprise Funds Programs						
Program	Direct Cost Base	Indirect charge calculation				
<i>Cemetery</i>	\$137,203	\$15,647				
<i>Sewer</i>	\$2,051,814	\$233,999				
<i>Golf</i>	\$198,453	\$22,633				
Total	\$2,387,470	\$272,279				

General Fund Revenues and Background

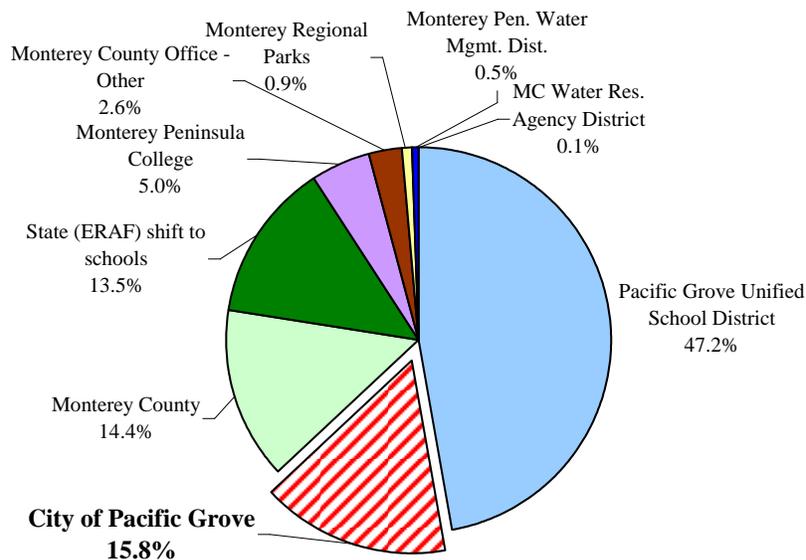
Total FY 2014-15 General Fund estimated revenues are forecast at \$17,615,410, which is \$298,410 or 1.7% higher than total estimated revenues for FY 2013/14. Nearly two-thirds of general Fund revenues (63%) come from three sources: property taxes, transient occupancy tax, and sales taxes. This section 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 2014-15 projected revenues, or \$4.5 million.

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

Property Tax Allocation Among Jurisdictions



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

California voters passed Proposition 1A on November 4, 2004 giving California cities some relief from future State tinkering with historical 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 \$4,479,000 in FY 2014/15, which equates to 25% of the City’s General Fund. This amount is an increase with the amount estimated to be received in FY 2013/14. The overall projection remains driven by “secured” property tax, which is the portion commonly understood by taxpayers as “property tax.”

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 18.15% of FY 2014-15 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 2014-15 revenues from the statutory sales tax, including the triple flip replacement, is projected to total \$1.6 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 \$1.6 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 2014-15, and then to grow very gradually over the forecast period.

General Fund 5-Year Revenue Forecast

	Unaudited 2012-3 Actual	2013-4 Estimate	2014-5 Projection	FY 2015-6 Projection	FY 2016-7 Projection	FY 2017-8 Projection	FY 2018-9 Projection
<u>REVENUES AND TRANSFERS IN</u>							
Property Tax	4,057,090	4,349,000	4,479,000	4,613,000	4,751,000	4,894,000	5,041,000
Transient Occupancy Tax - Commercial	3,015,919	3,075,000	3,137,000	3,231,000	3,328,000	3,428,000	3,531,000
Transient Occupancy Tax - Residential	343,764	350,000	357,000	364,000	371,000	378,000	386,000
Sales and Use Tax - Measure U	402,299	1,602,000	1,634,000	1,667,000	1,700,000	1,734,000	1,769,000
Utility User Taxes	1,565,995	1,614,000	1,638,000	1,672,000	1,708,000	1,751,000	1,803,000
Sales and Use Tax	1,185,580	1,200,000	1,224,000	1,248,000	1,273,000	1,298,000	1,324,000
Property Tax in-lieu of Sales Tax	333,066	333,000	340,000	347,000	354,000	361,000	368,000
Motor Vehicle-in Lieu fee (VLF)	1,222,954	1,287,000	1,313,000	1,339,000	1,366,000	1,393,000	1,421,000
Franchise Taxes	836,665	840,000	848,000	856,000	865,000	874,000	883,000
Development revenues	700,290	700,000	693,000	707,000	721,000	735,000	750,000
Parking revenue	359,607	300,000	375,000	379,000	383,000	387,000	391,000
Indirect cost charges to enterprise funds	394,000	394,000	449,000	462,000	476,000	490,000	505,000
Business License Tax	330,510	330,000	340,000	350,000	361,000	372,000	383,000
Recreation programs/rentals	313,728	250,000	235,000	237,000	239,000	241,000	243,000
Miscellaneous revenues	105,252	100,000	97,000	97,000	97,000	97,000	97,000
Public works programs	80,287	82,000	82,000	82,000	82,000	82,000	82,000
Police programs	85,263	85,000	94,000	110,000	124,000	126,000	126,000
Transient Use and Business License fees	25,060	50,000	55,000	59,000	61,000	63,000	63,000
Interest earnings	-	25,000	25,000	26,000	26,000	26,000	26,000
Real Estate Transfer Tax	89,500	85,000	70,000	70,000	70,000	70,000	70,000
Library programs	24,865	26,000	26,000	26,000	26,000	26,000	26,000
Heavy Vehicle Impact			25,000	25,000	25,000	25,000	25,000
Transfer from Golf Enterprise Fund	224,000	224,000	0	0	0	41,000	77,000
Fire programs	14,001	16,000	16,000	16,000	16,000	16,000	16,000
Museum and Lighthouse programs		0	0	0	0	0	0
Prior period adjustment	(10,000)	0	0	0	0	0	0
Revenues and Transfers Total	15,699,695	17,317,000	17,552,000	17,983,000	18,423,000	18,908,000	19,406,000

Appendix D

Authorized Staffing Allocation

				FY 2012-3	FY 2013-4	FY 2014-5
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/Human Resources/City Clerk/Information Technology						
12	121	CITY MANAGER	301-001	1.00	1.00	1.00
		HUMAN RESOURCES ANALYST	208-003	0.00	0.00	1.00
		CITY CLERK	243-001	1.00	1.00	1.00
		OFFICE ASSISTANT II	104-001	0.00	1.00	1.00
Full-Time				2.00	3.00	4.00
12	121	INTERN III	66-000	0.50	0.50	0.00
Part-time				0.50	0.50	0.00
TOTAL: CITY MANAGER/HR/CITY CLERK/IT				2.50	3.50	4.00
Finance/Risk Management						
13	131	ADMINISTRATIVE SERVICES MANAGER	219-001	1.00	1.00	0.00
		DIRECTOR OF FINANCE		0.00	0.00	1.00
		FINANCE ANALYST/SENIOR-CHIEF ACCOUNTANT	208-003	1.00	1.00	1.00
		ACCOUNTING ASSISTANT III	125-01	2.75	2.75	3.00
		ASSISTANT FINANCE OFFICER	216-002	0.70	0.20	0.20
		HUMAN RESOURCES ANALYST	208-003	1.00	1.00	0.00
		ACCOUNTANT	124-001	0.75	0.75	0.75
Full-Time				7.20	6.70	5.95
13	131	INTERN III	66-000	0.00	0.00	1.00
Part-time				0.00	0.00	1.00
TOTAL: FINANCE/RISK MANAGEMENT				7.20	6.70	6.95
Community Development						
20	201	COMMUNITY & ECONOMIC DEVELOPMENT DIRECTOR	168-001	0.00	0.00	1.00
		PUBLIC WORKS SUPERINTENDANT	168-001	0.20	0.20	0.00
		ASSOCIATE PLANNER	168-002	0.00	2.00	2.00
		ASSISTANT PLANNER	165-001	1.00	0.00	0.00
		CHIEF PLANNER	229-001	1.00	1.00	1.00
		ADMIN TECH	170-000	0.75	0.50	0.50
		HOUSING PROGRAM COORDINATOR	169-002	0.50	0.50	0.50
	204	HOUSING PROGRAM COORDINATOR	169-002	0.50	0.50	0.50
Full-Time				5.95	5.70	6.50
	204	CODE COMPLIANCE AID	168-004	0.50	0.50	0.50
		INTERN III	66-000	0.50	0.50	0.50
		HOUSING REHABILITATION INSPECTOR	71-001	0.05	0.05	0.05
		ADMINISTRATIVE TECHNICIAN	170-000	0.50	0.50	0.50
		PLANNING AID -HOUSING	152-002	0.50	0.50	0.50
13	131	INTERN III	66-000	0.00	0.00	1.00
Part-Time				2.05	2.05	3.05
TOTAL: COMMUNITY DEVELOPMENT DEPT.				8.00	7.75	9.55

Police						
30	301	POLICE CHIEF	602-001	0.00	0.00	0.00
		POLICE COMMANDER	601-001	2.00	1.00	1.00
		POLICE ADMINISTRATIVE SERVICES MANAGER		0.00	1.00	1.00
		POLICE SERGEANT	524-001	4.00	4.00	4.00
		POLICE CORPORALS	520-001	4.00	4.00	4.00
		POLICE OFFICER	516-001	10.00	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	2.00	2.00
		ANIMAL CONTROL OFFICER	505-001	1.00	1.00	1.00
		POLICE SERVICES TECHNICIAN I	504-001	2.00	1.00	1.00
	304	POLICE OFFICER- SLESF	516-001	1.00	1.00	1.00
Full-Time				30.50	29.00	29.00
	301	TRAFFIC ENGINEER	82-001	0.25	0.25	0.25
		POLICE RESERVE OFFICER	65-001	3.50	3.50	3.50
		POLICE SERVICES TECHNICIAN I -PT	504-001	0.00	1.00	1.00
		CROSSING GUARD	40-1	1.00	0.50	0.50
Part-Time				4.75	5.25	5.25
TOTAL: POLICE DEPARTMENT				35.25	34.25	34.25
Library						
40	401	LIBRARY DIRECTOR	217-001	0.00	0.75	0.75
		SENIOR LIBRARIAN	217-001	1.00	0.00	0.00
		LIBRARIAN II	208-002	1.00	1.00	1.00
		LIBRARY ASSISTANT II	122-001	1.00	1.00	1.00
		OFFICE ASSISTANT i	100-001	0.00	0.25	0.25
		SENIOR LIBRARY ASSISTANT	144-002	2.00	2.00	2.00
Full-Time				5.00	5.00	5.00
	401	LIBRARIAN I	200-001	1.00	1.00	1.00
		LIBRARY ASSISTANT I	112-001	3.00	3.00	3.00
		OFFICE ASSISTANT I	100-001	0.50	0.00	0.00
		SHELVER/VOLUNTEER COORDINATOR	168-004	0.00	0.50	0.50
Part-Time				4.50	4.50	4.50
TOTAL: LIBRARY				9.50	9.50	9.50
Recreation						
42	421	PARKS & RECREATION MANAGER	219-001	0.10	0.10	0.10
		SENIOR RECREATION COORDINATOR	217-003	1.00	1.00	1.00
		RECREATION COORDINATOR I		0.75	0.75	0.75
Full-Time				1.85	1.85	1.85
	421	RECREATION ASSISTANT II	51-001	0.25	0.25	0.25
		RECREATION ASSISTANT I	10-001	8.00	8.00	8.00
		POOL INSTRUCTOR/LIFEGUARD	10-001	0.00	3.00	3.00
		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	0.50	0.50	0.50
Part-Time				9.75	12.75	12.75
TOTAL: RECREATION				11.60	14.60	14.60

Public Works						
50	501	PUBLIC WORKS SUPERINTENDANT		0.40	0.30	0.30
		ENVIRONMENTAL PROGRAMS MANAGER		0.20	0.00	0.00
		HOUSING PROGRAM COORDINATOR		0.15	0.00	0.00
		SAFETY OFFICER		1.00	0.00	0.00
		ENGINEERING TECHNICIAN		0.00	0.30	0.30
		ADMINISTRATIVE TECHNICIAN		0.75	0.40	0.40
	502	SAFETY OFFICER		0.00	0.20	0.20
		EQUIPMENT MECHANIC I		0.00	1.00	1.00
		EQUIPMENT MECHANIC II	156-003	2.00	1.00	1.00
	503	MAINT FIELD SUPERVISOR - BLDG & GROUNDS	154-003	1.00	0.70	0.70
		PARKS & RECREATION MANAGER		0.40	0.00	0.00
		PUBLIC WORKS SUPERINTENDANT		0.00	0.10	0.10
		SAFETY OFFICER		0.00	0.20	0.20
		SENIOR MAINTENANCE WORKER		0.00	1.00	1.00
		MAINT WORKER II - BLDG & GROUNDS	132-001	5.20	6.00	6.00
	505	MAINT FIELD SUPERVISOR - STREETS	154-002	0.65	0.40	0.40
		SAFETY OFFICER		0.00	0.40	0.40
		MAINT WORKER II - STREETS	132-002	1.30	1.70	1.70
		SENIOR MAINTENANCE WORKER - STREETS	146-003	0.65	0.40	0.40
	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
		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	0.00	0.00	0.00	
Full-Time				17.18	17.68	17.68
	501	INTERN III	66-000	0.00	0.00	1.00
	503	MAINTENANCE WORKER I - PT BLDG & GROUNDS	116-004	3.50	2.50	2.50
	508	MAINTENANCE WORKER I - PT STREETS		1.00	2.50	2.50
	509	TRAFFIC ENGINEER	82-001	0.00	0.00	0.00
Part-Time				4.50	5.00	6.00
TOTAL: PUBLIC WORKS DEPARTMENT				21.68	22.68	23.68
Cemetery						
60	601	OFFICE ASSISTANT II		0.00	0.00	0.00
Full-Time				1.00	1.00	1.00
	601	CEMETERY OFFICE ASSISTANT	136-1	0.50	0.50	0.50
Part-Time				0.50	0.50	0.50
TOTAL: CEMETERY				1.50	1.50	1.50

Sewer						
61	611	ENVIRONMENTAL PROGRAMS MANAGER	217-004	0.33	0.25	0.25
		MAINT FIELD SUPERVISOR - SEWER	154-004	1.00	1.00	1.00
		MAINT FIELD SUPERVISOR - STREETS		0.30	0.30	0.30
		MAINT WORKER II - STREETS		0.05	0.05	0.05
		PUBLIC WORKS SUPERINTENDANT		0.35	0.35	0.35
		SENIOR MAINT. WORKER		1.05	1.05	1.05
		PUBLIC WORKS SUPERINTENDANT		0.00	0.30	0.30
	SAFETY OFFICER		0.00	0.20	0.20	
613	ENVIRONMENTAL PROGRAMS MANAGER		0.24	0.17	0.17	
Full-Time				3.32	3.67	3.67
	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				5.82	6.17	6.17
Golf						
62	621	PARKS & RECREATION MANAGER	247-001	0.50	0.00	0.00
		PUBLIC WORKS SUPERINTENDANT		0.00	0.10	0.10
		MAINT WORKER II - GOLF	132-005	5.60	0.00	0.00
		624	GOLF COURSE SUPERVISOR		0.00	0.00
	624	GOLF SERVICES ASSISTANT	116-008	0.75	0.00	0.00
		GOLF SHOP SUPERVISOR/PRO	217-006	1.00	0.00	0.00
Full-Time				7.85	0.10	0.10
	621	LIGHTHOUSE PROGRAM COORDINATOR	116-008	0.50	0.00	0.00
	624	GOLF STARTER @ 0.50	30-8	4.50	0.00	0.00
		GOLF COURSE MARSHAL		3.00	0.00	0.00
		RANGE/CART SERVICES ATTENDANTS		3.00	0.00	0.00
Part-Time				11.00	0.00	0.00
TOTAL: GOLF DEPARTMENT				18.85	0.10	0.10
Non-Departmental						
70	701	ASSISTANT FINANCE OFFICER	300-000	0.15	0.40	0.40
71	702	ASSISTANT FINANCE OFFICER	300-000	0.15	0.40	0.40
Full-Time				0.30	0.80	0.80
TOTAL NON-DEPARTMENTAL				0.30	0.80	0.80
Total Full-Time Employees				82.15	74.50	75.55
Total Part-Time Employees				43.55	36.55	39.05
Grand Total All Departments				125.70	111.05	114.60

Appendix E

Budget Detail by Department and Fund City Council

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
EXPENDITURES					
5101	BASE SALARY	38,673	38,700	38,700	38,700
5121	FICA-MEDICARE BENEFITS	548	560	560	560
5122	RETIREMENT (PERS)	1,102	1,515	1,515	1,515
5123	HEALTH INSURANCE COST	78	90	90	-
5124	UNEMPLOYMENT COST	14	15	15	15
5126	WORKERS' COMPENSATION	321	330	330	330
5132	POB DEBT SERVICE	1,415	1,466	1,466	1,642
	Staffing subtotal	42,151	42,676	42,676	42,762
5201	CONTRACT SERVICES	103,944	100,000	82,000	100,000
5205	LEGAL SERVICES	9,315	-	-	-
5215	MEETING/TRAINING/TRAVEL	2,010	7,000	2,000	7,000
5222	UTILITIES	181	-	200	200
5230	INTERNAL SERVICE CHARGES	11,214	20,785	20,785	21,500
5261	SUBSCRIPTIONS, MEMB	189,301	170,000	170,000	170,000
5291	SPECIAL DEPT EXPENSE	703	50,000	8,000	49,000
	Services subtotal	316,668	347,785	282,985	347,700
5301	OFFICE SUPPLIES	659	1,000	200	1,000
5306	OFFICE EQUIPMENT	-	-	-	-
	Materials/supplies subtotal	659	1,000	200	1,000
5401	FUND TRANSFERS	9,965	10,852	10,852	11,720
	Transfers Subtotal	9,965	10,852	10,852	11,720
5471	CONTRIBUTIONS	-	-	-	-
	Other Subtotal	-	-	-	-
	Capital Subtotal	-	-	-	-
	Staffing Subtotal	42,151	42,676	42,676	42,762
	Non-Staffing Subtotal	327,292	359,637	294,037	360,420
	Section Subtotal	369,443	402,313	336,713	403,182
	Department total	369,443	402,313	336,713	403,182

City Manager/Human Resources/City Clerk/Information Services

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
5101	BASE SALARY	292,170	272,300	280,000	416,324
5102	OVERTIME	1,157	-	-	-
5105	PART-TIME SALARIES	12,795	17,050	-	-
5121	FICA-MEDICARE BENEFITS	4,441	4,200	4,545	5,703
5122	RETIREMENT (PERS)	27,507	41,305	40,000	40,332
5123	HEALTH INSURANCE COST	4,765	2,910	5,000	4,140
5124	UNEMPLOYMENT COST	109	105	120	150
5126	WORKERS' COMPENSATION	2,511	2,415	2,415	3,280
5128	OTHER EMPLOYEE BENEFITS	9,001	13,325	12,000	19,357
5129	FLEXIBLE HEALTH BENEFIT	2,123	2,400	2,400	3,600
5132	POB DEBT SERVICE	47,737	49,474	49,474	55,411
	Staffing subtotal	404,316	405,484	395,954	548,297
5201	CONTRACT SERVICES	7,428	30,000	10,000	30,000
5202	PROF/CONSULTANT SERVICES	25,581	35,000	110,000	35,000
5207	MAINTENANCE SERVICES	1,806	1,000	2,000	1,000
5208	CONTRACT PERSONNEL	762	-	-	-
5211	POSTAGE	435	500	250	500
5212	TELEPHONE	1,622	1,500	1,500	1,500
5215	MEETING/TRAINING/TRAVEL	2,293	5,000	1,000	1,000
5216	ATTENDANCE COSTS	40	500	100	500
5217	TRAVEL, MEAL COSTS	667	1,500	200	1,500
5221	ADVERTISING	15,172	16,000	20,000	16,000
5224	EQUIP REPAIR, MAINT	3,836	5,000	400	5,000
5225	OPERATING LEASES/EQUIPMENT	227	500	500	500
5230	INTERNAL SERVICE CHARGES	17,297	19,105	19,105	10,931
5261	SUBSCRIPTIONS, MEMB	6,051	8,000	8,000	8,000
5291	SPECIAL DEPT EXPENSE	7,051	5,000	25,000	5,000
	Services subtotal	90,268	128,605	198,055	116,431
5301	OFFICE SUPPLIES	3,368	5,000	2,000	5,000
5303	BOOKS, PRINTED MATL	8,335	4,000	1,000	4,000
5306	OFFICE EQUIPMENT	3,948	1,000	750	1,000
5309	OTHER SUPPLIES	853	1,500	750	1,500
5322	SMALL TOOLS	-	-	-	-
	Materials/supplies subtotal	16,504	11,500	4,500	11,500
5401	FUND TRANSFERS	23,811	32,035	32,035	11,720
	Transfers Subtotal	23,811	32,035	32,035	11,720
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Staffing Budget	404,316	405,484	395,954	548,297
	Non-Staffing Budget	130,583	172,140	234,590	139,651
	Section total	534,899	577,624	630,544	687,948

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
133 - Information Technology					
	Staffing subtotal	-	-	-	-
5201	CONTRACT SERVICES	56,519	75,000	55,000	75,000
5206	DATA, COMMUNICATION SVCS	-	2,000	500	2,000
5207	MAINTENANCE SERVICES	-	3,000	1,000	3,000
5212	TELEPHONE	17,040	25,000	10,000	25,000
5224	EQUIP REPAIR, MAIN	50	5,000	1,000	5,000
5225	OPERATING LEASES/EQUIPMENT	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
6603	TRAN INTEREST	-	-	-	-
	Services Subtotal	73,609	110,000	67,500	110,000
5306	OFFICE EQUIPMENT	11,537	60,000	8,000	60,000
	Materials/supplies subtotal	11,537	60,000	8,000	60,000
	Staffing Budget	-	-	-	-
	Non-Staffing Budget	85,146	170,000	75,500	170,000
	Section total	85,146	170,000	75,500	170,000
124 - Workplan Contingency					
5201	CONTRACT SERVICES	126,117	168,173	100,000	427,173
	Services Subtotal	126,117	168,173	100,000	427,173
	Section Total	126,117	168,173	100,000	427,173
	General Fund Total	746,162	915,797	806,044	1,285,121

Community Development

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
PROGRAM REVENUES					
4203	CONSTRUCTION PERMITS	367,320	348,800	348,800	358,000
4401	USE PERMITS/ZONING FEES	62,964	69,000	50,000	60,000
4402	ZONING ENFORCEMENT/ARB	98,263	102,350	73,000	90,000
4403	SIGN PERMIT FEES-CDD	116	2,000	500	1,000
4404	PLAN CHECK FEES	163,455	149,500	170,000	175,000
4405	SALES, MAPS & PUBLICATION	240	10	300	300
4406	PHOTO COPY FEES	3,981	4,000	4,000	4,000
4407	ENVIRO REVIEW INITIAL	2,940	5,000	1,000	1,000
4413	LONG RANGE PLANNING FEE	-	-	-	-
4414	IN-LIEU WATER CONNECTION FEE	-	-	-	-
4503	CODE ENFORCEMENT	2,316	4,500	3,500	3,500
4754	HISTORIC PRESERVATION DEPOSIT	-	1,000	100	200
	Program revenues total	701,595	686,160	651,200	693,000
EXPENDITURES					
<i>201 - Planning & Building</i>					
5101	BASE SALARY	309,165	330,350	356,000	455,941
5102	OVERTIME	1,125	1,000	-	1,000
5105	PART-TIME SALARIES	22,142	39,000	8,000	64,894
5121	FICA-MEDICARE BENEFITS	4,857	5,135	5,135	7,560
5122	RETIREMENT (PERS)	33,105	50,084	40,000	32,643
5123	HEALTH INSURANCE COST	4,674	4,995	4,000	5,014
5124	UNEMPLOYMENT COST	111	125	125	179
5126	WORKERS' COMPENSATION	2,910	2,955	3,200	4,344
5128	OTHER EMPLOYEE BENEFITS	17,498	24,905	26,000	14,080
5129	FLEXIBLE HEALTH BENEFIT	3,586	5,640	4,800	23,235
5132	POB DEBT SERVICE	57,505	59,599	59,599	66,751
	Staffing subtotal	456,678	523,788	506,859	675,641
5201	CONTRACT SERVICES	517,269	-	536,000	345,000
5202	PROF/CONSULTANT SERVICES	16,291	-	4,000	108,000
5208	CONTRACT PERSONNEL	-	50,000	5,000	-
5209	PROFESSIONAL SERVICES	1,300	373,725	-	30,000
5211	POSTAGE	4,732	4,500	1,000	4,500
5212	TELEPHONE	110	300	300	300
5215	MEETING/TRAINING/TRAVEL	3,431	5,000	2,000	7,000
5216	ATTENDANCE COSTS	-	-	-	-
5218	EDUCATION INCENTIVE	-	1,000	500	1,000
5221	ADVERTISING	3,321	6,000	1,000	6,000
5222	UTILITIES	9,574	9,000	9,000	9,000
5224	EQUIP REPAIR, MAINT	4,160	5,000	1,000	5,000
5225	OPERATING LEASES/EQUIPMENT	11,963	14,000	10,000	14,000
5227	VEHICLE REPAIR	-	500	500	500
5230	INTERNAL SERVICE CHARGES	43,148	32,618	32,618	20,898
5261	SUBSCRIPTIONS, MEMB	14,179	15,000	500	16,984
5291	SPECIAL DEPT EXPENSE	90	-	100	-
	Services subtotal	629,568	516,643	603,518	568,182

5301	OFFICE SUPPLIES	2,312	3,000	2,000	6,000
5303	BOOKS, PRINTED MATL	360	1,500	200	500
5306	OFFICE EQUIPMENT	1,252	-	100	-
5309	OTHER SUPPLIES	106	300	300	300
5311	VEHICLE FUEL	-	500	100	500
	Materials/supplies subtotal	4,030	5,300	2,700	7,300
5401	FUND TRANSFERS	31,437	32,938	32,938	11,720
	Transfers Subtotal	31,437	32,938	32,938	11,720
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	665,035	554,881	639,156	587,202
	Department total	1,121,713	1,078,669	1,146,015	1,262,843
Net General Fund cost		420,118	392,509	494,815	569,843
% program revenues		62.5%	63.6%	56.8%	54.9%

05 - Environmental Enhancement

Beginning Fund Balance		143,744	144,373	144,373	144,573
PROGRAM REVENUES					
4607	DONATION	1,250	-	-	-
4651	INTEREST EARNED	(621)	700	200	500
	Program Revenues Total	629	700	200	500
EXPENDITURES					
<i>207 - Environmental Enhancement</i>					
5201	CONTRACT SERVICES	-	270,000	-	144,000
	Services Subtotal	-	270,000	-	144,000
	Expenditure Total	-	270,000	-	144,000
Net Results of Operations		629	(269,300)	200	(143,500)
Ending Fund Balance		144,373	(124,927)	144,573	1,073

15 - Housing Fund

Beginning Fund Balance		130,843	157,998	157,998	74,978
PROGRAM REVENUES					
4306	CalHOME GRANT	-	-	-	-
4320	CDBG GRANT	-	-	-	-
4409	LOAN REPAYMENTS AMORTIZED	26,590	125,000	-	125,000
4411	MISC. HOUSING REVENUES	-	-	-	-
4601	DONATIONS	-	-	-	-
4651	INTEREST EARNED	(1,146)	-	-	-
4701	REIMBURSEMENTS	1,711	30,000	1,500	30,000
	Program Revenues Total	27,155	155,000	1,500	155,000
EXPENDITURES					
202 - Housing Rehabilitation					
5101	BASE SALARY	-	-	25,000	-
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5121	FICA-MEDICARE BENEFITS	-	-	-	-
5122	RETIREMENT (PERS)	-	-	-	-
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	-	-	-	-
5126	WORKERS' COMPENSATION	-	-	-	-
5128	OTHER EMPLOYEE BENEFITS	-	-	8,000	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	-	-	33,000	-
5201	CONTRACT SERVICES	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5221	ADVERTISING	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	100	-
	Services Subtotal	-	-	100	-
5306	OFFICE EQUIPMENT	-	-	-	-
5309	OTHER SUPPLIES	-	-	600	-
	Supplies/Materials Subtotal	-	-	600	-
5421	LOANS	-	55,000	-	25,000
5424	PRELOAN EXPENSE	-	-	20	5,000
5499	LOAN WRITE-OFF	-	-	-	-
	Program Subtotal	-	55,000	20	30,000
	Staffing Costs	-	-	33,000	-
	Non-Staffing Costs	-	55,000	720	30,000
	Division Subtotal	-	55,000	33,720	30,000

204 - Housing Services

5101	BASE SALARY	-	34,900	35,000	63,387
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	50,500	5,000	75,500
5121	FICA-MEDICARE BENEFITS	-	1,250	500	1,289
5122	RETIREMENT (PERS)	-	7,100	6,000	8,528
5123	HEALTH INSURANCE COST	-	700	700	700
5124	UNEMPLOYMENT COST	-	30	30	30
5126	WORKERS' COMPENSATION	-	900	500	900
5128	OTHER EMPLOYEE BENEFITS	-	2,250	2,250	2,250
5129	FLEXIBLE HEALTH BENEFIT	-	600	600	1,650
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	-	98,230	50,580	154,234
5211	POSTAGE	-	200	100	200
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5221	ADVERTISING	-	200	20	200
5261	SUBSCRIPTIONS, MEMB	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services Subtotal	-	400	120	400
5301	OFFICE SUPPLIES	-	500	100	500
5306	OFFICE EQUIPMENT	-	-	-	-
5309	OTHER SUPPLIES	-	-	-	-
	Materials/Supplies Subtotal	-	500	100	500
5431	RENT SUBSIDIES	-	-	-	-
	Program Subtotal	-	-	-	-
	Staffing Costs	-	98,230	50,580	154,234
	Non-Staffing Costs	-	900	220	900
	Division Subtotal	-	99,130	50,800	155,134
	Fund Staffing Costs	-	98,230	83,580	154,234
	Fund Non-Staffing Costs	-	55,900	940	30,900
	Expenditure Total	-	154,130	84,520	185,134
	Net Results of Operations	27,155	870	(83,020)	(30,134)
Ending Fund Balance		157,998	158,868	74,978	44,844

28 - Senior Housing

Beginning Fund Balance		9,551	9,510	-	-
PROGRAM REVENUES					
4620	SENIOR HOUSING DONATIONS	-	-	-	-
4651	INTEREST EARNED	(41)	-	-	-
	Program Revenue Total	(41)	-	-	-
EXPENDITURES					
<i>205 - Senior Housing</i>					
6021	GENERAL BLDG IMP	-	-	-	-
	Capital Subtotal	-	-	-	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	-	-	-
	Division Subtotal	-	-	-	-
	Expenditure Total	-	-	-	-
	Net Result of Operations	(41)	-	-	-
Ending Fund Balance		9,510	9,510	-	-

34 - Community Development Block Grant

Beginning Fund Balance		121,839	127,108		17,108
PROGRAM REVENUES					
4320	CDBG GRANT	4,686	-	-	-
4409	LOAN REPAYMENTS AMORTIZED	993	-	-	-
4651	INTEREST EARNED	(410)	-	-	-
4701	REIMBURSEMENTS	-	-	-	-
	Program Revenue Total	5,269	-	-	-
EXPENDITURES					
<i>206 - Housing Revolving Fund</i>					
5101	BASE SALARY	-	-	-	-
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5121	FICA-MEDICARE BENEFITS	-	-	-	-
5122	RETIREMENT (PERS)	-	-	-	-
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	-	-	-	-
5126	WORKERS' COMPENSATION	-	-	-	-
5128	OTHER EMPLOYEE BENEFITS	-	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	-	-	-	-

5211	POSTAGE	-	500	-	-
5215	MEETING/TRAINING/TRAVEL	-	2,500	-	1,500
5221	ADVERTISING	-	2,000	-	2,500
	Services Subtotal	-	5,000	-	4,000
5301	OFFICE SUPPLIES	-	-	-	-
5306	OFFICE EQUIPMENT	-	2,000	-	2,000
5309	OTHER SUPPLIES	-	3,000	-	1,500
	Materials/Supplies Subtotal	-	5,000	-	3,500
5421	LOANS	-	60,000	-	20,000
5423	RELOCATION EXPENSE	-	-	-	500
5424	PRELOAN EXPENSE	-	40,000	-	500
	Program Subtotal	-	100,000	-	21,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	110,000	-	28,500
	Division Subtotal	-	110,000	-	28,500
<i>210 - CDBG Grant - 08-STBG-4734</i>					
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	-	-	-
	Division Subtotal	-	-	-	-
	Fund Staffing Costs	-	-	-	-
	Fund Non-Staffing Costs	-	110,000	-	28,500
	Expenditure Total	-	110,000	-	28,500
	Net Results of Operations	5,269	(110,000)	-	(28,500)
Ending Fund Balance		127,108	17,108		(11,392)

36 - CalHome Grant

Beginning Fund Balance	58,709	58,578		48,578
PROGRAM REVENUES				
4306 STATE GRANT	-	-	-	-
4409 LOAN REPAYMENTS AMORTIZED	-	-	-	-
4651 INTEREST EARNED	(131)	-	-	-
Program Revenue Total	(131)	-	-	-
EXPENDITURES				
<i>212 - Calhome Grant 08-CLHM-4935</i>				
5201 CONTRACT SERVICES				4,000
5421 LOANS	-	8,000	-	25,000
5423 RELOCATION EXPENSE	-	-	-	-
5424 PRELOAN EXPENSE	-	2,000	-	700
Program Subtotal	-	10,000	-	29,700
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	10,000	-	29,700
Division Subtotal	-	10,000	-	29,700
Expenditure Total	-	10,000	-	29,700
Net Results of Operations	(131)	(10,000)	-	(29,700)
Ending Fund Balance	58,578	48,578		18,878

Total Revenues	734,607	841,860		848,500
Total Staffing Costs	456,678	622,018		829,875
Total Operating Costs	665,035	990,781		820,302
Total Net	(387,106)	(770,939)		(801,677)

Finance

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
EXPENDITURES					
5101	BASE SALARY	451,429	485,905	441,000	458,750
5102	OVERTIME	-	-	500	1,000
5105	PART-TIME SALARIES	-	-	-	23,000
5121	FICA-MEDICARE BENEFITS	6,496	7,050	6,800	6,791
5122	RETIREMENT (PERS)	47,528	66,173	60,000	45,658
5123	HEALTH INSURANCE COST	3,517	4,710	4,700	3,500
5124	UNEMPLOYMENT COST	169	175	175	175
5126	WORKERS' COMPENSATION	3,926	4,055	5,000	4,192
5128	OTHER EMPLOYEE BENEFITS	24,308	35,250	26,000	3,285
5129	FLEXIBLE HEALTH BENEFIT	5,363	6,810	6,800	28,395
5132	POB DEBT SERVICE	59,156	61,320	61,320	68,678
	Staffing subtotal	601,892	671,448	612,295	643,424
5201	CONTRACT SERVICES	144,381	100,000	175,000	100,000
5202	PROF/CONSULTANT SERVICES	-	10,000	8,000	10,000
5207	MAINTENANCE SERVICES	493	-	750	-
5211	POSTAGE	411	3,000	1,000	1,000
5212	TELEPHONE	3,507	2,000	7,000	5,000
5215	MEETING/TRAINING/TRAVEL	1,371	2,000	3,500	5,500
5216	ATTENDANCE COSTS	475	-	-	-
5217	TRAVEL, MEAL COSTS	-	-	-	-
5221	ADVERTISING	-	1,000	100	500
5222	UTILITIES	12,284	13,000	12,000	13,000
5224	EQUIP REPAIR, MAINT	2,348	10,000	1,000	7,000
5225	OPERATING LEASES	8,732	10,000	8,000	9,000
5230	INTERNAL SERVICE CHARGES	22,145	21,784	21,784	10,931
5261	SUBSCRIPTIONS, MEMB	245	1,000	500	1,000
5291	SPECIAL DEPT EXPENSE	100,081	115,000	80,000	115,000
	Services subtotal	296,473	288,784	318,634	277,931
5301	OFFICE SUPPLIES	3,902	5,000	5,000	5,000
5303	BOOKS, PRINTED MATL	118	1,000	200	1,000
5306	OFFICE EQUIPMENT	209	1,000	1,800	1,000
5309	OTHER SUPPLIES	213	1,000	-	-
	Materials/supplies subtotal	4,442	8,000	7,000	7,000
5401	FUND TRANSFERS	23,977	47,683	47,683	11,720
	Transfers Subtotal	23,977	47,683	47,683	11,720
5801	INTEREST PMTS	-	-	-	-
5802	PRINCIPAL PMTS	-	-	-	-
	Debt Service	-	-	-	-
	Capital subtotal	-	-	-	-
	Staffing Budget	601,892	671,448	612,295	643,424
	Non-Staffing Budget	324,892	344,467	373,317	296,651
	Section total	926,784	1,015,915	985,612	940,075

Fire/Emergency Medical Services

		FY 2012-3	FY 2013-4	FY 2013-4	FY 2014-5
		Actual	Budget	Estimated	Budget
01 - General Fund					
PROGRAM REVENUES					
4351	FIRE AID REIMB.	1,632	-	-	-
4435	FIRE RESPONSE FEES	-	-	-	-
4436	FIRE INSPECT/PERMIT/ALRM	3,618	10,000	2,000	6,000
4437	FIRE PLAN CHECK	8,750	6,000	9,500	10,000
4440	FIRE SERV.TO CARMEL	-	-	-	-
	Program revenues total	14,000	16,000	11,500	16,000
EXPENDITURES					
351 - Fire Operations					
5122	RETIREMENT (PERS)	-	139,456	-	139,456
5132	POB DEBT SERVICE	474,987	492,281	492,281	551,355
	Staffing subtotal	474,987	631,737	492,281	690,811
5201	CONTRACT SERVICES	2,142,693	1,976,000	1,991,000	1,999,740
5207	MAINTENANCE SERVICES	3,287	17,800	2,000	17,800
5211	POSTAGE	-	300	50	300
5212	TELEPHONE	2,847	2,600	2,600	2,600
5222	UTILITIES	18,315	17,000	19,000	17,000
5223	BLDG REPAIR, MAINT	1,571	5,650	4,000	5,650
5224	EQUIP REPAIR, MAINT	12,815	13,500	10,000	13,500
5225	OPERATING LEASES/EQUIP	640	-	-	-
5226	EQUIPMENT REPAIR	919	7,150	1,000	7,150
5227	VEHICLE REPAIR	30,525	13,000	15,000	13,000
5230	INTERNAL SERVICE CHARGES	145,634	248,424	248,424	250,872
5275	SAFETY EQUIP	5,872	7,465	500	7,465
5291	SPECIAL DEPT EXPENSE	1,044	4,000	8,000	4,000
5295	FIRE PREVENTION	-	3,300	500	3,300
	Services subtotal	2,366,162	2,316,189	2,302,074	2,342,377
5301	OFFICE SUPPLIES	123	-	-	-
5302	PRINTING SUPPLIES	-	500	600	500
5305	JANITORIAL SUPPLIES	636	1,000	1,500	1,000
5306	OFFICE EQUIPMENT	-	-	-	-
5309	OTHER SUPPLIES	11,236	3,700	5,000	3,700
5311	VEHICLE FUEL	11,700	10,000	11,000	10,000
5312	VEHICLE TIRES	-	3,000	1,000	3,000
5322	SMALL TOOLS	-	1,400	300	1,400
5352	CHEMICAL SUPPLIES	781	-	500	-
5371	DISASTER SUPPLIES	-	-	1,750	-
	Materials/supplies subtotal	24,476	19,600	21,650	19,600
5401	FUND TRANSFERS	129,303	152,277	152,277	152,277
	Transfers Subtotal	129,303	152,277	152,277	152,277

Non-staffing budget total	2,519,941	2,488,066	2,476,001	2,514,254
Non-staffing budget target				
Department total	2,994,928	3,119,803	2,968,282	3,205,065
Net General Fund cost	2,980,928	3,103,803	2,956,782	3,189,065
% program revenues	0.5%	0.5%	0.4%	0.5%

04 - Hyperbaric Chamber

Beginning Fund Balance	48,460	41,530	42,530	44,630
PROGRAM REVENUES				
4601 DONATIONS	2,650	10,000	5,000	5,000
4609 HYPER CHAMBER REVENUE	5,450	-	8,000	5,000
4651 INTEREST EARNED	(171)	200	100	200
Program Revenue Total	7,929	10,200	13,100	10,200
EXPENDITURES				
352 - Hyperbaric Chamber				
5102 OVERTIME	-	-	-	-
5105 PART-TIME SALARIES	1,517	-	-	-
5108 OES REIMBURSEMENT	-	-	-	-
5121 FICA-MEDICARE BENEFITS	22	-	-	-
5124 UNEMPLOYMENT COST	1	-	-	-
5126 WORKERS' COMPENSATION	171	-	-	-
Staffing Subtotal	1,711	-	-	-
5212 TELEPHONE	-	-	-	-
5215 MEETING/TRAINING/TRAVEL	-	-	1,200	3,500
5217 TRAVEL, MEAL COSTS	-	-	-	-
5220 TRAINING	-	1,200	-	1,000
5224 EQUIP REPAIR, MAINT	5,448	-	2,000	3,200
5226 EQUIPMENT REPAIR	7,975	-	1,000	-
5227 VEHICLE REPAIR	-	-	-	-
5275 SAFETY EQUIP	-	-	-	-
5291 SPECIAL DEPT EXPENSE	2,047	5,000	5,500	4,812
Services Subtotal	15,470	6,200	9,700	12,512
5301 OFFICE SUPPLIES	146	-	100	500
5309 OTHER SUPPLIES	-	3,000	1,200	3,684
5311 VEHICLE FUEL	-	-	-	-
Materials/Supplies Subtotal	146	3,000	1,300	4,184

Staffing Costs	1,711	-	-	-
Non-Staffing Costs	15,616	9,200	11,000	16,696
Division Total	17,327	9,200	11,000	16,696
Net Result of Operations	(9,398)	1,000	2,100	(6,496)
Ending Fund Balance	39,062	42,530	44,630	38,134

12 - Emergency Response Equipment

Beginning Fund Balance	72,295	73,175	73,175	96,575
PROGRAM REVENUES				
4307 FEDERAL GRANT	-	-	-	-
4383 COUNTY-CERT PROGRAM	-	-	-	-
4491 MPC FIREFIGHT.UDPT/TRAIN	-	-	-	-
4524 SMOKE DETECTOR RECEIPTS	-	-	-	-
4525 CSA/COUNTY MEDICAL	12,258	11,000	25,000	-
4526 SAFETY TRAILER REVENUE	-	500	-	-
4608 FIRE EMERG MED DONATIONS	-	100	50	-
4651 INTEREST EARNED	(467)	400	50	-
Program Revenue Total	11,791	12,000	25,100	-
EXPENDITURES				
<i>353 - Emergency Response Equipment</i>				
Staffing Subtotal	-	-	-	-
5291 SPECIAL DEPT EXPENSE	2,629	-	1,500	-
Services Subtotal	2,629	-	1,500	-
5309 OTHER SUPPLIES	-	-	200	-
Materials/Supplies Subtotal	-	-	200	-
6001 EQUIPMENT	-	-	-	-
Capital Subtotal	-	-	-	-
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	2,629	-	1,700	-
Division Total	2,629	-	1,700	-

355 - CSA-EMS

5371	DISASTER SUPPLIES	8,282.00	-	-	-
	Materials/Supplies Subtotal	8,282.00	-	-	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	8,282	-	-	-
	Division Total	8,282	-	-	-
	Net Result of Operations	880	12,000	23,400	-
Ending Fund Balance		73,175	85,175	96,575	96,575

42 - Public Safety Augmentation Fund

	Beginning Fund Balance	40,363			-
PROGRAM REVENUES					
4305	PUBLIC SFTY AUGMNT FUND	33,958	100,000	100,000	100,000
4439	EMERGENCY RESPONSE COST	79,026	303,000	303,000	303,000
4651	INTEREST EARNED	-	-	-	-
4931	INTERFUND OPERATING TRANS	-	-	-	-
	Program Revenue Total	112,984	403,000	403,000	403,000
EXPENDITURE					
<i>303 - Public Safety Augmentation</i>					
5101	BASE SALARY	-		-	-
	Staffing Subtotal	-		-	-
5201	CONTRACT SERVICES	342,471	403,000	400,000	400,000
	Services Subtotal	342,471	403,000	400,000	400,000
	Investment Subtotal	-	-	-	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	342,471	403,000	400,000	400,000
	Division Total	342,471	403,000	400,000	400,000
	Net Result of Operations	(229,487)	-	3,000	3,000
	Prior Period Adjustment	-	-	-	-
Ending Fund Balance		(189,124)	-		3,000

Total Revenues	146,704	38,200	49,700	429,200
Total Staffing Costs	476,698	631,737	492,281	690,811
Total Operating Costs	2,880,657	2,497,266	2,488,701	2,930,950
Total Net	(3,210,651)	(3,090,803)	(2,931,282)	(3,192,561)

Golf Links

77 - Golf Fund

	INVESTED IN CAPITAL, NET OF	2,792,339	2,672,177	2,672,177	2,552,015
	DEBT SERVICE	273,840	273,840	273,840	273,840
	UNRESTRICTED	163,624	329,446	329,446	445,226
	Beginning Fund Balance	3,229,803	3,275,463	3,275,463	3,271,081
	PROGRAM REVENUES				
█	4490 GOLF COURSE GREEN FEES	1,664,527	1,675,000	1,317,000	-
	4493 GOLF CART RENTALS	401,362	420,000	328,000	-
	4494 GOLF LESSONS	1,579	1,000	1,000	-
█	4495 GOLF MERCHANDISE	291,516	310,000	240,000	56,000
█	4496 MISC RENTALS	75,343	70,000	58,000	300,000
█	4499 DRIVING RANGE FEES	53,132	60,000	48,000	-
█	4513 MISCELLANEOUS REVENUES	995	-	-	17,800
█	4651 INTEREST EARNED	(1,663)	4,000	3,000	2,000
█	4666 GOLF SNACK BAR CONCESSION	51,902	60,000	45,000	51,600
	Program Revenues Total	2,538,693	2,600,000	2,040,000	427,400
	EXPENDITURES				
	621 - Golf Course operations				
█	5101 BASE SALARY	390,083	305,480	254,000	10,524
█	5102 OVERTIME	3,208	5,000	6,000	-
█	5105 PART-TIME SALARIES	5,078	-	4,000	-
█	5121 FICA-MEDICARE BENEFITS	5,790	4,510	4,500	153
█	5122 RETIREMENT (PERS)	38,541	54,345	29,000	1,052
█	5123 HEALTH INSURANCE COST	3,581	1,700	3,000	425
█	5124 UNEMPLOYMENT COST	168	115	120	4
█	5126 WORKERS' COMPENSATION	17,013	31,105	10,000	451
█	5128 OTHER EMPLOYEE BENEFITS	25,856	25,410	20,000	171
█	5129 FLEXIBLE HEALTH BENEFIT	5,676	5,760	4,000	563
	5130 POB DEBT SERVICE	80,566	83,000	83,000	92,960
	Staffing Subtotal	575,560	516,425	417,620	106,303

5201 CONTRACT SERVICES	60,132	50,000	32,000	-
5202 PROF/CONSULTANT SERVICES	-	-	-	-
5204 ENGINEERING/DESIGN SVCS	-	-	-	-
5206 DATA, COMMUNICATION SVCS	673	1,000	600	-
5211 POSTAGE	156	200	10	-
5212 TELEPHONE	7,081	7,000	5,000	-
5215 MEETING/TRAINING/TRAVEL	1,915	2,000	2,000	-
5221 ADVERTISING	3,923	5,000	5,000	-
5222 UTILITIES	339,254	360,000	410,000	-
5223 BLDG REPAIR, MAINT	4,845	5,000	3,000	-
5224 EQUIP REPAIR, MAINT	19,341	5,000	12,000	-
5226 EQUIPMENT REPAIR	5	-	-	-
5227 VEHICLE REPAIR	2,652	5,000	3,000	-
5231 INSURANCE	47,000	47,758	35,500	-
5233 GOLF DAMAGE CLAIMS	1,308	5,000	-	-
5234 DENTAL CLAIMS	-	-	-	-
5241 EQUIP RENTAL	-	-	35,000	-
5261 SUBSCRIPTIONS, MEMB	1,355	1,200	1,000	-
Services Subtotal	489,640	494,158	544,110	-
5301 OFFICE SUPPLIES	166	500	200	-
5302 PRINTING SUPPLIES	131	500	-	-
5303 BOOKS, PRINTED MATL	-	-	-	-
5304 ELECTRONIC MATLS	-	-	-	-
5305 JANITORIAL SUPPLIES	9,028	10,000	7,000	-
5306 OFFICE EQUIPMENT	-	-	-	-
5309 OTHER SUPPLIES	9,839	10,000	12,000	-
5311 VEHICLE FUEL	14,771	15,000	8,000	-
5312 VEHICLE TIRES	1,118	1,000	500	-
5322 SMALL TOOLS	-	1,000	-	-
5324 CONSTRUCTION SUPPLIES	1,774	1,000	-	-
5325 HAZ WASTE DISPOSAL	-	-	-	-
5351 AGRICULTURAL SUPPLIES	32,833	40,000	13,000	-
5352 CHEMICAL SUPPLIES	6,754	5,000	6,000	-
Materials/Supplies Subtotal	76,414	84,000	46,700	-
5401 FUND TRANSFERS	-	-	-	-
5491 INDIRECT COST ALLOCATION	-	126,000	126,000	33,181
Transfers Subtotal	-	126,000	126,000	33,181
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	575,560	516,425	417,620	106,303
Non-Staffing Costs	566,054	704,158	716,810	33,181
Division Subtotal	1,141,614	1,220,583	1,134,430	139,484

622 - Golf Course Capital Improvement

	Services Subtotal	-	-	-	-
✓	5411 BLDG DEPRECIATION	-	75,000	-	-
✓	5412 IMPROVEMENTS DEPR	-	178,000	-	-
✓	5413 EQUIP DEPRECIATION	-	30,000	-	-
	Depreciation Subtotal	-	283,000	-	-
✓	5801 INTEREST PMTS	191,520	185,110	185,110	185,110
✓	5802 PRINCIPAL PMTS	90,182	85,000	85,000	85,000
	Debt Service Subtotal	281,702	270,110	270,110	270,110
✓	6001 EQUIPMENT	-	25,000	2,500	-
✓	6031 PARK, OPEN SPACE IMP	55,000	70,000	11,000	-
✓	6061 GOLF COURSE IMP	40,485	35,000	-	26,301
✓	6062 LAND ACQUISITION	-	-	-	-
	Capital Subtotal	95,485	130,000	13,500	26,301
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	377,187	683,110	283,610	296,411
	Division Subtotal	377,187	683,110	283,610	296,411

623 - Golf Course Clubhouse Construction

	6061 GOLF COURSE IMP	-	-	-	-
	Capital Subtotal	-	-	-	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	-	-	-
	Division Subtotal	-	-	-	-

624 - Golf Course Pro Shop

✓	5101 BASE SALARY	112,550	117,520	87,500	-
	5102 OVERTIME	-	-	-	-
	5105 PART-TIME SALARIES	168,690	194,000	121,500	-
✓	5121 FICA-MEDICARE BENEFITS	3,946	4,600	3,000	-
✓	5122 RETIREMENT (PERS)	14,436	15,928	11,000	-
✓	5123 HEALTH INSURANCE COST	1,464	1,510	1,000	-
✓	5124 UNEMPLOYMENT COST	102	115	80	-
✓	5126 WORKERS' COMPENSATION	2,525	2,600	2,000	-
✓	5128 OTHER EMPLOYEE BENEFITS	5,261	1,900	6,000	-
	5129 FLEX HEALTH BENEFIT	1,200	8,200	1,000	-
	5130 POB DEBT SERVICE	8,952	9,200	9,200	-
	Staffing Subtotal	319,126	355,573	242,280	-

5201 CONTRACT SERVICES	23,765	30,000	22,000	-
5206 DATA, COMMUNICATION SVCS	-	1,500	-	-
5211 POSTAGE	555	300	400	-
5212 TELEPHONE	4,808	1,500	2,200	-
5215 MEETING/TRAINING/TRAVEL	-	-	-	-
5221 ADVERTISING	2,337	1,000	1,500	-
5222 UTILITIES	14,781	15,000	8,000	-
5223 BLDG REPAIR, MAINT	967	600	200	-
5225 OPERATING LEASE	75,441	71,850	42,500	-
5226 EQUIPMENT REPAIR	6,418	5,000	1,200	-
5231 INSURANCE	3,133	28,048	22,000	-
5234 DENTAL CLAIMS	-	-	-	-
Services Subtotal	132,205	154,798	100,000	-
5301 OFFICE SUPPLIES	1,831	1,000	1,000	-
5305 JANITORIAL SUPPLIES	163	500	200	-
5306 OFFICE EQUIPMENT	2,877	1,000	100	-
5309 OTHER SUPPLIES	634	1,000	1,600	-
5310 DRIVING RANGE SUPPLIES	6,937	2,000	500	-
5313 GOLF RENTAL EQUIPMENT	367	-	1,500	-
5501 GC MERCHANDISE INVENTORY	179,459	159,000	117,000	-
Materials/Supplies Subtotal	192,268	164,500	121,900	-
5413 EQUIP DEPRECIATION	-	4,000	-	-
Depreciation Subtotal	-	4,000	-	-
5491 INDIRECT COST ALLOCATION	-	42,000	42,000	-
Transfer Subtotal	-	42,000	42,000	-
6001 EQUIPMENT	-	-	-	-
Capital Subtotal	-	-	-	-
Staffing Costs	319,126	355,573	242,280	-
Non-Staffing Costs	324,473	365,298	263,900	-
Division Subtotal	643,599	720,871	506,180	-

625 - Golf Course Grill

5201 CONTRACT SERVICES	11,518	-	1,500	-
5207 MAINTENANCE SERVICES	1,072	-	-	-
5208 CONTRACT PERSONNEL	-	-	-	-
5222 UTILITIES	52,639	35,000	35,000	-
5226 EQUIPMENT REPAIR	-	5,000	-	-
5291 SPECIAL DEPT EXPENSE	48,232	-	-	-
Services Subtotal	113,461	40,000	36,500	-
5305 JANITORIAL SUPPLIES	-	2,000	-	-
5309 OTHER SUPPLIES	-	-	-	-
5502 RESTAURANT PURCHASES	-	-	-	-
Materials/Supplies Subtotal	-	2,000	-	-
5413 EQUIP DEPRECIATION	-	10,049	-	-
Depreciation Subtotal	-	10,049	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	113,461	52,049	36,500	-
Division Subtotal	113,461	52,049	36,500	-
Fund Total	2,275,861	2,676,613	1,960,720	435,895
Change in Fund Balance	262,832	(76,613)	79,280	(8,495)

Legal Services

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
EXPENDITURES					
5201	CONTRACT SERVICES	167,889	100,000	120,000	174,000
5203	ADMIN/RETAINER SERVICES	151,095	142,000	142,000	142,000
5215	MEETING/TRAINING/TRAVEL	-	1,000	1,000	1,000
5224	EQUIP REPAIR, MAINT	-	700	700	700
5225	OPERATING LEASES/EQUIPMENT	-	-	-	-
5230	INTERNAL SERVICE CHARGES	11,214	10,852	10,852	10,852
	Services subtotal	330,198	254,552	274,552	328,552
5301	OFFICE SUPPLIES	3	-	-	-
	Material/supplies subtotal	3	-	-	-
5401	FUND TRANSFERS	10,810	13,802	13,802	11,720
	Transfers Subtotal	10,810	13,802	13,802	11,720
	Capital subtotal	-	-	-	-
	Department total	341,011	268,354	288,354	340,272

Library

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
PROGRAM REVENUES					
4317	CALIFORNIA LIBRARY SERVICES ACT	-	500	500	500
4455	LIBRARY FINES & FEES	24,865	26,000	26,000	26,000
4335	STATE LIBRARY GRANT	-	-	-	-
	Program revenues total	24,865	26,500	26,500	26,500
EXPENDITURES					
5101	BASE SALARY	331,991	350,000	325,000	361,095
5105	PART-TIME SALARIES	107,152	136,000	120,000	135,000
5121	FICA-MEDICARE BENEFITS	5,073	7,000	6,000	7,194
5122	RETIREMENT (PERS)	34,666	49,200	32,000	36,110
5123	HEALTH INSURANCE COST	5,686	5,800	6,500	4,410
5124	UNEMPLOYMENT COST	161	170	170	170
5126	WORKERS' COMPENSATION	3,737	3,950	3,800	4,138
5128	OTHER EMPLOYEE BENEFITS	21,593	5,800	20,000	12,204
5129	FLEXIBLE HEALTH BENEFIT	4,459	21,900	4,000	27,450
5132	POB DEBT SERVICE	48,434	50,197	50,197	56,221
	Staffing subtotal	562,952	630,017	567,667	643,992
5201	CONTRACT SERVICES	60,698	40,000	66,000	37,000
5211	POSTAGE	2,753	2,500	500	2,500
5212	TELEPHONE	7,581	8,000	6,000	8,000
5215	MEETING/TRAINING/TRAVEL	1,149	-	100	1,000
5218	EDUCATION INCENTIVE	830	1,000	-	2,000
5222	UTILITIES	21,727	20,000	13,000	20,000
5223	BLDG REPAIR, MAINT	1,901	4,000	6,000	4,000
5224	EQUIP REPAIR, MAINT	9,737	5,000	7,500	5,000
5225	OPERATING LEASES/EQUIPMENT	5,877	5,000	4,000	12,800
5230	INTERNAL SERVICE CHARGES	20,959	20,876	20,876	21,074
5291	SPECIAL DEPT EXPENSE	470	1,000	100	1,000
	Services subtotal	133,682	107,376	124,076	114,374
5301	OFFICE SUPPLIES	11,411	10,000	7,500	10,000
5303	BOOKS, PRINTED MATL	-	-	-	-
5304	ELECTRONIC MATLS	-	-	-	-
5306	OFFICE EQUIPMENT	-	-	-	2,000
5309	OTHER SUPPLIES	123	-	250	-
	Materials/supplies subtotal	11,534	10,000	7,750	12,000
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	145,216	117,376	131,826	126,374
	Non-staffing budget target				
	Department total	708,168	747,393	699,493	770,366

07 - Library Building & Equipment Fund

Beginning Fund Balance		23,639	15,908	15,908	8,908
PROGRAM REVENUES					
4610 LIBRARY BLDG & EQUIP DONATIONS	4	-	700		700
4651 INTEREST EARNED	(72)	100	-		-
Program Revenue Total	(68)	100	700	700	700
EXPENDITURES					
402 - Building & Equipment					
5225 OPERATING LEASES/EQUIPMENT	7,663	7,700	7,700		12,000
5291 SPECIAL DEPT EXPENSE	-	-	-		-
Services Subtotal	7,663	7,700	7,700	7,700	12,000
Capital Subtotal	-	-	-	-	-
Staffing Costs	-	-	-	-	-
Non-Staffing Costs	7,663	7,700	7,700	7,700	12,000
Division Total	7,663	7,700	7,700	7,700	12,000
Net Result of Operations	(7,731)	(7,600)	(7,000)	(7,000)	(11,300)
Ending Fund Balance	15,908	8,308	8,908	8,908	(2,392)

11 - Library Book Fund

Beginning Fund Balance		62,948	77,873	77,873	33,873
PROGRAM REVENUES					
4318 STATE LIBRARY GRANT	-	-	-		-
4456 SALE OF USED BOOKS	9,246	9,000	11,000		9,000
4611 LIBRARY BOOK FUND DONA	80,763	60,000	15,000		15,000
4651 INTEREST EARNED	(306)	-	-		100
Program Revenues Subtotal	89,703	69,000	26,000	26,000	24,100
EXPENDITURES					
403 - Library Book					
5303 BOOKS, PRINTED MATL	74,778	80,000	70,000		80,000
Materials/Supplies Subtotal	74,778	80,000	70,000	70,000	80,000
Staffing Costs	-	-	-	-	-
Non-Staffing Costs	74,778	80,000	70,000	70,000	80,000
Division Total	74,778	80,000	70,000	70,000	80,000
Net Result of Operations	14,925	(11,000)	(44,000)	(44,000)	(55,900)
Ending Fund Balance	77,873	66,873	33,873	33,873	(22,027)

31 - Operating Donations					
Beginning Fund Balance		59,508	55,508	55,508	77,508
PROGRAM REVENUES					
4640	LIBRARY DONATIONS	1,000	-	22,000	-
	Program Revenues Subtotal	1,000	-	22,000	-
EXPENDITURES					
	Staffing Subtotal	-	-	-	-
5306	OFFICE EQUIPMENT	5,000	59,508	-	37,000
	Materials/Supplies Subtotal	5,000	59,508	-	37,000
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	5,000	59,508	-	37,000
	Division Total	5,000	59,508	-	37,000
	Net Result of Operations	(4,000)	(59,508)	22,000	(37,000)
Ending Fund Balance		55,508	(4,000)	77,508	40,508
85 - Library Trust Fund					
Beginning Fund Balance		522,761	518,685	518,685	526,685
PROGRAM REVENUES					
4612	LIBRARY TRUST DONATIONS	-	-	5,000	-
4651	INTEREST EARNED	(2,232)	4,000	3,000	3,500
	Program Revenues Total	(2,232)	4,000	8,000	3,500
EXPENDITURES					
404 - Library Trust					
5303	TRUST FUND BOOKS-PRINTED MATERIALS	1,844	-	-	4,000
	Materials/Supplies Subtotal	1,844	-	-	4,000
	Miscellaneous Subtotal	-	-	-	-
	Investment Subtotal	-	-	-	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	1,844	-	-	4,000
	Division Total	1,844	-	-	4,000
	Net Result of Operations	(4,076)	4,000	8,000	(500)
Ending Fund Balance		518,685	522,685	526,685	526,185

40 - Poetry Promotion Fund

Beginning Fund Balance	33,025	37,243	37,243	43,593
PROGRAM REVENUES				
4618 POETRY PROMO DONATIONS	-	-	-	-
4651 INTEREST EARNED	(199)	150	150	150
4663 MISC REIMBURSEMENT/RENTS	7,250	10,800	7,500	7,500
Program Revenue Total	7,051	10,950	7,650	7,650
EXPENDITURES				
<i>405 - Poetry Promotion</i>				
Staffing subtotal	-	-	-	-
5201 CONTRACT SERVICES	2,833	5,000	-	5,000
5221 ADVERTISING	-	-	-	-
5222 UTILITIES	-	300	300	300
5223 BLDG REPAIR, MAINT	-	1,000	-	1,000
5291 SPECIAL DEPT EXPENSE	-	1,000	1,000	1,000
Services Subtotal	2,833	7,300	1,300	7,300
Materials/Supplies Subtotal	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	2,833	7,300	1,300	7,300
Division Total	2,833	7,300	1,300	7,300
Net Result of Operations	4,218	3,650	6,350	350
Ending Fund Balance	37,243	40,893	43,593	43,943

Museum

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
PROGRAM REVENUES					
4450	MUSEUM FEES & CHARGES	1,308	-	-	1,308
4614	MUSEUM ASSOCIATION DONA	-	-	-	-
4631	MONARCH HABITAT DONATIONS	-	-	-	-
4673	MUSEUM EVENTS	-	-	-	-
	GENERAL FUND SUPPORT	189,734	195,396	195,396	196,743
	Program revenues total	1,308	-	-	1,308
EXPENDITURES					
5122	RETIREMENT (PERS)	-	3,843	-	4,000
5123	HEALTH INSURANCE COST	1,200	-	-	-
5132	POB DEBT SERVICE	13,090	13,567	13,567	15,195
	Staffing subtotal	14,290	17,410	13,567	19,195
5201	CONTRACT SERVICES	159,300	167,108	167,108	167,108
5207	MAINTENANCE SERVICES	2,031	-	-	-
5221	ADVERTISING	61	-	-	-
5223	BLDG REPAIR, MAINT	1,681	-	-	-
5224	EQUIP REPAIR, MAINT	1,100	-	-	-
5225	OPERATING LEASES	1,170	-	-	-
5230	INTERNAL SERVICE CHARGES	11,240	10,878	10,878	11,748
	Services subtotal	176,583	177,986	177,986	178,856
5309	OTHER SUPPLIES	169	-	-	-
	Materials/supplies subtotal	169	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	176,752	177,986	177,986	178,856
	Department total	191,042	195,396	191,553	198,051
08 - Museum Improvement Fund					
	Beginning Fund Balance	380,449	380,449	378,812	452,012
PROGRAM REVENUES					
4651	INTEREST EARNED	(1,637)	1,200	73,200	1,200
	Program Revenue Total	(1,637)	1,200	73,200	1,200
EXPENDITURES					
412 - Museum Improvement					
	Division Total	-	-	-	-
	Net Result of Operations	(1,637)	1,200	73,200	1,200
	Ending Fund Balance	378,812	381,649	452,012	453,212

Police

	FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget	
01 - General Fund					
PROGRAM REVENUES					
4204	DOG LICENSES & FEES	6,931	7,200	7,202	7,202
4205	PARKING LOT PERMITS	15,774	15,000	15,000	15,000
4310	P.O.S.T. REIMBURSEMENT	4,516	9,900	11,000	12,000
4314	DEPT. OF CONSER. BEVERAGE	5,000	5,000	5,000	5,000
4421	POLICE SPECIAL SERVICES	9,183	27,500	9,000	25,000
4422	DUI COST RECOVERY	404	500	400	400
4425	ANIMAL SHELTER FEE & CHRG	2,576	2,500	1,500	2,500
4426	PARKING ENFORC MUNI CODE	113,925	93,750	74,000	95,000
4427	DMV PARKING COLLECTIONS	28,977	30,000	28,000	30,000
4428	PARKING METERS	216,705	275,000	200,000	275,000
4429	ALARM REGISTRATION	14,146	-	-	-
4501	VEHICLE CODE FINES	38,806	48,000	20,000	40,000
4502	OTHER FINES AND FORFEITURES	12,453	12,000	5,000	13,000
4504	FALSE ALARM RESPONSE	5,739	2,000	500	2,000
	Program Revenues total	475,135	528,350	376,602	522,102
EXPENDITURES					
301 - Police Operations					
5101	BASE SALARY	2,558,736	2,667,782	2,400,000	2,601,618
5102	OVERTIME	236,152	200,000	210,000	200,000
5105	PART-TIME SALARIES	52,540	50,000	58,000	50,000
5106	UNIFORM ALLOWANCE PAY	27,052	32,290	30,000	30,000
5121	FICA-MEDICARE BENEFITS	40,467	42,759	36,000	41,348
5122	RETIREMENT (PERS)	522,901	652,535	540,000	481,692
5123	HEALTH INSURANCE COST	20,042	31,349	23,000	24,006
5124	UNEMPLOYMENT COST	939	1,062	1,000	1,006
5126	WORKERS' COMPENSATION	118,477	123,160	120,000	111,528
5128	OTHER EMPLOYEE BENEFITS	14,295	21,428	12,000	24,894
5129	FLEXIBLE HEALTH BENEFIT	17,863	25,200	19,000	22,800
5132	POB DEBT SERVICE	709,038	734,855	734,855	823,038
	Staffing subtotal	4,318,502	4,582,420	4,183,855	4,411,930

5201	CONTRACT SERVICES	347,778	161,000	276,000	290,000
5207	MAINTENANCE SERVICES	361			
5208	CONTRACT PERSONNEL	3,386	70,000	-	35,000
5211	POSTAGE	1,849	2,400	2,000	2,400
5212	TELEPHONE	13,639	13,000	10,000	13,000
5215	MEETING/TRAINING/TRAVEL	2,170	6,000	5,000	6,000
5218	EDUCATION INCENTIVE	735	10,000	500	2,000
5219	POST TRAINING	2,559	15,000	2,000	15,000
5220	TRAINING	14,278	10,000	4,000	10,000
5222	UTILITIES	25,107	27,000	23,000	27,000
5223	BLDG REPAIR, MAINT	9,901	12,000	5,000	12,000
5224	EQUIP REPAIR, MAINT	44,432	20,000	10,000	15,000
5225	OPERATING LEASES	16,908	45,000	8,000	35,000
5226	EQUIPMENT REPAIR	15,204	20,000	42,000	25,000
5227	VEHICLE REPAIR	22,577	12,000	37,000	22,000
5230	INTERNAL SERVICE CHARGES	255,350	308,690	308,690	310,753
5251	PRISONER EXPENSES	1,387	10,000	200	5,000
5261	SUBSCRIPTIONS, MEMB	1,956	2,000	4,500	5,000
5291	SPECIAL DEPT EXPENSE	6,638	1,000	73,500	7,000
	Services subtotal	786,215	745,090	811,390	837,153
5301	OFFICE SUPPLIES	7,469	6,000	6,000	6,000
5302	PRINTING SUPPLIES	9,015	8,000	4,000	5,000
5306	OFFICE EQUIPMENT	3,222	3,000	7,500	6,000
5309	OTHER SUPPLIES	3,664	1,000	1,000	1,000
5311	VEHICLE FUEL	41,853	48,000	30,000	45,000
5312	VEHICLE TIRES	-	2,000	400	2,000
5352	CHEMICAL SUPPLIES	850	1,000	800	1,000
	Materials/supplies subtotal	66,073	69,000	49,700	66,000
5401	FUND TRANSFERS	160,448	201,000	201,000	201,000
	Transfers Subtotal	160,448	201,000	201,000	201,000
5801	INTEREST PMTS	369	16,300	16,300	16,300
5802	PRINCIPAL PMTS	24,753	-	-	-
	Debt Service subtotal	25,122	16,300	16,300	16,300
6001	EQUIPMENT	4,820	-	-	50,000
	Capital subtotal	4,820	-	-	50,000
	Non-staffing budget total	882,230	830,390	877,390	969,453
	Non-staffing budget target				
	Department total	5,361,180	5,597,510	5,245,945	5,566,083
Net General Fund cost		4,886,045	5,069,160	4,869,343	5,043,981
% program revenues		8.9%	9.4%	7.2%	9.4%

21 - DARE *

Beginning Fund Balance	18,236	18,236		21,663
PROGRAM REVENUES				
4604 D.A.R.E. DONATIONS	2,000	2,000	2,000	2,000
4623 COMMUNITY POLICE ACADEMY	-	-	-	-
4651 INTEREST EARNED	(73)	100	-	-
Program Revenues Total	1,927	2,100	2,000	2,000
EXPENDITURES				
<i>302 - Dare</i>				
5291 SPECIAL DEPT EXPENSE	-	5,000	500	5,000
Services Subtotal	-	5,000	500	5,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	5,000	500	5,000
Division Total	-	5,000	500	5,000
Net Result of Operations	1,927	(2,900)	1,500	(3,000)
Ending Fund Balance	20,163	15,336	21,663	18,663

42 - Public Safety Augmentation Fund

Beginning Fund Balance	38,738	38,738	38,738	81,738
PROGRAM REVENUES				
4305 PUBLIC SFTY AUGMNT FUND	68,944	100,000	100,000	100,000
4439 EMERGENCY RESPONSE COST	160,448	303,000	303,000	303,000
Program Revenue Total	229,392	403,000	403,000	403,000
EXPENDITURE				
<i>303 - Public Safety Augmentation</i>				
5201 CONTRACT SERVICES	342,471	403,000	360,000	403,000
Services Subtotal	342,471	403,000	360,000	403,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	342,471	403,000	360,000	403,000
Division Total	342,471	403,000	360,000	403,000
Net Result of Operations	(113,079)	-	43,000	-
Prior Period Adjustment				
Ending Fund Balance	(74,341)	38,738	81,738	81,738

43 - Supplemental Law Enforcement Support Fund *

Beginning Fund Balance	117,109	219,694	219,694	165,329
PROGRAM REVENUES				
4377 COUNTY OF MONTEREY-COPS	100,000	100,000	100,000	100,000
4323 PGUSD - SRO	2,585	50,000	-	-
4651 INTEREST EARNED	-	-	-	-
Program Revenue Total	102,585	150,000	100,000	100,000
EXPENDITURES				
<i>304 - SLESF</i>				
5101 BASE SALARY	-	110,325	110,325	114,337
5102 OVERTIME	-	5,000	4,000	5,000
5105 PART-TIME SALARIES	-	-	-	-
5106 UNIFORM ALLOWANCE PAY	-	1,100	1,100	1,100
5121 FICA-MEDICARE BENEFITS	-	1,616	1,650	1,660
5122 RETIREMENT (PERS)	-	30,508	30,500	23,481
5123 HEALTH INSURANCE COST	-	1,423	500	1,320
5124 UNEMPLOYMENT COST	-	40	40	40
5126 WORKERS' COMPENSATION	-	5,293	5,300	5,433
5128 OTHER EMPLOYEE BENEFITS	-	450	450	451
5129 FLEXIBLE HEALTH BENEFIT	-	1,200	500	1,200
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	-	156,955	154,365	154,022
Staffing Costs	-	156,955	154,365	154,022
Non-Staffing Costs	-	-	-	-
Division Total	-	156,955	154,365	154,022
Net Result of Operations	102,585	(6,955)	(54,365)	(54,022)
Ending Fund Balance	219,694	212,739	165,329	111,307
Total Revenues	809,039	1,083,450	881,602	1,027,102
Total Staffing Costs	4,318,502	4,739,375	4,338,220	4,565,952
Total Operating Costs	1,224,701	1,238,390	1,237,890	1,578,453
Total Net	(4,734,164)	(4,894,315)	(4,694,508)	(5,117,303)

Public Works

		FY 2012-3	FY 2013-4	FY 2013-4	FY 2014-5
		Actual	Budget	Estimated	Budget
01 - General Fund					
PROGRAM REVENUES					
4207	IN LIEU - TREE PLANTING	1,011	-	1,100	-
4330	MOTOR VEHICLE IN LIEU FEE	6,653	-	-	-
4336	PROP TAX IN LIEU OF MVLF	1,216,301	1,287,240	1,287,000	1,313,000
4337	HIGHWAY MAINTENANCE REIMBURSEMENT	52,816	2,000	2,000	2,000
4445	PUBLIC WORKS FEE & CHARGE	48,042	50,000	35,000	50,000
4446	HEAVY VEHICLE IMPACT FEE	-	25,000	-	-
4465	SPECIAL EVENT FEES	46,558	70,000	65,000	70,000
4516	FUEL SALES TO DISTRICT	-	5,000	4,000	5,000
4521	TREE DAMAGE ASSESSMENTS	500	-	-	-
4702	MECHANICAL DEPT.FEES	4,141	5,000	2,000	5,000
Program revenues total		1,376,022	1,444,240	1,396,100	1,445,000
EXPENDITURES					
501 - Public Works Admin					
5101	BASE SALARY	202,465	141,100	150,000	74,417
5102	OVERTIME	15,878	-	25,000	-
5105	PART-TIME SALARIES	-	-	-	7,300
5121	FICA-MEDICARE BENEFITS	3,021	2,050	3,000	1,421
5122	RETIREMENT (PERS)	21,790	20,253	22,000	7,442
5123	HEALTH INSURANCE COST	3,577	820	1,500	1,006
5124	UNEMPLOYMENT COST	82	50	75	27
5126	WORKERS' COMPENSATION	4,641	1,690	4,500	621
5128	OTHER EMPLOYEE BENEFITS	11,194	9,720	11,500	3,232
5129	FLEXIBLE HEALTH BENEFIT	2,935	2,100	3,000	9,090
5132	POB DEBT SERVICE	29,821	21,508	21,508	24,089
Staffing subtotal		295,404	199,291	242,083	128,645
5201	CONTRACT SERVICES	68,100	18,500	40,000	18,500
5202	PROF/CONSULTANT SERVICES	-	4,000	-	4,000
5204	ENGINEERING/DESIGN SVCS	1,000	2,000	-	2,000
5205	LEGAL SERVICES	-	-	-	-
5206	DATA, COMMUNICATION SVCS	-	-	-	-
5207	MAINTENANCE SERVICES	28	2,000	1,000	2,000
5208	CONTRACT PERSONNEL	19,988	5,000	4,000	5,000
5211	POSTAGE	82	-	250	250
5212	TELEPHONE	7,156	5,000	6,000	4,000
5215	MEETING/TRAINING/TRAVEL	1,645	2,000	2,500	2,000
5217	TRAVEL, MEAL COSTS	143	-	-	-

5222	UTILITIES	43,755	35,000	40,000	35,000
5224	EQUIP REPAIR, MAINT	2,681	1,000	-	1,000
5225	OPERATING LEASES	1,771	1,650	1,700	1,650
5226	EQUIPMENT REPAIR	-	1,000	1,000	1,000
5227	VEHICLE REPAIR	-	1,500	1,000	1,500
5230	INTERNAL SERVICE CHARGES	74,436	104,760	104,760	105,635
5261	SUBSCRIPTIONS, MEMB	230	300	900	300
5275	SAFETY EQUIP	266	1,000	-	1,000
5291	SPECIAL DEPT EXPENSE	237	5,000	15,000	5,000
	Services subtotal	221,518	189,710	218,110	189,835
5301	OFFICE SUPPLIES	1,408	3,500	1,000	3,500
5306	OFFICE EQUIPMENT	457	500	500	500
5309	OTHER SUPPLIES	964	2,500	1,500	2,500
5311	VEHICLE FUEL	-	2,000	-	2,000
5312	VEHICLE TIRES	-	500	-	500
5331	STREET SUPPLIES	-	-	-	-
5352	CHEMICAL SUPPLIES	-	-	-	-
	Materials/supplies subtotal	2,829	9,000	3,000	9,000
5401	FUND TRANSFERS	200,000	400,000	400,000	400,000
	Transfers Subtotal	200,000	400,000	400,000	400,000
5801	EQUIPMENT	-	25,000	25,000	-
5802	PARK, OPEN SPACE IMP	-	-	-	-
	Debt Service Subtotal	-	25,000	25,000	-
	Non-staffing budget total	424,347	623,710	646,110	598,835
	Section total	719,751	823,001	888,193	727,480

502 - Mechanical

5101	BASE SALARY	151,536	135,350	138,000	143,120
5102	OVERTIME	1,360	3,500	1,500	3,500
5121	FICA-MEDICARE BENEFITS	2,102	2,020	2,020	2,075
5122	RETIREMENT (PERS)	13,346	19,715	15,000	14,312
5124	UNEMPLOYMENT COST	56	50	50	50
5126	WORKERS' COMPENSATION	6,751	5,960	6,000	6,140
5128	OTHER EMPLOYEE BENEFITS	8,700	11,580	11,500	4,904
5129	FLEXIBLE HEALTH BENEFIT	231	240	-	9,516
5132	POB DEBT SERVICE	22,516	21,585	21,585	24,175
	Staffing subtotal	206,598	200,000	195,655	207,792
5201	CONTRACT SERVICES	585	1,000	750	1,000
5215	MEETING/TRAINING/TRAVEL	350	750	100	-
5217	TRAVEL, MEAL COSTS	8,021	150	-	150
5223	BLDG REPAIR, MAINT	(89)	2,500	2,500	2,500
5225	OPERATING LEASES	15	-	100	-
5226	EQUIPMENT REPAIR	270	1,000	1,000	2,000
5227	VEHICLE REPAIR	(12)	2,000	2,000	2,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5261	SUBSCRIPTIONS, MEMB	-	1,800	-	800
6603	TRAN INTEREST	-	-	-	-
	Services subtotal	9,140	9,200	6,450	8,450
5303	BOOKS, PRINTED MATL	9	200	-	200
5309	OTHER SUPPLIES	5,771	3,000	4,000	3,000
5311	VEHICLE FUEL	1,779	4,500	2,000	3,000
5312	VEHICLE TIRES	6	500	50	500
5322	SMALL TOOLS	9,628	400	50	1,900
5337	INVENTORY	(1,512)	2,300	-	2,300
	Materials/supplies subtotal	15,681	10,900	6,100	10,900
6001	EQUIPMENT	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-staffing budget total	24,821	20,100	12,550	19,350
	Non-staffing budget target	-	21,350	-	-
	Section total	231,419	220,100	208,205	227,142

503 - Buildings & Grounds					
5101	BASE SALARY	480,514	519,680	505,000	497,141
5102	OVERTIME	16,606	15,000	17,000	15,000
5105	PART-TIME SALARIES	55,381	45,000	48,000	48,000
5121	FICA-MEDICARE BENEFITS	7,022	8,405	8,400	7,311
5122	RETIREMENT (PERS)	48,602	77,840	65,000	50,651
5123	HEALTH INSURANCE COST	8,151	7,200	8,500	7,197
5124	UNEMPLOYMENT COST	207	210	200	200
5126	WORKERS' COMPENSATION	23,076	24,870	25,000	21,623
5128	OTHER EMPLOYEE BENEFITS	31,821	42,075	42,000	17,326
5129	FLEXIBLE HEALTH BENEFIT	6,516	7,980	8,000	41,160
5132	POB DEBT SERVICE	80,170	90,524	90,524	101,387
	Staffing subtotal	758,066	838,784	817,624	806,996
5201	CONTRACT SERVICES	39,034	20,000	15,000	40,000
5204	ENGINEERING/DESIGN SERVICES	(29)	2,000	-	2,000
5207	MAINTENANCE SERVICES	350	-	-	-
5208	CONTRACT PERSONNEL	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	549	-	-	-
5218	EDUCATION INCENTIVE	-	-	-	-
5222	UTILITIES	65,384	45,000	180,000	190,000
5223	BLDG REPAIR, MAINT	18,211	17,000	18,000	17,000
5224	EQUIP REPAIR, MAINT	574	-	500	1,500
5225	OPERATING LEASES	19	-	50	-
5226	EQUIPMENT REPAIR	635	1,500	1,200	-
5227	VEHICLE REPAIR	1,565	2,000	6,000	2,000
5291	SPECIAL DEPT EXPENSE	2,356	-	50	-
	Services subtotal	128,648	87,500	220,800	252,500
5305	JANITORIAL SUPPLIES	24,752	20,000	18,000	20,000
5309	OTHER SUPPLIES	18,193	15,000	16,000	15,000
5311	VEHICLE FUEL	13,154	13,000	10,000	13,000
5312	VEHICLE TIRES	826	1,000	1,000	1,000
5314	MEMORIAL BENCHES	3,020	-	-	-
5324	CONSTRUCTION SUPPLIES	613	2,000	100	2,000
5331	STREET SUPPLIES	32	-	10	-
5351	AGRICULTURAL SUPPLIES	1,155	2,000	1,500	2,000
	Materials/supplies subtotal	61,745	53,000	46,610	53,000
6001	EQUIPMENT	-	-	-	-
6021	GENERAL BLDG IMPROVEMENT	-	102,000	50,000	134,000
	Capital subtotal	-	102,000	50,000	134,000
	Non-staffing budget total	190,393	242,500	317,410	439,500
	Non-staffing budget target				
	Section total	948,459	1,081,284	1,135,034	1,246,496

505 - Street Maintenance

5101	BASE SALARY	116,266	129,300	129,000	165,579
5102	OVERTIME	5,251	5,000	4,000	5,000
5105	PART-TIME SALARIES	12,722	15,000	10,000	-
5121	FICA-MEDICARE BENEFITS	853	2,165	1,200	2,401
5122	RETIREMENT (PERS)	12,502	19,540	13,000	2,645
5123	HEALTH INSURANCE COST	1,055	1,340	1,000	1,875
5124	UNEMPLOYMENT COST	51	55	50	60
5126	WORKERS' COMPENSATION	5,773	6,405	6,000	7,103
5128	OTHER EMPLOYEE BENEFITS	8,010	10,185	8,000	5,878
5129	FLEXIBLE HEALTH BENEFIT	2,039	2,280	2,000	12,420
5132	POB DEBT SERVICE	19,255	23,140	23,140	25,917
	Staffing subtotal	183,777	214,410	197,390	228,878
5201	CONTRACT SERVICES	6,411	1,500	3,000	50,000
5204	ENGINEERING/DESIGN SVCS	-	5,000	5,000	5,000
5205	LEGAL SERVICES	-	-	-	-
5207	MAINTENANCE SERVICES	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	350	1,000	-	1,000
5217	TRAVEL, MEAL COSTS	-	500	-	500
5225	OPERATING LEASES/EQUIPMNT	21	-	50	-
5226	EQUIPMENT REPAIR	1,756	2,500	1,000	2,500
5227	VEHICLE REPAIR	1,833	6,000	2,500	6,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5275	SAFETY EQUIP	398	2,500	1,000	2,500
5291	SPECIAL DEPT EXPENSE	71	3,000	3,000	3,000
	Services subtotal	10,840	22,000	15,550	70,500
5306	OFFICE EQUIPMENT	729	-	-	-
5309	OTHER SUPPLIES	13,214	-	2,500	-
5311	VEHICLE FUEL	6,455	4,200	5,000	4,200
5312	VEHICLE TIRES	-	600	-	600
5325	HAZ WASTE DISPOSAL	-	1,000	100	1,000
5331	STREET SUPPLIES	21,378	13,000	10,000	13,000
	Materials/supplies subtotal	41,776	18,800	17,600	18,800
5401	FUND TRANSFERS	-	-	-	-
	Transfers Subtotal	-	-	-	-
6001	EQUIPMENT	-	62,000	38,000	40,000
6041	STREET, SIDEWALK IMP	23,550	320,000	370,000	460,000
	Capital subtotal	23,550	382,000	408,000	500,000
	Non-staffing budget total	76,166	422,800	441,150	589,300
	Non-staffing budget target	-	66,812	-	
	Section total	259,943	637,210	638,540	818,178

513 - Forestry

5101	BASE SALARY	-	-	-	-
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	12,742	-	-
5121	FICA-MEDICARE BENEFITS	-	185	-	-
5122	RETIREMENT (PERS)	-	478	-	-
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	-	5	-	-
5126	WORKERS' COMPENSATION	-	550	-	-
5128	OTHER EMPLOYEE BENEFITS	-	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	POB DEBT SERVICE	1,656	1,689	1,689	1,892
	Staffing subtotal	1,656	15,649	1,689	1,892
5201	CONTRACT SERVICES	134,054	140,000	90,000	154,000
5204	ENGINEERING/DESIGN SVCS	-	-	7,500	-
5207	MAINTENANCE SERVICES	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5217	TRAVEL, MEAL COSTS	-	-	-	-
5226	EQUIPMENT REPAIR	-	1,000	-	1,000
5227	VEHICLE REPAIR	-	2,000	-	2,000
5230	INTERNAL SERVICE CHARGES	-	-	-	-
5261	SUBSCRIPTIONS, MEMB	-	-	-	-
5275	SAFETY EQUIP	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services subtotal	134,054	143,000	97,500	157,000
5301	OFFICE SUPPLIES	-	-	-	-
5309	OTHER SUPPLIES	10,044	15,000	16,000	15,000
5311	VEHICLE FUEL	-	1,000	-	1,000
5312	VEHICLE TIRES	-	500	-	500
5322	SMALL TOOLS	-	-	-	-
5325	HAZ WASTE DISPOSAL	-	-	-	-
5331	STREET SUPPLIES	-	250	-	250
5351	AGRICULTURAL SUPPLIES	-	250	-	250
	Materials/supplies subtotal	10,044	17,000	16,000	17,000
6001	EQUIPMENT	-	-	-	-
6041	STREET, SIDEWALK IMP	-	-	-	-
	Capital subtotal	-	-	-	-
	Non-Staffing Budget Total	144,098	160,000	113,500	174,000
	Non-Staffing Budget Target	-	-	-	-
	Section total	145,754	175,649	115,189	175,892
	Department total	2,305,326	2,937,244	2,985,161	3,195,188
	Staffing Budget Total	1,445,501	1,468,134	1,454,441	1,374,203
	Non-Staffing Budget Target	859,825	1,469,110	1,530,720	1,820,985
Net General Fund cost		929,304	1,493,004	1,589,061	1,750,188
% program revenues		59.7%	49.2%	46.8%	45.2%

16 - Traffic Congestion Relief Fund

Beginning Fund Balance	123,144	126,040	126,040	106,040
PROGRAM REVENUES				
4315 TRAFFIC CONGESTION RELIEF	2,955	-	-	-
4651 INTEREST EARNED	(59)	300	-	-
Program Revenue Total	2,896	300	-	-
EXPENDITURES				
<i>507 - Traffic Congestion Relief</i>				
6041 STREET, SIDEWALK IMP	-	20,000	-	40,000
Capital Total	-	20,000	-	40,000
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	20,000	20,000	40,000
Division Total	-	20,000	20,000	40,000
Net Result of Operations	2,896	(19,700)	(20,000)	(40,000)
Ending Fund Balance	126,040	106,340	106,040	66,040

18 - Gasoline Tax Fund

Beginning Fund Balance	190,729	309,513	309,513	212,870
PROGRAM REVENUES				
4331 STATE GAS TAX 2105	68,953	73,264	73,264	75,000
4332 STATE GAS TAX 2106	37,855	53,368	53,368	55,000
4333 STATE GAS TAX 2107	109,358	109,077	109,077	109,000
4334 STATE GAS TAX 2107.5	4,000	4,000	4,000	4,000
4341 STATE GAS TAX 2103	136,391	221,978	221,978	200,000
4651 INTEREST EARNED	(1,323)	-	-	-
Program Revenue Total	355,234	461,687	461,687	443,000
EXPENDITURES				
<i>508 - Gas Tax</i>				
5101 BASE SALARY	63,085	87,000	60,000	89,505
5102 OVERTIME	3,252	4,000	3,000	4,000
5105 PART-TIME SALARIES	-	18,000	-	-
5121 FICA-MEDICARE BENEFITS	309	1,600	300	1,298
5122 RETIREMENT (PERS)	6,744	9,300	6,000	9,024
5123 HEALTH INSURANCE COST	498	935	500	1,551
5124 UNEMPLOYMENT COST	24	40	30	40
5126 WORKERS' COMPENSATION	2,980	4,700	3,000	3,840
5128 OTHER EMPLOYEE BENEFITS	4,255	1,520	5,000	3,434
5129 FLEXIBLE HEALTH BENEFIT	1,080	5,400	1,500	2,177
5132 POB DEBT SERVICE	-	-	-	-
Staffing Subtotal	82,227	132,495	79,330	114,869

5201	CONTRACT SERVICES	4,734	-	1,500	-
5202	PROF/CONSULTANT SERVICES	-	-	-	-
5204	ENGINEERING/DESIGN SVCS	-	20,000	-	20,000
5208	CONTRACT PERSONNEL	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	-	-	-	-
5217	TRAVEL, MEAL COSTS	-	-	-	-
5222	UTILITIES	85,114	90,000	80,000	90,000
5224	EQUIP REPAIR, MAINT	52	-	-	-
5227	VEHICLE REPAIR	1,434	-	-	-
5275	SAFETY EQUIP	563	5,000	500	5,000
5276	FUEL SYSTEM REPAIR	5,134	10,000	2,000	10,000
5291	SPECIAL DEPT EXPENSE	7,158	15,000	25,000	15,000
	Services Subtotal	104,189	140,000	109,000	140,000
5301	OFFICE SUPPLIES	-	-	-	-
5309	OTHER SUPPLIES	14	-	-	-
5311	VEHICLE FUEL	6,455	7,000	5,000	7,000
5312	VEHICLE TIRES	6	1,000	-	1,000
5325	HAZ WASTE DISPOSAL	-	2,500	-	2,500
5331	STREET SUPPLIES	42,762	25,000	30,000	25,000
5337	INVENTORY	797	1,000	-	1,000
	Material/Supplies Subtotal	50,034	36,500	35,000	36,500
6001	EQUIPMENT	-	-	-	3,500
6041	STREET, SIDEWALK IMP	-	335,000	335,000	360,000
	Capital Subtotal	-	335,000	335,000	363,500
	Staffing Costs	82,227	132,495	79,330	114,869
	Non-Staffing Costs	154,223	511,500	479,000	540,000
	Division Total	236,450	643,995	558,330	654,869
	Net Result of Operations	118,784	(182,308)	(96,643)	(211,869)
Ending Fund Balance		309,513	127,205	212,870	1,001
20 - RSTP Projects Fund					
	Beginning Fund Balance	-	(6,361)	(6,361)	(6,361)
	PROGRAM REVENUES				
4371	RSTP ALLOCATIONS	430,774	59,000	59,000	-
4651	INTEREST EARNED	-	-	-	-
	Program Revenues Total	430,774	59,000	59,000	-
	EXPENDITURES				
	<i>509 - RSTP Projects</i>				
6041	STREET, SIDEWALK IMP	437,135	59,000	59,000	-
	Capital Subtotal	437,135	59,000	59,000	-
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	437,135	59,000	59,000	-
	Division Total	437,135	59,000	59,000	-
	Net Result of Operations	(6,361)	-	-	-
Ending Fund Balance		(6,361)	(6,361)	(6,361)	(6,361)

41 - Yount Trust Income Fund

Beginning Fund Balance	95,494	76,081	76,081	74,646
PROGRAM REVENUES				
4651 INTEREST EARNED	12,719	16,000	15,000	15,000
Program Revenue Total	12,719	16,000	15,000	15,000
EXPENDITURES				
<i>510 - Yount Trust</i>				
5101 BASE SALARY	12,255	12,235	12,235	12,235
5102 OVERTIME	543	-	300	300
5105 PART-TIME SALARIES	-	-	-	-
5121 FICA-MEDICARE BENEFITS	184	180	180	180
5122 RETIREMENT (PERS)	1,339	1,230	1,230	1,300
5123 HEALTH INSURANCE COST	290	20	300	300
5124 UNEMPLOYMENT COST	5	5	50	50
5126 WORKERS' COMPENSATION	592	525	600	600
5128 OTHER EMPLOYEE BENEFITS	931	1,055	1,100	1,100
5129 FLEXIBLE HEALTH BENEFIT	240	240	240	240
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	16,379	15,490	16,235	16,305
5201 CONTRACT SERVICES	-	-	-	-
5222 UTILITIES	-	-	-	-
5291 SPECIAL DEPT EXPENSE	805	-	-	-
Services Subtotal	805	-	-	-
5309 OTHER SUPPLIES	11,288	-	200	-
5331 STREET SUPPLIES	3,660	-	-	-
Supplies/Materials Subtotal	14,948	-	200	-
Staffing Costs	16,379	15,490	16,235	16,305
Non-Staffing Costs	15,753	-	200	-
Division Total	32,132	15,490	16,435	16,305
Net Result of Operations	(19,413)	510	(1,435)	(1,305)
Ending Fund Balance	76,081	76,591	74,646	73,341

44 - Storm Water Fund

Beginning Fund Balance	165,067	40,471	40,471	113,956
PROGRAM REVENUES				
4306 STORM WATER FUND STATE GRANT	-	-	-	100,000
4309 MISC GRANT		302,500	-	-
4339 CLEAN BEACHES INIT. GRANT	1,008	1,008	-	-
4651 INTEREST EARNED	-	-	-	-
4931 INTERFUND OPERATING TRANS	200,000	400,000	400,000	400,000
Program Revenue Total	201,008	703,508	400,000	500,000
EXPENDITURES				
<i>512 - Storm Water Diversion</i>				
5101 BASE SALARY	29,221	29,500	28,000	36,129
5102 OVERTIME	-	-	-	-
5105 PART-TIME SALARIES	9,377	9,000	1,000	1,000
5121 FICA-MEDICARE BENEFITS	566	560	300	524
5122 RETIREMENT (PERS)	3,206	2,960	2,500	3,612
5123 HEALTH INSURANCE COST	327	330	300	422
5124 UNEMPLOYMENT COST	14	15	15	15
5126 WORKERS' COMPENSATION	417	325	200	301
5128 OTHER EMPLOYEE BENEFITS	1,451	1,500	1,500	1,686
5129 FLEXIBLE HEALTH BENEFIT	336	340	200	1,359
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	44,915	44,530	34,015	45,048
5201 CONTRACT SERVICES	221,789	300,000	280,000	370,000
5202 PROF/CONSULTANT SERVICES	-	-	-	-
5205 LEGAL SERVICES	21,611	-	-	-
5215 MEETING/TRAINING/TRAVEL	849	-	-	-
5222 UTILITIES	6,884	-	-	-
5291 SPECIAL DEPT EXPENSE	9,379	3,500	10,000	8,200
Services Subtotal	260,512	303,500	290,000	378,200
5206 OFFICE EQUIPMENT	145	-	-	-
Materials/Supplies Subtotal	145	-	-	-
6026 URBAN RUNOFF DIVERSION II	-	355,000	500	-
6054 STORM WATER IMPROVEMENTS	20,032	-	2,000	80,000
Capital Subtotal	20,032	355,000	2,500	80,000
Staffing Costs	44,915	44,530	34,015	45,048
Non-Staffing Costs	280,689	658,500	292,500	458,200
Division Total	325,604	703,030	326,515	503,248
Net Result of Operations	(124,596)	478	73,485	(3,248)
Ending Fund Balance	40,471	40,949	113,956	110,708

31 - Operating Donations

Beginning Fund Balance	12,177	9,214		9,214
PROGRAM REVENUES				
4605 FORESTRY DONATIONS	(2,963)	4,000	-	-
Program Revenue Total	(2,963)	4,000	-	-
EXPENDITURE				
514 - Forestry Donations				
5309 OTHER SUPPLIES	-	5,000	-	-
Material/Supplies Subtotal	-	5,000	-	-
Non-Staffing Costs	-	5,000	-	-
Division Total	-	5,000	-	-
Net Result of Operations	(2,963)	(1,000)	-	-
Ending Fund Balance	9,214	8,214	-	9,214

Cemetery

75 - Cemetery Fund

INVESTED IN CAPITAL ASSETS, NET OF DEBT	655,211	546,583	546,583	427,786
DEBT SERVICE	-	-	-	-
UNRESTRICTED	(138,301)	(138,301)	(138,301)	-
Beginning Fund Balance	516,910	408,282	408,282	427,786
PROGRAM REVENUES				
4481 SITE SALES & SERVICE	47,468	175,000	125,000	135,000
4482 CEMETERY MAUSOLEUM SALES	43,750	10,000	35,000	35,000
4484 CEMETERY LABOR CHARGES	85,431	80,000	85,000	85,000
4651 INTEREST EARNED	(1,217)	5,000	5,000	5,000
4662 CREMATORIUM LEASE	7,456	7,200	6,000	6,000
4672 COMM SITE LEASE	36,000	-	-	-
Program Revenue Total	218,888	277,200	256,000	266,000
EXPENDITURES				
<i>601 - Cemetery Operations</i>				
5101 BASE SALARY	61,273	61,200	61,200	61,173
5102 OVERTIME	2,768	-	2,000	-
5105 PART-TIME SALARIES	15,409	14,500	14,500	14,500
5121 FICA-MEDICARE BENEFITS	1,151	1,100	1,100	887
5122 RETIREMENT (PERS)	6,686	8,700	6,000	6,146
5123 HEALTH INSURANCE COST	1,412	1,400	750	1,412
5124 UNEMPLOYMENT COST	30	30	30	30
5126 WORKERS' COMPENSATION	3,089	2,750	2,750	2,624
5128 OTHER EMPLOYEE BENEFITS	4,669	1,100	4,200	2,116
5129 FLEXIBLE HEALTH BENEFIT	1,200	3,300	500	5,400
5132 PERS P.O.B. PAYMENT	8,173	7,935	7,935	8,887
Staffing Subtotal	105,860	102,015	100,965	103,175
5201 CONTRACT SERVICES	1,120	4,000	3,000	4,000
5211 POSTAGE	155	500	100	500
5212 TELEPHONE	323	900	900	900
5221 ADVERTISING	838	-	-	1,000
5222 UTILITIES	50,465	20,000	55,000	32,000
5226 EQUIPMENT REPAIR	250	800	500	800
5227 VEHICLE REPAIR	983	2,000	1,000	2,000
5231 INSURANCE	9,650	9,650	9,650	-
5291 SPECIAL DEPT EXPENSE	-	2,000	-	-
Services Subtotal	63,784	39,850	70,150	41,200
5301 OFFICE SUPPLIES	1,937	-	1,000	-
5309 OTHER SUPPLIES	13,441	10,000	19,000	10,000
5311 VEHICLE FUEL	1,820	10,000	1,000	5,000
5337 INVENTORY	1,143	4,000	300	1,000
5351 AGRICULTURAL SUPPLIES	-	1,000	-	1,000
Materials/Supplies Subtotal	18,341	25,000	21,300	17,000

5411	BLDG DEPRECIATION	-	8,812	8,812	8,812
5412	IMPROVEMENTS DEPR	1,230	19,034	19,034	19,034
5413	EQUIP DEPRECIATION	-	3,760	3,760	3,760
5491	INDIRECT COST ALLOCATION	-	12,475	12,475	15,285
	Non-Operating Subtotal	1,230	44,081	44,081	46,891
6001	EQUIPMENT	-	2,500	-	55,000
	Capital Subtotal	-	2,500	-	55,000
	Staffing Costs	105,860	102,015	100,965	103,175
	Non-Staffing Costs	83,355	111,431	135,531	160,091
	Fund Total	189,215	213,446	236,496	263,266
	Change in Fund Balance	29,673	63,754	19,504	2,734
	Reconciliation to Change in Unrestricted Fund Balance				
	Capital/Debt Service Payments	-	-	-	-
	Depreciation	-	(31,606)	-	-
	Net Change in Investment in Capital Assets	-	(31,606)	-	-
Ending Fund Balance		546,583	472,036	427,786	430,520
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86 - Cemetery Endowment Fund					
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	Beginning Fund Balance	943,472	992,150	992,150	1,042,150
	PROGRAM REVENUES				
✓	4480 CEMETERY ENDOWMENT CARE	48,678	100,000	50,000	50,000 ✓
	Program Revenue Total	48,678	100,000	50,000	50,000
	EXPENDITURES				
	<i>603 - Cemetery Endowment</i>				
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	-	-	-	-
	Division Total	-	-	-	-
	Net Result of Operations	48,678	100,000	50,000	50,000
Ending Fund Balance		992,150	1,092,150	1,042,150	1,092,150

Sewer

76 - Sewer Fund

INVESTED IN CAPITAL ASSETS, NET OF DEBT	4,035,542			
DEBT SERVICE	1			
UNRESTRICTED	5,273,620			
Beginning Fund Balance	9,309,163	10,240,510	10,240,510	10,172,471
PROGRAM REVENUES				
4306 ASBS GRANT	245,410	2,354,075	600,000	1,754,075
4445 PUBLIC WORKS FEES & CHARGES	3,217	-	-	-
4470 SEWER CONNECTION FEES	772	6,000	1,000	3,000
4471 SEWER SERVICE SURCHARGE	2,626,949	2,340,000	2,800,000	2,900,000
4517 GREASE TRAP REIMBURSEMENT	5,632	-	5,000	5,000
4651 INTEREST EARNED	(11,943)	20,000	10,000	15,000
4753 SEWER LAT.LOAN REPAYMENTS	175	30,000	15,000	15,000
Program Revenue Total	2,870,212	4,750,075	3,431,000	4,692,075
EXPENDITURES				
611 - Sewer Operations				
5101 BASE SALARY	255,032	289,135	250,000	206,605
5102 OVERTIME	3,133	-	5,000	-
5105 PART-TIME SALARIES	26,200	51,000	13,000	23,600
5121 FICA-MEDICARE BENEFITS	3,580	4,935	3,000	3,736
5122 RETIREMENT (PERS)	28,857	36,772	22,000	20,813
5123 HEALTH INSURANCE COST	2,867	2,645	3,000	5,156
5124 UNEMPLOYMENT COST	107	125	125	125
5126 WORKERS' COMPENSATION	9,412	10,925	9,000	9,147
5128 OTHER EMPLOYEE BENEFITS	14,924	19,320	13,000	3,744
5129 FLEXIBLE HEALTH BENEFIT	3,188	3,040	3,200	19,044
5132 PERS P.O.B. PAYMENT	26,367	27,000	27,000	30,240
Staffing Subtotal	373,667	444,897	348,325	322,210
5201 CONTRACT SERVICES	412,071	50,000	40,000	111,000
5202 PROF/CONSULTANT SERVICES	-	-	-	-
5204 ENGINEERING/DESIGN SVCS	-	-	-	-
5205 LEGAL SERVICES	-	1,000	-	1,000
5207 MAINTENANCE SERVICES	2,970	300,000	150,000	450,000
5211 POSTAGE	379	300	-	300
5212 TELEPHONE	3,562	5,000	2,000	4,000
5215 MEETING/TRAINING/TRAVEL	763	1,000	200	1,000
5221 ADVERTISING	-	-	-	2,000
5222 UTILITIES	22,870	25,000	32,000	25,000
5223 BLDG REPAIR, MAINT	10	2,000	-	2,000
5226 EQUIPMENT REPAIR	16,039	3,000	500	3,000
5227 VEHICLE REPAIR	21,835	15,000	10,000	15,000
5231 INSURANCE	78,130	86,000	86,000	86,000
5232 INSURANCE CLAIMS	60	7,000	-	7,000
5261 SUBSCRIPTIONS, MEMB	1,470	2,000	500	2,000
5291 SPECIAL DEPT EXPENSE	8,292	4,500	3,000	4,500
Services Subtotal	568,451	501,800	324,200	713,800
5309 OTHER SUPPLIES	22,443	10,000	22,000	35,000
5311 VEHICLE FUEL	10,436	10,000	8,000	10,000
5312 VEHICLE TIRES	-	1,000	-	1,000
5352 CHEMICAL SUPPLIES	-	1,000	100	1,000
Materials/Supplies Subtotal	32,879	22,000	30,100	47,000

5491	INDIRECT COST ALLOCATION	-	220,000	220,000	220,000
	Non-Operating Subtotal	-	220,000	220,000	220,000
	Staffing Costs	373,667	444,897	348,325	322,210
	Non - Staffing Costs	601,330	743,800	574,300	980,800
	Division Total	974,997	1,188,697	922,625	1,303,010
612 - Sewer Capital Improvement					
5201	CONTRACT SERVICES	1,173	-	-	-
5202	PROF/CONSULTANT SERVICES	2,515	-	-	-
5204	ENGINEERING/DESIGN SVCS	173,515	225,000	125,000	600,000
5205	LEGAL SERVICES	-	-	-	-
	Services Subtotal	177,203	225,000	125,000	600,000
5413	EQUIP DEPRECIATION	-	45,597	45,597	45,597
5415	SEWER DEPRECIATION	-	145,278	145,278	145,278
	Non-Operating Subtotal	-	190,875	190,875	190,875
5801	INTEREST PMTS	1,619	1,672	1,672	1,672
5802	PRINCIPAL PMTS	69,577	69,526	69,526	69,526
5803	BOND - INTEREST PMTS	58,225	58,225	58,225	58,225
5804	AMORTIZATION EXPENSES	-	2,891	2,891	2,891
	Debt Service Subtotal	129,421	132,314	132,314	132,314
6001	EQUIPMENT	-	110,000	-	-
6012	PW VEHICLES-PRINCIPAL	-	-	-	-
6051	SEWER SYSTEM IMP	355,119	1,800,000	400,000	2,500,000
6052	PUMP STA IMPROVEMENTS	87,976	1,530,000	600,000	-
6053	SEWER LATERALS REPLCMT.	19,293	40,000	14,000	-
	Capital Subtotal	462,388	3,480,000	1,014,000	2,500,000
	Staffing Costs	-	-	-	-
	Non-Staffing Costs	769,012	4,028,189	1,462,189	3,423,189
	Division Total	769,012	4,028,189	1,462,189	3,423,189
613 - ASBS Grant					
5101	BASE SALARY	23,680	23,700	15,000	34,099
5105	PART-TIME SALARIES	8,954	18,700	13,000	24,800
5121	FICA-MEDICARE BENEFITS	468	620	500	500
5122	RETIREMENT (PERS)	2,587	2,380	2,000	3,434
5123	HEALTH INSURANCE COST	339	650	500	700
5124	UNEMPLOYMENT COST	12	15	15	15
5126	WORKERS' COMPENSATION	281	360	360	360
5128	OTHER EMPLOYEE BENEFITS	1,237	460	600	600
5129	FLEXIBLE HEALTH BENEFIT	288	550	250	1,873
	Staffing Subtotal	37,846	47,435	32,225	66,381
5204	ENGINEERING/DESIGN SVCS	108,466	588,477	60,000	-
5209	PROFESSIONAL SERVICES	7,317	50,000	9,000	125,000
5221	ADVERTISING	713	40,000	7,000	-
	Services Subtotal	116,496	678,477	76,000	125,000

5421 LOANS	-	60,000	5,000	40,000
Non-Operating Subtotal	-	60,000	5,000	40,000
6026 URBAN RUNOFF DIVERSION	17,561	700,000	400,000	-
6031 PARK, OPEN SPACE IMPROVEMENT	22,953	525,000	1,000	1,100,000
6051 SEWER SYSTEM IMPROVEMENTS				2,500,000
6052 PUMP STA IMPROVEMENTS	-	650,000	600,000	-
Capital Subtotal	40,514	1,875,000	1,001,000	3,600,000
Staffing Costs	37,846	47,435	32,225	66,381
Non - Staffing Costs	157,010	2,613,477	1,082,000	3,765,000
Division Total	194,856	2,660,912	1,114,225	3,831,381
Fund Total	1,938,865	7,877,798	3,499,039	8,557,580
Change in Fund Balance	931,347	(3,127,723)	(68,039)	(3,865,505)
Reconciliation to Change in Unrestricted Fund Balance				
Capital/Debt Service	4,954,243	2,149,903	2,149,903	6,169,526
Depreciation	(219,344)	(219,344)	(219,344)	(190,875)
Debt Service Income	-	-	-	-
Change in Unrestricted Fund Balance	5,666,246	(1,197,164)	1,862,520	2,113,146
Ending Fund Balance	10,240,510	7,112,787	10,172,471	6,306,966

Recreation

		FY 2012-3 Actual	FY 2013-4 Budget	FY 2013-4 Estimated	FY 2014-5 Budget
01 - General Fund					
PROGRAM REVENUES					
4462	RECREATION PRGM FEE/CHRGs	78,765	90,000	90,000	90,000
4464	TENNIS PRO CONTRACT FEES	3,600	3,600	3,600	-
4670	RECREATION FACILITY RENTS	130,886	115,000	120,000	115,000
	Program revenues total	213,251	208,600	213,600	205,000
EXPENDITURES					
421 - Recreation Operations					
5101	BASE SALARY	122,215	117,700	117,700	123,409
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	67,215	79,000	79,000	79,000
5121	FICA-MEDICARE BENEFITS	2,610	2,860	2,860	2,935
5122	RETIREMENT (PERS)	15,708	16,164	16,164	12,402
5123	HEALTH INSURANCE COST	1,652	1,620	1,620	1,607
5124	UNEMPLOYMENT COST	71	75	75	72
5126	WORKERS' COMPENSATION	1,718	1,930	1,930	2,044
5128	OTHER EMPLOYEE BENEFITS	8,725	2,065	8,500	2,108
5129	FLEXIBLE HEALTH BENEFIT	2,220	9,300	2,500	7,935
5132	POB DEBT SERVICE	14,693	14,697	14,697	16,461
	Staffing subtotal	236,827	245,411	245,046	247,973
5201	CONTRACT SERVICES	3,540	-	6,000	-
5207	MAINTENANCE SERVICES	1,455		1,000	
5208	CONTRACT PERSONNEL	-	5,500	5,500	5,500
5211	POSTAGE	34	500	100	500
5212	TELEPHONE	6,796	5,000	3,000	4,000
5217	TRAVEL, MEAL COSTS	-	500	500	500
5221	ADVERTISING	1,758	2,500	200	1,500
5222	UTILITIES	64,165	55,000	80,000	55,000
5223	BLDG REPAIR, MAINT	1,868	4,000	4,500	4,000
5224	EQUIP REPAIR, MAINT	273	2,000	2,200	1,000
5226	EQUIPMENT REPAIR	820	1,000	200	1,000
5227	VEHICLE REPAIR	871	500	650	500
5230	INTERNAL SERVICE CHARGES	8,144	8,144	8,144	8,346
5231	INSURANCE	125	5,000	7,000	5,000
5261	SUBSCRIPTIONS, MEMB	610	500	200	500
5291	SPECIAL DEPT EXPENSE	288	500	650	500
	Services subtotal	90,747	90,644	119,844	87,846
5301	OFFICE SUPPLIES	726	500	650	500
5305	JANITORIAL SUPPLIES	745	1,000	1,000	1,000
5309	OTHER SUPPLIES	210	-	500	-
5311	VEHICLE FUEL	998	500	500	500
5312	VEHICLE TIRES	-	-	-	-
5352	CHEMICAL SUPPLIES	220	600	1,000	1,600
5361	RECREATION SUPPLIES	4,422	2,000	4,500	4,000
	Materials/supplies subtotal	7,321	4,600	8,150	7,600

6001 EQUIPMENT	-	-	-	-
Capital subtotal	-	-	-	-
Non-staffing budget total	98,068	95,244	127,994	95,446
Department total	334,895	340,655	373,040	343,419
Net General Fund cost	121,644	132,055	159,440	138,419
% program revenues	63.7%	61.2%	57.3%	59.7%

25 - Youth Center Donations

Beginning Fund Balance	6,582	10,482	7,521	13,121
PROGRAM REVENUES				
4601 DONATIONS	1,040	4,000	7,500	4,000
4651 INTEREST EARNED	(101)	100	100	100
Program Revenues Total	939	4,100	7,600	4,100
EXPENDITURES				
<i>422 - Recreation Donations</i>				
5306 OFFICE EQUIPMENT	-	-	-	-
5361 RECREATION SUPPLIES	-	4,000	2,000	4,000
Materials/Supplies Subtotal	-	4,000	2,000	4,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	4,000	2,000	4,000
Division Subtotal	-	4,000	2,000	4,000
Net Results of Operations	939	100	5,600	100
Ending Fund Balance	7,521	10,582	13,121	13,221

26 - Chautauqua Hall				
Beginning Fund Balance	7,030	(5,337)	(5,337)	(4,337)
PROGRAM REVENUES				
4603 CHAUTAUQUA HALL PRESERVE	1,500	7,500	7,500	1,500
4651 INTEREST EARNED	(100)	500	500	500
Program Revenues Total	1,400	8,000	8,000	2,000
EXPENDITURES				
<i>423 - Chautauqua Hall</i>				
5223 BLDG REPAIR, MAINT	13,767	8,000	7,000	-
Services Subtotal	13,767	8,000	7,000	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	13,767	8,000	7,000	-
Division Subtotal	13,767	8,000	7,000	-
Net Results of Operations	(12,367)	-	1,000	2,000
Ending Fund Balance	(5,337)	(5,337)	(4,337)	(2,337)

31 - Operating Donations				
Beginning Fund Balance	15,300	15,300	15,300	15,300
PROGRAM REVENUES				
4635 REC PROGRAMS	-	1,000	-	-
Program Revenues Total	-	1,000	-	-
EXPENDITURES				
<i>424 - Recreation Operating Donations</i>				
5361 RECREATION SUPPLIES	-	1,000	-	-
Services Subtotal	-	1,000	-	-
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	1,000	-	-
Division Subtotal	-	1,000	-	-
Net Results of Operations	-	-	-	-
Ending Fund Balance	15,300	15,300	15,300	15,300
Total Revenues	215,590	221,700	229,200	211,100
Total Staffing Costs	236,827	245,411	245,046	247,973
Total Operating Costs	111,835	108,244	136,994	99,446
Total Net	(133,072)	(131,955)	(152,840)	(136,319)

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 Finance Director 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 Finance Director 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 Finance Director 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 Finance Director 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. 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.

- February/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, Finance Director and each department head review the monthly reports. The City Manager and/or Finance Director 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 Finance Director 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 full-time long-term 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.