City of La Palma

Agenda Item No. 12

MEETING DATE: May 19, 2015

TO: CITY COUNCIL

FROM: CITY MANAGER

SUBMITTED BY: Laurie A. Murray, Administrative Services Director

AGENDA TITLE: Discussion of Proposed Fiscal Year 2015-16 Budget

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RECOMMENDED ACTION:

It is recommended that the City Council conduct an open discussion on the general content of the Proposed Fiscal Year 2015-16 Budget and provide direction for preparation of the final budget document as appropriate.

BACKGROUND:

The purpose of this agenda item is to provide a placeholder for any open discussion of the proposed FY 2015-16 Budget by the City Council and to allow for City Council Members and the public to ask any questions they may have prior to receiving the complete Proposed Budget, with changes made as a result of the May 11 Budget Workshop, on June 2. As a result of the changes requested on May 11, the scheduled public hearing will be moved to June 16, 2015, when it is anticipated that the FY 2015-16 Budget will be adopted. A copy of the May 11 staff report and materials relating to the introduction of the Proposed Budget are attached.

FISCAL IMPACT:

There is no fiscal impact at this time. The City Council may include or not include any specific carryover items, depending on contractual agreements, at the time of formal budget adoption.

APPROVED:

Administrative Services Director

City Manager

Attachment: 1. May 11, 2015 Proposed Budget Report and materials

Attachment 1

City of La Palma/Successor Agency

MEETING DATE: May 11, 2015

TO: CITY COUNCIL

FROM: CITY MANAGER

SUBMITTED BY: Ellen Volmert, City Manager
Laurie A. Murray, Administrative Services Director

AGENDA TITLE: Fiscal Year 2015-16 Budget Workshop

RECOMMENDED ACTION:

It is recommended that the City Council receive the Staff presentation on the Proposed FY 2015-16 Budget and provide direction for the preparation of the budget document.

BACKGROUND:

The City began the budgeting process with a significant gap in expenditures over revenues, largely due to four drivers threatening the City's sustainability. Those drivers are: a significant drop in sales tax revenue due to the decline in oil prices; a drop in property tax revenues due to the move of a major property owner to non-profit status, which also affects the ability of the Successor Agency to repay loans to the City; a rise in California Public Employees Retirement System (CalPERS) costs over the next five years due to changes in actuarial assumptions and the required payments for the City's prior unfunded liability; and rising insurance costs for both general liability and workers compensation.

This proposed budget is part of a three-year plan to bring down expenses and to seek solutions to the City's revenue shortfall to insure financial stability in the long-term. It includes reductions and revisions to the City's labor force that require a meet and confer process which is not yet complete. The latest Staff plan includes the proposed reduction of the City's full-time equivalent (FTE) count from 55.0 (FY 2014-15 Adopted Budget) to 52.0 (FY 2015-16 Proposed Budget), continuing the trend to fewer full time positions. With these reductions, full-time staffing levels have been reduced 20% from 65 in FY2011-12 to a proposed 52 in FY 2015-16, including the elimination of two Director level positions.

The FY 2015-16 Proposed Budget includes one-time additional sales tax due to the wind down of the State's triple flip - $223,000 helping to offset the decrease of sales tax dollars due to oil prices; and also includes the addition of lease revenue for the City's La Palma Avenue property. It sets aside 6.4% of General Fund Revenues for Capital and one-time projects or needs. The Capital Improvement Plan (CIP) provides funding for capital projects, with the timing of street projects being stretched, projects where grant funding or financing would be sought being removed; and the

contribution to the Capital Operating Reserve (COR) being less in the first three years when sales tax revenues are also lower and then increasing in years four and five so that the target balance of $2 million is met at the end of the Sustainable Financial Plan 11-year period. The initial three years of the plan require $250,000 of the 6.4% transfer to COR, leaving one-time monies to provide relief to the General Fund, where needed to cover one-time costs. The transfer to COR increases over the longer planning period to $395,000 annually in order to maintain the target balance of $2 million at the end of the planning period.

The City Council has discussed the FY 2015-16 Budget on April 21, and again on May 5. Pursuant to those discussion, the following items have been assumed in the proposed Budget:

- Elimination of the motor officer program (one Police Officer position), with the current incumbent being moved into Patrol. This change requires the meet and confer process.
- Elimination of one Maintenance Worker position, which will require the meet and confer process.
- Elimination of the Fit N Fun program.
- Elimination of La Palma Days.
- Elimination of the Police Interaction with Youth (PIY) program.
- Reduction of the *Mosaic* publication from four issues to three per year.
- Reduction of Summer Concerts from six to five.
- Increase of Parking Fines, which will require separate Council action.
- Increase of Community Development fees, which will require separate Council action.
- Park Hours Reduction – Staffing at Central Park would be reduced during the two weekday afternoon hours with the least demand – from 2-4 p.m.
- Granicus Expansion – The planned expansion would be an improvement in citizen engagement and allow citizen committee meetings to be audio-cast on the City's website, so this reduction eliminates that functionality.
- SCORE Workshops – Part of the Economic Development Action Plan, however while the events have provided good visibility for La Palma, most businesses taking advantage of the training sessions have not been La Palma businesses so it is not providing the assistance to existing small businesses that was intended.
- Records Clerk – Eliminating the currently vacant full time position will require more records work to be performed by Police Dispatchers and will require meet and confer. This option would also not be possible were the City to contract out its police dispatch function.
- Retrospective Insurance Payments to be paid out of One-Time Project Funds.
- Corrections to the Citywide Maintenance Division to eliminate projects that were also duplicated in the Capital Improvement Plan.
- City Hall improvements – Given the civic center discussion returning to the City Council this fall, it is prudent to remove these projects from next year's budget. Once decisions have been made regarding the civic center, projects will be re-evaluated.
- $250,000 transfer to Capital Operating Reserve (COR) from the 6.4% transfer of General Fund Revenues and remaining revenues being transferred to One-Time Projects Fund.
- 5% Salary Reduction for City Manager and Executive Management Team effective July 1, 2015. A Salary Resolution and Amendment to the City Manager Agreement will be brought to the City Council for approval at its May 19 meeting.

A revised Budget Overview is attached to this Staff Report, incorporating changes made at the May 5, City Council meeting. Also attached is a listing of Revenue and Expenditure explanations where there are significant differences from the FY 2014-15 Budget or where changes have been made due to the Finance System conversion and resulting budget structure changes.

A complete budget document will be published prior to the June 2 Public Hearing based on input received from the City Council and public during the budget process.

Prior Actions

To fully understand the magnitude of the situation and what options remain for the City, it is necessary to look at what the City has already done to address its financial situation, increase revenues, revise operations for efficiency, and reduce services, as well as to establish appropriate reserves and a rainy day fund. Some significant changes over the last five years include:

- Significant changes in the 2011 labor agreements with all groups, which reduced costs and unfunded liabilities, including increased employee contributions towards retirement, lower retirement tiers, no cost of living adjustments in three of the four years, and no increases at all to contributions towards benefits cafeteria plan contributions despite significant medical premium cost increases.
- Proactive economic development efforts resulting in several new businesses; even as redevelopment was dissolved and a national recession were impacting opportunities. Use of the transferred redevelopment property to generate new lease income for the City.
- Completing, despite the financial challenges, the seven year residential pavement plan and the upcoming completion of the arterials pavement plan. This results in long term cost savings.
- Return to full levy of the Utility Users' Tax at 5%.
- Change in investment policy which has increased interest earnings in a low interest environment.
- Creation of a Trust to fund retiree medical unfunded liabilities and a substantial reduction in those liabilities as a result.
- Reduction in staff strength to below 1986 levels prior to the reductions contained in the proposed budget.
- Restructuring throughout the organization to improve efficiencies and work distribution as well as reducing upper management while maintaining as many line positions as possible. This included consolidation of four departments into two, redistribution of work between departments and restructuring of a division within the City's largest department, Police.
- Significant investment in new technology to support the smaller staff, improve service to the public and management information, and to improve efficiencies.
- Significant investment in other major expense line items to improve efficiency including Phase 1 of the energy conversation project and the upcoming purchase and retrofit of street lights.
- Revision of the General Plan, adding new opportunities north of Orangethorpe including a new Freeway Overlay District to allow for digital billboards for increased revenue diversification.

Three Year Outlook

The City's fiscal problems are not a one-year problem and while the focus of the workshop is on Fiscal Year 2015-16 and 2016-17, much effort has gone into forecasting what can be done over the next three to ten years to address the City's fiscal problems. A brief look at what that those three-year projections look is attached as Attachment 3.

SUMMARY:

The Proposed Budget is scheduled for discussion at the City Council meeting of May 19, and at a public hearing scheduled for June 2, when it is anticipated that the City Council will approve a final budget document for FY 2015-16.

The City Manager's Budget Message and other additional detail and graphics will be provided with the complete budget document prior to the June 2 Public Hearing and the final document will reflect input received from the City Council and public. The City Manager's Budget Message provides a detailed and comprehensive overview of the Proposed Budget, the challenges facing the City, significant trends to watch, and the many accomplishments achieved and anticipated for the organization. Questions or requests for additional information this evening will become part of future informational materials. Necessary carryover adjustments will be presented to the City Council on June 2.

FISCAL IMPACT:

General Fund Revenues are proposed to be $10,463,600 with proposed expenditures at $10,607,100. While the General Fund budget shows a projected deficit of $143,500, additional savings are expected upon the conclusion of labor negotiations, at which time an Amended Budget document will be brought to the City Council for adoption. The 6.4% transfer is estimated at $615,300, with $250,000 being transferred to COR and the remaining $365,300 being utilized for one-time insurance costs, providing approximately $138,700 in relief to the General Fund in the current year and $38,700 per year for the following six years.

APPROVED:

Administrative Services Director	City Manager

Attachments:

1. Revised Fiscal Year 2015-16 Budget Overview.
2. Listing of Revenue and Expenditure Explanations
3. Three Year Outlook

Attachment 1

BUDGET OVERVIEW

MAY 11, 2015 BUDGET WORKSHOP

Summary of Resources and Requirements by Fund

Fund	Projected Beginning Unassigned Fund Balance	Proposed Fiscal Year 2015-16: Revenues and Transfers In	Proposed Fiscal Year 2015-16: Expenditures and Transfers Out	Proposed Fiscal Year 2015-16: Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance	Estimated Fiscal Year 2016-17: Revenues and Transfers In	Estimated Fiscal Year 2016-17: Expenditures and Transfers Out	Estimated Fiscal Year 2016-17: Contribution to (Draw from) Fund Balance	Estimated Ending Unassigned Fund Balance
General Fund*	**$ 318,500**	**$ 10,463,600**	**$ 10,607,100**	**$ (143,500)**	**$ 175,000**	**$ 10,545,800**	**$ 10,849,300**	**$ (303,500)**	**$ (128,500)**
*(Cash Flow Reserve of $250,000; when CAFR is adopted, funds in excess of $250,000 will be transferred from General Fund Unassigned Fund Balance to the COR or One Time Projects Funds)									
Special Revenue Funds:									
Gas Tax/Highway Users Tax	376,175	351,474	359,700	(8,226)	367,949	359,251	365,113	(5,862)	362,087
Measure M	265,921	252,539	517,539	(265,000)	921	267,480	267,480	-	921
Air Quality Improvement/AB 2766	75,765	20,500	-	20,500	96,265	20,700	-	20,700	116,965
Public, Educational, and Government (PEG)	178,349	17,100	-	17,100	195,449	18,000	-	18,000	213,449
Public Safety Augmentation (Proposition 172)	53,845	176,800	172,200	4,600	58,445	181,100	180,600	500	58,945
Asset Seizure (Asset Forfeiture)	8,954	107,600	107,000	600	9,554	107,600	107,000	600	10,154
Supplemental Law Enforcement Services	55,303	100,200	100,700	(500)	54,803	100,300	106,200	(5,900)	48,903
Service Authority for Abandoned Vehicles	22,248	200	-	200	22,448	200	-	200	22,648
Park Development	62,249	200	-	200	62,449	200	-	200	62,649
Successor Agency Housing Authority	359,505	265,600	238,100	27,500	387,005	266,400	239,000	27,400	414,405
Successor Agency Debt Service	-	870,000	870,000	-	-	869,700	869,700	-	-
Total Special Revenue Funds	**1,458,314**	**2,162,213**	**2,365,239**	**(203,026)**	**1,255,288**	**2,190,931**	**2,135,093**	**55,838**	**1,311,126**
Project Funds:									
Capital Outlay Reserve (Target Balance $2,000,000 at end of 10 Year Planning Period; Fund owed additional $500,000 from former RDA)	5,751,844	277,800	2,247,761	(1,969,961)	3,781,883	273,300	1,609,307	(1,336,007)	2,445,876
One-Time Projects	433,800	-	18,000	(18,000)	415,800	386,200	137,200	249,000	664,800
Economic Development	250,000	-	-	-	250,000	-	-	-	250,000
Total Project Funds	**6,435,644**	**277,800**	**2,265,761**	**(1,987,961)**	**4,447,683**	**659,500**	**1,746,507**	**(1,087,007)**	**3,360,676**
Enterprise Funds:									
Water (Water and Water Capital Reserve are required to have a combined minimum balance of $3,331,800; Fund owed additional $500,000 from former RDA)	1,068,800	2,383,000	2,945,800	(562,800)	506,000	2,387,500	2,961,200	(573,700)	(67,700)
Sewer (Sewer and Sewer Capital Reserve are required to have a combined minimum balance of $2,238,700; Fund owed additional $500,000 from former RDA)	955,700	246,800	239,500	7,300	963,000	249,300	248,600	700	963,700
Water Capital Reserve	3,935,800	252,300	1,256,000	(1,003,700)	2,932,100	251,400	195,000	-	2,932,100
Sewer Capital Reserve	2,608,600	75,600	441,300	(365,700)	2,242,900	91,700	450,000	-	2,242,900
Total Enterprise Funds	**8,568,900**	**2,957,700**	**4,882,600**	**(1,924,900)**	**6,644,000**	**2,979,900**	**3,854,800**	**(573,000)**	**6,071,000**
Internal Service Funds (Cash Balances):									
Insurance (Target Balance $1,000,000; Fund owed additional $600,000 by former RDA)	684,727	1,261,400	1,289,500	(28,100)	656,627	1,120,000	1,117,700	2,300	658,927
Employee Benefits (Target Balance $309,000; Fund owed additional $1,000,000 by former RDA)	277,903	2,200	-	2,200	280,103	3,000	-	3,000	283,103
Facility Maintenance (Target Balance $50,000; Fund owed additional $500,000 by former RDA)	50,000	400	-	400	50,400	500	-	500	50,900
Vehicle Replacement (Target Balance $717,400; Fund owed additional $400,000 by former RDA)	833,139	161,400	121,500	39,900	873,039	146,100	43,200	102,900	975,939
Technology Maintenance and Replacement (Target Balance $564,800)	720,651	85,600	150,000	(64,400)	656,251	87,700	179,000	(91,300)	564,951
Total Internal Service Funds	**2,566,420**	**1,511,000**	**1,561,000**	**(50,000)**	**2,516,420**	**1,357,300**	**1,339,900**	**17,400**	**2,533,820**
Reserve Funds:									
Revenue Volatility (Target Balance $1,000,000)	1,000,000	-	-	-	1,000,000	-	-	-	1,000,000
		-							
Emergency Reserve (Target Balance $9,000,000; Fund owed an additional $988,900 from former RDA)	9,000,000		-	-	9,000,000	-	-	-	9,000,000
Total Reserve Funds	**10,000,000**	**-**	**-**	**-**	**10,000,000**	**-**	**-**	**-**	**10,000,000**
Citywide Total	**$ 29,347,778**	**$ 17,372,313**	**$ 21,681,700**	**$ (4,309,387)**	**$ 25,038,391**	**$ 17,733,431**	**$ 19,925,600**	**$ (1,890,269)**	**$ 23,148,122**

All Funds
Expenditure Overview, by Department
Fiscal Year 2015-16

Operating Departments	General Fund	Gas Tax Fund	Measure M Fund	Project Funds	Water Funds	Sewer Funds	Prop 172 Fund	COPS/SLESF Fund	Other Special Funds	Total Expenditures
Administration/Administrative Services	2,745,800			-	83,486	10,377			21,417	2,861,081
Community Development	454,100								1,086,683	1,540,783
Police	4,752,100			18,000			172,200	100,700	107,000	5,150,000
Community Services	2,039,800	359,700	517,539	2,247,761	4,118,314	670,423				9,953,537
Non-Operating Transfer	615,300									615,300
Total Expenditures, Operating	**10,607,100**	**359,700**	**517,539**	**2,265,761**	**4,201,800**	**680,800**	**172,200**	**100,700**	**1,215,100**	**20,120,700**

Internal Service Funds	Risk Management Fund	Vehicle Replacement Fund	Technology Replacement Fund	Total Expenditures
Administration/Administrative Services	1,289,500		150,000	1,439,500
Community Development				-
Police				-
Community Services		121,500		121,500
Total Expenditures, Internal Service Funds	**1,289,500**	**121,500**	**150,000**	**1,561,000**

TOTAL APPROPRIATIONS $ 21,681,700

Fiscal Year 2016-17

Operating Departments	General Fund	Gas Tax Fund	Measure M Fund	Project Funds	Water Funds	Sewer Funds	Prop 172 Fund	COPS/SLESF Fund	Other Special Funds	Total Expenditures
Administration/Administrative Services	2,785,000			-	68,642	10,432			26,472	2,890,546
Community Development	461,200								1,082,228	1,543,428
Police	4,940,900			137,200			180,600	106,200	107,000	5,471,900
Community Services	2,026,000	365,113	267,480	1,609,307	3,087,558	688,168				8,043,626
Non-Operating Transfer	636,200			-						636,200
Total Expenditures, Operating	**10,849,300**	**365,113**	**267,480**	**1,746,507**	**3,156,200**	**698,600**	**180,600**	**106,200**	**1,215,700**	**18,585,700**

Internal Service Funds	Insurance Fund	Vehicle Replacement Fund	Technology Fund	Total Expenditures
Administration	1,117,700		179,000	1,296,700
Community Development				
Police				
Community Services		43,200		43,200
Total Expenditures, Internal Service Funds	**1,117,700**	**43,200**	**179,000**	**1,339,900**

TOTAL APPROPRIATIONS $ 19,925,600

General Fund

Revenue and Expenditure Overview

	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change Fiscal Year 2015-16 Proposed
Revenues by Type:								
Property Tax	$ 2,996,543	$ 3,421,974	$ 3,129,620	$ 3,215,394	$ 3,259,000	1.4%	$ 3,326,100	2.1%
Sales Tax	5,610,509	4,335,175	1,989,556	2,070,884	2,958,000	42.8%	2,759,800	-6.7%
Utility Users Tax	893,605	994,444	1,101,159	1,116,916	1,139,300	2.0%	1,162,100	2.0%
Residual Property Tax	143,234	922,527	263,661	179,000	129,800	0.0%	55,600	-57.2%
Franchise Fees	357,553	358,672	381,839	431,000	415,400	-3.6%	438,000	5.4%
Transient Occupancy Tax	227,539	257,975	313,662	335,000	335,000	0.0%	335,000	0.0%
Licenses and Permits	268,847	281,143	267,110	300,300	296,800	-1.2%	303,200	2.2%
Intergovernmental	48,972	49,492	38,174	30,100	33,000	9.6%	31,400	-4.8%
Charges for Services	482,884	514,015	584,575	527,550	469,900	-10.9%	493,400	5.0%
Fines and Forfeitures	153,549	136,883	148,175	145,500	170,100	16.9%	173,100	1.8%
Use of Money and Property	303,057	231,163	322,505	308,200	333,400	8.2%	350,400	5.1%
Other Revenues	263,841	88,333	98,344	352,300	297,300	-15.6%	513,300	72.7%
Interfund Transfers	283,100	286,100	538,912	283,100	626,600	121.3%	604,400	-3.5%
Total Revenues	**12,033,233**	**11,877,896**	**9,177,292**	**9,295,244**	**10,463,600**	12.6%	**10,545,800**	0.8%
Expenditures by Department:								
Administration/Administrative Svcs.	1,463,770	1,473,464	1,424,959	1,424,317	2,745,800	92.8%	2,785,000	1.4%
Police	5,012,595	5,103,111	5,032,985	4,957,070	4,752,100	-4.1%	4,940,900	4.0%
Community Services	-	-	1,850,531	1,995,534	2,039,800	2.2%	2,026,000	-0.7%
Recreation and Community Services	1,385,445	1,312,419	-	-	-	0.0%	-	0.0%
Community Development	595,787	538,375	481,168	525,105	454,100	-13.5%	461,200	1.6%
Public Works	866,544	732,565	-	-	-	0.0%	-	0.0%
Total Expenditures	**9,324,141**	**9,159,934**	**8,789,643**	**8,902,026**	**9,991,800**	12.2%	**10,213,100**	2.2%
Rev vs. Expend Surplus / (Deficit)	**2,709,092**	**2,717,962**	**387,649**	**393,218**	**471,800**	20.0%	**332,700**	
Transfer Out	**3,500,000**	**1,700,000**	**12,285,208**	**1,870,613**	**615,300**	-67.1%	**636,200**	3.4%
Net Change in Fund Balance	**$ (790,908)**	**$ 1,017,962**	**$ (11,897,559)**	**$ (1,477,395)**	**$ (143,500)**	-90.3%	**$ (303,500)**	111.5%

In FY 2013-14 $1,500,000 was transferred to a OPEB Trust; $9,250,000 was tranferred to Reserves; $819,500 was transferred to 800 MHz project; $216,000 was transferred to One-Time Projects Fund; $400,000 was transferred to COR; Remaining was related to RDA dissolution

FY 2014-15 Projected includes $455,000 transfer to COR; $154,367 additional transfer to COR per Council direction; $458,426 transfer to Risk Management per prior year actions; $802,820 transfer to COR for Energy Project

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
GENERAL FUND - 001									
Taxes and Assessments:									
Property Tax									
401.000	Property Tax-Secured Current	$ 1,577,837	$ 1,889,668	$ 1,669,184	$ 1,697,794	$ 1,693,700	(0.2)	$ 1,734,600	2.4
401.100	Property Tax-Secured Homeowner	14,345	28,162	13,367	$ 12,300	12,300	-	12,300	-
401.200	Property Tax-Sec Public Util	36,640	36,460	38,873	$ 36,000	36,700	1.9	37,400	1.9
401.300	Property Tax-Sec Suppl Roll	18,825	39,918	71,997	$ 60,000	61,200	2.0	61,200	-
401.400	Property Tax-VLF In-Lieu	1,187,128	1,200,996	1,219,801	$ 1,278,800	1,324,600	3.6	1,350,100	1.9
402.000	Property Tax-Unsecured Current	66,051	60,787	61,848	$ 71,300	71,300	-	71,300	-
402.200	Property Tax-Unsec Prior Year	1,057	872	1,214	$ 1,000	1,000	-	1,000	-
403.000	Property Tax-Miscellaneous	41,623	124,500	18,731	$ 20,500	20,500	-	20,500	-
404.000	Property Transfer Tax	53,037	40,611	34,605	$ 37,700	37,700	-	37,700	-
Total Property Tax		**2,996,543**	**3,421,974**	**3,129,620**	**3,215,394**	**3,259,000**	**1.4**	**3,326,100**	**2.1**
Sales Tax									
405.000	Sales Tax	4,579,150	2,465,179	1,094,981	1,699,589	2,280,800	34.2	2,305,800	1.1
405.100	Sales & Use Tax Compensation	1,031,359	1,869,996	894,575	371,295	677,200	82.4	454,000	(33.0)
Total Sales Tax		**5,610,509**	**4,335,175**	**1,989,556**	**2,070,884**	**2,958,000**	**42.8**	**2,759,800**	**(6.7)**
Utility Users Tax									
406.000	Utility Users Tax	893,605	994,444	1,101,159	1,116,916	1,139,300	2.0	1,162,100	2.0
Total Utility Users Tax		**893,605**	**994,444**	**1,101,159**	**1,116,916**	**1,139,300**	**2.0**	**1,162,100**	**2.0**
Residual Property Taxes									
407.200	Residual Prop Tax OC-AC	143,234	922,527	263,661	179,000	129,800	(27.5)	55,600	(57.2)
Total Residual Property Taxes		**143,234**	**922,527**	**263,661**	**179,000**	**129,800**	**(27.5)**	**55,600**	**(57.2)**
Franchise Fees									
408.100	Franchise Fees	$ 276,343	278,387	285,999	335,000	318,700	(5)	325,100	2
408.200	Franchise Fees-Refuse	81,210	80,285	95,840	96,000	96,700	1	96,700	-
	OC Waste							16,200	
Total Franchise Fees		**357,553**	**358,672**	**381,839**	**431,000**	**415,400**	**(3.6)**	**438,000**	**5.4**
Transient Occupancy Tax									
408.300	TOT	227,539	257,975	313,662	335,000	335,000	-	335,000	-
Total Transient Occupancy Tax		**227,539**	**257,975**	**313,662**	**335,000**	**335,000**	**-**	**335,000**	**-**
Total Taxes and Assessments		**10,228,983**	**10,290,767**	**7,179,497**	**7,348,194**	**8,236,500**	**12.1**	**8,076,600**	**(1.9)**
Licenses and Permits:									
410.100	Business Licenses	$ 144,219	169,430	164,304	191,000	181,000	(5)	184,600	2.0
410.150	CASp Fees - City Share SB1186	-	139	460	400	500	25.0	500	-
410.200	Swimming Pool Permits	634	563	-	-	-	N/A	-	N/A
410.300	Building Permits	69,656	61,711	55,077	60,000	63,200	5.3	64,700	2.4
410.400	Plumbing Permits	14,695	10,880	9,163	10,000	10,600	6.0	10,900	2.8
410.500	Electrical Permits	23,899	24,875	27,104	25,000	29,500	18.0	30,200	2.4
410.600	Mechanical Permits	13,550	11,705	10,227	10,000	11,100	11.0	11,400	2.7
410.700	Grading Permits	-	-	-	3,000	-	(100.0)	-	N/A
410.800	Temp Banners/Sign Permits	2,194	1,840	775	900	900	-	900	-
Total Licenses and Permits		**268,847**	**281,143**	**267,110**	**300,300**	**296,800**	**(1.2)**	**303,200**	**2.2**

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Intergovernmental:									
420.000	Motor Vehicle In Lieu	$ 8,066	8,358	6,917	-	-	N/A	-	N/A
420.002	POST Reimbursement	5,194	19,058	12,850	15,500	25,300	63	21,800	(13.8)
420.003	State Mandated Cost Reimb	-	47	-	5,400	-	(100)	-	N/A
420.050	Miscellaneous Grants	32,872	16,821	9,308	7,600	5,000	(34)	7,600	52.0
420.080	UASI Grant Revenue	2,840	-	-	-	-	N/A	-	N/A
420.090	DOJ BVP Program		-	-	1,600	2,000	25	2,000	-
420.095	Prop 69 Grant Revenues	-	-	9,099	-	700	N/A	-	(100.0)
420.300	Reimb Fr Other Agencies		5,208	-	-	-	N/A	-	N/A
Total Intergovernmental		**48,972**	**49,492**	**38,174**	**30,100**	**33,000**	**9.6**	**31,400**	**(4.8)**
Charges for Services:								-	N/A
430.001	Plan Check Fees	$ 40,990	38,263	35,296	27,500	29,500	7	30,200	2.4
430.002	Building Issuance Fees	9,637	11,671	11,098	10,500	11,200	7	11,500	2.7
430.003	Energy Plan Check Fee	9,582	5,153	4,827	5,600	5,700	2	5,800	1.8
430.004	Precise Plans, CUPs, Variances	9,300	2,982	15,434	12,000	9,300	(23)	9,500	2.2
430.005	Environmental Reviews	-	-	1,920	5,000	-	(100)	-	N/A
430.006	Landscape Maintenance	2,988	3,100	3,138	3,100	3,100	-	3,200	3.2
430.007	AP Listing, Map Printing, GIS	100	-	-	-	-	N/A	-	N/A
430.008	Parcelization, Zone Change, GP	1,087	-	-	-	-	N/A	-	N/A
430.009	Miscellaneous Planning	1,568	864	1,875	1,000	1,000	-	1,000	-
430.010	Development Agreement In Lieu	-	3,500	3,570	3,600	3,600	-	3,600	-
430.011	WQMP/Grading Permit	-	2,500	-	7,500	-	(100)	-	N/A
430.012	GP and Zoning Update	-	742	49,011	21,800	1,800	(92)	1,800	-
430.100	Street & Inspection Fees	11,654	25,025	18,993	18,000	18,000	-	18,000	-
430.110	Plan Check & Inspection Fee	2,546	-	-	-	-	N/A	-	N/A
430.115	Fats Oils Grease Program	7,530	8,335	8,310	7,500	8,300	11	8,500	2.4
430.120	Sale of Publications & Matls	1,580	115	51	50	100	100	100	-
430.200	Police Fees	9,773	9,582	8,820	6,800	10,800	59	10,800	-
430.210	DUI/Collission Response Fees	217	1,199	172	400	600	50	600	-
430.220	False Alarm Response Fees			150	-	-	N/A	-	N/A
430.250	Subpoena fees	600	1,707	604	600	600	-	600	-
430.312	Tiny Tot Program	29,515	33,155	35,344	34,000	34,000	-	34,000	-
430.313	Day Camp Program	77,853	96,632	108,920	108,000	95,000	(12)	108,000	13.7
430.314	July 4th Distance Run	21,224	20,335	25,987	18,700	18,500	(1)	18,500	-
430.316	Sports	11,224	10,362	14,082	5,000	-	(100)	-	N/A
430.320	Recreation Fees & Charges	2,755	2,780	720	100	1,000	900	1,000	-
430.321	Outdoor Rentals	17,263	18,531	24,106	22,000	19,000	(14)	19,000	-
430.325	Community Center Rental	42,220	47,720	38,649	35,000	40,000	14	40,000	-
430.330	Recreation Contract Prog Fees	124,809	106,445	121,182	116,000	118,300	2	126,700	7.1
430.340	La Palma Days	2,846	17,222	17,736	16,700	-	(100)	-	N/A
430.341	Adult Softball - Contract Fees	-	-	-	-	-	N/A	-	N/A
430.354	Donations - Recreation	28,900	32,450	23,450	24,100	24,600	2	25,100	2.0
430.360	Cultural & Beautification	2,796	3,653	3,304	5,000	5,000	-	5,000	-
430.370	Meals on Wheels	4,628	2,581	3,949	6,500	4,800	(26)	4,800	-
430.380	Recreation Misc Revenues	7,699	7,411	3,877	5,500	6,100	11	6,100	-
Total Charges for Services		**482,884**	**514,015**	**584,575**	**527,550**	**469,900**	**(10.9)**	**493,400**	**5.0**
Fines and Forfeitures:									
440.100	Ordinance & Misc Fines	$ 153,324	136,658	147,950	144,000	169,100	17	172,100	1.8
440.300	Code Enf Admin Citations	225	225	225	1,500	1,000	(33)	1,000	-
Total Fines and Forfeitures		**153,549**	**136,883**	**148,175**	**145,500**	**170,100**	**16.9**	**173,100**	**1.8**

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Use of Money and Property:									
450.000	Interest - Investments	$ 46,062	38,230	160,221	65,000	90,600	39	122,800	35.5
450.100	Interest - Loan to CDC Debt Sv	96,010	-	-	-	-	N/A	-	N/A
450.200	Interest - Others	605	18,956	488	-	-	N/A	-	N/A
450.400	Interest-Sr Housing Loan	198	-	-	67,000	27,300	(59)	-	(100.0)
450.700	Rental Income	50,182	63,977	51,796	66,200	105,500	59	117,600	11.5
450.800	Lease Revenue-Sr Housing Proj	110,000	110,000	110,000	110,000	110,000	-	110,000	-
Total Use of Money and Property		**303,057**	**231,163**	**322,505**	**308,200**	**333,400**	**8.2**	**350,400**	5.1
Other Revenues:									
470.000	Expense Reimbursements	$ 5,562	14,644	2,880	11,000	11,000	-	11,000	-
470.200	Miscellaneous Revenues	9,589	10,178	15,030	5,200	10,800	108	10,800	-
470.205	AB 939	22,610	23,211	25,500	25,500	25,500	-	25,500	-
470.220	Annual Display Sign Fee				-	-		216,000	N/A
470.300	Reimb fr CDC-City Admin Svcs	96,075	40,300	54,934	310,600	250,000	(20)	250,000	-
480.000	Advances fr Other Funds-Prin	130,005	-	-	-	-	N/A	-	N/A
Total Other Revenues		**263,841**	**88,333**	**98,344**	**352,300**	**297,300**	**(15.6)**	**513,300**	72.7
Interfund Transfers									
490.050	Charges to Water Fund	$ 270,900	270,900	270,900	270,900	475,300	75	452,800	(4.7)
490.052	Charges to Sewer Fund	12,200	12,200	12,200	12,200	31,300	157	31,600	1.0
495.100	Transfers In		3,000	255,812	$ -	120,000	N/A	120,000	-
Total Interfund Transfers		**283,100**	**286,100**	**538,912**	**283,100**	**626,600**	**121.3**	**604,400**	(3.5)
TOTAL GENERAL FUND - 001		**$ 12,033,233**	**$ 11,877,896**	**$ 9,177,292**	**$ 9,295,244**	**$ 10,463,600**	**12.6**	**$ 10,545,800**	0.8
SPECIAL REVENUE FUNDS:									
Streets - 011									
420.008	State Gas Tax Section 2103	$ 219,243	$ 128,089	$ 225,091	$ 168,927	$ 73,850	(56.3)	$ 80,885	9.5
420.010	State Gas Tax Section 2105	74,183	70,543	109,884	99,564	93,149	(6.4)	93,149	-
420.011	State Gas Tax Section 2106	56,207	57,308	58,717	61,106	52,824	(13.6)	52,818	(0.0)
420.012	State Gas Tax Section 2107	106,478	115,594	117,547	135,929	127,351	(6.3)	127,999	0.5
420.013	State Gas Tax Section 2107.5	4,000	4,000	4,000	4,000	4,000	-	4,000	-
420.063	GMA Revenue	51,333	-	-	-	-		-	N/A
450.000	Interest - Investments	1,695	976	249	270	300	11.1	400	33.3
470.000	Expense Reimbursements	-	1,026	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	-	-	95	-	-	N/A	-	N/A
Total Streets - 011		**513,139**	**$ 377,536**	**$ 515,583**	**$ 469,796**	**$ 351,474**	**(25.2)**	**$ 359,251**	2.2
Measure M - 012									
420.020	Measure M Turnback	$ -	$ -	$ -	$ -	$ -	N/A	$ -	N/A
420.021	Measure M2 Fairshare PMT	218,214	274,527	281,583	236,092	252,539	7.0	267,480	5.9
420.022	Measure M2 CTFP	-	-	16,569	-	-	N/A	-	N/A
450.000	Interest - Investments	806	49	53	-	-	N/A	-	N/A
Total Measure M - 012		**219,020**	**$ 274,576**	**$ 298,205**	**$ 236,092**	**$ 252,539**	**7.0**	**$ 267,480**	5.9
Air Quality Improvement Fund (AQMD) - 015									
420.030	AB 2766 AQMD	$ 19,563	$ 18,939	$ 19,502	$ 20,000	$ 20,000	-	$ 20,000	-
450.000	Interest - Investments	99	135	47	$ 300	500	66.7	700	40.0
Total AQMD - 015		**19,662**	**$ 19,074**	**$ 19,549**	**$ 20,300**	**$ 20,500**	**1.0**	**$ 20,700**	1.0

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Public, Educational, and Government (PEG) Purposes - 016									
450.000	Interest - Investments	$ 420	$ 381	$ 110	$ 1,000	$ 1,300	30.0	$ 1,800	38.5
470.210	PEG Fees	15,680	16,338	16,458	$ 15,400	15,800	2.6	16,200	2.5
Total PEG Purposes - 016		**16,100**	**$ 16,719**	**$ 16,568**	**$ 16,400**	**$ 17,100**	**4.3**	**$ 18,000**	5.3
Asset Seizure - 020									
420.500	Asset Seizures	$ -	$ 79,042	$ 181,769	$ 35,000	$ 107,000	205.7	$ 107,000	-
450.000	Interest - Investments	-	-	12	500	600	20.0	600	-
Total Asset Seizure - 020		**-**	**$ 79,042**	**$ 181,781**	**$ 35,500**	**$ 107,600**	203.1	$ 107,600	-
Public Safety Augmentation (Proposition 172) - 021									
420.040	Prop 172 Revenue	$ 143,532	$ 155,467	$ 161,954	$ 172,000	$ 176,300	2.5	$ 180,500	2.4
450.000	Interest - Investments	63	118	50	$ 300	500	66.7	600	20.0
Total Proposition 172 - 021		**143,595**	**$ 155,585**	**$ 162,004**	**$ 172,300**	**$ 176,800**	**2.6**	**$ 181,100**	2.4
Supplemental Law Enforcement Services (SLESF) - 022									
420.043	SLESF Revenue	$ 100,000	$ 100,000	$ 103,157	$ 100,000	$ 100,000	-	$ 100,000	-
450.000	Interest - Investments	9	-	5	300	200	(33.3)	300	50.0
Total SLESF - 022		**100,009**	**$ 100,000**	**$ 103,162**	**$ 100,300**	**$ 100,200**	**(0.1)**	**$ 100,300**	0.1
Service Authority for Abandoned Vehicles (SAAV) - 023									
420.041	SAAV Revenue	$ 7,381	$ 1,723	$ -	$ -	$ -	N/A	$ -	N/A
450.000	Interest - Investments	69	73	22	$ 100	200	100.0	200	-
Total SAAV - 023		**7,450**	**$ 1,796**	**$ 22**	**$ 100**	**$ 200**	**100.0**	**$ 200**	-
Park Development - 033									
430.300	Park In Lieu Fees	$ 22,050	$ -	$ -	$ 40,000	$ -	(100.0)	$ -	N/A
450.000	Interest - Investments	18	63	17	100	200	100.0	200	-
Total Park Development - 033		**22,068**	**$ 63**	**$ 17**	**$ 40,100**	**$ 200**	**(99.5)**	**$ 200**	-
SA Housing Entity Fund- 038									
495.100	Transfers In	$ 528,899	$ 210,500	$ 329,556	$ -	$ -	N/A	$ -	N/A
450.000	Interest Investments			176	-	2,400	N/A	3,200	33.3
450.200	Interest Other			433	-	-	N/A	-	N/A
450.400	Interest Senior Housing Loan			100,397	-	-	N/A	-	N/A
450.700	Rental Income		134,718	-	260,000	260,000	-	260,000	-
470.700	Loan Repayments			14,654	-	3,200	N/A	3,200	-
496.000	Extraordinary Gain			109,121	-	-	N/A	-	N/A
Total SA Housing Entity Fund - 038		**528,899**	**$ 345,218**	**$ 554,337**	**$ 260,000**	**$ 265,600**	**2.2**	**$ 266,400**	0.3
SA Debt Service Fund- 049									
407.105	Suc Agency Trust Revenue	$ -	$ -	$ -	$ 868,155	$ 863,000	(0.6)	$ 862,700	(0.0)
450.000	Interest - Investments	$ 8,066	8,453	6,120	-	-		-	N/A
450.200	Interest - Others	$ 9,295	8,854	3,191	-	-		-	N/A
495.100	Transfers In	$ 37,808	1,648,007	1,022,066	-	7,000		7,000	-
496.000	Extraordinary Gain	$ 4,308,153	-	96,011	-	-		-	N/A
Total SA Debt Service Fund - 049		**4,363,322**	**$ 1,665,314**	**$ 1,127,388**	**$ 868,155**	**$ 870,000**	**0.2**	**$ 869,700**	(0.0)
TOTAL SPECIAL REVENUE FUNDS		**$ 5,933,264**	**$ 3,034,923**	**$ 2,978,616**	**$ 2,219,043**	**$ 2,162,213**	**(2.6)**	**$ 2,190,931**	1.3

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
PROJECT FUNDS:									
Capital Outlay Reserve (COR) - 035									
420.050	Micellaneous Grants	85,346	$ 49,708	$ -	$ -	$ -	N/A	$ -	N/A
420.085	Safe Routes to School	-	35,000	127,207	-	-	N/A	-	N/A
420.086	SLPP Matching Grant			318,000	-	-		-	N/A
420.300	Reimb Fr Other Agencies	-	-	80,725	-	-	N/A	-	N/A
450.000	Interest - Investments	7,159	12,368	3,795	19,000	27,800	46.3	23,300	(16.2)
450.400	Interest-Sr Housing Loan	11,088	-	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	500	-	-	-	-	N/A	-	N/A
480.000	Advances fr Other Funds-Prin	103,332	-	-	-	-	N/A	-	N/A
495.100	Transfers In	3,500,000	1,700,000	416,569	1,656,530	250,000	(84.9)	250,000	-
Total COR - 035		**3,707,425**	**$ 1,797,076**	**$ 946,296**	**$ 1,675,530**	**$ 277,800**	**(83.4)**	**$ 273,300**	(1.6)
One-Time Projects -036									
495.100	Transfers In	-	$ -	$ 819,500	$ -	$ -	N/A	$ 386,200	N/A
Total One-Time - 036		**-**	**$ -**	**$ 819,500**	**$ -**	**$ -**	**N/A**	**$ 386,200**	N/A
Economic Development - 005									
495.100	Transfers In	-	$ -	$ 250,000	$ -	$ -	N/A	$ -	N/A
Total Econ Dev - 005		**-**	**$ -**	**$ 250,000**	**$ -**	**$ -**	**N/A**	**$ -**	N/A
									N/A
TOTAL PROJECT FUNDS		**$ 3,707,425**	**$ 1,797,076**	**$ 2,015,796**	**$ 1,675,530**	**$ 277,800**	**(83.4)**	**$ 659,500**	137.4
ENTERPRISE FUNDS:									
Water - 050									
430.110	Plan Check & Inspection Fees	3,706	$ -	$ -	$ -	$ -	N/A	$ -	N/A
430.400	Water Sales	$ 2,752,860	2,844,525	2,822,857	2,900,000	2,366,400	(18.4)	2,366,400	-
430.410	Water Meter Sales	1,690	181	362	2,000	2,000	-	2,000	-
450.000	Interest - Investments	4,894	4,444	673	9,800	12,600	28.6	17,100	35.7
470.000	Expense Reimbursements	1,635	-	9,817	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	5,210	2,206	1,368	2,000	2,000	-	2,000	-
Total Water - 050		**2,769,995**	**$ 2,851,356**	**$ 2,835,077**	**$ 2,913,800**	**$ 2,383,000**	**(18.2)**	**$ 2,387,500**	0.2
Water Replacement - 051									
450.000	Interest - Investments	$ 8,446	$ 7,678	$ -	$ -	$ -	N/A	$ -	N/A
450.400	Interest-Sr Housing Loan	13,976	-	-	-	-	N/A	-	N/A
Total Water Replacement - 051		**22,422**	**$ 7,678**	**$ -**	**$ -**	**$ -**	**N/A**	**$ -**	N/A
Sewer - 052									
420.300	Reimb Fr Other Agencies	-		$ -	$ -	$ -	N/A	$ -	N/A
430.110	Plan Check & Inspection Fees	$ 559	$ -	-	-	-	N/A	-	N/A
430.500	Water/Sewer Connection Charge	3,300	-	-	-	-	N/A	-	N/A
430.510	Sewer Service Charge	238,555	224,020	236,631	250,000	240,000	(4.0)	240,000	-
450.000	Interest - Investments	4,423	3,622	581	6,000	6,800	13.3	9,300	36.8
470.200	Miscellaneous Revenues	-	254	-	-	-	N/A	-	N/A
Total Sewer - 052		**246,837**	**$ 227,896**	**$ 237,212**	**$ 256,000**	**$ 246,800**	**(3.6)**	**$ 249,300**	1.0
Sewer Replacement - 053									
450.000	Interest - Investments	$ 8,236	$ 7,488	$ -	$ -	$ -	N/A	$ -	N/A
450.400	Interest-Sr Housing Loan	13,977	-	-	-	-	N/A	-	N/A
Total Sewer Replacement - 053		**22,213**	**$ 7,488**	**$ -**	**$ -**	**$ -**	**N/A**	**$ -**	N/A

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Water Capital Reserve - 055									
450.000	Interest - Investments	$ 3,669	$ 2,420	$ 1,246	$ 20,500	$ 27,600	34.6	$ 37,500	35.9
470.000	Expense Reimbursements	6,656	-	-	-	-		-	N/A
495.050	Transfer from Water Fund	200,000	500,000	750,000	362,795	224,700	(38.1)	213,900	(4.8)
495.100	One-time Transfers In	-	-	2,686,926	-	-	N/A	-	N/A
Total Water Capital Reserve - 055		**210,325**	**$ 502,420**	**$ 3,438,172**	**$ 383,295**	**$ 252,300**	(34.2)	**$ 251,400**	(0.4)
Sewer Capital Reserve - 056									
450.000	Interest - Investments	$ 1,589	$ 1,092	$ 1,212	$ 15,900	$ 21,400	34.6	$ 29,000	35.5
495.052	Transfer from Sewer Fund	125,000	125,000	375,000	$ 79,386	54,200	(31.7)	62,700	15.7
495.100	One-time Transfers In	-	-	2,620,273	-	-		-	
Total Sewer Capital Reserve - 056		**126,589**	**$ 126,092**	**$ 2,996,485**	**$ 95,286**	**$ 75,600**	**(20.7)**	**$ 91,700**	21.3
									N/A
TOTAL ENTERPRISE FUNDS		**$ 3,398,381**	**$ 3,722,930**	**$ 9,506,946**	**$ 3,648,381**	**$ 2,957,700**	**(18.9)**	**$ 2,979,900**	0.8
									N/A
INTERNAL SERVICE FUNDS:									N/A
Risk Management - 060									N/A
450.000	Interest - Investments	$ 3,643	$ 2,706	$ 398	$ 4,000	$ 1,800	(55.0)	$ 2,500	38.9
450.400	Interest-Sr Housing Loan	16,772	-	-	-	-	N/A	-	N/A
450.40#	Interest-Sr Housing Loan			-	169,713	-	(100.0)	-	N/A
490.001	Charges to General Fund	113,000	130,620	178,720	376,600	808,600	114.7	1,011,700	25.1
490.011	Charges to Streets Fund	2,900	6,000	5,900	9,100	16,100	76.9	19,900	23.6
490.012	Charges to Measure M Fund	700	700	700	-	-	N/A	-	N/A
490.038	Charges to SA Hsng Auth		8,250	-	-	-	N/A	-	N/A
490.040	Charges to CDC-Low/Mod	584	-	-	-	-	N/A	-	N/A
490.041	Charges to CDC Fund	1,342	-	-	-	-	N/A	-	N/A
490.046	Charges to CDC Debt Service	408	-	-	-	-	N/A	-	N/A
490.047	Charges to SA-Hsng Authority	417	8,250	-	-	-	N/A	-	N/A
490.049	Charges to SA-Debt Service	292	1,600	-	-	-	N/A	-	N/A
490.050	Charges to Water Fund	36,200	54,000	62,300	103,200	61,100	(40.8)	75,400	23.4
490.052	Charges to Sewer Fund	3,000	1,500	6,600	5,500	8,500	54.5	10,500	23.5
495.100	Transfers In	-	-	-	458,426	365,300	(20.3)	-	(100.0)
Total Insurance - 060		**179,258**	**$ 213,626**	**$ 254,618**	**$ 1,126,539**	**$ 1,261,400**	**12.0**	**$ 1,120,000**	(11.2)
									N/A
Employee Benefits - 061									N/A
450.000	Interest - Investments	$ 1,591	$ 1,210	$ 197	$ 2,500	$ 2,200	(12.0)	$ 3,000	36.4
450.400	Interest-Sr Housing Loan	27,953	-	-	-	-	N/A	-	N/A
470.200	Miscellaneous Revenues	23	-	1,009	-	-	N/A	-	N/A
470.200	OPEB Trust Withdrawal			86,089	120,000	-	(100.0)	-	N/A
490.001	Charges to General Fund	2,062,193	2,023,924	1,742,522	1,878,000	-	(100.0)	-	N/A
490.011	Charges to Streets Fund	37,113	34,622	31,897	37,200	-	(100.0)	-	N/A
490.021	Charges to Publ Safety Augm Fd	42,615	39,474	46,025	66,100	-	(100.0)	-	N/A
490.022	Charges to COPPS	41,515	36,432	23,858	19,900	-	(100.0)	-	N/A
490.038	Charges to SA Hsng Auth		17,505	48,027	44,500	-	(100.0)	-	N/A
490.040	Charges to CDC-Low/Mod	15,485	-	-	-	-	N/A	-	N/A
490.041	Charges to CDC Fund	18,402	-	-	-	-	N/A	-	N/A
490.047	Charges to SA-Hsng Authority	12,102	15,103	-	-	-	N/A	-	N/A
490.049	Charges to SA-Debt Service	10,476	28,766	-	-	-	N/A	-	N/A
490.050	Charges to Water Fund	166,578	195,264	141,389	180,600	-	(100.0)	-	N/A
490.052	Charges to Sewer Fund	13,678	28,940	28,002	29,600	-	(100.0)	-	N/A
490.062	Charges to Building M/R Fund	13,794	14,181	15,468	19,600	-	(100.0)	-	N/A
495.100	Transfers In	-	-	1,500,000	-	-	N/A	-	N/A
Total Employee Benefits - 061		**2,463,518**	**$ 2,435,421**	**$ 3,664,483**	**$ 2,398,000**	**$ 2,200**	**(99.9)**	**$ 3,000**	36.4

Revenue Overview by Object Code and Funds

All Funds

Account No.	Revenue Source	Fiscal Year 2011-12 Actual	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Facility Maintenance - 062									
450.000	Interest - Investments	$ 3,456	$ 3,021	$ 413	$ 300	$ 400	33.3	$ 500	25.0
450.400	Interest-Sr Housing Loan	13,976	-	-	-	-	N/A	-	N/A
490.001	Charges to General Fund	290,100	253,700	233,190	306,500	-	(100.0)	-	N/A
490.011	Charges to Streets Fund	2,800	2,900	2,500	2,800	-	(100.0)	-	N/A
490.050	Charges to Water Fund	29,400	27,200	26,500	32,000	-	(100.0)	-	N/A
490.052	Charges to Sewer Fund	2,500	800	2,800	1,700	-	(100.0)	-	N/A
Total Facility Maintenance - 062		**342,232**	**$ 287,621**	**$ 265,403**	**$ 343,300**	**$ 400**	**(99.9)**	**$ 500**	25.0
Vehicle Replacement - 063									
450.000	Interest - Investments	$ 2,784	$ 2,473	$ 319	$ 5,000	$ 6,700	34.0	$ 9,100	35.8
450.400	Interest-Sr Housing Loan	11,181	-	-	-	-	N/A	-	N/A
470.000	Expense Reimbursements	22,891	-	-	30,000	-	(100.0)	-	N/A
470.100	Vehicle Sales	2,344	38,985	10,050	4,400	4,400	-	4,400	-
490.001	Charges to General Fund	166,200	208,700	205,825	100,000	101,500	1.5	95,100	(6.3)
490.011	Charges to Streets Fund	38,800	53,800	52,925	35,000	26,800	(23.4)	24,000	(10.4)
490.050	Charges to Water Fund	26,500	44,100	37,300	21,000	19,000	(9.5)	13,500	(28.9)
490.052	Charges to Sewer Fund	5,900	13,100	8,125	3,000	3,000	-	-	(100.0)
Total Vehicle Replacement - 063		**276,600**	**$ 361,158**	**$ 314,544**	**$ 198,400**	**$ 161,400**	**(18.6)**	**$ 146,100**	(9.5)
Technology Replacement - 064									
450.000	Interest - Investments	$ 2,171	$ 1,903	$ 246	$ 3,000	$ 5,800	93.3	$ 7,900	36.2
470.200	Miscellaneous Revenues	1,048	326	-	-	-	N/A	-	N/A
490.001	Charges to General Fund	219,300	176,000	147,400	222,700	72,800	(67.3)	72,800	-
490.038	Charges to SA Hsng Auth		6,600	-	-	-		-	N/A
490.040	Charges to CDC-Low/Mod	2,917	-	-	-	-	N/A	-	N/A
490.041	Charges to CDC Fund	2,917	-	-	-	-	N/A	-	N/A
490.046	Charges to CDC Debt Service	1,108	-	-	-	-	N/A	-	N/A
490.047	Charges to SA-Hsng Authority	2,083	6,600	-	-	-		-	N/A
490.049	Charges to SA-Debt Service	792	1,300	-	-	-		-	N/A
490.050	Charges to Water Fund	63,400	43,400	41,100	62,200	5,600	(91.0)	5,600	-
490.052	Charges to Sewer Fund	2,100	1,200	4,400	3,300	1,400	(57.6)	1,400	-
495.100	Transfers In			216,000	67,000	-		-	N/A
Total Computer Maintenance - 064		**297,836**	**$ 237,329**	**$ 409,146**	**$ 358,200**	**$ 85,600**	**(76.1)**	**$ 87,700**	2.5
TOTAL INTERNAL SERVICE FUNDS		**$ 3,559,444**	**$ 3,535,155**	**$ 4,908,194**	**$ 4,424,439**	**$ 1,511,000**	**(65.8)**	**1,357,300**	(10.2)
RESERVE FUNDS (General Fund):									
Revenue Volatility Reserve - 005									
495.100	Transfers In	-	$ -	$ 1,000,000	$ -	$ -	N/A	$ -	N/A
Total Revenue Volatility - 005		**-**	**$ -**	**$ 1,000,000**	**$ -**	**$ -**	**N/A**	**$ -**	N/A
Emergency Reserve - 007									
495.100	Transfers In	-	$ -	$ 9,000,000	$ -	$ -	N/A	$ -	N/A
Total Emergency Reserve - 007		**-**	**$ -**	**$ 9,000,000**	**$ -**	**$ -**	**N/A**	**$ -**	N/A
TOTAL RESERVE FUNDS		**$ -**	**$ -**	**$ 10,000,000**	**$ -**	**$ -**	**N/A**	**$ -**	N/A
TOTAL REVENUE ALL FUNDS		**$ 28,631,747**	**$ 23,967,980**	**$ 38,586,844**	**$ 21,262,637**	**$ 17,372,313**	**(18.3)**	**$ 17,733,431**	2.1

Interfund Transfer / Charges Summary
Fiscal Year 2015-16

	Transfers In									
Transfers Out	General Fund	COR Capital Projects	One Time Projects Fund	Succesor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Management	Vehicle Replacement	Technology Maintenance	**Total**
General Fund	$ -	$ 250,000	$ -	$ -	$ -	$ -	$ 1,173,900	$ 101,500	$ 72,800	**$ 1,598,200**
Gas Tax (HUTA)	-	-			-	-	16,100	26,800	-	**42,900**
Measure M	-	-			-	-	-	-	-	**-**
Prop 172	-	-				-	-	-	-	**-**
SLESF*	-	-			-	-	-	-	-	**-**
SA Hsng Auth**				7,000						**7,000**
Water	475,300	-			224,700	-	61,100	19,000	5,600	**785,700**
Sewer	31,300	-			-	54,200	8,500	3,000	1,400	**98,400**
Fac. Maintenance	-	-			-	-	-	-	-	**-**
OPEB Trust***	120,000									**120,000**
Projects Fund										**-**
Total	**$ 626,600**	**$ 250,000**	**$ -**	**$ 7,000**	**$ 224,700**	**$ 54,200**	**$ 1,259,600**	**$ 150,300**	**$ 79,800**	**$ 2,652,200**

**The SLESF fund is the Supplemental Law Enforcement Services Fund, also referred to as Citizens Option for Public Safety (COPS), a subvention from the State of California.*

***Post Community Development Commission (CDC) dissolution (AB1X26/AB1484), staffing allocations previously made out of the CDC Housing Fund are now made out of the Successor Agency Housing Authority Fund.*

****Other Post Employment Benefits Trust (OPEB) funds retiree health insurance*

Interfund Transfer / Charges Summary
Fiscal Year 2016-17

	Transfers In									
Transfers Out	General Fund	COR Capital Projects	One Time Projects Fund	Succesor Agency Debt Service	Water Capital Reserve	Sewer Capital Reserve	Risk Management	Vehicle Replacement	Technology Maintenance	**Total**
General Fund	$ -	$ 250,000	$ 386,200	$ -	$ -	$ -	$ 1,011,700	$ 95,100	$ 72,800	**$ 1,815,800**
Gas Tax (HUTA)	-	-			-	-	19,900	24,000	-	**43,900**
Measure M	-	-			-	-	-	-	-	**-**
Prop 172	-	-				-	-	-	-	**-**
SLESF*	-	-			-	-	-	-	-	**-**
SA Hsng Auth**				7,000						**7,000**
Water	452,800	-			213,900	-	75,400	24,000	5,600	**771,700**
Sewer	31,600	-			-	62,700	10,500	13,500	1,400	**119,700**
Fac. Maintenance	-	-			-	-	-	-	-	**-**
OPEB Trust***	120,000									**120,000**
Projects Fund										**-**
Total	**$ 604,400**	**$ 250,000**	**$ 386,200**	**$ 7,000**	**$ 213,900**	**$ 62,700**	**$ 1,117,500**	**$ 156,600**	**$ 79,800**	**$ 2,878,100**

**The SLESF fund is the Supplemental Law Enforcement Services Fund, also referred to as Citizens Option for Public Safety (COPS), a subvention from the State of California.*

***Post Community Development Commission (CDC) dissolution (AB1X26/AB1484), staffing allocations previously made out of the CDC Housing Fund are now made out of the Successor Agency Housing Authority Fund.*

****Other Post Employment Benefits Trust (OPEB) funds retiree health insurance*

Administration and Administrative Services

Summary of Departmental Expenditures:

Administration	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Adopted
City Council	$ 55,981	$ 53,174	$ 64,950	$ 64,950	$ 78,200	20.4%	$ 80,900	3.5%
Legal Services	143,546	$ 142,482	$ 147,000	147,000	138,600	-5.7%	129,000	-6.9%
City Manager	509,897	$ 514,482	$ 309,508	309,508	220,300	-28.8%	223,900	1.6%
Administrative Services-Administration	-	$ -	$ 339,784	339,784	159,100	N/A	166,100	4.4%
City Clerk	154,062	$ 159,927	$ 159,225	159,225	137,800	-13.5%	157,700	14.4%
Community Promotions/Intergovernmental	175,159	$ 170,410	$ 41,350	41,350	-	-100.0%	-	N/A
Fiscal Services	434,819	384,484	362,500	362,500	367,200	1.3%	329,900	-10.2%
Human Resources*	970,456	2,494,689	1,034,670	1,034,670	1,314,600	N/A	1,370,800	4.3%
Technology & Communications*	-	-	-	-	330,000	N/A	326,700	-1.0%
Department Totals	$ 2,443,920	$ 3,919,648	$ 2,458,987	$ 2,458,987	$ 2,745,800	11.7%	$ 2,785,000	1.4%

Summary of Departmental Expenditures by Category:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2013-14 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2014-15 Proposed
Personnel Services	$ 1,938,597	$ 3,399,938	$ 1,890,972	$ 1,890,972	$ 1,971,500	4.3%	$ 2,036,400	3.3%
Maintenance and Operations	505,323	519,709	567,865	567,865	774,300	36.4%	748,600	-3.3%
Capital Outlay/Improvements	-	-	-	-	-	N/A	-	N/A
Total Departmental Expenditures	2,443,920	3,919,647	2,458,837	2,458,837	2,745,800	11.7%	2,785,000	1.4%

*Due to the Finance System Conversion, Expenditures for years prior to FY 2015-16 are shown for comparison purposes only, where applicable

DEPARTMENT: **Administration** **Account Code: 01-110**

PROGRAM: **City Council**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 15,769	$ 16,254	$ 16,200	$ 16,200	-	$ 16,200	-
510.000	Salaries - Part-time	16,500	17,100	18,000	13,700	(23.9)	13,700	-
550.000	Employee Benefits	8,494	7,821	8,600	-	(100.0)	-	N/A
562.000	Medical - Dental - Vision				1,100	N/A	1,100	-
563.000	Medicare				400	N/A	400	-
564.000	Retirement				1,800	N/A	1,900	5.6
	Part Time Retirement				800	N/A	700	(12.5)
565.000	Life/Disability Insurance				200	N/A	200	-
	TOTAL PERSONNEL SERVICES	40,763	41,175	42,800	34,200	(20.1)	34,200	-
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services				1,100	N/A	1,100	-
620.000	Meetings & Training	8,953	6,181	10,750	13,000	21	13,000	-
622.000	Publications & Dues	-	-	-	23,900	N/A	24,500	2.5
650.000	Office Supplies	1,199	319	1,400	900	(35.7)	2,400	166.7
654.000	Printing & Reproduction	407	464	600	600	-	600	-
733.000	Special Departmental Supplies	59	54	500	500	-	500	-
977.000	Liability Insurance & Claims	900	1,360	3,400	2,500	(26.5)	3,100	24.0
978.000	Building Maintenance/Replacmnt	2,500	2,520	3,400	-	(100.0)	-	N/A
981.000	Computer Maintenance	1,200	1,100	2,100	1,500	(28.6)	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	15,218	11,998	22,150	44,000	98.6	46,700	6.1
	TOTAL EXPENDITURES	$ 55,981	$ 53,173	$ 64,950	$ 78,200	20.4	$ 80,900	3.5

DEPARTMENT: **Administration** **Account Code: 01-120**

PROGRAM: **City Manager**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 305,596	$ 342,214	$ 176,200	$ 168,600	(4.3)	$ 168,600	-
505.000	Management Furlough	-	-	(2,077)	-	(100.0)	-	N/A
510.000	Salaries - Part-time	14,120	-	-	-	N/A	-	N/A
530.000	Overtime	182	1,183	300	400	33.3	400	-
550.000	Employee Benefits	130,432	113,866	86,700	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	8,700	N/A	8,700	-
563.000	Medicare	-	-	-	2,500	N/A	2,500	-
564.000	Retirement	-	-	-	12,000	N/A	12,700	5.8
	Deferred Compensation	-	-	-	2,600	N/A	2,600	-
565.000	Life/Disability Insurance	-	-	-	800	N/A	800	-
	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	Auto Allowance	-	-	-	3,900	N/A	3,900	-
	TOTAL PERSONNEL SERVICES	450,330	457,263	261,123	200,500	(23)	201,200	0.3
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	9,250	-	-	-	N/A	-	N/A
620.000	Meetings & Training	4,333	6,915	2,100	2,700	28.6	2,700	-
621.000	Mileage Reimbmnt/Auto Allow	3,551	3,952	3,925	-	(100.0)	-	N/A
622.000	Publications & Dues	372	2,283	1,450	1,500	3.4	1,500	-
650.000	Office Supplies	2,756	3,247	500	500	-	500	-
654.000	Printing & Reproduction	1,089	1,417	500	1,000	100.0	1,000	-
691.000	Communications	1,760	1,920	960	-	(100.0)	-	N/A
733.000	Special Departmental Supplies	796	915	-	-	N/A	-	N/A
977.000	Liability Insurance & Claims	6,960	9,840	15,000	12,600	(16.0)	15,500	23.0
978.000	Building Maintenance/Replacmnt	19,300	18,630	14,700	-	(100.0)	-	N/A
981.000	Computer Maintenance	9,400	8,100	9,100	1,500	(84)	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	59,567	57,219	48,235	19,800	(59)	22,700	14.6
	TOTAL EXPENDITURES	$ 509,897	$ 514,482	$ 309,358	$ 220,300	(28.8)	$ 223,900	1.6

DEPARTMENT: Administration **Account Code: 01-130**

PROGRAM: Legal Services

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2015-16 Proposed
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	$ 48,000	$ 92,000	$ 96,000	$ 100,400	4.6	$ 100,800	0.4
601.000	Legal Services	82,403	34,449	39,500	38,200	(3.3)	28,200	(26.2)
601.400	Legal Services - SA Admin	-	9,353	-	-	N/A	-	N/A
601.100	Legal/Litigation	7,003	-	-	-	N/A	-	N/A
977.000	Liability Insurance & Claims	2,640	3,680	7,200	-	(100.0)	-	N/A
981.000	Computer Maintenance	3,500	3,000	4,300	-	(100.0)	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	143,546	142,482	147,000	138,600	(5.7)	129,000	(6.9)
	TOTAL EXPENDITURES	$ 143,546	$ 142,482	$ 147,000	$ 138,600	(5.7)	$ 129,000	(6.9)

DEPARTMENT: **Administration** **Account Code: 01-140**

PROGRAM: **Administrative Services-Administration**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ -	$ -	$ 200,000	$ 97,800	(51.1)	$ 101,100	3.4
505.000	3 Day Management Furlough	-	-	(1,701)	-		-	
530.000	Overtime	-	-	1,850	600	(67.6)	600	-
550.000	Employee Benefits	-	-	87,600	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	7,100	N/A	7,100	-
563.000	Medicare	-	-	-	1,400	N/A	1,500	7.1
564.000	Retirement	-	-	-	10,700	N/A	11,700	9.3
	Deferred Compensation	-	-	-	300	N/A	300	-
565.000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	TOTAL PERSONNEL	-	-	287,749	119,500	(58)	123,900	3.7
	MAINTENANCE AND OPERATIONS							
620.000	Meetings & Training	-	-	350	800	128.6	800	-
621.000	Mileage Reimbmnt/Auto Allow	-	-	125	100	(20.0)	100	-
622.000	Publications & Dues	-	-	500	1,900	280.0	1,900	-
650.000	Office Supplies	-	-	2,250	2,500	11.1	2,500	-
652.000	Postage	-	-	-	20,600		20,900	
654.000	Printing & Reproduction	-	-	1,000	1,000	-	1,000	-
691.000	Communications	-	-	1,560	-	(100.0)	-	N/A
733.000	Special Departmental Supplies	-	-	1,650	1,700	3.0	1,700	-
977.000	Liability Insurance & Claims	-	-	17,300	9,500	(45)	11,800	24.2
978.000	Building Maintenance/Replacmnt	-	-	16,900	-	(100)	-	N/A
981.000	Computer Maintenance	-	-	10,400	1,500	(85.6)	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	-	-	52,035	39,600	(23.9)	42,200	6.6
	TOTAL EXPENDITURES	$ -	$ -	$ 339,784	$ 159,100	(53.2)	$ 166,100	4.4

DEPARTMENT: **Administrative Services** **Account Code: 01-150**

PROGRAM: **City Clerk**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 81,801	$ 88,877	$ 81,400	$ 81,400	-	$ 82,800	1.7
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
530.000	Overtime	3,291	2,699	3,800	5,000	31.6	5,000	-
550.000	Employee Benefits	39,386	36,339	35,600	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	10,100	N/A	10,100	-
563.000	Medicare	-	-	-	1,300	N/A	1,300	-
564.000	Retirement	-	-	-	8,900	N/A	9,600	7.9
565.000	Life/Disability Insurance	-	-	-	700	N/A	700	-
	TOTAL PERSONNEL SERVICES	124,478	127,915	120,800	107,400	(11)	109,500	2.0
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	2,822	17,848	6,450	6,000	(7.0)	6,500	8.3
604.000	Computer Software Support	2,932	-	-	-	N/A	-	N/A
619.000	Other Contract Services	11,246	189	7,700	-	(100.0)	15,000	N/A
619.440	Bank Service Charges	651	935	-	-	N/A	-	N/A
620.000	Meetings & Training	600	1,915	2,125	2,200	3.5	2,200	-
621.000	Mileage Reimbmnt/Auto Allow	-	-	100	100	-	100	-
622.000	Publications & Dues	389	469	2,550	2,900	13.7	2,500	(13.8)
650.000	Office Supplies	285	499	300	300	-	300	-
653.000	Advertising	5,241	4,978	5,000	5,000	-	5,000	-
654.000	Printing & Reproduction	38	78	100	100	-	100	-
740.000	Other Awards	-	-	-	700	N/A	700	-
977.000	Liability Insurance & Claims	2,280	2,800	8,800	11,600	31.8	14,300	23.3
981.000	Computer Maintenance	3,100	2,300	5,300	1,500	(71.7)	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	29,584	32,011	38,425	30,400	(20.9)	48,200	58.6
	TOTAL EXPENDITURES	$ 154,062	$ 159,926	$ 159,225	$ 137,800	(13.5)	$ 157,700	14.4

DEPARTMENT: **Administrative Services** **Account Code: 01-160**

PROGRAM: **Fiscal Services**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 225,041	$ 177,343	$ 123,000	$ 151,500	23.2	$ 152,800	0.9
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
510.000	Salaries - Part-time	-	-	-	-	N/A	-	N/A
530.000	Overtime	2,453	3,180	5,250	5,600	6.7	5,600	-
550.000	Employee Benefits	103,101	72,508	53,800	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	-	N/A	-	N/A
562.000	Medical Dental Vision	-	-	-	13,300	N/A	13,300	-
563.000	Medicare	-	-	-	2,300	N/A	2,300	-
564.000	Retirement	-	-	-	16,600	N/A	17,700	6.6
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	600	N/A	600	-
565.000	Life/Disability Insurance	-	-	-	1,200	N/A	1,200	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	330,595	253,031	182,050	191,100	5.0	193,500	1.3
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	52,198	81,984	93,800	118,600	26.4	73,600	(37.9)
602.000	Sales Tax Audit Services	5,940	5,468	5,600	6,300	12.5	6,300	-
603.000	Property Tax Administration	-	-	-	-	N/A	-	N/A
604.000	Computer Software Support	5,805	4,611	17,100	17,100	-	17,500	2.3
619.440	Bank Service Charges	2,729	2,675	3,000	3,000	-	3,000	-
620.000	Meetings & Training	1,521	1,928	2,500	3,900	56.0	3,900	-
621.000	Mileage Reimbmnt/Auto Allow	49	50	100	100	-	100	-
622.000	Publications & Dues	790	761	950	1,000	5.3	1,000	-
623.000	Uniforms	-	-	-	-	N/A	-	N/A
650.000	Office Supplies	553	811	450	700	56	700	-
654.000	Printing and Reproduction	2,214	1,740	2,550	2,600	2.0	2,600	-
691.000	Communication	960	320	-	-	N/A	-	N/A
704.000	Office Equipment Maintenance	405	405	500	500	-	500	-
977.000	Liability Insurance & Claims	6,060	8,240	20,900	20,800	(0.5)	25,700	23.6
978.000	Building Maintenance/Replacmnt	16,800	15,660	20,400	-	(100.0)	-	N/A
981.000	Computer Maintenance	8,200	6,800	12,600	1,500	(88.1)	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	104,224	131,453	180,450	176,100	(2.4)	136,400	(22.5)
	TOTAL EXPENDITURES	$ 434,819	$ 384,484	$ 362,500	$ 367,200	1.3	$ 329,900	(10.2)

DEPARTMENT: **Administrative Services** **Account Code: 01-170**

PROGRAM: **Human Resources**

Code	Description	Fiscal Year 2012-13* Actual	Fiscal Year 2013-14* Actual	Fiscal Year 2014-15* Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full Time	$ -	$ -	$ -	$ 32,400	N/A	$ 32,400	-
530.000	Overtime	-	-	-	200	N/A	200	-
550.000	Employee Benefits	-	-	-	-	N/A	-	N/A
	Special Pays	-	-	-	-	N/A	-	N/A
562.000	Medical Dental Vision	-	-	-	2,300	N/A	2,300	-
563.000	Medicare	-	-	-	500	N/A	500	-
564.000	Retirement	-	-	-	3,600	N/A	3,800	5.6
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	-	N/A	-	N/A
565.000	Life/Disability Insurance	-	-	-	300	N/A	300	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
515.000	Conversion & Termination Pay	290,113	354,471	310,000	360,000	16.1	300,000	(16.7)
550.100	CERBT Trust Funding	-	1,500,000	-	-	N/A	-	N/A
560.000	Unemployment Insurance/Claims	923	1,112	6,750	5,000	(25.9)	5,000	-
	Life & Health Insurance	638,707	487,774	484,200	5,600	(98.8)	5,600	-
	Retiree Health Insurance Costs*	-	113,954	189,000	189,000	-	189,000	-
	Retirement - Safety Unfunded Liability Payment	-	-	-	362,300	N/A	432,600	19.4
	Retirement - Miscellaneous Unfunded Liability Payment	-	-	-	291,300	N/A	335,800	15.3
566.000	Physical Exams	6,331	7,161	6,500	6,500	-	6,500	-
	TOTAL PERSONNEL SERVICES	936,074	2,464,472	996,450	1,259,000	26.3	1,314,000	4.4
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	11,350	11,202	15,400	15,700	1.9	15,700	-
604.000	Computer Software Support	3,000	3,000	3,000	3,000	-	3,000	-
619.440	Bank Service Charges	30	53	100	100	-	100	-
620.000	Meetings & Training	8,115	8,107	6,000	12,000	100.0	12,000	-
621.000	Mileage Reimbursement	19	-	-	-	N/A	-	N/A
622.000	Publications & Dues	1,268	989	1,020	1,500	47.1	1,500	-
624.000	Tuition Reimbursement	8,939	5,025	10,000	10,000	-	10,000	-
625.000	Employee Recognition Award	1,196	991	1,250	1,300	4.0	1,300	-
653.000	Advertising	0	200	750	800	6.7	800	-
733.000	Special Departmental Supplies	465	650	700	4,700	571.4	4,700	-
977.000	Risk Management	-	-	-	5,000	N/A	6,200	24.0
981.000	Technology Replacement	-	-	-	1,500	N/A	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	34,382	30,217	38,220	55,600	45.5	56,800	2.2
	CAPITAL OUTLAY/IMPROVEMENTS							
802.000	Furniture & Fixtures	-	-	-	-	N/A	-	N/A
803.000	Office Equipment	-	-	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/	-	-	-	-	N/A	-	N/A
	TOTAL EXPENDITURES	$ 970,456	$ 2,494,689	$ 1,034,670	$ 1,314,600	27.1	$ 1,370,800	4.3

*Due to the Finance System Conversion, Expenditures for years prior to FY 2015-16 are shown for comparison purposes only, where applicable

DEPARTMENT: **Administrative Services** **Account Code: 01-180**

PROGRAM: **Technology & Communications**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ -	$ -	$ -	$ 47,200	N/A	$ 47,200	-
530.000	Overtime	-	-	-	1,100	N/A	1,100	-
562.000	Medical Dental Vision	-	-	-	4,100	N/A	4,100	-
563.000	Medicare	-	-	-	700	N/A	700	-
564.000	Retirement	-	-	-	5,200	N/A	5,500	5.8
	Deferred Compensation	-	-	-	500	N/A	500	-
565.000	Life/Disability Insurance	-	-	-	400	N/A	400	-
	Cell Allowance	-	-	-	600	N/A	600	-
	TOTAL PERSONNEL	-	-	-	59,800	N/A	60,100	0.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	141,431	124,473	148,250	156,900	5.8	156,900	-
604.000	Computer Software Support	47,371	14,409	48,700	41,200	(15.4)	36,200	(12.1)
620.000	Meetings & Training	-	-	-	-	N/A	-	N/A
651.000	Computer Supplies & Expense	3,124	1,872	3,000	3,000	-	3,000	-
691.000	Communications	35,000	35,098	31,000	32,500	4.8	32,500	-
701.000	Copier Rental & Supplies	14,050	15,878	19,000	28,100	47.9	28,100	-
704.000	Office Equipment Maintenance	1,486	2,338	1,000	1,000	-	1,000	-
977.000	Liability Insurance & Claims	-	-	-	6,000	N/A	7,400	23.3
981.000	Technology	-	-	-	1,500	N/A	1,500	-
	TOTAL MAINTENANCE AND OPERATIONS	242,462	194,068	250,950	270,200	7.7	266,600	(1.3)
	CAPITAL OUTLAY/IMPROVEMENTS							
803.000	Office Equipment					N/A		
	TOTAL CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-	N/A	-	N/A
	TOTAL EXPENDITURES	$ 242,462	$ 194,068	$ 250,950	$ 330,000	31.5	$ 326,700	(1.0)

Police

Summary of Departmental Expenditures by Program:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
Administration	$ 390,401	$ 396,757	$ 518,868	$ 518,868	$ 544,700	5.0%	$ 557,100	2.3%
Operations Management	253,671	283,568	310,051	310,051	301,400	-2.8%	315,100	4.5%
Patrol	2,528,317	2,531,613	2,642,986	2,642,986	2,403,100	-9.1%	2,507,100	4.3%
Police Service Dog	82,300	-	-	-	-	0.0%	-	0.0%
Police Reserves Unit	59,095	46,493	36,700	36,700	-	-100.0%	-	N/A
Services Division Management	276,444	142,241	227,781	227,781	246,700	8.3%	260,400	5.6%
Community Education	196,416	200,794	47,163	47,163	66,700	41.4%	65,800	-1.3%
Investigations	610,459	587,874	533,781	533,781	569,300	6.7%	589,400	3.5%
Records and Communication	706,015	843,645	639,740	639,740	620,200	-3.1%	646,000	4.2%
Total Departmental Expenditures	$ 5,103,118	$ 5,032,985	$ 4,957,070	$ 4,957,070	$ 4,752,100	-4.1%	$ 4,940,900	4.0%

Summary of Departmental Expenditures by Category:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
Personnel Services	$ 4,326,647	$ 4,169,603	$ 4,040,870	$ 4,040,870	$ 3,566,000	-11.8%	$ 3,621,000	1.5%
Maintenance and Operations	772,413	863,383	915,900	915,900	1,185,800	29.5%	1,319,600	11.3%
Capital Outlay/Improvements	4,058	-	300	300	300	0.0%	300	0.0%
Total Departmental Expenditures	$ 5,103,118	$ 5,032,985	$ 4,957,070	$ 4,957,070	$ 4,752,100	-4.1%	$ 4,940,900	4.0%

DEPARTMENT: **Police** **Account Code: 01-210**

PROGRAM: **Administration**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 223,669	$ 234,975	$ 205,105	$ 218,400	6.5	$ 221,000	1.2
505.000	Salary Savings (3-day Mgmt Furlough)	-	-	(2,287)	-	(100.0)	-	N/A
530.000	Overtime	405	438	850	800	(5.9)	800	-
550.000	Employee Benefits	121,222	117,141	117,200	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	23,200	N/A	23,200	-
563.000	Medicare	-	-	-	3,200	N/A	3,200	-
564.000	Retirement	-	-	-	37,500	N/A	39,700	5.9
565.000	Life/Disability Insurance	-	-	-	1,300	N/A	1,300	-
	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	Uniform	-	-	-	900	N/A	900	-
	TOTAL PERSONNEL SERVICES	345,296	352,554	320,868	286,300	(10.8)	291,100	1.7
	MAINTENANCE AND OPERATIONS							
600.000	Professional Services	-	-	76,000	79,100	4.1	81,000	2.4
601.000	Legal Services	-	-	-	500	N/A	500	-
620.000	Meetings & Training	8,204	10,859	7,100	5,900	(16.9)	2,400	(59.3)
622.000	Publications & Dues	675	715	800	800	-	800	-
623.000	Uniforms	900	900	900	-	(100.0)	-	N/A
650.000	Office Supplies	9,085	5,315	7,400	8,000	8.1	8,000	-
654.000	Printing & Reproduction	334	418	300	300	-	300	-
732.000	Vehicle Operating Expense	-	-	73,000	116,000	58.9	116,000	-
733.000	Special Departmental Supplies	-	945	-				
739.000	Community Relations	1,355	246	700	1,400	100.0	1,400	-
740.000	Other Awards	32	487	-	1,500	N/A	1,500	-
977.000	Liability Insurance & Claims	4,320	6,400	13,600	35,800	163.2	45,000	25.7
978.000	Building Maintenance/Replacemnt	5,000	5,220	7,000	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	4,400	4,400	-	0	N/A	0	N/A
980.000	Vehicle Replacement	5,000	3,000	3,000	2,800	(6.7)	2,800	-
981.000	Computer Maintenance	5,800	5,300	8,200	6,300	(23.2)	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	45,105	44,204	198,000	258,400	30.5	266,000	2.9
	TOTAL EXPENDITURES	$ 390,404	$ 396,761	$ 518,873	$ 544,700	5.0	$ 557,100	2.3

DEPARTMENT: **Police** **Account Code: 01-220**

PROGRAM: **Police Operations/Management**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 120,072	$ 130,704	$ 136,400	$ 142,900	4.8	$ 149,000	4.3
505.000	Salary Savings (3-day Mgmt Furlough)	-	-	(1,674)	-	(100.0)	-	N/A
550.000	Employee Benefits	65,073	65,164	76,700	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	11,800	N/A	11,800	-
563.000	Medicare	-	-	-	2,100	N/A	2,200	4.8
564.000	Retirement	-	-	-	29,100	N/A	31,900	9.6
	Deferred Compensation	-	-	-	-	N/A	-	N/A
565.000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	Uniform	-	-	-	900	N/A	900	-
	TOTAL PERSONNEL SERVICES	185,145	195,868	211,426	188,400	(10.9)	197,400	4.8
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	44,673	58,854	71,800	81,800	13.9	81,800	-
620.000	Meetings & Training	1,027	1,607	850	1,300	52.9	1,400	7.7
622.000	Publications & Dues	2,279	2,914	975	1,300	33.3	1,300	-
623.000	Uniforms	900	900	900	-	(100.0)	-	N/A
654.000	Printing & Reproduction	1,647	2,565	1,000	1,600	60.0	1,600	-
713.000	Equipment Rental & Supplies	-	-	-	-	N/A	-	N/A
977.000	Liability Insurance & Claims	2,700	5,120	9,500	17,900	88.4	22,500	25.7
978.000	Building Maintenance/Replacemnt	3,200	4,140	4,900	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	4,400	4,400	-	-	N/A	-	N/A
980.000	Vehicle Replacement	4,000	3,000	3,000	2,800	(6.7)	2,800	-
981.000	Computer Maintenance	3,700	4,200	5,700	6,300	10.5	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	68,526	87,700	98,625	113,000	14.6	117,700	4.2
	TOTAL EXPENDITURES	$ 253,674	$ 283,572	$ 310,056	$ 301,400	(2.8)	$ 315,100	4.5

DEPARTMENT: **Police** **Account Code: 01-235**

PROGRAM: **Patrol**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 1,225,139	$ 1,308,398	$ 1,235,336	$ 1,128,400	(8.7)	$ 1,138,600	0.9
510.000	Salaries - Part-time	6,846	-	8,100	52,600	549.4	52,600	-
530.000	Overtime	283,956	244,125	308,000	281,000	(8.8)	281,000	-
530.100	Click It or Ticket Program	-	-	-	-	N/A	-	N/A
530.200	PD Holiday Pay	45,949	48,149	51,000	40,900	(19.8)	41,200	0.7
550.000	Employee Benefits	664,412	672,550	726,300	-	(100.0)	-	N/A
	Special Pays	-	-	-	51,700	N/A	52,200	1.0
562.000	Medical Dental Vision	-	-	-	124,600	N/A	124,600	-
563.000	Medicare	-	-	-	23,700	N/A	23,900	0.8
564.000	Retirement	-	-	-	233,200	N/A	246,900	5.9
	Part Time Retirement	-	-	-	2,000	N/A	2,000	-
565.000	Life/Disability Insurance	-	-	-	5,400	N/A	5,400	-
	Uniform	-	-	-	11,000	N/A	11,000	-
	TOTAL PERSONNEL SERVICES	2,226,302	2,273,222	2,328,736	1,954,500	(16.1)	1,979,400	1.3
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	34,082	26,864	38,820	41,800	7.7	41,800	-
604.000	Computer Software Support	-	142	-	-	N/A	-	N/A
620.000	Meetings & Training	11,844	10,249	15,000	17,000	13.3	17,000	-
621.000	Mileage Reimbmnt/Auto Allow	49	-	130	100	(23.1)	100	-
623.000	Uniforms	12,974	14,807	16,100	-	(100.0)	-	N/A
725.000	Small Tools/Other Equipment	-	-	200	200	-	200	-
733.000	Special Departmental Supplies	13,552	7,829	6,400	12,900	101.6	12,900	-
741.000	Police Range	9,996	9,850	2,300	12,300	434.8	12,300	-
977.000	Liability Insurance & Claims	35,160	39,520	91,300	306,300	235.5	385,400	25.8
978.000	Building Maintenance/Replacmnt	41,000	32,130	46,900	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	38,900	38,400	-	-	N/A	-	N/A
980.000	Vehicle Replacement	53,000	46,000	42,000	51,700	23.1	51,700	-
981.000	Computer Maintenance	47,400	32,600	55,100	6,300	(88.6)	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	297,957	258,391	314,250	448,600	42.8	527,700	17.6
	CAPITAL OUTLAY/IMPROVEMENTS							
804.000	Machinery & Equipment	4,058	-	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	4,058	-	-	-	N/A	-	N/A
	TOTAL EXPENDITURES	$ 2,528,317	$ 2,531,613	$ 2,642,986	$ 2,403,100	(9.1)	$ 2,507,100	4.3

DEPARTMENT: **Police** **Account Code: 01-240**

PROGRAM: **Services Division Management**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 138,069	$ 49,774	$ 99,400	$ 125,100	25.9	$ 131,400	5.0
505.000	Salary Savings (3-day Mgmt Furlough)	-	-	(1,519)	-	(100.0)	-	N/A
550.000	Employee Benefits	74,828	36,813	56,000	-	(100.0)	-	N/A
	Special Pays	-	-	-	1,800	N/A	1,900	5.6
562.000	Medical Dental Vision	-	-	-	11,800	N/A	11,800	-
563.000	Medicare	-	-	-	1,900	N/A	1,900	-
564.000	Retirement	-	-	-	25,900	N/A	28,600	10.4
565.000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	Uniform	-	-	-	900	N/A	900	-
	TOTAL PERSONNEL SERVICES	212,897	86,587	153,881	169,000	9.8	178,100	5.4
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	16,545	9,481	21,150	29,600	40.0	29,600	-
620.000	Meetings & Training	218	40	500	500	-	500	-
622.000	Publications & Dues	370	125	250	300	20.0	300	-
623.000	Uniforms	900	978	900	-	(100.0)	-	N/A
654.000	Printing & Reproduction	643	1,136	800	800	-	800	-
691.000	Communications	24,191	22,494	26,000	19,500	(25.0)	19,500	-
977.000	Liability Insurance & Claims	3,480	5,280	10,000	17,900	79.0	22,500	25.7
978.000	Building Maintenance/Replacmnt	4,100	4,320	5,200	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	4,400	4,400	-	-	N/A	-	N/A
980.000	Vehicle Replacement	4,000	3,000	3,000	2,800	(6.7)	2,800	-
981.000	Computer Maintenance	4,700	4,400	6,100	6,300	3.3	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	63,547	55,654	73,900	77,700	5.1	82,300	5.9
	TOTAL EXPENDITURES	$ 276,447	$ 142,245	$ 227,786	$ 246,700	8.3	$ 260,400	5.6

DEPARTMENT: Police

PROGRAM: Community Education

Account Code: 01-250

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 91,184	$ 93,011	$ -	$ -	N/A	$ -	N/A
510.000	Salaries - Part-time	-	-	3,873	22,700	486.1	22,700	-
530.000	Overtime	12,488	8,915	-	-	N/A	-	N/A
550.000	Employee Benefits	49,417	46,370	1,500	-	(100.0)	-	N/A
563.000	Medicare	-	-	-	300	N/A	300	-
	Part Time Retirement	-	-	-	800	N/A	800	-
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL	153,089	148,296	5,373	23,800	343.0	23,800	-
	MAINTENANCE AND OPERATIONS							
620.000	Meetings & Training	1,215	781	1,900	1,900	-	1,900	-
622.000	Publications & Dues	488	440	450	500	11.1	500	-
623.000	Uniforms	1,688	900	300	300	-	300	-
654.000	Printing & Reproduction	3,429	2,673	6,100	7,200	18.0	7,200	-
725.000	Small Tools/Other Equipment	-	-	100	100	-	100	-
733.000	Special Departmental Supplies	12,423	3,106	2,000	2,200	10.0	2,200	-
739.000	Community Relations	2,144	823	6,240	5,500	(11.9)	5,500	-
977.000	Liability Insurance & Claims	6,240	7,040	6,900	8,900	29.0	11,300	27.0
978.000	Building Maintenance/Replacmnt	7,300	5,760	3,600	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	-	15,175	-	-	N/A	-	N/A
980.000	Vehicle Replacement	-	10,000	10,000	10,000	-	6,700	(33.0)
981.000	Computer Maintenance	8,400	5,800	4,200	6,300	50.0	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	43,327	52,498	41,790	42,900	2.7	42,000	(2.1)
	TOTAL EXPENDITURES	$ 196,416	$ 200,794	$ 47,163	$ 66,700	41.4	$ 65,800	(1.3)

DEPARTMENT: **Police** **Account Code: 01-260**

PROGRAM: **Investigations**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 340,022	$ 327,301	$ 280,300	$ 311,100	11.0	$ 312,300	0.4
530.000	Overtime	22,062	28,173	27,000	20,000	(25.9)	20,000	-
550.000	Employee Benefits	184,283	163,168	155,386	-	(100.0)	-	N/A
	Special Pays	-	-	-	25,200	N/A	25,200	-
562.000	Medical Dental Vision	-	-	-	37,100	N/A	37,100	-
563.000	Medicare	-	-	-	5,200	N/A	5,200	-
564.000	Retirement	-	-	-	63,500	N/A	67,000	5.5
565.000	Life/Disability Insurance	-	-	-	1,800	N/A	1,800	-
	Cell Allowance	-	-	-	2,400	N/A	2,400	-
	Uniform	-	-	-	2,700	N/A	2,700	-
	TOTAL PERSONNEL SERVICES	546,367	518,642	462,686	469,000	1.4	473,700	1.0
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	4,643	12,331	8,550	5,000	(41.5)	5,000	-
620.000	Meetings & Training	5,272	2,308	2,800	5,300	89.3	5,300	-
621.000	Mileage Reimbmnt/Auto Allow	-	-	100	100	-	100	-
622.000	Publications & Dues	245	360	445	500	12.4	500	-
623.000	Uniforms	2,475	2,288	2,700	-	(100.0)	-	N/A
733.000	Special Departmental Supplies	367	219	1,500	500	(66.7)	500	-
750.000	Evidence & Property Control	1,530	386	1,800	1,800	-	1,800	-
977.000	Liability Insurance & Claims	6,960	11,040	20,900	71,600	242.6	90,100	25.8
978.000	Building Maintenance/Replacmnt	8,100	9,000	10,700	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	13,200	13,200	-	-	N/A	-	N/A
980.000	Vehicle Replacement	12,000	9,000	9,000	9,200	2.2	6,100	(33.7)
981.000	Computer Maintenance	9,300	9,100	12,600	6,300	(50.0)	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	64,092	69,232	71,095	100,300	41.1	115,700	15.4
	TOTAL EXPENDITURES	$ 610,462	$ 587,878	$ 533,786	$ 569,300	6.7	$ 589,400	3.5

DEPARTMENT: **Police** **Account Code: 01-270**

PROGRAM: **Records and Communications**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 286,690	$ 298,454	$ 291,500	$ 253,500	(13.0)	$ 253,500	-
510.000	Salaries - Part-time	15,062	18,503	12,500	52,600	320.8	53,400	1.5
530.000	Overtime	72,891	78,619	82,100	75,000	(8.6)	75,000	-
530.200	PD Holiday Pay	7,609	6,339	6,400	8,800	37.5	8,800	-
550.000	Employee Benefits	156,425	150,056	135,000	-	(100.0)	-	N/A
	Special Pays	-	-	-	1,600	N/A	1,600	-
562.000	Medical Dental Vision	-	-	-	42,100	N/A	42,100	-
563.000	Medicare	-	-	-	5,700	N/A	5,700	-
564.000	Retirement	-	-	-	28,300	N/A	30,000	6.0
	Part Time Retirement	-	-	-	2,000	N/A	2,000	-
	Deferred Compensation	-	-	-	-	N/A	-	N/A
565.000	Life/Disability Insurance	-	-	-	1,800	N/A	1,800	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	3,600	N/A	3,600	-
	TOTAL PERSONNEL SERVICES	538,677	551,971	527,500	475,000	(10.0)	477,500	0.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	-	-	-	-	N/A	-	N/A
604.000	Computer Software Support	110,062	233,800	25,000	25,700	2.8	25,700	-
620.000	Meetings & Training	740	377	-	1,400	N/A	1,400	-
621.000	Mileage Reimbmnt/Auto Allow	-	83	200	200	-	200	-
622.000	Publications & Dues	85	70	200	200	-	200	-
623.000	Uniforms	4,500	4,275	4,500	-	(100.0)	-	N/A
691.000	Communications	21,903	17,241	20,740	20,700	(0.2)	20,700	-
704.000	Office Equipment Maintenance	128	128	200	200	-	200	-
733.000	Special Departmental Supplies	-	-	-	-	N/A	-	N/A
977.000	Liability Insurance & Claims	8,520	13,520	28,900	90,200	212.1	113,500	25.8
978.000	Building Maintenance/Replacmnt	9,900	10,980	14,800	-	(100.0)	-	N/A
981.000	Computer Maintenance	11,500	11,200	17,400	6,300	(63.8)	6,300	-
	TOTAL MAINTENANCE AND OPERATIONS	167,338	291,674	111,940	144,900	29.4	168,200	16.1
	CAPITAL OUTLAY/IMPROVEMENTS							
802.000	Furniture & Fixtures	-	-	300	300	-	300	-
803.000	Office Equipment	-	-	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	-	-	300	300	-	300	-
	TOTAL EXPENDITURES	$ 706,015	$ 843,645	$ 639,740	$ 620,200	(3.1)	$ 646,000	4.2

Community Services

Summary of Departmental Expenditures by Program:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Administration - Community Services *	524,415	441,656	449,384	449,384	343,000	-23.7%	355,300	3.6%
Health and Wellness	165,193	173,899	175,700	175,700	145,100	-17.4%	145,700	0.4%
Recreation Facility Operations	239,728	180,253	224,100	224,100	216,800	-3.3%	229,100	5.7%
Special Events	204,433	179,766	213,050	213,050	125,400	-41.1%	125,600	0.2%
Youth and Family Services	318,742	278,901	299,100	299,100	251,800	-15.8%	266,000	5.6%
City Wide Maintenance**	N/A	N/A	N/A	N/A	342,900	N/A	317,700	-7.3%
Engineering	47,814	66,581	44,100	44,100	94,400	114.1%	88,200	-6.6%
Parks and Medians ***	419,413	408,940	417,740	417,740	372,700	-10.8%	346,300	-7.1%
Streets ****	125,532	120,535	172,360	172,360	147,700	-14.3%	152,100	3.0%
Total Departmental Expenditures	$ 2,045,270	$ 1,850,531	$ 1,995,534	$ 1,995,534	$ 2,039,800	2.2%	$ 2,026,000	-0.7%

Summary of Departmental Expenditures by Category:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Personnel Services	1,106,042	836,545	876,324	876,324	750,800	-14.3%	762,000	1.5%
Maintenance and Operations	933,765	1,003,001	1,109,210	1,109,210	1,179,200	6.3%	1,184,000	0.4%
Capital Outlay/Improvements	5,463	10,942	10,000	10,000	109,800	N/A	80,000	-27.1%
Total Departmental Expenditures	$ 2,045,270	$ 1,850,488	$ 1,995,534	$ 1,995,534	$ 2,039,800	2.2%	$ 2,026,000	-0.7%

* FY 2012-13 Community Services Administration is combined total of old Recreation and Community Services and Public Works Departments

** Prior to FY 2015-16 Facility Maintenance was an Internal Service Fund with charges allocated to other Funds and Departments

*** Prior to FY 2015-16 Parks and Medians was Parks Maintenance, City Trees and Medians, and Street Lighting

**** Prior to FY 2015-16 Streets consisted of Street Maintenance - Storm Drains, Block Walls, and Concrete

DEPARTMENT: **Community Services** **Account Code: 01-310**

PROGRAM: **Administration**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Adopted
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 282,730	$ 204,685	$ 195,500	$ 194,600	(0.5)	$ 198,000	1.7
505.000	Salary Savings/Furlough	-	-	(1,436)	-	(100.0)	-	N/A
530.000	Overtime	574	870	1,000	1,000	-	1,000	-
550.000	Employee Benefits	131,620	83,690	85,600	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	21,900	N/A	21,900	-
563.000	Medicare	-	-	-	2,800	N/A	2,900	3.6
564.000	Retirement	-	-	-	21,300	N/A	23,000	8.0
565.000	Life/Disability Insurance	-	-	-	1,900	N/A	1,900	-
	Cell Allowance	-	-	-	1,000	N/A	1,000	-
	TOTAL PERSONNEL SERVICES	414,924	289,245	280,664	244,500	(12.9)	249,700	2.1
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	22,547	61,937	34,420	1,800	(94.8)	1,800	-
604.000	Computer Software Support	3,866	3,578	6,500	6,500	-	6,500	-
619.440	Bank Service Charges	5,786	715	1,000	1,000	-	1,000	-
619.460	Rec Online Charges	3,076	8,044	7,500	7,500	-	7,500	-
620.000	Meetings & Training	982	505	-	1,500	N/A	1,500	-
622.000	Publications & Dues	1,264	1,224	1,200	1,200	-	1,200	-
650.000	Office Supplies	4,362	3,239	3,500	3,500	-	3,500	-
654.000	Printing & Reproduction	611	1,329	1,300	1,300	-	1,300	-
691.000	Communications	4,316	3,492	3,300	-	(100.0)	-	N/A
732.000	Vehicle Operating Expense	-	-	35,000	35,000	-	35,000	-
733.000	Special Departmental Supplies	38	102	100	100	-	100	-
740.000	Other Awards	143	353	400	400	-	400	-
977.000	Liability Insurance & Claims	6,600	11,280	18,400	30,100	63.6	37,200	23.6
978.000	Building Maintenance/Replacmnt	25,900	25,470	32,000	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	11,200	11,800	-	-	N/A	-	N/A
980.000	Vehicle Replacement	10,000	10,000	13,000	7,200	(44.6)	7,200	-
981.000	Computer Maintenance	8,800	9,300	11,100	1,400	(87.4)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	109,491	152,368	168,720	98,500	(41.6)	105,600	7.2
	TOTAL EXPENDITURES	$ 524,415	$ 441,613	$ 449,384	$ 343,000	(23.7)	$ 355,300	3.6

DEPARTMENT: **Community Services** **Account Code: 01-320**

PROGRAM: **Health and Wellness**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 18,827	$ 19,281	$ 15,700	$ 15,100	(3.8)	$ 15,100	-
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
510.000	Salaries - Part-time	10,554	4,150	2,000	2,000	-	2,000	-
530.000	Overtime	51	-	-	-	N/A	-	N/A
550.000	Employee Benefits	9,420	8,166	7,100	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	1,200	N/A	1,200	-
563.000	Medicare	-	-	-	300	N/A	300	-
564.000	Retirement	-	-	-	1,700	N/A	1,800	5.9
	Part time Retirement	-	-	-	100	N/A	100	-
	Deferred Compensation	-	-	-	200	N/A	200	-
565.000	Life/Disability Insurance	-	-	-	100	N/A	100	-
	TOTAL PERSONNEL SERVICES	38,852	31,597	24,800	20,700	(16.5)	20,800	0.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	94,068	110,018	115,400	115,600	0.2	115,600	-
620.000	Meetings & Training	-	-	-	-	N/A	-	N/A
733.000	Special Departmental Supplies	528	19	-	500	N/A	500	-
733.370	The Hub	6,297	4,750	-	-	N/A	-	N/A
738.000	Community Events	2,708	4,215	6,200	4,800	(22.6)	4,800	-
977.000	Liability Insurance & Claims	2,940	4,320	7,400	2,100	(71.6)	2,600	23.8
978.000	Building Maintenance/Replacmnt	15,800	15,480	17,500	-	(100.0)	-	N/A
981.000	Computer Maintenance	4,000	3,500	4,400	1,400	(68.2)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	126,341	142,302	150,900	124,400	(17.6)	124,900	0.4
	TOTAL EXPENDITURES	$ 165,193	$ 173,899	$ 175,700	$ 145,100	(17.4)	$ 145,700	0.4

DEPARTMENT: **Community Services** **Account Code: 01-330**

PROGRAM: **Recreation Facility Operations**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 55,456	$ 22,717	$ 26,400	$ 27,700	4.9	$ 28,100	1.4
510.000	Salaries - Part-time	86,056	74,299	88,400	89,500	1.2	89,500	-
530.000	Overtime	652	-	1,000	1,000	-	1,000	-
550.000	Employee Benefits	31,728	14,373	20,000	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	2,900	N/A	2,900	-
563.000	Medicare	-	-	-	1,700	N/A	1,700	-
564.000	Retirement	-	-	-	3,000	N/A	3,300	10.0
	Part time Retirement	-	-	-	3,400	N/A	3,400	-
565.000	Life/Disability Insurance	-	-	-	300	N/A	300	-
	TOTAL PERSONNEL SERVICES	173,892	111,389	135,800	129,500	(4.6)	130,200	0.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	4,293	4,271	4,400	4,400	-	4,400	-
620.000	Meetings & Training	736	329	2,000	2,000	-	2,000	-
622.000	Publications & Dues	1,140	745	1,000	1,000	-	1,000	-
623.000	Uniforms	-	-	2,200	2,200	-	2,200	-
654.000	Printing & Reproduction	16,120	15,700	18,000	13,500	(25.0)	13,500	-
705.000	Maintenance & Repair Materials	1,779	2,159	1,800	1,800	-	1,800	-
706.000	Maintenance & Repair Services	3,501	-	-	-	N/A	-	N/A
707.000	Maintenance & Repair of Eqpt	128	220	700	700	-	700	-
725.000	Small Tools/Other Equipment	32	-	100	100	-	100	-
729.000	Janitorial Supplies	-	-	100	100	-	100	-
733.000	Special Departmental Supplies	4,284	3,508	3,500	4,900	40.0	4,900	-
977.000	Liability Insurance & Claims	3,660	5,680	9,700	45,200	366.0	55,800	23.5
978.000	Building Maintenance/Replacmnt	19,700	20,610	29,000	-	(100.0)	-	N/A
981.000	Computer Maintenance	5,000	4,700	5,800	1,400	(75.9)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	60,373	57,922	78,300	77,300	(1.3)	87,900	13.7
	CAPITAL OUTLAY/IMPROVEMENTS							
802.000	Furniture & Fixtures	5,463	5,676	10,000	10,000	-	11,000	10.0
804.000	Machinery & Equipment	-	5,266	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	5,463	10,942	10,000	10,000	-	11,000	10.0
	TOTAL EXPENDITURES	$ 239,728	$ 180,253	$ 224,100	$ 216,800	(3.3)	229,100	5.7

DEPARTMENT: **Community Services** **Account Code: 01-340**

PROGRAM: **Special Events**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 40,764	$ 41,472	$ 41,900	$ 41,800	(0.2)	$ 42,100	0.7
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
510.000	Salaries - Part-time	12,890	9,801	11,200	8,200	(26.8)	8,200	-
530.000	Overtime	5,462	3,964	14,700	8,000	(45.6)	8,000	-
550.000	Employee Benefits	19,530	17,631	19,300	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	3,800	N/A	3,800	-
563.000	Medicare	-	-	-	1,000	N/A	1,000	-
564.000	Retirement	-	-	-	4,600	N/A	4,900	6.5
	Part time Retirement	-	-	-	300	N/A	300	-
	Deferred Compensation	-	-	-	300	N/A	300	-
565.000	Life/Disability Insurance	-	-	-	400	N/A	400	-
	TOTAL PERSONNEL SERVICES	78,646	72,868	87,100	68,400	(21.5)	69,000	0.9
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	28,105	23,877	24,000	16,700	(30.4)	16,700	-
620.000	Meetings & Training	48	30	100	100	-	100	-
622.000	Publications & Dues	2,023	2,072	2,000	2,000	-	2,000	-
623.000	Uniforms	5,395	5,765	6,000	6,000	-	6,000	-
653.000	Advertising	3,550	2,024	2,400	1,200	(50.0)	1,200	-
654.000	Printing & Reproduction	4,723	3,534	4,100	3,100	(24.4)	3,100	-
713.000	Equipment Rental & Supplies	33,770	31,340	31,250	700	(97.8)	700	-
733.000	Special Departmental Supplies	-	-	-	3,000	N/A	-	(100.0)
733.314	Special Dept Supplies-July 4th	4,033	1,728	3,000	2,900	(3.3)	2,900	-
733.318	Special Dept Supplies-Vol Rec	250	626	400	400	-	400	-
733.340	Special Dept Supplies-LP Days	2,059	2,809	5,500	-	(100.0)	-	N/A
733.355	Special Dept Supplies-Haloween	2,239	1,752	1,800	1,700	(5.6)	1,700	-
733.360	Special Dept Supplies-CAB	1,384	2,470	2,400	2,300	(4.2)	2,300	-
740.000	Other Awards	8,468	6,991	8,800	4,600	(47.7)	4,600	-
977.000	Liability Insurance & Claims	3,840	4,000	8,600	10,900	26.7	13,500	23.9
978.000	Building Maintenance/Replacmnt	20,700	14,580	20,400	-	(100.0)	-	N/A
981.000	Computer Maintenance	5,200	3,300	5,200	1,400	(73.1)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	125,787	106,898	125,950	57,000	(54.7)	56,600	(0.7)
	TOTAL EXPENDITURES	$ 204,433	$ 179,766	$ 213,050	$ 125,400	(41.1)	$ 125,600	0.2

DEPARTMENT: **Community Services** **Account Code: 01-350**

PROGRAM: **Youth and Family Services**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 48,922	$ 42,201	$ 43,400	$ 42,800	(1.4)	$ 43,000	0.5
510.000	Salaries - Part-time	129,043	107,915	112,000	80,600	(28.0)	80,600	-
530.000	Overtime	3,038	-	1,000	1,000	-	1,000	-
540.000	Supplemental Compensation-Rec	4,000	3,600	4,000	4,000	-	4,000	-
550.000	Employee Benefits	31,707	24,643	28,500	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	3,700	N/A	3,700	
563.000	Medicare	-	-	-	1,800	N/A	1,800	
564.000	Retirement	-	-	-	4,700	N/A	5,000	
	Part time Retirement	-	-	-	3,000	N/A	3,000	
	Deferred Compensation	-	-	-	300	N/A	300	
565.000	Life/Disability Insurance	-	-	-	400	N/A	400	
	Cell Allowance	-	-	-	600	N/A	600	
	TOTAL PERSONNEL SERVICES	216,710	178,359	188,900	142,900	(24.4)	143,400	0.3
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	12,886	14,862	8,800	4,300	(51.1)	4,300	-
620.000	Meetings & Training	177	639	1,500	1,200	(20.0)	1,200	-
622.000	Publications & Dues	177	175	400	400	-	400	-
623.000	Uniforms	5,229	4,820	3,000	3,000	-	3,000	-
706.000	Maintenance & Repair Services	-	-	300	-	(100.0)	300	N/A
725.000	Small Tools/Other Equipment	60	-	100	-	(100.0)	100	N/A
733.311	Special Dept Supplies-Teens	1,436	1,471	600	1,300	116.7	1,300	-
733.312	Special Dept Supplies-Tiny Tot	2,021	1,703	1,900	1,900	-	1,900	-
733.313	Special Dept Supplies-Day Camp	3,104	2,745	3,500	3,500	-	3,500	-
733.315	Special Dept Suppl-Volunteens	236	375	400	400	-	400	-
733.316	Special Dept Supplies-Sports	299	18	200	-	(100.0)	-	N/A
733.317	Special Dept Supplies-FitNFun	1,005	1,406	1,000	-	(100.0)	-	N/A
740.000	Other Awards	262	117	800	800	-	800	-
746.000	Entry Fees	34,620	32,651	33,300	34,000	2.1	34,000	-
977.000	Liability Insurance & Claims	5,220	7,280	13,700	56,700	313.9	70,000	23.5
978.000	Building Maintenance/Replacmnt	28,200	26,280	32,400	-	(100.0)	-	N/A
981.000	Computer Maintenance	7,100	6,000	8,300	1,400	(83.1)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	102,032	100,542	110,200	108,900	(1.2)	122,600	12.6
	TOTAL EXPENDITURES	$ 318,742	$ 278,901	$ 299,100	$ 251,800	(15.8)	$ 266,000	5.6

DEPARTMENT: Community Services **Account Code: 001-370**

PROGRAM: Citywide Maintenance*

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 30,464	$ 40,241	$ 44,800	$ 35,500	(20.8)	$ 36,700	3.4
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
530.000	Overtime	3,699	3,546	4,000	4,000	-	4,000	-
550.000	Employee Benefits	14,181	15,468	19,600	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	300	N/A	300	-
562.000	Medical Dental Vision	-	-	-	2,900	N/A	2,900	-
563.000	Medicare	-	-	-	600	N/A	600	-
564.000	Retirement	-	-	-	3,900	N/A	4,300	10.3
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	100	N/A	100	-
565.000	Life/Disability Insurance	-	-	-	300	N/A	300	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	48,344	59,255	68,400	47,600	(30.4)	49,200	3.4
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	16,121	9,931	14,000	10,000	(28.6)	10,000	-
605.000	Custodial Services	33,585	30,974	32,000	32,000	-	32,000	-
620.000	Meetings and Trainings	-	1,040	-	-	N/A	-	N/A
652.000	Postage	13,594	19,833	20,400	-	(100.0)	-	N/A
692.000	Gas	8,985	9,687	12,000	12,000	-	12,000	-
693.000	Electric	58,707	56,982	58,200	58,200	-	61,100	5.0
705.000	Maintenance & Repair Materials	5,954	8,954	6,000	6,000	-	6,000	-
706.000	Maintenance & Repair Services	6,920	12,000	6,000	6,000	-	6,000	-
707.000	Maintenance & Repair of Equip	2,035	2,780	2,000	2,000	-	2,000	-
708.000	Maintenance & Repair-Buildings	32,608	56,330	23,500	20,000	(14.9)	20,000	-
725.000	Small Tools	29	105	-	-	N/A	-	N/A
729.000	Janitorial Supplies	18,182	17,924	16,000	16,000	-	16,000	-
733.000	Special Departmental Supplies	3,437	5,135	3,500	-	(100.0)	-	N/A
733.370	Property Lease	-	13,389	3,600	3,600	-	3,600	-
743.000	Special Assessments/Taxes	21,745	22,770	16,000	23,800	48.8	23,800	-
977.000	Liability Insurance and Claims	-	-	-	4,500		5,600	
981.000	Computer Replacement	-	-	-	1,400		1,400	
	TOTAL MAINTENANCE AND OPERATIONS	221,902	267,834	213,200	195,500	(8.3)	199,500	2.0
	CAPITAL OUTLAY/IMPROVEMENTS							
801.000	Building Improvements	23,679	90,168	82,785	30,000	(63.8)	35,000	16.7
802.000	Furniture & Fixtures	7,768	-	10,000	23,000	130.0	18,000	(21.7)
804.000	Machinery & Equipment	8,579	10,060	41,000	20,000	(51.2)	-	(100.0)
887.000	Park Improvements	22,492	20,096	25,200	26,800	6.3	16,000	(40.3)
	TOTAL CAPITAL OUTLAY/ IMPROVEMENTS	62,518	120,324	158,985	99,800	(37.2)	69,000	(30.9)
	TOTAL EXPENDITURES	$ 332,764	$ 447,413	$ 440,585	$ 342,900	(22.2)	$ 317,700	(7.3)

*Prior to FY 2015-16 Citywide Maintenance was an Internal Service Fund with expenses charged out to other Funds and Departments

The Prior Year Actuals are provided for comparison purposes only and are not included in the Department Totals

DEPARTMENT: **Community Services** **Account Code: 01-380**

PROGRAM: **Engineering**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 19,166	$ 6,439	$ 6,400	$ 6,400	-	$ 6,400	-
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
550.000	Employee Benefits	8,921	2,633	2,800	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	900	N/A	900	-
563.000	Medicare	-	-	-	100	N/A	100	-
564.000	Retirement	-	-	-	700	N/A	700	-
565.000	Life/Disability Insurance	-	-	-	100	N/A	100	-
	Cell Allowance	-	-	-	600	N/A	600	-
	TOTAL PERSONNEL SERVICES	28,087	9,072	9,200	8,800	(4.3)	8,800	-
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	10,736	48,870	26,000	77,500	198.1	71,100	(8.3)
620.000	Meetings & Training	90	4	500	500	-	500	-
622.000	Publications & Dues	301	79	500	500	-	500	-
650.000	Office Supplies	-	63	500	500	-	500	-
654.000	Printing & Reproduction	-	83	200	200	-	200	-
977.000	Liability Insurance & Claims	900	1,280	1,700	1,000	(41.2)	1,200	20.0
978.000	Building Maintenance/Replacmnt	800	630	500	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	1,700	1,500	-	-	N/A	-	N/A
980.000	Vehicle Replacement	4,000	4,000	4,000	4,000	-	4,000	-
981.000	Computer Maintenance	1,200	1,000	1,000	1,400	40.0	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	19,727	57,509	34,900	85,600	145.3	79,400	(7.2)
	TOTAL EXPENDITURES	$ 47,814	$ 66,581	$ 44,100	$ 94,400	114.1	$ 88,200	(6.6)

DEPARTMENT: Community Services **Account Code: 01-390**

PROGRAM: Parks and Medians

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 26,152	$ 18,613	$ 22,800	$ 11,600	(49.1)	$ 11,900	2.6
530.000	Overtime	6,422	7,643	900	1,300	44.4	1,300	-
550.000	Employee Benefits	12,177	7,612	10,000	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	400	N/A	400	-
562.000	Medical Dental Vision	-	-	-	1,200	N/A	1,200	-
563.000	Medicare	-	-	-	200	N/A	200	-
564.000	Retirement	-	-	-	1,300	N/A	1,400	7.7
565.000	Life/Disability Insurance	-	-	-	100	N/A	100	-
	TOTAL PERSONNEL SERVICES	44,751	33,868	33,700	16,100	(52.2)	16,500	2.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	91,007	85,645	90,300	90,300	-	90,300	-
620.000	Meetings & Training	2,230	1,423	1,500	1,500	-	1,500	-
622.000	Publications & Dues	240	75	400	900	125.0	800	(11.1)
623.000	Uniforms	1,497	2,183	2,500	2,500	-	2,500	-
693.000	Electric	191,639	191,286	189,240	197,400	4.3	170,200	(13.8)
703.000	Property Leases	17,276	17,657	18,100	17,300	(4.4)	17,300	-
705.000	Maintenance & Repair Materials	9,640	13,820	9,800	9,800	-	9,800	-
707.000	Maintenance & Repair of Eqpt	507	1,231	1,500	1,500	-	1,500	-
725.000	Small Tools/Other Equipment	1,178	921	1,500	1,500	-	1,500	-
733.000	Special Department Supplies	-	-	3,500	3,500	-	3,500	-
742.000	Street Tree Replacement	16,788	16,941	17,000	17,000	-	17,000	-
977.000	Liability Insurance & Claims	6,960	10,400	20,200	2,000	(90.1)	2,500	25.0
978.000	Building Maintenance/Replacmnt	5,900	5,040	6,300	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	10,400	9,850	-	-	N/A	-	N/A
980.000	Vehicle Replacement	10,000	10,000	10,000	10,000	-	10,000	-
981.000	Computer Maintenance	9,400	8,600	12,200	1,400	(88.5)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	374,662	375,072	384,040	356,600	(7.1)	329,800	(7.5)
	TOTAL EXPENDITURES	$ 419,413	$ 408,940	$ 417,740	$ 372,700	(10.8)	$ 346,300	(7.1)

DEPARTMENT: **Community Services** **Account Code: 01-400**

PROGRAM: **Streets**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 75,364	$ 80,080	$ 78,544	$ 56,500	(28.1)	$ 58,000	2.7
530.000	Overtime	473	270	2,400	2,400	-	2,400	-
550.000	Employee Benefits	34,343	29,797	35,216	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	5,500	N/A	5,500	-
563.000	Medicare	-	-	-	900	N/A	900	-
564.000	Retirement	-	-	-	6,200	N/A	6,800	9.7
	Deferred Compensation	-	-	-	200	N/A	200	-
565.000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	TOTAL PERSONNEL SERVICES	110,180	110,147	116,160	72,300	(37.8)	74,400	2.9
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	7,071	2,240	42,900	59,700	39.2	59,700	-
620.000	Meetings & Training	-	-	500	500	-	500	-
705.000	Maintenance & Repair Materials	1,051	1,619	2,500	3,000	20.0	3,000	-
707.000	Maintenance & Repair Equipment	122	74	800	800	-	800	-
725.000	Small Tools/Other Equipment	428	445	500	500	-	500	-
977.000	Liability Insurance & Claims	1,980	2,640	4,700	9,500	102.1	11,800	24.2
978.000	Building Maintenance/Replacmnt	1,700	1,170	1,500	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	300	200	-	-	N/A	-	N/A
981.000	Computer Maintenance	2,700	2,000	2,800	1,400	(50.0)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	15,352	10,388	56,200	75,400	34.2	77,700	3.1
	TOTAL EXPENDITURES	$ 125,532	$ 120,535	$ 172,360	$ 147,700	(14.3)	$ 152,100	3.0

Community Development

Summary of Departmental Expenditures by Program:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2014-15 Adopted
Administration	$ 108,838	$ 75,318	$ 131,100	$ 131,100	$ 100,000	-23.7%	$ 102,900	2.9%
Building and Safety	156,250	117,546	146,225	146,225	139,600	-4.5%	135,600	-2.9%
Code Enforcement	108,157	67,635	78,555	78,555	97,900	24.6%	103,200	5.4%
Planning	165,130	220,669	169,225	169,225	116,600	-31.1%	119,500	2.5%
Total Departmental Expenditures	$ 538,375	$ 481,168	$ 525,105	$ 525,105	$ 454,100	-13.5%	$ 461,200	1.6%

Summary of Departmental Expenditures by Category:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2013-14 Projected	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Projected	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	$ 298,721	$ 252,100	$ 270,205	$ 270,205	$ 252,100	-6.7%	$ 256,000	1.5%
Maintenance and Operations	239,654	202,000	$ 254,900	254,900	202,000	-20.8%	205,200	1.6%
Capital Outlay/Improvements		-	$ -	-	-	0.0%	-	
Total Departmental Expenditures	$ 538,375	$ 454,100	$ 525,105	$ 525,105	$ 454,100	-13.5%	$ 461,200	1.6%

DEPARTMENT: **Community Development** **Account Code: 01-510**

PROGRAM: **Administration**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Adopted
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 65,391	$ 44,255	$ 73,000	$ 69,500	(4.8)	$ 69,500	-
505.000	Salary Savings/Furlough	-	-	$ (1,995)		(100.0)	-	N/A
530.000	Overtime	169	-	-	-	N/A	-	N/A
550.000	Employee Benefits	30,440	18,901	32,000	-	(100.0)	-	N/A
562.000	Medical Dental Vision				5,400		5,400	-
563.000	Medicare				1,000		1,000	-
564.000	Retirement				7,600		8,100	6.6
565.000	Life/Disability Insurance				300		300	-
	Cell Allowance				1,000		1,000	-
	TOTAL PERSONNEL SERVICES	96,000	63,156	103,005	84,800	(17.7)	85,300	0.6
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	575	450	450	600	33.3	600	-
600.400	Prof Svcs - SA Admin	2,700	-	-	-	N/A	-	N/A
604.000	Computer Software			3,000	-	(100.0)	-	N/A
620.000	Meetings & Training	431	282	680	400	(41.2)	400	-
621.000	Mileage Reimbmnt/Auto Allow	-	-	480	500	4.2	500	-
622.000	Publications & Dues	125	600	525	500	(4.8)	500	-
650.000	Office Supplies	848	1,035	800	800	-	800	-
653.000	Advertising	-	-	100	-	(100.0)	-	N/A
654.000	Printing & Reproduction	196	642	250	400	60.0	400	-
691.000	Communications	960	960	960	-	(100.0)	-	N/A
732.000	Vehicle Operating Expense	-	-	1,500	-	(100.0)	-	N/A
738.000	Community Events	-	-	1,250	-	(100.0)	-	N/A
739.000	Community Relations	303	1,463	600	600	-	600	-
977.000	Liability Insurance & Claims	1,800	2,720	11,300	10,000	(11.5)	12,400	24.0
978.000	Building Maintenance/Replacmnt	2,500	1,710	3,800	-	(100.0)	-	N/A
981.000	Computer Maintenance	2,400	2,300	2,400	1,400	(41.7)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	12,838	12,162	28,095	15,200	(45.9)	17,600	15.8
	TOTAL EXPENDITURES	$ 108,838	$ 75,318	$ 131,100	$ 100,000	(23.7)	$ 102,900	2.9

DEPARTMENT: **Community Development** **Account Code: 01-520**

PROGRAM: **Building & Safety**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 27,838	$ -	$ -	$ -	N/A	$ -	N/A
550.000	Employee Benefits	12,962	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	40,800	-	-	-	N/A	-	N/A
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	107,369	109,761	128,000	133,000	3.9	129,000	(3.0)
619.000	Bank Fees	-	284	2,000	3,000	50.0	3,000	-
620.000	Meetings & Training	-	-	600	600	-	600	-
650.000	Office Supplies	105	32	200	200	-	200	-
654.000	Printing & Reproduction	156	219	925	1,400	51.4	1,400	-
977.000	Liability Insurance & Claims	1,620	2,960	7,500	-	(100.0)	-	N/A
978.000	Building Maintenance/Replacmnt	2,300	1,890	2,500	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	1,700	-	-	-	N/A	-	N/A
981.000	Computer Maintenance	2,200	2,400	4,500	1,400	(68.9)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	115,450	117,546	146,225	139,600	(4.5)	135,600	(2.9)
	TOTAL EXPENDITURES	$ 156,250	$ 117,546	$ 146,225	$ 139,600	(4.5)	$ 135,600	(2.9)

DEPARTMENT: **Community Development** **Account Code: 01-530**
PROGRAM: **Code Enforcement**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 56,259	$ -	$ 32,300	$ 53,600	65.9	$ 56,300	5.0
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
	Salaries - Part Time	-	-	-	-		-	
530.000	Overtime	-	-	-	-	N/A	-	N/A
550.000	Employee Benefits	26,188	-	14,400	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	6,800	N/A	6,800	-
563.000	Medicare	-	-	-	800	N/A	800	-
564.000	Retirement	-	-	-	3,300	N/A	3,500	6.1
	Deferred Compensation	-	-	-	-	N/A	-	N/A
565.000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	TOTAL PERSONNEL SERVICES	82,447	-	46,700	65,100	39.4	68,000	4.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	15,606	57,928	19,400	8,000	(58.8)	8,000	-
601.000	Legal Services	-	-	-	-	N/A	-	N/A
604.000	Computer Services	-	-	-	7,000	N/A	7,000	-
620.000	Meetings & Training	85	-	400	500	25.0	500	-
621.000	Mileage Reimbmnt/Auto Allow	-	-	40	-	(100.0)	-	N/A
622.000	Publications & Dues	-	-	400	400	-	400	-
623.000	Uniforms	190	-	400	-	(100.0)	-	N/A
650.000	Office Supplies	17	85	140	200	42.9	200	-
654.000	Printing & Reproduction	292	512	225	200	(11.1)	200	-
725.000	Small Tools/Other Equipment	-	270	50	100	100.0	100	-
732.000	Vehicle Operating Expense	-	-	-	2,000	N/A	2,000	-
977.000	Liability Insurance & Claims	1,320	1,760	4,000	10,000	150.0	12,400	24.0
978.000	Building Maintenance/Replacmnt	1,800	1,080	1,400	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	1,700	1,500	-	-	N/A	-	N/A
980.000	Vehicle Replacement	3,000	3,000	3,000	3,000	-	3,000	-
981.000	Computer Maintenance	1,700	1,500	2,400	1,400	(41.7)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	25,710	67,635	31,855	32,800	3.0	35,200	7.3
	TOTAL EXPENDITURES	$ 108,157	$ 67,635	$ 78,555	$ 97,900	24.6	$ 103,200	5.4

DEPARTMENT: **Community Development** **Account Code: 01-540**

PROGRAM: **Planning**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 81,562	$ 84,209	$ 83,800	$ 83,800	-	$ 83,800	-
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
510.000	Salaries - Part-time	200	-	-	-	N/A	-	N/A
530.000	Overtime	528	1,209	-	1,200	N/A	1,200	-
550.000	Employee Benefits	37,984	34,431	36,700	-	(100.0)	-	N/A
562.000	Medical Dental Vision	-	-	-	5,400	N/A	5,400	-
563.000	Medicare	-	-	-	1,200	N/A	1,200	-
564.000	Retirement	-	-	-	9,200	N/A	9,700	5.4
	Deferred Compensation	-	-	-	800	N/A	800	-
565.000	Life/Disability Insurance	-	-	-	600	N/A	600	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	120,274	119,849	120,500	102,200	(15.2)	102,700	0.5
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	38,752	86,080	32,000	-	(100.0)	-	N/A
601.000	Legal Services	-	-	-	-		-	
620.000	Meetings & Training	159	27	550	500	(9.1)	500	-
621.000	Mileage Reimbmnt/Auto Allow	-	-	200	200	-	200	-
622.000	Publications & Dues	-	438	525	500	(4.8)	500	-
650.000	Office Supplies	141	53	100	300	200.0	300	-
652.000	Postage	-	-	-	-	N/A	-	N/A
653.000	Advertising	50	100	1,450	1,500	3.4	1,500	-
654.000	Printing & Reproduction	154	941	800	-	(100.0)	-	N/A
977.000	Liability Insurance & Claims	1,500	5,360	6,700	10,000	49.3	12,400	24.0
978.000	Building Maintenance/Replacmnt	2,100	3,420	2,300	-	(100.0)	-	N/A
981.000	Computer Maintenance	2,000	4,400	4,100	1,400	(65.9)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	44,856	100,819	48,725	14,400	(70.4)	16,800	16.7
	TOTAL EXPENDITURES	$ 165,130	$ 220,668	$ 169,225	$ 116,600	(31.1)	$ 119,500	2.5

Streets - Gas Tax and Measure M Funds

Summary of Expenditures by Fund:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Street Maintenance	$ 263,506	$ 288,596	$ 319,899	$ 319,899	$ 317,500	(0.7)	$ 321,900	1.4
Total Streets Fund	$ 263,506	$ 288,596	$ 319,899	$ 319,899	$ 317,500	(0.7)	$ 321,900	1.4
Measure M - Local Turnback Funds	2,400	318,600	-	-	517,539	N/A	267,480	(48.3)
Total Street Expenditures	$ 265,906	$ 607,196	$ 319,899	$ 319,899	$ 835,039	161.0	$ 589,380	(29.4)

Summary of Expenditures by Category (Gas Tax and Measure M Funds):

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Personnel Services	$ 126,387	$ 125,436	$ 134,274	$ 134,274	$ 136,300	1.5	$ 138,900	1.9
Maintenance and Operations	139,519	163,160	185,625	185,625	181,200	(2.4)	183,000	1.0
Capital Outlay/Improvements	-	318,600	-	-	517,539	N/A	267,480	(48.3)
Total Street Expenditures	$ 265,906	$ 607,196	$ 319,899	$ 319,899	$ 835,039	161.0	$ 589,380	(29.4)

DEPARTMENT: Streets -- Gas Tax / Highway Users Tax **Account Code: 11-410**

PROGRAM: Street Maintenance - Street Repair

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 74,770	$ 80,424	$ 83,984	$ 97,300	15.9	$ 99,000	1.7
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
520.000	Special Pay	5,200	5,200	5,300	5,300	-	5,300	-
530.000	Overtime	9,395	7,915	8,100	8,100	-	8,100	-
550.000	Employee Benefits	34,622	31,897	36,890	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	800	N/A	800	-
562.000	Medical Dental Vision	-	-	-	10,700	N/A	10,700	-
563.000	Medicare	-	-	-	1,600	N/A	1,600	-
564.000	Retirement	-	-	-	10,700	N/A	11,600	8.4
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	200	N/A	200	-
565.000	Life/Disability Insurance	-	-	-	1,000	N/A	1,000	-
	Cell Allowance	-	-	-	600	N/A	600	-
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	123,987	125,436	134,274	136,300	1.5	138,900	1.9
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	29,545	49,229	65,500	65,500	-	65,500	-
620.000	Meetings & Training	40	790	725	600	(17.2)	600	-
622.000	Publications & Dues	105	456	400	400	-	400	-
623.000	Uniforms	1,551	1,854	3,000	3,000	-	3,000	-
691.000	Communications	3,597	3,155	3,000	3,000	-	3,000	-
693.000	Electric	14,705	14,930	15,000	15,800	5.3	16,600	5.1
705.000	Maintenance & Repair Materials	11,276	11,641	11,100	9,500	(14.4)	9,500	-
707.000	Maintenance & Repair of Eqpt	-	40	-	-	N/A	-	N/A
709.000	Maintenance & Repair-Improvements	15,582	19,253	20,000	20,000	-	20,000	-
725.000	Small Tools/Other Equipment	418	487	1,000	1,000	-	1,000	-
732.000	Vehicle Operating Expense	20,800	19,925	19,000	19,500	2.6	19,500	-
977.000	Liability Insurance & Claims	6,000	5,900	9,100	16,100	76.9	19,900	23.6
978.000	Building Maintenance/Replacmnt	2,900	2,500	2,800	-	(100.0)	-	N/A
979.000	Vehicle Maintenance		-	-	-	N/A	-	N/A
980.000	Vehicle Replacement	33,000	33,000	35,000	26,800	(23.4)	24,000	(10.4)
	TOTAL MAINTENANCE	139,519	163,160	185,625	181,200	(2.4)	183,000	1.0
	TOTAL EXPENDITURES	$ 263,506	$ 288,596	$ 319,899	$ 317,500	(0.7)	$ 321,900	1.4

DEPARTMENT: **Streets -- Measure M** **Account Code: 12-420**

PROGRAM: **Measure M - Local Turnback Funds**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	$ 1,700	$ -	$ -	$ -	N/A	$ -	N/A
705.000	Maintenance & Repair Materials	-	-	-	-	N/A	-	N/A
813.100	Arterial Pavement Management	-	318,600	-	517,539		267,480	
977.000	Liability Insurance & Claims	700	-	-	-	N/A	-	N/A
979.000	Vehicle Maintenance	-	-	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	2,400	318,600	-	517,539	N/A	267,480	(48.3)
	TOTAL EXPENDITURES	$ 2,400	$ 318,600	$ -	$ 517,539	N/A	$ 267,480	(48.3)

Special Revenue Funds

Summary of Expenditures by Fund:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Air Quality Improvement/AB 2766	$ -	$ 25,000	$ 25,000	$ -	$ -	N/A	$ -	N/A
Public, Educational, and Government (PEG)	-	-	-	-	-	N/A	-	N/A
Asset Seizure (Asset Forfeiture)	-	68,300	220,600	220,600	107,000	(51.5)	107,000	-
Public Safety Augmentation (Prop 172)	118,922	153,997	193,400	193,400	172,200	(11.0)	180,600	4.9
Supplemental Law Enforcement Services (SLESF/COPS)	104,999	75,970	56,200	56,200	100,700	79.2	106,200	5.5
Service Authority for Abandoned Vehicles	-	-	3,500	3,500	-	(100.0)	-	N/A
Successor Agency Housing Authority	-	278,673	258,200	258,200	238,100	(7.8)	239,000	0.4
Successor Agency Debt Service	862,660	938,894	1,183,706	1,183,706	870,000	(26.5)	869,700	(0.0)
Total Special Revenue Expenditures	$ 1,086,581	$ 1,540,834	$ 1,940,606	$ 1,915,606	$ 1,488,000	(22.3)	$ 1,502,500	1.0

Summary of Expenditures by Category (All Special Revenue Funds):

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Personnel Services	$ 223,283	$ 448,404	$ 465,900	$ 465,900	$ 463,900	(0.4)	$ 478,700	3.2
Maintenance and Operations	863,298	1,092,430	1,474,706	1,474,706	1,024,100	(30.6)	1,023,800	(0.0)
Capital Outlay/Improvements	-	-	-	-	-	N/A	-	N/A
Total Special Revenue Expenditures	$ 1,086,581	$ 1,540,834	$ 1,940,606	$ 1,940,606	$ 1,488,000	(23.3)	$ 1,502,500	1.0

DEPARTMENT: **Special Revenue** **Account Code: 15-360**

PROGRAM: **Air Quality Improvement/AB2766**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	-	25,000	25,000	-	(100.0)	-	N/A
604.000	Computer Software	-	-	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS		25,000	25,000	-	(100.0)	-	N/A
	TOTAL EXPENDITURES		$ 25,000	$ 25,000	$ -	(100.0)	$ -	N/A

DEPARTMENT: **Special Revenue** **Account Code: 16-185**

PROGRAM: **Public, Educational, and Government (PEG)**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	$ -	$ -	$ -	$ -	N/A	$ -	N/A
604.000	Computer Software Support	-	-	-	-	N/A	-	N/A
733.000	Special Departmental Supplies	-	-	-	-		-	
	TOTAL MAINTENANCE AND OPERATIONS	-	-	-	-	N/A	-	N/A
	TOTAL EXPENDITURES	$ -	$ -	$ -	$ -	N/A	$ -	N/A

DEPARTMENT: **Special Revenue** **Account Code: 20-280**

PROGRAM: **Asset Seizure (Asset Forfeiture)**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ -	$ -	$ -	$ -	N/A	$ -	N/A
510.000	Salaries - Part-time	-	-	-	-	N/A	-	N/A
530.000	Overtime		59,349.0	72,000	72,000	-	72,000	-
550.000	Employee Benefits	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	-	59,349.0	72,000.0	72,000	-	72,000	-
	MAINTENANCE AND OPERATIONS							
733.000	Special Department Supplies	-	8,951	148,600	35,000	(76.4)	35,000	-
	TOTAL MAINTENANCE AND OPERATIONS	-	8,951	148,600	35,000	(76.4)	35,000	-
	TOTAL EXPENDITURES	$ -	$ 68,300	$ 220,600	$ 107,000	(51.5)	$ 107,000	-

DEPARTMENT: **Special Revenue** **Account Code: 21-285**

PROGRAM: **Public Safety Augmentation Fund (Proposition 172)**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 72,776	$ 97,360	$ 115,900	$ 121,900	5.2	$ 129,000	5.8
510.000	Salaries - Part-time	6,484	9,712	10,500	10,500.0	-	10,500.0	-
550.000	Employee Benefits	39,474	46,025	66,100	-	(100.0)	-	N/A
	Holiday Pay				4,300.0		4,500.0	
520.000	Special Pays				1,300.0		1,400.0	
562.000	Medical Dental Vision				15,900.0		15,900.0	
563.000	Medicare				2,000.0		2,100.0	
564.000	Retirement				13,700.0		14,600.0	
	Part time Retirement				400.0		400.0	
	Deferred Compensation				-		-	
565.000	Life/Disability Insurance				700.0		700.0	
	Cell Allowance				-		-	
	Uniform				1,500.0		1,500.0	
	TOTAL PERSONNEL SERVICES	118,734	153,097	192,500	172,200	(10.5)	180,600	4.9
	MAINTENANCE AND OPERATIONS							
623.000	Uniforms	188	900	900		(100.0)	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	188	900	900	-	(100.0)	-	N/A
	TOTAL EXPENDITURES	$ 118,922	$ 153,997	$ 193,400	$ 172,200	(11.0)	$ 180,600	4.9

DEPARTMENT: **Special Revenue** **Account Code: 22-290**

PROGRAM: **Supplemental Law Enforcement Fund (COPS/SLESF)**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 68,117	$ 51,208	$ 35,400	$ 75,600	113.6	$ 80,400	6.3
550.000	Employee Benefits	36,432	23,858	19,900	-	(100.0)	-	N/A
	Salaries - Part-Time	-	-	-	-		-	
	Overtime	-	-	-	-		-	
	PD Holiday Pay	-	-	-	2,600		2,800	
520.000	Special Pays	-	-	-	100		100	
562.000	Medical Dental Vision	-	-	-	12,200		12,200	
563.000	Medicare	-	-	-	1,200		1,200	
564.000	Retirement	-	-	-	7,500		8,000	
	Part time Retirement	-	-	-	-		-	
	Deferred Compensation	-	-	-	-		-	
565.000	Life/Disability Insurance	-	-	-	500		500	
	Cell Allowance	-	-	-	-		-	
	Uniform	-	-	-	1,000		1,000	
	TOTAL PERSONNEL SERVICES	104,549	75,066	55,300	100,700	82.1	106,200	5.5
	MAINTENANCE AND OPERATIONS							
623.000	Uniforms	450	900	900	-	(100.0)	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	450	900	900	-	(100.0)	-	N/A
	TOTAL EXPENDITURES	$ 105,002	$ 75,970	$ 56,205	$ 100,700	79.2	$ 106,200	5.5

DEPARTMENT: **Special Revenue** **Account Code: 023-260**

PROGRAM: **Service Authority for Abandoned Vehicles**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	MAINTENANCE AND OPERATIONS							
510.000	Salaries - Part-Time	$ -	$ -	$ -	$ -	N/A	$ -	N/A
600.000	Professional Contract Services	-	-	3,500	-	(100.0)	$ -	N/A
	TOTAL MAINTENANCE AND OPERATIONS	-	-	3,500	-	(100.0)	-	N/A
	TOTAL EXPENDITURES	$ -	$ -	$ 3,500	$ -	(100.0)	$ -	N/A

DEPARTMENT: **Special Revenue** **Account Code: 38-710**

PROGRAM: **Successor Agency Housing Authority**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ -	$ 112,865	$ 101,600	$ 98,300	(3.2)	$ 98,600	0.3
550.000	Employee Benefits	-	48,027	44,500	-	(100.0)	-	N/A
	Salaries - Part-Time	-	-	-	-	N/A	-	N/A
	Overtime	-	-	-	-	N/A	-	N/A
	PD Holiday Pay	-	-	-	-	N/A	-	N/A
520.000	Special Pays	-	-	-	-	N/A	-	N/A
562.000	Medical Dental Vision	-	-	-	7,900	N/A	7,900	-
563.000	Medicare	-	-	-	1,400	N/A	1,400	-
564.000	Retirement	-	-	-	10,800	N/A	11,400	5.6
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	100	N/A	100	-
565.000	Life/Disability Insurance	-	-	-	500	N/A	500	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	-	160,892	146,100	119,000	(18.5)	119,900	0.8
	MAINTENANCE AND OPERATIONS							
600.000	Professional Services	-	7,631	-	-		-	
601.000	Legal Services	-	-	2,000	2,000		2,000	
652.000	Postage	-	150	-	-		-	
653.000	Advertising	-	-	100	100		100	
795.000	Senior Housing	-	110,000	110,000	110,000		110,000	
	Transfer to Debt Service				7,000		7,000	
977.000	Liability Insurance and Claims	-	-	-	-	N/A	-	N/A
981.000	Computer Maintenance	-	-	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	-	117,781	112,100	119,100	6.2	119,100	-
	TOTAL EXPENDITURES	$ -	$ 278,673	$ 258,200	$ 238,100	(7.8)	$ 239,000	0.4

DEPARTMENT: Special Revenue

Account Code: 49-720

PROGRAM: Successor Agency - Debt Service

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	MAINTENANCE AND OPERATIONS							
600.000	Professional Services	n/a	23,288	11,900	7,000		7,000	
601.000	Legal Services		517					
620.000	Meetings & Trainings		120					
270.200	Bonds Payable 1993 TAB	255,000	255,000	265,000	$ 290,000	9.4	$ 300,000	3.4
270.300	Bonds Payable 2001 TAB	290,000	290,000	310,000	$ 325,000	4.8	$ 350,000	7.7
770.000	Administration Costs		54,934	310,651				
791.000	Bond Interest	317,660	315,035	286,155	$ 248,000	(13.3)	$ 212,700	(14.2)
	TOTAL	862,660	938,894	1,183,706	870,000	(26.5)	869,700	(0.0)
	TOTAL EXPENDITURES	$ 862,660	$ 938,894	$ 1,183,706	$ 870,000	(26.5)	$ 869,700	(0.0)

*2012-13 was CDC

** No budget was included in 2013-14, expenditures were authorized by the Successor Agency with approval of the ROPS

These expenditures are approved via approval of the ROPS by the Successor Agency and is included in the budget document for transparency purposes.

Utilities - Water and Sewer Funds

Summary of Expenditures by Fund:

Water Funds:	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
Water Administration	$ 185,015	$ 156,219	$ 235,200	$ 235,200	$ 249,500	6.1	$ 253,900	1.8
Water Billing	366,462	311,823	407,600	407,600	390,700	(4.1)	401,300	2.7
Water Production	1,972,059	2,342,891	1,909,395	1,909,395	1,817,500	(4.8)	1,809,400	(0.4)
Water Transmission	472,495	485,036	478,000	478,000	488,100	2.1	496,600	1.7
Total Water Funds	$ 2,996,031	$ 3,295,969	$ 3,030,195	$ 3,030,195	$ 2,945,800	(2.8)	$ 2,961,200	0.5
Sewer Fund:								
Sewer	282,032	551,842	251,786	251,786	239,500	(4.9)	248,600	3.8
Total Utilities Expenditures	$ 3,278,063	$ 3,847,811	$ 3,281,981	$ 3,281,981	$ 3,185,300	(2.9)	$ 3,209,800	0.8

Summary of Expenditures by Category (All Utilities Funds):

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2013-14 Projected	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Projected	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
Personnel Services	$ 745,906	$ 636,293	$ 739,500	$ 739,500	$ 611,800	(17.3)	$ 622,600	1.8
Maintenance and Operations	2,527,765	3,211,056	2,542,481	2,542,481	2,573,500	1.2	2,587,200	0.5
Capital Outlay/Improvements	4,392	-	-	-	-	N/A	-	N/A
Total Utilities Expenditures	$ 3,278,063	$ 3,847,349	$ 3,281,981	$ 3,281,981	$ 3,185,300	(2.9)	$ 3,209,800	0.8

DEPARTMENT: Utilities **Account Code: 50-430**

PROGRAM: Water Administration

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 87,804	$ 62,872	$ 64,600	$ 63,900	(1.1)	$ 65,300	2.2
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
530.000	Overtime	-	-	500	500	-	500	-
550.000	Employee Benefits	40,872	25,704	28,300	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	-	N/A	-	N/A
562.000	Medical Dental Vision	-	-	-	6,100	N/A	6,100	-
563.000	Medicare	-	-	-	900	N/A	1,000	11.1
564.000	Retirement	-	-	-	7,000	N/A	7,600	8.6
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	-	N/A	-	N/A
565.000	Life/Disability Insurance	-	-	-	500	N/A	500	-
	Cell Allowance	-	-	-	600	N/A	600	-
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	128,676	88,576	93,400	79,500	(14.9)	81,600	2.6
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	200	4,786	35,000	35,000	-	35,000	-
604.000	Computer Software Support	-	-	13,700	13,700	-	13,700	-
620.000	Meetings & Training	4,379	2,239	6,000	6,000	-	6,000	-
622.000	Publications & Dues	393	550	1,100	1,100	-	1,100	-
650.000	Office Supplies	1,045	826	1,000	1,000	-	1,000	-
654.000	Printing & Reproduction	1,546	3,167	2,000	4,500	125.0	4,500	-
691.000	Communications	293	404	2,900	10,400	258.6	10,800	3.8
732.000	Vehicle Operating Expense	-	-	21,000	21,600	2.9	21,600	-
738.000	Community Events	2,583	3,709	7,600	4,000	(47.4)	4,000	-
802.000	Furniture & Fixtures	-	-	-	-	N/A	-	N/A
975.000	Departmental Overhead	19,000	19,000	19,000	19,000	-	19,000	-
976.000	General Overhead	22,000	22,000	22,000	44,300	101.4	44,300	-
977.000	Liability Insurance & Claims	2,100	5,500	5,500	8,000	45.5	9,900	23.8
978.000	Building Maintenance/Replacmnt	1,100	1,700	1,700	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	-	-	-	-	N/A	-	N/A
980.000	Vehicle Replacement	-	-	-	-	N/A	-	N/A
981.000	Computer Maintenance	1,700	3,300	3,300	1,400	(57.6)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	56,339	67,181	141,800	170,000	19.9	172,300	1.4
	TOTAL EXPENDITURES	$ 185,015	$ 155,757	$ 235,200	$ 249,500	6.1	$ 253,900	1.8

DEPARTMENT: Utilities **Account Code: 50-440**

PROGRAM: Water Billing

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 184,895	$ 150,324	$ 186,500	$ 176,900	(5.1)	$ 179,500	1.5
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
510.000	Salaries - Part-time				-	N/A	-	N/A
530.000	Overtime	732	1,047	1,800	900	(50.0)	900	-
550.000	Employee Benefits	84,350	60,194	82,400	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	1,500	N/A	1,500	-
562.000	Medical Dental Vision	-	-	-	17,300	N/A	17,300	-
563.000	Medicare	-	-	-	2,600	N/A	2,600	-
564.000	Retirement	-	-	-	17,800	N/A	19,000	6.7
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	500	N/A	500	-
565.000	Life/Disability Insurance	-	-	-	1,800	N/A	1,800	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	85,082	61,241	84,200	219,300	160.5	223,100	1.7
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	615	5,723	10,000	10,000	-	10,000	-
604.000	Computer Software Support	-	707	-	-	N/A	-	N/A
623.000	Uniforms	2,766	5,494	5,000	5,000	-	5,000	-
650.000	Office Supplies	487	1,213	2,000	2,000	-	2,000	-
652.000	Postage	815	-	1,000	1,000	-	1,000	-
654.000	Printing & Reproduction	696	146	500	500	-	500	-
691.000	Communications	489	-	-	-	N/A	-	N/A
705.000	Maintenance & Repair of Materials	-	-	2,500	2,500	-	2,500	-
707.000	Maintenance & Repair of Eqpt	-	-	1,500	1,500	-	1,500	-
712.000	Meter Maintenance	19,217	14,031	23,000	23,000	-	23,000	-
975.000	Departmental Overhead	32,000	32,000	32,000	32,000	-	32,000	-
976.000	General Overhead	27,000	27,000	27,000	64,100	137.4	64,200	0.2
977.000	Liability Insurance & Claims	5,400	6,700	11,700	28,400	142.7	35,100	23.6
978.000	Building Maintenance/Replacmnt	2,700	2,800	3,600	-	(100.0)	-	N/A
981.000	Computer Maintenance	4,300	4,400	7,100	1,400	(80.3)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	96,485	100,214	126,900	171,400	35.1	178,200	4.0
	TOTAL EXPENDITURES	$ 181,567	$ 161,455	$ 211,100	$ 390,700	85.1	$ 401,300	2.7

DEPARTMENT: Utilities **Account Code: 50-450**

PROGRAM: Water Production

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 75,231	$ 70,207	$ 83,400	$ 78,700	(5.6)	$ 80,400	2.2
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
520.000	Special Pay	21,288	30,046	28,000	32,000	14.3	32,000	-
530.000	Overtime	105	1,241	3,100	3,100	-	3,100	-
550.000	Employee Benefits	35,021	27,756	36,500	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	1,100	N/A	1,100	-
562.000	Medical Dental Vision	-	-	-	7,700	N/A	7,700	-
563.000	Medicare	-	-	-	1,700	N/A	1,700	-
564.000	Retirement	-	-	-	7,400	N/A	7,400	-
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	300	N/A	300	-
565.000	Life/Disability Insurance	-	-	-	800	N/A	800	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	131,645	129,250	151,000	132,800	(12.1)	134,500	1.3
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	48,280	51,146	33,500	33,500	-	33,500	-
691.000	Communications	999	971	8,500	10,000	17.6	10,000	-
692.000	Gas	660	679	3,700	3,700	-	3,700	-
705.000	Maintenance & Repair Materials	5,968	7,024	6,000	6,000	-	6,000	-
707.000	Maintenance & Repair of Eqpt	29,248	19,440	28,300	28,300	-	28,300	-
710.000	Pump & Well Repair	6,750	92,577	20,000	20,000	-	20,000	-
747.000	Water Pumping Charge	547,903	495,321	536,300	536,300	-	536,300	-
748.000	Chlorination	33,249	28,753	47,500	47,500	-	47,500	-
749.000	Water Purchase - MWD	475,765	581,493	489,500	489,500	-	489,500	-
975.000	Departmental Overhead	24,900	24,900	24,900	24,900	-	24,900	-
976.000	General Overhead	63,000	63,000	63,000	244,000	287.3	244,400	0.2
977.000	Liability Insurance & Claims	37,600	43,300	69,200	12,600	(81.8)	15,500	23.0
978.000	Building Maintenance/Replacmnt	18,900	18,400	21,500	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	5,600	5,600	-	-	N/A	-	N/A
980.000	Vehicle Replacement	7,000	2,000	2,000	2,300	15.0	-	(100.0)
981.000	Computer Maintenance	30,200	28,600	41,700	1,400	(96.6)	1,400	-
984.000	Transfer out	500,000	750,000	362,795	224,700	(38.1)	213,900	(4.8)
	TOTAL MAINTENANCE AND OPERATIONS	1,836,022	2,213,204	1,758,395	1,684,700	(4.2)	1,674,900	(0.6)
	CAPITAL OUTLAY/IMPROVEMENTS							
801.000	Building Improvements	-	-	-	-	N/A	-	N/A
803.000	Office Equipment	-	-	-	-	N/A	-	N/A
804.000	Machinery & Equipment	4,392	-	-	-	N/A	-	N/A
	TOTAL CAPITAL OUTLAY/IMPROVEMENTS	4,392	-	-	-	N/A	-	N/A
	TOTAL EXPENDITURES	$ 1,972,059	$ 2,342,454	$ 1,909,395	$ 1,817,500	(4.8)	$ 1,809,400	(0.4)

DEPARTMENT: Utilities **Account Code: 50-460**

PROGRAM: Water Transmission

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 75,231	$ 70,207	$ 76,400	$ 71,800	(6.0)	$ 73,300	2.1
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
530.000	Overtime	11,824	10,662	7,500	7,500	-	7,500	-
550.000	Employee Benefits	35,021	27,735	33,400	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	1,100	N/A	1,100	-
562.000	Medical Dental Vision	-	-	-	7,300	N/A	7,300	-
563.000	Medicare	-	-	-	1,200	N/A	1,200	-
564.000	Retirement	-	-	-	6,700	N/A	7,100	6.0
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	300	N/A	300	-
565.000	Life/Disability Insurance	-	-	-	800	N/A	800	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	122,076	108,604	117,300	96,700	(17.6)	98,600	2.0
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	72,305	71,878	28,200	28,200	-	28,200	-
604.000	Computer Software Support	1,250	-	-	-	N/A	-	N/A
622.000	Publications & Dues	413	413	-	-	N/A	-	N/A
691.000	Communications	2,356	2,292	2,500	2,400	(4.0)	2,400	-
692.000	Gas	260	210	300	300	-	300	-
693.000	Electric	118,410	137,489	132,100	138,700	5.0	145,600	5.0
705.000	Maintenance & Repair Materials	17,646	18,988	22,000	22,000	-	22,000	-
707.000	Maintenance & Repair of Eqpt	60	125	27,000	27,000	-	27,000	-
711.000	Hydrant Repair	952	11,084	12,000	12,000	-	12,000	-
725.000	Small Tools/Other Equipment	1,667	1,653	2,500	2,500	-	2,500	-
975.000	Departmental Overhead	24,000	24,000	24,000	24,000	-	24,000	-
976.000	General Overhead	59,000	59,000	59,000	104,100	76.4	104,200	0.1
977.000	Liability Insurance & Claims	8,900	9,400	16,800	12,100	(28.0)	14,900	23.1
978.000	Building Maintenance/Replacmnt	4,500	4,000	5,200	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	11,500	10,700	-	-	N/A	-	N/A
980.000	Vehicle Replacement	20,000	19,000	19,000	16,700	(12.1)	13,500	(19.2)
981.000	Computer Maintenance	7,200	6,200	10,100	1,400	(86.1)	1,400	-
	TOTAL MAINTENANCE AND OPERATIONS	350,419	376,432	360,700	391,400	8.5	398,000	1.7
	TOTAL EXPENDITURES	$ 472,495	$ 485,036	$ 478,000	$ 488,100	2.1	$ 496,600	1.7

DEPARTMENT: Utilities **Account Code: 52-480**

PROGRAM: Sewer

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Adopted	Fiscal Year 2013-14 Amended	Fiscal Year 2014-15 Adopted	% Change from Fiscal Year 2013-14 Amended	Fiscal Year 2015-16 Estimated	% Change from Fiscal Year 2014-15 Adopted
	PERSONNEL SERVICES							
501.000	Salaries - Full-time	$ 62,461	$ 68,490	$ 67,500	$ 68,800	1.9	$ 69,500	1.0
505.000	Salary Savings Credit	-	-	-	-	N/A	-	N/A
530.000	Overtime	2,131	1,806	-	-	N/A	-	N/A
550.000	Employee Benefits	28,940	28,002	29,600	-	(100.0)	-	N/A
520.000	Special Pays	-	-	-	-	N/A	-	N/A
562.000	Medical Dental Vision	-	-	-	5,400	N/A	5,400	-
563.000	Medicare	-	-	-	1,000	N/A	1,000	-
564.000	Retirement	-	-	-	7,500	N/A	8,100	8.0
	Part time Retirement	-	-	-	-	N/A	-	N/A
	Deferred Compensation	-	-	-	300	N/A	300	-
565.000	Life/Disability Insurance	-	-	-	500	N/A	500	-
	Cell Allowance	-	-	-	-	N/A	-	N/A
	Uniform	-	-	-	-	N/A	-	N/A
	TOTAL PERSONNEL SERVICES	93,532	98,298	97,100	83,500	(14.0)	84,800	1.6
	MAINTENANCE AND OPERATIONS							
600.000	Professional Contract Services	32,874	42,953	30,000	30,000	-	30,000	-
604.000	Computer Software Support	-	-	5,000	11,000	120.0	11,000	-
620.000	Meetings & Training	-	100	2,000	2,000	-	2,000	-
622.000	Publications & Dues	-	-	1,600	1,600	-	1,600	-
622.000	Uniforms	-	-	2,500	2,500	-	2,500	-
691.000	Communications	1,373	1,315	1,500	3,400	126.7	3,400	-
705.000	Maintenance & Repair Materials	453	51	2,000	2,000	-	2,000	-
707.000	Maintenance & Repair Equipment	-	-	-	2,500	N/A	2,500	-
732.000	Vehicle Operating Expense	-	-	-	2,600	N/A	2,600	-
975.000	Departmental Overhead	2,200	2,200	2,200	2,200	-	2,200	-
976.000	General Overhead	10,000	10,000	10,000	29,100	191.0	29,400	1.0
977.000	Liability Insurance & Claims	1,500	6,600	5,500	8,500	54.5	10,500	23.5
978.000	Building Maintenance/Replacmnt	800	2,800	1,700	-	(100.0)	-	N/A
979.000	Vehicle Maintenance	5,100	5,125	-	-	N/A	-	N/A
980.000	Vehicle Replacement	8,000	3,000	3,000	3,000	-	-	(100.0)
981.000	Computer Maintenance	1,200	4,400	3,300	1,400	(57.6)	1,400	-
984.000	Transfer out	125,000	375,000	79,386	54,200	(31.7)	62,700	15.7
	TOTAL MAINTENANCE AND OPERATIONS	188,500	453,544	149,686	156,000	4.2	163,800	5.0
	TOTAL EXPENDITURES	$ 282,032	$ 551,842	$ 246,786	$ 239,500	(3.0)	$ 248,600	3.8

Internal Service Funds

Summary of Expenditures by Fund:

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Adopted	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Adopted
Risk Management (Insurance)	$ 1,276,237	$ 683,263	$ 861,653	$ 861,653	$ 1,289,500	49.7	$ 1,117,700	(13.3)
Technology Replacement	60,468	178,202	196,000	196,000	121,500	(38.0)	43,200	(64.4)
Vehicle Replacement	507,369	238,946	179,974	179,974	150,000	(16.7)	179,000	19.3
Total Internal Service Fund Expenditures	$ 1,844,074	$ 1,100,411	$ 1,237,627	$ 1,237,627	$ 1,561,000	26.1	$ 1,339,900	(14.2)

Summary of Expenditures by Category (All Internal Service Funds):

	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2014-15 Projected	Fiscal Year 2015-16 Adopted	% Change from Fiscal Year 2014-15 Projected	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Adopted
Personnel Services	$ 402,910	$ 436,433	$ 286,877	$ 286,877	$ 596,800	108.0	$ 471,200	(21.0)
Maintenance and Operations	1,049,211	415,123	574,776	574,776	$ 692,700	20.5	$ 646,500	(6.7)
Capital Outlay/Improvements	391,953	248,855	375,974	375,974	$ 271,500	(27.8)	$ 222,200	(18.2)
Total Internal Service Fund Expenditures	$ 1,844,074	$ 1,100,411	$ 1,237,627	$ 1,237,627	$ 1,561,000	26.1	$ 1,339,900	(14.2)

DEPARTMENT: **Internal Service Funds** **Account Code: 60-610**

PROGRAM: **Risk Management (Insurance)**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
561.000	Workers Compensation/Claims	$ 402,910	$ 436,433	$ 286,877	$ 596,800	108.0	$ 471,200	(21.0)
	TOTAL PERSONNEL SERVICES	$ 402,910	$ 436,433	$ 286,877	$ 596,800	108.0	$ 471,200	(21.0)
	MAINTENANCE AND OPERATIONS					$ 108		
620.000	Meetings & Training	$ 1,085	$ 215	$ 3,550	$ 5,000	40.8	$ 4,400	(12.0)
730.000	Automotive Insurance & Claims	-	4,316	3,000	3,000	-	3,000	-
731.000	Liability Insurance & Claims	871,370	242,571	568,226	684,700	20.5	639,100	(6.7)
733.000	Special Departmental Supplies	872	(272)	-	-	N/A	-	N/A
	TOTAL MAINTENANCE AND OPERATIONS	873,327	246,830	574,776	692,700	20.5	646,500	(6.7)
	TOTAL EXPENDITURES	$ 1,276,237	$ 683,263	$ 861,653	$ 1,289,500	49.7	$ 1,117,700	(13.3)

DEPARTMENT: **Internal Services** **Account Code: 62-620**

PROGRAM: **Technology Replacement**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Proposed	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Proposed
	PERSONNEL SERVICES							
	TOTAL PERSONNEL	-	-	-	-	N/A	-	N/A
	MAINTENANCE AND OPERATIONS							
	TOTAL MAINTENANCE AND OPERATIONS	-	-	-	-	N/A	-	N/A
	CAPITAL OUTLAY/IMPROVEMENTS							
803.000	Office Equipment	60,468	178,202	196,000	121,500	(38.0)	43,200	(64.4)
	TOTAL CAPITAL OUTLAY IMPROVEMENTS	60,468	178,202	196,000	121,500	(38.0)	43,200	(64.4)
	TOTAL EXPENDITURES	$ 60,468	$ 178,202	$ 196,000	$ 121,500	(38.0)	$ 43,200	(64.4)

PROGRAM DESCRIPTION:

This program centralizes the payment of and accounting for the City's on-going technology and communications equipment replacement. Each department annually contributes to this program on a pro rata basis. The costs for replacement of technology and communications equipment are then paid directly from this program.

PROGRAM EXPLANATION:

Code 803: Funds budgeted in this code include the following computer equipment based on Citywide replacement plan:

FY 2015-16

Replacement of Monitors/Printers/Scanners/Fax Machines as needed
Backup Device - Barracuda 890 Replacement
Spillman Server Maintenance
L3 Server Replacement
Maintenance Upgrade SANs
Firewall - Replacement
Spam Filter - Mail Foundry Replacement
COPLINK Integration
CLASS Upgrade
Replace Laptops(2)
Granicus Project (CARRYOVER)

FY 2016-17

Replacement of Monitors/Printers/Scanners/Fax Machines as needed
Dispatch Monitor Replacement (3)
Replace Desktop PC's (22)

DEPARTMENT: **Internal Service Funds** **Account Code: 63-630**

PROGRAM: **Vehicle Replacement**

Code	Description	Fiscal Year 2012-13 Actual	Fiscal Year 2013-14 Actual	Fiscal Year 2014-15 Amended	Fiscal Year 2015-16 Projected	% Change from Fiscal Year 2014-15 Amended	Fiscal Year 2016-17 Estimated	% Change from Fiscal Year 2015-16 Projected
	MAINTENANCE AND OPERATIONS							
732.000	Vehicle Operating Expense	$ 175,884	$ 168,293	$ -	$ -	N/A	$ -	N/A
	OPERATIONS	175,884	168,293	-	-	N/A	-	N/A
	CAPITAL OUTLAY/IMPROVEMENTS							
805.000	Vehicles	331,485	70,653	179,974	150,000	(16.7)	179,000	19.3
	TOTAL CAPITAL OUTLAY/ IMPROVEMENTS	331,485	70,653	179,974	150,000	(16.7)	179,000	19.3
	TOTAL EXPENDITURES	$ 507,369	$ 238,946	$ 179,974	$ 150,000	(16.7)	$ 179,000	19.3

Attachment 2

Revenue and Expenditure Explanations

This document provides explanations for differences in revenues and expenditures that may appear in conflict with trends or prior year amounts. Explanations for items that have been moved due to the budget restructure are also included.

Item	Description
Funds	
Measure M	Project Savings for FY 2014-15 are being utilized in FY 2015-16
Supplemental Law Enforcement Services	Fund has been underspent and therefore is being drawn down over upcoming years to fully utilize revenues
Park Development	Beginning Fund balance will be adjusted depending on available funds and FY 2014-15 expenditures
Water and Sewer Funds	These funds show a deficit, which will need to be addressed in the upcoming Water and Sewer Rate Study
Insurance	Insurance currently has a balance of $1.3 million with only $685,000 as spendable - while there is a small draw down on the reserve this year, the fund balance will be gradually increased to attain $1 million spendable balance by the end of the 10 year financial planning period
General Fund Revenues	
Property Tax	Property Taxes are forecast to increase modestly, and where known, adjustments have been made for new projects within the City; however, this is offset to some point by the loss of property tax dollars due to the conversion of La Palma Intercommunity Hospital(LPIH) to nonprofit status
Sales Tax/Sales & Use Tax	Sales Tax is showing an increase of $887,100 or 42.8% over the projected revenue for FY 2014-15. This is accurate for the following reasons: the projected FY 2014-15 revenue has been reduced by $226,000 for a shortage expected to the June 2015 payment due to misreported income in 2011 and 2012 - this shortage is not forecast in FY 2015-16; the FY 2015-16 revenues include onetime revenues of $223,000 due to the unwinding of the triple flip; and the triple flip deduction is projected to be 1/2 of the the adjustment in FY 2014-15 - from $988,000 to $454,000
Residual Property Tax	Residual property tax is reduced in FY 2015-16 by one half of the expected loss due to the status change of LPIH for a loss of $74,200 - this loss is doubled in FY 2016-17 to $148,400 , when a full year of the loss is expected to be realized
Franchise Fees	While franchise fees were up substantially (17%) in FY 2014-15, projections for FY 2015-16 at a more modest rate of 11% over 2 years ago as the FY 2014-15 revenues could be an anomaly due to this past year having been the hottest year on record
Transient Occupancy Tax	TOT revenues are shown flat as this past year has been the highest revenue on record, which is attributable to a recovering economy - but with inflation being extremely low and not knowing if the City's only hotel has additional capacity, the revenue is shown flat until another year of revenue is available for trending
Licenses and Permits	Most revenues are up by 2% due to a proposed increase in fees; however, Business License taxes have been reduced by $10,000 due to potential changes to how large businesses are charged
Intergovernmental Fees	Revenues are down due to less reimbursable expenses being anticipated
Charges for Services	Overall charges for services are down 5% due to a decrease in anticipated grading permits, zoning updates, and a shortened summer for day camp revenues
Ordinances and Misc. Fines	Revenues are up to due to a proposed increase in street sweeping parking ticket fines
Interest - Investments	Revenues are up per projections of the Investment Advisor
Interest - Senior Housing	This is a loan repayment from the Successor Agency; the amount is reduced substantially in FY 2015-16 and eliminated in FY 2016-17 due to the change in status of LPIH
Rental Income	Rental revenues are up due to the lease of the La Palma Avenue property
Miscellaneous Revenues	Miscellaneous revenues are projected to be higher based on prior year trends as opposed to a slight increase over the prior year
Charges to Water	The charges to Water are up by $204,400; which is offset by $112,500 less being charged to the fund by the budget restructure as opposed to FY 2014-15; $42,100 due to the change in insurance allocation; and the remaining $49,900 is due to the unfunded retirement liability and technology costs. These charges were calculated based on a combination of the percentage of total budget and employees charged to this fund.

Charges to Sewer	Similarly to Water, the charges to Sewer are up by $19,100; which is offset by $16,800 less being charged to the fund by the budget restructure as opposed to FY 2014-15. The remaining is due to the unfunded retirement liability and technology costs. These charges were calculated based on a combination of the percentage of total budget and employees charged to this fund.
Transfers In	This reflects the $120,000 transfer from the Other Post Employee Benefits (OPEB) Trust to fund retiree health benefits
Other Funds	
Streets (Gas Taxes)	Street Fund Revenue projections are based on State provided numbers and are down 25% due to declining oil prices
Measure M	Measure M Revenue projections are based on OCTA provided numbers and are down 7%
Asset Seizure Fund	Asset Seizure Funds are not known at this time and are a placeholder only based on a basic reimbursement and overtime reimbursements
Park Development	These projections could be adjusted if the monies expected from pending developments are not received in FY 2014-15
Successor Agency	The way revenues and expenditures are booked have changed over the past two years due to changing requirements from the State.
Capital Outlay Reserve (COR)	The transfer in is reduced to $250,000 in FY 2015-16 through FY 2017-18
One-Time Project Funds	One-Time Project Fund is typically the difference between the 6.4% transfer from General Fund and the COR transfer. The amount for FY 2015-16 is transferred to the Insurance Fund to pay one-time retrospective costs
Water Fund	Water Revenues are forecast to be 20% less due to the drought restrictions
Risk Management	Risk Management charges are up overall
Technology Replacement	Ongoing technology costs have been moved into a Technology and Communications division in Administrative Services, with only replacement costs being charged in the replacement fund
General Fund Expenditures	
Administration	
City Council	
Salaries - Part Time	Reduced by one Council Member stipend and 5% overall
Meetings and Trainings	Reduced by $2,500 from prior year budgets
Publication and Dues	These expenses are moved to City Council as part of the budget restructure and include memberships in SCAG - $1,700, LOCC - $7,300, ACC-OC - $8,000, LAFCO - $1,500, OCCOG - $2,900, and OC Human Relations Commission - $2,500
City Manager	
Salaries - Full Time	Reduced due to 5% reduction in Executive Management compensation
City Attorney	
Professional Services	City Attorney monthly retainer increases August 1, 2015
Legal Services	$15,000 included in budget for Labor Negotiations - if needed
Administrative Services	
Salaries - Full Time	Reduced due to 5% reduction in Executive Management compensation and movement of salaries into other divisions due to budget restructure
Overtime	Movement of expenditures into other divisions due to budget restructure
Meetings and Trainings	Training suspended in prior years added back into budget
Publication and Dues	Expenses moved into this budget from discontinued Community Promotions budget
Postage	Expenses moved into this budget from Facility Maintenance Internal Service (now Citywide Maintenance)budget
City Clerk	***Election costs are every other year and if an initiative is proposed for 2016 - the FY 2016-17 Election costs would need to be increased***

Fiscal Services	
Salaries - Full Time	Portion of Director's salary moved here
Professional Contract Services	Use of Accounting consultants reduced; offset by addition of Grants Services being added
Human Resources	Expenditures moved from Employee Benefits Internal Service Fund with charges for personnel related items assigned directly to departments rather than an overhead burden charge; addition of unfunded retirement liabilities to this Division
Technology and Communication	Ongoing Expenditures moved from Technology Internal Service Fund
Professional Services	IT Services increasing in cost and service on working Fridays restored due to expansion of technology infrastructure and time needed to maintain infrastructure and work on other projects
Copier Rental and Supplies	Includes lease of blueprint copier and printer - existing printer was purchased used and can no longer get parts for it
Police	***Meetings and Trainings, publications and dues , and Special Departmental Supplies Department wide moved from Asset Forfeiture into individual Division Budgets***
Administration	
Salaries - Full Time	Administrative Secretary for full year
Vehicle Operating Expenses	FY 2014-15 expenses were unusually low
Community Relations	Expenses increased to prior years levels
Operations/Management	
Professional Services	Increased Crossing Guard costs
Printing	Expenses increased to prior years levels
Patrol	
Salaries - Part Time	Reserve program moved into Patrol budget
Services	
Salaries - Full Time	Captain for full year
Community Education	
Salaries - Full Time	Community Liaison Officer part time for full year
Investigations	
Salaries - Full Time	Full staffing
Records and Communication	
Salaries	Records Clerk reduced from full time to part time
Community Services	
Professional Services	Environmental Contract moved to Engineering
Meetings and Training	Training cut from prior budgets for cost savings - restored in FY 2015-16
Health & Wellness	
Community Events	Meals on Wheels Program reduced to prior year levels based on trends
Recreation Facility Operations	
Printing & Reproduction	Reduction of Mosaic issues
Special Departmental Supplies	Expenditures increased to prior years trends
Special Events	(formerly Neighborhood and Community Services) Expenses division wide reduced due to elimination of La Palma Days
Special Departmental Supplies	$3,000 added for City's 60th Anniversary
Youth and Family Services	Expenses division wide reduced due to elimination of Fit N Fun
Special Departmental Supplies	Teens increased to prior years trends
Citywide Maintenance	
Professional Services	Playground audit not needed due to installation of new equipment
Postage	Moved to Administrative Services
Special Departmental Supplies	First Aid Costs moved to Human Resources
Special Assessments/Taxes	Sewer Connection fees to Orange County cost increase
Engineering	
Professional Services	Environmental Contract moved to Engineering; and engineering services for Del Amo Bridge added (1 year cost)
Publications & Dues	Increase for needed memberships - Street Tree and Playground Inspector certification
Electric	Electric increasing overall, but reduced by partial year savings
Streets	
Professional Services	Storm Drain GIS services added and overall costs of NPDES and FOG programs
Community Development	

Administration	
Computer Software	Moved to Code Enforcement Budget
Vehicle Operating	Moved to Code Enforcement Budget
Community Relations	SCORE workshops eliminated
Building & Safety	
Bank Fees	Costs increasing
Printing & Reproduction	Scanning costs added
Code Enforcement	
Salaries - Full Time	Code Enforcement Officer full year
Professional Services	Code Enforcement Officer full year
Computer Services	Costs moved from Community Development and AQMD budgets
Vehicle Operating	Costs moved from Community Development
Planning	
Professional Services	Expenses eliminated as the General Plan process is over
Utilities	
Water Administration	
Printing	Additional costs for water conservation materials
Communications	Time Warner Yard Connection
Water Production	
Communications	General cost increases
Sewer	
Computer Software Support	New Sedaru charges

Attachment 3

City of La Palma
Budget Summary

Acct Code	Department Name	FY2015-16 Estimate	FY2016-17 Estimate	FY2017-18 Estimate
01-110	CITY COUNCIL	$ 78,200	$ 80,900	$ 80,000
01-120	CITY MANAGER	220,300	223,900	225,400
01-130	Legal Services	138,600	129,000	144,000
01-140	Administrative Services	159,100	166,100	170,600
01-150	City Clerk	137,800	157,700	145,500
01-160	Fiscal Services	367,200	329,900	335,100
01-170	Human Resources (formerly Internal Service)	1,314,600	1,370,800	1,492,500
01-180	Technology & Communications	330,000	326,700	331,300
	Total >	$ 2,745,800	$ 2,785,000	$ 2,924,400
01-210	POLICE ADMINISTRATION	$ 544,700	$ 557,100	$ 569,000
01-220	OPERATIONS MANAGEMENT	301,400	315,100	317,200
01-235	PATROL	2,403,100	2,507,100	2,552,700
01-240	SERVICES DIVISION MANAGEMENT	246,700	260,400	267,600
01-250	COMMUNITY Education	66,700	65,800	66,900
01-260	INVESTIGATIONS	569,300	589,400	598,000
01-270	RECORDS & COMMUNICATIONS	620,200	646,000	658,000
	Total >	$ 4,752,100	$ 4,940,900	$ 5,029,400
01-310	Com Srvcs ADMINISTRATION	$ 343,000	$ 355,300	$ 360,400
01-320	Health & Wellness	145,100	145,700	$ 145,900
01-330	Recreation Facility Operations	216,800	229,100	$ 234,400
01-340	Special Events	125,400	125,600	$ 126,900
01-350	Youth & Family	251,800	266,000	$ 272,700
01-370	City-Wide Maintenance	342,900	317,700	$ 358,000
01-380	ENGINEERING	94,400	88,200	$ 88,300
01-390	Parks & Medians	372,700	346,300	$ 353,300
01-400	Streets	147,700	152,100	$ 153,600
	Total >	$ 2,039,800	$ 2,026,000	$ 2,093,500
01-510	COMMUNITY DEVELOPMENT ADMIN	$ 100,000	$ 102,900	$ 104,100
01-520	BUILDING AND SAFETY	139,600	135,600	135,600
01-530	CODE ENFORCEMENT	97,900	103,200	107,500
01-540	PLANNING	116,600	119,500	120,700
	Total >	$ 454,100	$ 461,200	$ 467,900
	Expenditure Subtotal Before Transfer Out >	$ 9,991,800	$ 10,213,100	$ 10,515,200
	Adjusted for changes in Transfer Out >	$ 615,300	$ 636,200	$ 657,900
	EXPENDITURE GF TOTAL >	**$ 10,607,100**	**$ 10,849,300**	**$ 11,173,100**
	Projected GF Revenues >	$ 10,463,600	$ 10,545,800	$ 10,892,800
	Surplus(Deficit)	$ (143,500)	$ (303,500)	$ (280,300)
	Special, Enterprise, and Internal Service Funds			
11-410	Gas Tax	$ 317,500	$ 321,900	$ 363,900
12-420	Measure M	517,539	267,480	-
15-360	Air Quality	-	-	-
16-185	PEG	-	-	-
20-280	Assest Fofeiture	107,000	107,000	-
21-285	Public Safety Aug (Prop 172)	172,200	180,600	188,100
22-290	COPS	100,700	106,200	110,800
23-295	SAAV	-	-	-
38-710	Successor Agency - Housing	238,100	239,000	239,300
49-720	Successor Agency - Debt Service	870,000	869,700	852,555
	Special Funds TOTAL >	**$ 2,323,039**	**$ 2,091,880**	**$ 1,754,655**
50-430	WATER ADMINISTRATION	$ 249,500	$ 253,900	$ 256,100
50-440	WATER BILLING	$ 390,700	$ 401,300	408,400
50-450	WATER PRODUCTION	$ 1,817,500	$ 1,809,400	1,877,400
50-460	WATER TRANSMISSION	$ 488,100	$ 496,600	511,800
52-480	SEWER	239,500	248,600	261,100
	Utility/Enterprise TOTAL >	**$ 3,185,300**	**$ 3,209,800**	**$ 3,314,800**
60-610	Risk Management	$ 1,289,500	$ 1,117,700	$ 1,236,200
62-620	Technology Replacement	121,500	43,200	114,000
63-630	Vehicle Replacement	150,000	179,000	244,000
	Internal Service TOTAL >	**$ 1,561,000**	**$ 1,339,900**	**$ 1,594,200**