



BUDGET PLAN for FY 2014-15

CITY OF HERCULES, CALIFORNIA
June 24, 2014

Phil Batchelor
Interim City Manager

Nickie Mastay
Finance Director

**INQUIRIES OR REQUESTS FOR MAILING REGARDING THE
FY 2014-15 OPERATING AND CAPITAL BUDGET
FOR THE CITY OF HERCULES, CALIFORNIA
CAN BE DIRECTED TO:**

City of Hercules
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The budget document can be downloaded in PDF form at:
www.ci.hercules.ca.us



Mission Statement

“Our mission is to lead our diverse community and enhance the quality of life in the City of Hercules, now and in the future. We do this by providing effective, efficient, responsive, and innovative services with integrity.”

VISION STATEMENT

The City of Hercules is a richly diverse community, serving as a major transportation hub and a prime destination for the Bay Area. It is built on a sound economic and physical infrastructure, and its residents enjoy public safety, security, well-maintained parks, streets and public facilities. We conduct our work in an atmosphere of trust and respect. We constantly look for better ways to deliver services and always strive for excellence.



Hercules City Council

Myrna L. de Vera, Mayor
Sherry McCoy, Vice-Mayor
John Delgado, Council Member
William Kelly, Council Member
Dan Romero, Council Member

Finance Sub-Committee

Myrna L. de Vera, Mayor
Sherry McCoy, Vice-Mayor

Citizens Finance Committee

Virgil de la Vega, Committee Chair
Bill Shea, Member
Stanley Tom, Member

Measure O Citizens Oversight Committee

Anton Jungherr, Member
Chris Kelley, Member
Onkar Mahay, Member
Jose Zavaleta, Member

Table of Contents

BUDGET PLAN for FY 2014-15	3
CITY OF HERCULES, CALIFORNIA June 24, 2014	3
Dear Mayor and Council Members:	3
Government structure and basis of budgeting.....	6
Budget process and using this budget document.....	9
City organizational structure	12
FUND BALANCES OVERVIEW.....	13
Fund balance projections - all City funds	16
Revenues	
Summary by fund	31
Detail by department/fund line-item.....	32
Expenditures – all City funds	
Summary by fund	42
Intrafund transfers-in and transfers-out	43
Employee Positions – all City departments	44
GENERAL FUND	47
Table Revenue and Expense	48
CITY COUNCIL	
Expenditure detail.....	49
CITY ATTORNEY	
Expenditure detail.....	52
CITY MANAGER	
Expenditure detail.....	53
FINANCE DEPARTMENT	
Expenditure detail.....	55
ADMINISTRATIVE SERVICES	
Expenditure detail.....	57
RISK MANAGEMENT	
Expenditure detail.....	60
HUMAN RESOURCES	
Expenditure detail.....	61
POLICE	
Expenditure detail.....	63
PARKS AND RECREATION	
Table Revenue and Expense	67
Expenditure detail.....	68

LIBRARY	
Expenditure detail	85
BUILDING / MAINTENANCE	
Expenditure detail	86
COMMUNITY DEVELOPMENT	
Expenditure detail	91
GENERAL FUND SUPPORTED DEBT & LEASE PAYMENTS	
Expenditure detail	93
SPECIAL REVENUE FUNDS	94
FISCAL NEUTRALITY RESERVE	
Expenditure detail	95
LANDSCAPE AND LIGHTING	
Expenditure detail	96
STORMWATER	
Expenditure detail	113
COMMUNITY DEVELOPMENT	
Expenditure detail	115
DEVELOPMENT FEE	
Expenditure detail	116
GAS TAX / MEASURE C/J ROAD MAINTENANCE FUNDS	
Expenditure detail	117
SOLID WASTE/RECYCLING AB 939	
Expenditure detail	119
STATE COPS AB 3229 POLICE GRANT	
Expenditure detail	120
GRANTS - CITYWIDE	
Expenditure detail	121
CAPITAL PROJECT FUNDS	122
Capital project list and funding	123
DEVELOPMENT IMPACT FEE (DIF) FUNDS	
Expenditure detail	128
CITY CAPITAL PROJECTS FUNDS (SINGLE AND MULTI-FUNDED)	
Expenditure detail	130
PUBLIC FINANCING AUTHORITY & OTHER DEBT SERVICE FUNDS	131
Outstanding indebtedness	132
Expenditure detail	133
CITY OF HERCULES ENTERPRISE FUNDS	135
WASTEWATER UTILITY ENTERPRISE FUND	
Table Revenue and Expense	136
Expenditure detail	137

HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND	
Table Revenue and Expense.....	140
Expenditure detail.....	141
INTERNAL SERVICE FUNDS.....	
Expenditure detail.....	151
TRUST AND AGENCY FUNDS.....	
Expenditure detail.....	155
APPENDICES	
Budget Resolutions for FY 2014-15 Budgets	
GANN Appropriation Limit Resolution	
Glossary of Terms	157



City of Hercules

111 Civic Drive
Hercules, CA 94547
www.ci.hercules.ca.us

BUDGET PLAN for FY 2014-15

CITY OF HERCULES, CALIFORNIA

June 24, 2014

Dear Mayor and Council Members:

It is with pleasure that our City staff presents the budget plan for fiscal year 2014-15.

This budget was developed to sustain essential City operations within the limited revenues available. Many cities in our region have been hit hard by the downturn in the economy, and Hercules especially felt that impact during this budget development process.

City staff knows that more hard work and tough decisions are ahead. We greatly appreciate the support and input from Council and the community as we work together to reach agreement on decisions that achieve solutions.

This budget plan document outlines the financial status of all the City's funds. Contained within are overviews of departmental financial performance, fund balance projections for this year and the budget year, summary, detailed revenue and expenditure information, employee positions, and an overview of the City's capital improvement program. The information presented in this book forms our proposed budget plan for meeting the City's service commitment to citizens and creditors in FY 2014-15.

With adoption of this budget plan, Council is approving a spending plan for one fiscal year. Additionally, unexpected events may arise of which are not planned. As a result staff expects to return to Council in March of 2015 with proposed mid-year budget revisions and request for authorization of adjustments to the budget in order to maintain a sound financial footing in the General Fund that will provide the ability to continue the quality of service level that is expected by the community.

A special thank you goes to the entire City staff team that was involved in the preparation of this budget. Every department contributed time and effort to meet the extraordinary fiscal challenges.

Phil Batchelor
Interim City Manager

Nickie Mastay
Finance Director

ACKNOWLEDGEMENTS

We greatly appreciate the dedication of all City employees for their contribution towards providing quality services to Hercules citizens. We would also like to acknowledge those who assisted in developing the FY 2014-15 Operating and Capital Budget. A special thanks goes to the members of the *Finance Sub-Committee, Citizen Finance Committee, and Measure O Citizens Oversight Committee* for their advice and input in developing the FY2014-15 draft budgets leading to the final budget for FY2014-15. Also, the collaborative efforts of the City's senior staff members and representatives of the City employee organizations greatly contributed to this year's successful budget process in addressing the fiscal challenges the City faces.

City of Hercules Senior Staff Members

Phil Batchelor, Interim City Manager

Bill Goswick, Police Chief

Pedro Jimenez, Parks and Recreation Director

Margaret Roberts, Administrative Services Director/City Clerk

Jeff Brown, Interim Municipal Services Director

Holly Smyth, Planning Director

Finance Department Staff

Thanh Nguyen, Accountant

Amanda Gutierrez, Accounting Technician II

Melvin Garcia, Senior Accountant

Administrative Services and Human Resources Department Staff

Fay Flores, Information Systems Administrator

Jenny Smith, Human Resource Specialist

GOVERNING STRUCTURE AND BASIS OF BUDGETING

The City of Hercules is a municipality incorporated in 1900 under provisions of the Constitution of the State of California. The City operates under a Council Manager general law form of government and is governed by a council of five elected members with staggered four-year terms. Additionally, City Council members act as the board of directors of the Hercules Public Financing Authority (PFA).

BASIS OF BUDGET AND FUND STRUCTURE

Local governments account for revenues and expenditures through separate funds such as General, Special Revenue, Enterprise, Internal Service and Fiduciary funds. The accounts of the City of Hercules are organized on the basis of funds, each of which is considered a separate financial entity. Each fund is comprised of a set of self-balancing accounts for its revenues and expenditures. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and fund categories as follows:

Governmental Funds

- **General Fund:** The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
- **Special Revenue Funds:** Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or major capital projects) that are legally restricted to expenditures for specified purposes.
- **Capital Projects Funds:** The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust / Agency Funds).
- **Debt Service Funds:** Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.
- **Internal Service Funds:** Internal Services Funds are a type of proprietary fund used to report any activity that provides goods and services on a cost reimbursement basis to other City funds and departments of the primary government and its component units.
- **Trust / Agency Funds:** Trust Funds are used to account for assets held by the City in a trustee capacity for individuals, private organizations, other governments, and/or other funds.

Business-Type Funds

Enterprise Funds: Enterprise Funds are used to account for operations:

- (a) that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the full costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be recovered primarily through user charges; or
- (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred is appropriate for capital maintenance, management control or accountability.

Because enterprise funds use the full-accrual basis of accounting under FASB, all long-term debt liabilities and debt service payments are recorded within the enterprise fund itself. For tracking convenience, a separate fund for enterprise debt service payments is shown on the following table although all transactions are reported together within an enterprise fund's financial statements.

City budgets contain three major categories - operating, capital and debt. The table on the following page lists the City's funds and the categories in which a fund's financial transactions contain.

HERCULES FINANCIAL REPORTING FUND STRUCTURE

Fund By Category Order and GL Fund #	Operating	Capital	Debt
GENERAL FUND (100)	X		X
SPECIAL REVENUE FUNDS			
Fiscal Neutrality Fee/Reserve (401)	X		
Landscape and Lighting (220-224)	X		
Stormwater (242)	X		
Community Development (242, 243)	X	X	
Gas Tax; Street/Traffic (262, 263, 265)	X	X	
Solid Waste / Recycling (291)	X		
Grants (201, 295)	X	X	
CAPITAL PROJECT FUNDS			
City Capital Project (300, 310, 311)		X	
Develop Imp Fac Fees (241, 244-261, 264, 521)		X	
DEBT SERVICE FUNDS			
Assessment Districts DS (380-382)			X
City Fac. Energy Efficiency Lease (383)	X		X
2003B Lease Rev Bnds DS (672)	X		X
2009 Series Lease Rev. Bnds(673)	X		X
ENTERPRISE FUNDS			
Sewer Utility (420, 535)	X	X	X
Sewer Rev. Bnds 2010 Debt Srvc (675)	X		X
INTERNAL SERVICE FUNDS			
Vehicle Replacement ISF (450)	X	X	
Equipment Replace/Info Tech ISF (460)	X	X	
Facility Maintenance ISF (470)	X		
Retiree Health OPEB (511)	X		
TRUST FUNDS			
Taylor Woodrow Mainte. LMOD (501)	X		
Hercules Comm Library Fund (531)	X		

BASIS OF ACCOUNTING AND FINANCIAL REPORTING

The basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The basis of accounting depends on the purpose for which the fund has been established and by its measurement focus.

All governmental and expendable trust funds use a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are included on the balance sheet. Operating statements of these funds present increases (i.e., revenue/other financing sources) and decreases (i.e., expenditures/other financing uses) of net current assets.

All proprietary funds, pension trust and agency funds are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and liabilities associated with operation are included on the balance sheet. Fund equity for proprietary funds (i.e., net total assets) is segregated into restricted net assets and unrestricted net assets. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets. Interest is capitalized on proprietary fund assets acquired with tax-exempt debt. Agency and trust funds are custodial in nature (assets equal liabilities) and do not involve measuring the results of operations.

Modified Accrual Accounting. The modified accrual basis of accounting is used by all governmental funds and expendable trust funds, as required by generally accepted accounting principles (GAAP),

the Governmental Accounting Standards Board (GASB) and the State of California. Under the modified accrual basis of accounting, revenues are recognized when they become measurable and available as net current assets. Property tax and assessments are recognized as revenues in the fiscal year in which the taxes were levied. Sales and use taxes are reported as revenue when collected by the State of California for subsequent remittance to the City. Intergovernmental revenues and investment earnings are accrued when earned. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligibility requirements are satisfied. Fines and permits revenue are not susceptible to accrual as they generally are not measurable until received in cash.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on general long-term debt, recognized when due, and accumulated unpaid vacation and compensatory pay that is accrued and reported on the government-wide financial statements for governmental funds.

Full Accrual Accounting. As mentioned previously, the full-accrual basis of accounting is used for the enterprise and proprietary fund types. Under this method, revenues are recognized when earned and expenses are recognized at the time liabilities are incurred. The City has chosen to utilize GASB as its standard setting body for the accounting in its proprietary funds, as allowed since November 30, 1989.

Deferred revenues arise when potential revenues do not meet both the “measurable” and “available” criteria for recognition in the current period. Deferred revenues also arise when resources are received by the City before it has a legal claim to them, as when loans are extended upon agreement for future lease or loan repayment proceeds. In subsequent periods, when both revenue recognition criteria are met, or when the City has a legal claim to the resources, the liability for deferred revenue is removed from the balance sheet and revenue is recognized.

Past actual data presented in this budget document reconcile to the City’s financial statements using the GAAP basis of accounting for governmental funds and full-accrual basis for enterprise funds.

Basis of Budgeting Method. The budget for FY 2013-14 uses the basis of budgeting method. The basis of budgeting and the basis of accounting are the same for all governmental funds. The budgeting basis for enterprise and proprietary funds do not include depreciation/amortization of debt principal and interest payments or the capitalization of capital construction costs or donated/contributed capital. Depreciation of capital assets for enterprise and internal service funds has been budgeted.

BUDGET PROCESS AND PROCEDURES

The City follows the following procedures in establishing the budgetary data reflected in this document:

1. In June, the City Manager submits to the City Council a proposed operating budget for the following fiscal year. This budget includes proposed expenditures, by fund and department, and the revenues expected to finance them.
2. Public hearings are conducted to obtain taxpayer comments.
3. The budget is legally enacted through passage of a resolution before July 1.
4. The City Manager is authorized to transfer budgeted amounts between objects within the same department; however, any revisions, which alter total expenditures of any fund, must be approved by the City Council.
5. Formal budgetary integration is employed as a management control device. Special Revenue

Fund budgets are adopted on a basis consistent with accounting principles generally accepted in the United States (USGAAP) and are consistent with the basis used for financial reporting. Accordingly, actual revenues and expenditures can be compared with related budget amounts without any reconciliation. The General Fund budget is adopted on the budgetary basis, which is not consistent with accounting principles generally accepted in the United States of America. Commitments for material and services, such as purchase orders and contracts, are recorded during the year as encumbrances to assist in controlling expenditures. Appropriations, which are encumbered at year-end lapse, then are added to the following year's budgeted appropriations. However, encumbrances at year-end are reported as reservations of fund balance.

6. Under Article XIII B of the California Constitution (the Gann Spending Limitation Initiative), the City is restricted as to the amount of annual appropriations from the proceeds of taxes, and if proceeds of taxes exceed allowed appropriations, the excess must either be refunded to the State Controller, returned to the taxpayers through revised tax rates or revised fees schedules, or an excess in one year may be offset against a deficit in the following year. For the fiscal year ended June 30, 2014, based on the calculations by City Management, proceeds of taxes did not exceed the appropriations limit.
7. Budget revenue amounts represent the original budget modified by adjustments authorized during the year. Budgeted expenditure amounts represent original appropriations adjusted for supplemental appropriations during the year, which were contingent upon new or additional revenue sources and re-appropriated amounts for prior year encumbrances. The City Manager must approve adjustments to departmental budgets; however, management may amend the budgeted amounts within departmental expenditure classifications, with approval of the Finance Director.
8. Certain appropriations carryover and are re-appropriated for the subsequent year.
9. Budget appropriations for the various governmental funds become effective July 1. The City Council may amend the budget during the fiscal year. The legal level of budgetary control has been established at the fund level.

FY 2014-15 BUDGETARY PROCESS

There are two pieces to the budget: an operating budget and a capital budget. The departmental operating budgets represent current year operations whereas the capital budget covers major construction projects and the purchase of major equipment for multiple fiscal years. The operating and capital budgets are concurrently created and adopted in a similar manner. However the operating budget covers a one-year period while the capital budget covers a five-year period with money being appropriated for the first year along with the current year operating budget and the remaining four years of the capital plan being approved in concept.

The budget and this document is the culmination of a process in which the community -- through its elected leaders, commission/committee members, public hearings, and the advice of City staff -- decides upon the services it shall receive from its government under the constraint of resources available to it through taxes, fees, and transfers from the federal, state, and county governments.

Operating Budget Process

The FY 2014-15 budget process began in March with the request by the Finance Department for revenue projections and an estimation of operating expenditures requests.

City Council / Citizen Finance Committee / Measure O Citizens Oversight Committee Budget Meetings.
The City Manager and the City's senior staff discussed the City's FY 2014-15 budget issues with the

City Council/Citizen Finance Committee / Measure O Oversight Committee. This committee includes two City Council members and appointed members from the public. The budget work sessions provided time for the Committee members to discuss issues and to provide policy direction.

Citizen Input on the Budget and Final Adoption. Citizen participation was encouraged during the City Council / Citizen Finance Committee / Measure O Oversight Committee budget work sessions. Additionally, public notice of Council consideration of the City's proposed budget resolution was advertised per state law. A copy of the proposed FY 2014-15 Budget was available at the City Clerk's Office for citizen review prior to the Council meeting scheduled on June 24, 2014 during a regularly scheduled City Council meeting. Any amendments made by Council are incorporated into the final adopted budget.

Mid-Year Budget Review and Revision Process. After the adoption of the budget, there are scheduled reviews of the budget's progress. In March of the fiscal year, there is a major mid-year (second quarter) review in which revenues and expenditures are examined and adjustments made if necessary. There are also first, third and fourth quarter reports prepared and reviewed with the Finance Subcommittee of the City Council. Any adjustments to the budget must be passed by City Council resolution.

In addition to these scheduled reviews of the adopted budget, there is a process for amending the budget during the year if a department finds that more money is needed to be spent on a program than was originally anticipated, or finds that there are new funded or unfunded needs to be met. In this case, the department must present to City Council its reasons for requesting a budget adjustment. As with the scheduled budget reviews, these budget adjustments must also be adopted by City Council resolution before a department can spend money amounting to more than the original appropriation.

Requests for adjustment to the budget fall into two categories:

- **Pre-Approval** - Departments may present to Council on an individual basis revised funding requests for approval to proceed with a new initiative, program or project. Council approval of such requests constitutes formal budget appropriations authority.
- **New Requests** - Department requests may be submitted through the mid-year revision resolution. Departments submit a memorandum to the City Manager outlining the cost of the requested item, its justification, the financing source(s), whether the request is a one-time or on-going cost, and accounting codes impacted. If approved by the City Manager, these requests are listed on the subsequent mid-year revision resolution. City Manager review includes a determination of the necessity for the request and its fiscal impact.

Capital Improvement Budget

The Capital Improvement Budget is a plan for capital projects, fixed assets, and infrastructure owned by the City of Hercules. Requests from senior staff are reviewed by the City Manager as part of the annual budget development process to insure that the City's assets are maintained in an efficient manner and that Council long-term goals are met. The capital budget is organized by the department and/or fund responsible for the asset. The capital process starts with departments submitting their requests for maintenance, replacement, and the addition of assets under their control. The City Manager oversees a disciplined process to provide assurance to citizens that the City's assets and infrastructure are properly maintained.

USING THIS BUDGET DOCUMENT

The first section of this document is a general introduction to the budget and the document itself. The document covers both the operating and capital budgets for the City with most of this document being

devoted to the City’s operating budgets. In general, the document is organized by fund type with the majority of it devoted to the General Fund.

The first section of this document gives a general overview of the City’s revenues, expenditures, and fund balances. This section gives a summary of the fund balances for all of the funds and the resources available to the City to meet current and future obligations. Also presented are the detailed account information of all the City’s revenues, and a list of the City employee positions for all departments.

The General Fund section shows budget expenditure details of each General Fund department. The sections following the General Fund are the City’s various special revenue funds, capital project funds, debt service funds, enterprise funds, and internal service and trust funds. In these sections, there are narratives discussing the services and initiatives of the funds, financial performance overviews, and detailed descriptions of expenditures. The Appendices section includes the resolutions that adopted the budgets, the adopted fee schedule, and a glossary of budgeting and accounting terms.

CITY ORGANIZATIONAL STRUCTURE

The organizational structure of the City of Hercules’ municipal departments is found in the chart on the following page. The chart outlines the supervisory reporting structure of the City’s senior staff. The City Manager reports to and serves at the pleasure of the City Council, a five-member elected body.

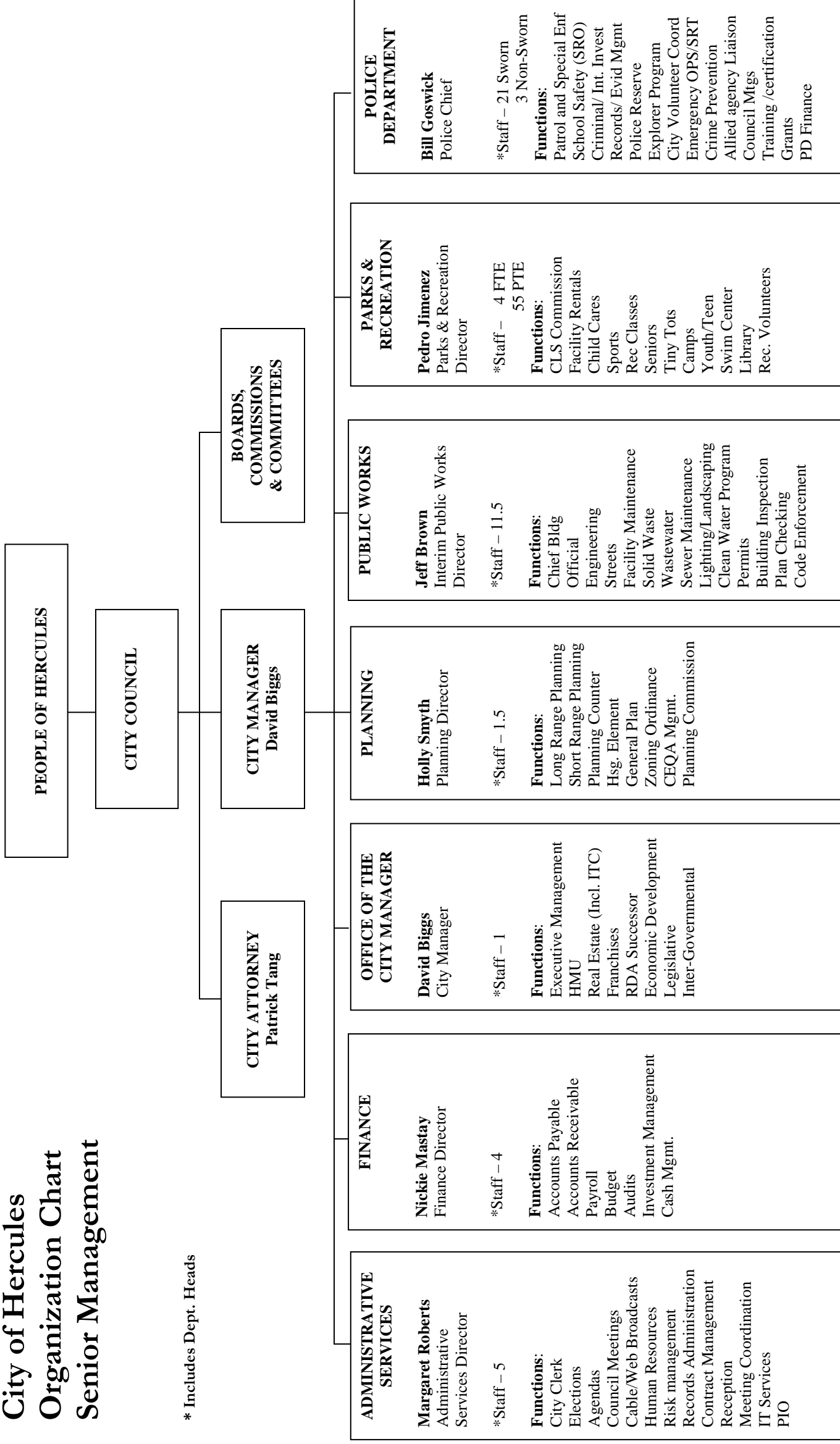
The City Manager holds a weekly Department Head Meeting to review the occurrences of the prior week and the upcoming week. This meeting is also held to discuss any items of special interest or concern.

CITY COMMISSIONS AND SUB-COMMITTEES

The City has two (2) commissions and five (7) full/sub committees appointed either by or jointly with the City Council, City senior staff and/or elected officials. Commissions and committees provide advisory recommendations, counsel and guidelines on their relevant topic areas. These commissions and committees include:

Planning Commission	Education Sub-Committee
Community and Library Services Commission	Public Utilities Committee
Business Development/Transportation/Sustainability Sub-Committee	Public Safety/Traffic Sub-Committee
Finance Sub-Committee	Citizens Finance Committee
Measure O Citizens Oversight Committee	

2014-2015 City of Hercules Organization Chart Senior Management



* Includes Dept. Heads

Fund Balances

FY2014-15

- Fund Balance Projections**
- Revenue Table and Detail**
- Expenditure Table**
- Transfers in and transfers out**
- Employee Positions**

FUND BALANCES OVERVIEW

Fund balance represents resources available to meet current and future obligations. They are necessary to provide liquidity throughout the year when the timing of receipt of revenues does not coincide with the level of expenditures, to provide a bridge between good and bad economic times, to avoid sudden changes in the organization's service level due to unforeseen poor fiscal conditions, and to have resources available to address unplanned, catastrophic events that affect the health, safety and vitality of the community.

For governmental funds, total fund balance is calculated as total assets less total liabilities and restricted reserves. Enterprise and internal service funds follow private sector accounting standards. Rather than fund balance, these business-type entities have "net assets" but it is also calculated as total assets less total liabilities.

With the implementation of an accounting change regarding governmental funds equity (i.e. GASB Statement No. 54), both governmental and enterprise funds now divide their fund balances and net assets into two categories. Amounts in the fund balance are either restricted or unrestricted. GASB No. 54 allows governments to have one more classification level in that the unrestricted fund balance can be "assigned" by the city's chief executive or the City Council without requiring an additional external legal authority. What remains after the restrictions and assignments is what is called "unassigned" fund balance.

This budget document will use the GASB 54 terminology and definitions in referencing fund balance.

Combined Fund Balances and Financial Performance

The General Funds fund balance is positive and the unassigned fund balance is projected to be positive \$392,513 for FY2014-15. The General Fund unassigned fund balance should always be a positive number. The minimum unassigned fund balance for a General Fund, recommended by the Government Finance Officers Association (GFOA), is at least 2 months, or 17%. The General Fund has relied heavily on transfers in from Fiscal Neutrality and other funds. In FY2011-12, the citizens of Hercules passed Measure O to increase the Sales Tax for 4 years. In FY2012-13, the citizens of Hercules passed Measure A to increase the Utility Users Tax for 5 years. It is imperative that the City creates ongoing revenue to negate the projected negative unassigned fund balance and to increase the unassigned fund balance in future years.

Lighting and landscape district unassigned fund balances continue to be sufficient to meet unanticipated needs, although the Bayside L&L will require further operating cost reductions in the future in order to match its expenditures with projected revenue. Adequate balances remain in the City's street/funds maintenance and repair funds to fund unexpected road projects.

Unassigned fund balances in the City's development impact funds are reflected as zero amounts due to the fact that the Government Code 66000 requires that all these balances be restricted for specific capital projects related to new development. Further, fund balances in the internal service funds are appropriate to meet unexpected events or to fund future initiatives for investing in the City's information technology needs and equipment.

The amounts in the enterprise funds also include an estimate of the amount of unspent bond proceeds, after required reserves, the bond issued for the Wastewater enterprise in mid 2010. At June 30, 2014 the estimated amount of available resources in the Wastewater bond fund is \$5.5 million. These estimated unspent bond proceeds are available for future capital construction projects.

CITY OF HERCULES, CALIFORNIA
 FY 2014-15 BUDGET PLAN
 UNASSIGNED/UNRESTRICTED FUND BALANCE BY FUND (FY 2011-12 THRU FY 2014-15)

FUND	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS	% Change	FY 2013-14 BUDGET	FY 2013-14 ESTIMATE	% Change	FY 2014-15 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND UNASSIGNED FUND BALANCE	(240,256)	377,096	257.0%	382,641	392,513	4.1%	392,513	0.0%	-1.3%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	561,481	561,481	0.0%	576,481	653,061	16.3%	303,787	-53.5%	-1.0%
L&L - CITYWIDE DISTR 83-2 FUND (220)	585,027	880,566	50.5%	908,696	1,158,516	31.6%	1,202,769	3.8%	-3.9%
L&L - VICTORIA BY THE BAY FUND (221)	228,239	220,997	-3.2%	216,664	180,282	-18.4%	146,422	-18.8%	-0.5%
L&L - HERCULES VILLAGE FUND (222)	257,705	268,147	4.1%	291,829	270,860	1.0%	272,613	0.6%	-0.9%
L&L - BAYWOOD FUND (223)	38,520	39,199	1.8%	47,265	18,086	-53.9%	7,137	-60.5%	0.0%
L&L - BAYSIDE FUND (224)	(90,904)	(95,034)	-4.5%	(87,303)	(114,788)	-20.8%	(127,311)	-10.9%	0.4%
STORMWATER FUND (231)	(79,242)	(118,487)	-49.5%	(162,040)	(156,813)	-32.3%	(195,432)	-24.6%	0.6%
COMMUNITY DEVELOPMENT FUND (242)	213,612	156,351	-26.8%	79,500	79,750	-49.0%	0	-100.0%	0.0%
DEVELOPMENT FEE FUND (243)	1,939,340	1,520,705	-21.6%	718,452	216,322	-85.8%	201,266	-7.0%	-0.7%
GAS TAX (STATE) STREET AND ROAD FUND (262)	2,288,362	2,569,706	12.3%	1,703,820	2,507,777	-2.4%	2,073,885	-17.3%	-6.7%
MEASURE C/J STREET/ROAD FUND (263)	822,604	523,764	-36.3%	(99,222)	249,716	-52.3%	156,513	-37.3%	-0.5%
ROAD PROJECTS SB 1266 FUND (265)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
SOLID WASTE/RECYCLING AB 939 FUND (291)	25,077	15,362	-38.7%	16,412	15,612	1.6%	15,862	1.6%	-0.1%
STATE COPS AB 3229 POLICE GRANT FUND (201)	9,078	31,549	247.5%	31,549	31,549	0.0%	31,549	0.0%	-0.1%
GRANTS - CITYWIDE FUND (295)	481,017	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
SPECIAL REVENUE FUND UNASSIGNED FUND BALANCE	\$7,279,916	\$6,574,306	-9.7%	\$4,242,103	\$5,109,930	-22.3%	\$4,089,060	-20.0%	-13.3%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
POLICE PUBLIC FACILITIES DIF FUND (244)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
FIRE PUBLIC FACILITIES DIF FUND (246)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
STMP (STMP) PASS-THRU FEE FUND (264)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (301)	(95,642)	135,427	241.6%	135,427	135,427	0.0%	135,427	0.0%	-0.4%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	0	(59,799)	0.0%	(59,799)	(58,099)	2.8%	(58,099)	0.0%	0.2%
CAPITAL PROJECTS UNASSIGNED FUND BALANCE	(\$95,642)	\$75,628	179.1%	\$75,628	\$77,328	2.2%	\$77,328	0.0%	-0.3%
DEBT SERVICE FUNDS									
CITY FAC ENERGY EFFNCY LEASE FUND (383)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2003A SERIES LEASE REV BONDS DEBT FUND (671)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2003B SERIES LEASE REV BONDS DEBT FUND (672)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	(264,842)	(367,041)	-38.6%	(368,041)	(341,541)	6.9%	(316,041)	7.5%	1.0%
DEBT SERVICE UNASSIGNED FUND BALANCE	(\$264,842)	(\$367,041)	-38.6%	(\$368,041)	(\$341,541)	6.9%	(\$316,041)	7.5%	1.0%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (420)	5,796,516	7,767,593	34.0%	8,163,802	8,446,725	8.7%	8,744,725	3.5%	-28.4%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (670)	6,859,178	6,648,252	-3.1%	1,949,402	4,829,000	-27.4%	(0)	-100.0%	0.0%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (430)	(1,098,383)	(937,303)	14.7%	(1,517,482)	0	100.0%	0	0.0%	0.0%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	1,011,051	650,716	-35.6%	132,501	0	-100.0%	0	0.0%	0.0%
2010 PFA ELECTRIC SUB-STATION UTILITY REV BONDS (676)	4,639,890	4,012,832	-13.5%	3,206,032	0	-100.0%	0	0.0%	0.0%
ENTERPRISE UNRESTRICTED FUND BALANCE	\$17,208,253	\$18,142,151	5.4%	\$11,934,255	\$13,275,724	-26.8%	\$8,744,724	-34.1%	-28.4%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (400)	1,825,196	1,819,948	-0.3%	1,755,978	1,895,934	4.2%	1,895,471	0.0%	-6.2%
EQUIP REPLCT / INFO TECH FUND (460)	966,985	1,007,855	4.2%	640,746	1,006,037	-0.2%	1,046,037	4.0%	-3.4%
FACILITY MAINTN INTERNAL SERVICE FUND (470)	8,173	767	-90.6%	50,767	767	0.1%	767	0.0%	0.0%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (480)	215,594	510,102	136.6%	511,437	596,722	17.0%	695,094	16.5%	-2.3%
INTERNAL SERVICE FUNDS UNRESTRICTED FUND BALANCE	\$3,015,947	\$3,338,672	10.7%	\$2,958,928	\$3,499,460	4.8%	\$3,637,369	3.9%	-11.8%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	163,497	163,497	0.0%	163,497	163,497	0.0%	163,497	0.0%	-0.5%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	711,733	506,233	-28.9%	466,977	467,790	-7.6%	354,876	-24.1%	-1.2%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	229,260	268,673	17.2%	277,646	276,960	3.1%	283,978	2.5%	-0.9%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501)	65,961	66,227	0.4%	66,627	66,482	0.4%	66,732	0.4%	-0.2%
HERCULES COMM LIBRARY TRUST FUND (531)	110	110	0.0%	110	110	0.0%	110	0.0%	0.0%
HERCULES/PINOLE WWTP TRUST FUND (535)	(10,880)	(10,880)	0.0%	(10,880)	(10,880)	0.0%	(10,880)	0.0%	0.0%
TRUST & AGENCY UNRESTRICTED FUND BALANCE	\$1,159,681	\$993,860	-14.3%	\$963,977	\$963,959	-3.0%	\$858,313	-11.0%	-2.8%

CITY OF HERCULES, CALIFORNIA
 FY 2014-15 BUDGET PLAN
 FUND FINANCIAL PERFORMANCE AND FUND BALANCES

FUND #	CATEGORY	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	FY 2013-14		FY 2014-15 BUDGET
				CURRENT BUDGET	YEAR-END ESTIMATE	
100 - GENERAL FUND						
	BEG. FUND BALANCE	\$ 11,743,451	\$ 20,615,462	\$ 20,874,932	\$ 20,874,932	\$ 20,890,349
	REVENUES	10,754,530	12,070,034	12,485,751	12,215,268	12,553,904
	TRANSFERS IN/ SOURCES	1,984,112	77,028	100,000	826,987	455,261
	TOTAL REVENUES & SOURCES	12,738,642	12,147,062	12,585,751	13,042,255	13,009,165
	OPERATING EXPENDITURES	12,893,983	11,887,592	12,364,206	12,180,838	12,793,165
	TRANSFERS OUT/ USES	216,000	-	216,000	846,000	216,000
	TOTAL EXPENDITURES & USES	13,109,983	11,887,592	12,580,206	13,026,838	13,009,165
	PRIOR YR/ OTHER BAL SHT ADJS					
	(a) SPECIAL ITEM (SWAP LAND/ADVANCES T	9,243,352				
	ENDING FUND BALANCE	\$ 20,615,462	\$ 20,874,932	\$ 20,880,477	\$ 20,890,349	\$ 20,890,349
	RESERVED FUND BALANCE	20,855,718	20,497,837	20,497,837	20,497,837	20,497,837
	UNASSIGNED FUND BALANCE	(240,256)	377,096	382,641	392,513	392,513
FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values (a) are reporting of the government-wide financial statements, not the fund financial statements per GASB Statement No. 34. Subsequent FY reversed						
401 - FISCAL NEUTRALITY RESERVE FUND						
	BEG. FUND BALANCE	\$ 2,153,353	\$ 561,481	\$ 561,481	\$ 561,481	\$ 1,153,061
	REVENUES	37,240	2,513	15,000	191,580	2,500
	TRANSFERS IN/ SOURCES				500,000	
	TOTAL REVENUES & SOURCES	37,240	2,513	15,000	691,580	2,500
	EXPENDITURES					
	TRANSFERS OUT/ USES	1,629,112	2,513		100,000	351,774
	TOTAL EXPENDITURES & USES	1,629,112	2,513		100,000	351,774
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 561,481	\$ 561,481	\$ 576,481	\$ 1,153,061	\$ 803,787
	RESERVED FUND BALANCE				500,000	500,000
	UNASSIGNED FUND BALANCE	561,481	561,481	576,481	653,061	303,787
220 - CITYWIDE L&L DIST 83-2 FUND						
	BEG. FUND BALANCE	\$ 389,832	\$ 585,027	\$ 880,566	\$ 880,566	\$ 1,158,516
	REVENUES	1,317,604	1,366,908	1,396,110	1,392,649	1,392,649
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	1,317,604	1,366,908	1,396,110	1,392,649	1,392,649
	EXPENDITURES	1,122,409	1,071,369	1,367,980	1,114,699	1,348,396
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	1,122,409	1,071,369	1,367,980	1,114,699	1,348,396
	PRIOR YR/ OTHER BAL SHT ADJS					

FUND # CATEGORY				FY 2013-14		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	FY 2014-15 BUDGET
	ENDING FUND BALANCE	\$ 585,027	\$ 880,566	\$ 908,696	\$ 1,158,516	\$ 1,202,769
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	585,027	880,566	908,696	1,158,516	1,202,769
221 - VICTORIA BY THE BAY L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 323,211	\$ 228,239	\$ 220,997	\$ 220,997	\$ 180,282
	REVENUES	330,915	339,623	340,370	348,686	348,686
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	330,915	339,623	340,370	348,686	348,686
	EXPENDITURES	425,887	346,865	344,703	389,401	382,546
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	425,887	346,865	344,703	389,401	382,546
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 228,239	\$ 220,997	\$ 216,664	\$ 180,282	\$ 146,422
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	228,239	220,997	216,664	180,282	146,422
222 - HERCULES VILLAGE L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 271,339	\$ 257,705	\$ 268,147	\$ 268,147	\$ 270,860
	REVENUES	121,689	123,677	124,043	123,677	123,677
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	121,689	123,677	124,043	123,677	123,677
	EXPENDITURES	135,323	113,235	100,361	120,964	121,924
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	135,323	113,235	100,361	120,964	121,924
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 257,705	\$ 268,147	\$ 291,829	\$ 270,860	\$ 272,613
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	257,705	268,147	291,829	270,860	272,613
223 - BAYWOOD ASSESSMENT 04-01 L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 42,574	\$ 38,520	\$ 39,199	\$ 39,199	\$ 18,086
	REVENUES	136,276	135,446	135,826	135,446	135,446
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	136,276	135,446	135,826	135,446	135,446
	EXPENDITURES	140,330	134,767	127,760	156,559	146,395
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	140,330	134,767	127,760	156,559	146,395
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 38,520	\$ 39,199	\$ 47,265	\$ 18,086	\$ 7,137
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	38,520	39,199	47,265	18,086	7,137
224 - BAYSIDE ASSESSMENT L&L DISTRICT FUND						

FUND #	CATEGORY			FY 2013-14		FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
	BEG. FUND BALANCE	\$ (86,457)	\$ (90,904)	\$ (95,034)	\$ (95,034)	\$ (114,788)
	REVENUES	71,427	81,779	83,071	84,646	84,646
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	71,427	81,779	83,071	84,646	84,646
	EXPENDITURES	75,874	85,909	75,340	104,400	97,169
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	75,874	85,909	75,340	104,400	97,169
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ (90,904)	\$ (95,034)	\$ (87,303)	\$ (114,788)	\$ (127,311)
	RESERVED FUND BALANCE			-	-	-
	UNASSIGNED FUND BALANCE	(90,904)	(95,034)	(87,303)	(114,788)	(127,311)
231 - STORMWATER ASSESSMENT FUND						
	BEG. FUND BALANCE	\$ (62,998)	\$ (79,242)	\$ (118,487)	\$ (118,487)	\$ (156,813)
	REVENUES	322,826	256,794	315,000	271,763	271,763
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	322,826	256,794	315,000	271,763	271,763
	EXPENDITURES	339,070	296,039	358,553	310,089	310,382
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	339,070	296,039	358,553	310,089	310,382
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ (79,242)	\$ (118,487)	\$ (162,040)	\$ (156,813)	\$ (195,432)
	RESERVED FUND BALANCE			-	-	-
	UNASSIGNED FUND BALANCE	(79,242)	(118,487)	(162,040)	(156,813)	(195,432)
242 - COMMUNITY DEVELOPMENT FUND						
	BEG. FUND BALANCE	\$ 209,383	\$ 213,612	\$ 156,351	\$ 156,351	\$ 79,750
	REVENUES	4,529	377	-	250	250
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	4,529	377	-	250	250
	EXPENDITURES	300	57,638	76,851	76,851	80,000
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	300	57,638	76,851	76,851	80,000
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 213,612	\$ 156,351	\$ 79,500	\$ 79,750	\$ -
	RESERVED FUND BALANCE			-	-	-
	UNASSIGNED FUND BALANCE	213,612	156,351	79,500	79,750	-
243 - DEVELOPMENT FEE FUND						
	BEG. FUND BALANCE	\$ 2,427,508	\$ 1,939,340	\$ 1,520,705	\$ 1,520,705	\$ 216,322
	REVENUES	11,866	7,502	7,000	7,000	7,000
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	11,866	7,502	7,000	7,000	7,000
	EXPENDITURES	81,660	193,511	809,253	234,326	22,056

FUND # CATEGORY				FY 2013-14		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	FY 2014-15 BUDGET
	TRANSFERS OUT/ USES	418,374	232,626	-	1,077,057	-
	TOTAL EXPENDITURES & USES	500,034	426,137	809,253	1,311,383	22,056
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 1,939,340	\$ 1,520,705	\$ 718,452	\$ 216,322	\$ 201,266
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	1,939,340	1,520,705	718,452	216,322	201,266
262 - GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND						
	BEG. FUND BALANCE	\$ 2,186,826	\$ 2,288,362	\$ 2,569,706	\$ 2,569,706	\$ 2,507,777
	REVENUES	329,447	598,676	351,472	729,874	707,616
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	329,447	598,676	351,472	729,874	707,616
	EXPENDITURES	227,911	317,332	722,858	297,303	1,141,508
	TRANSFERS OUT/ USES	-	-	494,500	494,500	-
	TOTAL EXPENDITURES & USES	227,911	317,332	1,217,358	791,803	1,141,508
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 2,288,362	\$ 2,569,706	\$ 1,703,820	\$ 2,507,777	\$ 2,073,885
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	2,288,362	2,569,706	1,703,820	2,507,777	2,073,885
263 - MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND						
	BEG. FUND BALANCE	\$ 638,314	\$ 822,604	\$ 523,764	\$ 523,764	\$ 249,716
	REVENUES	364,348	303,226	230,652	353,070	254,300
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	364,348	303,226	230,652	353,070	254,300
	EXPENDITURES	180,058	145,566	853,638	328,118	347,503
	TRANSFERS OUT/ USES	-	456,500	-	299,000	-
	TOTAL EXPENDITURES & USES	180,058	602,066	853,638	627,118	347,503
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 822,604	\$ 523,764	\$ (99,222)	\$ 249,716	\$ 156,513
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	822,604	523,764	(99,222)	249,716	156,513
291 - SOLID WASTE/RECYCLING AB 939 FUND						
	BEG. FUND BALANCE	\$ 16,877	\$ 25,077	\$ 15,362	\$ 15,362	\$ 15,612
	REVENUES	2,200	280	1,050	250	250
	TRANSFERS IN/ SOURCES	6,000	-	-	-	-
	TOTAL REVENUES & SOURCES	8,200	280	1,050	250	250
	EXPENDITURES	-	9,995	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	-	9,995	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 25,077	\$ 15,362	\$ 16,412	\$ 15,612	\$ 15,862
	RESERVED FUND BALANCE	-	-	-	-	-

FUND #	CATEGORY			FY 2013-14		FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
	UNASSIGNED FUND BALANCE	25,077	15,362	16,412	15,612	15,862
201 - STATE COPS A.B. 3229 POLICE GRANT FUND						
	BEG. FUND BALANCE	\$ 9,078	\$ 9,078	\$ 31,549	\$ 31,549	\$ 31,549
	REVENUES	100,000	96,986	100,000	96,986	96,986
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	100,000	96,986	100,000	96,986	96,986
	EXPENDITURES					
	TRANSFERS OUT/ USES	100,000	74,515	100,000	96,986	96,986
	TOTAL EXPENDITURES & USES	100,000	74,515	100,000	96,986	96,986
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 9,078	\$ 31,549	\$ 31,549	\$ 31,549	\$ 31,549
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	9,078	31,549	31,549	31,549	31,549
295 - GRANTS - CITYWIDE FUND						
	BEG. FUND BALANCE	\$ 321,201	\$ 481,017	\$ -	\$ -	\$ -
	REVENUES	159,816	52,813	14,499,500	473,597	13,943,599
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	159,816	52,813	14,499,500	473,597	13,943,599
	EXPENDITURES					
	TRANSFERS OUT/ USES		533,830	14,499,500	473,597	13,943,599
	TOTAL EXPENDITURES & USES		533,830	14,499,500	473,597	13,943,599
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 481,017	\$ -	\$ -	\$ -	\$ -
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	481,017				
241 - DIF - GEN PUBLIC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 785,365	\$ 710,070	\$ 366,298	\$ 366,298	\$ 332,044
	REVENUES	8,818	1,707	4,000	1,500	1,500
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	8,818	1,707	4,000	1,500	1,500
	EXPENDITURES	84,113	345,479	32,252	35,754	22,056
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	84,113	345,479	32,252	35,754	22,056
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 710,070	\$ 366,298	\$ 338,046	\$ 332,044	\$ 311,488
	RESERVED FUND BALANCE	710,070	366,298	338,046	332,044	311,488
	UNASSIGNED FUND BALANCE					
244 - DIF - POLICE FACILITIES FUND						
	BEG. FUND BALANCE	\$ 117,911	\$ 118,849	\$ 118,989	\$ 118,989	\$ 119,119
	REVENUES	938	140	400	130	130

FUND #	CATEGORY			FY 2013-14		FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	938	140	400	130	130
	EXPENDITURES			-	-	-
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES			-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 118,849	\$ 118,989	\$ 119,389	\$ 119,119	\$ 119,249
	RESERVED FUND BALANCE	118,849	118,989	119,389	119,119	119,249
	UNASSIGNED FUND BALANCE					
246 - DIF - FIRE FACILITIES FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES			-	-	-
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES			-	-	-
	EXPENDITURES			-	-	-
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES			-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE					
247 - DIF - PARK & REC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 2,216,414	\$ 4,557,782	\$ 4,279,792	\$ 4,279,792	\$ 4,279,386
	REVENUES	17,964	3,268	8,000	3,200	3,200
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	17,964	3,268	8,000	3,200	3,200
	EXPENDITURES	10,470	22,189		3,606	
	TRANSFERS OUT/ USES	543,230	259,069			
	TOTAL EXPENDITURES & USES	553,700	281,258		3,606	
	PRIOR YR/ OTHER BAL SHT ADJS					
	(a) SPECIAL ITEM (SWAP LAND/ADVANCES T	2,877,104				
	ENDING FUND BALANCE	\$ 4,557,782	\$ 4,279,792	\$ 4,287,792	\$ 4,279,386	\$ 4,282,586
	RESERVED FUND BALANCE	4,557,782	4,279,792	4,287,792	4,279,386	4,282,586
	UNASSIGNED FUND BALANCE					
(a) FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values are reporting of the government-wide financial statements, not the fund financial statements per GASB Statement No. 34. Subsequent FY reversed						
248/261 - DIF - TRAFFIC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 1,506,917	\$ 1,432,669	\$ 1,211,588	\$ 1,211,588	\$ 1,050,788
	REVENUES	16,187	2,251	7,200	2,200	2,200
	TRANSFERS IN/ SOURCES					

FUND #	CATEGORY			FY 2013-14		FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
	TOTAL REVENUES & SOURCES	16,187	2,251	7,200	2,200	2,200
	EXPENDITURES	90,435	180,000	163,000	163,000	163,000
	TRANSFERS OUT/ USES	-	43,332	-	-	-
	TOTAL EXPENDITURES & USES	90,435	223,332	163,000	163,000	163,000
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 1,432,669	\$ 1,211,588	\$ 1,055,788	\$ 1,050,788	\$ 889,988
	RESERVED FUND BALANCE	1,432,669	1,211,588	1,055,788	1,050,788	889,988
	UNASSIGNED FUND BALANCE	-	-	-	-	-
264 - SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES	-	-	30,540	-	30,540
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	-	-	30,540	-	30,540
	EXPENDITURES	-	-	30,540	-	30,540
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	-	-	30,540	-	30,540
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	-	-	-	-	-
521 - REGIONAL WATER QUALITY DEVELOPMENT IMPACT FEE FUND						
	BEG. FUND BALANCE	\$ 47,631	\$ 48,569	\$ 48,765	\$ 48,765	\$ 48,945
	REVENUES	938	196	500	180	180
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	938	196	500	180	180
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 48,569	\$ 48,765	\$ 49,265	\$ 48,945	\$ 49,125
	RESERVED FUND BALANCE	48,569	48,765	49,265	48,945	49,125
	UNASSIGNED FUND BALANCE	-	-	-	-	-
300 - CITY CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	\$ (36,914)	\$ (95,642)	\$ 135,427	\$ 135,427	\$ 135,427
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	288,230	231,069	-	-	-
	TOTAL REVENUES & SOURCES	288,230	231,069	-	-	-
	EXPENDITURES	336,020	-	-	-	-
	TRANSFERS OUT/ USES	10,938	-	-	-	-
	TOTAL EXPENDITURES & USES	346,958	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-

FUND # CATEGORY				FY 2013-14		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	FY 2014-15 BUDGET
	ENDING FUND BALANCE	\$ (95,642)	\$ 135,427	\$ 135,427	\$ 135,427	\$ 135,427
	RESERVED FUND BALANCE		-			
	UNASSIGNED FUND BALANCE	(95,642)	135,427	135,427	135,427	135,427
310/311 - CITY CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ (59,799)	\$ (59,799)	\$ (58,099)
	REVENUES				1,700	
	TRANSFERS IN/ SOURCES		790,330	14,410,000	473,597	13,943,599
	TOTAL REVENUES & SOURCES		790,330	14,410,000	475,297	13,943,599
	EXPENDITURES		850,129	14,410,000	473,597	13,943,599
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES		850,129	14,410,000	473,597	13,943,599
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ -	\$ (59,799)	\$ (59,799)	\$ (58,099)	\$ (58,099)
	RESERVED FUND BALANCE		-			
	UNASSIGNED FUND BALANCE		(59,799)	(59,799)	(58,099)	(58,099)
383 - CITY FACILITIES ENERGY EFFICIENCY LEASE (SUN TRUST) FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES	205,598	205,099	205,500	205,500	205,500
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	205,598	205,099	205,500	205,500	205,500
	EXPENDITURES	205,598	205,099	205,500	205,500	205,500
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	205,598	205,099	205,500	205,500	205,500
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE					
671 - 2003A SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES					
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES					
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES					
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE					

FUND #	CATEGORY	FY 2013-14				
		FY 2011-12	FY 2012-13	CURRENT	YEAR-END	FY 2014-15
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
672 - 2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES	576,111	568,785	574,968	574,968	576,188
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	576,111	568,785	574,968	574,968	576,188
	EXPENDITURES	574,511	568,785	574,968	574,968	576,188
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	574,511	568,785	574,968	574,968	576,188
	PRIOR YR/ OTHER BAL SHT ADJS	(1,600)	-	-	-	-
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	RESERVED FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	-	-	-	-	-
673 - 2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ 2,089,564	\$ 2,095,366	\$ 1,993,167	\$ 1,993,167	\$ 2,018,667
	REVENUES	925,868	814,116	920,315	946,815	943,865
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	925,868	814,116	920,315	946,815	943,865
	EXPENDITURES	920,066	916,315	921,315	921,315	918,365
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	920,066	916,315	921,315	921,315	918,365
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 2,095,366	\$ 1,993,167	\$ 1,992,167	\$ 2,018,667	\$ 2,044,167
	RESERVED: DEBT RESERVE	2,360,208	2,360,208	2,360,208	2,360,208	2,360,208
	UNASSIGNED FUND BALANCE	(264,842)	(367,041)	(368,041)	(341,541)	(316,041)
420 - HERCULES WASTEWATER UTILITY ENTERPRISE FUND						
	BEG. NET ASSETS	\$ 14,344,789	\$ 24,524,303	\$ 26,495,380	\$ 26,495,380	\$ 28,298,578
	REVENUES	4,999,601	5,318,437	5,436,197	5,643,005	5,643,005
	TRANSFERS IN/ SOURCES	1,737,284	230,000	4,695,000	1,815,752	4,825,000
	TOTAL REVENUES & SOURCES	6,736,885	5,548,437	10,131,197	7,458,757	10,468,005
	EXPENDITURES	3,449,108	3,347,360	8,375,922	5,420,559	8,779,084
	TRANSFERS OUT/ USES	-	230,000	235,000	235,000	240,000
	TOTAL EXPENDITURES & USES	3,449,108	3,577,360	8,610,922	5,655,559	9,019,084
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
(a)	SPECIAL ITEM (SWAP BLDG)-REMOVE AD	6,891,737	-	-	-	-
(a)	SPECIAL ITEM (SWAP BLDG)-ADD BLDG A	-	-	-	-	-
	ENDING NET ASSETS	\$ 24,524,303	\$ 26,495,380	\$ 28,015,655	\$ 28,298,578	\$ 29,747,499
	RESTRICTED NET ASSETS	18,727,787	18,727,787	19,851,853	19,851,853	21,002,774
	UNRESTRICTED NET ASSETS	5,796,516	7,767,593	8,163,802	8,446,725	8,744,725
(a)	FY 2010-11 Special Item on CAFR - Elimination of RDA loan obligations due by performing a trade for land/properties. Land values are reporting of the government-wide financial statements, not the fund financial statements governmental funds per GASB Statement No. 34. Since fund is an "enterprise fund" it follows FASB, which requires that land values be included on the entities financial statements. Subsequent FY reversed.					

FUND #	CATEGORY	FY 2013-14				FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
675 - HERCULES WASTEWATER TREATMENT PLANT DEBT SERVICE FUND- 2010 SERIES PFA UTILITY REVENUE BONDS						
	BEG. FUND BALANCE	\$ 9,352,272	\$ 7,598,690	\$ 7,387,764	\$ 7,387,764	\$ 5,568,512
	REVENUES	504,865	500,487	500,263	500,113	493,013
	TRANSFERS IN/ SOURCES	220,000	230,000	235,000	235,000	240,000
	TOTAL REVENUES & SOURCES	724,865	730,487	735,263	735,113	733,013
	EXPENDITURES	741,163	736,413	739,113	738,613	737,013
	TRANSFERS OUT/ USES	1,737,284	205,000	4,695,000	1,815,752	4,825,000
	TOTAL EXPENDITURES & USES	2,478,447	941,413	5,434,113	2,554,365	5,562,013
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 7,598,690	\$ 7,387,764	\$ 2,688,914	\$ 5,568,512	\$ 739,512
	RESTRICTED NET ASSETS	739,512	739,512	739,512	739,512	739,512
	UNRESTRICTED NET ASSETS	6,859,178	6,648,252	1,949,402	4,829,000	(0)
430 - HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUNDS						
	BEG. NET ASSETS	\$ 7,444,314	\$ 6,810,808	\$ 6,971,888	\$ 6,971,888	\$ -
	REVENUES	2,728,898	2,867,350	2,774,815	2,749,002	-
	TRANSFERS IN/ SOURCES		746,413	1,763,075	908,313	-
	TOTAL REVENUES & SOURCES	2,728,898	3,613,763	4,537,890	3,657,315	-
	EXPENDITURES	3,354,904	3,452,683	5,110,569	3,495,400	-
	TRANSFERS OUT/ USES	7,500		7,500	637,500	-
	TOTAL EXPENDITURES & USES	3,362,404	3,452,683	5,118,069	4,132,900	-
	DUE TO SALE OF UTILITY NET ASSETS TO ZERO				(6,496,303)	-
	ENDING NET ASSETS	\$ 6,810,808	\$ 6,971,888	\$ 6,391,709	\$ -	\$ -
	RESTRICTED/RESERVED NET ASSETS	7,909,191	7,909,191	7,909,191	7,909,191	-
	UNRESTRICTED NET ASSETS	(1,098,383)	(937,303)	(1,517,482)	(7,909,191)	-
674 - HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS						
	BEG. FUND BALANCE	\$ 1,539,761	\$ 1,536,710	\$ 1,176,435	\$ 1,176,435	\$ -
	REVENUES	364,099	363,275	521,275	521,775	-
	TRANSFERS IN/ SOURCES	4,000	4,000	4,000		-
	TOTAL REVENUES & SOURCES	368,099	367,275	525,275	521,775	-
	EXPENDITURES	371,150	365,775	523,775	523,775	-
	TRANSFERS OUT/ USES	-	361,775	519,775	521,775	-
	TOTAL EXPENDITURES & USES	371,150	727,550	1,043,550	1,045,550	-
	DUE TO SALE OF UTILITY NET ASSETS TO ZERO				(652,660)	-
	ENDING FUND BALANCE	\$ 1,536,710	\$ 1,176,435	\$ 658,160	\$ -	\$ -
	RESTRICTED NET ASSETS	525,659	525,659	525,659	525,659	-
	UNRESTRICTED NET ASSETS	1,011,051	650,776	132,501	(525,659)	-
676 - HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC SUB-STATION DEBT SERVICE FUND - 2010 SERIES PFA REVENUE BO						
	BEG. FUND BALANCE	\$ 6,180,420	\$ 5,035,297	\$ 4,408,239	\$ 4,408,239	\$ -
	REVENUES	277,138	140,118	386,500	386,538	-
	TRANSFERS IN/ SOURCES	3,500	3,500	3,500		-

FUND #	CATEGORY			FY 2013-14		FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
	TOTAL REVENUES & SOURCES	280,638	143,618	390,000	386,538	-
	EXPENDITURES	280,638	387,088	389,800	390,038	-
	TRANSFERS OUT/ USES	1,145,123	383,588	807,000	386,538	-
	TOTAL EXPENDITURES & USES	1,425,761	770,676	1,196,800	776,576	-
	DUE TO SALE OF UTILITY NET ASSETS TO ZERO				(4,018,201)	-
	ENDING FUND BALANCE	\$ 5,035,297	\$ 4,408,239	\$ 3,601,439	\$ -	\$ -
	RESTRICTED NET ASSETS	395,407	395,407	395,407	395,407	-
	UNRESTRICTED NET ASSETS	4,639,890	4,012,832	3,206,032	(395,407)	-
450 - VEHICLE REPLACEMENT INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 2,129,788	\$ 2,130,818	\$ 2,125,570	\$ 2,125,570	\$ 2,201,556
	REVENUES	203,046	92,624	198,046	145,508	74,537
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	203,046	92,624	198,046	145,508	74,537
	EXPENDITURES	202,016	97,872	262,016	69,522	75,000
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	202,016	97,872	262,016	69,522	75,000
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING NET ASSETS	\$ 2,130,818	\$ 2,125,570	\$ 2,061,600	\$ 2,201,556	\$ 2,201,093
	RESTRICTED NET ASSETS	305,622	305,622	305,622	305,622	305,622
	UNRESTRICTED NET ASSETS	1,825,196	1,819,948	1,755,978	1,895,934	1,895,471
460 - EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 1,324,097	\$ 1,292,356	\$ 1,333,227	\$ 1,333,227	\$ 1,331,409
	REVENUES	527,108	566,822	483,842	440,087	605,549
	TRANSFERS IN/ SOURCES				130,000	
	TOTAL REVENUES & SOURCES	527,108	566,822	483,842	570,087	605,549
	EXPENDITURES	558,849	525,951	850,951	571,905	565,549
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	558,849	525,951	850,951	571,905	565,549
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING NET ASSETS	\$ 1,292,356	\$ 1,333,227	\$ 966,118	\$ 1,331,409	\$ 1,371,409
	RESTRICTED NET ASSETS	325,371	325,372	325,372	325,372	325,372
	UNRESTRICTED NET ASSETS	966,985	1,007,855	640,746	1,006,037	1,046,037
470 - FACILITY MAINTENANCE INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 4,464	\$ 17,143	\$ 9,737	\$ 9,737	\$ 9,737
	REVENUES	607,253	509,375	607,253	494,035	551,135
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	607,253	509,375	607,253	494,035	551,135
	EXPENDITURES	594,574	516,781	557,253	494,035	551,135
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	594,574	516,781	557,253	494,035	551,135
	PRIOR YR/ OTHER BAL SHT ADJS					

FUND # CATEGORY				FY 2013-14		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	FY 2014-15 BUDGET
	ENDING NET ASSETS	\$ 17,143	\$ 9,737	\$ 59,737	\$ 9,737	\$ 9,737
	UNRESTRICTED NET ASSETS	8,173	767	50,767	767	767
511 - RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND						
	BEG. FUND BALANCE	\$ 1,186,915	\$ 1,151,307	\$ 1,445,815	\$ 1,445,815	\$ 1,532,435
	REVENUES	(5,746)	116,381	29,404	115,000	115,000
	TRANSFERS IN/ SOURCES	216,000	221,000	216,000	216,000	216,000
	TOTAL REVENUES & SOURCES	210,254	337,381	245,404	331,000	331,000
	EXPENDITURES	245,862	42,873	244,069	244,380	232,628
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	245,862	42,873	244,069	244,380	232,628
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 1,151,307	\$ 1,445,815	\$ 1,447,150	\$ 1,532,435	\$ 1,630,807
	RESTRICTED NET ASSETS	935,713	935,713	935,713	935,713	935,713
	UNRESTRICTED NET ASSETS	215,594	510,102	511,437	596,722	695,094
380 - ASSMT. DIST 91-1 DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ 163,497	\$ 163,497	\$ 163,497	\$ 163,497	\$ 163,497
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 163,497	\$ 163,497	\$ 163,497	\$ 163,497	\$ 163,497
	RESTRICTED NET ASSETS	-	-	-	-	-
	UNRESTRICTED NET ASSETS	163,497	163,497	163,497	163,497	163,497
381 - ASSMT. DIST 01-1 DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ 1,731,368	\$ 1,692,733	\$ 1,487,233	\$ 1,487,233	\$ 1,448,790
	REVENUES	917,881	747,302	917,224	917,027	917,724
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	917,881	747,302	917,224	917,027	917,724
	EXPENDITURES	956,516	952,802	956,480	955,470	1,030,638
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	956,516	952,802	956,480	955,470	1,030,638
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 1,692,733	\$ 1,487,233	\$ 1,447,977	\$ 1,448,790	\$ 1,335,876
	RESTRICTED NET ASSETS	981,000	981,000	981,000	981,000	981,000
	UNRESTRICTED NET ASSETS	711,733	506,233	466,977	467,790	354,876
382 - ASSMT DIST 05-01 DEBT SERVICE FUND						

FUND #	CATEGORY			FY 2013-14		FY 2014-15 BUDGET
		FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
	BEG. FUND BALANCE	\$ 646,711	\$ 656,538	\$ 695,951	\$ 695,951	\$ 704,238
	REVENUES	436,103	463,355	439,976	439,290	439,976
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	436,103	463,355	439,976	439,290	439,976
	EXPENDITURES	426,276	423,942	431,003	431,003	432,958
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	426,276	423,942	431,003	431,003	432,958
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 656,538	\$ 695,951	\$ 704,924	\$ 704,238	\$ 711,256
	RESTRICTED NET ASSETS	427,278	427,278	427,278	427,278	427,278
	UNRESTRICTED NET ASSETS	229,260	268,673	277,646	276,960	283,978
501 - TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND						
	BEG. FUND BALANCE	\$ 65,045	\$ 65,961	\$ 66,227	\$ 66,227	\$ 66,482
	REVENUES	916	266	400	255	250
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	916	266	400	255	250
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 65,961	\$ 66,227	\$ 66,627	\$ 66,482	\$ 66,732
	RESTRICTED NET ASSETS					
	UNRESTRICTED NET ASSETS	65,961	66,227	66,627	66,482	66,732
531 - HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND						
	BEG. FUND BALANCE	\$ 10	\$ 110	\$ 110	\$ 110	\$ 110
	REVENUES	100				
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	100	-	-	-	-
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110
	RESTRICTED NET ASSETS					
	UNRESTRICTED NET ASSETS	110	110	110	110	110
535 - HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND						
	BEG. FUND BALANCE	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)
	REVENUES					
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	EXPENDITURES					

FUND # CATEGORY				FY 2013-14		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2011-12 ACTUAL	FY 2012-13 ACTUAL	CURRENT BUDGET	YEAR-END ESTIMATE	FY 2014-15 BUDGET
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)
	RESTRICTED NET ASSETS		-	-	-	-
	UNRESTRICTED NET ASSETS	(10,880)	(10,880)	(10,880)	(10,880)	(10,880)

CITY OF HERCULES, CALIFORNIA
 FY 2014-15 BUDGET PLAN
 REVENUES AND TRANSFERS-IN BY FUND (FY 2011-12 THRU FY 2014-15)

FUND	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS	% Change	FY 2013-14 BUDGET	FY 2013-14 ESTIMATE	% Change	FY 2014-15 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND REVENUES/TRANSFERS-IN	\$12,738,642	\$12,147,062	-4.6%	\$12,585,751	\$13,042,255	7.4%	\$13,009,165	-0.3%	21.6%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	37,240	2,513	-93.3%	15,000	691,500	27416.9%	2,500	-99.6%	0.0%
L&L - CITYWIDE DISTR 83-2 FUND (220)	1,317,604	1,366,908	3.7%	1,396,110	1,392,649	-1.9%	1,392,649	0.0%	2.3%
L&L - VICTORIA BY THE BAY FUND (221)	330,915	339,623	2.6%	340,370	348,686	2.7%	348,686	0.0%	0.6%
L&L - HERCULES VILLAGE FUND (222)	121,689	123,677	1.6%	124,043	123,677	-0.0%	123,677	0.0%	0.2%
L&L - BAYWOOD FUND (223)	136,276	135,446	-0.6%	135,826	135,446	-0.0%	135,446	0.0%	0.2%
L&L - BAYSIDE FUND (224)	71,427	81,779	14.5%	83,071	84,646	3.5%	84,646	0.0%	0.1%
STORMWATER FUND (231)	322,826	256,794	-20.5%	315,000	271,763	-5.8%	271,763	0.0%	0.3%
COMMUNITY DEVELOPMENT FUND (242)	4,529	377	-91.7%	0	250	-33.7%	250	0.0%	0.0%
DEVELOPMENT FEE FUND (243)	11,866	7,502	-36.8%	7,000	7,000	-6.7%	7,000	0.0%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	329,447	598,676	81.7%	351,472	729,874	21.0%	707,616	-3.0%	1.2%
MEASURE C/J STREET/ROAD FUND (263)	364,348	303,226	-16.8%	230,652	353,070	16.4%	254,300	-28.0%	0.4%
ROAD PROJECTS SB 1266 FUND (265)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
SOLID WASTE/RECYCLING AB 939 FUND (291)	8,200	280	-96.6%	1,050	250	-10.7%	250	0.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	100,000	96,986	-3.0%	100,000	96,986	0.0%	96,986	0.0%	0.2%
GRANTS - CITYWIDE FUND (295)	159,816	52,813	-67.0%	14,499,500	473,597	796.7%	13,943,599	2844.2%	23.2%
SPECIAL REVENUE FUND REVENUES/TRSF-IN	\$3,316,183	\$3,366,600	1.5%	\$17,599,094	\$4,709,394	39.9%	\$17,369,368	268.8%	28.8%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	8,818	1,707	-80.6%	4,000	1,500	-12.1%	1,500	0.0%	0.0%
POLICE PUBLIC FACILITIES DIF FUND (244)	938	140	-85.1%	400	130	-7.1%	130	0.0%	0.0%
FIRE PUBLIC FACILITIES DIF FUND (246)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	17,964	3,268	-81.8%	8,000	3,200	-2.1%	3,200	0.0%	0.0%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	16,187	2,251	-86.1%	7,200	2,200	-2.3%	2,200	0.0%	0.0%
STMP (STMP) PASS-THRU FEE FUND (264)	0	0	0.0%	30,540	0	0.0%	30,540	0.0%	0.1%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	938	196	-79.1%	500	180	-8.2%	180	0.0%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (301)	252,232	231,069	-12.3%	0	0	-100.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	0	790,330	0.0%	14,410,000	475,237	-39.9%	13,943,599	2833.7%	23.2%
CAPITAL PROJECTS REVENUES/TRSF-IN	\$535,075	\$1,028,961	208.9%	\$14,460,640	\$482,507	-53.1%	\$13,981,349	2797.6%	23.2%
DEBT SERVICE FUNDS									
CITY FAC ENERGY EFFNCY LEASE FUND (383)	205,598	205,099	-0.2%	205,506	205,500	0.3%	205,500	0.0%	0.3%
2003A SERIES LEASE REV BONDS DEBT FUND (671)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2003B SERIES LEASE REV BONDS DEBT FUND (672)	576,111	568,785	-1.3%	574,968	574,968	1.1%	576,188	0.2%	1.0%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	925,868	814,116	-12.1%	920,315	946,815	16.3%	943,865	-0.3%	1.6%
DEBT SERVICE REVENUES/TRSF-IN	\$1,707,577	\$1,588,000	-7.0%	\$1,700,783	\$1,727,283	8.8%	\$1,725,553	-0.1%	2.9%
REDEVELOPMENT AGENCY									
REDEVELOPMENT OPERATING FUND (601)	4,292,686	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA REPAYMENT TO CITY (611)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
RDA OWNER PARTICIPATION AGREEMENTS (614)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
RDA AFFORDABLE HOUSING FUND (648)	1,863,746	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA CAPITAL PROJECTS (SINGLE) FUND (630/632)	228,380	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA CAPITAL PROJECTS (MULTI) FUND (631)	418,374	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA 2005 SERIES TAX ALLOC BONDS DEBT FUND (615)	4,049,228	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA 2007A SERIES TAX ALLOC BONDS DEBT FUND (619)	2,589,112	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA HOUSING 2007A TAX ALLOC BONDS DEBT FUND (619)	643,967	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA HOUSING 2007B TAX ALLOC BONDS DEBT FUND (619)	549,968	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
REDEVELOPMENT AGENCY REVENUES/TRSF-IN	\$13,826,099	\$0	-100.0%	\$0	\$0	0.0%	\$0	0.0%	0.0%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (42)	6,736,885	5,548,437	-17.6%	10,131,197	7,458,757	-34.4%	10,468,005	40.3%	17.4%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (67)	724,865	730,487	0.8%	735,263	735,113	-0.6%	733,013	-0.3%	1.2%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (43)	2,728,898	3,613,763	32.4%	4,537,890	3,657,315	-1.2%	0	-100.0%	0.0%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	368,099	367,275	-0.2%	525,275	521,775	-42.1%	0	-100.0%	0.0%
2010 PFA ELECTRIC SUB-STATION UTILITY REV BONDS (67)	280,638	143,618	-48.8%	390,000	390,038	171.6%	0	-100.0%	0.0%
ENTERPRISE REVENUES/TRSF-IN	\$10,839,385	\$10,403,580	-4.0%	\$16,319,625	\$12,762,998	-22.7%	\$11,201,018	-12.2%	18.6%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (46)	203,046	92,624	-54.4%	198,046	145,508	-57.1%	74,537	-48.8%	0.1%
EQUIP REPLCT / INFO TECH FUND (460)	527,108	566,822	7.5%	483,842	570,087	0.6%	605,549	6.2%	1.0%
FACILITY MAINTN INTERNAL SERVICE FUND (470)	607,253	509,375	-16.1%	607,253	494,035	-3.0%	551,135	-11.6%	0.9%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (5)	210,254	337,381	60.5%	245,404	331,000	-1.9%	331,000	0.0%	0.5%
INTERNAL SERVICE FUNDS REVENUES/TRSF-IN	\$1,547,661	\$1,506,202	-2.7%	\$1,534,545	\$1,540,630	2.3%	\$1,562,221	1.4%	2.6%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	917,881	747,302	-18.6%	917,724	917,027	-22.7%	917,724	0.1%	1.5%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	436,103	436,355	0.1%	439,976	439,290	-0.7%	439,976	0.2%	0.7%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501)	916	266	-71.0%	403	255	-1.1%	250	-2.3%	0.0%
HERCULES COMM LIBRARY TRUST FUND (531)	100	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES/PINOLE WWTP TRUST FUND (535)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRUST & AGENCY REVENUES/TRSF-IN	\$1,355,000	\$1,183,923	-12.6%	\$1,358,100	\$1,356,572	-14.6%	\$1,357,950	0.1%	2.3%
TOTAL CITY REVENUES/TRANSFERS-IN BY FUND	\$45,663,622	\$31,224,328	-31.6%	\$65,558,538	\$35,621,639	14.1%	\$40,206,624	69.0%	100%

CITY OF HERCULES, CALIFORNIA
FY 2012/13-2014/15 BUDGET PLAN DOCUMENT
REVENUES DETAIL BY FUND (FY 2012-13 THRU FY 2014-15)

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
GENERAL FUND (100)									
TAXES:									
0000	311	10	00	SECURED PROP TAX	941,218	828,002	822,162	855,048	
0000	311	20	00	UNSECURED PROP TAX	52,045	51,269	47,834	49,748	
0000	311	30	00	PRIOR YR SECURED/UNSECURD	(19,224)	(686)	(12,132)	(12,618)	
0000	311	40	00	SUPPLMNTL-SECURD PROP TX	27,723	9,628	(178)	(185)	
0000	311	44	00	PROPERTY TAX ADMIN COSTS	106,121	(26,509)	(34,198)	(35,566)	
0000	311	50	02	GARBAGE LIENS/ASSMPTS	125,452	131,037	113,160	117,687	
PROPERTY TAX AND ASSESSMENTS:					1,233,335	992,732	936,648	974,114	FY14-15 Increase of 4%
0000	312	20	00	PROP 57/ TRIPLE FLIP	391,660	411,243	383,504	363,919	Sales and Use Tax and Triple Flip based on analysis by MuniServices.
SALES TAX IN LIEU OF PROPERTY TAX:					391,660	411,243	383,504	363,919	
0000	312	00	00	SALES AND USE TAX	1,076,367	1,183,657	1,133,676	1,102,895	
0000	312	10	00	SALES TAX-PROP 172/58 509	109,446	90,526	93,929	98,626	1/2% sales tax in County dedicated to police
0000				MEASURE O	575,772	500,000	598,301	700,000	
SALES AND USE TAX:					1,761,584	1,774,183	1,825,907	1,901,521	
0000	319	00	00	UTILITY USERS TAX	0	400,000	250,000	423,000	Passage of Measure A reflects full year for FY2015
0000	319	50	00	CABLE UUT	0	350,000	368,688	465,000	
0000	319	10	00	GAS UUT	227,536	230,000	233,212	230,000	
0000	319	20	00	ELECTRICITY UUT	769,840	750,000	778,647	775,000	
0000	319	30	00	TELEPHONE UUT	874,098	820,000	899,303	890,000	
0000	319	40	00	WATER UUT	321,534	265,000	289,716	285,000	
UTILITY USERS TAX:					2,193,009	2,815,000	2,819,566	3,068,000	
0000	318	10	00	GAS	31,768	32,000	31,610	31,610	Based on franchise agreements with these utility and telecommunication businesses
0000	318	20	00	ELECTRIC	108,149	110,000	110,000	110,000	
0000	318	30	00	CABLE	372,397	330,000	330,000	330,000	
0000	318	40	00	GARBAGE	157,409	240,000	240,000	240,000	
0000	318	50	00	SEWER	0	0	0	0	
FRANCHISE FEES:					669,723	712,000	711,610	711,610	
0000	316	00	00	BUSINESS LICENSE FEES	129,854	150,000	129,000	129,000	Licenses based on gross receipts of Hercules businesses per Hercules Municipal Code
BUSINESS LICENSE FEES:					129,854	150,000	129,000	129,000	
0000	315	00	00	DOCU TRANSFER TAX	91,433	50,000	54,987	55,000	
REAL ESTATE DOCUMENT TRANSFER TAX:					91,433	50,000	54,987	55,000	
SUBTOTAL: TAXES					6,470,597	6,905,158	6,861,221	7,203,164	
LICENSES AND PERMITS:									
5235	362	06	03	CEQA	0	50,000	0	50,000	All licenses and permits are issued by the Community Development Department
5235	362	06	04	GENERAL PLAN AMEND FEE	7,647	10,000	26,874	10,000	
5235	362	15	00	MISCELLANEOUS FEES	0	0	0	0	
5238	331	01	00	BUILDING FEES	61,413	65,000	50,000	50,000	
5238	331	02	00	ELECTRICAL FEES	17,204	18,000	15,000	15,000	
5238	331	03	00	MECHANICAL FEES	12,482	13,000	10,000	10,000	
5238	331	04	00	PLUMBING FEES	14,577	16,000	15,000	15,000	
5238	331	05	00	INSPECTION FEES	75	0	0	0	
5238	331	06	00	INSULATION FEES	636	800	800	800	
5238	331	08	00	PLAN CHECK FEES	18,454	18,000	14,000	14,000	
5238	331	10	00	FILING FEES	14,775	13,000	13,000	13,000	
5238	331	12	00	SEISMIC FEES	30	50	20	20	
5238	331	13	00	BUS LICENSE INSPECTOR FEE	13,596	9,000	3,000	3,000	
5238	331	15	00	OTHER BLDG FEES	0	0	0	0	
5238	331	16	00	GREEN BLDG STDS	631	600	500	500	
5238	331	17	00	GENERAL PLAN UPDATE FEE	0	10,000	0	0	
SUBTOTAL: LICENSES AND PERMITS					161,520	223,450	148,194	181,320	
INTERGOVERNMENTAL REVENUES:									
0000	321	10	00	MOTOR VEHICLE IN LIEU	12,658	70,000	12,658	10,000	Payments from the State of California for which are allocated by on property value and receipts from automobile registration fees.
0000	321	10	01	VLF SWAP	1,299,520	1,300,000	1,323,652	1,320,000	
0000	321	30	00	OFF HWY MOTOR VEH TAX	0	0	0	0	
0000	321	20	00	TRAILER COACH-OTH/IN LIEU	0	0	0	0	
MOTOR VEHICLE IN LIEU:					1,312,178	1,370,000	1,336,310	1,330,000	
0000	321	35	00	VEHICLE ABATEMENT FEES	46,758	24,000	10,500	10,000	Payments from the State of California for various programs and services provided by local governments, or special property tax relief initiatives.
0000	321	40	00	HOMEOWNRS PROP TAX RELIEF	13,368	8,000	6,288	6,200	
0000	321	60	00	POLICE POST TRAINING RECOVERY	4,324	10,500	3,700	4,000	
0000	321	85	00	BULLETPROOF VEST GRANT	1,298	5,800	5,800	5,800	
0000	321	90	00	SB90 MANDATED COSTS REIMB	0	5,000	500	500	
OTHER GOVERNMENTAL REVENUES:					65,748	53,300	26,788	26,500	
SUBTOTAL: INTERGOVERNMENTAL REVENUES					1,377,927	1,423,300	1,363,098	1,356,500	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
CHARGES FOR SERVICES:									
4012	367	05	00	COMMUNITY EVENTS	0	0	0	0	This category are fee revenues charged by the
4013	316	33	00	FARMERS MARKET PERMIT FEE	0	0	0	0	City in order to recover a portion of the cost
4013	352	33	00	FARMERS MARKET RENTS	0	0	0	0	for providing certain programs and services.
4013	364	33	00	MEMBERSHIP FEE REVENUE	0	0	0	0	The basis of the fees and rates are annually
City Council Department Subtotal:					0	0	0	0	approved in the City's annual fee resolution
									adopted by City Council as part of the
									annual budget process.
4421	395	06	00	HERCULEAN REVENUES	0	0	0	0	
Admin Services Department Subtotal:					0	0	0	0	
5160	361	01	00	SPECIAL P.D SVCS/DUI FEES	4,896	3,500	3,500	3,500	
5160	361	02	00	FALSE ALARMS	15,868	15,000	11,000	10,000	
5160	361	07	00	LIVSCAN FINGERPRINTING	7,957	6,000	4,000	4,500	
5160	361	08	00	OFFICER TIME REIMB	200,000	320,000	320,000	320,000	
5160	361	11	00	PARKING FINES	11,788	10,000	8,900	10,000	
Police Department Subtotal:					240,450	354,500	347,400	348,000	
5235	362	04	00	STAFF SERVICES	200	1,000	10,000	1,000	
5235	362	05	01	USE PERMITS	5,969	16,000	5,448	16,000	
5235	362	05	02	DESIGN	3,050	5,000	7,365	5,000	
5235	362	05	03	SUBDIVISION	0	4,000	4,000	4,000	
5235	362	06	01	ZONING/VARIANCE	0	0	0	0	
5235	362	06	02	PLANNING	0	10,000	0	10,000	
5235	362	06	05	ART IN PUBLIC PLACES	0	0	0	0	
Community Development Department Subtotal:					9,219	36,000	26,813	36,000	
5238	395	04	19	BLDG DIV TRAINING FUND	13,661	13,000	11,000	11,000	
5432	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
5435	332	01	00	SUBDIVISION FEES	0	0	0	77,900	
5435	332	02	00	GRADING PERMIT FEES	0	0	0	0	
5435	332	03	00	ENCROACHMENT FEES	10,810	14,000	10,000	10,000	
5435	332	15	00	MISCELLANEOUS FEES	200	200	775	400	
5435	395	00	00	MISCELLANEOUS REVENUE	2,277	2,000	2,000	2,000	
5235	395	04	20	2% ADMINISTRATIVE FEE	0	0	0	0	
5435	395	04	20	2% ADMINISTRATIVE FEE	0	0	0	0	
5436	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
Building / Maintenance Department Subtotal:					26,948	29,200	23,775	101,300	
5510	364	01	03	NSF FEE REVENUE	576	1,000	267	1,000	
5512	364	41	00	FACILITIES RENTAL	126,967	139,000	134,000	134,000	
5512	364	41	01	MAINTENANCE/PARK USE FEES	0	0	0	0	
5512	364	42	00	NGHBRHD CTRS-LIABTY INS.	14,726	14,000	16,000	16,000	
5512	364	45	00	SECURITY GUARDS	8,574	10,000	8,000	10,000	
5513	364	31	00	DAY CAMP - LUPINE	41,622	97,000	67,000	67,000	
5514	364	31	00	DAY CAMP - OHLONE	80,922	60,000	49,000	49,000	
5516	364	32	00	CHILD CARE - OHLONE	146,255	175,000	132,000	132,000	
5517	364	32	00	CHILD CARE - HANNA	191,115	195,000	208,000	208,000	
5518	364	32	00	CHILD CARE - LUPINE	157,386	155,000	131,000	131,000	
5520	364	43	00	RECREATION CLASSES	76,168	95,000	110,000	115,000	
5524	364	39	00	SENIOR CITIZENS PROGRAM	37,071	16,000	30,000	35,000	
5524	364	39	02	SENIOR CITIZENS LUNCH	12,417	12,000	12,500	12,500	
5528	364	37	00	TINY TOTS PROGRAM	120,297	159,000	156,000	156,000	
5536	364	61	00	SWIM CENTER PROGRAMS	129,994	148,000	115,000	125,000	
5536	364	62	00	SWIM TEAM REVENUES	123,364	135,000	123,000	125,000	
5538	364	44	00	SPORTS PROGRAMS	145,124	150,000	148,000	148,000	
5540	364	64	00	TEEN CENTER	13,153	20,000	13,000	15,000	
5542	364	68	00	CONCESSION STAND SALES	0	0	0	0	
5542	364	68	01	NON-TAXABLE SALES	0	0	0	0	
5543	364	63	00	YOUTH RESOURCE CENTER	118,701	121,000	161,000	161,000	
Parks and Recreation Department Subtotal:					1,544,429	1,702,000	1,613,767	1,640,500	
SUBTOTAL: CHARGES FOR SERVICES					1,821,047	2,121,700	2,011,755	2,125,800	
FINES AND FORFEITURES:									
0000	342	00	00	VEHICLE CODE FINES	87,128	25,000	32,000	30,000	This category are revenues collected as a
0000	395	01	00	RETURNED CHECK FEES	360	400	188	188	result of fines collected by the City. The basis
0000	398	00	00	ASSET FORFEITURE	618	500	250	250	of the fines are annual adopted in the fee
5160	361	04	00	BOOKING FEES	0	0	0	0	resolution.
5160	361	06	00	UNCLAIMED PROPERTY	0	0	0	0	
5160	361	09	00	TOWED VEHICLE RELEASE FEE	36,945	30,000	35,000	30,000	
5160	361	10	00	WESTNET OFFICER	65	0	0	0	
SUBTOTAL: FINES AND FORFEITURES					125,115	55,900	67,438	60,438	
USE OF MONEY & PROPERTY/RENTAL AND LEASE PAYMENTS									
0000	351	01	00	RENTAL INCOME	0	0	0	18,900	New tenant 1991 Railroad Ave LeRa by the Bay
0000	351	03	00	BIORAD	0	0	0	0	
0000	352	00	00	CELL TOWER	0	0	0	0	
0000	352	01	00	CELL TOWER	4,605	30,000	30,000	30,000	Payments made to the City by cell phone
0000	352	01	01	PACIFIC BELL (CINGULAR) CELL TOWER	0	0	0	0	tower companies pursuant to agreements.
0000	352	01	02	NEXTEL CELL TOWER	151,380	30,000	30,000	30,000	
0000	352	01	03	T MOBILE USA CELL TOWER	0	23,000	23,000	23,000	
0000	352	01	04	AT&T CELL TOWER	0	22,000	22,000	22,000	
0000	354	00	00	SALE OF PROPERTY/YELLOW FREIGHT	0	0	0	0	
0000	355	01	00	GF/HMU LEASE PYMT	0	0	0	0	
0000	355	03	00	BIO RAD LEASE PYMT	730,303	730,303	730,303	730,303	Payments related to BioRad building lease.

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
0000	355	04	00	SALA TAI	0	0	0	0	
0000	355	05	00	OAK HARBOR FREIGHT LINES	0	0	0	0	
0000	355	06	00	ABC TREE FARM	4,000	0	4,375	0	
0000	395	91	00	BIO RAD	0	0	0	0	
SUBTOTAL: USE OF MONEY & PROPERTY/RENTAL & LEASE PYMTS					890,288	835,303	839,678	854,203	
INVESTMENT INCOME:									
0000	351	00	00	INTEREST INCOME	5,259	65,000	65,000	65,000	Interest income earned by the City General Fund
0000	351	03	00	GIC-2009 PFA LRB/BIORAD	199,582	199,582	199,582	199,582	from cash and investments held by the City.
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0	
INTEREST INCOME:					204,841	264,582	264,582	264,582	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	5,832	0	0	0	Market value of City Investments if not held to
NET CHANGE FAIR MARKET VALUE OF INVESTMENTS:					5,832	0	0	0	maturity and were sold on last day of fiscal year.
SUBTOTAL: INVESTMENT INCOME					210,673	264,582	264,582	264,582	
REFUNDS AND REIMBURSEMENTS:									
0000	395	04	02	WCCIWMA ADMIN REIMB	18,282	17,000	18,282	18,282	Payments made to the General Fund by
0000	395	04	03	SEWER FUND	0	0	0	0	programs or services outside the General Fund
0000	395	04	05	AFFORDABLE HOUSING	0	0	0	0	to recover administrative costs incurred in the
0000	395	04	06	RDA MERGED PROJECT AREA	0	0	0	0	General Fund as a part of ongoing costs of
0000	395	04	07	STORMWATER	0	0	0	0	doing business, such as administrative services
0000	395	04	08	DEVELOPMENT SERVICES	0	0	0	0	of the City Clerk, City Manager, Finance and
0000	395	04	10	L&L DISTRICT 83-2	0	0	0	0	Human Resources. These payments do not
0000	395	05	00	INSURANCE REIMBURSE	52,130	0	0	0	recover salary related costs.
0000	398	01	00	CABLE TV ACCESS	0	0	0	0	
0000	399	22	00	L&L-ADMIN	93,126	93,126	93,126	93,126	
0000	399	23	10	STORM-ADMIN	18,116	0	0	0	
0000	399	26	20	GAS TAX-ADMIN	27,487	27,487	27,487	27,487	
0000	399	26	30	MEASURE J/C-ADMIN	11,436	11,436	11,436	11,436	
0000	399	42	00	SEWER-ADMIN	126,050	126,050	126,050	126,050	
0000	399	43	00	HMLU-ADMIN	144,435	144,435	144,435	0	
0000	399	46	00	IT-ADMIN	23,351	23,351	23,351	23,351	
0000	399	47	00	FAC MAINT-ADMIN	22,473	22,473	22,473	22,473	
0000	399	60	10	RDA-OPER-ADMIN	0	0	0	0	
0000	399	64	00	RDA-AFFORD HOUS-ADMIN	0	0	0	0	
4625	395	00	00	BIORAD BLDG PROP TAX PYMT	92,812	100,000	94,192	94,192	
5299	395	99	02	REIMBURSED OTHER COSTS	0	0	0	0	
SUBTOTAL: REFUNDS AND REIMBURSEMENTS					629,697	565,356	560,832	416,397	
OTHER REVENUES AND DONATIONS:									
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	296,402	8,000	13,599	8,500	vending machine, banners, and advertisements.
0000	395	04	09	RICHMOND SANITARY DONATIO	0	0	0	0	
0000	395	04	11	PARKS & REC DONATIONS	0	0	0	0	
0000	395	06	00	HERCULEAN REVENUES	0	0	0	0	
0000	395	07	00	MAYOR'S CONFERENCE	0	0	0	0	
0000	395	08	00	MISC. DONATIONS	0	0	0	0	
NonDepartmental/General Subtotal:					296,402	8,000	13,599	8,500	
4010	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
4010	395	07	00	MAYOR'S CONFERENCE	0	0	3,950	0	
4012	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
City Council Department Subtotal:					0	0	3,950	0	
4115	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
City Manager Department Subtotal:					0	0	0	0	
4420	395	00	00	MISCELLANEOUS REVENUE	15,825	15,000	12,920	15,000	Charges for copies and other misc services
4421	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
4424	395	00	00	MISCELLANEOUS REVENUE	5,603	0	0	0	
Admin Svcs Department Subtotal:					21,428	15,000	12,920	15,000	
4520	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
Human Resources Department Subtotal:					0	0	0	0	
5160	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
5160	395	08	00	MISC. DONATIONS	0	0	0	0	
5164	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
Police Department Subtotal:					0	0	0	0	
5235	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
5238	395	00	00	MISCELLANEOUS REVENUE	1,500	0	0	0	
Community Dev. & Bldg Mainte. Departments Subtotal:					1,500	0	0	0	
5501	395	00	00	MISCELLANEOUS REVENUE	36,556	38,000	38,000	38,000	Hercules Community Library Foundation Donation
Library Subtotal:					36,556	38,000	38,000	38,000	
5510	395	00	00	MISCELLANEOUS REVENUE	27,685	30,000	30,000	30,000	Vending machines, banners, advertisements
5518	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
5540	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
Parks and Recreation Department Subtotal:					27,685	30,000	30,000	30,000	
SUBTOTAL: OTHER REVENUES AND DONATIONS					383,570	91,000	98,469	91,500	
TOTAL: GENERAL FUND REVENUES					12,070,434	12,485,751	12,215,267	12,559,904	

DEPT/DIV SRCE	ELEM	OBI	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
TRANSFERS-IN FROM OTHER CITY FUNDS:								
0000	490	20	10 AB 9229 COPS GRANT	74,515	100,000	96,986	96,986	Transfers Into the General Fund from other City
0000	490	24	70 DIF-PARK & RECREATION	0	0	0	0	funds to support various costs Incurred in the
0000	490	26	20 GAS TAX FUND	0	0	0	0	General Fund or to provide resources needed
0000	490	26	30 MEASURE C	0	0	0	0	by the General Fund to support operations.
0000	490	29	50 GRANT FUND	0	0	0	0	
0000	490	40	10 FISCAL NEUTRALITY	2,513	0	100,000	358,275	
0000	490	43	00 HERCULES MUNICIPAL UTILIT	0	0	630,000	0	CITY COUNCIL JUNE 10, 2014
0000	490	45	00 VEHICLE REPLACEMENT FUND	0	0	0	0	
0000	490	00	00 EQUIPMENT/IT FUND	0	0	0	0	
0000	490	53	10 LIBRARY FOUNDATION DONATIONS	0	0	0	0	
0000	490	67	30 2009 SERIES PFA DSF	0	0	0	0	
TOTAL: TRANSFERS-IN FROM OTHER CITY FUNDS:				77,028	100,000	826,986	455,261	

GRAND TOTAL: GENERAL FUND REVENUES & TRANSFERS-IN 12,147,462 12,585,751 13,042,253 13,009,165

CITY OF HERCULES SPECIAL REVENUE FUNDS

FISCAL NEUTRALITY RESERVE FUND (401)

0000	351	00	00 INTEREST INCOME	2,513	15,000	2,500	2,500	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	367	00	00 OTHER FEES & CONTRIBUTNS	0	0	189,080	0	
0000	367	00	00 EMERGENCY OPERATING RESERVES	0	0	500,000	0	RESTRICTED FUND BALANCE ON BALANCE SHEET CITY COUNCIL JUNE 10, 2014
TOTAL: FISCAL NEAUTRALITY FUND REVENUES				2,513	15,000	691,580	2,500	

LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)

LANDSCAPE AND LIGHTING - CITYWIDE AND NEIGHBORHOODS OF DISTRICT 83-2 FUND (220)

0000	311	45	00 LIGHTING & LNDSCPNG ASSMT	0	0	0	0	
0000	351	00	00 INTEREST INCOME	2,711	0	0	0	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	392	00	00 PRIOR YEAR ADJUSTMENTS	0	0	0	0	
5410	311	45	02 CITYWDE & NEIGHBRHD ZONES	813,764	687,491	833,053	833,053	Revenues received by the City to cover the costs
5410	311	45	21 CITYWIDE-VICTORIA BY BAY	0	86,621	0	0	of providing landscape and lighting services in
5410	311	45	22 CITYWIDE-HERCULES VILLAGE	0	24,485	0	0	the various neighborhood assessment districts
5410	311	45	23 CITYWIDE-BAYWOOD L&L	0	8,173	0	0	and the City's general street thoroughfares
5410	311	45	24 CITYWIDE-BAYSIDE L&L	0	37,967	0	0	and similar general public areas.
5411	311	45	02 CITYWDE & NEIGHBRHD ZONE #1	41,095	41,095	42,094	42,094	
5412	311	45	02 CITYWDE & NEIGHBRHD ZONE #2	62,322	62,322	63,847	63,847	Revenues are assessments applied on parcels
5413	311	45	02 CITYWDE & NEIGHBRHD ZONE #3/4	56,659	56,659	58,046	58,046	of land owned by the property owners in the
5414	311	45	02 CITYWDE & NEIGHBRHD ZONE #5A	67,032	67,032	67,032	67,032	respective neighborhoods and citywide.
5415	311	45	02 CITYWDE & NEIGHBRHD ZONE #5B	31,767	31,767	32,544	32,544	
5416	311	45	02 CITYWDE & NEIGHBRHD ZONE #5C	7,684	8,607	8,724	8,724	
5417	311	45	02 CITYWDE & NEIGHBRHD ZONE #6	18,728	18,740	19,193	19,193	
5418	311	45	02 CITYWDE & NEIGHBRHD ZONE #7	59,532	59,534	60,995	60,995	
5419	311	45	02 CITYWDE & NEIGHBRHD ZONE #8	144,132	144,133	144,132	144,132	
5420	311	45	02 CITYWDE & NEIGHBRHD ZONE #9	61,482	61,484	62,989	62,989	
TOTAL: CITYWIDE/NEIGHBHDS DIST 83-2 FUND REVENUES				1,366,908	1,396,110	1,392,649	1,392,649	

LANDSCAPE AND LIGHTING - VICTORIA BY THE BAY NEIGHBORHOOD FUND (221)

0000	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
0000	351	00	00 INTEREST INCOME	551	450	450	450	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	392	00	00 PRIOR YEAR ADJUSTMENTS	0	0	0	0	
5410	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
5421	311	45	02 CITYWDE & NEIGHBRHD ZONES	339,079	339,920	348,236	348,236	
TOTAL: L&L VICTORIA BY BAY NEIGHBRHD FUND REVENUES				339,623	340,370	348,686	348,686	

LANDSCAPE AND LIGHTING - HERCULES VILLAGE NEIGHBORHOOD FUND (222)

0000	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
0000	351	00	00 INTEREST INCOME	1,034	1,400	1,034	1,034	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	392	00	00 PRIOR YEAR ADJUSTMENTS	0	0	0	0	
5410	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
5422	311	45	02 CITYWDE & NEIGHBRHD ZONES	122,643	122,643	122,643	122,643	
TOTAL: L&L HERCULES VILG NEIGHBRHD FUND REVENUES				123,677	124,043	123,677	123,677	

LANDSCAPE AND LIGHTING - BAYWOOD NEIGHBORHOOD FUND (223)

0000	311	45	02 CITYWDE & NEIGHBRHD ZONES	135,376	135,376	135,376	135,376	
0000	351	00	00 INTEREST INCOME	70	450	70	70	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	392	00	00 PRIOR YEAR ADJUSTMENTS	0	0	0	0	
5410	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
5423	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
TOTAL: L&L BAYWOOD NEIGHBRHD FUND REVENUES				135,446	135,826	135,446	135,446	

LANDSCAPE AND LIGHTING - BAYSIDE NEIGHBORHOOD FUND (224)

0000	311	45	02 CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
0000	351	00	00 INTEREST INCOME	(453)	0	(453)	(453)	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0	
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0	
5424	311	45	02	CITYWDE & NEIGHBRHD ZONES	82,233	83,071	85,099	85,099	
TOTAL: L&L BAYSIDE NEIGHBRHD FUND REVENUES					81,779	83,071	84,646	84,646	
GRAND TOTAL: ALL LANDSCAPE AND LIGHTING DISTRICT REVENUES					2,047,433	2,079,420	2,085,104	2,085,104	
STORMWATER FUND (231)									
0000	311	55	00	ASSESSMENT FEES	257,621	315,000	272,594	272,594	
0000	351	00	00	INTEREST INCOME	(827)	0	(827)	(827)	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0	
TOTAL: STORMWATER FUND REVENUES					256,794	315,000	271,767	271,767	
COMMUNITY DEVELOPMENT FUND (242)									
0000	351	00	00	INTEREST INCOME	280	0	250	250	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0	
5238	362	45	00	PROPERTY DEVELOPMENT TAX	0	0	0	0	
0000	367	02	00	CHILD CARE FACILITY FEES	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	97	0	0	0	
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES					377	0	250	250	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	29	50	GRANT FUND	0	0	0	0	
0000	490	46	00	INFO TECHNOLOGY FUND	0	0	0	0	
0000	490	47	00	FACILITY MNTC FUND	0	0	0	0	
TOTAL: COMMUNITY DEVELOPMENT FUND TRANSFERS-IN					0	0	0	0	
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES & TRANSFERS-IN					377	0	250	250	
DEVELOPMENT FEE FUND (243)									
0000	321	99	00	MISC. STATE GRANTS	0	0	0	0	
0000	351	00	00	INTEREST INCOME	7,502	7,000	7,000	7,000	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	367	40	00	GROWTH IMPACT FEE	0	0	0	0	
TOTAL: DEVELOPMENT FEE FUND REVENUES					7,502	7,000	7,000	7,000	
GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND (262)									
0000	313	01	00	2103	0	0	0	0	
0000	313	02	00	2106	86,259	47,442	81,271	97,464	these funds are received from State collected gas taxes based on population and can be used for construction and maintenance of city streets
0000	313	03	00	2107	172,185	90,978	171,743	146,312	
0000	313	04	00	2107.5	5,000	5,000	5,000	5,000	
0000	313	05	00	2126	0	0	0	0	
0000	313	06	00	2105	108,568	59,874	115,354	119,061	
0000	313	07	00	AB2928-TRAFFIC CONGST REL	0	0	0	0	
0000	313	08	00	2103	214,748	141,178	349,506	332,779	
0000	321	14	00	FEDERAL/STATE	0	0	0	0	
0000	351	00	00	INTEREST INCOME	11,916	12,500	12,500	12,500	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	(5,500)	(5,500)	(5,500)	
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: GAS TAX STREETS/ROAD FUND REVENUES					598,676	351,472	729,874	707,616	
0000	490	29	50	GRANT FUND	0	0	0	0	
0000	490	31	00	TRANSFERS IN CAP PROJECTS	0	0	0	0	
TOTAL: GAS TAX STREETS/ROAD FUND TRANSFERS-IN					0	0	0	0	
TOTAL: GAS TAX STREETS/ROAD FUND REVENUES AND TRANSFERS-IN					598,676	351,472	729,874	707,616	
MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND (263)									
0000	312	04	00	RETURN TO SOURCE	298,873	225,652	348,717	250,000	these funds are received from Contra Costa Transportation Authority (CCTA) from State sales tax for growth management planning and local street maintenance
0000	312	05	00	PROJECT SPECIFIC	0	0	0	0	
0000	351	00	00	INTEREST INCOME	4,353	5,000	4,353	4,300	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES					303,226	230,652	353,070	254,300	
0000	490	29	50	GRANT FUND	0	0	0	0	
TOTAL: MEASURE C/J STREETS/ROADS FUND TRANSFERS-IN					0	0	0	0	
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES & TRANSFERS-IN					303,226	230,652	353,070	254,300	
SOLID WASTE/RECYCLING AB 939 FUND (291)									
0000	351	00	00	INTEREST INCOME	280	1,050	250	250	grant funds received for recycling initiatives in P&R
TOTAL: SOLID WASTE/RECYCLING FUND REVENUES					280	1,050	250	250	
0000	490	29	50	RECYCLING GRANT	0	0	0	0	
TOTAL: SOLID WASTE/RECYCLING FUND TRANSFERS-IN					0	0	0	0	
TOTAL: SOLID WASTE/RECYCLING FUND REVENUES & TRANSFER-IN					280	1,050	250	250	
STATE COPS AB 3229 POLICE GRANT FUND (201)									
0000	321	61	00	AB 3229 COPS - SLESF	96,986	100,000	96,986	96,986	State funding for local police services
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
TOTAL: STATE COPS POLICE GRANT FUND REVENUES				96,986	100,000	96,986	96,986	
0000	490	10	00 GENERAL FUND	0	0			
TOTAL: STATE COPS POLICE GRANT FUND TRANSFERS-IN				0	0	0	0	
TOTAL: STATE COPS POLICE GRANT FUND REVENUES & TRANSFERS-IN				96,986	100,000	96,986	96,986	

GRANTS - CITYWIDE FUND (295)

0000	320	10	00 POLICE GRANTS	12,356	17,500	2,196	0	county overtime reimbursement
0000	320	12	00 DEPT OF TRANSPORTATION	0	67,000	0	0	ARRA stimulus funds
0000	320	13	00 MTC/CCTA	0	0	0	0	
0000	321	14	03 STREET LIGHTS-SWIM CTR-CA	33,830	0	0	0	
0000	321	15	00 WCCTAC/STMP (ITC)	0	0	0	0	Deposit for land and water purchase: ask william silva
0000	321	16	00 CALTRANS (ITC)	0	0	0	0	
0000	321	17	00 STIP/TE (ITC)	0	1,959,000	310,918	1,648,082	PO w/Goodfellow Top Grade \$1,634,955.15
0000	321	18	00 STATE PROP 84 (CHELSEA)	0	0	0	0	
0000	321	19	00 STIP/RIP (ITC)	0	8,000,000	81,960	7,918,040	PO's w/Goodfellow Top Grade \$3,041,762.68 and CCTA \$532,222
0000	321	50	01 RECYCLING	6,799	6,000	0	6,000	Recycling grant - Parks and Recreation
0000	321	50	02 CAPITAL CORRIDOR RAIL STN	0	1,295,500	0	1,295,500	CCTA/WCCTAC/STMP funds
0000	321	50	03 BAY AREA AIR QUALITY MGMT	0	0	0	0	
0000	321	50	04 CCC FISH & WILDLIFE (CHELSEA)	0	0	0	0	
0000	321	64	03 H.E.L.P. (SYCAMORE BLDG)	0	0	0	0	
0000	321	64	04 STATE GRANTS	0	1,689,500	0	1,689,500	
0000	322	10	00 TCRP/FTA (ITC)	0	0	0	0	
0000	322	11	00 TIGER II (ITC)	0	1,465,000	78,523	1,386,477	PO w/Goodfellow Top Grade \$1,384,857.64
0000	322	12	00 FTA/WESTCAT (ITC)	0	0	0	0	
0000	322	13	00 EPA (CHELSEA)	0	0	0	0	
0000	351	00	00 INTEREST INCOME	0	0	0	0	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	(172)	0	0	0	
TOTAL: GRANTS (CITYWIDE) FUND REVENUES				52,813	14,499,500	473,597	13,943,599	

GRAND TOTAL: CITY OF HERCULES SPECIAL REVENUE FUNDS				3,366,600	17,599,094	4,709,478	17,369,372	
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CITY OF HERCULES CAPITAL PROJECTS FUNDS

DEVELOPMENT IMPACT FEE (DIF) CGC 66000 FUNDS (241, 244, 521, 264 AND 246 - 248)

GENERAL PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (241)

0000	351	00	00 INTEREST INCOME	1,707	4,000	1,500	1,500	this fee is collected at the time permits are pulled for development. Fee must be used for gov't bldgs & equip facilities to accommodate
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	new development. These funds cannot be used to maintain current
0000	362	50	01 GEN PUBLIC FACILITIES	0	0	0	0	facilities
0000	367	50	00 DEVELOPMENT IMPACT FEE	0	0	0	0	
0000	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0	
5238	362	50	00 DEVELOPMENT IMPACT FEES	0	0	0	0	
TOTAL: DIF-GENERAL PUBLIC FACILITIES FUND REVENUES				1,707	4,000	1,500	1,500	

POLICE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (244)

0000	351	00	00 INTEREST INCOME	140	400	130	130	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	362	50	03 POLICE FACILITIES	0	0	0	0	this fee is collected at the time permits are pulled for development.
0000	367	50	00 DEVELOPMENT IMPACT FEE	0	0	0	0	Fee must be used for police facilities to accommodate
5238	362	50	00 DEVELOPMENT IMPACT FEES	0	0	0	0	new development. These funds cannot be used to maintain current facilities
TOTAL: DIF-POLICE FACILITIES FUND REVENUES				140	400	130	130	

FIRE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (246)

0000	351	00	00 INTEREST INCOME	0	0	0	0	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	362	50	00 DEVELOPMENT IMPACT FEES	0	0	0	0	
0000	362	50	04 FIRE FACILITIES	0	0	0	0	this fee is collected on new development to pay
0000	367	50	00 DEVELOPMENT IMPACT FEE	0	0	0	0	fire facilities to accommodate new development.
5238	362	50	00 DEVELOPMENT IMPACT FEES	0	0	0	0	These funds cannot be used to maintain current facilities
TOTAL: DIF-FIRE FACILITIES FUND REVENUES				0	0	0	0	

PARKS AND RECREATION PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (247)

0000	351	00	00 INTEREST INCOME	3,268	8,000	3,200	3,200	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	351	05	00 INTEREST PAYBACK-RDA	0	0	0	0	
0000	362	50	05 PARK & REC FACILITIES	0	0	0	0	This fee is collected on new development to pay for
5238	362	50	00 DEVELOPMENT IMPACT FEES	0	0	0	0	parks and rec facilities to accommodate new development.
0000	367	50	00 DEVELOPMENT IMPACT FEE	0	0	0	0	These funds cannot be used to maintain current facilities
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES				3,268	8,000	3,200	3,200	
0000	490	24	80 DEVELOPER PARK & REC	0	0	0	0	
0000	490	30	00 SINGLE CAP PROJECT	0	0	0	0	
TOTAL: DIF-PARKS & REC FACILITIES FUND TRANSFERS-IN				0	0	0	0	
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES & TRANSFERS-IN				3,268	8,000	3,200	3,200	

TRAFFIC PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (248/261)

0000	351	00	00 INTEREST INCOME	2,255	7,200	2,200	2,200	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	362	50	07 TRAFFIC FACILITIES	0	0	0	0	
0000	367	50	00 DEVELOPMENT IMPACT FEE	0	0	0	0	This fee is collected on new development to pay for

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
0000	490	31	00	TRANSFERS IN CAP PROJECTS	0	0	0	0	0 transportation improvements to serve new development.
5238	362	50	00	DEVELOPMENT IMPACT FEES	0	0	0	0	These funds cannot be used to maintain current facilities
TOTAL: DIF-TRAFFIC FACILITIES FUND REVENUES					2,255	7,200	2,200	2,200	
SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND (264)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	362	55	00	STMP TRAFFIC IMPACT FEES	0	0	0	0	These funds are collected by the City on behalf of
0000	367	70	00	STMP TRAFFIC IMPACT FEES	0	0	0	0	OCTA/WCTAC to fund regional and subregional
5238	362	55	00	STMP TRAFFIC IMPACT FEES	0	30,540	0	30,540	transportation projects
TOTAL: SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM REVENUES					0	30,540	0	30,540	
REGIONAL AIR QUALITY DEVELOPMENT IMPACT FEE (DIF) PASS-THRU FUND (521)									
0000	351	00	00	INTEREST INCOME	196	500	180	180	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
TOTAL: REGIONAL AIR QUALITY DIF PASS-THRU FUND REVENUES					196	500	180	180	
GRAND TOTAL: DIF CGC 66000 FUNDS REVS & TRANSFERS-IN					7,566	50,640	7,210	37,750	
CITY OF HERCULES CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND (300)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: CAPITAL PROJECTS (SINGLE) FUND REVENUES					0	0	0	0	
0000	490	10	00	GENERAL FUND	0	0	0	0	
0000	490	24	40	DIF - POLICE FACILITIES	0	0	0	0	
0000	490	24	70	DIF-PARK & RECREATION	231,069	0	0	0	Duck Pond Park and Ohlone Park
0000	490	26	10	DIF-TRAFFIC FACILITIES	0	0	0	0	
0000	490	29	50	GRANT FUND	0	0	0	0	
0000	490	38	20	JOHN MUIR PKWY ASSMT DIST	0	0	0	0	
0000	490	67	30	2009 SERIES PFA DSF	0	0	0	0	
TOTAL: CAPITAL PROJECTS (SINGLE) FUND TRANSFERS-IN					231,069	0	0	0	
TOTAL: CAPITAL PROJECTS (SINGLE) FUND REVENUES & TRANSFERS-IN					231,069	0	0	0	
CITY OF HERCULES CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND (310 AND 311)									
0000	395	00	00	MISCELLANEOUS REVENUE	7,800	0	1,700	0	
5970	321	97	00	COUNTY GRANTS	0	0	0	0	
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND REVENUES					7,800	0	1,700	0	
0000	490	24	10	DIF-GENERAL PUBLIC FACILI	0	0	0	0	
0000	490	24	70	DIF-PARK & RECREATION	0	0	0	0	
0000	490	29	50	GRANT FUND	0	0	0	0	
0000	490	61	50	RDA 2005 TABS	0	0	0	0	
				RAIL STATION	790,330	14,410,000	473,597	13,943,599	
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND TRANSFERS-IN					790,330	14,410,000	473,597	13,943,599	
TOTAL: CITY CAPITAL PROJECTS (MULTI) FUND REVENUES & TRANSFERS-IN					798,130	14,410,000	475,297	13,943,599	
GRAND TOTAL: CITY OF HERCULES CAPITAL PROJECT FUNDS					1,036,765	14,460,640	482,507	13,981,349	
CITY OF HERCULES GOVERNMENTAL DEBT SERVICE FUNDS									
CITY FACILITIES ENERGY EFFICIENCY LEASE (SUN TRUST) FUND (383)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	355	02	00	CITY LEASE PAYMENT	205,099	205,500	205,500	205,500	GF portion of Lease Payment
TOTAL: CITY BLDG ENERGY EFFICIENCY LEASE (SUN TRUST) FUND REVENUES					205,099	205,500	205,500	205,500	
HERCULES PUBLIC FINANCING AUTHORITY (PFA) DEBT SERVICE FUNDS - GENERAL GOVERNMENTAL DEBT (671 - 673)									
<i>[PFA debt service funds backed by essential services / utility enterprise funds' resources are shown in the Utility Enterprise Section]</i>									
2003A SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (671)									
0000	351	00	00	INTEREST INCOME	0	0	0	0	
0000	355	01	00	GF/HMU LEASE PYMT	0	0	0	0	
TOTAL: 2003A LRB DEBT SRVC FUND REVENUES					0	0	0	0	
0000	490	67	40	PFA 2010 HMU	0	0	0	0	
TOTAL: 2003A LRB DEBT SRVC FUND TRANSFERS-IN					0	0	0	0	
TOTAL: 2003A LRB DEBT SRVC FUND REVENUES & TRANSFERS-IN					0	0	0	0	
2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (672)									
0000	351	00	00	INTEREST INCOME	1	0	0	0	
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0	
0000	355	02	00	CITY LEASE PAYMENT	568,785	574,968	574,968	576,188	Debt Service
TOTAL: 2003B LRB DEBT SRVC FUND REVENUES					568,786	574,968	574,968	576,188	
2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (673)									
0000	351	00	00	INTEREST INCOME	61,438	3,500	30,000	30,000	
0000	355	02	00	CITY LEASE PAYMENT	752,678	916,815	916,815	913,865	Blo-RAD Venture Deal
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0	Blo Red and GIC

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES				814,116	920,315	946,815	943,865	
0000	490	10	00 GENERAL FUND	0	0	0	0	
0000	490	67	20 PFA 03B LEASE REV BONDS	0	0	0	0	
TOTAL: 2009 LRB DEBT SRVC FUND TRANSFERS-IN				0	0	0	0	
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES & TRANSFERS-IN				814,116	920,315	946,815	943,865	
GRAND TOTAL: HERCULES PFA (GOVTAL) DEBT SERVICE FUNDS				1,382,902	1,495,283	1,521,783	1,520,053	
GRAND TOTAL: CITY OF HERCULES DEBT SRVC (GOVTL) FUNDS				1,588,000	1,700,783	1,727,283	1,725,553	

CITY OF HERCULES ENTERPRISE (PROPRIETARY) FUNDS

HERCULES SEWER/WASTEWATER UTILITY ENTERPRISE FUNDS (420 & 675)

HERCULES SEWER UTILITY ENTERPRISE FUND (420)

0000	351	00	00 INTEREST INCOME	35,473	20,000	20,000	20,000	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	351	05	00 INTEREST PAYBACK-RDA	0	0	0	0	
0000	353	00	00 PROFIT/LOSS EARNINGS	0	0	0	0	
<i>Investment Income subtotal:</i>				35,473	20,000	20,000	20,000	
0000	368	03	00 SEWER SERVICE CHARGES	5,263,191	5,402,197	5,609,005	5,609,005	Rate payers
0000	368	05	00 INDUSTRIAL W/W ORDNC FEES	0	0	0	0	
0000	368	07	00 RENTAL/MAINT AGREEMENT	0	0	0	0	
0000	368	09	00 SEWER CONNECTION FEE	0	0	0	0	
0000	368	10	00 SEWER FACILITIES FEES	0	0	0	0	
0000	368	11	00 SEWER LATERAL INSPECTION	19,773	14,000	14,000	14,000	
<i>Charges for services subtotal:</i>				5,282,964	5,416,197	5,623,005	5,623,005	
0000	392	00	00 PRIOR YEAR ADJUSTMENTS	0	0	0	0	
0000	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0	
5475	395	05	00 INSURANCE REIMBURSE	0	0	0	0	
0000	395	11	00 REVENUE BOND - PROPOSED	0	0	0	0	
<i>Other revenues subtotal:</i>				0	0	0	0	
TOTAL: HERCULES SEWER UTILITY FUND REVENUES				5,318,437	5,436,197	5,643,005	5,643,005	
0000	490	10	00 GENERAL FUND	0	0	0	0	
0000	490	38	00 ASSESS DIST 91-1	0	0	0	0	
0000	490	67	50 2010 PFA WWTP	230,000	4,695,000	1,815,752	4,825,000	2010 Bond Issue for Capital Improvements
TOTAL: HERCULES SEWER UTILITY FUND TRANSFERS-IN				230,000	4,695,000	1,815,752	4,825,000	
TOTAL: HERCULES SEWER UTILITY FUND REVS & TRANSFERS-IN				5,548,437	10,131,197	7,458,757	10,468,005	

HERCULES SEWER/ WASTEWATER TREATMENT PLANT DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (675)

0000	351	00	00 INTEREST INCOME	374	150	0	0	
0000	355	02	00 CITY LEASE PAYMENT	500,113	500,113	500,113	499,013	Interest payment on debt
0000	394	02	00 PROCEEDS FROM BONDS	0	0	0	0	
TOTAL: WWTP 2010 PFA UTILITY REV BONDS DEBT SRVC FUND REVS				500,487	500,263	500,113	499,013	
0000	490	10	00 GENERAL FUND	0	0	0	0	
0000	490	42	00 SEWER ENT. FUND	230,000	235,000	235,000	240,000	Principle payment on debt
0000	490	67	20 PFA 03B LEASE REV BONDS	0	0	0	0	
TOTAL: WWTP 2010 PFA UTILITY REV BONDS DEBT SRVC FUND TRNSFS-IN				230,000	235,000	235,000	240,000	
TOTAL: WWTP 2010 PFA UTILITY REV BND DEBT SRVC REVS & TRNSF-IN				730,487	735,263	735,113	739,013	
TOTAL: HERCULES SEWER UTILITY FUNDS' REVS & TRANSFERS-IN				6,278,924	10,866,460	8,193,870	11,201,018	

HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUNDS (630, 674 & 676)

HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)

0000	351	00	00 INTEREST INCOME	8,381	11,500	579	0	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	474	0	0	0	
0000	353	00	00 PROFIT/LOSS EARNINGS	0	0	0	0	
<i>Investment Income subtotal:</i>				8,854	11,500	579	0	
0000	369	01	00 RESIDENTIAL	733,342	799,815	568,673	0	
0000	369	01	01 DISCOUNT	(12,897)	(15,000)	0	0	
0000	369	05	00 SMALL COMM	551,259	510,000	405,545	0	
0000	369	10	00 MED COMM	572,277	566,000	407,063	0	
0000	369	11	00 LARGE COMM	0	0	0	0	
0000	369	11	01 DISCOUNT	0	0	0	0	
0000	369	19	00 LG INDUST	823,233	805,000	586,375	0	
0000	369	19	01 DISCOUNT	0	0	0	0	
0000	369	20	00 HMU RATE INCREASES	0	0	0	0	
0000	369	21	00 RECONNECTION FEES	1,200	1,100	405	0	
0000	369	22	00 CONNECTION FEE	3,750	3,500	3,175	0	
0000	369	23	00 LATE FEES	4,377	4,000	3,105	0	
0000	369	24	00 COLLECTION FEES	0	1,400	0	0	
0000	369	25	00 RENEWABLE ENERGY CHARGE	55,058	54,000	39,747	0	
0000	369	30	00 STREET LIGHTS	25,688	26,500	18,913	0	
<i>Charges for services subtotal:</i>				2,757,288	2,756,315	2,033,001	0	

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
0000	392	00	00	0	0	0	0	
0000	395	00	00	101,207	0	715,422	0	
5299	395	99	02	0	7,000	0	0	Temporary power
<i>Other revenues subtotal:</i>				101,207	7,000	715,422	0	
TOTAL: HMU ELECTRIC ENTERPRISE FUND REVENUES				2,867,350	2,774,815	2,749,002	0	
0000	490	10	00	0	0	0	0	
0000	490	24	30	0	857,000	0	0	
0000	490	61	50	0	0	0	0	
0000	490	67	10	0	0	0	0	
0000	490	67	40	399,027	519,775	521,775	0	Bond Proceeds
0000	490	67	60	347,386	386,300	386,538	0	Bond Proceeds
TOTAL: HMU ELECTRIC ENTERPRISE FUND TRANSFERS-IN				746,413	1,763,075	908,313	0	
TOTAL: HMU ELECTRIC ENTERPRISE FUND REVS & TRNSFS-IN				3,613,763	4,537,890	3,657,315	0	
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (674)								
0000	351	00	00	1,500	1,500	0	0	
0000	355	02	00	361,775	519,775	521,775	0	
0000	394	02	00	0	0	0	0	
TOTAL: HMU ELEC. 2010 PFA REV BONDS DEBT SRVC FUND REVENUES				363,275	521,275	521,775	0	
0000	490	10	00	0	0	0	0	
0000	490	43	00	4,000	4,000	0	0	funds to cover fiscal charges
0000	490	67	10	0	0	0	0	
0000	490	67	20	0	0	0	0	
0000	490	67	30	0	0	0	0	
TOTAL: HMU ELEC. 2010 PFA REV BONDS DEBT SRVC FUND TRANSFERS-IN				4,000	4,000	0	0	
TOTAL: HMU ELEC. 2010 PFA REV BND\$ DEBT SRVC FUND REVS & TRNSF-IN				367,275	525,275	521,775	0	
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC SUB-STATION DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (676)								
0000	351	00	00	300	200	0	0	
0000	355	02	00	139,818	386,300	386,538	0	
0000	394	02	00	0	0	0	0	
TOTAL: HMU SUB-STATION 2010 PFA REV BONDS DEBT SRVC REVENUES				140,118	386,500	386,538	0	
0000	490	10	00	0	0	0	0	
0000	490	42	00	0	0	0	0	
0000	490	43	00	3,500	3,500	0	0	funds to cover fiscal charges
0000	490	67	20	0	0	0	0	
TOTAL: HMU SUB-STATION 2010 PFA REV BONDS DEBT SRVC TRANSFERS-IN				3,500	3,500	0	0	
TOTAL: HMU SUB-STATION 2010 PFA REV BND\$ DEBT SRVC REVS & TRNSF-IN				143,618	390,000	386,538	0	
TOTAL: HERCULES MUNICIPAL UTILITY (HMU) FUNDS' REVENUES				4,124,656	5,453,165	4,565,628	0	
GRAND TOTAL: ENTERPRISE FUNDS				10,403,580	16,319,625	12,759,499	11,201,018	

CITY OF HERCULES INTERNAL SERVICE (PROPRIETARY) FUNDS

VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)

0000	351	00	00	0	0	0	0	
0000	351	02	00	(597)	0	0	0	
0000	353	00	00	0	0	0	0	
0000	392	00	00	0	0	0	0	
0000	395	00	00	260	5,000	5,000	5,000	
0000	397	00	00	92,941	193,046	140,508	69,537	
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES				92,624	198,046	145,508	74,537	
0000	490	24	20	0	0	0	0	
TOTAL: VEHICLE REPLACEMENT ISF FUND TRANSFERS-IN				0	0	0	0	
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES & TRANSFERS-IN				92,624	198,046	145,508	74,537	

EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND (460)

0000	351	00	00	0	0	0	0	
0000	353	00	00	0	0	0	0	
0000	392	00	00	0	0	0	0	
0000	395	00	00	60,595	40,000	40,000	40,000	-IT surcharge on City services transactions
0000	397	00	00	506,226	443,842	400,087	565,549	- Payments from City departments
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES				566,822	483,842	440,087	605,549	
0000	490	10	00	0	0	130,000	0	\$75K RESTRUCTURE COMP FAC; \$5K BACKUP; \$50K EMERG OPS
0000	490	12	00	0	0	0	0	PER CITY COUNCIL JUNE 10, 2014
0000	490	24	20	0	0	0	0	
0000	490	42	00	0	0	0	0	
0000	490	43	00	0	0	0	0	
0000	490	60	10	0	0	0	0	
0000	490	64	00	0	0	0	0	
TOTAL: EQUIP REPLACE/IT ISF FUND TRANSFERS-IN				0	0	130,000	0	
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES & TRANSFERS-IN				566,822	483,842	570,087	605,549	

FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)

0000	392	00	00	0	0	0	0	Payments from city departments.
0000	397	00	00	0	607,253	494,035	551,135	Change in accounting treatment;
5433	395	00	00	0	0	0	0	Previously reflected as a net against

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	NOTES DETAIL
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES				0	607,253	494,035	551,135	this fund's expenditures.
0000	490	24	20 COMM DEVELOP	0	0	0	0	
0000	490	42	00 SEWER ENT. FUND	0	0	0	0	
TOTAL: FACILITY MAINTENANCE ISF FUND TRANSFERS-IN				0	0	0	0	
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES & TRANSFERS-IN				0	607,253	494,035	551,135	
RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND (511)								- Payments from city departments to cover actual and estimated costs based on actuarial studies.
0000	351	00	00 INTEREST INCOME	927	0	0	0	Actuarial reports determine the Annual Required Contribution (ARC) needed in order to retain sufficient funds to meet future years estimated obligations of retiree OPEB payments.
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	115,454	29,404	115,000	115,000	- Most part-time employees are in the General Fund Parks & Recreation Dept.
0000	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: RETIREE HEALTH OPEB FUND REVENUES				116,381	29,404	115,000	115,000	
0000	490	10	00 GENERAL FUND	221,000	216,000	216,000	216,000	
TOTAL: RETIREE HEALTH OPEB FUND TRANSFERS-IN				221,000	216,000	216,000	216,000	
TOTAL: RETIREE HEALTH OPEB FUND REVS & TRANSFERS-IN				337,381	245,404	331,000	331,000	
GRAND TOTAL: CITY OF HERCULES INTERNAL SRVC FUNDS				996,827	1,534,545	1,540,630	1,562,221	
CITY OF HERCULES TRUST (FUDICIARY) FUNDS								
ASSESSMENT DISTRICT 1991-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (380)								
0000	317	10	00 ASSMT DIST. COLLECTIONS	0	0	0	0	
0000	351	00	00 INTEREST INCOME	0	0	0	0	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
TOTAL: ASSESS DIST. 1991-01 DEBT SRVC FUND REVENUES				0	0	0	0	
ASSESSMENT DISTRICT 2001-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (381)								
0000	311	55	00 ASSESSMENT FEES	0	0	0	0	
0000	317	10	00 ASSMT DIST. COLLECTIONS	748,011	917,224	915,849	917,224	Alfred Nobel Collected Assessments
0000	317	20	00 ASSMT DIST. PREPAYMENTS	0	0	0	0	
0000	351	00	00 INTEREST INCOME	(709)	500	1,178	500	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
TOTAL: ASSESS DIST. 2001-01 DEBT SRVC FUND REVENUES				747,302	917,724	917,027	917,724	
ASSESSMENT DISTRICT 2005-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (382)								
0000	317	10	00 ASSMT DIST. COLLECTIONS	463,791	439,926	439,240	439,926	John Muir Parkway Collected Assessments
0000	351	00	00 INTEREST INCOME	(437)	50	50	50	
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	394	02	00 PROCEEDS FROM BONDS	0	0	0	0	
TOTAL: ASSESS DIST. 2005-01 DEBT SRVC FUND REVENUES				463,355	439,976	439,290	439,976	
TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)								
0000	351	00	00 INTEREST INCOME	266	400	255	250	Funds set aside for Beside Affordable Housing
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	0	0	0	0	
0000	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0	
TOTAL: TAYLOR WOODROW MAINT LMOD FUND REVENUES				266	400	255	250	
HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND (531)								
0000	351	00	00 INTEREST INCOME	1	0	0	0	Donations by citizens for programs and capital improvements to the City's library.
0000	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0	
0000	395	08	02 PUBLIC LIBRARY	0	0	0	0	
TOTAL: COMMUNITY LIBRARY TRUST FUND REVENUES				1	0	0	0	
HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND (535)								
0000	351	00	00 INTEREST INCOME	0	0	0	0	
0000	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0	
0000	490	42	00 SEWER ENT. FUND	0	0	0	0	
0000	490	67	50 2010 PFA WWTP	0	0	0	0	
TOTAL: HERCULES/PINOLE WWTP TRUST FUND REVENUES				0	0	0	0	
GRAND TOTAL: CITY OF HERCULES TRUST FUNDS				1,210,923	1,358,100	1,356,572	1,357,950	

CITY OF HERCULES, CALIFORNIA
 FY 2014-15 BUDGET PLAN
 EXPENDITURES AND TRANSFERS-OUT BY FUND (FY 2011-12 THRU FY 2014-15)

FUND	FY 2011-12 ACTUALS	FY 2012-13 ACTUALS	% Change	FY 2013-14 BUDGET	FY 2013-14 ESTIMATE	% Change	FY 2014-15 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND EXPENDITURES/TRANSFERS-OUT	13,109,984	11,887,592	-9.3%	12,580,206	13,026,838	9.6%	13,009,165	-0.1%	20.1%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	1,629,112	2,513	-99.8%	0	100,000	3879.3%	351,774	251.8%	0.5%
L&L - CITYWIDE DISTR 83-2 FUND (220)	1,122,409	1,071,369	-4.5%	1,367,980	1,114,699	4.0%	1,348,396	21.0%	2.1%
L&L - VICTORIA BY THE BAY FUND (221)	425,887	346,865	-18.6%	344,703	389,401	12.3%	382,546	-1.8%	0.6%
L&L - HERCULES VILLAGE FUND (222)	135,323	113,235	-16.3%	100,361	120,964	6.8%	121,924	0.8%	0.2%
L&L - BAYWOOD FUND (223)	140,330	134,767	-4.0%	127,760	156,559	16.2%	146,395	-6.5%	0.2%
L&L - BAYSIDE FUND (224)	75,874	85,909	13.2%	75,340	104,400	21.5%	97,169	-6.9%	0.2%
STORMWATER FUND (231)	339,070	296,039	-12.7%	358,553	310,089	4.7%	310,382	0.1%	0.5%
COMMUNITY DEVELOPMENT FUND (242)	300	57,638	19112.7%	76,851	76,851	33.3%	80,000	4.1%	0.1%
DEVELOPMENT FEE FUND (243)	500,034	426,137	-14.8%	809,253	1,311,383	207.7%	22,056	-98.3%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	227,911	317,332	39.2%	1,217,358	791,803	149.5%	1,141,508	44.2%	1.8%
MEASURE C/J STREET/ROAD FUND (263)	180,058	602,066	234.4%	853,638	627,118	4.2%	347,503	-44.6%	0.5%
ROAD PROJECTS SB 1266 FUND (265)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
SOLID WASTE/RECYCLING AB 939 FUND (291)	0	9,995	0.0%	0	9,995	0.0%	0	-100.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	100,000	74,515	-25.5%	100,000	96,986	30.2%	96,986	0.0%	0.1%
GRANTS - CITYWIDE FUND (295)	0	533,830	0.0%	14,499,500	473,597	-11.3%	13,943,599	2844.2%	21.5%
SPECIAL REVENUE FUND EXPENDITURES/TRSF-OUT	\$4,876,308	\$4,072,210	-16.5%	\$19,931,297	\$5,683,845	39.6%	\$18,390,238	223.6%	28.4%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	84,113	345,479	310.7%	32,252	35,754	-89.7%	22,056	-38.3%	0.0%
POLICE PUBLIC FACILITIES DIF FUND (244)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
FIRE PUBLIC FACILITIES DIF FUND (246)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	553,700	281,258	-49.2%	0	3,606	-98.7%	0	-100.0%	0.0%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	90,435	223,332	147.0%	163,000	163,000	-27.0%	163,000	0.0%	0.3%
STMP (STMP) PASS-THRU FEE FUND (264)	0	0	0.0%	30,540	0	0.0%	30,540	0.0%	0.0%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (300/301)	346,958	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	0	850,129	0.0%	14,410,000	473,597	-44.3%	13,943,599	2844.2%	21.5%
CAPITAL PROJECTS EXPENDITURES/TRSF-OUT	\$1,075,206	\$1,700,198	58.1%	\$14,635,792	\$675,957	-60.2%	\$14,159,195	1994.7%	21.9%
DEBT SERVICE FUNDS									
CITY PAC ENERGY EFFNCY LEASE FUND (383)	205,598	205,099	-0.2%	205,500	205,500	0.2%	205,500	0.0%	0.3%
2003A SERIES LEASE REV BONDS DEBT FUND (671)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
2003B SERIES LEASE REV BONDS DEBT FUND (672)	574,511	568,785	-1.0%	574,968	574,968	1.1%	576,188	0.2%	0.9%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	920,066	916,315	-0.4%	921,315	921,315	0.5%	918,365	-0.3%	1.4%
DEBT SERVICE EXPENDITURES/TRSF-OUT	\$1,700,175	\$1,690,199	-0.6%	\$1,701,783	\$1,701,783	0.7%	\$1,700,053	-0.1%	2.6%
REDEVELOPMENT AGENCY									
REDEVELOPMENT OPERATING FUND (601)	4,485,608	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA REPAYMENT TO CITY (613)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
RDA OWNER PARTICIPATION AGREEMENTS (614)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
RDA AFFORDABLE HOUSING FUND (640)	1,461,086	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA CAPITAL PROJECTS (SINGLE) FUND (630/632)	(2,507)	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA CAPITAL PROJECTS (MULTI) FUND (631)	1,240,490	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA 2003 SERIES TAX ALLOC BONDS DEBT FUND (615)	5,386,717	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA 2007A SERIES TAX ALLOC BONDS DEBT FUND (611)	2,799,588	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA HOUSING 2007A TAX ALLOC BONDS DEBT FUND (612)	1,012,221	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
RDA HOUSING 2007B TAX ALLOC BONDS DEBT FUND (616)	2,529,267	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
REDEVELOPMENT AGENCY EXPENDITURES/TRSF-OUT	\$18,986,827	\$0	-100.0%	\$0	\$0	0.0%	\$0	0.0%	0.0%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (4)	3,449,108	3,577,360	3.7%	8,610,922	5,655,559	58.1%	9,019,084	59.5%	13.9%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (6)	2,478,446	941,413	-62.0%	5,434,113	2,554,365	171.3%	5,562,103	117.7%	8.6%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (4)	3,362,404	3,452,683	2.7%	5,118,069	4,132,906	19.7%	0	-100.0%	0.0%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	371,150	727,550	96.0%	1,043,550	1,045,550	43.7%	0	-100.0%	0.0%
2010 PFA ELECTRIC SUB-STATION UTILITY REV BONDS (6)	1,425,761	770,676	-45.9%	1,196,800	776,576	0.8%	0	-100.0%	0.0%
ENTERPRISE EXPENDITURES/TRSF-OUT	\$11,086,869	\$9,469,682	-14.0%	\$21,403,454	\$14,184,956	49.6%	\$14,581,187	2.9%	22.5%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND	202,016	97,872	-51.6%	262,016	69,522	-29.0%	75,000	7.9%	0.1%
EQUIP REPLCT / INFO TECHFUND (460)	558,849	525,951	-5.9%	850,951	571,905	8.7%	565,549	-1.1%	0.9%
FACILITY MAINTN INTERNAL SERVICE FUND (470)	594,574	516,781	-13.1%	557,253	494,055	-4.4%	551,135	11.6%	0.9%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (4)	245,862	42,873	-82.6%	244,069	244,380	470.0%	232,628	-4.8%	0.4%
INTERNAL SERVICE FUNDS EXPENDITURES/TRSF-OUT	\$853,562	\$1,183,477	38.7%	\$1,914,289	\$1,379,842	16.6%	\$1,424,312	3.2%	2.2%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	956,516	952,802	-0.4%	956,480	955,470	0.3%	1,030,638	7.9%	1.6%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	426,276	423,942	-0.5%	431,003	431,003	1.7%	432,958	0.5%	0.7%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES COMM LIBRARY TRUST FUND (531)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES/PINOLE WWTP RUST FUND (535)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRUST & AGENCY EXPENDITURES/TRSF-OUT	\$1,382,792	\$1,376,744	-0.4%	\$1,387,483	\$1,386,473	0.7%	\$1,463,596	5.6%	2.3%
TOTAL EXPENDITURES/TRANSFERS-OUT BY FUND	\$2,991,724	\$1,380,102	-40.8%	\$7,554,304	\$8,019,694	21.2%	\$64,727,746	70.2%	100%

CITY OF HERCULES			
FY 2014-15 BUDGET PLAN			
TRANSFERS-IN FROM OTHER FUNDS, AND ITS MATCHING "PAYING" FUND			
TRANSFERS-IN FROM OTHER CITY FUNDS		TRANSFERS-OUT TO OTHER CITY FUNDS	
	2014-2015	[THE MATCHING "PAYING" FUND]	2014-2015
	BUDGET		BUDGET
"RECEIVING" FUND NAME	PLAN	"PAYING " FUND NAME	PLAN
GENERAL FUND	96,986	AB 3229 COPS PROGRAM FUND	96,986
GENERAL FUND	358,275	FISCAL NEUTRALITY	358,275
STATE GAS TAX FUND		CITY CAPITAL PROJECT-MULTI FUND	
MEASURE "C" STREET FUND		GRANT FUND	
AB 939 JPA FUND		GRANT FUND	
CITY CAPITAL PROJECT-MULTI FUND		DIF - PARKS & FEC FACILITIES FUNDS	
CITY CAPITAL PROJECT-MULTI FUND	13,943,599	GRANT FUND	13,943,599
CITY CAPITAL PROJECT-MULTI FUND	-	STATE GAS TAX FUND	-
SEWER ENTERPRISE FUND	4,825,000	2010 DEBT SERVICE WWTP	4,825,000
EQUIPMENT REPLACEMENT FUND		GENERAL FUND	
GASB 45 OPEB LIABILITY FUND	216,000	GENERAL FUND	216,000
2010 DEBT SERVICE WWTP	240,000	SEWER ENTERPRISE FUND	240,000
TRANSFERS-IN FROM OTHER CITY FUND	19,679,860	TRANSFERS-OUT TO OTHER CITY FUNDS TO	19,679,860

City of Hercules, California
FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)
BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND

FUND TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2011-12 BUDGETED FTE			FY 2012-13 BUDGETED FTE			FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Time / Temporary FTE	Total FTE
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Municipal Services Director	0.25	-	0.25	0.10	-	0.10	0.30	-	0.30	0.30	-	0.30
		Public Works Superintendent	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
		Maintenance Workers	1.45	-	1.45	1.45	-	1.45	1.50	-	1.50	1.50	-	1.50
		Maintenance Aide	0.80	-	0.80	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Assistant Engineer	0.15	-	0.15	0.20	-	0.30	0.30	-	0.30	0.30	-	0.30
		City Council Members	-	0.13	0.13	-	-	-	-	-	-	-	-	-
		Finance Director	0.10	-	0.10	-	-	-	-	-	-	0.10	-	0.10
		Sr. Accountant	0.10	-	0.10	-	-	-	0.10	-	0.10	0.10	-	0.10
		Personnel Technician	0.05	-	0.05	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Office Assistant	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		Permit Technician	-	-	-	-	-	-	0.10	-	0.10	0.10	-	0.10
		Accounting Technician	0.25	-	0.25	0.20	-	0.20	0.10	-	0.10	0.10	-	0.10
		WASTEWATER FUND - FTE	3.70	0.13	3.63	3.10	-	3.10	3.55	-	3.55	3.40	-	3.40
		HERCULES MUNI UTILITY (HMU) ELECTRIC - 430												
		Municipal Services Director	0.20	-	0.20	-	-	-	-	-	-	-	-	-
		Public Works Superintendent	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		City Council Members	-	0.06	0.06	-	-	-	-	-	-	-	-	-
		City Manager	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		Finance Director	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		Admin Services Director/City Clerk	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		Maintenance Worker	0.20	-	0.20	-	-	-	-	-	-	-	-	-
		Sr. Accountant	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		Journeyman-Elect. Utility	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	-	-	-
		Apprentice Line Worker	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	-	-	-
		Personnel Technician	0.05	-	0.05	-	-	-	-	-	-	-	-	-
		Office Assistant	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		Accounting Technician	1.25	-	1.25	-	-	-	-	-	-	-	-	-
		HMU ELECTRIC FUND - FTE	4.30	0.06	4.36	2.00	-	2.00	2.00	-	2.00	-	-	-
		TOTAL ENTERPRISE FUND FTE	8.00	0.19	8.19	5.10	-	5.10	5.55	-	5.55	3.40	-	3.40
		INTERNAL SERVICE FUNDS												
		EQUIP REPLACE/INFO SYS FUND - 460												
		Admin Services Director/City Clerk	-	-	-	0.30	-	0.30	0.30	-	0.30	0.16	-	0.16
		Information Systems Administrator	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Cable/Communication Tech	-	-	-	0.50	-	0.50	0.50	-	0.50	0.75	-	0.75
		Information Systems Technician	-	-	-	-	-	-	-	-	-	-	-	-
		EQUIP PLACE/INFO SYS FUND - FTE	1.00	-	1.00	1.80	-	1.80	1.80	-	1.80	1.91	-	1.91
		FACILITY MAINTENANCE FUND - 470												
		Maintenance Worker	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
		Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	-
		Maintenance Aide/Janitor/Custodian	0.20	-	0.20	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
		FACILITY MAINTENANCE FUND - FTE	0.45	-	0.45	0.75	-	0.75	0.75	-	0.75	0.75	-	0.75
		TOTAL INTERNAL SERVICE FUNDS FTE	1.45	-	1.45	2.55	-	2.55	2.55	-	2.55	2.66	-	2.66
		TOTAL FTE POSITIONS BY DEPARTMENT / FUND	65.00	36.25	101.25	53.00	28.75	81.75	53.45	28.25	81.70	50.95	28.25	79.20

General Fund

FY2014-15

-Table Revenue and Expense

-City Council

-City Attorney

-City Manager

-Finance Department

-Administrative Services

-Risk Management

-Human Resources

-Police Department

-Parks and Recreation Department

-Library

-Building/Maintenance

-Engineering Division

-Community Development

-Debt and Lease Payments

**CITY OF HERCULES
GENERAL FUND
PROJECTED FINANCIAL PERFORMANCE OVERVIEW
June 24, 2014**

	Unaudited Fiscal Year 2012-13	YEAR END ESTIMATE Fiscal Year 2013-14	BUDGET PLAN Fiscal Year 2014-15
REVENUES AND TRANSFERS-IN:			
Taxes:			
Property tax and assessments	\$ 1,233,335	\$ 936,648	\$ 974,114
In lieu of sales tax	391,660	383,504	363,919
Sales and use	1,761,584	1,825,907	1,901,521
Utility user	2,193,009	2,819,566	3,068,000
Franchise fees	669,723	711,610	711,610
Business licenses	129,854	129,000	129,000
Real estate document transfer	91,433	54,987	55,000
Licenses and permits	161,520	148,194	181,320
Intergovernmental Revenue:			
Federal grants and subsidies	-	-	-
Motor vehicle registrations/in lieu	1,312,178	1,336,310	1,330,000
Other governmental	65,748	26,788	26,500
Charges for services	1,821,047	2,011,755	2,125,800
Fines and forfeitures	125,115	67,438	60,438
Use of money & property/rent/lease pymts	890,288	839,678	854,203
Investment income:			
Interest income	204,841	264,582	264,582
Net increase (decrease) in fair market value of investments	5,832	-	-
Refunds and reimbursements	629,697	560,832	416,397
Other revenues	383,570	98,469	91,500
Transfers in	77,028	96,987	355,261
Transfers in - CalHFA		100,000	100,000
Transfers in (Per Council Meeting Directive 06/10/14)		630,000	
Total revenues and transfers-in	12,147,462	13,042,255	13,009,165
EXPENDITURES AND TRANSFERS-OUT:			
Current:			
General government:			
City council	242,789	245,474	262,228
City manager	273,222	260,134	356,162
City attorney	576,763	632,203	439,715
Administrative services/City clerk	420,456	324,173	346,003
Risk management	680,670	710,369	674,629
Human resources	175,577	151,435	174,547
Finance	850,595	898,918	893,918
Public safety	4,619,454	4,783,274	5,317,333
Building/ Maintenance	299,533	316,029	311,677
Parks and recreation	1,745,864	1,719,422	1,801,821
Library	92,753	104,524	113,154
Community development	221,918	244,501	311,596
Debt service:			
Principal and interest payment	1,687,998	1,690,382	1,690,382
CalHFA		100,000	100,000
Transfers out		216,000	216,000
Transfers out (Per Council Meeting Directive 06/10/14)		630,000	
Total expenditures and transfers-out	11,887,592	13,026,838	13,009,165
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	259,870	15,417	-

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
Department: CITY COUNCIL									
Division: CITY COUNCIL - GENERAL									
Fund No: 100; Dept/Division No: 4010									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR	49,951	50,034	48,364	50,134		
601	10	00	457 CONTRIBUTION	5,583	5,583	5,401	5,583		
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0		
601	99	00	VACANCY SAVINGS	0	0	0	0		
<i>Salaries and wages total:</i>				55,534	55,617	53,765	55,717	4%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	2,323	2,643	3,812	3,790		
606	02	01	EPMC	0	0	0	0		
606	04	00	PERS EE CONTRIB	1,397	0	80	80		
606	04	01	EPMC	0	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	48	48	47	48		
606	10	00	SOCIAL SECURITY	1,808	1,473	1,423	1,477		
606	11	00	MEDICARE	805	807	780	809		
606	40	00	HEALTH INSURANCE	0	0	0	0		
606	42	00	DENTAL INSURANCE	0	0	0	0		
606	43	00	VISION INSURANCE	0	0	0	0		
606	44	00	LIFE INSURANCE	0	0	0	0		
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				6,382	4,971	6,140	6,204	1%	
SALARIES AND BENEFITS TOTAL:				61,916	60,588	59,906	61,921	3%	
SERVICES									
610	10	00	CATERING SERVICE	0	0	0	0		
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0		
613	50	00	REPAIR & MAINTENANCE	0	0	0	0		
613	50	00	VEHICLE REPAIRS	0	0	0	0		
614	60	00	TELEPHONE	476	500	500	500		
614	60	01	CELL PHONE/PAGER	0	0	0	0		
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0		
615	20	00	MEMBERSHIPS	60,627	63,550	63,550	63,550		
615	40	00	TRAINING & CONFERENCES	3,421	3,750	4,124	4,200		
615	40	01	MEETINGS AND MILEAGE	785	1,250	1,250	1,000		
616	10	01	COPIER LEASE	146	75	181	200		
618	20	00	OTHER GOVT AGENCY CHARGES	0	5,000	0	2,250		
SERVICES TOTAL:				65,454	74,125	69,605	71,700	3%	
SUPPLIES									
620	20	00	FUEL & OIL SUPPLIES	0	500	0	0		
621	50	00	FOOD & BEVERAGE PRODUCTS	217	600	500	500		
621	90	00	MISC OPERATING SUPPLIES	410	500	500	500		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	6	179	100	100		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	137	137	137	140		
SUPPLIES TOTAL:				770	1,916	1,237	1,240	0%	
OTHER EXPENSES									
630	90	00	OTHER MISCELLANEOUS EXP	722	1,000	800	800		
639	50	99	LEGAL SERVICES	25,000	25,000	25,000	25,000		
OTHER EXPENSES TOTAL:				25,722	26,000	25,800	25,800	0%	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	71,257	71,257	71,257	87,007		
661	20	00	VEHICLE REPLACEMENT CHG	4,668	4,668	4,668	0		
661	30	00	FAC MAINT CHG ALLOCATE	13,001	13,001	13,001	14,560		
INTERFUND/ ALLOC COSTS TOTAL:				88,926	88,926	88,926	101,567	14%	
TOTAL DIVISION EXPENDITURES:				242,789	251,555	245,474	262,228	7%	

Department: CITY COUNCIL

GENERAL FUND			FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From
				BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Division: COMMUNITY EVENTS							
Fund No: 100; Dept/Division No: 4012							
SALARIES AND BENEFITS							
<i>Salaries and wages</i>							
601	10	00	REGULAR	0	0	0	0
601	12	00	REGULAR PART-TIME	0	0	0	0
601	13	00	TEMPORARY PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	0	0	0	0
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0
601	48	00	LONGEVITY PAY	0	0	0	0
<i>Salaries and wages total:</i>				0	0	0	0
<i>Employee benefits</i>							
606	02	00	PERS ER CONTRIB	0	0	0	0
606	02	01	EPMC	0	0	0	0
606	04	00	PERS EE CONTRIB	0	0	0	0
606	04	01	EPMC	0	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0
606	07	00	PARS ER CONTRIB	0	0	0	0
606	10	00	SOCIAL SECURITY	0	0	0	0
606	11	00	MEDICARE	0	0	0	0
606	24	00	HOUSING LOAN ASSIST PRGM	0	0	0	0
606	40	00	HEALTH INSURANCE	0	0	0	0
606	41	01	RETIRES	0	0	0	0
606	42	00	DENTAL INSURANCE	0	0	0	0
606	43	00	VISION INSURANCE	0	0	0	0
606	44	00	LIFE INSURANCE	0	0	0	0
606	45	00	LONG TERM DISABILITY INS	0	0	0	0
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0
<i>Employee benefits total:</i>				0	0	0	0
SALARIES AND BENEFITS TOTAL:				0	0	0	0
SERVICES							
610	10	00	CATERING SERVICE	0	0	0	0
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0
613	10	00	REPAIR & MAINT	0	0	0	0
614	60	00	TELEPHONE	0	0	0	0
614	60	01	CELL PHONE/PAGER	0	0	0	0
615	20	00	MEMBERSHIPS	0	0	0	0
615	30	00	NOTICES & PUBLICATIONS	0	0	0	0
615	35	00	COMMUNITY MEETINGS	0	0	0	0
615	40	00	TRAINING & CONFERENCES	0	0	0	0
615	40	01	MEETINGS AND MILEAGE	0	0	0	0
616	10	00	EQUIPMENT RENTALS	0	0	0	0
616	10	01	COPIER LEASE	0	0	0	0
618	10	01	CREDIT CARDS FEES	0	0	0	0
618	20	00	OTHER GOVT AGENCY CHARGES	0	0	0	0
618	30	00	OTHER MISCELLANEOUS SRVC	0	0	0	0
SERVICES TOTAL:				0	0	0	0
SUPPLIES							
620	10	00	ELECTRICAL SUPPLIES	0	0	0	0
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0
620	80	00	SIGN SUPPLIES	0	0	0	0
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0
621	40	00	FILM, DEVELOPMT & PHOTO	0	0	0	0
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0
621	70	00	RECREATION SUPPLIES	0	0	0	0
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0
622	20	00	PAPER SUPPLIES	0	0	0	0
622	30	00	POSTAGE & DELIVERY	0	0	0	0
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0

<u>GENERAL FUND</u>				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	0	0	0	0	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0	
661	70	00	INTERFUND/ALLOC/TRANSFERS	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:				0	0	0	0	#DIV/0!
DEPARTMENT TOTAL - CITY COUNCIL:				242,789	251,555	245,474	262,228	7%

<u>GENERAL FUND</u>				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: CITY ATTORNEY								
Division: CITY ATTORNEY - GENERAL (contracted position)								
Fund No: 100; Dept/Division No: 4320								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
611	70	01	CITY ATTORNEY - CONTRACT	150,543	180,000	142,292	180,000	
611	70	02	LITIGATION COSTS - OTHER	117,078	307,015	74,177	100,000	
611	70	03	CITY ATTORNEY - OTHER	464,142	387,700	570,733	384,715	
639	50	00	CHARGEBACK	0	0	0	0	
639	50	99	LEGAL SERVICES	(155,000)	(298,000)	(155,000)	(225,000)	
OTHER EXPENSES TOTAL:				576,763	576,715	632,203	439,715	-30%
DEPARTMENT TOTAL - CITY ATTORNEY:				576,763	576,715	632,203	439,715	-30%

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: CITY MANAGER								
Division: CITY MANAGER - GENERAL								
Fund No: 100; Dept/Division No: 4115								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	94,737	87,195	129,303	138,574	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	5,100	0	0	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
601	75	00	OTHER COMPENSATION	0	0	0	0	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				94,737	92,294	129,303	138,574	7%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	0	0	0	0	
606	01	01	EPMC	0	0	0	0	
606	02	00	PERS ER CONTRIB	10,758	11,517	7,184	13,799	
606	02	01	EPMC	148	0	0	0	
606	03	00	PERS EE CONTRIB PUB SAFE	0	0	0	0	
606	03	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	1,269	0	0	0	
606	04	01	EPMC	89	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	12	12	7	10	
606	11	00	MEDICARE	1,359	1,257	1,867	730	
606	20	00	401A EXECUTIVES	3,697	3,088	2,205	3,530	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	7,639	8,502	4,820	9,951	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,007	1,016	582	1,147	
606	43	00	VISION INSURANCE	126	107	60	132	
606	44	00	LIFE INSURANCE	97	86	54	93	
606	45	00	LONG TERM DISABILITY INS	627	687	393	730	
606	46	00	ACCIDENTAL DEATH & DISM.	0	20	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				26,827	26,292	17,173	30,122	75%
SALARIES AND BENEFITS TOTAL:				121,564	118,586	146,475	168,696	15%
SERVICES								
610	10	00	CATERING SERVICE	0	0	0	0	
611	40	00	CONSULTING SERVICES	98,128	50,000	25,000	50,000	
611	80	03	PARAMEDICS	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	15,567	70,000	50,000	70,000	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	60	00	TELEPHONE	1,644	2,000	1,823	2,000	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	156	700	500	700	
615	40	00	TRAINING & CONFERENCES	1,445	4,000	64	4,000	
615	40	01	MEETINGS AND MILEAGE	629	2,000	750	2,000	
616	10	01	COPIER LEASE	1,149	1,997	1,049	2,000	
SERVICES TOTAL:				118,718	130,697	79,186	130,700	65%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	14	15	15	15	
621	90	00	MISC OPERATING SUPPLIES	4	200	100	200	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	565	400	2,000	2,000	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				583	615	2,115	2,215	5%

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
OTHER EXPENSES									
630	90	00	OTHER MISCELLANEOUS EXP	0	0	0	0		
639	30	06	CITY MANAGER	0	0	0	0		
639	30	99	IT	0	0	0	0		
639	50	99	LEGAL SERVICES	12,000	12,000	12,000	12,000		
OTHER EXPENSES TOTAL:				12,000	12,000	12,000	12,000	0%	
CAPITAL OUTLAY									
642	10	00	OTHER THAN BLDG & STRUCT	0	0	0	0		
643	10	00	UNDER \$5,000 IN VALUE	0	0	0	0		
CAPITAL OUTLAY TOTAL:				0	0	0	0	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	5,255	5,255	5,255	29,003		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	15,103	15,103	15,103	13,548		
INTERFUND/ ALLOC COSTS TOTAL:				20,358	20,358	20,358	42,551	109%	
TOTAL DIVISION EXPENDITURES:				273,222	282,256	260,134	356,162	37%	

Department: CITY MANAGER

Division: BUSINESS DEVELOPMENT

Fund No: 100; Dept/Division No: 4125

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
<i>Salaries and wages total:</i>				0	0	0	0	#DIV/0!

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	
606	20	00	401A EXECUTIVES	0	0	0	0	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIRES	0	0	0	0	
606	42	00	DENTAL INSURANCE	0	0	0	0	
606	43	00	VISION INSURANCE	0	0	0	0	
606	44	00	LIFE INSURANCE	0	0	0	0	
606	45	00	LONG TERM DISABILITY INS	0	0	0	0	
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:				0	0	0	0	#DIV/0!

DEPARTMENT TOTAL - CITY MANAGER:				273,222	282,256	260,134	356,162	37%
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<u>GENERAL FUND</u>			FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
				BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
Department: FINANCE								
Division: FINANCE								
Fund No: 100; Dept/Division No: 4625								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	244,684	250,805	247,408	250,805	
601	11	00	CONTRACT/TEMPORARY ASSIST	0	0	0	0	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	27,832	22,180	15,084	16,000	
601	30	00	OVERTIME PAY	16,859	11,500	9,206	8,000	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	2,120	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	1,147	2,150	1,570	2,150	
602	10	00	CONTRACT HELP	0	0	0	0	
			<i>Salaries and wages total:</i>	292,642	286,635	273,268	276,955	1%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	27,529	33,126	32,349	39,221	
606	02	01	EPMC	289	0	0	0	
606	04	00	PERS EE CONTRIB	2,481	0	0	0	
606	04	01	EPMC	174	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	72	78	75	78	
606	07	00	PERS ER CONTRIBUTION	0	0	0	0	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	11	00	MEDICARE	4,206	3,621	3,911	3,911	
606	20	00	401A EXECUTIVES	4,321	4,307	4,182	4,307	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	660	963	0	0	
606	40	00	HEALTH INSURANCE	47,502	55,405	61,558	59,499	
606	42	00	DENTAL INSURANCE	5,229	6,068	6,468	6,072	
606	43	00	VISION INSURANCE	628	787	844	802	
606	44	00	LIFE INSURANCE	294	350	317	364	
606	45	00	LONG TERM DISABILITY INS	1,593	1,764	1,689	1,787	
606	46	00	ACCIDENTAL DEATH & DISM.	36	40	38	42	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	95,013	106,509	111,432	116,083	4%
			SALARIES AND BENEFITS TOTAL:	387,655	393,144	384,700	393,038	2%
SERVICES								
611	30	01	HTE TRAINING	0	1,280	1,208	0	
611	30	03	MONTGOMERY INVEST TECH	0	0	0	0	
611	40	00	CONSULTING SERVICES	0	0	0	0	
611	60	00	FINANCIAL SERVICES	52,377	83,094	83,094	45,300	
611	70	00	LEGAL SERVICES	6,250	1,250	3,750	3,750	
614	60	00	TELEPHONE	1,868	2,153	2,071	2,150	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	190	1,000	200	500	
615	40	00	TRAINING & CONFERENCES	137	826	850	1,000	
615	40	01	MEETINGS AND MILEAGE	15	150	150	150	
616	10	01	COPIER LEASE	2,524	3,261	2,393	2,400	
618	10	00	BANK SERVICE CHARGES	2,425	5,000	3,437	3,500	
618	10	01	CREDIT CARDS FEES	0	0	758	800	
618	20	00	OTHER GOVT AGENCY CHARGES	108,221	137,680	110,000	110,000	
			SERVICES TOTAL:	174,007	235,694	207,911	169,550	-18%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	170	500	200	200	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	2,028	2,700	2,200	2,200	
622	40	00	PRINTING, FORMS & BUS CRD	93	500	100	100	
			SUPPLIES TOTAL:	2,292	3,700	2,500	2,500	0%

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	90	00	OTHER MISCELLANEOUS EXP	234,651	210,000	251,816	251,816	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	
639	50	99	LEGAL SERVICES	8,700	8,700	8,700	8,700	
OTHER EXPENSES TOTAL:				243,351	218,700	260,516	260,516	0%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	15,323	15,323	15,323	47,129	
661	20	00	VEHICLE REPLACEMENT CHG	3,817	3,817	3,817	0	
661	30	00	FAC MAINT CHG ALLOCATE	24,150	24,150	24,150	21,185	
INTERFUND/ ALLOC COSTS TOTAL:				43,290	43,290	43,290	68,314	58%
DEPARTMENT TOTAL - FINANCE:				850,595	894,528	898,918	893,918	-1%

<u>GENERAL FUND</u>		FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
			BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
Department: ADMINISTRATIVE SERVICES / CITY CLERK							
Division: MANAGEMENT SERVICES							
Fund No: 100; Dept/Division No: 4420							
SALARIES AND BENEFITS							
<i>Salaries and wages</i>							
601	10 00	REGULAR	113,296	101,545	105,048	99,986	
601	12 00	REGULAR PART-TIME	0	0	0	0	
601	30 00	OVERTIME PAY	2,423	492	2,803	2,000	
601	31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44 00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45 00	ADMIN/EXECUTIVE PAY	0	1,673	0	1,673	
601	48 00	LONGEVITY PAY	1,763	1,805	0	1,504	
601	75 00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>			117,482	105,515	107,850	105,163	-2%
<i>Employee benefits</i>							
606	02 00	PERS ER CONTRIB	12,541	13,650	13,664	15,871	
606	02 01	EPMC	144	0	0	0	
606	04 00	PERS EE CONTRIB	1,239	0	0	0	
606	04 01	EPMC	87	0	0	0	
606	05 00	PERS SURVIVOR BENEFIT	37	36	35	35	
606	07 00	PARS ER CONTRIB	0	0	0	0	
606	11 00	MEDICARE	1,687	1,495	1,549	1,459	
606	20 00	401A EXECUTIVES	2,265	2,093	2,241	2,031	
606	21 00	AUTO ALLOWANCE	0	0	0	0	
606	40 00	HEALTH INSURANCE	15,389	16,892	13,315	17,988	
606	42 00	DENTAL INSURANCE	1,673	1,782	1,053	1,256	
606	43 00	VISION INSURANCE	211	233	167	193	
606	44 00	LIFE INSURANCE	170	166	173	181	
606	45 00	LONG TERM DISABILITY INS	739	702	848	761	
606	46 00	ACCIDENTAL DEATH & DISM.	17	17	17	15	
606	57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>			36,198	37,066	33,063	39,790	20%
SALARIES AND BENEFITS TOTAL:			153,679	142,581	140,913	144,952	3%
SERVICES							
611	90 00	OTHER PROFESSIONAL SRVC	108,050	2,500	1,000	50,000	
613	10 01	KONICA COPIER	0	0	0	0	
613	10 02	POSTAGE MACHINE	0	0	0	0	
613	10 90	MISCELLANEOUS	0	0	0	0	
614	60 00	TELEPHONE	524	500	563	600	
614	60 01	CELL PHONE/PAGER	0	0	356	375	
615	20 00	MEMBERSHIPS	175	400	959	1,000	
615	30 00	NOTICES & PUBLICATIONS	1,935	2,000	784	2,000	
615	40 00	TRAINING & CONFERENCES	0	0	1,425	5,000	
615	40 01	MEETINGS AND MILEAGE	0	0	75	100	
616	10 00	EQUIPMENT RENTALS	0	0	0	0	
616	10 01	COPIER LEASE	1,287	1,900	1,900	1,900	
618	10 01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:			111,971	7,300	7,062	60,975	763%
SUPPLIES							
621	30 00	BOOKS,PERIODICALS & SUBSC	213	250	137	150	
621	50 00	FOOD & BEVERAGE PRODUCTS	363	360	705	700	
621	90 00	MISC OPERATING SUPPLIES	0	0	0	0	
622	10 00	GENERAL OFFICE SUPPLIES	36,437	20,000	24,455	25,000	
622	20 00	PAPER SUPPLIES	0	0	0	0	
622	30 00	POSTAGE & DELIVERY	780	600	600	600	
622	40 00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90 00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:			37,793	21,210	25,897	26,450	2%
OTHER EXPENSES							
639	30 99	IT	0	0	0	0	
639	50 99	LEGAL SERVICES	6,300	6,300	6,300	6,300	
OTHER EXPENSES TOTAL:			6,300	6,300	6,300	6,300	0%
INTERFUND/ ALLOCATED COSTS							
661	10 00	INFO SERV CHG ALLOCATE	27,856	27,856	27,856	29,003	
661	30 00	FAC MAINT CHG ALLOCATE	17,703	17,703	17,703	14,300	
INTERFUND/ ALLOC COSTS TOTAL:			45,559	45,559	45,559	43,303	-5%

GENERAL FUND	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
	ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2013-14 Est
TOTAL DIVISION EXPENDITURES:	355,302	222,950	225,731	281,980	25%

Department: ADMINISTRATIVE SERVICES / CITY CLERK

Division: COMMUNITY OUTREACH

Fund No: 100; Dept/Division No: 4421

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	0	0	0	0	
601 30 00	OVERTIME PAY	0	0	0	0	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	0	0	0	0	
601 48 00	LONGEVITY PAY	0	0	0	0	
<i>Salaries and wages total:</i>		0	0	0	0	#DIV/0!

Employee benefits

606 02 00	PERS ER CONTRIB	0	0	0	0	
606 02 01	EPMC	0	0	0	0	
606 04 00	PERS EE CONTRIB	0	0	0	0	
606 04 01	EPMC	0	0	0	0	
606 05 00	PERS SURVIVOR BENEFIT	0	0	0	0	
606 11 00	MEDICARE	0	0	0	0	
606 40 00	HEALTH INSURANCE	0	0	0	0	
606 42 00	DENTAL INSURANCE	0	0	0	0	
606 43 00	VISION INSURANCE	0	0	0	0	
606 44 00	LIFE INSURANCE	0	0	0	0	
606 45 00	LONG TERM DISABILITY INS	0	0	0	0	
606 46 00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606 57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>		0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:		0	0	0	0	#DIV/0!

SERVICES

611 90 00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614 60 00	TELEPHONE	148	0	0	0	
614 60 01	CELL PHONE/PAGER	0	0	0	0	
616 10 01	COPIER LEASE	0	0	0	0	
618 10 01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:		148	0	0	0	#DIV/0!

SUPPLIES

621 90 00	MISC OPERATING SUPPLIES	0	0	0	0	
622 30 00	POSTAGE & DELIVERY	0	0	0	0	
622 90 00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:		0	0	0	0	#DIV/0!

INTERFUND/ ALLOCATED COSTS

661 10 00	INFO SERV CHG ALLOCATE	0	0	0	0	
661 30 00	FAC MAINT CHG ALLOCATE	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:		0	0	0	0	#DIV/0!

TOTAL DIVISION EXPENDITURES: 148 0 0 0 #DIV/0!

Department: ADMINISTRATIVE SERVICES / CITY CLERK

Division: CITY COUNCIL MEETINGS CABLE TV ACCESS

Fund No: 100; Dept/Division No: 4423

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	36,902	37,166	36,765	18,801	
601 30 00	OVERTIME PAY	294	335	3,417	1,500	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	0	0	0	0	
601 48 00	LONGEVITY PAY	0	0	0	0	
<i>Salaries and wages total:</i>		37,196	37,501	40,182	20,301	-49%

Employee benefits

606 02 00	PERS ER CONTRIB	3,887	4,422	4,326	2,617	
606 02 01	EPMC	47	0	0	0	
606 04 00	PERS EE CONTRIB	401	0	0	0	
606 04 01	EPMC	28	0	0	0	

		FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
<u>GENERAL FUND</u>			BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
606	05 00	PERS SURVIVOR BENEFIT	12	12	12	6	
606	11 00	MEDICARE	539	544	583	272	
606	40 00	HEALTH INSURANCE	0	0	0	0	
606	42 00	DENTAL INSURANCE	722	769	808	384	
606	43 00	VISION INSURANCE	24	102	108	52	
606	44 00	LIFE INSURANCE	31	36	34	19	
606	45 00	LONG TERM DISABILITY INS	231	231	238	115	
606	46 00	ACCIDENTAL DEATH & DISM.	8	8	9	5	
606	57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
		<i>Employee benefits total:</i>	5,931	6,124	6,116	3,471	-43%
		SALARIES AND BENEFITS TOTAL:	43,127	43,625	46,297	23,772	-49%
SERVICES							
611	90 00	OTHER PROFESSIONAL SRVC	18,364	35,000	20,000	31,500	
		SERVICES TOTAL:	18,364	35,000	20,000	31,500	58%
SUPPLIES							
621	20 00	AUDIO & VIDEO SUPPLIES	221	28,250	28,852	1,500	
		SERVICES TOTAL:	221	28,250	28,852	1,500	-95%
INTERFUND/ ALLOCATED COSTS							
661	10 00	INFO SERV CHG ALLOCATE	3,293	3,293	3,293	7,251	
661	30 00	FAC MAINT CHG ALLOCATE	0	0	0	0	
		INTERFUND/ ALLOC COSTS TOTAL:	3,293	3,293	3,293	7,251	120%
		TOTAL DIVISION EXPENDITURES:	65,005	110,168	98,442	64,023	-35%
DEPARTMENT TOTAL - ADMINISTRATIVE SERVICES/CITY CLERK:		420,456	333,118	324,173	346,003	7%	

GENERAL FUND			FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
				BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
Department: RISK MANAGEMENT								
Division: RISK MANAGEMENT								
Fund No: 100; Dept/Division No: 4424								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	19,396	15,774	6,950	18,157	
601	11	00	CONTRACT/TEMPORARY ASSIST	0	0	0	0	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
			<i>Salaries and wages total:</i>	19,396	15,774	6,950	18,157	161%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	2,022	2,083	539	2,839	
606	02	01	EPMC	37	0	0	0	
606	04	00	PERS EE CONTRIB	318	0	0	0	
606	04	01	EPMC	22	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	3	3	1	3	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	11	00	MEDICARE	277	228	100	164	
606	20	00	401A EXECUTIVES	695	232	165	726	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	1,946	2,253	382	2,660	
606	42	00	DENTAL INSURANCE	323	287	44	190	
606	43	00	VISION INSURANCE	34	32	5	23	
606	44	00	LIFE INSURANCE	23	18	4	26	
606	45	00	LONG TERM DISABILITY INS	128	124	29	151	
606	46	00	ACCIDENTAL DEATH & DISM.	0	6	0	4	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	5,827	5,266	1,268	6,786	435%
			SALARIES AND BENEFITS TOTAL:	25,223	21,040	8,219	24,944	204%
SERVICES								
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
617	10	00	ESTIMATED FUTURE LIA CHG	0	0	0	0	
617	20	00	PREMIUMS	95	0	(18)	0	
617	20	01	GENERAL LIABILITY	255,550	162,862	156,534	175,756	
617	20	02	WORKERS COMPENSATION	223,366	201,846	219,611	185,190	
617	20	03	PROPERTY	19,684	44,876	21,134	23,269	
617	20	04	VEHICLE PHYSICAL DAMAGE	3,953	8,500	4,431	4,500	
617	20	05	EMPLOYEE BONDS	840	2,000	2,000	2,000	
617	20	06	WORK ALTERNATIVE	2,975	1,927	1,927	2,500	
617	20	07	EMPLOYEE ASSISTANCE PRGRM	3,324	4,900	2,500	3,500	
617	20	08	ERMA	66,455	65,000	65,000	45,000	
617	30	00	SAFETY PROGRAM	0	1,000	1,000	1,000	
617	40	00	SETTLEMENTS & JUDGMENTS	14,671	45,000	110,000	100,000	
617	50	00	WELLNESS PROGRAM	1,325	2,000	2,000	2,000	
617	60	00	UNEMPLOYMENT CLAIMS	62,825	209,500	110,500	100,000	
618	20	00	OTHER GOVT AGENCY CHARGES	0	500	0	500	
618	30	00	OTHER MISCELLANEOUS SRVC	384	4,350	5,416	4,350	
			SERVICES TOTAL:	655,447	754,261	702,035	649,565	-7%
SUPPLIES								
622	10	00	GENERAL OFFICE SUPPLIES	0	0	116	120	
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
			SUPPLIES TOTAL:	0	0	116	120	3%
OTHER EXPENSES								
639	50	99	LEGAL SERVICES	0	0	0	0	
			OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0	
			INTERFUND/ ALLOC COSTS TOTAL:	0	0	0	0	#DIV/0!
			DEPARTMENT TOTAL - RISK MANAGEMENT:	680,670	775,301	710,369	674,629	-5%

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: HUMAN RESOURCES								
Division: RECRUITMENT								
Fund No: 100; Dept/Division No: 4520								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	85,993	80,024	64,669	76,855	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	9,125	25,000	479	9,200	
601	30	00	OVERTIME PAY	10	499	179	200	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	1,200	1,204	1,197	1,685	
601	75	00	OTHER COMPENSATION	0	0	0	0	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				96,328	106,727	66,524	87,940	32%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	9,749	10,728	7,751	12,282	
606	02	01	EPMC	138	0	0	0	
606	04	00	PERS EE CONTRIB	1,187	0	0	0	
606	04	01	EPMC	83	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	24	24	20	23	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	1,394	1,176	956	904	
606	20	00	401A EXECUTIVES	1,309	540	386	1,080	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	570	1,444	0	0	
606	31	00	EDUCATION REIMBURSEMENT	0	0	0	0	
606	40	00	HEALTH INSURANCE	15,862	17,605	14,689	17,217	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,895	2,094	1,758	1,882	
606	43	00	VISION INSURANCE	208	221	188	202	
606	44	00	LIFE INSURANCE	93	94	64	96	
606	45	00	LONG TERM DISABILITY INS	577	574	413	560	
606	46	00	ACCIDENTAL DEATH & DISM.	13	9	14	18	
606	47	00	EMPLOYEE ASSISTANCE PRGM	0	0	0	0	
606	50	00	UNEMPLOYMENT CLAIMS	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				33,102	34,509	26,234	34,264	31%
SALARIES AND BENEFITS TOTAL:				129,429	141,236	92,758	122,205	32%
SERVICES								
610	10	00	CATERING SERVICE	0	0	0	0	
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0	
611	40	00	CONSULTING SERVICES	2,602	7,000	5,709	6,000	
611	60	00	FINANCIAL SERVICES	3,600	3,600	3,600	3,600	
611	70	02	LITIGATION COSTS - OTHER	0	0	0	0	
611	80	01	DOCTOR'S MED HEALTH PRFL	0	0	0	0	
611	80	02	PRE-EMPLOYMENT SCREENING	6,055	3,400	12,349	10,000	
614	60	00	TELEPHONE	2,667	2,200	2,955	3,000	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	0	0	0	250	
615	30	00	NOTICES & PUBLICATIONS	0	0	0	0	
615	30	01	COMPLIANCE POSTER	0	280	280	280	
615	30	02	TESTING MATERIALS	0	0	0	0	
615	30	03	RECRUITMENT & ADVERTISING	3,324	7,200	4,336	7,200	
615	40	00	TRAINING & CONFERENCES	395	285	1,930	1,700	
615	40	01	MEETINGS AND MILEAGE	0	75	0	0	
616	10	01	COPIER LEASE	795	1,739	848	1,000	
SERVICES TOTAL:				19,438	25,779	32,007	33,030	3%
SUPPLIES								
621	20	00	AUDIO & VIDEO SUPPLIES	0	200	200	200	
621	30	00	BOOKS, PERIODICALS & SUBSC	294	150	150	150	
621	40	00	FILM, DEVELOPMT & PHOTO	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	123	123	123	123	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	334	200	237	250	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				751	673	710	723	2%
OTHER EXPENSES								
639	30	99	IT	0	0	0	0	
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
CAPITAL OUTLAY								
643	10	00	UNDER \$5,000 IN VALUE	0	0	0	0	
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0	
CAPITAL OUTLAY TOTAL:				0	0	0	0	#DIV/0!

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	11,141	11,141	11,141	7,251	
661	30	00	FAC MAINT CHG ALLOCATE	14,818	14,818	14,818	11,339	
INTERFUND/ ALLOC COSTS TOTAL:				25,959	25,959	25,959	18,590	-28%
DEPARTMENT TOTAL - HUMAN RESOURCES:				175,577	193,647	151,435	174,547	15%

<u>GENERAL FUND</u>				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: POLICE DEPARTMENT								
Division: ADMINISTRATION								
Fund No: 100; Dept/Division No: 5160								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	675,020	780,921	661,361	721,427	
601	12	00	REGULAR PART-TIME	102,735	0	0	0	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	20	00	4850 PUBLIC SAFETY DISBIL	0	0	0	0	
601	21	00	WORK COMP TEMP DISABILITY	0	0	0	0	
601	30	00	OVERTIME PAY	70,069	47,563	54,729	44,175	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40	00	SHIFT DIFFERENTIAL	7,795	9,201	9,406	5,200	
601	41	00	POLICE TRAVEL TIME	0	0	0	0	
601	42	00	OFFICER IN CHARGE	0	0	0	0	
601	43	00	FIELD TRAINING OFFICER	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	13,446	13,807	9,188	13,807	
601	45	00	ADMIN/EXECUTIVE PAY	2,254	7,389	1,682	9,119	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	30,351	33,482	30,147	29,487	
601	75	00	OTHER COMPENSATION	14,900	15,210	8,642	15,210	
601	80	00	SEPARATION PAY	0	0	0	0	
<i>Salaries and wages total:</i>				916,570	907,573	775,154	838,425	8%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	210,772	242,032	191,125	271,203	
606	01	01	EPMC	567	0	0	0	
606	02	00	PERS ER CONTRIB	18,337	20,707	20,137	24,516	
606	02	01	EPMC	214	0	0	0	
606	03	00	PERS EE CONTRIB PUB SAFE	1,664	0	0	0	
606	03	01	EPMC	42	0	0	0	
606	04	00	PERS EE CONTRIB	1,838	0	0	0	
606	04	01	EPMC	148	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	214	218	188	194	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	11,385	10,735	9,359	9,065	
606	20	00	401A EXECUTIVES	5,852	5,932	5,121	5,274	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	1,900	3,900	2,600	2,600	
606	23	00	SAFETY APPAREL	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	6,950	7,221	5,987	6,018	
606	40	00	HEALTH INSURANCE	113,372	121,620	133,983	123,731	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIREES	0	0	0	0	
606	42	00	DENTAL INSURANCE	16,383	18,875	17,965	17,745	
606	43	00	VISION INSURANCE	2,028	2,483	2,284	2,396	
606	44	00	LIFE INSURANCE	848	993	837	904	
606	45	00	LONG TERM DISABILITY INS	3,020	3,201	3,181	3,680	
606	46	00	ACCIDENTAL DEATH & DISM.	46	50	52	74	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				395,580	437,967	392,820	467,400	19%
SALARIES AND BENEFITS TOTAL:				1,312,150	1,345,540	1,167,974	1,305,825	12%
SERVICES								
611	30	00	COMPUTER SERVICES	0	0	0	0	
611	40	00	CONSULTING SERVICES	0	0	0	0	
611	80	00	MEDICAL/HEALTH SERVICES	4,998	10,000	8,500	10,000	
611	90	00	OTHER PROFESSIONAL SRVC	15,096	20,000	18,250	20,000	
613	05	00	VEHICLE REPAIRS	0	0	0	0	
613	10	00	REPAIR & MAINT	0	0	0	0	
613	30	00	HVAC	0	0	0	0	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
613	50	00	VEHICLE REPAIRS	2,239	5,000	5,000	5,000	
614	20	00	ELECTRICITY	0	0	0	0	
614	20	05	GENERATOR @ PD	0	0	0	0	
614	60	00	TELEPHONE	11,557	13,000	13,000	13,000	
614	60	01	CELL PHONE/PAGER	897	1,500	2,660	3,000	
615	10	00	EMPLOYEE RECOGNITION	93	500	250	500	
615	20	00	MEMBERSHIPS	1,148	1,500	1,500	1,500	
615	30	00	NOTICES & PUBLICATIONS	44	100	100	300	
615	40	00	TRAINING & CONFERENCES	0	4,000	1,500	4,000	
615	40	01	MEETINGS AND MILEAGE	32	1,000	50	1,000	
615	40	02	POST TRAINING	15	0	0	0	
616	10	01	COPIER LEASE	4,807	9,532	9,532	9,532	
616	10	02	WESTNET RENTALS	0	0	0	0	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
618	20	00	OTHER GOVT AGENCY CHARGES	590,997	537,172	537,172	537,872	
618	30	00	OTHER MISCELLANEOUS SRVC	20,000	34,761	22,400	35,226	
SERVICES TOTAL:				651,922	638,065	619,914	640,930	3%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	14,090	15,000	15,000	15,000	
621	10	00	AMMUNITION & FIREARMS SPL	2,122	15,000	15,000	20,000	
621	20	00	AUDIO & VIDEO SUPPLIES	120	0	0	0	
621	40	00	FILM, DEVELOPMT & PHOTO	0	0	0	0	
621	60	00	POLICE SUPPLIES	1,916	10,000	10,000	10,000	
621	80	00	UNIFORM & SAFETY APPAREL	2,571	5,000	4,200	5,000	
621	90	00	MISC OPERATING SUPPLIES	9,047	15,000	14,500	15,000	
622	10	00	GENERAL OFFICE SUPPLIES	149	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	1,423	2,000	1,000	2,000	
SUPPLIES TOTAL:				31,438	62,000	59,700	67,000	12%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	90	01	ASSET FORFEITURE	1,502	0	0	0	
639	30	99	IT	69	0	0	0	
639	40	99	GENERAL FUND	0	0	0	0	
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				1,570	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	65,700	65,700	65,700	123,261	
661	20	00	VEHICLE REPLACEMENT CHG	10,843	10,560	10,560	0	
661	30	00	FAC MAINT CHG ALLOCATE	80,501	80,501	80,501	88,020	
INTERFUND/ ALLOC COSTS TOTAL:				157,044	156,761	156,761	211,281	35%
TOTAL DIVISION EXPENDITURES:				2,154,125	2,202,366	2,004,349	2,225,036	11%

Department: POLICE DEPARTMENT

Division: PATROL

Fund No: 100; Dept/Division No: 5164

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	1,325,731	1,395,600	1,409,816	1,462,790	
601	20	00	4850 PUBLIC SAFETY DISBIL	0	0	0	0	
601	21	00	WORK COMP TEMP DISABILITY	0	0	0	0	
601	30	00	OVERTIME PAY	141,144	121,608	169,692	150,386	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40	00	SHIFT DIFFERENTIAL	20,588	28,886	17,561	26,774	
601	41	00	POLICE TRAVEL TIME	0	0	0	0	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
601	42	00	OFFICER IN CHARGE	14,007	17,356	16,519	17,337	
601	43	00	FIELD TRAINING OFFICER	373	511	0	0	
601	44	00	ACTING/INCENTIVE PAY	6,409	8,678	11,970	8,639	
601	45	00	ADMIN/EXECUTIVE PAY	1,265	0	1,730	0	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	17,444	22,517	17,058	28,811	
601	75	00	OTHER COMPENSATION	145	21,380	6,071	10,391	
601	80	00	SEPARATION PAY	0	0	0	0	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				1,527,106	1,616,536	1,650,417	1,705,128	3%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	446,309	553,748	540,470	701,458	
606	01	01	EPMC	969	0	0	0	
606	02	00	PERS ER CONTRIB	0	0	0	0	
606	03	00	PERS EE CONTRIB PUB SAFE	2,840	0	0	0	
606	03	01	EPMC	186	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	325	357	358	388	
606	11	00	MEDICARE	21,495	23,301	22,355	22,016	
606	20	00	401A EXECUTIVES	508	695	0	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	450	0	1,232	0	
606	23	00	SAFETY APPAREL	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	11,381	15,346	12,820	17,151	
606	40	00	HEALTH INSURANCE	167,220	208,157	229,120	288,323	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIRES	0	0	0	0	
606	42	00	DENTAL INSURANCE	20,147	23,777	25,712	26,816	
606	43	00	VISION INSURANCE	2,740	3,419	3,817	4,032	
606	44	00	LIFE INSURANCE	1,311	1,618	1,587	1,866	
606	45	00	LONG TERM DISABILITY INS	3,654	3,589	4,511	4,230	
606	46	00	ACCIDENTAL DEATH & DISM.	17	14	22	21	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				679,552	834,021	842,002	1,066,301	27%
SALARIES AND BENEFITS TOTAL:				2,206,658	2,450,557	2,492,419	2,771,429	11%
SERVICES								
613	50	00	VEHICLE REPAIRS	20,076	65,000	41,200	65,000	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	20	00	ELECTRICITY	423	490	490	490	
614	60	00	TELEPHONE	8,944	10,303	10,303	10,303	
615	20	00	MEMBERSHIPS	125	200	200	200	
615	40	02	POST TRAINING	8,327	20,000	9,300	20,000	
SERVICES TOTAL:				37,895	95,993	61,493	95,993	56%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	45,821	65,000	50,000	65,000	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	42	100	100	100	
SUPPLIES TOTAL:				45,863	65,100	50,100	65,100	30%
OTHER EXPENSES								
639	30	99	IT	0	0	0	0	
639	40	99	GENERAL FUND	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	32,941	32,941	32,941	58,005	
661	20	00	VEHICLE REPLACEMENT CHG	89,967	89,967	89,967	43,185	
661	30	00	FAC MAINT CHG ALLOCATE	52,005	52,005	52,005	58,585	
INTERFUND/ ALLOC COSTS TOTAL:				174,913	174,913	174,913	159,775	-9%

<u>GENERAL FUND</u>	<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>% Change</u>
	<u>ACTUALS</u>	<u>ADOPTED</u>	<u>YEAR-END</u>	<u>BUDGET</u>	<u>From</u>
		<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PLAN</u>	<u>FY2013-14 Est</u>
TOTAL DIVISION EXPENDITURES:	2,465,329	2,786,563	2,778,925	3,092,297	11%
DEPARTMENT TOTAL - POLICE:	4,619,454	4,988,929	4,783,274	5,317,333	11%

City of Hercules				
FY 14/15				
General Fund: Parks and Recreation				
June 24, 2014				
		FY1415		FY1415
		Plan	Plan	Plan
		Revenue	Total Expenses	Variance
Facilities		160,000.00	137,962.00	22,038.00
Lupine DC		67,000.00	73,903.00	(6,903.00)
Ohlone DC		49,000.00	64,855.00	(15,855.00)
Ohlone CC		132,000.00	171,626.00	(39,626.00)
Hanna CC		208,000.00	233,269.00	(25,269.00)
Lupine CC		131,000.00	182,007.00	(51,007.00)
Rec Classes		115,000.00	104,705.00	10,295.00
Senior		47,500.00	48,192.00	(692.00)
Tiny Tots		156,000.00	149,431.00	6,569.00
Swim Center		250,000.00	327,484.00	(77,484.00)
Sports		148,000.00	152,341.00	(4,341.00)
Teen		15,000.00	17,868.00	(2,868.00)
Youth/Teen		161,000.00	138,180.00	22,820.00
NSF & Maint Park Use Fee		1,000.00		1,000.00
* From 100-5510-395 and 100-0000-395		30,000.00		30,000.00
Total		1,670,500.00	1,801,823.00	(131,323.00)
* Revenue from vending machines, banners, and advertisements				

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: PARKS AND RECREATION								
Division: ADMINISTRATION								
Fund No: 100; Dept/Division No: 5510								
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	5,552	8,000	7,000	7,500	
613	10	00	REPAIR & MAINT	0	0	0	0	
613	30	00	HVAC	0	0	0	0	
614	60	00	TELEPHONE	558	644	644	644	
614	70	00	WATER	0	0	0	0	
616	10	01	COPIER LEASE	2,904	8,087	8,087	8,087	
618	10	01	CREDIT CARDS FEES	0	0	1,979	1,979	
SERVICES TOTAL:				9,014	16,731	17,710	18,210	3%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	4,132	5,000	5,000	5,000	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
621	90	00	MISC OPERATING SUPPLIES	15	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	3,572	4,050	4,050	4,050	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				7,719	9,050	9,050	9,050	0%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	30	00	GAINS / LOSSES	0	0	0	0	
639	30	00	CHARGEBACK	(19,113)	(34,796)	(35,775)	(36,931)	
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				(19,113)	(34,796)	(35,775)	(36,931)	3%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	1,786	1,786	1,786	0	
661	20	00	VEHICLE REPLACEMENT CHG	4,451	4,451	4,451	5,817	
661	30	00	FAC MAINT CHG ALLOCATE	2,778	2,778	2,778	3,855	
INTERFUND/ ALLOC COSTS TOTAL:				9,015	9,015	9,015	9,671	7%
TOTAL DIVISION EXPENDITURES:				6,636	0	0	0	#DIV/0!

Department: PARKS AND RECREATION

Division: FACILITY RENTALS

Fund No: 100; Dept/Division No: 5512

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	22,647	38,899	14,087	19,923	
601	12	00	REGULAR PART-TIME	40,347	35,160	43,621	37,464	
601	13	00	TEMPORARY PART-TIME	156	213	0	0	
601	30	00	OVERTIME PAY	539	90	346	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	562	
601	45	00	ADMIN/EXECUTIVE PAY	53	0	73	0	
601	48	00	LONGEVITY PAY	470	1,805	270	361	
<i>Salaries and wages total:</i>				64,212	76,167	58,544	58,310	0%

Employee benefits

606	02	00	PERS ER CONTRIB	3,886	6,063	3,683	5,351	
606	02	01	EPMC	29	0	0	0	
606	04	00	PERS EE CONTRIB	334	0	0	0	
606	04	01	EPMC	17	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	7	12	3	9	
606	07	00	PARS ER CONTRIB	360	389	353	313	
606	11	00	MEDICARE	929	1,021	847	844	
606	20	00	401A EXECUTIVE/SALARIES	199	1,196	194	239	
606	11	00	MEDICARE	0	0	0	0	
606	40	00	HEALTH INSURANCE	1,207	8,277	1,834	4,459	
606	42	00	DENTAL INSURANCE	527	1,020	421	420	
606	43	00	VISION INSURANCE	51	123	45	61	
606	44	00	LIFE INSURANCE	24	81	16	37	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
606	45	00	LONG TERM DISABILITY INS	138	269	60	141		
606	46	00	ACCIDENTAL DEATH & DISM.	4	4	1	5		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				7,714	18,455	7,456	11,879	59%	
SALARIES AND BENEFITS TOTAL:				71,925	94,622	66,001	70,189	6%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	10,248	9,800	7,300	9,000		
613	10	00	REPAIR & MAINT	0	435	435	435		
613	30	00	HVAC	1,078	921	921	921		
613	50	00	VEHICLE REPAIRS	0	0	0	0		
614	10	00	CABLE SERVICES	142	160	160	160		
614	20	00	ELECTRICITY	7,185	18,035	18,035	15,000		
614	30	00	GAS	15,732	15,025	15,025	15,025		
614	60	00	TELEPHONE	430	495	495	495		
614	60	01	CELL PHONE/PAGER	17	0	320	320		
614	70	00	WATER	11,999	4,500	4,500	4,500		
616	10	00	EQUIPMENT RENTALS	0	0	0	0		
616	10	01	COPIER LEASE	0	0	0	0		
617	20	00	PREMIUMS	7,181	8,290	6,290	7,000		
618	10	00	BANK SERVICE CHARGES	0	0	0	0		
SERVICES TOTAL:				54,011	57,661	53,481	52,856	-1%	
SUPPLIES									
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0		
620	40	00	JANITORIAL SUPPLIES	0	0	0	0		
620	80	00	SIGN SUPPLIES	500	500	500	500		
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0		
621	70	00	RECREATION SUPPLIES	659	500	500	500		
621	80	00	UNIFORM & SAFETY APPAREL	0	200	200	150		
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	26	0	50	50		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0		
SUPPLIES TOTAL:				1,184	1,200	1,250	1,200	-4%	
OTHER EXPENSES									
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	3,620	3,620	3,620	10,876		
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				6,296	6,296	6,296	13,717	118%	
TOTAL DIVISION EXPENDITURES:				133,417	159,779	127,028	137,962	9%	

Department: PARKS AND RECREATION

Division: LUPINE DAY CAMP

Fund No: 100; Dept/Division No: 5513

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	12,178	6,782	11,682	1,583	
601	12	00	REGULAR PART-TIME	37,035	34,485	37,876	43,133	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	62	11	130	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	0	
601	45	00	ADMIN/EXECUTIVE PAY	24	0	33	0	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
601	48	00	LONGEVITY PAY	328	331	452	361	
<i>Salaries and wages total:</i>				49,627	41,609	50,321	45,077	-10%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	5,512	5,274	6,129	6,115	
606	02	01	EPMC	17	0	0	0	
606	04	00	PERS EE CONTRIB	561	0	0	0	
606	04	01	EPMC	10	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	5	2	5	1	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	2	2	0	41	
606	11	00	MEDICARE	719	603	729	654	
606	30	00	401A EXECUTIVE	89	100	87	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	10,119	8,697	13,249	11,926	
606	42	00	DENTAL INSURANCE	776	574	725	618	
606	43	00	VISION INSURANCE	125	82	123	62	
606	44	00	LIFE INSURANCE	15	11	17	2	
606	45	00	LONG TERM DISABILITY INS	83	47	85	11	
606	46	00	ACCIDENTAL DEATH & DISM.	3	1	3	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				18,036	15,393	21,152	19,431	-8%
SALARIES AND BENEFITS TOTAL:				67,663	57,002	71,472	64,508	-10%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	1,950	2,000	2,000	2,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614	60	00	TELEPHONE	352	405	405	405	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
616	40	00	TRANSPORTATION RENTALS	0	0	0	0	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				2,302	2,405	2,405	2,405	0%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	1,221	1,500	1,500	1,500	
621	70	00	RECREATION SUPPLIES	484	750	750	750	
621	80	00	UNIFORM & SAFETY APPAREL	30	86	86	86	
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	30	0	0	0	
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				1,765	2,336	2,336	2,336	0%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
639	30	99	IT	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	4,074	4,075	4,075	1,813	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				6,750	6,751	6,751	4,654	-31%
TOTAL DIVISION EXPENDITURES:				78,480	68,494	82,964	73,903	-11%

Department: PARKS AND RECREATION

Division: OHLONE DAY CAMP

Fund No: 100; Dept/Division No: 5514

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	9,083	6,782	8,610	1,583	
601	12	00	REGULAR PART-TIME	41,353	39,812	30,014	32,390	
601	13	00	TEMPORARY PART-TIME	123	0	0	0	

			FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
GENERAL FUND				BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
601	30	00	OVERTIME PAY	62	11	216	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	0	
601	45	00	ADMIN/EXECUTIVE PAY	24	0	33	0	
601	48	00	LONGEVITY PAY	424	539	298	361	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>			51,068	47,144	39,320	34,334		-13%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	5,452	6,022	4,918	4,539	
606	02	01	EPMC	12	0	0	0	
606	04	00	PERS EE CONTRIB	557	0	0	0	
606	04	01	EPMC	7	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	4	2	4	1	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	48	65	0	41	
606	11	00	MEDICARE	739	683	569	498	
606	20	00	401A EXECUTIVE	89	100	87	0	
606	40	00	HEALTH INSURANCE	15,590	11,992	21,054	8,099	
606	42	00	DENTAL INSURANCE	986	617	1,052	489	
606	43	00	VISION INSURANCE	110	117	170	79	
606	44	00	LIFE INSURANCE	12	11	13	2	
606	45	00	LONG TERM DISABILITY INS	61	47	63	11	
606	46	00	ACCIDENTAL DEATH & DISM.	2	1	2	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>			23,671	19,657	27,932	13,760		-51%
SALARIES AND BENEFITS TOTAL:			74,740	66,801	67,252	48,094		-28%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	2,322	4,000	4,000	4,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614	60	00	TELEPHONE	353	407	407	407	
615	20	00	MEMBERSHIPS	0	50	50	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
616	40	00	TRANSPORTATION RENTALS	2,018	4,000	4,000	4,000	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:			4,693	8,457	8,457	8,457		0%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	1,421	2,000	2,000	2,000	
621	70	00	RECREATION SUPPLIES	373	1,500	1,500	1,500	
621	80	00	UNIFORM & SAFETY APPAREL	30	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	77	0	0	0	
622	30	00	POSTAGE & DELIVERY	0	0	1	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:			1,902	3,650	3,651	3,650		0%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	4,076	4,076	4,076	1,813	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:			6,752	6,752	6,752	4,654		-31%
TOTAL DIVISION EXPENDITURES:			88,087	85,660	86,112	64,855		-25%

Department: PARKS AND RECREATION

Division: OHLONE CHILD CARE

Fund No: 100; Dept/Division No: 5516

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	31,753	23,962	30,414	35,975	
601	12	00	REGULAR PART-TIME	107,866	82,205	72,848	71,781	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
GENERAL FUND				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
601	30	00	OVERTIME PAY	288	45	130	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	112	
601	45	00	ADMIN/EXECUTIVE PAY	162	0	222	0	
601	48	00	LONGEVITY PAY	1,464	1,324	966	1,279	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				141,532	107,536	104,727	109,147	4%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	15,678	13,518	13,021	14,194	
606	02	01	EPMC	45	0	0	0	
606	04	00	PERS EE CONTRIB	1,203	0	0	0	
606	04	01	EPMC	27	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	10	8	10	12	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	15	21	17	126	
606	11	00	MEDICARE	2,046	1,557	1,511	1,578	
606	20	00	401A EXECUTIVE	606	399	590	608	
606	40	00	HEALTH INSURANCE	27,249	17,477	26,689	20,777	
606	42	00	DENTAL INSURANCE	1,702	1,226	1,461	1,489	
606	43	00	VISION INSURANCE	289	205	188	157	
606	44	00	LIFE INSURANCE	47	40	51	63	
606	45	00	LONG TERM DISABILITY INS	216	166	222	252	
606	46	00	ACCIDENTAL DEATH & DISM.	5	4	5	6	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				49,138	34,621	43,766	39,262	-10%
SALARIES AND BENEFITS TOTAL:				190,670	142,157	148,493	148,409	0%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	877	1,500	1,100	1,200	
613	10	00	REPAIR & MAINT	0	957	957	957	
613	30	00	HVAC	760	1,506	1,506	1,506	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	20	00	ELECTRICITY	1,297	0	0	0	
614	60	00	TELEPHONE	757	850	850	850	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	41	50	50	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
618	30	00	OTHER MISCELLANEOUS SRVC	1,100	1,100	0	0	
SERVICES TOTAL:				4,833	5,963	4,463	4,563	2%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
620	50	00	PARKS & LANDSCAPING	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	3,995	3,500	2,750	3,750	
621	70	00	RECREATION SUPPLIES	1,749	2,000	2,750	2,750	
621	80	00	UNIFORM & SAFETY APPAREL	30	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	97	100	100	100	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	6	0	2	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				5,877	5,750	5,752	6,750	17%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	4,657	4,657	4,657	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				7,333	7,333	7,333	11,904	62%
TOTAL DIVISION EXPENDITURES:				208,713	161,203	166,041	171,626	3%

Department: PARKS AND RECREATION

Division: HANNA CHILD CARE

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
Fund No: 100; Dept/Division No: 5517									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR	35,212	32,111	33,487	35,975		
601	12	00	REGULAR PART-TIME	94,519	81,161	110,196	97,785		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	254	45	130	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	148	112		
601	45	00	ADMIN/EXECUTIVE PAY	162	0	222	0		
601	48	00	LONGEVITY PAY	1,872	1,246	2,270	2,227		
601	99	00	VACANCY SAVINGS	0	0	0	0		
<i>Salaries and wages total:</i>				132,020	114,563	146,452	136,099	-7%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	14,394	13,995	18,058	18,697		
606	02	01	EPMC	50	0	0	0		
606	04	00	PERS EE CONTRIB	1,187	0	0	0		
606	04	01	EPMC	30	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	11	11	11	12		
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0		
606	07	00	PARS ER CONTRIB	11	95	42	126		
606	11	00	MEDICARE	1,908	1,657	2,116	1,969		
606	20	00	401A EXECUTIVE	606	598	590	608		
606	40	00	HEALTH INSURANCE	30,142	34,113	35,796	37,043		
606	42	00	DENTAL INSURANCE	1,897	1,567	2,335	2,330		
606	43	00	VISION INSURANCE	368	332	383	358		
606	44	00	LIFE INSURANCE	51	55	54	63		
606	45	00	LONG TERM DISABILITY INS	238	222	245	252		
606	46	00	ACCIDENTAL DEATH & DISM.	6	6	6	6		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				50,898	52,651	59,637	61,464	3%	
SALARIES AND BENEFITS TOTAL:				182,918	167,214	206,089	197,563	-4%	
SERVICES									
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0		
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0		
613	10	00	REPAIR & MAINT	0	1,656	1,656	1,656		
613	30	00	HVAC	0	1,905	1,905	1,905		
613	90	00	REPAIR & MAIN. SERV	0	0	0	0		
614	20	00	ELECTRICITY	176	201	201	201		
614	60	00	TELEPHONE	784	900	900	900		
614	60	01	CELL PHONE/PAGER	0	0	0	0		
614	70	00	WATER	4,109	4,478	4,478	4,478		
615	20	00	MEMBERSHIPS	41	50	50	50		
615	40	00	TRAINING & CONFERENCES	0	0	0	0		
615	40	01	MEETINGS AND MILEAGE	0	0	0	0		
616	10	01	COPIER LEASE	0	0	0	0		
618	30	00	OTHER MISCELLANEOUS SRVC	880	1,000	900	900		
SERVICES TOTAL:				5,989	10,190	10,090	10,090	0%	
SUPPLIES									
620	40	00	JANITORIAL SUPPLIES	0	0	0	0		
620	50	00	PARKS & LANDSCAPING	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0		
621	50	00	FOOD & BEVERAGE PRODUCTS	4,276	4,500	4,000	4,500		
621	70	00	RECREATION SUPPLIES	2,239	2,000	2,500	2,500		
621	80	00	UNIFORM & SAFETY APPAREL	30	150	0	0		
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	90	0	0	0		
622	30	00	POSTAGE & DELIVERY	18	0	19	0		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	161	0	117	0		
SUPPLIES TOTAL:				6,815	6,650	6,636	7,000	5%	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	5,602	5,602	5,602	14,501		

GENERAL FUND			FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
				BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	4,115	
			INTERFUND/ ALLOC COSTS TOTAL:	8,278	8,278	8,278	18,616	125%
			TOTAL DIVISION EXPENDITURES:	204,001	192,332	231,093	233,269	1%

Department: PARKS AND RECREATION

Division: LUPINE CHILD CARE

Fund No: 100; Dept/Division No: 5518

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	36,734	23,962	35,254	37,794	
601	12	00	REGULAR PART-TIME	70,192	62,177	58,514	67,701	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	418	45	130	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	112	
601	45	00	ADMIN/EXECUTIVE PAY	215	0	294	0	
601	48	00	LONGEVITY PAY	1,485	936	1,067	1,580	
			<i>Salaries and wages total:</i>	109,045	87,120	95,407	107,187	12%

Employee benefits

606	02	00	PERS ER CONTRIB	12,153	11,501	12,189	16,496	
606	02	01	EPMC	52	0	0	0	
606	04	00	PERS EE CONTRIB	1,008	0	0	0	
606	04	01	EPMC	31	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	12	8	11	12	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	4	6	0	12	
606	11	00	MEDICARE	1,572	1,260	1,373	1,549	
60	20	00	401A EXECUTIVE	801	399	784	807	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	25,438	26,767	28,095	31,177	
606	42	00	DENTAL INSURANCE	1,939	1,815	1,844	2,063	
606	43	00	VISION INSURANCE	216	247	305	324	
606	44	00	LIFE INSURANCE	57	40	62	71	
606	45	00	LONG TERM DISABILITY INS	251	166	258	265	
606	46	00	ACCIDENTAL DEATH & DISM.	5	4	5	5	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	43,539	42,213	44,925	52,781	17%
			SALARIES AND BENEFITS TOTAL:	152,583	129,333	140,332	159,968	14%

SERVICES

610	20	00	ENTERTAINMENT SERVICES	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
613	10	00	REPAIR & MAINT	0	890	890	890	
613	30	00	HVAC	1,038	1,466	1,466	1,466	
614	20	00	ELECTRICITY	64	259	259	259	
614	60	00	TELEPHONE	473	544	544	544	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	659	526	526	526	
615	20	00	MEMBERSHIPS	41	50	50	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
618	30	00	OTHER MISCELLANEOUS SRVC	855	1,000	893	900	
			SERVICES TOTAL:	3,130	4,735	4,628	4,635	0%

SUPPLIES

620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
620	50	00	PARKS & LANDSCAPING	0	0	0	0	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	3,247	2,500	2,000	3,000	
621	70	00	RECREATION SUPPLIES	1,586	2,000	2,500	2,500	
621	80	00	UNIFORM & SAFETY APPAREL	30	0	0	0	
621	90	00	MISC OPERATING SUPPLIES	258	0	116	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	8	0	9	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				5,129	4,500	4,625	5,500	19%
OTHER EXPENSES								
630	90	00	OTHER MISCELLANEOUS EXP	0	0	0	0	
639	30	99	IT	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	4,188	4,188	4,188	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				6,864	6,864	6,864	11,904	73%
TOTAL DIVISION EXPENDITURES:				167,706	145,432	156,449	182,007	16%

Department: PARKS AND RECREATION

Division: RECREATION CLASSES

Fund No: 100; Dept/Division No: 5520

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	20,231	18,883	7,186	16,678	
601	12	00	REGULAR PART-TIME	2,687	0	2,716	989	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	71	67	130	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	450	
601	45	00	ADMIN/EXECUTIVE PAY	32	0	44	0	
601	48	00	LONGEVITY PAY	371	655	164	301	
<i>Salaries and wages total:</i>				23,392	19,605	10,388	18,418	77%

Employee benefits

606	02	00	PERS ER CONTRIB	2,422	2,548	1,212	2,725	
606	02	01	EPMC	26	0	0	0	
606	04	00	PERS EE CONTRIB	246	0	0	0	
606	04	01	EPMC	15	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	6	6	3	8	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	0	0	0	12	
606	11	00	MEDICARE	338	282	149	265	
606	20	00	401A EXECUTIVE	119	399	116	199	
606	40	00	HEALTH INSURANCE	806	3,463	1,447	3,732	
606	42	00	DENTAL INSURANCE	475	467	384	351	
606	43	00	VISION INSURANCE	45	57	40	51	
606	44	00	LIFE INSURANCE	20	35	12	31	
606	45	00	LONG TERM DISABLILITY INS	124	129	46	119	
606	46	00	ACCIDENTAL DEATH & DISM.	4	3	1	5	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				4,648	7,389	3,410	7,498	120%
SALARIES AND BENEFITS TOTAL:				28,040	26,993	13,798	25,916	88%

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	27,908	46,000	56,000	56,000	
613	10	00	REPAIR & MAINT	0	110	110	110	
613	30	00	HVAC	462	395	395	395	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	20	00	ELECTRICITY	2,874	7,215	7,215	4,000	
614	30	00	GAS	2,622	2,504	2,504	2,504	
614	60	00	TELEPHONE	280	410	410	410	
614	60	01	CELL PHONE/PAGER	0	0	0	0	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2013-14 Est
614	70	00	WATER	2,400	1,116	1,116	1,116	
615	20	00	MEMBERSHIPS	0	50	50	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				36,546	57,800	67,800	64,585	-5%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
620	80	00	SIGN SUPPLIES	615	1,500	1,479	1,500	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
621	70	00	RECREATION SUPPLIES	347	500	425	425	
621	80	00	UNIFORM & SAFETY APPAREL	0	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	0	150	150	150	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	13	0	75	75	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				975	2,300	2,279	2,300	1%
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	3,419	3,419	3,419	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				6,095	6,095	6,095	11,904	95%
TOTAL DIVISION EXPENDITURES:				71,656	93,188	89,972	104,705	16%

Department: SENIOR CITIZENS

Division: 5524

Fund No: 100; Dept/Division No: 5524

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	19,284	7,954	6,459	2,243	
601	12	00	REGULAR PART-TIME	8,077	8,242	21,667	15,804	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	71	11	130	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	151	0	
601	45	00	ADMIN/EXECUTIVE PAY	24	0	33	0	
601	48	00	LONGEVITY PAY	332	256	125	135	
<i>Salaries and wages total:</i>				27,788	16,463	28,564	18,182	-36%

Employee benefits

606	02	00	PERS ER CONTRIB	2,314	2,007	1,220	1,300	
606	02	01	EPMC	24	0	0	0	
606	04	00	PERS EE CONTRIB	232	0	0	0	
606	04	01	EPMC	15	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	6	3	2	1	
606	07	00	PARS ER CONTRIB	70	61	236	12	
606	11	00	MEDICARE	402	238	413	263	
606	20	00	401A EXECUTIVE	89	100	86	90	
606	40	00	HEALTH INSURANCE	3,717	760	2,189	9,458	
606	42	00	DENTAL INSURANCE	505	213	395	386	
606	43	00	VISION INSURANCE	43	22	45	75	
606	44	00	LIFE INSURANCE	19	11	10	5	
606	45	00	LONG TERM DISABLILITY INS	119	51	40	16	
606	46	00	ACCIDENTAL DEATH & DISM.	4	1	1	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				7,560	3,467	4,637	11,607	150%
SALARIES AND BENEFITS TOTAL:				35,348	19,930	33,201	29,789	-10%

SERVICES

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
610	10	00	CATERING SERVICE	0	0	0	0	
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	6,681	1,000	83	1,100	
613	10	00	REPAIR & MAINT	0	308	308	308	
613	30	00	HVAC	509	1,183	1,183	1,183	
614	20	00	ELECTRICITY	2,974	4,425	4,425	4,425	
614	30	00	GAS	601	919	919	919	
614	60	00	TELEPHONE	240	276	276	276	
615	20	00	MEMBERSHIPS	0	50	13	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	0	50	50	50	
616	40	00	TRANSPORTATION RENTALS	0	0	0	0	
SERVICES TOTAL:				11,005	8,211	7,257	8,311	15%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	100	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	50	250	0	0	
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	21	0	26	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	163	0	117	0	
SUPPLIES TOTAL:				235	350	143	0	-100%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	5,088	5,088	5,088	7,251	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				7,764	7,764	7,764	10,092	30%
TOTAL DIVISION EXPENDITURES:				54,352	36,254	48,365	48,192	0%

Department: TINY TOTS

Division: 5528

Fund No: 100; Dept/Division No: 5528

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	25,154	36,172	18,797	25,758	
601	12	00	REGULAR PART-TIME	43,511	61,400	64,462	61,030	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	62	34	130	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	112	
601	45	00	ADMIN/EXECUTIVE PAY	35	0	47	0	
601	48	00	LONGEVITY PAY	810	1,192	723	1,158	
<i>Salaries and wages total:</i>				69,572	98,798	84,306	88,058	4%

Employee benefits

606	02	00	PERS ER CONTRIB	6,918	10,826	10,270	13,033	
606	02	01	EPMC	27	0	0	0	
606	04	00	PERS EE CONTRIB	578	0	0	0	
606	04	01	EPMC	16	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	8	13	7	10	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	3	170	44	12	
606	11	00	MEDICARE	1,008	1,430	1,221	1,275	
606	20	00	401A EXECUTIVE	128	299	126	199	
606	30	00	EDUCATION INCENTIVE	30	41	0	0	
606	40	00	HEALTH INSURANCE	11,533	16,284	17,378	22,533	
606	42	00	DENTAL INSURANCE	913	1,525	1,150	1,650	
606	43	00	VISION INSURANCE	103	154	67	123	
606	44	00	LIFE INSURANCE	24	51	26	39	
606	45	00	LONG TERM DISABILITY INS	134	250	137	182	
606	46	00	ACCIDENTAL DEATH & DISM.	5	8	5	6	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2013-14 Est
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				21,427	31,051	30,431	39,062	28%
SALARIES AND BENEFITS TOTAL:				90,999	129,849	114,738	127,120	11%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	0	600	600	600	
611	90	00	OTHER PROFESSIONAL SRVC	751	3,500	1,500	1,500	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	60	00	TELEPHONE	299	344	344	344	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	0	0	0	0	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:				1,050	4,444	2,444	2,444	0%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	2,031	3,000	3,000	3,000	
621	70	00	RECREATION SUPPLIES	1,971	2,500	2,500	2,500	
621	80	00	UNIFORM & SAFETY APPAREL	30	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	0	500	0	500	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	49	0	0	0	
622	30	00	POSTAGE & DELIVERY	9	0	4	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				4,090	6,150	5,654	6,150	9%
OTHER EXPENSES								
630	90	00	OTHER MISCELLANEOUS EXP	0	0	0	0	
639	30	99	IT	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
CAPITAL OUTLAY								
643	10	00	UNDER \$5,000 IN VALUE	0	0	0	0	
CAPITAL OUTLAY TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	9,524	9,524	9,524	10,876	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				12,200	12,200	12,200	13,717	12%
TOTAL DIVISION EXPENDITURES:				108,339	152,643	135,036	149,431	11%

Department: PARKS AND RECREATION

Division: SWIM CENTER

Fund No: 100; Dept/Division No: 5536

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	25,549	13,416	19,026	30,620	
601	12	00	REGULAR PART-TIME	83,796	109,944	59,243	54,447	
601	13	00	TEMPORARY PART-TIME	31,149	7,325	36,685	46,434	
601	30	00	OVERTIME PAY	810	22	671	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	1,136	112	
601	45	00	ADMIN/EXECUTIVE PAY	53	0	73	0	
601	48	00	LONGEVITY PAY	460	361	270	301	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				141,818	131,068	117,103	131,914	13%

Employee benefits

606	02	00	PERS ER CONTRIB	6,203	8,720	6,280	7,174	
606	02	01	EPMC	28	0	0	0	
606	04	00	PERS EE CONTRIB	357	0	0	0	
606	04	01	EPMC	17	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	7	5	3	15	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
606	07	00	PARS ER CONTRIB	1,053	832	825	1,118	
606	11	00	MEDICARE	2,054	2,028	1,695	1,912	
606	20	00	401A EXECUTIVE	199	100	194	199	
606	30	00	EDUCATION INCENTIVE	19	26	0	0	
606	40	00	HEALTH INSURANCE	1,360	971	1,933	6,698	
606	42	00	DENTAL INSURANCE	542	352	444	599	
606	43	00	VISION INSURANCE	51	35	47	93	
606	44	00	LIFE INSURANCE	24	17	16	55	
606	45	00	LONG TERM DISABILITY INS	138	86	60	244	
606	46	00	ACCIDENTAL DEATH & DISM.	4	2	1	10	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				12,056	13,174	11,498	18,117	58%
SALARIES AND BENEFITS TOTAL:				153,874	144,242	128,601	150,031	17%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	48,302	50,000	49,000	51,000	
613	10	00	REPAIR & MAINT	0	556	556	556	
613	30	00	HVAC	1,078	921	921	921	
613	90	00	REPAIR & MAIN. SERV	12,510	7,656	7,656	7,656	
614	20	00	ELECTRICITY	11,496	28,857	28,857	20,000	
614	30	00	GAS	31,464	30,049	30,049	30,049	
614	60	00	TELEPHONE	747	861	861	861	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	23,998	11,157	11,157	4,000	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	0	50	50	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				129,596	130,107	129,107	115,093	-11%
SUPPLIES								
620	70	01	CO2	2,796	5,000	4,500	5,000	
620	70	02	CLORINE	14,102	16,500	16,000	16,500	
620	70	03	AQUATIC PARTS	2,596	2,561	2,000	2,000	
620	70	05	MISC CHEMICALS	4,533	8,724	8,000	8,000	
620	80	00	SIGN SUPPLIES	200	500	500	500	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
621	70	00	RECREATION SUPPLIES	14,767	17,338	13,338	14,000	
621	80	00	UNIFORM & SAFETY APPAREL	131	2,000	2,000	2,000	
621	90	00	MISC OPERATING SUPPLIES	0	3,500	500	500	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	143	0	143	143	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				39,268	56,123	46,981	48,643	4%
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	15,478	15,478	15,478	10,876	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				18,154	18,154	18,154	13,717	-24%
TOTAL DIVISION EXPENDITURES:				340,892	348,626	322,843	327,484	1%

Department: PARKS AND RECREATION

Division: SPORTS PROGRAM

Fund No: 100; Dept/Division No: 5538

SALARIES AND BENEFITS

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Salaries and wages								
601	10	00	REGULAR	21,730	23,215	13,106	19,923	
601	12	00	REGULAR PART-TIME	41,697	30,802	47,799	48,754	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	321	34	209	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	562	
601	45	00	ADMIN/EXECUTIVE PAY	42	0	58	0	
601	48	00	LONGEVITY PAY	431	522	217	361	
Salaries and wages total:				64,222	54,573	61,537	69,600	13%
Employee benefits								
606	02	00	PERS ER CONTRIB	2,783	3,974	1,808	4,323	
606	02	01	EPMC	29	0	0	0	
606	04	00	PERS EE CONTRIB	269	0	0	0	
606	04	01	EPMC	17	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	7	7	3	9	
606	07	00	PARS ER CONTRIB	489	293	580	546	
606	11	00	MEDICARE	929	1,049	890	1,008	
606	20	00	401A EXECUTIVE	164	100	155	239	
606	40	00	HEALTH INSURANCE	1,006	1,181	1,690	4,459	
606	42	00	DENTAL INSURANCE	501	613	414	420	
606	43	00	VISION INSURANCE	48	59	44	61	
606	44	00	LIFE INSURANCE	22	26	14	37	
606	45	00	LONG TERM DISABILITY INS	131	147	53	141	
606	46	00	ACCIDENTAL DEATH & DISM.	4	5	1	5	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
Employee benefits total:				6,399	7,454	5,652	11,248	99%
SALARIES AND BENEFITS TOTAL:				70,621	62,027	67,189	80,848	20%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	19,293	24,483	34,483	35,000	
613	10	00	REPAIR & MAINT	0	110	110	110	
613	30	00	HVAC	462	395	395	395	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	20	00	ELECTRICITY	7,185	18,035	18,035	10,000	
614	30	00	GAS	2,622	2,504	2,504	2,504	
614	60	00	TELEPHONE	485	559	559	559	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	2,400	116	116	116	
615	20	00	MEMBERSHIPS	0	0	0	0	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				32,447	46,202	56,202	48,684	-13%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	80	00	SIGN SUPPLIES	1,328	2,000	1,632	1,700	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	500	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
621	70	00	RECREATION SUPPLIES	10,209	8,500	8,500	8,500	
621	80	00	UNIFORM & SAFETY APPAREL	0	455	455	455	
621	90	00	MISC OPERATING SUPPLIES	0	200	200	200	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	48	0	31	50	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				11,586	11,655	10,818	10,905	1%
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	3,672	3,672	3,672	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				6,348	6,348	6,348	11,904	88%

GENERAL FUND	FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
	ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2013-14 Est
TOTAL DIVISION EXPENDITURES:	121,002	126,232	140,557	152,341	8%

Department: PARKS AND RECREATION

Division: TEEN PROGRAM

Fund No: 100; Dept/Division No: 5540

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	15,439	7,954	6,151	0	
601 12 00	REGULAR PART-TIME	2,714	0	3,350	949	
601 13 00	TEMPORARY PART-TIME	0	0	37	0	
601 30 00	OVERTIME PAY	68	11	130	0	
601 44 00	ACTING/INCENTIVE PAY	0	0	148	0	
601 45 00	ADMIN/EXECUTIVE PAY	24	0	33	0	
601 48 00	LONGEVITY PAY	255	256	123	0	
601 99 00	VACANCY SAVINGS	0	0	0	0	

Salaries and wages total: 18,500 8,220 9,971 949 -90%

Employee benefits

606 02 00	PERS ER CONTRIB	1,851	1,020	1,101	0	
606 02 01	EPMC	19	0	0	0	
606 04 00	PERS EE CONTRIB	184	0	0	0	
606 04 01	EPMC	11	0	0	0	
606 05 00	PERS SURVIVOR BENEFIT	5	3	2	0	
606 07 00	PARS ER CONTRIB	0	0	9	12	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	267	119	144	14	
606 20 00	401A EXECUTIVE	89	100	0	0	
606 24 00	HOUSING LOAN ASSIST PRGM	0	0	0	0	
606 30 00	EDUCATION INCENTIVE	4	5	0	0	
606 40 00	HEALTH INSURANCE	687	760	1,265	0	
606 42 00	DENTAL INSURANCE	346	213	285	0	
606 43 00	VISION INSURANCE	34	22	31	0	
606 44 00	LIFE INSURANCE	15	11	10	0	
606 45 00	LONG TERM DISABILITY INS	93	51	40	0	
606 46 00	ACCIDENTAL DEATH & DISM.	3	1	1	0	
606 57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	

Employee benefits total: 3,608 2,305 2,889 26 -99%

SALARIES AND BENEFITS TOTAL: 22,109 10,525 12,860 975 -92%

SERVICES

610 20 00	ENTERTAINMENT SERVICES	0	0	0	0	
611 90 00	OTHER PROFESSIONAL SRVC	6,418	4,000	5,100	5,100	
613 10 00	REPAIR & MAINT	0	907	907	907	
613 30 00	HVAC	0	434	434	434	
614 20 00	ELECTRICITY	2,416	2,434	2,434	2,434	
614 30 00	GAS	382	546	546	546	
614 60 00	TELEPHONE	194	2,095	2,095	2,095	
614 60 01	CELL PHONE/PAGER	0	0	0	0	
614 70 00	WATER	2,400	1,116	1,116	1,116	
615 10 00	EMPLOYEE RECOGNITION	0	0	0	0	
615 20 00	MEMBERSHIPS	0	50	50	50	
615 40 00	TRAINING & CONFERENCES	0	0	0	0	
615 40 01	MEETINGS AND MILEAGE	0	0	0	0	
616 10 00	EQUIPMENT RENTALS	0	0	0	0	
616 10 01	COPIER LEASE	0	0	0	0	
616 30 00	STRUCTURAL RENTALS	0	0	0	0	
616 40 00	TRANSPORTATION RENTALS	0	0	0	0	
618 10 01	CREDIT CARDS FEES	0	0	0	0	
618 20 00	OTHER GOVT AGENCY CHARGES	0	0	0	0	

SERVICES TOTAL: 11,810 11,582 12,682 12,682 0%

SUPPLIES

620 20 00	FUEL & OIL SUPPLIES	0	0	0	0	
620 80 00	SIGN SUPPLIES	0	500	500	500	
621 50 00	FOOD & BEVERAGE PRODUCTS	148	500	250	250	
621 70 00	RECREATION SUPPLIES	653	500	250	250	
621 80 00	UNIFORM & SAFETY APPAREL	283	300	370	370	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
621	90	00	MISC OPERATING SUPPLIES	0	100	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	21	0	2	0		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0		
SUPPLIES TOTAL:				1,105	1,900	1,372	1,370	0%	
OTHER EXPENSES									
639	30	66	PROJ FUNDED P/R	0	0	0	0		
639	30	99	IT	0	0	0	0		
639	50	99	LEGAL SERVICES	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	6,447	6,447	6,447	0		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0		
661	60	00	IT EQUIP REPLACEMENT CHG	0	0	0	0		
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,676	2,676	2,676	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				9,123	9,123	9,123	2,841	-69%	
TOTAL DIVISION EXPENDITURES:				44,147	33,130	36,037	17,868	-50%	

Department: PARKS AND RECREATION

Division: CONCESSION STAND

Fund No: 100; Dept/Division No: 5542

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
<i>Salaries and wages total:</i>				0	0	0	0	#DIV/0!

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	
606	24	00	HOUSING LOAN ASSIST PRGM	0	0	0	0	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	0	0	0	0	
606	43	00	VISION INSURANCE	0	0	0	0	
606	44	00	LIFE INSURANCE	0	0	0	0	
606	45	00	LONG TERM DISABILITY INS	0	0	0	0	
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				0	0	0	0	#DIV/0!

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
613	10	00	REPAIR & MAINT	0	0	0	0	
614	20	00	ELECTRICITY	0	0	0	0	
614	30	00	GAS	0	0	0	0	
614	60	00	TELEPHONE	132	0	0	0	
614	70	00	WATER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est	
616	10	01	COPIER LEASE	0	0	0	0		
618	10	00	BANK SERVICE CHARGES	0	0	0	0		
618	20	00	OTHER GOVT AGENCY CHARGES	0	0	0	0		
618	30	00	OTHER MISCELLANEOUS SRVC	0	0	0	0		
SERVICES TOTAL:				132	0	0	0	#DIV/0!	
SUPPLIES									
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0		
620	80	00	SIGN SUPPLIES	0	0	0	0		
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0		
621	70	00	RECREATION SUPPLIES	0	0	0	0		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0		
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	0	0	0	0		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0		
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!	
OTHER EXPENSES									
639	30	66	PROJ FUNDED P/R	0	0	0	0		
639	30	99	IT	0	0	0	0		
639	50	99	LEGAL SERVICES	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	0	0	0	0		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0		
661	60	00	IT EQUIP REPLACEMENT CHG	0	0	0	0		
661	70	00	INTERFUND/ALLOC/TRANSFERS	0	0	0	0		
INTERFUND/ ALLOC COSTS TOTAL:				0	0	0	0	#DIV/0!	
TOTAL DIVISION EXPENDITURES:				132	0	0	0	#DIV/0!	

Department: PARKS AND RECREATION

Division: YOUTH/TEEN RESOURCES CENTER

Fund No: 100; Dept/Division No: 5543

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	41,503	11,247	23,740	24,883	
601	12	00	REGULAR PART-TIME	26,783	46,824	23,296	62,162	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	71	23	129	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	148	112	
601	45	00	ADMIN/EXECUTIVE PAY	212	0	291	0	
601	48	00	LONGEVITY PAY	1,180	308	1,060	1,204	
<i>Salaries and wages total:</i>				69,750	58,402	48,664	88,361	82%

Employee benefits

606	02	00	PERS ER CONTRIB	6,741	6,897	4,507	9,178	
606	02	01	EPMC	49	0	0	0	
606	04	00	PERS EE CONTRIB	677	0	0	0	
606	04	01	EPMC	30	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	11	3	7	8	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	35	37	163	337	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	1,003	846	696	1,276	
606	20	00	401A EXECUTIVE	795	100	774	797	
606	24	00	HOUSING LOAN ASSIST PRGM	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	23	31	0	0	
606	40	00	HEALTH INSURANCE	12,130	9,417	11,031	6,028	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,387	773	1,207	661	
606	43	00	VISION INSURANCE	95	30	99	81	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
606	44	00	LIFE INSURANCE	54	15	47	55	
606	45	00	LONG TERM DISABILITY INS	242	73	166	176	
606	46	00	ACCIDENTAL DEATH & DISM.	3	2	1	2	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				23,276	18,224	18,698	18,599	-1%
SALARIES AND BENEFITS TOTAL:				93,026	76,626	67,362	106,960	59%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	2,685	4,000	4,000	4,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
613	10	00	REPAIR & MAINT	0	907	907	907	
613	30	00	HVAC	0	434	434	434	
614	10	00	CABLE SERVICES	244	435	435	435	
614	20	00	ELECTRICITY	2,416	2,667	2,667	2,667	
614	30	00	GAS	365	546	546	546	
614	60	00	TELEPHONE	495	2,433	2,433	2,433	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	4,800	2,231	2,231	2,231	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	41	150	150	150	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
616	40	00	TRANSPORTATION RENTALS	0	0	0	0	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
618	20	00	OTHER GOVT AGENCY CHARGES	0	0	0	0	
618	30	00	OTHER MISCELLANEOUS SRVC	0	0	0	0	
SERVICES TOTAL:				11,046	13,803	13,803	13,803	0%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	80	00	SIGN SUPPLIES	0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	3,340	4,000	4,000	5,000	
621	70	00	RECREATION SUPPLIES	1,402	2,450	2,000	2,000	
621	80	00	UNIFORM & SAFETY APPAREL	0	250	279	300	
621	90	00	MISC OPERATING SUPPLIES	0	500	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	24	0	16	25	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				4,766	7,200	6,295	7,325	16%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	6,791	6,791	6,791	7,251	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,675	2,675	2,675	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				9,466	9,466	9,466	10,092	7%
TOTAL DIVISION EXPENDITURES:				118,304	107,095	96,926	138,180	43%
DEPARTMENT TOTAL - PARKS & RECREATION				1,745,864	1,710,069	1,719,422	1,801,821	5%

<u>GENERAL FUND</u>				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: LIBRARY								
Division: LIBRARY								
Fund No: 100; Dept/Division No: 5501								
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	36,556	38,000	38,000	41,262	
613	10	00	REPAIR & MAINT	1,150	2,000	1,960	1,960	
613	20	00	GROUNDS REPAIR & MAINT	0	8,415	8,415	8,415	
613	30	00	HVAC	1,395	3,660	3,659	3,700	
613	30	04	HVAC-LIBRARY	0	0	0	0	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
613	90	00	REPAIR & MAIN. SERV	98	98	98	98	
614	20	00	ELECTRICITY	31,687	26,612	26,612	26,612	
614	30	00	GAS	6,488	10,400	10,400	10,400	
614	60	00	TELEPHONE	883	883	883	883	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	0	0	0	0	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
SERVICES TOTAL:				78,256	90,068	90,027	93,330	4%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	30	00	FAC MAINT CHG ALLOCATE	14,497	14,497	14,497	19,824	
INTERFUND/ ALLOC COSTS TOTAL:				14,497	14,497	14,497	19,824	37%
DEPARTMENT TOTAL - LIBRARY:				92,753	104,565	104,524	113,154	8%

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: BUILDING / MAINTENANCE								
Division: BUILDING INSPECTION								
Fund No: 100; Dept/Division No: 5238								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	27,880	27,445	30,189	32,649	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	24	86	115	115	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	176	4,014	666	1,000	
601	48	00	LONGEVITY PAY	172	361	393	226	
Salaries and wages total:				28,252	31,906	31,363	33,990	8%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	3,206	3,673	3,637	5,141	
606	02	01	EPMC	38	0	0	0	
606	04	00	PERS EE CONTRIB	329	0	0	0	
606	04	01	EPMC	23	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	7	7	7	7	
606	11	00	MEDICARE	402	400	441	128	
606	20	00	401A EXECUTIVES	751	753	573	962	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	3,462	3,801	5,366	5,167	
606	42	00	DENTAL INSURANCE	410	415	603	726	
606	43	00	VISION INSURANCE	45	50	73	81	
606	44	00	LIFE INSURANCE	39	44	38	46	
606	45	00	LONG TERM DISABILITY INS	190	190	198	259	
606	46	00	ACCIDENTAL DEATH & DISM.	3	3	3	3	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
Employee benefits total:				8,906	9,336	10,941	12,520	14%
SALARIES AND BENEFITS TOTAL:				37,158	41,242	42,304	46,510	10%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
611	50	00	ENGIN/INSPECT/PLANNING SV	0	2,500	2,000	2,500	
611	90	00	OTHER PROFESSIONAL SRVC	30,726	30,000	10,000	30,000	
613	10	00	REPAIR & MAINT	0	0	0	0	
613	30	00	HVAC	0	500	500	500	
613	50	00	VEHICLE REPAIRS	564	500	0	500	
614	60	00	TELEPHONE	1,442	1,200	1,600	1,700	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	814	1,000	500	1,000	
615	40	00	TRAINING & CONFERENCES	1,777	3,000	2,500	3,000	
615	40	01	MEETINGS AND MILEAGE	0	250	0	250	
616	10	01	COPIER LEASE	5,054	5,000	5,000	5,000	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:				40,377	43,950	22,100	44,450	101%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	514	500	500	500	
621	30	00	BOOKS, PERIODICALS & SUBSC	268	250	100	250	
621	50	00	FOOD & BEVERAGE PRODUCTS	98	0	74	100	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	234	300	200	300	
622	40	00	PRINTING, FORMS & BUS CRD	777	1,000	0	1,000	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				1,892	2,050	874	2,150	146%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	10,420	10,420	10,420	18,127	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	8,923	8,923	8,923	3,855	
INTERFUND/ ALLOC COSTS TOTAL:				19,343	19,343	19,343	21,982	14%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
630	90	95	REIMBURSABLE EXPENSE	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:				98,769	106,585	84,621	115,092	36%

Department: BUILDING / MAINTENANCE

Division: STREETS FACILITIES

Fund No: 100; Dept/Division No: 5432

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	13,731	13,533	12,129	13,533	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	232	89	49	90	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	443	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	360	451	398	451	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				14,323	14,073	12,576	14,517	15%

Employee benefits

606	02	00	PERS ER CONTRIB	1,620	1,847	1,637	2,256	
606	02	01	EPMC	19	0	0	0	
606	04	00	PERS EE CONTRIB	167	0	0	0	
606	04	01	EPMC	12	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	5	5	4	5	
606	11	00	MEDICARE	208	204	182	204	
606	20	00	401A EXECUTIVES	0	0	0	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	274	0	
606	40	00	HEALTH INSURANCE	2,154	2,365	2,824	4,114	
606	42	00	DENTAL INSURANCE	226	240	261	351	
606	43	00	VISION INSURANCE	32	36	37	48	
606	44	00	LIFE INSURANCE	12	14	12	15	
606	45	00	LONG TERM DISABILITY INS	93	94	85	100	
606	46	00	ACCIDENTAL DEATH & DISM.	3	3	3	4	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				4,552	4,808	5,321	7,097	33%

SALARIES AND BENEFITS TOTAL: 18,875 18,881 17,897 21,614 21%

SERVICES

613	10	00	REPAIR & MAINT	957	1,000	1,000	1,000	
613	20	00	GROUNDS REPAIR & MAINT	128,252	130,000	150,000	130,000	
613	30	00	HVAC	0	500	500	500	
613	50	00	VEHICLE REPAIRS	1,219	1,500	2,000	2,000	
613	90	01	OTHER	0	0	0	0	
613	90	90	UNSCHEDULED REPAIRS	0	0	0	0	
614	60	00	TELEPHONE	3,879	3,000	3,400	3,400	
614	60	01	CELL PHONE/PAGER	1,393	1,200	1,400	1,400	
615	20	00	MEMBERSHIPS	59	80	80	80	
615	40	00	TRAINING & CONFERENCES	40	20	35	40	
615	40	01	MEETINGS AND MILEAGE	0	0	10	10	
616	10	01	COPIER LEASE	0	0	0	0	
SERVICES TOTAL:				135,798	137,300	158,425	138,430	-13%

SUPPLIES

620	20	00	FUEL & OIL SUPPLIES	2,768	3,000	2,500	3,000	
620	30	00	HARDWARE SUPPLIES	4,987	5,000	4,000	5,000	
621	80	00	UNIFORM & SAFETY APPAREL	367	400	400	400	
622	10	00	GENERAL OFFICE SUPPLIES	20	0	30	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	0	200	100	100	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
SUPPLIES TOTAL:				8,141	8,600	7,030	8,500	21%

OTHER EXPENSES

639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	

<u>GENERAL FUND</u>			FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From
				BUDGET	ESTIMATE	PLAN	FY2013-14 Est
OTHER EXPENSES TOTAL:			0	0	0	0	#DIV/0!
CAPITAL OUTLAY							
642	05	20	STREET MAINTENANCE PROGRM	0	0	0	0
CAPITAL OUTLAY TOTAL:			0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
661	10	00	INFO SERV CHG ALLOCATE	9,077	9,077	9,077	0
661	20	00	VEHICLE REPLACEMENT CHG	4,264	4,264	4,264	5,484
INTERFUND/ ALLOC COSTS TOTAL:			13,341	13,341	13,341	5,484	-59%
TOTAL DIVISION EXPENDITURES:			176,155	178,122	196,693	174,028	-12%

Department: BUILDING / MAINTENANCE

Division: ENGINEERING OPS

Fund No: 100; Dept/Division No: 5435

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0
601	12	00	REGULAR PART-TIME	0	0	0	0
601	21	00	WORK COMP TEMP DISABILITY	0	0	0	0
601	30	00	OVERTIME PAY	0	0	0	0
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0
601	48	00	LONGEVITY PAY	0	0	0	0
601	99	00	VACANCY SAVINGS	0	0	0	0
Salaries and wages total:			0	0	0	0	#DIV/0!

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0
606	02	01	EPMC	0	0	0	0
606	04	00	PERS EE CONTRIB	0	0	0	0
606	04	01	EPMC	0	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0
606	11	00	MEDICARE	0	0	0	0
606	20	00	401A EXECUTIVES	0	0	0	0
606	21	00	AUTO ALLOWANCE	0	0	0	0
606	22	00	UNIFORM ALLOWANCE	0	0	0	0
606	40	00	HEALTH INSURANCE	0	0	0	0
606	41	00	MEDICAL INSURANCE	0	0	0	0
606	42	00	DENTAL INSURANCE	0	0	0	0
606	43	00	VISION INSURANCE	0	0	0	0
606	44	00	LIFE INSURANCE	0	0	0	0
606	45	00	LONG TERM DISABILITY INS	0	0	0	0
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0
Employee benefits total:			0	0	0	0	#DIV/0!

SALARIES AND BENEFITS TOTAL:

0 0 0 0 #DIV/0!

SERVICES

611	40	00	CONSULTING SERVICES	0	0	7,650	0
611	50	00	ENGIN/INSPECT/PLANNING SV	0	0	0	0
611	50	01	COUNTY MAPPING SERVICE	0	0	0	0
613	10	00	REPAIR & MAINT	95	500	500	500
613	10	08	TRAFFIC SIGNALS	0	1,000	1,000	1,000
613	30	00	HVAC	0	500	500	500
613	50	00	VEHICLE REPAIRS	39	200	200	200
614	60	00	TELEPHONE	3,570	3,000	3,000	3,000
614	60	01	CELL PHONE/PAGER	0	0	0	0
615	20	00	MEMBERSHIPS	120	100	100	100
615	40	00	TRAINING & CONFERENCES	0	0	0	0
615	40	01	MEETINGS AND MILEAGE	0	0	0	0
616	10	01	COPIER LEASE	4,889	8,865	6,000	6,000
618	10	01	CREDIT CARDS FEES	0	0	0	0
SERVICES TOTAL:			8,713	14,165	18,950	11,300	-40%

SUPPLIES

620	20	00	FUEL & OIL SUPPLIES	3,588	1,500	2,500	2,500
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GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2013-14 Est
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	58	250	250	250	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	18	100	50	100	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				3,664	1,850	2,800	2,850	2%
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	2,343	2,343	2,343	0	
661	20	00	VEHICLE REPLACEMENT CHG	5,040	5,040	5,040	0	
661	30	00	FAC MAINT CHG ALLOCATE	2,778	2,778	2,778	0	
INTERFUND/ ALLOC COSTS TOTAL:				10,161	10,161	10,161	0	-100%
TOTAL DIVISION EXPENDITURES:				22,538	26,176	31,911	14,150	-56%

Department: BUILDING / MAINTENANCE

Division: ENGINEERING INSPECTIONS

Fund No: 100; Dept/Division No: 5436

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
<i>Salaries and wages total:</i>				0	0	0	0	#DIV/0!

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	
606	20	00	401A EXECUTIVES	0	0	0	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	31	00	EDUCATION REIMBURSEMENT	0	0	0	0	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	0	0	0	0	
606	43	00	VISION INSURANCE	0	0	0	0	
606	44	00	LIFE INSURANCE	0	0	0	0	
606	45	00	LONG TERM DISABILITY INS	0	0	0	0	
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				0	0	0	0	#DIV/0!

SERVICES

611	50	00	ENGIN/INSPECT/PLANNING SV	0	0	0	0	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	60	01	CELL PHONE/PAGER	424	200	1,157	1,157	
SERVICES TOTAL:				424	200	1,157	1,157	0%

SUPPLIES

620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	1,647	1,647	1,647	7,251	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				1,647	1,647	1,647	7,251	340%
TOTAL DIVISION EXPENDITURES:				2,071	1,847	2,804	8,408	200%
DEPARTMENT TOTAL - BUILDING / MAINTENANCE:				299,533	312,730	316,029	311,677	-1%

GENERAL FUND					FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
					ACTUALS	ADOPTED	YEAR-END	BUDGET	From
						BUDGET	ESTIMATE	PLAN	FY2013-14 Est
Department: COMMUNITY DEVELOPMENT									
Division: PLANNING									
Fund No: 100; Dept/Division No: 5235									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR	96,922	101,154	101,849	134,701		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	0	0	0	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0		
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0		
601	48	00	LONGEVITY PAY	0	0	0	0		
<i>Salaries and wages total:</i>				96,922	101,154	101,849	134,701		32%
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	9,807	11,205	8,423	20,045		
606	02	01	EPMC	106	0	0	0		
606	04	00	PERS EE CONTRIB	1,002	0	0	0		
606	04	01	EPMC	64	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	23	24	18	24		
606	10	00	SOCIAL SECURITY	140	404	119	404		
606	11	00	MEDICARE	1,406	1,467	1,477	1,919		
606	20	00	401A EXECUTIVES	0	0	0	5,127		
606	21	00	AUTO ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	0	0	0	19,136		
606	42	00	DENTAL INSURANCE	0	0	0	1,971		
606	43	00	VISION INSURANCE	0	0	0	208		
606	44	00	LIFE INSURANCE	62	72	51	233		
606	45	00	LONG TERM DISABILITY INS	587	587	468	1,061		
606	46	00	ACCIDENTAL DEATH & DISM.	17	17	13	0		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				13,212	13,776	10,570	50,128		374%
SALARIES AND BENEFITS TOTAL:				110,134	114,930	112,419	184,829		64%
SERVICES									
611	50	00	ENGIN/INSPECT/PLANNING SV	40,892	55,000	55,000	55,000		
611	70	00	LEGAL SERVICES	0	40,000	40,000	40,000		
613	10	00	REPAIR & MAINT	0	0	0	0		
613	30	00	HVAC	0	0	0	0		
614	60	00	TELEPHONE	1,312	1,000	1,308	1,325		
614	60	01	CELL PHONE/PAGER	0	0	0	0		
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0		
615	20	00	MEMBERSHIPS	0	250	250	250		
615	30	00	NOTICES & PUBLICATIONS	228	5,000	5,000	5,000		
615	40	00	TRAINING & CONFERENCES	0	1,500	1,500	1,500		
615	40	01	MEETINGS AND MILEAGE	0	0	0	0		
616	10	01	COPIER LEASE	2,250	6,000	2,092	3,000		
618	10	01	CREDIT CARDS FEES	0	0	0	0		
SERVICES TOTAL:				44,682	108,750	105,150	106,075		1%
SUPPLIES									
621	20	00	AUDIO & VIDEO SUPPLIES	0	0	0	0		
621	30	00	BOOKS,PERIODICALS & SUBSC	0	250	250	250		
621	50	00	FOOD & BEVERAGE PRODUCTS	135	125	125	125		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	1,810	1,200	1,400	1,800		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
SUPPLIES TOTAL:				1,945	1,575	1,775	2,175		23%
OTHER EXPENSES									
639	30	66	PROJ FUNDED P/R	0	0	0	0		
639	50	99	LEGAL SERVICES	40,000	0	0	0		
OTHER EXPENSES TOTAL:				40,000	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
BALANCE SHEET AUDIT ADJUSTMENT				0	0	0	0		

GENERAL FUND				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est
661	10	00	INFO SERV CHG ALLOCATE	11,693	11,693	11,693	7,251	
661	30	00	FAC MAINT CHG ALLOCATE	13,464	13,464	13,464	11,266	
INTERFUND/ ALLOC COSTS TOTAL:				25,157	25,157	25,157	18,517	-26%
DEPARTMENT TOTAL - COMMUNITY DEVELOPMENT:				221,918	250,412	244,501	311,596	27%

<u>GENERAL FUND</u>				<u>FY 2012-13</u>	<u>FY 2013-14</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>% Change</u>
				<u>ACTUALS</u>	<u>ADOPTED</u>	<u>YEAR-END</u>	<u>BUDGET</u>	<u>From</u>
					<u>BUDGET</u>	<u>ESTIMATE</u>	<u>PLAN</u>	<u>FY2013-14 Est</u>
Department: FINANCE								
Division: GENERAL FUND SUPPORTED DEBT AND LEASE PAYMENTS								
Fund No: 100; Dept/Division No: 4630 - 4660								
GENERAL FUNDED LEASE AND DEBT SERVICE								
616	30	01	2003A PFA LEASE REV BONDS (TO FUND 671)	0	0	100,000	100,000	
616	30	00	2003B PFA LEASE REV BONDS (TO FUND 672)	566,585	568,468	568,468	568,468	
616	30	00	SUNTRUST LEASE-ENERGY EFFC (TO FUND 383)	205,098	205,099	205,099	205,099	
616	30	00	2009 LEASE REV BONDS (TO FUND 673)	916,315	916,815	916,815	916,815	
DEPARTMENT TOTAL - LEASE AND DEBT SERVICE:				1,687,998	1,690,382	1,790,382	1,790,382	0%

Special Revenue Funds FY2014-15

- Fiscal Neutrality**
- Landscape & Lighting Districts**
- Storm water**
- Community Development**
- Development Fee**
- Gas Tax and Measure C/J**
- Solid Waste Recycling AB939**
- State COPS AB3229**
- Grants Citywide**

FISCAL NEUTRALITY RESERVE FUND (401)				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
Fund No: 401; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
TRANSFERS-OUT					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
690	10	00	GENERAL FUND	2,513	0	100,000	351,774	
690	60	10	RDA OPERATING	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				2,513	0	100,000	351,774	252%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				2,513	0	100,000	351,774	252%

					FY 2013-14	FY 2013-14	FY 2014-15	% Change	
					FY 2012-13	ADOPTED	YEAR-END	BUDGET	From
					ACTUALS	BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
LANDSCAPE AND LIGHTING - CITYWIDE AND DISTRICTS 1983-1 FUND (220)									
Division: ZONE 10 - CITY WIDE									
Fund No: 220; Dept/Division No: 5410									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR	152,343	162,151	148,517	160,374		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	4,170	1,030	4,051	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	265	0	126	567		
601	45	00	ADMIN/EXECUTIVE PAY	202	0	418	0		
601	48	00	LONGEVITY PAY	1,334	1,767	1,371	1,831		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				158,314	164,948	154,482	162,772		5%
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	17,424	21,465	18,093	25,207		
606	02	01	EPMC	220	0	0	0		
606	04	00	PERS EE CONTRIB	1,888	0	0	0		
606	04	01	EPMC	132	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	52	57	50	56		
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	2,186	2,292	2,128	1,783		
606	20	00	401A EXECUTIVES	1,932	1,645	1,355	1,834		
606	21	00	AUTO ALLOWANCE	0	0	0	0		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	30	00	EDUCATION INCENTIVE	211	60	60	60		
606	40	00	HEALTH INSURANCE	29,595	33,309	33,977	36,610		
606	41	00	MEDICAL INSURANCE	0	0	0	0		
606	42	00	DENTAL INSURANCE	3,419	3,974	3,799	4,125		
606	43	00	VISION INSURANCE	427	518	501	540		
606	44	00	LIFE INSURANCE	181	221	179	217		
606	45	00	LONG TERM DISABILITY INS	1,038	1,139	1,044	1,151		
606	46	00	ACCIDENTAL DEATH & DISM.	31	32	34	36		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				58,737	64,712	61,219	71,619		17%
SALARIES AND BENEFITS TOTAL:				217,051	229,660	215,701	234,391		9%
SERVICES									
611	40	00	CONSULTING SERVICES	16,231	4,310	4,300	4,500		
613	10	00	REPAIR & MAINT	80	500	0	0		
613	20	00	GROUNDS REPAIR & MAINT	15,141	35,000	5,000	5,000		
613	20	01	CONTRACT LANDSCAPING	113,612	190,000	150,000	190,000		
613	20	02	LANDSCAPING REPAIR/REPLMT	3,275	9,000	5,000	9,000		
613	20	03	IRRIGATION REPAIR/REPLACE	1,610	4,000	4,000	4,000		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	05	TREE LANDSCAPING IMPROVE	8,380	60,000	60,000	60,000		
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0		
613	50	00	VEHICLE REPAIRS	2,920	2,000	2,000	2,000		
614	20	00	ELECTRICITY	3,616	15,000	1,000	15,000		
614	20	07	CITY PARKS FACILITIES	28,055	54,000	25,000	50,000		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0		
614	60	01	CELL PHONE/PAGER	1,519	1,500	1,500	1,500		
614	70	00	WATER	0	0	0	0		
614	70	06	LANDSCAPE WATER	75,912	87,000	87,000	90,000		
614	70	07	BACKFLOW VALVE REPLACEMNT	5,100	5,500	5,500	5,500		
614	70	08	BACKFLOW TESTING	3,000	3,200	3,200	3,200		
615	20	00	MEMBERSHIPS	0	0	0	0		
615	40	00	TRAINING & CONFERENCES	0	0	0	0		
615	40	01	MEETINGS AND MILEAGE	0	0	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	7,151	5,000	5,000	5,000		
616	10	00	EQUIPMENT RENTALS	0	500	0	500		
617	20	02	WORKERS COMPENSATION	0	1,600	0	1,600		
SERVICES TOTAL:				285,601	478,110	358,500	446,800		25%
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	4,233	5,000	2,500	5,000		
620	20	00	FUEL & OIL SUPPLIES	3,304	3,500	3,500	3,500		
620	50	00	PARKS & LANDSCAPING	5,157	6,690	2,000	6,690		

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
620	90	00	OTHER MISC. MAIN SUPPLIES	0	150	0	150		
621	80	00	UNIFORM & SAFETY APPAREL	4,688	7,500	7,500	7,500		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	0	0	0	0		
SUPPLIES TOTAL:				17,382	22,840	15,500	22,840		47%
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
CAPITAL OUTLAY									
642	10	00	OTHER THAN BLDG & STRUCT	912	3,000	0	3,000		
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0		
CAPITAL OUTLAY TOTAL:				912	3,000	0	3,000		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	13,969	13,969	13,969	13,969		
661	10	00	INFO SERV CHG ALLOCATE	2,531	2,531	2,531	7,251		
661	20	00	VEHICLE REPLACEMENT CHG	1,280	1,280	1,280	2,628		
661	30	00	FAC MAINT CHG ALLOCATE	8,994	8,994	8,994	14,515		
INTERFUND/ ALLOC COSTS TOTAL:				26,774	26,774	26,774	38,363		43%
TOTAL DIVISION EXPENDITURES:				547,719	760,384	616,475	745,394		21%

Division: ZONE 1

Fund No: 220; Dept/Division No: 5411

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,625	9,513	7,327	9,513		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	131	76	224	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	0	177		
601	48	00	LONGEVITY PAY	199	286	207	316		
<i>Salaries and wages total:</i>				8,955	9,875	7,758	10,006		29%

Employee benefits

606	02	00	PERS ER CONTRIB	1,020	1,294	987	1,565		
606	02	01	EPMC	13	0	0	0		
606	04	00	PERS EE CONTRIB	115	0	0	0		
606	04	01	EPMC	8	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	4	4	3	4		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	130	143	112	117		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	2,248	2,466	2,692	3,044		
606	42	00	DENTAL INSURANCE	239	255	269	300		
606	43	00	VISION INSURANCE	32	35	37	40		
606	44	00	LIFE INSURANCE	9	11	8	11		
606	45	00	LONG TERM DISABILITY INS	61	66	51	68		
606	46	00	ACCIDENTAL DEATH & DISM.	2	3	2	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				3,880	4,277	4,161	5,152		24%
SALARIES AND BENEFITS TOTAL:				12,834	14,152	11,920	15,158		27%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0		
613	20	00	GROUPS REPAIR & MAINT	0	1,500	1,000	1,500		
613	20	01	CONTRACT LANDSCAPING	6,055	6,400	6,400	6,400		
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0		
613	90	00	REPAIR & MAIN. SERV	0	500	500	500		
614	20	07	CITY PARKS FACILITIES	8,379	14,000	7,500	14,000		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0		
614	70	06	LANDSCAPE WATER	81	6,000	4,000	6,000		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	0		
614	70	08	BACKFLOW TESTING	0	0	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	1,027	1,000	1,000	1,000		
SERVICES TOTAL:				15,542	29,400	20,400	29,400		44%

SUPPLIES

620	10	00	ELECTRICAL SUPPLIES	0	0	0	0		
620	50	00	PARKS & LANDSCAPING	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0		
SUPPLIES TOTAL:				0	0	0	0		#DIV/0!

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654		0%
TOTAL DIVISION EXPENDITURES:				34,030	49,206	37,974	50,212		32%

Division: ZONE 2

Fund No: 220; Dept/Division No: 5412

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,625	9,513	7,327	9,513		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	131	76	224	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	0	177		
601	48	00	LONGEVITY PAY	199	286	207	316		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				8,955	9,875	7,758	10,006		29%

Employee benefits

606	02	00	PERS ER CONTRIB	1,020	1,294	987	1,565		
606	02	01	EPMC	13	0	0	0		
606	04	00	PERS EE CONTRIB	115	0	0	0		
606	04	01	EPMC	8	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	4	4	3	4		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	130	143	112	117		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	2,248	2,466	2,692	3,044		
606	42	00	DENTAL INSURANCE	239	255	269	300		
606	43	00	VISION INSURANCE	32	35	37	40		
606	44	00	LIFE INSURANCE	9	11	8	11		
606	45	00	LONG TERM DISABILITY INS	61	66	51	68		
606	46	00	ACCIDENTAL DEATH & DISM.	2	3	2	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				3,880	4,277	4,161	5,152		24%
SALARIES AND BENEFITS TOTAL:				12,834	14,152	11,920	15,158		27%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	5,950	1,500	1,000	1,500		
613	20	01	CONTRACT LANDSCAPING	7,320	22,500	10,000	22,000		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	2,000	2,000	2,000	2,000		
614	20	00	ELECTRICITY	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	7,934	6,000	6,000	6,000		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0		
614	70	06	LANDSCAPE WATER	12,965	9,000	9,000	9,000		
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0		
614	70	08	BACKFLOW TESTING	0	0	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	808	600	0	600		
SERVICES TOTAL:				36,977	41,600	28,000	41,100		47%

SUPPLIES

620	50	00	PARKS & LANDSCAPING	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0		
SUPPLIES TOTAL:				0	0	0	0		#DIV/0!

OTHER EXPENSES

639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!

INTERFUND/ ALLOCATED COSTS

660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654		0%
TOTAL DIVISION EXPENDITURES:				55,466	61,406	45,574	61,912		36%

Division: ZONE 3 & 4

				FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
Fund No: 220; Dept/Division No: 5413								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	9,434	10,340	8,116	10,340	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	144	85	293	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	220	315	235	218	
601	48	00	LONGEVITY PAY	0	0	0	345	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				9,797	10,740	8,644	10,903	26%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	1,118	1,407	1,094	1,705	
606	02	01	EPMC	15	0	0	0	
606	04	00	PERS EE CONTRIB	125	0	0	0	
606	04	01	EPMC	9	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	4	4	3	4	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	142	156	125	130	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	2,564	2,812	3,023	3,278	
606	42	00	DENTAL INSURANCE	269	286	298	322	
606	43	00	VISION INSURANCE	35	39	41	43	
606	44	00	LIFE INSURANCE	9	12	9	12	
606	45	00	LONG TERM DISABILITY INS	66	71	57	74	
606	46	00	ACCIDENTAL DEATH & DISM.	3	3	2	3	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				4,358	4,790	4,652	5,571	20%
SALARIES AND BENEFITS TOTAL:				14,155	15,530	13,296	16,474	24%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
613	20	00	GROUNDS REPAIR & MAINT	0	350	0	350	
613	20	01	CONTRACT LANDSCAPING	4,900	5,400	5,400	5,400	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
614	20	07	CITY PARKS FACILITIES	10,747	9,600	7,000	9,600	
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	30	00	GAS	0	0	0	0	
614	70	06	LANDSCAPE WATER	11,974	10,000	10,000	10,000	
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
615	70	01	ASSESSMENT COLLECTION FEE	956	900	0	900	
SERVICES TOTAL:				28,578	26,250	22,400	26,250	17%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	0	0	0	0	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654	0%
TOTAL DIVISION EXPENDITURES:				48,387	47,434	41,350	48,378	17%

Division: ZONE 5A

Fund No: 220; Dept/Division No: 5414

SALARIES AND BENEFITS

<i>Salaries and wages</i>								
601	10	00	REGULAR	4,070	4,022	3,442	4,022	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	31	22	21	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	50	
601	48	00	LONGEVITY PAY	79	90	73	120	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				4,180	4,134	3,536	4,192	19%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	477	543	459	656	

			FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
606	02	01	EPMC	6	0	0	0	
606	04	00	PERS EE CONTRIB	49	0	0	0	
606	04	01	EPMC	3	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	2	1	1	1	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	61	60	51	33	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	685	752	744	1,014	
606	42	00	DENTAL INSURANCE	73	78	79	114	
606	43	00	VISION INSURANCE	10	11	11	14	
606	44	00	LIFE INSURANCE	4	4	3	4	
606	45	00	LONG TERM DISABILITY INS	28	28	24	30	
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	1,398	1,478	1,374	1,867	36%
			SALARIES AND BENEFITS TOTAL:	5,578	5,612	4,910	6,059	23%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
613	20	00	GROUNDS REPAIR & MAINT	0	12,000	12,000	12,000	
613	20	01	CONTRACT LANDSCAPING	14,237	12,000	12,000	12,000	
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
614	20	07	CITY PARKS FACILITIES	8,297	7,300	7,000	7,300	
614	70	06	LANDSCAPE WATER	13,964	15,000	10,000	15,000	
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
615	20	00	MEMBERSHIPS	0	0	0	0	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
615	70	01	ASSESSMENT COLLECTION FEE	318	350	0	350	
			SERVICES TOTAL:	36,816	46,650	41,000	46,650	14%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	300	300	0	300	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
			SUPPLIES TOTAL:	300	300	0	300	#DIV/0!
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
			OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	6,332	6,332	6,332	6,332	
			INTERFUND/ ALLOC COSTS TOTAL:	6,332	6,332	6,332	6,332	0%
			TOTAL DIVISION EXPENDITURES:	49,026	58,894	52,242	59,341	14%

Division: ZONE 5B

Fund No: 220; Dept/Division No: 5415

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	4,070	4,022	3,442	4,022	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	31	22	21	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	50	
601	48	00	LONGEVITY PAY	79	90	73	120	
601	75	00	OTHER COMPENSATION	0	0	0	0	
			<i>Salaries and wages total:</i>	4,180	4,134	3,536	4,192	19%

Employee benefits

606	02	00	PERS ER CONTRIB	477	543	459	656
606	02	01	EPMC	6	0	0	0
606	04	00	PERS EE CONTRIB	49	0	0	0
606	04	01	EPMC	3	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	2	1	1	1
606	07	00	PARS ER CONTRIB	0	0	0	0
606	10	00	SOCIAL SECURITY	0	0	0	0
606	11	00	MEDICARE	61	60	51	33
606	22	00	UNIFORM ALLOWANCE	0	0	0	0
606	40	00	HEALTH INSURANCE	685	752	744	1,014
606	42	00	DENTAL INSURANCE	73	78	79	114
606	43	00	VISION INSURANCE	10	11	11	14
606	44	00	LIFE INSURANCE	4	4	3	4

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	45	00	LONG TERM DISABILITY INS	28	28	24	30		
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	1		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				1,398	1,478	1,374	1,867		36%
SALARIES AND BENEFITS TOTAL:				5,578	5,612	4,910	6,059		23%
SERVICES									
611	40	00	CONSULTING SERVICES	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	335	3,000	3,000	3,000		
613	20	01	CONTRACT LANDSCAPING	12,620	13,000	13,000	13,000		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0		
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	1,364	2,800	1,400	2,500		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0		
614	70	06	LANDSCAPE WATER	24,950	20,000	20,000	20,000		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	0		
614	70	08	BACKFLOW TESTING	0	0	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	269	300	300	300		
SERVICES TOTAL:				39,539	39,100	37,700	38,800		3%
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	0	0	0		
SUPPLIES TOTAL:				0	0	0	0		#DIV/0!
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654		0%
TOTAL DIVISION EXPENDITURES:				50,771	50,366	48,264	50,513		5%

Division: ZONE 5C

Fund No: 220; Dept/Division No: 5416

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	4,070	4,022	3,442	4,022		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	31	22	21	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	0	50		
601	48	00	LONGEVITY PAY	79	90	73	120		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				4,180	4,134	3,536	4,192		19%

Employee benefits

606	02	00	PERS ER CONTRIB	477	543	459	656		
606	02	01	EPMC	6	0	0	0		
606	04	00	PERS EE CONTRIB	49	0	0	0		
606	04	01	EPMC	3	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	2	1	1	1		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	61	60	51	33		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	685	752	744	1,014		
606	42	00	DENTAL INSURANCE	73	78	79	114		
606	43	00	VISION INSURANCE	10	11	11	14		
606	44	00	LIFE INSURANCE	4	4	3	4		
606	45	00	LONG TERM DISABILITY INS	28	28	24	30		
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	1		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				1,398	1,478	1,374	1,867		36%
SALARIES AND BENEFITS TOTAL:				5,578	5,612	4,910	6,059		23%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	0	1,500	1,500	1,500		
613	20	01	CONTRACT LANDSCAPING	11,607	12,000	12,000	12,000		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	133	3,800	1,000	3,000		
614	70	06	LANDSCAPE WATER	12,247	12,000	12,000	12,000		
615	70	01	ASSESSMENT COLLECTION FEE	287	300	300	300		

		FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)							
		SERVICES TOTAL:	24,273	29,600	26,800	28,800	7%
OTHER EXPENSES							
639	30 65	FY 08-09 PD RELOCATION	0	0	0	0	
		OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
660	10 00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
		INTERFUND/ ALLOC COSTS TOTAL:	5,654	5,654	5,654	5,654	0%
		TOTAL DIVISION EXPENDITURES:	35,505	40,866	37,364	40,513	8%

Division: ZONE 6

Fund No: 220; Dept/Division No: 5417

SALARIES AND BENEFITS

Salaries and wages

601	10 00	REGULAR	9,434	10,340	8,116	10,340	
601	13 00	TEMPORARY PART-TIME	0	0	0	0	
601	30 00	OVERTIME PAY	144	85	293	0	
601	31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40 00	SHIFT DIFFERENTIAL	0	0	0	0	
601	44 00	ACTING/INCENTIVE PAY	0	0	0	218	
601	48 00	LONGEVITY PAY	220	315	235	345	
		<i>Salaries and wages total:</i>	9,797	10,740	8,644	10,903	26%

Employee benefits

606	02 00	PERS ER CONTRIB	1,118	1,407	1,094	1,705	
606	02 01	EPMC	15	0	0	0	
606	04 00	PERS EE CONTRIB	125	0	0	0	
606	04 01	EPMC	9	0	0	0	
606	05 00	PERS SURVIVOR BENEFIT	4	4	3	4	
606	07 00	PARS ER CONTRIB	0	0	0	0	
606	10 00	SOCIAL SECURITY	0	0	0	0	
606	11 00	MEDICARE	142	156	125	130	
606	22 00	UNIFORM ALLOWANCE	0	0	0	0	
606	40 00	HEALTH INSURANCE	2,564	2,812	3,023	3,278	
606	42 00	DENTAL INSURANCE	269	286	298	322	
606	43 00	VISION INSURANCE	35	39	41	43	
606	44 00	LIFE INSURANCE	9	12	9	12	
606	45 00	LONG TERM DISABILITY INS	66	71	57	74	
606	46 00	ACCIDENTAL DEATH & DISM.	3	3	2	3	
606	57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
		<i>Employee benefits total:</i>	4,358	4,790	4,652	5,571	20%
		SALARIES AND BENEFITS TOTAL:	14,155	15,530	13,296	16,474	24%

SERVICES

611	40 00	CONSULTING SERVICES	0	0	0	0	
613	20 00	GROUNDS REPAIR & MAINT	0	1,500	1,000	1,500	
613	20 01	CONTRACT LANDSCAPING	12,516	14,000	14,000	14,000	
613	20 04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20 06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
614	20 07	CITY PARKS FACILITIES	4,976	4,500	4,000	4,500	
614	20 08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	70 06	LANDSCAPE WATER	0	300	0	300	
614	70 07	BACKFLOW VALVE REPLACEMNT	0	0	0	0	
614	70 08	BACKFLOW TESTING	0	0	0	0	
615	70 01	ASSESSMENT COLLECTION FEE	1,067	1,100	1,100	1,100	
		SERVICES TOTAL:	18,559	21,400	20,100	21,400	6%

SUPPLIES

620	50 00	PARKS & LANDSCAPING	0	0	0	0	
620	90 00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
		SUPPLIES TOTAL:	0	0	0	0	#DIV/0!

OTHER EXPENSES

639	30 65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30 66	PROJ FUNDED P/R	0	0	0	0	
		OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!

INTERFUND/ ALLOCATED COSTS

660	10 00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
		INTERFUND/ ALLOC COSTS TOTAL:	5,654	5,654	5,654	5,654	0%
		TOTAL DIVISION EXPENDITURES:	38,368	42,584	39,050	43,528	11%

Division: ZONE 7

Fund No: 220; Dept/Division No: 5418

				FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	8,229	8,569	7,280	8,569	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	117	67	222	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	218	
601	48	00	LONGEVITY PAY	187	252	206	282	
<i>Salaries and wages total:</i>				8,533	8,888	7,709	9,069	18%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	974	1,165	979	1,418	
606	02	01	EPMC	12	0	0	0	
606	04	00	PERS EE CONTRIB	104	0	0	0	
606	04	01	EPMC	7	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	3	3	3	3	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	124	129	112	104	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	1,964	2,154	2,295	2,532	
606	42	00	DENTAL INSURANCE	201	213	222	250	
606	43	00	VISION INSURANCE	27	29	30	33	
606	44	00	LIFE INSURANCE	8	10	8	10	
606	45	00	LONG TERM DISABILITY INS	57	59	52	62	
606	46	00	ACCIDENTAL DEATH & DISM.	2	2	2	2	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				3,483	3,764	3,702	4,414	19%
SALARIES AND BENEFITS TOTAL:				12,016	12,652	11,411	13,483	18%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
613	20	00	GROUNDS REPAIR & MAINT	1,034	4,000	2,000	4,000	
613	20	01	CONTRACT LANDSCAPING	16,118	18,000	18,000	18,000	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
614	20	07	CITY PARKS FACILITIES	19,710	17,000	15,000	17,000	
614	70	06	LANDSCAPE WATER	2,518	5,000	5,000	5,000	
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
615	70	01	ASSESSMENT COLLECTION FEE	1,205	1,300	1,300	1,300	
SERVICES TOTAL:				40,585	45,300	41,300	45,300	10%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	0	0	0	0	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654	0%
TOTAL DIVISION EXPENDITURES:				58,254	63,606	58,365	64,437	10%

Division: ZONE 8

Fund No: 220; Dept/Division No: 5419

SALARIES AND BENEFITS

<i>Salaries and wages</i>								
601	10	00	REGULAR	8,229	8,569	7,280	8,569	
601	30	00	OVERTIME PAY	117	67	222	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	31	00	ACTING/INCENTIVE PAY	0	0	0	218	
601	48	00	LONGEVITY PAY	187	252	206	282	
<i>Salaries and wages total:</i>				8,533	8,888	7,709	9,069	18%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	974	1,165	979	1,418	
606	02	01	EPMC	12	0	0	0	
606	04	00	PERS EE CONTRIB	104	0	0	0	
606	04	01	EPMC	7	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	3	3	3	3	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	124	129	112	104	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	40	00	HEALTH INSURANCE	1,964	2,154	2,295	2,532		
606	42	00	DENTAL INSURANCE	201	213	222	250		
606	43	00	VISION INSURANCE	27	29	30	33		
606	44	00	LIFE INSURANCE	8	10	8	10		
606	45	00	LONG TERM DISABILITY INS	57	59	52	62		
606	46	00	ACCIDENTAL DEATH & DISM.	2	2	2	2		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				3,483	3,764	3,702	4,414		19%
SALARIES AND BENEFITS TOTAL:				12,016	12,652	11,411	13,483		18%
SERVICES									
611	40	00	CONSULTING SERVICES	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	0	800	0	800		
613	20	01	CONTRACT LANDSCAPING	24,325	22,000	22,000	22,000		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	7,000	5,000	5,000	5,000		
614	20	07	CITY PARKS FACILITIES	22,580	55,000	20,000	50,000		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0		
614	30	00	GAS	0	0	0	0		
614	70	06	LANDSCAPE WATER	5,115	19,000	10,000	15,000		
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0		
614	70	08	BACKFLOW TESTING	0	0	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	1,422	1,500	1,500	1,500		
SERVICES TOTAL:				60,443	103,300	58,500	94,300		61%
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0		
SUPPLIES TOTAL:				0	0	0	0		#DIV/0!
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654		0%
TOTAL DIVISION EXPENDITURES:				78,113	121,606	75,565	113,437		50%

Division: ZONE 9

Fund No: 220; Dept/Division No: 5420

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,488	9,405	7,453	9,405		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	143	85	293	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	0	218		
601	48	00	LONGEVITY PAY	193	288	216	318		
<i>Salaries and wages total:</i>				8,823	9,778	7,961	9,941		25%

Employee benefits

606	02	00	PERS ER CONTRIB	1,006	1,280	1,005	1,555		
606	02	01	EPMC	13	0	0	0		
606	04	00	PERS EE CONTRIB	113	0	0	0		
606	04	01	EPMC	8	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	4	4	3	4		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	128	142	116	130		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	2,364	2,593	2,858	3,029		
606	42	00	DENTAL INSURANCE	246	262	280	298		
606	43	00	VISION INSURANCE	32	36	38	39		
606	44	00	LIFE INSURANCE	9	11	8	12		
606	45	00	LONG TERM DISABILITY INS	60	65	53	66		
606	46	00	ACCIDENTAL DEATH & DISM.	2	3	2	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				3,985	4,396	4,363	5,136		18%
SALARIES AND BENEFITS TOTAL:				12,809	14,174	12,324	15,077		22%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	0	3,000	3,000	3,000		
613	20	01	CONTRACT LANDSCAPING	14,381	16,000	16,000	16,000		

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	1,000	1,000	3,000	3,000	
614	20	07	CITY PARKS FACILITIES	40,153	23,000	20,000	22,000	
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	30	00	GAS	0	0	0	0	
614	70	06	LANDSCAPE WATER	731	7,300	1,500	5,000	
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
615	70	01	ASSESSMENT COLLECTION FEE	1,003	1,000	1,000	1,000	
SERVICES TOTAL:				57,268	51,300	44,500	50,000	12%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	0	500	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
SUPPLIES TOTAL:				0	500	0	0	#DIV/0!
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654	0%
TOTAL DIVISION EXPENDITURES:				75,730	71,628	62,478	70,731	13%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				1,071,369	1,367,980	1,114,699	1,348,396	21%

LANDSCAPE AND LIGHTING - VICTORIA BY THE BAY NEIGHBORHOOD FUND (221)

Division: ZONE 10 - CITY WIDE

Fund No: 221; Dept/Division No: 5410

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				0	0	0	0	#DIV/0!

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	07	00	PERS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	0	0	0	0	
606	43	00	VISION INSURANCE	0	0	0	0	
606	44	00	LIFE INSURANCE	0	0	0	0	
606	45	00	LONG TERM DISABILITY INS	0	0	0	0	
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				0	0	0	0	#DIV/0!

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0	
613	20	00	GROUPS REPAIR & MAINT	0	0	0	0	
613	20	01	CONTRACT LANDSCAPING	0	0	0	0	
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
614	20	07	CITY PARKS FACILITIES	25,381	0	20,000	20,000	
614	70	00	WATER	0	0	0	0	
614	70	06	LANDSCAPE WATER	29,441	0	25,000	25,000	
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
617	20	02	WORKERS COMPENSATION	0	0	0	0	

		FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)							
		SERVICES TOTAL:	54,822	0	45,000	45,000	0%
SUPPLIES							
620	10 00	ELECTRICAL SUPPLIES	0	0	0	0	
620	50 00	PARKS & LANDSCAPING	0	0	0	0	
620	90 00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
622	10 00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20 00	PAPER SUPPLIES	0	0	0	0	
622	30 00	POSTAGE & DELIVERY	0	0	0	0	
		SUPPLIES TOTAL:	0	0	0	0	#DIV/0!
OTHER EXPENSES							
639	30 65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30 66	PROJ FUNDED P/R	0	0	0	0	
		OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
644	30 00	VEHICLE REPLACEMENT CHRГ	0	0	0	0	
660	10 00	ADMINISTRATIVE CHARGES	0	0	0	0	
		INTERFUND/ ALLOC COSTS TOTAL:	0	0	0	0	#DIV/0!
		TOTAL DIVISION EXPENDITURES:	54,822	0	45,000	45,000	0%

Division: ZONE 21 - VICTORIA BY THE BAY

Fund No: 221; Dept/Division No: 5421

SALARIES AND BENEFITS

Salaries and wages

601	10 00	REGULAR	43,386	36,066	42,261	36,281	
601	12 00	REGULAR PART-TIME	0	0	0	0	
601	30 00	OVERTIME PAY	794	321	875	133	
601	31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44 00	ACTING/INCENTIVE PAY	59	0	222	0	
601	48 00	LONGEVITY PAY	249	221	260	239	
		<i>Salaries and wages total:</i>	44,488	36,608	43,618	36,653	-16%

Employee benefits

606	02 00	PERS ER CONTRIB	4,982	4,793	5,438	5,732	
606	02 01	EPMC	59	0	0	0	
606	04 00	PERS EE CONTRIB	510	0	0	0	
606	04 01	EPMC	36	0	0	0	
606	05 00	PERS SURVIVOR BENEFIT	19	17	18	17	
606	07 00	PARS ER CONTRIB	0	0	0	0	
606	11 00	MEDICARE	642	530	627	503	
606	20 00	401A EXECUTIVE	341	84	281	92	
606	22 00	UNIFORM ALLOWANCE	0	0	0	0	
606	40 00	HEALTH INSURANCE	6,671	6,478	8,296	7,614	
606	42 00	DENTAL INSURANCE	687	625	786	712	
606	43 00	VISION INSURANCE	99	99	119	107	
606	44 00	LIFE INSURANCE	57	54	60	57	
606	45 00	LONG TERM DISABILITY INS	294	249	302	257	
606	46 00	ACCIDENTAL DEATH & DISM.	12	12	12	12	
606	57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
		<i>Employee benefits total:</i>	14,408	12,941	15,939	15,103	-5%
		SALARIES AND BENEFITS TOTAL:	58,897	49,549	59,557	51,756	-13%

SERVICES

611	40 00	CONSULTING SERVICES	0	4,000	4,000	4,000	
613	20 00	GROUND REPAIR & MAINT	27,917	31,094	31,094	32,000	
613	20 01	CONTRACT LANDSCAPING	96,900	97,000	97,000	97,000	
613	20 02	LANDSCAPING REPAIR/REPLMT	890	18,386	18,386	18,386	
613	20 03	IRRIGATION REPAIR/REPLACE	2,000	25,520	25,210	25,250	
613	20 04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20 06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
613	20 07	CATCH BASIN CLEAN OUT	0	0	0	0	
614	20 07	CITY PARKS FACILITIES	1,485	20,000	10,000	10,000	
614	60 00	TELEPHONE	329	500	500	500	
614	70 06	LANDSCAPE WATER	97,082	90,000	90,000	90,000	
614	70 07	BACKFLOW VALVE REPLACEMNT	0	0	0	0	
614	70 08	BACKFLOW TESTING	0	0	0	0	
615	70 01	ASSESSMENT COLLECTION FEE	889	1,000	1,000	1,000	
		SERVICES TOTAL:	227,493	287,500	277,190	278,136	0%

SUPPLIES

620	10 00	ELECTRICAL SUPPLIES	0	0	0	0	
620	30 00	HARDWARE SUPPLIES	0	1,000	1,000	1,000	
620	40 00	JANITORIAL SUPPLIES	0	0	0	0	
620	50 00	PARKS & LANDSCAPING	0	1,000	1,000	1,000	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
620	80	00	SIGN SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
SUPPLIES TOTAL:				0	2,000	2,000	2,000	0%
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654	0%
TOTAL DIVISION EXPENDITURES:				292,043	344,703	344,401	337,546	-2%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				346,865	344,703	389,401	382,546	-2%

LANDSCAPE AND LIGHTING - HERCULES VILLAGE (PROMENADE) NEIGHBORHOOD FUND (222)

Division: ZONE 10 - CITY WIDE L&L DISTRICT

Fund No: 222; Dept/Division No: 5410

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				0	0	0	0	#DIV/0!

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	07	00	PERS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	0	0	0	0	
606	43	00	VISION INSURANCE	0	0	0	0	
606	44	00	LIFE INSURANCE	0	0	0	0	
606	45	00	LONG TERM DISABILITY INS	0	0	0	0	
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				0	0	0	0	#DIV/0!

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
613	20	00	GROUNDS REPAIR & MAINT	0	0	0	0	
613	20	01	CONTRACT LANDSCAPING	0	0	0	0	
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0	
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
614	20	00	ELECTRICITY	12,371	0	10,000	10,000	
614	20	07	CITY PARKS FACILITIES	3,159	0	5,000	5,000	
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	70	06	LANDSCAPE WATER	0	0	0	0	
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
617	20	02	WORKERS COMPENSATION	0	0	0	0	
SERVICES TOTAL:				15,530	0	15,000	15,000	0%

SUPPLIES

620	50	00	PARKS & LANDSCAPING	0	0	0	0	
620	80	00	SIGN SUPPLIES	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!

OTHER EXPENSES

639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!

						FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
						ACTUALS	ADOPTED	YEAR-END	BUDGET	From
							BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)										
INTERFUND/ ALLOCATED COSTS										
660	10	00	ADMINISTRATIVE CHARGES			0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:						0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:						15,530	0	15,000	15,000	0%

Division: ZONE 22 - HERCULES VILLAGE L&L DISTRICT

Fund No: 222; Dept/Division No: 5422

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	21,822	15,773	20,892	15,988			
601	30	00	OVERTIME PAY	260	118	496	0			
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0			
601	44	00	ACTING/INCENTIVE PAY	59	0	285	148			
601	48	00	LONGEVITY PAY	477	472	457	490			
<i>Salaries and wages total:</i>						<i>22,617</i>	<i>16,363</i>	<i>22,131</i>	<i>16,626</i>	<i>-25%</i>

Employee benefits

606	02	00	PERS ER CONTRIB	2,537	2,150	2,682	2,605			
606	02	01	EPMC	31	0	0	0			
606	04	00	PERS EE CONTRIB	268	0	0	0			
606	04	01	EPMC	19	0	0	0			
606	05	00	PERS SURVIVOR BENEFIT	7	6	7	6			
606	11	00	MEDICARE	276	191	267	165			
606	20	00	401A EXECUTIVE	341	84	281	92			
606	22	00	UNIFORM ALLOWANCE	0	0	0	0			
606	30	00	EDUCATION INCENTIVE	30	30	30	30			
606	40	00	HEALTH INSURANCE	4,478	4,071	5,454	4,612			
606	42	00	DENTAL INSURANCE	525	453	591	505			
606	43	00	VISION INSURANCE	59	55	71	59			
606	44	00	LIFE INSURANCE	28	21	27	22			
606	45	00	LONG TERM DISABILITY INS	149	109	147	116			
606	46	00	ACCIDENTAL DEATH & DISM.	4	4	4	4			
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0			
<i>Employee benefits total:</i>						<i>8,751</i>	<i>7,174</i>	<i>9,560</i>	<i>8,216</i>	<i>-14%</i>
SALARIES AND BENEFITS TOTAL:						31,368	23,537	31,690	24,842	-22%

SERVICES

611	40	00	CONSULTING SERVICES	0	4,000	4,000	4,000			
613	20	00	GROUND REPAIR & MAINT	10,562	13,082	13,082	14,000			
613	20	01	CONTRACT LANDSCAPING	21,242	20,160	20,160	22,000			
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0			
613	20	03	IRRIGATION REPAIR/REPLACE	2,000	0	0	0			
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0			
614	20	07	CITY PARKS FACILITIES	0	7,500	0	5,000			
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0			
614	60	00	TELEPHONE	146	250	250	250			
614	70	00	LANDSCAPE WATER	25,614	25,000	30,000	30,000			
614	70	08	BACKFLOW TESTING	0	0	0	0			
615	70	01	ASSESSMENT COLLECTION FEE	440	500	450	500			
SERVICES TOTAL:						60,004	70,492	67,942	75,750	11%

SUPPLIES

620	10	00	ELECTRICAL SUPPLIES	0	0	0	0			
620	50	00	PARKS & LANDSCAPING	0	0	0	0			
620	80	00	SIGN SUPPLIES	0	0	0	0			
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	0			
SUPPLIES TOTAL:						0	0	0	0	#DIV/0!

OTHER EXPENSES

639	30	65	FY 08-09 PD RELOCATION	0	0	0	0			
639	30	66	PROJ FUNDED P/R	0	0	0	0			
OTHER EXPENSES TOTAL:						0	0	0	0	#DIV/0!

INTERFUND/ ALLOCATED COSTS

660	10	00	ADMINISTRATIVE CHARGES	6,332	6,332	6,332	6,332			
INTERFUND/ ALLOC COSTS TOTAL:						6,332	6,332	6,332	6,332	0%

TOTAL DIVISION EXPENDITURES:						97,704	100,361	105,964	106,924	1%
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GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT						113,235	100,361	120,964	121,924	1%
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LANDSCAPE AND LIGHTING - BAYWOOD NEIGHBORHOOD FUND (223)

Division: ZONE 10 - CITYWIDE

Fund No: 223; Dept/Division No: 5423

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	0	0	0	0	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	0	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				0	0	0	0	#DIV/0!
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	0	0	0	0	
606	43	00	VISION INSURANCE	0	0	0	0	
606	44	00	LIFE INSURANCE	0	0	0	0	
606	45	00	LONG TERM DISABILITY INS	0	0	0	0	
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				0	0	0	0	#DIV/0!
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
613	20	00	GROUNDS REPAIR & MAINT	0	0	0	0	
613	20	01	CONTRACT LANDSCAPING	0	0	0	0	
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0	
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0	
614	20	00	ELECTRICITY	1,849	0	2,000	2,000	
614	20	07	CITY PARKS FACILITIES	256	0	200	200	
614	70	06	LANDSCAPE WATER	0	0	0	0	
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
SERVICES TOTAL:				2,106	0	2,200	2,200	0%
SUPPLIES								
620	10	00	ELECTRICAL SUPPLIES	0	0	0	0	
620	50	00	PARKS & LANDSCAPING	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
644	30	00	VEHICLE REPLACEMENT CHRГ	0	0	0	0	
660	10	00	ADMINISTRATIVE CHARGES	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:				2,106	0	2,200	2,200	0%

Division: ZONE 23 - BAYWOOD L&L ASSESSMENT DISTRICT

Fund No: 223; Dept/Division No: 5423

SALARIES AND BENEFITS

<i>Salaries and wages</i>								
601	10	00	REGULAR	55,066	40,034	53,271	42,342	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	1,225	382	1,431	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	

		FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
			BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)							
601	44 00	ACTING/INCENTIVE PAY	59	0	285	773	
601	48 00	LONGEVITY PAY	724	847	883	937	
		<i>Salaries and wages total:</i>	57,074	41,263	55,871	44,052	-21%
<i>Employee benefits</i>							
606	02 00	PERS ER CONTRIB	6,419	5,404	6,977	6,894	
606	02 01	EPMC	78	0	0	0	
606	04 00	PERS EE CONTRIB	669	0	0	0	
606	04 01	EPMC	47	0	0	0	
606	05 00	PERS SURVIVOR BENEFIT	24	18	23	18	
606	07 00	PARS ER CONTRIB	0	0	0	0	
606	11 00	MEDICARE	776	553	757	563	
606	20 00	401A EXECUTIVE	250	30	191	92	
606	22 00	UNIFORM ALLOWANCE	0	0	0	0	
606	30 00	EDUCATION INCENTIVE	30	30	30	30	
606	40 00	HEALTH INSURANCE	10,074	8,522	13,084	11,346	
606	42 00	DENTAL INSURANCE	1,059	862	1,270	1,071	
606	43 00	VISION INSURANCE	143	122	178	143	
606	44 00	LIFE INSURANCE	68	53	71	61	
606	45 00	LONG TERM DISABILITY INS	377	277	377	298	
606	46 00	ACCIDENTAL DEATH & DISM.	16	12	16	13	
606	57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
		<i>Employee benefits total:</i>	20,030	15,883	22,974	20,529	-11%
		SALARIES AND BENEFITS TOTAL:	77,104	57,146	78,845	64,581	-18%
SERVICES							
611	40 00	CONSULTING SERVICES	0	4,000	4,000	4,000	
611	90 00	OTHER PROFESSIONAL SRVC	0	0	0	0	
613	20 00	GROUNDNS REPAIR & MAINT	7,426	18,000	15,000	18,000	
613	20 01	CONTRACT LANDSCAPING	22,860	22,860	22,860	22,860	
613	20 02	LANDSCAPING REPAIR/REPLMT	0	0	0	0	
614	20 07	CITY PARKS FACILITIES	0	1,800	1,000	1,800	
614	70 06	LANDSCAPE WATER	19,300	18,000	27,000	27,000	
614	70 07	BACKFLOW VALVE REPLACMNT	0	0	0	0	
614	70 08	BACKFLOW TESTING	0	0	0	0	
615	70 01	ASSESSMENT COLLECTION FEE	318	300	0	300	
		SERVICES TOTAL:	49,903	64,960	69,860	73,960	6%
SUPPLIES							
620	10 00	ELECTRICAL SUPPLIES	0	0	0	0	
620	50 00	PARKS & LANDSCAPING	0	0	0	0	
620	90 00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
622	10 00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20 00	PAPER SUPPLIES	0	0	0	0	
622	30 00	POSTAGE & DELIVERY	0	0	0	0	
622	90 00	MISC SUPPLIES & EXPENSES	0	0	0	0	
		SUPPLIES TOTAL:	0	0	0	0	#DIV/0!
OTHER EXPENSES							
639	30 65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30 66	PROJ FUNDED P/R	0	0	0	0	
		OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
660	10 00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654	
		INTERFUND/ ALLOC COSTS TOTAL:	5,654	5,654	5,654	5,654	0%
		TOTAL DIVISION EXPENDITURES:	132,661	127,760	154,359	144,195	-7%
		GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	134,767	127,760	156,559	146,395	-6%

LANDSCAPE AND LIGHTING - BAYSIDE NEIGHBORHOOD FUND (224)

Division: **ZONE 10 - CITYWIDE**

Fund No: **224**; Dept/Division No: **5410**

SALARIES AND BENEFITS

Salaries and wages

601	10 00	REGULAR	0	0	0	0	
601	12 00	REGULAR PART-TIME	0	0	0	0	
601	13 00	TEMPORARY PART-TIME	0	0	0	0	
601	30 00	OVERTIME PAY	0	0	0	0	
601	31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	48 00	LONGEVITY PAY	0	0	0	0	
601	75 00	OTHER COMPENSATION	0	0	0	0	
601	99 00	VACANCY SAVINGS	0	0	0	0	
		<i>Salaries and wages total:</i>	0	0	0	0	#DIV/0!

Employee benefits

			FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)							
606	02	00	PERS ER CONTRIB	0	0	0	0
606	02	01	EPMC	0	0	0	0
606	04	00	PERS EE CONTRIB	0	0	0	0
606	04	01	EPMC	0	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0
606	07	00	PARS ER CONTRIB	0	0	0	0
606	10	00	SOCIAL SECURITY	0	0	0	0
606	11	00	MEDICARE	0	0	0	0
606	22	00	UNIFORM ALLOWANCE	0	0	0	0
606	30	00	EDUCATION INCENTIVE	0	0	0	0
606	40	00	HEALTH INSURANCE	0	0	0	0
606	41	00	MEDICAL INSURANCE	0	0	0	0
606	42	00	DENTAL INSURANCE	0	0	0	0
606	43	00	VISION INSURANCE	0	0	0	0
606	44	00	LIFE INSURANCE	0	0	0	0
606	45	00	LONG TERM DISABILITY INS	0	0	0	0
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0
			<i>Employee benefits total:</i>	0	0	0	0
			SALARIES AND BENEFITS TOTAL:	0	0	0	0
							#DIV/0!
SERVICES							
611	40	00	CONSULTING SERVICES	0	0	0	0
613	10	00	REPAIR & MAINT	0	0	0	0
613	20	00	GROUNDS REPAIR & MAINT	0	8,000	5,000	8,000
613	20	01	CONTRACT LANDSCAPING	11,168	11,168	11,168	22,000
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0
614	20	00	ELECTRICITY	13,690	13,000	10,000	13,000
614	70	06	LANDSCAPE WATER	9,147	12,000	25,000	25,000
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0
614	70	08	BACKFLOW TESTING	0	0	0	0
615	70	01	ASSESSMENT COLLECTION FEE	0	0	0	0
			SERVICES TOTAL:	34,005	44,168	51,168	68,000
							33%
SUPPLIES							
620	10	00	ELECTRICAL SUPPLIES	0	0	0	0
620	50	00	PARKS & LANDSCAPING	0	0	0	0
620	80	00	SIGN SUPPLIES	0	0	0	0
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0
622	20	00	PAPER SUPPLIES	0	0	0	0
622	30	00	POSTAGE & DELIVERY	0	0	0	0
			SUPPLIES TOTAL:	0	0	0	0
							#DIV/0!

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
644	30	00	VEHICLE REPLACEMENT CHRG	0	0	0	0		
660	10	00	ADMINISTRATIVE CHARGES	0	0	0	0		
INTERFUND/ ALLOC COSTS TOTAL:				0	0	0	0		#DIV/0!
TOTAL DIVISION EXPENDITURES:				34,005	44,168	51,168	68,000		33%
Division: ZONE 24 - BAYSIDE L&L ASSESSMENT DISTRICT									
Fund No: 224; Dept/Division No: 5424									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR	30,068	14,797	28,590	12,918		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	340	87	696	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	59	0	285	148		
601	48	00	LONGEVITY PAY	633	304	567	250		
601	75	00	OTHER COMPENSATION	0	0	0	0		
601	99	00	VACANCY SAVINGS	0	0	0	0		
<i>Salaries and wages total:</i>				<i>31,099</i>	<i>15,188</i>	<i>30,138</i>	<i>13,316</i>		<i>-56%</i>
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	3,480	1,994	3,700	2,082		
606	02	01	EPMC	42	0	0	0		
606	04	00	PERS EE CONTRIB	365	0	0	0		
606	04	01	EPMC	26	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	11	5	10	5		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	398	219	382	165		
606	20	00	401A EXECUTIVE	431	167	370	92		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	30	00	EDUCATION INCENTIVE	30	0	30	0		
606	40	00	HEALTH INSURANCE	6,142	2,888	7,257	2,796		
606	41	00	MEDICAL INSURANCE	0	0	0	0		
606	42	00	DENTAL INSURANCE	694	291	748	304		
606	43	00	VISION INSURANCE	81	39	93	39		
606	44	00	LIFE INSURANCE	39	22	38	18		
606	45	00	LONG TERM DISABILITY INS	205	102	206	95		
606	46	00	ACCIDENTAL DEATH & DISM.	5	3	5	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				<i>11,949</i>	<i>5,730</i>	<i>12,840</i>	<i>5,599</i>		<i>-56%</i>
SALARIES AND BENEFITS TOTAL:				43,048	20,918	42,978	18,915		-56%
SERVICES									
611	40	00	CONSULTING SERVICES	2,664	4,000	4,000	4,000		
615	70	01	ASSESSMENT COLLECTION FEE	537	600	600	600		
SERVICES TOTAL:				3,201	4,600	4,600	4,600		0%
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	5,654		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,654		0%
TOTAL DIVISION EXPENDITURES:				51,904	31,172	53,232	29,169		-45%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				85,909	75,340	104,400	97,169		-7%
GRAND TOTAL - LIGHTING AND LANDSCAPE FUNDS				1,752,144	2,016,144	1,886,023	2,096,430		11%

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
STORMWATER FUND (231)					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
Fund No: 231; Dept/Division No: 5465									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR	96,539	84,443	91,335	88,083		
601	12	00	REGULAR PART-TIME	23,106	0	0	0		
601	30	00	OVERTIME PAY	1,169	517	1,537	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	0	0	63	1,210		
601	45	00	ADMIN/EXECUTIVE PAY	117	0	444	0		
601	48	00	LONGEVITY PAY	1,865	2,218	2,080	2,067		
<i>Salaries and wages total:</i>				122,796	87,178	95,458	91,360	-4%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	13,942	11,256	11,666	14,035		
606	02	01	EPMC	137	0	0	0		
606	04	00	PERS EE CONTRIB	1,177	0	0	0		
606	04	01	EPMC	82	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	33	28	30	28		
606	07	00	PERS ER CONTRIB	0	0	0	0		
606	11	00	MEDICARE	1,727	1,216	1,326	766		
606	20	00	401A EXECUTIVES	501	502	382	641		
606	21	00	AUTO ALLOWANCE	0	0	0	0		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	30	00	EDUCATION INCENTIVE	30	30	30	30		
606	40	00	HEALTH INSURANCE	20,288	17,398	20,038	21,404		
606	42	00	DENTAL INSURANCE	2,385	2,202	2,683	2,482		
606	43	00	VISION INSURANCE	302	289	353	323		
606	44	00	LIFE INSURANCE	97	99	96	104		
606	45	00	LONG TERM DISABILITY INS	659	574	621	645		
606	46	00	ACCIDENTAL DEATH & DISM.	21	18	20	19		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				41,381	33,612	37,246	40,477	9%	
SALARIES AND BENEFITS TOTAL:				164,176	120,790	132,704	131,837	-1%	
SERVICES									
611	40	00	CONSULTING SERVICES	0	12,505	13,000	13,000		
611	90	00	OTHER PROFESSIONAL SRVC	78,321	149,900	90,000	90,000		
613	20	07	CATCH BASIN CLEAN OUT	14,291	17,500	17,000	17,000		
613	20	08	REFUGIO VALLEY LAKE CLEAN	10,036	17,095	17,095	17,100		
613	50	00	VEHICLE REPAIRS	147	500	442	450		
613	90	00	REPAIR & MAIN. SERV	0	200	0	0		
614	60	00	TELEPHONE	801	600	800	800		
615	20	00	MEMBERSHIPS	0	0	0	0		
615	40	00	TRAINING & CONFERENCES	0	0	0	0		
615	40	01	MEETINGS AND MILEAGE	0	0	0	0		
618	30	00	OTHER MISCELLANEOUS SRVC	0	10,000	10,000	10,000		
SERVICES TOTAL:				103,596	208,300	148,337	148,350	0%	
SUPPLIES									
620	20	00	FUEL & OIL SUPPLIES	3,304	4,500	4,085	4,100		
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0		
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	0	0	0	0		
SUPPLIES TOTAL:				3,304	4,500	4,085	4,100	0%	
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!	
CAPITAL OUTLAY									
642	10	00	OTHER THAN BLDG & STRUCT	0	0	0	0		
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0		
642	05	58	STORM DRAIN WILLOW	0	0	0	0		
CAPITAL OUTLAY TOTAL:				0	0	0	0	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	16,761	16,761	16,761	16,761		
661	10	00	INFO SERV CHG ALLOCATE	5,355	5,355	5,355	0		

STORMWATER FUND (231)				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
661	20	00	VEHICLE REPLACEMENT CHG	1,280	1,280	1,280	0	
661	30	00	FAC MAINT CHG ALLOCATE	1,567	1,567	1,567	9,334	
INTERFUND/ ALLOC COSTS TOTAL:				24,963	24,963	24,963	26,095	5%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				296,039	358,553	310,089	310,382	0%

COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND (242)				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
Fund No: 242; Dept/Division No: 5950/51				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
CAPITAL OUTLAY									
642	05	54	ALFRED NOBEL EXTENSION	0	0	0	0		
644	90	01	GENERATORS	0	0	0	0		
644	90	04	EMERGENCY RADIO EQUIP	57,638	76,851	76,851	80,000		
644	90	06	DIASTER KITS	0	0	0	0		
661	10	00	INFO SERV CHG ALLOCATE	0	0	0	0		
CAPITAL OUTLAY TOTAL:				57,638	76,851	76,851	80,000	4%	
TRANSFERS-OUT									
690	10	00	GENERAL FUND	0	0	0	0		
690	30	00	SINGLE FUNDED PROJECTS	0	0	0	0		
690	31	00	MULTI-FUNDED CAPITAL PROJ	0	0	0	0		
690	45	00	VEHICLE REPLACEMENT FUND	0	0	0	0		
690	46	00	EQUIPMENT REPLMNT FUND	0	0	0	0		
690	47	00	FACILITIES & MAINT	0	0	0	0		
690	60	10	RDA OPERATING	0	0	0	0		
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0	0	#DIV/0!	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				57,638	76,851	76,851	80,000	4%	

DEVELOPMENT FEE FUND (243)				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
Fund No: 243; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
SALARIES AND BENEFITS								
			SALARIES AND WAGES	25,358	24,535	24,008	16,545	
			EMPLOYEE BENEFITS	7,584	7,717	5,543	5,511	
			SALARIES AND BENEFITS TOTAL:	32,942	32,252	29,552	22,056	-25%
SERVICES								
611	70	03	LEGAL SERVICES	87,744	0	0	0	
617	20	00	PREMIUMS	72,825	45,967	204,774	0	
			SERVICES TOTAL:	160,568	45,967	204,774	0	-100%
TRANSFERS-OUT								
690	30	00	SINGLE FUNDED PROJECTS	0	0	0	0	
690	43	00	HERCULES MUNICIPAL UTILITY	0	0	0	0	
690	63	10	MULTI FUNDED RDA CAP PROJ	232,626	777,000	1,077,057	0	
690			GENERAL FUND	0	0	0	0	
			TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	232,626	777,000	1,077,057	0	-100%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				426,137	855,219	1,311,383	22,056	-98%

					FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND {262}									
Fund No: 262; Dept/Division No: 5432									
SALARIES AND BENEFITS									
<i>Salaries and wages</i>									
601	10	00	REGULAR		79,198	87,053	78,285	94,219	
601	12	00	REGULAR PART-TIME		0	0	0	0	
601	30	00	OVERTIME PAY		602	506	1,068	0	
601	31	00	HOLIDAY OVERTIME PAY		0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY		0	0	0	590	
601	45	00	ADMIN/EXECUTIVE PAY		234	0	888	0	
601	48	00	LONGEVITY PAY		1,221	1,790	1,561	1,399	
<i>Salaries and wages total:</i>					81,255	89,349	81,802	96,208	18%
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB		9,181	11,476	9,706	14,703	
606	02	01	EPMC		113	0	0	0	
606	04	00	PERS EE CONTRIB		972	0	0	0	
606	04	01	EPMC		68	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT		25	28	23	28	
606	11	00	MEDICARE		1,169	1,290	1,167	791	
606	20	00	401A EXECUTIVES		1,002	1,005	765	1,282	
606	21	00	AUTO ALLOWANCE		0	0	0	0	
606	22	00	UNIFORM ALLOWANCE		0	0	0	0	
606	40	00	HEALTH INSURANCE		16,554	15,794	17,508	19,139	
606	42	00	DENTAL INSURANCE		1,980	2,157	2,294	2,445	
606	43	00	VISION INSURANCE		244	284	300	322	
606	44	00	LIFE INSURANCE		91	114	87	119	
606	45	00	LONG TERM DISABILITY INS		542	588	520	693	
606	46	00	ACCIDENTAL DEATH & DISM.		14	16	14	17	
606	57	00	ALLOC COMPENSATD ABSENCES		0	0	0	0	
<i>Employee benefits total:</i>					31,955	32,752	32,384	39,539	22%
SALARIES AND BENEFITS TOTAL:					113,209	122,101	114,186	135,747	19%
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC		5,627	22,740	10,000	23,000	
613	10	08	TRAFFIC SIGNALS		31,799	32,000	32,000	32,000	
613	20	00	GROUNDS REPAIR & MAINT		9,753	45,000	25,000	45,000	
614	20	09	TRAFFIC SIGNALS		13,027	11,400	10,000	11,000	
SERVICES TOTAL:					60,205	111,140	77,000	111,000	44%
SUPPLIES									
620	01	00	ASPHALT & OTHER ST SUPPLY		200	15,000	10,000	15,000	
SUPPLIES TOTAL:					200	15,000	10,000	15,000	50%
CAPITAL OUTLAY									
642	05	20	STREET MAINTENANCE PROGRM		71,328	388,500	10,000	800,000	
642	05	21	TRAFFIC SIGNAL MAIN & REP		3,533	17,260	17,260	17,260	
643	20	00	ABOVE \$5,000 IN VALUE		0	0	0	0	
CAPITAL OUTLAY TOTAL:					74,861	405,760	27,260	817,260	2898%
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES		27,487	27,487	27,487	27,487	
661	10	00	INFO SERV CHG ALLOCATE		9,113	9,113	9,113	7,251	
661	20	00	VEHICLE REPLACEMENT CHG		13,895	13,895	13,895	9,394	
661	30	00	FAC MAINT CHG ALLOCATE		18,362	18,362	18,362	18,369	
INTERFUND/ ALLOC COSTS TOTAL:					68,857	68,857	68,857	62,501	-9%
TRANSFERS-OUT									
690	10	00	GENERAL FUND		0	0	0	0	
690	26	50	SB 1266 ROAD FUND		0	0	0	0	
690	45	00	VEHICLE REPLACEMENT FUND		0	0	0	0	
690	47	00	FACILITIES & MAINT		0	0	0	0	
690	63	00	CAPITAL PROJECTS		0	494,500	494,500	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:					0	494,500	494,500	0	-100%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					317,332	1,217,358	791,803	1,141,508	44%

MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND {263}

Fund No: 263; Dept/Division No: 5432

SALARIES AND BENEFITS

Salaries and wages

				FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
601	10	00	REGULAR	75,516	83,408	74,752	90,574	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	557	470	1,045	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	590	
601	45	00	ADMIN/EXECUTIVE PAY	234	0	888	0	
601	48	00	LONGEVITY PAY	1,219	1,790	1,560	1,399	
			<i>Salaries and wages total:</i>	77,527	85,668	78,244	92,563	18%
			<i>Employee benefits</i>					
606	02	00	PERS ER CONTRIB	8,756	10,994	9,242	14,133	
606	02	01	EPMC	108	0	0	0	
606	04	00	PERS EE CONTRIB	928	0	0	0	
606	04	01	EPMC	65	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	21	26	19	26	
606	11	00	MEDICARE	1,113	1,237	1,115	738	
606	20	00	401A EXECUTIVES	1,002	1,005	765	1,282	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	14,549	13,598	15,079	16,813	
606	42	00	DENTAL INSURANCE	1,753	1,916	2,042	2,204	
606	43	00	VISION INSURANCE	215	251	265	289	
606	44	00	LIFE INSURANCE	85	106	81	112	
606	45	00	LONG TERM DISABILITY INS	518	563	494	668	
606	46	00	ACCIDENTAL DEATH & DISM.	12	14	12	15	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	29,125	29,710	29,114	36,280	25%
			SALARIES AND BENEFITS TOTAL:	106,652	115,378	107,358	128,843	20%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	18,155	184,573	190,000	200,000	
			SERVICES TOTAL:	18,155	184,573	190,000	200,000	5%
CAPITAL OUTLAY								
642	05	20	STREET MAINTENANCE PROGRM	0	388,500	10,000	0	
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0	
			CAPITAL OUTLAY TOTAL:	0	388,500	10,000	0	-100%
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	11,436	11,436	11,436	11,436	
661	10	00	INFO SERV CHG ALLOCATE	9,324	9,324	9,324	7,251	
			INTERFUND/ ALLOC COSTS TOTAL:	20,760	20,760	20,760	18,687	-10%
TRANSFERS-OUT								
690	10	00	GENERAL FUND	0	0	0	0	
690	15	00	STATE GAS TAX FD	0	0	0	0	
690	26	20	STATE GAS TAX FUND	0	0	0	0	
690	26	50	SB 1266 ROAD FUND	0	0	0	0	
690	47	00	FACILITIES & MAINT	0	0	0	0	
690	63	00	CAPITAL PROJECTS	456,500	299,000	299,000	0	
			TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	456,500	299,000	299,000	0	-100%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				602,066	1,008,211	627,118	347,530	-45%

		FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From
			BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
SOLID WASTE/RECYCLING AB 939 FUND (291)						
Department: Community Services						
Fund No: 291; Dept/Division No: 5510						
CAPITAL OUTLAY						
643	20 00	ABOVE \$5,000 IN VALUE	9,995	0	0	0
CAPITAL OUTLAY TOTAL:			9,995	0	0	0
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			9,995	0	0	0

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
STATE COPS AB 3229 POLICE GRANT FUND (201)								
Fund No: 201; Dept/Division No: 9999								
TRANSFERS								
690	10	00	GENERAL FUND	74,515	100,000	96,986	96,986	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				74,515	100,000	96,986	96,986	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				74,515	100,000	96,986	96,986	0%

GRANTS - CITYWIDE FUND (295)				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
Fund No: 295; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
TRANSFERS					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
690	10	00	GENERAL FUND	0	17,500	2,928	0	
690	24	20	COMMUNITY DEVELOPMENT	0	0	0	0	
690	26	20	STATE GAS TAX FUND	0	67,000	0	0	
690	26	30	MEASURE C FUND	0	0	0	0	
690	26	50	SB 1266 ROAD FUND	0	0	0	0	
690	29	10	AB 939 -JPA FUND	0	5,000	0	0	
690	30	00	SINGLE FUNDED PROJECTS	0	0	0	0	
690	31	00	MULTI-FUNDED CAPITAL PROJ	333,830	0	0	0	
690	31	10	LIBRARY	0	0	0	0	
690	47	00	FACILITIES & MAINT	0	0	0	0	
690	63	00	CAPITAL PROJECTS	0	0	0	0	
690	63	10	MULTI FUNDED RDA CAP PROJ	200,000	14,410,000	473,597	13,943,599	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				533,830	14,499,500	476,525	13,943,599	2826%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				533,830	14,499,500	476,525	13,943,599	2826%

Capital Project Funds

FY2014-15

Major Capital Projects

-List of Major Capital Projects/Projects on Hold/Source of Funds

Development Impact Fee (DIF)

-General Public Facilities DIF

-Police Public Facilities (DIF)

-Fire Public Facilities (DIF)

-Parks and Recreation Public Facilities (DIF)

-Traffic Public Facilities (DIF)

-Subregional Transportation Mitigation Program (STMP)

-Capital Projects: Single Source Funded and Multi Source Funded

Major Capital Projects
Fiscal Years 2014-2015 through 2018-2019

Project Name	Description	Funding Source	Amount Funded	COST BY YEAR							Total Cost	STATUS	
				2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19			
Repair safety pads at Refugio & Pozore Park	Pedding under play structures is tearing, base and parts are exposed down to the base concrete. This project would repair and coat the padding.	City Parks and Rec DIF	-										Completed
Restore Wetlands at Chelsea	This project is fully funded by the State and Federal Govt. The goal is to restore Chelsea Wetlands to its original tidal wetland state to reduce flooding and improve wildlife habitat.	Grants - State Prop 64 & Fish and Wildlife	-										Project is with Ducks Unlimited
Refugio Valley Lake	Concrete wall.	Citywide Landscaping & Lighting	70,000	15,000	65,000						70,000		
PARKS AND RECREATION - TOTAL FUNDING AND COSTS													
			70,000	15,000	55,000						70,000		
STREETS AND SIDEWALKS													
Sidewalk Replacement Program	This project is to replace sidewalks throughout the City as needed. This reduces liability claims and is funded through State and Regional sources.	Measure J / Gas Tax 50/50 split	70,000	20,000	35,000	35,000					125,000		On - Going
Street Maintenance Repair Project	This project is to repair & maintain pavement throughout the City as part of the Street Maintenance Program and is funded through State and Regional sources. Paving Overlay for FY1415: Willow Ave, Emerald Way, Agate Way, Topaz, Turquoise Dr, Cimarron Way, Garnet Ct.	Measure J / Gas Tax 50/50 split	810,000	10,000	800,000	350,000	350,000				1,860,000		On - Going
Overlay Project	Overlay of asphalt on Refugio Valley Road from Sycamore to the High school	OBAG Grant/Measure J/Gas Tax	843,000			765,000					843,000		OBAG Grant is \$70k, \$92k is match, \$60k is for design
STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS													
			1,723,000	30,000	835,000	435,000	1,178,000	350,000			2,828,000		
SEWER													
Repair Sewer System: Infiltration & Inflow - SBMP	As part of the Sanitary Sewer Master Plan that is required by the Regional Water Quality Control Board, this program proposes to video inspect sewer mainlines throughout the city and replace as needed.	Sewer Lease Revenue Bond	270,000	75,000	195,000	75,000	75,000				75,000	545,000	On-Going
Proble/Hercules Wastewater Treatment Improvements	The Prole/Hercules Wastewater Treatment Plant requires significant upgrade and expansion. The City has been in discussions with Prole regarding needed improvements. Both Cities have applied for a State Water Resource Control Board Revolving Loan to fund the needed improvements estimated to cost each City \$24M.	Sewer Lease Revenue Bond	3,000,000	1,500,000	1,500,000							3,000,000	
Demolish & Clean Corp Yard Site Sewer System	The corporation yard is poorly situated and should be relocated away from residential and open space uses.	Sewer Lease Revenue Bond	250,000		250,000							250,000	
24" Sewer Main Line	Rehabilitation of 24" sewer main along Railroad Ave/Chelsea Wetlands	Sewer Lease Revenue Bond	500,000	100,000	500,000							500,000	
SEWER - TOTAL FUNDING AND COSTS													
			4,020,000	1,750,000	2,445,000	75,000	75,000	75,000			4,295,000		

ITC/BAYFRONT

Project Component	Description	Funding Source	COST BY YEAR						2017-18	2018-19	Total Cost	STATUS
			2012-13	2013-14 and 2014-15	2014-15 and 2015-16	2015-16 and 2016-17	2016-17 and 2017-18					
Design, permits and project management Phase 1A Right of Way acquisition for ITC from Hercules Bayfront LLC	EIS and Permitting completion and continued project management including pursuing additional grants	SEE FUNDING SOURCES AND COMPARISON BELOW	\$241,000	\$372,500	\$73,500					887,000		
63001A-Bay Trail / Station Track Walls (Adj Bk/Road)	Land Acquisition Scope and Costs	SEE FUNDING SOURCES AND COMPARISON BELOW	\$2,162,000							2,162,000		
63001B-Track Preparation (Fuel Oil Line Relocation)	Bay Trail and Train Station Site Preparation	SEE FUNDING SOURCES AND COMPARISON BELOW	\$495,000	\$3,097,500	\$3,097,500					6,690,000		
63001C-Lift Station Removal / Replace Sewer Line	Fuel Oil Line (Kinder Morgan/Shell) Relocation for Train Station Sits Preparation	SEE FUNDING SOURCES AND COMPARISON BELOW		\$2,925,000	\$2,925,000					5,850,000		
63001D-Path to Transit	Sewer Line Replacement and Train Station/North Channel Site Preparation	SEE FUNDING SOURCES AND COMPARISON BELOW	\$50,000	\$1,800,000						1,850,000		
63001E-Site Prep: Bay Trail / Path to Transit	John Muir Parkway / Bayfront Blvd / Bayfront Bridge / Refugio Creek / N Channel / Wetland Mitigation	SEE FUNDING SOURCES AND COMPARISON BELOW	\$330,000	\$4,200,500	\$4,200,500					8,731,000		
1B-A: Railroad Bridge	Site Preparation for 63001A, 63001B, 63001D	SEE FUNDING SOURCES AND COMPARISON BELOW		\$777,000	\$623,000					1,400,000		
1B-B: Transit Loop Bridge / Boardwalk	Replacement and relocation of trestle bridge to allow for relocation of Refugio Creek Mouth	SEE FUNDING SOURCES AND COMPARISON BELOW		\$200,000	\$1,850,000					3,800,000		
1C: Initial Rail Station	Bridge / Roadway for Bus Loop to Access ITC	SEE FUNDING SOURCES AND COMPARISON BELOW		\$310,000	\$3,762,500					7,835,000		
	Initial rail station including railroad platform and bridge for grade separated access to railroad platform	SEE FUNDING SOURCES AND COMPARISON BELOW			\$500,000					7,400,000		
TOTAL COSTS FOR ITC/BAYFRONT			3,278,000	13,682,500	10,919,500	6,112,500	12,612,600			48,505,000		
ITC/BAYFRONT COMMITTED FUNDING			3,278,000	13,427,500	10,684,500	110,000	5,510,000			32,680,000		
SEE FUNDING FUNDING AND SUBJECT TO AVAILABILITY (INCLUDING LOCAL)				215,000	235,000	6,892,500	7,102,500			13,815,000		
COMPARISON OF COMMITTED FUNDING TO COSTS				(255,000)	(254,500)	(6,882,500)	(7,392,500)			(11,815,000)		

CAPITAL PROJECTS ON HOLD

Project Name	Description	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total	STATUS
PAVING AND TRASH									
Blind ADA Ramp at Lupine/Woodfield Park	This is a joint project with WCCUSD to connect Lupine Elementary School with Woodfield Park. Access must include ADA ramp.							100,000	ON HOLD
STREETS AND SIDEWALKS									
Construct Boardwalk SPA-W JMP to Sycamore	This project proposes to connect the western edge of San Pablo Avenue from John Muir Parkway to Sycamore Avenue. Currently there is no sidewalk on this side of San Pablo.							216,243	ON HOLD
Street Maintenance Repair Projects	Funding not yet available for the following paving overlay projects: Falcon Way, Wren Ct., Finch Ct., Oricle Ct., Heron, Thrush Ct., Phasant Dr.							518,126	FUNDING NOT YET AVAILABLE
FACILITY MAINTENANCE									
Relocate Corp Yard	The corporation yard is poorly situated and should be relocated away from residential and open space uses.							1,575,000	ON HOLD
Refurbish Queen Anne Bldg/Duck Pond	It is proposed that this historic home be refurbished and located on Duck Pond Park as a meeting/community facility.							800,000	ON HOLD

CAPITAL PROJECTS ON HOLD

Project Name	Description	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	Total	STATUS

FUNDS BY SOURCE

OUTSIDE FUNDS	PROJECT	AMOUNT	FY 12/13	FY 13/14 and FY 14/15	FY 14/15 and FY 15/16	FY 15/16 and FY 16/17	FY 16/17 and FY 17/18	FY 17/18	FY 18/19	COMMENTS
ITC Project-Committed Funding from outside sources										
State Transportation Improvement Program-RIP	Track Prep Walls, Fuel Oil Relocations	\$8,000,000		\$4,000,000	\$4,000,000					63001A, 63001B
State Transportation Improvement Program-TE	Bay Trail	\$1,097,000		\$548,500	\$548,500					63001A
State Transportation Improvement Program-TE	Bay Trail	\$862,000		\$431,000	\$431,000					63001A
TIGER II	Bay Trail	\$1,485,000		\$732,500	\$732,500					63001A
Measure AA Bond	Bay Trail	\$598,000	\$175,000	\$211,500	\$211,500					63001A
ABAG Bay Trail Grant	Bay Trail	\$198,000		\$99,000	\$99,000					63001A
Measure WW Bond	Bay Trail / Refugio Creek	\$910,000	\$180,000	\$365,000	\$365,000					63001A, 63001D
Measure WW Bond	Sewer Line Replacement / Lift Station Removal	\$3,105,000	\$205,000	\$2,350,000	\$550,000					63001C, 63001D
Gas Tax Subventions	Design, Path to Transit	\$1,545,000	\$556,000	\$494,500	\$494,500					Consultants, 63001D
Measure CU - Streets & Special Projects	Design, Environmental, Permits, Project Management	\$289,000	\$0	\$289,000						Consultants
Development Fee Fund	Site Prep - Bay Trail Path to Transit	\$1,400,000		\$777,000	\$623,000					63001E
Measure J - Expenditures Plan	Right of Way, Path to Transit	\$5,641,000	\$2,162,000	\$1,689,500	\$1,689,500					Right of Way, 63001D
Measure J - TLC Grant	Bayfront Bridge	\$1,240,000		\$820,000	\$820,000					63001D
Measure J - PBTF	Creekside Trail	\$600,000		\$300,000	\$300,000					63001D
SAFEA-LU/HPP Demo	Bay Trail	\$730,000		\$510,000	\$110,000	\$110,000				Funding through FTA/WestCAT - Phase 1B
State Transportation Improvement Program	Rail Station	\$5,100,000				\$5,100,000				Phase 1C
TOTAL COMMITTED FROM OUTSIDE SOURCES		\$32,690,000	\$3,278,000	\$13,427,500	\$10,664,500	\$110,000	\$5,210,000			
ITC project-Programmed and Submitted AND Future Proposals										
Sub Regional Mitigation Program	Railroad Bridge, Transit Loop Bridge, Transit Loop Roadway, Design Completion	\$6,200,000				\$3,100,000	\$3,100,000			Funding contingent on availability of revenue to WCCTAC
TOP	Railroad Bridge, Transit Loop Bridge, Transit Loop Roadway	\$700,000				\$350,000	\$350,000			Funding through CalTrans
Local	Bridge, Transit Loop Roadway, Design Completion	\$6,915,000		\$255,000	\$255,000	\$2,562,500	\$3,862,500			
Proposals in progress	All components	\$27,200,000								TIGER 2013, OBAG
TOTAL Programmed and Submitted AND Future Proposals		\$41,815,000	\$0	\$255,000	\$255,000	\$5,002,500	\$7,202,500	\$0	\$0	
Overlay Project										
OBAG Grant	Overlay of asphalt on Refugio Valley Road from Sacramento to the high school	\$701,000	\$0	\$0	\$0	\$701,000				
Overlay Project Funding		\$701,000	\$0	\$0	\$0	\$701,000			\$0	
TOTAL OUTSIDE GRANT SOURCES FOR ALL PROJECTS (not including proposals in progress)		\$47,206,000	\$3,278,000	\$13,682,500	\$10,919,500	\$6,112,500	\$13,213,500	\$0	\$0	

LOCAL FUNDS	AMOUNT	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18-19
L&L Citywide								
Measure J / Gas Tax	\$70,000		15,000	55,000				
50/50 split	\$125,000	-	20,000	35,000	35,000			
Measure J / Gas Tax (FY14/15)	\$2,142,700	282,700	10,000	800,000	350,000	350,000	350,000	
50/50 split								
Measure J / Gas Tax	\$142,000	0	0		50,000	92,000		
50/50 split								
Sewer Lease Revenue Bond	\$920,000	75,000	50,000	195,000	75,000	75,000	75,000	75,000
Sewer Lease Revenue Bond	\$3,000,000		1,500,000	1,500,000				Requirement of RWQCB
Sewer Lease Revenue Bond	\$250,000			250,000				Engineering, Analysis, Construction Management
Sewer Lease Revenue Bond	\$500,000	100,000		500,000				
24* Sewer Main Line								
TOTAL LOCAL SOURCES- ALL PROJECTS	\$6,849,700	\$457,700	\$1,595,000	\$3,335,000	\$510,000	\$552,000	\$425,000	\$75,000

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
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DEVELOPMENT IMPACT FEE (DIF) CGC 66000 FUNDS (241, 244, 521, 264, 265 AND 246 - 248)

GENERAL PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (241)

Fund No: 241; Dept/Division No: 5990

SALARIES AND BENEFITS

SALARIES AND WAGES	25,360	24,535	24,010	16,545	
EMPLOYEE BENEFITS	7,584	7,716	5,544	5,511	
SALARIES AND BENEFITS TOTAL:	32,945	32,251	29,554	22,056	-25%

CAPITAL OUTLAY

611 90 00 OTHER PROFESSIONAL SERVICES	284,534	0	6,200	0	
639 50 99 LEGAL SERVICES	28,000	0	0	0	
641 10 00 BUILDINGS & STRUCTURES	0	0	0	0	
DIVISION TOTAL:	312,534	0	6,200	0	-100%

TRANSFERS

690 31 10 LIBRARY	0	0	0	0	
690 60 10 RDA OPERATING	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	0	0	0	0	#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	345,479	32,251	35,754	22,056	-38%
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POLICE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (244)

Fund No: 244; Dept/Division No: 5990

TRANSFERS

690 30 00 SINGLE FUNDED PROJECTS	0	0	0	0	
690 60 10 RDA OPERATING	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	0	0	0	0	#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	0	0	0	0	#DIV/0!
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FIRE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (246)

Fund No: 246; Dept/Division No: 5990

SERVICES

618 20 00 OTHER GOVT AGENCY CHARGES	0	0	0	0	
618 20 00 OTHER GOVT AGENCY CHARGES	0	0	0	0	
SERVICES TOTAL:	0	0	0	0	#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	0	0	0	0	#DIV/0!
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PARKS AND RECREATION PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (247)

Fund No: 247; Dept/Division No: 3005

SALARIES AND BENEFITS

Salaries and wages

601 10 00 REGULAR	0	0	0	0	
601 30 00 OVERTIME PAY	0	0	0	0	
601 44 00 ACTING/INCENTIVE PAY	0	0	0	0	
601 45 00 ADMIN/EXECUTIVE PAY	0	0	0	0	
601 46 00 BONUS	0	0	0	0	
601 48 00 LONGEVITY PAY	0	0	0	0	
Salaries and wages total:	0	0	0	0	#DIV/0!

Employee benefits

606 02 00 PERS ER CONTRIB	0	0	0	0	
606 02 01 EPMC	0	0	0	0	
606 04 00 PERS EE CONTRIB	0	0	0	0	
606 04 01 EPMC	0	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	0	0	0	0	
606 11 00 MEDICARE	0	0	0	0	
606 20 00 401A EXECUTIVES	0	0	0	0	
606 21 00 AUTO ALLOWANCE	0	0	0	0	
606 40 00 HEALTH INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	0	0	0	0	
606 43 00 VISION INSURANCE	0	0	0	0	
606 44 00 LIFE INSURANCE	0	0	0	0	
606 45 00 LONG TERM DISABILITY INS	0	0	0	0	
606 46 00 ACCIDENTAL DEATH & DISM.	0	0	0	0	
Employee benefits total:	0	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:	0	0	0	0	#DIV/0!

CAPITAL PROJECTS

641 10 00 PARKS REPAIRS	22,189	0	3,606	0	
CAPITAL OUTLAY TOTAL:	22,189	0	3,606	0	-100%

TRANSFERS

690 10 00 GENERAL FUND	0	0	0	0	
690 30 00 SINGLE FUNDED PROJECTS	259,069	0	0	0	
690 31 00 MULTI-FUNDED CAPITAL PROJ	0	0	0	0	
690 47 00 FACILITIES & MAINT	0	0	0	0	
690 60 10 RDA OPERATING	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	259,069	0	0	0	#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	281,258	0	3,606	0	-100%
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	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
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DEVELOPMENT IMPACT FEE (DIF) CGC 66000 FUNDS (241, 244, 521, 264, 265 AND 246 - 248)

TRAFFIC PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (261)

Fund No: 261; Dept/Division No: 3005

SERVICES

611	20	00	ARCHITECTURAL SERVICES	0	0	0	0	
611	40	00	CONSULTING SERVICES	180,000	163,000	163,000	163,000	
639	50	99	LEGAL SERVICES	0	0	0	0	
SERVICES TOTAL:				180,000	163,000	163,000	163,000	0%

TRANSFERS

690	26	10	TRAFFIC FACILITIES	0	0	0	0	
690	30	00	SINGLE FUNDED PROJECTS	0	0	0	0	
690	31	00	MULTI-FUNDED CAPITAL PROJ	43,332	0	0	0	
690	60	10	RDA OPERATING	0	0	0	0	
690	63	00	CAPITAL PROJECTS	0	0	0	0	
690	63	10	MULTI-FUNDED CAPITAL PROJ	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				43,332	0	0	0	#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				223,332	163,000	163,000	163,000	0%
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SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND (264)

Fund No: 264; Dept/Division No: 5238

SERVICES

618	20	00	OTHER GOVT AGENCY CHARGES	0	30,540	0	30,540	
SERVICES TOTAL:				0	30,540	0	30,540	#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	30,540	0	30,540	#DIV/0!
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				FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.	DETAIL NOTE
CITY OF HERCULES CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND (300)									
Fund No: 300; Dept/Division No: 5990									
CAPITAL OUTLAY									
642	05	02	STREET LIGHT INSTALL/SYC	0	0	0	0		
642	05	23	MURAL RESTORATION	0	0	0	0		
641	05	40	TEEN CENTER	0	0	0	0		
642	05	18	CORRIDOR BART DEVELOPMENT	0	0	0	0		
641	10	11	PALM AVENUE PROJECT	0	0	0	0		
642	05	23	MURAL RESTORATION	0	0	0	0		
642	06	01	J MUIR PKWAY CONSTRUCTION	0	0	0	0		
642	06	02	DUCK POND	0	0	0	0		
642	06	03	SHORELINE PARK	0	0	0	0		
642	06	04	WILLET STREET PARK	0	0	0	0		
642	06	06	POLICE WING	0	0	0	0		
642	06	07	REFUGIO VLY NEW PARK	0	0	0	0		
642	06	08	FROG PAD PARK	0	0	0	0		
642	06	09	PUTTING GREEN	0	0	0	0		
642	06	10	DUCK POND SOUTH ACQ	0	0	0	0		
642	06	11	ENERGY CONSERVATION PRG	0	0	0	0		
642	06	12	COMMUNITY GARDEN PARK	0	0	0	0		
642	06	13	DOG PARK	0	0	0	0		
642	06	14	SYCAMORE PARK	0	0	0	0		
642	06	15	LUPINE PLAYGRND STRUCTURE	0	0	0	0		
642	06	16	LUPINE/WOODFIELD PARK	0	0	0	0		
642	06	17	RENOVATION OHLONE PARK	0	0	0	0		
642	06	18	SAN PABLO/TSUSHIMA	0	0	0	0		
642	06	20	SYC XING CREEK IMP	0	0	0	0		
642	06	21	LED STREET LIGHT PROJECT	0	0	0	0		
642	06	22	CHELSEA WETLANDS	0	0	0	0		
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0	0	#DIV/0!	

CITY OF HERCULES CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND (310 AND 311)

Fund No: 310; Dept/Division No: 5940, 5970, 9999

CAPITAL OUTLAY

641	05	02	CLUB HOUSE PROJECT	0	0	0	0		
641	05	30	COUNTY BUILDING ACQUISTN	0	0	0	0		
641	05	55	CIVIC ARTS PROJECT	0	0	0	0		
641	05	56	CITYWIDE PK RENOVATION	0	0	0	0		
641	05	57	STREET MNTC 2008-3	0	0	0	0		
642	05	01	TRAFFIC SIGNAL SWIM CTR	0	0	0	0		
			RAIL STATION	850,129	14,410,000	473,597	13,943,599		
DIVISION TOTAL:				850,129	14,410,000	473,597	13,943,599	2844%	

TRANSFERS

690	26	10	TRAFFIC FACILITIES	0	0	0	0		
690	26	20	STATE GAS TAX FUND	0	0	0	0		
690	60	10	RDA OPERATING	0	0	0	0		
690	63	00	CAPITAL PROJECTS	0	0	0	0		
690	63	10	MULTI FUNDED RDA CAP PROJ	0	0	0	0		
690	64	00	HOUSING SETASIDE-OPERATNG	0	0	0	0		
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0	0	#DIV/0!	

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT **850,129** **14,410,000** **473,597** **13,943,599** **2844%**

**Public Financing Authority
(PFA) & Other Lease Funds
FY2014-15**

City of Hercules, California Public Financing Authority and Other Lease/Loan Obligations
 Outstanding Debt - FY 2012-13, Estimated FY 2013-14, and Budgeted FY 2014-15

	Purpose / Use of Bond Proceed	Source of Funding	Terms and Rates	FY 2012-13		FY 2013-14 Estimate		FY 2014-15 Budget		
				Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments	Interest Payments
General City Debt Obligations				0	0	0	0	0	0	
2008A PFA Lease Revenue Bonds	HMU Electric infrastructure	City General Fund	Deferred	7,440,000	210,000	350,585	588,585	8,990,000	230,000	338,688
2003B PFA Lease Revenue Bonds	Library construction; Ref \$4.3 Million in 1994 COPs	City General Fund	Rate 2% to 5%; Semi-annual P&I thru 2033	9,730,000	120,000	794,316	914,815	9,465,000	135,000	778,865
2009 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Building	Bio-Rad Building lease	Rate 6% to 8.4%; Semi-annual P&I thru 2038	1,662,048	127,024	76,074	265,098	1,266,840	133,104	71,968
Capitol / Equip-Facility Energy Efficiency Lease (SunTru)	Energy efficiency City facility improvements	City General Fund	Rate of 4.73%; P&I thru 2022	1,550,000	0	0	0	1,500,000	50,000	0
H.E.L.P. (State Housing Finance Authority) Loan	Development of multi-family rental housing	City resources, non-specific	Rate of 3%; Term P&I Apr 2015	3,750,000	50,000	0	50,000	3,750,000	50,000	0
R.D.L.P. (State Housing Finance Authority) Loan	Development of affordable housing in Spawnee Downtown Street project	City resources, non-specific	Rate of 3%; Term P&I payment due in full in August 2011	0	0	0	0	0	0	0
Subtotal - General City Debt Obligations				\$20,322,048	\$457,024	\$1,226,874	\$1,658,588	\$22,390,840	\$85,104	\$1,207,279
Municipal Utilities Enterprise Debt Obligations				11,300,000	235,000	500,113	735,113	10,825,000	240,000	483,013
2010 PFA Wastewater Treatment Plant Revenue Bonds	Wastewater treatment plant construction	Wastewater charges for service	Rate 2.0% to 5.0%; Semi-annual P&I thru 2040	7,426,000	0	381,776	381,776	7,285,000	180,000	395,775
2010 PFA HMU Electric Utility Revenue Refunding Bonds (HMU sold to PG&E 8/14, bonds tendered/deferred)	Refunding of \$6.485 million of 2008A IRBs	Electric power charges for service	Rate 2.6% to 6.375%; Semi-annual P&I thru 2033	5,670,000	105,000	279,638	384,638	5,550,000	110,000	276,300
2010 PFA HMU Electric Sub-Station Revenue Bonds (HMU sold to PG&E 8/14, bonds tendered/deferred)	Electric sub-station construction	Electric power charges for service	Rate 2.0% to 5.375%; Semi-annual P&I thru 2040	0	0	0	0	0	0	0
Subtotal - Municipal Utilities Enterprise Debt				\$18,396,000	\$340,000	\$1,161,523	\$1,461,523	\$17,835,000	\$290,000	\$858,083
Total - Public Financing Authority and Other Lease Obligations				\$38,718,048	\$797,024	\$2,388,397	\$3,120,111	\$40,225,840	\$575,104	\$2,092,362

Source: City of Hercules, Finance Department

					FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change
					ACTUALS	ADOPTED	YEAR-END	BUDGET	From
						BUDGET	ESTIMATE	PLAN	FY2013-14 Est.
CITY FACILITIES ENERGY EFFICIENCY LEASE (SUN TRUST) FUND (383)									
Fund No: 383; Dept/Division No: 9999									
OTHER EXPENSES									
639	50	99	LEGAL SERVICES		0	0	0	0	
OTHER EXPENSES TOTAL:					0	0	0	0	#DIV/0!
DEBT SERVICE									
650	10	00	PRINCIPAL PAYMENTS		127,024	133,104	133,104	133,104	
650	20	00	INTEREST PAYMENTS		78,074	71,996	71,996	71,996	
650	30	00	COST OF ISSUANCE		0	0	0	0	
650	40	01	TRUSTEE FEES		0	400	400	400	
650	40	02	ADMINISTRATOR FEES		0	0	0	0	
650	40	04	CONT. DISCLOSURE		0	0	0	0	
650	40	05	ARBITRAGE CALCULATION		0	0	0	0	
650	40	06	LETTER OF CREDIT FEES		0	0	0	0	
650	40	07	REMARKETING FEES		0	0	0	0	
650	50	00	MISC EXP		0	0	0	0	
642	06	11	ENERGY CONSERVATION PRG		0	0	0	0	
690	10	00	GENERAL FUND		0	0	0	0	
690	30	00	SINGLE FUNDED PROJECTS		0	0	0	0	
DEBT SERVICE TOTAL:					205,099	205,500	205,500	205,500	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					205,099	205,500	205,500	205,500	0%

2003A SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (671)

Department: PUBLIC FINANCE AUTHORITY

Fund No: 671; Dept/Division No: 9999

DEBT SERVICE

650	10	00	PRINCIPAL PAYMENTS		0	0	0	0	
650	20	00	INTEREST PAYMENTS		0	0	0	0	
650	40	01	TRUSTEE FEES		0	0	0	0	
650	40	04	CONT. DISCLOSURE		0	0	0	0	
650	40	05	ARBITRAGE CALCULATION		0	0	0	0	
650	40	06	LETTER OF CREDIT FEES		0	0	0	0	
650	40	07	REMARKETING FEES		0	0	0	0	
690	10	00	GENERAL FUND		0	0	0	0	
690	43	00	HERCULES MUNICIPAL UTILIT		0	0	0	0	
690	67	40	2010 DEBT SERVICE HMU		0	0	0	0	
DEBT SERVICE TOTAL:					0	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					0	0	0	0	#DIV/0!

2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (672)

Department: PUBLIC FINANCE AUTHORITY

Fund No: 672; Dept/Division No: 9999

DEBT SERVICE

650	10	00	PRINCIPAL PAYMENTS		210,000	220,000	220,000	230,000	
650	20	00	INTEREST PAYMENTS		356,585	348,468	348,468	339,688	
650	40	01	TRUSTEE FEES		2,201	3,500	3,500	3,500	
650	40	04	CONT. DISCLOSURE		0	3,000	3,000	3,000	
650	40	05	ARBITRAGE CALCULATION		0	0	0	0	
DEBT SERVICE TOTAL:					568,786	574,968	574,968	576,188	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					568,786	574,968	574,968	576,188	0%

2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (673)

Department: PUBLIC FINANCE AUTHORITY

Fund No: 673; Dept/Division No: 9999

DEBT SERVICE

650	10	00	PRINCIPAL PAYMENTS		120,000	130,000	130,000	135,000	
650	20	00	INTEREST PAYMENTS		794,315	786,815	786,815	778,865	
650	30	00	COST OF ISSUANCE		0	0	0	0	
650	40	01	TRUSTEE FEES		2,000	2,000	2,000	2,000	
650	40	04	CONT. DISCLOSURE		0	2,500	2,500	2,500	
650	40	05	ARBITRAGE CALCULATION		0	0	0	0	
641	05	71	VENTURE CORP		0	0	0	0	
DEBT SERVICE TOTAL:					916,315	921,315	921,315	918,365	0%

TRANSFERS

690	10	00	GENERAL FUND		0	0	0	0	
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				FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
690	30	00	SINGLE FUNDED PROJECTS	0	0	0	0	
690	31	10	LIBRARY	0	0	0	0	
690	60	10	RDA OPERATING	0	0	0	0	
690	61	10	94 COPS	0	0	0	0	
690	63	00	CAPITAL PROJECTS	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				916,315	921,315	921,315	918,365	0%

Enterprise Funds FY2014-15

- Table Revenue and Expense**
- Wastewater**
- Hercules Municipal Utility (HMU)**

**CITY OF HERCULES
WASTEWATER
PROJECTED FINANCIAL PERFORMANCE OVERVIEW
June 24, 2014**

	Unaudited Fiscal Year 2012-13	YEAR END ESTIMATE Fiscal Year 2013-14	BUDGET PLAN Fiscal Year 2014-15
REVENUES AND TRANSFERS-IN:			
Investment income (Interest Income)	\$ 35,473	\$ 20,000	\$ 20,000
Charges for services	5,282,737	5,623,005	5,623,005
Other Revenue	-	-	-
Transfers In	230,000	1,815,752	4,825,000
Total revenues and transfers-in	5,548,210	7,458,757	10,466,005
EXPENDITURES AND TRANSFERS-OUT:			
Asset Capitalization	(343,742)	-	-
Salaries and Wages	254,704	234,324	311,381
Employee Benefits	88,137	86,195	128,433
Services	1,837,668	2,203,183	2,498,211
Supplies	17,935	15,000	16,100
Other Expenses (legal)	7,000	7,000	7,000
Capital Outlay	138,622	55,000	2,380,000
Depreciation	382,563	327,947	327,947
Interest Payment	519,673	500,113	493,013
Interfund/Allocated Costs	176,046	176,046	171,999
Capital Projects	268,754	1,815,752	2,445,000
Transfers out	230,000	235,000	240,000
Total expenditures and transfers-out	3,577,360	5,655,580	9,019,084
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	1,970,850	1,803,197	1,448,921

Note: Capital Projects include: Sewer system infiltration \$195,000; Wastewater treatment plant improvements \$1,500,000; Demolish and clean corp yard site sewer system \$250,000; 24" sewer main line \$500,000
Capital Outlay include: ITC \$2,350,000; Lift station pumps \$30,000

		FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.		
HERCULES SEWER UTILITY ENTERPRISE FUND (420)								
Fund No: 420 ; Dept/Division No: 4900								
ASSET CAPITALIZATION								
630	90	99	CONTRA FIXED ASSETS	(343,742)	0	0	0	
TOTAL DIVISION EXPENDITURES:				(343,742)	0	0	0	#DIV/0!

Fund No: 420 ; Dept/Division No: 5475								
SANITARY SEWERS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	237,825	278,785	219,157	294,323	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	6,958	0	3,771	3,771	
601	30	00	OVERTIME PAY	4,633	1,325	5,529	5,529	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	265	0	880	2,214	
601	45	00	ADMIN/EXECUTIVE PAY	117	0	444	444	
601	48	00	LONGEVITY PAY	4,907	5,973	4,543	5,100	
<i>Salaries and wages total:</i>				254,704	286,083	234,324	311,381	33%

<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	27,360	37,282	25,834	46,727	
606	02	01	EPMC	349	0	0	0	
606	04	00	PERS EE CONTRIB	3,000	0	0	0	
606	04	01	EPMC	210	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	69	84	63	84	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	2,992	3,447	2,696	1,886	
606	20	00	401A EXECUTIVES	3,675	3,856	2,208	5,129	
606	2.1	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	200	0	0	0	
606	30	00	EDUCATION INCENTIVE	574	451	419	451	
606	40	00	HEALTH INSURANCE	45,890	55,105	47,013	63,251	
606	42	00	DENTAL INSURANCE	5,663	7,064	5,587	7,402	
606	43	00	VISION INSURANCE	617	810	646	870	
606	44	00	LIFE INSURANCE	264	373	237	379	
606	45	00	LONG TERM DISABILITY INS	1,593	1,973	1,451	2,206	
606	46	00	ACCIDENTAL DEATH & DISM.	39	45	42	48	
606	57	00	ALLOC COMPENSATD ABSENCES	(4,356)	0	0	0	
<i>Employee benefits total:</i>				88,137	110,490	86,195	128,433	49%
SALARIES AND BENEFITS TOTAL:				342,842	396,573	320,519	439,814	37%

SERVICES								
611	40	00	CONSULTING SERVICES	15,836	65,500	60,000	65,500	
611	60	00	FINANCIAL SERVICES	0	0	0	0	
611	70	00	LEGAL SERVICES	0	0	1,083	0	
611	90	00	OTHER PROFESSIONAL SRVC	25,061	47,200	47,000	47,200	
612	10	00	CONSTRUCTION SHARE WWTP	0	0	0	0	
613	10	00	REPAIR & MAINT	9,821	15,000	15,000	15,000	
613	50	00	VEHICLE REPAIRS	1,482	1,500	1,500	1,500	
613	90	00	REPAIR & MAIN. SERV	2,571	187,800	15,000	300,000	
614	20	00	ELECTRICITY	44,451	40,000	40,000	40,000	
614	50	00	SEWER SERVICES	4,179	15,000	10,000	15,000	
614	60	00	TELEPHONE	16,485	12,590	13,500	13,511	
614	60	01	CELL PHONE/PAGER	134	500	100	500	
615	40	00	TRAINING & CONFERENCES	95	0	0	0	
615	40	01	MEETINGS AND MILEAGE	46	0	0	0	
616	30	00	STRUCTURAL RENTALS	0	0	0	0	
618	20	00	OTHER GOVT AGENCY CHARGES	1,717,506	1,900,000	2,000,000	2,000,000	
618	20	10	FRANCHISE FEE	0	0	0	0	
SERVICES TOTAL:				1,837,668	2,285,090	2,203,183	2,498,211	13%

SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	10,781	5,000	5,000	5,000	
620	30	00	HARDWARE SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	4,752	5,000	5,000	5,000	
621	90	00	MISC OPERATING SUPPLIES	2,402	6,100	5,000	6,100	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
SUPPLIES TOTAL:				17,935	16,100	15,000	16,100	7%

OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	

				FY 2012-13	FY 2013-14	FY 2013-14	FY 2014-15	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2013-14 Est.	
639	50	99	LEGAL SERVICES	7,000	7,000	7,000	7,000		
639	60	99	CHARGEBACK/RDA	0	0	0	0		
OTHER EXPENSES TOTAL:				7,000	7,000	7,000	7,000	0%	
CAPITAL OUTLAY									
642	05	61	SWR INFILTRATION	0	0	0	0		
642	05	62	LIFT STATION PUMPS	6,447	10,000	5,000	30,000		
642	05	86	WWTP PONDS	0	0	0	0		
642	05	87	SYCAMORE AVE RELOCATION	0	0	0	0		
642	05	88	BAYFRONT LIFT STATION	132,175	2,350,000	50,000	2,350,000		
642	05	89	SANITARY MASTER PLAN	0	0	0	0		
642	05	90	FORCE MAIN RELOC SYC CROS	0	0	0	0		
642	05	91	WWTP RELOCATION/UPGRADE	0	0	0	0		
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0		
644	30	00	VEHICLE REPLACEMENT CHRГ	0	0	0	0		
645	10	00	DEPRECIATION EXPENSE	382,563	290,000	327,947	327,947		
CAPITAL OUTLAY TOTAL:				521,185	2,650,000	382,947	2,707,947	607%	
INTEREST									
650	10	00	PRINCIPAL PAYMENTS	0	0	0	0		
650	20	00	INTEREST PAYMENTS	519,673	500,113	500,113	493,013		
INTEREST TOTAL:				519,673	500,113	500,113	493,013	-1%	
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	126,050	126,050	126,050	126,050		
661	10	00	INFO SERV CHG ALLOCATE	20,238	20,238	20,238	14,501		
661	20	00	VEHICLE REPLACEMENT CHG	1,280	1,280	1,280	3,028		
661	30	00	FAC MAINT CHG ALLOCATE	28,478	28,478	28,478	28,420		
INTERFUND/ ALLOC COSTS TOTAL:				176,046	176,046	176,046	171,999	-2%	
TOTAL DIVISION EXPENDITURES:				3,078,607	6,030,922	3,604,807	6,334,084	76%	
CAPITAL PROJECTS									
642	05	24	FOURTH DIGESTER PROJECT	0	0	0	0		
642	05	55	PARKER AVENUE PROJECT	0	0	0	0		
642	05	56	REHAB NEWBERRY/MANZANITTA	0	0	0	0		
642	05	57	EXPAND WWTP	0	1,500,000	1,500,000	1,500,000		
642	05	61	SWR INFILTRATION	53,001	195,000	100,000	195,000		
642	05	72	CONDUCTORS	0	0	0	0		
642	05	74	SPA/SYCAMORE	0	0	0	0		
642	05		24" MAIN LINE	215,752	400,000	215,752	500,000		
642	05	89	SANITARY MASTER PLAN	0	0	0	0		
642	05	90	FORCE MAIN RELOC SYC CROS	0	0	0	0		
642	05	92	RELOCATE BAYFRONT LIFT ST	0	0	0	0		
642	05	93	CORP YARD RELOCATION & CLN UP	0	250,000	0	250,000		
CAPITAL PROJECTS TOTAL:				268,754	2,345,000	1,815,752	2,445,000	35%	
TOTAL - FUND EXPENDITURES:				3,347,360	8,375,922	5,420,559	8,779,084	62%	
TRANSFERS									
630	99	01	EQUIPMENT	0	0	0	0		
630	99	02	OVERHEAD	0	0	0	0		
690	43	00	HERCULES MUNICIPAL UTILIT	0	0	0	0		
690	45	00	VEHICLE REPLACEMENT FUND	0	0	0	0		
690	46	00	EQUIPMENT REPLMNT FUND	0	0	0	0		
690	47	00	FACILITIES & MAINT	0	0	0	0		
690	53	50	HERCULES/PINOLE WWTP PLAN	0	0	0	0		
690	60	10	RDA OPERATING	0	0	0	0		
690	63	00	CAPITAL PROJECTS	0	0	0	0		
690	67	50	2010 DEBT SERVICE WWTP	230,000	235,000	235,000	240,000		
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				230,000	235,000	235,000	240,000	2%	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				3,577,360	8,610,922	5,655,559	9,019,084	59%	

HERCULES SEWER/ WASTEWATER TREATMENT PLANT DEBT SERVICE FUND (675)

2010 SERIES PFA UTILITY REVENUE BONDS

Department: SANITARY SEWER

Fund No: 675 ; Dept/Division No: 3010

DEBT SERVICE

650	10	00	PRINCIPAL PAYMENTS	230,000	235,000	235,000	240,000
650	20	00	INTEREST PAYMENTS	502,413	500,113	500,113	493,013
650	30	00	COST OF ISSUANCE	0	0	0	0
650	40	01	TRUSTEE FEES	1,500	1,500	1,000	1,500
650	40	04	CONT. DISCLOSURE	2,500	2,500	2,500	2,500
650	40	05	ARBITRAGE CALCULATION	0	0	0	0

				FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
DEBT SERVICE TOTAL:				736,413	739,113	738,613	737,013	0%
TRANSFERS								
690	30	00	SINGLE FUNDED PROJECTS	0	0	0	0	
690	42	00	SEWER FUND	205,000	4,695,000	0	0	
690	53	50	HERCULES/PINOLE WWTP PLAN	0	0	0	0	
690	60	10	RDA OPERATING	0	0	0	0	
690	63	00	CAPITAL PROJECTS	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				205,000	4,695,000	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				941,413	5,434,113	738,613	737,013	0%
GRAND TOTAL - ALL SEWER EXPENDITURES & TRANSFERS-OUT				4,518,773	14,045,035	6,394,172	9,756,097	53%

**CITY OF HERCULES
HERCULES MUNICIPAL UTILITY
PROJECTED FINANCIAL PERFORMANCE OVERVIEW
June 24, 2014**

	Unaudited Fiscal Year 2012-13	YEAR END ESTIMATE Fiscal Year 2013-14	BUDGET PLAN Fiscal Year 2014-15
REVENUES AND TRANSFERS-IN:			
Investment income (Interest Income)	\$ 8,854	\$ 579	\$ -
Charges for services	2,757,288	2,033,001	-
Other Revenue (Temporary Power)	101,207	85,424	-
Other Revenue		630,000	-
Transfers In	746,413	908,313	-
Total revenues and transfers-in	3,613,762	3,657,317	-
EXPENDITURES AND TRANSFERS-OUT:			
Debt Service	746,413	908,313	-
Asset Capitalization	-	-	-
Community Development	-	-	-
Electric Power	1,528,881	1,145,741	-
Distribution & Operation (Depreciation)	210,276	140,184	-
City Transfers	-	-	-
Distribution System - OPS	-	-	-
Distribution System - Underground	67,457	59,480	-
Street Lighting Expense	25,941	-	-
Meter Expense	10,558	8,970	-
Maintenance Supervision	-	-	-
Maint/Underground Lines	32,079	30,121	-
Maintenance of Lines (Non-Major)	5,981	5,637	-
Maint/Street Lighting	5,911	5,648	-
Maintenance of Meters	7,030	5,648	-
Customer Account/Supervision (bad debt)	7	-	-
Customer Account/Meter Read	6,272	5,648	-
Customer Records/Collection	5,385	4,052	-
Customer Account Assistance	-	-	-
Customer Account Info & Advertising	500	-	-
Admin & General Salaries	-	-	-
Admin & General Office	198,757	194,079	-
Outside Services	313,020	646,000	-
Injuries & Damages	83,924	74,568	-
Misc General Expenses	-	-	-
Non Operating Expenses (CA Public Purpose)	133,228	193,000	-
Construction Work in Progress	2,123	1,525	-
Work Orders	68,939	65,886	-
Transfers out	-	7,500	-
Transfers in (Per Council Meeting Directive 06/10/14)	-	630,000	-
Total expenditures and transfers-out	3,452,682	4,132,900	-
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	161,080	(475,583)	-

			FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)							
Fund No: 430 ; Dept/Division No: 3010							
DEBT SERVICE							
650	20	00	INTEREST PAYMENTS	399,027	636,075	638,318	0
650	20	10	2010 PFA-ELEC SUBSTAT	345,386	160,000	160,000	0
650	40	00	DEBT ADMINISTRATION EXP	2,000	0	0	0
650	40	10	2010 PFA ELECT SUBSTAT	0	110,000	110,000	0
TOTAL DIVISION EXPENDITURES:				746,413	906,075	908,318	0
ASSET CAPITALIZATION							
Fund No: 430 ; Dept/Division No: 4900							
630	90	99	CONTRA FIXED ASSETS	0	0	0	0
TOTAL DIVISION EXPENDITURES:				0	0	0	#DIV/0!
COMMUNITY DEVELOPMENT							
Fund No: 430 ; Dept/Division No: 5299							
630	90	95	REIMBURSABLE EXPENSE	0	0	0	0
TOTAL DIVISION EXPENDITURES:				0	0	0	#DIV/0!
ELECTRIC POWER							
Fund No: 430 ; Dept/Division No: 6501							
700	10	00	TRANSMISSION & ISO CHGS	249,349	232,027	201,018	0
700	20	00	PURCHASED ENERGY	1,091,616	1,325,010	768,488	0
700	30	00	SCHEDULE COORDINATION SVC	72,194	72,194	49,761	0
700	40	00	PG&E WHOLESALE DISTRUBUTN	115,723	124,256	126,474	0
TOTAL DIVISION EXPENDITURES:				1,528,881	1,753,487	1,145,741	0
DISTRIBUTION & OPERATION							
Fund No: 430 ; Dept/Division No: 6502							
645	10	00	DEPRECIATION EXPENSE	210,276	221,500	140,184	0
TOTAL DIVISION EXPENDITURES:				210,276	221,500	140,184	0
CITY TRANSFERS							
Fund No: 430 ; Dept/Division No: 6504							
601	10	00	REGULAR	0	0	0	0
601	13	00	TEMPORARY PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	0	0	0	0
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0
601	48	00	LONGEVITY PAY	0	0	0	0
602	10	00	CONTRACT HELP	0	0	0	0
606	02	00	PERS ER CONTRIB	0	0	0	0
606	02	01	EPMC	0	0	0	0
606	04	00	PERS EE CONTRIB	0	0	0	0
606	04	01	EPMC	0	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0
606	11	00	MEDICARE	0	0	0	0
606	40	00	HEALTH INSURANCE	0	0	0	0
606	42	00	DENTAL INSURANCE	0	0	0	0
606	43	00	VISION INSURANCE	0	0	0	0
606	44	00	LIFE INSURANCE	0	0	0	0
606	45	00	LONG TERM DISABILITY INS	0	0	0	0
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0
661	40	00	INTER-DIV LABOR OFFSET	0	0	0	0
TOTAL DIVISION EXPENDITURES:				0	0	0	#DIV/0!
DISTRIBUTION SYSTEM - OPS							
Fund No: 430 ; Dept/Division No:6510							
601	10	00	REGULAR	0	0	0	0
601	12	00	REGULAR PART-TIME	0	0	0	0
601	13	00	TEMPORARY PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	0	0	0	0
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0
601	48	00	LONGEVITY PAY	0	0	0	0
606	02	00	PERS ER CONTRIB	0	0	0	0
606	02	01	EPMC	0	0	0	0
606	04	00	PERS EE CONTRIB	0	0	0	0
606	04	01	EPMC	0	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0
606	10	00	SOCIAL SECURITY	0	0	0	0
606	11	00	MEDICARE	0	0	0	0
606	20	00	401A EXECUTIVES	0	0	0	0
606	40	00	HEALTH INSURANCE	0	0	0	0

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)					
606 41 00	0	0	0	0	
606 42 00	0	0	0	0	
606 43 00	0	0	0	0	
606 44 00	0	0	0	0	
606 45 00	0	0	0	0	
606 46 00	0	0	0	0	
606 57 00	0	0	0	0	
639 30 66	0	0	0	0	
661 40 00	0	0	0	0	
661 90 00	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	0	0	0	0	#DIV/0!

DISTRIBUTION SYSTEM UNDERGROUND

Fund No: 430 ; Dept/Division No: 6511

601 10 00	52,260	54,747	49,654	0	
601 30 00	168	514	171	0	
601 48 00	0	0	0	0	
601 75 00	0	0	0	0	
606 02 00	5,951	6,818	609	0	
606 02 01	149	0	0	0	
606 04 00	1,278	0	0	0	
606 04 01	90	0	0	0	
606 05 00	16	16	16	0	
606 10 00	0	0	0	0	
606 11 00	798	804	725	0	
606 22 00	0	0	0	0	
606 30 00	205	205	204	0	
606 40 00	2,750	5,743	5,132	0	
606 42 00	1,114	1,342	1,447	0	
606 43 00	134	180	195	0	
606 44 00	42	49	46	0	
606 45 00	355	355	365	0	
606 46 00	11	11	12	0	
606 57 00	71	0	0	0	
621 80 00	0	2,250	874	0	
661 40 00	0	36,435	0	0	
710 10 00	2,064	2,250	30	0	
710 20 00	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	67,457	111,719	59,480	0	-100%

STREET LIGHTING EXPENSES

Fund No: 430 ; Dept/Division No: 6512

661 20 00	25,941	0	0	0	
710 10 00	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	25,941	0	0	0	#DIV/0!

METER EXPENSES

Fund No: 430 ; Dept/Division No: 6513

601 10 00	4,612	4,831	4,382	0	
601 30 00	15	45	15	0	
601 48 00	0	0	0	0	
601 75 00	0	0	0	0	
606 02 00	506	602	537	0	
606 02 01	6	0	0	0	
606 04 00	51	0	0	0	
606 04 01	4	0	0	0	
606 05 00	2	1	2	0	
606 11 00	67	71	64	0	
606 30 00	18	18	18	0	
606 40 00	462	507	441	0	
606 42 00	111	118	124	0	
606 43 00	14	16	17	0	
606 44 00	4	4	4	0	
606 45 00	31	31	32	0	
606 46 00	1	1	1	0	
606 57 00	6	0	0	0	
661 40 00	0	6,072	0	0	
710 10 00	4,648	10,000	3,333	0	
TOTAL DIVISION EXPENDITURES:	10,558	22,317	8,970	0	-100%

MAINTENANCE SUPERVISION

Fund No: 430 ; Dept/Division No: 6520

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)					
601 10 00 REGULAR	0	0	0	0	
601 12 00 REGULAR PART-TIME	0	0	0	0	
601 45 00 ADMIN/EXECUTIVE PAY	0	0	0	0	
601 48 00 LONGEVITY PAY	0	0	0	0	
606 02 00 PERS ER CONTRIB	0	0	0	0	
606 02 01 EPMC	0	0	0	0	
606 04 00 PERS EE CONTRIB	0	0	0	0	
606 04 01 EPMC	0	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	0	0	0	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	0	0	0	0	
606 20 00 401A EXECUTIVES	0	0	0	0	
606 40 00 HEALTH INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	0	0	0	0	
606 43 00 VISION INSURANCE	0	0	0	0	
606 44 00 LIFE INSURANCE	0	0	0	0	
606 45 00 LONG TERM DISABILITY INS	0	0	0	0	
606 57 00 ALLOC COMPENSATD ABSENCES	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	0	0	0	0	#DIV/0!
MAINT/UNDERGROUND LINES					
Fund No: 430 ; Dept/Division No: 6521					
601 10 00 REGULAR	24,592	25,763	23,367	0	
601 13 00 TEMPORARY PART-TIME	0	0	0	0	
601 30 00 OVERTIME PAY	79	242	80	0	
601 48 00 LONGEVITY PAY	0	0	0	0	
601 75 00 OTHER COMPENSATION	0	0	0	0	
606 02 00 PERS ER CONTRIB	2,700	3,208	2,862	0	
606 02 01 EPMC	32	0	0	0	
606 04 00 PERS EE CONTRIB	274	0	0	0	
606 04 01 EPMC	19	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	8	8	8	0	
606 11 00 MEDICARE	359	378	341	0	
606 30 00 EDUCATION INCENTIVE	96	96	96	0	
606 40 00 HEALTH INSURANCE	2,462	2,703	2,415	0	
606 41 00 MEDICAL INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	594	631	663	0	
606 43 00 VISION INSURANCE	76	84	89	0	
606 44 00 LIFE INSURANCE	20	23	22	0	
606 45 00 LONG TERM DISABILITY INS	167	167	172	0	
606 46 00 ACCIDENTAL DEATH & DISM.	5	5	5	0	
606 57 00 ALLOC COMPENSATD ABSENCES	34	0	0	0	
621 80 00 UNIFORM & SAFETY APPAREL	465	700	0	0	
661 40 00 INTER-DIV LABOR OFFSET	0	6,072	0	0	
710 10 00 MATERIALS & EXPENSES	98	100	0	0	
TOTAL DIVISION EXPENDITURES:	32,079	40,180	30,121	0	-100%
MAINTENANCE OF LINES (NON-MAJOR)					
Fund No: 430 ; Dept/Division No: 6522					
601 10 00 REGULAR	4,612	4,831	4,382	0	
601 13 00 TEMPORARY PART-TIME	0	0	0	0	
601 30 00 OVERTIME PAY	15	45	15	0	
606 02 00 PERS ER CONTRIB	506	602	537	0	
606 02 01 EPMC	6	0	0	0	
606 04 00 PERS EE CONTRIB	51	0	0	0	
606 04 01 EPMC	4	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	2	1	2	0	
606 11 00 MEDICARE	67	71	64	0	
606 22 00 UNIFORM ALLOWANCE	0	0	0	0	
606 30 00 EDUCATION INCENTIVE	18	18	18	0	
606 40 00 HEALTH INSURANCE	462	507	441	0	
606 42 00 DENTAL INSURANCE	111	118	124	0	
606 43 00 VISION INSURANCE	14	16	17	0	
606 44 00 LIFE INSURANCE	4	4	4	0	
606 45 00 LONG TERM DISABILITY INS	31	31	32	0	
606 46 00 ACCIDENTAL DEATH & DISM.	1	1	1	0	
606 57 00 ALLOC COMPENSATD ABSENCES	6	0	0	0	
661 40 00 INTER-DIV LABOR OFFSET	0	6,072	0	0	
710 10 00 MATERIALS & EXPENSES	71	100	0	0	
TOTAL DIVISION EXPENDITURES:	5,981	12,417	5,637	0	-100%

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)					
MAIN/STREET LIGHTING					
Fund No: 430 ; Dept/Division No: 6524					
601 10 00 REGULAR	4,612	4,831	4,382	0	
601 13 00 TEMPORARY PART-TIME	0	0	0	0	
601 30 00 OVERTIME PAY	15	45	15	0	
606 02 00 PERS ER CONTRIB	506	602	537	0	
606 02 01 EPMC	6	0	0	0	
606 04 00 PERS EE CONTRIB	51	0	0	0	
606 04 01 EPMC	4	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	2	1	2	0	
606 11 00 MEDICARE	67	71	64	0	
606 30 00 EDUCATION INCENTIVE	18	18	18	0	
606 40 00 HEALTH INSURANCE	462	507	453	0	
606 41 00 MEDICAL INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	111	118	124	0	
606 43 00 VISION INSURANCE	14	16	17	0	
606 44 00 LIFE INSURANCE	4	4	4	0	
606 45 00 LONG TERM DISABILITY INS	31	31	32	0	
606 46 00 ACCIDENTAL DEATH & DISM.	1	1	1	0	
606 57 00 ALLOC COMPENSATD ABSENCES	6	0	0	0	
661 40 00 INTER-DIV LABOR OFFSET	0	6,072	0	0	
TOTAL DIVISION EXPENDITURES:	5,911	12,317	5,648	0	-100%
MAINTENANCE OF METERS					
Fund No: 430 ; Dept/Division No: 6525					
601 10 00 REGULAR	4,612	4,831	4,382	0	
601 13 00 TEMPORARY PART-TIME	0	0	0	0	
601 30 00 OVERTIME PAY	15	45	15	0	
606 02 00 PERS ER CONTRIB	506	602	537	0	
606 02 01 EPMC	6	0	0	0	
606 04 00 PERS EE CONTRIB	51	0	0	0	
606 04 01 EPMC	4	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	2	1	2	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	67	71	64	0	
606 22 00 UNIFORM ALLOWANCE	0	0	0	0	
606 30 00 EDUCATION INCENTIVE	18	18	18	0	
606 40 00 HEALTH INSURANCE	462	507	453	0	
606 41 00 MEDICAL INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	111	118	124	0	
606 43 00 VISION INSURANCE	14	16	17	0	
606 44 00 LIFE INSURANCE	4	4	4	0	
606 45 00 LONG TERM DISABILITY INS	31	31	32	0	
606 46 00 ACCIDENTAL DEATH & DISM.	1	1	1	0	
606 57 00 ALLOC COMPENSATD ABSENCES	6	0	0	0	
661 40 00 INTER-DIV LABOR OFFSET	0	6,072	0	0	
710 10 00 MATERIALS & EXPENSES	1,119	1,000	0	0	
TOTAL DIVISION EXPENDITURES:	7,030	13,317	5,648	0	-100%
CUSTOMER ACCOUNT/SUPERVISOR					
Fund No: 430 ; Dept/Division No: 6530					
601 10 00 REGULAR	0	0	0	0	
601 13 00 TEMPORARY PART-TIME	0	0	0	0	
601 30 00 OVERTIME PAY	0	0	0	0	
601 45 00 ADMIN/EXECUTIVE PAY	0	0	0	0	
601 48 00 LONGEVITY PAY	0	0	0	0	
606 02 00 PERS ER CONTRIB	0	0	0	0	
606 02 01 EPMC	0	0	0	0	
606 04 00 PERS EE CONTRIB	0	0	0	0	
606 04 01 EPMC	0	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	0	0	0	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	0	0	0	0	
606 40 00 HEALTH INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	0	0	0	0	
606 43 00 VISION INSURANCE	0	0	0	0	
606 44 00 LIFE INSURANCE	0	0	0	0	
606 45 00 LONG TERM DISABILITY INS	0	0	0	0	
606 46 00 ACCIDENTAL DEATH & DISM.	0	0	0	0	
606 57 00 ALLOC COMPENSATD ABSENCES	0	0	0	0	

			FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)							
630	10	00	BAD DEBTS	0	0	0	0
630	20	00	INTEREST EXP	7	0	0	0
TOTAL DIVISION EXPENDITURES:				7	0	0	0
CUSTOMER ACCOUNT/METER READ							
Fund No: 430 ; Dept/Division No: 6531							
601	10	00	REGULAR	4,914	4,831	4,382	0
601	13	00	TEMPORARY PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	22	45	15	0
601	48	00	LONGEVITY PAY	0	0	0	0
601	75	00	OTHER COMPENSATION	0	0	0	0
606	02	00	PERS ER CONTRIB	542	602	537	0
606	02	01	EPMC	7	0	0	0
606	04	00	PERS EE CONTRIB	59	0	0	0
606	04	01	EPMC	4	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	2	1	2	0
606	10	00	SOCIAL SECURITY	0	0	0	0
606	11	00	MEDICARE	72	71	64	0
606	22	00	UNIFORM ALLOWANCE	0	0	0	0
606	30	00	EDUCATION INCENTIVE	21	18	18	0
606	40	00	HEALTH INSURANCE	462	507	453	0
606	41	00	MEDICAL INSURANCE	0	0	0	0
606	42	00	DENTAL INSURANCE	111	118	124	0
606	43	00	VISION INSURANCE	14	16	17	0
606	44	00	LIFE INSURANCE	4	4	4	0
606	45	00	LONG TERM DISABILITY INS	31	31	32	0
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	0
606	57	00	ALLOC COMPENSATD ABSENCES	6	0	0	0
661	40	00	INTER-DIV LABOR OFFSET	0	6,072	0	0
TOTAL DIVISION EXPENDITURES:				6,272	12,317	5,648	0
CUSTOMER RECORDS/COLLECTION							
Fund No: 430 ; Dept/Division No: 6532							
601	10	00	REGULAR	0	0	0	0
601	13	00	TEMPORARY PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	0	0	0	0
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0
601	48	00	LONGEVITY PAY	0	0	0	0
606	02	00	PERS ER CONTRIB	0	0	0	0
606	02	01	EPMC	0	0	0	0
606	04	00	PERS EE CONTRIB	0	0	0	0
606	04	01	EPMC	0	0	0	0
606	05	00	PERS SURVIVOR BENEFIT	0	0	0	0
606	10	00	SOCIAL SECURITY	0	0	0	0
606	11	00	MEDICARE	0	0	0	0
606	22	00	UNIFORM ALLOWANCE	0	0	0	0
606	30	00	EDUCATION INCENTIVE	0	0	0	0
606	40	00	HEALTH INSURANCE	0	0	0	0
606	41	00	MEDICAL INSURANCE	0	0	0	0
606	42	00	DENTAL INSURANCE	0	0	0	0
606	43	00	VISION INSURANCE	0	0	0	0
606	44	00	LIFE INSURANCE	0	0	0	0
606	45	00	LONG TERM DISABILITY INS	0	0	0	0
606	46	00	ACCIDENTAL DEATH & DISM.	0	0	0	0
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0
710	10	00	MATERIALS & EXPENSES	144	300	119	0
720	01	00	CREDIT CARD/NSF FEES	0	0	0	0
720	02	00	POSTAGE FOR BILLING	5,241	5,000	4,833	0
720	03	00	MINOL BILLING FEE	0	0	0	0
720	04	00	LATE FEES-MINOL	0	0	0	0
720	05	00	LOCKBOX	0	0	0	0
720	10	00	UNCOLLECTIBLE	0	0	0	0
TOTAL DIVISION EXPENDITURES:				5,385	5,300	4,952	0
CUSTOMER ACCOUNT ASSISTANCE							
Fund No: 430 ; Dept/Division No: 6535							
601	10	00	REGULAR	0	0	0	0
601	30	00	OVERTIME PAY	0	0	0	0
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0
601	48	00	LONGEVITY PAY	0	0	0	0
606	02	00	PERS ER CONTRIB	0	0	0	0

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)					
606 02 01	0	0	0	0	
606 04 00	0	0	0	0	
606 04 01	0	0	0	0	
606 05 00	0	0	0	0	
606 10 00	0	0	0	0	
606 11 00	0	0	0	0	
606 40 00	0	0	0	0	
606 41 00	0	0	0	0	
606 42 00	0	0	0	0	
606 43 00	0	0	0	0	
606 44 00	0	0	0	0	
606 45 00	0	0	0	0	
606 46 00	0	0	0	0	
606 57 00	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	0	0	0	0	#DIV/0!
CUSTOMER ACCOUNT INFO&ADVERTISING					
Fund No: 430 ; Dept/Division No: 6536					
720 30 00	500	500	0	0	
TOTAL DIVISION EXPENDITURES:	500	500	0	0	#DIV/0!
ADMIN & GENERAL SALARIES					
Fund No: 430 ; Dept/Division No: 6551					
601 10 00	0	0	0	0	
601 13 00	0	0	0	0	
601 30 00	0	0	0	0	
601 44 00	0	0	0	0	
601 45 00	0	0	0	0	
601 48 00	0	0	0	0	
606 02 00	0	0	0	0	
606 02 01	0	0	0	0	
606 04 00	0	0	0	0	
606 04 01	0	0	0	0	
606 05 00	0	0	0	0	
606 10 00	0	0	0	0	
606 11 00	0	0	0	0	
606 20 00	0	0	0	0	
606 21 00	0	0	0	0	
606 22 00	0	0	0	0	
606 30 00	0	0	0	0	
606 40 00	0	0	0	0	
606 41 00	0	0	0	0	
606 42 00	0	0	0	0	
606 43 00	0	0	0	0	
606 44 00	0	0	0	0	
606 45 00	0	0	0	0	
606 46 00	0	0	0	0	
606 57 00	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	0	0	0	0	#DIV/0!
ADMIN & GENERAL OFFICE					
Fund No: 430 ; Dept/Division No: 6552					
606 22 00	5,987	1,500	3,484	0	
660 10 00	144,435	144,435	144,435	0	
661 10 00	16,874	15,102	11,327	0	
661 20 00	0	26,289	19,717	0	
661 30 00	22,290	15,138	11,354	0	
740 10 00	74	500	47	0	
740 20 00	320	1,800	75	0	
740 30 00	0	0	0	0	
740 30 01	0	100	0	0	
740 30 02	0	0	0	0	
740 30 03	0	0	0	0	
740 40 00	4,000	4,000	653	0	
740 50 00	499	500	462	0	
740 50 01	3,387	3,500	2,489	0	
740 60 00	879	1,000	36	0	
740 70 00	12	50	0	0	
740 70 01	0	0	0	0	
740 80 00	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	198,757	213,914	194,079	0	-100%

			FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)							
OUTSIDE SERVICES							
Fund No: 430 ; Dept/Division No: 6553							
639	50	99	LEGAL SERVICES	0	0	0	0
741	10	00	PROFESSIONAL CONSULTANTS	310,916	646,000	646,000	0
741	20	00	LEGAL FEES	2,104	0	0	0
TOTAL DIVISION EXPENDITURES:				313,020	646,000	646,000	0 -100%
INJURIES & DAMAGES							
Fund No: 430 ; Dept/Division No: 6555							
743	10	00	INJURIES & DAMAGES	83,924	88,709	74,568	0
743	20	00	CUSTOMER REIMBURSEMENTS	0	0	0	0
TOTAL DIVISION EXPENDITURES:				83,924	88,709	74,568	0 -100%
MISC GENERAL EXPENSES							
Fund No: 430 ; Dept/Division No: 6558							
616	30	00	STRUCTURAL RENTALS	0	0	0	0
740	10	00	MATERIALS (City Hall)	0	500	0	0
744	10	00	ANNUAL REPORT PREPARATION	0	0	0	0
TOTAL DIVISION EXPENDITURES:				0	500	0	0 #DIV/0!
NON OPERATING EXPENSES							
Fund No: 430 ; Dept/Division No: 6570							
804	10	00	CALIFORNIA PUBLIC PURPOSE	78,288	70,000	70,000	0
804	20	00	EXIT FEES	0	63,000	63,000	0
804	30	00	FRANCHISE FEE	54,939	60,000	60,000	0
TOTAL DIVISION EXPENDITURES:				133,228	193,000	193,000	0 -100%
CONSTRUCTION WORK IN PROGRESS (CWIP)							
Fund No: 430 ; Dept/Division No: 6599							
601	10	28	CONDUCTOR IN SYCAMORE	0	0	0	0
601	10	34	LIFT STATION-A NOBEL/MUIR	0	0	0	0
601	10	35	ENGINEERING & PLANNING	0	0	0	0
601	10	36	CURY WATERFRONT	0	0	0	0
601	10	38	LYON HOMES	0	0	0	0
601	10	47	CONDUCTOR CITY HALL/PD	0	0	0	0
601	10	48	LIBRARY	0	0	0	0
639	30	99	JOHN MUIR PKWY AND TOWN CENTRALE	0	807,000	0	0
640	10	01	SUB STATION	0	0	0	0
642	05	05	SYCAMORE AVE EXTENSION	0	0	0	0
642	05	27	WILLOW BACK BONE	0	0	0	0
642	05	28	CONDUCTOR IN SYCAMORE	0	0	0	0
642	05	29	NORTH BUSINESS PARK-LINUS	0	0	0	0
642	05	30	1102 RECONDUCTORING	0	0	0	0
642	05	31	WEST PAC SWITCH CHANGE OT	0	0	0	0
642	05	32	ENGINEER/DESIGN SUB STATN	0	0	0	0
642	05	33	CEQA	0	0	0	0
642	05	34	LIFT STATION-A NOBEL/MUIR	0	0	0	0
642	05	35	ENGINEERING & PLANNING	0	0	0	0
642	05	36	CURY WATERFRONT	0	0	0	0
642	05	37	BAY FRONT EAST	0	0	0	0
642	05	38	LYON HOMES	0	0	0	0
642	05	39	FLEX SPACE 2 (LOT 12)	0	0	0	0
642	05	40	N SHORE	0	0	0	0
642	05	41	NORTHVIEW BIO SCIENCES	0	0	0	0
642	05	42	INVESTIGEN	0	0	0	0
642	05	43	PTRL	0	0	0	0
642	05	44	AB DIECASTING	0	0	0	0
642	05	45	MECHANICS BANK	0	0	0	0
642	05	46	BIORAD	0	0	0	0
642	05	47	CITY HALL/POLICE DEPT	0	0	0	0
642	05	48	LIBRARY	0	0	0	0
642	05	49	LOOP	0	0	0	0
642	05	52	EDEN HOUSING - HMU	0	0	0	0
642	05	53	HANNA SOCCER FIELD	0	0	0	0
642	05	54	ALFRED NOBEL EXTENSION	0	0	0	0
642	05	59	PROF BLDG LOT 2	0	0	0	0
642	05	60	CIT PROPERTY WILLOW	0	0	0	0
642	05	63	HARD ASSET	0	0	0	0
642	05	64	BACK UP GENERATOR POINT	0	0	0	0
642	05	65	BAY FRONT SENIOR HOUSING	0	0	0	0
642	05	66	TRANSIT VILLAGE	0	50,000	0	0
642	05	67	PENTERA	0	0	0	0

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)					
642 05 68 LEWIS RETAIL CENTER	0	0	0	0	
642 05 69 FLEX SPACE 2	0	0	0	0	
642 05 70 HILL TOWN	0	0	0	0	
642 05 72 CONDUCTORS	0	0	0	0	
642 05 73 HANDHELD WIRELESS METERS	0	0	0	0	
642 05 75 TRANSFORMERS	0	0	0	0	
642 05 76 POLES	0	0	0	0	
642 05 77 METERS	0	0	0	0	
642 05 78 SUBSTN WILLOW CONDUIT	0	0	0	0	
642 05 79 PGE STUDIES SUBSTATION	0	0	0	0	
642 05 80 PG&E STUDIES FOR SUBSTN	0	0	0	0	
642 05 81 HOME DEPOT FROM WILLOW	0	0	0	0	
642 05 82 MISC EXTENSIONS	0	0	0	0	
642 05 83 SUBSTATION EQ & PAD WORK	0	0	0	0	
643 10 06 TOOLS & EQUIPMENT	2,123	0	0	0	
643 20 00 ABOVE \$5,000 IN VALUE	0	0	0	0	
643 20 18 TOOLS & EQUIPMENT	0	0	1,525	0	
661 40 00 INTER-DIV LABOR OFFSET	0	0	0	0	
670 10 00 CONTRIBUTED IMPROVEMENTS	0	0	0	0	
670 10 01 VCC HERCULES II LINUS PAU	0	0	0	0	
TOTAL DIVISION EXPENDITURES:	2,123	857,000	1,525	0	-100%
WORK ORDERS					
Fund No: 430 ; Dept/Division No: 6600					
601 10 00 REGULAR	53,791	56,358	51,113	0	
601 12 00 REGULAR PART-TIME	0	0	0	0	
601 13 00 TEMPORARY PART-TIME	0	0	0	0	
601 30 00 OVERTIME PAY	174	529	176	0	
601 44 00 ACTING/INCENTIVE PAY	0	0	0	0	
601 45 00 ADMIN/EXECUTIVE PAY	0	0	0	0	
601 48 00 LONGEVITY PAY	0	0	0	0	
606 02 00 PERS ER CONTRIB	5,906	7,019	6,261	0	
606 02 01 EPMC	70	0	0	0	
606 04 00 PERS EE CONTRIB	599	0	0	0	
606 04 01 EPMC	42	0	0	0	
606 05 00 PERS SURVIVOR BENEFIT	16	17	16	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	786	828	747	0	
606 22 00 UNIFORM ALLOWANCE	0	0	0	0	
606 30 00 EDUCATION INCENTIVE	210	211	210	0	
606 40 00 HEALTH INSURANCE	5,386	5,912	5,283	0	
606 41 00 MEDICAL INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	1,298	1,381	1,451	0	
606 43 00 VISION INSURANCE	167	185	195	0	
606 44 00 LIFE INSURANCE	43	50	47	0	
606 45 00 LONG TERM DISABILITY INS	366	366	375	0	
606 46 00 ACCIDENTAL DEATH & DISM.	12	12	12	0	
606 57 00 ALLOC COMPENSATD ABSENCES	74	0	0	0	
639 30 65 FY 08-09 PD RELOCATION	0	0	0	0	
639 30 66 PROJ FUNDED P/R	0	0	0	0	
661 40 00 INTER-DIV LABOR OFFSET	0	(72,868)	0	0	
INTERFUND/ ALLOC COSTS TOTAL:	68,939	0	65,886	0	-100%
TOTAL - FUND EXPENDITURES:	3,452,683	5,110,569	3,495,406	0	-100%
TRANSFERS					
Fund No: 430 ; Dept/Division No: 9999					
690 10 00 GENERAL FUND	0	0	630,000	0	
690 45 00 VEHICLE REPLACEMENT FUND	0	0	0	0	
690 46 00 EQUIPMENT REPLMNT FUND	0	0	0	0	
690 67 40 2010 DEBT SERVICE HMU	0	4,000	4,000	0	
690 67 60 2010 DEBT SRVC-ELEC SUBST	0	3,500	3,500	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	0	7,500	637,500	0	-100%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	3,452,683	5,118,069	4,132,906	0	-100%

HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC DEBT SERVICE FUND
2010 SERIES PFA UTILITY REVENUE BONDS (674)
Fund No: 674 ; Dept/Division No: 3010

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC ENTERPRISE FUND (430)					
DEBT SERVICE					
650 10 00	0	160,000	160,000	0	
650 20 00	361,775	359,775	359,775	0	
650 30 00	0	0	0	0	
650 40 01	1,500	1,500	1,500	0	
650 40 04	2,500	2,500	2,500	0	
650 40 05	0	0	0	0	
	DEBT SERVICE TOTAL:	365,775	523,775	523,775	0
					-100%
TRANSFERS					
690 30 00	0	0	0	0	
690 43 00	0	0	0	0	
690 60 10	0	0	0	0	
690 63 00	0	0	0	0	
690 67 10	0	0	0	0	
690 67 40	361,775	519,775	521,775	0	
	TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	361,775	519,775	521,775	0
					-100%
	GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	727,550	1,043,550	1,045,550	0
					-100%

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
HERCULES MUNICIPAL UTILITY (HMU) ELECTRIC SUB-STATION DEBT SERVICE FUND					
2010 SERIES PFA UTILITY REVENUE BONDS (676)					
Fund No: 676 ; Dept/Division No: 3010					
DEBT SERVICE					
650 10 00	105,000	110,000	110,000	0	
650 20 00	278,588	276,300	276,538	0	
650 30 00	0	0	0	0	
650 40 01	1,000	1,000	1,000	0	
650 40 04	2,500	2,500	2,500	0	
650 40 05	0	0	0	0	
	DEBT SERVICE TOTAL:	387,088	389,800	390,038	0
					-100%
TRANSFERS					
690 30 00	0	0	0	0	
690 42 00	0	0	0	0	
690 43 00	0	807,000	0	0	
690 60 10	0	0	0	0	
690 63 00	0	0	0	0	
690 67 60	383,588	386,300	386,538	0	
	TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	383,588	1,193,300	386,538	0
					-100%
	GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	770,676	1,583,100	776,576	0
					-100%

Internal Service Funds FY2014-15

- Vehicle Replacement**
- Equipment Replacement/Information
Technology**
- Facility Maintenance**
- Other Post Employment Benefits (OPEB)**

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.	
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)						
Fund No: 450 ; Dept/Division No: 4900						
OTHER EXPENSES						
630 90 99	CONTRA FIXED ASSETS	(42,860)	0	(61,521)	(84,000)	
	OTHER EXPENSES TOTAL:	(42,860)	0	(61,521)	(84,000)	37%
CAPITAL OUTLAY						
644 20 01	PUBLIC WORKS	0	0	0	0	
644 30 01	PUBLIC WORKS	0	0	0	0	
644 30 02	POLICE VEHICLES/EQUIPMENT	49,840	60,000	58,984	84,000	
644 30 03	HERCULES MUNICIPAL UTILIT	0	0	0	0	
644 30 04	COUNCIL VEHICLES	0	0	0	0	
644 30 05	CITY MANAGER VEHICLE	0	0	0	0	
644 30 06	PARKS AND REC VEHICLE	0	0	0	0	
644 30 07	UPGRADES TO ALL VEHICLES	0	0	0	0	
645 10 00	DEPRECIATION EXPENSE	90,892	202,016	72,059	75,000	
	CAPITAL OUTLAY TOTAL:	140,732	262,016	131,043	159,000	21%
TRANSFERS						
690 10 00	GENERAL FUND	0	0	0	0	
	TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	0	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT						
		97,872	262,016	69,522	75,000	8%

EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND (460)

Fund No: 460 ; Dept/Division No: 4430

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	157,284	151,186	151,528	157,479	
601 12 00	REGULAR PART-TIME	0	0	0	0	
601 13 00	TEMPORARY PART-TIME	0	0	0	0	
601 30 00	OVERTIME PAY	610	1,161	6,376	0	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	0	0	0	0	
601 48 00	LONGEVITY PAY	2,558	2,588	1,497	1,504	
	<i>Salaries and wages total:</i>	160,451	154,935	159,401	158,983	0%

Employee benefits

606 02 00	PERS ER CONTRIB	17,729	19,823	19,488	23,895	
606 02 01	EPMC	209	0	0	0	
606 04 00	PERS EE CONTRIB	1,799	0	0	0	
606 04 01	EPMC	126	0	0	0	
606 05 00	PERS SURVIVOR BENEFIT	44	44	42	47	
606 07 00	PARS ER CONTRIB	0	0	0	0	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	2,317	2,240	2,302	2,300	
606 20 00	401A EXECUTIVE	1,359	1,256	1,345	739	
606 40 00	HEALTH INSURANCE	24,622	27,027	26,671	27,938	
606 42 00	DENTAL INSURANCE	3,543	3,769	3,467	3,729	
606 43 00	VISION INSURANCE	372	487	467	507	
606 44 00	LIFE INSURANCE	158	175	165	175	
606 45 00	LONG TERM DISABILITY INS	1,042	1,020	1,123	1,071	
606 46 00	ACCIDENTAL DEATH & DISM.	25	25	26	24	
606 57 00	ALLOC COMPENSATD ABSENCES	(739)	0	0	0	
	<i>Employee benefits total:</i>	52,605	55,866	55,096	60,426	10%
	SALARIES AND BENEFITS TOTAL:	213,056	210,801	214,497	219,410	2%

SERVICES

611 30 00	COMPUTER SERVICES	0	0	0	0	
611 40 00	CONSULTING SERVICES	2,125	3,000	2,500	3,000	
613 10 00	REPAIR & MAINT	0	0	0	0	
613 10 03	COMP SOFTWARE SUPPORT	102,286	110,000	109,727	125,000	
613 10 04	COMP HARDWARE SUPPORT	13,484	12,500	13,250	19,000	
613 30 00	HVAC	0	0	0	0	
614 60 00	TELEPHONE/INTERNET	4,667	23,000	7,500	23,000	
614 60 01	CELL PHONE/PAGER	41	0	0	0	
614 60 02	MAIN. AGMT FOR PHONE SYSM	13,000	14,000	13,000	14,000	
615 20 00	MEMBERSHIPS	195	195	195	195	
615 40 00	TRAINING & CONFERENCES	5,625	5,000	5,000	5,000	
615 40 01	MEETINGS AND MILEAGE	0	0	0	0	
616 10 00	EQUIPMENT RENTALS	4,165	3,200	3,200	3,200	
616 10 01	COPIER LEASE	13	5	9	9	
	SERVICES TOTAL:	145,602	170,900	154,381	192,404	25%

SUPPLIES

622 10 00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622 30 00	POSTAGE & DELIVERY	11	50	25	25	
	SUPPLIES TOTAL:	11	50	25	25	0%

CAPITAL OUTLAY

			FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
643 10 00	UNDER \$5,000 IN VALUE		0	0	0	0	
643 10 01	VERMONT SYSTM-CREDIT CARD		0	0	0	0	
643 10 02	HP SCANJET 8250		0	0	0	0	
643 10 03	HP COLOR LASERJET 2500N		0	0	0	0	
643 10 04	SONY CYBER DIGITAL CAMERA		0	0	0	0	
643 10 05	DELL COMPUTERS		0	247,150	257,793	319,000	
643 10 07	FACES COMPOSITE DRAWING		0	0	0	0	
643 10 08	1 DELL INSPIRON 9400 NOTE		0	0	0	0	
643 10 09	1 PRINTER/COPIER		0	0	0	0	
643 10 10	1 HP LASERJET 2430 PRNTR		0	0	0	0	
643 10 11	1 HP LASERJET 2430 WATCH		0	0	0	0	
643 10 12	1 HP LASERJET 2430 PATROL		0	0	0	0	
643 10 13	1 COLOR 3550 N PRNTR		0	0	0	0	
643 10 14	3 CISCO 7940 IP PHONES		0	0	0	0	
643 10 15	3 CISCO 7940 IP PHONES		0	0	0	0	
	RESTRUCTURE COMPUTER FACILITIES		0	0	0	75,000	PER CITY COUNCIL
	OFFSITE BACKUP		0	0	0	5,000	41,800
	EMERGENCY OPERATIONS SYSTEM		0	0	0	50,000	
643 20 00	ABOVE \$5,000 IN VALUE		5,886	0	5,579	0	
643 20 14	HMU BILLING MODULE		0	0	0	0	
643 20 27	3 REPLTC DESKTOP PCS		0	0	0	0	
643 20 28	2 DESKTOP PCS		0	0	0	0	
643 20 30	20 LAPTOPS		0	0	0	0	
643 20 31	1 SERVER UPGRADE SPAM		0	0	0	0	
643 20 33	1 SERVER UPGRADE		0	0	0	0	
643 20 34	1 SERVER UPGRADE		0	0	0	0	
643 20 35	SUPPLEMENTAL FUNDING		0	0	0	0	
645 10 00	DEPRECIATION EXPENSE		123,432	178,200	109,309	115,000	
	CAPITAL OUTLAY TOTAL:		129,318	425,350	372,681	564,000	51%
TRANSFERS							
660 10 00	ADMINISTRATIVE CHARGES		23,351	23,351	23,351	23,351	
661 10 00	INFO SERV CHG ALLOCATE		0	0	0	0	
661 30 00	FAC MAINT CHG ALLOCATE		20,499	20,499	20,499	15,360	
661 60 00	IT EQUIP REPLACEMENT CHG		0	0	0	0	
630 90 99	CONTRA FIXED ASSETS		(5,886)	0	(213,530)	(449,000)	
690 10 00	GENERAL FUND		0	0	0	0	
	TOTAL - TRANSFERS-OUT TO OTHER FUNDS:		37,964	43,850	(169,680)	(410,289)	142%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			525,951	850,951	571,905	565,549	-1%

FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)

Fund No: 470 ; Dept/Division No: 5433

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR		32,105	31,655	30,975	31,655	
601 12 00	REGULAR PART-TIME		0	0	0	0	
601 13 00	TEMPORARY PART-TIME		414	0	192	0	
601 30 00	OVERTIME PAY		564	317	302	0	
601 31 00	HOLIDAY OVERTIME PAY		0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY		0	0	0	443	
601 48 00	LONGEVITY PAY		225	316	300	316	
601 99 00	VACANCY SAVINGS		0	0	0	0	
	<i>Salaries and wages total:</i>		33,308	32,288	31,770	32,414	2%

Employee benefits

606 02 00	PERS ER CONTRIB		3,717	4,223	4,092	5,069	
606 02 01	EPMC		44	0	0	0	
606 04 00	PERS EE CONTRIB		382	0	0	0	
606 04 01	EPMC		27	0	0	0	
606 05 00	PERS SURVIVOR BENEFIT		16	18	16	18	
606 07 00	PERS ER CONTRIB		5	0	3	0	
606 10 00	SOCIAL SECURITY		0	0	0	0	
606 11 00	MEDICARE		483	468	461	470	
606 21 00	AUTO ALLOWANCE		0	0	0	0	
606 22 00	UNIFORM ALLOWANCE		0	0	0	0	
606 40 00	HEALTH INSURANCE		11,948	13,091	15,474	15,426	
606 41 00	MEDICAL INSURANCE		0	0	0	0	
606 42 00	DENTAL INSURANCE		1,320	1,404	1,521	1,515	
606 43 00	VISION INSURANCE		176	195	210	210	
606 44 00	LIFE INSURANCE		47	54	51	57	
606 45 00	LONG TERM DISABILITY INS		219	219	225	219	
606 46 00	ACCIDENTAL DEATH & DISM.		13	13	13	13	
606 57 00	ALLOC COMPENSATD ABSENCES		280	0	0	0	
	<i>Employee benefits total:</i>		18,678	19,685	22,065	22,997	4%
	SALARIES AND BENEFITS TOTAL:		51,985	51,973	53,835	55,411	3%

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
SERVICES					
611 90 00 OTHER PROFESSIONAL SRVC	9,947	25,283	35,000	35,000	
613 10 00 REPAIR & MAINT	28,959	30,000	30,000	30,000	
613 30 00 HVAC	15,255	25,000	25,000	25,000	
613 40 00 BLDGS & STRUCTURES	21,599	28,267	30,000	30,000	
613 50 00 VEHICLE REPAIRS	1,709	7,250	7,700	7,700	
613 90 01 OTHER	2,129	2,000	1,000	2,000	
613 90 02 FIRE	3,724	3,900	500	3,900	
614 20 00 ELECTRICITY	135,308	175,000	100,000	150,000	
614 30 00 GAS	75,471	60,000	60,000	60,000	
614 60 00 TELEPHONE	12,098	8,600	11,000	11,000	
614 60 01 CELL PHONE/PAGER	794	900	900	900	
614 70 00 WATER	95,721	70,000	70,000	70,000	
615 20 00 MEMBERSHIPS	0	0	0	0	
615 40 00 TRAINING & CONFERENCES	0	0	0	0	
615 40 01 MEETINGS AND MILEAGE	0	0	0	0	
616 10 00 EQUIPMENT RENTALS	0	0	0	0	
SERVICES TOTAL:	402,715	436,200	371,100	425,500	15%
SUPPLIES					
620 20 00 FUEL & OIL SUPPLIES	0	0	0	0	
620 30 00 HARDWARE SUPPLIES	629	1,500	1,500	1,500	
620 40 00 JANITORIAL SUPPLIES	27,885	34,300	34,000	35,000	
621 80 00 UNIFORM & SAFETY APPAREL	3,967	4,000	4,000	4,000	
622 10 00 GENERAL OFFICE SUPPLIES	0	0	0	0	
622 20 00 PAPER SUPPLIES	0	0	0	0	
622 30 00 POSTAGE & DELIVERY	0	0	0	0	
622 40 00 PRINTING, FORMS & BUS CRD	0	0	0	0	
SUPPLIES TOTAL:	32,481	39,800	39,500	40,500	3%
OTHER EXPENSES					
639 30 65 FY 08-09 PD RELOCATION	0	0	0	0	
639 30 66 PROJ FUNDED P/R	0	0	0	0	
639 30 99 IT	0	0	0	0	
OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
CAPITAL OUTLAY					
643 20 00 ABOVE \$5,000 IN VALUE	0	0	0	0	
644 30 00 VEHICLE REPLACEMENT CHRG	0	0	0	0	
CAPITAL OUTLAY TOTAL:	0	0	0	0	#DIV/0!
TRANSFERS					
660 10 00 ADMINISTRATIVE CHARGES	22,473	22,473	22,473	22,473	
661 10 00 INFO SERV CHG ALLOCATE	7,127	7,127	7,127	7,251	
661 30 00 FAC MAINT CHG ALLOCATE	0	0	0	0	
690 24 20 COMMUNITY DEVELOPMENT	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	29,600	29,600	29,600	29,724	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	516,781	557,573	494,035	551,135	12%

EMPLOYEES RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND (501)

Fund No: 501 ; Dept/Division No: 3005

SALARIES AND BENEFITS

606 41 01 RETIREES	3,351	4,720	3,555	4,358	
611 40 00 CONSULTING SERVICES	6,741	5,000	5,188	5,000	
645 10 10 NET ACTUARIAL REQ. CONTRIB (ARC)	0	203,985	203,985	203,985	
606 41 01 RETIREES	1,408	1,356	1,625	3,099	
606 41 01 RETIREES	9,207	9,133	9,480	7,304	
601 80 00 RETIREES	0	0	0	0	
606 41 01 RETIREES	21,487	16,405	17,067	5,837	
606 41 01 RETIREES	678	2,095	457	1,605	
606 41 01 RETIREES	0	1,375	0	0	
606 41 01 RETIREES	0	0	3,023	1,440	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	42,873	244,069	244,380	232,628	-5%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	42,873	244,069	244,380	232,628	-5%

**Trust and Agency Funds
FY2014-15**

	FY 2012-13 ACTUALS	FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
ASSESSMENT DISTRICT 1991-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (380)					
Fund No: 380; Dept/Division No: 9999					
TRANSFERS					
690 42 00	SEWER FUND	0	0	0	0
690 63 00	CAPITAL PROJECTS	0	0	0	0
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:		0	0	0	0
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		0	0	0	#DIV/0!

ASSESSMENT DISTRICT 2001-01 (ALFRED NOBEL) ROADIMPROVEMENTS DEBT SERVICE FUND (381)					
Fund No: 381; Dept/Division No: 9999					
SERVICES					
611 90 00	OTHER PROFESSIONAL SRVC	0	0	0	0
618 20 00	OTHER GOVT AGENCY CHARGES	0	0	0	0
SERVICES TOTAL:		0	0	0	#DIV/0!
DEBT SERVICE					
650 10 00	PRINCIPAL PAYMENTS	745,000	790,000	790,000	835,000
650 20 00	INTEREST PAYMENTS	199,771	154,105	154,105	181,773
650 40 00	DEBT ADMINISTRATION EXP	0	4,000	0	0
650 40 01	TRUSTEE FEES	1,835	2,500	0	2,500
650 40 02	ADMINISTRATOR FEES	4,611	4,000	11,365	11,365
650 40 03	CITY ADMIN FEES	0	0	0	0
650 40 04	CONT. DISCLOSURE	1,586	1,875	0	0
650 40 05	ARBITRAGE CALCULATION	0	0	0	0
DEBT SERVICE TOTAL:		952,802	956,480	955,470	1,030,638
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		952,802	956,480	955,470	1,030,638
					8%

ASSESSMENT DISTRICT 2005-01 (JOHN MUIR PKWY) ROAD IMPROVEMENTS DEBT SERVICE FUND (382)					
Fund No: 382; Dept/Division No: 9999					
OTHER EXPENSES					
639 50 99	LEGAL SERVICES	0	0	0	0
OTHER EXPENSES TOTAL:		0	0	0	#DIV/0!
DEBT SERVICE					
650 10 00	PRINCIPAL PAYMENTS	135,000	145,000	145,000	150,000
650 20 00	INTEREST PAYMENTS	285,011	279,233	279,233	276,188
650 30 00	COST OF ISSUANCE	0	0	0	0
650 40 01	TRUSTEE FEES	49	50	50	50
650 40 02	ADMINISTRATOR FEES	2,423	5,000	5,000	5,000
650 40 04	CONT. DISCLOSURE	1,459	1,720	1,720	1,720
650 40 05	ARBITRAGE CALCULATION	0	0	0	0
650 40 06	LETTER OF CREDIT FEES	0	0	0	0
650 40 07	REMARKETING FEES	0	0	0	0
DEBT SERVICE TOTAL:		423,942	431,003	431,003	432,958
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		423,942	431,003	431,003	432,958
					0%

TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)					
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		0	0	0	0
					#DIV/0!

HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND (531)					
Fund No: 501; Dept/Division No: 3005					
SERVICES					
611 90 00	OTHER PROFESSIONAL SRVC	0	0	0	0
SERVICES TOTAL:		0	0	0	#DIV/0!
SUPPLIES					
622 10 00	GENERAL OFFICE SUPPLIES	0	0	0	0
SUPPLIES TOTAL:		0	0	0	#DIV/0!
OTHER EXPENSES					
639 50 99	LEGAL SERVICES	0	0	0	0
OTHER EXPENSES TOTAL:		0	0	0	#DIV/0!
TRANSFERS					
690 10 00	GENERAL FUND	0	0	0	0
690 31 10	LIBRARY	0	0	0	0
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:		0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		0	0	0	#DIV/0!

			FY 2013-14 ADOPTED BUDGET	FY 2013-14 YEAR-END ESTIMATE	FY 2014-15 BUDGET PLAN	% Change From FY2013-14 Est.
			FY 2012-13 ACTUALS			
HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND (535)						
Fund No: 501 ; Dept/Division No: 3005						
SERVICES						
611	40	00	CONSULTING SERVICES	0	0	0
611	50	00	ENGIN/INSPECT/PLANNING SV	0	0	0
SERVICES TOTAL:				0	0	0
CAPITAL OUTLAY						
642	05	91	WWTP RELOCATION	0	0	0
CAPITAL OUTLAY TOTAL:				0	0	0
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0

Appendices

FY2014-15

-Budget Resolution FY2014-15

-GANN Appropriation Limit Resolution

-Glossary of Terms

RESOLUTION NO. 14-XXX

APPROVING THE 2014-2015 FISCAL YEAR CITY OF HERCULES BUDGET PLAN WHICH INCLUDES THE FIRST YEAR (2014-15 FISCAL YEAR) OF THE FIVE-YEAR (2015-2019 FISCAL YEARS) CAPITAL IMPROVEMENT BUDGET.

WHEREAS, the City of Hercules (City) has prepared and adopted annually the operating and capital budgets of the various funds of the City with the intent of providing a policy program for City services and a financial system to carry out the planned program of services; and

WHEREAS, the Interim City Manager has prepared and is submitting an operating and capital budget for fiscal year 2014-2015; and

WHEREAS, the Interim City Manager and Finance Director has reviewed the proposed budget with the City Council, Finance Subcommittee, Citizen Finance Committee, Measure O Citizens Oversight Committee, and a Joint Public Hearing; and

WHEREAS, those reviews included consideration of the capital projects listed to be funded by the various City funds, and the presentation of individual operating budgets in those funds; and

WHEREAS, the operating and capital budget program reflects cost containment efforts in all departments and funds; and

WHEREAS, the budget, as presented, does not include provisions for any additional State or Federal takeaways or legislation that might adversely affect the proposed budget; and

WHEREAS, all grants received shall be appropriated and spent according to grant guidelines; and

WHEREAS, it will be necessary to carry over certain encumbrances and committed expenditures from the 2013-2014 fiscal year to the 2014-2015 fiscal year; and

WHEREAS, the City Council has reviewed the proposed budget for the Fiscal Year 2014-15 at public meetings on May 13 and June 10, 2014.

WHEREAS, the City Council held a Joint Public Hearing on June 24, 2014 for the purpose of reviewing and discussing the 2014-2015 fiscal year operating and capital budgets and providing the opportunity for public input and discussion.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Hercules as follows:

1. The City Council hereby approves the 2014-2015 fiscal year operating and capital budgets for all City funds as detailed in attachments hereto.

2. The City Council hereby adopts the FY2014-15 Annual Budget for the following funds:

General Fund	\$13,009,165
Special Revenue Funds	18,390,238
Capital Project Funds	14,159,195
Debt Service Funds	1,700,053
Enterprise Funds	14,581,187
Internal Service Funds	1,424,312
Trust and Agency Funds	1,463,596
Total	\$64,727,746

3. The City Council hereby approves the five year 2014-2015/2018-2019 Capital Improvement Budget in concept, recognizing that all listed projects may not currently be fully funded, but that staff will pursue any and every funding opportunity that is available to accomplish the desired capital program.
4. The City Council hereby authorizes the use of Available (Unassigned) Fund Balances in those funds where projected expenditures are greater than projected revenues, and that the Treasurer and/or the Finance Director be authorized to make loans during the fiscal year from one fund or entity to another fund or entity as deemed necessary and as appropriate.
5. The City Council hereby authorizes the Treasurer and/or Finance Director and/or his/her designee to carry over from the 2013-2014 fiscal year to the 2014-2015 fiscal year any encumbered amounts and associated appropriations, or any other amounts for items that are deemed necessary to the continuity of providing service to the community or are necessary for the initiation and completion of planned projects, programs or services.
6. The City Council authorizes the City Manager, the Treasurer, the Finance Director and/or their designees to approve and make payment for goods and services received by the City in accordance with the City's approved budgets, programs and policies.
7. The City Council authorizes the City Manager and his/her designee to expend budgeted City funds up to \$20,000 per expenditure without further City Council authorization, such as the purchasing process for Council's award of bid or award of services contract. Except as provided below, all City expenditures in excess of \$20,000 shall require the additional City Council authorization.
8. The City Council authorizes the City Manager and his/her designee, without further City Council approval, to expend up to \$20,000 per expenditure, subject to an aggregate limit of \$50,000, for non-budgeted emergency expenses during any fiscal year. However, the City Manager must report any action taken under this paragraph of this Resolution back to the City Council.

9. The City Council authorizes the City Manager and his/her designee, the foregoing notwithstanding and without further City Council approval, to: (1) pay all amounts allowed under contracts approved by the City Council regardless of the amount of any such payment(s) (in the case of the City, any project contracts approved and authorizing the City Manager authority to administer the entire contract, any principal and interest payments on debt issues, and any pass-through's collected for other agencies), (2) make any transfer of funds, or transfer of bond proceeds for capital projects in other funds, as identified in the City budget, (3) authorize change orders for any contract approved by the City Council in an aggregate amount not to exceed \$20,000 or 10% of the contract price, whichever is less, and (4) enter into and bind the City to contracts that are budgeted in the amount of \$20,000 or less per agreement.

The foregoing Resolution was duly and regularly adopted at the City Council meeting of the City of Hercules held on the 24th day of June 2014, by the following vote of the Council:

AYES:

NOES:

ABSENT:

Myrna L. de Vera, Mayor

ATTEST:

Margaret Roberts, City Clerk

Exhibit A

**Annual Appropriations Limit
2014-15 Fiscal Year**

California Per Capita Personal Income Change* **(0.23%) = 0.9977**
(City Assessed Non-residential Valuation Growth
Change is -3.2% or a 0.9678 Growth Factor)**

County Population Change* **.95% = 1.0095**
(City Population Change is 0.55% or
a 1.0055 Growth Factor)*

Calculation of Factor for Fiscal Year 2014-15 **0.9977 x 1.0095 = 1.0071785**

**Appropriation Limit Calculation Per Information Provided by Department of Finance
State of California Memo Dated May 2014. Ratios selected are the higher of the
choices of factors prescribed in the law.**

\$336,548,572 x 1.0071785 = \$338,964,485

Summary: City of Hercules Appropriation Limit for FY2014-15 is \$338,964,485

***Data obtained from State Department of Finance**

****The Contra Costa County Auditor Controller could not provide an updated number at this time
for the City Assessed Non-residential Valuation Growth Change. The above number reflects the
prior year. Upon receipt of the current number and if the current number is greater than the
California Per Capita Personal Income Change, staff will recalculate the Annual Appropriations
Limit and return to City Council for approval**

RESOLUTION NO. 14-XXX

**ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2014-2015 FISCAL YEAR
IN ACCORDANCE WITH PROPOSITION 111 AND ARTICLE XIII B.**

WHEREAS, Article XIII B of the State Statute (Government Code Section 7910) requires the City of Hercules to establish each year an appropriations limit for the following fiscal year; and

WHEREAS, the determination of the appropriations limit is considered to be a legislative act and should be adopted at a regularly scheduled Council Meeting; and

WHEREAS, effective in the 1990-1991 fiscal year, Proposition 111 amended Article XIII B to allow a selection of annual adjustment growth factors (personal income, commercial/industrial assessed value, and population) which must also be adopted at a regularly scheduled Council Meeting; and

WHEREAS, the annual appropriations limitation has been computed by the Finance Director based on methodology in accordance with provisions of Government Code Sections 7900-7910 and Proposition 111 amendments, as indicated in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Hercules as follows:

1. The City Council hereby establishes the appropriations limit for the City of Hercules for the 2014-2015 fiscal year at \$338,964,485 using the County Population Change and the California Per Capita Personal Income Growth Change factors.

The foregoing Resolution was duly and regularly adopted at a regular meeting of the City Council of the City of Hercules held on the 24th day of June 2014, by the following vote of the Council:

AYES:

NOES:

ABSENT:

ATTEST:

Myrna L. de Vera, Mayor

Margaret Roberts, City Clerk

GLOSSARY OF BUDGET TERMS

Adopted Budget: The adopted budget is the annual City budget approved by the City Council on or before June 30.

Allocated Costs: Interfund transactions that constitute reimbursements to a fund for expenditures or expenses initially made from it but that properly apply to another fund.

Appropriation: An appropriation is the legal authorization granted by City Council to make expenditures and incur obligations for a specific purpose within a specific time frame.

Assessed Valuation: A dollar value placed on real estate or other property by the County as a basis for levying property taxes.

Beginning Fund Balance: Fund balance available in a fund from the end of the prior year for use in the following year.

Bond: A City may raise capital by issuing a written promise to pay a specified sum of money, called the face value or principal amount, at a specified date or dates in the future, together with periodic interest at a specified rate.

Budget: A plan of financial and program operation listing an estimate of proposed appropriations or expenses and the proposed means of financing them, for a particular time period. The budget is proposed or preliminary until it has been adopted by the City Council. Hercules' budget encompasses one fiscal year.

Capital Budget: Annual appropriations for capital improvement projects such as street improvements and building construction. Capital projects are supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They often are multi-year projects, which require funding beyond the one-year budget period.

Capital Projects Fund: A fund created to account for all resources to be used for the construction or acquisition of designated fixed assets by a governmental unit except those financed by proprietary or fiduciary funds.

Debt Service: Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes or leasing arrangements.

Department: An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility that may include a broad mandate of related activities. It is possible for a department to have only one division.

Division: A subsection (or activity) within a department, which furthers the objectives of the City Council by providing specific services or programs.

Enterprise Fund: A type of fund established for the total costs of those governmental facilities and services, which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The City of Hercules maintains a Sewer Enterprise Fund and Hercules Municipal Utility (HMU).

Expenditures: Monies spent, including current operating expenses, debt service and capital outlays.

Fiduciary Funds: These funds account for assets held by the City in a trustee capacity. The budget does not appropriate fiduciary funds.

Fiscal Year (FY): The City's year for accounting and budgeting purposes, that begins on July 1 and ends on June 30.

Full-time Equivalent (FTE): The amount of time a regular full or part-time position has been budgeted for in terms of the amount of time an employee works in a year.

Fund: An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created. There are four major types of fund: General, Special Revenue, Enterprise, and Fiduciary.

Fund Balance: The amount of financial resources available for use. Generally, this represents the excess of assets over the sum of liabilities and restricted reserves. For enterprise funds, it is the excess of current assets over current liabilities.

Gann Appropriations Limit: Article XIIB of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIIB limits growth in the spending of tax proceeds to tax proceeds appropriated in the "base year" of 1978-79 times the product of the allowable annual percentage change in a cost-of-living factor and the allowable annual percentage change in a population change factor. The cost-of-living factor is the larger of the annual percentage change in the State per capita personal income or the annual percentage change in the local non-residential assessed valuation due to new construction. The population change factor is the larger of the annual percentage change of the jurisdiction's population or the annual percentage population change of the county in which the jurisdiction is located.

General Fund: The primary fund used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the Police, Public Works and Administrative Departments.

Grant: Contributions, gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

Infrastructure: Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public building, parks, etc.

Interfund Transfer In/Out: Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures.

Internal Service Funds: These funds provide services to City departments and recover their costs through user charges. The Vehicle Replacement Fund is an Internal Service Fund managing the replacement and maintenance of the City fleet.

Method of Accounting: The City's General Fund budget is developed using a modified accrual basis of accounting, with revenues being recorded when measurable and available, and expenditures recorded when the liability is incurred. Enterprise Funds and Internal Service Funds are budgeted on a generally accepted accounting principles (GAAP) basis, which for Proprietary Funds is on a full accrual accounting basis.

Operating Budget: Annual appropriation of funds for on-going program cost, including salaries and benefits, services and supplies, debt service and capital outlay.

Operating Capital Outlay: A budget appropriation category which budgets all equipment having a unit cost of more than \$2,500 and an estimated useful life of over one year. These are considered an operating expense and are differentiated from capital expenditures by the amount of money they cost. Any expenditure over \$2,500 with an estimated useful life over one year is capitalized.

Operating Transfer: Amounts transferred between funds; not considered a revenue or expense. For example, legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended.

Ordinance: A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law such as a State statute or constitutional provision. An ordinance has higher legal standing than a resolution.

Program: A program is an activity or division within a department, which furthers the objectives of the City Council by providing services or a product.

Reserve: Represents the portion of fund balance set aside for financing future capital improvements or the outlay of capital projects in any given year, and addressing one-time emergency needs.

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

Revenues: Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year.

Salaries and Benefits: A budget category which generally accounts for full-time and part-time employees, overtime expenses and all employee benefits, such as medical, dental and retirement.

Services and Supplies: Expenditures for supplies, materials and services which ordinarily are consumed within a fiscal year and which are not included in inventories.

Special Revenue Funds: These funds account for the proceeds derived from specific revenue sources that are legally restricted to expenditures for specified purposes.

Triple Flip: On July 1, 2004 the State began reducing the Sales Tax Allocation to Cities by .25%. The .25% reduction was used for security for the State's "Economy Recovery Bonds". This mechanism is known as the triple flip and is outlined in Revenue and Taxation Code Section 97.68. Cities and counties are then provided with ad valorem property tax revenues in lieu of these revenues. These revenues are then transferred from the ad valorem property tax revenues that would otherwise be allocated to the county's Educational Revenue Augmentation Fund.