



BUDGET PLAN
for FY 2015-16
CITY OF HERCULES, CALIFORNIA
June 23, 2015



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

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

Finance Sub-Committee

Myrna L. de Vera, Council Member
Chris Kelley, Council Member

Finance Commission

Virgil de la Vega, Chair
Anton Jungherr, Vice-Chair
Bill Shea, Commissioner
Stanley Tom, Commissioner
Jose Zavaleta, Commissioner

**INQUIRIES OR REQUESTS FOR MAILING REGARDING THE
FY 2015-16 OPERATING AND CAPITAL BUDGET
FOR THE CITY OF HERCULES, CALIFORNIA
CAN BE DIRECTED TO:**

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www.ci.hercules.ca.us

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Message Update BUDGET PLAN for FY 2015-16

CITY OF HERCULES, CALIFORNIA

June 23, 2015

Message Update:

Honorable Mayor and Members of the City Council:

The City of Hercules Budget was adopted on June 23, 2015. The budget decision making process which I introduced this year seemed to work well. Enclosed in the budget package is the prior City Manager message to the Mayor and City Council, updated Decision Packages, Budget Referrals and the Budget Balancing Spreadsheet.

As detailed in the Budget Balancing Spreadsheet the council adopted all 11 Recommended Decision Packages; Alternate Decision Package #2; General Fund Decision Packages #1 (modified to \$100,000), #3 through #5; and Budget Referrals #1 (decreased by \$50,000), #2 (decreased by \$20,000). This resulted in a General Fund Revenue Budget of \$13,850,928 and a General Fund Expense Budget of \$13,726,779.

Having a balance budget sets the stage for turning our efforts to getting our two tax measures renewed in the fall.



David Biggs
City Manager



BUDGET PLAN for FY 2015-16

CITY OF HERCULES, CALIFORNIA
June 23, 2015

Honorable Mayor and Members of the City Council:

It is my privilege to submit my first budget as the City Manager of Hercules for the Mayor and City Council's consideration. This proposed budget has been developed to greatest extent possible in conformance with the Statement of Financial Principle and Policies (copy attached) adopted by the City Council on December 16, 2014, and with the goal of continuing down the path of financial stability.

Addressing Community Priorities in the 2015-2016 Budget

The City of Hercules strives to reflect community priorities and input into all policy planning, including its budget. A recent community survey commissioned by the City showed that over 2/3rds of Hercules respondents said the City is heading in the right direction, a strong finding which reaffirms the hard work of the City Council and City staff in recent years.

This budget and our ongoing effort to maintain this positive momentum will address the following community priorities our constituents have indicated as important to them, including:

- Maintaining the City's financial stability and enhancing fiscal accountability
- Maintaining the local Hercules Police Department, including:
 - Maintaining the number of police officers patrolling neighborhood streets
 - Expanding neighborhood crime prevention programs
- Attracting business to Hercules
- Preventing cuts to street maintenance

While this proposed budget is being considered in an improving economic climate with some revenues increasing and with some very positive development projects moving forward, we still need to be mindful of ensuring we are living within our means and matching on-going expenses with on-going revenues in order to maintain essential City services to preserve and enhance the quality of life in Hercules.

The City has been through some very challenging times including having weathered the worst recession since the Great Depression which was compounded by a level of questionable decision making and actions on the part of some former public officials. These circumstances lead to the declaration of a Fiscal Emergency in 2011 which remains in effect today.

As I shared with the community in my January 26, 2015, update which was mailed to every home:

The City's long-term financial sustainability continues to be a focus for the City Council and staff. We are very fortunate that Hercules voters approved two tax measures that have become the main way we are able to continue to provide our current reduced level of services and remain viable as a community. Measure O, the half-cent sales tax, was approved in June of 2012. Given continuing declines in revenues and the loss of redevelopment, voters subsequently approved Measure A in June of 2013, which is a 2% utility user's tax. The trust and confidence the electorate has shown through the passage of these two measures is one of the reasons I was attracted to the City Manager's position here in Hercules. It is in the forefront of my mind each and every day and I am committed to demonstrating that this trust has not been misplaced.

These two measures are estimated to generate over \$1.7 million in revenue in the fiscal year which ends June 30, 2015. Without these revenues we would not be in the position to continue to provide the services important to our community even at our current reduced level. While we have seen some improvement in revenues overall, Hercules still receives a low share of the property taxes which you pay and our retail base is not significant. As such, even with City employee wage and benefit concessions remaining in place, costs continue to increase, thereby continuing the need to look toward ways to generate revenue through economic development and to reduce expenditures by becoming more efficient and effective.

This year's budget relies heavily on the revenues from these two tax measures. Should these measures expire, we would see a nearly \$2 million shortfall that we would have to address

out of a \$13.4 million operating budget. This proposed budget documents the very basic level of services to the community which can be sustained with these revenues in place.

General Fund Operating Budget

As your City Manager, and consistent with the Financial Principles & Policies, a key goal of this budget is to match on-going expenses with on-going revenues to the best degree possible. In addition, one-time or not regularly recurring expenses have been matched to one-time revenues or available fund balance. This will help to ensure that we budget at a level which is sustainable on a year-to-year basis and will smooth out any big swings from an operational perspective.

In developing the budget proposed for FY 2015/16, we are utilizing a new approach for Hercules. As noted above, the process reflects the Council adopted Statement of Financial Principles & Guidelines. The base upon which the proposed budget has been developed starts with the FY 2014/15 budget including any modifications to date. Anticipated revenues for the 2015/16 fiscal year are then estimated using current year-to-date figures as the starting point and information from a variety of sources to provide a realistic and as accurate figures as possible. We also endeavor to identify those portions of our revenue stream which may be of a one-time nature.

The proposed budget assumes the same level of staffing as provided for in the current year and that all positions are filled for the entire year with the same service levels provided. Departments submit a well scrutinized level of operations and maintenance line items which are incorporated in the proposed budget. Finally, unavoidable cost increases are added to the prior year budgeted expenditures so that projected revenues can be compared to projected expenditures in order to determine if an operating surplus or deficit exists.

The good news is that this base General Fund Budget results in a projected small operating **surplus** of approximately \$26,000. In addition, the City's available fund balance has increased so these essentially one time monies can also be allocated. So the question is how we make the best use of this small operating surplus, especially ensuring that on-going expenses do not exceed on-going revenues, and the available one-time funds, to begin to address our highest priority needs. This is proposed to be done through the consideration of a series of "Decision Packages" which have been developed for the City Council's consideration. Each Decision Package will propose to increase expenditures, decrease expenditures, enhance revenues, or make use of reserves or fund balance as appropriate to ensure a balanced budget. There are no full-time positions proposed to be added to the City's work-force and the budget is very

much a status-quo budget in regard to service levels. Decision Packages can also establish policy direction on a forward going basis. As City Manager, I have recommended sufficient Decision Packages to provide for a balance budget for FY 2015/16 and to address what I believe are our highest priority needs. Unfortunately, there are not sufficient revenues to meet all of the high priority needs in the community.

There are several Alternate Decision Packages identified should the City Council wish to consider those in-lieu of or in addition to the ones which I have recommended as City Manager. If we had more resources, these Alternate Decision packages would have been recommended for funding. In addition, as the City Council considers the proposed FY 2015/16 General Fund budget and receive comments, suggestions, and other alternatives from the Mayor and City Council, community and other stakeholders including our employees, we will prepare Budget Referrals as requested by the City Council to flesh-out other options. The City Council will then be able to make its final budget balancing decisions based on selecting some combination of Decision Packages and Budget Referrals to ensure a balanced budget and make other budget policy determinations.

My recommendations regarding the General Fund Decision Packages and Fund Balance Decision packages discussed below are laid out in a Budget Balancing Spreadsheet which is attached.

Fund Balance Recommendations

The City of Hercules has slowly recovered from the Great Recession and other financial difficulties through hard work and considerable effort. The 2014/15 Fiscal Year budget anticipated a \$358,275 transfer from the Fiscal Neutrality Fund to cover a small budget deficit. It is now anticipated that this transfer in will not be needed and that we will have a small surplus based on higher than planned revenues, mostly one-time in nature, and by working hard to control costs. In addition, as noted above, there are some additional one-time revenues which can also be allocated to some high priority needs.

A key financial sustainability objective is to build the City's reserves to initially be equal to one month's General Fund expenditures, and over time to increase that to two months. Having a Fund Balance at this level ensures there are little to no cash flow issues, interest earnings are generated (albeit at a low level in the current interest rate environment), and there would be an improved outlook from a credit and ratings perspective. In addition, reserves provide for maneuvering room and an ability to respond in a systematic and strategic way to significant impacts like the elimination of redevelopment or a natural disaster. A portion of

the available Fund Balance is also attributable to the concessions made by our employees during the depth of the Great recession, most of which are on-going today.

While we have not yet achieved our initial Fund Balance Reserve goal of one-month's expenditures or 8.33%, it is anticipated that this will occur over time. To that end, there are a number of Decision Packages which make use of current and anticipated Fund Balance in order to make investments in key areas including in certain designated reserves. Beyond these Decision Package recommended uses of Fund Balance, it would be timely to designate and appropriate a fixed dollar amount of available Fund Balance to certain other reserves and purposes as part of the adoption of the 2015/16 Fiscal Year Budget. In future years, these designations would normally occur at the close-out of each fiscal year based on City Council adopted policies or by specific action of the City Council at that time.

Based on the audited General Fund Balance as of June 30, 2014, together with the anticipated positive results for FY 2014/15 as projected in the mid-year update, it is anticipated that as of June 30, 2015, the General Fund Working Cash Balance will be just slightly in excess of \$1,300,000. A portion of this amount is recommended to be used in a variety of ways to address operational needs through Decision Packages 1, 3, 4, 7, 9, and 11, totaling \$243,500, as noted above. In addition, there are five other uses of Fund Balance articulated as separate Fund Balance Decision Packages number 1 through 5.

These five items are more strategic designations designed to ensure the City is on the path to long-term financial sustainability - an increase in the Fiscal Neutrality Fund of \$250,000; establishment of a Capital Projects Fund with an initial contribution of \$200,000; an Employee Retention Program with an allocation of \$158,000; A reserves of for restricted Planning related fees of \$362,000; and, allocation of Richmond Sanitary revenues of \$215,000. Unfortunately, we do not have the resources to meet all of the needs required to fully sustain Hercules as a safe and well-maintained place to live, though we are working very hard to get to that point.

Special Revenue and Enterprise Fund Budgets

Special Revenue Funds are used for revenues and expenditures which are restricted. Examples of the main Special Revenue Funds are the Landscape & Lighting Assessment District Funds, and the Capital Improvement Project Fund. The Enterprise Fund is the Waste Water Fund. These, and other specialized funds such a Development Impact Fees, have their own budgets as presented in this document.

Landscape & Lighting Districts are funded from assessments paid by property owners in the various districts. During the last few months City staff and our Assessment Engineer have been undertaking a comprehensive review and audit of the assessment districts which is in the review process currently. This process will result in modifications to the expenditure budgets in each of the Districts and will be incorporated into the final budget after a separate review and approval process by the City Council in June and July.

The Capital Projects Fund is used to account for grant funds made available to the City for a variety of grant funded projects. Capital projects for 2015/16 include projects for Parks \$55,000; Streets and Sidewalks \$1,130,000; Waste Water \$12,295,000; and the Intermodal Transit Center (ITC) \$13,379,226

The Waste Water Fund revenues are primarily charges for sewer services and some grant funds for waste water related capital expenses. The budget for the Waste Water Fund operations is mostly status quo with much of the operating expenditures related the Joint Waste Water Plant in Pinole plus the operation and maintenance of the local collection system. The amount of \$250,000 is budgeted for a consulting firm to provide project management for bond funded projects such as 24" Main Line, infiltration, Bayfront lift station, and lift station pumps. A considerable amount of funding is also set aside for the expansion of the plant which will be proceeding later in 2015 funded from a loan from the State Water Resources Board.

Capital Improvement Program Budget

The City's proposed Five Year Capital Improvement Program has been updated as part of the process of developing the FY 2015/16 Budget. Generally, the first year of the Five Year CIP is incorporated into the budget as the spending plan on capital projects for that year. The funding available for capital needs has generally been constrained to Assessment District funds, outside funding sources like State Gas Tax and grants, and occasionally available Development Impact Fees. It should be noted that funding sources can fluctuate from year to year. As an example, for FY2015/16 the State Gas Tax revenue is budgeted for \$528,338 a reduction of 25% from FY2014/15 of \$700,616 due to the reduced price of fuel in prior months. There is little to no General Fund revenues available to support the City's capital needs. This may be change over time with the proposed establishment of a Capital Projects Fund within an initial contribution of some one-time General Fund monies as proposed in the FY 2015/16 Budget.

The Five Year Capital Improvement Program format and development process is anticipated to be upgraded with the development of the budget for the 2016/17 fiscal year. This will be done under the leadership and guidance of the new Public Works Director Mike Roberts.

What the Future Holds

Hercules is on-track to a brighter, more financially sustainable future which can better support the high quality of life offered here thanks to the support of our electorate. With wonderful neighborhoods cascading up the hills from Refugio Valley, the new urbanist communities along the Bay, well maintained parks and acres of dedicated open space, a broadening retail base with new projects coming on line in the next few years, ease of access to employment centers with great transit connections, we need to make strategic investments to preserve this wonderful community. The community will be asked to extend the two tax measures, at the same level with no increases, which are necessary to support our limited level of public services. However, if these tax measures are extended, we can look forward to a day when we can enhance our level of Police services including better 911 response times and crime prevention programs, do more to attract and expand our retail and business base, repair and maintain our streets, enhance fiscal accountability.

The proposed 2015/16 Budget sets the stage for this continued recovery for our dynamic city on the Bay. We continue to look internally to become more efficient and reduce costs. In keeping with local government best practices, we will also continue to explore opportunities to partner with other organizations or agencies to provide needed services. This could include contracting out services where there are economies of scale or where a partner can bring additional resources to the table. Additional focus will also be placed on expanding the City's tax base through key economic development opportunities. These types of approaches will help to ensure that our base level of services are supported with services added or expanded only once new or increased revenues are in place and proven with the passage of time.

Conclusion

Hercules is a wonderful community which has been through some tough times. The City is on the right track towards long-term financial stability and enhanced fiscal accountability. This positive momentum may have been tempered by factors outside of local control like the Great Recession which impacted our revenues, but with a well thought out and strategic approach to ensuring a stable financial future, the City as an organization and the community can thrive in spite of these past setbacks and a high quality of life can be sustained in our corner of the East Bay. I look forward to the Council and community's review and

deliberation of the spending plan for FY 2015/16 and to continuously improving how we operate and to enhancing our service delivery and programs.

David Biggs
City Manager

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 2015-16 Operating and Capital Budget. A special thanks goes to the members of the *Finance Sub-Committee and the Finance Commission* for their advice and input in developing the FY2015-16 first look budgets leading to the final budget for FY2015-16. 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

David Biggs, City Manager
Bill Goswick, Police Chief
Nickie Mastay, Finance Director
Margaret Roberts, Administrative Services Director/City Clerk
Holly Smyth, Planning Director
Mike Roberts, Public Works Director
John DeLorenzo, Interim Parks and Recreation Director

Finance Department Staff

Amanda Gutierrez, Accounting Technician II

Administrative Services and Human Resources Department Staff

Fay Flores, Information Systems Administrator
Jenny Smith, Human Resource Specialist

Public Works Department Staff

Jeff Brown, Public Works Superintendent
Jose Pacheco, Associate Engineer

CITY OF HERCULES

STATEMENT OF FINANCIAL PRINCIPLES AND POLICIES

Adopted December 16, 2015

Establishing certain generalized principles governing the financial affairs of the City is desirable to guide both the financial management and financial planning for the City. The City of Hercules is accountable to its citizens, employees, and other stakeholders for the use of public funds and the best management of resources. These Financial Principles will provide City staff with guidance in preparing and submitting the annual budget for the City and in the preparation of financial forecasts. The adoption of certain financial policies is necessary and appropriate to implement the financial principles and to help ensure financial sustainability and to improve the City's credit worthiness and bond rating.

Financial Principles

- Adopt a balanced operating budget by June 30th of each year for the following fiscal year without using General Fund undesignated fund balances or reserves. The budget thus adopted shall include expenditures necessary to provide for the well-being and safety of the community subject to available revenues;
- Fees for services shall be updated annually to recover, as much as possible, the cost of providing the services and to allow for the impacts of inflation, with fees not exceeding the cost of providing the service. In some instances, the City Council may elect to not recover the full cost of providing the service and the City Council shall determine the appropriate cost recovery level of individual services;
- Revenues in excess of expenditures at the end of a fiscal year shall be applied on a priority basis to satisfy the general fund reserve requirements, capital projects reserves, capital equipment reserves, and liability reserves before being appropriated for other uses.
- Current year operating expenditures shall be funded by current year operating revenues;
- Manage the City's finances as to ensure repayment of debt and improvement in the City's bond rating in order to minimize future issuance and interest costs to the City.
- Meet all financial reporting requirements in a timely manner and ensure appropriate internal controls are in place to ensure financial accountability.

General City Financial Policies

- Employees are one of the most important assets of the City and should be compensated at an appropriate level and commensurately with the City's ability to pay;
- Establish, and then maintain, a "minimum reserve" for economic uncertainties equal to one month's or 8.33% of expenditures of the current year General Fund budget exclusive of

Nonspendable, Restricted, and Assigned fund balance with a goal of increasing that to two months or 16.66% of expenditures in the future.

- The General fund reserve shall provide for meeting contingency needs, investment earnings, and shall serve as a cash flow reserve.
- Provide for capital equipment replacement as necessary to achieve greater efficiency and effectiveness in the City's operations;
- One time revenues shall be utilized for one-time expenditures or to enhance reserve funds as appropriate or necessary;
- The City shall maintain, replace, and improve its infrastructure and the City shall set aside a reasonable and prudent amount of General Fund monies for capital projects including the repair of various facilities as part of its annual budget process to the greatest extent possible.

Revenue & Expenditure Policies

- Realistic and prudent estimates of revenues shall be used to maintain financial flexibility;
- Revenue raising alternatives shall be explored as necessary and the City shall pursue grants available to local government;
- Programs funded through user fees shall be self-supporting to the greatest extent possible or at a level proscribed by the City Council;
- Full recovery of overhead and internal services from grant and special or enterprise funds shall be pursued to the greatest extent possible and as permitted by the restrictions associated with each fund.

Special Revenue, Enterprise, and Internal Service Fund Policies

- The City shall abide by applicable rules and regulations pertaining to the expenditures of special revenue funds as required by each funding source;
- Enterprise activities shall be programmed to generate sufficient revenues to support the enterprise's operations including overhead and internal services, debt service requirements, and current and future capital needs;
- Special Revenue and Enterprise funds shall adhere to all other applicable fiscal policies of the City.
- Internal Service funds shall be established as appropriate to ensure cost recovery on a fair and equitable basis;
- Transfers to the General fund from other funds for overhead costs shall be reviewed annually and conform to the Federal Office of Management & Budget A-97 Guidelines.

Debt Policies

- Debt shall only be incurred for capital improvement projects and only if the project cannot be funded by recurring or one-time revenues;
- Proceeds from long-term debt shall not be used for current on-going expenditures;

- Short-term borrowing shall not be used for operating expenditures unless it is a Tax & Revenue anticipation Note or other short-term cash flow borrowing and shall be limited to repayment in the same fiscal year;
- The use of the City's General Fund as security for debt issues should be limited to the greatest extent possible to capital projects which serve the general benefit for the City.

Forecasting Policies

- The City shall develop and maintain a five to ten year Financial Forecast which shall be updated two times each year with any unexpected changes in economic conditions or other circumstances prompting more frequent updates;
- The Financial Forecast should recognize the effects of economic cycles and shall differentiate between one-time revenues associated with one time economic activities and revenues resulting from base economic growth;
- Financial Forecasts shall identify the assumptions used in their preparation and the risks associated with those assumptions;
- Revenue and expenditure estimates should be prepared on a realistic basis with a target of +/- 2 percent variance from the estimate for revenues and a +/- 1 percent variance for expenditures;
- On-going revenue increases based upon site specific development shall be incorporated using a realistic estimation of timing and shall not exceed the midpoint of the range of estimated revenues.

Decision Packages

General Fund Operating Budget

Decision Package # 1: Records Management Upgrades [One-Time] – Procure a comprehensive information management solution for the conversion of City documents into a digital format for preservation and ease of access. The service would include scanning, indexing, OCR-ing, quality control, off-site storage (if needed) and destruction (in accordance with the retention schedule). This would provide improved efficiencies, streamlined public records act request response, and immediate access to City records. Expense Increase: \$50,000

Decision Package # 2: Enhanced Staff Training – Restoration of funding for staff training beyond the minimum legal requirements would enhance the City's operations and would assist in employee development, retention and improved morale. Expense Increase: \$12,000

Decision Package # 3: Supplemental Special Election Costs [One-Time] – Two local revenue measures sunset in the near future and a special election is required to allow the electorate in Hercules to consider extending the measures without increasing tax rates. The amount proposed will be above what is already incorporated into the proposed budget if the November 2015 proposed election date is not consolidated with any other ballot matters. Expense Increase: \$35,000

Decision Package # 4: Police Temporary Records Specialist [One-Time] – Due to an extended Maternity leave, the Police Department will require a temporary Records Specialist to meet mandated operational needs for a period of 4- 6 months. Expense Increase: \$25,000

Decision Package # 5: Police Bullet Proof Vest Replacement – Bullet Proof Vests have a five-year shelf life and the Police Department needs to purchase 5 replacement vests. In addition, the Police Department is anticipating hiring four to five new Reserve Officers who will require vests. The costs of 10 vests will be \$8,000 of which 50% or \$4,000 is reimbursable from the Department of Justice. Expense Increase: \$8,000; Revenue Increase: \$4,000.

Decision Package # 6: Police Department Ammunition and Firearms – The Police Department has experienced an increase in the fees associated with firing range use and training fees. The cost of ammunition is also on the rise. Replacement of certain weapons and maintenance of weapons has also resulted in the need for an increased appropriation to ensure our Police Officers are appropriately trained and equipped. Expenditure Increase: \$ 5,000.

Decision Package # 7: Police Officer Body Cameras – The City's joint powers insurance provider has recommended that Police Officers be equipped with body cameras as a risk mitigation strategy. The purchase and maintenance of body cameras for Police Officers has the potential to reduce liability and litigation exposure and associated costs. The cost to purchase the cameras is a one-time item of \$33,500 with annual operating and maintenance costs of \$2,800. Expense increase: \$36,300.

Decision Package # 8: Reorganization of Parks & Recreation Staffing – As the City downsized due to the Great Recession, positions were eliminated in all departments with the staffing structure in parks & recreation being based on remaining positions rather than the best structure to deliver programs and

services. The Interim Parks & Recreation Director has reviewed the staffing needs of the Department and implementation of the recommendations is advised. Expense Increase: \$20,000

Decision Package # 9: Cost Allocation Model [One-Time] – In order to ensure cost recovery through grant funded programs and to ensure transparency as to program and service costs, the City needs to have an updated cost allocation model developed and implemented. Expense Increased \$40,000.

Decision Package # 10: Modification of Child Care Program - The costs and difficulty to recruit and retain qualified staffing in the City's current State-licensed Child Care program is resulting in higher costs and an increasing subsidy from the City's General Fund. It is recommended that a high quality before and after school care program be provided on a non-licensed basis consistent with the practice of most cities. Expense Reduction: \$3,520.

Decision Package # 11: General Plan Circulation Element Update [One-Time] – Provide funds for a minor update to the Circulation Element of the General Plan to assess a Complete Streets Policy as required by MTC for grant funding and update the lists of project and street classifications. Expense Increase: \$60,000

General Fund Operating Budget Alternate Decision Packages

Alternate Decision Package # 1: Hazard Mitigation Plan and Climate Adaptation Strategy - Undertake and update of the Hazard Mitigation Plan of the General Plan and incorporate a Climate Adaptation Strategy. Expenses Increase: \$40,000

Alternate Decision Package # 2: Library Extra Hours Funding – The Friends of the Library and the Library Foundation have been providing funding for 5 extra weekly hours at the Hercules Library since the City ended its contributions. They have requested that the City transition back into the role of supporting these additional hours over a four year period in order to allow the Library support groups to focus on other needs. Proposed Expense increase by Hercules Library Foundation is: FY2016 \$14,000; FY2017 \$28,000; FY2018 \$42,000

Alternate Decision Package # 3: Partial Reinstatement of Employee Concessions – In order to assist the City through difficult financial times, City employees agreed to a series of wage and benefit concessions including reduced working hours which impact service delivery levels starting in 2010 which remain in effect currently. In order to address employee retention and morale, a partial reinstatement to extent affordable is warranted. Sworn: Uniform allowance \$17,100. Sworn 3.7% wage reduction \$93,200. Non-Sworn: Reinstatement Step increases \$140,000. Non-Sworn: From 36 hr workweek to 40 hr workweek \$280,000. Expense Increase: \$530,300

Alternate Decision Package # 4: Investment in Street Maintenance – Given anticipated declines in Gas tax revenues and lack of recent investment in street maintenance due to lack of General Fund resources, the City's streets are continuing to deteriorate. An annual on-going investment in street maintenance and repair is needed to avoid higher costs in the future. Expense Increase: \$250,000

Alternate Decision Package # 5: Reinstatement of Minimal Code Enforcement Program - The City's Code Enforcement program has been reduced to a very minimal compliant and health & safety response basis. The City Council has expressed an interest in reactivating a minimal level of pro-active Code Enforcement. A contract for services with an individual or firm to provide part-time code enforcement services could

provide for the highest priority code enforcement activities on a pro-active basis. Expense Increase: \$50,000.

General Fund Balance Decision Packages

Fund Balance Decision Package # 1: Capital Projects Fund – Establish a Capital Projects Fund with an initial contribution of \$200,000 to accumulate resources as they become available to fund capital projects, infrastructure, and facilities in the community, especially where funds would be accumulated overtime or to provide the local match for grant funds. Projects that would to be funded would be identified in the Five Year Capital Improvement Program as update each year.

Fund Balance Decision Package # 2: Fiscal Neutrality Fund – Designate an additional \$250,000 for economic uncertainty with will increase the reserved balance in the Fiscal Neutrality Fund to \$750,000.

Fund Balance Decision Package # 3: Richmond Sanitary Service Differential in Rates – The Hercules City Council adopted the Fifth Amendment to the Franchise Agreement between the City of Hercules and Richmond Sanitary Service, Inc (RSS) on November 26, 2013. In adopting the Amendment, the City Council directed that the differential in rates between the new City collection rates and the post collection rates established in the new Post Collection service agreement be collected by RSS and a check sent to the City of Hercules. The Hercules City Council should consider a variety of options for disposition of the rate differential, including potential roadway projects, clean water programs, etc or rate stabilization. The total received for the differential in rates is \$215,912.31 (FY2014 \$86,320.64; FY2015 through March \$129,519.67). Staff will be recommending that the available funds be applied to Street Improvements since there is no funding available from the City's General Fund for needed street work and increased collection services are further impacting the City's streets.

Fund Balance Decision Package # 4: Employee Retention Program – The City has begun to see increased employee turnover as other agencies in the area have eliminated employee concessions and reinstated Cost of Living increases. While the City of Hercules is not in the position to addresses employee concessions, an allocation of \$158,000 from available fund balance is recommended to be set-aside for a one-time Employee Retention Program.

Fund Balance Decision Package # 5: Reserve for Restricted Panning Funds – The Planning Department collets fees from development which are restricted for General Plan Updates and Building & Safety related training. These fees flow into the City's General Fund and with development taking place these revenues need to be segregated as to not overstate available General Fund general purpose revenues and in order to ensure they are available for the restricted purposes. A fund balance designation of \$362,512 is recommended.

Budget Referrals

June 11, 2015

Budget Referral # 1: Unemployment Payments – Unemployment payments were projected at \$100,000 in the first look budget, can this amount be reduced given historical trends and lower claims history?

Response: Given recent claims history and the unlikely occurrence of additional layoffs in the next fiscal year, this budget for unemployment claims could be reduced by \$50,000 to \$50,000.

Budget Referral # 2: Claims – The Risk Management budget allocates \$100,000 for possible claims. Given recent claims history can this amount be reduced?

Response: After consultation with the City's Risk management JPA, it is possible to reduce the annual appropriation for claims by \$20,000 to \$80,000 based on the average number of claims filed per year. This amount could be reduced further at the discretion of the City Council if the Council is comfortable with the potential of needing to utilize a portion of the Fiscal Neutrality reserve if claims were to exceed the amount budgeted.

Budget Referral # 3: Richmond Sanitary Funding Additional Information – Fund Balance Decision Package # 3 describes setting aside restricted funding from Richmond Sanitary Services which can be used for solid waste related activities or to mitigate impacts from solid waste operations; how much of this funding is on-going for FY 2015/16 and can a portion of the one-time or on-going funds be used for the purchase of reusable bags for distribution to residents or for water quality programs?

Response: The \$215,000 identified in Fund Balance Decision Package # 3 reflects the funding which has accumulated in FY 2013/14 and 2014/15. It is anticipated that \$160,000 will be received in FY 2015/16 and that this amount will be on-going (?). A portion of the available funds could be utilized for the purchase of reusable bags to be distributed to residents at community events and activities in an amount to be determined by the City Council. In addition, the cost of meeting water quality mandates exceeds available revenues in the Storm Water Fund which has resulted in a negative cash balance of \$186,286 through June 30, 2014, which will need to be absorbed by the City's General Fund. For FY 2014/15, as of year-end, it is projected that expenditures will exceed revenues by an additional \$12,403. The proposed FY 2015/16 Budget has expenditures exceeding revenues by \$21,216. Utilizing apportionment of this solid waste related funding to mitigate a fair share portion of water quality activities for FY 2014/15 and/or FY 2015/16 would assist in eliminating this impact on the City's General Fund.

Budget Referral # 4: Police Department Revenues - For FY 2015/16, revenues for Police related services under Fines & Forfeitures, Vehicle Code Fines and Towed Vehicle Release Fees shows a significant decline from the amount budgeted in the current fiscal year. Can the reason for this decline be explained and options to increase revenues in these areas explored?

Response: At the time the proposed FY 2015/16 was first prepared revenues in Fines & Forfeitures and Towed Vehicles were running well behind what was budgeted. A review of

revenues through mid-May indicates a strong recovery and the year-end projected revenues have been adjusted upwards accordingly as indicated below:

	FY 2014/15 Budget	FY 2014/15 YE Estimate	FY 2015/16 Original Proposed	FY 2015/16 Updated Projected
Vehicle Code Fines	\$30,000	\$48,249	\$20,000	\$45,000
Towed Vehicle Release Fees	\$30,000	\$35,099	\$22,000	\$35,000

In addition, five years of data for the number of citations issued and the number of vehicles towed are provided for comparison.

	2010/11	2011/12	2012/13	2013/14	2014/15 YTD
Citations	1,344	769	494	744	574
Towed Vehicles	681	404	336	439	423

Options to increase revenues include adjusting the current schedule of Fines & Forfeitures and Towed Vehicle charges. Staff could undertake a survey to compare our current charges in these areas to other cities in the region and return to the City Council in January, 2016, with recommendations in this regard.

Budget Referral # 5: Vehicle Maintenance & Repair – Given the City’s more active vehicle replacement efforts, why is the budget for Vehicle Maintenance & Repair not decreasing?

Response: While the City is replacing vehicles and these vehicles are under a manufacturer’s warranty, there remains a back-log of maintenance and repair of older vehicles (utility truck, evidence van, emergency operations center van) and equipment like generators (five generators, light standards, tires) which are funded through this line-item given years of deferred maintenance. It is likely that this line item could see some reduction in future years as the vehicle replacement programs see more vehicles replaced and the back-log of repairs is eliminated.

Budget Referral # 6: Telecommunication Revenues – The line item for telecommunication related revenues shows a decrease; can this decrease be explained and information provided as to ways to reverse this trend?

Response: An existing lease with Nextel for a site has terminated which has resulted in a reduction in revenue by \$30,000 per year. There is a current effort underway to update the City’s Telecommunications ordinance and a review of other telecommunication site leases is hoped to result in additional revenue generation.

Budget Referral # 7: Reserve Goal – What elements of reserves and fund balance would count towards meeting the initial fund balance reserve goals of one month’s expenditure or 8.33% for the City’s General Fund and how are we doing towards meeting that goal?

Response: Based on a \$13.5 million General Fund budget, the City has met its initial reserve goal of 8.33% would require a reserve of \$1,125,000. The Fiscal Neutrality Reserve has \$1.3 million, of which \$500,000 is designated to provide for the \$500,000 insurance deductible in the event of an earthquake. This \$1.3 million reflects the City not having to make the \$358,000 transfer in to the General Fund from the Fiscal Neutrality Reserve for FY 2014/15 based on improved revenues and reduced expenditures. The City's adopted Fiscal Principles and Policies look to achieve a two month reserve or 16.66% over time. Meeting this higher goal would require \$2.25 million in reserves.

Budget Referral # 8: Healthcare Costs - The proposed budget assumes increase in the cost of healthcare benefits provided to employees and these unavoidable cost increases are anticipated to be funded by the City; what can be done to address this in future years?

Response: The health insurance benefit program offered by the City under the terms of its agreements with employees is the CalPERS Health program. This program has a range of offerings available to all participating employers through CalPERS and rates are renegotiated with the health care insurance providers each year. The amount which the City contributes to the cost of health insurance is defined in the agreements with our employee groups. While there is a cost sharing currently, how this is defined has the City responsible for a significant portion of any of the annual increases. There are two main ways these future cost increase could be mitigated. The City could review participation in CalPERS Health program which would require agreement from employee groups or we could negotiate a different cost sharing formula with employee groups in the future.

Budget Referral # 9: Comprehensive General Plan Update - When was the last comprehensive update of the General Plan including the Land Use Element undertaken and what would be the cost to do a comprehensive update?

Response: The last comprehensive update of the City's General Plan including the land use element took place in 1995. Various elements have been updated over time including the Housing Element this year and the proposed update of the Circulation Element in 2015/16. The estimated cost of a comprehensive update would be between \$750,000 to over \$1 million.

Budget Referral # 10: Hercules Golf Club Fund - Fund 730 is identified as the Hercules Golf Club Fund with a balance of \$52,786. What is the purpose of this fund and are these funds restricted and if so for what types of uses?

Response: The Hercules Golf Club Fund was established to hold funds raised by the now defunct Hercules Men's Golf Club in support of youth programs.

Budget Referral #11: Items Impacting General Fund Available Cash - As discussed in Budget Referral # 3 above, there is negative cash in the Storm Water Fund of \$186,286 which needs to be covered by the City's General Fund. How will that be remedied and are there any other negative cash balances being covered by the General Fund?

Response: At some point in time there should be a formal transfer from the General Fund to the Storm Water Fund to eliminate the accumulated deficit as of June 30, 2014, which could be higher as of the end of the year unless mitigated in another way such as by use of a portion of the

Richmond Sanitary funds available. There are two other funds which have negative cash which flow to the General Fund. There is also a negative balance of \$267,593 in the Public Financing Authority 2009 Bond Debt Service fund. This amount requires more research before it can be definitively determined how it should be addressed.

Budget Referral #12: Unemployment Claims and Settlements & Judgements - Can City Council receive the past 5 year history of expenses for Unemployment Claims and Settlements & judgements?

Response: Below is a Chart that details the budget and expenses (actual FY10 through FY14) and the year-end estimate for FY15.

Settlements & Judgements			
100-4424-617-40-00	Budget	Actual/Estimate	
FY15	100,000.00	100,000.00	(FY15 Actual to Date) 22,998.57
FY14	45,000.00	23,170.04	
FY13	45,000.00	14,670.67	
FY12	47,553.00	91,443.44	
FY11	18,729.00	19,596.95	
FY10	56,000.00	59,855.28	
Unemployment Claims			
100-4424-617-60-00	Budget	Actual/Estimate	
FY15	100,000.00	25,000.00	(FY15 Actual to Date) 39,225.78
FY14	209,500.00	13,765.03	
FY13	295,000.00	62,824.97	
FY12	150,000.00	256,143.00	
FY11	10,000.00	72,367.42	
FY10	5,000.00	20,097.00	

Budget Referral #13: Parks & Recreation - Can Council receive a one page outline of revenue and expense for FY2015-16 and a 5 year history of revenue and expense budget vs. actual for Parks & Recreation?

Response: Attachment A shows the revenue and expense for the Proposed Budget for FY2015-16 and the 5 year history of revenue and expense budget vs actual for Parks & Recreation.

Attachment A

City of Hercules				
FY 15/16 First Look Budget				
General Fund: Parks and Recreation				
	FY1516		FY1516	FY1516
	Plan		Plan	Plan
	Revenue		Total Expenses	Variance
Facilities	170,000.00		199,556.00	(29,556.00)
Lupine DC	52,000.00		68,322.00	(16,322.00)
Ohlone DC	60,000.00		68,626.00	(8,626.00)
Ohlone CC	107,000.00		171,215.00	(64,215.00)
Hanna CC	195,000.00		240,025.00	(45,025.00)
Lupine CC	110,000.00		183,972.00	(73,972.00)
Rec Classes	147,000.00		133,100.00	13,900.00
Senior	31,000.00		50,030.00	(19,030.00)
Tiny Tots	169,000.00		148,386.00	20,614.00
Swim Center	220,000.00		358,704.00	(138,704.00)
Sports	180,000.00		179,978.00	22.00
Teen	11,000.00		19,970.00	(8,970.00)
Youth/Teen	153,000.00		144,322.00	8,678.00
NSF & Maint Park Use Fee	700.00			700.00
* From 100-5510-395 and 100-0000-395	30,000.00			30,000.00
Total	1,635,700.00		1,966,206.00	(330,506.00)
* Revenue from vending machines, banners, and advertisements				
City of Hercules				
FY 15/16 Proposed Budget				
General Fund: Parks and Recreation				
	FY1516		FY1516	FY1516
	Plan		Plan	Plan
	Revenue		Total Expenses	Variance
Facilities	170,000.00		199,556.00	(29,556.00)
Lupine DC	52,000.00		68,322.00	(16,322.00)
Ohlone DC	60,000.00		68,626.00	(8,626.00)
Ohlone CC	107,000.00		171,215.00	(64,215.00)
Hanna CC	195,000.00		240,025.00	(45,025.00)
Lupine CC	110,000.00		183,972.00	(73,972.00)
Rec Classes	147,000.00		133,100.00	13,900.00
Senior	31,000.00		50,030.00	(19,030.00)
Tiny Tots	169,000.00		148,386.00	20,614.00
Swim Center	220,000.00		358,704.00	(138,704.00)
Sports	180,000.00		179,978.00	22.00
Teen	11,000.00		19,970.00	(8,970.00)
Youth/Teen	153,000.00		144,322.00	8,678.00
NSF & Maint Park Use Fee	700.00			700.00
* From 100-5510-395 and 100-0000-395	30,000.00			30,000.00
Total	1,635,700.00		1,966,206.00	(330,506.00)
* Revenue from vending machines, banners, and advertisements				

**BUDGET BALANCING SPREADSHEET
AFTER ADDENDUMS AND CORRECTIONS
JUNE 23, 2015**

ADOPTED BY CITY COUNCIL

		On Going	One Time
Estimated Beginning Working Cash July 1, 2015 General Fund and Fiscal Neutrality Fund			
General Fund Working Cash	1,011,390.00		
Fiscal Neutrality Fund Working Cash	1,356,887.00		
Estimated Beginning Working Cash July 1, 2015 General Fund and Fiscal Neutrality	2,368,277.00		
Reserved by City Council June 2014 (Earthquake Insurance Deductible)	(500,000.00)		
Balance In Fiscal Neutrality	(498,612.00)		
FY2014-15 Designated for Transfer Out to General Fund	(358,275.00)		
Estimated Beginning Available Working Cash July 1, 2015 before Addendums and Corrections	1,011,390.00		
Addendum CalPERS Charge	(52,274.82)		
Correction Nextel Cell Tower Revenue Decrease	(30,000.00)		
Correction Vehicle Code Fine Revenue Increase	28,749.00		
Correction Towed Vehicle Revenue Increase	12,599.00		
Estimated Beginning Available Working Cash July 1, 2015 after Addendums and Corrections	970,463.18		
Excludes One-Time		246,646.87	
One-Time: Richmond Sanitary Services differential in rates			215,912.31
One-Time: Sales Tax			220,599.00
One-Time: Plan Check			58,831.00
One-Time: General Plan Update Fee			172,299.00
One-Time: Bldg Div Training Fund			56,175.00
Add: Revenue before Addendums and Corrections	13,876,928.00		
Correction Nextel Cell Tower Revenue Decrease	(30,000.00)		
Add: Revenue After Addendums and Corrections	13,846,928.00		
On-Going		13,432,291.00	
One-Time: Sales Tax			220,599.00
One-Time: General Plan Update Fee			148,374.00
One-Time: Bldg Div Training Fund			45,664.00
Subtract: Expense before Addendums and Corrections	13,435,850.00		
Correction Parks & Rec Director Expense Increase (Vacant Position)	17,738.80		
Correction Police Department Overtime Expense Increase	13,319.24		
Correction Finance Department hdl Contract Expense decrease	(36,500.00)		
Correction Parks & Rec Department Aquatics Pool Manager Expense decrease	(46,420.00)		
Addendum Health Insurance Expense	(27,564.00)		
Subtract: Expense After Addendums and Corrections	13,356,424.04		
On-Going		13,356,424.04	
One-Time			
Surplus/(Deficit)	490,503.96	75,866.96	414,637.00
Subtotal Estimated Available Working Cash Before Decision Packages June 30, 2016	1,460,967.14	322,513.83	1,138,453.31
Recommended Decision Packages			
1. Records Management Update	50,000.00		50,000.00
2. Enhanced Staff Training	12,000.00	12,000.00	
3. Special Election [One-Time]	35,000.00		35,000.00
4. Police Temporary Records Specialist [One-Time]	25,000.00		25,000.00
5. Police Bullet Proof Vest Replacement (One-Time \$8,000; Increased Revene \$4,000)	8,000.00		8,000.00
6. Police Department Ammunition and Firearms	5,000.00	5,000.00	
7. Police Officer Body Cameras [One-Time \$36,350; On going \$2,800]	36,350.00	2,800.00	36,350.00
8. Reorganization of Parks & Recreation Staffing	20,000.00	(2,275.29)	
9. Cost Allocation Study/Model [One-Time]	40,000.00		40,000.00
10. Modification of Childcare Program	(3,520.00)	(3,520.00)	
11. General Plan Circulation Element Update [One-Time]	60,000.00		60,000.00
General Fund Operating Budget Alternate Decision Packages			
1. Hazard mitigation plan and climate adaptation strategy [One-Time]	40,000.00		
2. Library Extra Hours Funding	14,000.00		14,000.00
3. Partial Reinstatement of Employee Concessions Sworn: Uniform allowance- \$17,100 Sworn: 3.7% wage reduction - \$93,200 Non-Sworn: Reinstatement of Step increases - \$140,000 Non-Sworn: From 36 hr workweek to 40 hr workweek -\$280,000	530,000.00		
4. Investment in Street Maintenance	250,000.00		
5. Reinstatement of Minimal Code Enforcement Program	50,000.00		
General Fund Balance Decision Packages			
1. Capital Project Designation	200,000.00		100,000.00
2. Fiscal Neutrality Reserve Increase	250,000.00		
3. Richmond Sanitary Services Differential In Rates	215,912.31		215,912.31
4. Employee Retention Program	158,000.00		158,000.00
5. Reserve For Restricted Planning Funds	362,512.00		362,512.00
Total: Decision Packages	2,361,054.31	14,004.71	1,100,774.31
Budget Referrals			
1. Unemployment Payments [Unemployment Claims]	100,000.00	(50,000.00)	
2. Claims [Settlements & Judgements]	100,000.00	(20,000.00)	
Total: Budget Referrals		(70,000.00)	
Surplus/(Deficit) After Decision Packages/Budget Referrals		131,862.25	
Estimated Available Working Cash After Decision Packages/Budget Referrals June 30, 2016		378,509.12	37,679.00

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 2015-16 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. 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, 2015, 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 2015-16 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 2015-16 budget process began in March with the request by the Finance Department for revenue projections and an estimation of operating expenditures requests.

City Council / Finance Commission Budget Meetings. The City Manager and the City's senior staff discussed the City's FY 2015-16 budget issues with the City Council/Finance Commission. The

Finance Commission includes five appointed members from the public. The budget work sessions provided time for the Commission members to discuss issues related to the budget.

Citizen Input on the Budget and Final Adoption. Citizen participation was encouraged during the City Council / Finance Commission 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 2015-16 Budget was available at the City Clerk's Office for citizen review prior to the Council meeting scheduled on June 23, 2015 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.

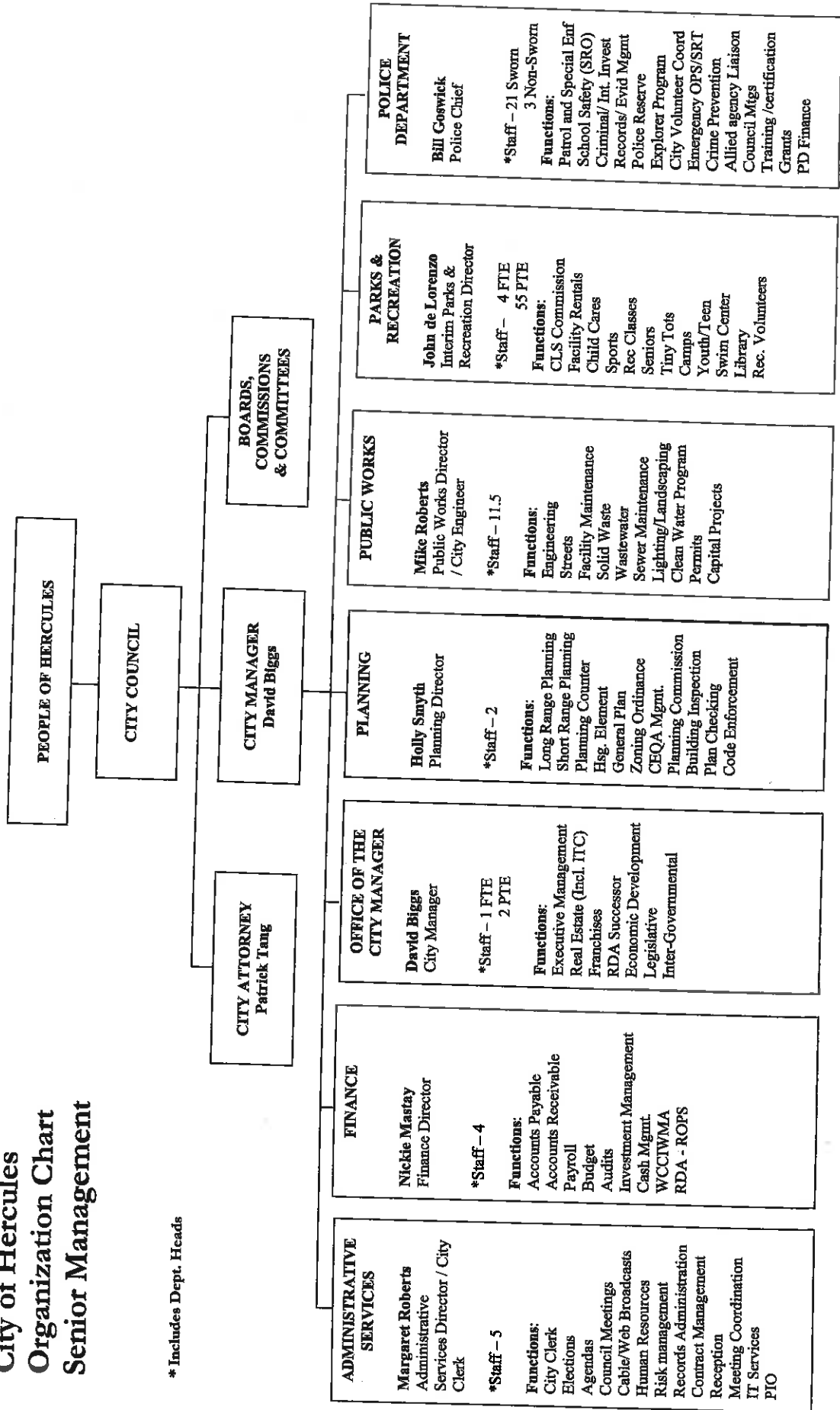
The City Manager holds a weekly Department Head Meeting to review the occurrences of the prior week and the upcoming week. This meeting is also held to discuss any items of special interest or concern.

CITY COMMISSIONS AND SUB-COMMITTEES

The City has two (3) commissions and five (5) 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
Transportation/Sustainability Sub-Committee	Public Safety/Traffic Sub-Committee
Finance Commission	Economic Development Sub-Committee

2015-2016 City of Hercules Organization Chart Senior Management



* Includes Dept. Heads

ADMINISTRATIVE SERVICES
Margaret Roberts
Administrative Services Director / City Clerk
*Staff - 5
Functions:
City Clerk
Elections
Agendas
Council Meetings
Cable/Web Broadcasts
Human Resources
Risk Management
Records Administration
Contract Management
Reception
Meeting Coordination
IT Services
PIO

FINANCE
Nickle Mastay
Finance Director
*Staff - 4
Functions:
Accounts Payable
Accounts Receivable
Payroll
Budget
Audits
Investment Management
Cash Mgmt.
WCCI/WMA
RDA - ROFS

OFFICE OF THE CITY MANAGER
David Biggs
City Manager
*Staff - 1 FTE
2 PTE
Functions:
Executive Management
Real Estate (Incl. ITC)
Franchises
RDA Successor
Economic Development
Legislative
Inter-Governmental

PLANNING
Holly Smyth
Planning Director
*Staff - 2
Functions:
Long Range Planning
Short Range Planning
Planning Counter
Hsg. Element
General Plan
Zoning Ordinance
CEQA Mgmt.
Planning Commission
Building Inspection
Plan Checking
Code Enforcement

PUBLIC WORKS
Mike Roberts
Public Works Director / City Engineer
*Staff - 11.5
Functions:
Engineering
Streets
Facility Maintenance
Solid Waste
Wastewater
Sewer Maintenance
Lighting/Landscaping
Clean Water Program
Permits
Capital Projects

PARKS & RECREATION
John de Lorenzo
Interim Parks & Recreation Director
*Staff - 4 FTE
55 PTE
Functions:
CLS Commission
Facility Rentals
Child Care
Sports
Rec Classes
Seniors
Tiny Tots
Camps
Youth/Teen
Swim Center
Library
Rec. Volunteers

POLICE DEPARTMENT
Bill Goswick
Police Chief
*Staff - 21 Sworn
3 Non-Sworn
Functions:
Patrol and Special Enf
School Safety (SRO)
Criminal/ Int. Invest
Records/ Evid Mgmt
Police Reserve
Explorer Program
City Volunteer Coord
Emergency OPS/SRT
Crime Prevention
Allied agency Liaison
Council Mtgs
Training /certification
Grants
PD Finance

Fund Balances FY2015-16

- 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), governmental fund balance categories are Nonspendable, Restricted, Committed, Assigned or Unassigned and enterprise funds categories are reported as Unrestricted Net Assets or Net Investment in Capital Assets.

This budget document will use the GASB 54 terminology 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 for FY2015-16. The General Fund unassigned fund balance should always be a positive number. In the past, the General Fund 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 negative unassigned fund balance and to increase the unassigned fund balance in future years.

The Fiscal Neutrality Fund is the City of Hercules "rainy day" fund. The assigned fund balance is projected to be positive \$1,364,327 for FY2015-16. The minimum fund balance for the City of Hercules Fiscal Neutrality Fund is at least 2 months of expenses, or 17% (this is what is recommended by the Government Finance Officers Association (GFOA)). The City of Hercules set a goal to achieve at least 1 months of expenses, or 8% for the minimum fund balance in the Fiscal Neutrality Fund for FY2014-15 Budgeted expenses for FY2014-15, the goal amount is \$1,105,779. The City of Hercules has achieved this goal and is working on the GFOA recommended minimum fund balance goal of at least 2 months of expenses or 17% which equates to \$2,333,552 for FY2015-16.

Lighting and landscape district assigned fund balances continue to be sufficient to meet their needs. The Bayside L&L unassigned fund balance is negative and this will require further operating cost reductions in the future in order to match its expenditures with projected revenue.

The Storm Water Fund unassigned fund balance is negative. As mentioned in the response to Budget Referral #11-Items Impacting General Fund Available Cash, at some point in time there should be a formal transfer from the General Fund to the Storm Water Fund to eliminate the accumulated deficit.

Adequate restricted fund balances remain in the City's street/funds maintenance and repair funds to fund 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 are categorized as Net Investment in Capital Assets and Unrestricted Net Assets. For presentation purposes we have utilized the Waste Water Bond Fund to show the dollar amount of bond proceeds transferred out for projects.

CITY OF HERCULES, CALIFORNIA
 FY 2015-16 BUDGET PLAN
 UNASSIGNED FUND BALANCE AND UNRESTRICTED NET ASSETS BY FUND (FY 2012-13 THRU FY 2015-16)

FUND	FY 2012-13 ACTUALS	FY 2013-14 ACTUALS	% Change	FY 2014-15 BUDGET	FY 2014-15 ESTIMATE	% Change	FY 2015-16 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND UNASSIGNED FUND BALANCE	2,700,419	5,389,260	-99.6%	5,389,259	6,414,551	19.0%	6,538,700	1.9%	-33.3%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
L&L - CITYWIDE DISTR 83-2 FUND (220)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
L&L - VICTORIA BY THE BAY FUND (221)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
L&L - HERCULES VILLAGE FUND (222)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
L&L - BAYWOOD FUND (223)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
L&L - BAYSIDE FUND (224)	(102,526)	(104,774)	-2.2%	(124,792)	(88,612)	15.4%	(66,164)	25.3%	0.3%
STORMWATER FUND (231)	(109,685)	(111,784)	-1.9%	(150,399)	(124,187)	-11.1%	(145,404)	-17.1%	0.7%
COMMUNITY DEVELOPMENT FUND (242)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
DEVELOPMENT FEE FUND (243)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
MEASURE C/J STREET/ROAD FUND (263)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
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	0	0.0%	0	0	0.0%	0	0.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
GRANTS - CITYWIDE FUND (295)	(83,783)	(83,783)	0.0%	(83,783)	(83,783)	0.0%	(83,783)	0.0%	0.4%
SPECIAL REVENUE FUND UNASSIGNED FUND BALANCE	(\$295,994)	(\$300,340)	1.5%	(\$358,974)	(\$296,582)	-1.3%	(\$295,351)	-0.4%	1.5%
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)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	(51,999)	(51,999)	0.0%	(51,999)	(51,999)	0.0%	(51,999)	0.0%	0.3%
CAPITAL PROJECTS UNASSIGNED FUND BALANCE	(\$51,999)	(\$51,999)	0.0%	(\$51,999)	(\$51,999)	0.0%	(\$51,999)	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)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
DEBT SERVICE UNASSIGNED FUND BALANCE	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	0.0%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (420)	11,427,866	12,612,580	10.4%	14,061,501	14,823,129	17.5%	16,644,546	12.3%	-84.8%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (675)	7,598,690	7,598,690	0.0%	2,769,690	6,860,689	-9.7%	2,281,939	-66.7%	-11.6%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (430)	(937,303)	0	100.0%	0	0	0.0%	0	0.0%	0.0%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	650,776	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
2010 PFA ELECTRIC SUB-STATION UTILITY REV BONDS (676)	4,012,832	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
ENTERPRISE UNRESTRICTED NET ASSETS	\$22,752,861	\$20,211,270	-11.2%	\$16,831,191	\$21,683,818	7.3%	\$18,926,485	-12.7%	-96.4%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)	1,066,318	1,135,411	6.5%	1,134,948	1,132,568	-0.3%	1,129,755	-0.2%	-5.8%
EQUIP REPLCT / INFO TECH FUND (460)	982,444	1,130,118	15.0%	1,170,118	1,344,592	19.0%	1,306,624	-2.8%	-6.7%
FACILITY MAINTN INTERNAL SERVICE FUND (470)	14,658	9,039	-38.3%	9,039	37,491	314.8%	32,639	-12.9%	-0.2%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (OPEB)	510,102	853,893	67.4%	952,265	940,250	10.1%	1,027,604	9.3%	-5.2%
INTERNAL SERVICE FUNDS UNRESTRICTED NET ASSETS	\$2,573,522	\$3,128,461	21.6%	\$3,266,370	\$3,454,901	10.4%	\$3,496,622	1.2%	-17.8%
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)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
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 TRUST FUND (535)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRANSIT FUND: WESTCAT (720)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES GOLF CLUB FUND (730)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRUST & AGENCY UNRESTRICTED NET ASSETS	\$0	\$0	0.0%	\$0	\$0	0.0%	\$0	0.0%	0.0%

CITY OF HERCULES, CALIFORNIA
 FY 2015-16 BUDGET PLAN
 FUND FINANCIAL PERFORMANCE AND FUND BALANCES

FUND #	CATEGORY	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	FY 2014-15		FY 2015-16 BUDGET
				ADOPTED BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
100 - GENERAL FUND						
	BEG. FUND BALANCE	\$ 23,330,623	\$ 25,763,536	\$ 33,191,018	\$ 33,191,018	\$ 34,216,309
	REVENUES	10,861,324	12,508,224	12,553,904	13,809,656	13,750,928
	TRANSFERS IN/ SOURCES	824,162	788,862	455,261	96,986	100,000
	TOTAL REVENUES & SOURCES	11,685,486	13,297,086	13,009,165	13,906,642	13,850,928
	OPERATING EXPENDITURES	10,412,103	11,525,056	12,793,166	12,651,351	13,461,864
	TRANSFERS OUT/ USES	773,371	960,876	216,000	230,000	264,915
	TOTAL EXPENDITURES & USES	11,185,474	12,485,932	13,009,166	12,881,351	13,726,779
	PRIOR YR/ OTHER BAL SHT ADJS		(141,125)	-	-	-
	ENDING FUND BALANCE	\$ 25,763,536	\$ 33,191,018	\$ 33,191,017	\$ 34,216,309	\$ 34,340,458
	NONSPENDABLE FUND BALANCE	23,063,118	27,801,759	27,801,759	27,801,759	27,801,759
	UNASSIGNED FUND BALANCE	2,700,419	5,389,260	5,389,259	6,414,551	6,538,700
401 - FISCAL NEUTRALITY RESERVE FUND						
	BEG. FUND BALANCE	\$ 561,481	\$ 554,984	\$ 1,359,327	\$ 1,359,327	\$ 1,361,827
	REVENUES	(3,984)	306,927	2,500	2,500	2,500
	TRANSFERS IN/ SOURCES		500,000	-	-	-
	TOTAL REVENUES & SOURCES	(3,984)	806,927	2,500	2,500	2,500
	EXPENDITURES					
	TRANSFERS OUT/ USES	2,513	2,584	351,774	-	-
	TOTAL EXPENDITURES & USES	2,513	2,584	351,774	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 554,984	\$ 1,359,327	\$ 1,010,053	\$ 1,361,827	\$ 1,364,327
	RESTRICTED FUND BALANCE	-	-	-	-	-
	ASSIGNED FUND BALANCE	554,984	1,359,327	1,010,053	1,361,827	1,364,327
220 - CITYWIDE L&L DIST 83-2 FUND						
	BEG. FUND BALANCE	\$ 542,936	\$ 915,695	\$ 875,667	\$ 875,667	\$ 1,147,569
	REVENUES	1,444,128	1,396,622	1,392,649	1,452,216	1,525,268
	TRANSFERS IN/ SOURCES					7,036
	TOTAL REVENUES & SOURCES	1,444,128	1,396,622	1,392,649	1,452,216	1,532,304
	EXPENDITURES	1,071,369	1,436,650	1,356,391	1,180,314	1,273,017
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	1,071,369	1,436,650	1,356,391	1,180,314	1,273,017
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 915,695	\$ 875,667	\$ 911,925	\$ 1,147,569	\$ 1,406,856
	NONSPENDABLE FUND BALANCE	-	62,384	62,384	62,384	62,384
	RESTRICTED FUND BALANCE	915,695	813,283	849,541	1,085,185	1,344,472

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
221 - VICTORIA BY THE BAY L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 237,274	\$ 230,032	\$ 198,817	\$ 198,817	\$ 212,612
	REVENUES	339,623	348,754	348,686	375,267	384,766
	TRANSFERS IN/ SOURCES			-	-	1,168
	TOTAL REVENUES & SOURCES	339,623	348,754	348,686	375,267	385,934
	EXPENDITURES	346,865	379,969	390,255	361,472	362,498
	TRANSFERS OUT/ USES					-
	TOTAL EXPENDITURES & USES	346,865	379,969	390,255	361,472	362,498
	PRIOR YR/ OTHER BAL SHT ADJS					-
	ENDING FUND BALANCE	\$ 230,032	\$ 198,817	\$ 157,248	\$ 212,612	\$ 236,048
	NONSPENDABLE FUND BALANCE		12,040	12,040	12,040	12,040
	RESTRICTED FUND BALANCE	230,032	186,777	145,208	200,572	224,008
222 - HERCULES VILLAGE L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 263,211	\$ 273,653	\$ 265,395	\$ 265,395	\$ 233,688
	REVENUES	123,677	123,522	123,677	129,560	132,817
	TRANSFERS IN/ SOURCES			-	-	481
	TOTAL REVENUES & SOURCES	123,677	123,522	123,677	129,560	133,298
	EXPENDITURES	113,235	131,780	127,919	161,267	141,330
	TRANSFERS OUT/ USES					-
	TOTAL EXPENDITURES & USES	113,235	131,780	127,919	161,267	141,330
	PRIOR YR/ OTHER BAL SHT ADJS					-
	ENDING FUND BALANCE	\$ 273,653	\$ 265,395	\$ 261,153	\$ 233,688	\$ 225,656
	NONSPENDABLE FUND BALANCE		7,670	7,670	7,670	7,670
	RESTRICTED FUND BALANCE	273,653	257,725	253,483	226,018	217,986
223 - BAYWOOD ASSESSMENT 04-01 L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 39,023	\$ 39,702	\$ 26,003	\$ 26,003	\$ 16,041
	REVENUES	135,446	135,356	135,446	138,669	121,719
	TRANSFERS IN/ SOURCES					772
	TOTAL REVENUES & SOURCES	135,446	135,356	135,446	138,669	122,491
	EXPENDITURES	134,767	149,055	152,090	148,631	101,599
	TRANSFERS OUT/ USES					-
	TOTAL EXPENDITURES & USES	134,767	149,055	152,090	148,631	101,599
	PRIOR YR/ OTHER BAL SHT ADJS					-
	ENDING FUND BALANCE	\$ 39,702	\$ 26,003	\$ 9,359	\$ 16,041	\$ 36,933
	NONSPENDABLE FUND BALANCE		3,257	3,257	3,257	3,257
	RESTRICTED FUND BALANCE	39,702	22,746	6,102	12,784	33,676

FUND #	CATEGORY			FY 2014-15		FY 2015-16 BUDGET
		FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES					
224 - BAYSIDE ASSESSMENT L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ (98,396)	\$ (102,526)	\$ (104,331)	\$ (104,331)	\$ (88,169)
	REVENUES	81,779	84,648	84,646	106,854	108,712
	TRANSFERS IN/ SOURCES			-	-	390
	TOTAL REVENUES & SOURCES	81,779	84,648	84,646	106,854	109,102
	EXPENDITURES	85,909	86,453	104,664	90,692	86,654
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	85,909	86,453	104,664	90,692	86,654
	PRIOR YR/ OTHER BAL SHT ADJS					-
	ENDING FUND BALANCE	\$ (102,526)	\$ (104,331)	\$ (124,349)	\$ (88,169)	\$ (65,721)
	NONSPENDABLE FUND BALANCE	-	443	443	443	443
	UNASSIGNED FUND BALANCE	(102,526)	(104,774)	(124,792)	(88,612)	(66,164)
231 - STORMWATER ASSESSMENT FUND						
	BEG. FUND BALANCE	\$ (70,440)	\$ (109,685)	\$ (85,011)	\$ (85,011)	\$ (97,414)
	REVENUES	256,794	275,531	271,767	271,727	271,727
	TRANSFERS IN/ SOURCES			-	-	2,537
	TOTAL REVENUES & SOURCES	256,794	275,531	271,767	271,727	274,264
	EXPENDITURES	296,039	250,857	310,382	284,130	295,481
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	296,039	250,857	310,382	284,130	295,481
	PRIOR YR/ OTHER BAL SHT ADJS					-
	ENDING FUND BALANCE	\$ (109,685)	\$ (85,011)	\$ (123,626)	\$ (97,414)	\$ (118,631)
	NONSPENDABLE FUND BALANCE	-	26,773	26,773	26,773	26,773
	UNASSIGNED FUND BALANCE	(109,685)	(111,784)	(150,399)	(124,187)	(145,404)
242 - COMMUNITY DEVELOPMENT FUND						
	BEG. FUND BALANCE	\$ 425,999	\$ 368,738	\$ 296,935	\$ 296,935	\$ 289,647
	REVENUES	377	235	250	64,750	250
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	377	235	250	64,750	250
	EXPENDITURES	57,638	72,038	80,000	72,038	75,000
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	57,638	72,038	80,000	72,038	75,000
	PRIOR YR/ OTHER BAL SHT ADJS					-
	ENDING FUND BALANCE	\$ 368,738	\$ 296,935	\$ 217,185	\$ 289,647	\$ 214,897
	NONSPENDABLE FUND BALANCE	-	163,200	163,200	163,200	163,200
	RESTRICTED FUND BALANCE	368,738	133,735	53,985	126,447	51,697

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
243 - DEVELOPMENT FEE FUND						
	BEG. FUND BALANCE	\$ 1,939,340	\$ 1,520,705	\$ 232,517	\$ 232,517	\$ 208,117
	REVENUES	7,502	29,873	7,000	(2,700)	(2,700)
	TRANSFERS IN/ SOURCES			-	-	489
	TOTAL REVENUES & SOURCES	7,502	29,873	7,000	(2,700)	(2,211)
	EXPENDITURES	193,511	233,365	22,056	21,700	22,448
	TRANSFERS OUT/ USES	232,626	1,084,696	-	-	-
	TOTAL EXPENDITURES & USES	426,137	1,318,061	22,056	21,700	22,448
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 1,520,705	\$ 232,517	\$ 217,461	\$ 208,117	\$ 183,458
	NONSPENDABLE FUND BALANCE		18,033	18,033	18,033	18,033
	RESTRICTED FUND BALANCE	1,520,705	214,484	199,428	190,084	165,425
262 - GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND						
	BEG. FUND BALANCE	\$ 2,296,861	\$ 2,576,576	\$ 3,054,096	\$ 3,054,096	\$ 2,900,628
	REVENUES	598,676	763,605	707,616	710,816	538,538
	TRANSFERS IN/ SOURCES			-	-	2,641
	TOTAL REVENUES & SOURCES	598,676	763,605	707,616	710,816	541,179
	EXPENDITURES	318,961	286,085	1,141,508	369,784	1,188,345
	TRANSFERS OUT/ USES	-	-	494,500	494,500	2,010,000
	TOTAL EXPENDITURES & USES	318,961	286,085	1,636,008	864,284	3,198,345
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 2,576,576	\$ 3,054,096	\$ 2,125,704	\$ 2,900,628	\$ 243,462
	NONSPENDABLE FUND BALANCE					
	RESTRICTED FUND BALANCE	2,576,576	3,054,096	2,125,704	2,900,628	243,462
263 - MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND						
	BEG. FUND BALANCE	\$ 847,208	\$ 546,886	\$ 438,483	\$ 438,483	\$ 394,098
	REVENUES	303,670	348,609	254,300	252,100	252,100
	TRANSFERS IN/ SOURCES					2,527
	TOTAL REVENUES & SOURCES	303,670	348,609	254,300	252,100	254,627
	EXPENDITURES	147,492	335,675	347,530	194,811	269,132
	TRANSFERS OUT/ USES	456,500	121,337		101,674	201,000
	TOTAL EXPENDITURES & USES	603,992	457,012	347,530	296,485	470,132
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 546,886	\$ 438,483	\$ 345,253	\$ 394,098	\$ 178,593
	NONSPENDABLE FUND BALANCE		11,013	11,013	11,013	11,013
	RESTRICTED FUND BALANCE	546,886	427,470	334,240	383,085	167,580

FUND #	CATEGORY			FY 2014-15		FY 2015-16 BUDGET					
		FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL		ADOPTED BUDGET	YEAR-END ESTIMATE			
291 - SOLID WASTE/RECYCLING AB 939 FUND											
	BEG. FUND BALANCE	\$	25,077	\$	362	\$	553	\$	553	\$	803
	REVENUES		280		191		250		250		250
	TRANSFERS IN/ SOURCES		-		-		-		-		-
	TOTAL REVENUES & SOURCES		280		191		250		250		250
	EXPENDITURES		24,995		-		-		-		-
	TRANSFERS OUT/ USES		-		-		-		-		-
	TOTAL EXPENDITURES & USES		24,995		-		-		-		-
	PRIOR YR/ OTHER BAL SHT ADJS		-		-		-		-		-
	ENDING FUND BALANCE	\$	362	\$	553	\$	803	\$	803	\$	1,053
	NONSPENDABLE FUND BALANCE		-		-		-		-		-
	RESTRICTED FUND BALANCE		362		553		803		803		1,053
201 - STATE COPS A.B. 3229 POLICE GRANT FUND											
	BEG. FUND BALANCE	\$	9,078	\$	31,486	\$	9,052	\$	9,052	\$	9,052
	REVENUES		96,985		111,354		96,986		96,986		100,000
	TRANSFERS IN/ SOURCES		-		-		-		-		-
	TOTAL REVENUES & SOURCES		96,985		111,354		96,986		96,986		100,000
	EXPENDITURES		-		-		-		-		-
	TRANSFERS OUT/ USES		74,577		133,788		96,986		96,986		100,000
	TOTAL EXPENDITURES & USES		74,577		133,788		96,986		96,986		100,000
	PRIOR YR/ OTHER BAL SHT ADJS		-		-		-		-		-
	ENDING FUND BALANCE	\$	31,486	\$	9,052	\$	9,052	\$	9,052	\$	9,052
	NONSPENDABLE FUND BALANCE		-		-		-		-		-
	RESTRICTED FUND BALANCE		31,486		9,052		9,052		9,052		9,052
295 - GRANTS - CITYWIDE FUND											
	BEG. FUND BALANCE	\$	397,234	\$	(83,783)	\$	(83,783)	\$	(83,783)	\$	(83,783)
	REVENUES		52,813		1,266,779		13,943,599		6,582,640		6,452,441
	TRANSFERS IN/ SOURCES		-		-		-		-		2,211,000
	TOTAL REVENUES & SOURCES		52,813		1,266,779		13,943,599		6,582,640		8,663,441
	EXPENDITURES		-		-		-		-		-
	TRANSFERS OUT/ USES		533,830		1,266,779		13,943,599		6,582,640		8,663,441
	TOTAL EXPENDITURES & USES		533,830		1,266,779		13,943,599		6,582,640		8,663,441
	PRIOR YR/ OTHER BAL SHT ADJS		-		-		-		-		-
	ENDING FUND BALANCE	\$	(83,783)	\$	(83,783)	\$	(83,783)	\$	(83,783)	\$	(83,783)
	NONSPENDABLE FUND BALANCE		-		-		-		-		-
	UNASSIGNED FUND BALANCE		(83,783)		(83,783)		(83,783)		(83,783)		(83,783)

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
241 - DIF - GEN PUBLIC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 710,569	\$ 366,797	\$ 361,340	\$ 361,340	\$ 364,877
	REVENUES	1,707	(83)	1,500	30,731	31,448
	TRANSFERS IN/ SOURCES		70,300		-	-
	TOTAL REVENUES & SOURCES	1,707	70,217	1,500	30,731	31,448
	EXPENDITURES	345,479	75,674	22,056	27,194	22,448
	TRANSFERS OUT/ USES				-	-
	TOTAL EXPENDITURES & USES	345,479	75,674	22,056	27,194	22,448
	PRIOR YR/ OTHER BAL SHT ADJS				-	-
	ENDING FUND BALANCE	\$ 366,797	\$ 361,340	\$ 340,784	\$ 364,877	\$ 373,877
	NONSPENDABLE FUND BALANCE	-	302,989	190,499	190,499	190,499
	RESTRICTED FUND BALANCE	366,797	58,351	150,285	174,378	183,378
244 - DIF - POLICE FACILITIES FUND						
	BEG. FUND BALANCE	\$ 118,849	\$ 118,989	\$ 119,105	\$ 119,105	\$ 173,782
	REVENUES	140	116	130	54,677	55,836
	TRANSFERS IN/ SOURCES				-	-
	TOTAL REVENUES & SOURCES	140	116	130	54,677	55,836
	EXPENDITURES				-	-
	TRANSFERS OUT/ USES				-	-
	TOTAL EXPENDITURES & USES				-	-
	PRIOR YR/ OTHER BAL SHT ADJS				-	-
	ENDING FUND BALANCE	\$ 118,989	\$ 119,105	\$ 119,235	\$ 173,782	\$ 229,618
	NONSPENDABLE FUND BALANCE		84,267	84,267	84,267	84,267
	RESTRICTED FUND BALANCE	118,989	34,838	34,968	89,515	145,351
246 - DIF - FIRE FACILITIES FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES				44,247	45,276
	TRANSFERS IN/ SOURCES				-	-
	TOTAL REVENUES & SOURCES	-	-	-	44,247	45,276
	EXPENDITURES				44,247	45,276
	TRANSFERS OUT/ USES				-	-
	TOTAL EXPENDITURES & USES				44,247	45,276
	PRIOR YR/ OTHER BAL SHT ADJS				-	-
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	NONSPENDABLE FUND BALANCE				-	-
	RESTRICTED FUND BALANCE				-	-

FUND #	CATEGORY	FY 2012-13	FY 2013-14	FY 2014-15		FY 2015-16
				ADOPTED	YEAR-END	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
247 - DIF - PARK & REC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 4,557,782	\$ 4,880,191	\$ 4,877,358	\$ 4,877,358	\$ 4,941,493
	REVENUES	3,268	773	3,200	64,135	65,610
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	3,268	773	3,200	64,135	65,610
	EXPENDITURES	22,189	3,606			265,000
	TRANSFERS OUT/ USES	259,069	-			
	TOTAL EXPENDITURES & USES	281,258	3,606			265,000
	PRIOR YR/ OTHER BAL SHT ADJS	600,399				
	ENDING FUND BALANCE	\$ 4,880,191	\$ 4,877,358	\$ 4,880,558	\$ 4,941,493	\$ 4,742,103
	NONSPENDABLE FUND BALANCE	4,880,191	4,322,303	4,322,303	4,322,303	4,322,303
	RESTRICTED FUND BALANCE		555,055	558,255	619,190	419,800
248/261 - DIF - TRAFFIC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 1,425,479	\$ 1,204,442	\$ 1,077,803	\$ 1,077,803	\$ 1,045,229
	REVENUES	2,295	776	2,200	43,026	43,208
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	2,295	776	2,200	43,026	43,208
	EXPENDITURES	180,000	127,415	163,000	75,600	75,600
	TRANSFERS OUT/ USES	43,332				
	TOTAL EXPENDITURES & USES	223,332	127,415	163,000	75,600	75,600
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 1,204,442	\$ 1,077,803	\$ 917,003	\$ 1,045,229	\$ 1,012,837
	NONSPENDABLE FUND BALANCE		908,485	657,246	657,246	657,246
	RESTRICTED FUND BALANCE	1,204,442	169,318	259,757	387,983	355,591
264 - SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES			30,540	124,872	127,776
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES			30,540	124,872	127,776
	EXPENDITURES			30,540	124,872	127,776
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES			30,540	124,872	127,776
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	NONSPENDABLE FUND BALANCE					
	RESTRICTED FUND BALANCE					

FUND #	CATEGORY	FY 2012-13	FY 2013-14	FY 2014-15		FY 2015-16
				ADOPTED	YEAR-END	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
521 - REGIONAL WATER QUALITY DEVELOPMENT IMPACT FEE FUND						
	BEG. FUND BALANCE	\$ 48,569	\$ 48,765	\$ 48,927	\$ 48,927	\$ 49,088
	REVENUES	196	162	180	161	161
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	196	162	180	161	161
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES					
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 48,765	\$ 48,927	\$ 49,107	\$ 49,088	\$ 49,249
	RESTRICTED FUND BALANCE	48,765	48,927	49,107	49,088	49,249
	UNASSIGNED FUND BALANCE					
300 - CITY CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	\$ (104,514)	\$ 126,555	\$ 126,555	\$ 126,555	\$ 126,555
	REVENUES					
	TRANSFERS IN/ SOURCES	231,069				
	TOTAL REVENUES & SOURCES	231,069				
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES					
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ 126,555	\$ 126,555	\$ 126,555	\$ 126,555	\$ 126,555
	RESTRICTED FUND BALANCE	126,555	126,555	126,555	126,555	126,555
	UNASSIGNED FUND BALANCE					
310/311 - CITY CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	\$ -	\$ (51,999)	\$ (51,999)	\$ (51,999)	\$ (51,999)
	REVENUES	7,800				
	TRANSFERS IN/ SOURCES	790,330	1,266,779	13,943,599	6,582,640	8,663,441
	TOTAL REVENUES & SOURCES	798,130	1,266,779	13,943,599	6,582,640	8,663,441
	EXPENDITURES	850,129	1,266,779	13,943,599	6,582,640	8,663,441
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	850,129	1,266,779	13,943,599	6,582,640	8,663,441
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ (51,999)	\$ (51,999)	\$ (51,999)	\$ (51,999)	\$ (51,999)
	RESERVED FUND BALANCE					
	UNASSIGNED FUND BALANCE	(51,999)	(51,999)	(51,999)	(51,999)	(51,999)

FUND #	CATEGORY	FY 2012-13	FY 2013-14	FY 2014-15		FY 2015-16
				ADOPTED	YEAR-END	
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
383 - CITY FACILITIES ENERGY EFFICIENCY LEASE (SUN TRUST) FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	REVENUES	205,099	205,099	205,500	205,500	205,500
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	205,099	205,099	205,500	205,500	205,500
	EXPENDITURES	205,099	205,099	205,500	205,500	205,500
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	205,099	205,099	205,500	205,500	205,500
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
	NONSPENDABLE FUND BALANCE					
	RESTRICTED FUND BALANCE					
672 - 2003B SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ 5,545,919	\$ 6,703,250	\$ 6,703,250	\$ 6,703,250	\$ 6,703,250
	REVENUES	568,785	570,668	576,188	573,188	568,653
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	568,785	570,668	576,188	573,188	568,653
	EXPENDITURES	568,785	570,668	576,188	573,188	568,653
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	568,785	570,668	576,188	573,188	568,653
	PRIOR YR/ OTHER BAL SHT ADJS	1,157,331				
	ENDING FUND BALANCE	\$ 6,703,250	\$ 6,703,250	\$ 6,703,250	\$ 6,703,250	\$ 6,703,250
	NONSPENDABLE FUND BALANCE	6,703,250	6,703,250	6,703,250	6,703,250	6,703,250
	RESTRICTED FUND BALANCE					
673 - 2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ 2,095,366	\$ 11,547,698	\$ 1,903,923	\$ 1,903,923	\$ 1,929,423
	REVENUES	814,116	830,070	943,865	943,865	944,740
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	814,116	830,070	943,865	943,865	944,740
	EXPENDITURES	916,315	919,314	918,365	918,365	919,240
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	916,315	919,314	918,365	918,365	919,240
	PRIOR YR/ OTHER BAL SHT ADJS	9,554,531	(9,554,531)			
	ENDING FUND BALANCE	\$ 11,547,698	\$ 1,903,923	\$ 1,929,423	\$ 1,929,423	\$ 1,954,923
	NONSPENDABLE FUND BALANCE					
	RESTRICTED FUND BALANCE	11,547,698	1,903,923	1,929,423	1,929,423	1,954,923

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
420 - HERCULES WASTEWATER UTILITY ENTERPRISE FUND						
	BEG. NET ASSETS	\$ 16,838,173	\$ 20,593,563	\$ 22,510,129	\$ 22,510,129	\$ 24,720,678
	REVENUES	5,282,963	5,656,760	5,643,005	6,053,979	6,062,634
	TRANSFERS IN/ SOURCES	-	-	4,825,000	734,251	14,585,452
	TOTAL REVENUES & SOURCES	5,282,963	5,656,760	10,468,005	6,788,230	20,648,086
	EXPENDITURES	3,301,492	3,505,194	8,779,084	4,337,681	18,581,669
	TRANSFERS OUT/ USES	-	235,000	240,000	240,000	245,000
	TOTAL EXPENDITURES & USES	3,301,492	3,740,194	9,019,084	4,577,681	18,826,669
	PRIOR YR/ OTHER BAL SHT ADJS	1,773,919	-	-	-	-
	ENDING NET ASSETS	\$ 20,593,563	\$ 22,510,129	\$ 23,959,050	\$ 24,720,678	\$ 26,542,095
	NET INVESTMENT IN CAPITAL ASSETS	9,165,697	9,897,549	9,897,549	9,897,549	9,897,549
	UNRESTRICTED NET ASSETS	11,427,866	12,612,580	14,061,501	14,823,129	16,644,546
675 - HERCULES WASTEWATER TREATMENT PLANT DEBT SERVICE FUND- 2010 SERIES PFA UTILITY REVENUE BONDS						
	BEG. NET ASSETS	\$ 7,598,690	\$ 7,598,690	\$ 7,598,690	\$ 7,598,690	\$ 6,860,689
	REVENUES	519,673	514,981	493,013	493,013	487,856
	TRANSFERS IN/ SOURCES	230,000	235,000	240,000	240,000	245,000
	TOTAL REVENUES & SOURCES	749,673	749,981	733,013	733,013	732,856
	EXPENDITURES	749,673	749,981	737,013	736,763	736,606
	TRANSFERS OUT/ USES	-	-	4,825,000	734,251	4,575,000
	TOTAL EXPENDITURES & USES	749,673	749,981	5,562,013	1,471,014	5,311,606
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	\$ 7,598,690	\$ 7,598,690	\$ 2,769,690	\$ 6,860,689	\$ 2,281,939
	NET INVESTMENT IN CAPITAL ASSETS	-	-	-	-	-
	UNRESTRICTED NET ASSETS	7,598,690	7,598,690	2,769,690	6,860,689	2,281,939
450 - VEHICLE REPLACEMENT INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 2,130,818	\$ 1,371,940	\$ 1,377,845	\$ 1,377,845	\$ 1,375,002
	REVENUES	93,221	81,062	74,537	72,157	72,187
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	93,221	81,062	74,537	72,157	72,187
	EXPENDITURES	98,468	75,157	75,000	75,000	75,000
	TRANSFERS OUT/ USES	753,631	-	-	-	-
	TOTAL EXPENDITURES & USES	852,099	75,157	75,000	75,000	75,000
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	\$ 1,371,940	\$ 1,377,845	\$ 1,377,382	\$ 1,375,002	\$ 1,372,189
	NET INVESTMENT IN CAPITAL ASSETS	305,622	242,434	242,434	242,434	242,434
	UNRESTRICTED NET ASSETS	1,066,318	1,135,411	1,134,948	1,132,568	1,129,755

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
460 - EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 1,275,959	\$ 1,307,816	\$ 1,437,394	\$ 1,437,394	\$ 1,651,868
	REVENUES	566,822	576,856	605,549	570,901	570,549
	TRANSFERS IN/ SOURCES	-	130,000	-	-	4,478
	TOTAL REVENUES & SOURCES	566,822	706,856	605,549	570,901	575,027
	EXPENDITURES	534,965	577,278	565,549	356,427	612,995
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	534,965	577,278	565,549	356,427	612,995
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	\$ 1,307,816	\$ 1,437,394	\$ 1,477,394	\$ 1,651,868	\$ 1,613,900
	NET INVESTMENT IN CAPITAL ASSETS	325,372	307,276	307,276	307,276	307,276
	UNRESTRICTED NET ASSETS	982,444	1,130,118	1,170,118	1,344,592	1,306,624
470 - FACILITY MAINTENANCE INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 14,938	\$ 14,658	\$ 9,039	\$ 9,039	\$ 37,491
	REVENUES	509,375	484,912	551,135	551,135	551,135
	TRANSFERS IN/ SOURCES	-	-	-	-	1,447
	TOTAL REVENUES & SOURCES	509,375	484,912	551,135	551,135	552,582
	EXPENDITURES	509,655	490,531	551,135	522,683	557,434
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	509,655	490,531	551,135	522,683	557,434
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING NET ASSETS	\$ 14,658	\$ 9,039	\$ 9,039	\$ 37,491	\$ 32,639
	NET INVESTMENT IN CAPITAL ASSETS	-	-	-	-	-
	UNRESTRICTED NET ASSETS	14,658	9,039	9,039	37,491	32,639
511 - RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND						
	BEG. FUND BALANCE	\$ 1,151,307	\$ 1,445,815	\$ 1,789,606	\$ 1,789,606	\$ 1,875,963
	REVENUES	116,381	165,167	115,000	115,000	115,000
	TRANSFERS IN/ SOURCES	221,000	228,000	216,000	230,000	230,000
	TOTAL REVENUES & SOURCES	337,381	393,167	331,000	345,000	345,000
	EXPENDITURES	42,873	49,376	232,628	258,643	257,646
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	42,873	49,376	232,628	258,643	257,646
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 1,445,815	\$ 1,789,606	\$ 1,887,978	\$ 1,875,963	\$ 1,963,317
	RESTRICTED NET ASSETS	935,713	935,713	935,713	935,713	935,713
	UNRESTRICTED NET ASSETS	510,102	853,893	952,265	940,250	1,027,604

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
Fiduciary: Agency Fund						
380 - ASSMT. DIST 91-1 DEBT SERVICE FUND						
	BEG. DEPOSIT PAYABLE	\$ 163,497	\$ 163,414	\$ 163,347	\$ 163,347	\$ 163,347
	REVENUES	(83)	(67)	-	-	-
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	(83)	(67)	-	-	-
	EXPENDITURES			-	-	-
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING DEPOSIT PAYABLE	\$ 163,414	\$ 163,347	\$ 163,347	\$ 163,347	\$ 163,347
Fiduciary: Agency Fund						
381 - ASSMT. DIST 01-1 DEBT SERVICE FUND						
	BEG. DEPOSIT PAYABLE	\$ 1,694,576	\$ 1,489,076	\$ 1,651,676	\$ 1,651,676	\$ 1,541,632
	REVENUES	747,302	916,257	917,724	917,729	994,088
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	747,302	916,257	917,724	917,729	994,088
	EXPENDITURES	952,802	753,657	1,030,638	1,027,773	1,004,588
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	952,802	753,657	1,030,638	1,027,773	1,004,588
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING DEPOSIT PAYABLE	\$ 1,489,076	\$ 1,651,676	\$ 1,538,762	\$ 1,541,632	\$ 1,531,132
Fiduciary: Agency Fund						
382 - ASSMT DIST 05-01 DEBT SERVICE FUND						
	BEG. DEPOSIT PAYABLE	\$ 656,538	\$ 695,951	\$ 709,497	\$ 709,497	\$ 719,970
	REVENUES	463,355	439,330	439,976	440,011	422,998
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	463,355	439,330	439,976	440,011	422,998
	EXPENDITURES	423,942	425,784	432,958	429,538	426,268
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	423,942	425,784	432,958	429,538	426,268
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING DEPOSIT PAYABLE	\$ 695,951	\$ 709,497	\$ 716,515	\$ 719,970	\$ 716,700

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
Fiduciary: Agency Fund						
501 - TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND						
	BEG. DEPOSIT PAYABLE	\$ 65,961	\$ 66,227	\$ 66,447	\$ 66,447	\$ 66,657
	REVENUES	266	220	250	210	150
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	266	220	250	210	150
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING DEPOSIT PAYABLE	\$ 66,227	\$ 66,447	\$ 66,697	\$ 66,657	\$ 66,807
Fiduciary: Agency Fund						
531 - HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND						
	BEG. DEPOSIT PAYABLE	\$ 110	\$ 111	\$ 111	\$ 111	\$ 111
	REVENUES	1	0	-	-	-
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	1	0	-	-	-
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING DEPOSIT PAYABLE	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111
Fiduciary: Agency Fund						
535 - HERCULES / PINOLE WASTEWATER TREATMENT PLANT PLAN RESTRICTED EXPENDABLE TRUST FUND						
	BEG. DEPOSIT PAYABLE	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)
	REVENUES					
	TRANSFERS IN/ SOURCES					
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	EXPENDITURES					
	TRANSFERS OUT/ USES					
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS					
	ENDING DEPOSIT PAYABLE	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)	\$ (10,880)

FUND # CATEGORY				FY 2014-15		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2012-13 ACTUAL	FY 2013-14 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2015-16 BUDGET
Fiduciary: Agency Fund						
720 - TRANSIT FUND: WESTCAT						
	BEG. DEPOSIT PAYABLE	\$ (3,533)	\$ (3,533)	\$ (3,533)	\$ (3,533)	\$ (3,533)
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING DEPOSIT PAYABLE	\$ (3,533)	\$ (3,533)	\$ (3,533)	\$ (3,533)	\$ (3,533)
Fiduciary: Agency Fund						
730 - HERCULES GOLF CLUB FUND						
	BEG. DEPOSIT PAYABLE	\$ 52,972	\$ 52,972	\$ 52,972	\$ 52,972	\$ 52,972
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING DEPOSIT PAYABLE	\$ 52,972	\$ 52,972	\$ 52,972	\$ 52,972	\$ 52,972

CITY OF HERCULES, CALIFORNIA
 FY 2015-16 BUDGET PLAN
 REVENUES AND TRANSFERS-IN BY FUND (FY 2012-13 THRU FY 2015-16)

FUND	FY 2012-13 ACTUALS	FY 2013-14 ACTUALS	% Change	FY 2014-15 BUDGET	FY 2014-15 ESTIMATE	% Change	FY 2015-16 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND REVENUES/TRANSFERS-IN	\$11,685,486	\$13,297,086	13.8%	\$13,009,165	\$13,906,642	4.6%	\$13,850,928	-0.4%	22.7%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	(3,984)	806,927	-20354.2%	2,500	2,500	-99.7%	2,500	0.0%	0.0%
L&L - CITYWIDE DISTR 83-2 FUND (220)	1,444,128	1,396,622	-3.3%	1,392,649	1,452,216	4.0%	1,532,304	5.5%	2.5%
L&L - VICTORIA BY THE BAY FUND (221)	339,623	348,754	2.7%	348,686	375,267	7.6%	385,934	2.8%	0.6%
L&L - HERCULES VILLAGE FUND (222)	123,677	123,522	-0.1%	123,677	129,560	4.9%	133,298	2.9%	0.2%
L&L - BAYWOOD FUND (223)	135,446	135,356	-0.1%	135,446	138,669	2.4%	122,491	-11.7%	0.2%
L&L - BAYSIDE FUND (224)	81,779	84,648	3.5%	84,646	106,854	26.2%	109,102	2.1%	0.2%
STORMWATER FUND (231)	256,794	275,531	7.3%	271,767	271,727	-1.4%	274,264	0.9%	0.4%
COMMUNITY DEVELOPMENT FUND (242)	377	235	-37.7%	250	64,750	27453.2%	250	-99.6%	0.0%
DEVELOPMENT FEE FUND (243)	7,502	29,873	298.2%	7,000	(2,700)	-109.0%	(2,211)	-18.1%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	598,676	763,605	27.5%	707,616	710,816	-6.9%	541,179	-23.9%	0.9%
MEASURE C/J STREET/ROAD FUND (263)	303,226	348,609	15.0%	254,300	252,100	-27.7%	254,627	1.0%	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)	280	191	-31.8%	250	250	30.9%	250	0.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	96,985	111,354	14.8%	96,986	96,986	-12.9%	100,000	3.1%	0.2%
GRANTS - CITYWIDE FUND (295)	52,813	1,266,779	2298.6%	13,943,599	6,582,640	419.6%	8,663,441	31.6%	14.2%
SPECIAL REVENUE FUND REVENUES/TRSF-IN	\$3,437,322	\$5,692,006	65.6%	\$17,369,372	\$10,181,635	78.9%	\$12,117,429	19.0%	19.8%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	1,707	70,217	4013.5%	1,500	30,731	-56.2%	31,448	2.3%	0.1%
POLICE PUBLIC FACILITIES DIF FUND (244)	140	116	-17.1%	130	54,677	47035.3%	55,836	2.1%	0.1%
FIRE PUBLIC FACILITIES DIF FUND (246)	0	0	0.0%	0	44,247	0.0%	45,276	2.3%	0.1%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	3,268	773	-76.3%	3,200	64,135	8196.9%	65,610	2.3%	0.1%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	2,295	776	-66.2%	2,200	43,026	5444.6%	43,208	0.4%	0.1%
STMP (STMP) PASS-THRU FEE FUND (264)	0	0	0.0%	30,540	124,872	0.0%	127,776	2.3%	0.2%
REGIONAL AIR QUAL PASS-THRU FEE FUND (521)	196	162	-17.3%	180	161	-0.6%	161	0.0%	0.0%
CITY CAPITAL PROJECTS (SINGLE) FUND (301)	231,069	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	798,130	123,037	-84.6%	13,943,599	6,582,640	5250.1%	8,663,441	31.6%	14.2%
CAPITAL PROJECTS REVENUES/TRSF-IN	\$1,036,805	\$195,081	-81.2%	\$13,981,349	\$6,944,489	3459.8%	\$9,032,756	30.1%	14.8%
DEBT SERVICE FUNDS									
CITY FAC ENERGY EFFNCY LEASE FUND (383)	205,099	205,099	0.0%	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)	568,785	570,668	0.3%	576,188	573,188	0.4%	568,653	-0.8%	0.9%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	814,116	830,070	2.0%	943,865	943,865	13.7%	944,740	0.1%	1.5%
DEBT SERVICE REVENUES/TRSF-IN	\$1,588,000	\$1,605,837	1.1%	\$1,725,553	\$1,722,553	7.3%	\$1,718,893	-0.2%	2.8%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (420)	5,282,963	5,656,760	7.1%	10,468,005	6,788,230	20.0%	20,648,086	204.2%	33.8%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (675)	749,673	749,981	0.0%	733,013	733,013	-2.3%	732,856	0.0%	1.2%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (43)	3,613,763	3,657,315	1.2%	0	0	-100.0%	0	0.0%	0.0%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	367,275	521,775	42.1%	0	0	-100.0%	0	0.0%	0.0%
2010 PFA ELECTRIC SUB-STATION UTY REV BONDS (676)	143,618	386,538	169.1%	0	0	-100.0%	0	0.0%	0.0%
ENTERPRISE REVENUES/TRSF-IN	\$10,157,292	\$10,972,369	8.0%	\$11,201,018	\$7,521,243	-31.5%	\$21,380,942	184.3%	35.0%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (4)	93,221	81,062	-13.0%	74,537	72,157	-11.0%	72,187	0.0%	0.1%
EQUIP REPLCT / INFO TECH FUND (460)	566,822	706,856	24.7%	605,549	570,901	-19.2%	575,027	0.7%	0.9%
FACILITY MAINTNTE INTERNAL SERVICE FUND (470)	509,375	484,912	-4.8%	551,135	551,135	13.7%	552,582	0.3%	0.9%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (51)	337,381	393,167	16.5%	331,000	345,000	-12.3%	345,000	0.0%	0.6%
INTERNAL SERVICE FUNDS REVENUES/TRSF-IN	\$1,506,799	\$1,665,997	10.6%	\$1,562,221	\$1,539,193	-7.6%	\$1,544,796	0.4%	2.5%
TRUST AND AGENCY FUNDS									
ASSESS DISTRICT 1991-01 DEBT FUND (380)	(83)	(67)	-19.3%	0	0	-100.0%	0	0.0%	0.0%
ASSESS DISTRICT 2001-01 DEBT FUND (381)	747,302	916,257	22.6%	917,724	917,724	0.2%	994,088	8.3%	1.6%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	436,355	439,330	0.7%	439,976	440,011	0.2%	422,998	-3.9%	0.7%
TAYLOR WOODROW MAINT LMOD TRUST FUND (501)	266	220	-17.3%	250	210	-4.5%	150	-28.6%	0.0%
HERCULES COMM LIBRARY TRUST FUND (531)	1	0	-100.0%	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%
TRANSIT FUND: WESTCAT (720)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES GOLF CLUB FUND (730)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRUST & AGENCY REVENUES/TRSF-IN	\$1,183,841	\$1,355,740	14.5%	\$1,357,950	\$1,357,945	0.2%	\$1,417,236	4.4%	2.3%
TOTAL CITY REVENUES/TRANSFERS-IN BY FUND	\$30,595,545	\$34,784,116	13.7%	\$60,206,628	\$43,173,700	24.1%	\$61,062,980	41.4%	100%

CITY OF HERCULES, CALIFORNIA
FY 2013/14-2015/16 BUDGET PLAN DOCUMENT
REVENUES DETAIL BY FUND (FY 2013-14 THRU FY 2015-16)

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
GENERAL FUND (100)								
TAXES:								
0000	310	00	00	TRANSIENT OCCUPANCY TAX	1,442	0	543	500
0000	311	10	00	SECURED PROP TAX	822,836	855,048	977,824	1,036,689
0000	311	20	00	UNSECURED PROP TAX	52,101	49,748	45,956	48,722
0000	311	30	00	PRIOR YR SECURED/UNSECURD	(11,604)	(12,618)	(3,203)	(3,396)
0000	311	40	00	SUPPLMNTL-SECURD PROP TX	24,217	(185)	3,280	3,477
0000	311	44	00	PROPERTY TAX ADMIN COSTS	(8,651)	(35,566)	(35,566)	(37,707)
0000	311	50	02	GARBAGE LIENS/ASSMTS	112,593	117,687	126,589	125,000
PROPERTY TAX AND ASSESSMENTS:					992,934	974,114	1,115,421	1,173,285
0000	312	20	00	PROP 57/ TRIPLE FLIP	383,504	363,919	365,957	358,528
SALES TAX IN LIEU OF PROPERTY TAX:					383,504	363,919	365,957	358,528
0000	312	00	00	SALES AND USE TAX	1,119,438	1,102,895	1,294,304	1,480,321
0000	312	10	00	SALES TAX-PROP 172/SB 509	138,478	98,626	92,628	90,000
0000				MEASURE O	952,256	700,000	860,228	750,000
SALES AND USE TAX:					2,210,172	1,901,521	2,247,160	2,320,321
0000	319	00	00	UTILITY USERS TAX	0	423,000	0	0
0000	319	50	00	CABLE UUT	429,576	465,000	465,000	474,300
0000	319	10	00	GAS UUT	288,969	230,000	285,000	290,700
0000	319	20	00	ELECTRICITY UUT	950,721	775,000	950,000	969,000
0000	319	30	00	TELEPHONE UUT	1,141,805	890,000	1,150,000	1,173,000
0000	319	40	00	WATER UUT	370,942	285,000	285,000	285,000
UTILITY USERS TAX:					3,182,014	3,068,000	3,135,000	3,192,000
0000	318	10	00	GAS	31,610	31,610	31,610	31,610
0000	318	20	00	ELECTRIC	97,069	110,000	103,000	100,000
0000	318	30	00	CABLE	405,706	330,000	385,148	385,000
0000	318	40	00	GARBAGE	264,795	240,000	264,000	240,000
FRANCHISE FEES:					799,180	711,610	783,758	756,610
0000	316	00	00	BUSINESS LICENSE FEES	161,548	129,000	134,000	135,000
BUSINESS LICENSE FEES:					161,548	129,000	134,000	135,000
0000	315	00	00	DOCU TRANSFER TAX	83,610	55,000	80,302	80,000
REAL ESTATE DOCUMENT TRANSFER TAX:					83,610	55,000	80,302	80,000
SUBTOTAL: TAXES					7,812,961	7,203,164	7,861,598	8,015,744
LICENSES AND PERMITS:								
5235	362	06	03	CEQA	0	50,000	0	0
5235	362	06	04	GENERAL PLAN AMEND FEE	27,582	10,000	474	0
5235	362	15	00	MISCELLANEOUS FEES	0	0	0	0
5238	331	01	00	BUILDING FEES	65,090	50,000	100,731	51,373
5238	331	02	00	ELECTRICAL FEES	19,428	15,000	39,989	51,373
5238	331	03	00	MECHANICAL FEES	10,337	10,000	28,680	51,373
5238	331	04	00	PLUMBING FEES	15,876	15,000	36,092	51,373
5238	331	05	00	INSPECTION FEES	0	0	0	0
5238	331	06	00	INSULATION FEES	1,158	800	864	0
5238	331	08	00	PLAN CHECK FEES	12,691	14,000	58,831	0

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
5238	331	10	00	FILING FEES	10,930	13,000	375	0
5238	331	12	00	SEISMIC FEES	17	20	0	0
5238	331	13	00	BUS LICENSE INSPECTON FEE	1,766	3,000	15,300	15,300
5238	331	15	00	OTHER BLDG FEES	0	0	0	0
5238	331	16	00	GREEN BLDG STDS	473	500	14	0
5238	331	17	00	GENERAL PLAN UPDATE FEE	2,163	0	172,299	148,374
SUBTOTAL: LICENSES AND PERMITS					167,509	181,320	453,649	369,166
INTERGOVERNMENTAL REVENUES:								
0000	321	10	00	MOTOR VEHICLE IN LIEU	0	10,000	10,119	10,000
0000	321	10	01	VLF SWAP	1,323,651	1,320,000	1,554,490	1,681,648
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:					1,323,651	1,330,000	1,564,609	1,691,648
0000	321	35	00	VEHICLE ABATEMENT FEES	13,541	10,000	10,500	10,000
0000	321	40	00	HOMEOWNRS PROP TAX RELIEF	12,658	6,200	12,400	12,400
0000	321	60	00	POLICE POST TRAINING RECOVERY	3,766	4,000	3,800	1,500
0000	321	85	00	BULLETPROOF VEST GRANT	4,091	5,800	2,100	7,100
0000	321	90	00	SB90 MANDATED COSTS REIMB	370	500	15,000	500
OTHER GOVERNMENTAL REVENUES:					34,426	26,500	43,800	31,500
SUBTOTAL: INTERGOVERNMENTAL REVENUES					1,358,077	1,356,500	1,608,409	1,723,148
CHARGES FOR SERVICES:								
4012	367	05	00	COMMUNITY EVENTS	0	0	0	0
4013	316	33	00	FARMERS MARKET PERMIT FEE	0	0	0	0
4013	352	33	00	FARMERS MARKET RENTS	0	0	0	0
4013	364	33	00	MEMBERSHIP FEE REVENUE	0	0	0	0
City Council Department Subtotal:					0	0	0	0
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	3,638	3,500	4,500	3,500
5160	361	02	00	FALSE ALARMS	9,205	10,000	14,200	8,200
5160	361	07	00	LIVESCAN FINGERPRINTING	5,704	4,500	4,800	4,800
5160	361	08	00	OFFICER TIME REIMB	320,000	320,000	320,000	320,000
5160	361	11	00	PARKING FINES	11,511	10,000	8,900	8,000
Police Department Subtotal:					350,057	348,000	352,400	344,500
5235	362	04	00	STAFF SERVICES	10,000	1,000	63,260	10,000
5235	362	05	01	USE PERMITS	8,130	16,000	9,424	8,000
5235	362	05	02	DESIGN	8,273	5,000	0	0
5235	362	05	03	SUBDIVISION	0	4,000	0	0
5235	362	06	01	ZONING/VARIANCE	0	0	0	0
5235	362	06	02	PLANNING	0	10,000	0	0
5235	362	06	05	ART IN PUBLIC PLACES	0	0	0	0
Community Development Department Subtotal:					26,402	36,000	72,684	18,000
5238	395	04	19	BLDG DIV TRAINING FUND	14,393	11,000	56,175	45,664
5432	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
5435	332	01	00	SUBDIVISION FEES	4,696	77,900	0	0
5435	332	02	00	GRADING PERMIT FEES	0	0	0	0
5435	332	03	00	ENCROACHMENT FEES	8,040	10,000	17,020	10,000
5435	332	15	00	MISCELLANEOUS FEES	875	400	200	400
5435	395	00	00	MISCELLANEOUS REVENUE	1,777	2,000	1,052	1,500
5235	395	04	20	2% ADMINISTRATIVE FEE	0	0	85,380	0
5435	395	04	20	2% ADMINISTRATIVE FEE	0	0	0	0

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
5436	395	00	00 MISCELLANEOUS REVENUE	0	0	0	0
Building / Maintenance Department Subtotal:				29,781	101,300	159,827	57,564
5510	364	01	03 NSF FEE REVENUE	468	1,000	700	700
5512	364	41	00 FACILITIES RENTAL	131,795	134,000	140,000	140,000
5512	364	41	01 MAINTENANCE/PARK USE FEES	0	0	0	0
5512	364	42	00 NGHBRHD CTRS-LIABLTY INS.	18,846	16,000	20,000	20,000
5512	364	45	00 SECURITY GUARDS	10,263	10,000	7,000	10,000
5513	364	31	00 DAY CAMP - OHLONE	52,629	67,000	60,000	60,000
5514	364	31	00 DAY CAMP - LUPINE	59,295	49,000	52,000	52,000
5516	364	32	00 CHILD CARE - OHLONE	116,343	132,000	107,000	107,000
5517	364	32	00 CHILD CARE - HANNA	215,803	208,000	195,000	195,000
5518	364	32	00 CHILD CARE - LUPINE	108,489	131,000	110,000	110,000
5520	364	43	00 RECREATION CLASSES	140,624	115,000	147,000	147,000
5524	364	39	00 SENIOR CITIZENS PROGRAM	17,624	35,000	19,000	19,000
5524	364	39	02 SENIOR CITIZENS LUNCH	12,310	12,500	12,000	12,000
5528	364	37	00 TINY TOTS PROGRAM	179,532	156,000	169,000	169,000
5536	364	61	00 SWIM CENTER PROGRAMS	115,325	125,000	112,000	112,000
5536	364	62	00 SWIM TEAM REVENUES	119,218	125,000	108,000	108,000
5538	364	44	00 SPORTS PROGRAMS	138,647	148,000	180,000	180,000
5540	364	64	00 TEEN CENTER	13,820	15,000	11,000	11,000
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	172,624	161,000	160,000	153,000
Parks and Recreation Department Subtotal:				1,623,655	1,640,500	1,609,700	1,605,700
SUBTOTAL: CHARGES FOR SERVICES				2,029,896	2,125,800	2,194,611	2,025,764
FINES AND FORFEITURES:							
0000	342	00	00 VEHICLE CODE FINES	66,488	30,000	48,249	20,000
0000	395	01	00 RETURNED CHECK FEES	141	188	216	200
0000	398	00	00 ASSET FORFEITURE	0	250	400	250
5160	361	04	00 BOOKING FEES	0	0	0	0
5160	361	06	00 UNCLAIMED PROPERTY	0	0	0	0
5160	361	09	00 TOWED VEHICLE RELEASE FEE	46,354	30,000	35,099	22,000
5160	361	10	00 WESTNET OFFICER	0	0	0	0
SUBTOTAL: FINES AND FORFEITURES				112,983	60,438	83,964	42,450
USE OF MONEY & PROPERTY/RENTAL AND LEASE PAYMENTS							
0000	351	01	00 RENTAL INCOME	0	18,900	0	0
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	0	30,000	0	0
0000	352	01	01 PACIFIC BELL (CINGULAR) CELL TOWER	35,660	0	35,660	35,000
0000	352	01	02 NEXTEL CELL TOWER	68,884	30,000	0	0
0000	352	01	03 T MOBILE USA CELL TOWER	23,281	23,000	44,890	23,000
0000	352	01	04 AT&T CELL TOWER	17,995	22,000	22,253	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	0	730,303	730,303	730,303
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	4,375	0	0	0
0000	395	91	00 BIO RAD	0	0	0	0
SUBTOTAL: USE OF MONEY & PROPERTY/RENTAL & LEASE PYMTS				150,195	854,203	833,106	810,303
INVESTMENT INCOME:							
0000	351	00	00 INTEREST INCOME	5,504	65,000	66,752	65,000
0000	351	03	00 GIC-2009 PFA LRB/BIORAD	199,582	199,582	199,582	199,582

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0
INTEREST INCOME:					205,086	264,582	266,334	264,582
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	409	0	400	400
NET CHANGE FAIR MARKET VALUE OF INVESTMENTS:					409	0	400	400
SUBTOTAL: INVESTMENT INCOME					205,495	264,582	266,734	264,982
REFUNDS AND REIMBURSEMENTS:								
0000	395	04	02	WCCIWMA ADMIN REIMB	18,757	18,282	18,756	18,756
0000	395	04	03	SEWER FUND	0	0	0	0
0000	395	04	05	AFFORDABLE HOUSING	0	0	0	0
0000	395	04	06	RDA MERGED PROJECT AREA	0	0	0	0
0000	395	04	07	STORMWATER	0	0	0	0
0000	395	04	08	DEVELOPMENT SERVICES	0	0	0	0
0000	395	04	10	L&L DISTRICT 83-2	0	0	0	0
0000	395	05	00	INSURANCE REIMBURSE	0	0	0	0
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	0	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	HMU-ADMIN	144,435	0	0	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	94,218	94,192	94,192	94,192
5299	395	99	02	REIMBURSED OTHER COSTS	0	0	0	0
SUBTOTAL: REFUNDS AND REIMBURSEMENTS					561,333	416,397	416,871	416,871
OTHER REVENUES AND DONATIONS:								
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	19,364	8,500	10,465	8,500
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:					19,364	8,500	10,465	8,500
4010	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
4010	395	07	00	MAYOR'S CONFERENCE	3,950	0	0	0
4012	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
City Council Department Subtotal:					3,950	0	0	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	11,390	15,000	6,248	6,000
4421	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
4424	395	00	00	MISCELLANEOUS REVENUE	2,640	0	3,801	0
Admin Srvc Department Subtotal:					14,030	15,000	10,049	6,000
4520	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
Human Resources Department Subtotal:					0	0	0	0
5160	395	00	00	MISCELLANEOUS REVENUE	141	0	1,000	0

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	
5160	395	08	00	MISC. DONATIONS	1,000	0	1,200	0
5164	395	00	00	MISCELLANEOUS REVENUE	220	0	0	0
Police Department Subtotal:				1,361	0	2,200	0	
5235	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
5238	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
Community Dev. & Bldg Mainte. Departments Subtotal:				0	0	0	0	
5501	395	00	00	MISCELLANEOUS REVENUE	45,385	38,000	38,000	38,000
Library Subtotal:				45,385	38,000	38,000	38,000	
5510	395	00	00	MISCELLANEOUS REVENUE	25,687	30,000	30,000	30,000
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:				25,687	30,000	30,000	30,000	
SUBTOTAL: OTHER REVENUES AND DONATIONS				109,776	91,500	90,714	82,500	
TOTAL: GENERAL FUND REVENUES				12,508,224	12,553,904	13,809,656	13,750,928	
TRANSFERS-IN FROM OTHER CITY FUNDS:								
0000	490	20	10	AB 3229 COPS GRANT	133,788	96,986	96,986	100,000
0000	490	24	70	DIF-PARK & RECREATION	0	0	0	0
0000	490	26	20	GAS TAX FUND	0	0	0	0
0000	490	26	30	MEASURE C	0	0	0	0
0000	490	29	50	GRANT FUND	0	0	0	0
0000	490	40	10	FISCAL NEUTRALITY	2,584	358,275	0	0
0000	490	43	00	HERCULES MUNICIPAL UTILIT	630,000	0	0	0
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:				788,862	455,261	96,986	100,000	
GRAND TOTAL: GENERAL FUND REVENUES & TRANSFERS-IN				13,297,086	13,009,165	13,906,642	13,850,928	
FISCAL NEUTRALITY RESERVE FUND (401)								
0000	351	00	00	INTEREST INCOME	2,584	2,500	2,500	2,500
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	263	0	0	0
0000	367	00	00	OTHER FEES & CONTRIBUTNS	304,080	0	0	0
0000	367	00	00	EMERGENCY OPERATING RESERVES	500,000	0	0	0
TOTAL: FISCAL NEAUTRALITY FUND REVENUES				806,927	2,500	2,500	2,500	

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
LANDSCAPE AND LIGHTING - CITYWIDE AND NEIGHBORHOODS OF DISTRICT 83-2 FUND (220)								
0000	351	00	00	INTEREST INCOME	3,416	0	3,400	3,400
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	558	0	500	500
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	833,053	833,053	864,795	922,623
5410	311	45	21	CITYWIDE-VICTORIA BY BAY	0	0	0	0
5410	311	45	22	CITYWIDE-HERCULES VILLAGE	0	0	0	0
5410	311	45	23	CITYWIDE-BAYWOOD L&L	0	0	0	0
5410	311	45	24	CITYWIDE-BAYSIDE L&L	0	0	0	0
5411	311	45	02	CITYWDE & NEIGHBRHD ZONE #1	42,094	42,094	43,000	44,097
5412	311	45	02	CITYWDE & NEIGHBRHD ZONE #2	63,847	63,847	65,408	67,057
5413	311	45	02	CITYWDE & NEIGHBRHD ZONE #3/4	58,046	58,046	59,469	60,960
5414	311	45	02	CITYWDE & NEIGHBRHD ZONE #5A	67,032	67,032	70,354	72,133
5415	311	45	02	CITYWDE & NEIGHBRHD ZONE #5B	32,544	32,544	39,505	40,505
5416	311	45	02	CITYWDE & NEIGHBRHD ZONE #5C	8,724	8,724	8,024	8,712
5417	311	45	02	CITYWDE & NEIGHBRHD ZONE #6	19,193	19,193	19,658	20,163
5418	311	45	02	CITYWDE & NEIGHBRHD ZONE #7	60,995	60,995	62,301	63,872
5419	311	45	02	CITYWDE & NEIGHBRHD ZONE #8	144,132	144,132	151,275	155,089
5420	311	45	02	CITYWDE & NEIGHBRHD ZONE #9	62,989	62,989	64,527	66,157
5410	395	05	00	INSURANCE REIMBURSE	0	0	0	0
TOTAL: CITYWIDE/NEIGHBRHDS DIST 83-2 FUND REVENUES					1,396,622	1,392,649	1,452,216	1,525,268
5410	490	10	00	GENERAL FUND				7,036
TOTAL: CITYWIDE/NEIGHBRHDS DIST 83-2 FUND TRANSFERS-IN					0	0	0	7,036
TOTAL: CITYWIDE/NEIGHBRHDS DIST 83-2 FUND REVENUES & TRANS IN					1,396,622	1,392,649	1,452,216	1,532,304
LANDSCAPE AND LIGHTING - VICTORIA BY THE BAY NEIGHBORHOOD FUND (221)								
0000	351	00	00	INTEREST INCOME	683	450	450	450
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(164)	0	(150)	(150)
5421	311	45	02	CITYWDE & NEIGHBRHD ZONES	348,236	348,236	374,967	384,466
TOTAL: L&L VICTORIA BY BAY NEIGHBRHD FUND REVENUES					348,754	348,686	375,267	384,766
5421	490	10	00	GENERAL FUND				1,168
TOTAL: VICTORIA BY BAY NEIGHBRHD FUND TRANSFERS-IN					0	0	0	1,168
TOTAL: L&L VICTORIA BY BAY NEIGHBRHD FUND REVENUES & TRANS IN					348,754	348,686	375,267	385,934
LANDSCAPE AND LIGHTING - HERCULES VILLAGE NEIGHBORHOOD FUND (222)								
0000	351	00	00	INTEREST INCOME	996	1,034	950	950
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(117)	0	(110)	(110)
5422	311	45	02	CITYWDE & NEIGHBRHD ZONES	122,643	122,643	128,720	131,977
TOTAL: L&L HERCULES VLG NEIGHBRHD FUND REVENUES					123,522	123,677	129,560	132,817
5422	490	10	00	GENERAL FUND				481
TOTAL: L&L HERCULES VILG NEIGHBRHD FUND TRANSFERS-IN					0	0	0	481
TOTAL: L&L HERCULES VILG NEIGHBRHD FUND REVENUES & TRANS IN					123,522	123,677	129,560	133,298
LANDSCAPE AND LIGHTING - BAYWOOD NEIGHBORHOOD FUND (223)								
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	135,376	135,376	138,689	121,739
0000	351	00	00	INTEREST INCOME	52	70	50	50
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(72)	0	(70)	(70)
TOTAL: L&L BAYWOOD NEIGHBRHD FUND REVENUES					135,356	135,446	138,669	121,719
5423	490	10	00	GENERAL FUND				772
TOTAL: L&L BAYWOOD NEIGHBRHD FUND TRANSFERS-IN					0	0	0	772
TOTAL: L&L BAYWOOD NEIGHBRHD FUND REVENUES & TRANS IN					135,356	135,446	138,669	122,491

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	
LANDSCAPE AND LIGHTING -- BAYSIDE NEIGHBORHOOD FUND (224)								
0000	351	00	00	INTEREST INCOME	(425)	(453)	(450)	(450)
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(26)	0	(25)	(25)
5424	311	45	02	CITYWDE & NEIGHBRHD ZONES	85,099	85,099	107,329	109,187
TOTAL: L&L BAYSIDE NEIGHBRHD FUND REVENUES				84,648	84,646	106,854	108,712	
5424	490	10	00	GENERAL FUND				390
TOTAL: L&L BAYSIDE NEIGHBRHD FUND TRANSFERS-IN				0	0	0	390	
TOTAL: L&L BAYSIDE NEIGHBRHD FUND REVENUES & TRANS IN				84,648	84,646	106,854	109,102	
GRAND TOTAL: ALL LANDSCAPE AND LIGHTING DISTRICT REVENUES & TRANS II				2,088,902	2,085,104	2,202,567	2,283,129	
STORMWATER FUND (231)								
0000	311	55	00	ASSESSMENT FEES	276,274	272,594	272,597	272,597
0000	351	00	00	INTEREST INCOME	(651)	(827)	(820)	(820)
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(92)	0	(50)	(50)
TOTAL: STORMWATER FUND REVENUES				275,531	271,767	271,727	271,727	
5424	490	10	00	GENERAL FUND				2,537
TOTAL: STORMWATER FUND TRANSFERS-IN				0	0	0	2,537	
TOTAL: STORMWATER FUND REVENUES & TRANS IN				275,531	271,767	271,727	274,264	
COMMUNITY DEVELOPMENT FUND (242)								
0000	351	00	00	INTEREST INCOME	575	250	250	250
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(340)	0	0	0
5238	362	45	00	PROPERTY DEVELOPMENT TAX	0	0	64,500	0
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES & TRANSFERS-IN				235	250	64,750	250	
DEVELOPMENT FEE FUND (243)								
0000	351	00	00	INTEREST INCOME	2,231	7,000	2,200	2,200
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(4,934)	0	(4,900)	(4,900)
0000	490	10	00	GENERAL FUND	32,576	0	0	0
TOTAL: DEVELOPMENT FEE FUND REVENUES				29,873	7,000	(2,700)	(2,700)	
0000	490	10	00	GENERAL FUND				489
TOTAL: DEVELOPMENT FEE FUND TRANSFERS-IN				0	0	0	489	
TOTAL: DEVELOPMENT FEE FUND REVENUES & TRANS IN				29,873	7,000	(2,700)	(2,211)	
GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND (262)								
0000	313	01	00	2103	0	0	0	0
0000	313	02	00	2106	85,713	97,464	97,464	77,534
0000	313	03	00	2107	172,708	146,312	146,312	192,878
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	162,314	119,061	119,061	141,077
0000	313	07	00	AB2928-TRAFFIC CONGST REL	0	0	0	0
0000	313	08	00	2103	326,876	332,779	332,779	111,849
0000	321	14	00	FEDERAL/STATE	0	0	0	0
0000	351	00	00	INTEREST INCOME	10,786	12,500	10,000	10,000
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	207	(5,500)	200	200
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				763,605	707,616	710,816	538,538	

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
0000	490	10	00	GENERAL FUND	0	0	2,641
TOTAL: GAS TAX STREETS/ROAD FUND TRANSFERS-IN				0	0	0	2,641
TOTAL: GAS TAX STREETS/ROAD FUND REVENUES AND TRANSFERS-IN				763,605	707,616	710,816	541,179
MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND (263)							
0000	312	04	00	RETURN TO SOURCE	348,717	250,000	250,000
0000	312	05	00	PROJECT SPECIFIC	0	0	0
0000	351	00	00	INTEREST INCOME	1,983	4,300	2,000
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(2,091)	0	100
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES				348,609	254,300	252,100	252,100
0000	490	29	50	GRANT FUND	0	0	2,527
TOTAL: MEASURE C/J STREETS/ROADS FUND TRANSFERS-IN				0	0	0	2,527
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES & TRANSFERS-IN				348,609	254,300	252,100	254,627
SOLID WASTE/RECYCLING AB 939 FUND (291)							
0000	351	00	00	INTEREST INCOME	191	250	250
TOTAL: SOLID WASTE/RECYCLING FUND REVENUES				191	250	250	250
0000	490	29	50	RECYCLING GRANT	0	0	0
TOTAL: SOLID WASTE/RECYCLING FUND				0	0	0	0
TOTAL: SOLID WASTE/RECYCLING FUND REVENUES & TRANSFER-IN				191	250	250	250
STATE COPS AB 3229 POLICE GRANT FUND (201)							
0000	321	61	00	AB 3229 COPS - SLESF	111,250	96,986	100,000
0000	351	00	00	INTEREST INCOME	0	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	104	0	0
TOTAL: STATE COPS POLICE GRANT FUND REVENUES				111,354	96,986	96,986	100,000
0000	490	10	00	GENERAL FUND	0	0	0
TOTAL: STATE COPS POLICE GRANT FUND TRANSFERS-IN				0	0	0	0
TOTAL: STATE COPS POLICE GRANT FUND REVENUES & TRANSFERS-IN				111,354	96,986	96,986	100,000
GRANTS - CITYWIDE FUND (295)							
0000	320	10	00	POLICE GRANTS	2,196	0	0
0000	321	17	00	STIP/TE (ITC)[Fund 341]	13,079	1,648,082	294,441
0000	321	19	00	STIP/RIP (ITC)[Fund 340]	81,960	7,918,040	0
0000	321	50	01	RECYCLING	6,689	6,000	0
0000	321	50	02	CAPITAL CORRIDOR RAIL STN	0	1,295,500	8,369,000
0000	321	64	04	STATE GRANTS	0	1,689,500	0
0000	322	11	00	TIGER II (ITC)[Fund 342]	1,163,748	1,386,477	0
0000	351	00	00	INTEREST INCOME	(893)	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0
TOTAL: GRANTS (CITYWIDE) FUND REVENUES				1,266,779	13,943,599	6,582,640	8,663,441
GRAND TOTAL: CITY OF HERCULES SPECIAL REVENUE FUNDS				5,692,007	17,369,372	10,181,635	12,117,429

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	
CITY OF HERCULES CAPITAL PROJECTS FUNDS								
DEVELOPMENT IMPACT FEE (DIF) FUNDS (241, 244, 521, 264 AND 246 - 248)								
GENERAL PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (241)								
0000	351	00	00	INTEREST INCOME	699	1,500	700	700
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(819)	0	(800)	(800)
0000	395	00	00	MISCELLANEOUS REVENUE	36	0	0	0
0000	490	10	00	TRANSFER IN / GENERAL FUND	70,300	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	0	0	30,831	31,548
TOTAL: DIF-GENERAL PUBLIC FACILITIES FUND REVENUES					70,217	1,500	30,731	31,448
POLICE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (244)								
0000	351	00	00	INTEREST INCOME	129	130	125	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(14)	0	(15)	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	0	0	54,567	55,836
TOTAL: DIF-POLICE FACILITIES FUND REVENUES					116	130	54,677	55,836
FIRE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (246)								
5238	362	50	00	DEVELOPMENT IMPACT FEES	0	0	44,247	45,276
TOTAL: DIF-FIRE FACILITIES FUND REVENUES					0	0	44,247	45,276
PARKS AND RECREATION PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (247)								
0000	351	00	00	INTEREST INCOME	2,063	3,200	2,000	2,000
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(1,290)	0	(1,290)	(1,290)
0000	362	50	05	PARK & REC FACILITIES	0	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	0	0	63,425	64,900
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES & TRANSFERS-IN					773	3,200	64,135	65,610
TRAFFIC PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (248/261)								
0000	351	00	00	INTEREST INCOME	1,755	2,200	1,700	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(980)	0	(900)	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	0	0	42,226	43,208
TOTAL: DIF-TRAFFIC FACILITIES FUND REVENUES					776	2,200	43,026	43,208
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
0000	367	70	00	STMP TRAFFIC IMPACT FEES	0	0	0	0
5238	362	55	00	STMP TRAFFIC IMPACT FEES	0	30,540	124,872	127,776
TOTAL: SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM REVENUES					0	30,540	124,872	127,776
REGIONAL AIR QUALITY DEVELOPMENT IMPACT FEE (DIF) PASS-THRU FUND (521)								
0000	351	00	00	INTEREST INCOME	181	180	180	180
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(19)	0	(19)	(19)
TOTAL: REGIONAL AIR QUALITY DIF PASS-THRU FUND REVENUES					162	180	161	161
GRAND TOTAL: DIF FUNDS REVS & TRANSFERS-IN					72,044	37,750	361,849	369,315

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
CITY OF HERCULES CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND (310 AND 311)								
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
				RAIL STATION	1,266,779	13,943,599	6,582,640	8,663,441
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND TRANSFERS-IN					1,266,779	13,943,599	6,582,640	8,663,441
TOTAL: CITY CAPITAL PROJECTS (MULTI) FUND REVENUES & TRANSFERS-IN					1,266,779	13,943,599	6,582,640	8,663,441
GRAND TOTAL: CITY OF HERCULES CAPITAL PROJECT FUNDS					1,338,823	13,981,349	6,944,489	9,032,756

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
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0
0000	490	10	00	GENERAL FUND	0	0	0	0
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)

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

0000	351	00	00	INTEREST INCOME	0	0	0	0
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0
0000	355	02	00	CITY LEASE PAYMENT	570,668	576,188	573,188	568,653
0000	490	10	00	GENERAL FUND	0	0	0	0
0000	490	67	20	PFA 03B LEASE REV BONDS	0	0	0	0
TOTAL: 2003B LRB DEBT SRVC FUND REVENUES					570,668	576,188	573,188	568,653

2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (673)

0000	351	00	00	INTEREST INCOME	54,176	30,000	30,000	30,000
0000	355	02	00	CITY LEASE PAYMENT	775,894	913,865	913,865	914,740
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES & TRANSFERS-IN					830,070	943,865	943,865	944,740

GRAND TOTAL: HERCULES PFA (GOVTAL) DEBT SERVICE FUNDS

GRAND TOTAL: HERCULES PFA (GOVTAL) DEBT SERVICE FUNDS					1,400,738	1,520,053	1,517,053	1,513,393
GRAND TOTAL: CITY OF HERCULES DEBT SRVC (GOVTL) FUNDS					1,605,837	1,725,553	1,722,553	1,718,893

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	
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	35,046	20,000	20,000	20,000
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	2,113	0	1,000	1,000
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>					37,158	20,000	21,000	21,000
0000	368	03	00	SEWER SERVICE CHARGES	5,601,533	5,609,005	5,648,314	5,648,314
0000	368	05	00	INDUSTRIAL W/W ORDNCE FEE	0	0	0	0
0000	368	07	00	RENTAL/MAINT AGREEMENT	0	0	0	0
0000	368	09	00	SEWER CONNECTION FEE	0	0	198,101	202,708
0000	368	10	00	SEWER FACILITIES FEES	0	0	174,064	178,112
0000	368	11	00	SEWER LATERAL INSPECTION	18,069	14,000	12,500	12,500
<i>Charges for services subtotal:</i>					5,619,601	5,623,005	6,032,979	6,041,634
TOTAL: HERCULES SEWER UTILITY FUND REVENUES					5,656,760	5,643,005	6,053,979	6,062,634
0000	490	10	00	GENERAL FUND	0	0	0	10,452
0000	490	67	50	2010 PFA WWTP/SWRCB Revolving Loan	0	4,825,000	734,251	14,575,000
TOTAL: HERCULES SEWER UTILITY FUND TRANSFERS-IN					0	4,825,000	734,251	14,585,452
TOTAL: HERCULES SEWER UTILITY FUND REVS & TRANSFERS-IN					5,656,760	10,468,005	6,788,230	20,648,086
HERCULES SEWER/ WASTEWATER TREATMENT PLANT DEBT SERVICE FUND - 2010 SERIES PFA UTILITY REVENUE BONDS (675)								
0000	351	00	00	INTEREST INCOME	0	0	0	0
0000	355	02	00	CITY LEASE PAYMENT	514,981	493,013	493,013	487,856
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0
TOTAL: WWTP 2010 PFA UTILITY REV BONDS DEBT SRVC FUND REVS					514,981	493,013	493,013	487,856
0000	490	10	00	GENERAL FUND	0	0	0	0
0000	490	42	00	SEWER ENT. FUND	235,000	240,000	240,000	245,000
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					235,000	240,000	240,000	245,000
TOTAL: WWTP 2010 PFA UTILITY REV BNDZ DEBT SRVC REVS & TRNSF-IN					749,981	733,013	733,013	732,856
TOTAL: HERCULES SEWER UTILITY FUNDS' REVS & TRANSFERS-IN					6,406,741	11,201,018	7,521,243	21,380,942
CITY OF HERCULES INTERNAL SERVICE (PROPRIETARY) FUNDS								
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)								
0000	351	00	00	INTEREST INCOME	0	0	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(278)	0	(280)	(250)
0000	353	00	00	PROFIT/LOSS EARNINGS	0	0	0	0
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	2,950	5,000	2,900	2,900
0000	397	00	00	EQUIPMENT REPLACEMENT REV	78,390	69,537	69,537	69,537
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES					81,062	74,537	72,157	72,187
0000	490	10	00	GENERAL FUND	0	0	0	0
0000	490	12	00	COMM DEV FUND	0	0	0	0
TOTAL: VEHICLE REPLACEMENT ISF FUND TRANSFERS-IN					0	0	0	0
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES & TRANSFERS-IN					81,062	74,537	72,157	72,187

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND (460)							
0000	351	00	00	INTEREST INCOME	0	0	0
0000	353	00	00	PROFIT/LOSS EARNINGS	(284)	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	11,279	40,000	5,352
0000	397	00	00	EQUIPMENT REPLACEMENT REV	565,861	565,549	565,549
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES				576,856	605,549	570,901	570,549
0000	490	10	00	GENERAL FUND	130,000	0	4,478
0000	490	12	00	COMM DEV FUND	0	0	0
0000	490	24	20	COMM DEVELOP	0	0	0
0000	490	42	00	SEWER ENT. FUND	0	0	0
TOTAL: EQUIP REPLACE/IT ISF FUND TRANSFERS-IN				130,000	0	0	4,478
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES & TRANSFERS-IN				706,856	605,549	570,901	575,027
FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)							
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0
0000	397	00	00	EQUIPMENT REPLACEMENT REV	484,913	551,135	551,135
5433	395	00	00	MISCELLANEOUS REVENUE	0	0	0
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES				484,913	551,135	551,135	551,135
0000	490	10	00	GENERAL FUND	0	0	1,447
0000	490	10	70	REPAIRS & MAINTENANCE	0	0	0
0000	490	22	00	L&L DIST 83-2	0	0	0
0000	490	23	10	STORMWATER ASSESSMENT	0	0	0
0000	490	24	00	TRANSFERS IN FM	0	0	0
0000	490	24	20	COMM DEVELOP	0	0	0
TOTAL: FACILITY MAINTENANCE ISF FUND TRANSFERS-IN				0	0	0	1,447
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES & TRANSFERS-IN				484,913	551,135	551,135	552,582
RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND (511)							
0000	351	00	00	INTEREST INCOME	1,444	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	163,723	115,000	115,000
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0
TOTAL: RETIREE HEALTH OPEB FUND REVENUES				165,167	115,000	115,000	115,000
0000	490	10	00	GENERAL FUND	228,000	216,000	230,000
TOTAL: RETIREE HEALTH OPEB FUND TRANSFERS-IN				228,000	216,000	230,000	230,000
TOTAL: RETIREE HEALTH OPEB FUND REVS & TRANSFERS-IN				393,167	331,000	345,000	345,000
GRAND TOTAL: CITY OF HERCULES INTERNAL SRVC FUNDS				1,665,998	1,562,221	1,539,193	1,544,796

CITY OF HERCULES TRUST (FUDICIARY) FUNDS

ASSESSMENT DISTRICT 2001-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (381)

0000	311	55	00	ASSESSMENT FEES	0	0	0
0000	317	10	00	ASSMT DIST. COLLECTIONS	915,849	917,224	993,588
0000	317	20	00	ASSMT DIST. PREPAYMENTS	0	0	0
0000	351	00	00	INTEREST INCOME	408	500	500
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0
TOTAL: ASSESS DIST. 2001-01 DEBT SRVC FUND REVENUES				916,257	917,724	917,724	994,088

ASSESSMENT DISTRICT 2005-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (382)

0000	317	10	00	ASSMT DIST. COLLECTIONS	439,240	439,926	422,918
0000	351	00	00	INTEREST INCOME	52	50	50

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	38	0	35	30
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0
TOTAL: ASSESS DIST. 2005-01 DEBT SRVC FUND REVENUES					439,330	439,976	440,011	422,998
TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)								
0000	351	00	00	INTEREST INCOME	220	250	210	150
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					220	250	210	150
GRAND TOTAL: CITY OF HERCULES TRUST FUNDS					1,355,808	1,357,950	1,357,945	1,417,235

CITY OF HERCULES, CALIFORNIA
 FY 2015-16 BUDGET PLAN
 EXPENDITURES AND TRANSFERS-OUT BY FUND (FY 2012-13 THRU FY 2015-16)

FUND	FY 2012-13 ACTUALS	FY 2013-14 ACTUALS	% Change	FY 2014-15 BUDGET	FY 2014-15 ESTIMATE	% Change	FY 2015-16 BUDGET	% Change	% of Total Budget
GENERAL FUND									
GENERAL FUND EXPENDITURES/TRANSFERS-OUT	11,185,474	12,485,933	11.6%	13,009,165	12,881,351	3.2%	13,726,779	6.6%	22.2%
SPECIAL REVENUE FUNDS									
FISCAL NEUTRALITY RESERVE FUND (401)	2,513	2,584	2.8%	351,774	0	-100.0%	0	0.0%	0.0%
L&L - CITYWIDE DISTR 83-2 FUND (220)	1,071,369	1,436,650	34.1%	1,356,391	1,180,314	-17.8%	1,273,017	7.9%	2.1%
L&L - VICTORIA BY THE BAY FUND (221)	346,865	379,969	9.5%	390,255	361,472	-4.9%	362,498	0.3%	0.6%
L&L - HERCULES VILLAGE FUND (222)	113,235	131,740	16.3%	127,919	161,267	22.4%	141,330	-12.4%	0.2%
L&L - BAYWOOD FUND (223)	134,767	149,055	10.6%	152,090	148,631	-0.3%	101,599	-31.6%	0.2%
L&L - BAYSIDE FUND (224)	85,909	86,453	0.6%	104,664	90,692	4.9%	86,654	-4.5%	0.1%
STORMWATER FUND (231)	296,039	250,857	-15.3%	310,382	284,130	13.3%	295,481	4.0%	0.5%
COMMUNITY DEVELOPMENT FUND (242)	57,638	72,038	25.0%	80,000	72,038	0.0%	75,000	4.1%	0.1%
DEVELOPMENT FEE FUND (243)	426,137	1,318,061	209.3%	22,056	21,700	-98.4%	22,448	3.4%	0.0%
GAS TAX (STATE) STREET AND ROAD FUND (262)	317,332	286,085	-9.8%	1,141,508	864,284	202.1%	3,198,345	270.1%	5.2%
MEASURE C/J STREET/ROAD FUND (263)	603,992	457,012	-24.3%	347,503	296,485	-35.1%	470,132	58.6%	0.8%
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)	24,995	0	-100.0%	0	0	0.0%	0	0.0%	0.0%
STATE COPS AB 3229 POLICE GRANT FUND (201)	74,577	133,788	79.4%	96,986	96,986	-27.5%	100,000	3.1%	0.2%
GRANTS - CITYWIDE FUND (295)	533,830	1,266,779	137.3%	13,943,599	6,582,640	419.6%	8,663,411	31.6%	14.0%
SPECIAL REVENUE FUND EXPENDITURES/TRSF-OUT	\$4,089,198	\$5,971,071	46.0%	\$18,425,127	\$10,160,639	70.2%	\$14,789,915	45.6%	23.9%
CAPITAL PROJECT FUNDS									
GENERAL PUBLIC FACILITIES DIF FUND (241)	345,479	75,674	-78.1%	22,056	27,194	-64.1%	22,448	-17.5%	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	44,247	0.0%	45,276	2.3%	0.1%
PARKS & REC PUBLIC FACILITIES DIF FUND (247)	281,258	3,606	-98.7%	0	0	-100.0%	265,000	0.0%	0.4%
TRAFFIC PUBLIC FACILITIES DIF FUND (261)	223,332	127,415	-42.9%	163,000	75,500	-40.7%	75,600	0.0%	0.1%
STMP (STMP) PASS-THRU FEE FUND (264)	0	0	0.0%	30,540	124,872	0.0%	127,776	2.3%	0.2%
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)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
CITY CAPITAL PROJECTS (MULTI) FUND (310/311)	850,129	1,266,779	49.0%	13,943,599	6,582,640	419.6%	8,663,411	31.6%	14.0%
CAPITAL PROJECTS EXPENDITURES/TRSF-OUT	\$1,700,198	\$1,473,474	-13.3%	\$14,159,195	\$6,854,553	365.2%	\$9,199,511	34.2%	14.9%
DEBT SERVICE FUNDS									
CITY FAC ENERGY EFFNCY LEASE FUND (383)	205,099	205,099	0.0%	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)	568,785	570,668	0.3%	576,188	573,188	0.4%	568,663	-0.8%	0.9%
2009 SERIES LEASE REV BONDS DEBT FUND (673)	916,315	920,375	0.4%	918,365	918,565	-0.2%	919,240	0.1%	1.5%
DEBT SERVICE EXPENDITURES/TRSF-OUT	\$1,690,199	\$1,696,142	0.4%	\$1,700,053	\$1,697,053	0.1%	\$1,693,403	-0.2%	2.7%
ENTERPRISE FUNDS									
HERCULES WASTEWATER UTILITY ENTERP FUND (42)	3,301,492	3,740,194	13.3%	9,019,084	4,577,681	22.4%	18,826,669	311.3%	30.4%
2010 PFA WASTEWATER UTILITY REVENUE BONDS (67)	749,376	749,981	0.1%	5,562,103	1,471,014	96.1%	736,606	-49.9%	1.2%
HERCULES MUNI UTILITY (HMU) ELECTRIC FUND (43)	3,452,683	4,132,900	19.7%	0	0	-100.0%	0	0.0%	0.0%
2010 PFA ELECTRIC UTILITY REVENUE BONDS (674)	727,550	1,045,550	43.7%	0	0	-100.0%	0	0.0%	0.0%
2010 PFA ELECTRIC SUB-STATION UTILITY REV BONDS (675)	770,676	776,576	0.8%	0	0	-100.0%	0	0.0%	0.0%
ENTERPRISE EXPENDITURES/TRSF-OUT	\$9,001,777	\$10,445,201	16.0%	\$14,581,187	\$6,048,695	-42.1%	\$19,563,275	223.4%	31.6%
INTERNAL SERVICE FUNDS									
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (45)	753,631	75,157	-90.0%	75,000	75,000	-0.2%	75,000	0.0%	0.1%
EQUIP REPLCT / INFO TECH FUND (460)	534,965	577,278	7.9%	565,549	356,427	-38.3%	612,995	72.0%	1.0%
FACILITY MAINTN INTERNAL SERVICE FUND (470)	509,655	490,532	-3.8%	551,135	522,683	6.6%	557,434	6.6%	0.9%
RETIREE HEALTH-OTHER EMPLOYMENT BENEFITS (475)	42,873	49,375	15.2%	232,628	258,643	423.8%	257,646	-0.4%	0.4%
INTERNAL SERVICE FUNDS EXPENDITURES/TRSF-OUT	\$1,841,124	\$1,192,342	-35.2%	\$1,424,312	\$1,212,753	1.7%	\$1,503,075	23.9%	2.4%
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)	952,802	751,812	-21.1%	1,030,638	1,027,773	36.7%	1,004,588	-2.3%	1.6%
ASSESS DISTRICT 2005-01 DEBT FUND (382)	423,942	425,784	0.4%	432,958	429,538	0.9%	426,268	-0.8%	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%
TRANSIT FUND: WESTCAT (720)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
HERCULES GOLF CLUB FUND (730)	0	0	0.0%	0	0	0.0%	0	0.0%	0.0%
TRUST & AGENCY EXPENDITURES/TRSF-OUT	\$1,376,744	\$1,177,596	-14.5%	\$1,463,596	\$1,457,311	23.8%	\$1,430,856	-1.8%	2.3%
TOTAL EXPENDITURES/TRANSFERS-OUT BY FUND	30,884,714	34,441,759	11.3%	64,762,635	40,312,355	17.0%	61,906,814	53.6%	100%

CITY OF HERCULES			
FY 2015-16 BUDGET PLAN			
TRANSFERS-IN FROM OTHER FUNDS, AND ITS MATCHING "PAYING" FUND			
TRANSFERS-IN FROM OTHER CITY FUNDS		TRANSFERS-OUT TO OTHER CITY FUNDS	
	2015-2016	[THE MATCHING "PAYING" FUND]	2015-2016
	BUDGET		BUDGET
"RECEIVING" FUND NAME	PLAN	"PAYING " FUND NAME	PLAN
GENERAL FUND	100,000	AB 3229 COPS PROGRAM FUND	100,000
CITYWIDE L&L DIST 83-2 FUND	7,036	GENERAL FUND	7,036
VICTORIA BY THE BAY L&L DIST	1,168	GENERAL FUND	1,168
HERCULES VILLAGE L&L DIST	481	GENERAL FUND	481
BAYWOOD L&L DIST	772	GENERAL FUND	772
BAYSIDE L&L DIST	390	GENERAL FUND	390
STORMWATER	2,537	GENERAL FUND	2,537
DEVELOPMENT FEE FUND	489	GENERAL FUND	489
GENERAL PUBLIC FACILITIES FEE FUND	489	GENERAL FUND	489
STATE GAS TAX FUND	2,641	GENERAL FUND	2,641
MEASURE "C/J" STREET FUND	2,527	GRANT FUND	2,527
GRANT FUND	2,010,000	STATE GAS TAX FUND	2,010,000
GRANT FUND	201,000	MEASURE "C" STREET FUND	201,000
CITY CAPITAL PROJECT-MULTI FUND	8,663,441	GRANT FUND	8,663,441
SEWER ENTERPRISE FUND	10,452	GENERAL FUND	10,452
SEWER ENTERPRISE FUND	4,575,000	2010 DEBT SERVICE WWTP	4,575,000
SEWER ENTERPRISE FUND	10,000,000	STATE WATER RESOURCE CONTROL BOARD	10,000,000
EQUIPMENT REPLACEMENT FUND	4,478	GENERAL FUND	4,478
FACILITY MAINTENANCE FUND	1,447	GENERAL FUND	1,447
GASB 45 OPEB LIABILITY FUND	230,000	GENERAL FUND	230,000
2010 DEBT SERVICE WWTP	245,000	SEWER ENTERPRISE FUND	245,000
TRANSFERS-IN FROM OTHER CITY FUNDS TOTAL:	26,059,348	TRANSFERS-OUT TO OTHER CITY FUNDS TOTAL:	26,059,348

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 2012-13 BUDGETED FTE			FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE			FY 2015-16 BUDGETED 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	Full-Time FTE	Time / Temporary FTE	Total FTE
GENERAL FUND														
		City Council - 100.4010/4012												
		City Council Members	-	1.25	1.25	-	1.25	1.25	-	1.25	1.25	-	1.25	1.25
		CITY COUNCIL - FTE	-	1.25	1.25	-	1.25	1.25	-	1.25	1.25	-	1.25	1.25
		City Manager - 100.4115/4125												
		City Manager	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40
		Deputy City Manager	0.15	-	0.15	-	-	-	-	-	-	-	-	-
		Administrative Secretary	-	-	-	-	-	-	-	-	-	1.00	-	1.00
		Municipal Services Director	-	-	-	-	-	-	-	-	-	-	-	-
		Real Property Manager	-	-	-	-	-	-	-	-	-	-	-	-
		Project Manager	-	-	-	0.15	-	0.15	-	-	-	-	-	-
		CITY MANAGER - FTE	0.55	-	0.55	0.55	-	0.55	0.40	-	0.40	0.40	1.00	1.40
		Administrative Services / City Clerk - 100.4420/4421/4423												
		Admin Srvc Director/City Clerk	0.50	-	0.50	0.50	-	0.50	0.44	-	0.44	0.44	-	0.44
		Senior Clerk	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Cable/Communications Tech	0.50	-	0.50	0.50	-	0.50	0.25	-	0.25	0.25	-	0.25
		Office Assistant	-	-	-	-	-	-	-	-	-	-	-	-
		ADMIN SERVICES - FTE	2.00	-	2.00	2.00	-	2.00	1.69	-	1.69	1.69	-	1.69
		Risk Management - 100.4424												
		City Manager	0.03	-	0.03	0.03	-	0.03	0.03	-	0.03	0.03	-	0.03
		Admin Srvc Director/City Clerk	-	-	-	-	-	-	0.10	-	0.10	0.10	-	0.10
		Project Manager	0.15	-	0.15	0.15	-	0.15	-	-	-	-	-	-
		RISK MGMT - FTE	0.18	-	0.18	0.18	-	0.18	0.13	-	0.13	0.13	-	0.13
		Human Resources - 100.4520												
		City Manager	0.07	-	0.07	0.07	-	0.07	0.07	-	0.07	0.07	-	0.07
		Project Manager	0.25	-	0.25	0.25	-	0.25	-	-	-	-	-	-
		Admin Srvc Director/City Clerk	-	-	-	-	-	-	0.10	-	0.10	0.10	-	0.10
		Human Resources/Risk Manager	-	-	-	-	-	-	-	-	-	-	-	-
		Personnel Technician	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		HUMAN RESOURCES - FTE	1.12	-	1.12	1.12	-	1.12	0.97	-	0.97	0.97	-	0.97
		Finance - 100.4625												
		Finance Director	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		Senior Accountant	-	-	-	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		Accountant	-	-	-	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		Accounting Technicians	2.40	-	2.40	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		Accounting Office Assistant	-	-	-	-	-	-	-	-	-	-	-	-
		FINANCE - FTE	3.20	-	3.20	3.20	-	3.20	3.20	-	3.20	3.20	-	3.20
		Police - 100.5160/5164												
		Police Chief	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Police Commander	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Police Sergeant	5.00	-	5.00	5.00	-	5.00	5.00	-	5.00	5.00	-	5.00
		Police Officer	13.00	-	13.00	14.00	-	14.00	14.00	-	14.00	14.00	-	14.00
		Police Detectives	-	-	-	-	-	-	-	-	-	-	-	-
		Police Officer Trainee	-	-	-	-	-	-	-	-	-	-	-	-
		Administrative Specialist	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Police Assistant	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Office Assistant	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Neighborhood Watch Coordinator	-	-	-	-	-	-	-	-	-	-	-	-
		Parking Enforcement Officer	-	-	-	-	-	-	-	-	-	-	-	-
		POLICE - FTE	23.00	-	23.00	24.00	-	24.00	24.00	-	24.00	24.00	-	24.00
		Community Development - 100.5235												
		Community Development Director	-	-	-	-	-	-	-	-	-	-	-	-
		Assistant Engineer	-	-	-	-	-	-	-	-	-	-	-	-
		Planning Director	-	-	-	-	-	-	1.00	-	1.00	1.00	-	1.00
		Assistant/Senior Planner	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-
		Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	-
		Maintenance Worker	-	-	-	-	-	-	-	-	-	-	-	-
		Development Services Technician	-	-	-	-	-	-	-	-	-	-	-	-
		COMMUNITY DEV - FTE	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Building / Maintenance - 100.5238/5432/5435/5436												
		Municipal Services Director	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	-	-	-
		Public Works Director	-	-	-	-	-	-	-	-	-	0.15	-	0.15
		Assistant Engineer	-	-	-	-	-	-	-	-	-	-	-	-
		Chief Building Official	-	-	-	-	-	-	-	-	-	-	-	-
		Building/Code Enforcement Inspector	-	-	-	-	-	-	-	-	-	-	-	-
		Permit Technician	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	-
		Public Works Superintendent	0.05	-	0.05	0.05	-	0.05	0.05	-	0.05	0.05	-	0.05
		Maintenance Worker	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Maintenance Aide/TEST workers	-	-	-	-	-	-	-	-	-	-	-	-
		BUILDING / MAINTENANCE - FTE	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
		Parks & Recreation - 100.5510-5543												
		Parks and Recreation Director	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Recreation Program Manager	2.00	-	2.00	1.50	-	1.50	1.00	-	1.00	1.00	-	1.00
		Recreation Supervisor	-	-	-	-	-	-	-	-	-	-	-	-
		Recreation Coordinator	0.00	-	-	0.00	-	-	0.00	-	-	2.00	-	2.00
		Recreation Technician	-	-	-	-	-	-	2.00	-	2.00	0.00	-	-
		Recreation Leader PT	-	4.50	4.50	-	4.50	-	6.50	-	6.50	-	6.50	6.50
		Recreation Specialist PT	-	0.50	0.50	-	0.50	-	1.00	-	1.00	-	1.00	1.00
		Childcare Program Aide	-	2.50	2.50	-	2.50	-	3.50	-	3.50	-	3.50	3.50

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 2012-13 BUDGETED FTE			FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE			FY 2015-16 BUDGETED 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	Full-Time FTE	Time / Temporary FTE	Total FTE
		Childcare Program Leader	-	6.50	6.50	-	6.50	6.50	-	4.50	4.50	-	4.50	4.50
		Office Assistant	-	-	-	-	-	-	-	-	-	-	-	
		Sports Coach/Referee PT	-	2.50	2.50	-	2.50	2.50	-	1.50	1.50	-	1.50	1.50
		Swim Coach PT	-	0.50	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.50
		Recreation Leader-Temp	-	-	-	-	-	-	-	-	-	-	-	
		Acquatics Pool Manager - Temp	-	0.50	0.50	-	0.50	0.50	-	-	-	-	-	
		Lifeguard-Temp	-	3.50	3.50	-	3.50	3.50	-	3.50	3.50	-	3.50	3.50
		Sr. Lifeguard-Temp	-	3.50	3.50	-	3.50	3.50	-	3.50	3.50	-	3.50	3.50
		Swim Instructor-Temp	-	1.50	1.50	-	1.50	1.50	-	1.00	1.00	-	1.00	1.00
		Office Assistant	1.00	1.00	2.00	1.00	1.00	2.00	-	1.50	1.50	-	1.50	1.50
		PARKS & RECREATION - FTE	4.00	27.00	31.00	3.50	27.00	30.50	4.00	27.00	31.00	4.00	27.00	31.00
		TOTAL GENERAL FUND FTE	35.55	28.25	63.80	36.05	28.25	64.30	35.89	28.25	64.14	35.89	29.25	65.14
SPECIAL REVENUE FUNDS														
LANDSCAPE & LIGHT FUNDS-220-224														
		Public Works Superintendent	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		Municipal Services Director	0.25	-	0.25	0.05	-	0.05	0.05	-	0.05	-	-	0.05
		Public Works Director	-	-	-	-	-	-	-	-	-	0.05	-	0.05
		Assistant Engineer	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Chief Building Official	-	-	-	-	-	-	-	-	-	-	-	
		Public Works Superintendent	-	-	-	-	-	-	-	-	-	-	-	
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	
		Maintenance Workers/TEST workers	3.79	-	3.79	3.49	-	3.49	3.49	-	3.49	3.20	-	3.20
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		City Manager	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Project Manager	0.10	-	0.10	0.10	-	0.10	-	-	-	-	-	
		Permit Technician	0.57	-	0.57	0.57	-	0.57	0.57	-	0.57	0.57	-	0.57
		Finance Director	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Accounting Technicians/Accountant/Sr Acctnt	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40	0.30	-	0.30
		Personnel Technician	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Office Assistant	-	-	-	-	-	-	-	-	-	-	-	
		LANDSCAPE & LIGHTING - FTE	6.06	-	6.06	5.56	-	5.56	5.46	-	5.46	5.07	-	5.07
		STORMWATER FUND - 231												
		Public Works Superintendent	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Municipal Services Director	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	-	-	
		Public Works Director	-	-	-	-	-	-	-	-	-	0.10	-	0.10
		Grants/Project Manager	0.00	0.50	0.50	0.00	-	-	0.00	-	-	0.00	-	-
		Chief Building Official	-	-	-	-	-	-	-	-	-	-	-	
		Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	
		Assistant Engineer	0.25	-	0.25	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Permit Technician	0.16	-	0.16	0.06	-	0.06	0.06	-	0.06	0.06	-	0.06
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Maintenance Workers	0.56	-	0.56	0.56	-	0.56	0.56	-	0.56	0.56	-	0.56
		STORMWATER - FTE	1.37	0.50	1.87	1.17	-	1.17	1.17	-	1.17	1.17	-	1.17
		GAS TAX / MEASURE C/J ROADS FUNDS - 262, 263, 264												
		Municipal Services Director	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40	-	-	
		Public Works Director	-	-	-	-	-	-	-	-	-	0.40	-	0.40
		Assistant Engineer	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40
		Chief Building Official	-	-	-	-	-	-	-	-	-	-	-	
		Planning Director	-	-	-	-	-	-	-	-	-	-	-	
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Maintenance Workers	0.80	-	0.80	1.00	-	1.00	1.00	-	1.00	1.12	-	1.12
		Public Works Superintendent	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Permit Technician	0.12	-	0.12	0.12	-	0.12	0.12	-	0.12	0.12	-	0.12
		GAS TAX/MEASURE C/J ROADS - FTE	2.02	-	2.02	2.22	-	2.22	2.22	-	2.22	2.34	-	2.34
		DEVELOPMENT IMPACT FEE FUNDS - 241, 243												
		City Manager	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Project Manager	0.10	-	0.10	0.10	-	0.10	-	-	-	-	-	
		Finance Director	0.10	-	0.10	0.10	-	0.10	-	-	-	-	-	
		DEVELOPMENT IMPACT FEE FUNDS - FTE	0.35	-	0.35	0.35	-	0.35	0.15	-	0.15	0.15	-	0.15
		TOTAL SPECIAL REVENUE FUNDS FTE	9.80	0.50	10.30	9.30	-	9.30	9.00	-	9.00	8.73	-	8.73
ENTERPRISE FUNDS														
		WASTEWATER UTILITY FUND - 420												
		City Manager	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
		Project Manager	0.25	-	0.25	0.25	-	0.25	-	-	-	-	-	
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Municipal Services Director	0.10	-	0.10	0.30	-	0.30	0.30	-	0.30	-	-	
		Public Works Director	-	-	-	-	-	-	-	-	-	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	1.50	-	1.50	1.50	-	1.50	1.35	-	1.35
		Maintenance Aide	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Assistant Engineer	0.20	-	0.20	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		City Council Members	-	-	-	-	-	-	-	-	-	-	-	
		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	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Office Assistant	-	-	-	-	-	-	-	-	-	-	-	
		Permit Technician	-	-	-	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10

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 2012-13 BUDGETED FTE			FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE			FY 2015-16 BUDGETED 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	Full-Time FTE	Time / Temporary FTE	Total FTE
		Accountant/Accounting Technician	0.20	-	0.20	0.10	-	0.10	0.10	-	0.10	0.20	-	0.20
		WASTEWATER FUND - FTE	3.10	-	3.10	3.55	-	3.55	3.40	-	3.40	3.35	-	3.35
		HERCULES MUNI UTILITY (HMU) ELECTRIC - 430												
		Municipal Services Director	-	-	-	-	-	-	-	-	-	-	-	-
		Public Works Superintendent	-	-	-	-	-	-	-	-	-	-	-	-
		City Council Members	-	-	-	-	-	-	-	-	-	-	-	-
		City Manager	-	-	-	-	-	-	-	-	-	-	-	-
		Finance Director	-	-	-	-	-	-	-	-	-	-	-	-
		Admin Services Director/City Clerk	-	-	-	-	-	-	-	-	-	-	-	-
		Maintenance Worker	-	-	-	-	-	-	-	-	-	-	-	-
		Sr. Accountant	-	-	-	-	-	-	-	-	-	-	-	-
		Journeyman-Elect. Utility	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-
		Apprentice Line Worker	1.00	-	1.00	1.00	-	1.00	-	-	-	-	-	-
		Personnel Technician	-	-	-	-	-	-	-	-	-	-	-	-
		Office Assistant	-	-	-	-	-	-	-	-	-	-	-	-
		Accounting Technician	-	-	-	-	-	-	-	-	-	-	-	-
		HMU ELECTRIC FUND - FTE	2.00	-	2.00	2.00	-	2.00	-	-	-	-	-	-
		TOTAL ENTERPRISE FUND FTE	5.10	-	5.10	5.55	-	5.55	3.40	-	3.40	3.35	-	3.35
		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	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	0.75	-	0.75
		Information Systems Technician	-	-	-	-	-	-	-	-	-	-	-	-
		EQUIP PLACE/INFO SYS FUND - FTE	1.80	-	1.80	1.80	-	1.80	1.91	-	1.91	1.91	-	1.91
		FACILITY MAINTENANCE FUND - 470												
		Maintenance Worker	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	0.57	-	0.57
		Public Works Technician	-	-	-	-	-	-	-	-	-	-	-	-
		Maintenance Aide/Janitor/Custodian	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50
		FACILITY MAINTENANCE FUND - FTE	0.75	-	0.75	0.75	-	0.75	0.75	-	0.75	1.07	-	1.07
		TOTAL INTERNAL SERVICE FUNDS FTE	2.55	-	2.55	2.55	-	2.55	2.66	-	2.66	2.98	-	2.98
		TOTAL FTE POSITIONS BY DEPARTMENT / FUND	53.00	28.75	81.75	53.45	28.25	81.70	50.95	28.25	79.20	50.95	29.25	80.20

General Fund

FY2015-16

-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 23, 2015**

	Fiscal Year 2013-14	YEAR END ESTIMATE Fiscal Year 2014-15	BUDGET PLAN Fiscal Year 2015-16
REVENUES AND TRANSFERS-IN:			
Taxes:			
Property tax and assessments	\$ 992,934	\$ 1,115,421	\$ 1,173,285
In lieu of sales tax	383,504	365,957	358,528
Sales and use	2,210,172	2,247,160	2,320,321
Utility user	3,182,014	3,135,000	3,192,000
Franchise fees	799,180	783,758	756,610
Business licenses	161,548	134,000	135,000
Real estate document transfer	83,610	80,302	80,000
Licenses and permits	167,509	453,649	369,166
Intergovernmental Revenue:			
Federal grants and subsidies	-	-	-
Motor vehicle registrations/in lieu	1,323,651	1,564,609	1,691,648
Other governmental	34,426	43,800	31,500
Charges for services	2,029,898	2,194,611	2,025,764
Fines and forfeitures	112,983	83,964	42,450
Use of money & property/rent/lease pymts	150,195	833,106	810,303
Investment income:			
Interest income	205,086	266,734	264,982
Net increase (decrease) in fair market value of investments	409	-	-
Refunds and reimbursements	561,333	416,871	416,871
Other revenues	109,776	90,714	82,500
Transfers in	788,862	96,986	100,000
Transfers in - CalHFA	-	-	-
Total revenues and transfers-in	13,297,086	13,906,642	13,850,928
EXPENDITURES AND TRANSFERS-OUT:			
Current:			
General government:			
City council	276,459	244,488	251,934
City manager	228,235	339,904	338,283
City attorney	818,122	439,715	439,715
Administrative services/City clerk	355,442	334,479	437,962
Risk management	546,365	609,063	665,194
Human resources	172,220	170,349	188,038
Finance	941,360	907,491	1,010,794
Public safety	4,869,783	5,257,546	5,608,271
Building/ Maintenance	323,877	339,902	361,520
Parks and recreation	1,783,367	1,860,941	1,946,617
Library	96,707	94,476	117,792
Community development	193,795	264,365	310,752
Debt service:			
Principal and interest payment	919,325	1,688,632	1,684,992
Call-HFA	-	100,000	100,000
Transfers out	960,876	230,000	264,915
Total expenditures and transfers-out	12,485,933	12,881,351	13,726,779
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	811,153	1,025,291	124,149
General Fund Balance Decision Packages			
Capital Project Designation	-	100,000	-
Richmond Sanitary Service Differential in Rates	-	215,000	-
Employee Retention	-	-	-
Reserve for Restricted Planning Funds	-	172,299	88,374
		56,175	45,664
\$ 811,153	\$ 481,817	\$ (9,889)	

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	52,911	50,134	49,896	51,143		
601	10	00	457 CONTRIBUTION	5,630	5,583	5,646	5,881		
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>				58,541	55,717	55,542	57,025	3%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	4,161	3,790	3,093	2,323		
606	02	01	EPMC	0	0	0	0		
606	04	00	PERS EE CONTRIB	58	80	0	0		
606	04	01	EPMC	0	0	0	0		
606	05	00	PERS SURVIVOR BENEFIT	49	48	34	24		
606	10	00	SOCIAL SECURITY	1,545	1,477	1,802	2,475		
606	11	00	MEDICARE	849	809	778	880		
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>				6,662	6,204	5,706	5,702	0%	
SALARIES AND BENEFITS TOTAL:				65,203	61,921	61,248	62,727	2%	
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	585	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	54,057	63,550	51,816	55,000		
615	40	00	TRAINING & CONFERENCES	4,124	4,200	1,100	4,200		
615	40	01	MEETINGS AND MILEAGE	800	1,000	1,367	1,000		
616	10	01	COPIER LEASE	224	200	200	200		
618	20	00	OTHER GOVT AGENCY CHARGES	0	2,250	0	0		
SERVICES TOTAL:				59,791	71,700	54,983	60,900	11%	
SUPPLIES									
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0		
621	50	00	FOOD & BEVERAGE PRODUCTS	71	500	500	500		
621	90	00	MISC OPERATING SUPPLIES	227	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	43	100	50	100		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	44	140	140	140		
SUPPLIES TOTAL:				385	1,240	1,190	1,240	4%	
OTHER EXPENSES									
630	90	00	OTHER MISCELLANEOUS EXP	737	800	500	500		
639	50	99	LEGAL SERVICES	25,000	25,000	25,000	25,000		
OTHER EXPENSES TOTAL:				25,737	25,800	25,500	25,500	0%	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	113,171	87,007	87,007	87,007		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	10,861	14,560	14,560	14,560		
INTERFUND/ ALLOC COSTS TOTAL:				124,032	101,567	101,567	101,567	0%	
TOTAL DIVISION EXPENDITURES:				275,147	262,228	244,488	251,934	3%	

Department: CITY COUNCIL
Division: COMMUNITY EVENTS

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
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	85	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>				85	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	PERS ER CONTRIB	1	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	1	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	RETIREES	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>				2	0	0	0	#DIV/0!
SALARIES AND BENEFITS TOTAL:				87	0	0	0	#DIV/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	1,225	0	0	0	
SERVICES TOTAL:				1,225	0	0	0	#DIV/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	
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
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:				1,312	0	0	0	#DIV/0!
DEPARTMENT TOTAL - CITY COUNCIL:				276,459	262,228	244,488	251,934	3%

GENERAL FUND

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	151,827	180,000	180,000	180,000	
611	70	02	LITIGATION COSTS - OTHER	79,781	100,000	100,000	100,000	
611	70	03	CITY ATTORNEY - OTHER	641,631	384,715	384,715	384,715	
639	50	00	CHARGEBACK	0	0	0	0	
639	50	99	LEGAL SERVICES	(55,117)	(225,000)	(225,000)	(225,000)	
OTHER EXPENSES TOTAL:				818,122	439,715	439,715	439,715	0%
DEPARTMENT TOTAL - CITY ATTORNEY:				818,122	439,715	439,715	439,715	0%

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	126,843	138,574	102,515	138,393	
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	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>				126,843	138,574	102,515	138,393	35%
<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	5,382	13,799	65,908	16,285	
606	02	01	EPMC	0	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	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	5	10	10	10	
606	11	00	MEDICARE	1,833	730	1,463	1,985	
606	20	00	401A EXECUTIVES	1,645	3,530	3,449	3,539	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	3,816	9,951	6,865	6,631	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	437	1,147	1,251	1,168	
606	43	00	VISION INSURANCE	45	132	144	139	
606	44	00	LIFE INSURANCE	40	93	92	89	
606	45	00	LONG TERM DISABILITY INS	287	730	741	713	
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>				13,491	30,122	79,923	30,559	-62%
SALARIES AND BENEFITS TOTAL:				140,333	168,696	182,438	168,952	-7%
SERVICES								
610	10	00	CATERING SERVICE	0	0	0	0	
611	40	00	CONSULTING SERVICES	10,612	50,000	20,000	40,000	
611	80	03	PARAMEDICS	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	39,738	70,000	70,000	55,000	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	60	00	TELEPHONE	2,023	2,000	2,000	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	2,200	2,200	7,000	
615	40	00	TRAINING & CONFERENCES	663	3,000	3,000	3,050	
615	40	01	MEETINGS AND MILEAGE	1,095	1,500	1,500	1,500	
616	10	01	COPIER LEASE	1,064	2,000	2,000	2,000	
SERVICES TOTAL:				55,351	130,700	100,700	110,550	10%
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	0	15	15	30	
621	90	00	MISC OPERATING SUPPLIES	5	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	1,814	2,000	2,000	4,000	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				1,819	2,215	2,215	4,230	91%

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	6,287	29,003	29,003	29,003		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	12,445	13,548	13,548	13,548		
INTERFUND/ ALLOC COSTS TOTAL:				18,733	42,551	42,551	42,551	0%	
TOTAL DIVISION EXPENDITURES:				228,235	356,162	339,904	338,283	0%	

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	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	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:				228,235	356,162	339,904	338,283	0%
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GENERAL FUND

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
Department: FINANCE								
Division: FINANCE								
Fund No: 100; Dept/Division No: 4625								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	272,623	250,805	215,586	288,980	
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	21,660	16,000	16,000	17,817	
601	30	00	OVERTIME PAY	11,139	8,000	8,000	8,000	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	3,147	0	
601	45	00	ADMIN/EXECUTIVE PAY	2,581	2,150	1,790	2,150	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				308,002	276,955	244,523	316,947	30%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	35,513	39,221	32,269	50,424	
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	77	78	58	78	
606	07	00	PARS ER CONTRIBUTION	0	0	0	0	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	11	00	MEDICARE	4,394	3,911	3,650	3,575	
606	20	00	401A EXECUTIVES	4,316	4,307	4,252	4,319	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	55,252	59,499	51,443	65,058	
606	42	00	DENTAL INSURANCE	5,727	6,072	5,220	7,069	
606	43	00	VISION INSURANCE	749	802	724	950	
606	44	00	LIFE INSURANCE	330	364	294	350	
606	45	00	LONG TERM DISABILITY INS	1,748	1,787	1,587	2,268	
606	46	00	ACCIDENTAL DEATH & DISM.	40	42	26	40	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				108,147	116,083	99,523	134,130	35%
SALARIES AND BENEFITS TOTAL:				416,150	393,038	344,046	451,078	31%
SERVICES								
611	30	01	HTE TRAINING	640	0	0	0	
611	30	03	MONTGOMERY INVEST TECH	0	0	0	0	
611	40	00	CONSULTING SERVICES	0	0	58,000	53,500	
611	60	00	FINANCIAL SERVICES	109,942	45,300	60,200	50,600	
611	70	00	LEGAL SERVICES	5,000	3,750	3,750	3,750	
614	60	00	TELEPHONE	2,298	2,150	2,150	2,150	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	190	500	250	500	
615	40	00	TRAINING & CONFERENCES	826	1,000	900	1,000	
615	40	01	MEETINGS AND MILEAGE	819	150	165	150	
616	10	01	COPIER LEASE	2,626	2,400	2,400	2,400	
618	10	00	BANK SERVICE CHARGES	5,782	3,500	3,500	3,500	
618	10	01	CREDIT CARDS FEES	758	800	800	800	
618	20	00	OTHER GOVT AGENCY CHARGES	99,980	110,000	100,000	105,000	
SERVICES TOTAL:				228,860	169,550	232,115	223,350	-4%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC	0	200	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	2,363	2,200	2,200	2,200	
622	40	00	PRINTING, FORMS & BUS CRD	118	100	100	100	
SUPPLIES TOTAL:				2,481	2,500	2,500	2,500	0%

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
OTHER EXPENSES									
630	10	00	BAD DEBTS	0	0	0	0		
630	90	00	OTHER MISCELLANEOUS EXP	243,898	251,816	251,816	256,852		
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:				252,598	260,516	260,516	265,552		2%
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	22,005	47,129	47,129	47,129		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	19,265	21,185	21,185	21,185		
INTERFUND/ ALLOC COSTS TOTAL:				41,270	68,314	68,314	68,314		0%
DEPARTMENT TOTAL - FINANCE:				941,360	893,918	907,491	1,010,794		11%

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	115,246	99,986	98,941	102,752		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	3,454	2,000	170	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	672	1,673	839	839		
601	48	00	LONGEVITY PAY	0	1,504	0	1,509		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				119,373	105,163	99,950	107,100	7%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	14,885	15,871	15,472	18,010		
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	37	35	35	35		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	11	00	MEDICARE	1,705	1,459	1,423	1,499		
606	20	00	401A EXECUTIVES	2,313	2,031	2,013	2,036		
606	21	00	AUTO ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	12,967	17,988	22,369	18,859		
606	42	00	DENTAL INSURANCE	995	1,256	1,369	1,278		
606	43	00	VISION INSURANCE	156	193	210	202		
606	44	00	LIFE INSURANCE	172	181	176	170		
606	45	00	LONG TERM DISABILITY INS	831	761	840	808		
606	46	00	ACCIDENTAL DEATH & DISM.	17	15	17	17		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				34,078	39,790	43,926	42,914	-2%	
SALARIES AND BENEFITS TOTAL:				153,451	144,952	143,876	150,014	4%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	246	50,000	40,000	135,000		
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	807	600	600	600		
614	60	01	CELL PHONE/PAGER	488	375	500	500		
615	20	00	MEMBERSHIPS	959	1,000	1,000	1,000		
615	30	00	NOTICES & PUBLICATIONS	1,630	2,000	1,500	2,000		
615	40	00	TRAINING & CONFERENCES	2,252	5,000	5,000	5,000		
615	40	01	MEETINGS AND MILEAGE	50	100	100	100		
616	10	00	EQUIPMENT RENTALS	0	0	0	0		
616	10	01	COPIER LEASE	2,527	1,900	1,900	1,900		
618	10	01	CREDIT CARDS FEES	0	0	0	0		
SERVICES TOTAL:				8,958	60,975	50,600	146,100	189%	
SUPPLIES									
621	30	00	BOOKS,PERIODICALS & SUBSC	174	150	0	150		
621	50	00	FOOD & BEVERAGE PRODUCTS	837	700	300	700		
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	23,378	25,000	25,000	25,000		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	572	600	500	600		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0		
SUPPLIES TOTAL:				24,961	26,450	25,800	26,450	3%	
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	31,436	29,003	29,003	29,003		
661	30	00	FAC MAINT CHG ALLOCATE	14,403	14,300	14,300	14,300		
INTERFUND/ ALLOC COSTS TOTAL:				45,839	43,303	43,303	43,303	0%	

GENERAL FUND	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
	ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2014-15 Est
TOTAL DIVISION EXPENDITURES:	239,510	281,980	269,879	372,167	38%

Department: ADMINISTRATIVE SERVICES / CITY CLERK
Division: COMMUNITY OUTREACH
Fund No: 100; Dept/Division No: 4421

SALARIES AND BENEFITS

<i>Salaries and wages</i>								
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!
<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	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	0	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:				0	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:	0	0	0	0	#DIV/0!
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Department: ADMINISTRATIVE SERVICES / CITY CLERK
Division: CITY COUNCIL MEETINGS CABLE TV ACCESS
Fund No: 100; Dept/Division No: 4423

SALARIES AND BENEFITS

<i>Salaries and wages</i>								
601	10	00	REGULAR	39,542	18,801	19,398	19,185	
601	30	00	OVERTIME PAY	3,583	1,500	2,290	2,500	
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>				43,125	20,301	21,688	21,685	0%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	4,720	2,617	2,700	2,971	
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	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
606	05	00	PERS SURVIVOR BENEFIT	12	6	6	6		
606	11	00	MEDICARE	625	272	315	278		
606	40	00	HEALTH INSURANCE	0	0	0	0		
606	42	00	DENTAL INSURANCE	726	384	419	391		
606	43	00	VISION INSURANCE	97	52	57	55		
606	44	00	LIFE INSURANCE	34	19	19	18		
606	45	00	LONG TERM DISABILITY INS	231	115	141	135		
606	46	00	ACCIDENTAL DEATH & DISM.	8	5	4	4		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				6,454	3,471	3,661	3,858	5%	
SALARIES AND BENEFITS TOTAL:				49,579	23,772	25,349	25,544	1%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	21,127	31,500	31,500	31,500		
SERVICES TOTAL:				21,127	31,500	31,500	31,500	0%	
SUPPLIES									
621	20	00	AUDIO & VIDEO SUPPLIES	38,939	1,500	500	1,500		
SERVICES TOTAL:				38,939	1,500	500	1,500	200%	
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	6,287	7,251	7,251	7,251		
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0		
INTERFUND/ ALLOC COSTS TOTAL:				6,287	7,251	7,251	7,251	0%	
TOTAL DIVISION EXPENDITURES:				115,932	64,023	64,600	65,795	2%	
DEPARTMENT TOTAL - ADMINISTRATIVE SERVICES/CITY CLERK:				355,442	346,003	334,479	437,962	31%	

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	BUDGET	YEAR-END	BUDGET	From
						ESTIMATE	PLAN	FY2014-15 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	6,587	18,157	17,515	18,660	
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>				6,587	18,157	17,515	18,660	7%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	404	2,839	2,739	3,223	
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	3	3	3	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	11	00	MEDICARE	95	164	249	266	
606	20	00	401A EXECUTIVES	123	726	700	728	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	286	2,660	3,228	2,784	
606	42	00	DENTAL INSURANCE	33	190	207	193	
606	43	00	VISION INSURANCE	3	23	25	24	
606	44	00	LIFE INSURANCE	3	26	30	29	
606	45	00	LONG TERM DISABILITY INS	22	151	153	147	
606	46	00	ACCIDENTAL DEATH & DISM.	0	4	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				969	6,786	7,334	7,397	1%
SALARIES AND BENEFITS TOTAL:				7,557	24,944	24,850	26,057	5%
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	(53)	0	0	0	
617	20	01	GENERAL LIABILITY	267,126	175,756	175,548	194,910	
617	20	02	WORKERS COMPENSATION	159,433	185,190	192,185	219,957	
617	20	03	PROPERTY	21,134	23,269	23,000	25,000	
617	20	04	VEHICLE PHYSICAL DAMAGE	4,431	4,500	4,500	4,500	
617	20	05	EMPLOYEE BONDS	0	2,000	2,000	2,000	
617	20	06	WORK ALTERNATIVE	1,353	2,500	2,800	3,000	
617	20	07	EMPLOYEE ASSISTANCE PRGRM	4,080	3,500	3,500	3,000	
617	20	08	ERMA	35,602	45,000	45,000	45,000	
617	30	00	SAFETY PROGRAM	1,265	1,000	4,000	4,300	
617	40	00	SETTLEMENTS & JUDGMENTS	23,170	100,000	100,000	80,000	
617	50	00	WELLNESS PROGRAM	1,951	2,000	2,330	2,500	
617	60	00	UNEMPLOYMENT CLAIMS	13,765	100,000	25,000	50,000	
618	20	00	OTHER GOVT AGENCY CHARGES	0	500	0	500	
618	30	00	OTHER MISCELLANEOUS SRVC	5,436	4,350	4,350	4,350	
SERVICES TOTAL:				538,693	649,565	584,213	639,017	9%
SUPPLIES								
622	10	00	GENERAL OFFICE SUPPLIES	116	120	0	120	
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
SUPPLIES TOTAL:				116	120	0	120	#DIV/0!
OTHER EXPENSES								
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!

<u>GENERAL FUND</u>				<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2014-15</u>	<u>FY 2015-16</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>FY2014-15 Est</u>
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:				546,365	674,629	609,063	665,194	9%

		FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change		
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From		
			BUDGET	ESTIMATE	PLAN	FY2014-15 Est		
GENERAL FUND								
Department: HUMAN RESOURCES								
Division: RECRUITMENT								
Fund No: 100; Dept/Division No: 4520								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	68,509	76,855	75,735	79,011	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	350	9,200	0	0	
601	30	00	OVERTIME PAY	442	200	516	200	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	2,501	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	1,206	1,685	1,349	1,690	
601	75	00	OTHER COMPENSATION	0	0	0	0	
602	10	00	CONTRACT HELP	0	0	0	0	
			<i>Salaries and wages total:</i>	70,507	87,940	77,600	83,402	7%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	8,019	12,282	12,189	14,372	
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	20	23	23	24	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	1,014	904	1,123	1,192	
606	20	00	401A EXECUTIVES	288	1,080	1,045	1,082	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	31	00	EDUCATION REIMBURSEMENT	0	0	0	0	
606	40	00	HEALTH INSURANCE	13,889	17,217	19,736	16,496	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,564	1,882	2,051	1,915	
606	43	00	VISION INSURANCE	163	202	221	213	
606	44	00	LIFE INSURANCE	61	96	99	95	
606	45	00	LONG TERM DISABILITY INS	386	560	646	621	
606	46	00	ACCIDENTAL DEATH & DISM.	13	18	14	13	
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>	25,417	34,264	37,148	36,024	-3%
SALARIES AND BENEFITS TOTAL:				95,924	122,205	114,749	119,426	4%
SERVICES								
610	10	00	CATERING SERVICE	0	0	0	0	
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0	
611	40	00	CONSULTING SERVICES	15,182	6,000	10,261	10,000	
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 PRFIL	0	0	0	0	
611	80	02	PRE-EMPLOYMENT SCREENING	11,967	10,000	10,000	10,000	
614	60	00	TELEPHONE	3,280	3,000	3,000	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	250	0	0	
615	30	00	NOTICES & PUBLICATIONS	0	0	100	0	
615	30	01	COMPLIANCE POSTER	334	280	0	0	
615	30	02	TESTING MATERIALS	0	0	0	0	
615	30	03	RECRUITMENT & ADVERTISING	13,190	7,200	7,200	7,200	
615	40	00	TRAINING & CONFERENCES	2,144	1,700	1,700	14,500	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	985	1,000	1,000	1,000	
			SERVICES TOTAL:	50,681	33,030	36,861	49,300	34%
SUPPLIES								
621	20	00	AUDIO & VIDEO SUPPLIES	0	200	0	200	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	150	75	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	584	123	0	123	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	228	250	75	250	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
			SUPPLIES TOTAL:	811	723	150	723	382%
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!

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	12,575	7,251	7,251	7,251	
661	30	00	FAC MAINT CHG ALLOCATE	12,229	11,339	11,339	11,339	
INTERFUND/ ALLOC COSTS TOTAL:				24,803	18,590	18,590	18,590	0%
DEPARTMENT TOTAL - HUMAN RESOURCES:				172,220	174,547	170,349	188,038	10%

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	596,061	721,427	672,767	739,576	
601	12	00	REGULAR PART-TIME	112,393	0	0	0	
601	13	00	TEMPORARY PART-TIME	0	0	13,969	25,000	
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	51,509	44,175	39,017	46,547	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40	00	SHIFT DIFFERENTIAL	8,707	5,200	1,915	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	9,438	13,807	13,837	9,494	
601	45	00	ADMIN/EXECUTIVE PAY	2,985	9,119	2,191	3,000	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	30,820	29,487	29,325	29,571	
601	75	00	OTHER COMPENSATION	8,548	15,210	14,700	15,000	
601	80	00	SEPARATION PAY	0	0	0	0	
<i>Salaries and wages total:</i>				820,460	838,425	787,723	873,388	11%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	204,103	271,203	272,714	304,912	
606	01	01	EPMC	0	0	0	0	
606	02	00	PERS ER CONTRIB	21,515	24,516	21,200	29,127	
606	02	01	EPMC	0	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	0	0	0	0	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	188	194	180	194	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	9,764	9,065	8,860	9,548	
606	20	00	401A EXECUTIVES	5,285	5,274	5,207	5,876	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	1,900	2,600	2,800	2,800	
606	23	00	SAFETY APPAREL	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	6,003	6,018	5,401	6,018	
606	40	00	HEALTH INSURANCE	120,261	123,731	155,055	158,544	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIREES	0	0	0	0	
606	42	00	DENTAL INSURANCE	16,021	17,745	19,386	20,549	
606	43	00	VISION INSURANCE	2,035	2,396	2,358	2,499	
606	44	00	LIFE INSURANCE	804	904	858	861	
606	45	00	LONG TERM DISABILITY INS	2,961	3,680	4,036	3,915	
606	46	00	ACCIDENTAL DEATH & DISM.	50	74	66	71	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				390,892	467,400	498,119	544,914	9%
SALARIES AND BENEFITS TOTAL:				1,211,352	1,305,825	1,285,842	1,418,302	10%
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	3,680	10,000	2,750	10,000	
611	90	00	OTHER PROFESSIONAL SRVC	8,681	20,000	5,500	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	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
<u>GENERAL FUND</u>				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
613	50	00	VEHICLE REPAIRS	0	5,000	2,700	5,000	
614	20	00	ELECTRICITY	0	0	0	0	
614	20	05	GENERATOR @ PD	0	0	0	0	
614	60	00	TELEPHONE	12,496	13,000	11,500	13,000	
614	60	01	CELL PHONE/PAGER	2,767	3,000	2,500	3,000	
615	10	00	EMPLOYEE RECOGNITION	117	500	250	500	
615	20	00	MEMBERSHIPS	1,020	1,500	1,500	1,500	
615	30	00	NOTICES & PUBLICATIONS	66	300	175	300	
615	40	00	TRAINING & CONFERENCES	899	4,000	720	4,000	
615	40	01	MEETINGS AND MILEAGE	57	1,000	200	1,000	
615	40	02	POST TRAINING	0	0	59	0	
616	10	01	COPIER LEASE	5,957	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	398,558	537,872	537,872	577,022	
618	30	00	OTHER MISCELLANEOUS SRVC	30,740	35,226	32,500	35,226	
SERVICES TOTAL:				465,038	640,930	607,758	680,080	12%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	19,380	15,000	12,000	15,000	
621	10	00	AMMUNITION & FIREARMS SPL	11,901	20,000	20,000	25,000	
621	20	00	AUDIO & VIDEO SUPPLIES	0	0	0	0	
621	40	00	FILM, DEVELOPMT & PHOTO	0	0	0	0	
621	60	00	POLICE SUPPLIES	10,182	10,000	9,650	10,000	
621	80	00	UNIFORM & SAFETY APPAREL	6,976	5,000	4,800	13,000	
621	90	00	MISC OPERATING SUPPLIES	12,807	15,000	6,200	15,000	
622	10	00	GENERAL OFFICE SUPPLIES	136	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	1,285	2,000	1,000	2,000	
SUPPLIES TOTAL:				62,668	67,000	53,650	80,000	49%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	90	01	ASSET FORFEITURE	0	0	0	0	
639	30	99	IT	0	0	0	0	
639	40	99	GENERAL FUND	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	100,596	123,261	123,261	123,261	
661	20	00	VEHICLE REPLACEMENT CHG	6,151	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	61,748	88,020	88,020	88,020	
INTERFUND/ ALLOC COSTS TOTAL:				168,494	211,281	211,281	211,281	0%
TOTAL DIVISION EXPENDITURES:				1,907,553	2,225,036	2,158,531	2,389,663	11%

Department: POLICE DEPARTMENT

Division: PATROL

Fund No: 100; Dept/Division No: 5164

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	1,585,332	1,462,790	1,477,376	1,522,100	
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	174,601	150,386	220,430	178,385	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40	00	SHIFT DIFFERENTIAL	18,972	26,774	26,721	26,886	
601	41	00	POLICE TRAVEL TIME	0	0	0	0	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
<u>GENERAL FUND</u>				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
601	42	00	OFFICER IN CHARGE	16,992	17,337	17,245	17,404	
601	43	00	FIELD TRAINING OFFICER	111	0	29	50	
601	44	00	ACTING/INCENTIVE PAY	12,455	8,639	8,735	13,053	
601	45	00	ADMIN/EXECUTIVE PAY	2,845	0	1,973	2,000	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	18,845	28,811	23,599	34,728	
601	75	00	OTHER COMPENSATION	6,559	10,391	3,177	10,000	
601	80	00	SEPARATION PAY	0	0	0	0	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				1,836,714	1,705,128	1,779,285	1,804,606	1%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	599,414	701,458	693,683	744,673	
606	01	01	EPMC	0	0	0	0	
606	02	00	PERS ER CONTRIB	0	0	0	0	
606	03	00	PERS EE CONTRIB PUB SAFE	0	0	0	0	
606	03	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	377	388	387	389	
606	11	00	MEDICARE	25,292	22,016	24,929	26,470	
606	20	00	401A EXECUTIVES	0	0	0	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	900	0	0	0	
606	23	00	SAFETY APPAREL	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	12,925	17,151	16,237	15,693	
606	40	00	HEALTH INSURANCE	230,467	288,323	264,025	269,965	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIREES	0	0	0	0	
606	42	00	DENTAL INSURANCE	23,041	26,816	24,500	25,970	
606	43	00	VISION INSURANCE	3,450	4,032	4,182	4,433	
606	44	00	LIFE INSURANCE	1,608	1,866	1,777	1,776	
606	45	00	LONG TERM DISABILITY INS	4,077	4,230	4,343	3,744	
606	46	00	ACCIDENTAL DEATH & DISM.	21	21	21	21	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				901,571	1,066,301	1,034,084	1,093,133	6%
SALARIES AND BENEFITS TOTAL:				2,738,285	2,771,429	2,813,369	2,897,739	3%
SERVICES								
613	50	00	VEHICLE REPAIRS	38,870	65,000	50,500	65,000	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	20	00	ELECTRICITY	371	490	450	490	
614	60	00	TELEPHONE	11,003	10,303	9,200	10,303	
615	20	00	MEMBERSHIPS	0	200	200	200	
615	40	02	POST TRAINING	10,020	20,000	14,500	20,000	
SERVICES TOTAL:				60,264	95,993	74,850	95,993	28%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	46,578	65,000	51,000	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	0	100	20	100	
SUPPLIES TOTAL:				46,578	65,100	51,020	65,100	28%
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	44,011	58,005	58,005	58,005	
661	20	00	VEHICLE REPLACEMENT CHG	32,829	43,185	43,185	43,185	
661	30	00	FAC MAINT CHG ALLOCATE	40,263	58,585	58,585	58,585	
INTERFUND/ ALLOC COSTS TOTAL:				117,103	159,775	159,775	159,775	0%

<u>GENERAL FUND</u>	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>FY 2014-15</u>	<u>FY 2015-16</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>FY2014-15 Est</u>
TOTAL DIVISION EXPENDITURES:	2,962,230	3,092,297	3,099,014	3,218,608	4%
DEPARTMENT TOTAL - POLICE:	4,869,783	5,317,333	5,257,546	5,608,271	7%

City of Hercules				
FY 15/16				
General Fund: Parks and Recreation				
	FY1516		FY1516	FY1516
	Plan		Plan	Plan
	Revenue		Total Expenses	Variance
Facilities	170,000.00		187,361.00	(17,361.00)
Lupine DC	52,000.00		68,600.00	(16,600.00)
Ohlone DC	60,000.00		69,773.00	(9,773.00)
Ohlone CC	107,000.00		173,146.00	(66,146.00)
Hanna CC	195,000.00		244,444.00	(49,444.00)
Lupine CC	110,000.00		187,368.00	(77,368.00)
Rec Classes	147,000.00		133,077.00	13,923.00
Senior	31,000.00		61,340.00	(30,340.00)
Tiny Tots	169,000.00		151,337.00	17,663.00
Swim Center	220,000.00		347,942.00	(127,942.00)
Sports	180,000.00		163,946.00	16,054.00
Teen	11,000.00		20,230.00	(9,230.00)
Youth/Teen	153,000.00		138,054.00	14,946.00
NSF & Maint Park Use Fee	700.00			700.00
* From 100-5510-395 and 100-0000-395	30,000.00			30,000.00
Total	1,635,700.00		1,946,618.00	(310,918.00)
* Revenue from vending machines, banners, and advertisements				

		FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
			BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
GENERAL FUND							
Department: PARKS AND RECREATION							
Division: ADMINISTRATION							
Fund No: 100; Dept/Division No: 5510							
SERVICES							
611	90 00	OTHER PROFESSIONAL SRVC	7,756	7,500	7,500	7,500	
613	10 00	REPAIR & MAINT	0	0	0	0	
613	30 00	HVAC	0	0	0	0	
614	60 00	TELEPHONE	687	644	644	644	
614	70 00	WATER	0	0	0	0	
616	10 01	COPIER LEASE	2,829	8,087	8,087	8,087	
618	10 01	CREDIT CARDS FEES	1,979	1,979	3,673	4,000	
SERVICES TOTAL:			13,251	18,210	19,904	20,231	2%
SUPPLIES							
620	20 00	FUEL & OIL SUPPLIES	6,060	5,000	5,000	5,000	
621	50 00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
621	90 00	MISC OPERATING SUPPLIES	12	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	3,938	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:			10,010	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	(26,413)	(36,931)	(38,626)	(38,953)	
639	50 99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:			(26,413)	(36,931)	(38,626)	(38,953)	1%
INTERFUND/ ALLOCATED COSTS							
661	10 00	INFO SERV CHG ALLOCATE	0	0	0	0	
661	20 00	VEHICLE REPLACEMENT CHG	0	5,817	5,817	5,817	
661	30 00	FAC MAINT CHG ALLOCATE	3,152	3,855	3,855	3,855	
INTERFUND/ ALLOC COSTS TOTAL:			3,152	9,671	9,672	9,672	0%
TOTAL DIVISION EXPENDITURES:			0	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	17,425	19,923	24,286	33,553	
601	12 00	REGULAR PART-TIME	49,621	37,464	61,794	48,751	
601	13 00	TEMPORARY PART-TIME	414	0	963	0	
601	30 00	OVERTIME PAY	382	0	721	0	
601	44 00	ACTING/INCENTIVE PAY	146	562	216	671	
601	45 00	ADMIN/EXECUTIVE PAY	96	0	54	0	
601	48 00	LONGEVITY PAY	280	361	348	362	
Salaries and wages total:			68,364	58,310	88,382	83,337	-6%

Employee benefits

606	02 00	PERS ER CONTRIB	4,505	5,351	8,633	8,288
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	5	9	9	15
606	07 00	PERS ER CONTRIB	410	313	231	541
606	11 00	MEDICARE	988	844	1,299	1,184
606	20 00	401A EXECUTIVE/SALARIES	199	239	232	240
606	11 00	MEDICARE	0	0	0	1,183
606	40 00	HEALTH INSURANCE	2,133	4,459	3,508	13,376
606	42 00	DENTAL INSURANCE	397	420	340	1,461
606	43 00	VISION INSURANCE	45	61	53	203
606	44 00	LIFE INSURANCE	20	37	29	54

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
606	45	00	LONG TERM DISABILITY INS	83	141	220	371		
606	46	00	ACCIDENTAL DEATH & DISM.	2	5	4	9		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				8,788	11,879	14,563	26,925	85%	
SALARIES AND BENEFITS TOTAL:				77,152	70,189	102,945	110,262	7%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	7,103	9,000	9,000	9,000		
613	10	00	REPAIR & MAINT	883	435	590	590		
613	30	00	HVAC	871	921	2,093	2,093		
613	50	00	VEHICLE REPAIRS	0	0	5,000	5,000		
614	10	00	CABLE SERVICES	176	160	160	160		
614	20	00	ELECTRICITY	8,804	15,000	15,000	15,000		
614	30	00	GAS	20,777	15,025	15,025	15,025		
614	60	00	TELEPHONE	529	495	495	495		
614	60	01	CELL PHONE/PAGER	320	320	320	320		
614	70	00	WATER	8,219	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	5,709	7,000	10,000	10,000		
618	10	00	BANK SERVICE CHARGES	0	0	0	0		
SERVICES TOTAL:				53,390	52,856	62,183	62,183	0%	
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	501	500	500	500		
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0		
621	70	00	RECREATION SUPPLIES	92	500	500	500		
621	80	00	UNIFORM & SAFETY APPAREL	200	150	150	150		
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	0	30	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	40	50	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:				832	1,200	1,230	1,200	-2%	
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	4,822	10,876	10,876	10,876		
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				6,854	13,717	13,717	13,717	0%	
TOTAL DIVISION EXPENDITURES:				138,228	137,962	180,074	187,361	4%	

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	12,916	1,583	2,805	2,557	
601	12	00	REGULAR PART-TIME	49,585	43,133	54,276	41,676	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	112	0	192	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	145	0	9	0	
601	45	00	ADMIN/EXECUTIVE PAY	43	0	24	0	

GENERAL FUND			FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
				BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
601	48	00	LONGEVITY PAY	452	361	550	543	
			<i>Salaries and wages total:</i>	63,253	45,077	57,856	44,776	-23%
			<i>Employee benefits</i>					
606	02	00	PERS ER CONTRIB	7,833	6,115	7,685	5,798	
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	5	1	1	1	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PERS ER CONTRIB	8	41	40	95	
606	11	00	MEDICARE	916	654	855	657	
606	30	00	401A EXECUTIVE	90	0	10	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	10,416	11,926	10,228	7,468	
606	42	00	DENTAL INSURANCE	587	618	610	432	
606	43	00	VISION INSURANCE	98	62	87	48	
606	44	00	LIFE INSURANCE	17	2	3	2	
606	45	00	LONG TERM DISABILITY INS	83	11	18	13	
606	46	00	ACCIDENTAL DEATH & DISM.	3	1	1	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	20,056	19,431	19,537	14,515	-26%
			SALARIES AND BENEFITS TOTAL:	83,309	64,508	77,394	59,291	-23%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	1,530	2,000	2,000	2,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614	60	00	TELEPHONE	432	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:	1,962	2,405	2,405	2,405	0%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	683	1,500	1,500	1,500	
621	70	00	RECREATION SUPPLIES	345	750	750	750	
621	80	00	UNIFORM & SAFETY APPAREL	0	86	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	3	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
			SUPPLIES TOTAL:	1,029	2,336	2,253	2,250	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	5,866	1,813	1,813	1,813	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841	
			INTERFUND/ ALLOC COSTS TOTAL:	7,898	4,654	4,654	4,654	0%
			TOTAL DIVISION EXPENDITURES:	94,198	73,903	86,705	68,600	-21%

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	9,671	1,583	1,910	1,587	
601	12	00	REGULAR PART-TIME	38,020	32,390	38,736	33,998	
601	13	00	TEMPORARY PART-TIME	542	0	296	2,918	

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
601	30	00	OVERTIME PAY	175	0	15	0	
601	44	00	ACTING/INCENTIVE PAY	145	0	107	0	
601	45	00	ADMIN/EXECUTIVE PAY	43	0	24	0	
601	48	00	LONGEVITY PAY	353	361	279	543	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				48,950	34,334	41,367	39,046	-6%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	6,250	4,539	5,899	5,322	
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	5	1	2	1	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	0	41	0	70	
606	11	00	MEDICARE	708	498	607	559	
606	20	00	401A EXECUTIVE	90	0	10	0	
606	40	00	HEALTH INSURANCE	16,131	8,099	12,075	7,468	
606	42	00	DENTAL INSURANCE	821	489	610	497	
606	43	00	VISION INSURANCE	132	79	102	83	
606	44	00	LIFE INSURANCE	13	2	3	2	
606	45	00	LONG TERM DISABILITY INS	61	11	10	13	
606	46	00	ACCIDENTAL DEATH & DISM.	2	1	1	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				24,213	13,760	19,319	14,016	-27%
SALARIES AND BENEFITS TOTAL:				73,163	48,094	60,687	53,062	-13%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	2,600	4,000	4,000	4,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614	60	00	TELEPHONE	434	407	407	407	
615	20	00	MEMBERSHIPS	50	50	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	
616	40	00	TRANSPORTATION RENTALS	2,174	4,000	4,000	4,000	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				5,258	8,457	8,407	8,407	0%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	1,069	2,000	2,000	2,000	
621	70	00	RECREATION SUPPLIES	250	1,500	1,500	1,500	
621	80	00	UNIFORM & SAFETY APPAREL	0	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	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	1	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:				1,320	3,650	3,650	3,650	0%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	5,872	1,813	1,813	1,813	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				7,904	4,654	4,654	4,654	0%
TOTAL DIVISION EXPENDITURES:				87,645	64,855	77,398	69,773	-10%

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	33,513	35,975	35,474	40,409	
601	12	00	REGULAR PART-TIME	74,483	71,781	70,418	75,913	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	

			FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
<u>GENERAL FUND</u>			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
				BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
601	30	00	OVERTIME PAY	112	0	169	0	
601	44	00	ACTING/INCENTIVE PAY	145	112	738	0	
601	45	00	ADMIN/EXECUTIVE PAY	294	0	164	0	
601	48	00	LONGEVITY PAY	990	1,279	902	1,283	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>			109,537	109,147	107,866	117,605		9%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	13,516	14,194	15,740	13,023	
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	10	12	10	12	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	12	126	63	531	
606	11	00	MEDICARE	1,579	1,578	1,557	1,715	
606	20	00	401A EXECUTIVE	609	608	600	610	
606	40	00	HEALTH INSURANCE	24,598	20,777	31,361	13,837	
606	42	00	DENTAL INSURANCE	1,368	1,489	1,881	1,303	
606	43	00	VISION INSURANCE	172	157	320	188	
606	44	00	LIFE INSURANCE	51	63	61	60	
606	45	00	LONG TERM DISABILITY INS	216	252	296	298	
606	46	00	ACCIDENTAL DEATH & DISM.	5	6	6	6	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>			42,136	39,262	51,895	31,582		-39%
SALARIES AND BENEFITS TOTAL:			151,673	148,409	159,761	149,187		-7%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	1,130	1,200	1,200	1,200	
613	10	00	REPAIR & MAINT	1,380	957	957	957	
613	30	00	HVAC	1,039	1,506	1,506	1,506	
613	90	00	REPAIR & MAIN. SERV	1,723	0	0	0	
614	20	00	ELECTRICITY	0	0	206	500	
614	60	00	TELEPHONE	907	610	610	610	
614	60	01	CELL PHONE/PAGER	0	240	240	240	
615	20	00	MEMBERSHIPS	50	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	0	0	0	0	
SERVICES TOTAL:			6,230	4,563	4,769	5,063		6%
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	2,816	3,750	3,750	3,750	
621	70	00	RECREATION SUPPLIES	3,293	2,750	2,750	2,750	
621	80	00	UNIFORM & SAFETY APPAREL	0	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	40	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	4	0	243	243	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:			6,153	6,750	6,993	6,993		0%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	6,294	9,063	9,063	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:			8,325	11,904	11,904	11,904		0%
TOTAL DIVISION EXPENDITURES:			172,380	171,626	183,427	173,146		-6%

Department: PARKS AND RECREATION
Division: HANNA CHILD CARE

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
Fund No: 100; Dept/Division No: 5517					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	36,842	35,975	37,750	41,944	
601	12	00	REGULAR PART-TIME	112,195	97,785	98,855	99,591	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	127	0	169	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	145	112	60	0	
601	45	00	ADMIN/EXECUTIVE PAY	294	0	164	200	
601	48	00	LONGEVITY PAY	2,290	2,227	2,303	2,957	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				151,893	136,099	139,301	144,692	4%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	18,529	18,697	17,484	21,542	
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	11	12	12	12	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	52	126	60	293	
606	11	00	MEDICARE	2,193	1,969	1,968	2,082	
606	20	00	401A EXECUTIVE	609	608	600	610	
606	40	00	HEALTH INSURANCE	33,280	37,043	22,510	36,050	
606	42	00	DENTAL INSURANCE	2,172	2,330	1,527	2,597	
606	43	00	VISION INSURANCE	354	358	299	413	
606	44	00	LIFE INSURANCE	54	63	52	60	
606	45	00	LONG TERM DISABILITY INS	238	252	240	294	
606	46	00	ACCIDENTAL DEATH & DISM.	6	6	6	10	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				57,500	61,464	44,759	63,963	43%
SALARIES AND BENEFITS TOTAL:				209,393	197,563	184,060	208,655	13%
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	2,388	1,656	1,656	1,656	
613	30	00	HVAC	3,345	1,905	1,905	1,905	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	20	00	ELECTRICITY	191	201	201	201	
614	60	00	TELEPHONE	1,015	900	900	900	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	771	4,478	4,478	4,478	
615	20	00	MEMBERSHIPS	50	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	893	900	983	983	
SERVICES TOTAL:				8,654	10,090	10,173	10,173	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	3,750	4,500	4,500	4,500	
621	70	00	RECREATION SUPPLIES	2,425	2,500	2,500	2,500	
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	22	0	1	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	162	0	60	0	
SUPPLIES TOTAL:				6,359	7,000	7,061	7,000	-1%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	7,966	14,501	14,501	14,501	

GENERAL FUND			FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
				BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	4,115	4,115	4,115	
			INTERFUND/ ALLOC COSTS TOTAL:	9,998	18,616	18,616	18,616	0%
			TOTAL DIVISION EXPENDITURES:	234,404	233,269	219,910	244,444	11%

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	38,874	37,794	37,633	41,101	
601	12	00	REGULAR PART-TIME	58,067	67,701	55,491	68,860	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	112	0	169	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	145	112	48	0	
601	45	00	ADMIN/EXECUTIVE PAY	390	0	218	225	
601	48	00	LONGEVITY PAY	1,115	1,580	1,200	2,309	
			<i>Salaries and wages total:</i>	98,702	107,187	94,759	112,495	19%

Employee benefits

606	02	00	PERS ER CONTRIB	12,645	16,496	13,361	19,493	
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	12	12	14	12	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PERS ER CONTRIB	0	12	38	0	
606	11	00	MEDICARE	1,419	1,549	1,508	1,995	
60	20	00	401A EXECUTIVE	809	807	797	810	
606	30	00	EDUCATION INCENTIVE	0	0	0	232	
606	40	00	HEALTH INSURANCE	26,076	31,177	26,198	27,709	
606	42	00	DENTAL INSURANCE	1,709	2,063	1,684	1,914	
606	43	00	VISION INSURANCE	282	324	318	285	
606	44	00	LIFE INSURANCE	61	71	70	67	
606	45	00	LONG TERM DISABILITY INS	251	265	280	312	
606	46	00	ACCIDENTAL DEATH & DISM.	5	5	5	5	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	43,268	52,781	44,273	52,834	19%
			SALARIES AND BENEFITS TOTAL:	141,971	159,968	139,032	165,329	19%

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	1,284	890	890	890	
613	30	00	HVAC	4,586	1,466	1,466	1,466	
614	20	00	ELECTRICITY	(180)	259	259	259	
614	60	00	TELEPHONE	529	544	544	544	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	483	526	526	526	
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	30	00	OTHER MISCELLANEOUS SRVC	893	900	900	900	
			SERVICES TOTAL:	7,596	4,635	4,635	4,635	0%

SUPPLIES

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

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	2,225	3,000	3,000	3,000		
621	70	00	RECREATION SUPPLIES	3,290	2,500	2,500	2,500		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0		
621	90	00	MISC OPERATING SUPPLIES	162	0	75	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	9	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:				5,686	5,500	5,577	5,500	-1%	
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	5,872	9,063	9,063	9,063		
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				7,904	11,904	11,904	11,904	0%	
TOTAL DIVISION EXPENDITURES:				163,156	182,007	161,147	187,368	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	7,737	16,678	16,781	17,725	
601	12	00	REGULAR PART-TIME	2,938	989	8,016	2,812	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	112	0	405	0	
601	44	00	ACTING/INCENTIVE PAY	145	450	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	58	0	32	35	
601	48	00	LONGEVITY PAY	170	301	281	302	
<i>Salaries and wages total:</i>				11,159	18,418	25,515	20,874	-18%

Employee benefits

606	02	00	PERS ER CONTRIB	1,332	2,725	3,072	3,682	
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	3	8	7	8	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	0	12	0	8	
606	11	00	MEDICARE	160	265	358	319	
606	20	00	401A EXECUTIVE	120	199	188	200	
606	40	00	HEALTH INSURANCE	1,316	3,732	3,718	7,620	
606	42	00	DENTAL INSURANCE	311	351	351	783	
606	43	00	VISION INSURANCE	33	51	43	107	
606	44	00	LIFE INSURANCE	12	31	22	30	
606	45	00	LONG TERM DISABILITY INS	45	119	118	151	
606	46	00	ACCIDENTAL DEATH & DISM.	1	5	4	4	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				3,333	7,498	7,882	12,912	64%
SALARIES AND BENEFITS TOTAL:				14,492	25,916	33,397	33,786	1%

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	60,403	56,000	76,000	76,000	
613	10	00	REPAIR & MAINT	221	110	110	110	
613	30	00	HVAC	373	395	897	897	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	20	00	ELECTRICITY	3,522	4,000	4,000	4,000	
614	30	00	GAS	3,463	2,504	2,504	2,504	
614	60	00	TELEPHONE	344	410	410	410	
614	60	01	CELL PHONE/PAGER	0	0	0	0	

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	BUDGET	YEAR-END	BUDGET	From	
						ESTIMATE	PLAN	FY2014-15 Est	
614	70	00	WATER	1,644	1,116	1,116	1,116		
615	20	00	MEMBERSHIPS	15	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:				69,984	64,585	85,087	85,087	0%	
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	1,689	1,500	1,500	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	237	425	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	73	75	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:				2,000	2,300	2,300	2,300	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	4,615	9,063	9,063	9,063		
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				6,647	11,904	11,904	11,904	0%	
TOTAL DIVISION EXPENDITURES:				93,123	104,705	132,688	133,077	0%	

Department: SENIOR CITIZENS

Division: 5524

Fund No: 100; Dept/Division No: 5524

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	6,931	2,243	3,629	3,111	
601	12	00	REGULAR PART-TIME	22,358	15,804	20,627	27,882	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	112	0	15	0	
601	44	00	ACTING/INCENTIVE PAY	148	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	43	0	24	25	
601	48	00	LONGEVITY PAY	129	135	133	136	
<i>Salaries and wages total:</i>				29,721	18,182	24,429	31,154	28%

Employee benefits

606	02	00	PERS ER CONTRIB	1,613	1,300	1,784	1,595	
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	2	1	1	1	
606	07	00	PARS ER CONTRIB	172	12	0	0	
606	11	00	MEDICARE	430	263	357	291	
606	20	00	401A EXECUTIVE	90	90	89	90	
606	40	00	HEALTH INSURANCE	3,259	9,458	9,905	9,311	
606	42	00	DENTAL INSURANCE	366	386	394	393	
606	43	00	VISION INSURANCE	47	75	83	78	
606	44	00	LIFE INSURANCE	10	5	6	5	
606	45	00	LONG TERM DISABILITY INS	39	16	17	18	
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	0	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				6,030	11,607	12,636	11,783	-7%
SALARIES AND BENEFITS TOTAL:				35,751	29,789	37,065	42,937	16%

SERVICES

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	83	1,100	1,100	1,100	
613	10	00	REPAIR & MAINT	444	308	308	308	
613	30	00	HVAC	2,004	1,183	1,183	1,183	
614	20	00	ELECTRICITY	3,798	4,425	4,425	4,425	
614	30	00	GAS	742	919	919	919	
614	60	00	TELEPHONE	295	276	276	276	
615	20	00	MEMBERSHIPS	13	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	50	50	50	
616	40	00	TRANSPORTATION RENTALS	0	0	0	0	
SERVICES TOTAL:				7,380	8,311	8,311	8,311	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	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	38	0	29	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	172	0	75	0	
SUPPLIES TOTAL:				210	0	104	0	-100%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	7,966	7,251	7,251	7,251	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				9,998	10,092	10,092	10,092	0%
TOTAL DIVISION EXPENDITURES:				53,338	48,192	55,571	61,340	10%

Department: TINY TOTS

Division: 5528

Fund No: 100; Dept/Division No: 5528

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	20,647	25,758	25,163	26,647	
601	12	00	REGULAR PART-TIME	66,635	61,030	64,841	60,560	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	112	0	169	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	145	112	30	0	
601	45	00	ADMIN/EXECUTIVE PAY	63	0	35	35	
601	48	00	LONGEVITY PAY	734	1,158	863	1,162	
Salaries and wages total:				88,336	88,058	91,101	88,403	-3%

Employee benefits

606	02	00	PERS ER CONTRIB	10,819	13,033	13,750	14,384	
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	7	10	10	10	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	42	12	10	0	
606	11	00	MEDICARE	1,279	1,275	1,222	1,271	
606	20	00	401A EXECUTIVE	130	199	189	200	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	17,570	22,533	23,105	22,711	
606	42	00	DENTAL INSURANCE	1,129	1,650	1,553	1,815	
606	43	00	VISION INSURANCE	63	123	104	153	
606	44	00	LIFE INSURANCE	25	39	37	37	
606	45	00	LONG TERM DISABILITY INS	134	182	189	211	
606	46	00	ACCIDENTAL DEATH & DISM.	5	6	6	10	

GENERAL FUND			FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
			ACTUALS	BUDGET	YEAR-END	BUDGET	From	
					ESTIMATE	PLAN	FY2014-15 Est	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	31,204	39,062	40,175	40,801	2%
			SALARIES AND BENEFITS TOTAL:	119,540	127,120	131,276	129,204	-2%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	0	600	600	600	
611	90	00	OTHER PROFESSIONAL SRVC	1,198	1,500	1,500	1,500	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	60	00	TELEPHONE	368	344	166	166	
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:	1,566	2,444	2,266	2,266	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	1,918	3,000	3,000	3,000	
621	70	00	RECREATION SUPPLIES	3,278	2,500	2,500	2,500	
621	80	00	UNIFORM & SAFETY APPAREL	0	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	0	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	4	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:	5,200	6,150	6,152	6,150	0%
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	16,341	10,876	10,876	10,876	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841	
			INTERFUND/ ALLOC COSTS TOTAL:	18,372	13,717	13,717	13,717	0%
			TOTAL DIVISION EXPENDITURES:	144,678	149,431	153,411	151,337	-1%

Department: PARKS AND RECREATION

Division: SWIM CENTER

Fund No: 100; Dept/Division No: 5536

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	24,939	30,620	30,746	33,122	
601	12	00	REGULAR PART-TIME	56,875	54,447	44,946	49,176	
601	13	00	TEMPORARY PART-TIME	38,765	46,434	43,446	45,714	
601	30	00	OVERTIME PAY	661	0	611	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	867	112	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	96	0	54	55	
601	48	00	LONGEVITY PAY	280	301	296	302	
601	99	00	VACANCY SAVINGS	0	0	0	0	
			<i>Salaries and wages total:</i>	122,482	131,914	120,098	128,369	7%

Employee benefits

606	02	00	PERS ER CONTRIB	6,580	7,174	5,537	6,675	
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	7	15	14	27	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
GENERAL FUND				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
606	07	00	PARS ER CONTRIB	883	1,118	1,024	1,704		
606	11	00	MEDICARE	1,773	1,912	1,874	1,960		
606	20	00	401A EXECUTIVE	200	199	197	200		
606	30	00	EDUCATION INCENTIVE	0	0	0	2,260		
606	40	00	HEALTH INSURANCE	2,503	6,698	6,313	25,615		
606	42	00	DENTAL INSURANCE	428	599	554	2,771		
606	43	00	VISION INSURANCE	50	93	91	389		
606	44	00	LIFE INSURANCE	25	55	54	88		
606	45	00	LONG TERM DISABILITY INS	108	244	243	463		
606	46	00	ACCIDENTAL DEATH & DISM.	3	10	10	18		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				12,559	18,117	15,963	42,170	164%	
SALARIES AND BENEFITS TOTAL:				135,041	150,031	136,061	170,539	25%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	46,400	51,000	51,000	51,000		
613	10	00	REPAIR & MAINT	884	556	556	556		
613	30	00	HVAC	871	921	2,093	921		
613	90	00	REPAIR & MAIN. SERV	6,233	7,656	7,656	7,656		
614	20	00	ELECTRICITY	14,086	20,000	20,000	20,000		
614	30	00	GAS	41,554	30,049	30,049	30,049		
614	60	00	TELEPHONE	919	861	861	861		
614	60	01	CELL PHONE/PAGER	0	0	0	0		
614	70	00	WATER	16,437	4,000	4,000	4,000		
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0		
615	20	00	MEMBERSHIPS	0	50	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	00	BANK SERVICE CHARGES	0	0	0	0		
SERVICES TOTAL:				127,384	115,093	116,215	115,043	-1%	
SUPPLIES									
620	70	01	CO2	4,265	5,000	5,000	5,000		
620	70	02	CLORINE	12,679	16,500	16,500	16,500		
620	70	03	AQUATIC PARTS	1,973	2,000	2,000	2,000		
620	70	05	MISC CHEMICALS	3,009	8,000	8,000	8,000		
620	80	00	SIGN SUPPLIES	320	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	11,551	14,000	14,000	14,000		
621	80	00	UNIFORM & SAFETY APPAREL	0	2,000	2,000	2,000		
621	90	00	MISC OPERATING SUPPLIES	0	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	144	143	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:				33,943	48,643	48,643	48,643	0%	
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	26,822	10,876	10,876	10,876		
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				28,853	13,717	13,717	13,717	0%	
TOTAL DIVISION EXPENDITURES:				325,221	327,484	314,636	347,942	11%	

Department: PARKS AND RECREATION

Division: SPORTS PROGRAM

Fund No: 100; Dept/Division No: 5538

SALARIES AND BENEFITS

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
<i>Salaries and wages</i>								
601	10	00	REGULAR	16,337	19,923	21,324	21,727	
601	12	00	REGULAR PART-TIME	50,402	29,754	28,712	18,620	
601	13	00	TEMPORARY PART-TIME	39	0	397	0	
601	30	00	OVERTIME PAY	246	0	704	0	
601	44	00	ACTING/INCENTIVE PAY	145	562	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	77	0	43	45	
601	48	00	LONGEVITY PAY	225	361	341	362	
<i>Salaries and wages total:</i>				67,471	50,600	51,521	40,753	-21%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	2,343	4,323	4,482	2,908	
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	5	9	8	15	
606	07	00	PARS ER CONTRIB	613	546	315	639	
606	11	00	MEDICARE	976	1,008	772	982	
606	20	00	401A EXECUTIVE	160	239	228	240	
606	40	00	HEALTH INSURANCE	1,910	4,459	4,128	8,632	
606	42	00	DENTAL INSURANCE	369	420	403	833	
606	43	00	VISION INSURANCE	42	61	66	115	
606	44	00	LIFE INSURANCE	18	37	28	54	
606	45	00	LONG TERM DISABILITY INS	76	141	132	267	
606	46	00	ACCIDENTAL DEATH & DISM.	2	5	5	13	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				6,513	11,248	10,567	14,697	39%
SALARIES AND BENEFITS TOTAL:				73,984	61,848	62,088	55,451	-11%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	31,815	54,000	55,000	60,000	
613	10	00	REPAIR & MAINT	221	110	110	110	
613	30	00	HVAC	373	395	897	897	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	20	00	ELECTRICITY	8,804	10,000	10,000	10,000	
614	30	00	GAS	3,470	2,504	2,504	2,504	
614	60	00	TELEPHONE	596	559	559	559	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	1,644	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:				46,922	67,684	69,186	74,186	7%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	80	00	SIGN SUPPLIES	1,632	1,700	1,700	1,700	
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	10,289	8,500	20,000	20,000	
621	80	00	UNIFORM & SAFETY APPAREL	289	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	45	50	95	50	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				12,255	10,905	22,450	22,405	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	4,822	9,063	9,063	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	2,032	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				6,854	11,904	11,904	11,904	0%

GENERAL FUND	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
TOTAL DIVISION EXPENDITURES:	140,015	152,341	165,628	163,946	-1%

Department: PARKS AND RECREATION

Division: TEEN PROGRAM

Fund No: 100; Dept/Division No: 5540

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	6,707	0	347	0	
601 12 00	REGULAR PART-TIME	3,401	949	2,363	2,566	
601 13 00	TEMPORARY PART-TIME	27	0	0	0	
601 30 00	OVERTIME PAY	112	0	15	0	
601 44 00	ACTING/INCENTIVE PAY	145	0	0	0	
601 45 00	ADMIN/EXECUTIVE PAY	43	0	24	0	
601 48 00	LONGEVITY PAY	127	0	16	0	
601 99 00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>		10,562	949	2,765	2,566	-7%

Employee benefits

606 02 00	PERS ER CONTRIB	1,216	0	357	151	
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	2	0	0	0	
606 07 00	PERS ER CONTRIB	6	12	3	0	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	152	14	44	35	
606 20 00	401A EXECUTIVE	90	0	10	0	
606 24 00	HOUSING LOAN ASSIST PRGM	0	0	0	0	
606 30 00	EDUCATION INCENTIVE	0	0	0	0	
606 40 00	HEALTH INSURANCE	1,150	0	202	0	
606 42 00	DENTAL INSURANCE	234	0	20	0	
606 43 00	VISION INSURANCE	26	0	3	0	
606 44 00	LIFE INSURANCE	10	0	2	0	
606 45 00	LONG TERM DISABILITY INS	39	0	7	0	
606 46 00	ACCIDENTAL DEATH & DISM.	1	0	0	0	
606 57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>		2,927	26	647	186	-71%
SALARIES AND BENEFITS TOTAL:		13,489	975	3,413	2,752	-19%

SERVICES

610 20 00	ENTERTAINMENT SERVICES	0	0	0	0	
611 90 00	OTHER PROFESSIONAL SRVC	5,769	5,100	5,735	5,735	
613 10 00	REPAIR & MAINT	2,616	907	907	907	
613 30 00	HVAC	597	434	434	434	
614 20 00	ELECTRICITY	1,749	2,434	2,434	2,434	
614 30 00	GAS	309	546	546	546	
614 60 00	TELEPHONE	238	2,095	2,095	2,095	
614 60 01	CELL PHONE/PAGER	0	0	0	0	
614 70 00	WATER	1,644	1,116	1,116	1,116	
615 10 00	EMPLOYEE RECOGNITION	0	0	0	0	
615 20 00	MEMBERSHIPS	0	50	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	
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:		12,921	12,682	13,267	13,267	0%

SUPPLIES

620 20 00	FUEL & OIL SUPPLIES	0	0	0	0
620 80 00	SIGN SUPPLIES	500	500	500	500
621 50 00	FOOD & BEVERAGE PRODUCTS	236	250	250	250
621 70 00	RECREATION SUPPLIES	493	250	250	250
621 80 00	UNIFORM & SAFETY APPAREL	370	370	370	370

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
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	5	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:				1,603	1,370	1,371	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	7,960	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	2,032	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				9,991	2,841	2,841	2,841	0%	
TOTAL DIVISION EXPENDITURES:				38,004	17,868	20,892	20,230	-3%	

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	162	0	73	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 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 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:				162	0	73	0	-100%	
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:				162	0	73	0	-100%	

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	26,031	24,883	29,035	28,352	
601	12	00	REGULAR PART-TIME	27,240	62,162	32,137	54,984	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	112	0	168	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	146	112	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	385	0	215	0	
601	48	00	LONGEVITY PAY	1,105	1,204	1,182	1,207	
Salaries and wages total:				55,019	88,361	62,738	84,544	35%

Employee benefits

606	02	00	PERS ER CONTRIB	4,854	9,178	4,986	10,778	
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	7	8	6	7	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	211	337	257	579	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	786	1,276	839	1,589	
606	20	00	401A EXECUTIVE	799	797	787	800	
606	24	00	HOUSING LOAN ASSIST PRGM	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	9,163	6,028	7,505	7,314	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,004	661	735	853	
606	43	00	VISION INSURANCE	86	81	77	108	

GENERAL FUND				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
606	44	00	LIFE INSURANCE	47	55	54	52	
606	45	00	LONG TERM DISABILITY INS	162	176	175	208	
606	46	00	ACCIDENTAL DEATH & DISM.	1	2	2	2	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				17,119	18,599	15,423	22,290	45%
SALARIES AND BENEFITS TOTAL:				72,138	106,960	78,162	106,834	37%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	4,817	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	480	435	435	435	
614	20	00	ELECTRICITY	1,749	2,667	2,667	2,667	
614	30	00	GAS	309	546	546	546	
614	60	00	TELEPHONE	608	2,433	2,433	2,433	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	3,287	2,231	2,231	2,231	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	50	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:				11,300	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	4,270	5,000	5,000	5,000	
621	70	00	RECREATION SUPPLIES	817	2,000	2,000	2,000	
621	80	00	UNIFORM & SAFETY APPAREL	279	300	300	300	
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	17	25	25	25	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				5,384	7,325	7,325	7,325	0%
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	7,960	7,251	7,251	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	2,032	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				9,991	10,092	10,092	10,092	0%
TOTAL DIVISION EXPENDITURES:				98,814	138,180	109,381	138,054	26%
DEPARTMENT TOTAL - PARKS & RECREATION				1,783,367	1,801,821	1,860,941	1,946,617	5%

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
Department: LIBRARY								
Division: LIBRARY								
Fund No: 100; Dept/Division No: 5501								
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	36,156	41,262	39,418	53,418	
613	10	00	REPAIR & MAINT	5,571	1,960	3,300	3,500	
613	20	00	GROUNDS REPAIR & MAINT	7,650	8,415	0	5,000	
613	30	00	HVAC	5,388	3,700	4,753	5,000	
613	30	04	HVAC-LIBRARY	0	0	0	0	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
613	90	00	REPAIR & MAIN. SERV	0	98	0	50	
614	20	00	ELECTRICITY	23,949	26,612	21,768	25,500	
614	30	00	GAS	6,009	10,400	5,413	5,500	
614	60	00	TELEPHONE	0	883	0	0	
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:				84,724	93,330	74,652	97,968	31%
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	11,984	19,824	19,824	19,824	
INTERFUND/ ALLOC COSTS TOTAL:				11,984	19,824	19,824	19,824	0%
DEPARTMENT TOTAL - LIBRARY:				96,707	113,154	94,476	117,792	25%

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	32,022	32,649	26,587	37,312	
601	12	00	REGULAR PART-TIME	0	0	2,646	5,000	
601	30	00	OVERTIME PAY	231	115	1,080	1,000	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	46	0	
601	45	00	ADMIN/EXECUTIVE PAY	487	1,000	0	1,000	
601	48	00	LONGEVITY PAY	399	226	368	543	
<i>Salaries and wages total:</i>				33,138	33,990	30,727	44,855	46%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	3,937	5,141	4,245	6,570	
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	7	7	7	11	
606	11	00	MEDICARE	470	128	447	547	
606	20	00	401A EXECUTIVES	419	962	90	755	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	187	181	
606	40	00	HEALTH INSURANCE	4,829	5,167	5,633	7,388	
606	42	00	DENTAL INSURANCE	555	726	656	907	
606	43	00	VISION INSURANCE	68	81	88	118	
606	44	00	LIFE INSURANCE	33	46	26	55	
606	45	00	LONG TERM DISABILITY INS	184	259	231	293	
606	46	00	ACCIDENTAL DEATH & DISM.	4	3	5	5	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				10,506	12,520	11,616	16,831	45%
SALARIES AND BENEFITS TOTAL:				43,645	46,510	42,343	61,686	46%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
611	50	00	ENGIN/INSPECT/PLANNING SV	0	2,500	20,000	50,000	
611	90	00	OTHER PROFESSIONAL SRVC	11,851	3,554	3,554	5,000	
613	10	00	REPAIR & MAINT	0	0	100	0	
613	30	00	HVAC	0	500	500	0	
613	50	00	VEHICLE REPAIRS	365	500	500	500	
614	60	00	TELEPHONE	2,124	1,700	1,700	1,700	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	549	1,000	1,000	1,000	
615	40	00	TRAINING & CONFERENCES	2,034	3,000	3,000	3,000	
615	40	01	MEETINGS AND MILEAGE	0	250	250	250	
616	10	01	COPIER LEASE	6,107	5,000	5,000	5,000	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:				23,031	18,004	35,604	66,450	87%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	402	500	500	500	
621	30	00	BOOKS, PERIODICALS & SUBSC	59	250	250	250	
621	50	00	FOOD & BEVERAGE PRODUCTS	114	100	150	150	
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	255	300	300	300	
622	40	00	PRINTING, FORMS & BUS CRD	582	1,000	500	1,000	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				1,412	2,150	1,700	2,200	29%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	15,718	18,127	18,127	18,127	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	7,786	3,855	3,855	3,855	
INTERFUND/ ALLOC COSTS TOTAL:				23,504	21,982	21,982	21,982	0%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	

GENERAL FUND			FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
			ACTUALS	BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2014-15 Est	
630	90	95	REIMBURSABLE EXPENSE	0	0	0	0	
			OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
			TOTAL DIVISION EXPENDITURES:	91,591	88,646	101,629	152,317	50%

Department: BUILDING / MAINTENANCE

Division: STREETS FACILITIES

Fund No: 100; Dept/Division No: 5432

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	12,032	13,533	9,762	5,299	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	70	90	139	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	117	443	389	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	378	451	339	16	
602	10	00	CONTRACT HELP	0	0	0	0	
			<i>Salaries and wages total:</i>	12,597	14,517	10,629	5,315	-50%

Employee benefits

606	02	00	PERS ER CONTRIB	1,633	2,256	1,617	944	
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	4	5	4	1	
606	11	00	MEDICARE	183	204	159	79	
606	20	00	401A EXECUTIVES	0	0	0	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	200	0	0	0	
606	40	00	HEALTH INSURANCE	2,565	4,114	3,324	1,143	
606	42	00	DENTAL INSURANCE	231	351	270	123	
606	43	00	VISION INSURANCE	33	48	37	17	
606	44	00	LIFE INSURANCE	12	15	12	4	
606	45	00	LONG TERM DISABILITY INS	77	100	83	51	
606	46	00	ACCIDENTAL DEATH & DISM.	3	4	3	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	4,941	7,097	5,508	2,363	-57%
			SALARIES AND BENEFITS TOTAL:	17,538	21,614	16,137	7,678	-52%

SERVICES

613	10	00	REPAIR & MAINT	0	1,000	82	0	
613	20	00	GROUNDS REPAIR & MAINT	128,884	130,000	129,579	137,000	
613	30	00	HVAC	0	500	0	0	
613	50	00	VEHICLE REPAIRS	1,741	2,000	1,700	2,000	
613	90	01	OTHER	0	0	0	0	
613	90	90	UNSCHEDULED REPAIRS	0	0	0	0	
614	60	00	TELEPHONE	4,772	3,400	5,000	5,000	
614	60	01	CELL PHONE/PAGER	1,756	1,400	1,700	1,700	
615	20	00	MEMBERSHIPS	0	80	80	80	
615	40	00	TRAINING & CONFERENCES	49	40	40	40	
615	40	01	MEETINGS AND MILEAGE	18	10	30	30	
616	10	01	COPIER LEASE	0	0	0	0	
			SERVICES TOTAL:	137,220	138,430	138,211	145,850	6%

SUPPLIES

620	20	00	FUEL & OIL SUPPLIES	2,809	3,000	3,000	3,000	
620	30	00	HARDWARE SUPPLIES	4,711	5,000	5,000	5,000	
621	80	00	UNIFORM & SAFETY APPAREL	0	400	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	28	0	30	30	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	0	100	50	50	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
			SUPPLIES TOTAL:	7,548	8,500	8,080	8,080	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	

GENERAL FUND		FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From
			BUDGET	ESTIMATE	PLAN	FY2014-15 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	12,575	0	0	0
661	20 00	VEHICLE REPLACEMENT CHG	20,548	5,484	5,484	5,484
INTERFUND/ ALLOC COSTS TOTAL:		33,122	5,484	5,484	5,484	0%
TOTAL DIVISION EXPENDITURES:		195,427	174,028	167,912	167,091	0%

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
<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	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	12,050	0	0	0
611	50 00	ENGIN/INSPECT/PLANNING SV	0	0	20,000	0
611	50 01	COUNTY MAPPING SERVICE	0	0	0	0
613	10 00	REPAIR & MAINT	0	500	200	200
613	10 08	TRAFFIC SIGNALS	0	1,000	0	0
613	30 00	HVAC	0	500	0	0
613	50 00	VEHICLE REPAIRS	0	200	2,000	500
614	60 00	TELEPHONE	3,895	3,000	3,800	3,800
614	60 01	CELL PHONE/PAGER	0	0	0	0
615	20 00	MEMBERSHIPS	0	100	0	0
615	40 00	TRAINING & CONFERENCES	135	0	0	0
615	40 01	MEETINGS AND MILEAGE	0	0	0	0
616	10 01	COPIER LEASE	6,097	6,000	6,200	6,300
618	10 01	CREDIT CARDS FEES	0	0	0	0
SERVICES TOTAL:		22,177	11,300	32,200	10,800	-66%

SUPPLIES

620	20 00	FUEL & OIL SUPPLIES	3,815	2,500	2,500	2,500
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			FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
GENERAL FUND			ACTUALS	ADOPTED	YEAR-END	BUDGET	From
				BUDGET	ESTIMATE	PLAN	FY2014-15 Est
620	90	00	0	26,446	26,446	20,000	
621	30	00	215	250	0	200	
622	10	00	0	0	0	0	
622	20	00	0	0	0	0	
622	30	00	55	100	60	60	
622	40	00	0	0	0	0	
622	90	00	0	0	0	0	
SUPPLIES TOTAL:			4,085	29,296	29,006	22,760	-22%
OTHER EXPENSES							
639	30	66	0	0	0	0	
639	30	99	0	0	0	0	
OTHER EXPENSES TOTAL:			0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
661	10	00	3,144	0	0	0	
661	20	00	0	0	0	0	
661	30	00	3,152	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:			6,296	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:			32,557	40,596	61,206	33,560	-45%

Department: BUILDING / MAINTENANCE

Division: ENGINEERING INSPECTIONS

Fund No: 100; Dept/Division No: 5436

SALARIES AND BENEFITS

Salaries and wages

601	10	00	0	0	0	0	
601	30	00	0	0	0	0	
601	31	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	
<i>Salaries and wages total:</i>			<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>#DIV/0!</i>

Employee benefits

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	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	31	00	0	0	0	0	
606	40	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	
<i>Employee benefits total:</i>			<i>0</i>	<i>0</i>	<i>0</i>	<i>0</i>	<i>#DIV/0!</i>
SALARIES AND BENEFITS TOTAL:			0	0	0	0	#DIV/0!

SERVICES

611	50	00	0	0	0	0	
613	50	00	0	0	0	0	
614	60	01	1,158	1,157	1,160	1,300	
SERVICES TOTAL:			1,158	1,157	1,160	1,300	12%

SUPPLIES

620	20	00	0	0	380	0	
620	90	00	0	0	364	0	
621	30	00	0	0	0	0	
621	50	00	0	0	0	0	
622	10	00	0	0	0	0	
622	20	00	0	0	0	0	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
GENERAL FUND								
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	744	0	-100%
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	3,144	7,251	7,251	7,251	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				3,144	7,251	7,251	7,251	0%
TOTAL DIVISION EXPENDITURES:				4,302	8,408	9,155	8,551	-7%
DEPARTMENT TOTAL - BUILDING / MAINTENANCE:				323,877	311,677	339,902	361,520	6%

<u>GENERAL FUND</u>					FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
					ACTUALS	ADOPTED	YEAR-END	BUDGET	From
						BUDGET	ESTIMATE	PLAN	FY2014-15 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		117,794	134,701	130,142	138,324	
601	12	00	REGULAR PART-TIME		0	0	0	3,000	
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>					117,794	134,701	130,142	141,324	9%
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB		8,437	20,045	7,079	8,297	
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		20	24	24	24	
606	10	00	SOCIAL SECURITY		110	404	222	405	
606	11	00	MEDICARE		1,700	1,919	1,852	1,972	
606	20	00	401A EXECUTIVES		1,205	5,127	5,062	5,141	
606	21	00	AUTO ALLOWANCE		0	0	0	0	
606	40	00	HEALTH INSURANCE		1,490	19,136	14,461	17,592	
606	42	00	DENTAL INSURANCE		307	1,971	2,149	2,007	
606	43	00	VISION INSURANCE		32	208	227	218	
606	44	00	LIFE INSURANCE		93	233	231	222	
606	45	00	LONG TERM DISABILITY INS		616	1,061	1,077	1,035	
606	46	00	ACCIDENTAL DEATH & DISM.		10	0	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES		0	0	0	0	
<i>Employee benefits total:</i>					14,019	50,128	32,384	36,913	14%
SALARIES AND BENEFITS TOTAL:					131,814	184,829	162,526	178,237	10%
SERVICES									
611	50	00	ENGIN/INSPECT/PLANNING SV		23,370	61,530	62,677	80,000	
611	70	00	LEGAL SERVICES		0	33,470	10,000	20,000	
613	10	00	REPAIR & MAINT		0	0	82	85	
613	30	00	HVAC		0	0	0	0	
614	60	00	TELEPHONE		1,563	1,325	1,563	1,563	
614	60	01	CELL PHONE/PAGER		0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION		0	0	0	0	
615	20	00	MEMBERSHIPS		693	250	700	700	
615	30	00	NOTICES & PUBLICATIONS		1,112	5,000	1,000	1,000	
615	40	00	TRAINING & CONFERENCES		21	1,500	1,500	5,000	
615	40	01	MEETINGS AND MILEAGE		0	0	0	150	
616	10	01	COPIER LEASE		2,724	3,000	3,000	3,000	
618	10	01	CREDIT CARDS FEES		0	0	0	0	
SERVICES TOTAL:					29,483	106,075	80,522	111,498	38%
SUPPLIES									
621	20	00	AUDIO & VIDEO SUPPLIES		0	0	0	0	
621	30	00	BOOKS, PERIODICALS & SUBSC		205	250	250	250	
621	50	00	FOOD & BEVERAGE PRODUCTS		114	125	100	100	
622	10	00	GENERAL OFFICE SUPPLIES		0	0	150	150	
622	20	00	PAPER SUPPLIES		0	0	0	0	
622	30	00	POSTAGE & DELIVERY		2,109	1,800	2,300	2,000	
622	40	00	PRINTING, FORMS & BUS CRD		0	0	0	0	
SUPPLIES TOTAL:					2,429	2,175	2,800	2,500	-11%
OTHER EXPENSES									
639	30	66	PROJ FUNDED P/R		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									
BALANCE SHEET AUDIT ADJUSTMENT					0	0	0	0	

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
661	10	00	INFO SERV CHG ALLOCATE	18,862	7,251	7,251	7,251	
661	30	00	FAC MAINT CHG ALLOCATE	11,208	11,266	11,266	11,266	
INTERFUND/ ALLOC COSTS TOTAL:				30,070	18,517	18,517	18,517	0%
DEPARTMENT TOTAL - COMMUNITY DEVELOPMENT:				193,795	311,596	264,365	310,752	18%

<u>GENERAL FUND</u>				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
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)	100,000	100,000	100,000	100,000	
616	30	00	2003B PFA LEASE REV BONDS (TO FUND 672)	573,168	568,468	569,668	565,153	
616	30	00	SUNTRUST LEASE-ENERGY EFFC (TO FUND 383)	205,099	205,099	205,099	205,099	
616	30	00	2009 LEASE REV BONDS (TO FUND 673)	41,058	916,815	913,865	914,740	
DEPARTMENT TOTAL - LEASE AND DEBT SERVICE:				919,325	1,790,382	1,788,632	1,784,992	0%

Special Revenue Funds FY2015-16

- 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 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
Fund No: 401; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
TRANSFERS-OUT								
690	10	00	GENERAL FUND	2,584	351,774	0	0	
690	60	10	RDA OPERATING	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				2,584	351,774	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				2,584	351,774	0	0	#DIV/0!

City of Hercules			
FY 15/16 Landscape & Lighting			
FY 15/16 Landscape & Lighting: Revenue			
			FY2014-15
	FY2013-14	Year - End	Budget Plan
	<u>Actuals</u>	<u>Estimate</u>	<u>FY2015-16</u>
Zone 10 City wide	837,025.00	868,695.00	933,559.00
Zone 1	42,094.00	43,000.00	44,097.00
Zone 2	63,847.00	65,408.00	67,057.00
Zone 3 & 4	58,046.00	59,469.00	60,960.00
Zone 5A	67,032.00	70,354.00	72,133.00
Zone 5B	32,544.00	39,505.00	40,505.00
Zone 5C	8,724.00	8,024.00	8,712.00
Zone 6	19,193.00	19,658.00	20,163.00
Zone 7	60,995.00	62,301.00	63,872.00
Zone 8	144,132.00	151,275.00	155,089.00
Zone 9	62,989.00	64,527.00	66,157.00
Victoria By the Bay	348,755.00	375,267.00	385,934.00
Hercules Village (Promenade)	123,522.00	129,560.00	133,298.00
Baywood	135,356.00	138,669.00	122,491.00
Bayside	84,648.00	106,854.00	109,102.00
Total	2,088,902.00	2,202,566.00	2,283,129.00
City of Hercules			
FY 15/16 Landscape & Lighting			
FY 15/16 Landscape & Lighting: Expense			
			FY2014-15
	FY2013-14	Year - End	Budget Plan
	<u>Actuals</u>	<u>Estimate</u>	<u>FY2015-16</u>
Zone 10 City wide	916,764	617,154	734,232
Zone 1	33,698	40,152	41,937
Zone 2	46,624	47,109	57,718
Zone 3 & 4	43,242	45,729	46,830
Zone 5A	48,499	56,582	46,270
Zone 5B	52,979	55,144	29,147
Zone 5C	35,933	41,451	27,974
Zone 6	37,546	40,845	32,234
Zone 7	56,085	58,482	45,907
Zone 8	98,822	108,340	131,323
Zone 9	66,457	69,327	79,446
Victoria By the Bay	379,969	361,472	362,498
Hercules Village (Promenade)	131,740	161,267	141,330
Baywood	149,055	148,631	101,599
Bayside	86,453	90,692	86,654
Total	2,183,866	1,942,377	1,965,099

	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
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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

Salaries and wages

601	10	00	REGULAR	164,555	160,374	160,165	165,101	
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	4,682	0	5,693	6,000	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	249	567	1,957	313	
601	45	00	ADMIN/EXECUTIVE PAY	512	0	247	300	
601	48	00	LONGEVITY PAY	1,492	1,831	1,566	2,805	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				171,490	162,772	169,628	174,519	3%

Employee benefits

606	02	00	PERS ER CONTRIB	19,973	25,207	25,051	28,694	
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	54	56	57	54	
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	2,371	1,783	2,352	2,216	
606	20	00	401A EXECUTIVES	1,183	1,834	1,457	1,769	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	60	60	213	640	
606	40	00	HEALTH INSURANCE	31,557	36,610	36,605	34,322	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	3,581	4,125	4,065	4,061	
606	43	00	VISION INSURANCE	473	540	531	553	
606	44	00	LIFE INSURANCE	175	217	215	200	
606	45	00	LONG TERM DISABILITY INS	967	1,151	1,179	1,266	
606	46	00	ACCIDENTAL DEATH & DISM.	33	36	38	33	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				60,428	71,619	71,763	73,808	3%
SALARIES AND BENEFITS TOTAL:				231,918	234,391	241,391	248,327	3%

SERVICES

611	40	00	CONSULTING SERVICES	9,426	12,495	12,500	1,018	
613	10	00	REPAIR & MAINT	0	0	0	0	
613	20	00	GROUND S REPAIR & MAINT	23,110	12,000	12,000	12,000	
613	20	01	CONTRACT LANDSCAPING	135,309	168,000	110,400	132,566	
613	20	02	LANDSCAPING REPAIR/REPLMT	1,371	9,000	3,000	3,000	
613	20	03	IRRIGATION REPAIR/REPLACE	1,910	4,000	2,000	2,000	
613	20	04	CONTRACT PG&G ST LIGHTS	279,071	0	0	0	
613	20	05	TREE LANDSCAPING IMPROVE	58,849	60,000	20,000	60,000	
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	2,244	
613	50	00	VEHICLE REPAIRS	2,001	2,000	2,000	806	
614	20	00	ELECTRICITY	727	15,000	750	788	
614	20	07	CITY PARKS FACILITIES	16,292	50,000	17,000	22,600	
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	60	01	CELL PHONE/PAGER	1,547	1,500	1,500	605	
614	70	00	WATER	0	0	0	0	
614	70	06	LANDSCAPE WATER	98,839	90,000	98,000	72,283	
614	70	07	BACKFLOW VALVE REPLACEMNT	3,749	20,500	30,000	444	
614	70	08	BACKFLOW TESTING	2,825	3,200	3,000	333	
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	7,000	5,400	
616	10	00	EQUIPMENT RENTALS	0	500	0	0	
617	20	02	WORKERS COMPENSATION	0	1,600	0	0	

		FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)							
		SERVICES TOTAL:	642,177	454,795	319,150	316,087	-1%
SUPPLIES							
620	10 00	ELECTRICAL SUPPLIES	3,460	5,000	3,000	1,210	
620	20 00	FUEL & OIL SUPPLIES	5,931	3,500	3,600	1,411	
620	50 00	PARKS & LANDSCAPING	5,927	6,690	6,000	2,822	
620	90 00	OTHER MISC. MAIN SUPPLIES	0	150	150	60	
621	80 00	UNIFORM & SAFETY APPAREL	5,545	7,500	5,500	2,217	
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:	20,864	22,840	18,250	7,720	-58%
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	3,000	0	100,000	
643	20 00	ABOVE \$5,000 IN VALUE	0	0	0	0	
		CAPITAL OUTLAY TOTAL:	0	3,000	0	100,000	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
660	10 00	ADMINISTRATIVE CHARGES	13,969	13,969	13,969	37,704	
661	10 00	INFO SERV CHG ALLOCATE	0	7,251	7,251	7,251	
661	20 00	VEHICLE REPLACEMENT CHG	0	2,628	2,628	2,628	
661	30 00	FAC MAINT CHG ALLOCATE	7,836	14,515	14,515	14,515	
		INTERFUND/ ALLOC COSTS TOTAL:	21,805	38,363	38,363	62,098	62%
		TOTAL DIVISION EXPENDITURES:	916,764	753,389	617,154	734,232	19%

Division: ZONE 1

Fund No: 220; Dept/Division No: 5411

SALARIES AND BENEFITS

Salaries and wages

601	10 00	REGULAR	8,026	9,513	8,324	9,756	
601	13 00	TEMPORARY PART-TIME	0	0	0	0	
601	30 00	OVERTIME PAY	273	0	503	0	
601	31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44 00	ACTING/INCENTIVE PAY	47	177	156	0	
601	48 00	LONGEVITY PAY	215	316	250	329	
		<i>Salaries and wages total:</i>	8,562	10,006	9,232	10,085	9%

Employee benefits

606	02 00	PERS ER CONTRIB	1,088	1,565	1,359	1,742	
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	3	4	3	4	
606	07 00	PERS ER CONTRIB	0	0	0	0	
606	10 00	SOCIAL SECURITY	0	0	0	0	
606	11 00	MEDICARE	124	117	131	146	
606	22 00	UNIFORM ALLOWANCE	0	0	0	0	
606	40 00	HEALTH INSURANCE	2,421	3,044	2,919	2,960	
606	42 00	DENTAL INSURANCE	241	300	273	297	
606	43 00	VISION INSURANCE	33	40	37	41	
606	44 00	LIFE INSURANCE	8	11	10	11	
606	45 00	LONG TERM DISABILITY INS	51	68	68	82	
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>	3,972	5,152	4,803	5,286	10%
		SALARIES AND BENEFITS TOTAL:	12,533	15,158	14,035	15,371	10%

SERVICES

611	40 00	CONSULTING SERVICES	0	0	0	1,018	
613	20 00	GROUPS REPAIR & MAINT	769	1,500	1,500	1,500	
613	20 01	CONTRACT LANDSCAPING	5,780	6,400	5,780	2,994	
613	20 06	FIREBREAK/VEGETATION MGMT	0	0	0	682	
613	50 00	VEHICLE REPAIRS	0	0	0	18	
613	90 00	REPAIR & MAIN. SERV	0	500	0	0	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
614	20	07	CITY PARKS FACILITIES	6,983	14,000	11,183	11,742		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	14		
614	70	06	LANDSCAPE WATER	952	6,000	1,000	2,546		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	40		
614	70	08	BACKFLOW TESTING	0	0	0	30		
615	70	01	ASSESSMENT COLLECTION FEE	1,027	1,000	1,000	950		
SERVICES TOTAL:				15,511	29,400	20,463	21,535	5%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	0	0	27		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	32		
620	50	00	PARKS & LANDSCAPING	0	0	0	64		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	1		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	50		
SUPPLIES TOTAL:				0	0	0	174	#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	4,857		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	4,857	-14%	
TOTAL DIVISION EXPENDITURES:				33,698	50,212	40,152	41,937	4%	

Division: ZONE 2

Fund No: 220; Dept/Division No: 5412

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,026	9,513	8,324	9,756	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	273	0	503	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	47	177	156	0	
601	48	00	LONGEVITY PAY	215	316	250	329	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				8,562	10,006	9,232	10,085	9%

Employee benefits

606	02	00	PERS ER CONTRIB	1,088	1,565	1,359	1,742	
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	3	4	3	4	
606	07	00	PERS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	124	117	131	146	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	2,421	3,044	2,919	2,960	
606	42	00	DENTAL INSURANCE	241	300	273	297	
606	43	00	VISION INSURANCE	33	40	37	41	
606	44	00	LIFE INSURANCE	8	11	10	11	
606	45	00	LONG TERM DISABILITY INS	51	68	68	82	
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>				3,972	5,152	4,803	5,286	10%
SALARIES AND BENEFITS TOTAL:				12,533	15,158	14,035	15,371	10%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	1,018	
613	20	00	GROUND'S REPAIR & MAINT	154	1,500	1,500	1,500	
613	20	01	CONTRACT LANDSCAPING	9,386	22,000	7,320	13,163	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	2,000	2,000	2,000	1,188	
613	50	00	VEHICLE REPAIRS	0	0	0	80	
614	20	07	CITY PARKS FACILITIES	3,329	6,000	4,000	5,887	
614	60	01	CELL PHONE/PAGER	0	0	0	60	
614	70	06	LANDSCAPE WATER	12,760	9,000	12,000	13,896	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	121		
614	70	08	BACKFLOW TESTING	0	0	0	91		
615	70	01	ASSESSMENT COLLECTION FEE	808	600	600	750		
SERVICES TOTAL:				28,437	41,100	27,420	37,755		38%
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	0	0	120		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	140		
620	50	00	PARKS & LANDSCAPING	0	0	0	280		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	6		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	220		
SUPPLIES TOTAL:				0	0	0	767		#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	3,825		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	3,825		-32%
TOTAL DIVISION EXPENDITURES:				46,624	61,912	47,109	57,718		23%

Division: ZONE 3 & 4

Fund No: 220; Dept/Division No: 5413

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,878	10,340	8,811	10,584		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	357	0	610	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	58	218	181	0		
601	48	00	LONGEVITY PAY	244	345	268	359		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				9,538	10,903	9,871	10,943		11%

Employee benefits

606	02	00	PERS ER CONTRIB	1,207	1,705	1,443	1,890		
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	3	4	4	4		
606	07	00	PERS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	138	130	145	159		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	2,712	3,278	3,187	3,216		
606	42	00	DENTAL INSURANCE	266	322	297	319		
606	43	00	VISION INSURANCE	36	43	40	45		
606	44	00	LIFE INSURANCE	9	12	11	12		
606	45	00	LONG TERM DISABILITY INS	57	74	75	89		
606	46	00	ACCIDENTAL DEATH & DISM.	2	3	3	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				4,430	5,571	5,204	5,736		10%
SALARIES AND BENEFITS TOTAL:				13,968	16,474	15,075	16,679		11%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	1,018		
613	20	00	GROUPS REPAIR & MAINT	0	350	0	0		
613	20	01	CONTRACT LANDSCAPING	4,900	5,400	5,400	2,303		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	1,166		
613	50	00	VEHICLE REPAIR	0	0	0	14		
614	20	07	CITY PARKS FACILITIES	13,250	9,600	12,150	12,758		
614	60	01	CELL PHONE/PAGER	0	0	0	11		
614	70	06	LANDSCAPE WATER	4,514	10,000	6,500	6,078		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	323		
614	70	08	BACKFLOW TESTING	0	0	0	242		
615	70	01	ASSESSMENT COLLECTION FEE	956	900	950	882		

			FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)							
SERVICES TOTAL:			23,620	26,250	25,000	24,795	-1%
SUPPLIES							
620	10	00	ELECTRICAL SUPPLIES	0	0	0	21
620	20	00	FUEL & OIL SUPPLIES	0	0	0	25
620	50	00	PARKS & LANDSCAPING	0	0	0	49
620	90	00	OTHER MISC. MAIN. SUPPLIES	0	0	0	1
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	39
SUPPLIES TOTAL:			0	0	0	135	#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	5,221
INTERFUND/ ALLOC COSTS TOTAL:			5,654	5,654	5,654	5,221	-8%
TOTAL DIVISION EXPENDITURES:			43,242	48,378	45,729	46,830	2%

Division: ZONE 5A

Fund No: 220; Dept/Division No: 5414

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	3,289	4,022	3,204	4,250
601	13	00	TEMPORARY PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	39	0	200	0
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0
601	44	00	ACTING/INCENTIVE PAY	13	50	55	0
601	48	00	LONGEVITY PAY	63	120	58	132
601	75	00	OTHER COMPENSATION	0	0	0	0
<i>Salaries and wages total:</i>			3,404	4,192	3,517	4,382	25%

Employee benefits

606	02	00	PERS ER CONTRIB	439	656	512	757
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	1	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	49	33	54	64
606	22	00	UNIFORM ALLOWANCE	0	0	0	0
606	40	00	HEALTH INSURANCE	638	1,014	798	991
606	42	00	DENTAL INSURANCE	70	114	84	107
606	43	00	VISION INSURANCE	10	14	11	15
606	44	00	LIFE INSURANCE	3	4	3	4
606	45	00	LONG TERM DISABILITY INS	21	30	27	38
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>			1,232	1,867	1,491	1,978	33%
SALARIES AND BENEFITS TOTAL:			4,636	6,059	5,009	6,360	27%

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	1,018
613	20	00	GROUND'S REPAIR & MAINT	9,320	12,000	12,000	12,000
613	20	01	CONTRACT LANDSCAPING	10,836	12,000	10,836	3,871
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0
613	50	00	VEHICLE REPAIR	0	0	0	24
614	20	07	CITY PARKS FACILITIES	7,253	7,300	7,055	7,408
614	60	01	CELL PHONE/PAGER	0	0	0	18
614	70	06	LANDSCAPE WATER	9,804	15,000	15,000	10,489
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	404
614	70	08	BACKFLOW TESTING	0	0	0	303
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	350	311
SERVICES TOTAL:			37,531	46,650	45,241	35,846	-21%

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
SUPPLIES								
620	10	00	ELECTRICAL SUPPLIES	0	0	0	35	
620	20	00	FUEL & OIL SUPPLIES	0	0	0	41	
620	50	00	PARKS & LANDSCAPING	0	300	0	82	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	2	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	65	
SUPPLIES TOTAL:				0	300	0	225	#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	3,839	
INTERFUND/ ALLOC COSTS TOTAL:				6,332	6,332	6,332	3,839	-39%
TOTAL DIVISION EXPENDITURES:				48,499	59,341	56,582	46,270	-18%

Division: ZONE 5B

Fund No: 220; Dept/Division No: 5415

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	3,289	4,022	3,204	4,250	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	39	0	200	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	13	50	55	0	
601	48	00	LONGEVITY PAY	63	120	58	132	
601	75	00	OTHER COMPENSATION	0	0	0	0	
Salaries and wages total:				3,404	4,192	3,517	4,382	25%

Employee benefits

606	02	00	PERS ER CONTRIB	439	656	512	757	
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	1	1	1	1	
606	07	00	PERS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	49	33	54	64	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	638	1,014	798	991	
606	42	00	DENTAL INSURANCE	70	114	84	107	
606	43	00	VISION INSURANCE	10	14	11	15	
606	44	00	LIFE INSURANCE	3	4	3	4	
606	45	00	LONG TERM DISABILITY INS	21	30	27	38	
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
Employee benefits total:				1,232	1,867	1,491	1,978	33%

SALARIES AND BENEFITS TOTAL:				4,636	6,059	5,009	6,360	27%
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SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	1,018	
613	20	00	GROUNDS REPAIR & MAINT	2,711	3,000	3,000	3,000	
613	20	01	CONTRACT LANDSCAPING	10,836	13,000	10,836	2,716	
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0	
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0	
613	50	00	VEHICLE REPAIRS	0	0	0	17	
614	20	07	CITY PARKS FACILITIES	4,435	2,500	6,345	6,662	
614	60	01	CELL PHONE/PAGER	0	0	0	12	
614	70	06	LANDSCAPE WATER	24,438	20,000	24,000	6,301	
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	283	
614	70	08	BACKFLOW TESTING	0	0	0	212	
615	70	01	ASSESSMENT COLLECTION FEE	269	300	300	267	
SERVICES TOTAL:				42,689	38,800	44,481	20,488	-54%

SUPPLIES

620	10	00	ELECTRICAL SUPPLIES	0	0	0	25	
620	20	00	FUEL & OIL SUPPLIES	0	0	0	29	
620	50	00	PARKS & LANDSCAPING	0	0	0	58	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
620	90	00	OTHER MISC. MAIN. SUPPLIES	0	0	0	1		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	45		
SUPPLIES TOTAL:				0	0	0	158	#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	2,141		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	2,141	-62%	
TOTAL DIVISION EXPENDITURES:				52,979	50,513	55,144	29,147	-47%	

Division: ZONE 5C

Fund No: 220; Dept/Division No: 5416

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	3,289	4,022	3,204	4,250		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	39	0	200	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	13	50	55	0		
601	48	00	LONGEVITY PAY	63	120	58	132		
601	75	00	OTHER COMPENSATION	0	0	0	0		
Salaries and wages total:				3,404	4,192	3,517	4,382	25%	

Employee benefits

606	02	00	PERS ER CONTRIB	439	656	512	757		
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	1	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	49	33	54	64		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	638	1,014	798	991		
606	42	00	DENTAL INSURANCE	70	114	84	107		
606	43	00	VISION INSURANCE	10	14	11	15		
606	44	00	LIFE INSURANCE	3	4	1	4		
606	45	00	LONG TERM DISABILITY INS	21	30	27	38		
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	1		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
Employee benefits total:				1,232	1,867	1,489	1,978	33%	
SALARIES AND BENEFITS TOTAL:				4,636	6,059	5,006	6,360	27%	

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	1,018		
613	20	00	GROUND REPAIR & MAINT	1,178	1,500	1,000	1,000		
613	20	01	CONTRACT LANDSCAPING	10,836	12,000	10,836	5,966		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0		
613	50	00	VEHICLE REPAIR	0	0	0	36		
614	20	07	CITY PARKS FACILITIES	3,323	3,000	6,655	6,967		
614	60	01	CELL PHONE/PAGER	0	0	0	27		
614	70	06	LANDSCAPE WATER	10,011	12,000	12,000	4,163		
614	70	07	BACKFLOW VALVE REPLACEMENT	0	0	0	121		
614	70	08	BACKFLOW TESTING	0	0	0	91		
615	70	01	ASSESSMENT COLLECTION FEE	294	300	300	291		
SERVICES TOTAL:				25,643	28,800	30,791	19,680	-36%	

SUPPLIES

620	10	00	ELECTRICAL SUPPLIES	0	0	0	54		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	64		
620	50	00	PARKS & LANDSCAPING	0	0	0	127		
620	90	00	OTHER MISC. MAIN. SUPPLIES	0	0	0	3		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	100		
SUPPLIES TOTAL:				0	0	0	348	#DIV/0!	

OTHER EXPENSES

639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
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		FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)						
OTHER EXPENSES TOTAL:		0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS						
660	10 00	ADMINISTRATIVE CHARGES	5,654	5,654	5,654	1,586
INTERFUND/ ALLOC COSTS TOTAL:		5,654	5,654	5,654	1,586	-72%
TOTAL DIVISION EXPENDITURES:		35,933	40,513	41,451	27,974	-33%

Division: ZONE 6

Fund No: 220; Dept/Division No: 5417

SALARIES AND BENEFITS

Salaries and wages

601	10 00	REGULAR	8,878	10,340	8,811	10,584
601	13 00	TEMPORARY PART-TIME	0	0	0	0
601	30 00	OVERTIME PAY	357	0	610	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	58	218	181	0
601	48 00	LONGEVITY PAY	244	345	268	359
<i>Salaries and wages total:</i>		9,538	10,903	9,871	10,943	11%

Employee benefits

606	02 00	PERS ER CONTRIB	1,207	1,705	1,443	1,890
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	3	4	4	4
606	07 00	PARS ER CONTRIB	0	0	0	0
606	10 00	SOCIAL SECURITY	0	0	0	0
606	11 00	MEDICARE	138	130	145	159
606	22 00	UNIFORM ALLOWANCE	0	0	0	0
606	40 00	HEALTH INSURANCE	2,712	3,278	3,187	3,216
606	42 00	DENTAL INSURANCE	266	322	297	319
606	43 00	VISION INSURANCE	36	43	40	45
606	44 00	LIFE INSURANCE	9	12	11	12
606	45 00	LONG TERM DISABILITY INS	57	74	75	89
606	46 00	ACCIDENTAL DEATH & DISM.	2	3	3	3
606	57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0
<i>Employee benefits total:</i>		4,430	5,571	5,204	5,736	10%
SALARIES AND BENEFITS TOTAL:		13,968	16,474	15,075	16,679	11%

SERVICES

611	40 00	CONSULTING SERVICES	0	0	0	1,018
613	20 00	GROUNDS REPAIR & MAINT	0	1,500	1,500	1,500
613	20 01	CONTRACT LANDSCAPING	12,516	14,000	12,516	1,090
613	20 04	CONTRACT PG&G ST LIGHTS	0	0	0	0
613	20 06	FIREBREAK/VEGETATION MGMT	0	0	0	568
613	50 00	VEHICLE REPAIRS	0	0	0	7
614	20 07	CITY PARKS FACILITIES	4,341	4,500	4,700	4,935
614	60 01	CELL PHONE/PAGER	0	0	0	5
614	70 06	LANDSCAPE WATER	0	300	300	753
614	70 07	BACKFLOW VALVE REPLACMNT	0	0	0	40
614	70 08	BACKFLOW TESTING	0	0	0	30
615	70 01	ASSESSMENT COLLECTION FEE	1,067	1,100	1,100	980
SERVICES TOTAL:		17,924	21,400	20,116	10,926	-46%

SUPPLIES

620	10 00	ELECTRICAL SUPPLIES	0	0	0	10
620	20 00	FUEL & OIL SUPPLIES	0	0	0	12
620	50 00	PARKS & LANDSCAPING	0	0	0	23
620	90 00	OTHER MISC. MAIN SUPPLIES	0	0	0	0
621	80 00	UNIFORM & SAFETY APPAREL	0	0	0	18
SUPPLIES TOTAL:		0	0	0	63	#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	4,566
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	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)					
INTERFUND/ ALLOC COSTS TOTAL:	5,654	5,654	5,654	4,566	-19%
TOTAL DIVISION EXPENDITURES:	37,546	43,528	40,845	32,234	-21%

Division: ZONE 7

Fund No: 220; Dept/Division No: 5418

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	7,661	8,569	8,024	8,809	
601 13 00	TEMPORARY PART-TIME	0	0	0	0	
601 30 00	OVERTIME PAY	280	0	517	0	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	58	218	181	0	
601 48 00	LONGEVITY PAY	205	282	206	295	
<i>Salaries and wages total:</i>		8,205	9,069	8,928	9,104	2%

Employee benefits

606 02 00	PERS ER CONTRIB	1,040	1,418	1,260	1,573	
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	3	3	3	3	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	119	104	123	132	
606 22 00	UNIFORM ALLOWANCE	0	0	0	0	
606 40 00	HEALTH INSURANCE	2,049	2,532	2,397	2,504	
606 42 00	DENTAL INSURANCE	198	250	238	245	
606 43 00	VISION INSURANCE	27	33	32	34	
606 44 00	LIFE INSURANCE	8	10	9	10	
606 45 00	LONG TERM DISABILITY INS	49	62	60	74	
606 46 00	ACCIDENTAL DEATH & DISM.	2	2	2	2	
606 57 00	ALLOCCOMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>		3,495	4,414	4,123	4,577	11%

SALARIES AND BENEFITS TOTAL: 11,700 13,483 13,052 13,681 5%

SERVICES

611 40 00	CONSULTING SERVICES	0	0	0	1,018	
613 20 00	GROUND REPAIR & MAINT	422	4,000	2,000	2,000	
613 20 01	CONTRACT LANDSCAPING	16,237	18,000	15,576	1,537	
613 20 04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613 20 06	FIREBREAK/VEGETATION MGMT	0	0	0	634	
613 50 00	VEHICLE REPAIRS	0	0	0	9	
614 20 07	CITY PARKS FACILITIES	16,475	17,000	15,900	16,611	
614 60 01	CELL PHONE/PAGER	0	0	0	7	
614 70 06	LANDSCAPE WATER	4,392	5,000	5,000	3,022	
614 70 07	BACKFLOW VALVE REPLACEMNT	0	0	0	162	
614 70 08	BACKFLOW TESTING	0	0	0	121	
615 70 01	ASSESSMENT COLLECTION FEE	1,205	1,300	1,300	1,105	
SERVICES TOTAL:		38,731	45,300	39,776	26,226	-34%

SUPPLIES

620 10 00	ELECTRICAL SUPPLIES	0	0	0	14	
620 20 00	FUEL & OIL SUPPLIES	0	0	0	16	
620 50 00	PARKS & LANDSCAPING	0	0	0	33	
620 90 00	OTHER MISC. MAIN. SUPPLIES	0	0	0	1	
621 80 00	UNIFORM & SAFETY APPAREL	0	0	0	26	
SUPPLIES TOTAL:		0	0	0	90	#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	5,910	
INTERFUND/ ALLOC COSTS TOTAL:		5,654	5,654	5,654	5,910	5%
TOTAL DIVISION EXPENDITURES:		56,085	64,437	58,482	45,907	-22%

Division: ZONE 8

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
Fund No: 220; Dept/Division No: 5419								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	7,661	8,569	8,024	8,809	
601	30	00	OVERTIME PAY	280	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	538	0	
601	31	00	ACTING/INCENTIVE PAY	58	218	189	0	
601	48	00	LONGEVITY PAY	205	282	215	295	
<i>Salaries and wages total:</i>				8,205	9,069	8,966	9,104	2%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	1,040	1,418	1,208	1,573	
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	3	3	3	3	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	119	104	118	132	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	2,049	2,532	2,397	2,504	
606	42	00	DENTAL INSURANCE	198	250	218	245	
606	43	00	VISION INSURANCE	27	33	29	34	
606	44	00	LIFE INSURANCE	8	10	9	10	
606	45	00	LONG TERM DISABILITY INS	49	62	60	74	
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>				3,495	4,414	4,043	4,577	13%
SALARIES AND BENEFITS TOTAL:				11,700	13,483	13,010	13,681	5%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	1,018	
613	20	00	GROUNDS REPAIR & MAINT	401	3,424	3,500	3,500	
613	20	01	CONTRACT LANDSCAPING	20,088	19,376	19,376	10,030	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	5,000	5,000	5,000	14,200	
613	50	00	VEHICLE REPAIR	0	0	0	61	
614	20	07	CITY PARKS FACILITIES	42,007	50,000	45,000	46,931	
614	20	08	IRRIGATION CONTROLLER SVC	339	0	300	300	
614	60	01	CELL PHONE/PAGER	0	0	0	46	
614	70	06	LANDSCAPE WATER	12,213	15,000	15,000	29,323	
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	404	
614	70	08	BACKFLOW TESTING	0	0	0	303	
615	70	01	ASSESSMENT COLLECTION FEE	1,422	1,500	1,500	1,300	
SERVICES TOTAL:				81,468	94,300	89,676	107,416	20%
SUPPLIES								
620	10	00	ELECTRICAL SUPPLIES	0	0	0	92	
620	20	00	FUEL & OIL SUPPLIES	0	0	0	107	
620	50	00	PARKS & LANDSCAPING	0	0	0	214	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	5	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	168	
SUPPLIES TOTAL:				0	0	0	584	#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	9,642	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	9,642	71%
TOTAL DIVISION EXPENDITURES:				98,822	113,437	108,340	131,323	21%

Division: ZONE 9

Fund No: 220; Dept/Division No: 5420

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,394	9,405	8,607	9,876	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
601	30	00	OVERTIME PAY	357	0	610	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	58	218	181	0		
601	48	00	LONGEVITY PAY	230	318	263	325		
<i>Salaries and wages total:</i>				9,039	9,941	9,661	10,201		6%
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	1,143	1,555	1,415	1,706		
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	3	4	4	4		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	131	130	141	143		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	2,588	3,029	3,172	2,978		
606	42	00	DENTAL INSURANCE	252	298	293	295		
606	43	00	VISION INSURANCE	34	39	40	41		
606	44	00	LIFE INSURANCE	9	12	11	11		
606	45	00	LONG TERM DISABILITY INS	53	66	73	79		
606	46	00	ACCIDENTAL DEATH & DISM.	2	3	3	3		
606	57	00	ALLOP COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				4,215	5,136	5,151	5,260		2%
SALARIES AND BENEFITS TOTAL:				13,254	15,077	14,812	15,461		4%
SERVICES									
611	40	00	CONSULTING SERVICES	0	0	0	1,018		
613	20	00	GROUND REPAIR & MAINT	3,000	3,000	3,000	3,000		
613	20	01	CONTRACT LANDSCAPING	15,891	16,000	15,811	2,534		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	3,000	0	870		
613	50	00	VEHICLE REPAIRS	0	0	0	15		
614	20	07	CITY PARKS FACILITIES	23,138	22,000	24,000	25,110		
614	20	08	IRRIGATION CONTROLLER SVC	110	0	50	0		
614	60	01	CELL PHONE/PAGER	0	0	0	12		
614	70	06	LANDSCAPE WATER	4,405	5,000	5,000	24,908		
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	202		
614	70	08	BACKFLOW TESTING	0	0	0	152		
615	70	01	ASSESSMENT COLLECTION FEE	1,003	1,000	1,000	924		
SERVICES TOTAL:				47,548	50,000	48,861	58,744		20%
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	0	0	23		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	27		
620	50	00	PARKS & LANDSCAPING	0	0	0	54		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	1		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	42		
SUPPLIES TOTAL:				0	0	0	148		#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	5,093		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,093		-10%
TOTAL DIVISION EXPENDITURES:				66,457	70,731	69,327	79,446		15%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				1,436,650	1,356,391	1,180,314	1,273,017		8%

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		

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
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	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	5,495	7,495	5,495	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	06	FIREBREAK/VEGETATION MGMT	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	517	20,000	600	0		
614	70	00	WATER	0	0	0	0		
614	70	06	LANDSCAPE WATER	0	25,000	0	0		
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		
SERVICES TOTAL:				6,012	52,495	6,095	0	-100%	
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 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:				6,012	52,495	6,095	0	-100%	

Division: ZONE 21 - VICTORIA BY THE BAY

Fund No: 221; Dept/Division No: 5421

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	47,039	36,281	38,497	40,672
601	12	00	REGULAR PART-TIME	0	0	0	0
601	30	00	OVERTIME PAY	990	133	1,118	0

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	189	0	0	0		
601	45	00	ADMIN/EXECUTIVE PAY	0	0	30	0		
601	48	00	LONGEVITY PAY	253	239	203	1,112		
<i>Salaries and wages total:</i>				48,472	36,653	39,848	41,784	5%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	6,056	5,732	6,268	7,860		
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	19	17	21	17		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	11	00	MEDICARE	699	503	578	606		
606	20	00	401A EXECUTIVE	232	92	81	93		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	7,548	7,614	9,268	9,042		
606	42	00	DENTAL INSURANCE	712	712	982	1,240		
606	43	00	VISION INSURANCE	108	107	144	220		
606	44	00	LIFE INSURANCE	59	57	69	54		
606	45	00	LONG TERM DISABILITY INS	295	257	326	298		
606	46	00	ACCIDENTAL DEATH & DISM.	12	12	15	12		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				15,741	15,103	17,753	19,442	10%	
SALARIES AND BENEFITS TOTAL:				64,213	51,756	57,601	61,226	6%	
SERVICES									
611	40	00	CONSULTING SERVICES	3,995	4,000	4,000	3,648		
613	20	00	GROUNDS REPAIR & MAINT	39,978	32,214	32,000	32,000		
613	20	01	CONTRACT LANDSCAPING	98,520	97,000	101,400	86,688		
613	20	02	LANDSCAPING REPAIR/REPLMT	19,168	18,386	20,000	20,000		
613	20	03	IRRIGATION REPAIR/REPLACE	21,271	25,250	20,000	20,000		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	0	0	0		
613	50	00	VEHICLE REPAIR	0	0	0	527		
614	20	07	CITY PARKS FACILITIES	20,461	10,000	22,222	23,333		
614	60	00	TELEPHONE	405	500	500	0		
614	60	01	CELL PHONE/PAGER	0	0	0	395		
614	70	06	LANDSCAPE WATER	98,853	90,000	90,000	100,607		
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	1,212		
614	70	08	BACKFLOW TESTING	0	0	0	909		
615	70	01	ASSESSMENT COLLECTION FEE	889	1,000	1,000	822		
SERVICES TOTAL:				303,540	278,350	291,122	290,142	0%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	0	0	791		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	923		
620	30	00	HARDWARE SUPPLIES	0	1,000	500	1,000		
620	40	00	JANITORIAL SUPPLIES	0	0	0	0		
620	50	00	PARKS & LANDSCAPING	550	1,000	500	1,846		
620	80	00	SIGN SUPPLIES	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	40		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	1,450		
SUPPLIES TOTAL:				550	2,000	1,000	6,050	505%	
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	5,080		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	5,080	-10%	
TOTAL DIVISION EXPENDITURES:				373,957	337,760	355,377	362,498	2%	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				379,969	390,255	361,472	362,498	0%	

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

Division: ZONE 10 - CITY WIDE L&L DISTRICT

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
Fund No: 222; Dept/Division No: 5410								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
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!
<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	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	3,995	5,995	5,995	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	9,299	10,000	10,000	0	
614	20	07	CITY PARKS FACILITIES	3,171	5,000	5,000	0	
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:				16,465	20,995	20,995	0	-100%
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!
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:				16,465	20,995	20,995	0	-100%

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	22,520	15,988	17,605	16,731
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				FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
601	30	00	OVERTIME PAY	525	0	659	0	
601	31	00	HOLIDAY OVERTIME PAY	85	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	189	148	116	0	
601	48	00	LONGEVITY PAY	467	490	424	504	
<i>Salaries and wages total:</i>				23,786	16,626	18,804	17,235	-8%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	2,924	2,605	2,844	2,977	
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	7	6	7	6	
606	11	00	MEDICARE	288	165	231	204	
606	20	00	401A EXECUTIVE	232	92	81	93	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	30	30	93	103	
606	40	00	HEALTH INSURANCE	4,925	4,612	5,016	4,505	
606	42	00	DENTAL INSURANCE	533	505	506	488	
606	43	00	VISION INSURANCE	64	59	63	63	
606	44	00	LIFE INSURANCE	25	22	21	21	
606	45	00	LONG TERM DISABILITY INS	141	116	148	134	
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>				9,173	8,216	9,014	8,597	-5%
SALARIES AND BENEFITS TOTAL:				32,959	24,842	27,818	25,832	-7%
SERVICES								
611	40	00	CONSULTING SERVICES	3,995	4,000	4,000	3,544	
613	20	00	GROUNDS REPAIR & MAINT	17,542	15,840	15,000	15,000	
613	20	01	CONTRACT LANDSCAPING	20,160	20,160	20,160	28,896	
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0	
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0	
613	50	00	VEHICLE REPAIRS	0	0	0	176	
614	20	07	CITY PARKS FACILITIES	0	5,000	16,212	17,023	
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	60	00	TELEPHONE	179	250	250	0	
614	60	01	CELL PHONE/PAGER	0	0	0	132	
614	70	06	LANDSCAPE WATER	33,667	30,000	50,000	47,026	
614	70	07	BACKFLOW VALVE REPLACEMENT	0	0	0	121	
614	70	08	BACKFLOW TESTING	0	0	0	91	
615	70	01	ASSESSMENT COLLECTION FEE	440	500	500	421	
SERVICES TOTAL:				75,984	75,750	106,122	112,430	6%
SUPPLIES								
620	10	00	ELECTRICAL SUPPLIES	0	0	0	264	
620	20	00	FUEL & OIL SUPPLIES	0	0	0	308	
620	50	00	PARKS & LANDSCAPING	0	0	0	615	
620	80	00	SIGN SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	13	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	483	
SUPPLIES TOTAL:				0	0	0	1,683	#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	1,385	
INTERFUND/ ALLOC COSTS TOTAL:				6,332	6,332	6,332	1,385	-78%
TOTAL DIVISION EXPENDITURES:				115,275	106,924	140,272	141,330	1%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				131,740	127,919	161,267	141,330	-12%

LANDSCAPE AND LIGHTING - BAYWOOD NEIGHBORHOOD FUND (223)

Division: ZONE 10 - CITYWIDE

Fund No: 223; Dept/Division No: 5423

SALARIES AND BENEFITS

Salaries and wages

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
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	3,995	5,995	5,995	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	1,390	2,000	1,500	0	
614	20	07	CITY PARKS FACILITIES	232	200	200	0	
614	70	06	LANDSCAPE WATER	0	0	0	0	
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	0	
614	70	08	BACKFLOW TESTING	0	0	0	0	
SERVICES TOTAL:				5,617	8,195	7,695	0	-100%
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 CHRGR	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:				5,617	8,195	7,695	0	-100%

Division: ZONE 23 - BAYWOOD L&L ASSESSMENT DISTRICT

Fund No: 223; Dept/Division No: 5423

SALARIES AND BENEFITS

Salaries and wages

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
601	10	00	REGULAR	49,303	42,342	44,443	27,453		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	1,107	0	1,227	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	251	773	558	0		
601	45	00	ADMIN/EXECUTIVE PAY	162	0	0	0		
601	48	00	LONGEVITY PAY	901	937	761	0		
<i>Salaries and wages total:</i>				51,724	44,052	46,989	27,453	-42%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	6,508	6,894	7,162	4,476		
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	20	18	20	8		
606	07	00	PERS ER CONTRIB	0	0	0	0		
606	11	00	MEDICARE	695	563	642	303		
606	20	00	401A EXECUTIVE	140	92	74	138		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	30	00	EDUCATION INCENTIVE	30	30	87	153		
606	40	00	HEALTH INSURANCE	10,266	11,346	12,067	6,689		
606	42	00	DENTAL INSURANCE	1,002	1,071	607	724		
606	43	00	VISION INSURANCE	136	143	178	93		
606	44	00	LIFE INSURANCE	57	61	69	31		
606	45	00	LONG TERM DISABILITY INS	307	298	404	199		
606	46	00	ACCIDENTAL DEATH & DISM.	13	13	15	6		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				19,174	20,529	21,325	12,821	-40%	
SALARIES AND BENEFITS TOTAL:				70,898	64,581	68,314	40,273	-41%	
SERVICES									
611	40	00	CONSULTING SERVICES	3,995	4,000	4,000	3,516		
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	11,035	18,000	10,000	15,000		
613	20	01	CONTRACT LANDSCAPING	22,860	22,860	22,860	20,000		
613	50	00	VEHICLE REPAIRS	0	0	0	122		
614	20	07	CITY PARKS FACILITIES	0	1,800	3,108	3,263		
614	60	01	CELL PHONE/PAGER	0	0	0	91		
614	70	06	LANDSCAPE WATER	28,678	27,000	27,000	17,298		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	0	0	40		
614	70	08	BACKFLOW TESTING	0	0	0	30		
615	70	01	ASSESSMENT COLLECTION FEE	318	0	0	311		
SERVICES TOTAL:				66,886	73,660	66,968	59,672	-11%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	0	0	182		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	213		
620	50	00	PARKS & LANDSCAPING	0	0	0	426		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	0	0	9		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	335		
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	1,165	#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	489		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,654	5,654	489	-91%	
TOTAL DIVISION EXPENDITURES:				143,438	143,895	140,936	101,599	-28%	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				149,055	152,090	148,631	101,599	-32%	

LANDSCAPE AND LIGHTING - BAYSIDE NEIGHBORHOOD FUND (224)

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
Division: ZONE 10 - CITYWIDE									
Fund No: 224; Dept/Division No: 5410									
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	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!	
<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	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	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	5,495	7,495	7,495	0		
613	10	00	REPAIR & MAINT	0	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	2,895	8,000	5,000	5,000		
613	20	01	CONTRACT LANDSCAPING	10,080	22,000	10,080	14,448		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0		
613	50	00	VEHICLE REPAIR	0	0	0	88		
614	20	00	ELECTRICITY	10,388	13,000	12,000	20,815		
614	60	01	CELL PHONE/PAGER	0	0	0	66		
614	70	06	LANDSCAPE WATER	16,814	25,000	25,000	18,068		
614	70	07	BACKFLOW VALVE REPLACMNT	0	0	0	81		
614	70	08	BACKFLOW TESTING	0	0	0	61		
615	70	01	ASSESSMENT COLLECTION FEE	0	0	0	0		
SERVICES TOTAL:				45,672	75,495	59,575	58,627	-2%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	0	0	132		
620	20	00	FUEL & OIL SUPPLIES	0	0	0	154		
620	50	00	PARKS & LANDSCAPING	0	0	0	308		
620	90	00	OTHER MISC. MAIN. SUPPLIES	0	0	0	7		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	242		
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	841	#DIV/0!	

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2014-15 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:				45,672	75,495	59,575	59,468	0%	

Division: ZONE 24 - BAYSIDE L&L ASSESSMENT DISTRICT

Fund No: 224; Dept/Division No: 5424

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	23,611	12,918	13,497	13,548		
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	272	0	596	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	38	148	100	0		
601	48	00	LONGEVITY PAY	259	250	198	338		
601	75	00	OTHER COMPENSATION	0	0	0	0		
601	99	00	VACANCY SAVINGS	0	0	0	0		
<i>Salaries and wages total:</i>				24,179	13,316	14,391	13,886	-4%	

Employee benefits

606	02	00	PERS ER CONTRIB	2,944	2,082	2,272	2,395		
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	7	5	6	5		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	342	165	239	201		
606	20	00	401A EXECUTIVE	325	92	78	93		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	30	00	EDUCATION INCENTIVE	(1)	0	0	72		
606	40	00	HEALTH INSURANCE	3,575	2,796	3,265	2,863		
606	41	00	MEDICAL INSURANCE	0	0	0	0		
606	42	00	DENTAL INSURANCE	353	304	402	283		
606	43	00	VISION INSURANCE	46	39	56	41		
606	44	00	LIFE INSURANCE	28	18	20	17		
606	45	00	LONG TERM DISABILITY INS	149	95	130	110		
606	46	00	ACCIDENTAL DEATH & DISM.	3	3	4	3		
606	57	00	ALLOCCOMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				7,771	5,599	6,472	6,083	-6%	
SALARIES AND BENEFITS TOTAL:				31,950	18,915	20,863	19,969	-4%	

SERVICES

611	40	00	CONSULTING SERVICES	3,995	4,000	4,000	3,566		
615	70	01	ASSESSMENT COLLECTION FEE	537	600	600	507		
SERVICES TOTAL:				4,532	4,600	4,600	4,073	-11%	

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	4,299	5,654	5,654	3,144		
INTERFUND/ ALLOC COSTS TOTAL:				4,299	5,654	5,654	3,144	-44%	

TOTAL DIVISION EXPENDITURES:				40,781	29,169	31,117	27,186	-13%	
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GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				86,453	104,664	90,692	86,654	-4%	
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GRAND TOTAL - LIGHTING AND LANDSCAPE FUNDS				2,183,867	2,131,319	1,942,376	1,965,098	1%	
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				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
STORMWATER FUND (231)				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
Fund No: 231; Dept/Division No: 5465					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	78,349	88,083	85,107	89,054	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	1,570	0	2,186	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	368	1,210	1,069	0	
601	45	00	ADMIN/EXECUTIVE PAY	324	0	0	0	
601	48	00	LONGEVITY PAY	1,877	2,067	1,845	2,194	
<i>Salaries and wages total:</i>				82,488	91,360	90,207	91,248	1%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	10,190	14,035	13,249	15,506	
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	25	28	23	28	
606	07	00	PERS ER CONTRIB	0	0	0	0	
606	11	00	MEDICARE	1,136	766	1,030	1,276	
606	20	00	401A EXECUTIVES	279	641	60	504	
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	104	103	
606	40	00	HEALTH INSURANCE	16,952	21,404	18,919	20,791	
606	42	00	DENTAL INSURANCE	2,036	2,482	2,246	2,501	
606	43	00	VISION INSURANCE	266	323	317	339	
606	44	00	LIFE INSURANCE	77	104	70	99	
606	45	00	LONG TERM DISABILITY INS	486	645	544	724	
606	46	00	ACCIDENTAL DEATH & DISM.	16	19	15	18	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				31,495	40,477	36,578	41,889	15%
SALARIES AND BENEFITS TOTAL:				113,983	131,837	126,785	133,136	5%
SERVICES								
611	40	00	CONSULTING SERVICES	12,000	13,000	10,000	15,000	
611	90	00	OTHER PROFESSIONAL SRVC	82,099	90,000	90,000	90,000	
613	20	07	CATCH BASIN CLEAN OUT	12,930	17,000	12,000	12,000	
613	20	08	REFUGIO VALLEY LAKE CLEAN	13,866	17,100	13,000	13,000	
613	50	00	VEHICLE REPAIRS	537	450	450	450	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	60	00	TELEPHONE	985	800	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	0	0	
SERVICES TOTAL:				122,416	148,350	126,250	131,250	4%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	5,931	4,100	5,000	5,000	
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:				5,931	4,100	5,000	5,000	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!
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	0	16,761	16,761	16,761	
661	10	00	INFO SERV CHG ALLOCATE	6,287	0	0	0	

STORMWATER FUND (231)				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	2,240	9,334	9,334	9,334	
INTERFUND/ ALLOC COSTS TOTAL:				8,527	26,095	26,095	26,095	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				250,857	310,382	284,130	295,481	4%

COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND (242)				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
Fund No: 242; Dept/Division No: 5950/51				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	72,038	80,000	72,038	75,000	
644	90	06	DIASTER KITS	0	0	0	0	
661	10	00	INFO SERV CHG ALLOCATE	0	0	0	0	
CAPITAL OUTLAY TOTAL:				72,038	80,000	72,038	75,000	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				72,038	80,000	72,038	75,000	4%

DEVELOPMENT FEE FUND (243)				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
Fund No: 243; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
SALARIES AND BENEFITS								
			SALARIES AND WAGES	23,852	16,545	16,371	17,004	
			EMPLOYEE BENEFITS	4,739	5,511	5,328	5,444	
SALARIES AND BENEFITS TOTAL:				28,591	22,056	21,700	22,448	3%
SERVICES								
611	70	03	LEGAL SERVICES	0	0	0	0	
617	20	00	PREMIUMS	204,774	0	0	0	
SERVICES TOTAL:				204,774	0	0	0	#DIV/0!
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	1,084,696	0	0	0	
690			GENERAL FUND	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				1,084,696	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				1,318,061	22,056	21,700	22,448	3%

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	DETAIL NOTE
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	87,583	94,219	91,600	90,832		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	1,507	0	1,978	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	157	590	491	0		
601	45	00	ADMIN/EXECUTIVE PAY	649	0	0	0		
601	48	00	LONGEVITY PAY	1,576	1,399	1,569	1,690		
<i>Salaries and wages total:</i>				91,471	96,208	95,637	92,522	-3%	
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB	11,049	14,703	13,411	15,630		
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	26	28	25	28		
606	11	00	MEDICARE	1,312	791	1,179	1,336		
606	20	00	401A EXECUTIVES	559	1,282	120	1,007		
606	21	00	AUTO ALLOWANCE	0	0	0	0		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	16,485	19,139	17,675	18,674		
606	42	00	DENTAL INSURANCE	2,112	2,445	2,195	2,462		
606	43	00	VISION INSURANCE	280	322	302	338		
606	44	00	LIFE INSURANCE	88	119	82	114		
606	45	00	LONG TERM DISABILITY INS	522	693	639	715		
606	46	00	ACCIDENTAL DEATH & DISM.	16	17	17	16		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				32,449	39,539	35,646	40,321	13%	
SALARIES AND BENEFITS TOTAL:				123,920	135,747	131,283	132,843	1%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	7,215	23,000	8,000	100,000		
613	10	08	TRAFFIC SIGNALS	31,348	32,000	32,000	32,000		
613	20	00	GROUND'S REPAIR & MAINT	22,015	45,000	25,000	25,000		
614	20	09	TRAFFIC SIGNALS	9,216	11,000	11,000	11,000		
SERVICES TOTAL:				69,793	111,000	76,000	168,000	121%	
SUPPLIES									
620	01	00	ASPHALT & OTHER ST SUPPLY	7,483	15,000	15,000	15,000		
SUPPLIES TOTAL:				7,483	15,000	15,000	15,000	0%	
CAPITAL OUTLAY									
642	05	20	STREET MAINTENANCE PROGRM	7,274	800,000	80,000	800,000		
642	05	21	TRAFFIC SIGNAL MAIN & REP	18,609	17,260	5,000	10,000		
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0		
CAPITAL OUTLAY TOTAL:				25,883	817,260	85,000	810,000	853%	
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	27,487	27,487	27,487	27,487		
661	10	00	INFO SERV CHG ALLOCATE	12,575	7,251	7,251	7,251		
661	20	00	VEHICLE REPLACEMENT CHG	4,043	9,394	9,394	9,394		
661	30	00	FAC MAINT CHG ALLOCATE	14,902	18,369	18,369	18,369		
INTERFUND/ ALLOC COSTS TOTAL:				59,007	62,501	62,501	62,501	0%	
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	2,010,000		
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	494,500	494,500	2,010,000	306%	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				286,085	1,636,008	864,284	3,198,345	270%	

MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND (263)

Fund No: 263; Dept/Division No: 5432

SALARIES AND BENEFITS

<i>Salaries and wages</i>									
601	10	00	REGULAR	84,303	90,574	84,602	86,869		
601	12	00	REGULAR PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	1,490	0	1,978	0		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	157	590	491	0		
601	45	00	ADMIN/EXECUTIVE PAY	649	0	0	0		

			FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est	DETAIL NOTE
601	48	00	LONGEVITY PAY	1,574	1,399	1,566	1,690	
			<i>Salaries and wages total:</i>	88,173	92,563	88,637	88,559	0%
			<i>Employee benefits</i>					
606	02	00	PERS ER CONTRIB	10,617	14,133	12,912	14,946	
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	23	26	24	26	
606	11	00	MEDICARE	1,263	738	1,178	1,279	
606	20	00	401A EXECUTIVES	559	1,282	120	1,007	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	14,275	16,813	15,151	16,304	
606	42	00	DENTAL INSURANCE	1,886	2,204	2,082	2,218	
606	43	00	VISION INSURANCE	249	289	258	303	
606	44	00	LIFE INSURANCE	82	112	106	106	
606	45	00	LONG TERM DISABILITY INS	499	668	639	684	
606	46	00	ACCIDENTAL DEATH & DISM.	14	15	17	14	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
			<i>Employee benefits total:</i>	29,468	36,280	32,487	36,886	14%
			SALARIES AND BENEFITS TOTAL:	117,641	128,843	121,124	125,445	4%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	182,329	200,000	30,000	100,000	
			SERVICES TOTAL:	182,329	200,000	30,000	100,000	233%
CAPITAL OUTLAY								
642	05	20	STREET MAINTENANCE PROGRM	11,694	0	25,000	25,000	
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	0	
			CAPITAL OUTLAY TOTAL:	11,694	0	25,000	25,000	0%
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	11,436	11,436	11,436	11,436	
661	10	00	INFO SERV CHG ALLOCATE	12,575	7,251	7,251	7,251	
			INTERFUND/ ALLOC COSTS TOTAL:	24,011	18,687	18,687	18,687	0%
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	121,337	0	101,674	201,000	
			TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	121,337	0	101,674	201,000	98%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				457,012	347,530	296,485	470,132	59%

				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2014-15 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	0	0	0	0	0
CAPITAL OUTLAY TOTAL:				0	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0	0	#DIV/0!

				Addendums/Cor			
				FY 2014-15	FY 2014-15	FY 2015-16	% Change
				ADOPTED	YEAR-END	BUDGET	From
				ACTUALS	ESTIMATE	PLAN	FY2014-15 Est
STATE COPS AB 3229 POLICE GRANT FUND (201)							
Fund No: 201; Dept/Division No: 9999							
TRANSFERS							
690	10	00	GENERAL FUND	133,788	96,986	100,000	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				133,788	96,986	100,000	3%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				133,788	96,986	100,000	3%

GRANTS - CITYWIDE FUND (295)				FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
Fund No: 295; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
TRANSFERS					BUDGET	ESTIMATE	PLAN	FY2014-15 Est
690	10	00	GENERAL FUND	0	0	0	0	
690	24	20	COMMUNITY DEVELOPMENT	0	0	0	0	
690	26	20	STATE GAS TAX FUND	0	0	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	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	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	1,266,779	13,943,599	6,582,640	8,663,411	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				1,266,779	13,943,599	6,582,640	8,663,411	32%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				1,266,779	13,943,599	6,582,640	8,663,411	32%

Capital Project Funds FY2015-16

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 2015-2016 through 2019-2020**

Project Name	Description	Funding Source	Amount Funded	COST BY YEAR						Total Cost	STATUS
				Actual 2013-14	Estimate 2014-15	2015-10	2016-17	2017-18	2018-19		
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 (old) wetland state to reduce flooding and improve wildlife habitat.	Grants - State Prop 84 & Fish and Wildlife	-	-	-	-	-	-	-	-	Project is with Ducks Unlimited
Community Center/Swim Center	Parking lot resurfacing	Parks & Recreation Development Impact Fees	-	-	140,000	-	-	-	-	-	140,000
Community Center/Swim Center	Pool re-plastering	Parks & Recreation Development Impact Fees	-	-	125,000	-	-	-	-	-	125,000
Refugion Valley Lake	Tennis wall.	Citywide Landscape & Lighting	65,000	15,000	50,000	-	-	-	-	-	65,000
Refugion Valley Lake	Concrete wall.	Citywide Landscape & Lighting	70,000	15,000	55,000	-	-	-	-	-	70,000
PARKS AND RECREATION - TOTAL FUNDING AND COSTS			135,000	30,000	370,000	-	-	-	-	-	400,000

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	90,000	20,000	35,000	35,000	35,000	35,000	35,000	35,000	125,000	On - Going
Annual Streets Overlay 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. Preving Overlay: Willow Avenue	Gas Tax	830,000	10,000	820,000	350,000	350,000	350,000	350,000	350,000	1,530,000	On - Going
Annual Slurry Seal 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. Slurry Seal project will cover various locations	Measure J / Gas Tax 50/50 split	150,000	-	150,000	150,000	150,000	150,000	150,000	150,000	450,000	On - Going
Resurfing 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. Resurfing project will cover various locations	Measure J / Gas Tax 50/50 split	75,000	-	75,000	75,000	75,000	75,000	75,000	75,000	75,000	On - Going
Grant Funded Overlay Project	Overlay of asphalt on Redford Valley Road from Sycamore to the high school!	OBAG Grant/Measure J/Gas Tax	643,000	-	50,000	793,000	793,000	793,000	793,000	793,000	843,000	OBAG Grant is \$701k, \$82k is match, \$50k is for design
STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS			1,988,000	30,000	1,130,000	1,328,000	1,328,000	1,328,000	1,328,000	500,000	3,023,000	

SEWER

Repair Sewer System Infiltration & Inflow - SSSP	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 repair/replace as needed.	Sewer Lease Revenue Bond	245,000	50,000	195,000	75,000	75,000	75,000	75,000	75,000	470,000	On-Going
Pine/Hercules Wastewater Treatment Improvements	The Pine/Hercules Wastewater Treatment Plant requires significant upgrade and expansion. The City has been in discussions with Pine 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	State Water Resource Control Board Revolving Loan	24,000,000	754,251	10,000,000	12,500,000	12,500,000	12,500,000	12,500,000	12,500,000	24,000,000	State Water Resource Control Board Loan \$24M

Major Capital Projects
Fiscal Years 2015-2016 through 2019-2020

Project Name	Description	Funding Source	Amount Funded	COST BY YEAR							Total Cost	STATUS	
				Actual 2013-14	Estimate 2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020			
Replace Mobile Office at Corp Yard Site	Existing Trailer has served its useful life	Waste water funds	100,000	-	-	100,000	-	-	-	-	-	100,000	
24" Sewer Main Line	From waste water treatment plant along Sycamore Ave to North Front	Sewer Lease Revenue Bond	2,000,000	-	-	2,000,000	-	-	-	-	-	2,000,000	
SEWER - TOTAL FUNDING AND COSTS				815,749	734,251	12,295,000	12,575,000	75,000	75,000	-	-	26,570,000	

FUNDS BY SOURCE

Overlay Project	AMOUNT	Actual FY 13/14	Estimate FY 14/15	FY 15/16	FY16/17	FY17/18	FY 18-19	FY 19-20
OBAG Grant	\$701,000	0	0		\$701,000			
State Water Resource Control Board Revolving Loan	\$24,000,000	765,749	734,251	\$10,000,000	\$12,500,000			
Pinider-Hercules Wastewater Treatment Plant Upgrade/expansion	\$24,701,000	\$765,749	\$734,251	\$10,000,000	\$13,201,000	\$0	\$0	\$0

LOCAL FUNDS	AMOUNT	Actual FY 13/14	Estimate FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18-19	FY 19-20
Parks & Recreation Development Impact Fee	\$265,000			265,000				
L&L Citywide	\$120,000	15,000		105,000				
Measure J / Gas Tax 50/50 split	\$125,000	20,000	35,000	35,000	35,000			
Gas Tax	\$1,530,000	10,000		820,000	350,000	350,000		
Measure J / Gas Tax 50/50 split	\$450,000			150,000	150,000			
Measure J / Gas Tax 50/50 split	\$75,000			75,000				
Measure J / Gas Tax 50/50 split	\$142,000	0		50,000	92,000			
Sewer Lease Revenue Bond	\$620,000	50,000		195,000	75,000	75,000	75,000	Requirement of RWQCB
Wastewater Funds	\$100,000	-		100,000				
Sewer Lease Revenue Bond	\$2,000,000	-		2,000,000				
TOTAL LOCAL SOURCES- ALL PROJECTS	\$5,427,000	\$95,000	\$35,000	\$3,795,000	\$702,000	\$575,000	\$75,000	

Major Capital Projects
Fiscal Years 2015-2016 through 2019-2020

ITC/BAYFRONT

Project Component	Description	Funding Source	COST BY YEAR										Total Cost	STATUS	
			2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-2020					
Bay Trail	Upper Retaining Walls, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW	\$1,931,603	\$1,537,626	\$6,476,965	\$1,367,746								11,313,940	
Path-To-Transit	Sanitary Sewer Improvements, Refugio Greenway/Creekside Trail, John Muir Parkway Phase II & Bayfront Blvd., Bayfront Bridge, Preliminary Engineering, Final Design Incorporating Sewer & Bayfront Bridge, Project Management, Construction Management, Permits, Contingency	SEE FUNDING SOURCES AND COMPARISON BELOW	\$520,005	\$760,394	\$405,755	\$12,111,480								13,797,634	
Fuel Oil Relocation	Shell and Kinder Morgan Fuel Oil Line Relocation, Transit Loop Retaining Walls, Right of Way, Land, Existing Improvements, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW			\$264,455				\$15,415,453					15,689,908	
Track/Signal Work	Railroad Bridge, Initial Rail Station Retaining Walls, Track and Signal work, Fiber Optic Relocation, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW								\$27,132,783				27,132,783	
Initial Rail Station	Initial rail station structure, utilities, right of way, land, existing improvements, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW								\$9,695,736				9,695,736	
Transit Loop	Creekside Park, Transit Loop, Parkway & Promenade, Transit Loop Bridge, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW									\$5,217,043			5,217,043	
Trails, Parks, Plazas	SF Bay Trail West Segment, Civic Plaza, Final Design, Project Management, Construction Management	SEE FUNDING SOURCES AND COMPARISON BELOW										\$7,392,050		7,392,050	
TOTAL COSTS FOR ITC/BAYFRONT			2,451,608	2,298,020	7,137,775	13,479,226	15,415,453	38,828,519	5,217,043	7,392,050	90,218,094				
ITC/BAYFRONT COMMITTED FUNDING			2,451,608	2,298,020	7,137,774	11,363,130	4,416,017	10,583,500			38,260,049				
ITC FUNDING PENDING AND SUBJECT TO AVAILABILITY (including LOCAL)						2,116,096	10,988,836	23,245,019	5,217,043	7,392,050	51,988,044				
COMPARISON OF COMMITTED FUNDING TO COSTS					(0)	(2,116,096)	(10,568,819)	(23,245,019)	(5,217,043)	(7,392,050)	(11,988,044)				

FUNDS BY SOURCE

OUTSIDE FUNDS	PROJECT	AMOUNT	FY-12/13	FY-13/14	FY-14/15	FY-15/16	FY-16/17	FY-17/18	FY-18/19	FY-19/20	COMMENTS
ITC Project- Committed Funding from outside sources											
State Transportation Improvement Program-RIP	Bay Trail, Fuel Oil Relocations	\$8,000,000		\$245,276	\$3,338,107		\$4,416,617				63001A, 63001B
State Transportation Improvement Program-TE	Bay Trail	\$1,959,000		\$14,782	\$1,649,777	\$294,441					63001A
TIGER II	Bay Trail	\$1,465,000		\$1,163,748	\$301,253						63001A
Measure AA Bond	Bay Trail	\$596,000	\$175,000	\$63,497	\$359,503						63001A
ASAG Bay Trail Grant	Bay Trail	\$198,000		\$198,000							63001A
Measure WW Bond	Bay Trail / Path-To-Transit	\$910,000	\$180,000	\$0	\$730,000						63001A, 63001D
Sewer Fund/Wastewater Bonds (2010)	Path-To-Transit, Rail Station	\$3,105,050	\$0	\$0	\$656,861	\$1,710,689		\$737,500			63001C, 63001D
Gas Tax Subventions	Design, Path to Transit	\$1,545,000	\$556,000	\$0	\$0	\$989,000					Consultants, 63001D
Measure C/J - Streets and Special Projects	Design, Environmental, Permits, Project Management	\$855,000	\$556,000	\$197,326	\$101,674						Consultants
Development Fee Fund	Site Prep - Bay Trail Path to Transit	\$1,400,000	\$984,608	\$415,392	\$0						63001E
CCTA: Measure J - Expenditure Plan	Right of Way, Path to Transit	\$7,961,000			\$5,799,000			\$2,162,000			Right of Way, 63001D
CCTA: Measure J - TLC Grant	Path to Transit	\$1,240,000			\$1,240,000						63001D
CCTA: Measure J - PBTF	Path to Transit	\$600,000			\$600,000						63001D
SAFE/EA-LU /HPP Demo	Path to Transit	\$730,000			\$730,000						Funding through FTA/WestCAT
OBAG TLC	Track/Signal Work	\$2,584,000			\$2,584,000						
CCTA: State Transportation Improvement Program	Rail Station	\$5,100,000				\$5,100,000					
TOTAL COMMITTED FROM OUTSIDE SOURCES		\$39,250,049	2,451,908	2,298,020	7,137,174	11,363,130	4,416,617				
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
TDR	Railroad Bridge, Transit Loop Bridge, Transit Loop Roadway	\$700,000							\$350,000	\$350,000	Funding through CalTrans
Non-Federal	Bridges, Transit Loop Roadway, Design Completion	\$4,579,925		\$0	\$0	\$0	\$0		\$631,875	\$3,942,050	
Proposals in progress	All components	\$40,485,119			\$2,116,096	\$10,968,836		\$26,245,019	\$1,135,168		TIGER
TOTAL Programmed and Submitted AND Future Proposals		\$51,969,044	\$0	\$0	\$2,116,096	\$10,968,836		\$26,245,019	\$5,217,043	\$7,392,050	

CAPITAL PROJECTS ON HOLD

Project Name	Description	2015-16	2016-17	2017-18	2018-19	2019-20	Total	STATUS
PARKS AND OPEN SPACE								
Build 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, SPAW, JUMP 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
FACILITY MAINTENANCE								
Relocate Corp Yard (revenue neutral if land is sold)	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 Bligg/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

	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 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	23,854	16,545	16,371	17,004	
EMPLOYEE BENEFITS	4,740	5,511	5,329	5,444	
SALARIES AND BENEFITS TOTAL:	28,594	22,056	21,700	22,448	3%

CAPITAL OUTLAY

611 90 00 OTHER PROFESSIONAL SERVICES	(18,220)	0	5,494	0	
639 50 99 LEGAL SERVICES	0	0	0	0	
641 10 00 BUILDINGS & STRUCTURES	65,800	0	0	0	
DIVISION TOTAL:	47,080	0	5,494	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	75,674	22,056	27,194	22,448	-17%
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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	44,247	45,276	
618 20 00 OTHER GOVT AGENCY CHARGES	0	0	0	0	
SERVICES TOTAL:	0	0	44,247	45,276	2%

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	0	0	44,247	45,276	2%
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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	3,606	0	0	265,000	
CAPITAL OUTLAY TOTAL:	3,606	0	0	265,000	#DIV/0!

TRANSFERS

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 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	3,606	0	0	265,000	#DIV/0!
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				FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
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	127,415	163,000	75,600	75,600	
639	50	99	LEGAL SERVICES	0	0	0	0	
SERVICES TOTAL:				127,415	163,000	75,600	75,600	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	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 CAPITAL PROJ	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				127,415	163,000	75,600	75,600	0%
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	124,872	127,776	
SERVICES TOTAL:				0	30,540	124,872	127,776	2%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	30,540	124,872	127,776	2%

			FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 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	0	0	0	0		
642	05	23	0	0	0	0		
641	05	40	0	0	0	0		
642	05	18	0	0	0	0		
641	10	11	0	0	0	0		
642	05	23	0	0	0	0		
642	06	01	0	0	0	0		
642	06	02	0	0	0	0		
642	06	03	0	0	0	0		
642	06	04	0	0	0	0		
642	06	06	0	0	0	0		
642	06	07	0	0	0	0		
642	06	08	0	0	0	0		
642	06	09	0	0	0	0		
642	06	10	0	0	0	0		
642	06	11	0	0	0	0		
642	06	12	0	0	0	0		
642	06	13	0	0	0	0		
642	06	14	0	0	0	0		
642	06	15	0	0	0	0		
642	06	16	0	0	0	0		
642	06	17	0	0	0	0		
642	06	18	0	0	0	0		
642	06	20	0	0	0	0		
642	06	21	0	0	0	0		
642	06	22	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	0	0	0	0		
641	05	30	0	0	0	0		
641	05	55	0	0	0	0		
641	05	56	0	0	0	0		
641	05	57	0	0	0	0		
642	05	01	0	0	0	0		
		RAIL STATION	1,266,779	13,943,599	6,582,640	8,663,411		
DIVISION TOTAL:			1,266,779	13,943,599	6,582,640	8,663,411	32%	

TRANSFERS

690	26	10	0	0	0	0		
690	26	20	0	0	0	0		
690	60	10	0	0	0	0		
690	63	00	0	0	0	0		
690	63	10	0	0	0	0		
690	64	00	0	0	0	0		
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:			0	0	0	0	#DIV/0!	

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			1,266,779	13,943,599	6,582,640	8,663,411	32%	
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**Public Financing Authority
(PFA) & Other Lease Funds
FY2015-16**

City of Hercules, California Public Financing Authority and Other Lease/Loan Obligations
 Outstanding Debt - FY 2013-14, Estimated FY 2014-15, and Budget FY 2015-16

General City Debt Obligations	Purpose / Use of Bond Proceed	Source of Funding	Terms and Rates	FY 2013-14			FY 2014-15			FY 2015-16 Budget					
				Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service
2003A PFA Lease Revenue Bonds	HMU Electric Infrastructure Library construction; Refl \$4.3 Million in 1994 CDPs	City General Fund	Deferred	0	0	0	0	0	0	0	0	0	0		
2003B PFA Lease Revenue Bonds	HMU Electric Infrastructure Library construction; Refl \$4.3 Million in 1994 CDPs	City General Fund	Deferred	7,540,000	220,000	348,408	568,408	0	0	0	0	0	0		
2006 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Buildings	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	0	130,000	780,816	910,816	0	0	0	0	0	0		
2006 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Buildings	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	0	130,000	780,816	910,816	0	0	0	0	0	0		
2006 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Buildings	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	1,521,875	130,104	71,068	205,100	1,322,814	138,474	68,026	205,089	1,521,875	148,140	88,950	205,090
2006 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Buildings	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	1,521,875	130,104	71,068	205,100	1,322,814	138,474	68,026	205,089	1,521,875	148,140	88,950	205,090
H.E.L.P. (State Housing Finance Authority) Loan	Development of multi-family rental housing	City resources, non-specific	Rate of 2%; Term P&I thru 2011	1,650,000	50,000	0	50,000	1,600,000	50,000	0	50,000	1,550,000	50,000	0	50,000
R.D.L.P. (State Housing Finance Authority) Loan	Development of affordable housing in Sycamore Downtown Street project	City resources, non-specific	Rate of 2%; Term P&I thru 2011	3,700,000	50,000	0	50,000	3,650,000	50,000	0	50,000	3,600,000	50,000	0	50,000
Subtotal - General City Debt Obligations				\$23,441,875	\$85,104	\$1,207,278	\$1,780,283	\$22,637,404	\$88,474	\$1,184,178	\$1,785,852	\$22,211,255	\$923,149	\$1,186,845	\$1,784,862
Municipal Utilities Enterprise Debt Obligations															
2010 PFA Wastewater Treatment Plant Revenue Bonds	Wastewater treatment plant construction	Wastewater charges for service	Rates 2.0% to 5.0%; Semi-annual P&I thru 2040	11,070,000	235,000	500,113	735,113	10,835,000	240,000	483,013	733,013	10,585,000	245,000	487,856	732,856
2010 PFA HMU Electric Utility Revenue Refunding Bonds (HMU sold to PG&E 6/14, bonds tendered/defeased)	Refunding of \$6,495 million of 2003A LRBs	Electric power charges for service	Rates 2.5% to 5.375%; Semi-annual P&I thru 2028	0	0	0	0	0	0	0	0	0	0	0	0
2010 PFA HMU Electric Sub-Station Revenue Bonds (HMU sold to PG&E 6/14, bonds tendered/defeased)	Electric Sub-Station construction	Electric power charges for service	Rates 2.0% to 5.375%; Semi-annual P&I thru 2040	0	0	0	0	0	0	0	0	0	0	0	0
Subtotal - Municipal Utilities Enterprise Debt				\$11,070,000	\$235,000	\$500,113	\$735,113	\$10,835,000	\$240,000	\$483,013	\$733,013	\$10,585,000	\$245,000	\$487,856	\$732,856
Total - Public Financing Authority and Other Lease Obligations				\$34,511,875	\$818,104	\$1,707,392	\$2,515,483	\$33,472,404	\$84,474	\$1,667,191	\$2,518,865	\$32,796,255	\$87,149	\$1,674,696	\$2,517,718

Source: City of Hercules, Finance Department

					FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	% Change
					ACTUALS	ADOPTED	YEAR-END	BUDGET	From
						BUDGET	ESTIMATE	PLAN	FY2014-15 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		133,104	133,104	133,104	146,150	
650	20	00	INTEREST PAYMENTS		71,995	71,996	71,996	58,950	
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		220,000	230,000	230,000	235,000	
650	20	00	INTEREST PAYMENTS		348,468	339,688	339,688	330,153	
650	40	01	TRUSTEE FEES		2,200	3,500	3,500	3,500	
650	40	04	CONT. DISCLOSURE		0	3,000	0	0	
650	40	05	ARBITRAGE CALCULATION		0	0	0	0	
DEBT SERVICE TOTAL:					570,668	576,188	573,188	568,653	-1%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					570,668	576,188	573,188	568,653	-1%

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		130,000	135,000	135,000	145,000	
650	20	00	INTEREST PAYMENTS		786,815	778,865	778,865	769,740	
650	30	00	COST OF ISSUANCE		0	0	0	0	
650	40	01	TRUSTEE FEES		2,500	2,000	2,750	2,750	
650	40	04	CONT. DISCLOSURE		1,060	2,500	1,750	1,750	
650	40	05	ARBITRAGE CALCULATION		0	0	0	0	
641	05	71	VENTURE CORP		0	0	0	0	
DEBT SERVICE TOTAL:					920,375	918,365	918,365	919,240	0%

TRANSFERS

690	10	00	GENERAL FUND		0	0	0	0	
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				FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 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				920,375	918,365	918,365	919,240	0%

Enterprise Funds FY2015-16

- Table Revenue and Expense**
- Wastewater**

**CITY OF HERCULES
WASTEWATER
PROJECTED FINANCIAL PERFORMANCE OVERVIEW
June 23, 2015**

	Fiscal Year 2013-14	YEAR END ESTIMATE Fiscal Year 2014-15	BUDGET PLAN Fiscal Year 2015-16
REVENUES AND TRANSFERS-IN:			
Investment income (Interest Income)	\$ 37,158	21,000	\$ 21,000
Charges for services	5,619,602	6,032,979	6,041,634
Other Revenue	-	-	-
Transfers In	-	734,251	14,575,000
Total revenues and transfers-in	5,656,760	6,788,230	20,637,634
EXPENDITURES AND TRANSFERS-OUT:			
Asset Capitalization	(868,581)	-	-
Salaries and Wages	263,355	298,486	313,643
Employee Benefits	86,323	117,385	138,071
Services	2,076,171	2,131,600	2,412,600
Supplies	15,707	9,000	15,500
Other Expenses (legal)	3,117	7,000	7,000
Capital Outlay	119,429	47,000	2,410,000
Depreciation	367,789	327,947	330,000
Interest Payment	514,981	493,013	487,856
Interfund/Allocated Costs	161,153	171,999	171,999
Capital Projects	765,749	734,251	12,295,000
Transfers out (Principal Payment)	235,000	240,000	245,000
Total expenditures and transfers-out	3,740,193	4,577,681	18,826,669
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	1,916,567	2,210,549	1,810,965

Note: Capital Projects include: Sewer system infiltration \$195,000; Wastewater treatment plant improvements \$10,000,000; Demolish and clean corp yard site sewer system \$100,000; 24" sewer main line \$2,000,000
Capital Outlay include: ITC \$2,350,000; Lift station pumps \$30,000; Equipment \$30,000

	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
HERCULES SEWER UTILITY ENTERPRISE FUND (420)					
Fund No: 420 ; Dept/Division No: 4900					
ASSET CAPITALIZATION					
630 90 99	CONTRA FIXED ASSETS	(868,581)	0	0	0
TOTAL DIVISION EXPENDITURES:		(868,581)	0	0	#DIV/0!

Fund No: 420 ; Dept/Division No: 5475

SANITARY SEWERS

Salaries and wages

601 10 00	REGULAR	245,368	294,323	285,238	303,535	
601 12 00	REGULAR PART-TIME	0	0	0	0	
601 13 00	TEMPORARY PART-TIME	5,415	3,771	991	4,454	
601 30 00	OVERTIME PAY	5,989	5,529	5,136	0	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	1,279	2,214	2,149	313	
601 45 00	ADMIN/EXECUTIVE PAY	459	444	233	0	
601 48 00	LONGEVITY PAY	4,846	5,100	4,738	5,341	
<i>Salaries and wages total:</i>		263,355	311,381	298,486	313,643	5%

Employee benefits

606 02 00	PERS ER CONTRIB	28,575	46,727	41,617	53,035	
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	70	84	76	86	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	3,009	1,886	2,799	3,733	
606 20 00	401A EXECUTIVES	1,770	5,129	3,759	4,726	
606 21 00	AUTO ALLOWANCE	0	0	0	0	
606 22 00	UNIFORM ALLOWANCE	0	0	0	0	
606 30 00	EDUCATION INCENTIVE	453	451	646	996	
606 40 00	HEALTH INSURANCE	44,582	63,251	58,404	63,800	
606 42 00	DENTAL INSURANCE	5,481	7,402	6,908	7,901	
606 43 00	VISION INSURANCE	640	870	799	970	
606 44 00	LIFE INSURANCE	233	379	303	368	
606 45 00	LONG TERM DISABILITY INS	1,401	2,206	2,033	2,408	
606 46 00	ACCIDENTAL DEATH & DISM.	44	48	41	47	
606 57 00	ALLOC COMPENSATD ABSENCES	66	0	0	0	
<i>Employee benefits total:</i>		86,323	128,433	117,385	138,071	18%
SALARIES AND BENEFITS TOTAL:		349,679	439,814	415,871	451,713	9%

SERVICES

611 40 00	CONSULTING SERVICES	37,103	62,500	62,500	350,000	
611 60 00	FINANCIAL SERVICES	0	0	0	0	
611 70 00	LEGAL SERVICES	1,967	0	0	0	
611 90 00	OTHER PROFESSIONAL SRVC	36,703	47,200	40,000	40,000	
612 10 00	CONSTRUCTION SHARE WWTP	0	0	0	0	
613 10 00	REPAIR & MAINT	13,153	15,000	15,000	15,000	
613 50 00	VEHICLE REPAIRS	1,315	4,500	8,000	1,500	
613 90 00	REPAIR & MAIN. SERV	19,990	300,000	40,000	40,000	
614 20 00	ELECTRICITY	42,832	40,000	43,000	43,000	
614 50 00	SEWER SERVICES	6,006	15,000	6,000	6,000	
614 60 00	TELEPHONE	18,638	13,511	17,000	17,000	
614 60 01	CELL PHONE/PAGER	116	500	100	100	
615 40 00	TRAINING & CONFERENCES	0	0	0	0	
615 40 01	MEETINGS AND MILEAGE	0	0	0	0	
616 30 00	STRUCTURAL RENTALS	0	0	0	0	
618 20 00	OTHER GOVT AGENCY CHARGES	1,898,348	2,000,000	1,900,000	1,900,000	
618 20 10	FRANCHISE FEE	0	0	0	0	
SERVICES TOTAL:		2,076,171	2,498,211	2,131,600	2,412,600	13%

SUPPLIES

620 20 00	FUEL & OIL SUPPLIES	5,931	5,000	5,000	6,000	
620 30 00	HARDWARE SUPPLIES	0	0	0	0	
620 90 00	OTHER MISC. MAIN SUPPLIES	4,251	5,000	2,000	4,000	
621 90 00	MISC OPERATING SUPPLIES	5,525	6,100	2,000	5,500	
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:		15,707	16,100	9,000	15,500	72%

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 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
639	50	99	LEGAL SERVICES	3,117	7,000	7,000	7,000	
639	60	99	CHARGEBACK/RDA	0	0	0	0	
OTHER EXPENSES TOTAL:				3,117	7,000	7,000	7,000	0%
CAPITAL OUTLAY								
642	05	61	SWR INFILTRATION	0	0	0	0	
642	05	62	LIFT STATION PUMPS	6,146	30,000	30,000	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	81,430	2,350,000	0	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	31,854	0	17,000	30,000	
644	30	00	VEHICLE REPLACEMENT CHR	0	0	0	0	
645	10	00	DEPRECIATION EXPENSE	367,789	327,947	327,947	330,000	
CAPITAL OUTLAY TOTAL:				487,218	2,707,947	374,947	2,740,000	631%
INTEREST								
650	10	00	PRINCIPAL PAYMENTS	0	0	0	0	
650	20	00	INTEREST PAYMENTS	514,981	493,013	493,013	487,856	
INTEREST TOTAL:				514,981	493,013	493,013	487,856	-1%
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	126,050	126,050	126,050	126,050	
661	10	00	INFO SERV CHG ALLOCATE	12,575	14,501	14,501	14,501	
661	20	00	VEHICLE REPLACEMENT CHG	0	3,028	3,028	3,028	
661	30	00	FAC MAINT CHG ALLOCATE	22,528	28,420	28,420	28,420	
INTERFUND/ ALLOC COSTS TOTAL:				161,153	171,999	171,999	171,999	0%
TOTAL DIVISION EXPENDITURES:				2,739,444	6,334,084	3,603,430	6,286,669	74%
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	765,749	1,500,000	734,251	10,000,000	
642	05	61	SWR INFILTRATION	0	195,000	0	195,000	
642	05	72	CONDUCTORS	0	0	0	0	
642	05	74	SPA/SYCAMORE	0	0	0	0	
642	05	90	24" MAIN LINE	0	500,000	0	2,000,000	
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	100,000	
CAPITAL PROJECTS TOTAL:				765,749	2,445,000	734,251	12,295,000	1574%
TOTAL - FUND EXPENDITURES:				3,505,194	8,779,084	4,337,681	18,581,669	328%
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	235,000	240,000	240,000	245,000	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				235,000	240,000	240,000	245,000	2%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				3,740,194	9,019,084	4,577,681	18,826,669	311%

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	235,000	240,000	240,000	245,000	
650	20	00	INTEREST PAYMENTS	514,981	493,013	493,013	487,856	
650	30	00	COST OF ISSUANCE	0	0	0	0	
650	40	01	TRUSTEE FEES	0	1,500	1,250	1,250	
650	40	04	CONT. DISCLOSURE	0	2,500	2,500	2,500	
650	40	05	ARBITRAGE CALCULATION	0	0	0	0	

			FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
DEBT SERVICE TOTAL:			749,981	737,013	736,763	736,606	0%
TRANSFERS							
690	30	00	0	0	0	0	
SINGLE FUNDED PROJECTS							
690	42	00	0	4,825,000	734,251	4,575,000	
SEWER FUND							
690	53	50	0	0	0	0	
HERCULES/PINOLE WWTP PLAN							
690	60	10	0	0	0	0	
RDA OPERATING							
690	63	00	0	0	0	0	
CAPITAL PROJECTS							
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:			0	4,825,000	734,251	4,575,000	523%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			749,981	5,562,013	1,471,014	5,311,606	261%
GRAND TOTAL - ALL SEWER EXPENDITURES & TRANSFERS-OUT			4,490,175	14,581,097	6,048,695	24,138,275	299%

Internal Service Funds FY2015-16

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

	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)					
Fund No: 450 ; Dept/Division No: 4900					
OTHER EXPENSES					
630 90 99 CONTRA FIXED ASSETS	(61,521)	(84,000)	(112,366)	(183,000)	
OTHER EXPENSES TOTAL:	(61,521)	(84,000)	(112,366)	(183,000)	63%
CAPITAL OUTLAY					
644 20 01 PUBLIC WORKS	0	0	0	0	
644 30 01 PUBLIC WORKS	0	0	0	30,000	
644 30 02 POLICE VEHICLES/EQUIPMENT	60,000	84,000	112,366	153,000	
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	76,677	75,000	75,000	75,000	
CAPITAL OUTLAY TOTAL:	136,677	159,000	187,366	258,000	38%
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	75,157	75,000	75,000	75,000	0%

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	164,434	157,479	156,946	161,437	
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	6,021	0	9,077	6,000	
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	403	0	503	500	
601 48 00 LONGEVITY PAY	1,508	1,504	1,479	1,509	
<i>Salaries and wages total:</i>	<i>172,366</i>	<i>158,983</i>	<i>168,006</i>	<i>169,446</i>	<i>1%</i>

Employee benefits

606 02 00 PERS ER CONTRIB	20,702	23,895	24,908	27,120	
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	43	47	46	46	
606 07 00 PARS ER CONTRIB	0	0	0	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	2,424	2,300	2,423	2,358	
606 20 00 401A EXECUTIVE	1,388	739	749	741	
606 40 00 HEALTH INSURANCE	24,772	27,938	31,466	27,502	
606 42 00 DENTAL INSURANCE	3,144	3,729	4,066	3,797	
606 43 00 VISION INSURANCE	424	507	553	533	
606 44 00 LIFE INSURANCE	164	175	168	162	
606 45 00 LONG TERM DISABILITY INS	1,097	1,071	1,271	1,222	
606 46 00 ACCIDENTAL DEATH & DISM.	26	24	31	29	
606 57 00 ALLOC COMPENSATD ABSENCES	6,685	0	0	0	
<i>Employee benefits total:</i>	<i>60,869</i>	<i>60,426</i>	<i>65,682</i>	<i>63,509</i>	<i>-3%</i>
SALARIES AND BENEFITS TOTAL:	233,235	219,410	233,688	232,955	0%

SERVICES

611 30 00 COMPUTER SERVICES	0	0	0	0	
611 40 00 CONSULTING SERVICES	2,180	3,000	3,000	3,000	
613 10 00 REPAIR & MAINT	0	0	0	0	
613 10 03 COMP SOFTWARE SUPPORT	110,488	125,000	125,000	164,300	
613 10 04 COMP HARDWARE SUPPORT	13,669	19,000	15,000	19,000	
613 30 00 HVAC	0	0	0	0	
614 60 00 TELEPHONE/INTERNET	9,523	23,000	2,300	2,300	
614 60 01 CELL PHONE/PAGER	0	0	0	0	
614 60 02 MAIN. AGMT FOR PHONE SYSM	13,000	14,000	14,000	14,000	
615 20 00 MEMBERSHIPS	195	195	195	195	
615 40 00 TRAINING & CONFERENCES	4,990	5,000	5,000	5,000	
615 40 01 MEETINGS AND MILEAGE	0	0	0	0	
616 10 00 EQUIPMENT RENTALS	4,299	3,200	3,500	3,500	
616 10 01 COPIER LEASE	10	9	9	9	
SERVICES TOTAL:	158,353	192,404	168,004	211,304	26%

SUPPLIES

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

	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
CAPITAL OUTLAY					
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	258,975	449,000	250,000	350,000	
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	
643 20 00 ABOVE \$5,000 IN VALUE	5,579	0	0	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	129,351	115,000	115,000	130,000	
CAPITAL OUTLAY TOTAL:	393,905	564,000	365,000	480,000	32%
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	16,513	15,360	15,360	15,360	
661 60 00 IT EQUIP REPLACEMENT CHG	0	0	0	0	
630 90 99 CONTRA FIXED ASSETS	(248,104)	(449,000)	(449,000)	(350,000)	
690 10 00 GENERAL FUND	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	(208,240)	(410,289)	(410,289)	(311,289)	-24%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	577,278	565,549	356,427	612,995	72%
FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)					
Fund No: 470 ; Dept/Division No: 5433					
SALARIES AND BENEFITS					
<i>Salaries and wages</i>					
601 10 00 REGULAR	31,245	31,655	31,179	34,020	
601 12 00 REGULAR PART-TIME	0	0	0	0	
601 13 00 TEMPORARY PART-TIME	141	0	0	0	
601 30 00 OVERTIME PAY	299	0	266	300	
601 31 00 HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00 ACTING/INCENTIVE PAY	117	443	389	0	
601 48 00 LONGEVITY PAY	306	316	309	468	
601 99 00 VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>	32,108	32,414	32,143	34,788	8%
<i>Employee benefits</i>					
606 02 00 PERS ER CONTRIB	4,138	5,069	4,683	5,958	
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	15	18	5	18	
606 07 00 PARS ER CONTRIB	2	0	0	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	466	470	235	500	
606 21 00 AUTO ALLOWANCE	0	0	0	0	
606 22 00 UNIFORM ALLOWANCE	0	0	0	0	
606 40 00 HEALTH INSURANCE	13,842	15,426	14,030	15,501	
606 41 00 MEDICAL INSURANCE	0	0	0	0	
606 42 00 DENTAL INSURANCE	1,377	1,515	1,470	1,543	
606 43 00 VISION INSURANCE	190	210	166	220	
606 44 00 LIFE INSURANCE	48	57	43	54	
606 45 00 LONG TERM DISABILITY INS	209	219	128	264	
606 46 00 ACCIDENTAL DEATH & DISM.	12	13	6	13	
606 57 00 ALLOC COMPENSATD ABSENCES	(1,105)	0	0	0	
<i>Employee benefits total:</i>	19,195	22,997	20,765	24,072	16%
SALARIES AND BENEFITS TOTAL:	51,303	55,411	52,909	58,860	11%
SERVICES					
611 90 00 OTHER PROFESSIONAL SRVC	26,537	35,000	37,000	37,000	

	FY 2013-14 ACTUALS	FY 2014-15 ADOPTED BUDGET	FY 2014-15 YEAR-END ESTIMATE	FY 2015-16 BUDGET PLAN	% Change From FY2014-15 Est
613 10 00 REPAIR & MAINT	30,795	30,000	31,000	30,000	
613 30 00 HVAC	21,131	25,000	35,000	30,000	
613 40 00 BLDGS & STRUCTURES	30,940	30,000	30,000	30,000	
613 50 00 VEHICLE REPAIRS	6,658	7,700	7,700	6,000	
613 90 01 OTHER	2,166	2,000	2,200	2,200	
613 90 02 FIRE	1,771	3,900	2,000	2,000	
614 20 00 ELECTRICITY	127,559	150,000	130,000	135,000	
614 30 00 GAS	72,424	60,000	75,000	75,000	
614 60 00 TELEPHONE	14,435	11,000	14,000	14,000	
614 60 01 CELL PHONE/PAGER	697	900	650	650	
614 70 00 WATER	48,685	70,000	36,000	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:	383,797	425,500	400,550	431,850	8%
SUPPLIES					
620 20 00 FUEL & OIL SUPPLIES	0	0	0	0	
620 30 00 HARDWARE SUPPLIES	2,850	1,500	1,500	1,500	
620 40 00 JANITORIAL SUPPLIES	29,117	35,000	35,000	33,000	
621 80 00 UNIFORM & SAFETY APPAREL	991	4,000	3,000	2,500	
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	
622 40 00 PRINTING, FORMS & BUS CRD	0	0	0	0	
SUPPLIES TOTAL:	32,959	40,500	39,500	37,000	-6%
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 CHRГ	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	0	7,251	7,251	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:	22,473	29,724	29,724	29,724	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	490,532	551,135	522,683	557,434	7%

EMPLOYEES RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND (511)

Fund No: 511 ; Dept/Division No: 3005

SALARIES AND BENEFITS

606 41 01 RETIREES	3,455	4,358	4,358	2,978	
611 40 00 CONSULTING SERVICES	6,783	5,000	5,000	5,000	
645 10 10 NET ACTUARIAL REQ. CONTRIB (ARC)	0	203,985	230,000	230,000	
606 41 01 RETIREES	1,468	3,099	3,099	3,100	
606 41 01 RETIREES	9,385	7,304	7,304	7,490	
601 80 00 RETIREES	0	0	0	0	
606 41 01 RETIREES	23,753	5,837	5,837	4,521	
606 41 01 RETIREES	696	1,605	1,605	1,605	
606 41 01 RETIREES	0	0	0	0	
606 41 01 RETIREES	3,835	1,440	1,440	2,952	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	49,375	232,628	258,643	257,646	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	49,375	232,628	258,643	257,646	0%

**Trust and Agency Funds
FY2015-16**

				FY 2013-14	FY 2014-15	FY 2014-15	Addendums/Cor	FY 2015-16	% Change	
				ACTUALS	ADOPTED	YEAR-END	FY 2015-16	BUDGET	From	
					BUDGET	ESTIMATE	PLAN		FY2014-15 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		#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	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		0		#DIV/0!
DEBT SERVICE										
650	10	00	PRINCIPAL PAYMENTS	580,000	835,000	835,000		885,000		
650	20	00	INTEREST PAYMENTS	160,353	181,773	181,773		108,588		
650	40	00	DEBT ADMINISTRATION EXP	0	0	0		0		
650	40	01	TRUSTEE FEES	1,845	2,500	2,500		2,500		
650	40	02	ADMINISTRATOR FEES	11,460	11,365	8,500		8,500		
650	40	03	CITY ADMIN FEES	0	0	0		0		
650	40	04	CONT. DISCLOSURE	0	0	0		0		
650	40	05	ARBITRAGE CALCULATION	0	0	0		0		
DEBT SERVICE TOTAL:				753,657	1,030,638	1,027,773		1,004,588		-2%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				753,657	1,030,638	1,027,773		1,004,588		-2%

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		0		#DIV/0!
DEBT SERVICE										
650	10	00	PRINCIPAL PAYMENTS	145,000	150,000	150,000		160,000		
650	20	00	INTEREST PAYMENTS	279,233	276,188	276,188		262,918		
650	30	00	COST OF ISSUANCE	0	0	0		0		
650	40	01	TRUSTEE FEES	52	50	50		50		
650	40	02	ADMINISTRATOR FEES	1,500	5,000	3,300		3,300		
650	40	04	CONT. DISCLOSURE	0	1,720	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		
DEBT SERVICE TOTAL:				425,784	432,958	429,538		426,268		-1%
TRANSFERS										
690	30	00	SINGLE FUNDED PROJECTS	0	0	0		0		
690	38	10	ASSMT DIST 01-1 DEBT SVC	0	0	0		0		
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0		0		#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				425,784	432,958	429,538		426,268		-1%

TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0		0		#DIV/0!
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HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND (531)

Fund No: 531 ; Dept/Division No: 3005

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	0	0	0		0		
SERVICES TOTAL:				0	0	0		0		#DIV/0!

SUPPLIES

622	10	00	GENERAL OFFICE SUPPLIES	0	0	0		0		
SUPPLIES TOTAL:				0	0	0		0		#DIV/0!

OTHER EXPENSES

639	50	99	LEGAL SERVICES	0	0	0		0		
OTHER EXPENSES TOTAL:				0	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		0		#DIV/0!

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0		0		#DIV/0!
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				FY 2013-14	FY 2014-15	FY 2014-15	Addendums/Cor	% Change	
				ACTUALS	ADOPTED	YEAR-END	FY 2015-16	From	
					BUDGET	ESTIMATE	BUDGET	FY2014-15 Est	
							PLAN		
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	0		
611	50	00	ENGIN/INSPECT/PLANNING SV	0	0	0	0		
SERVICES TOTAL:				0	0	0	0		#DIV/0!
CAPITAL OUTLAY									
642	05	91	WWTP RELOCATION	0	0	0	0		
CAPITAL OUTLAY TOTAL:				0	0	0	0		#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0	0		#DIV/0!

Appendices

FY2015-16

- Budget Resolution FY2015-16**
- GANN Appropriation Limit Resolution**
- Glossary of Terms**

RESOLUTION NO. 15-036

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES APPROVING THE 2015-2016 FISCAL YEAR CITY OF HERCULES BUDGET PLAN WHICH INCLUDES THE FIRST YEAR (2015-16 FISCAL YEAR) OF THE FIVE-YEAR (2016-2020 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 City Manager has prepared and is submitting an operating and capital budget for fiscal year 2015-2016; and

WHEREAS, the City Manager and Finance Director has reviewed the proposed budget with the City Council and Finance Commission; 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 2014-2015 fiscal year to the 2015-2016 fiscal year; and

WHEREAS, the City Council has reviewed the proposed budget for the Fiscal Year 2015-16 at public meetings on June 9 and June 23, 2015.

WHEREAS, the City Council held a Joint Public Hearing on June 23, 2015 for the purpose of reviewing and discussing the 2015-2016 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 2015-2016 fiscal year operating and capital budgets for all City funds as detailed in attachments hereto.

2. The City Council hereby adopts the FY2015-16 Annual Budget for the following funds:

General Fund	\$13,726,779
Special Revenue Funds	14,789,915
Capital Project Funds	9,199,511
Debt Service Funds	1,693,403
Enterprise Funds	19,563,275
Internal Service Funds	1,503,075
Trust and Agency Funds	1,430,856
Total	\$61,906,814

3. The City Council hereby approves the five year 2015-2016/2019-2020 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 2014-2015 fiscal year to the 2015-2016 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 twenty-third day of June 2015, by the following vote of the Council:

AYES: M. de Vera, C. Kelley, S. McCoy
NOES: B. Kelly, D. Romero
ABSTAIN: None
ABSENT: None

ATTEST:

Margaret Roberts
Margaret Roberts, MVMC
Administrative Services Director/City Clerk



Sherry McCoy
Sherry McCoy, Mayor

RESOLUTION NO. 15-037

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES
ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2015-2016 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 corrupted by the Finance Director based on methodology in accordance with provisions of Government Code Sections 7900-7910 and Proposition 111 amendments, as indicated in Attachment 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 2015-2016 fiscal year at \$355,288,371 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 twenty-third day of June 2015, by the following vote of the Council:

AYES: M. de Vera, B. Kelly, C. Kelley, S. McCoy, D. Romero

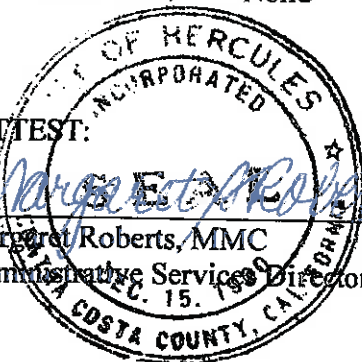
NOES: None

ABSTAIN: None

ATTEST:


Margaret Roberts, MMC
Administrative Services Director/City Clerk


Sherry McCoy, Mayor



Attachment A

Annual Appropriations Limit
2015-16 Fiscal Year

California Per Capita Personal Income Change* 3.82% = 1.0382
(City Assessed Non-residential Valuation Growth
Change is .36% or a 1.0036 Growth Factor)**

County Population Change* .93% = 1.0093
(City Population Change is 0.71% or
a 1.0071 Growth Factor)*

Calculation of Factor for Fiscal Year 2015-16 $1.0382 \times 1.0093 = 1.0480629$

Appropriation Limit Calculation Per Information Provided by Department of Finance
State of California Memo Dated May 2015. Ratios selected are the higher of the
choices of factors prescribed in the law.

$\$338,964,485 \times 1.0481581 = \$355,288,371$

Summary: City of Hercules Appropriation Limit for FY2015-16 is \$355,288,371

*Data obtained from State Department of Finance

**Data obtained from the Contra Costa County Auditor Controller

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.

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 XIII B of the State constitution was amended by Proposition 4 (Gann initiative) in 1979. Article XIII B 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.

Guaranteed Investment Contract (GIC): A contract that guarantees repayment of principal and a fixed or floating interest rate for predetermined period of time.

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.