



BUDGET PLAN

For FY 2016-17

CITY OF HERCULES, CALIFORNIA

June 28, 2016

**INQUIRIES OR REQUESTS FOR MAILING REGARDING THE
FY 2016/17 OPERATING AND CAPITAL BUDGET
FOR THE CITY OF HERCULES, CALIFORNIA
CAN BE DIRECTED TO:**

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Finance Department
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The budget document can be downloaded in PDF form at:
www.ci.hercules.ca.us

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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

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

Finance Commission

Stanley Tom, Chair
Anton Jungherr, Vice-Chair
Bill Shea, Commissioner
Paul Freese, Commissioner
J. Yamamoto, Commissioner



CITY MANAGER

David Biggs, City Manager

June 28, 2016

Honorable Mayor and Members of the City Council:

The Budget Plan for FY 2016/17 was adopted by the City Council on June 28, 2016. This was the second year in which the Budget Balancing Spreadsheet process was used for the General Fund as a way to ensure increased transparency in the budget decision process. The final form of the Budget includes the original City Manager Budget Message; updated Decision Packages, updated Budget Referrals and the final adopted Budget Balancing Spreadsheet.

As detailed in the Budget Balancing Spreadsheet, the City Council adopted all 16 Recommended Decision Packages; all five (5) Alternate Decision Packages; the four (4) Fund Balance Decision Packages; and, Budget Referrals 17-7, 17-8, 17-9, 17-10, and 17-17.

This resulted in a General Fund Expense Budget of \$15,222,137 and a General Fund Revenue Budget of \$16,104,294 and an operating surplus and the investment of available fund balance in key projects. The approved Decision Packages and Budget Referrals have been added into the final form of the Budget presented herewith, though a more precise allocation of some of the items may be undertaken at mid-year.

City staff will be working hard to move forward with all budgeted and carry-over activities and programs, especially the capital improvement projects enumerated which will provide benefit to the community.

David C. Biggs
City Manager



BUDGET PLAN FY 2016-17

CITY OF HERCULES, CALIFORNIA

June 8, 2016

Honorable Mayor and Members of the City Council:

The proposed Fiscal Year 2016/17 Budget for the City of Hercules has been prepared for consideration by the City Council and the community and represents continued progress on our long path to financial sustainability. As the second budget I have developed as the Hercules City Manager, it is indeed fortunate that the voters in Hercules approved the extension of two local tax measures in November 2015. Measures B which extended the local half cents sales tax and Measure C which extended the utility users tax override passed with 75% and 71.6% of the vote respectively.

Without these measures, and with expiration of Measure O in October 2016, we could have faced the need to further cut our already lean General Fund operating budget in FY 2016/17. The General Fund budget supports key operating areas like Police, Parks & Recreation, and Senior Services. The expiration of Measure A in 2018 would have further exacerbated our future financial planning. Special thanks go to our Hercules voters for their willingness to invest in a more financially sustainable future. The proposed FY 2016/17 Budget is designed to continue to address what the community identified as their priorities leading up to the November 2015 election on our local revenue measures.

In building the FY 2016/17 proposed budget, it necessarily starts with revenues. This is key to having the City live within its means and make investments in key areas with what on-time funds

we may have available. The budget plan also uses the City Council's adopted Financial Principles & Guidelines as basis for allocating resources.

We are fortunate that as we closed out the 2014/15 Fiscal Year, which ended June 30, 2015, we saw a significant operating surplus due to some higher than anticipated revenues and through good cost control and savings due to vacant or under filled positions. In reviewing and accepting the audit for the 2014/15 Fiscal Year, the City Council wisely opted to designate available funds to topping up our General Fund reserves in the form of the Fiscal Neutrality Reserve to a full two months of expenditures or \$2.2 million. This is consistent with one of the key Financial Principles & Guidelines which has a two month reserve as the minimum to help us weather periods of economic decline and unanticipated expenses.

A better than budgeted outcome in FY 2014/15 ,where a small operating deficit of just over \$350,000 became a positive number, is the launching point for the proposed FY 2016/17 Budget. Much of the unanticipated improvement in revenues in FY 2014/15 were built in the FY 2015/16 Budget. We also expect to see revenues in the current FY 2015/16 Budget exceed what was budgeted. The FY 2015/16 Budget was approved with a small operating surplus of just over \$100,000 and continuing cost controls are projected to result in a higher operating surplus after we close the books as of June 30, 2016. This significant strengthening of revenues is very positive and bodes well for our ability to cover unavoidable increases in costs together with beginning to address the on-going wage and benefits concessions which have been in effect for our employees for the past six years. This positive financial performance is also expected to generate one-time funds which can be applied to other high priority expenditures of a one-time nature or to invest in key capital projects.

General Fund Operating Budget

As with last year, the proposed FY 2016/17 budget focuses on pairing on-going revenues with on-going expenses as the base operating budget. Additionally, one-time or non-recurring expenses have been aligned with one-time revenues or available fund balance. This approach should ensure fiscal discipline over the longer term while allowing us to meet current needs and high priority demands on our resources.

The proposed FY 2016/17 budget utilizes the FY 2015/16 budget including any modifications to date as its starting point. Projected revenues for FY 2016/17 are developed based on the current fiscal year and known factors which will impact these revenues both positively and negatively. These initial revenue assumptions were shared with the City Council in a workshop setting on

May 10, 2016, and have been refined as incorporated into the proposed budget. An important component of this analysis of revenues is to identify which portions of our revenues are fundamentally one-time in nature.

A status quo level of staffing is assumed with all positions filled for the fiscal year. Each department submits its appropriation requests for the base budget after ensuring only unavoidable cost increases and required modifications for operations and maintenance line items are factored into their requests. Since we have recently concluded labor negotiations with our employees groups for the upcoming year, these cost increases are factored into the base budget as well. These base level expenditures were reviewed with the City Council in a workshop setting on May 24, 2016. There are no new full-time positions proposed and service levels proposed are basically static.

Anticipated revenues are then compared to the proposed base level budget expenditures to calculate if an operating surplus or deficit exists for FY 2016/17. As proposed, the base General Fund Budget has an operating surplus. As discussed above, the City's available fund balance has also increased and after the recent allocation of fund balance to the Fiscal Neutrality Reserve, a portion of these essentially one-time monies can also be put to use for high priority needs of a one-time nature.

As first introduced last fiscal year, a series of "Decision Packages" have been produced for the City Council's consideration. These Decision Packages are comprised of proposed expenditure increases or decreases, revenues adjustments, or to make use of reserves or fund balance, or some combination thereof, in order to ensure a balanced budget. Decision Packages can also be used to establish policy direction with or without there being a fiscal impact. As your City Manager, I have recommended a series of Decision Packages which make what I believe are the best use of our available funds.

For the second year in a row there is an operating surplus. This year it is over \$1.6 million thanks to higher projected revenues and well scrutinized expenditures in the General Fund. We also have one-time monies available in the form of a higher fund balance and what is identified as one-time revenues for FY 2016/17. A key component of this allocation process through Decision Packages on an on-going versus one-time basis is to ensure we can avoid having to make cuts to on-going operations when we see decreases in revenues or levels of unavoidable cost increases above what we can support in the future. Having additional dedicated reserves on-hand is also a factor considered to determining which Decision Packages to recommend on an on-going basis, though it is prudent to ensure that these higher revenues are going to be there on a continuing basis.

As with last year, there are several Alternate Decision Packages set forth to allow the City Council some additional choices to substitute for those Decision Packages I have recommended or in the event additional resources are identified. Once again, as we go through the process of considering the proposed FY 2016/17 budget with input from a variety of sources, staff will be preparing Budget Referrals as requested by City Council Members or in response to questions. The City Council will then build the final budget by incorporating a combination of Decision Packages and Budget Referrals into the base budget with the goal of not exceeding available resources and avoiding having to tap any of our dedicated reserves.

The City Manager recommended General Fund Decision Packages and Fund Balance Decision packages are set forth in the attached Budget Balancing Spreadsheet and are detailed in a subsequent section of the proposed FY 2016/17 Budget. In addition, the initial Budget Referrals for FY 2016/17 follow as well.

Fund Balance Recommendations

As discussed above, with the close out of the 2014/15 Fiscal Year, the City Council approved an addition to the Reserve for Fiscal Uncertainty of \$805,072 to the existing \$1,363,528 of Available Fund Balance for the Reserve for Economic Uncertainty for a total of \$2,168,600; this achieved the goal of a two (2) month reserve set forth in the Council's adopted Fiscal Principles & Guidelines. Beginning to make these types of designations at the close of a fiscal year is a healthy practice and I would anticipate that we will expand this practice as we enhance our timely financial reporting and analytical capabilities.

While we made the one major designation at the close-out of the prior Fiscal Year, a number of key Decision Packages have been prepared which make use of current and anticipated Fund Balances for high priority needs, both as reserve designations (Fund Balance Decision Packages) and for expenditures of a one-time or not on-going nature.

The audited General Fund Balance as of June 30, 2015, after the designation done at close-out discussed above, together with the positive results as shown in the mid-year FY 2015/16 Budget, we expect that the General Fund Beginning Estimated Working Cash Balance as of June 30, 2016, will be just over \$2.3 million, after the deduction of the one-time costs in our recently approved agreements with the City's employee groups. In addition, the General Fund is the source of cash for some funds with deficit cash balances, and the General Fund Beginning Estimated Working Cash Balance reflects what is necessary to cover those cash deficits. Decision Packages which address operational needs are those designated Nos. 1 through 15. Fund Balance Decision

Packages also provide funds for other important reserves or for the segregation of funds which flow through the General Fund but which are restricted for certain types of expenditures. These Fund Balance Decision Packages are comprised of 4 proposals fully articulated later in this message.

In summary, these four (4) Fund Balance Decision Packages will contribute to the City achieving long-term financial sustainability and are of a strategic nature. They add to our initial small Capital projects designation; reserve additional restricted planning funds; make an additional contribution towards our limited post-retirement benefit obligations; and reserve funding for street repairs. Our improving financial situation provides us with some resources to address high priority needs as demonstrated with these few items, however, we need to stay on a fiscally conservative course to ensure long term financial sustainability.

Special Revenues, Enterprise, and Internal Service Fund Budgets

Restricted revenues collected to undertake specified activities are deposited into Special Revenue Funds from which monies are appropriated to undertake those designated activities and examples include the Landscape & Lighting District Funds, the Solid Waste Fund, and the Capital Improvement Project Fund. An Enterprise Fund is one which is operated like a business entity like the Waste Water Fund which is responsible for sewer services. Other specialized funds fall into this category as well, including Development Impact Fees, whereby fees are paid when development takes place and can only be used for the purpose for which they are levied.

The approval process for assessments levied for the City's Landscape & Lighting Assessments Districts is on a parallel track with the approval of the annual budget. The elements contained in the budgets for these assessment districts continued to be better defined and improvements made as part of a multi-year process to enhance the operating budgets and service provision through the Districts. Addressing individual operating deficits in some Districts or zones will require an update of the assessment methodology and perhaps realignment of District boundaries which will be done leading into the 2017/18 Fiscal Year.

The Solid Waste Fund is now the recipient of some recycling related revenues from Richmond Sanitary which had previously been flowing through the General Fund and which the City Council reserved as part of the FY 2015/16 Budget process. A subsequent action allocated the funds which had accumulated from this source in the General Fund for some recycling activities and to address street and storm water related impacts related to solid waste and recycling. Similar appropriations are recommended from the Solid Waste Fund for FY 2016/17 - \$120,000 for streets and \$60,000 for storm water.

Grant funded projects are accounted for in the Capital Projects Fund for numerous grant funded projects throughout the City. The capital projects funded to be funded for 2016/17 are those outlined in the first year of the Five Year Capital Improvement Program.

The City's planned expansion of the joint Pinole Hercules Waste Water Treatment Plant is now underway. The budget for the Waste Water Fund reflects the need to fund this \$53 million project, half of which is funded by the City of Hercules with a loan from the State Waste Resources Control Board and the other half is funded by the City of Pinole from the same source. In addition, we will be undertaking improvements to the local collection system in the City. The operating side of the budget is basically status quo. Revenues in the Waste Water Fund are primarily the sewer service charges paid by users of the system, and some grants received for capital improvements.

Internal Service Funds are used to program for shared services which are charged back to operating departments and funds as appropriate for Information Technology, Equipment Replacement, and Facilities. For the proposed FY 2016/17 Budget, ISF allocations are the same as in previous years as we have not yet been able to undertake the planned Cost Allocation/Overhead Model update and will endeavor to do so to all for modifications if needed at mid-year. On the expenditure side, seven (7) vehicles are proposed to be replaced in the 2016/17 fiscal year – five (5) trucks for Public Works and two (2) undercover vehicles for Police at a total cost of \$245,000. This continues our vehicle replacement efforts which were deferred for many years and focuses on vehicles which are more than 10 years old and with more than 100,000 miles of use.

Capital Improvement Program Budget

The City's Five Year Capital Improvement Program (CIP) remains a fairly basic approach to capital project planning at this point in time. The CIP has been updated to add an additional year with some new projects added and the projects reallocated over the five year horizon based on capacity to deliver the projects and funding availability. This updated Five Year CIP is being considered as part of the FY 2016/17 Budget and the first year of the Five Year CIP will be incorporated in the FY 2016/17 Budget as part of the spending plan for that year. The General Fund provides very little of the funding available for capital projects with Assessment District funds, grants and outside funding sources like State Gas Tax, and locally generated Development Impact Fees providing the vast majority of resources. In addition, some of the Solid Waste recycling revenues have supplemented these sources as discussed earlier.

Gas Tax continues to decline as revenue source given lower fuel prices. As such, having some recycling revenues to mitigate the impact of the recycling collection trucks on City streets has been a welcome mitigation of this trend. Upcoming development will also generate some inflows into key Development Impact Fee Funds. Last year the City Council also approved an initial designation of \$100,000 in the General Fund for Capital Projects. An additional designation is recommended for the FY 2016/17 as a Fund Balance Decision Package.

What the Future Holds

The approval by Hercules voters of the renewal of our two local tax measures in November last year sets the stage for a much brighter future. With there now being some breathing room from a resources perspective, we can focus on continuing to make our limited resources go further and to making key investments in capital projects. The City will not have the resources to expand our service offerings in the near term, but we will continue to make meaningful progress in many other ways.

An expanded and upgraded waste water plant, the completion of the Path to Transit now under construction which will provide better access to the waterfront and our future Regional Intermodal Transportation Center, rehabilitation of major streets like Willow and Refugio Valley Road, and the completion of the Aventine Apartment project on Sycamore are all examples of our Hercules renaissance.

Our volunteer produced Fourth of July Parade and related activities, plus the reintroduction of a privately produced summer food festival planned for July in Refugio Valley Park, together with our annual very successful reinvigorated Citizen's Police Academy, there is a renewed sense of community with a 'can-do' attitude in Hercules.

The City is increasingly recognized for its wonderful physical settings along the Bay and with acres of dedicated open space and parks nestled in the foothills of western Contra Costa County. Restored wetlands and a network of trails encourage a strong connection with nature, including the newest segment of the San Francisco Bay Trail which opened here in Hercules back in September. The restoration of an additional segment of Refugio Creek and the upcoming restoration of the Chelsea Wetlands will further this unique human/natural systems interface.

Incremental additions to our local tax base with opportunities for new retail and service business are in our future with the new retail space on the ground floor of the Aventine building. Improved business-to-business sales tax generation by some the companies located in the North Shore Business Park is helping to ensure Hercules remains a safe and viable community. Steps have

also been taken to make it easier for new small businesses to locate in our Railroad Avenue live/work corridor.

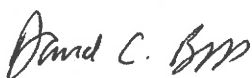
Ease of access to employment centers which includes express bus service directly to San Francisco and the El Cerrito del Norte BART station further the desirability of Hercules for families and in attracting new residents. The completion of the Path to Transit will also set the stage for the introduction of bus transit services to the Waterfront in 2017. We were also fortunate to recently be able to restore a portion of the wage and benefit reductions which our employees so graciously agreed to make nearly six years ago to help the City navigate a perfect storm of events which decimated our local resource base including the Great Recession. In addition, we are benefiting from the services of additional volunteers who support us in a variety of City service areas.

High priority investment areas for resources as they do become available on an on-going basis include additional Police Officers to strengthen 911 response times and crime prevention programs, enhancement of facilities utilized by the public including parks; better street maintenance and repair; and, improvement to our financial analysis capabilities and reporting systems to ensure a well-informed community.

Conclusion

I feel fortunate to be able to serve Hercules during its period of renaissance and recovery for some unfortunate times. Progress is being made on many fronts including the City being on a path to financial sustainability. While we won't ever have the resources of more affluent communities given our tax base, we will be able to ensure we live in a safe community with a high quality of life. The proposed FY 2016/17 Budget prioritizes our limited resources in ways designed to ensure Hercules is as well positioned as possible to take advantage of its many positive attributes and meet the expectations of our residents who have supported us through good times and bad.

The City Council and community are encouraged to become familiar with our proposed spending plan as it serves as the blueprint for not only the next fiscal year, but the financial house which we will ultimately build to ensure our fiscally sustainable future.



David Biggs
City Manager

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 Non-spendable, 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

FY 2016/17

General Fund Operating Budget

Decision Package # 17-1: Finance Supplemental Staffing [One-Time] – A new Finance Director be starting with the City as of June 6, 2016, and an allocation of funding is required to retain the Interim Finance Director for a transitional period to assist in the transition and to undertake special projects to enhance Finance Department operations. An allocation to provide support for a four month period for 20 hours per week is proposed. Expense Increase: \$25,600

Decision Package # 17-2: Parks & Recreation Facilities Improvements [One-Time] – A number of critical repairs and improvements to a number of Parks & Recreation facilities have been identified to meet health and safety and other mandates. These improvements include repair of the chlorine storage tank door; replacing an emergency gate at the Swim Center; replacing the press room exterior door; and, replacing the gymnasium exterior doors. Expense Increase: \$50,000

Decision Package # 17-3: Golf Club Fund [One-Time] – Funds remain in the Golf Club Fund which was established to account for proceeds from local golf tournaments in support of youth activities has an unexpended Fund Balance of \$52,944. These funds were raised by the Hercules Men’s Golf Club and consultation with Club leadership resulted in an understanding that the funds could be transferred into the Parks & Recreation budget to support existing youth activities. The Golf Club Fund balance will be transferred to the City’s General Fund and reserved to support youth activities either in the FY 2016/17 budget or to be identified. Revenue Increase: \$52,944

Decision Package # 17-4: Dispatch Services Contract with Pinole – The City contracts with the City of Pinole for Dispatch Services. The existing contract has expired and a new contract is proposed which will fix the City of Hercules share of cost for the next five years at the same percentage of the FY 2015/16 Pinole budget for Dispatch Services. The City of Hercules will see its share of cost only increasing as costs increase with the percentage of cost fixed. Expense Increase: \$38,000

Decision Package # 17-5: Engineering Intern – It is proposed to fund a part-time not to exceed 20 hours per week Engineering Intern position to support general engineering activities of benefit to the community. This cost effective approach to securing additional hours to enhance analytical capabilities in support of Engineering is anticipated to reap future dividends as Public Works will be able to be more proactive in addressing issues and getting ahead of problems. Expense Increase: \$15,000

Decision Package # 17-6: Utility Inspection Program – The City currently provides limited in-house inspection services for utility encroachments. In December last year an updated fee was approved by City Council for utility encroachments which is the consultant cost of the inspections plus 20% administration in order to enhance our level of inspections. An appropriation is necessary for the cost of the contract inspector of \$17,400 which will be offset by the fees generated above the current fees being collected which for the 2015/16 FY are estimated to be \$12,500. An increase in the revenue for next fiscal year is

also required with the implementation of the new program of \$8,300. Expense Increase: \$17,400; Revenue Increase: \$8,300.

Decision Package # 17-7: Police Officer Body Worn Cameras Supplemental Appropriation – A Decision Package was approved last FY year which provided a one-time appropriation of \$33,500 for the purchase of Police Officer Body Cameras and \$2,800 for on-going expenses. While a contract was awarded for the purchase of the cameras, the selected vendor has not been able to provide the selected equipment. Further research of options has resulted in an improved option for the purchase of the cameras and on-going support when packages with the existing Taser provider with unlimited Evidence.com storage, upgrades, replacement for damaged and new technology devices every 2-2.5 years. The average life expectancy of a camera is 2-2.5 years. Taser International has submitted a 5 year proposal that meets all of the needs of the police department to purchase 25 cameras, one for each sworn member including Reserve Police Officers and Parking Enforcement personnel including docking stations, licenses and as noted above unlimited storage. Further, it is a plan that covers all of the equipment under warranty and replace the cameras every 2.5 years with new technology. The appropriation made in FY 2015/16 is sufficient for the first year payment under the five year plan of \$18,700 for the cost of the cameras and the first year storage and support. However, the on-going expense starting in Year 2 would be higher at \$25,715 per year as opposed to the \$2,800 approved in last year's decision package as an on-going expense. The five year term of the plan with Taser would total \$121,538 while the total costs over five years as the Decision Package was approved last year would be \$71,000 if the cameras were replaced every 2.5 years and \$97,750 if they were replace every 2 years. As such, the cost of implementing a Body Worn Camera program is the Police Department would be \$23,788 to \$50,538 higher over the five year period. While there would be no impact given the existing appropriation in carry-over in FY 2016/17; approval of the Decision Package is requested since the on-going component would be higher than originally approved in subsequent years.

Decision Package # 17-8: Bio Rad Electrical Rebate [One-Time] – As the City completes its wind down of the Hercules Municipal Utility which was sold to PG & E, a number of items remain to be addressed. One of which is a rebate payable to Bio Rad for energy efficiency improvements in the amount of \$385,000. The sale of HMU resulted in positive proceeds which flowed to the City's General Fund, a portion of which was reserved for this obligation. Expense Increase: \$385,000

Decision Package # 17-9: Former HMU Customer Lighting Exchange Program [One-Time] – Another portion of the proceeds from HMU must be utilized to provide energy efficiency improvements from proceeds allocated to HMU through the State's Cap & Trade program designed to reduce greenhouse gasses. Most utilities have passed these funds back to customers in the form of bill credits. However, as the City of Hercules no longer has a relationship with the former customers, it is proposed that a Lighting Exchange Program be undertaken which will be offered to those residents and businesses in the former HMU service territory to exchange light bulbs and fixtures for more energy efficient ones. Expense Increase \$150,930.

Decision Package # 17-10: Employee Concession Mitigation – The City has begun to restore some of the concessions made by our employees with our most recent labor agreements. One option given available funding is to restore step and merit increases for non-safety employees which have been suspended for six years as once granted a step or merit increase is on-going. Not all employees are eligible for step or merit increases and safety employees (except the Chief and Commander) have been eligible for and

provided with step and merit increases. Lack of step and merit increases is contributing to employee turnover and in difficulty in recruiting employees. Expense Increase: \$130,000.

Decision Package # 17-11: General Plan Circulation Element Update Supplemental Funding [One-Time]

– The City Council approved 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 last year. Staff has not been able to proceed with this effort given competing demands. The process is about to be initiated with assistance from a consulting planner to manage the project. It has been identified that a supplemental appropriation is needed to complete the anticipated scope of work and will be funded from General Fund Update Fees. Expense Increase: \$60,000

Decision Package # 17-12: Modification of Swim Instruction Requirements – Parks & Recreation has not been able to move forward with securing the resources to ensure our swim instructors are Red Cross WSI certified. At this point, we have had to proceed with our summer 2016 swim programs without this component being in place relying only on our quality in-house training program. In addition, none of our neighboring communities with swim programs require the WSI certification. Continuing to impose the WSI requirement will result in higher expense and/or an inability to recruit swim instructors and lifeguards which would result in lower revenues if we had to cancel sections of our swim program. It is recommended that the requirement for WSI certification be suspended. The job description for affected positions will return to the City Council for approval.

Decision Package # 17-13: Franchise Fee/Utility User Tax Audits – A significant portion of the City's General Fund revenues come from Franchise fees paid by water, electricity, gas, telephone, and solid waste and cable providers. In addition, revenues on these certain of these services paid by our residents and businesses in the form of utility users' tax are also an important component of overall revenue. It is proposed to retain a firm to undertake a review and revenue recovery audit of these sources of revenue. Typically, these types of audits are undertaken on a percentage of recovery compensation basis which would result in an overall net increase in one-time and on-going revenues.

Decision Package # 17-14: Community Development Intern – It is proposed to fund a part-time not to exceed 20 hours per week Community Development position to support general planning and community development activities of benefit to the community. This cost effective approach to securing additional hours to enhance analytical capabilities in support of Community Development will enable non-fee funded components of the Planning and Building operations to move forward. Expense Increase: \$15,000

Decision Package # 17-15: Parking Enforcement Officer P/T – The City currently relies on volunteers for parking enforcement. It is proposed to fund one part-time 20 hour per week parking Enforcement Officer to upgrade our parking enforcement activities. Increased revenues are expected to cover the increased costs. Revenue Increase: \$25,000; Expense Increase: \$19,750

Decision Package 17-16: Funding for Modular Building Replacement (O/T) – The proposed five year CIP includes a project for FY 2016/17 to replace the existing modular buildings at the City Corporation Yard which are in decrepit condition with new portable buildings at a total cost of \$200,000. The majority of the funding will be coming from the Sewer fund, Landscape & Lighting Assessment Districts, and other non-General Fund sources. However, 5% of the funding or \$10,000 should be provided as a contribution from the City's General Fund.

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 – Last year the City provided \$14,000 in funding as a contribution towards The Friends of the Library and the Library Foundation costs for funding 5 extra weekly hours at the Hercules Library. The request has been to increase this funding up to the full annual cost of \$42,000 over a four year period. For 2016/17 the County advises that the cost for the additional 5 hours will be only \$26,500 or less. These costs are expected to increase to close to the former level as the staff now assigned to the library progress through the County’s salary schedule. The Council may elect to continue to provide a contribution or may determine to make no contribution given the lower cost.

Alternate Decision Package # 3: WCCTAC Membership Costs – The City is a member of the West Contra Costa Transportation Advisory Committee which is one of the sub-regional transportation planning groups on Contra Costa County. The City pays an annual membership assessment through the City Council budget in the General Fund. This cost was \$25,482 in FY 2015/16, which was a reduced rate as was the case for a number of years. The WCCTAC Board approved a cost of just under \$40,000 for FY 2016/17 returning to a more normal contribution level. The City could shift all or part of these costs to either Gas Tax or Measure J funds or some combination thereof.

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. While some funding from solid waste resources has partially mitigated this need, an additional 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 – A Capital Projects Fund was established in the 2015/16 FY with an initial contribution of \$100,000 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. An additional designation of \$200,000 from one-time resources is recommended.

Fund Balance Decision Package # 2: Reserve for Restricted Planning Funds – The Planning and Building Inspection Departments collect fees from all building permits 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. In FY 2015/16 a decision package set aside an initial fund balance designation of \$362,512 in order to reflect the actual amount collected in FY 2014/15 of \$249,144 (\$191,067 in GP and \$58,077 in training) and \$113,368 estimated to be collected in the 2015/16 fiscal year. However, only \$37,223.62 has been collected between 7/1/2015 to 5/31/2016 but the 2 fees should hit \$40,000 by year end. The 2016/17 budget includes estimated budget revenues of \$317,634 (of which \$243,912 from General Plan Update Fees and \$73,722 from Building Division Training Fees from normal permits and 55 new homes in the Muir Pointe Subdivision). The reserve account should take these actuals and estimates into consideration less a reconciliation of \$56,007 in eligible costs paid out of the General Fund to pay for the 2015-2023 Housing Element Update. Therefore the reserve for restricted Planning/Building fees fund should be \$550,771 or an increase of \$188,259.

Fund Balance Decision Package # 3: OPEB Trust Contribution – The City of Hercules has a relatively limited obligation for other Post-Employment Benefits namely retiree medical. This obligation was included as an off-set in the City’s financial statements starting with the audit for FY 2014/15. The total unfunded actuarial accrued liability (UUAL) as of June 30, 2015 is \$273,765. It is recommended that the City make an additional contribution to the OPEB Trust to further enhance monies set aside to ensure this future obligation can be met. As such, a designation of Fund Balance of \$50,000 is recommended for a supplemental payment to the OPEB Trust.

Fund Balance Decision Package # 4: Solid Waste Funds Designation for Streets – In January 2015, the City Council designated \$176,000 of recycling related revenues which had accumulated in the General Fund for street improvements to mitigate the use of City streets by recycling trucks. Upon further consideration, staff recommends that this \$176,000 be transferred to the Solid Waste fund and be designated there for streets in order to avoid overstating and over complicating General Fund designations. In addition, these revenues are now flowing directly to the Solid Waste fund and future designations will be made from that fund.

Budget Referrals

FY 2016/17

Budget Referral # 17-1: Unemployment Payments – Unemployment payments were projected at \$50,000 in the first look budget, can this amount be reduced given historical trends and lower claims history?

Response: The Unemployment Claim line-item was reduced as a result of a Budget Referral # 1 for FY 2015/16 from \$100,000 to \$50,000. Given continuing low claims history and the unlikely occurrence of additional layoffs in the next fiscal year, staff had already proposed an additional reduction to \$35,000. If the City Council is comfortable with the risk, a further reduction could be considered.

Budget Referral # 17- 2: Claims – The Risk Management budget allocates \$80,000 for possible claims. Given continuing recent claims history can this amount be reduced?

Response: Last year, the Claims line-item was reduced from \$100,000 to \$80,000 as a result of Budget Referral #2 from FY 15/16 after consultation with the City's Risk management JPA. 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 or available fund balance if claims were to exceed the amount budgeted.

Budget Referral # 17-3: Planning Training & Conferences – Can funding for additional Planning Commissioner Training be included in the FY 2016/17 Budget and what has been the historical trends for training?

Response: The Planning Budget for Training and Conferences was \$1,500 in FY 13/14 and 14/15 and was increased up to \$5,000 in FY 15/16 for additional Planning Commissioner training as part of the \$12,000 decision package #2. The Planning Director and Building Technician attended training. Unfortunately, no Planning Commissioners were able to attend the League's Planners Institute as it was sold-out. Actual expenditures during these three fiscal years was \$3,188 through March 2016.

The next Planners Institute in the new FY will be March 1-3, 2017 in Los Angeles and is anticipated to approximately \$1300 per person for the conference, travel, per diem, and 2 nights lodging. This training is geared toward Planning Commissioners or entry level Planners. \$5,000 was requested with the normal budget under Planning Training & Conferences which could cover the

costs of 2 Planning Commissioners and the Director’s training at one of the two conferences and a few webinars. Should additional training for staff and/or Commissioners be desired, \$1,300 per person would have to be added to the budget.

Budget Referral # 17-4: Other Expenses Category – Please provide an explanation for those items classified as “Other Miscellaneous Expense” in each department and can a better descriptor be developed?

Response: The only Other Miscellaneous Expenses line item is in the Finance Department. This amount totals \$256,852. Of that amount, \$174,000 is for property tax and the remaining is the credit card processing charges. These expenses will be re-classed to other more descriptive line items.

Budget Referral # 17-5: Percentage Change – The column in the detailed line item information for each Department’s compares the proposed budget to the Year End Estimate. Can this be modified to compare the current year’s budget to the proposed budget to provide a more useful comparison?

Response: This requested change has been incorporated in the proposed budget for FY 2016/17.

Budget Referral # 17-6: Legal Costs in Department Budgets – A line item for Legal is included in some Department budgets. Can this be summarized and presented with the costs in the City Attorney budgeted to provide an overview of total legal costs?

Response: Please see the chart below

Legal Services	FY16-17 Budget Plan
City Attorney Contract	\$ 150,000
Litigation Costs	\$ 60,000
City Attorney	\$ 180,000
Total City Attorney	\$ 390,000
City Council	\$ 10,000
Finance	\$ 8,700
Administrative Services	\$ 6,500
Total from Other Departments	\$ 25,200
Grand Total - Legal Services	\$ 415,200

Budget Referral # 17-7: Active Sports Amenity West of I-80 – Is it feasible to construct an active sports amenity such as a half-basketball court in one of the parks west side of I-80 and what would be the cost?

Response: It is possible to construct an active sports amenity though it may displace an existing amenity or reduce passive open space. The range of cost to construct a half basketball court is an estimated \$17,000 to \$22,000 depending upon what has to be removed and site preparation (based upon information available from the City of Oakley on two half courts being constructed there). It is suggested that if the City Council wishes to consider such a project that it be referred to the Community & Library Services Commission for more study.

Budget Referral # 17-8: Restroom Facility in Duck Pond Park – Is it feasible to add a restroom in Duck Pond Park and what would be the estimated range of costs?

Response: There is a pad in Duck Pond Park which has a sewer connection in place and which was targeted for relocation of the Queen Anne House. If a modular restroom were installed on this pad, the estimated costs would range between \$100,000 and \$150,000 given the cost to acquire the unit, install it, make utility connections, and provide ADA access.

Budget Referral # 17-9: City Manager’s Approval Authority – The City Manager currently has approval authority up to \$20,000 for contract for budgeted items without having to go to the City Council. Can the City Manager’s approval authority be increased? What do other comparable cities use? Can we use a bifurcated system? For instance, can there be a higher limit for fully reimbursable contracts or a Public Works contract.

Response: A range of different approaches can be found in cities across the State regarding what level of purchasing or contracting authority is delegated administratively. At whatever level specified, any administratively approved contracts must be part of the appropriations included in the City Council approved budget. The existing authority for the Hercules City Manager is \$20,000. This is in line with four other cities in West County which range from \$10,000 to \$25,000 with no bifurcation. Staff has reached out to other Contra Costa cities for additional information.

Should the Council desire to make changes as conceptually discussed at your last meeting, new limits could be established as illustrated below and the resolution approving the Budget modified accordingly:

Contract Type	Limit
General Contracts	\$50,000
Public Works Construction Contracts	\$100,000
Fully Reimbursed General Contracts	\$100,000

Budget Referral # 17-10: Youth Programs – Can the Golf Club Trust discussed in Decision Package 17-3 be utilized for specified program enhancements in support of summer youth programs or other youth related services?

Response: Should the City Council wish to more specifically designate these funds for a specific purpose, it is recommended that the funds remain in the Golf Club Trust fund and designated for a specific purpose. In regard to supporting youth programs, a number of possible options have been identified:

- Movie/family night(s) in the park
- Purchase water play apparatus for pool
- Purchase commercial tent to provide shade for Hanna Ranch child care/summer camp programs
- Enhance City special events like the 4th of July with more activities targeted to children/youth
- Provide free swim lessons for underprivileged children receiving free school lunches
- Provide scholarships for summer children/youth activities
- Implement Teen Center Night at Swim Center/Community Center

Budget Referral # 17-11: Street Maintenance - How much funding is currently dedicated for street maintenance and what’s the total amount needed to maintain our streets in good condition? Given there is a funding shortfall, what is our strategy to maintain our streets into the future?

Response: There are 122 lanes miles of streets in Hercules with a replacement value of \$94M. Given the importance of managing this infrastructure asset, the Metropolitan Transportation Commission provides Hercules and other cities in the Bay Area with a computerized pavement management program (PMP) and grant funding to administer it. When the City’s streets were last evaluated in 2014 using the PMP, the City had a an overall Pavement Condition Index (PCI) of 75 out of a possible 100, which was in the “Very Good” range but down from 77 in 2010, and a backlog (deferred maintenance) of \$9.6M. At that time it was determined \$4.8M/ year was needed to maintain the PCI at the current level and the estimated actual projected expenditure of \$1.7M/year over the next 5 years would result in the PCI dropping to 71 with the backlog increasing to \$13M.

Current annual funding dedicated to street maintenance and improvements consists of \$600K in Gas Tax annually, which has been in decline over the last several years, and \$375K a year in

Measure J (return to source Countywide half cent transportation sales tax). Should the proposed County wide additional half cent sales tax be approved in November, an additional \$496K will become available annually starting next spring. Earlier this year \$176K in solid waste funding that had accrued was dedicated to street maintenance and as part of this budget process it is proposed that an \$120K in solid waste funding be dedicated to street maintenance annually until the rates are re-evaluated, which may be occurring as soon as FY 17-18.

With up to \$1.5M/year in local funding available in the future, and a need of \$4.8M/year to maintain the PCI, there is an annual shortfall of \$3.3M. However, historically local road maintenance funding has been utilized to leverage state and federal grants, such as the \$702K currently being utilized to resurface Refugio Valley Road. Given grants will only fund collectors and above, over the years residential streets have declined while thoroughfares have fared better.

The streets in Hercules will be re-evaluated this summer using the PMP and the results will be presented to Council in the fall. At that time a long-term strategy can be developed under the Council’s direction using the new metrics that best maintains the City’s streets into the future. However, given the clear shortfall which exist is between available resources and need, Alternate Decision Package #17-4 – Investment in Streets has been provided for the possible inclusion in the FY 2016/17 Budget.

Budget Referral # 17-12: Hercules Municipal Utility – Can an updated final be provided regarding the proceeds from the sale of the Hercules Municipal Utility?

Response: The sale of HMU ultimately resulted in net sales proceeds after meeting all of the HMU senior obligations and the funds remaining are in the City’s General Fund.

Listed below is a summary of how the net proceeds have been applied and/or where there are any remaining obligations:

Amount from HMU Sale	\$1,1835,263.42
Less: Earthquake reserve, EOC, Equipment	(\$630,000.00)
Less: Reserve for Cap & Trade Allowances at auction (to reduce carbon footprint prior HMU customers)	(\$150,930.00)

Less: Bio Rad Solar Rebate	(\$385,000.00)
Less: 5% Employee Retention Payment for FY2015	(\$307,111.78)
Plus: HMU Receivables collected	\$210,000.00
Total Cash Remaining in General Fund	\$572,221.64

Decision Packages 17-8 and 17-9 designate the final obligations with the balance benefiting the General Fund. A portion of the remaining balance were utilized, in effect, for the one-time portion of recently approved employee labor agreements/pay plans.

Budget Referral # 17-13: Status of IT Needs – The City Council has previously allocated funding to enhance our IT infrastructure. Can we get an update on the progress of these efforts and any outstanding additional needs including those related to our Finance Systems?

Response: IT started the Network Infrastructure upgrade in the Fall of 2013, upgrading all core network hardware, including switches, firewalls, telephone systems, and servers. The upgrade, which was completed before the spring of 2014, introduced virtualization of servers and a testing environment for future virtual desktop deployment. IT started upgrading Police department desktop computers at the end of October 2014 and completed the upgrade before the end of the year in December 2014. From March to June 2015, IT then upgraded all citywide computers and introduced desktop virtualization to users. The AS/400, which is our financial database server, was upgraded in September of 2015. Internet connections at all remote sites and City Hall have also been upgraded to faster speeds.

There has been some evaluation of replacing our finance software (Naviline). Two products were reviewed prior to the departure of Finance Director Nickie Mastay. Both were well over \$100,000, would require a significant amount of time and investment for staff to implement, and would require supplemental staffing. Issues associated with the production of the proposed FY 2016/17 Budget related to it being a mostly manual process using Excel. The existing Naviline finance software has a budget module to which we plan to transition for FY 2017/18.

Budget Referral # 17-14: Library Budget – Provide additional information regarding the County Library System Budget and some background information on the history of hours of service provided.

Response: The County Library Budget as proposed for FY 2016/17 totals \$29.8 million. In comparison, for FY 2010/11, the year in which the County reduced the number of County funded library hours, the budget actuals were \$23.4. As such, the County Library Budget has increased by \$6.4 million over the past six years with there being no consideration of any restoration of hours cut by the County as a result of the Great Recession.

In 2010, the Hercules library was open 45 hours per week funded by the County. Starting with the 2010/11 FY, the County reduced the hours per week to 35. As an initial response, the City funded five (5) hours per week to keep the Library at 40 hours per week. In 2011 given the City's financial situation, the cost of this locally funded five (5) hours per week transitioned to the Friends of the Library.

Budget Referral # 17-15: Hazard Mitigation Plan – Alternate Decision Package #17-1 discusses the need to prepare a Hazard Mitigation and Climate Adaptation Plan. Please provide additional information regarding these plans.

Response: A jurisdiction must have a current Hazard Mitigation Plan in order to be eligible for mitigation grants through Cal OES, flood insurance premium reductions under the National Insurance Flood Program Community Rating System (CRS), and waiver of a 6.25% local match requirement for Public Assistance money after a disaster if the plan is aligned with a general plan safety element. Every five years the Federal Emergency Management Agency (FEMA) requires local governments to update their Local Hazards Mitigation Plan to meet the requirements of the Stafford Act and Title 44 Code of Federal Regulations (CFR) §201.6 . In March 2015, in an effort to support local governments in planning for existing hazards and preparing for future hazards due to climate change, the Association of Bay Area Governments (ABAG) Resilience Program and the Bay Conservation Development Commission (BCDC) Adapting to Rising Tides Program partnered to create a process that would support the update and development of hazard mitigation and climate adaptation plans. Having a valid Plan is required in order to be eligible CalEMA and FEMA benefits.

The purpose of hazard mitigation is to reduce potential losses from future disasters. The intent of the mitigation planning, therefore, is to maintain a process that leads to hazard mitigation actions. According to 44 CFR §201.1(b), mitigation plans identify the natural hazards that impact communities, identify actions to reduce losses from those hazards, and establish a coordinated process to implement the plan.

Budget Referral # 17-16: Dispatch Contract Information – Please provide an updated estimate on the additional costs for the dispatch contract with the City of Pinole based on their budget for dispatch and the proposed new contract cost formula.

Response: The current cost for the Police Dispatch Services Contract with Pinole is \$355,000.00 per year. With the current agreement expiring on June 30, 2016, a new multi-year contract is being recommended with the City of Hercules paying a fixed thirty five and one-half percent (35.5%) of the Pinole Dispatch annual budget. The City of Pinole Fiscal Year 2016-2017 annual budget recommends \$1,077,805.00 in funding. If approved at this level, the City of Hercules portion would increase by \$27,621.00 making the total Hercules commitment \$382,621.00 for FY 2016/17.

Budget Referral # 17-17: Graffiti Abatement Services Contract - What would be the cost of providing graffiti abatement services for public facilities and public right-of-way through a contract for services on an annual basis?

Response: Many communities contract with commercial firms for graffiti abatement to the extent they are not able to provide the services themselves. Currently, the City of does not have the capability in-house to do other than occasional graffiti abatement and this handicaps our ability to remove graffiti quickly which is a deterrent to continued graffiti activity. Volunteers do some graffiti abatement on an informal basis as well.

Staff has identified a Concord based firm which does graffiti abatement for both public and private clients which will guarantee a quick response to graffiti once reported. Their services are provided on a pre job or call basis with the minimum charge being \$365 per call for smaller jobs, though larger and more complicated removals could cost \$2,000 or more. This firm indicates that with public agency clients a typical approach is for a not to exceed contract to be approved with a firm with quotes provided for each individual job based on photos submitted prior to the work being completed. A trial program of \$20,000 to \$25,000 would be one recommended approach for an initial year to enable the City to assess the demand for and the effectiveness of such a contract approach to graffiti removal.

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 2016/17 Operating and Capital Budget. A special thanks goes to the members of the **Finance Commission** for their advice and input in developing the FY 2016/17 first look budgets leading to the final budget for FY2016/17. 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
Annie To, Finance Director
Getachew Demeku-Ousman, Interim 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

David Pavesi, Senior Accountant
Amanda Gutierrez, Accountant

Administrative Services and Human Resources Department Staff

Fay Flores, Information Systems Administrator
Mirene Benitez, Human Resource Specialist

Public Works Department Staff

Jeff Brown, Public Works Superintendent
Jose Pacheco, Associate Engineer

**BUDGET BALANCING SPREADSHEET
AS APPROVED BY CITY COUNCIL ON JUNE 28, 2016**

	TOTAL	ON-GOING	ONE-TIME
Estimated Beginning Working Cash July 1, 2016 General Fund and Fiscal Neutrality Fund			
General Fund Working Cash	3,337,750		
Fiscal Neutrality Fund Working Cash	2,168,600		
Estimated Beginning Working Cash July 1, 2016 General Fund and Fiscal Neutrality	5,506,350		
Reserved by City Council June 2014 (Earthquake Insurance Deductible)	(500,000)		
Balance in Fiscal Neutrality Reserve	(2,168,000)		
Designation for Capital Projects FY 2015/16	(100,000)		
Designation for Restricted Planning Funds FY 2015/16	(362,112)		
Designation for Reuseable Bags	(25,000)		
Designations for Prior Year Decision Packages			
DP 16-1 Records Management	(50,000)		
Estimated Beginning Available Working Cash July 1, 2016 before Addendums and Corrections	2,301,238		
None			
Estimated Beginning Available Working Cash July 1, 2016 after Addendums and Corrections	2,301,238		
Add: Revenue before Addendums and Corrections	16,074,244		
Add: Revenue After Addendums and Corrections	16,074,244		
On-Going		15,450,887	
One-Time: Sales Tax			250,000
One-Time: Final Triple Flip Payment			292,000
One-Time: Planning Fees (Muir Pointe)			81,357
Subtract: Expense before Addendums and Corrections	13,787,407		
Subtract: Expense After Addendums and Corrections	13,787,407		
On-Going		13,784,407	
On-Going: City Council Membership		3,000	
One-Time: None			
Surplus/(Deficit)	2,286,837	1,663,480	623,357
Subtotal: Estimated Available Working Cash Before Decision Packages June 30, 2017	4,588,075	1,663,480	2,924,595
Recommended Decision Packages			
1. Finance Supplemental Staffing (One-Time)	25,600		25,600
2. Parks & Rec Facilities Improvements (One-Time)	50,000		50,000
3. Golf Club Fund (One-Time)	(10,000)		(10,000)
4. Dispatch Services Contract with Pinole	38,000	38,000	
5. Engineering Intern	15,000	15,000	
6. Utility Inspection Program	17,400	17,400	
[On-Going \$17,400; Increased Revenue \$8,300]	(8,300)	(8,300)	
7. Police Officer Body Cameras Supplemental Appropriation			
[\$25,715 On-Going starting in FY 2017/18]			
8. Bio Rad Electrical Rebate (One-Time)	385,000		385,000
9. Former HMU Customer Lighting Exchange Program (One-Time)	150,930		150,930
10. Employee Concession Mitigation	130,000	130,000	
11. General Plan Circulation Element Update Supplemental Funding (One-Time)	60,000		60,000
12. Modification of Swim Instructor Requirements			
13. Franchise Fee/UUT Audits			
14. Community Development Intern	15,000	15,000	
15. Parking Enforcement Officer P/T	19,750	19,750	
[On-Going \$19,750; Increased Revenue \$25,000]	(25,000)	(25,000)	
16. Funding for Modular Building Replacement (One-Time)	10,000		10,000
General Fund Operating Budget Alternate Decision Packages			
1. Hazard mitigation plan and climate adaptation strategy (One-Time)	40,000		40,000
2. Library Extra Hours Funding	13,250		13,250
3. WCCTAC Membership Costs	(39,000)	(39,000)	
4. Investment in Street Maintenance	250,000	250,000	
5. Reinstatement of Minimal Code Enforcement Program	50,000	50,000	
General Fund Balance Decision Packages			
1. Capital Project Designation	250,000		250,000
2. Reserve For Restricted Planning Funds	188,259		188,259
3. OPEB Trust Contribution	50,000		50,000
4. Solid Waste Funds Designation for Streets	176,000		176,000
Total: Decision Packages	1,851,889	462,850	1,389,039
Budget Referrals			
1. 17-9 City Manager's Approval Authority			
2. 17-7 Basketball court	22,000		22,000
3. 17-8 Restroom Facility in Duck Pond Park	150,000		150,000
4. 17-10 Youth Program - Movie night, free swim lesson, tent	10,000		10,000
5. 17-17 Graffiti pilot program	25,000		25,000
Total: Budget Referrals	207,000	0	207,000
Surplus/(Deficit) After Decision Packages/Budget Referrals	2,529,186	1,200,630	1,328,556
Estimated Available Working Cash After Decision Packages/Budget Referrals June 30, 2017	2,529,186	1,200,630	1,328,556

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 2016-17 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 2016/17 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 2016/17 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 2016/17 General Fund budget issues with the City Council/Finance Commission as first looks at revenues and expenditures. 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 2016/17 Budget was available at the City Clerk's Office and on-line for citizen review prior to the Council meeting scheduled on June 14, 2016 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. The Appendices section includes the resolutions that adopted the budgets, 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.

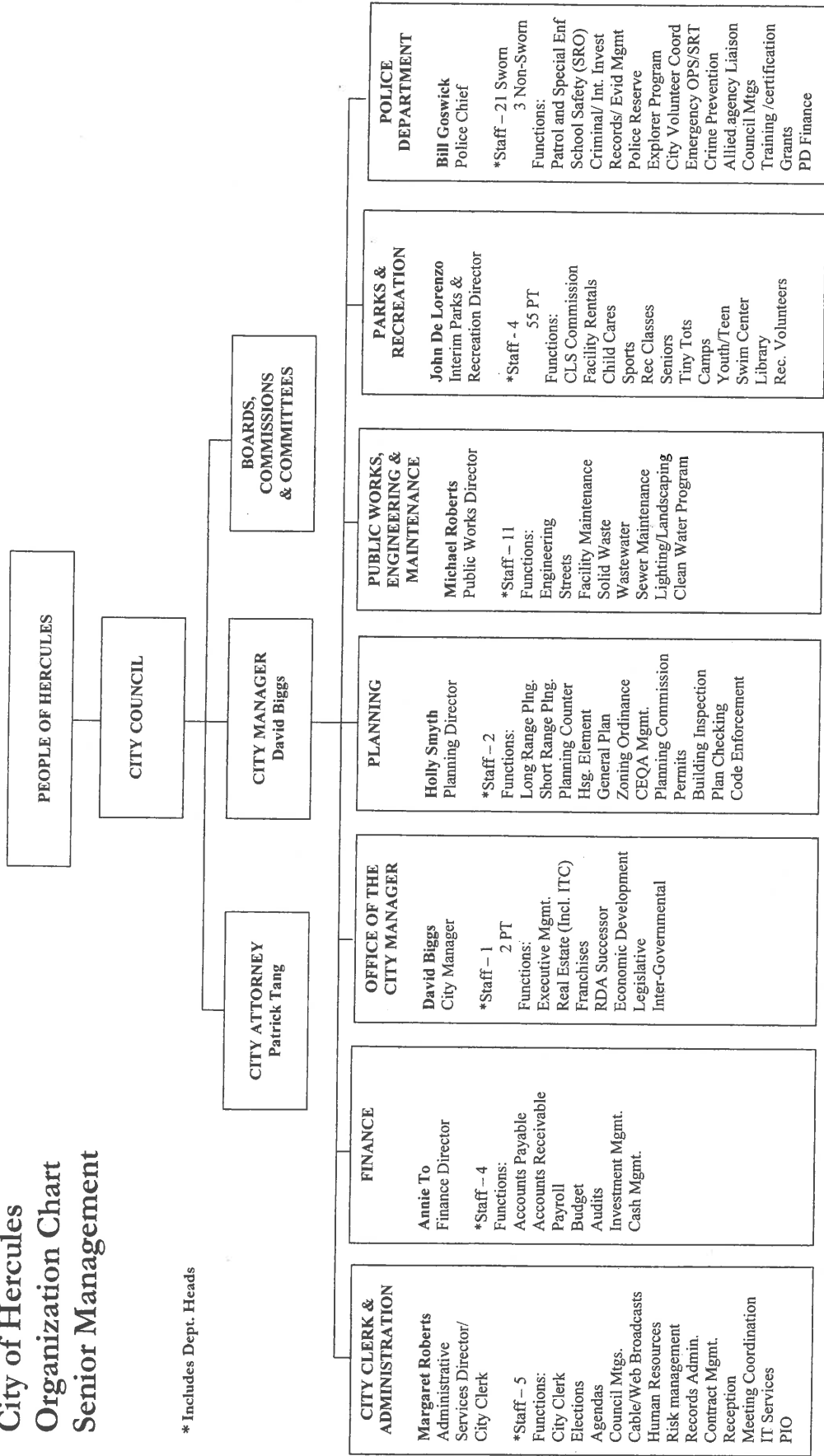
CITY COMMISSIONS AND SUB-COMMITTEES

The City has three (3) commissions and three (3) full/sub committees appointed by the City Council. Commissions and committees provide advisory recommendations, counsel and guidelines on their relevant topic areas.

These commissions and committees include:

Planning Commission	Education Sub-Committee (Inactive)
Community and Library Services Commission	Economic Development Sub-Committee
Finance Commission	Public Safety/Traffic Sub-Committee

2016-2017 City of Hercules Organization Chart Senior Management



* Includes Dept. Heads

Fund Balances

FY2016-17

- Fund Balance Projections**
- 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 Non-spendable, 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 FY 2016/17. 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. In November of 2015, Hercules voters extended both measures as Measures B & C.

The Fiscal Neutrality Fund is the City of Hercules "rainy day" fund. The assigned fund balance is now \$2,171,098. 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)).

Lighting and landscape district assigned fund balances continue to be sufficient to meet their needs. The City will be undertaking a Prop 218 process prior the start of the 2017/18 Fiscal Year to address this and other LLAD issues.

The Storm Water Fund unassigned fund balance is negative. This has improved somewhat with a transfer in from the General Fund of some recycling related revenues, and given planned transfers from the same source should not be increasing. However, there should be a formal transfer from the General Fund to the Storm Water Fund to eliminate the accumulated deficit which will be considered as part of the close-out of the 2015/16 fiscal year.

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 2016-17 BUDGET PLAN
 FUND FINANCIAL PERFORMANCE AND FUND BALANCES (AS OF JUNE 28, 2016)

FUND : CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
100 - GENERAL FUND						
	BEG. FUND BALANCE	\$ 25,763,536	\$ 33,191,018	\$ 35,775,383	\$ 35,775,383	\$ 36,677,721
	REVENUES	12,508,224	13,569,414	13,750,928	14,194,793	16,004,294
	TRANSFERS IN/ SOURCES	788,862	111,779	100,000	100,000	100,000
	TOTAL REVENUES & SOURCES	13,297,086	13,681,193	13,850,928	14,294,793	16,104,294
	OPERATING EXPENDITURES	11,525,056	10,213,252	11,676,880	10,802,392	13,172,096
	TRANSFERS OUT/ USES	960,876	877,206	1,784,991	2,590,063	2,034,991
	TOTAL EXPENDITURES & USES	12,485,932	11,090,458	13,461,871	13,392,455	15,207,087
	PRIOR YR/ OTHER BAL SHT AI	(141,125)	(6,370)			-
	LAND/ADVANCES TO (a) RDA/HMU SALE)	6,757,453		-	-	-
	ENDING FUND BALANCE	\$ 33,191,018	\$ 35,775,383	\$ 36,164,440	\$ 36,677,721	\$ 37,574,928
	NONSPENDABLE FUND BALANCE	27,801,759	27,806,063	27,806,063	27,806,063	27,806,063
	UNASSIGNED FUND BALANCE	5,389,260	7,969,320	8,358,377	8,871,658	9,768,865
401 - FISCAL NEUTRALITY RESERVE FUND						
	BEG. FUND BALANCE	\$ 554,984	\$ 1,359,327	\$ 1,363,528	\$ 1,363,528	\$ 2,168,600
	REVENUES	306,927	4,201	2,500	805,072	2,500
	TRANSFERS IN/ SOURCES	500,000		-	-	-
	TOTAL REVENUES & SOURCES	806,927	4,201	2,500	805,072	2,500
	EXPENDITURES			-	-	-
	TRANSFERS OUT/ USES	2,584		-	-	-
	TOTAL EXPENDITURES & USES	2,584	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 1,359,327	\$ 1,363,528	\$ 1,366,028	\$ 2,168,600	\$ 2,171,100
	RESTRICTED FUND BALANCE	-	-	-	-	-
	ASSIGNED FUND BALANCE	1,359,327	1,363,528	1,366,028	2,168,600	2,171,100
220 - CITYWIDE L&L DIST 83-2 FUND						
	BEG. FUND BALANCE	\$ 915,695	\$ 875,667	\$ 1,119,898	\$ 1,119,898	\$ 1,362,510
	REVENUES	1,396,622	1,448,636	1,525,268	1,481,859	1,485,759
	TRANSFERS IN/ SOURCES			7,036	-	7,036
	TOTAL REVENUES & SOURCES	1,396,622	1,448,636	1,532,304	1,481,859	1,492,795
	EXPENDITURES	1,436,650	1,204,405	1,273,266	1,239,247	1,441,428
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	1,436,650	1,204,405	1,273,266	\$ 1,239,247	\$ 1,441,428
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 875,667	\$ 1,119,898	\$ 1,378,936	\$ 1,362,510	\$ 1,413,877

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
	ENDING FUND BALANCE	\$ 875,667	\$ 1,119,898	\$ 1,378,936	\$ 1,362,510	\$ 1,413,877
	NONSPENDABLE FUND BALANCE	62,384	62,384	62,384	62,384	62,384
	RESTRICTED FUND BALANCE	813,283	1,057,514	1,316,552	1,300,126	1,351,493
221 - VICTORIA BY THE BAY L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 230,032	\$ 198,817	\$ 201,999	\$ 201,999	\$ 223,914
	REVENUES	348,754	375,138	384,766	383,505	383,505
	TRANSFERS IN/ SOURCES			1,168	-	1,168
	TOTAL REVENUES & SOURCES	348,754	375,138	385,934	383,505	384,673
	EXPENDITURES	379,969	371,956	362,497	361,590	430,002
	TRANSFERS OUT/ USES					-
	TOTAL EXPENDITURES & USES	379,969	371,956	362,497	361,590	430,002
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 198,817	\$ 201,999	\$ 225,436	\$ 223,914	\$ 178,585
	NONSPENDABLE FUND BALANCE	12,040	12,040	12,040	12,040	12,040
	RESTRICTED FUND BALANCE	186,777	189,959	213,396	211,874	166,545
222 - HERCULES VILLAGE L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 273,653	\$ 265,395	\$ 261,165	\$ 261,165	\$ 256,531
	REVENUES	123,522	128,995	132,817	131,648	132,488
	TRANSFERS IN/ SOURCES			481	-	481
	TOTAL REVENUES & SOURCES	123,522	128,995	133,298	131,648	132,969
	EXPENDITURES	131,780	133,225	141,331	136,282	199,312
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	131,780	133,225	141,331	136,282	199,312
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 265,395	\$ 261,165	\$ 253,132	\$ 256,531	\$ 190,188
	NONSPENDABLE FUND BALANCE	7,670	7,670	7,670	7,670	7,670
	RESTRICTED FUND BALANCE	257,725	253,495	245,462	248,861	182,518
223 - BAYWOOD ASSESSMENT 04-01 L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ 39,702	\$ 26,003	\$ 10,359	\$ 10,359	\$ 33,163
	REVENUES	135,356	138,689	121,719	121,435	121,415
	TRANSFERS IN/ SOURCES			772	-	772
	TOTAL REVENUES & SOURCES	135,356	138,689	122,491	121,435	122,187
	EXPENDITURES	149,055	154,333	101,599	98,631	103,013
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	149,055	154,333	101,599	98,631	103,013
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 26,003	\$ 10,359	\$ 31,251	\$ 33,163	\$ 52,337
	NONSPENDABLE FUND BALANCE	3,257	3,257	3,257	3,257	3,257
	RESTRICTED FUND BALANCE	22,746	7,102	27,994	29,906	49,080

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
224 - BAYSIDE ASSESSMENT L&L DISTRICT FUND						
	BEG. FUND BALANCE	\$ (102,526)	\$ (104,331)	\$ (38,871)	\$ (38,871)	\$ (12,019)
	REVENUES	84,648	107,314	108,712	108,914	108,914
	TRANSFERS IN/ SOURCES			390	-	390
	TOTAL REVENUES & SOURCES	84,648	107,314	109,102	108,914	109,304
	EXPENDITURES	86,453	41,854	27,135	82,062	84,759
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	86,453	41,854	27,135	82,062	84,759
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ (104,331)	\$ (38,871)	\$ 43,096	\$ (12,019)	\$ 12,526
	NONSPENDABLE FUND BALANCE	443	443	443	443	443
	UNASSIGNED FUND BALANCE	(104,774)	(39,314)	42,653	(12,462)	12,083
231 - STORMWATER ASSESSMENT FUND						
	BEG. FUND BALANCE	\$ (109,685)	\$ (85,011)	\$ (66,951)	\$ (66,951)	\$ (81,801)
	REVENUES	275,531	261,744	271,727	261,000	261,000
	TRANSFERS IN/ SOURCES			2,537	25,000	60,000
	TOTAL REVENUES & SOURCES	275,531	261,744	274,264	286,000	321,000
	EXPENDITURES	250,857	243,684	295,482	300,850	344,501
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	250,857	243,684	295,482	300,850	344,501
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ (85,011)	\$ (66,951)	\$ (88,169)	\$ (81,801)	\$ (105,302)
	NONSPENDABLE FUND BALANCE	26,773	26,773	26,773	26,773	26,773
	UNASSIGNED FUND BALANCE	(111,784)	(93,724)	(114,942)	(108,574)	(132,075)
242 - COMMUNITY DEVELOPMENT FUND						
	BEG. FUND BALANCE	\$ 368,738	\$ 296,935	\$ 361,435	\$ 361,435	\$ 286,435
	REVENUES	235	64,500	250	-	82,750
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	235	64,500	250	-	82,750
	EXPENDITURES	72,038	-	75,000	75,000	75,000
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	72,038	-	75,000	75,000	75,000
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 296,935	\$ 361,435	\$ 286,685	\$ 286,435	\$ 294,185
	NONSPENDABLE FUND BALANCE	163,200	163,200	163,200	163,200	163,200
	RESTRICTED FUND BALANCE	133,735	198,235	123,485	123,235	130,985

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
243 - DEVELOPMENT FEE FUND						
	BEG. FUND BALANCE	\$ 1,520,705	\$ 232,517	\$ 264,063	\$ 264,063	\$ 241,615
	REVENUES	29,873	31,546	(2,700)	-	(2,700)
	TRANSFERS IN/ SOURCES			489	-	489
	TOTAL REVENUES & SOURCES	29,873	31,546	(2,211)	-	(2,211)
	EXPENDITURES	233,365	-	22,448	22,448	23,570
	TRANSFERS OUT/ USES	1,084,696	-	-	-	-
	TOTAL EXPENDITURES & USES	1,318,061	-	22,448	22,448	23,570
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 232,517	\$ 264,063	\$ 239,404	\$ 241,615	\$ 215,834
	NONSPENDABLE FUND BALANCE	18,033	18,033	18,033	18,033	18,033
	RESTRICTED FUND BALANCE	214,484	246,030	221,371	223,582	197,801
262 - GAS TAX (STATE) STREET AND ROAD MAINTENANCE FUND						
	BEG. FUND BALANCE	\$ 2,576,576	\$ 3,054,096	\$ 3,449,249	\$ 3,449,249	\$ 2,260,558
	REVENUES	763,605	710,992	538,538	604,301	604,301
	TRANSFERS IN/ SOURCES	-	45,078	2,641	-	2,641
	TOTAL REVENUES & SOURCES	763,605	756,070	541,179	604,301	606,942
	EXPENDITURES	286,085	360,917	1,188,343	1,252,992	1,078,200
	TRANSFERS OUT/ USES	-	-	-	540,000	982,279
	TOTAL EXPENDITURES & USES	286,085	360,917	1,188,343	1,792,992	2,060,479
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 3,054,096	\$ 3,449,249	\$ 2,802,085	\$ 2,260,558	\$ 807,021
	NONSPENDABLE FUND BALANCE	-	-	-	-	-
	RESTRICTED FUND BALANCE	3,054,096	3,449,249	2,802,085	2,260,558	807,021
263 - MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND						
	BEG. FUND BALANCE	\$ 546,886	\$ 438,483	\$ 716,133	\$ 716,133	\$ 770,204
	REVENUES	348,609	371,725	252,100	378,114	346,301
	TRANSFERS IN/ SOURCES		99,931	2,527	2,527	2,527
	TOTAL REVENUES & SOURCES	348,609	471,656	254,627	380,641	348,828
	EXPENDITURES	335,675	181,933	269,133	276,570	477,235
	TRANSFERS OUT/ USES	121,337	12,073	201,000	50,000	151,000
	TOTAL EXPENDITURES & USES	457,012	194,006	470,133	326,570	628,235
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 438,483	\$ 716,133	\$ 500,627	\$ 770,204	\$ 490,797
	NONSPENDABLE FUND BALANCE	11,013	11,013	11,013	11,013	11,013
	RESTRICTED FUND BALANCE	427,470	705,120	489,614	759,191	479,784

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
291 - SOLID WASTE/RECYCLING AB 939 FUND						
	BEG. FUND BALANCE	\$ 362	\$ 553	\$ 642	\$ 642	\$ 642
	REVENUES	191	89	250	-	180,250
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	191	89	250	-	180,250
	EXPENDITURES	-	-	-	-	120,000
	TRANSFERS OUT/ USES	-	-	-	-	60,000
	TOTAL EXPENDITURES & USES	-	-	-	-	180,000
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 553	\$ 642	\$ 892	\$ 642	\$ 892
	NONSPENDABLE FUND BALANCE	-	-	-	-	-
	RESTRICTED FUND BALANCE	553	642	892	642	892
201 - STATE COPS A.B. 3229 POLICE GRANT FUND						
	BEG. FUND BALANCE	\$ 31,486	\$ 9,052	\$ 122,884	\$ 122,884	\$ 122,884
	REVENUES	111,354	113,832	100,000	100,000	100,000
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	111,354	113,832	100,000	100,000	100,000
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES	133,788	-	100,000	100,000	100,000
	TOTAL EXPENDITURES & USES	133,788	-	100,000	100,000	100,000
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 9,052	\$ 122,884	\$ 122,884	\$ 122,884	\$ 122,884
	NONSPENDABLE FUND BALANCE	-	-	-	-	-
	RESTRICTED FUND BALANCE	9,052	122,884	122,884	122,884	122,884
295 - GRANTS - CITYWIDE FUND						
	BEG. FUND BALANCE	\$ (83,783)	\$ (83,783)	\$ (34,084)	\$ (34,084)	\$ 5,428,716
	REVENUES	1,266,779	49,699	6,452,441	5,462,800	11,460,341
	TRANSFERS IN/ SOURCES	-	-	2,211,000	-	-
	TOTAL REVENUES & SOURCES	1,266,779	49,699	8,663,441	5,462,800	11,460,341
	EXPENDITURES	-	-	-	-	10,887,769
	TRANSFERS OUT/ USES	1,266,779	-	-	-	-
	TOTAL EXPENDITURES & USES	1,266,779	-	-	-	10,887,769
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ (83,783)	\$ (34,084)	\$ 8,629,357	\$ 5,428,716	\$ 6,001,288
	NONSPENDABLE FUND BALANCE	-	-	-	-	-
	UNASSIGNED FUND BALANCE	(83,783)	(34,084)	8,629,357	5,428,716	6,001,288

FUND # CATEGORY			FY 2015-16				FY 2016-17
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET	
241 - DIF - GEN PUBLIC FACILITIES FUND							
	BEG. FUND BALANCE	\$ 366,797	\$ 361,340	\$ 352,758	\$ 352,758	\$ 331,258	
	REVENUES	(83)	31,069	31,448	-	39,335	
	TRANSFERS IN/ SOURCES	70,300	-	-	-	-	
	TOTAL REVENUES & SOURCES	70,217	31,069	31,448	-	39,335	
	EXPENDITURES	75,674	39,651	21,700	21,500	25,049	
	TRANSFERS OUT/ USES	-	-	-	-	-	
	TOTAL EXPENDITURES & USES	75,674	39,651	21,700	21,500	25,049	
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-	
	ENDING FUND BALANCE	\$ 361,340	\$ 352,758	\$ 362,506	\$ 331,258	\$ 345,544	
	NONSPENDABLE FUND BALANCE	302,989	302,989	190,499	190,499	190,499	
	RESTRICTED FUND BALANCE	58,351	49,769	172,007	140,759	155,045	
244 - DIF - POLICE FACILITIES FUND							
	BEG. FUND BALANCE	\$ 118,989	\$ 119,105	\$ 173,873	\$ 173,873	\$ 173,873	
	REVENUES	116	54,768	55,836	-	69,925	
	TRANSFERS IN/ SOURCES	-	-	-	-	-	
	TOTAL REVENUES & SOURCES	116	54,768	55,836	-	69,925	
	EXPENDITURES	-	-	-	-	-	
	TRANSFERS OUT/ USES	-	-	-	-	-	
	TOTAL EXPENDITURES & USES	-	-	-	-	-	
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-	
	ENDING FUND BALANCE	\$ 119,105	\$ 173,873	\$ 229,709	\$ 173,873	\$ 243,798	
	NONSPENDABLE FUND BALANCE	84,267	84,267	84,267	84,267	84,267	
	RESTRICTED FUND BALANCE	34,838	89,606	145,442	89,606	159,531	
246 - DIF - FIRE FACILITIES FUND							
	BEG. FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	
	REVENUES	-	67,746	45,276	-	56,596	
	TRANSFERS IN/ SOURCES	-	-	-	-	-	
	TOTAL REVENUES & SOURCES	-	67,746	45,276	-	56,596	
	EXPENDITURES	-	-	-	-	-	
	TRANSFERS OUT/ USES	-	-	-	-	-	
	TOTAL EXPENDITURES & USES	-	-	-	-	-	
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-	
	ENDING FUND BALANCE	\$ -	\$ 67,746	\$ 45,276	\$ -	\$ 56,596	
	NONSPENDABLE FUND BALANCE	-	67,746	-	-	56,596	
	RESTRICTED FUND BALANCE	-	-	45,276	-	-	

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
247 - DIF - PARK & REC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 4,880,191	\$ 4,877,358	\$ 4,943,527	\$ 4,943,527	\$ 4,803,527
	REVENUES	773	66,169	65,610	-	44,420
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	773	66,169	65,610	-	44,420
	EXPENDITURES	3,606	-	265,000	140,000	125,000
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	3,606	-	265,000	140,000	125,000
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 4,877,358	\$ 4,943,527	\$ 4,744,137	\$ 4,803,527	\$ 4,722,947
	NONSPENDABLE FUND BALANCE	4,322,303	4,322,303	4,322,303	4,322,303	4,322,303
	RESTRICTED FUND BALANCE	555,055	621,224	421,834	481,224	400,644
248/261 - DIF - TRAFFIC FACILITIES FUND						
	BEG. FUND BALANCE	\$ 1,204,442	\$ 1,077,803	\$ 1,120,401	\$ 1,120,401	\$ 1,120,401
	REVENUES	776	42,598	43,226	-	56,240
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	776	42,598	43,226	-	56,240
	EXPENDITURES	127,415	-	-	-	-
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	127,415	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 1,077,803	\$ 1,120,401	\$ 1,163,627	\$ 1,120,401	\$ 1,176,641
	NONSPENDABLE FUND BALANCE	908,485	908,485	657,246	657,246	657,246
	RESTRICTED FUND BALANCE	169,318	211,916	506,381	463,155	519,395
264 - SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND						
	BEG. FUND BALANCE	\$ -	\$ -	\$ 180,105	\$ 180,105	\$ 180,105
	REVENUES	-	180,105	127,776	-	159,720
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	-	180,105	127,776	-	159,720
	EXPENDITURES					142,725
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	142,725
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ -	\$ 180,105	\$ 307,881	\$ 180,105	\$ 197,100
	NONSPENDABLE FUND BALANCE	-	-	307,881	180,105	197,100
	RESTRICTED FUND BALANCE	-	180,105	-	-	-

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
521 - REGIONAL WATER QUALITY DEVELOPMENT IMPACT FEE FUND						
	BEG. FUND BALANCE	\$ 48,765	\$ 48,927	\$ 48,995	\$ 48,995	\$ 48,995
	REVENUES	162	68	161	-	-
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	162	68	161	-	-
	EXPENDITURES			-	-	-
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 48,927	\$ 48,995	\$ 49,156	\$ 48,995	\$ 48,995
	RESTRICTED FUND BALANCE	48,927	48,995	49,156	48,995	48,995
	UNASSIGNED FUND BALANCE	-	-	-	-	-
300 - CITY CAPITAL PROJECTS (SINGLE SOURCE FUNDED) FUND						
	BEG. FUND BALANCE	\$ 126,555	\$ 126,555	\$ 126,555	\$ 126,555	\$ 126,555
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES	-	-	-	-	-
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	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	-	-	-	-	-

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 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	\$ 6,703,250	\$ 6,703,250	\$ 6,702,250	\$ 6,702,250	\$ 6,697,715
	REVENUES	570,668	572,188	568,653	568,653	568,653
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	570,668	572,188	568,653	568,653	568,653
	EXPENDITURES	570,668	573,188	573,188	573,188	568,573
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	570,668	573,188	573,188	573,188	568,573
	PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
	ENDING FUND BALANCE	\$ 6,703,250	\$ 6,702,250	\$ 6,697,715	\$ 6,697,715	\$ 6,697,795
	NONSPENDABLE FUND BALANCE	6,703,250	6,702,250	6,697,715	6,697,715	6,697,795
	RESTRICTED FUND BALANCE	-	-	-	-	-
673 - 2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND						
	BEG. FUND BALANCE	\$ 11,547,698	\$ 1,903,923	\$ 1,782,920	\$ 1,782,920	\$ 1,784,130
	REVENUES	830,070	797,362	944,740	919,575	919,575
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	830,070	797,362	944,740	919,575	919,575
	EXPENDITURES	919,314	-	918,365	918,365	919,240
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	919,314	918,365	918,365	918,365	919,240
	PRIOR YR/ OTHER BAL SHT ADJS	(9,554,531)		-	-	-
	ENDING FUND BALANCE	\$ 1,903,923	\$ 1,782,920	\$ 1,809,295	\$ 1,784,130	\$ 1,784,465
	NONSPENDABLE FUND BALANCE	-	-	-	-	-
	RESTRICTED FUND BALANCE	1,903,923	1,782,920	1,809,295	1,784,130	1,784,465

FUND # CATEGORY		FY 2015-16				
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
420 - HERCULES WASTEWATER UTILITY ENTERPRISE FUND						
	BEG. NET ASSETS	\$ 20,593,563	\$ 22,510,129	\$ 25,847,432	\$ 25,847,432	\$ 25,815,334
	REVENUES	5,656,760	6,051,606	6,062,634	5,333,899	5,413,899
	TRANSFERS IN/ SOURCES	-	92,736	14,585,000	1,426,000	19,160,000
	TOTAL REVENUES & SOURCES	5,656,760	6,144,342	20,647,634	6,759,899	24,573,899
	EXPENDITURES	3,505,194	2,807,039	18,581,668	6,546,997	18,770,712
	TRANSFERS OUT/ USES	235,000		245,000	245,000	245,000
	TOTAL EXPENDITURES & USES	3,740,194	2,807,039	18,826,668	6,791,997	19,015,712
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING NET ASSETS	\$ 22,510,129	\$ 25,847,432	\$ 27,668,398	\$ 25,815,334	\$ 31,373,521
	NET INVESTMENT IN CAPITAL ASSE'	9,897,549	9,897,549	9,897,549	9,897,549	9,897,549
	UNRESTRICTED NET ASSETS	12,612,580	15,949,883	17,770,849	15,917,785	21,475,972
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	\$ 7,594,783
	REVENUES	514,981	-	487,856	487,856	487,856
	TRANSFERS IN/ SOURCES	235,000	-	245,000	245,000	245,000
	TOTAL REVENUES & SOURCES	749,981	-	732,856	732,856	732,856
	EXPENDITURES	749,981	-	737,093	736,763	736,763
	TRANSFERS OUT/ USES	-	-	4,575,000	-	6,500,000
	TOTAL EXPENDITURES & USES	749,981	-	5,312,093	736,763	7,236,763
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING NET ASSETS	\$ 7,598,690	\$ 7,598,690	\$ 3,019,453	\$ 7,594,783	\$ 1,090,876
	NET INVESTMENT IN CAPITAL ASSE'	-	-	-	-	-
	UNRESTRICTED NET ASSETS	7,598,690	7,598,690	3,019,453	7,594,783	1,090,876
450 - VEHICLE REPLACEMENT INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 1,371,940	\$ 1,377,845	\$ 1,386,903	\$ 1,386,903	\$ 1,201,387
	REVENUES	81,062	71,466	72,187	72,437	72,437
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	81,062	71,466	72,187	72,437	72,437
	EXPENDITURES	75,157	62,408	257,953	257,953	325,000
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	75,157	62,408	257,953	257,953	325,000
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING NET ASSETS	\$ 1,377,845	\$ 1,386,903	\$ 1,201,137	\$ 1,201,387	\$ 948,824
	NET INVESTMENT IN CAPITAL ASSE'	242,434	242,434	242,434	242,434	242,434
	UNRESTRICTED NET ASSETS	1,135,411	1,144,469	958,703	958,953	706,390

FUND # CATEGORY				FY 2015-16		
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 BUDGET
460 - EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 1,307,816	\$ 1,437,394	\$ 1,461,961	\$ 1,461,961	\$ 1,685,558
	REVENUES	576,856	551,120	570,549	531,553	571,528
	TRANSFERS IN/ SOURCES	130,000	-	4,478	-	4,478
	TOTAL REVENUES & SOURCES	706,856	551,120	575,027	531,553	576,006
	EXPENDITURES	577,278	786,332	794,285	567,735	833,626
	TRANSFERS OUT/ USES	-	(259,779)	(410,289)	(259,779)	(410,289)
	TOTAL EXPENDITURES & USES	577,278	526,553	383,996	307,956	423,337
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING NET ASSETS	\$ 1,437,394	\$ 1,461,961	\$ 1,652,992	\$ 1,685,558	\$ 1,838,227
	NET INVESTMENT IN CAPITAL ASSE'	307,276	307,276	307,276	307,276	307,276
	UNRESTRICTED NET ASSETS	1,130,118	1,154,685	1,345,716	1,378,282	1,530,951
470 - FACILITY MAINTENANCE INTERNAL SERVICE FUND						
	BEG. NET ASSETS	\$ 14,658	\$ 9,039	\$ (77,679)	\$ (77,679)	\$ (73,214)
	REVENUES	484,912	287,827	551,135	551,135	551,135
	TRANSFERS IN/ SOURCES	-	-	1,447	-	1,447
	TOTAL REVENUES & SOURCES	484,912	287,827	552,582	551,135	552,582
	EXPENDITURES	490,531	374,545	527,709	516,946	522,130
	TRANSFERS OUT/ USES	-	-	29,724	29,724	29,724
	TOTAL EXPENDITURES & USES	490,531	374,545	557,433	546,670	551,854
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING NET ASSETS	\$ 9,039	\$ (77,679)	\$ (82,530)	\$ (73,214)	\$ (72,486)
	NET INVESTMENT IN CAPITAL ASSE'	-	-	-	-	-
	UNRESTRICTED NET ASSETS	9,039	(77,679)	(82,530)	(73,214)	(72,486)
511 - RETIREE HEALTH-OTHER POST EMPLOYMENT BENEFITS (OPEB) INTERNAL SERVICE FUND						
	BEG. FUND BALANCE	\$ 1,445,815	\$ 1,789,606	\$ 1,556,030	\$ 1,556,030	\$ 1,414,803
	REVENUES	165,167	51,970	115,000	(85,659)	(85,659)
	TRANSFERS IN/ SOURCES	228,000	-	230,000	230,000	280,000
	TOTAL REVENUES & SOURCES	393,167	51,970	345,000	144,341	194,341
	EXPENDITURES	49,376	285,546	285,546	285,568	192,568
	TRANSFERS OUT/ USES	-	-	-	-	-
	TOTAL EXPENDITURES & USES	49,376	285,546	285,546	285,568	192,568
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING FUND BALANCE	\$ 1,789,606	\$ 1,556,030	\$ 1,615,484	\$ 1,414,803	\$ 1,416,576
	RESTRICTED NET ASSETS	935,713	935,713	935,713	935,713	935,713
	UNRESTRICTED NET ASSETS	853,893	620,317	679,771	479,090	480,863

FUND # CATEGORY				FY 2015-16			
FUND NAME	CATEGORY	SUBTOTALS	FY 2013-14	FY 2014-15	ADOPTED	YEAR-END	FY 2016-17
		FUND BALANCES	ACTUAL	ACTUAL	BUDGET	ESTIMATE	BUDGET
Fiduciary: Agency Fund							
380 - ASSMT. DIST 91-1 DEBT SERVICE FUND							
		BEG. DEPOSIT PAYABLE	\$ 163,414	\$ 163,347	\$ 163,347	\$ 163,347	\$ 163,347
		REVENUES	(67)	-	-	-	-
		TRANSFERS IN/ SOURCES			-	-	-
		TOTAL REVENUES & SOURCES	(67)	-	-	-	-
		EXPENDITURES			-	-	-
		TRANSFERS OUT/ USES			-	-	-
		TOTAL EXPENDITURES & USES	-	-	-	-	-
		PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
		ENDING DEPOSIT PAYABLE	\$ 163,347	\$ 163,347	\$ 163,347	\$ 163,347	\$ 163,347
Fiduciary: Agency Fund							
381 - ASSMT. DIST 01-1 DEBT SERVICE FUND							
		BEG. DEPOSIT PAYABLE	\$ 1,489,076	\$ 1,651,676	\$ 1,789,581	\$ 1,789,581	\$ 1,699,286
		REVENUES	916,257	889,717	994,088	829,293	829,293
		TRANSFERS IN/ SOURCES			-	-	-
		TOTAL REVENUES & SOURCES	916,257	889,717	994,088	829,293	829,293
		EXPENDITURES	753,657	751,812	1,007,453	919,588	1,004,588
		TRANSFERS OUT/ USES			-	-	-
		TOTAL EXPENDITURES & USES	753,657	751,812	1,007,453	919,588	1,004,588
		PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
		ENDING DEPOSIT PAYABLE	\$ 1,651,676	\$ 1,789,581	\$ 1,776,216	\$ 1,699,286	\$ 1,523,991
Fiduciary: Agency Fund							
382 - ASSMT DIST 05-01 DEBT SERVICE FUND							
		BEG. DEPOSIT PAYABLE	\$ 695,951	\$ 709,497	\$ 883,820	\$ 883,820	\$ 878,650
		REVENUES	439,330	600,107	422,918	422,918	422,918
		TRANSFERS IN/ SOURCES			-	-	-
		TOTAL REVENUES & SOURCES	439,330	600,107	422,918	422,918	422,918
		EXPENDITURES	425,784	425,784	429,688	428,088	433,088
		TRANSFERS OUT/ USES			-	-	-
		TOTAL EXPENDITURES & USES	425,784	425,784	429,688	428,088	433,088
		PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
		ENDING DEPOSIT PAYABLE	\$ 709,497	\$ 883,820	\$ 877,050	\$ 878,650	\$ 868,480

FUND # CATEGORY				FY 2015-16		FY 2016-17 BUDGET
FUND NAME	CATEGORY SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	
Fiduciary: Agency Fund						
501 - TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND						
	BEG. DEPOSIT PAYABLE	\$ 66,227	\$ 66,447	\$ 66,539	\$ 66,539	\$ 66,539
	REVENUES	220	92	150	-	144
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	220	92	150	-	144
	EXPENDITURES	-	-	-	-	-
	TRANSFERS OUT/ USES			-	-	-
	TOTAL EXPENDITURES & USES	-	-	-	-	-
	PRIOR YR/ OTHER BAL SHT ADJS			-	-	-
	ENDING DEPOSIT PAYABLE	\$ 66,447	\$ 66,539	\$ 66,689	\$ 66,539	\$ 66,683
Fiduciary: Agency Fund						
531 - HERCULES COMMUNITY LIBRARY RESTRICTED EXPENDABLE TRUST FUND						
	BEG. DEPOSIT PAYABLE	\$ 111	\$ 111	\$ 111	\$ 111	\$ 111
	REVENUES	-	-	-	-	-
	TRANSFERS IN/ SOURCES			-	-	-
	TOTAL REVENUES & SOURCES	-	-	-	-	-
	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 2015-16		
FUND NAME	CATEGORY	SUBTOTALS FUND BALANCES	FY 2013-14 ACTUAL	FY 2014-15 ACTUAL	ADOPTED BUDGET	YEAR-END ESTIMATE	FY 2016-17 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	-	-	-	-	10,000
		TRANSFERS OUT/ USES	-	-	-	-	-
		TOTAL EXPENDITURES & USES	-	-	-	-	10,000
		PRIOR YR/ OTHER BAL SHT ADJS	-	-	-	-	-
		ENDING DEPOSIT PAYABLE	\$ 52,972	\$ 52,972	\$ 52,972	\$ 52,972	\$ 42,972

**Budgeted
Revenues & Expenditures
FY2016-17**

CITY OF HERCULES, CALIFORNIA
 FY14-2015/17 BUDGET PLAN DOCUMENT
 REVENUES DETAIL BY FUND (FY 2014-15 THRU FY 2016-17)
 REPORT DATE: JUNE 28, 2016

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTMATE	FY 2016-17 BUDGET PLAN
GENERAL FUND (100)								
TAXES:								
0000	310	00	00	TRANSIENT OCCUPANCY TAX	2,581	500	7,500	8,000
0000	311	10	00	SECURED PROP TAX	978,486	1,036,689	1,050,000	1,132,190
0000	311	20	00	UNSECURED PROP TAX	49,704	48,722	48,722	50,000
0000	311	30	00	PRIOR YR SECURED/UNSECURD	(4,694)	(3,396)	(7,399)	(7,399)
0000	311	40	00	SUPPLMNTL-SECURD PROP TX	29,960	3,477	10,500	30,000
0000	311	44	00	PROPERTY TAX ADMIN COSTS	(9,082)	(37,707)	(10,000)	(10,000)
0000	311	50	02	GARBAGE LIENS/ASSMTS	126,072	125,000	110,000	125,000
PROPERTY TAX AND ASSESSMENTS:					1,173,027	1,173,285	1,209,323	1,327,791
0000	312	20	00	PROP 57/ TRIPLE FLIP	365,956	358,528	232,421	292,454
SALES TAX IN LIEU OF PROPERTY TAX:					365,956	358,528	232,421	292,454
0000	312	00	00	SALES AND USE TAX	1,533,612	1,480,321	1,991,811	2,111,926
0000	312	10	00	SALES TAX-PROP 172/SB 509	120,584	90,000	130,387	133,848
0000	312	30	00	MEASURE O/Measure B	863,323	750,000	1,149,222	1,149,222
SALES AND USE TAX:					2,517,519	2,320,321	3,271,420	3,394,996
0000	319	00	00	UTILITY USERS TAX	0	0	0	0
0000	319	50	00	CABLE UUT	555,113	474,300	558,144	558,144
0000	319	10	00	GAS UUT	283,155	290,700	354,377	372,096
0000	319	20	00	ELECTRICITY UUT	1,060,951	969,000	1,323,525	1,389,702
0000	319	30	00	TELEPHONE UUT	1,083,082	1,173,000	1,078,082	1,078,082
0000	319	40	00	WATER UUT	457,613	285,000	431,713	453,299
UTILITY USERS TAX:					3,439,914	3,192,000	3,745,842	3,851,323
0000	318	10	00	GAS	31,566	31,610	32,257	32,257
0000	318	20	00	ELECTRIC	61,844	100,000	63,590	63,590
0000	318	30	00	CABLE	419,567	385,000	367,932	386,329
0000	318	40	00	GARBAGE	498,911	240,000	286,486	295,081
0000	318	50	00	SEWER	0	0	0	0
FRANCHISE FEES:					1,011,888	756,610	750,265	777,256
0000	316	00	00	BUSINESS LICENSE FEES	172,628	135,000	154,475	154,475
BUSINESS LICENSE FEES:					172,628	135,000	154,475	154,475
0000	315	00	00	DOCU TRANSFER TAX	71,108	80,000	128,146	131,990
REAL ESTATE DOCUMENT TRANSFER TAX:					71,108	80,000	128,146	131,990
SUBTOTAL: TAXES					8,752,040	8,015,744	9,491,892	9,930,286
LICENSES AND PERMITS:								
5235	362	06	03	CEQA	0	0	0	0
5235	362	06	04	GENERAL PLAN AMEND FEE	179,228	0	0	0
5235	362	15	00	MISCELLANEOUS FEES	0	0	0	0
5238	331	01	00	BUILDING FEES	105,537	51,373	35,636	74,877
5238	331	02	00	ELECTRICAL FEES	43,662	51,373	20,838	28,523
5238	331	03	00	MECHANICAL FEES	31,891	51,373	5,585	25,795

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
5238	331	04	00	PLUMBING FEES	38,518	51,373	18,186	28,523
5238	331	05	00	INSPECTION FEES	0	0	75	0
5238	331	06	00	INSULATION FEES	864	0	0	0
5238	331	08	00	PLAN CHECK FEES	58,831	0	193	28,012
5238	331	10	00	FILING FEES	600	0	725	0
5238	331	12	00	SEISMIC FEES	0	0	0	0
5238	331	13	00	BUS LICENSE INSPECTON FEE	0	15,300	0	0
5238	331	15	00	OTHER BLDG FEES	0	0	0	0
5238	331	16	00	GREEN BLDG STDS	26	0	40	0
5238	331	17	00	GENERAL PLAN UPDATE FEE	11,839	148,374	30,000	243,912
SUBTOTAL: LICENSES AND PERMITS					470,996	369,166	111,278	429,642
INTERGOVERNMENTAL REVENUES:								
0000	321	10	00	MOTOR VEHICLE IN LIEU	10,119	10,000	10,000	10,000
0000	321	10	01	VLF SWAP	1,554,491	1,681,648	1,645,846	1,728,138
0000	321	30	00	OFF HWY MOTOR VEH TAX	0	0	0	0
0000	321	20	00	TRAILER COACH-OTH/IN LIEU	75	0	0	0
MOTOR VEHICLE IN LIEU:					1,564,685	1,691,648	1,655,846	1,738,138
0000	321	35	00	VEHICLE ABATEMENT FEES	25,420	10,000	0	0
0000	321	40	00	HOMEOWNRS PROP TAX RELIEF	13,348	12,400	0	0
0000	321	60	00	POLICE POST TRAINING RECOVERY	0	1,500	12,000	5,000
0000	321	85	00	BULLETPROOF VEST GRANT	7,265	7,100	4,200	4,000
0000	321	90	00	SB90 MANDATED COSTS REIMB	98,180	500	25,396	25,396
OTHER GOVERNMENTAL REVENUES:					144,213	31,500	41,596	34,396
SUBTOTAL: INTERGOVERNMENTAL REVENUES					1,708,898	1,723,148	1,697,442	1,772,534
CHARGES FOR SERVICES								
5160	361	01	00	SPECIAL P.D SVCS/DUI FEES	20,992	3,500	40,000	40,000
5160	361	02	00	FALSE ALARMS	10,927	8,200	10,500	10,500
5160	361	07	00	LIVESCAN FINGERPRINTING	6,255	4,800	6,000	6,500
5160	361	08	00	OFFICER TIME REIMB	320,000	320,000	320,000	320,000
5160	361	11	00	PARKING FINES	11,593	8,000	10,881	37,500
Police Department Subtotal:					369,767	344,500	387,381	414,500
5235	362	04	00	STAFF SERVICES	0	10,000	0	0
5235	362	05	01	USE PERMITS	12,415	8,000	10,000	10,000
5235	362	05	02	DESIGN	4,364	0	8,000	8,000
5235	362	05	03	SUBDIVISION	0	0	0	0
5235	362	06	01	ZONING/VARIANCE	0	0	0	0
5235	362	06	02	PLANNING	0	0	0	0
5235	362	06	05	ART IN PUBLIC PLACES	0	0	0	0
Community Development Department Subtotal:					16,779	18,000	18,000	18,000
5238	395	04	19	BLDG DIV TRAINING FUND	58,077	45,664	10,000	73,722
5432	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
5435	332	01	00	SUBDIVISION FEES	(2,200)	0	0	0
5435	332	02	00	GRADING PERMIT FEES	0	0	0	0
5435	332	03	00	ENCROACHMENT FEES	18,424	10,000	11,207	19,507
5435	332	15	00	MISCELLANEOUS FEES	25	400	250	250
5435	395	00	00	MISCELLANEOUS REVENUE	1,153	1,500	982	982
5435	395	04	20	2% ADMINISTRATIVE FEE	0	0	0	0
5436	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
Building / Maintenance Department Subtotal:					75,479	57,564	22,439	94,461

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTMATE	FY 2016-17 BUDGET PLAN
5510	364	01	03	NSF FEE REVENUE	360	700	350	500
5512	364	41	00	FACILITIES RENTAL	137,182	140,000	140,000	142,000
5512	364	41	01	MAINTENANCE/PARK USE FEES	0	0	0	0
5512	364	42	00	NGHBRHD CTRS-LIABTY INS.	20,838	20,000	24,000	24,000
5512	364	45	00	SECURITY GUARDS	10,408	10,000	12,500	12,500
5513	364	31	00	DAY CAMP - OHLONE	52,733	60,000	52,000	112,000
5514	364	31	00	DAY CAMP - LUPINE	57,556	52,000	57,000	0
5516	364	32	00	CHILD CARE - OHLONE	126,710	107,000	140,000	102,942
5517	364	32	00	CHILD CARE - HANNA	192,674	195,000	195,000	170,000
5518	364	32	00	CHILD CARE - LUPINE	112,480	110,000	100,000	100,000
5520	364	43	00	RECREATION CLASSES	132,548	147,000	147,000	149,000
5524	364	39	00	SENIOR CITIZENS PROGRAM	19,729	19,000	19,000	19,000
5524	364	39	02	SENIOR CITIZENS LUNCH	11,111	12,000	12,000	12,000
5528	364	37	00	TINY TOTS PROGRAM	159,190	169,000	169,000	189,000
5536	364	61	00	SWIM CENTER PROGRAMS	111,986	112,000	115,000	117,000
5536	364	62	00	SWIM TEAM REVENUES	109,808	108,000	108,000	111,000
5538	364	44	00	SPORTS PROGRAMS	186,275	180,000	170,000	170,000
5540	364	64	00	TEEN CENTER	11,971	11,000	4,000	0
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	150,737	153,000	130,000	134,000
Parks and Recreation Department Subtotal:					1,604,296	1,605,700	1,594,850	1,564,942
SUBTOTAL: CHARGES FOR SERVICES					2,066,321	2,025,764	2,022,670	2,091,903
FINES AND FORFEITURES:								
0000	342	00	00	VEHICLE CODE FINES	62,069	20,000	39,000	40,000
0000	395	01	00	RETURNED CHECK FEES	216	200	0	0
0000	398	00	00	ASSET FORFEITURE	404	250	35,000	5,000
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	39,968	22,000	29,000	23,000
5160	361	10	00	WESTNET OFFICER	0	0	0	0
SUBTOTAL: FINES AND FORFEITURES					102,657	42,450	103,000	68,000
USE OF MONEY& PROPERTY/RENTAL AND LEASE PAYMENTS								
0000	351	01	00	RENTAL INCOME	52	0	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	0	0	0
0000	352	01	01	PACIFIC BELL (CINGULAR) CELL TOWER	0	35,000	0	0
0000	352	01	02	NEXTEL CELL TOWER	0	0	44,700	72,906
0000	352	01	03	T MOBILE USA CELL TOWER	93,154	23,000	19,453	20,036
0000	352	01	04	AT&T CELL TOWER	24,539	22,000	24,935	25,683
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	1,893	730,303	0	828,000
0000	355	07	00	CAFÉ LEILA	19,425	0	31,913	37,500
0000	355	05	00	OAK HARBOR FREIGHT LINES	0	0	0	0
0000	355	06	00	ABC TREE FARM	0	0	0	0
0000	395	91	00	BIO RAD	0	0	0	0
SUBTOTAL: USE OF MONEY & PROPERTY/RENTAL & LEASE PYMTS					139,063	810,303	121,001	984,125

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
INVESTMENT INCOME:								
0000	351	00	00	INTEREST INCOME	97,185	65,000	210,238	210,238
0000	351	03	00	GIC-2009 PFA LRB/BIORAD	0	199,582	0	0
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0
INTEREST INCOME:					97,185	264,582	210,238	210,238
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	6,917	400	400	400
NET CHANGE FAIR MARKET VALUE OF INVESTMENTS:					6,917	400	400	400
SUBTOTAL: INVESTMENT INCOME					104,102	264,982	210,638	210,638
REFUNDS AND REIMBURSEMENTS:								
0000	395	04	02	WCCIWMA ADMIN REIMB	19,320	18,756	19,320	19,320
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	0	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	61	94,192	0	94,192
5299	395	99	02	REIMBURSED OTHER COSTS	0	0	0	0
SUBTOTAL: REFUNDS AND REIMBURSEMENTS					323,304	416,871	323,243	417,435
OTHER REVENUES AND DONATIONS:								
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	0	8,500	37,068	39,000
NonDepartmental/General Subtotal:					0	8,500	37,068	39,000
4420	395	00	00	MISCELLANEOUS REVENUE	6,352	6,000	7,482	7,482
4424	395	00	00	MISCELLANEOUS REVENUE	12,165	0	0	0
Admin Srvc Department Subtotal:					18,517	6,000	7,482	7,482
5501	395	00	00	MISCELLANEOUS REVENUE	9,668	38,000	42,080	13,250
Library Subtotal:					9,668	38,000	42,080	13,250
5510	395	00	00	MISCELLANEOUS REVENUE	29,851	30,000	27,000	40,000
Parks and Recreation Department Subtotal:					29,851	30,000	27,000	40,000
SUBTOTAL: OTHER REVENUES AND DONATIONS					58,036	82,500	113,630	99,732
TOTAL: GENERAL FUND REVENUES					13,725,417	13,750,928	14,194,793	16,004,294

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
TRANSFERS-IN FROM OTHER CITY FUNDS:							
0000	490	10	50	DEV SVCS FUND	0	0	0
0000	490	11	00	AB3229 COPS	0	0	0
0000	490	12	00	COMM DEV FUND	0	0	0
0000	490	15	00	STATE GAS TAX FD	0	0	0
0000	490	16	00	SCHOOL DEVT FUND	0	0	0
0000	490	17	00	MEASURE "C" FUND	0	0	0
0000	490	18	00	REDEV/AFFRDBLE HSG	0	0	0
0000	490	19	00	STORMWATER FUND	0	0	0
0000	490	20	00	GO DEBT FUND	0	0	0
0000	490	20	10	AB 3229 COPS GRANT	111,779	100,000	100,000
0000	490	22	00	L&L DIST 83-2	0	0	0
0000	490	23	00	TRANSFERS IN FM	22,491	0	0
TOTAL: TRANSFERS-IN FROM OTHER CITY FUNDS:					134,270	100,000	100,000
GRAND TOTAL: GENERAL FUND REVENUES & TRANSFERS-IN					13,859,687	13,850,928	14,294,793

CITY OF HERCULES SPECIAL REVENUE FUNDS

FISCAL NEUTRALITY RESERVE FUND (401)

0000	351	00	00	INTEREST INCOME	4,050	2,500	0	2,500
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	149	0	0	0
0000	367	00	00	OTHER FEES & CONTRIBUTNS	0	0	805,072	0
0000	367	00	00	EMERGENCY OPERATING RESERVES	0	0	0	0
TOTAL: FISCAL NEAUTRALITY FUND REVENUES					4,199	2,500	805,072	2,500

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

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

0000	311	45	00	LIGHTING & LNDSCPNG ASSMT	0	0	0	0
0000	351	00	00	INTEREST INCOME	2,749	3,400	0	3,400
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(1,468)	500	0	500
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	864,795	922,623	884,774	884,774
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	43,000	44,097	44,028	44,028
5412	311	45	02	CITYWDE & NEIGHBRHD ZONE #2	65,408	67,057	67,286	67,286
5413	311	45	02	CITYWDE & NEIGHBRHD ZONE #3/4	59,469	60,960	60,860	60,860
5414	311	45	02	CITYWDE & NEIGHBRHD ZONE #5A	70,354	72,133	71,952	71,952
5415	311	45	02	CITYWDE & NEIGHBRHD ZONE #5B	39,505	40,505	40,404	40,404
5416	311	45	02	CITYWDE & NEIGHBRHD ZONE #5C	7,063	8,712	7,859	7,859
5417	311	45	02	CITYWDE & NEIGHBRHD ZONE #6	19,658	20,163	20,133	20,133
5418	311	45	02	CITYWDE & NEIGHBRHD ZONE #7	62,301	63,872	63,712	63,712
5419	311	45	02	CITYWDE & NEIGHBRHD ZONE #8	151,275	155,089	154,702	154,702
5420	311	45	02	CITYWDE & NEIGHBRHD ZONE #9	64,527	66,157	66,149	66,149
5410	490	10	00	GENERAL FUND	0	7,036	0	7,036
TOTAL: CITYWIDE/NEIGHBHDS DIST 83-2 FUND REVENUES					1,448,636	1,532,304	1,481,859	1,492,795

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTMATE	FY 2016-17 BUDGET PLAN
LANDSCAPE AND LIGHTING - VICTORIA BY THE BAY NEIGHBORHOOD FUND (221)								
0000	351	00	00	INTEREST INCOME	498	450	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(327)	(150)	0	0
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
5421	311	45	02	CITYWDE & NEIGHBRHD ZONES	374,967	384,466	383,505	383,505
5421	490	10	00	GENERAL FUND		1,168	0	1,168
TOTAL: L&L VICTORIA BY BAY NEIGHBRHD FUND REVENUES					375,138	385,934	383,505	384,673
LANDSCAPE AND LIGHTING - HERCULES VILLAGE NEIGHBORHOOD FUND (222)								
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
0000	351	00	00	INTEREST INCOME	718	950	0	950
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(443)	(110)	0	(110)
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
5422	311	45	02	CITYWDE & NEIGHBRHD ZONES	128,720	131,977	131,648	131,648
5422	490	10	00	GENERAL FUND		481	0	481
TOTAL: L&L HERCULES VILG NEIGHBRHD FUND REVENUES					128,995	133,298	131,648	132,969
LANDSCAPE AND LIGHTING - BAYWOOD NEIGHBORHOOD FUND (223)								
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
0000	351	00	00	INTEREST INCOME	0	50	0	50
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	(70)	0	(70)
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
5423	311	45	02	CITYWDE & NEIGHBRHD ZONES	138,689	121,739	121,435	121,435
490	10	00	00	GENERAL FUND		772	0	772
TOTAL: L&L BAYWOOD NEIGHBRHD FUND REVENUES					138,689	122,491	121,435	122,187
LANDSCAPE AND LIGHTING - BAYSIDE NEIGHBORHOOD FUND (224)								
0000	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
0000	351	00	00	INTEREST INCOME	(254)	(450)	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	239	(25)	0	0
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
5410	311	45	02	CITYWDE & NEIGHBRHD ZONES	0	0	0	0
5424	311	45	02	CITYWDE & NEIGHBRHD ZONES	107,329	109,187	108,914	108,914
5424	490	10	00	GENERAL FUND	0	390	0	390
TOTAL: L&L BAYSIDE NEIGHBRHD FUND REVENUES					107,314	109,102	108,914	109,304
GRAND TOTAL: ALL LANDSCAPE AND LIGHTING DISTRICT REVENUES					2,198,772	2,283,129	2,227,361	2,241,928
STORMWATER FUND (231)								
0000	311	55	00	ASSESSMENT FEES	261,770	272,597	261,000	261,000
0000	351	00	00	INTEREST INCOME	(391)	(820)	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	365	(50)	0	0
0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
5424	490	10	00	GENERAL FUND		2,537	25,000	60,000
TOTAL: STORMWATER FUND REVENUES					261,744	274,264	286,000	321,000
COMMUNITY DEVELOPMENT FUND (242)								
0000	351	00	00	INTEREST INCOME	357	250	0	250
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(315)	0	0	0
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0
5238	362	45	00	PROPERTY DEVELOPMENT TAX	64,500	0	0	82,500

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
0000	367	02	00	CHILD CARE FACILITY FEES	0	0	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES					64,542	250	0	82,750
0000	490	10	00	GENERAL FUND	0	0	0	0
0000	490	29	50	GRANT FUND	0	0	0	0
0000	490	46	00	INFO TECHNOLOGY FUND	0	0	0	0
0000	490	47	00	FACILITY MNTC FUND	0	0	0	0
TOTAL: COMMUNITY DEVELOPMENT FUND TRANSFERS-IN					0	0	0	0
TOTAL: COMMUNITY DEVELOPMENT FUND REVENUES & TRANSFERS-IN					64,542	250	0	82,750
DEVELOPMENT FEE FUND (243)								
0000	321	99	00	MISC. STATE GRANTS	0	0	0	0
0000	351	00	00	INTEREST INCOME	657	2,200	0	2,200
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(1,687)	(4,900)	0	(4,900)
0000	367	40	00	GROWTH IMPACT FEE	0	0	0	0
0000	490	10	00	GENERAL FUND	32,576	0	0	0
5238	367	40	00	GROWTH IMPACT FEE	0	0	0	0
0000	490	10	00	GENERAL FUND Dev. Fee transfer-in		489	0	489
TOTAL: DEVELOPMENT FEE FUND REVENUES					31,546	(2,211)	0	(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	98,397	77,534	100,903	100,903
0000	313	03	00	2107	188,493	192,878	197,632	197,632
0000	313	04	00	2107.5	10,000	5,000	6,667	6,667
0000	313	05	00	2126	0	0	0	0
0000	313	06	00	2105	146,374	141,077	153,441	153,441
0000	313	07	00	AB2928-TRAFFIC CONGST REL	0	0	0	0
0000	313	08	00	2103	261,279	111,849	145,659	145,659
0000	321	14	00	FEDERAL/STATE	0	0	0	0
0000	351	00	00	INTEREST INCOME	9,964	10,000	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(3,515)	200	0	0
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					710,992	538,538	604,301	604,301
0000	490	29	50	GRANT FUND	0	0	0	0
0000	490	38	00	TRANSFERS IN FM	45,078	2,641	0	2,641
TOTAL: GAS TAX STREETS/ROAD FUND TRANSFERS-IN					45,078	2,641	0	2,641
TOTAL: GAS TAX STREETS/ROAD FUND REVENUES AND TRANSFERS-IN					756,070	541,179	604,301	606,942
MEASURE C/J STREET AND ROAD SPECIAL PROJECTS FUND (263)								
0000	312	04	00	RETURN TO SOURCE	371,332	250,000	378,114	346,301
0000	312	05	00	PROJECT SPECIFIC	0	0	0	0
0000	351	00	00	INTEREST INCOME	1,382	2,000	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(989)	100	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES					371,725	252,100	378,114	346,301
0000	490	38	00	TANSFERS IN FM	99,931	2,527	2,527	2,527
TOTAL: MEASURE C/J STREETS/ROADS FUND TRANSFERS-IN					99,931	2,527	2,527	2,527
TOTAL: MEASURE C/J STREETS/ROADS FUND REVENUES & TRANSFERS-IN					471,656	254,627	380,641	348,828

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN	
SOLID WASTE/RECYCLING AB 939 FUND (291)								
0000	351	00	00	INTEREST INCOME	208	250	0	250
0000	395	17	00	MISC/ RECYCLING REVENUE	0	0	0	180,000
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(119)	0	0	0
TOTAL: SOLID WASTE/RECYCLING FUND REVENUES					89	250	0	180,250
0000	490	29	50	RECYCLING GRANT	0	0	0	0
TOTAL: SOLID WASTE/RECYCLING FUND					0	0	0	0

TOTAL: SOLID WASTE/RECYCLING FUND REVENUES & TRANSFER-IN					89	250	0	180,250
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STATE COPS AB 3229 POLICE GRANT FUND (201)								
0000	321	61	00	AB 3229 COPS - SLESF	113,973	100,000	100,000	100,000
0000	351	00	00	INTEREST INCOME	0	0	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(141)	0	0	0
TOTAL: STATE COPS POLICE GRANT FUND REVENUES					113,832	100,000	100,000	100,000
0000	490	10	00	GENERAL FUND	0	0	0	0
TOTAL: STATE COPS POLICE GRANT FUND TRANSFERS-IN					0	0	0	0

TOTAL: STATE COPS POLICE GRANT FUND REVENUES & TRANSFERS-IN					113,832	100,000	100,000	100,000
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GRANTS - CITYWIDE FUND (295)								
0000	320	10	00	POLICE GRANTS	0	0	0	0
0000	320	12	00	DEPT OF TRANSPORTATION	0	0	0	0
0000	320	13	00	MTC/CCTA	0	0	0	0
0000	321	14	00	FEDERAL /STATE	50,000	0	0	0
0000	321	14	03	STREET LIGHTS-SWIM CTR-CA	0	0	0	0
0000	321	15	00	WCCTAC/STMP (ITC)	0	0	0	0
0000	321	16	00	ONE BAY AREA GRANT	0	0	100,000	602,000
0000	321	17	00	STIP/TE (ITC)	0	294,441	0	294
0000	321	18	00	STATE PROP 84 (CHELSEA)	0	0	0	0
0000	321	19	00	STIP/RIP (ITC)	0	0	0	0
0000	321	50	01	RECYCLING	0	0	0	6,743
0000	321	50	02	CAPITAL CORRIDOR RAIL STN	0	8,369,000	5,362,800	10,851,304
0000	321	50	03	BAY AREA AIR QUALITY MGMT	0	0	0	0
0000	321	50	04	CCC FISH & WILDLIFE (CHELSEA)	0	0	0	0
0000	321	64	03	H.E.L.P (SYCAMORE BLDG)	0	0	0	0
0000	321	64	04	STATE GRANTS	0	0	0	0
0000	322	10	00	TCRP/FTA (ITC)	0	0	0	0
0000	322	11	00	TIGER II (ITC)	0	0	0	0
0000	322	12	00	FTA/WESTCAT (ITC)	0	0	0	0
0000	322	13	00	EPA (CHELSEA)	0	0	0	0
0000	351	00	00	INTEREST INCOME	0	0	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(301)	0	0	0

TOTAL: GRANTS (CITYWIDE) FUND REVENUES					49,699	8,663,441	5,462,800	11,460,341
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GRAND TOTAL: CITY OF HERCULES SPECIAL REVENUE FUNDS					3,952,149	12,117,429	9,866,175	15,342,328
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CITY OF HERCULES CAPITAL PROJECTS FUNDS

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

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

0000	351	00	00	INTEREST INCOME	526	700	0	700
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DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(324)	(800)	0	(800)
0000	362	50	01	GEN PUBLIC FACILITIES	0	0	0	0
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0
0000	395	00	00	MISCELLANEOUS REVENUE	36	0	0	0
0000	490	10	00	TRANSFER IN / GENERAL FUND	0	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	30,831	31,548	0	39,435
TOTAL: DIF-GENERAL PUBLIC FACILITIES FUND REVENUES					31,069	31,448	0	39,335
POLICE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (244)								
0000	351	00	00	INTEREST INCOME	197	0	0	130
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	4	0	0	0
0000	362	50	03	POLICE FACILITIES	0	0	0	0
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	54,567	55,836	0	69,795
TOTAL: DIF-POLICE FACILITIES FUND REVENUES					54,768	55,836	0	69,925
FIRE PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (246)								
0000	351	00	00	INTEREST INCOME	0	0	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	0	0	0
0000	362	50	00	DEVELOPMENT IMPACT FEES	0	45,276	0	0
0000	362	50	04	FIRE FACILITIES	0	0	0	0
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	67,746	0	0	56,596
TOTAL: DIF-FIRE FACILITIES FUND REVENUES					67,746	45,276	0	56,596
PARKS AND RECREATION PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (247)								
0000	351	00	00	INTEREST INCOME	1,762	2,000	0	2,000
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(822)	(1,290)	0	(1,290)
0000	351	05	00	INTEREST PAYBACK-RDA	0	0	0	0
0000	362	50	05	PARK & REC FACILITIES	0	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	63,425	64,900	0	43,710
0000	367	50	00	DEVELOPMENT IMPACT FEE	1,804	0	0	0
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES					66,169	65,610	0	44,420
0000	490	24	80	DEVELOPER PARK & REC	0	0	0	0
0000	490	30	00	SINGLE CAP PROJECT	0	0	0	0
TOTAL: DIF-PARKS & REC FACILITIES FUND TRANSFERS-IN					0	0	0	0
TOTAL: DIF-PARKS & REC FACILITIES FUND REVENUES & TRANSFERS-IN					66,169	65,610	0	44,420
TRAFFIC PUBLIC FACILITIES DEVELOPMENT IMPACT FEE (DIF) FUND (248/261)								
0000	351	00	00	INTEREST INCOME	1,238	0	0	2,200
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(866)	0	0	0
0000	362	50	07	TRAFFIC FACILITIES	0	0	0	0
0000	367	50	00	DEVELOPMENT IMPACT FEE	0	0	0	0
0000	490	31	00	TRANSFERS IN CAP PROJECTS	0	0	0	0
5238	362	50	00	DEVELOPMENT IMPACT FEES	42,226	43,226	0	54,040
TOTAL: DIF-TRAFFIC FACILITIES FUND REVENUES					42,598	43,226	0	56,240
SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND (264)								
0000	351	02	00	INTEREST INCOME	181	0	0	0
0000	362	55	00	STMP TRAFFIC IMPACT FEES	6,157	0	0	0

DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
0000	367	70	00	STMP TRAFFIC IMPACT FEES	0	0	0	0
5238	362	55	00	STMP TRAFFIC IMPACT FEES	173,767	127,776	0	159,720
TOTAL: SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM REVE					180,105	127,776	0	159,720
REGIONAL AIR QUALITY DEVELOPMENT IMPACT FEE (DIF) PASS-THRU FUND (521)								
0000	351	00	00	INTEREST INCOME	146	180	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(78)	(19)	0	0
TOTAL: REGIONAL AIR QUALITY DIF PASS-THRU FUND REVENUES					68	161	0	0
GRAND TOTAL: DIF CGC 66000 FUNDS REVS & TRANSFERS-IN					442,523	369,333	0	426,236

CITY OF HERCULES CAPITAL PROJECTS (MULTIPLE SOURCE FUNDED) FUND (310 AND 311)								
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
5970	321	97	00	COUNTY GRANTS	0	0	0	0
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND REVENUES					0	0	0	0
0000	490	24	10	DIF-GENERAL PUBLIC FACILI	0	0	0	0
0000	490	24	70	DIF-PARK & RECREATION	0	0	0	0
0000	490	12	00	COMM DEV FUND	0	0	0	0
0000	490	61	50	RDA 2005 TABS	0	0	0	0
				RAIL STATION	0	0	0	0
TOTAL: CITY CAPITAL PROJECTS (MULTIPLE) FUND TRANSFERS-IN					0	0	0	0
TOTAL: CITY CAPITAL PROJECTS (MULTI) FUND REVENUES & TRANSFERS-					0	0	0	0
GRAND TOTAL: CITY OF HERCULES CAPITAL PROJECT FUNDS					442,523	369,333	0	426,236

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	205,000	205,500
TOTAL: CITY BLDG ENERGY EFFICIENCY LEASE (SUN TRUST) FUND REVENI					205,099	205,500	205,000	205,500

HERCULES PUBLIC FINANCING AUTHORITY (PFA) DEBT SERVICE FUNDS - GENERAL GOVERNMENTAL DEBT (671 - 673)

[PFA debt service funds backed by essential services / utility enterprise funds' resources are shown in the Utility Enterprise Section]

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	572,108	568,653	568,653	568,653
TOTAL: 2003B LRB DEBT SRVC FUND REVENUES					572,108	568,653	568,653	568,653

2009 SERIES LEASE REVENUE BONDS DEBT SERVICE FUND (673)								
0000	351	00	00	INTEREST INCOME	3,145	30,000	4,835	4,835
0000	355	02	00	CITY LEASE PAYMENT	794,217	914,740	914,740	914,740
0000	394	02	00	PROCEEDS FROM BONDS	0	0	0	0
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES					797,362	944,740	919,575	919,575
0000	490	10	00	GENERAL FUND	0	0	0	0

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
0000	490	67	20 PFA 03B LEASE REV BONDS	0	0	0	0
TOTAL: 2009 LRB DEBT SRVC FUND TRANSFERS-IN				0	0	0	0
TOTAL: 2009 LRB DEBT SRVC FUND REVENUES & TRANSFERS-IN				797,362	944,740	919,575	919,575
GRAND TOTAL: HERCULES PFA (GOVTAL) DEBT SERVICE FUNDS				1,369,470	1,513,393	1,488,228	1,488,228
GRAND TOTAL: CITY OF HERCULES DEBT SRVC (GOVTL) FUNDS				1,574,569	1,718,893	1,693,228	1,693,728

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	34,390	20,000	20,000	20,000
0000	351	02	00 INVEST-UNREALZD GAIN/LOSS	(10,906)	1,000	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>				23,484	21,000	21,000	21,000
0000	368	03	00 SEWER SERVICE CHARGES	5,641,067	5,648,314	5,294,403	5,294,403
0000	368	05	00 INDUSTRIAL W/W ORDNC E FEE	0	0	0	0
0000	368	07	00 RENTAL/MAINT AGREEMENT	0	0	0	0
0000	368	09	00 SEWER CONNECTION FEE	198,101	202,708	0	0
0000	368	10	00 SEWER FACILITIES FEES	174,064	178,112	0	80,000
0000	368	11	00 SEWER LATERAL INSPECTION	14,890	12,500	18,496	18,496
<i>Charges for services subtotal:</i>				6,028,122	6,041,634	5,312,899	5,392,899
0000	490	10	00 GENERAL FUND	0	10,000	0	10,000
0000	490	38	00 TRANSFERS IN FM/SRF Loan	92,736	0	0	6,500,000
0000	490	67	50 2010 PFA WWTP/	0	14,575,000	1,426,000	12,650,000
TOTAL: HERCULES SEWER UTILITY FUND TRANSFERS-IN				92,736	14,585,000	1,426,000	19,160,000
TOTAL: HERCULES SEWER UTILITY FUND REVS & TRANSFERS-IN				6,144,342	20,647,634	6,759,899	24,573,899

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	0	487,856	487,856	487,856
0000	394	02	00 PROCEEDS FROM BONDS	0	0	0	0
TOTAL: WWTP 2010 PFA UTILITY REV BONDS DEBT SRVC FUND REVS				0	487,856	487,856	487,856
0000	490	10	00 GENERAL FUND	0	0	0	0
0000	490	42	00 SEWER ENT. FUND	0	245,000	245,000	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				0	245,000	245,000	245,000
TOTAL: WWTP 2010 PFA UTILITY REV BNDS DEBT SRVC REVS & TRNSF-IN				0	732,856	732,856	732,856
TOTAL: HERCULES SEWER UTILITY FUNDS' REVS & TRANSFERS-IN				6,144,342	21,380,490	7,492,755	25,306,755

CITY OF HERCULES INTERNAL SERVICE (PROPRIETARY) FUNDS

VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)

0000	351	00	00 INTEREST INCOME	0	0	0	0
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DEPT/DIV	SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTIMATE	FY 2016-17 BUDGET PLAN
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(1,728)	(250)	0	0
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	10,549	2,900	2,900	2,900
0000	397	00	00	EQUIPMENT REPLACEMENT REV	62,645	69,537	69,537	69,537
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES					71,466	72,187	72,437	72,437
0000	490	24	20	COMM DEVELOP	0	0	0	0
TOTAL: VEHICLE REPLACEMENT ISF FUND TRANSFERS-IN					0	0	0	0
TOTAL: VEHICLE REPLACEMENT ISF FUND REVENUES & TRANSFERS-IN					71,466	72,187	72,437	72,437

EQUIPMENT REPLACEMENT / INFORMATION TECHNOLOGY INTERNAL SERVICE FUND (460)

0000	351	00	00	INTEREST INCOME	0	0	0	0
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	5,899	5,000	5,979	5,979
0000	397	00	00	EQUIPMENT REPLACEMENT REV	545,221	565,549	525,574	565,549
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES					551,120	570,549	531,553	571,528
0000	490	10	00	GENERAL FUND	0	4,478	0	4,478
TOTAL: EQUIP REPLACE/IT ISF FUND TRANSFERS-IN					0	4,478	0	4,478
TOTAL: EQUIP REPLACE/IT ISF FUND REVENUES & TRANSFERS-IN					551,120	575,027	531,553	576,006

FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)

0000	392	00	00	PRIOR YEAR ADJUSTMENTS	0	0	0	0
0000	397	00	00	EQUIPMENT REPLACEMENT REV	287,827	551,135	551,135	551,135
5433	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES					287,827	551,135	551,135	551,135
0000	490	10	00	GENERAL FUND	0	1,447	0	1,447
0000	490	42	00	SEWER ENT. FUND	0	0	0	0
TOTAL: FACILITY MAINTENANCE ISF FUND TRANSFERS-IN					0	1,447	0	1,447
TOTAL: FACILITY MAINTENANCE ISF FUND REVENUES & TRANSFERS-IN					287,827	552,582	551,135	552,582

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

0000	351	00	00	INTEREST INCOME	478	0	0	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	51,492	115,000	(85,659)	(85,659)
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0	0
TOTAL: RETIREE HEALTH OPEB FUND REVENUES					51,970	115,000	(85,659)	(85,659)
0000	490	10	00	GENERAL FUND	0	230,000	230,000	280,000
TOTAL: RETIREE HEALTH OPEB FUND TRANSFERS-IN					0	230,000	230,000	280,000
TOTAL: RETIREE HEALTH OPEB FUND REVS & TRANSFERS-IN					51,970	345,000	144,341	194,341

GRAND TOTAL: CITY OF HERCULES INTERNAL SRVC FUNDS **962,383** **1,544,796** **1,299,466** **1,395,366**

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	0
0000	317	10	00	ASSMT DIST. COLLECTIONS	899,648	993,588	828,890	828,890
0000	317	20	00	ASSMT DIST. PREPAYMENTS	0	0	0	0
0000	351	00	00	INTEREST INCOME	661	500	403	403
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(592)	0	0	0
TOTAL: ASSESS DIST. 2001-01 DEBT SRVC FUND REVENUES					899,717	994,088	829,293	829,293

DEPT/DIV SRCE	ELEM	OBJ	ACCOUNT DESCRIPTION	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR END ESTMATE	FY 2016-17 BUDGET PLAN
ASSESSMENT DISTRICT 2005-01 ROAD/OTHER IMPROVEMENTS DEBT SERVICE FUND (382)							
0000	317	10	00	ASSMT DIST. COLLECTIONS	599,973	422,918	422,918
0000	351	00	00	INTEREST INCOME	46	50	50
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	0	30	30
0000	394	02	00	PROCEEDS FROM BONDS	88	0	0
TOTAL: ASSESS DIST. 2005-01 DEBT SRVC FUND REVENUES				600,107	422,998	422,998	422,998
TAYLOR WOODROW MAINTENANCE LMOD RESTRICTED EXPENDABLE TRUST FUND (501)							
0000	351	00	00	INTEREST INCOME	198	150	0
0000	351	02	00	INVEST-UNREALZD GAIN/LOSS	(106)	0	(106)
0000	395	00	00	MISCELLANEOUS REVENUE	0	0	0
TOTAL: TAYLOR WOODROW MAINT LMOD FUND REVENUES				92	150	0	144

CITY OF HERCULES			
FY 2016-17 BUDGET PLAN			
TRANSFERS-IN FROM OTHER FUNDS, AND ITS MATCHING "PAYING" FUND			
TRANSFERS-IN FROM OTHER CITY FUNDS		TRANSFERS-OUT TO OTHER CITY FUNDS	
	2016-2017	<i>[THE MATCHING "PAYING" FUND]</i>	2016-2017
	BUDGET		BUDGET
"RECEIVING" FUND NAME	PLAN	"PAYING " FUND NAME	PLAN
GENERAL FUND	100,000	AB 3229 COPS PROGRAM FUND	100,000
CITY CAPITAL PROJECT-MULTI FUND	10,887,469	GRANT FUND	10,887,469
SEWER ENTERPRISE FUND	6,500,000	2010 DEBT SERVICE WWTP	6,500,000
SEWER ENTERPRISE FUND	19,160,000	STATE WATER RESOURCE CONTROL BOARD	19,160,000
GASB 45 OPEB LIABILITY FUND	280,000	GENERAL FUND	280,000
2010 DEBT SERVICE WWTP	245,000	SEWER ENTERPRISE FUND	245,000
TRANSFERS-IN FROM OTHER CITY FUNDS TOTAL:	39,383,469	TRANSFERS-OUT TO OTHER CITY FUNDS TOTAL:	39,383,469

City of Hercules, California
FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)
 BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND
 FY 2016-17

FUND / TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE			FY 2015-16 BUDGETED FTE			FY 2016-17 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-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	-	-	-	-	-	-	-	-	-	-	-	-
		Administrative Secretary	-	-	-	-	-	-	1.00	-	1.00	-	1.00	1.00
		Project Manager	0.15	-	0.15	-	-	-	-	-	-	-	-	-
		CITY MANAGER - FTE	0.55	-	0.55	0.40	-	0.40	0.40	1.00	1.40	0.40	1.00	1.40
		Administrative Services / City Clerk - 100.4420/4421/4423												
		Admin Srvc Director/City Clerk	0.50	-	0.50	0.44	-	0.44	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	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
		ADMIN SERVICES - FTE	2.00	-	2.00	1.69	-	1.69	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	0.10	-	0.10
		Project Manager	0.15	-	0.15	-	-	-	-	-	-	-	-	-
		RISK MGMT - FTE	0.18	-	0.18	0.13	-	0.13	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	-	-	-	-	-	-	-	-	-
		Admin Srvc Director/City Clerk	-	-	-	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		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	0.97	-	0.97	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	0.80	-	0.80
		Accountant	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		Accounting Technicians	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80	0.80	-	0.80
		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	14.00	-	14.00	14.00	-	14.00	14.00	-	14.00	14.00	-	14.00
		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
		POLICE - FTE	24.00	-	24.00	24.00	-	24.00	24.00	-	24.00	24.00	-	24.00
		Community Development - 100.5235												
		Planning Director	-	-	-	1.00	-	1.00	1.00	-	1.00	0.90	-	0.90
		Assistant/Senior Planner	1.00	-	1.00	-	-	-	-	-	-	-	-	-
		COMMUNITY DEV - FTE	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00	0.95	-	0.95
		Building / Maintenance - 100.5238/5432/5435/5436												
		Municipal Services Director	0.15	-	0.15	0.15	-	0.15	-	-	-	-	-	-
		Planning Director	-	-	-	-	-	-	-	-	-	0.05	-	0.05
		Public Works Director	-	-	-	-	-	-	0.15	-	0.15	0.15	-	0.15
		Permit Technician (for Building)	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.10	-	0.10
		Permit Technician (for Maint)	-	-	-	-	-	-	-	-	-	0.15	-	0.15
		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
		BUILDING / MAINTENANCE - FTE	0.50	-	0.50	0.50	-	0.50	0.50	-	0.50	0.65	-	0.65
		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	1.50	-	1.50	1.00	-	1.00	1.00	-	1.00	1.00	-	1.00
		Recreation Coordinator	0.00	-	-	0.00	-	-	2.00	-	2.00	2.00	-	2.00
		Recreation Technician	-	-	-	2.00	-	2.00	0.00	-	-	-	-	-
		Recreation Leader PT	-	4.50	4.50	-	6.50	6.50	-	6.50	6.50	-	6.50	6.50
		Recreation Specialist PT	-	0.50	0.50	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00
		Childcare Program Aide	-	2.50	2.50	-	3.50	3.50	-	3.50	3.50	-	3.50	3.50
		Childcare Program Leader	-	6.50	6.50	-	4.50	4.50	-	4.50	4.50	-	4.50	4.50
		Sports Coach/Referee PT	-	2.50	2.50	-	1.50	1.50	-	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
		Acquatics Pool Manager - Temp	-	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	-	1.00	1.00	-	1.00	1.00	-	1.00	1.00
		Office Assistant	1.00	1.00	2.00	-	1.50	1.50	-	1.50	1.50	-	1.50	1.50
		PARKS & RECREATION - FTE	3.50	27.00	30.50	4.00	27.00	31.00	4.00	27.00	31.00	4.00	27.00	31.00
		TOTAL GENERAL FUND FTE	36.05	28.25	64.30	35.89	28.25	64.14	35.89	29.25	65.14	35.99	29.25	65.24

City of Hercules, California
FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)
 BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND
 FY 2016-17

FUND TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE			FY 2015-16 BUDGETED FTE			FY 2016-17 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE
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	0.05	-	0.05	0.05	-	0.05	-	-	-	-	-	-
		Public Works Director	-	-	-	-	-	-	0.05	-	0.05	0.05	-	0.05
		Assistant Engineer	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Maintenance Workers/TEST workers	3.49	-	3.49	3.49	-	3.49	3.20	-	3.20	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	-	-	-	-	-	-	-	-	-
		Permit Technician	0.57	-	0.57	0.57	-	0.57	0.57	-	0.57	0.42	-	0.42
		Finance Director	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Accounting Technicians/Accountant/Sr Ac	0.40	-	0.40	0.40	-	0.40	0.30	-	0.30	0.30	-	0.30
		Personnel Technician	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		LANDSCAPE & LIGHTING - FTE	5.56	-	5.56	5.46	-	5.46	5.07	-	5.07	4.92	-	4.92
		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	-	-	-	-	-	-
		Public Works Director	-	-	-	-	-	-	0.10	-	0.10	0.10	-	0.10
		Grants/Project Manager	0.00	-	0.00	-	-	-	0.00	-	-	-	-	-
		Assistant Engineer	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		Permit Technician	0.06	-	0.06	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	1.17	-	1.17	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	-	-	-	-	-	-
		Public Works Director	-	-	-	-	-	-	0.40	-	0.40	0.40	-	0.40
		Assistant Engineer	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40	0.40	-	0.40
		Planning Director	-	-	-	-	-	-	-	-	-	0.05	-	0.05
		Maintenance Aide	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Maintenance Workers	1.00	-	1.00	1.00	-	1.00	1.12	-	1.12	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	2.22	-	2.22	2.22	-	2.22	2.34	-	2.34	2.39	-	2.39
		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	-	-	-	-	-	-	-	-	-
		Finance Director	0.10	-	0.10	-	-	-	-	-	-	-	-	-
		DEVELOPMENT IMPACT FEE FUNDS - FTE	0.35	-	0.35	0.15	-	0.15	0.15	-	0.15	0.15	-	0.15
		TOTAL SPECIAL REVENUE FUNDS FTE	9.30	-	9.30	9.00	-	9.00	8.73	-	8.73	8.63	-	8.63
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	-	-	-	-	-	-	-	-	-
		Admin Services Director/City Clerk	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Municipal Services Director	0.30	-	0.30	0.30	-	0.30	-	-	-	-	-	-
		Public Works Director	-	-	-	-	-	-	0.30	-	0.30	0.30	-	0.30
		Public Works Superintendent	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25	0.25	-	0.25
		Maintenance Workers	1.50	-	1.50	1.50	-	1.50	1.35	-	1.35	1.35	-	1.35
		Maintenance Aide	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20	0.20	-	0.20
		Assistant Engineer	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30	0.30	-	0.30
		Finance Director	-	-	-	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Sr. Accountant	0.10	-	0.10	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
		Permit Technician	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10	0.10	-	0.10
		Accountant/Accounting Technician	0.10	-	0.10	0.10	-	0.10	0.20	-	0.20	0.20	-	0.20
		WASTEWATER FUND - FTE	3.55	-	3.55	3.40	-	3.40	3.35	-	3.35	3.35	-	3.35
		HERCULES MUNI UTILITY (HMU) ELECTRIC - 430												
		Journeyman-Elect. Utility	1.00	-	1.00	-	-	-	-	-	-	-	-	-
		Apprentice Line Worker	1.00	-	1.00	-	-	-	-	-	-	-	-	-
		HMU ELECTRIC FUND - FTE	2.00	-	2.00	-	-	-	-	-	-	-	-	-
		TOTAL ENTERPRISE FUND FTE	5.55	-	5.55	3.40	-	3.40	3.35	-	3.35	3.35	-	3.35
INTERNAL SERVICE FUNDS														
		EQUIP REPLACE/INFO SYS FUND - 460												
		Admin Services Director/City Clerk	0.30	-	0.30	0.16	-	0.16	0.16	-	0.16	0.16	-	0.16

City of Hercules, California
FULL TIME EQUIVALENCY (FTE) EMPLOYEES (a)
 BY POSITION TITLE, FUND TYPE AND DEPARTMENT/FUND
 FY 2016-17

FUND TYPE	DEPT / FUND	EMPLOYEE POSITION TITLES	FY 2013-14 BUDGETED FTE			FY 2014-15 BUDGETED FTE			FY 2015-16 BUDGETED FTE			FY 2016-17 BUDGETED FTE		
			Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE	Full-Time FTE	Part-Time / Temporary FTE	Total FTE
		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	0.75	-	0.75	0.75	-	0.75	0.75	-	0.75
		EQUIP PLACE/INFO SYS FUND - FTE	1.80	-	1.80	1.91	-	1.91	1.91	-	1.91	1.91	-	1.91
		FACILITY MAINTENANCE FUND - 470												
		Maintenance Worker	0.25	-	0.25	0.25	-	0.25	0.57	-	0.57	0.57	-	0.57
		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	1.07	-	1.07	1.07	-	1.07
		TOTAL INTERNAL SERVICE FUNDS FTE	2.55	-	2.55	2.66	-	2.66	2.98	-	2.98	2.98	-	2.98
		TOTAL FTE POSITIONS BY DEPARTMENT/FUND	53.45	28.25	81.70	50.95	28.25	79.20	50.95	29.25	80.20	50.95	29.25	80.20

General Fund FY2016-17

- 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 26, 2016**

	ACTUALS Fiscal Year 2014-15	YEAR END ESTIMATE Fiscal Year 2015-16	BUDGET PLAN Fiscal Year 2016-17
REVENUES AND TRANSFERS-IN:			
Taxes:			
Property tax and assessments	\$ 1,173,027	\$ 1,209,323	\$ 1,327,791
In lieu of sales tax	365,956	232,421	292,454
Sales and use	2,517,519	3,271,420	3,394,996
Utility user	3,439,914	3,745,842	3,851,323
Franchise fees	1,011,888	750,265	777,256
Business licenses	172,628	154,475	154,475
Real estate document transfer	71,108	128,146	131,990
Licenses and permits	470,996	111,278	429,642
Intergovernmental Revenue:			
Federal grants and subsidies	-	-	-
Motor vehicle registrations/in lieu	1,564,685	1,655,846	1,738,138
Other governmental	144,213	41,596	34,396
Charges for services	2,066,321	2,022,670	2,091,903
Fines and forfeitures	102,657	103,000	68,000
Use of money & property/rent/lease pymts	139,063	121,001	984,125
Investment income:			
Interest income	97,185	210,238	210,238
Net increase (decrease) in fair market value of investments	6,917	400	400
Refunds and reimbursements	323,304	323,243	417,435
Other revenues	58,036	113,630	99,732
Transfers in		100,000	100,000
Transfers in - CalHFA			
Total revenues and transfers-in	13,725,417	14,294,794	16,104,294
EXPENDITURES AND TRANSFERS-OUT:			
Current:			
General government:			
City council	220,652	225,598	211,873
City attorney	204,252	221,157	390,000
City manager	335,457	268,400	1,035,444
Administrative services/City clerk	284,338	567,302	383,515
Risk management	512,329	554,269	721,789
Human resources	167,310	149,763	232,251
Finance	838,808	856,012	1,088,315
Public safety	5,152,092	5,384,420	5,904,438
Building/ Maintenance	315,814	309,439	690,065
Parks and recreation	1,740,197	1,939,966	2,288,338
Library	86,589	117,242	90,824
Community development	282,256	208,824	385,243
Debt service:			
Principal and interest payment	1,690,382	1,684,992	1,684,992
CalHFA	100,000	100,000	100,000
Transfers out		805,072	
Total expenditures and transfers-out	11,930,476	13,392,456	15,207,087
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	1,794,941	902,338	897,207
\$ 1,794,941	\$ 902,338	\$ 897,207	

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	50,516	51,143	46,138	51,143	
601	10	00	457 CONTRIBUTION	6,785	5,881	6,811	6,811	
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>				57,301	57,024	52,949	57,954	2%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	3,241	2,323	2,220	2,323	
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	35	24	23	24	
606	10	00	SOCIAL SECURITY	1,946	2,475	2,043	2,475	
606	11	00	MEDICARE	831	880	768	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>				6,053	5,702	5,054	5,702	0%
SALARIES AND BENEFITS TOTAL:				63,354	62,726	58,002	63,656	1%
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	689	500	700	750	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	51,816	55,000	55,000	29,000	
615	40	00	TRAINING & CONFERENCES	1,076	4,200	5,826	5,000	
615	40	01	MEETINGS AND MILEAGE	1,518	1,000	1,000	1,000	
616	10	01	COPIER LEASE	259	200	97	200	
618	20	00	OTHER GOVT AGENCY CHARGES	0	0	0	0	
SERVICES TOTAL:				55,358	60,900	62,623	35,950	-41%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	272	500	250	400	
621	90	00	MISC OPERATING SUPPLIES	339	500	154	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	6	100	2	100	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	133	140	0	0	
SUPPLIES TOTAL:				750	1,240	406	700	-44%
OTHER EXPENSES								
630	90	00	OTHER MISCELLANEOUS EXP	216	500	0	0	
639	50	99	LEGAL SERVICES	4,995	25,000	3,000	10,000	
OTHER EXPENSES TOTAL:				5,211	25,500	3,000	10,000	-61%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	83,880	87,007	87,007	87,007	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	12,099	14,560	14,560	14,560	

GENERAL FUND	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
	ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2015-16 Budget
INTERFUND/ ALLOC COSTS TOTAL:	95,979	101,567	101,567	101,567	0%
TOTAL DIVISION EXPENDITURES:	220,652	251,933	225,598	211,873	-16%

GENERAL FUND

Department: CITY ATTORNEY

Division: CITY ATTORNEY - GENERAL (contracted position)

Fund No: 100; Dept/Division No: 4320

SALARIES AND BENEFITS

Salaries and wages

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
611	70	01	CITY ATTORNEY - CONTRACT	100,144	180,000	108,122	150,000	
611	70	02	LITIGATION COSTS - OTHER	31,251	100,000	0	60,000	
611	70	03	CITY ATTORNEY - OTHER	127,974	384,715	113,035	180,000	
639	50	00	CHARGEBACK	0	0	0	0	
639	50	99	LEGAL SERVICES	(55,117)	(225,000)	0	0	
OTHER EXPENSES TOTAL:				204,252	439,715	221,157	390,000	-11%
DEPARTMENT TOTAL - CITY ATTORNEY:				204,252	439,715	221,157	390,000	-11%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 budget
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	113,953	138,393	115,988	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	2,400	
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>				113,953	138,393	115,988	140,793	2%
<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	66,248	16,285	14,801	16,895	
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	394	827	
606	04	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	10	10	9	10	
606	11	00	MEDICARE	1,629	1,985	1,659	2,290	
606	20	00	401A EXECUTIVES	3,486	3,539	3,427	3,539	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	6,185	6,631	8,372	9,209	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,087	1,168	1,269	1,203	
606	43	00	VISION INSURANCE	127	139	149	143	
606	44	00	LIFE INSURANCE	89	89	92	89	
606	45	00	LONG TERM DISABILITY INS	713	713	760	734	
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>				79,574	30,559	30,932	34,940	14%
SALARIES AND BENEFITS TOTAL:				193,527	168,952	146,921	175,733	4%
SERVICES								
610	10	00	CATERING SERVICE	0	0	0	0	
611	40	00	CONSULTING SERVICES	24,500	40,000	13,500	40,000	
611	80	03	PARAMEDICS	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	65,642	55,000	40,000	50,000	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	60	00	TELEPHONE	2,380	2,000	2,549	2,200	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	2,976	7,000	7,000	7,500	
615	40	00	TRAINING & CONFERENCES	1,626	3,050	2,500	3,500	
615	40	01	MEETINGS AND MILEAGE	1,650	1,500	1,500	1,500	
616	10	01	COPIER LEASE	1,273	2,000	2,000	2,000	
SERVICES TOTAL:				100,047	110,550	69,049	106,700	-3%
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	30	30	30	
621	90	00	MISC OPERATING SUPPLIES	51	200	200	300	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	1,875	4,000	150	3,200	
SUPPLIES TOTAL:				1,926	4,230	380	3,530	-17%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 budget	
OTHER EXPENSES									
630	90	00	OTHER MISCELLANEOUS EXP	0	0	6,500	700,930		
639	30	06	CITY MANAGER	0	0	0	0		
639	30	99	IT	0	0	0	0		
639	50	99	LEGAL SERVICES	740	12,000	3,000	6,000		
OTHER EXPENSES TOTAL:				740	12,000	9,500	706,930	5791%	
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	27,960	29,003	29,003	29,003		
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0		
661	30	00	FAC MAINT CHG ALLOCATE	11,257	13,548	13,548	13,548		
INTERFUND/ ALLOC COSTS TOTAL:				39,217	42,551	42,551	42,551	0%	
TOTAL DIVISION EXPENDITURES:				335,457	338,283	268,400	1,035,444	206%	

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: FINANCE								
Division: FINANCE								
Fund No: 100; Dept/Division No: 4625								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	216,721	288,980	287,889	303,429	
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	20,114	17,817	513	25,600	
601	30	00	OVERTIME PAY	9,034	8,000	15,394	16,163	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	3,643	0	1,096	2,400	
601	45	00	ADMIN/EXECUTIVE PAY	2,581	2,150	785	2,258	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				252,093	316,947	305,676	349,850	10%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	30,884	50,424	28,384	55,187	
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	51	78	63	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	3,578	3,575	4,368	3,754	
606	20	00	401A EXECUTIVES	4,316	4,319	2,996	5,637	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	44,081	65,058	62,445	71,564	
606	42	00	DENTAL INSURANCE	4,431	7,069	6,720	7,281	
606	43	00	VISION INSURANCE	528	950	809	979	
606	44	00	LIFE INSURANCE	274	350	289	361	
606	45	00	LONG TERM DISABILITY INS	1,527	2,268	1,913	2,336	
606	46	00	ACCIDENTAL DEATH & DISM.	22	40	38	41	
<i>Employee benefits total:</i>				89,692	134,131	108,024	147,217	10%
SALARIES AND BENEFITS TOTAL:				341,785	451,078	413,700	497,066	10%
SERVICES								
611	30	01	HTE TRAINING	0	0	0	0	
611	30	03	MONTGOMERY INVEST TECH	0	0	0	0	
611	40	00	CONSULTING SERVICES	78,474	53,500	27,067	50,000	
611	60	00	FINANCIAL SERVICES	64,103	50,600	70,885	60,000	
611	70	00	LEGAL SERVICES	5,000	3,750	3,333	3,750	
614	60	00	TELEPHONE	2,704	2,150	2,896	3,032	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	190	500	253	500	
615	40	00	TRAINING & CONFERENCES	215	1,000	3,826	5,000	
615	40	01	MEETINGS AND MILEAGE	165	150	0	500	
616	10	01	COPIER LEASE	3,166	2,400	3,501	3,500	
618	10	00	BANK SERVICE CHARGES	2,744	3,500	3,200	3,500	
618	10	01	CREDIT CARDS FEES	261	800	0	0	
618	20	00	OTHER GOVT AGENCY CHARGES	115,154	105,000	800	125,000	
SERVICES TOTAL:				272,176	223,350	115,762	254,782	14%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	170	200	400	400	
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	1,550	2,200	614	2,200	
622	40	00	PRINTING, FORMS & BUS CRD	71	100	0	0	
SUPPLIES TOTAL:				1,791	2,500	1,014	2,600	4%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	90	00	OTHER MISCELLANEOUS EXP	149,138	256,852	256,852	256,852	
639	30	66	PROJ FUNDED P/R	0	0		0	
639	30	99	IT	0	0	0	0	
639	50	99	LEGAL SERVICES	10,878	8,700	370	8,700	
OTHER EXPENSES TOTAL:				160,016	265,552	257,222	265,552	0%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	45,435	47,129	47,129	47,129	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	17,605	21,185	21,185	21,185	
INTERFUND/ ALLOC COSTS TOTAL:				63,040	68,314	68,314	68,314	0%
DEPARTMENT TOTAL - FINANCE:				838,808	1,010,794	856,012	1,088,315	8%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	102,037	102,752	100,824	107,890	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	676	2,000	448	2,100	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	2,400	
601	45	00	ADMIN/EXECUTIVE PAY	1,215	839	370	881	
601	48	00	LONGEVITY PAY	484	1,509	1,475	1,584	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				104,412	107,100	103,118	114,855	7%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	15,813	18,010	17,671	19,619	
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	35	35	33	0	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	11	00	MEDICARE	1,494	1,499	1,482	1,574	
606	20	00	401A EXECUTIVES	2,039	2,036	2,048	2,138	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	18,809	18,859	21,406	20,745	
606	42	00	DENTAL INSURANCE	1,190	1,278	1,388	1,316	
606	43	00	VISION INSURANCE	186	202	218	225	
606	44	00	LIFE INSURANCE	170	170	177	175	
606	45	00	LONG TERM DISABILITY INS	808	808	861	832	
606	46	00	ACCIDENTAL DEATH & DISM.	17	17	17	18	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				40,561	42,914	45,303	46,642	9%
SALARIES AND BENEFITS TOTAL:				144,973	150,014	148,420	161,497	8%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	15,078	135,000	280,000	75,000	
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	734	600	750	750	
614	60	01	CELL PHONE/PAGER	486	500	500	500	
615	20	00	MEMBERSHIPS	494	1,000	1,000	1,000	
615	30	00	NOTICES & PUBLICATIONS	2,253	2,000	2,200	2,000	
615	40	00	TRAINING & CONFERENCES	3,743	5,000	5,000	5,000	
615	40	01	MEETINGS AND MILEAGE	28	100	100	100	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
616	10	01	COPIER LEASE	2,686	1,900	1,900	1,900	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:				25,502	146,100	291,450	86,250	-41%
SUPPLIES								
621	30	00	BOOKS,PERIODICALS & SUBSC	149	150	150	150	
621	50	00	FOOD & BEVERAGE PRODUCTS	418	700	500	700	
621	90	00	MISC OPERATING SUPPLIES	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	17,737	25,000	25,000	25,000	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	571	600	450	450	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				18,875	26,450	26,100	26,300	-1%
OTHER EXPENSES								
639	30	99	IT	0	0	0	0	

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
639	50	99	LEGAL SERVICES	0	6,300	5,000	6,500	
OTHER EXPENSES TOTAL:				0	6,300	5,000	6,500	3%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	27,960	29,003	29,003	29,003	
661	30	00	FAC MAINT CHG ALLOCATE	11,884	14,300	14,300	14,300	
INTERFUND/ ALLOC COSTS TOTAL:				39,844	43,303	43,303	43,303	0%
TOTAL DIVISION EXPENDITURES:				229,194	372,167	514,273	323,850	-13%

Department: ADMINISTRATIVE SERVICES / CITY CLERK

Division: CITY COUNCIL MEETINGS CABLE TV ACCESS

Fund No: 100; Dept/Division No: 4423

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	19,277	19,185	19,363	20,144	
601	30	00	OVERTIME PAY	2,128	2,500	1,266	2,625	
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>				<i>21,405</i>	<i>21,685</i>	<i>20,629</i>	<i>22,769</i>	<i>5%</i>

Employee benefits

606	02	00	PERS ER CONTRIB	2,709	2,971	2,992	3,236	
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	6	6	6	0	
606	11	00	MEDICARE	310	278	299	292	
606	40	00	HEALTH INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	365	391	425	403	
606	43	00	VISION INSURANCE	50	55	59	57	
606	44	00	LIFE INSURANCE	18	18	19	19	
606	45	00	LONG TERM DISABILITY INS	135	135	144	139	
606	46	00	ACCIDENTAL DEATH & DISM.	4	4	4	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				<i>3,597</i>	<i>3,858</i>	<i>3,948</i>	<i>4,145</i>	<i>7%</i>
SALARIES AND BENEFITS TOTAL:				25,002	25,543	24,578	26,915	5%

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	22,977	31,500	21,000	25,000	
SERVICES TOTAL:				22,977	31,500	21,000	25,000	-21%

SUPPLIES

621	20	00	AUDIO & VIDEO SUPPLIES	175	1,500	200	500	
SERVICES TOTAL:				175	1,500	200	500	-67%

INTERFUND/ ALLOCATED COSTS

661	10	00	INFO SERV CHG ALLOCATE	6,990	7,251	7,251	7,251	
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				6,990	7,251	7,251	7,251	0%
TOTAL DIVISION EXPENDITURES:				55,144	65,794	53,029	59,666	-9%

DEPARTMENT TOTAL - ADMINISTRATIVE SERVICES/CITY CLERK:				284,338	437,961	567,302	383,515	-32%
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GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	18,180	18,660	18,063	19,593	
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	184	0	84	88	
601	48	00	LONGEVITY PAY	0	0	0	0	
<i>Salaries and wages total:</i>				18,364	18,660	18,147	19,681	5%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	2,812	3,223	3,120	3,511	
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	0	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	11	00	MEDICARE	262	266	258	279	
606	20	00	401A EXECUTIVES	717	728	722	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	2,745	2,784	3,312	3,643	
606	42	00	DENTAL INSURANCE	180	193	210	199	
606	43	00	VISION INSURANCE	22	24	26	25	
606	44	00	LIFE INSURANCE	29	29	30	30	
606	45	00	LONG TERM DISABILITY INS	147	147	156	151	
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>				6,917	7,397	7,839	7,838	6%
SALARIES AND BENEFITS TOTAL:				25,281	26,057	25,986	27,519	6%
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	38	0	0	0	
617	20	01	GENERAL LIABILITY	200,471	194,910	220,300	250,000	
617	20	02	WORKERS COMPENSATION	192,185	219,957	224,037	250,000	
617	20	03	PROPERTY	20,416	25,000	21,000	25,000	
617	20	04	VEHICLE PHYSICAL DAMAGE	1,092	4,500	4,000	4,500	
617	20	05	EMPLOYEE BONDS	0	2,000	0	2,000	
617	20	06	WORK ALTERNATIVE	2,383	3,000	1,800	2,000	
617	20	07	EMPLOYEE ASSISTANCE PRGRM	2,448	3,000	3,132	3,000	
617	20	08	ERMA	3,725	45,000	14,040	25,000	
617	30	00	SAFETY PROGRAM	2,875	4,300	15,000	10,000	
617	40	00	SETTLEMENTS & JUDGMENTS	19,704	80,000	12,000	80,000	
617	50	00	WELLNESS PROGRAM	2,485	2,500	2,774	2,800	
617	60	00	UNEMPLOYMENT CLAIMS	39,226	50,000	5,000	35,000	
618	20	00	OTHER GOVT AGENCY CHARGES	0	500	0	500	
618	30	00	OTHER MISCELLANEOUS SRVC	0	4,350	5,200	4,350	
SERVICES TOTAL:				487,048	639,017	528,283	694,150	9%
SUPPLIES								
622	10	00	GENERAL OFFICE SUPPLIES	0	120	0	120	
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
SUPPLIES TOTAL:				0	120	0	120	0%

<u>GENERAL FUND</u>				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
OTHER EXPENSES								
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	30	00	FAC MAINT CHG ALLOCATE	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				0	0	0	0	#DIV/0!
DEPARTMENT TOTAL - RISK MANAGEMENT:				512,329	665,194	554,269	721,789	9%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: HUMAN RESOURCES								
Division: RECRUITMENT								
Fund No: 100; Dept/Division No: 4520								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	77,700	79,011	52,928	82,962	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	329	0	0	0	
601	30	00	OVERTIME PAY	0	200	735	735	
601	44	00	ACTING/INCENTIVE PAY	1,226	2,501	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	184	0	84	84	
601	48	00	LONGEVITY PAY	1,541	1,690	311	311	
601	75	00	OTHER COMPENSATION	0	0	0	0	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				80,980	83,402	54,058	84,092	1%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	12,480	14,372	7,004	15,656	
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	24	12	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	1,160	1,192	773	812	
606	20	00	401A EXECUTIVES	1,066	1,082	1,065	1,136	
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	30,000	
606	40	00	HEALTH INSURANCE	16,525	16,496	9,637	18,146	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	1,783	1,951	911	2,010	
606	43	00	VISION INSURANCE	195	213	115	219	
606	44	00	LIFE INSURANCE	95	95	67	98	
606	45	00	LONG TERM DISABILITY INS	621	621	418	640	
606	46	00	ACCIDENTAL DEATH & DISM.	13	13	6	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>				33,961	36,059	20,008	68,730	91%
SALARIES AND BENEFITS TOTAL:				114,941	119,461	74,066	152,821	28%
SERVICES								
610	10	00	CATERING SERVICE	0	0	0	0	
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0	
611	40	00	CONSULTING SERVICES	6,020	10,000	6,500	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	11,875	10,000	22,000	22,000	
614	60	00	TELEPHONE	3,860	3,000	3,500	3,500	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	250	0	0	360	
615	30	00	NOTICES & PUBLICATIONS	100	0	0	0	
615	30	01	COMPLIANCE POSTER	338	0	280	280	
615	30	02	TESTING MATERIALS	0	0	0	0	
615	30	03	RECRUITMENT & ADVERTISING	7,081	7,200	5,000	5,000	
615	40	00	TRAINING & CONFERENCES	1,339	14,500	14,500	14,500	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	01	COPIER LEASE	986	1,000	1,000	1,000	

			FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
			ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND				BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
SERVICES TOTAL:			35,449	49,300	56,380	60,240	22%
SUPPLIES							
621	20	00	0	200	0	200	
621	30	00	0	150	577	300	
621	40	00	0	0	0	0	
621	50	00	0	0	0	0	
622	10	00	55	123	75	0	
622	20	00	0	0	0	0	
622	30	00	79	250	75	100	
622	40	00	374	0	0	0	
622	90	00	0	0	0	0	
SUPPLIES TOTAL:			508	723	727	600	-17%
OTHER EXPENSES							
639	30	99	0	0	0	0	
639	50	99	0	0	0	0	
OTHER EXPENSES TOTAL:			0	0	0	0	#DIV/0!
CAPITAL OUTLAY							
643	10	00	0	0	0	0	
643	20	00	0	0	0	0	
CAPITAL OUTLAY TOTAL:			0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS							
661	10	00	6,990	7,251	7,251	7,251	
661	30	00	9,422	11,339	11,339	11,339	
INTERFUND/ ALLOC COSTS TOTAL:			16,412	18,590	18,590	18,590	0%
DEPARTMENT TOTAL - HUMAN RESOURCES:			167,310	188,074	149,763	232,251	23%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: POLICE DEPARTMENT								
Division: ADMINISTRATION								
Fund No: 100; Dept/Division No: 5160								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	683,214	739,576	680,445	776,555	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	13	00	TEMPORARY PART-TIME	16,709	25,000	24,579	46,000	
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	33,991	46,547	28,657	48,874	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40	00	SHIFT DIFFERENTIAL	2,047	5,200	4,081	5,460	
601	41	00	POLICE TRAVEL TIME	0	0	0	0	
601	42	00	OFFICER IN CHARGE	0	0	2,050	2,050	
601	43	00	FIELD TRAINING OFFICER	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	12,912	9,494	9,921	9,969	
601	45	00	ADMIN/EXECUTIVE PAY	4,794	3,000	1,706	12,500	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	29,507	29,571	28,061	31,050	
601	75	00	OTHER COMPENSATION	11,730	15,000	8,494	15,750	
601	80	00	SEPARATION PAY	0	0	0	0	
<i>Salaries and wages total:</i>				794,904	873,388	787,994	948,207	9%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	280,614	304,912	300,000	340,702	
606	01	01	EPMC	0	0	0	0	
606	02	00	PERS ER CONTRIB	21,981	29,127	15,247	31,237	
606	02	01	EPMC	0	0	0	0	
606	03	00	PERS EE CONTRIB PUB SAFE	185	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	0	194	177	194	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	9,312	9,548	9,264	10,025	
606	20	00	401A EXECUTIVES	5,285	5,876	5,318	6,170	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	2,800	2,800	3,489	6,189	
606	23	00	SAFETY APPAREL	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	5,416	6,018	5,106	6,018	
606	40	00	HEALTH INSURANCE	143,240	158,544	159,077	174,398	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIREES	0	0	0	0	
606	42	00	DENTAL INSURANCE	16,587	20,549	18,155	21,165	
606	43	00	VISION INSURANCE	2,137	2,499	2,339	2,574	
606	44	00	LIFE INSURANCE	837	861	863	887	
606	45	00	LONG TERM DISABILITY INS	3,905	3,915	4,141	4,032	
606	46	00	ACCIDENTAL DEATH & DISM.	66	71	66	73	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				492,365	544,914	523,240	603,665	11%
SALARIES AND BENEFITS TOTAL:				1,287,269	1,418,302	1,311,234	1,551,873	9%
SERVICES								
611	30	00	COMPUTER SERVICES	0	0	0	0	
611	40	00	CONSULTING SERVICES	0	0	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
611	80	00	MEDICAL/HEALTH SERVICES	3,949	10,000	9,500	10,000	
611	90	00	OTHER PROFESSIONAL SRVC	8,848	20,000	17,500	20,000	
613	05	00	VEHICLE REPAIRS	1,208	0	0	0	
613	10	00	REPAIR & MAINT	0	0	0	0	
613	30	00	HVAC	0	0	0	0	
613	50	00	VEHICLE REPAIRS	0	5,000	5,000	4,000	
614	20	00	ELECTRICITY	0	0	0	0	
614	20	05	GENERATOR @ PD	0	0	0	0	
614	60	00	TELEPHONE	13,459	13,000	13,000	13,000	
614	60	01	CELL PHONE/PAGER	3,389	3,000	4,000	4,000	
615	10	00	EMPLOYEE RECOGNITION	0	500	500	500	
615	20	00	MEMBERSHIPS	1,265	1,500	1,500	1,500	
615	30	00	NOTICES & PUBLICATIONS	101	300	300	300	
615	40	00	TRAINING & CONFERENCES	1,516	4,000	4,000	4,000	
615	40	01	MEETINGS AND MILEAGE	108	1,000	3,500	4,000	
615	40	02	POST TRAINING	59	0	0	0	
616	10	01	COPIER LEASE	7,355	9,532	0	10,000	
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	470,931	577,022	578,000	616,000	
618	30	00	OTHER MISCELLANEOUS SRVC	20,382	35,226	25,000	29,500	
SERVICES TOTAL:				532,570	680,080	661,800	716,800	5%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	9,297	15,000	10,000	15,000	
621	10	00	AMMUNITION & FIREARMS SPL	17,649	25,000	25,000	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	7,999	10,000	10,000	10,000	
621	80	00	UNIFORM & SAFETY APPAREL	5,370	13,000	12,500	13,000	
621	90	00	MISC OPERATING SUPPLIES	8,160	15,000	13,500	15,000	
622	10	00	GENERAL OFFICE SUPPLIES	15	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	1,778	2,000	750	2,000	
SUPPLIES TOTAL:				50,268	80,000	71,750	80,000	0%
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	648	0	0	0	
OTHER EXPENSES TOTAL:				648	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	118,830	123,261	123,261	123,261	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	73,142	88,020	88,020	88,020	
INTERFUND/ ALLOC COSTS TOTAL:				191,972	211,281	211,281	211,281	0%
TOTAL DIVISION EXPENDITURES:				2,062,727	2,389,663	2,256,065	2,559,954	7%

Department: POLICE DEPARTMENT
Division: PATROL
Fund No: 100; Dept/Division No: 5164
SALARIES AND BENEFITS

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
<i>Salaries and wages</i>								
601	10	00	REGULAR	1,543,144	1,522,100	1,514,903	1,578,418	
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	200,938	178,385	192,454	202,077	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	40	00	SHIFT DIFFERENTIAL	25,959	26,886	23,232	27,881	
601	41	00	POLICE TRAVEL TIME	0	0	0	0	
601	42	00	OFFICER IN CHARGE	17,320	17,404	14,291	18,048	
601	43	00	FIELD TRAINING OFFICER	14	50	0	0	
601	44	00	ACTING/INCENTIVE PAY	10,655	13,053	12,651	13,536	
601	45	00	ADMIN/EXECUTIVE PAY	948	2,000	0	2,000	
601	46	00	BONUS	0	0	0	0	
601	48	00	LONGEVITY PAY	24,696	34,728	28,754	36,013	
601	75	00	OTHER COMPENSATION	3,428	10,000	6,247	10,370	
601	80	00	SEPARATION PAY	0	0	0	0	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				1,827,102	1,804,606	1,792,532	1,888,342	5%
<i>Employee benefits</i>								
606	01	00	PERS ER CONTRIB PUB SAFE	696,460	400,000	317,430	423,664	
606	01	01	EPMC	0	0	0	0	
606	02	00	PERS ER CONTRIB	0	344,673	415,828	365,064	
606	03	00	PERS EE CONTRIB PUB SAFE	387	0	0	0	
606	03	01	EPMC	0	0	0	0	
606	05	00	PERS SURVIVOR BENEFIT	0	389	363	389	
606	11	00	MEDICARE	25,746	26,470	26,326	27,794	
606	20	00	401A EXECUTIVES	18,134	0	0	0	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	14,400	
606	23	00	SAFETY APPAREL	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	15,693	13,472	13,472	
606	40	00	HEALTH INSURANCE	230,993	269,965	252,930	296,962	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	41	01	RETIRES	0	0	0	0	
606	42	00	DENTAL INSURANCE	23,830	25,970	27,025	26,749	
606	43	00	VISION INSURANCE	3,694	4,433	4,188	4,566	
606	44	00	LIFE INSURANCE	1,776	1,776	1,797	1,829	
606	45	00	LONG TERM DISABILITY INS	4,248	3,744	4,590	3,856	
606	46	00	ACCIDENTAL DEATH & DISM.	0	21	0	22	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				1,005,268	1,093,134	1,063,949	1,178,767	8%
SALARIES AND BENEFITS TOTAL:				2,832,370	2,897,740	2,856,480	3,067,109	6%
SERVICES								
613	50	00	VEHICLE REPAIRS	35,192	65,000	45,000	35,000	
613	90	00	REPAIR & MAIN. SERV	1,287	0	0	0	
614	20	00	ELECTRICITY	452	490	500	500	
614	60	00	TELEPHONE	12,946	10,303	11,500	12,000	
615	20	00	MEMBERSHIPS	0	200	0	0	
615	40	02	POST TRAINING	19,902	20,000	20,000	20,000	
SERVICES TOTAL:				69,779	95,993	77,000	67,500	-30%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	45,853	65,000	35,000	50,000	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0	
621	80	00	UNIFORM & SAFETY APPAREL	154	0	0	0	

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
622	30	00	POSTAGE & DELIVERY	0	100	100	100	
SUPPLIES TOTAL:				46,007	65,100	35,100	50,100	-23%
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	55,920	58,005	58,005	58,005	
661	20	00	VEHICLE REPLACEMENT CHG	36,607	43,185	43,185	43,185	
661	30	00	FAC MAINT CHG ALLOCATE	48,685	58,585	58,585	58,585	
INTERFUND/ ALLOC COSTS TOTAL:				141,212	159,775	159,775	159,775	0%
TOTAL DIVISION EXPENDITURES:				3,089,368	3,218,608	3,128,355	3,344,484	4%
DEPARTMENT TOTAL - POLICE:				5,152,095	5,608,271	5,384,420	5,904,438	5%

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: PARKS AND RECREATION								
Division: ADMINISTRATION								
Fund No: 100; Dept/Division No: 5510								
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	6,968	7,500	4,500	67,500	
613	10	00	REPAIR & MAINT	0	0	0	0	
613	30	00	HVAC	0	0	0	0	
614	60	00	TELEPHONE	808	644	808	808	
614	70	00	WATER	0	0	0	0	
616	10	01	COPIER LEASE	3,694	8,087	8,087	8,087	
618	10	01	CREDIT CARDS FEES	2,673	4,000	4,000	4,000	
SERVICES TOTAL:				14,143	20,231	17,395	80,395	297%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	2,821	5,000	4,000	4,000	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
621	90	00	MISC OPERATING SUPPLIES	156	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	3,989	4,050	4,068	4,068	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				6,966	9,050	8,068	8,068	-11%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	30	00	GAINS / LOSSES	0	0	0	0	
639	30	00	CHARGEBACK	(19,319)	(38,953)	0	0	
639	50	99	LEGAL SERVICES	0	0	685	0	
OTHER EXPENSES TOTAL:				(19,319)	(38,953)	685	0	-100%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	0	0	0	0	
661	20	00	VEHICLE REPLACEMENT CHG	5,795	5,817	5,817	5,817	
661	30	00	FAC MAINT CHG ALLOCATE	3,212	3,855	3,855	3,855	
INTERFUND/ ALLOC COSTS TOTAL:				9,007	9,672	9,672	9,672	0%
TOTAL DIVISION EXPENDITURES:				10,797	0	35,820	98,135	#DIV/0!

Department: PARKS AND RECREATION

Division: FACILITY RENTALS

Fund No: 100; Dept/Division No: 5512

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	22,454	33,553	20,136	21,143	
601	12	00	REGULAR PART-TIME	71,872	48,751	72,722	76,358	
601	13	00	TEMPORARY PART-TIME	463	0	0	0	
601	30	00	OVERTIME PAY	989	0	326	342	
601	44	00	ACTING/INCENTIVE PAY	146	671	43	2,400	
601	45	00	ADMIN/EXECUTIVE PAY	26	0	0	0	
601	48	00	LONGEVITY PAY	287	362	0	0	
<i>Salaries and wages total:</i>				96,237	83,337	93,226	100,243	20%

Employee benefits

606	02	00	PERS ER CONTRIB	9,023	8,288	6,968	7,626	
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	15	8	8	
606	07	00	PARS ER CONTRIB	264	541	537	588	
606	11	00	MEDICARE	1,394	1,184	1,351	1,243	
606	20	00	401A EXECUTIVE/SALARIES	185	240	159	252	
606	11	00	MEDICARE	0	1,183	0	1,183	

				FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				FY 2014-15	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND				ACTUALS	BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
606	40	00	HEALTH INSURANCE	3,148	13,376	2,554	14,714	
606	42	00	DENTAL INSURANCE	306	1,461	901	1,505	
606	43	00	VISION INSURANCE	40	203	141	209	
606	44	00	LIFE INSURANCE	26	54	31	56	
606	45	00	LONG TERM DISABILITY INS	115	371	156	382	
606	46	00	ACCIDENTAL DEATH & DISM.	4	9	5	9	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				14,517	26,925	12,812	27,775	3%
SALARIES AND BENEFITS TOTAL:				110,754	110,262	106,038	128,017	16%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	11,121	9,000	11,000	183,000	
613	10	00	REPAIR & MAINT	2,098	590	300	300	
613	30	00	HVAC	5,924	2,093	2,000	2,093	
613	50	00	VEHICLE REPAIRS	0	5,000	1,000	2,500	
614	10	00	CABLE SERVICES	168	160	168	168	
614	20	00	ELECTRICITY	6,106	15,000	7,000	7,000	
614	30	00	GAS	7,214	15,025	8,000	8,000	
614	60	00	TELEPHONE	571	495	571	571	
614	60	01	CELL PHONE/PAGER	335	320	335	335	
614	70	00	WATER	7,465	4,500	7,500	7,500	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
617	20	00	PREMIUMS	8,466	10,000	10,000	10,000	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				49,468	62,183	47,874	221,467	256%
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	4	500	500	500	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	11	0	
621	70	00	RECREATION SUPPLIES	193	500	350	350	
621	80	00	UNIFORM & SAFETY APPAREL	0	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	0	0	44	0	
622	10	00	GENERAL OFFICE SUPPLIES	30	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	40	50	30	30	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				267	1,200	1,085	1,030	-14%
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	10,485	10,876	10,876	10,876	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				11,971	13,717	13,717	13,717	0%
TOTAL DIVISION EXPENDITURES:				172,460	187,362	168,714	364,231	94%

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	2,183	2,557	1,602	2,685	
601	12	00	REGULAR PART-TIME	40,668	41,676	34,158	43,760	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	92	0	6	6	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
601	44	00	ACTING/INCENTIVE PAY	23	0	27	28	
601	45	00	ADMIN/EXECUTIVE PAY	12	0	0	0	
601	48	00	LONGEVITY PAY	328	543	224	570	
<i>Salaries and wages total:</i>				43,306	44,776	36,017	47,049	5%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	5,730	5,798	4,491	6,346	
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	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	22	95	24	25	
606	11	00	MEDICARE	628	657	522	690	
606	30	00	401A EXECUTIVE	5	0	0	0	
606	30	00	EDUCATION INCENTIVE	0	0	0	0	
606	40	00	HEALTH INSURANCE	9,583	7,468	6,890	8,215	
606	42	00	DENTAL INSURANCE	582	432	524	445	
606	43	00	VISION INSURANCE	81	48	92	92	
606	44	00	LIFE INSURANCE	3	2	3	3	
606	45	00	LONG TERM DISABLILITY INS	19	13	18	13	
606	46	00	ACCIDENTAL DEATH & DISM.	1	0	1	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				16,655	14,514	12,567	15,830	9%
SALARIES AND BENEFITS TOTAL:				59,961	59,290	48,584	62,879	6%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	1,795	2,000	2,000	6,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614	60	00	TELEPHONE	559	405	559	1,500	
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	1,000	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				2,354	2,405	2,559	8,500	253%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	1,153	1,500	1,200	3,500	
621	70	00	RECREATION SUPPLIES	799	750	750	3,500	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	1,500	
621	90	00	MISC OPERATING SUPPLIES	0	0	0	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	4	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:				1,956	2,250	1,950	8,650	284%
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	1,747	1,813	1,813	1,813	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				3,233	4,654	4,654	4,654	0%
TOTAL DIVISION EXPENDITURES:				67,504	68,599	57,747	84,683	23%

Department: PARKS AND RECREATION

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Division: OHLONE DAY CAMP								
Fund No: 100; Dept/Division No: 5514								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	2,017	1,587	1,602	1,666	
601	12	00	REGULAR PART-TIME	30,711	33,998	35,859	35,698	
601	13	00	TEMPORARY PART-TIME	142	2,918	0	2,918	
601	30	00	OVERTIME PAY	7	0	6	6	
601	44	00	ACTING/INCENTIVE PAY	71	0	27	27	
601	45	00	ADMIN/EXECUTIVE PAY	12	0	0	0	
601	48	00	LONGEVITY PAY	287	543	324	559	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				33,247	39,046	37,818	40,875	5%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	5,024	5,322	5,291	5,825	
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	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	4	70	18	70	
606	11	00	MEDICARE	482	559	548	587	
606	20	00	401A EXECUTIVE	5	0	0	0	
606	40	00	HEALTH INSURANCE	12,040	7,468	15,031	16,534	
606	42	00	DENTAL INSURANCE	594	497	773	796	
606	43	00	VISION INSURANCE	97	83	124	128	
606	44	00	LIFE INSURANCE	3	2	3	3	
606	45	00	LONG TERM DISABLILITY INS	17	13	18	18	
606	46	00	ACCIDENTAL DEATH & DISM.	1	0	1	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				18,268	14,015	21,808	23,961	71%
SALARIES AND BENEFITS TOTAL:				51,515	53,061	59,626	64,836	22%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	1,868	4,000	3,000	0	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	
614	60	00	TELEPHONE	855	407	900	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	00	EQUIPMENT RENTALS	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
616	40	00	TRANSPORTATION RENTALS	1,610	4,000	1,000	0	
618	10	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				4,333	8,407	4,900	0	-100%
SUPPLIES								
620	40	00	JANITORIAL SUPPLIES	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	877	2,000	1,000	0	
621	70	00	RECREATION SUPPLIES	1,892	1,500	1,800	0	
621	80	00	UNIFORM & SAFETY APPAREL	0	150	500	0	
621	90	00	MISC OPERATING SUPPLIES	0	0	150	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	4	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				2,769	3,650	3,454	0	-100%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	1,747	1,813	1,813	1,813	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	

GENERAL FUND	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
		ADOPTED	YEAR-END	BUDGET	From
	ACTUALS	BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
INTERFUND/ ALLOC COSTS TOTAL:	3,233	4,654	4,654	4,654	0%
TOTAL DIVISION EXPENDITURES:	61,850	69,772	72,634	69,490	0%

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	37,067	40,409	37,463	41,621	
601	12	00	REGULAR PART-TIME	73,467	75,913	66,714	79,709	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	135	0	55	55	
601	44	00	ACTING/INCENTIVE PAY	546	0	296	296	
601	45	00	ADMIN/EXECUTIVE PAY	79	0	0	0	
601	48	00	LONGEVITY PAY	752	1,283	1,467	1,511	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				112,046	117,605	105,995	123,192	5%

Employee benefits

606	02	00	PERS ER CONTRIB	15,651	13,023	14,202	14,253	
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	11	11	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	31	531	171	581	
606	11	00	MEDICARE	1,620	1,715	1,534	1,801	
606	20	00	401A EXECUTIVE	475	610	405	641	
606	40	00	HEALTH INSURANCE	29,044	13,837	22,126	22,126	
606	42	00	DENTAL INSURANCE	1,729	1,303	1,651	1,342	
606	43	00	VISION INSURANCE	294	188	301	310	
606	44	00	LIFE INSURANCE	48	60	47	62	
606	45	00	LONG TERM DISABILITY INS	240	298	261	307	
606	46	00	ACCIDENTAL DEATH & DISM.	5	6	6	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				49,147	31,583	40,714	41,434	31%

SALARIES AND BENEFITS TOTAL: 161,193 149,188 146,709 164,626 10%

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	1,100	1,200	1,200	1,200	
613	10	00	REPAIR & MAINT	690	957	500	900	
613	30	00	HVAC	0	1,506	0	0	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	20	00	ELECTRICITY	760	500	500	500	
614	60	00	TELEPHONE	1,067	610	1,142	1,142	
614	60	01	CELL PHONE/PAGER	517	240	693	693	
615	20	00	MEMBERSHIPS	0	50	50	50	
615	40	00	TRAINING & CONFERENCES	0	0	0	0	
615	40	01	MEETINGS AND MILEAGE	0	0	0	0	
616	10	00	EQUIPMENT RENTALS	0	0	0	0	
616	10	01	COPIER LEASE	0	0	0	0	
618	30	00	OTHER MISCELLANEOUS SRVC	0	0	0	0	
SERVICES TOTAL:				4,134	5,063	4,085	4,485	-11%

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	2,348	3,750	2,500	2,500	
621	70	00	RECREATION SUPPLIES	1,860	2,720	2,000	2,500	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
621	80	00	UNIFORM & SAFETY APPAREL	0	150	150	150	
621	90	00	MISC OPERATING SUPPLIES	9	100	50	50	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	243	243	100	100	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				4,460	6,963	4,800	5,300	-24%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	8,737	9,063	9,063	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				10,223	11,904	11,904	11,904	0%
TOTAL DIVISION EXPENDITURES:				180,010	173,118	167,498	186,315	8%

Department: PARKS AND RECREATION

Division: HANNA CHILD CARE

Fund No: 100; Dept/Division No: 5517

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	37,234	41,944	37,427	44,041	
601	12	00	REGULAR PART-TIME	93,028	99,591	80,427	104,571	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	135	0	55	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	191	0	269	0	
601	45	00	ADMIN/EXECUTIVE PAY	79	200	0	0	
601	48	00	LONGEVITY PAY	2,303	2,957	844	0	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				132,970	144,692	119,022	148,612	3%

Employee benefits

606	02	00	PERS ER CONTRIB	16,698	21,542	14,054	23,577	
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	11	11	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	52	293	200	321	
606	11	00	MEDICARE	1,923	2,082	1,723	2,186	
606	20	00	401A EXECUTIVE	475	610	405	641	
606	40	00	HEALTH INSURANCE	18,189	36,050	21,122	39,655	
606	42	00	DENTAL INSURANCE	1,461	2,597	1,958	2,675	
606	43	00	VISION INSURANCE	265	413	280	425	
606	44	00	LIFE INSURANCE	48	60	47	62	
606	45	00	LONG TERM DISABILITY INS	242	294	261	303	
606	46	00	ACCIDENTAL DEATH & DISM.	5	10	6	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				39,369	63,963	40,067	69,855	9%
SALARIES AND BENEFITS TOTAL:				172,339	208,655	159,088	218,467	5%

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	597	1,656	1,000	1,500	
613	30	00	HVAC	450	1,905	1,000	1,000	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	20	00	ELECTRICITY	117	201	200	200	
614	60	00	TELEPHONE	1,135	900	1,214	1,214	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	1,444	4,478	4,478	4,478	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
GENERAL FUND				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	30	00	OTHER MISCELLANEOUS SRVC	983	983	0	0	
SERVICES TOTAL:				4,726	10,173	7,892	8,392	-18%
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	3,725	4,500	4,000	4,200	
621	70	00	RECREATION SUPPLIES	2,956	2,500	2,700	2,700	
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	14	0	0	0	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	176	0	166	166	
SUPPLIES TOTAL:				6,871	7,000	6,866	7,066	1%
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	13,980	14,501	14,501	14,501	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	4,115	4,115	4,115	
INTERFUND/ ALLOC COSTS TOTAL:				15,466	18,616	18,616	18,616	0%
TOTAL DIVISION EXPENDITURES:				199,402	244,444	192,462	252,541	3%

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	39,943	41,101	39,544	43,156	
601	12	00	REGULAR PART-TIME	53,449	68,860	70,479	72,303	
601	13	00	TEMPORARY PART-TIME	136	0	0	0	
601	30	00	OVERTIME PAY	0	0	55	55	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	153	0	1,061	1,061	
601	45	00	ADMIN/EXECUTIVE PAY	105	225	0	0	
601	48	00	LONGEVITY PAY	987	2,309	462	2,424	
<i>Salaries and wages total:</i>				94,773	112,495	111,602	119,000	6%

Employee benefits

606	02	00	PERS ER CONTRIB	12,294	19,493	14,283	21,334	
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	11	11	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	40	0	131	143	
606	11	00	MEDICARE	1,367	1,995	1,614	2,095	
60	20	00	401A EXECUTIVE	631	810	537	851	
606	30	00	EDUCATION INCENTIVE	0	232	0	0	
606	40	00	HEALTH INSURANCE	23,217	27,709	21,013	30,480	
606	42	00	DENTAL INSURANCE	1,603	1,914	1,616	1,971	
606	43	00	VISION INSURANCE	254	285	275	294	
606	44	00	LIFE INSURANCE	53	67	49	69	
606	45	00	LONG TERM DISABILITY INS	247	312	260	321	
606	46	00	ACCIDENTAL DEATH & DISM.	4	5	5	5	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2015-16 Budget
<i>Employee benefits total:</i>				39,721	52,834	39,795	57,574	9%
SALARIES AND BENEFITS TOTAL:				134,494	165,329	151,396	176,573	7%
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	963	890	500	500	
613	30	00	HVAC	945	1,466	1,000	1,000	
614	20	00	ELECTRICITY	(46)	259	259	259	
614	60	00	TELEPHONE	684	544	732	732	
614	60	01	CELL PHONE/PAGER	0	0	206	206	
614	70	00	WATER	405	526	526	526	
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	30	00	OTHER MISCELLANEOUS SRVC	1,452	900	1,000	1,000	
SERVICES TOTAL:				4,403	4,635	4,223	4,223	-9%
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	2,550	3,000	2,500	3,000	
621	70	00	RECREATION SUPPLIES	1,458	2,500	2,200	2,500	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0	
621	90	00	MISC OPERATING SUPPLIES	191	0	166	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	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:				4,202	5,500	4,867	5,500	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!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	8,737	9,063	9,063	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				10,223	11,904	11,904	11,904	0%
TOTAL DIVISION EXPENDITURES:				153,322	187,368	172,390	198,200	6%

Department: PARKS AND RECREATION

Division: RECREATION CLASSES

Fund No: 100; Dept/Division No: 5520

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	14,518	17,725	16,405	18,611	
601	12	00	REGULAR PART-TIME	9,603	2,812	7,059	2,953	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	326	0	185	185	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	16	35	0	0	
601	48	00	LONGEVITY PAY	235	302	0	0	
<i>Salaries and wages total:</i>				24,698	20,874	23,650	21,749	4%

Employee benefits

606	02	00	PERS ER CONTRIB	2,667	3,682	2,849	4,030	
606	02	01	EPMC	0	0	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
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	8	0	0		
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0		
606	07	00	PARS ER CONTRIB	0	8	0	0		
606	11	00	MEDICARE	357	319	342	335		
606	20	00	401A EXECUTIVE	152	200	133	210		
606	40	00	HEALTH INSURANCE	2,458	7,620	494	8,382		
606	42	00	DENTAL INSURANCE	240	783	553	806		
606	43	00	VISION INSURANCE	31	107	75	110		
606	44	00	LIFE INSURANCE	18	30	27	31		
606	45	00	LONG TERM DISABLILITY INS	79	151	130	156		
606	46	00	ACCIDENTAL DEATH & DISM.	2	4	4	4		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				6,009	12,912	4,607	14,064	9%	
SALARIES AND BENEFITS TOTAL:				30,707	33,786	28,257	35,813	6%	
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC	66,457	76,000	68,000	68,000		
613	10	00	REPAIR & MAINT	416	110	295	110		
613	30	00	HVAC	2,539	897	1,000	1,000		
613	50	00	VEHICLE REPAIRS	0	0	0	0		
614	20	00	ELECTRICITY	2,442	4,000	17,000	17,000		
614	30	00	GAS	1,202	2,504	18,090	18,100		
614	60	00	TELEPHONE	405	410	433	433		
614	60	01	CELL PHONE/PAGER	0	0	0	0		
614	70	00	WATER	1,493	1,116	5,175	5,175		
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:				74,954	85,087	109,993	109,818	29%	
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	693	1,500	750	1,000		
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	181	425	400	400		
621	80	00	UNIFORM & SAFETY APPAREL	0	150	150	150		
621	90	00	MISC OPERATING SUPPLIES	0	150	100	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	96	75	84	75		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0		
SUPPLIES TOTAL:				970	2,300	1,484	1,625	-29%	
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	8,737	9,063	9,063	9,063		
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				10,223	11,904	11,904	11,904	0%	
TOTAL DIVISION EXPENDITURES:				116,854	133,077	151,638	159,160	20%	

Department: SENIOR CITIZENS
Division: 5524

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Fund No: 100; Dept/Division No: 5524								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	2,871	3,111	2,355	3,267	
601	12	00	REGULAR PART-TIME	22,388	27,882	29,474	29,276	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	16	0	9	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	12	25	0	0	
601	48	00	LONGEVITY PAY	109	136	0	0	
<i>Salaries and wages total:</i>				25,396	31,154	31,839	32,543	4%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	1,800	1,595	2,079	2,275	
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	0	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	11	00	MEDICARE	367	291	461	306	
606	20	00	401A EXECUTIVE	70	90	60	95	
606	40	00	HEALTH INSURANCE	9,122	9,311	10,207	10,242	
606	42	00	DENTAL INSURANCE	360	393	493	405	
606	43	00	VISION INSURANCE	71	78	102	80	
606	44	00	LIFE INSURANCE	4	5	4	5	
606	45	00	LONG TERM DISABLILITY INS	16	18	16	19	
606	46	00	ACCIDENTAL DEATH & DISM.	0	1	0	0	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				11,811	11,783	13,422	13,426	14%
SALARIES AND BENEFITS TOTAL:				37,207	42,937	45,261	45,968	7%
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	9	1,100	200	500	
613	10	00	REPAIR & MAINT	222	308	308	308	
613	30	00	HVAC	835	1,183	835	835	
614	20	00	ELECTRICITY	7,609	4,425	4,000	4,000	
614	30	00	GAS	546	919	500	500	
614	60	00	TELEPHONE	347	276	375	375	
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	50	50	50	
616	40	00	TRANSPORTATION RENTALS	0	0	0	0	
SERVICES TOTAL:				9,568	8,311	6,268	6,568	-21%
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	44	0	25	20	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	191	0	166	0	
SUPPLIES TOTAL:				235	0	191	20	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	6,990	7,251	7,251	7,251	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	

GENERAL FUND	FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
	ACTUALS	ADOPTED BUDGET	YEAR-END ESTIMATE	BUDGET PLAN	From FY2015-16 Budget
INTERFUND/ ALLOC COSTS TOTAL:	8,476	10,092	10,092	10,092	0%
TOTAL DIVISION EXPENDITURES:	55,486	61,340	61,812	62,648	2%

Department: TINY TOTS
Division: 5528
Fund No: 100; Dept/Division No: 5528

SALARIES AND BENEFITS

Salaries and wages

601 10 00	REGULAR	24,920	26,647	27,119	27,979	
601 12 00	REGULAR PART-TIME	66,361	60,560	72,279	63,588	
601 13 00	TEMPORARY PART-TIME	0	0	0	0	
601 30 00	OVERTIME PAY	136	0	55	55	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	191	0	269	269	
601 45 00	ADMIN/EXECUTIVE PAY	834	35	0	0	
601 48 00	LONGEVITY PAY	0	1,162	681	0	
<i>Salaries and wages total:</i>		92,442	88,404	100,403	91,891	4%

Employee benefits

606 02 00	PERS ER CONTRIB	13,365	14,384	14,060	15,743	
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	9	10	10	10	
606 06 00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606 07 00	PARS ER CONTRIB	9	0	26	26	
606 11 00	MEDICARE	1,339	1,271	1,455	1,335	
606 20 00	401A EXECUTIVE	152	200	133	210	
606 30 00	EDUCATION INCENTIVE	0	0	0	0	
606 40 00	HEALTH INSURANCE	21,233	22,711	13,530	24,982	
606 42 00	DENTAL INSURANCE	1,346	1,815	1,129	1,869	
606 43 00	VISION INSURANCE	78	153	95	158	
606 44 00	LIFE INSURANCE	30	37	33	38	
606 45 00	LONG TERM DISABILITY INS	177	211	205	217	
606 46 00	ACCIDENTAL DEATH & DISM.	5	10	6	10	
606 57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>		37,743	40,802	30,682	44,599	9%

SALARIES AND BENEFITS TOTAL: 130,185 129,206 131,085 136,490 6%

SERVICES

610 20 00	ENTERTAINMENT SERVICES	0	600	500	500	
611 90 00	OTHER PROFESSIONAL SRVC	0	1,500	1,000	1,000	
613 90 00	REPAIR & MAIN. SERV	0	0	0	0	
614 60 00	TELEPHONE	482	166	642	642	
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:		482	2,266	2,142	2,142	-5%

SUPPLIES

620 40 00	JANITORIAL SUPPLIES	0	0	0	0	
620 90 00	OTHER MISC. MAIN SUPPLIES	0	0	0	0	
621 30 00	BOOKS, PERIODICALS & SUBSC	0	0	0	0	
621 50 00	FOOD & BEVERAGE PRODUCTS	2,554	3,000	800	800	
621 70 00	RECREATION SUPPLIES	3,521	2,500	4,700	4,700	
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	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
<u>GENERAL FUND</u>					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
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:				6,075	6,150	6,150	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	10,485	10,876	10,876	10,876		
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841		
INTERFUND/ ALLOC COSTS TOTAL:				11,971	13,717	13,717	13,717	0%	
TOTAL DIVISION EXPENDITURES:				148,713	151,339	153,094	158,499	5%	

Department: PARKS AND RECREATION

Division: SWIM CENTER

Fund No: 100; Dept/Division No: 5536

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	29,079	33,122	45,325	34,778	
601	12	00	REGULAR PART-TIME	39,017	49,176	67,293	51,635	
601	13	00	TEMPORARY PART-TIME	44,930	45,714	62,556	48,000	
601	30	00	OVERTIME PAY	714	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	26	55	75	58	
601	48	00	LONGEVITY PAY	242	302	413	317	
601	99	00	VACANCY SAVINGS	0	0	0	0	
Salaries and wages total:				114,008	128,369	175,663	134,787	5%

Employee benefits

606	02	00	PERS ER CONTRIB	5,054	6,675	5,386	7,306	
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	27	0	8	
606	07	00	PARS ER CONTRIB	1,023	1,704	0	1,865	
606	11	00	MEDICARE	1,651	1,960	0	2,058	
606	20	00	401A EXECUTIVE	156	200	0	210	
606	30	00	EDUCATION INCENTIVE	0	2,260	0	2,260	
606	40	00	HEALTH INSURANCE	4,361	25,615	0	28,177	
606	42	00	DENTAL INSURANCE	402	2,771	0	2,854	
606	43	00	VISION INSURANCE	60	389	0	401	
606	44	00	LIFE INSURANCE	32	88	0	91	
606	45	00	LONG TERM DISABILITY INS	151	463	0	477	
606	46	00	ACCIDENTAL DEATH & DISM.	6	18	0	19	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
Employee benefits total:				12,906	42,170	5,386	45,724	8%
SALARIES AND BENEFITS TOTAL:				126,914	170,539	181,049	180,511	6%

SERVICES

611	90	00	OTHER PROFESSIONAL SRVC	46,480	51,000	52,000	52,000	
613	10	00	REPAIR & MAINT	1,666	556	650	350	
613	30	00	HVAC	5,924	921	5,924	5,924	
613	90	00	REPAIR & MAIN. SERV	8,229	7,656	7,000	7,656	
614	20	00	ELECTRICITY	9,769	20,000	20,000	20,000	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
614	30	00	GAS	11,141	30,049	20,000	20,000	
614	60	00	TELEPHONE	4,494	861	4,494	4,494	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	14,930	4,000	15,000	15,000	
615	10	00	EMPLOYEE RECOGNITION	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	00	BANK SERVICE CHARGES	0	0	0	0	
SERVICES TOTAL:				102,633	115,043	125,068	125,424	9%
SUPPLIES								
620	70	01	CO2	5,563	5,000	8,000	8,000	
620	70	02	CLORINE	8,758	16,500	9,500	9,500	
620	70	03	AQUATIC PARTS	2,222	2,000	2,000	2,000	
620	70	05	MISC CHEMICALS	2,045	8,000	6,000	6,000	
620	80	00	SIGN SUPPLIES	500	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	12,744	14,000	14,000	14,000	
621	80	00	UNIFORM & SAFETY APPAREL	877	2,000	2,000	2,000	
621	90	00	MISC OPERATING SUPPLIES	465	500	600	600	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	160	143	100	100	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				33,334	48,643	42,700	42,700	-12%
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	1,292	0	0	0	
OTHER EXPENSES TOTAL:				1,292	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	10,485	10,876	10,876	10,876	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				11,971	13,717	13,717	13,717	0%
TOTAL DIVISION EXPENDITURES:				276,144	347,942	362,534	362,352	4%

Department: PARKS AND RECREATION

Division: SPORTS PROGRAM

Fund No: 100; Dept/Division No: 5538

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	22,341	21,727	19,732	0	
601	12	00	REGULAR PART-TIME	34,623	18,620	35,131	0	
601	13	00	TEMPORARY PART-TIME	191	0	0	0	
601	30	00	OVERTIME PAY	980	0	251	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	21	45	0	0	
601	48	00	LONGEVITY PAY	284	362	0	0	
<i>Salaries and wages total:</i>				58,440	40,754	55,114	0	-100%

Employee benefits

606	02	00	PERS ER CONTRIB	4,874	2,908	3,432	3,183	
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 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
606	05	00	PERS SURVIVOR BENEFIT	12	15	8	0	
606	07	00	PARS ER CONTRIB	280	639	358	699	
606	11	00	MEDICARE	846	982	798	1,031	
606	20	00	401A EXECUTIVE	183	240	159	252	
606	40	00	HEALTH INSURANCE	3,128	8,632	593	9,495	
606	42	00	DENTAL INSURANCE	304	833	660	858	
606	43	00	VISION INSURANCE	40	115	89	118	
606	44	00	LIFE INSURANCE	26	54	31	56	
606	45	00	LONG TERM DISABLILITY INS	114	267	156	275	
606	46	00	ACCIDENTAL DEATH & DISM.	4	13	5	13	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				9,811	14,698	6,289	15,981	9%
SALARIES AND BENEFITS TOTAL:				68,251	55,452	61,403	15,981	-71%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	71,623	60,000	71,000	71,000	
613	10	00	REPAIR & MAINT	416	110	110	110	
613	30	00	HVAC	2,539	897	900	900	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	20	00	ELECTRICITY	6,106	10,000	7,000	7,000	
614	30	00	GAS	1,202	2,504	1,500	1,500	
614	60	00	TELEPHONE	826	559	1,208	1,208	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	1,493	116	700	700	
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:				84,205	74,186	82,418	82,418	11%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	80	00	SIGN SUPPLIES	643	1,700	500	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	20,948	20,000	7,500	9,000	
621	80	00	UNIFORM & SAFETY APPAREL	0	455	150	150	
621	90	00	MISC OPERATING SUPPLIES	0	200	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	111	50	30	30	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				21,702	22,405	8,180	9,680	-57%
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	8,737	9,063	9,063	9,063	
661	70	00	INTERFUND/ALLOC/TRANSFERS	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				10,223	11,904	11,904	11,904	0%
TOTAL DIVISION EXPENDITURES:				184,381	163,947	163,905	119,983	-27%

Department: PARKS AND RECREATION

Division: TEEN PROGRAM

Fund No: 100; Dept/Division No: 5540

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	347	0	0	0	
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				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
601	12	00	REGULAR PART-TIME	1,864	2,566	18,027	18,027	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	7	0	6	0	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	12	0	0	0	
601	48	00	LONGEVITY PAY	8	0	0	0	
601	99	00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>				2,238	2,566	18,032	18,027	603%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	298	151	207	165	
606	02	01	EPMC	0	0	0	0	
606	04	00	PERS EE CONTRIB	2	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	32	35	48	191	
606	20	00	401A EXECUTIVE	5	0	0	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	101	0	0	3,865	
606	42	00	DENTAL INSURANCE	10	0	0	205	
606	43	00	VISION INSURANCE	1	0	0	43	
606	44	00	LIFE INSURANCE	1	0	0	1	
606	45	00	LONG TERM DISABILITY INS	3	0	0	3	
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>				453	186	255	4,473	2299%
SALARIES AND BENEFITS TOTAL:				2,691	2,752	18,287	22,500	717%
SERVICES								
610	20	00	ENTERTAINMENT SERVICES	0	0	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	3,794	5,735	44	0	
613	10	00	REPAIR & MAINT	771	907	771	0	
613	30	00	HVAC	874	434	874	0	
614	20	00	ELECTRICITY	2,042	2,434	2,050	0	
614	30	00	GAS	321	546	321	0	
614	60	00	TELEPHONE	330	2,095	330	0	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	1,493	1,116	1,493	0	
615	10	00	EMPLOYEE RECOGNITION	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	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:				9,625	13,267	5,883	0	-100%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	0	0	0	0	
620	80	00	SIGN SUPPLIES	35	500	100	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	115	250	150	0	
621	70	00	RECREATION SUPPLIES	325	250	150	0	
621	80	00	UNIFORM & SAFETY APPAREL	0	370	183	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	2	0	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
GENERAL FUND				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				477	1,370	583	0	-100%
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	1,486	2,841	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				1,486	2,841	0	0	-100%
TOTAL DIVISION EXPENDITURES:				14,279	20,230	24,753	22,500	11%

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	26,960	28,352	38,797	29,770	
601	12	00	REGULAR PART-TIME	30,293	54,984	75,241	57,733	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	136	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	104	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	968	1,207	1,652	1,267	
<i>Salaries and wages total:</i>				58,461	84,543	115,690	88,770	5%

Employee benefits

606	02	00	PERS ER CONTRIB	4,298	10,778	4,062	11,796	
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	7	5	0	
606	06	00	PERS ER CONTRIB PART-TIME	0	0	0	0	
606	07	00	PARS ER CONTRIB	198	579	128	634	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	840	1,589	741	1,668	
606	20	00	401A EXECUTIVE	623	800	531	840	
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	7,005	7,314	2,100	8,045	
606	41	00	MEDICAL INSURANCE	0	0	0	0	
606	42	00	DENTAL INSURANCE	635	853	476	879	
606	43	00	VISION INSURANCE	56	108	58	111	
606	44	00	LIFE INSURANCE	38	52	34	54	
606	45	00	LONG TERM DISABILITY INS	143	208	150	214	
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>				13,841	22,290	8,287	24,243	9%
SALARIES AND BENEFITS TOTAL:				72,302	106,833	123,978	113,013	6%

SERVICES

610	20	00	ENTERTAINMENT SERVICES	4,353	4,000	4,000	4,000	
611	90	00	OTHER PROFESSIONAL SRVC	0	0	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
613	10	00	REPAIR & MAINT	771	907	1,420	2,320	
613	30	00	HVAC	874	434	1,685	1,885	
614	10	00	CABLE SERVICES	525	435	1,482	1,482	
614	20	00	ELECTRICITY	2,042	2,667	2,667	4,709	
614	30	00	GAS	174	546	600	867	
614	60	00	TELEPHONE	840	2,433	840	1,340	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
614	70	00	WATER	2,986	2,231	2,986	4,102	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	0	150	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	
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:				12,565	13,803	15,680	20,705	50%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	60	0	100	100	
620	80	00	SIGN SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	3,359	5,000	3,500	3,750	
621	70	00	RECREATION SUPPLIES	2,228	2,000	1,500	1,750	
621	80	00	UNIFORM & SAFETY APPAREL	0	300	100	175	
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	25	15	15	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0	
SUPPLIES TOTAL:				5,652	7,325	5,215	5,790	-21%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	0	
639	30	99	IT	0	0	0	0	
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
661	10	00	INFO SERV CHG ALLOCATE	6,990	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	1,486	2,841	2,841	2,841	
INTERFUND/ ALLOC COSTS TOTAL:				8,476	10,092	10,092	10,092	0%
TOTAL DIVISION EXPENDITURES:				98,995	138,053	154,965	149,600	8%
DEPARTMENT TOTAL - PARKS & RECREATION				1,740,197	1,946,591	1,939,966	2,288,338	18%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: LIBRARY								
Division: LIBRARY								
Fund No: 100; Dept/Division No: 5501								
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	39,712	53,418	53,418	26,500	
613	10	00	REPAIR & MAINT	2,693	3,500	3,500	3,500	
613	20	00	GROUNDS REPAIR & MAINT	0	5,000	5,000	5,000	
613	30	00	HVAC	4,503	5,000	5,000	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	50	0	0	
614	20	00	ELECTRICITY	18,928	25,500	25,000	25,000	
614	30	00	GAS	4,280	5,500	5,500	6,000	
614	60	00	TELEPHONE	0	0	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:				70,116	97,968	97,418	71,000	-28%
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	16,473	19,824	19,824	19,824	
INTERFUND/ ALLOC COSTS TOTAL:				16,473	19,824	19,824	19,824	0%
DEPARTMENT TOTAL - LIBRARY:				86,589	117,792	117,242	90,824	-23%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	32,326	37,312	36,629	39,178	
601	12	00	REGULAR PART-TIME	4,141	5,000	23,976	23,976	
601	30	00	OVERTIME PAY	1,073	1,000	1,013	1,050	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	33	0	0	1,200	
601	45	00	ADMIN/EXECUTIVE PAY	0	1,000	0	0	
601	48	00	LONGEVITY PAY	436	543	531	570	
<i>Salaries and wages total:</i>				38,009	44,855	62,150	65,974	47%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	5,129	6,570	6,450	6,848	
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	9	11	10	10	
606	11	00	MEDICARE	551	547	899	574	
606	20	00	401A EXECUTIVES	441	755	760	793	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	186	181	177	181	
606	40	00	HEALTH INSURANCE	5,804	7,388	8,387	8,127	
606	42	00	DENTAL INSURANCE	687	907	986	934	
606	43	00	VISION INSURANCE	91	118	127	122	
606	44	00	LIFE INSURANCE	40	55	57	57	
606	45	00	LONG TERM DISABILITY INS	258	293	313	302	
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>				13,201	16,830	18,172	17,952	7%
SALARIES AND BENEFITS TOTAL:				51,210	61,685	80,321	83,926	36%
SERVICES								
611	40	00	CONSULTING SERVICES	0	0	0	0	
611	50	00	ENGIN/INSPECT/PLANNING SV	0	50,000	0	0	
611	90	00	OTHER PROFESSIONAL SRVC	28,415	5,000	5,000	55,000	
613	10	00	REPAIR & MAINT	245	0	0	0	
613	30	00	HVAC	0	0	0	0	
613	50	00	VEHICLE REPAIRS	394	500	0	0	
614	60	00	TELEPHONE	2,278	1,700	2,286	2,300	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	20	00	MEMBERSHIPS	275	1,000	1,000	1,000	
615	40	00	TRAINING & CONFERENCES	2,403	3,000	2,000	3,000	
615	40	01	MEETINGS AND MILEAGE	0	250	250	250	
616	10	01	COPIER LEASE	6,020	5,000	5,898	6,000	
618	10	01	CREDIT CARDS FEES	0	0	0	0	
SERVICES TOTAL:				40,030	66,450	16,434	67,550	2%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	191	500	250	250	
621	30	00	BOOKS,PERIODICALS & SUBSC	127	250	250	1,850	
621	50	00	FOOD & BEVERAGE PRODUCTS	151	150	150	150	
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	92	0	0	0	
622	30	00	POSTAGE & DELIVERY	182	300	200	200	
622	40	00	PRINTING, FORMS & BUS CRD	0	1,000	200	500	
622	90	00	MISC SUPPLIES & EXPENSES	0	0	200	200	
SUPPLIES TOTAL:				743	2,200	1,250	3,150	43%
INTERFUND/ ALLOCATED COSTS								

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
GENERAL FUND					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
661	10	00	INFO SERV CHG ALLOCATE	17,475	18,127	18,127	18,127	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	3,212	3,855	3,855	3,855	
INTERFUND/ ALLOC COSTS TOTAL:				20,687	21,982	21,982	21,982	0%
OTHER EXPENSES								
630	10	00	BAD DEBTS	0	0	0	0	
630	90	95	REIMBURSABLE EXPENSE	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:				112,670	152,317	119,987	176,608	16%

Department: BUILDING / MAINTENANCE

Division: STREETS FACILITIES

Fund No: 100; Dept/Division No: 5432

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	7,478	5,299	5,301	5,564	
601	12	00	REGULAR PART-TIME	0	0	0	15,000	
601	30	00	OVERTIME PAY	67	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	187	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	251	16	162	162	
602	10	00	CONTRACT HELP	0	0	0	0	
<i>Salaries and wages total:</i>				7,983	5,315	5,464	20,726	290%

Employee benefits

606	02	00	PERS ER CONTRIB	1,219	944	926	1,033	
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	1	1	1	
606	11	00	MEDICARE	118	79	82	83	
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	2,124	1,143	1,298	1,257	
606	42	00	DENTAL INSURANCE	184	123	133	127	
606	43	00	VISION INSURANCE	25	17	19	18	
606	44	00	LIFE INSURANCE	8	4	4	4	
606	45	00	LONG TERM DISABILITY INS	65	51	54	53	
606	46	00	ACCIDENTAL DEATH & DISM.	2	1	1	1	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				3,748	2,363	2,518	2,576	9%
SALARIES AND BENEFITS TOTAL:				11,731	7,678	7,982	23,302	203%

SERVICES

613	10	00	REPAIR & MAINT	245	0	0	0	
613	20	00	GROUNDS REPAIR & MAINT	129,724	137,000	137,000	152,300	
613	30	00	HVAC	0	0	0	0	
613	50	00	VEHICLE REPAIRS	1,795	2,000	2,000	2,060	
613	90	01	OTHER	0	0	0	0	
613	90	90	UNSCHEDULED REPAIRS	0	0	0	0	
614	60	00	TELEPHONE	5,614	5,000	5,180	5,350	
614	60	01	CELL PHONE/PAGER	1,771	1,700	1,620	1,670	
615	20	00	MEMBERSHIPS	116	80	80	80	
615	40	00	TRAINING & CONFERENCES	139	40	45	45	
615	40	01	MEETINGS AND MILEAGE	36	30	40	40	
616	10	01	COPIER LEASE	0	0	0	0	
SERVICES TOTAL:				139,440	145,850	145,965	161,545	11%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
SUPPLIES									
620	20	00	FUEL & OIL SUPPLIES	3,242	3,000	3,000	3,000		
620	30	00	HARDWARE SUPPLIES	7,031	5,000	5,000	5,030		
621	80	00	UNIFORM & SAFETY APPAREL	0	0	0	0		
622	10	00	GENERAL OFFICE SUPPLIES	0	30	0	0		
622	20	00	PAPER SUPPLIES	0	0	0	0		
622	30	00	POSTAGE & DELIVERY	0	50	100	100		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
SUPPLIES TOTAL:				10,273	8,080	8,100	8,130		1%
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	05	20	STREET MAINTENANCE PROGRM	0	0	0	250,000		
CAPITAL OUTLAY TOTAL:				0	0	0	250,000		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
661	10	00	INFO SERV CHG ALLOCATE	0	0	0	0		
661	20	00	VEHICLE REPLACEMENT CHG	5,395	5,484	5,484	5,484		
INTERFUND/ ALLOC COSTS TOTAL:				5,395	5,484	5,484	5,484		0%
TOTAL DIVISION EXPENDITURES:				166,839	167,092	167,531	448,461		168%

Department: BUILDING / MAINTENANCE

Division: ENGINEERING OPS

Fund No: 100; Dept/Division No: 5435

SALARIES AND BENEFITS

Salaries and wages

SERVICES

611	40	00	CONSULTING SERVICES	0	0	0	0		
611	50	00	ENGIN/INSPECT/PLANNING SV	12,050	0	2,400	2,400		
611	50	01	COUNTY MAPPING SERVICE	0	0	0	0		
613	10	00	REPAIR & MAINT	245	200	200	25,500		
613	10	08	TRAFFIC SIGNALS	0	0	0	0		
613	30	00	HVAC	0	0	0	0		
613	50	00	VEHICLE REPAIRS	648	500	500	500		
614	60	00	TELEPHONE	4,156	3,800	1,960	2,020		
614	60	01	CELL PHONE/PAGER	0	0	0	0		
615	20	00	MEMBERSHIPS	0	0	0	0		
615	40	00	TRAINING & CONFERENCES	21	0	0	150		
615	40	01	MEETINGS AND MILEAGE	0	6,300	0	0		
616	10	01	COPIER LEASE	6,591	0	5,510	5,675		
618	10	01	CREDIT CARDS FEES	0	0	0	0		
SERVICES TOTAL:				23,711	10,800	10,570	36,245		236%

SUPPLIES

620	20	00	FUEL & OIL SUPPLIES	2,655	2,500	2,500	2,500		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	20,000	0	0		
621	30	00	BOOKS,PERIODICALS & SUBSC	605	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	111	60	100	100		
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	0		
622	90	00	MISC SUPPLIES & EXPENSES	0	0	0	0		
SUPPLIES TOTAL:				3,371	22,760	2,800	2,800		-88%

OTHER EXPENSES

639	30	66	PROJ FUNDED P/R	0	0	0	0		
639	30	99	IT	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	
INTERFUND/ ALLOC COSTS TOTAL:				0	0	0	0	#DIV/0!
TOTAL DIVISION EXPENDITURES:				27,082	33,560	13,370	39,045	16%

Department: BUILDING / MAINTENANCE

Division: ENGINEERING INSPECTIONS

Fund No: 100; Dept/Division No: 5436

SALARIES AND BENEFITS

Salaries and wages

SERVICES

611	50	00	ENGIN/INSPECT/PLANNING SV	0	0	0	17,400	
613	50	00	VEHICLE REPAIRS	0	0	0	0	
614	60	01	CELL PHONE/PAGER	1,489	1,300	1,300	1,300	
SERVICES TOTAL:				1,489	1,300	1,300	18,700	1338%

SUPPLIES

620	20	00	FUEL & OIL SUPPLIES	380	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	364	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	0	0	0	0	
621	50	00	FOOD & BEVERAGE PRODUCTS	0	0	0	0	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
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:				744	0	0	0	#DIV/0!

OTHER EXPENSES

639	30	66	PROJ FUNDED P/R	0	0	0	0	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!

INTERFUND/ ALLOCATED COSTS

661	10	00	INFO SERV CHG ALLOCATE	6,990	7,251	7,251	7,251	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
INTERFUND/ ALLOC COSTS TOTAL:				6,990	7,251	7,251	7,251	0%
TOTAL DIVISION EXPENDITURES:				9,223	8,551	8,551	25,951	203%

DEPARTMENT TOTAL - BUILDING / MAINTENANCE:				315,814	361,520	309,439	690,065	91%
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GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: COMMUNITY DEVELOPMENT								
Division: PLANNING								
Fund No: 100; Dept/Division No: 5235								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	133,836	138,324	130,901	145,240	
601	12	00	REGULAR PART-TIME	0	3,000	0	15,000	
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	1,200	
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>				133,836	141,324	130,901	161,440	14%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	7,634	8,297	8,063	9,081	
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	24	24	23	24	
606	10	00	SOCIAL SECURITY	163	405	102	425	
606	11	00	MEDICARE	1,905	1,972	1,864	2,071	
606	20	00	401A EXECUTIVES	5,138	5,141	5,170	5,398	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	14,045	17,592	19,969	19,351	
606	42	00	DENTAL INSURANCE	1,868	2,007	2,180	2,067	
606	43	00	VISION INSURANCE	200	218	235	225	
606	44	00	LIFE INSURANCE	222	222	231	229	
606	45	00	LONG TERM DISABILITY INS	1,035	1,035	1,104	1,066	
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>				32,234	36,913	38,941	39,936	8%
SALARIES AND BENEFITS TOTAL:				166,070	178,237	169,842	201,376	13%
SERVICES								
611	50	00	ENGIN/INSPECT/PLANNING SV	57,154	80,000	0	140,000	
611	70	00	LEGAL SERVICES	3,457	20,000	10,000	10,000	
613	10	00	REPAIR & MAINT	245	85	0	0	
613	30	00	HVAC	0	0	0	0	
614	60	00	TELEPHONE	2,533	1,563	2,761	2,800	
614	60	01	CELL PHONE/PAGER	0	0	0	0	
615	10	00	EMPLOYEE RECOGNITION	0	0	0	0	
615	20	00	MEMBERSHIPS	139	700	900	900	
615	30	00	NOTICES & PUBLICATIONS	4,687	1,000	1,000	1,000	
615	40	00	TRAINING & CONFERENCES	1,437	5,000	2,000	5,000	
615	40	01	MEETINGS AND MILEAGE	0	150	150	150	
616	10	01	COPIER LEASE	0	3,000	1,926	2,000	
618	10	01	CREDIT CARDS FEES	2,871	0	0	0	
SERVICES TOTAL:				72,523	111,498	18,737	161,850	45%
SUPPLIES								
621	20	00	AUDIO & VIDEO SUPPLIES	0	0	0	0	
621	30	00	BOOKS,PERIODICALS & SUBSC	217	250	250	1,250	
621	50	00	FOOD & BEVERAGE PRODUCTS	170	100	280	100	
622	10	00	GENERAL OFFICE SUPPLIES	0	150	150	150	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	1,484	2,000	1,048	1,400	
622	40	00	PRINTING, FORMS & BUS CRD	0	0	0	600	
SUPPLIES TOTAL:				1,871	2,500	1,728	3,500	40%
OTHER EXPENSES								
639	30	66	PROJ FUNDED P/R	25,441	0	0	0	

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
639	50	99	LEGAL SERVICES	0	0	0	0	
OTHER EXPENSES TOTAL:				25,441	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
							0	
661	10	00	INFO SERV CHG ALLOCATE	6,990	7,251	7,251	7,251	
661	30	00	FAC MAINT CHG ALLOCATE	9,361	11,266	11,266	11,266	
INTERFUND/ ALLOC COSTS TOTAL:				16,351	18,517	18,517	18,517	0%
DEPARTMENT TOTAL - COMMUNITY DEVELOPMENT:				282,256	310,752	208,824	385,243	24%

GENERAL FUND				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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)	568,468	565,153	565,153	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)	916,815	914,740	914,740	914,740	
DEPARTMENT TOTAL - LEASE AND DEBT SERVICE:				1,790,382	1,784,992	1,784,992	1,784,992	0%

Special Revenue Funds FY2016-17

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

City of Hercules				
FY 16/17 Landscape & Lighting: Revenue				
		FY2014-15	FY2015-16	FY2016-17
		Actuals	YE Estimate	Proposed
Zone 10 City wide		866,076	884,774	895,710
Zone 1		43,000	44,028	44,028
Zone 2		65,408	67,286	67,286
Zone 3 & 4		59,469	60,860	60,860
Zone 5A		70,354	71,952	71,952
Zone 5B		39,505	40,404	40,404
Zone 5C		7,063	7,859	7,859
Zone 6		19,658	20,133	20,133
Zone 7		62,301	63,712	63,712
Zone 8		151,275	154,702	154,702
Zone 9		64,527	66,149	66,147
Victoria By the Bay		375,138	383,505	384,673
Hercules Village (Promenade)		128,995	131,648	132,969
Baywood		138,689	121,435	122,187
Bayside		107,314	108,914	109,304
Total		2,198,772	2,227,361	2,241,926
City of Hercules				
FY 16/17 Landscape & Lighting: Expense				
		FY2014-15	FY2015-16	FY2016-17
		Actuals	YE Estimate	Proposed
Zone 10 City wide		646,160	673,315	866,832
Zone 1		37,371	45,110	46,621
Zone 2		51,960	60,015	60,701
Zone 3 & 4		48,872	48,944	47,522
Zone 5A		51,859	50,272	50,797
Zone 5B		56,080	36,783	36,601
Zone 5C		30,923	25,774	28,953
Zone 6		40,212	33,925	35,434
Zone 7		57,198	46,306	47,608
Zone 8		112,135	137,016	137,123
Zone 9		71,635	81,787	83,236
Victoria By the Bay		371,956	361,590	430,002
Hercules Village (Promenade)		133,225	136,282	199,312
Baywood		154,333	98,631	103,013
Bayside		41,854	82,062	84,759
Total		1,905,773	1,917,812	2,258,514

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
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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	160,337	165,101	156,677	173,356	
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	5,245	6,000	5,447	5,447	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	1,354	313	505	505	
601 45 00	ADMIN/EXECUTIVE PAY	376	300	115	115	
601 48 00	LONGEVITY PAY	1,738	2,805	1,932	1,932	
601 75 00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>		169,050	174,519	164,675	181,355	4%

Employee benefits

606 02 00	PERS ER CONTRIB	24,708	28,694	24,264	26,555	
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	55	54	49	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	2,335	2,216	2,275	2,389	
606 20 00	401A EXECUTIVES	1,650	1,769	1,578	1,657	
606 21 00	AUTO ALLOWANCE	0	0	0	0	
606 22 00	UNIFORM ALLOWANCE	0	0	0	0	
606 30 00	EDUCATION INCENTIVE	221	640	212	672	
606 40 00	HEALTH INSURANCE	34,982	34,322	35,038	38,542	
606 41 00	MEDICAL INSURANCE	0	0	0	0	
606 42 00	DENTAL INSURANCE	3,948	4,061	4,090	4,213	
606 43 00	VISION INSURANCE	522	553	549	565	
606 44 00	LIFE INSURANCE	201	200	195	201	
606 45 00	LONG TERM DISABILITY INS	1,233	1,266	1,259	1,297	
606 46 00	ACCIDENTAL DEATH & DISM.	34	33	32	33	
606 57 00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>		69,889	73,808	69,542	76,179	3%
SALARIES AND BENEFITS TOTAL:		238,939	248,327	234,217	257,534	4%

SERVICES

611 40 00	CONSULTING SERVICES	13,201	1,068	1,100	1,200	
613 10 00	REPAIR & MAINT	0	0	0	0	
613 20 00	GROUND'S REPAIR & MAINT	13,067	12,000	12,000	12,000	
613 20 01	CONTRACT LANDSCAPING	121,635	132,566	135,000	135,000	
613 20 02	LANDSCAPING REPAIR/REPLMT	7,342	3,000	3,000	3,000	
613 20 03	IRRIGATION REPAIR/REPLACE	890	2,000	1,500	1,600	
613 20 04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613 20 05	TREE LANDSCAPING IMPROVE	16,380	35,000	35,000	80,000	
613 20 06	FIREBREAK/VEGETATION MGMT	0	2,244	2,000	2,000	
613 50 00	VEHICLE REPAIRS	0	806	800	800	
614 20 00	ELECTRICITY	537	788	1,000	1,000	
614 20 07	CITY PARKS FACILITIES	17,837	22,600	20,000	20,000	
614 20 08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614 60 01	CELL PHONE/PAGER	750	605	750	750	
614 70 00	WATER	0	72,283	62,000	62,000	
614 70 06	LANDSCAPE WATER	131,346	0	0	0	
614 70 07	BACKFLOW VALVE REPLACEMNT	26,278	25,444	25,000	25,000	
614 70 08	BACKFLOW TESTING	2,925	333	3,200	3,200	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
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	5,400	5,000	5,000	
616	10	00	EQUIPMENT RENTALS	0	0	500	500	
617	20	02	WORKERS COMPENSATION	0	0	0	0	
SERVICES TOTAL:				359,339	316,137	307,850	353,050	12%
SUPPLIES								
620	10	00	ELECTRICAL SUPPLIES	1,014	1,210	1,500	1,500	
620	20	00	FUEL & OIL SUPPLIES	5,294	1,411	3,500	3,500	
620	50	00	PARKS & LANDSCAPING	2,297	2,822	3,000	3,000	
620	90	00	OTHER MISC. MAIN SUPPLIES	8	60	150	150	
621	80	00	UNIFORM & SAFETY APPAREL	3,690	2,217	1,000	1,000	
622	10	00	GENERAL OFFICE SUPPLIES	0	0	0	0	
622	20	00	PAPER SUPPLIES	0	0	0	0	
622	30	00	POSTAGE & DELIVERY	0	0	0	0	
SUPPLIES TOTAL:				12,303	7,720	9,150	9,150	19%
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	100,000	60,000	155,000	
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	30,000	
CAPITAL OUTLAY TOTAL:				0	100,000	60,000	185,000	85%
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	13,970	37,704	37,704	37,704	
661	10	00	INFO SERV CHG ALLOCATE	6,990	7,251	7,251	7,251	
661	20	00	VEHICLE REPLACEMENT CHG	2,551	2,628	2,628	2,628	
661	30	00	FAC MAINT CHG ALLOCATE	12,068	14,515	14,515	14,515	
INTERFUND/ ALLOC COSTS TOTAL:				35,579	62,098	62,098	62,098	0%
TOTAL DIVISION EXPENDITURES:				646,160	734,282	673,315	866,832	18%

Division: ZONE 1

Fund No: 220; Dept/Division No: 5411

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	9,060	9,756	9,858	10,351	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	497	0	471	494	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	88	0	218	229	
601	48	00	LONGEVITY PAY	285	329	322	338	
<i>Salaries and wages total:</i>				9,930	10,085	10,870	11,413	13%

Employee benefits

606	02	00	PERS ER CONTRIB	1,468	1,742	2,384	2,609	
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	4	5	5	
606	07	00	PERS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	145	146	200	210	
606	22	00	UNIFORM ALLOWANCE	25	0	0	0	
606	40	00	HEALTH INSURANCE	2,592	2,960	4,051	4,456	
606	42	00	DENTAL INSURANCE	254	297	406	419	
606	43	00	VISION INSURANCE	35	41	56	58	
606	44	00	LIFE INSURANCE	10	11	15	16	
606	45	00	LONG TERM DISABILITY INS	74	82	112	116	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	46	00	ACCIDENTAL DEATH & DISM.	2	3	4	4		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				4,609	5,286	7,233	7,891	49%	
SALARIES AND BENEFITS TOTAL:				14,539	15,371	18,103	19,304	26%	
SERVICES									
611	40	00	CONSULTING SERVICES	0	1,018	1,100	1,100		
613	20	00	GROUNDS REPAIR & MAINT	1,783	1,500	1,500	1,500		
613	20	01	CONTRACT LANDSCAPING	5,780	2,994	3,000	3,200		
613	20	06	FIREBREAK/VEGETATION MGMT	0	682	0	0		
613	90	00	REPAIR & MAIN. SERV	0	0	700	760		
614	20	07	CITY PARKS FACILITIES	7,629	11,742	12,100	12,100		
614	20	08	IRRIGATION CONTROLLER SVC	0	14	0	0		
614	70	06	LANDSCAPE WATER	958	2,546	2,650	2,650		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	40	0	0		
614	70	08	BACKFLOW TESTING	0	30	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	1,028	950	950	1,000		
SERVICES TOTAL:				17,178	21,516	22,000	22,310	4%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	45	50	50		
620	50	00	PARKS & LANDSCAPING	0	32	50	50		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	64	50	50		
SUPPLIES TOTAL:				0	141	150	150	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		
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	4,857	4,857	4,857		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	4,857	4,857	4,857	0%	
TOTAL DIVISION EXPENDITURES:				37,371	41,885	45,110	46,621	11%	

Division: ZONE 2

Fund No: 220; Dept/Division No: 5412

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	9,060	9,756	9,858	10,351	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	497	329	471	494	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	88	0	218	229	
601	48	00	LONGEVITY PAY	285	0	322	338	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				9,930	10,085	10,870	11,413	13%

Employee benefits

606	02	00	PERS ER CONTRIB	1,468	1,742	1,793	1,907	
606	02	01	EPMC	4	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	4	4	0	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	145	146	159	153	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	25	2,960	3,215	3,256	
606	42	00	DENTAL INSURANCE	2,592	297	323	306	
606	43	00	VISION INSURANCE	254	41	45	42	
606	44	00	LIFE INSURANCE	35	11	11	11	
606	45	00	LONG TERM DISABILITY INS	10	82	87	84	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	46	00	ACCIDENTAL DEATH & DISM.	74	3	3	3		
606	57	00	ALLOC COMPENSATD ABSENCES	2	0	0	0		
<i>Employee benefits total:</i>				4,609	5,286	5,640	5,763	9%	
SALARIES AND BENEFITS TOTAL:				14,539	15,371	16,509	17,176	12%	
SERVICES									
611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100		
613	20	00	GROUNDS REPAIR & MAINT	0	1,500	1,500	1,500		
613	20	01	CONTRACT LANDSCAPING	1,316	13,163	13,163	13,500		
613	20	04	CONTRACT PG&G ST LIGHTS	7,320	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	1,188	1,200	1,200		
614	20	00	ELECTRICITY	2,000	0	0	0		
614	20	07	CITY PARKS FACILITIES	0	5,887	6,100	6,100		
614	20	08	IRRIGATION CONTROLLER SVC	3,493	0	0	0		
614	70	06	LANDSCAPE WATER	0	13,896	14,350	14,350		
614	70	07	BACKFLOW VALVE REPLACEMNT	16,829	121	200	200		
614	70	08	BACKFLOW TESTING	0	91	100	100		
615	70	01	ASSESSMENT COLLECTION FEE	809	750	750	750		
SERVICES TOTAL:				31,767	37,614	38,381	38,800	3%	
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	280	700	300		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	628	600	600		
SUPPLIES TOTAL:				0	908	1,300	900	-1%	
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	3,825	3,825	3,825		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	3,825	3,825	3,825	0%	
TOTAL DIVISION EXPENDITURES:				51,960	57,718	60,015	60,701	5%	

Division: ZONE 3 & 4

Fund No: 220; Dept/Division No: 5413

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	9,891	10,584	10,693	11,228		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	640	0	615	646		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	109	0	415	436		
601	48	00	LONGEVITY PAY	315	359	351	368		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				10,955	10,943	12,074	12,678	16%	

Employee benefits

606	02	00	PERS ER CONTRIB	1,608	1,890	1,976	2,069		
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	4	4	0		
606	07	00	PARS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	160	159	177	186		
606	22	00	UNIFORM ALLOWANCE	25	0	23	0		
606	40	00	HEALTH INSURANCE	2,838	3,216	3,495	0		
606	42	00	DENTAL INSURANCE	274	319	346	351		
606	43	00	VISION INSURANCE	38	45	48	46		
606	44	00	LIFE INSURANCE	11	12	48	12		
606	45	00	LONG TERM DISABILITY INS	80	89	12	92		

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	46	00	ACCIDENTAL DEATH & DISM.	3	3	3	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				5,041	5,737	6,132	2,758	-52%	
SALARIES AND BENEFITS TOTAL:				15,996	16,680	18,207	15,436	-7%	
SERVICES									
611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100		
613	20	00	GROUNDS REPAIR & MAINT	0	2,303	2,300	2,300		
613	20	01	CONTRACT LANDSCAPING	4,900	0	0	0		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	1,166	1,166	1,200		
614	30	00	GAS	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	0	14	0	0		
613	50	00	VEHICLE REPAIR	15,546	12,758	13,140	13,140		
614	60	01	CELL PHONE	0	0	0	0		
614	70	06	LANDSCAPE WATER	0	0	0	0		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	11	0	0		
614	70	08	BACKFLOW TESTING	5,820	6,078	6,300	6,300		
615	70	01	ASSESSMENT COLLECTION FEE	0	323	325	325		
				0	242	250	250		
				956	882	882	900		
SERVICES TOTAL:				27,222	24,795	25,381	25,515	3%	
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	0	0	0		
SUPPLIES TOTAL:				0	0	0	0	#DIV/0!	
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	135	135	1,350		
639	30	66	PROJ FUNDED P/R	0	0	0	0		
OTHER EXPENSES TOTAL:				0	135	135	1,350	900%	
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,221	5,221	5,221		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,221	5,221	5,221	0%	
TOTAL DIVISION EXPENDITURES:				48,872	46,831	48,944	47,522	1%	

Division: ZONE 5A

Fund No: 220; Dept/Division No: 5414

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	3,532	4,293	4,293	4,507	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	150	133	133	140	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	25	0	0	0	
601	48	00	LONGEVITY PAY	89	130	130	136	
601	75	00	OTHER COMPENSATION	0	0	0	0	
<i>Salaries and wages total:</i>				3,796	4,555	4,555	4,783	5%

Employee benefits

606	02	00	PERS ER CONTRIB	562	761	761	793	
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	56	68	68	67	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	25	24	24	24	
606	42	00	DENTAL INSURANCE	697	1,058	1,058	1,090	
606	43	00	VISION INSURANCE	77	116	116	110	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	44	00	LIFE INSURANCE	11	16	16	15		
606	45	00	LONG TERM DISABILITY INS	3	4	4	4		
606	46	00	ACCIDENTAL DEATH & DISM.	29	40	40	39		
606	57	00	ALLOC COMPENSATD ABSENCES	1	1	1	1		
<i>Employee benefits total:</i>				1,462	2,090	2,090	2,145		3%
SALARIES AND BENEFITS TOTAL:				5,258	6,645	6,645	6,928		4%
SERVICES									
611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100		
613	20	00	GROUNDS REPAIR & MAINT	8,071	12,000	8,000	8,000		
613	20	01	CONTRACT LANDSCAPING	10,836	3,871	11,000	11,000		
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0		
613	50	00	VEHICLE REPAIR	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	8,353	7,408	7,630	7,630		
614	70	06	LANDSCAPE WATER	13,369	10,489	10,800	10,800		
614	70	07	BACKFLOW VALVE REPLACMNT	0	404	400	450		
614	70	08	BACKFLOW TESTING	0	303	300	350		
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	311	350	400		
SERVICES TOTAL:				40,947	35,804	39,498	39,730		11%
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	82	100	100		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	185	190	200		
SUPPLIES TOTAL:				0	267	290	300		12%
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	3,839	3,839	3,839		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	3,839	3,839	3,839		0%
TOTAL DIVISION EXPENDITURES:				51,859	46,555	50,272	50,797		9%

Division: ZONE 5B

Fund No: 220; Dept/Division No: 5415

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	3,532	4,250	4,293	4,507		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	150	0	133	140		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	25	0	0	0		
601	48	00	LONGEVITY PAY	89	132	130	136		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				3,796	4,382	4,555	4,783		9%

Employee benefits

606	02	00	PERS ER CONTRIB	562	757	1,036	829		
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	2	1		
606	07	00	PERS ER CONTRIB	0	0	0	0		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	56	64	88	67		
606	22	00	UNIFORM ALLOWANCE	25	0	0	0		
606	40	00	HEALTH INSURANCE	697	991	1,356	1,090		
606	42	00	DENTAL INSURANCE	77	107	146	110		
606	43	00	VISION INSURANCE	11	15	21	15		

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	44	00	LIFE INSURANCE	3	4	5	4		
606	45	00	LONG TERM DISABILITY INS	29	38	52	39		
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>				1,462	1,978	2,706	2,157		9%
SALARIES AND BENEFITS TOTAL:				5,258	6,360	7,262	6,940		9%
SERVICES									
611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100		
613	20	00	GROUNDS REPAIR & MAINT	1,044	3,000	1,000	1,000		
613	20	01	CONTRACT LANDSCAPING	10,836	2,716	11,000	11,000		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0		
613	20	03	IRRIGATION REPAIR/REPLACE	0	0	0	0		
613	50	00	VEHICLE REPAIR	0	0	0	0		
614	20	07	CITY PARKS FACILITIES	5,007	6,662	6,900	6,900		
614	60	01	CELL PHONE	0	0	0	0		
614	70	06	LANDSCAPE WATER	28,012	6,301	6,500	6,500		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	283	283	300		
614	70	08	BACKFLOW TESTING	0	212	212	220		
615	70	01	ASSESSMENT COLLECTION FEE	269	267	267	300		
SERVICES TOTAL:				45,168	20,459	27,180	27,320		34%
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	187	200	200		
SUPPLIES TOTAL:				0	187	200	200		7%
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
OTHER EXPENSES TOTAL:				0	0	0	0		#DIV/0!
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	2,141	2,141	2,141		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	2,141	2,141	2,141		0%
TOTAL DIVISION EXPENDITURES:				56,080	29,147	36,783	36,601		26%

Division: ZONE 5C

Fund No: 220; Dept/Division No: 5416

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	3,532	0	4,293	4,507		
601	13	00	TEMPORARY PART-TIME	150	4,250	0	0		
601	30	00	OVERTIME PAY	0	0	133	140		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	25	0	0	0		
601	48	00	LONGEVITY PAY	89	132	130	136		
601	75	00	OTHER COMPENSATION	0	0	0	0		
<i>Salaries and wages total:</i>				3,796	4,382	4,555	4,783		9%

Employee benefits

606	02	00	PERS ER CONTRIB	562	757	761	833		
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	56	64	68	71		
606	22	00	UNIFORM ALLOWANCE	0	0	0	0		
606	40	00	HEALTH INSURANCE	697	991	1,058	1,164		
606	42	00	DENTAL INSURANCE	77	107	116	120		
606	43	00	VISION INSURANCE	11	15	16	17		
606	44	00	LIFE INSURANCE	3	1	4	4		
606	45	00	LONG TERM DISABILITY INS	29	22	40	41		

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	46	00	ACCIDENTAL DEATH & DISM.	1	1	1	1		
606	57	00	ALLOC COMPENSATD ABSENCES	1	1	1	1		
<i>Employee benefits total:</i>				1,438	1,960	2,067	2,254		15%
SALARIES AND BENEFITS TOTAL:				5,234	6,342	6,623	7,037		11%
SERVICES									
611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,018		
613	20	00	GROUNDS REPAIR & MAINT	2,209	1,000	1,000	1,000		
613	20	01	CONTRACT LANDSCAPING	10,836	5,966	5,966	6,500		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	0	0	0		
613	50	00	Vehicle Repair	0	36	0	0		
614	20	07	CITY PARKS FACILITIES	3,454	6,967	7,176	7,176		
614	60	01	CELL PHONE	0	27	0	0		
614	70	06	LANDSCAPE WATER	3,241	4,163	2,057	4,288		
614	70	07	BACKFLOW VALVE REPLACEMENT	0	121	0	0		
614	70	08	BACKFLOW TESTING	0	91	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	295	291	0	0		
SERVICES TOTAL:				20,035	19,680	17,217	19,982		2%
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	348	348	348		
OTHER EXPENSES TOTAL:				0	348	348	348		0%
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	1,586	1,586	1,586		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	1,586	1,586	1,586		0%
TOTAL DIVISION EXPENDITURES:				30,923	27,956	25,774	28,953		4%

Division: ZONE 6

Fund No: 220; Dept/Division No: 5417

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	9,891	10,584	10,693	11,228		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	640	0	615	646		
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	109	0	415	436		
601	48	00	LONGEVITY PAY	315	359	351	368		
<i>Salaries and wages total:</i>				10,955	10,943	12,074	12,678		16%

Employee benefits

606	02	00	PERS ER CONTRIB	1,608	1,890	1,976	2,163		
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	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	160	159	177	186		
606	22	00	UNIFORM ALLOWANCE	25	0	24	25		
606	40	00	HEALTH INSURANCE	2,838	3,216	3,495	3,844		
606	42	00	DENTAL INSURANCE	274	319	346	357		
606	43	00	VISION INSURANCE	38	45	48	50		
606	44	00	LIFE INSURANCE	11	12	12	13		
606	45	00	LONG TERM DISABILITY INS	80	89	94	97		
606	46	00	ACCIDENTAL DEATH & DISM.	3	3	3	3		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				5,041	5,737	6,179	6,740		17%
SALARIES AND BENEFITS TOTAL:				15,996	16,680	18,253	19,418		16%

SERVICES

611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100		
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				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
613	20	00	GROUNDS REPAIR & MAINT	0	1,500	1,500	1,500		
613	20	01	CONTRACT LANDSCAPING	12,516	1,090	1,090	1,200		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		
613	20	06	FIREBREAK/VEGETATION MGMT	0	568	568	600		
614	20	07	CITY PARKS FACILITIES	4,980	4,940	5,100	5,100		
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0		
614	70	06	LANDSCAPE WATER	0	753	775	775		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	40	0	0		
614	70	08	BACKFLOW TESTING	0	30	0	0		
615	70	01	ASSESSMENT COLLECTION FEE	1,066	980	980	1,100		
SERVICES TOTAL:				18,562	10,919	11,031	11,375		4%
SUPPLIES									
620	50	00	PARKS & LANDSCAPING	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	63	75	75		
SUPPLIES TOTAL:				0	63	75	75		19%
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	4,566	4,566	4,566		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	4,566	4,566	4,566		0%
TOTAL DIVISION EXPENDITURES:				40,212	32,228	33,925	35,434		10%

Division: ZONE 7

Fund No: 220; Dept/Division No: 5418

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,116	8,809	8,893	9,337		
601	13	00	TEMPORARY PART-TIME	0	0	0	0		
601	30	00	OVERTIME PAY	541	0	519	545		
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0		
601	44	00	ACTING/INCENTIVE PAY	109	0	415	436		
601	48	00	LONGEVITY PAY	251	295	289	303		
<i>Salaries and wages total:</i>				9,017	9,104	10,116	10,622		17%

Employee benefits

606	02	00	PERS ER CONTRIB	1,319	1,573	1,655	1,811		
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	4		
606	10	00	SOCIAL SECURITY	0	0	0	0		
606	11	00	MEDICARE	132	132	148	156		
606	22	00	UNIFORM ALLOWANCE	25	0	24	25		
606	40	00	HEALTH INSURANCE	2,154	2,504	2,716	2,987		
606	42	00	DENTAL INSURANCE	206	245	266	274		
606	43	00	VISION INSURANCE	28	34	37	38		
606	44	00	LIFE INSURANCE	9	10	10	10		
606	45	00	LONG TERM DISABILITY INS	66	74	79	81		
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>				3,944	4,577	4,940	5,389		18%
SALARIES AND BENEFITS TOTAL:				12,961	13,681	15,056	16,011		17%

SERVICES

611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100		
613	20	00	GROUNDS REPAIR & MAINT	0	2,000	2,000	2,000		
613	20	01	CONTRACT LANDSCAPING	15,576	1,537	0	0		
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0		

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
613	20	06	FIREBREAK/VEGETATION MGMT	0	634	634	700	
614	20	07	CITY PARKS FACILITIES	17,343	16,627	17,100	17,200	
614	70	06	LANDSCAPE WATER	4,458	3,022	3,200	3,200	
614	70	07	BACKFLOW VALVE REPLACMNT	0	162	162	162	
614	70	08	BACKFLOW TESTING	0	121	121	125	
615	70	01	ASSESSMENT COLLECTION FEE	1,206	1,105	1,105	1,200	
SERVICES TOTAL:				38,583	26,226	25,340	25,687	-2%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	0	90	0	0	
SUPPLIES TOTAL:				0	90	0	0	-100%
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	5,910	5,910	5,910	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,910	5,910	5,910	0%
TOTAL DIVISION EXPENDITURES:				57,198	45,907	46,306	47,608	4%

Division: ZONE 8

Fund No: 220; Dept/Division No: 5419

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	8,116	8,809	8,893	9,337	
601	30	00	OVERTIME PAY	541	0	0	0	
601	31	00	HOLIDAY OVERTIME PAY	0	0	519	545	
601	31	00	ACTING/INCENTIVE PAY	109	0	415	436	
601	48	00	LONGEVITY PAY	251	295	289	303	
<i>Salaries and wages total:</i>				9,017	9,104	10,116	10,622	17%

Employee benefits

606	02	00	PERS ER CONTRIB	1,319	1,573	1,655	1,811	
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	4	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	132	132	148	156	
606	22	00	UNIFORM ALLOWANCE	25	0	24	25	
606	40	00	HEALTH INSURANCE	2,154	2,504	2,716	2,987	
606	42	00	DENTAL INSURANCE	206	245	266	274	
606	43	00	VISION INSURANCE	28	34	37	38	
606	44	00	LIFE INSURANCE	9	10	10	10	
606	45	00	LONG TERM DISABILITY INS	66	74	79	81	
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>				3,944	4,577	4,940	5,389	18%
SALARIES AND BENEFITS TOTAL:				12,961	13,681	15,056	16,011	17%

SERVICES

611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100	
613	20	00	GROUND'S REPAIR & MAINT	4,128	3,500	5,500	4,000	
613	20	01	CONTRACT LANDSCAPING	19,376	10,030	10,030	10,200	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	5,000	14,261	14,200	14,500	
614	20	07	CITY PARKS FACILITIES	47,329	46,977	48,400	48,400	
614	20	08	IRRIGATION CONTROLLER SVC	370	300	300	300	
614	30	00	GAS	0	0	0	0	
614	70	06	LANDSCAPE WATER	15,895	29,323	30,300	30,300	
614	70	07	BACKFLOW VALVE REPLACMNT	0	404	410	410	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
614	70	08	BACKFLOW TESTING	0	303	310	310	
615	70	01	ASSESSMENT COLLECTION FEE	1,422	1,300	1,300	1,400	
SERVICES TOTAL:				93,520	107,416	111,768	110,920	3%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	584	550	550	
SUPPLIES TOTAL:				0	584	550	550	-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	
OTHER EXPENSES TOTAL:				0	0	0	0	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	5,654	9,642	9,642	9,642	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	9,642	9,642	9,642	0%
TOTAL DIVISION EXPENDITURES:				112,135	131,323	137,016	137,123	4%

Division: ZONE 9

Fund No: 220; Dept/Division No: 5420

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	9,236	9,876	9,632	10,114	
601	13	00	TEMPORARY PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	640	0	615	646	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	109	0	415	436	
601	48	00	LONGEVITY PAY	295	325	318	334	
<i>Salaries and wages total:</i>				10,280	10,201	10,980	11,529	13%

Employee benefits

606	02	00	PERS ER CONTRIB	1,506	1,706	1,791	1,960	
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	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	150	143	160	168	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	40	00	HEALTH INSURANCE	25	0	24	25	
606	42	00	DENTAL INSURANCE	2,726	2,978	3,235	3,558	
606	43	00	VISION INSURANCE	263	295	320	329	
606	44	00	LIFE INSURANCE	36	41	44	46	
606	45	00	LONG TERM DISABILITY INS	11	11	12	12	
606	46	00	ACCIDENTAL DEATH & DISM.	74	79	83	86	
606	57	00	ALLOC COMPENSATD ABSENCES	2	3	3	3	
<i>Employee benefits total:</i>				4,797	5,260	5,675	6,191	18%
SALARIES AND BENEFITS TOTAL:				15,077	15,461	16,655	17,720	15%

SERVICES

611	40	00	CONSULTING SERVICES	0	1,018	1,018	1,100	
613	20	00	GROUND REPAIR & MAINT	3,000	3,000	3,000	3,000	
613	20	01	CONTRACT LANDSCAPING	16,130	2,534	2,534	2,700	
613	20	04	CONTRACT PG&G ST LIGHTS	0	0	0	0	
613	20	06	FIREBREAK/VEGETATION MGMT	0	870	870	1,000	
614	20	07	CITY PARKS FACILITIES	26,544	25,125	25,900	25,900	
614	20	08	IRRIGATION CONTROLLER SVC	120	0	70	0	
614	30	00	GAS	0	0	0	0	
614	70	06	LANDSCAPE WATER	4,107	24,908	25,700	25,700	
614	70	07	BACKFLOW VALVE REPLACMNT	0	202	0	0	
614	70	08	BACKFLOW TESTING	0	152	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
615	70	01	ASSESSMENT COLLECTION FEE	1,003	924	924	1,000	
SERVICES TOTAL:				50,904	58,733	60,016	60,400	3%
SUPPLIES								
620	50	00	PARKS & LANDSCAPING	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	148	23	23	
SUPPLIES TOTAL:				0	148	23	23	-84%
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	5,093	5,093	5,093	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,093	5,093	5,093	0%
TOTAL DIVISION EXPENDITURES:				71,635	79,435	81,787	83,236	5%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				1,204,405	1,273,266	1,239,247	1,441,428	13%

Division: ZONE 21 - VICTORIA BY THE BAY

Fund No: 221; Dept/Division No: 5421

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	43,522	40,672	39,832	37,936	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	1,186	0	1,951	1,858	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	66	0	17	16	
601	44	00	ADMIN EXECUTIVE PAY	53	0	0	0	
601	48	00	LONGEVITY PAY	231	1,112	898	856	
<i>Salaries and wages total:</i>				45,058	41,784	42,698	40,665	-3%

Employee benefits

606	02	00	PERS ER CONTRIB	6,796	7,860	7,046	7,711	
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	21	17	17	17	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	11	00	MEDICARE	655	606	571	600	
606	20	00	401A EXECUTIVE	92	93	93	98	
606	22	00	UNIFORM ALLOWANCE	74	0	100	105	
606	40	00	HEALTH INSURANCE	10,970	9,042	11,508	12,659	
606	42	00	DENTAL INSURANCE	1,012	1,240	1,247	1,284	
606	43	00	VISION INSURANCE	153	220	151	156	
606	44	00	LIFE INSURANCE	64	54	59	61	
606	45	00	LONG TERM DISABILITY INS	350	298	343	353	
606	46	00	ACCIDENTAL DEATH & DISM.	14	12	12	13	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				20,201	19,442	21,148	23,057	19%
SALARIES AND BENEFITS TOTAL:				65,259	61,226	63,847	63,722	4%

SERVICES

611	40	00	CONSULTING SERVICES	5,648	3,648	3,648	4,000	
613	20	00	GROUND'S REPAIR & MAINT	34,639	32,000	32,000	32,000	
613	20	01	CONTRACT LANDSCAPING	87,531	86,688	86,648	90,000	
613	20	02	LANDSCAPING REPAIR/REPLMT	18,600	20,000	20,000	20,000	
613	20	03	IRRIGATION REPAIR/REPLACE	4,250	20,000	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	20	07	CATCH BASIN CLEAN OUT	0	0	0	0	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
614	20	07	CITY PARKS FACILITIES	27,759	23,333	23,333	24,100		
614	60	00	TELEPHONE	477	922	500	500		
614	70	06	LANDSCAPE WATER	121,250	100,607	100,000	104,000		
614	70	07	BACKFLOW VALVE REPLACEMNT	0	1,212	1,212	1,200		
614	70	08	BACKFLOW TESTING	0	909	909	900		
615	70	01	ASSESSMENT COLLECTION FEE	889	822	822	900		
SERVICES TOTAL:				301,043	290,141	289,072	297,600	3%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	791	791	800		
620	30	00	HARDWARE SUPPLIES	0	1,000	1,000	1,000		
620	40	00	JANITORIAL SUPPLIES	0	0	0	0		
620	50	00	PARKS & LANDSCAPING	0	1,846	1,800	1,800		
620	80	00	SIGN SUPPLIES	0	0	0	0		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	2,413	0	0		
SUPPLIES TOTAL:				0	6,050	3,591	3,600	-40%	
OTHER EXPENSES									
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0		
639	30	66	PROJ FUNDED P/R	0	0	0	60,000		
OTHER EXPENSES TOTAL:				0	0	0	60,000	#DIV/0!	
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES	5,654	5,080	5,080	5,080		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	5,080	5,080	5,080	0%	
TOTAL DIVISION EXPENDITURES:				371,956	362,497	361,590	430,002	19%	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				371,956	362,497	361,590	430,002	19%	

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	18,273	16,731	16,433	17,255	
601	30	00	OVERTIME PAY	819	0	955	1,003	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	48	00	HOLIDAY OVERTIME PAY	77	0	0	0	
601	45	00	ADMIN/EXECUTIVE PAY	53	0	17	18	
601	48	00	LONGEVITY PAY	483	504	493	518	
<i>Salaries and wages total:</i>				19,705	17,235	17,898	18,793	9%

Employee benefits

606	02	00	PERS ER CONTRIB	2,942	2,977	2,934	3,211	
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	6	5	
606	11	00	MEDICARE	237	204	211	211	
606	20	00	401A EXECUTIVE	92	93	93	98	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	104	103	100	100	
606	40	00	HEALTH INSURANCE	4,683	4,505	4,932	5,426	
606	42	00	DENTAL INSURANCE	488	488	525	541	
606	43	00	VISION INSURANCE	62	63	67	69	
606	44	00	LIFE INSURANCE	22	21	22	23	
606	45	00	LONG TERM DISABILITY INS	147	134	143	148	
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>				8,788	8,598	9,038	9,834	14%
SALARIES AND BENEFITS TOTAL:				28,493	25,833	26,936	28,627	11%

SERVICES

				FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)								
611	40	00	CONSULTING SERVICES	3,044	3,544	3,544	3,600	
613	20	00	GROUNDS REPAIR & MAINT	25,065	15,000	16,000	18,000	
613	20	01	CONTRACT LANDSCAPING	20,160	28,896	28,896	29,500	
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	07	CITY PARKS FACILITIES	0	17,199	17,500	17,600	
614	20	08	IRRIGATION CONTROLLER SVC	0	0	0	0	
614	60	00	TELEPHONE	211	132	0	0	
614	70	06	LANDSCAPE WATER	50,158	47,026	40,000	48,500	
614	70	08	BACKFLOW TESTING	0	212	250	250	
615	70	01	ASSESSMENT COLLECTION FEE	440	421	421	500	
SERVICES TOTAL:				99,078	112,430	106,611	117,950	5%
SUPPLIES								
620	10	00	ELECTRICAL SUPPLIES	0	264	250	250	
620	50	00	PARKS & LANDSCAPING	0	615	600	600	
620	80	00	SIGN SUPPLIES	0	0	0	0	
620	90	00	OTHER MISC. MAIN SUPPLIES	0	804	500	500	
SUPPLIES TOTAL:				0	1,683	1,350	1,350	-20%
OTHER EXPENSES								
639	30	65	FY 08-09 PD RELOCATION	0	0	0	0	
639	30	66	PROJ FUNDED P/R	0	0	0	50,000	
OTHER EXPENSES TOTAL:				0	0	0	50,000	#DIV/0!
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	5,654	1,385	1,385	1,385	
INTERFUND/ ALLOC COSTS TOTAL:				5,654	1,385	1,385	1,385	0%
TOTAL DIVISION EXPENDITURES:				133,225	141,331	136,282	199,312	41%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				133,225	141,331	136,282	199,312	41%

Division: ZONE 23 - BAYWOOD L&L ASSESSMENT DISTRICT

Fund No: 223; Dept/Division No: 5423

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	48,679	27,453	26,355	27,673	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	1,539	0	1,076	1,130	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	389	0	400	420	
601	45	00	ADM/EXECUTIVE PAY	37	0	17	18	
601	48	00	LONGEVITY PAY	931	0	655	688	
<i>Salaries and wages total:</i>				51,575	27,453	28,503	29,928	9%

Employee benefits

606	02	00	PERS ER CONTRIB	7,782	4,476	4,740	5,188	
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	22	8	10	10	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	11	00	MEDICARE	699	303	415	435	
606	20	00	401A EXECUTIVE	91	138	93	98	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	104	153	71	71	
606	40	00	HEALTH INSURANCE	13,748	6,689	7,595	8,354	
606	42	00	DENTAL INSURANCE	1,287	724	756	779	
606	43	00	VISION INSURANCE	179	93	102	105	
606	44	00	LIFE INSURANCE	66	31	36	37	

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change	
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From	
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget	
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS FEE FUNDS (220 - 224)									
606	45	00	LONG TERM DISABILITY INS	391	199	226	232		
606	46	00	ACCIDENTAL DEATH & DISM.	14	6	7	7		
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0		
<i>Employee benefits total:</i>				24,383	12,820	14,050	15,316	19%	
SALARIES AND BENEFITS TOTAL:				75,958	40,273	42,553	45,244	12%	
SERVICES									
611	40	00	CONSULTING SERVICES	3,016	3,516	3,516	3,750		
611	90	00	OTHER PROFESSIONAL SRVC	13,351	0	0	0		
613	20	00	GROUNDS REPAIR & MAINT	0	15,000	10,000	10,000		
613	20	01	CONTRACT LANDSCAPING	22,860	20,000	20,000	20,500		
613	20	02	LANDSCAPING REPAIR/REPLMT	0	213	0	0		
614	20	07	CITY PARKS FACILITIES	0	3,263	3,400	3,400		
614	70	06	LANDSCAPE WATER	33,176	17,298	17,000	17,900		
614	70	07	BACKFLOW VALVE REPLACMNT	0	40	50	50		
614	70	08	BACKFLOW TESTING	0	30	30	30		
615	70	01	ASSESSMENT COLLECTION FEE	318	311	311	350		
SERVICES TOTAL:				72,721	59,671	54,307	55,980	-6%	
SUPPLIES									
620	10	00	ELECTRICAL SUPPLIES	0	182	182	200		
620	50	00	PARKS & LANDSCAPING	0	426	500	500		
620	90	00	OTHER MISC. MAIN SUPPLIES	0	557	600	600		
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	1,165	1,282	1,300	12%	
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	489	489	489		
INTERFUND/ ALLOC COSTS TOTAL:				5,654	489	489	489	0%	
TOTAL DIVISION EXPENDITURES:				154,333	101,598	98,631	103,013	1%	
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				154,333	101,598	98,631	103,013	1%	

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

Division: ZONE 24 - BAYSIDE L&L ASSESSMENT DISTRICT
Fund No: 224; Dept/Division No: 5424

		FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget	
SALARIES AND BENEFITS							
<i>Salaries and wages</i>							
601	10 00	REGULAR	16,103	13,497	13,271	13,934	
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	710	0	656	688	
601	31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44 00	ACTING/INCENTIVE PAY	74	0	364	382	
601	48 00	LONGEVITY PAY	69	0	17	18	
601	75 00	OTHER COMPENSATION	242	338	278	292	
601	99 00	VACANCY SAVINGS	0	0	0	0	
<i>Salaries and wages total:</i>			17,198	13,835	14,586	15,315	11%
<i>Employee benefits</i>							
606	02 00	PERS ER CONTRIB	0	0	0	0	
606	02 01	EPMC	2,553	2,395	2,408	2,635	
606	04 00	PERS EE CONTRIB	0	0	0	0	
606	04 01	EPMC	0	0	0	0	
606	05 00	PERS SURVIVOR BENEFIT	0	0	0	0	
606	10 00	SOCIAL SECURITY	6	5	5	7	
606	11 00	MEDICARE	0	0	0	0	
606	20 00	401A EXECUTIVE	250	201	213	224	
606	22 00	UNIFORM ALLOWANCE	94	93	93	98	
606	30 00	EDUCATION INCENTIVE	0	0	0	0	
606	40 00	HEALTH INSURANCE	74	72	71	71	
606	41 00	MEDICAL INSURANCE	3,782	2,863	3,128	3,441	
606	42 00	DENTAL INSURANCE	0	0	0	0	
606	43 00	VISION INSURANCE	363	283	308	317	
606	44 00	LIFE INSURANCE	51	41	44	45	
606	45 00	LONG TERM DISABILITY INS	20	17	18	19	
606	46 00	ACCIDENTAL DEATH & DISM.	130	110	116	120	
606	57 00	ALLOC COMPENSATD ABSENCES	4	3	3	3	
<i>Employee benefits total:</i>			7,327	6,083	6,407	6,980	15%
SALARIES AND BENEFITS TOTAL:			24,525	19,918	20,993	22,295	12%
SERVICES							
611	40 00	CONSULTING SERVICES	3,260	3,566	3,570	3,570	
613	20 01	CONTRACT LANDSCAPING	0	0	14,448	15,000	
614	20 00	ELECTRICITY	0	0	21,400	21,500	
614	70 06	LANDSCAPE WATER	7,878	0	18,000	18,700	
615	70 01	ASSESSMENT COLLECTION FEE	537	507	507	550	
SERVICES TOTAL:			11,675	4,073	57,925	59,320	1356%
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	3,144	3,144	3,144	
INTERFUND/ ALLOC COSTS TOTAL:			5,654	3,144	3,144	3,144	0%
TOTAL DIVISION EXPENDITURES:			41,854	27,135	82,062	84,759	212%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			41,854	27,135	82,062	84,759	212%
GRAND TOTAL - LIGHTING AND LANDSCAPE FUNDS			1,905,773	1,905,827	1,917,812	2,258,514	19%

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
STORMWATER FUND (231)					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Fund No: 231; Dept/Division No: 5465								
SALARIES AND BENEFITS								
<i>Salaries and wages</i>								
601	10	00	REGULAR	77,813	89,054	88,017	92,418	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	2,359	0	2,405	2,526	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	608	0	1,456	1,529	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	1,999	2,194	2,145	2,253	
<i>Salaries and wages total:</i>				82,779	91,248	94,023	98,725	8%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	12,259	15,506	15,492	16,955	
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	27	27	
606	07	00	PARS ER CONTRIB	0	0	0	0	
606	11	00	MEDICARE	1,158	1,276	1,323	1,390	
606	20	00	401A EXECUTIVES	294	504	507	532	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	0	0	0	0	
606	30	00	EDUCATION INCENTIVE	104	103	100	100	
606	40	00	HEALTH INSURANCE	16,320	20,791	22,764	25,041	
606	42	00	DENTAL INSURANCE	1,949	2,501	2,712	2,793	
606	43	00	VISION INSURANCE	262	339	365	376	
606	44	00	LIFE INSURANCE	83	99	104	107	
606	45	00	LONG TERM DISABILITY INS	624	724	770	793	
606	46	00	ACCIDENTAL DEATH & DISM.	16	18	18	19	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				33,095	41,889	44,182	48,131	15%
SALARIES AND BENEFITS TOTAL:				115,874	133,137	138,205	146,856	10%
SERVICES								
611	40	00	CONSULTING SERVICES	1,834	15,000	15,000	30,000	
611	90	00	OTHER PROFESSIONAL SRVC	91,812	90,000	90,000	110,000	
613	20	07	CATCH BASIN CLEAN OUT	7,025	12,000	12,000	12,000	
613	20	08	REFUGIO VALLEY LAKE CLEAN	12,495	13,000	13,000	13,000	
613	50	00	VEHICLE REPAIRS	436	450	450	450	
613	90	00	REPAIR & MAIN. SERV	0	0	0	0	
614	60	00	TELEPHONE	1,159	800	1,100	1,100	
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	0	0	0	
SERVICES TOTAL:				114,761	131,250	131,550	166,550	27%
SUPPLIES								
620	20	00	FUEL & OIL SUPPLIES	5,294	5,000	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:				5,294	5,000	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	

STORMWATER FUND (231)				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	0	0	0	0	
661	20	00	VEHICLE REPLACEMENT CHG	0	0	0	0	
661	30	00	FAC MAINT CHG ALLOCATE	7,755	9,334	9,334	9,334	
INTERFUND/ ALLOC COSTS TOTAL:				7,755	26,095	26,095	26,095	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				243,684	295,482	300,850	344,501	17%

COMMUNITY DEVELOPMENT SPECIAL REVENUE FUND (242)				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
Fund No: 242; Dept/Division No: 5950/51				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
CAPITAL OUTLAY					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
642	05	54	ALFRED NOBEL EXTENSION	0	0	0	0	
644	90	01	GENERATORS	0	0	0	0	
644	90	04	EMERGENCY RADIO EQUIP	0	75,000	75,000	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:				0	75,000	75,000	75,000	0%
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				0	75,000	75,000	75,000	0%

DEVELOPMENT FEE FUND (243)				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
Fund No: 243; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
SALARIES AND BENEFITS								
601	10	00	SALARIES AND WAGES	0	17,004	17,004	17,854	
601	75	00	EMPLOYEE BENEFITS	0	5,444	5,444	5,716	
SALARIES AND BENEFITS TOTAL:				0	22,448	22,448	23,570	5%
SERVICES								
611	70	03	LEGAL SERVICES	0	0	0	0	
617	20	00	PREMIUMS	0	0	0	0	
SERVICES TOTAL:				0	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	0	0	0	0	
690			GENERAL FUND	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0	0	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	22,448	22,448	23,570	5%

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	83,873	90,832	92,201	96,811	
601	12	00	REGULAR PART-TIME	0	0	0	0	
601	30	00	OVERTIME PAY	2,134	0	2,191	2,300	
601	31	00	HOLIDAY OVERTIME PAY	0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY	296	0	1,092	1,147	
601	45	00	ADMIN/EXECUTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	1,516	1,690	1,521	1,597	
<i>Salaries and wages total:</i>				87,819	92,522	97,005	101,855	10%
<i>Employee benefits</i>								
606	02	00	PERS ER CONTRIB	13,037	15,630	15,980	17,489	
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	27	28	29	29	
606	11	00	MEDICARE	1,275	1,336	1,407	1,478	
606	20	00	401A EXECUTIVES	588	1,007	1,013	1,064	
606	21	00	AUTO ALLOWANCE	0	0	0	0	
606	22	00	UNIFORM ALLOWANCE	74	0	71	71	
606	40	00	HEALTH INSURANCE	16,056	18,674	20,960	23,056	
606	42	00	DENTAL INSURANCE	2,071	2,462	2,729	2,811	
606	43	00	VISION INSURANCE	285	338	373	384	
606	44	00	LIFE INSURANCE	96	114	123	127	
606	45	00	LONG TERM DISABILITY INS	665	715	784	807	
606	46	00	ACCIDENTAL DEATH & DISM.	16	16	17	18	
606	57	00	ALLOC COMPENSATD ABSENCES	0	0	0	0	
<i>Employee benefits total:</i>				34,190	40,320	43,486	47,334	17%
SALARIES AND BENEFITS TOTAL:				122,009	132,842	140,491	149,189	12%
SERVICES								
611	90	00	OTHER PROFESSIONAL SRVC	7,005	100,000	100,000	269,500	
613	10	08	TRAFFIC SIGNALS	30,214	32,000	40,000	40,000	
613	20	00	GROUND REPAIR & MAINT	38,103	25,000	35,000	35,000	
614	20	09	TRAFFIC SIGNALS	10,759	11,000	11,000	11,010	
SERVICES TOTAL:				86,081	168,000	186,000	355,510	112%
SUPPLIES								
620	01	00	ASPHALT & OTHER ST SUPPLY	19,964	15,000	17,000	19,000	
SUPPLIES TOTAL:				19,964	15,000	17,000	19,000	27%
CAPITAL OUTLAY								
642	05	20	STREET MAINTENANCE PROGRM	72,769	800,000	845,000	460,000	
642	05	21	TRAFFIC SIGNAL MAIN & REP	993	10,000	2,000	2,000	
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	30,000	
CAPITAL OUTLAY TOTAL:				73,762	810,000	847,000	492,000	-39%
INTERFUND/ ALLOCATED COSTS								
660	10	00	ADMINISTRATIVE CHARGES	27,487	27,487	27,487	27,487	
661	10	00	INFO SERV CHG ALLOCATE	6,990	7,251	7,251	7,251	
661	20	00	VEHICLE REPLACEMENT CHG	9,359	9,394	9,394	9,394	
661	30	00	FAC MAINT CHG ALLOCATE	15,265	18,369	18,369	18,369	
INTERFUND/ ALLOC COSTS TOTAL:				59,101	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	0	540,000	982,279	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	540,000	982,279	#DIV/0!

					FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
					ACTUALS	ADOPTED	YEAR-END	BUDGET	From
						BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					360,917	1,188,343	1,792,992	2,060,479	73%
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		81,792	86,869	88,296	92,711	
601	12	00	REGULAR PART-TIME		0	0	0	0	
601	30	00	OVERTIME PAY		2,073	0	2,167	2,275	
601	31	00	HOLIDAY OVERTIME PAY		0	0	0	0	
601	44	00	ACTING/INCENTIVE PAY		296	0	1,092	1,147	
601	45	00	ADMIN/EXECUTIVE PAY		0	0	0	0	
601	48	00	LONGEVITY PAY		1,514	1,690	1,519	1,595	
<i>Salaries and wages total:</i>					85,675	88,559	93,074	97,727	10%
<i>Employee benefits</i>									
606	02	00	PERS ER CONTRIB		12,718	14,946	15,306	16,752	
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	26	26	26	
606	11	00	MEDICARE		1,243	1,279	1,350	1,418	
606	20	00	401A EXECUTIVES		588	1,007	1,013	1,064	
606	21	00	AUTO ALLOWANCE		0	0	0	0	
606	22	00	UNIFORM ALLOWANCE		74	0	71	71	
606	40	00	HEALTH INSURANCE		15,132	16,304	18,365	20,201	
606	42	00	DENTAL INSURANCE		1,974	2,218	2,462	2,536	
606	43	00	VISION INSURANCE		271	303	335	345	
606	44	00	LIFE INSURANCE		93	106	116	119	
606	45	00	LONG TERM DISABILITY INS		649	684	751	773	
606	46	00	ACCIDENTAL DEATH & DISM.		16	14	16	16	
606	57	00	ALLOC COMPENSATD ABSENCES		0	0	0	0	
<i>Employee benefits total:</i>					32,783	36,887	39,810	43,321	17%
SALARIES AND BENEFITS TOTAL:					118,458	125,446	132,883	141,048	12%
SERVICES									
611	90	00	OTHER PROFESSIONAL SRVC		21,599	100,000	100,000	119,500	
SERVICES TOTAL:					21,599	100,000	100,000	119,500	20%
CAPITAL OUTLAY									
642	05	20	STREET MAINTENANCE PROGRM		23,450	25,000	25,000	168,000	
643	20	00	ABOVE \$5,000 IN VALUE		0	0	0	30,000	
CAPITAL OUTLAY TOTAL:					23,450	25,000	25,000	198,000	692%
INTERFUND/ ALLOCATED COSTS									
660	10	00	ADMINISTRATIVE CHARGES		11,436	11,436	11,436	11,436	
661	10	00	INFO SERV CHG ALLOCATE		6,990	7,251	7,251	7,251	
INTERFUND/ ALLOC COSTS TOTAL:					18,426	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		12,073	201,000	50,000	151,000	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:					12,073	201,000	50,000	151,000	-25%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT					194,006	470,133	326,570	628,235	34%

				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
SOLID WASTE/RECYCLING AB 939 FUND (291)					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
Department: Community Services								
Fund No: 291; Dept/Division No: 5510								
CAPITAL OUTLAY								
643	20	00	ABOVE \$5,000 IN VALUE	0	0	0	120,000	
643	30	00	TRANSFER OUT STORM WATER	0	0	0	60,000	
CAPITAL OUTLAY TOTAL:				0	0	0	180,000	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0	180,000	#DIV/0!

STATE COPS AB 3229 POLICE GRANT FUND (201)				FY 2015-16	FY 2015-16	FY 2016-17	% Change	
Fund No: 201; Dept/Division No: 9999				FY 2014-15	ADOPTED	YEAR-END	From	
TRANSFERS				ACTUALS	BUDGET	ESTIMATE	FY2015-16 Budget	
690	10	00	GENERAL FUND	0	100,000	100,000	100,000	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	100,000	100,000	100,000	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	100,000	100,000	100,000	0%

GRANTS - CITYWIDE FUND (295)				FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
Fund No: 295; Dept/Division No: 9999				ACTUALS	ADOPTED	YEAR-END	BUDGET	From
TRANSFERS					BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	10,887,469	
690	63	10	MULTI FUNDED RDA CAP PROJ	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:				0	0	0	10,887,469	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0	10,887,469	#DIV/0!

Capital Project Funds FY2016-17

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 2016-2017 through 2020-2021**

Project Name	Description	Funding Source	Amount Funded	COST BY YEAR					Total Cost	STATUS	
				Estimate 2016-16	2016-17	2017-18	2018-19	2019-20			2020-2021
Restore Wetlands at Chisago	This project is being administered by Ducks Unlimited with City and fully funded by the State and Federal Govt. The project is to restore Chisago Wetlands to its original local wetland state to reduce flooding and improve wildlife habitat.	Courts administered by Ducks Unlimited	-								Project is with Ducks Unlimited
Community Center/Swim Center	Pool re-plastering	Parks & Recreation Development Impact Fees	125,000		125,000					125,000	
Community Center/Swim Center	Replace Roof	Unfunded	-			200,000				200,000	
Community Center/Swim Center	Overlay Parking Lot with Asphalt Concrete	Parks & Recreation Development Impact Fees	140,500								
Religio Valley Lake Park Improvement Project	Scope and design improvement project in FY 16-17 and construct in FY 17-18	Citywide Landscape & Lighting	500,000		100,000	400,000				140,500	Completed
Religio Valley Lake	Retaining Wall Repair	Citywide Landscape & Lighting	40,000		40,000					600,000	
Religio Valley Lake	Tennis Court Broadboard	Citywide Landscape & Lighting	30,000		40,000					40,000	
PARKS AND RECREATION - TOTAL FUNDING AND COSTS			835,500	150,500	305,000	600,000				1,055,500	

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	210,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	210,000	On - Going
Annual Street Overlay Project FY 16-18	This project is to repair & maintain pavement throughout the City as part of the Street Maintenance Program and is funded through State and Regional sources. Paving Overlay: Willow Avenue	Gas Tax	835,000		835,000						835,000	Completed
Annual Streets Overlay Project FY 16-17 & Beyond	This project is to repair & maintain pavement throughout the City as part of the Street Maintenance Program and is funded through State and Regional sources. Paving Overlay: Religio Valley Road from Sycamore to Redwood	Measure J/Gas Tax	1,893,000		483,000		350,000			350,000	1,863,000	Under Construction
Annual Repair to Local Streets from Garbage Truck Impacts	This project repairs local streets damaged by garbage trucks.	Solid Waste Fund	600,000		120,000		120,000			120,000	600,000	On - Going
Resurfacing Project	This project will install new thermoplastic traffic stripes and markings throughout town.	Measure J / Gas Tax	170,000		160,000						170,000	
Grant Funded Overlay Project	This project is the grant funding contribution to Annual Streets Overlay Project FY 16-17, Religio Valley Road Overlay from Sycamore to Redwood	One Bay Area Grant	762,000		602,000						762,000	Under Construction
STREETS AND SIDEWALKS - TOTAL FUNDING AND COSTS			4,510,000	1,090,000	1,400,000	505,000	505,000	505,000	505,000	505,000	4,510,000	

SEWER											
Inspect & Repair Sewer System Infiltration & Inflow - SSIFP	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/replaces as needed.	Sewer Utility Enterprise Fund	2,550,000		1,700,000	300,000	250,000	250,000	250,000	2,550,000	On-Going
Phos/Precipitate Wastewater Treatment Improvements	Expand the WWTP as required by the Regional Water Quality Control Board	State Water Resource Control Board Revolving Loan E26.6M and remaining balance from Sewer Utility Enterprise Fund	26,728,000	1,425,000	12,860,000	10,125,000	2,650,000			26,728,000	Under Construction
Replace Mobile Office at Corp Yard Site	Existing Trailer has served its useful life	50 % Sewer Utility Fund, 15% Gas Tax, 15% Citywide LLAD, 15% Measure J, 5% Capital Projects	200,000		200,000					200,000	
Rehabilitate LR Stations	As Identified in the Sanitary Sewer Master Plan, the City's LR stations need rehabilitation	Sewer Utility Enterprise Fund	650,000		50,000	200,000	200,000	200,000	200,000	650,000	
24" Sewer Main Line	From Waste Water Treatment Plant along Sycamore Ave to Partridge (3 Phases)	Sewer Utility Enterprise Fund	6,100,000		600,000	2,500,000	2,100,000	1,000,000		6,100,000	
SEWER - TOTAL FUNDING AND COSTS			36,428,000	1,425,000	15,160,000	13,125,000	5,050,000	1,450,000	200,000	36,376,000	

FUNDS BY SOURCE

STATE & FEDERAL FUNDS	AMOUNT	Estimate FY 15/16	FY 16/17	FY 17/18	FY 18-19	FY 19-20	FY 20-21
OBAG Grant	\$702,000	\$100,000	\$602,000				
State Water Resource Control Board Revolving Loan	\$26,500,000	\$1,426,000	\$12,650,000	\$10,120,000	\$2,304,000		
TOTAL STATE AND FEDERAL FUNDS - ALL PROJECTS	\$27,202,000	\$1,526,000	\$13,252,000	\$10,120,000	\$2,304,000		
LOCAL FUNDS	AMOUNT	FY 15/16	FY 16/17	FY 17/18	FY 18-19	FY 19-20	FY 20-21
Parks & Recreation Development Impact Fee	140,000	140,000					
Parks & Recreation Development Impact Fee	125,000		125,000				Completed
Unfunded	200,000			200,000			
L&L Citywide	40,000		40,000				
L&L Citywide	60,000	10,000	40,000				
L&L Citywide	600,000		100,000	400,000			
Measure J / Gas Tax 50/50 split	210,000	35,000	35,000	35,000	35,000	35,000	35,000
Gas Tax	835,000	835,000					Completed
Solid Waste Fund	240,000		120,000	120,000			
Measure J / Gas Tax 50/50 split	170,000	20,000	150,000				
Measure J / Gas Tax	1,883,000	100,000	483,000	350,000	350,000	350,000	350,000
Wastewater Utility Enterprise Fund	860,000		50,000	200,000	200,000	200,000	200,000
Wastewater Utility Enterprise Fund	2,500,000		1,700,000	300,000	250,000	250,000	Requirement of RWQCB
Wastewater Utility Enterprise Fund	225,000				226,000		
Gas Tax	30,000		30,000				
Measure J	30,000		30,000				
Citywide Lighting & Landscaping Zone 10	30,000		30,000				
Capital Projects Fund	10,000		10,000				
Wastewater Utility Enterprise Fund	\$100,000		100,000				
Wastewater Utility Enterprise Fund	6,100,000		500,000	2,500,000	2,100,000	1,000,000	
TOTAL LOCAL SOURCES- ALL PROJECTS	\$14,379,900	\$1,140,500	\$5,553,000	\$4,105,000	\$3,161,000		

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

ITC/BAYFRONT

Project Component	Description	Funding Source	Fiscal Year					Total Cost	STATUS
			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	\$761,894	\$855,321				1,617,215	
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	\$5,416,305	\$7,983,467				13,409,772	
West Bay Trail	Preliminary Engineering, Final Design, Project Management, Construction Management, Environmental Clearance Permits	SEE FUNDING SOURCES AND COMPARISON BELOW	\$28,787	\$3,170,290				3,199,077	
Fuel Oil Relocation	Shell and Kinder Morgan Fuel Oil Line Relocation, Fiber Optic Line Relocation, Transit Loop Retaining Walls, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW			\$17,400,000			17,400,000	
Track/Signal Work	Railroad Bridge, Initial Rail Station Retaining Walls, Track and Signal work, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW					\$25,500,000	25,500,000	
Initial Rail Station	Initial Rail Station Building, Utilities, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW					\$7,500,000	7,500,000	
Transit Loop	Creekside Park, Transit Loop Roadway & Promenade, Transit Loop Bridge, Preliminary Engineering, Final Design, Project Management, Construction Management, Permits	SEE FUNDING SOURCES AND COMPARISON BELOW					\$5,200,000	5,200,000	
Trails, Parks, Plazas	Civic Plaza, Park Elements, Final Design, Project and Construction Management	SEE FUNDING SOURCES AND COMPARISON BELOW					\$7,400,000	7,400,000	
TOTAL COSTS FOR ITC/BAYFRONT			6,206,886	12,019,078	17,400,000	33,000,000	12,600,000	81,226,064	
FUNDING STATUS			FUNDED	FUNDED	UNFUNDED	UNFUNDED	UNFUNDED		

FUNDS BY SOURCE

ITC Project- Committed Funding from outside sources	PROJECT	AMOUNT	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	COMMENTS
State Transportation Improvement Program-RIP	Bay Trail, Fuel Oil Reallocations	\$4,418,772	\$2,288,179	\$2,151,593				
State Transportation Improvement Program-TE	Bay Trail	\$808,709	\$314,382	\$494,327				
TIGER II	Bay Trail	\$84,000		\$84,000				
Measure AA Bond	Bay Trail	\$94,661	\$13,977	\$80,684				
Measure WW Bond	Bay Trail / Path-To-Transit	\$702,149	\$128,682	\$573,467				
Sewer Fund/Wastewater Bonds (2010)	Path-To-Transit, Rail Station	\$2,091,489	\$729,748	\$1,361,741				
Gas Tax Subventions	Design, Path to Transit	\$834,981	\$114,438	\$720,543				
CCTA: Measure J - Expenditure Plan	Right of Way, Path to Transit	\$4,089,319	\$1,785,406	\$2,283,913				
CCTA: Measure J - TLC Grant	Path to Transit	\$1,240,000	\$336,549	\$903,451				
CCTA: Measure J - PBTF	Path to Transit	\$600,000	\$435,841	\$164,159				
SAFETEALU / HPP Demo	Path to Transit	\$696,984	\$79,784	\$617,200				
OBAG TLC	Track/Signal Work	\$2,584,000		\$2,584,000				
TOTAL COMMITTED SOURCES		\$18,226,064	6,206,986	12,019,078				

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
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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	0	16,371	16,371	17,190	
EMPLOYEE BENEFITS	0	5,329	5,129	5,595	
SALARIES AND BENEFITS TOTAL:	0	21,700	21,500	22,785	5%

CAPITAL OUTLAY

611 90 00 OTHER PROFESSIONAL SERVICES	39,651	0	0	2,265	
639 50 99 LEGAL SERVICES	0	0	0	0	
641 10 00 BUILDINGS & STRUCTURES	0	0	0	0	
DIVISION TOTAL:	39,651	0	0	2,265	#DIV/0!

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	39,651	21,700	21,500	25,049	15%
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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

CAPITAL PROJECTS

641 10 00 PARKS REPAIRS	0	265,000	140,000	125,000	
CAPITAL OUTLAY TOTAL:	0	265,000	140,000	125,000	-53%

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	0	265,000	140,000	125,000	-53%
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	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
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DEVELOPMENT IMPACT FEE (DIF) CGC 66000 FUNDS (241, 244, 521, 264, 265 AND 246 - 248)

SUBREGIONAL TRANSPORTATION MITIGATION PROGRAM (STMP) FUND (264)

Fund No: 264; Dept/Division No: 5238

SERVICES

618	20	00	OTHER GOVT AGENCY CHARGES	0	0	0	142,725	
SERVICES TOTAL:				0	0	0	142,725	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT				0	0	0	142,725	#DIV/0!

**Public Financing Authority
(PFA) & Other Lease Funds
FY2016-17**

City of Hercules, California Public Financing Authority and Other Lease/Loan Obligations
 Outstanding Debt - FY 2014-15, FY 2015-16 Estimated, Budgeted FY 2016-17

	Purpose / Use of Bond Proceeds	Source of Funding	Terms and Rates	FY 2014-15			FY 2015-16 Estimated			FY 2016-17 Budget			
				Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments	Interest Payments	Total Debt Service	Outstanding Debt	Principal Payments
General City Debt Obligations													
2003A PFA Lease Revenue Bonds	HMU Electric Infrastructure	City General Fund	Deferred	0	0	0	0	0	0	0	0	0	0
2003B PFA Lease Revenue Bonds	Library construction; Refi \$4.3 Million in 1994 COPs	City General Fund	Rates 2% to 5%; Semi-annual P&I thru 2033	6,990,000	230,000	339,688	569,688	6,755,000	235,000	330,153	245,000	320,073	565,073
2009 PFA Lease Revenue Bonds (Taxable)	Acquisition of Bio-Rad Building	BioRad Building lease pymts and interest earnings on GIC	Rates 6% to 8.4%; Semi-annual P&I thru 2038	9,415,000	135,000	769,740	904,740	9,270,000	145,000	766,740	155,000	759,240	914,240
Capital / Equip-Facility Energy Efficiency Lease (SunTrust)	Energy efficiency City facility improvements	City General Fund	Rate of 4.73%; P&I thru 2022	1,282,404	139,474	58,950	198,424	1,136,255	146,149	58,950	153,144	51,955	205,099
H.E.L.P. (State Housing Finance Authority) Loan	Development of multi-family rental housing	City resources, non-specific	Rate of 3%; Term P&I payment due in full in April 2015	1,500,000	50,000	0	50,000	1,450,000	50,000	0	50,000	0	50,000
R.O.I.P. (State Housing Finance Authority) Loan	Development of affordable housing in Sycamore Downtown Street project	City resources, non-specific	Rate of 3%; Term P&I payment due in full in August 2011	3,650,000	50,000	0	50,000	3,600,000	50,000	0	50,000	0	50,000
Subtotal - General City Debt Obligations				\$22,837,404	\$604,474	\$1,168,378	\$1,772,852	\$22,211,255	\$626,149	\$1,156,843	\$653,144	\$1,131,268	\$1,784,411
Municipal Utilities Enterprise Debt Obligations													
2010 PFA Wastewater Treatment Plan Revenue Bonds	Wastewater treatment plan construction	Wastewater charges for service	Rates 2.0% to 5.0%; Semi-annual P&I thru 2040	10,830,000	240,000	493,013	733,013	10,585,000	245,000	487,845	250,000	481,975	731,975
2010 PFA HMU Electric Utility Revenue Refunding Bonds (HMU sold to PG&E 6/14, 2003A LRBs)	Refunding of \$6.465 million of bonds tendered/defeased	Electric power charges for service	Rates 2.5% to 5.375%; Semi-annual P&I thru 2038										
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										
Subtotal - Municipal Utilities Enterprise Debt				\$10,830,000	\$240,000	\$493,013	\$733,013	\$10,585,000	\$245,000	\$487,845	\$250,000	\$481,975	\$731,975
Total - Public Financing Authority and Other Lease Obligations				\$33,667,404	\$844,474	\$1,661,390	\$2,505,864	\$32,796,255	\$871,149	\$1,646,688	\$903,144	\$1,613,243	\$2,516,386

Source: City of Hercules, Finance Department

		FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From
			BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
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	153,144
650	20 00	INTEREST PAYMENTS	71,996	71,996	71,996	51,955
650	30 00	COST OF ISSUANCE	0	0	0	0
650	40 01	TRUSTEE FEES	400	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:			205,500	205,500	205,500	205,499 0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			205,500	205,500	205,500	205,499 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	230,000	230,000	230,000	245,000
650	20 00	INTEREST PAYMENTS	339,688	339,688	339,688	320,073
650	40 01	TRUSTEE FEES	3,500	3,500	3,500	3,500
650	40 04	CONT. DISCLOSURE	0	0	0	0
650	40 05	ARBITRAGE CALCULATION	0	0	0	0
DEBT SERVICE TOTAL:			573,188	573,188	573,188	568,573 -1%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			573,188	573,188	573,188	568,573 -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	135,000	135,000	135,000	145,000
650	20 00	INTEREST PAYMENTS	778,865	778,865	778,865	769,740
650	30 00	COST OF ISSUANCE	0	0	0	0
650	40 01	TRUSTEE FEES	2,750	2,750	2,750	2,750
650	40 04	CONT. DISCLOSURE	1,750	1,750	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:			918,365	918,365	918,365	919,240 0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT			918,365	918,365	918,365	919,240 0%

**Enterprise Funds
FY2016-17**

- Table Revenue and Expense**
- Wastewater**

**CITY OF HERCULES
WASTEWATER
PROJECTED FINANCIAL PERFORMANCE OVERVIEW
June 20, 2016**

	Fiscal Year 2014-15	YEAR END ESTIMATE Fiscal Year 2015-16	BUDGET PLAN Fiscal Year 2016-17
REVENUES AND TRANSFERS-IN:			
Investment income (Interest Income)	23,484	21,000	\$ 21,000
Charges for services	6,028,122	5,312,899	5,392,899
Other Revenue	-	-	-
Transfers In	92,736	1,426,000	19,160,000
Total revenues and transfers-in	6,144,342	6,759,899	24,573,899
EXPENDITURES AND TRANSFERS-OUT:			
Asset Capitalization	-	-	-
Salaries and Wages	276,357	301,029	318,480
Employee Benefits	111,487	130,997	140,127
Services	1,345,261	1,884,616	4,087,616
Supplies	7,876	6,500	6,500
Other Expenses (legal)	10,419	7,000	7,000
Capital Outlay	74,982	2,131,000	240,000
Depreciation	365,271	-	-
Interest Payment	(199,150)	487,856	598,990
Interfund/Allocated Costs	166,585	171,999	171,999
Capital Projects	647,951	1,426,000	13,200,000
Transfers out (Principal Payment)	-	245,000	245,000
Total expenditures and transfers-out	2,807,039	6,791,997	19,015,712
EXCESS (DEFICIENCY) OF REVENUES/TRANSFERS-IN OVER (UNDER) EXPENDITURES/TRANSFERS-OUT	3,337,303	(32,098)	5,558,187

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
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HERCULES SEWER UTILITY ENTERPRISE FUND (420)

Fund No: 420 ; Dept/Division No: 4900

ASSET CAPITALIZATION

630 90 99	CONTRA FIXED ASSETS	0	0	0	0	
TOTAL DIVISION EXPENDITURES:		0	0	0	0	#DIV/0!

Fund No: 420 ; Dept/Division No: 5475

SANITARY SEWERS

Salaries and wages

601 10 00	REGULAR	259,622	303,535	287,133	301,490	
601 12 00	REGULAR PART-TIME	0	0	0	0	
601 13 00	TEMPORARY PART-TIME	5,028	4,454	128	135	
601 30 00	OVERTIME PAY	4,970	0	8,771	9,210	
601 31 00	HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00	ACTING/INCENTIVE PAY	1,308	313	133	2,540	
601 45 00	ADMIN/EXECUTIVE PAY	480	0	182	191	
601 48 00	LONGEVITY PAY	4,949	5,341	4,680	4,914	
<i>Salaries and wages total:</i>		276,357	313,643	301,029	318,480	2%

Employee benefits

606 02 00	PERS ER CONTRIB	40,752	53,035	46,912	48,898	
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	73	86	75	75	
606 10 00	SOCIAL SECURITY	0	0	0	0	
606 11 00	MEDICARE	3,231	3,733	3,593	3,772	
606 20 00	401A EXECUTIVES	4,055	4,726	4,502	4,727	
606 21 00	AUTO ALLOWANCE	0	0	0	0	
606 22 00	UNIFORM ALLOWANCE	0	0	0	0	
606 30 00	EDUCATION INCENTIVE	576	996	561	561	
606 40 00	HEALTH INSURANCE	48,002	63,800	63,966	70,363	
606 42 00	DENTAL INSURANCE	5,998	7,901	7,631	7,860	
606 43 00	VISION INSURANCE	710	970	950	979	
606 44 00	LIFE INSURANCE	313	368	359	369	
606 45 00	LONG TERM DISABILITY INS	2,059	2,408	2,406	2,478	
606 46 00	ACCIDENTAL DEATH & DISM.	41	47	44	46	
606 57 00	ALLOC COMPENSATD ABSENCES	5,677	0	0	0	
<i>Employee benefits total:</i>		111,487	138,070	130,997	140,127	1%
SALARIES AND BENEFITS TOTAL:		387,844	451,713	432,026	458,607	2%

SERVICES

611 40 00	CONSULTING SERVICES	10,542	350,000	30,000	580,000	
611 60 00	FINANCIAL SERVICES	0	0	0	0	
611 70 00	LEGAL SERVICES	0	0	0	0	
611 90 00	OTHER PROFESSIONAL SRVC	30,491	40,000	55,000	1,600,000	
612 10 00	CONSTRUCTION SHARE WWTP	0	0	0	0	
613 10 00	REPAIR & MAINT	9,426	15,000	10,000	10,000	
613 50 00	VEHICLE REPAIRS	3,822	1,500	11,500	11,500	
613 90 00	REPAIR & MAIN. SERV	27,036	40,000	40,000	40,000	
614 20 00	ELECTRICITY	43,037	43,000	50,000	50,000	
614 50 00	SEWER SERVICES	4,291	6,000	6,000	6,000	
614 60 00	TELEPHONE	20,015	17,000	17,000	17,000	
614 60 01	CELL PHONE/PAGER	114	100	100	100	
615 40 00	TRAINING & CONFERENCES	261	0	16	16	
615 40 01	MEETINGS AND MILEAGE	17	0	0	0	
616 30 00	STRUCTURAL RENTALS	0	0	0	0	
618 20 00	OTHER GOVT AGENCY CHARGES	1,196,209	1,900,000	1,665,000	1,773,000	
618 20 10	FRANCHISE FEE	0	0	0	0	
SERVICES TOTAL:		1,345,261	2,412,600	1,884,616	4,087,616	69%

SUPPLIES

620 20 00	FUEL & OIL SUPPLIES	5,294	6,000	5,000	5,000	
620 30 00	HARDWARE SUPPLIES	0	0	0	0	
620 90 00	OTHER MISC. MAIN SUPPLIES	730	4,000	0	0	
621 90 00	MISC OPERATING SUPPLIES	1,852	5,500	1,500	1,500	
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	

		FY 2014-15	FY 2015-16	FY 2015-16	FY 2016-17	% Change
		ACTUALS	ADOPTED	YEAR-END	BUDGET	From
			BUDGET	ESTIMATE	PLAN	FY2015-16 Budget
SUPPLIES TOTAL:		7,876	15,500	6,500	6,500	-58%
OTHER EXPENSES						
639	30 65	0	0	0	0	
639	30 66	0	0	0	0	
639	30 99	0	0	0	0	
639	50 99	10,419	7,000	7,000	7,000	
639	60 99	0	0	0	0	
OTHER EXPENSES TOTAL:		10,419	7,000	7,000	7,000	0%
CAPITAL OUTLAY						
642	05 61	0	0	0	200,000	
642	05 62	4,000	30,000	40,000	40,000	
642	05 86	0	0	0	0	
642	05 87	0	0	0	0	
642	05 88	54,443	2,350,000	2,091,000	0	
642	05 89	0	0	0	0	
642	05 90	0	0	0	0	
642	05 91	0	0	0	0	
643	20 00	16,539	30,000	0	0	
644	30 00	0	0	0	0	
645	10 00	365,271	330,000	0	0	
CAPITAL OUTLAY TOTAL:		440,253	2,740,000	2,131,000	240,000	-91%
INTEREST						
650	10 00	0	0	0	0	
650	20 00	(199,150)	487,856	487,856	598,990	
INTEREST TOTAL:		(199,150)	487,856	487,856	598,990	23%
INTERFUND/ ALLOCATED COSTS						
660	10 00	126,050	126,050	126,050	126,050	
661	10 00	13,980	14,501	14,501	14,501	
661	20 00	2,939	3,028	3,028	3,028	
661	30 00	23,616	28,420	28,420	28,420	
INTERFUND/ ALLOC COSTS TOTAL:		166,585	171,999	171,999	171,999	0%
TOTAL DIVISION EXPENDITURES:		2,159,088	6,286,668	5,120,997	5,570,712	-11%
CAPITAL PROJECTS						
642	05 24	0	0	0	0	
642	05 55	0	0	0	0	
642	05 56	0	0	0	0	
642	05 57	647,951	10,000,000	1,426,000	12,650,000	
642	05 61	0	195,000	0	200,000	
642	05 72	0	0	0	0	
642	05 74	0	0	0	0	
642	05 24"	0	2,000,000	0	250,000	
642	05 89	0	0	0	0	
642	05 90	0	0	0	0	
642	05 92	0	0	0	0	
642	05 93	0	100,000	0	100,000	
CAPITAL PROJECTS TOTAL:		647,951	12,295,000	1,426,000	13,200,000	7%
TOTAL - FUND EXPENDITURES:		2,807,039	18,581,668	6,546,997	18,770,712	1%
TRANSFERS						
630	99 01	0	0	0	0	
630	99 02	0	0	0	0	
690	43 00	0	0	0	0	
690	45 00	0	0	0	0	
690	46 00	0	0	0	0	
690	47 00	0	0	0	0	
690	53 50	0	0	0	0	
690	60 10	0	0	0	0	
690	63 00	0	0	0	0	
690	67 50	0	245,000	245,000	245,000	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:		0	245,000	245,000	245,000	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		2,807,039	18,826,668	6,791,997	19,015,712	1%

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
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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	0	245,487	240,000	240,000	
650 20 00	INTEREST PAYMENTS	0	487,856	493,013	493,013	
650 30 00	COST OF ISSUANCE	0	0	0	0	
650 40 01	TRUSTEE FEES	0	1,250	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	
DEBT SERVICE TOTAL:		0	737,093	736,763	736,763	0%

TRANSFERS

690 30 00	SINGLE FUNDED PROJECTS	0	0	0	0	
690 42 00	SEWER FUND	0	4,575,000	0	6,500,000	
690 53 50	HERCULES/PINOLE WWTP PLAN	0	0	0	0	
690 60 10	RDA OPERATING	0	0	0	0	
690 63 00	CAPITAL PROJECTS	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:		0	4,575,000	0	6,500,000	42%

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		0	5,312,093	736,763	7,236,763	36%
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GRAND TOTAL - ALL SEWER EXPENDITURES & TRANSFERS-OUT		2,807,039	24,138,761	7,528,760	26,252,475	9%
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Internal Service Funds FY2016-17

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

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
VEHICLE REPLACEMENT INTERNAL SERVICE FUND (450)					
Fund No: 450 ; Dept/Division No: 4900					
OTHER EXPENSES					
630 90 99 CONTRA FIXED ASSETS	(108,177)	0	0	0	
OTHER EXPENSES TOTAL:	(108,177)	0	0	0	#DIV/0!
CAPITAL OUTLAY					
644 20 01 PUBLIC WORKS	0	0	0	0	
644 30 01 PUBLIC WORKS	0	30,000	30,000	175,000	
644 30 02 POLICE VEHICLES/EQUIPMENT	109,336	152,953	152,953	70,000	
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	61,249	75,000	75,000	80,000	
CAPITAL OUTLAY TOTAL:	170,585	257,953	257,953	325,000	26%
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	62,408	257,953	257,953	325,000	26%

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	159,357	161,437	153,416	161,087	
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	10,529	6,000	9,836	10,328	
601 31 00 HOLIDAY OVERTIME PAY	0	0	0	0	
601 44 00 ACTING/INCENTIVE PAY	0	0	925	971	
601 45 00 ADMIN/EXECUTIVE PAY	537	500	106	111	
601 48 00 LONGEVITY PAY	1,508	1,509	1,371	1,440	
<i>Salaries and wages total:</i>	<i>171,931</i>	<i>169,446</i>	<i>165,655</i>	<i>173,937</i>	<i>3%</i>

Employee benefits

606 02 00 PERS ER CONTRIB	24,775	27,120	25,868	28,312	
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	46	46	43	0	
606 07 00 PARS ER CONTRIB	0	0	0	0	
606 10 00 SOCIAL SECURITY	0	0	0	0	
606 11 00 MEDICARE	2,484	2,358	2,397	2,517	
606 20 00 401A EXECUTIVE	750	741	713	748	
606 40 00 HEALTH INSURANCE	2,648	27,502	26,286	28,915	
606 42 00 DENTAL INSURANCE	3,534	3,797	3,597	3,705	
606 43 00 VISION INSURANCE	489	533	500	515	
606 44 00 LIFE INSURANCE	162	162	149	154	
606 45 00 LONG TERM DISABILITY INS	1,222	1,222	1,159	1,194	
606 46 00 ACCIDENTAL DEATH & DISM.	29	29	24	25	
606 57 00 ALLOC COMPENSATD ABSENCES	(67)	0	0	0	
<i>Employee benefits total:</i>	<i>36,072</i>	<i>63,510</i>	<i>60,736</i>	<i>66,083</i>	<i>4%</i>
SALARIES AND BENEFITS TOTAL:	208,003	232,956	226,390	240,021	3%

SERVICES

611 30 00 COMPUTER SERVICES	0	0	0	0	
611 40 00 CONSULTING SERVICES	2,000	3,000	3,000	3,000	
613 10 00 REPAIR & MAINT	0	0	0	0	
613 10 03 COMP SOFTWARE SUPPORT	118,258	164,300	139,000	164,000	
613 10 04 COMP HARDWARE SUPPORT	11,042	19,000	13,000	15,000	
613 30 00 HVAC	0	0	0	0	
614 60 00 TELEPHONE/INTERNET	12,783	2,300	12,000	36,600	
614 60 01 CELL PHONE/PAGER	0	0	340	0	
614 60 02 MAIN. AGMT FOR PHONE SYSM	13,000	14,000	12,000	13,000	
615 20 00 MEMBERSHIPS	195	195	195	195	
615 40 00 TRAINING & CONFERENCES	5,000	5,000	5,000	5,000	
615 40 01 MEETINGS AND MILEAGE	0	0	0	0	

			FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget	
616	10	00	EQUIPMENT RENTALS	6,653	3,500	6,700	6,700	
616	10	01	COPIER LEASE	34	9	85	85	
			SERVICES TOTAL:	168,965	211,304	191,320	243,580	27%
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%
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	301,092	350,000	150,000	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	0	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	108,247	0	0	0	
			CAPITAL OUTLAY TOTAL:	409,339	350,000	150,000	350,000	0%
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	12,772	15,360	12,772	15,360	
661	60	00	IT EQUIP REPLACEMENT CHG	0	0	0	0	
630	90	99	CONTRA FIXED ASSETS	(295,902)	(449,000)	(295,902)	(449,000)	
690	10	00	GENERAL FUND	0	0	0	0	
			TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	(259,779)	(410,289)	(259,779)	(410,289)	0%
			GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	526,553	383,996	307,956	423,337	10%

FACILITY MAINTENANCE INTERNAL SERVICE FUND (470)

Fund No: 470 ; Dept/Division No: 5433

SALARIES AND BENEFITS

Salaries and wages

601	10	00	REGULAR	0	0	0	0	
601	12	00	REGULAR PART-TIME	43,186	34,020	44,913	47,159	
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	317	300	330	346	
601	44	00	ACTING/INCENTIVE PAY	0	0	0	0	
601	48	00	LONGEVITY PAY	0	0	0	0	
601	99	00	VACANCY SAVINGS	562	468	585	614	
			<i>Salaries and wages total:</i>	44,065	34,788	45,827	48,119	38%

Employee benefits

606	02	00	PERS ER CONTRIB	0	0	0	0	
606	02	01	EPMC	7,558	5,958	7,860	8,603	
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	21	18	22	23	
606	10	00	SOCIAL SECURITY	0	0	0	0	
606	11	00	MEDICARE	0	0	0	0	

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
606 21 00 AUTO ALLOWANCE	639	500	664	698	
606 22 00 UNIFORM ALLOWANCE	0	0	0	0	
606 40 00 HEALTH INSURANCE	0	0	0	0	
606 41 00 MEDICAL INSURANCE	16,777	15,501	17,448	19,193	
606 42 00 DENTAL INSURANCE	0	0	0	0	
606 43 00 VISION INSURANCE	1,623	1,543	1,688	1,739	
606 44 00 LIFE INSURANCE	234	220	244	251	
606 45 00 LONG TERM DISABILITY INS	66	54	69	71	
606 46 00 ACCIDENTAL DEATH & DISM.	343	264	357	368	
606 57 00 ALLOC COMPENSATD ABSENCES	16	13	16	17	
<i>Employee benefits total:</i>	27,277	24,071	28,368	30,962	29%
SALARIES AND BENEFITS TOTAL:	71,342	58,859	74,196	79,080	34%
SERVICES					
611 90 00 OTHER PROFESSIONAL SRVC	0	0	0	0	
613 10 00 REPAIR & MAINT	34,000	37,000	37,000	37,000	
613 30 00 HVAC	29,375	30,000	35,000	35,000	
613 40 00 BLDGS & STRUCTURES	10,707	30,000	25,000	25,000	
613 50 00 VEHICLE REPAIRS	32,647	30,000	42,000	42,000	
613 90 01 OTHER	6,357	6,000	7,700	8,000	
613 90 02 FIRE	315	2,200	2,000	2,000	
614 20 00 ELECTRICITY	360	2,000	2,500	2,500	
614 30 00 GAS	97,605	135,000	135,000	135,000	
614 60 00 TELEPHONE	21,204	75,000	50,000	50,000	
614 60 01 CELL PHONE/PAGER	17,082	14,000	21,000	21,000	
614 70 00 WATER	461	650	650	650	
615 20 00 MEMBERSHIPS	19,841	70,000	45,000	45,000	
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:	269,954	431,850	402,850	403,150	-7%
SUPPLIES					
620 20 00 FUEL & OIL SUPPLIES	0	0	0	0	
620 30 00 HARDWARE SUPPLIES	0	0	0	0	
620 40 00 JANITORIAL SUPPLIES	1,173	1,500	1,500	1,500	
621 80 00 UNIFORM & SAFETY APPAREL	31,428	33,000	32,000	32,000	
622 10 00 GENERAL OFFICE SUPPLIES	648	2,500	6,400	6,400	
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:	33,249	37,000	39,900	39,900	8%
OTHER EXPENSES					
639 30 65 FY 08-09 PD RELOCATION	0	0	0	0	
639 30 66 PROJ FUNDED P/R	0	0	0	0	
639 30 99 IT	0	0	0	0	
OTHER EXPENSES TOTAL:	0	0	0	0	#DIV/0!
CAPITAL OUTLAY					
643 20 00 ABOVE \$5,000 IN VALUE	0	0	0	0	
644 30 00 VEHICLE REPLACEMENT CHRG	0	0	0	0	
CAPITAL OUTLAY TOTAL:	0	0	0	0	#DIV/0!
TRANSFERS					
660 10 00 ADMINISTRATIVE CHARGES	0	0	0	0	
661 10 00 INFO SERV CHG ALLOCATE	0	22,473	22,473	22,473	
661 30 00 FAC MAINT CHG ALLOCATE	0	7,251	7,250	7,251	
690 24 20 COMMUNITY DEVELOPMENT	0	0	0	0	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	0	29,724	29,723	29,724	0%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	374,545	557,433	546,669	551,854	-1%

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	2,978	2,978	3,000	4,000
611 40 00 CONSULTING SERVICES	5,000	5,000	5,000	5,000
645 10 10 NET ACTUARIAL REQ. CONTRIB (ARC)	230,000	230,000	230,000	136,000
606 41 01 RETIREES	31,000	31,000	31,000	31,000
606 41 01 RETIREES	7,490	7,490	7,490	7,490
601 80 00 RETIREES	0	0	0	0
606 41 01 RETIREES	4,521	4,521	4,521	4,521

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
606 41 01 RETIREES	1,605	1,605	1,605	1,605	
606 41 01 RETIREES	0	0	0	0	
606 41 01 RETIREES	2,952	2,952	2,952	2,952	
TOTAL - TRANSFERS-OUT TO OTHER FUNDS:	285,546	285,546	285,568	192,568	-33%
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT	285,546	285,546	285,568	192,568	-33%

**Trust and Agency Funds
FY2016-17**

	FY 2014-15 ACTUALS	FY 2015-16 ADOPTED BUDGET	FY 2015-16 YEAR-END ESTIMATE	FY 2016-17 BUDGET PLAN	% Change From FY2015-16 Budget
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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	0	0	0	0	
650 20 00	INTEREST PAYMENTS	580,000	885,000	800,000	885,000	
650 40 00	DEBT ADMINISTRATION EXP	160,353	108,588	108,588	108,588	
650 40 01	TRUSTEE FEES	0	0	0	0	
650 40 02	ADMINISTRATOR FEES	0	2,500	2,500	2,500	
650 40 03	CITY ADMIN FEES	11,460	11,365	8,500	8,500	
650 40 04	CONT. DISCLOSURE	0	0	0	0	
650 40 05	ARBITRAGE CALCULATION	0	0	0	0	
DEBT SERVICE TOTAL:		751,812	1,007,453	919,588	1,004,588	0%

GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		751,812	1,007,453	919,588	1,004,588	0%
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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	0	0	0	0	
650 20 00	INTEREST PAYMENTS	145,000	160,000	155,000	160,000	
650 30 00	COST OF ISSUANCE	279,233	262,918	269,738	269,738	
650 40 01	TRUSTEE FEES	0	0	0	0	
650 40 02	ADMINISTRATOR FEES	52	50	50	50	
650 40 04	CONT. DISCLOSURE	1,500	5,000	3,300	3,300	
650 40 05	ARBITRAGE CALCULATION	0	1,720	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	429,688	428,088	433,088	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	429,688	428,088	433,088	1%
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HERCULES GOLF FUND

Fund No: 730; Dept/Division No: 9999

TRANSFERS OUT

690 10 00	GENERAL FUND - PARKS AND REC	0	0	0	10,000	
TRANSFERS-OUT TOTAL:		0	0	0	10,000	#DIV/0!
GRAND TOTAL - FUND EXPENDITURES & TRANSFERS-OUT		0	0	0	10,000	#DIV/0!

Appendices

FY2016-17

- Budget Resolution FY2016-17**
- GANN Appropriation Limit Resolution**
- Glossary of Terms**

RESOLUTION NO. 16-070

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES APPROVING THE FISCAL YEAR 2016/17 CITY OF HERCULES BUDGET PLAN WHICH INCLUDES THE FIRST YEAR (2016/17 FISCAL YEAR) OF THE FIVE-YEAR (2016-2021 FISCAL YEARS) CAPITAL IMPROVEMENT BUDGET AND MAKING CERTAIN DESIGNATIONS, INCREASING THE CITY MANAGER'S CONTRACT AUTHORITY, AND APPROVING NINE (9) ANNUAL CONTRACTS FOR SERVICES IN THE TOTAL AMOUNT OF \$680,743.50

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 FY 2016/17; 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 FY 2015/16 to FY 2016/17; and

WHEREAS, the City Council has reviewed the proposed budget for FY 2016/17 at Public Hearings on June 14, 2016 and June 28, 2016 held for the purpose of reviewing and discussing FY 2016/2017 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 FY 2016/17 operating and capital budgets for all City funds as detailed in attachments hereto.
2. The City Council hereby adopts the FY 2016/17 Annual Budget for the following funds:

FUND	AMOUNT
General Fund	\$15,207,087
Special Revenue Funds	\$16,364,489
Capital Project Funds	\$292,774
Debt Service Funds	\$1,693,311
Enterprise Funds	\$26,252,475
Internal Service Funds	\$1,542,759
Trust and Agency Funds	\$1,447,676
Total	\$62,800,571

3. The City Council hereby approves the five year 2016/17-2020/21 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 FY 2015/16 to FY 2016/17 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 as set forth below without further City Council authorization, such as the purchasing process for Council's award of bid or award of services contract:

Contract Type	Limit
General Contracts	\$50,000
Public Works Construction Contracts	\$100,000
Fully Reimbursed General Contracts	\$100,000

Except as provided above, all City expenditures 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 as set forth in Section 7 above.
10. The City Council hereby makes or confirms the following reserves or designations:

DESIGNATION/RESERVE	AMOUNT
Earthquake Insurance Deductible (General Fund) Reserved by City Council June 2014	\$500,000
Designation for Capital Projects FY 2015/16 (General Fund)	\$100,000
Designation for Restricted Planning Funds FY 2015/16 (General Fund)	\$362,112
Designation for Re-useable Bags (General Fund)	\$25,000
Designations for Prior Year Decision Packages (General Fund) DP 16-1 Records Management FY 2015/16	\$50,000
Designation for Capital Projects FY 2016/17 (General Fund)	\$250,000
Designation for Restricted Planning Funds FY 2016/17 (General Fund)	\$188,259
Designation for Streets (Solid Waste/AB939 Fund)	\$176,000

11. The City Council hereby approves and authorizes the City Manager to execute the following annual contracts:


FIRM	DEPARTMENT	SERVICE	AMOUNT
Universal Building Systems	Public Works	Street Sweeping	\$55,600
Bay Alarm	Public Works	Security Alarms	\$26,634
Pacific Site Management (formerly D & H)	Public Works	Landscape Maintenance	\$130,032
Rubicon (month-to-month)	Public Works	Landscape Maintenance	\$198,769
County of Contra Costa (confirming amount)	Public Works	Animal Control	\$142,209
AMS.Net	IT	Network Support & Maintenance	\$32,000
Sungard	IT	Financial & Business Applications Support & Maintenance	\$52,100
Chelsea Colliver (2 contracts)	Parks & Rec	Swim Coach	\$20,500
Jodi Tamosunas (2 contracts)	Parks & Rec	Swim Coach	\$22,900

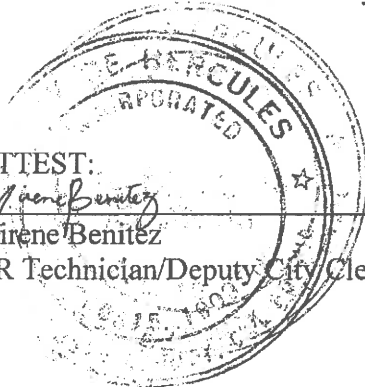
The foregoing Resolution was duly and regularly adopted at the City Council meeting of the City of Hercules held on the twenty-eighth day of June 2016, by the following vote of the Council:

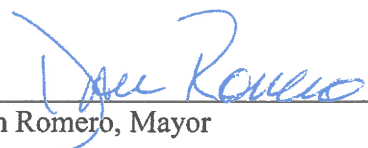
AYES: M. de Vera, C. Kelley, B. Kelly, D. Romero

NOES:

ABSENT: S. McCoy

ATTEST:

 Mirene Benitez
 HR Technician/Deputy City Clerk




 Dan Romero, Mayor

PFA RESOLUTION NO. 16-001

RESOLUTION OF THE PUBLIC FINANCE AUTHORITY APPROVING THE FISCAL YEAR 2016-2017 HERCULES PUBLIC FINANCING AUTHORITY BUDGET PLAN CONSISTING OF DEBT SERVICE IN THE AMOUNT OF \$2,211,288 AND TRANSFER OF BOND PROCEEDS IN THE AMOUNT OF \$6,500,000

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

WHEREAS, the Executive Director has prepared and is submitting an operating and transfers budget for FY 2016-2017; and

WHEREAS, the total proposed debt service and net transfer budgeted expenditures in the FY 2016-2017 are \$8,711,288 for all departments and funds and are offset by corresponding revenues and/or transfers-in from all sources in FY 2016-2017 for all departments and funds with any individual fund differences (where expenditures exceed revenues) being made up from its own Fund Balances or temporary loans from other funds; and

WHEREAS, the total proposed amount of transfers out of bond proceeds to capital projects is \$6,500,000; and

WHEREAS, it will be necessary to carry over certain encumbrances and committed expenditures from FY 2015-2016 to FY 2016-2017; and

WHEREAS, the Authority held a Joint Public Hearing on June 13, 2016 for the purpose of reviewing and discussing the FY 2016-2017 fiscal year operating and transfers budget and providing the opportunity for public input and discussion.

NOW, THEREFORE, BE IT RESOLVED, by the Authority Commission of the Hercules Public Financing Authority as follows:

1. The Authority hereby approves the FY 2016-2017 operating and transfers budgets for all Authority funds as detailed in attachments hereto.
2. The Authority approves that funding be, and they are hereby, appropriated for operations in the amount \$8,711,288 for FY 2016-2017 for all funds and departments of the Authority in the manner and for the purposes set forth in the FY 2016-2017 budget document.
3. The Authority authorizes the use of Available Fund Balances in those funds where projected expenditures are greater than projected revenues, and that the Treasurer 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.

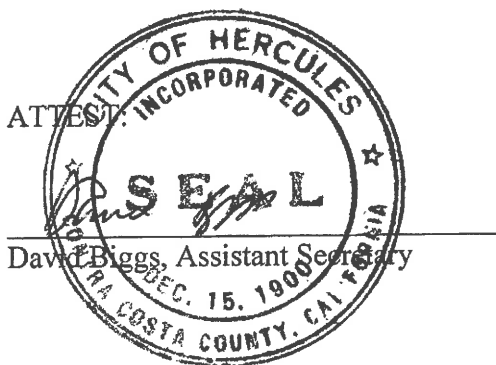
4. The Authority authorizes the Treasurer or the Finance Director to carry over from FY 2015-2016 to FY 2016-2017 any encumbered amounts and associated appropriations, or any other amounts for items that are deemed necessary to the continuity of providing service to the community or are necessary for the initiation and completion of planned projects, programs or services.
5. The Authority authorizes the Executive Director, the Treasurer, the Finance Director and their designees to approve and make payment for goods and services received by the Authority in accordance with the Authority's approved budgets, programs and policies.
6. The Authority authorizes the Executive Director and his/her designee, the foregoing notwithstanding and without further Authority Commission approval, to (1) pay all amounts allowed under contracts approved by the Authority Commission regardless of the amount of any such payment(s) (in the case of the PFA, any principal and interest payments on debt issues) and (2) make any transfer of funds, or transfer of bond proceeds for capital projects and debt service in other funds, identified in the Authority budget.

The foregoing Resolution was duly and regularly adopted at a regular meeting of the Public Financing Authority of the City of Hercules held on the twenty-eight day of June 2016, by the following vote of the Commission:

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

NOES:

ABSENT: S. McCoy



Dan Romero, President

RESOLUTION NO. 16-072

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HERCULES
ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE 2016/17 FISCAL YEAR
IN ACCORDANCE WITH PROPOSITION 111 AND ARTICLE XIII B.**

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

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

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

WHEREAS, the annual appropriations limitation has been computed by the Finance Director based on methodology in accordance with provisions of Government Code Sections 7900-7910 and Proposition 111 amendments, as indicated in 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 2016/17 fiscal year at \$378,485,397 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 28th day of June 2016, by the following vote of the Council:

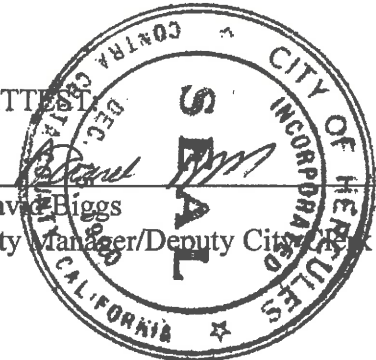
AYES: M. de Vera, C. Kelley, B. Kelly, D. Romero

NOES:

ABSENT: S. McCoy



Dan Romero, Mayor

ATTEST:


David Biggs
City Manager/Deputy City Clerk

Attachment A

Annual Appropriations Limit
2016-17 Fiscal Year

California Per Capita Personal Income Change* 5.37% = 1.0537
(City Assessed Non-residential Valuation Growth Change
is 1.85% or 1.0185 Growth Factor) **

County Population Change* 1.10% = 1.011
(City Population Change is 0.9% or 1.009 Growth Factor)*

Calculation of Factor for Fiscal Year 2016-17 1.0537 x 1.011 =
1.0652907

Appropriation Limit Calculation per Information Provided by Department of Finance
State of California. Ratios selected are the higher of the choices of factor prescribed in the law.

$\$355,288,371 \times 1.0652907 = \$378,485,397$

Summary: City of Hercules Appropriation Limit for FY 2016-17 is \$378,485,397

*Data obtained from State Department of Finance

**Data obtained from the Contra Costa County Assessor

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.