



CITY OF PACIFIC GROVE
300 Forest Avenue, Pacific Grove, California 93950

AGENDA REPORT

TO: Honorable Mayor and Members of the City Council
FROM: Thomas Frutchey, City Manager
MEETING DATE: May 26, 2010
SUBJECT: **Recommended Budget for Fiscal Year 2010/11**
CEQA: Does not constitute a "Project" under California Environmental Quality Act (CEQA) Guidelines

RECOMMENDATION

Introduce and hold the first reading of an Ordinance to adopt the FY 2010/11 Budget, and direct staff to publish a summary of the proposed ordinance, in accord with Charter Article 15.

(The City Council received copies of the recommended budget on May 21. The recommended budget is available on the City's website, <http://www.ci.pg.ca.us>. Copies are also available for public viewing at the Pacific Grove Public Library, the Pacific Grove Police Station, and the Finance Department lobby, located at Pacific Grove City Hall, 300 Forest Ave.)

DISCUSSION

The recommended budget for Fiscal Year 2010/11, which begins on July 1, 2010, is presented herewith for the City Council's consideration and adoption. This budget and the programs it funds can be best viewed as, for the most part, a continuation of the funding levels and efforts begun this past year. As such, primary emphasis will be on the City's overall financial health and the relatively small number of significant changes recommended herein.

Years of difficult service reductions combined with community support for new revenue sources have positioned the City to endure the continuing economic recession without further reductions in the coming year. The budget provides for current service levels to continue, with a sharper focus on City Council goals and strategies lighting a path toward long-term financial health and community sustainability. The City Council adopted a five-year work plan in December, 2009, comprising more than 50 projects to achieve major its service and financial goals. The lion's share of the projects contains significant milestones in FY 2010/11, and this recommended budget includes sufficient funding to deliver on these commitments.

Progress on our goals next year is not optional. It is imperative and urgent, given the uncertain economic recovery and the certainty of increasing costs on the horizon. While revenues are projected to balance costs next year, overall stagnation in our revenue base with continued declines in key revenue sources will not keep pace with normal inflationary pressures, let alone support the anticipated increases in employee retirement costs resulting from investment

portfolio losses in recent years. These factors are projected to reveal a budget gap in FY 2011/12 of approximately \$100,000 that would grow, with corrective action, to \$600,000 in FY 2013/14.

Resolving this structural budget problem requires significant, ongoing solutions that require changes in the way the City works and collaboration with the private sector and other government agencies. Since these changes cannot occur overnight, we must not delay if we are to ensure a long-term balanced budget and the high-quality services expected by Pacific Grove residents, businesses and visitors. Toward this end, key initiatives planned for FY 2010/11 and funded in the budget include:

- *Facilitating economic development:* The City Council's highest-priority goals are economic development and related growth in revenues to support services. The budget funds several strategies to advance these goals. First, staff will work with the owner of the Holman Building on options for developing the property as a catalyst for downtown renewal. Implementing the first phase of downtown improvements, which include enhancing the intersection of Lighthouse Avenue and Forest Avenue, upgrading median landscaping, and developing a streetscape plan for Lighthouse Avenue in downtown. Funding is also in place to work with property owners on Forest Avenue to attract high-quality retailers and services and at the American Tin Cannery to implement a vision for renewing the property consistent with current market opportunities.

Re-engineering the City's development review processes and rules are similarly important for growing the local economy. In FY 2010/11, staff will continue working with a Council subcommittee developing ways to streamline the permitting process that balance public participation in private projects with property owners' interests in an expeditious and predictable process. The budget contains funding to implement regulatory modifications to Measure C, should such measures be approved by a public vote in November 2010. Staff will also develop options for modifying restrictions on franchise restaurants to meet market demands in areas where such uses would be compatible with other businesses.

Water availability and affordability are strategic imperatives for both developing the local economy and sustaining the existing hospitality economy on the Peninsula. In FY 2010/11, staff will facilitate City Council decisions to optimize opportunities for gray-water use for watering City properties, including the golf course, which could release potable water credits for economic development. The budget reallocates staff from administrative departments and Community Development to the Public Works Department to develop these strategies and to coordinate with other Peninsula cities in protecting the Monterey Bay and complying with Federal and State storm water regulations.

- *New efficiencies through collaboration and shared services with other agencies:* In 2008 and 2009, the City improved services and reduced costs by contracting with the cities of Monterey and Carmel for fire, building, and traffic law enforcement services. It also preserved the Museum of Natural History by partnering with a not-for-profit foundation to operate the museum and maintain the collections. The budget assumes further reductions in fire services (\$400,000 less the FY 2009/10 level) and a renewed voice in governance over fire service levels and employee compensation through the development of a Joint Powers Authority (JPA) with neighboring communities. We expect that logical

expansions of the JPA model for additional services will be ready for City Council consideration during the summer and fall of 2010.

- *Reducing costs for employee retirement:* The City contracts with the California Public Employees Retirement System (CalPERS) for employee retirement and health benefits. The City's annual costs for its defined-contribution retirement plans are largely dependent on CalPERS investment portfolio performance, since 75% of retirement benefits paid each year come from portfolio earnings. Based on the most recent data from CalPERS, required annual employer contributions are expected to increase from 20% to 31% of salary for sworn police and fire employees and from 10% to 14% of salary for all other employees in response to portfolio losses sustained during the ongoing recession. Staff believes that the City's existing plans are financially unsustainable at current benefit levels. However, terminating the plans at this time would cost more than \$20 million, and replacing them for existing employees would be legally complicated. Therefore, during 2010, we will work with employee associations to develop options for containing the City's costs over time, having effects similar to a defined contribution plan. A negotiated cap on the City's exposure to CalPERS costs could save more than \$1 million over the five-year forecast period.
- *Infrastructure maintenance:* As previously noted, staffing allocation changes in the budget reflect a renewed emphasis on maintenance planning and reporting. With a dedicated share of the Deputy City Manager's efforts and the reclassification of a Senior Planner's position as an Environmental Planning and Programs Manager, staff will deliver improved work planning, reporting, and management systems. In addition to routine maintenance. \$2.3 million of sewer system improvements are funded in FY 2010/11, which include reconstructing two pump stations and the fifth phase of planned Wastewater improvements. The budget also includes funding for retrofitting most city-owned streetlights in the downtown area, improving the intersection of Eardley Avenue and Lighthouse Avenue, and constructing the coastal trail link between Asilomar State Beach and City property adjacent to Rocky Point. Also in the vicinity of Rocky Point, golf course dunes restoration will continue.
- *Raising the City's profile and marketing our amenities:* We will complete the website redesign initiative in the summer of 2010. The website will include improved functionality for marketing City facilities for rental and inter-relating them for optimal visitor experience in Pacific Grove. For example, the website will feature the Lighthouse, Lovers Point, and Chautauqua Hall as idyllic locations for weddings, while also promoting the restaurant at Pacific Grove Golf Links and the restaurant occupying the Old Bath House building as ideal locations for receptions and related parties. The budget also includes funding for the Pacific Grove Trolley pilot program (funded from non-General Fund sources) that will build awareness of Pacific Grove's amenities, architecture and downtown for visitors to the Monterey Bay Aquarium and Cannery Row. Plans are to apply for grants to continue and expand the trolley in 2011 to increase visitor exposure to include Asilomar Conference Grounds and nearby inns.

From a financial perspective, the FY 2010/11 budget could be considered the second year of a two year budget, as it preserves existing service levels in all areas, without major changes or supplemental funding to launch new programs. General Fund revenues are projected to be

1.3% lower than last year's estimated actual level, while the expenditure budget is 2.1% lower, yielding net revenue of \$256,596, as illustrated in the following table:

	FY 2009/10 estimated actual	FY 2010/11 budget
Beginning balance	\$1,978	\$2,113
Revenues	15,248	15,049
Expenditures and transfers (ongoing)	-14,666	-14,792
One-time transfers to other funds	-447	0
Net results of operations	135	257
Ending balance	\$2,113	\$2,370

The overall full-time staffing level is lower by four positions from the level originally budgeted for FY 2009/10. Within this total, we are recommending minor adjustments to several positions and reallocations of positions among departments to accomplish the work plan. A summary of the staffing changes by department may be found on page 16 of the budget.

Key assumptions upon which the budget is based include:

1. Based on revenue results so far this year, staff believes we may not yet have experienced the low point of the recession. Sales taxes and transient occupancy taxes have been approximately 10% lower this year, compared with the same periods of the prior year. The declines are slowing, yet budget assumes no growth for these sources next year. It assumes that property tax will decrease by 2% due to continuing property value reassessments. Other revenues, such as franchise taxes and utility user taxes are expected to increase slightly. The fees that underpin these revenues are heavily regulated, and are therefore less volatile and less vulnerable in a recession.
2. The budget funds all existing General Fund services and staffing levels.
3. The budget includes all existing labor agreements. Accordingly, the budget includes a 4.5% increase for sworn Police employees, effective January 1, 2011. For all other employees, the budget assumes that furloughs will expire June 30, 2010, per respective agreements with employee associations. The only employee group with an existing contract is the Police Officers Association.
4. The budget assumes the City's existing agreement with CalPERS will remain in place as the City's employee retirement plan for FY 2009/10. Employer contribution rates for CalPERS are increasing by 0.728% for sworn safety employees and 0.462% for other employees in FY 2010/11.
5. The budget for fire services assumes a commitment to developing a regional Joint Powers Authority (JPA), which would be effective for Fire Chief services on or about July 1, 2010, and evolve first to include all fire command services and ultimately include all fire services and personnel. This approach includes continuing the City's agreement with the City of Monterey for fire services not provided by the JPA until they are incorporated into the JPA.

6. General Fund support for the library will increase to \$550,000 to ensure current service levels may be continued confidently.
7. General Fund reserves will not be needed to balance the budget in FY 2010/11, and will in fact increase to approximately \$2.3 million by June 30, 2011.

This budget provides funding for existing services and the work plan adopted by the City Council. It also acknowledges the work that lies ahead to build the local economy, adopt new and more collaborative models for service and employee compensation, and make strategic infrastructure investments for a sustainable future.

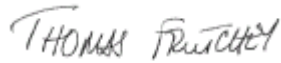
FISCAL IMPACT

None

ATTACHMENTS

1. Recommended FY 2010/11 Budget
2. Ordinance approving and adopting the budget.

RESPECTFULLY SUBMITTED:



Thomas Frutchey
City Manager



Recommended Budget for Fiscal Year 2010/11

Carmelita Garcia, Mayor
Bill Kampe, Mayor Pro Tempore
Lisa Bennett, Council Member
Alan Cohen, Council Member
Ken Cuneo, Council Member
Robert Huitt, Council Member

City of Pacific Grove Team

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Emilio Alcaraz	Jose Figueroa	Dolores King	Linda Pagnella
Michael Aliotti	Lori Frati	Catherine Krysyna	Roque Pinheiro
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Angelo DiMarco, Jr.	Paul Hughes	Donald Mothershead	Roxane Viray
Darius Engles	Thomas Johnson	Arturo Navarro	Joe Vital
Robert Esposito	Pamela Jungerberg	Sylvia Newton	Carol Yamamoto

Note: List includes full-time employees and key contract partners

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Special thanks to Jeffrey Becom and Ken Hinshaw for the photography displayed on the cover.



CITY OF PACIFIC GROVE

300 FOREST AVENUE
PACIFIC GROVE, CALIFORNIA 93950
TELEPHONE (831) 648-3100
FAX (831) 375-9863

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7. General Fund reserves will not be needed to balance the budget in FY 2010/11, and will in fact increase to approximately \$2.3 million by June 30, 2011.

This budget provides funding for existing services and the work plan adopted by the City Council. It also acknowledges the work that lies ahead to build the local economy, adopt new and more collaborative models for services and employee compensation, and make strategic infrastructure investments for a sustainable future. I look forward to implementing the former, building the latter, and continuing our community dialogue along the way.

Sincerely,



Thomas Frutchey
City Manager

City Council Goals and Work Plan

Vision Statement

The City of Pacific Grove is a model of sustainability, adaptability and resilience with a vibrant local business community... a genuine refuge from the hustle and bustle... original, yet constantly renewing

Mission Statement

The City of Pacific Grove's mission is to foster and preserve a sense of community, deliver City services, and support economic and environmental vitality

Strategic Goals

1. Achieve significant and sustained economic development that achieves the appropriate community-friendly and tourist-friendly balance.
2. Achieve long-term financial stability; increase revenue; adopt balanced budgets that include adequate reserves, as well as asset maintenance and replacement; resolve all CalPERS issues.
3. Protect and enhance the city's natural/physical environment and coastline, housing stock, and infrastructure.
4. Protect and enhance public health and safety.
5. Enhance the City's governance and the public trust in City government by: making sound and consistent decisions; providing high quality services consistent with our financial resources; maintaining effective two-way communication with our citizens; and operating in an open and ethical manner.

Five-Year Workplan

During Next 12 Months

By Nov 2012

Achieve significant and sustained economic development that achieves the appropriate balance between community friendly and tourist friendly		Lead
Develop through the EDC fully effective working relationships with the Chamber, BID, HID, and other groups	Sustain/enhance those relationships	City Mgr.
	Put revised Measure C on 11/12 Ballot	Comm. Dev.
Secure approval of Lover's Point Bathhouse and grant funding of Park improvements (COMPLETED)	Construction of both completed	Comm. Dev.
Initiate Zoning Code clean-up to help clarify regulations and streamline permitting processes	Adopt changes that balance government regulation and private incentives to do the right thing	Comm. Dev.
Initiate discussions with ATC owners and managers	Initiate specific plan for ATC redevelopment	Comm. Dev.
Develop upgraded set of more dynamic special events	At least one major event each month	Rec.
Plan the downtown's future, not leaving the nature of its revival to chance by initiating a downtown specific plan process, including consideration of a Holman Bldg proposal and consideration of a rezone to allow a wine tasting shop or pub in the downtown	Approve downtown specific plan and associated EIR, place possible C-1-T zone change on Nov '12 Ballot, and conduct planning permit review of a specific Holman Bldg proposal	Comm. Dev.
Initiate Phase I of downtown improvements	Complete Phase I of downtown improvements	PW
Fully decide on our brand. Decide on our major new destination (e.g., a Chautauqua Festival)	Complete Phase I of branding implementation	City Mgr.
Achieve re-accreditation of Museum	Museum seen as major destination	Museum
	Franchise ordinance review	Comm. Dev.
CCC approval of Residential Permit Parking Program for Dewey Ave/2 nd Street/Ocean View Blvd /Central Ave neighborhood by 3-31-10		Comm. Dev.

During Next 12 Months

By Nov 2012

Achieve long-term financial stability; increase revenue; adopt balanced budgets that include adequate reserves, as well as asset maintenance and replacement; resolve all CalPERS issues		Lead
Develop plan for \$3M more revenue/yr	Receive \$1M more per year	Fin.
Achieve CCC approval of more parking meters		Comm. Dev.
Set up a grant-finding effort	Be fully functional in submitting grants	Fin.
Secure approval of 50¢ admissions tax or equivalent		City Mgr.
Approve short-term rental ordinance (COMPLETED)		Comm. Dev.
Complete comprehensive list of future liabilities, both funded and unfunded		Finance
Run simplified, focused budget process (COMPLETED)	Continue to develop budget process to be fast and flexible	Finance
Complete and implement golf marketing plan (COMPLETED)		Golf
Meet and confer with unions to gain approval of alternative retirement provisions, including two-tiered PERS		City Mgr.
Double volunteer hours (2x)	Double them again (4x)	City Mgr.
Upgrade Clubhouse lease for night use through consideration of use permit amendment and liquor license		Comm. Dev.
Determine how to better utilize and generate revenue from our facilities (e.g., Chautauqua Hall, Youth Center, Community Center, tennis courts)		Recreation

During Next 12 Months

By Nov 2012

Protect and enhance the city's natural / physical environment and coastline, housing stock, and infrastructure		Lead
BNRC charged to develop and submit for Council approval an overall status report of conditions and problems needing to be addressed by July '10		PW
Clarify/update window guidelines		Comm. Dev.
Initiate needed repairs of Shoreline Park/coastal trail; maintain at a level that at least prevents further deterioration; all work conforms to Coastal Parks Plan	Attract funds necessary to complete coastal trail	PW
	Initiate LCP/Land Use Plan update and implementing regulations	Comm. Dev.
Code enforcement program development		City Attny.
Approve revised tree ordinance		PW
Approve CIP plan		Finance
Approve alternative water sources ordinance, incl.: gray water; cisterns, etc.		Bldg. Svcs.
Complete plan to ensure community has adequate water resources; reach agreement on Forest Ave. Reservoir reclaimed water project;	Secure funding for major water projects;	Comm. Dev.
	Adopt Green Building Ordinance	Bldg. Svcs.
Initiate plan for lighthouse restoration	Complete Phase I	Golf
	Adopt updates to historic preservation ordinance	Comm. Dev.

During Next 12 Months

By Nov 2012

Protect and enhance health and safety		Lead
Approve a pedestrian master plan, addressing safety, completing sidewalks & ramps, etc.	Complete first half of installation	PW
Approve bicycle lane plan; participate in TAMC regional bicycle plan update	Complete first half of installation, including Pine Avenue	PW
Approve Housing Element update and secure state certification	Adopt zoning amendments to implement new Housing Element	Comm. Dev.
Approve plan for becoming again the safest city in the county	See significant results	Police
Enhance traffic enforcement, including movable photo radar; Drive Friendly campaign		Police
Restart CERT		Fire
Shared Fire Services		Fire
Hold Library Summit (COMPLETE)	Adopt an exciting & financially sustainable plan for PG's Library of the Future	Library
Fully trained staff in EOC response		Police

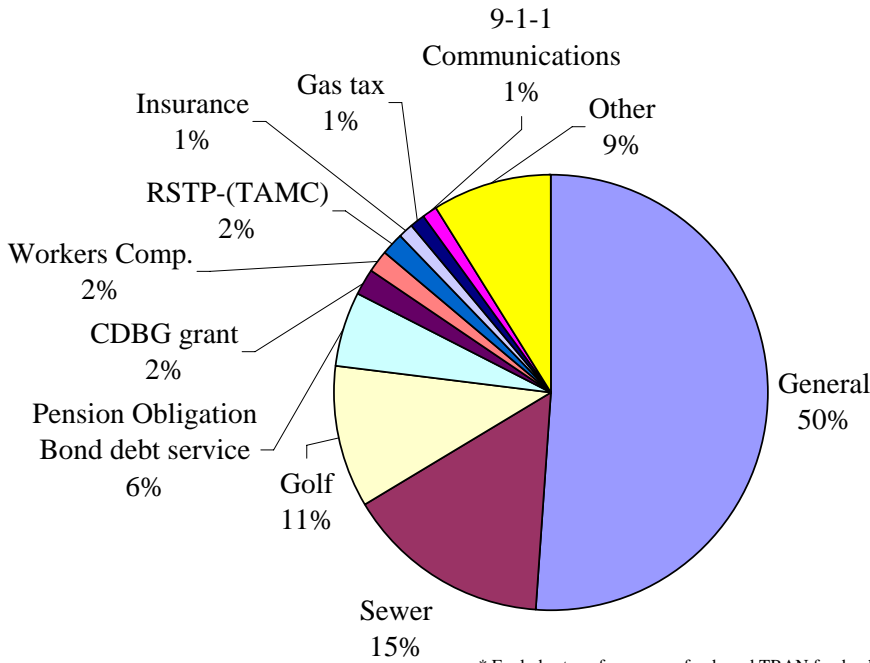
During Next 12 Months

By Nov 2012

Enhance the City’s governance and the public trust in its government by: making sound and consistent decisions; providing high-quality services consistent with our financial resources; maintaining effective 2-way communication with our citizens; and operating in an open and ethical manner.		Lead
Identify improvements needed to provide more effective leadership and management Initiate Council & Board Development Initiate Staff Development Control the agenda		City Mgr.
Restructure and provide charters and charges for all boards and commissions		City Mgr.
Enhance two-way communication with citizens, using: <ul style="list-style-type: none"> • Constant Contact • Web site: one focus on residents, one focus on visitors • Ears to the street: get out and listen • Presentations by Council members and staff to community groups 		City Mgr.

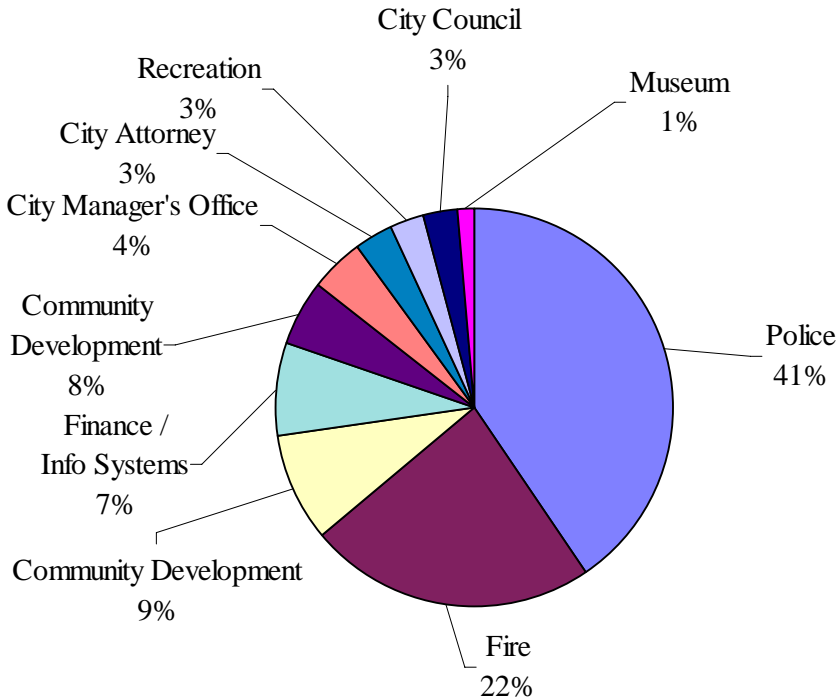
Budget Summary Charts

FY 2010/11 Budget for All Funds
Total* = \$27,698,888

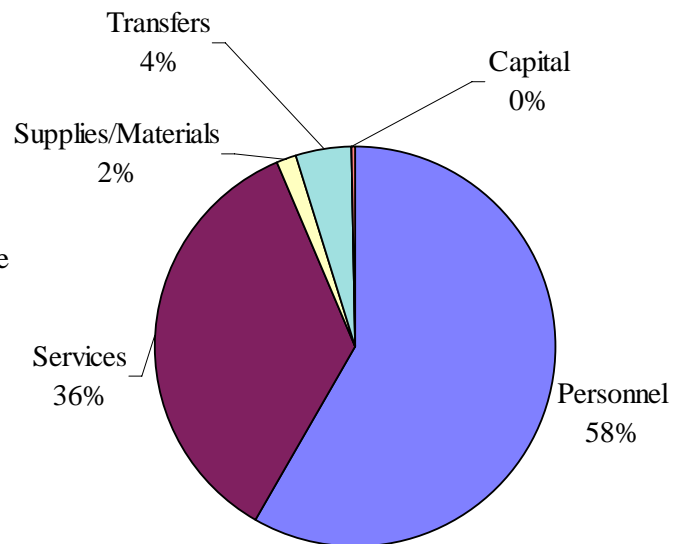


* Excludes transfers among funds and TRAN fund, which facilitates short-term cash flow

General Fund Expenditures by Department
FY 2010/11 = \$ 14,791,912

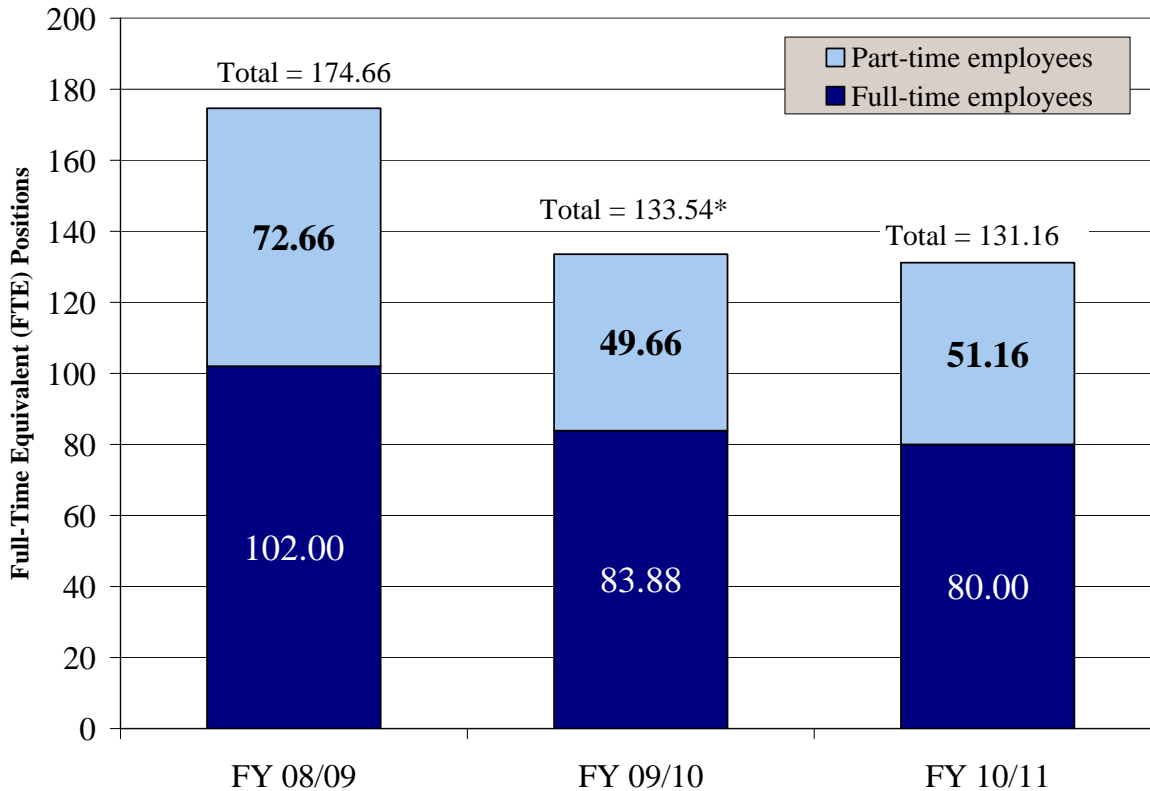


General Fund by Expenditure Category
FY 2010/11 = \$ 14,791,912



Authorized Staffing Summary

The FY 2009/10 Budget includes 131.16 full-time equivalent (FTE) positions, which marks a decrease of 2.38 FTE (2%) from the prior year. A detailed comparison may be found on page 69.



* Excludes effect of 5% work furlough, which effectively reduced FTE staffing level

Authorized Full-Time Equivalent Positions, FY 2007/08 – FY 2010/11

	FY 07/08	FY 08/09*	FY 09/10	FY 10/11
City Council	3.50	3.50	3.50	3.50
City Manager's Office	5.00	3.50	3.00	3.50
Finance and Budget	6.00	6.00	6.00	5.50
Community Development	12.37	11.03	11.66	9.75
Police	39.98	35.98	35.98	35.98
Fire	36.50	35.50	0.00	0.00
Library	15.25	7.50	6.50	8.00
Museum	3.00	1.50	1.50	0.00
Recreation	50.35	11.50	11.50	12.00
Public Works	19.52	16.47	17.02	16.90
Cemetery	2.75	1.75	1.80	1.75
Sewer	3.63	3.43	3.58	2.78
Golf	20.65	21.50	21.50	21.50
Hyperbaric Chamber Unit	15.00	15.00	10.00	10.00
Non-departmental	0.50	0.50	0.00	0.00
	<u>234.00</u>	<u>174.66</u>	<u>133.54</u>	<u>131.16</u>

* FY 2008/09 figures reflect amendments authorized by the City Council on July 2, 2008.

Long-Term Debt Summary

Debt Outstanding Fiscal Year (As of June 30, 2009)

	<u>Outstanding at FY Ending 2009</u>	<u>Original Issue Date (FY Ending)</u>	<u>Original Amount</u>	<u>Year of Final Payment (FY Ending)</u>
General Obligation Bonds, Principal & Interest				
Wastewater Series 2001-B	2,162,195	2002	2,858,295	2032
Butterfly Habitat Bonds	825,229	2004	963,793	2018
Pension Obligation Bonds A-1 & A-2	36,034,999	2006	38,497,099	2029
Total General Obligation Bonds	39,022,423		42,319,187	
Certificates of Participation, Principal & Interest				
Golf Course Construction Bonds	6,960,461	2005	8,146,730	2035
Total Certificates of Participation	6,960,461		8,146,730	
Capital Lease/Purchase Obligations				
Civic Center Site	1,113,966	2004	2,339,329	2014
Pierce Pumper Fire Engine	351,937	2006	502,767	2016
John Deere Back Hoe	18,482	2006	92,411	2010
TORO Groommaster Mower	14,177	2006	52,274	2011
Stromberg Time & Attendance	10,783	2007	23,695	2011
Police Vehicle	22,274	2009	33,411	2011
Sewer Vactor Truck	171,934	2009	180,983	2014
Golf Course Mower	41,317	2009	51,647	2013
Total Capital Lease/Purchase Obligations	1,744,870		3,276,517	
Total Long-Term Debt Outstanding	47,727,754			

Annual Debt Service Requirements	<u>General Obligation Bonds</u>		<u>Certificates of Participation</u>	<u>Capital Lease/Purchase Obligations</u>	
	<u>Source of Payment: General Fund</u>	<u>Source of Payment: Sewer Fund</u>	<u>Source of Payment: Golf Fund</u>	<u>Source of Payment: General Fund</u>	<u>Source of Payment: Enterprise Funds</u>
FY 2008-09	1,585,801	93,515	271,485	292,332	50,948
FY 2009-10	1,637,405	92,383	268,973	292,322	78,096
FY 2010-11	1,688,711	96,112	270,779	287,593	47,616
FY 2011-12	1,739,830	94,695	267,516	273,071	46,526
FY 2012-13	1,790,840	93,225	268,988	273,071	46,526
Total Principal & Interest	8,442,587	469,930	1,347,741	1,418,389	269,712
Less Interest	2,071,240	304,930	977,741	209,733	27,492
Total Principal	6,371,347	165,000	370,000	1,208,656	242,220

Ordinance Adopting the FY 2010/11 Budget

TO BE INSERTED AFTER ADOPTION, BEFORE PRINTING

All Funds Appropriations Summary

<u>Fund Title</u>	<u>Appropriation</u>	<u>Transfers</u>	<u>Total</u>
GENERAL FUND	\$14,139,731	\$652,181	\$14,791,912
TRAN FUND	2,900,000	-	2,900,000
PENSION OBLIGATION	1,598,501	-	1,598,501
OCEAN RESCUE FUND	8,370	-	8,370
LIBRARY BLDG & EQUIP FUND	25,000	-	25,000
MUSEUM IMPROVEMENT FUND	71,000	-	71,000
DOWNTOWN BUSINESS DISTRICT	28,000	-	28,000
HOSPITALITY IMPRVMT DIST.	260,000	-	260,000
LIBRARY BOOK FUND	71,000	-	71,000
FIRE EMERG EQUIP FUND	7,000	-	7,000
CIVIC CENTER FUND	223,995	-	223,995
HOUSING FUND	231,133	-	231,133
TRAFFIC CONG RELIEF FUND	20,000	-	20,000
LOCAL STREETS AND ROADS	131,000	-	131,000
GAS TAX FUND	304,639	-	304,639
RSTP-(TAMC)	440,000	-	440,000
DRUG AWARENESS (DARE)	10,000	-	10,000
RECREATION DONATION FUND	3,000	-	3,000
CHAUTAUQUA HALL FUND	15,000	-	15,000
LIGHTHOUSE MAINT.& IMPV.	30,000	-	30,000
OPERATING GRANTS	10,000	-	10,000
OPERATING DONATIONS	82,624	-	82,624
VEHICLE REPLACEMENT FUND	61,415	-	61,415
ARRA FUND	80,000	-	80,000
CDBG GRANT FUND	496,681	-	496,681
CALHOME GRANT	240,000	-	240,000
POETRY PROMOTION FUND	6,220	-	6,220
YOUNT INCOME FUND	29,577	-	29,577
PUB SAFETY AUG FUND	303,766	-	303,766
SLESF FUND	100,000	-	100,000
STORM WATER FUND	175,000	-	175,000
OCEAN FRONT RESTORATION	2,147	-	2,147
Special Revenue Funds	3,466,567	-	3,466,567
BUTTERFLY BOND DEBT FUND	93,712	-	93,712
Debt Service Funds	93,712	-	93,712
EMP BENEFIT FUND	174,700	-	174,700
WORKERS COMP FUND	474,786	-	474,786
LIABILITY INS FUND	363,786	-	363,786
Internal Service Funds	1,013,272	-	1,013,272
CEMETERY FUND	242,848	-	242,848
SEWER FUND	4,211,095	-	4,211,095
GOLF FUND	2,929,162	49,790	2,978,952
Enterprise Funds	7,383,105	49,790	7,432,895
LIBRARY TRUST FUND	4,000	-	4,000
Permanent Funds	4,000	-	4,000
TOTAL BUDGET - ALL FUNDS	\$30,598,888	\$701,971	\$31,300,859

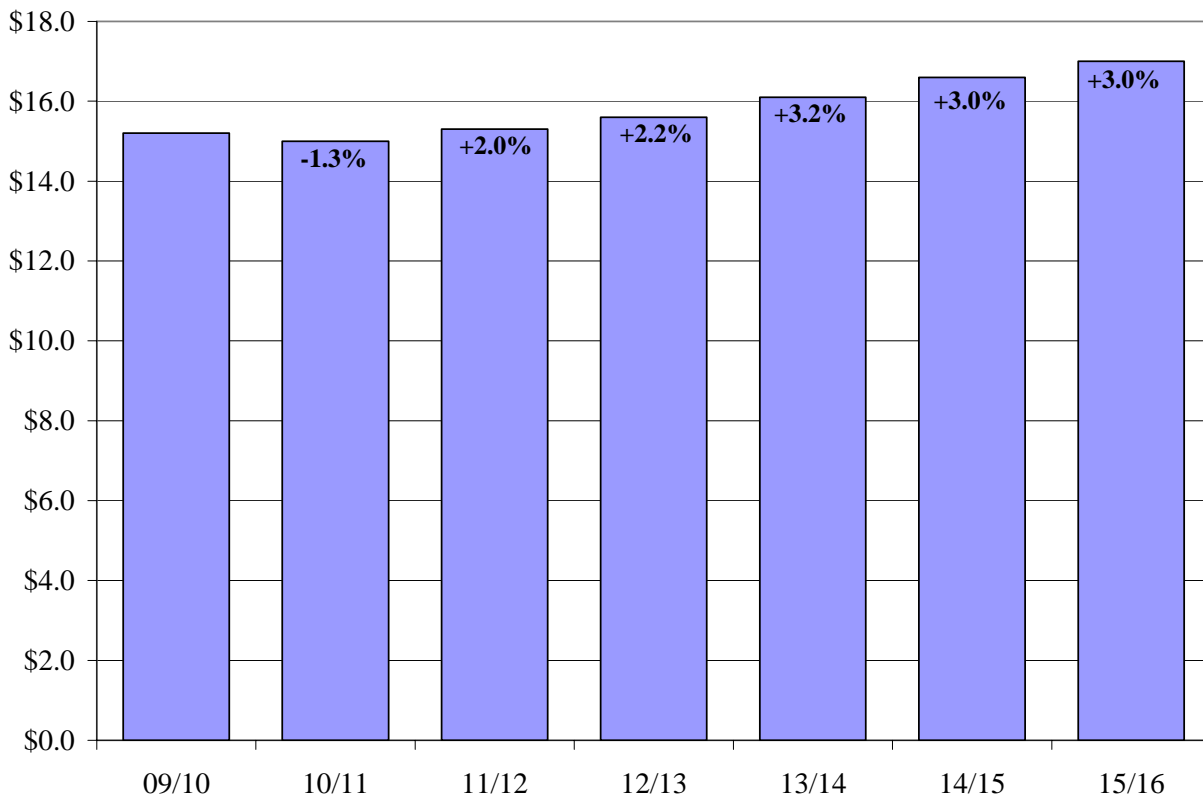
General Fund Five-Year Forecast

	2009/10 Estimated Actual (5/10)	2010/11 Budget (5-10)	2011/12 Projection	2012/13 Projection	2013/14 Projection	2014/15 Projection	FY 2015/16 Projection
<u>REVENUES AND TRANSFERS IN</u>							
Property Tax	3,990,972	3,911,153	3,911,153	4,026,303	4,147,092	4,271,505	4,399,650
Transient Occupancy Tax	2,791,883	2,849,302	2,849,302	2,906,288	2,993,477	3,084,121	3,176,645
Utility User Taxes	1,590,000	1,614,050	1,640,366	1,681,858	1,724,613	1,759,106	1,794,288
Sales and Use Tax - Measure U	1,350,000	1,350,000	1,350,000	1,363,500	1,404,405	1,446,537	1,489,933
Sales and Use Tax	1,232,728	1,232,728	1,224,246	1,233,746	1,261,164	1,298,998	1,337,968
Motor Vehicle-in Lieu fee (VLF)	1,202,055	1,127,622	1,127,622	1,138,898	1,161,676	1,184,910	1,208,608
Franchise Taxes	808,000	821,430	841,118	905,190	935,106	953,808	977,855
Development revenues	711,468	508,898	508,898	524,165	550,373	577,892	595,229
Indirect cost charges to enterprise funds	365,000	454,640	454,640	463,633	543,785	555,271	567,007
Parking revenue	308,000	356,000	370,400	379,418	388,675	398,177	407,931
Business License Tax	301,000	285,950	285,950	285,950	291,669	297,502	306,427
Recreation programs	231,600	236,600	236,600	247,622	259,172	266,910	274,879
Miscellaneous revenues	72,490	118,000	148,000	149,200	150,628	152,301	153,587
Transfer from Golf Enterprise Fund	75,000	49,790	49,790	52,280	54,893	57,638	59,367
Interest earnings	15,000	65,000	65,000	68,250	70,980	73,109	75,303
Real Estate Transfer Tax	60,000	63,000	63,000	66,150	72,765	76,403	80,223
Police programs	57,100	58,350	95,100	103,200	106,379	108,520	110,726
Public works programs	47,000	42,000	42,000	42,000	42,000	42,000	42,000
Library programs	19,000	40,000	37,150	37,253	37,358	37,465	37,575
Fire programs	20,000	16,000	16,000	16,180	17,298	18,163	19,071
Prior period adjustment	0	0	0	0	0	0	0
Revenues and transfers subtotal	15,248,296	15,200,512	15,316,334	15,691,083	16,213,509	16,660,338	17,114,272
Economic contingency (1%)	0	-152,005					
Revenues and transfers total	15,248,296	15,048,507	15,316,334	15,691,083	16,213,509	16,660,338	17,114,272
<u>EXPENDITURES AND TRANSFERS OUT</u>							
City Council	323,000	359,747	366,942	374,281	381,766	389,402	397,190
Legal Services	328,000	422,347	430,794	435,102	443,804	452,680	461,734
City Manager's Office	529,000	678,629	692,202	706,046	720,167	734,570	749,261
Finance / Information Systems	988,000	974,857	994,354	1,014,241	1,034,526	1,055,217	1,076,321
Community Development	1,279,000	1,132,559	1,155,210	1,178,314	1,201,881	1,225,918	1,250,437
Police	5,418,000	5,246,142	5,403,526	5,661,597	5,846,829	5,963,765	6,083,041
Fire and Emergency Medical Services	3,410,000	3,017,897	3,078,255	3,139,820	3,202,616	3,266,669	3,332,002
Library	528,000	550,000	561,000	572,220	583,664	595,338	595,338
Museum	235,000	190,010	193,810	197,686	201,640	205,673	209,786
Recreation	298,000	334,806	341,502	348,332	355,299	362,405	369,653
Public Works	1,777,000	1,884,918	1,922,616	1,961,069	2,000,290	2,040,296	2,081,102
Expenditures Subtotal	15,113,000	14,791,912	15,140,212	15,588,708	15,972,482	16,291,932	16,605,864
PERS NON-SAFETY: Percentage of pay (add'l increase)			1.4%	3.0%	4.7%	4.9%	4.9%
Cost (PERS pay 65% of budget)			42,515	92,925	148,495	157,910	160,689
PERS SAFETY: Percentage of pay (add'l increase)			3.9%	8.0%	12.3%	12.9%	12.9%
Cost (PERS pay = 65% of budget)			215,013	457,674	723,503	773,972	789,451
Expenditures and Transfers Total		14,791,912	15,397,740	16,139,307	16,844,480	17,223,814	17,556,004
TOTAL EXPEND. AND TRANS. OUT	15,113,000	14,791,912	15,397,740	16,139,307	16,844,480	17,223,814	17,556,004
NET RESULTS OF OPERATIONS	135,296	256,595	-81,406	-448,224	-630,971	-563,476	-441,731
Beginning Fund Balance	1,978,092	2,113,388	2,369,983	2,288,578	1,840,354	1,209,383	645,907
Ending Fund Balance	2,113,388	2,369,983	2,288,578	1,840,354	1,209,383	645,907	204,176

The annual budget exists as the first year of a five-year planning forecast. The forecast is a tool that helps decision-makers identify important trends and understand long-term consequences of budget decisions. Importantly, the forecast is not a budget and does not represent a plan. It is a model based on cost and revenue assumptions that is updated continuously. Since the degree of revenue uncertainty increases with each successive year of the forecast (i.e., staff has much more confidence in projections for FY 2010/11 than for FY 2014/15), the forecast is a more viable framework for decision-making in the near-term, but only suggests relative financial health based on stated economic assumptions in the later years of the forecast.

The overarching economic scenario assumed at this time suggests that the economy, and therefore revenues, will begin to level off, stabilize at a new lower base in FY 2011/12 and FY 2012/13, and then begin a return to more historically average growth rates in FY 2013/14 through the remainder of the five-year period. This economic outlook has the following impact on revenues:

**General Fund Revenue Forecast
Annual Projected Rate of Change FY 2009/10 – FY 2015/16**



The following table shows the assumptions for annual growth or decline for the City’s largest revenues, in specific:

Table #7: Revenue Growth/Decline Factors (%) Assumed in Updated 5-Year Planning Scenario

	FY 10/11	FY 11/12	FY 12/13	FY 13/14	FY 14/15	FY 15/16
Property tax	-2%	0%	+3%	+3%	+3%	+3%
Transient occupancy tax	-5%	0%	+2%	+3%	+3%	+3%
Sales tax	0%	0%	+1%	+2%	+3%	+3%

Costs. In general, costs for City services in the five-year forecast model are projected to increase by 2% per year unless more specific information is known, in which case that information is included in the model. Significant forecast assumptions include:

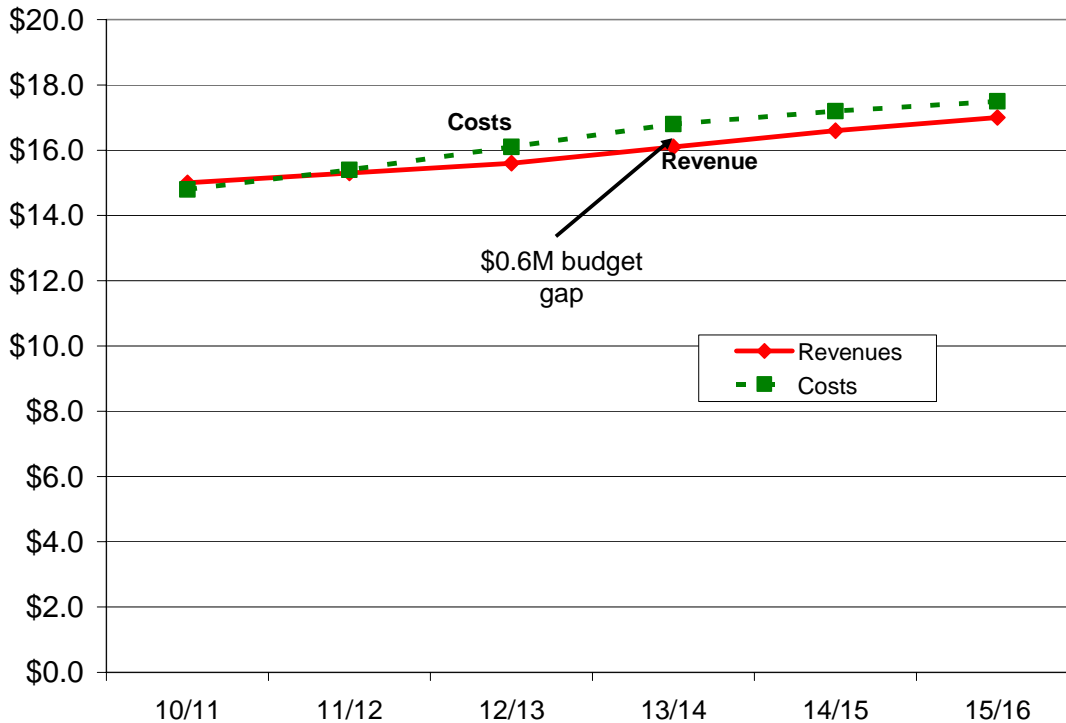
1. *Police Officers Association agreement:* Police costs are increasing faster than others primarily due to an agreement with the Police Officers Association (POA) which provides a 4.5% pay increase on January 1, 2010, January 1, 2011, and January 1, 2012, as well as an additional increase on December 31, 2012.
2. *Fire costs shared with JPA:* The forecast assumes that the City will join with other Monterey peninsula cities to form a Joint Powers Authority (JPA) for fire services. The JPA is planned for implementation over three years. During the first year, the JPA will employ only the Fire Chief; most services will be provided via contract with the City of Monterey, although with a modified and reduced cost allocation formula. In the second year, FY 2011/12, the JPA is envisioned to employ all fire headquarters staff. The third year will see a full consolidation of fire services under the JPA model.
3. *Ongoing, steady contribution for library services:* The forecast assumes funding General Fund support for the library at \$550,000 every year. Staff recommends increasing General Fund support at this level in FY 2010/11 as a way to leverage additional community support for the level of library services the community desires.
4. *CalPERS contribution increases:* The full effects of the current recession will not be fully known for some time. Of particular concern will be the effect of the losses in the financial markets on the City’s costs for the CalPERS retirement system. Since the rates employers pay are disconnected from the funded status of the retirement plan (i.e., the difference between assets and liabilities at any given time), it is very difficult to model the budget impact of losses in the markets. The City’s contribution rates, which are the amount for which we must budget, are the product of a long-term actuarial model that factors CalPERS investment portfolio gains and losses over a 15-year period and City workforce and payroll demographics.

The City has received information from CalPERS that its rates for safety employees will increase by 12.9% of payroll costs over the next five-year period. Over the same period, rates for all other employees will increase by 4.9% of payroll costs.

These rate increases would have the following cumulative impact on City costs:

FY 2011/12: \$257,428
 FY 2012/13: \$550,599
 FY 2013/14: \$871,998
 FY 2014/15: \$931,882
 FY 2015/16: \$950,140

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



The growing imbalance between revenues and expenditures after FY 2010/11 requires us to take all appropriate actions to ensure that we close the potential long-term structural gap. A sampling of initiatives already underway to address this gap include:

- Expanding the JPA model to include other city services, where appropriate.
- Facilitating economic growth through appropriate ballot measures and modified land use regulations.
- Marketing our community and its amenities to grow the local economy.
- Expansion of parking meters through Lovers Point Park Area (work to begin in summer of 2010).
- Reducing the City’s current costs and future liabilities to the California Public Employee Retirement System (CalPERS), through a two-tiered benefit and other measures, such as shared risk.
- Attract large, regional events to increase City revenue from out-of-town guests.

While challenges remain, the FY 2010/11 budget positions the City to advance the budget strategies above and other City goals for a sustainable future.

Guide to Program Budgets

Program budgets are presented with an emphasis on each program’s purpose and objectives for FY 2010/11. To the extent applicable, budgets include the following information:

Mission: The fundamental purpose for the program; answers the question, “why does the City have this program?”

Services and responsibilities: Describes the functions performed to fulfill the mission; answers the question, “what does the department do?”

Appropriations summary: Displays the budgeted expenditure level for FY 2010/11 compared with the estimated actual expenditures for FY 2009/10 and the actual expenditures for FY 2008/09 summarized by expenditure categories: personnel, services/contracts, materials/supplies, non-operating transfers, debt service (including lease payments), and capital. The section also includes the number of full-time equivalent (FTE) staffing positions that were authorized for each year.

Resources: Description of funds providing resources.

Major budget changes: Describes significant changes in the budget, organization, or staffing level, compared with the prior year’s budget.

Service objectives: Specific goals and initiatives that will be completed in the budget year.

Workload and Performance indicators: Objective, quantitative measures that can help clarify the relationship between resources and services. Over time, with a series of high-quality performance measures and explanatory management information, budget decisions can be made with a clearer understanding of budget consequences. Budgets for departments that provide direct services to the public include a sampling of performance information currently available; mostly of the “workload” or “output” type of indicator. Staff will continue to develop this information, with the goal of providing more robust performance information in coming years.

Program budgets may be found on the following pages:

City Council	p. 26	Library	p. 37
Legal Services	p. 27	Museum	p. 39
City Manager’s Office	p. 28	Police	p. 40
Community Development	p. 29	Public Works	p. 42
Finance and Budget	p. 31	Recreation	p. 44
Fire	p. 33	Cemetery Enterprise Function	p. 45
Golf	p. 35	Wastewater Enterprise Function	p. 46

Budget detail for all programs may be found in the section beginning on page 75.

City Council

Mission

Serve the public as ambassadors and the governing body that plans and oversees the City’s fiscal management and long-term goals, engenders respect for the community, its citizens, and each other as Council Members and fulfills our commitment to protecting the environment and quality of life for Pacific Grove

Budget at-a-Glance

City Council Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	42,309	41,024	41,649	41,652
Services/Contracts	245,164	333,703	271,316	294,201
Materials/Supplies	-	338	200	500
Non-Operating Transfers	-	17,886	22,083	23,394
Debt Service	-	-	-	-
Capital	-	-	-	-
Total Expenditures	287,473	392,951	335,248	359,747

The Department is funded by the General Fund (83%) and indirect cost allocation charges to the enterprise funds (17%).

The City Council budget includes the costs associated with City memberships in such organizations as the Monterey County Convention and Visitors Bureau (MCCVB), Transportation Agency for Monterey County (TAMC), Local Agency Formation Commission (LAFCO), Association of Monterey Bay Area Governments (AMBAG) and others. The “Services/Contracts” expenditure category also includes funding for one municipal election in FY 2009/10, which is estimated to cost approximately \$45,000.

Major Changes

The increase in the “Services/Contracts” category is attributable to an increased allocation of citywide insurance costs.

Strategic Goals

1. Achieve significant and sustained economic development that achieves the appropriate community-friendly and tourist-friendly balance.
2. Achieve long-term financial stability; increase revenue; adopt balanced budgets that include adequate reserves, as well as asset maintenance and replacement; resolve all CalPERS issues.
3. Protect and enhance the city’s natural/physical environment and coastline, housing stock, and infrastructure.
4. Protect and enhance public health and safety.
5. Enhance the City’s governance and the public trust in City government by: making sound and consistent decisions; providing high quality services consistent with our financial resources; maintaining effective two-way communication with our citizens; and operating in an open and ethical manner.

Legal Services

Mission

Provide timely legal advice and support to the City through its officials, commissions and committees, represent the City's interests and positions before judicial and administrative agencies in civil proceedings, and enforce misdemeanor and civil violations of the Municipal Code.

Services and Responsibilities

The City Charter requires appointment of a City Attorney by the City Council, and sets qualifications and duties for the incumbent. The City Attorney exercises independent discretion to charge and prosecute any Charter or ordinance violation as either a misdemeanor or an infraction under California law. The City Attorney supervises his assistants and any special counsel retained on behalf of the City, and is lead counsel for all civil actions filed by or against the City. The City Attorney holds a fiduciary responsibility to represent the City as a client within the mandates of the State Bar Rules of Professional Conduct, not individual officers or employees. The City Attorney provides general advice to commissions, committees, individual officers, and employees, but may not represent their interests if in opposition to the interests of the City.

Budget-at-a-Glance

City Attorney Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	-	-	-	-
Services/Contracts	340,325	442,222	325,000	397,509
Materials/Supplies	-	340	-	-
Non-Operating Transfers	-	17,493	27,000	24,838
Debt Service	-	-	-	-
Capital	-	-	-	-
Total Expenditures	<u>340,325</u>	<u>460,055</u>	<u>352,000</u>	422,347

The Department is funded by the General Fund (83%) and indirect cost allocation charges to the enterprise funds (17%).

Major Budget Changes

The budget for legal services is comprised of two major components: costs payable to the contract City Attorney for general legal services (\$137,000) and a budget for litigation or other extraordinary legal services, which are usually performed by specialized law firms, depending on the subject matter. The table above reflects anticipated budget savings in FY 2009/10 in the extraordinary services budget, based on less litigation activity. The FY 2010/11 budget remains relatively unchanged from the FY 2009/10 budget level, which was \$418,188.

City Manager's Office

Mission

Assist the City Council in achieving its goals for the community by providing facilitating policy decisions and organizational leadership for implementing City Council decisions.

Services and Responsibilities

The City Manager's Office provides leadership and management for all city operations. The Department is directly responsible for providing information to the City Council and managing requests for service and information from the City Council. The Department performs all City Clerk functions, including noticing of public meetings, response to Public Records Act Requests, and city elections management. The Department also houses all Human Resources functions.

Budget-at-a-Glance

City Manager Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	683,814	489,664	363,000	477,655
Services/Contracts	81,754	138,261	118,000	144,647
Materials/Supplies	11,441	12,859	11,000	12,000
Non-Operating Transfers	-	41,765	32,000	42,327
Debt Service	-	-	-	-
Capital	8,349	-	-	2,000
Total Expenditures	785,358	682,549	524,000	678,629
Staffing: Full-Time Equivalent Positions (FTE)				
	5.00	3.50	3.00	3.50

The Department is funded by the General Fund (83%) and indirect cost allocation charges to the enterprise funds (17%).

Major Budget Changes

Expenditures in the City Manager's Office are increasing primarily due to the reallocation of an existing Management Analyst position from the Public Works Department to the City Manager's Office to perform citywide Human Resources duties.

Key Initiatives for FY 2010/11

1. With the Economic Development Commission (EDC), develop effective working relationships with all other business and tourism marketing groups in the community
2. Advance efforts to redevelop the Holman Building as a catalyst to downtown economic growth.
3. Implement the Joint Powers Authority (JPA) for Fire and incorporate other City services for additional service improvement and cost-effectiveness.
4. Identify development opportunities for the City Council, Boards, Commissions, and staff.
5. Enhance communications and marketing efforts with the launch of a new website, citizen town hall meetings, and presence at community group meetings and events.

Community Development

Mission

Work in partnership with the community to protect the beauty, sustainability, economic vitality and environmental integrity of Pacific Grove. Preserve the existing housing stock and support new affordable housing in order to help meet the housing needs of Pacific Grove residents. Consistently pursue high quality, structurally sound development that is in keeping with the community's land use and design goals.

Services and Responsibilities

The Community Development Department is organized into three work units: building, planning, and housing, which collaborate to achieve the department's mission. The Building Division administers permit and inspection services for all residential and commercial construction activity in the community to ensure compliance with municipal ordinances and state building codes. The Planning Division is responsible for long-range and current planning. Long-range planning involves proactive maintenance of the City's General Plan, Local Coastal Program and other documents that guide the City's growth and development and that provide a framework for all other regulations. Current planning involves processing a variety of planning permits to ensure compliance with the City's zoning ordinance, historic preservation ordinance, and architectural design guidelines. The Housing Division administers programs that provide affordable housing for low-income households and helps to rehabilitate aging or deteriorating housing stock in the community.

Budget-at-a-Glance

Community Development Appropriation	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Summary (ALL FUNDS)	Actual	Actual	Est Actual	Budget
Expenditures				
Personnel	975,037	771,925	711,000	726,186
Services/Contracts	368,464	357,962	603,348	509,178
Materials/Supplies	169,314	188,633	418,343	756,500
Non-Operating Transfers	-	69,775	59,791	64,885
Debt Service	-	-	-	-
Capital	-	1,772	7,715	43,625
Total Expenditures	<u>1,512,815</u>	<u>1,390,067</u>	<u>1,800,197</u>	<u>2,100,374</u>
Staffing: Full-Time Equivalent				
Positions (FTE)	12.37	11.03	11.66	9.75

The department is funded by designated General Fund revenues (31%), federal and state housing grants (25%) and undesignated General Fund revenues (44%).

Major Budget Changes

The increases in expenditures shown above are largely attributable to a couple of key factors. First, the "Services/Contracts" category reflects the contract with the City of Monterey for building services. This expenditure is offset entirely by fee revenue. The increase in the "Materials/Supplies" category is attributable to significant new housing grants awarded in FY

2009/10. Another noteworthy program change reflected in the budget affects the low-income rental housing assistance program. The program is funded with repaid housing loans funds. The City Council approved it as a temporary program in 1999 until the Vista Point apartments were completed. The funding source is not sustainable, and staff is working with assistance recipients to transition out of the program by June 30, 2011.

Key Initiatives for FY 2010/11

1. Improve the effectiveness of the planning permit process by providing better information to the public about the design review and historic review processes, more training to board and commission members about their roles and legal framework, clearer architectural guidelines, and more cost-effective and streamlined permit processes.
2. Plan the downtown’s future, not leaving the nature of its revival to chance by initiating a downtown specific plan process, including consideration of a Holman Building proposal.
3. Initiate discussions with American Tin Cannery owners to move forward on a redevelopment and Specific Plan for the site.
4. Complete the update to the State-mandated Housing Element. Once the Element is certified, pursue future grant funds to promote affordable housing.
5. Support revenue enhancement projects (e.g., extended hours for golf course clubhouse, new parking meters, and changes to franchise restaurant regulations).
6. Obtain California Coastal Commission approval for a residential parking program for the neighborhood in the vicinity of the American Tin Cannery.
7. Maintain the project status reporting system and develop an online permit assistance program to enable potential applicants and others to easily obtain planning and building information.
8. Continue to decrease the amount of rent subsidies paid directly by the City by working with landlords to encourage their involvement with the Section 8 program. Manage the use of CDBG and CalHome grant funds to implement these programs.
9. Review and revise City Building and Zoning Codes to include provisions that would encourage “green building” considerations and improve water and energy conservation for homeowners and businesses.
10. Evaluate and update the City’s historic preservation program to ensure protection of historical buildings and compliance with the California Environmental Quality Act (CEQA) while also providing flexibility for property owners to make needed improvements.

Workload and Performance Indicators

	2007	2008	2009
Architectural approvals	122	116	87
Other planning approvals	82	91	60
Building permits issued	807	682	682
Value of building construction	\$19,292,959	\$14,629,865	\$24,385,086*
Number of Housing rehabilitation loans	3	3	3
Value	\$244,700	\$100,000	\$325,000
Value of housing grants awarded to City	\$150,000	\$450,000	\$480,000
Number of housing units monitored	85	86	85

Finance / Information Systems

Mission

Assist the City Council, City Manager and operating departments in prudently managing financial resources and planning for the future by providing high-quality information and financial management services.

Services and Responsibilities

The department achieves its mission through its core functions, including:

- Accounting for the City's resources and disclosing the financial condition of the City and results of its operations in the year-end Comprehensive Annual Financial Report (CAFR).
- Preparing and monitoring the annual operating budget.
- Providing accounts payable, receivable, and payroll functions.
- Collecting and auditing all locally controlled revenues, including taxes, fees, charges and fines.
- Administering various license and permit programs, including business license, parking, and pet permits.
- Managing the City's debt, investment, and banking functions.
- Risk Management and Workers Compensation

Budget-at-a-Glance

Finance / Info. Systems Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	593,670	615,602	644,000	577,614
Services/Contracts	205,853	210,038	260,000	301,801
Materials/Supplies	6,175	13,071	14,000	10,500
Non-Operating Transfers	-	65,081	71,000	56,556
Debt Service	4,062	8,124	6,000	3,386
Capital	24,709	2,070	38,000	25,000
Total Expenditures	834,469	913,986	1,033,000	974,857
Staffing: Full-Time Equivalent				
Positions (FTE)	6.00	6.00	6.00	5.50

The Department is funded by the General Fund (83%) and indirect cost allocation charges to the enterprise funds (17%).

Major Budget Changes

The budget for personnel is decreasing due to the elimination of the Director of Management and Budget. To facilitate appropriate management and operations in light of this change, the budget includes the following:

- 0.5 FTE share of the Deputy City Manager position.
- Reclassifications of the Senior Accountant position and the Assistant Finance Officer position to Finance Manager and Administrative Manager positions, respectively, reflective of heightened management and supervisory responsibilities.
- Addition of a part-time Accountant position.

The apparent increase in costs for services is attributable to unspent consulting resources originally budgeted in FY 2009/10 for actuarial consultant related to retirement plan solutions and revenue auditing services. These resources are planned for expenditure in FY 2010/11.

Key Initiatives for FY 2010/11

1. Complete inventory of financial liabilities and unfunded services to be used as a basis for City Council financial planning.
2. Complete a Capital Improvement Plan
3. Support implementation of Fire Services Joint Powers Authority (JPA) and expansion of shared services efforts to improve quality and cost-effectiveness of services.
4. Establish a grant application process.
5. Complete audits of Transient Occupancy Taxpayers and Business License Taxpayers.
6. Develop two-year budget process for City Council consideration.

Fire

Mission

Protect life, property and the environment from the adverse effects of fire, medical emergencies, accidents, the release of hazardous materials, natural and man-made disasters and exposure to hazardous conditions.

Services and Responsibilities

Through a contract for service with the City of Monterey, the City provides a broad range of emergency response, preparedness, and loss prevention services. These services include (but are not limited to) emergency response and impact mitigation of fires, fire alarm activations, vehicle collisions, rescues, medical emergencies, hazardous materials, severe weather, hazardous conditions, ocean rescue and other miscellaneous service requests.

Fire Department prevention services include community education initiatives, business inspection, and building construction plan review for fire code compliance, and fire cause and origin investigations. Community education initiatives include: Community Emergency Response Team (CERT) program coordination, fire and life safety education for schools, care facilities and businesses. The City also provides smoke detector/battery installation assistance.

Budget-at-a-Glance

Fire Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual*	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	2,383,937	1,456,540	15,989	6,820
Pension Obligation Bond Debt Service	219,462	379,322	429,011	428,856
Services/Contracts	181,947	1,452,269	2,648,000	2,419,271
Materials/Supplies	42,525	31,597	19,000	50,800
Non-Operating Transfers	-	50,277	128,000	117,520
Capital	1,555	28,169	9,000	10,000
Total Expenditures	<u>2,829,426</u>	<u>3,398,174</u>	<u>3,249,000</u>	3,033,267
Staffing: Full-Time Equivalent Positions (FTE)				
	36.50	35.50	0.00	0.00
* In FY 2007/08, charges for dispatch services and vehicle debt service were not displayed in the department budget. These costs bring the total spent in this year to \$2,937,411.				

The Fire Department is funded by the General Fund (97%) and the Public Safety Augmentation Fund (3%).

Major Budget Changes

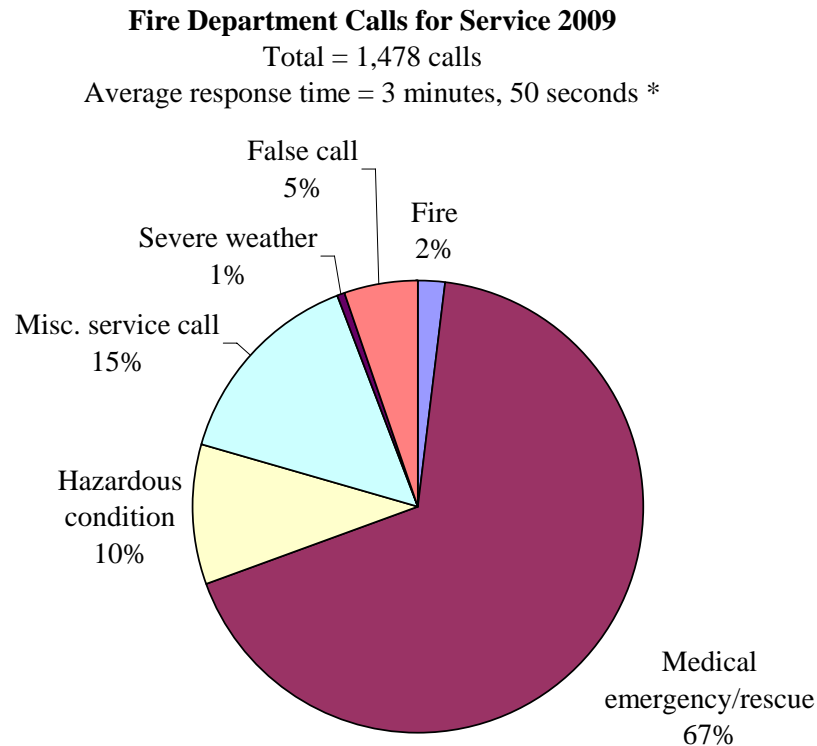
In December 2008 the Fire Department took the first step toward forming a regional fire authority with a contract with the City of Monterey. The FY 2010/11 budget represents the next step toward this goal, with implementation of the first phase of a Joint Powers Authority (JPA) for fire services. The budgetary impact is reflected in reduced costs in the "Services/Contracts"

expense category. For FY 2010/11, the City will continue receiving almost all fire services through a contract with the City of Monterey, which is estimated to cost \$2,221,000.

Key initiatives for FY 2010/11

1. Implement the Joint Powers Authority (JPA) for fire services to reduce costs for administration and improve interoperability among fire personnel across the Monterey Peninsula.
2. Continue collaborative work toward creating a shared Emergency Operations Center (EOC), joint EOC exercises and emergency management training with our neighboring communities.
3. Implement the Monterey County Operational Area Next Generation Communications System (NGEN) for compliance with the mandated narrow-banding and Project 25 compliance.
4. Implement the Mobile Data Computer (MDC) program, which will significantly enhance emergency response, interoperability and communications capabilities. Three of the Pacific Grove fire apparatus will have the MDCs installed and operational by July 2010.
5. Conduct state-mandated fire and life safety inspections of specified occupancies.
6. Maintain a high state of operational mission readiness by providing comprehensive training that meets local, state and federal training standards and mandates.

Workload and Performance Indicators



(National Fire Protection Association response standard: 5 minutes)

Golf

Mission

Provide outstanding and memorable golf experiences for Pacific Grove residents and visitors with a business model that provides discounted golf for residents and a direct economic benefit to the community in the form of revenue for general City services.

Services and Responsibilities

The Department manages an 18-hole golf course, driving range, putting greens, golf shop, and clubhouse. In 2006, the City took ownership of the Point Pinos Lighthouse, which is located adjacent to the golf course, along with the land associated with holes 10-18 of the course. As part of the transfer, the City assumed responsibility for restoring the dunes adjacent to the golf course. The Golf Department is responsible for managing this multi-year project.

Budget-at-a-Glance

Golf Fund Appropriations Summary (All Divisions)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	998,335	1,045,076	1,000,000	1,099,547
Services/Contracts	475,568	508,037	459,000	510,017
Materials/Supplies	295,553	265,843	255,000	301,500
Transfers/Depreciation	950,784	600,288	581,000	626,779
Debt Service	202,987	203,990	279,000	281,109
Capital	-	-	120,000	160,000
Total Expenditures	<u>2,923,227</u>	<u>2,623,234</u>	<u>2,694,000</u>	2,978,952
Staffing: Full-Time Equivalent Positions (FTE)				
	20.65	21.50	21.50	21.50

Golf activities are funded entirely with golf fee revenues.

Major Budget Changes

The apparent increases in expenditures for next year result from unspent resources in the current year that will be needed next year.

Key initiatives for FY 2010/11

1. Continue marketing efforts to raise the profile of Pacific Grove Golf Links in the regional golf market and increase the number of tournaments and events at the course and clubhouse.
2. Continue golf course capital improvement projects, which include sand bunker renovation, turf over-seeding program, cart path improvements, and driving range improvements.
3. Continue implementing the multi-year dunes restoration plan.

Workload and Performance Indicators

	Total rounds played	Daily fee (full price) rounds as % of rounds	Daily fee (full price) revenue as % of total revenue	Greens fee revenue per round
FY 2009/10 est.	56,000	52%	75%	\$31.65
FY 2008/09	65,400	50%	79%	\$26.83
FY 2007/08	73,417	52%	77%	\$25.92
FY 2006/07	77,242	53%	75%	\$23.79
FY 2005/06	73,650	50%	74%	\$22.03
FY 2004/05	77,543	43%	73%	\$18.88

Library

Mission

The Library seeks to inform, educate and foster cultural enrichment and recreational pursuits by providing books and other library resources for all who use it.

Services and Responsibilities

The Library Department is responsible for all services available to library patrons. Collection development and circulation of materials are fundamental for making materials available. The Library also offers reference services, children’s programs, adult programs, and outreach to homebound patrons and area schools, and cooperates with other libraries’ requests for materials and information. The Library offers ten Internet access computers for residents and visitors to use. Word processing, Excel and PowerPoint programs are available on some of the computers for residents, visitors, and students. The Library also serves as an informal community center for all ages.

Budget-at-a-Glance

Library Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	628,924	525,086	469,416	438,040
Services/Contracts	227,052	177,034	111,921	113,180
Materials/Supplies	139,000	134,155	71,250	85,000
Non-Operating Transfers	-	-	-	-
Debt Service	-	-	-	-
Capital	-	-	63,220	20,000
Total Expenditures	<u>994,976</u>	<u>836,275</u>	<u>715,807</u>	656,220
Staffing: Full-Time Equivalent Positions (FTE)				
	15.25	7.50	6.50	8.00

The FY 2010/11 budget is supported predominantly by undesignated General Fund revenues (84%) and program revenues (7%) with supplementary funding from donations through the Book Fund (6%) and Library Trust Fund (1%), and the Poetry Promotion Fund (2%).

Major Budget Changes

The General Fund component of the budget is increasing 18% from the original FY 2009/10 budget of \$466,025 to \$550,000. This level of General Fund support will reduce the library’s reliance on donation funding to continue operations at current levels: 24 hours per week.

Key Initiatives for FY 2010/11

1. Lead efforts to identify long-term sustainable funding solutions for the library.
2. Ensure that Pacific Grove's young people have needed materials for their educational and recreational needs, and that preschool children and parents obtain materials and services that enrich and contribute to their future success in school and life by:
 - Conducting one to two story-times per week for children up to eight years old.
 - Hosting at least three special programs per year for different age groups.
 - Conducting a Summer Reading Program for children aged two to 15.
 - Conducting an average of two class visits per month, both in the library and at the schools.
3. Provide reference service for all ages during open hours, including interlibrary loan.
4. Provide free Internet access for all patrons during open hours.
5. Enhance Pacific Grove's presence/profile in the virtual world by promoting library services that are available online when the library is closed.
6. Implement suggestions made by participants at the Library Summit held in February 2010.

Workload and Performance Indicators

Year	2007	2008	2009	2010*
Average Daily Visits	488	470	458	487
Items Checked Out	248,137	252,268	222,994	177,307
Internet Users	8,784	11,438	15,512	9,819
Children's Program Attendance	7,881	8,259	7,352	5,031
Reference Questions	20,509	15,475	19,497	13,182
Hours Open	52	44	31	24

*Statistics for FY 2009/10 are for July 1, 2009 to April 30,2010

Museum

Mission

Preserve, study, interpret, and exhibit the natural history and aboriginal human inhabitants of Monterey County, with special emphasis on the Monterey Peninsula region.

Services and Responsibilities

The City of Pacific Grove owns and operates the Natural History Museum through a partnership with the Museum Foundation of Pacific Grove.

Budget-at-a-Glance:

Museum	FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
Summary (ALL FUNDS)	Actual	Actual	Est Actual	Budget
Expenditures				
Personnel	220,853	121,994	22,000	14,819
Services/Contracts	26,970	215,127	230,000	175,191
Materials/Supplies	3,829	9,634	2,000	10,000
Non-Operating Transfers	-	-	-	-
Debt Service	-	-	-	-
Capital	1,922	20,312	37,000	70,000
Total Expenditures	253,574	367,067	291,000	270,010
Staffing: Full-Time Equivalent				
Positions (FTE)	3.00	1.50	1.50	0.00

Major Budget Changes

The increase in capital expenditures reflects the plan for facility improvements and maintenance in FY 2010/11. Projects include exterior painting, updating security and alarm systems, remodeling upstairs restrooms, replacing carpets, and making the handrail in the lobby stairwell compliant with the Americans with Disabilities Act (ADA).

Key Initiatives for FY 2010/11

1. Achieve American Association of Museum re-accreditation.
2. Increase Museum membership.
3. Increase tourism to the Museum through increased marketing efforts.
4. Establish program to perform an annual inventory on rotating sections of the Collection.
5. Provide contractually obligated reporting on Museum operations to City as outlined in the Agreement.
6. Enhance Museum security system with increased numbers of cameras and upgraded security control panel.
7. Work with Public Works Department to develop an overall Facility Management Plan.

Police

Mission

The Pacific Grove Police Department’s Mission is to defend and protect the Constitutions of the United States and California, to maintain the public peace, safeguard lives and property, and to provide for a quality of life whereby people within the City of Pacific Grove have a sense of security and freedom in their daily activities.

Services and Responsibilities

The Police Department embraces the philosophy of “community policing” which encourages an open-minded partnership with citizens to identify problems and develop strategies to prevent crime before it occurs. This approach is integrated with all facets of the department’s services: patrol, investigations, animal control, and parking enforcement.

Budget-at-a-Glance

Police Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2007/08 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	4,393,638	4,386,620	4,428,000	4,547,737
Services/Contracts	644,452	852,730	480,000	511,244
Materials/Supplies	66,765	50,761	54,000	54,500
Non-Operating Transfers	-	13,672	163,000	147,661
Debt Service	-	-	-	-
Capital	61,929	64,964	94,000	100,000
Total Expenditures	5,166,784	5,368,747	5,219,000	5,361,142
Staffing: Full-Time Equivalent Positions (FTE)				
	39.98	35.98	35.98	35.98

The department is funded by discretionary General Fund revenues (86%), program revenues (12%), and state grants (2%).

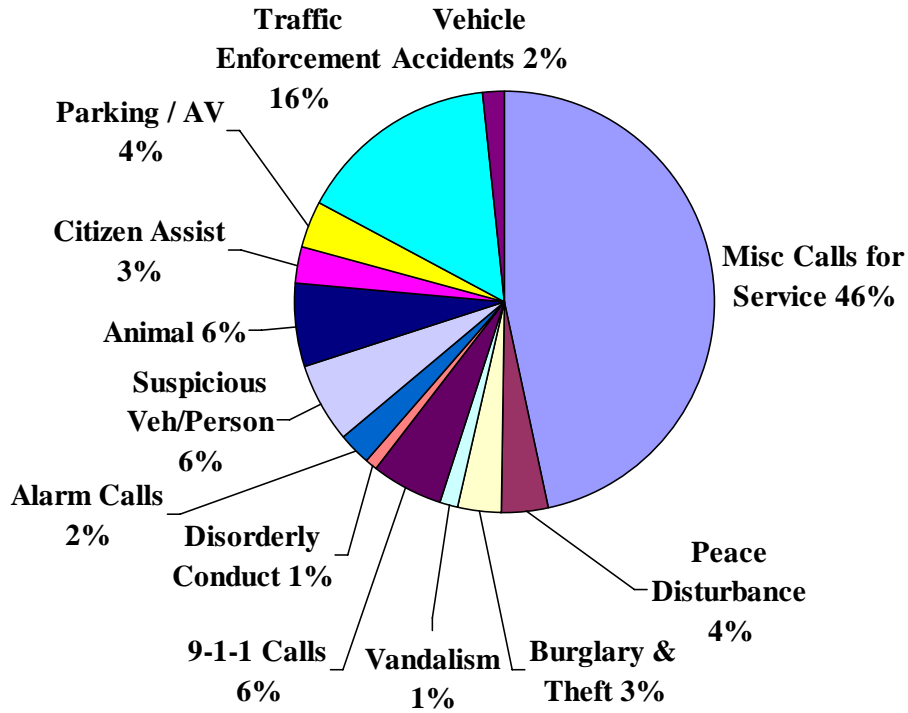
Major Budget Changes

The personnel budget is increasing due to a 4.5% salary increase required by the City’s agreement with the Police Officers Association.

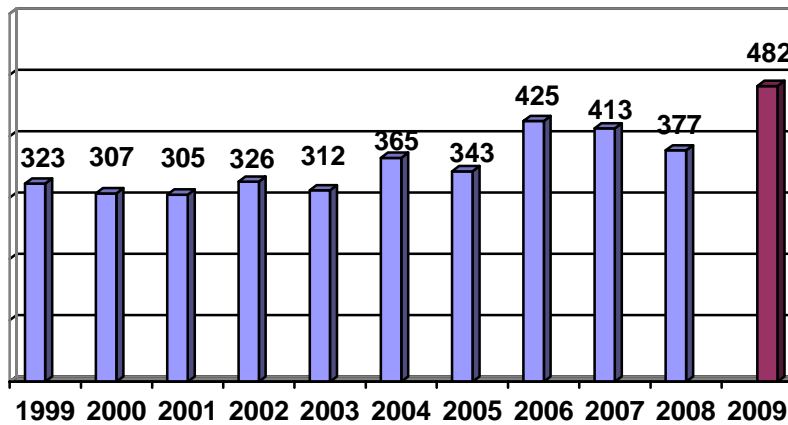
Service Objectives

1. Restore the City of Pacific Grove to be the safest city in Monterey County.
2. Fully train appropriate city employees as Emergency Operations Center staff.
3. Work with area law enforcement agencies to expand collaborative services.
4. Enhance traffic enforcement, including movable radar signs and public information.
5. Recruit and hire qualified police officers to achieve the fully authorized staffing level of 22 officers, creating greater efficiencies.
6. Continue the D.A.R.E. program (drug prevention in schools) by assigning two officers to teach the program at the elementary schools and funding the program through public donations.

Workload and Performance Indicators
Police Department Calls for Service 2009
Total = 15,612 events



Number of Part I (Most Serious) Crimes Reported
1999-2009



Public Works

Mission

Ensure stewardship and maintenance for the City's natural and constructed environment, including streets, parks, open space, forested areas, storm water program and facilities, public buildings and vehicles, sanitary sewer system, and El Carmelo Cemetery.

Services and Responsibilities

The Public Works Department is responsible for all activity in public rights-of-way and administers all related permit processes required by the Municipal Code. To achieve its mission, the department provides the following services:

- Maintenance of streets, city-owned streetlights, traffic signs, pavement markings, trees on city property, and street and directional signs.
- Maintenance of parks, forested areas, open space areas including the coastal recreation trail, and City buildings.
- Storm water management related to City compliance with Federal and State laws and storm water discharge permits.
- Maintenance of sewer and wastewater infrastructure.
- Maintenance of City vehicles and equipment.
- Operation of the City-owned El Carmelo Cemetery.
- Special event logistics, set-up, and clean-up

For budget purposes, the sewer and cemetery operations are funded in enterprise funds, and are not included in the Public Works Department budget.

Budget-at-a-Glance

Public Works Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	1,505,421	1,307,782	1,296,000	1,437,471
Services/Contracts	842,307	618,970	548,000	615,359
Materials/Supplies	177,426	152,696	140,000	157,950
Non-Operating Transfers	-	213,425	250,000	175,000
Debt Service	-	-	-	-
Capital	64,032	1,874,486	593,000	555,500
Total Expenditures	2,589,186	4,167,359	2,827,000	2,941,280
Staffing: Full-Time Equivalent				
Positions (FTE)	19.52	16.47	17.02	16.90

The department is funded with General Fund revenues (72%), State gasoline taxes (10%), State and Federal grants (17%), and Yount Trust interest earnings revenues (1%).

Major Budget Changes

The personnel budget reflects adjustments to the management structure aimed at increasing capacity for work planning, reporting, and coordination with other agencies on major environmental issues. Half of the Deputy City Manager's costs are allocated to the department,

along with one-third of costs for the Environmental Planning and Programs Manager, and the costs for an Office Assistant II. These increases are partially offset by the reallocation of a Management Analyst position from Public Works to the City Manager’s Office.

Key Initiatives for FY 2010/11

1. Continue to implement comprehensive measures required to comply with the City’s National Pollution Discharge Elimination System (NPDES) Phase II permit. Measures include continued testing at various points along the coast, street sweeping and testing of sweepings, increased municipal housekeeping requirements, public education, and enforcement.
2. Apply for funding for design and construction of a storm water recycling project, which could potentially save the city considerable money by providing potable water for irrigation.
3. Coordinate with the appropriate City departments in the re-development project of the Old Bathhouse and the first phase of Lovers Point Park improvements.
4. Develop a plan and cost information for potential City Council action to repair/replace public restrooms at Crespi Pond and George Washington Park.
5. Complete design engineering and Proposition 84 documentation for Phase III of the Urban Diversion Runoff project, an underground collection system that will deliver dry-weather run-off for pollution control treatment via the sanitary sewer system.
6. Complete improvements at the intersection of Lighthouse Ave. and Eardley Ave., including resurfacing, upgrading access for the disabled, and resolving water drainage problems.
7. Present to City Council a five year, citywide Capital Improvement Plan to serve as a roadmap for investment in the City’s infrastructure assets.
8. Develop a plan to make the city-owned El Carmelo Cemetery economically viable.

Workload and Performance Indicators

Workload Indicators	2009
Lane-miles of streets maintained	55
Linear miles of sewer line maintained	58
Number of storm drains (all cleaned twice per year)	332
Number of streetlights City maintains	699
Number of vehicles (rolling stock) maintained	119

Activity Indicators	2007	2008	2009
Number of potholes patched	225	275	480
Number of bulb replacements	50	45	100
Number of streetlight repairs	30	30	15
Number of City sewer overflow spills	6	8	4

Recreation

Mission

Make Pacific Grove the best possible place to live, by providing high-quality recreational programs that keep people active and engaged in our community, while increasing their quality of life.

Services and Responsibilities

The department provides a broad range of recreational services through programs, contract instructors and collaboration with outside agencies. Citizens are offered sports leagues for youth and adults, leisure and educational programs for all ages, programs and services for teens, management of the historic Chautauqua Hall, Community Center, and the Youth Center, rental of City parks and facilities, a range of summer camps and programs for children and teens, and involvement with a wide range of special events in the City. The Recreation Department also coordinates City approval and services required for special events.

Budget-at-a-Glance

Recreation Department Appropriations Summary (ALL FUNDS)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	636,850	231,549	208,000	223,575
Services/Contracts	128,038	140,040	110,000	118,631
Materials/Supplies	37,773	10,129	6,700	11,600
Non-Operating Transfers	-	-	-	-
Debt Service	-	-	-	-
Capital	-	-	-	-
Total Expenditures	802,661	381,718	324,700	353,806
Staffing: Full-Time Equivalent Positions (FTE)				
	50.35	11.50	11.50	12.00

The department is funded by undesignated General Fund revenues (50%) and program revenues (50%).

Major Budget Changes

For FY 2009/10, the department includes an allocation (0.50% FTE) of the Office Assistant II responsible for program registration, park reservations, and support.

Key Initiatives for FY 2010/11

1. Develop a series of more dynamic, larger events that draw more visitors to Pacific Grove.
2. Develop policy recommendations for reducing special event costs by implementing volunteer labor.
3. Expand recreational offerings through partnerships with the Sally Griffin Active Living Center on programs, classes and services targeted at the area's growing older-adult population.
4. Identify and implement partnerships with local nonprofit organizations to ensure the financial future of the Youth Center through partnerships.

Cemetery Enterprise Function

Services and Responsibilities

The City operates and maintains El Carmelo Cemetery. The City coordinates with area mortuaries and other individuals for services at the cemetery.

Budget-at-a-Glance

Cemetery Appropriations Summary (All Divisions)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	144,295	158,066	145,000	101,449
Services/Contracts	24,244	28,711	12,000	29,482
Materials/Supplies	13,150	11,159	8,000	10,000
Transfers/Depreciation	100,221	75,219	70,000	70,825
Debt Service	-	-	-	-
Capital	2,787	2,406	12,000	31,092
Total Expenditures	<u>284,697</u>	<u>275,561</u>	<u>247,000</u>	242,848
Staffing: Full-Time Equivalent Positions (FTE)				
	2.75	1.75	1.80	1.75

The Cemetery is funded by fees for service and interest earnings on the Cemetery Endowment fund.

Major Budget Changes

The budget is intended to begin correcting the structural imbalance in the Cemetery business model. For several years, costs in the enterprise fund have exceeded revenues. Plans for FY 2010/11 include increasing cemetery fees to ensure pricing commensurate with the market, increasing endowment fees with an eye on long-term maintenance of the Cemetery, and developing additional burial sites, for which the budget includes \$30,000 for capital purchases. Additionally, allocation of maintenance staffing to the Cemetery has been reduced by 0.5 FTE, and has been replaced with a part-time administrative assistant.

Key Initiatives for FY 2010/11

Develop new burial sites, such as a new memorial wall, that could provide revenue for a more sustainable cemetery business model.

Wastewater Enterprise Function

Services and Responsibilities

The City owns and maintains the sanitary sewer system that collects and delivers sewage to the Monterey Regional Water Pollution Control Agency (MRWPCA) processing facility. In addition to performing maintenance activities, the City also manages the Sewer Lateral Loan Program that provides low-interest loans up to \$10,000 to repair or replace private sewer lateral facilities.

Budget-at-a-Glance

Sewer Appropriations Summary (All Divisions)	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Est Actual	FY 2010/11 Budget
Expenditures				
Personnel	300,535	258,117	248,000	283,454
Services/Contracts	273,991	521,185	417,000	636,474
Materials/Supplies	35,714	28,800	40,000	33,400
Transfers/Depreciation	395,213	328,026	338,000	320,667
Debt Service	70,125	69,601	165,000	137,100
Capital	-	-	885,000	2,800,000
Total Expenditures	<u>1,075,578</u>	<u>1,205,729</u>	<u>2,093,000</u>	<u>4,211,095</u>
Staffing: Full-Time Equivalent Positions (FTE)				
	3.63	3.43	3.58	2.78

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

Major Budget Changes

The \$2.8 million capital maintenance plan for FY 2010/11 is the most significant budget change. This level of investment would represent a three-fold increase over the current year's level of investment. In addition, as the FY 2009/10 estimated actual expenditures for personnel costs reflects the elimination of a Sewer Maintenance Worker, the FY 2010/11 budget includes a small allocation of all Street Maintenance Workers, who are contributing to wastewater system maintenance. The personnel budget category also includes a share of the Environmental Planning and Programs Manager's position. The services and contracts category of the budget reflects the contract costs associated with the capital plan and an updated allocation methodology for citywide insurance costs.

Key Initiatives for FY 2010/11

1. Complete the reconstruction of Pump Station 12, located at Oceanview Blvd. and 9th St.,
2. Complete the design engineering and construction for the reconstruction of Pump Station 11, located at Oceanview Blvd. and Eardley Ave.
3. Replace 5,000 linear feet of sewer line, based on system priority data collected by video.

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Appendix A

All Budgeted Funds Summary -- Flow of Funds

	Beginning fund balance (available)	Estimated Revenues	Appropriations	Transfers in (-out)	Ending Fund Balance (unrestricted)
1 General					
FY 2008/09 Actual	\$1,156,681	\$17,172,503	-\$15,910,225	-\$440,867	1,978,092
FY 2009/10 Estimated Actual	1,978,092	15,248,295	-14,474,586	-638,414	2,113,387
FY 2010/11 Budget	\$2,113,387	\$15,048,507	-\$14,189,519	-\$602,392	\$2,369,983
14 Civic Center					
FY 2008/09 Actual	\$25,368	\$19,500	-\$222,997	\$212,000	\$33,871
FY 2009/10 Estimated Actual	33,871	18,000	-223,206	212,000	40,665
FY 2010/11 Budget	\$40,665	\$38,000	-\$223,995	\$212,000	\$66,670
42 Public Safety Augment.					
FY 2008/09 Actual	-\$294,728	\$373,154	-\$275,800	\$0	-\$197,374
FY 2009/10 Estimated Actual	-197,374	448,174	-250,800	0	0
FY 2010/11 Budget	\$0	\$100,000	-\$303,766	\$203,766	\$0
44 Storm Water Management					
FY 2008/09 Actual	-\$91,661	\$37,544	-\$160,320	\$200,000	-\$14,437
FY 2009/10 Estimated Actual	-14,437	0	-106,600	250,000	128,963
FY 2010/11 Budget	\$128,963	\$0	-\$175,000	\$175,000	\$128,963
32 Vehicle Replacement					
FY 2008/09 Actual	\$0	\$31,570	-\$95,519	\$63,949	\$0
FY 2009/10 Estimated Actual	0	0	-61,415	61,415	0
FY 2010/11 Budget	\$0	\$0	-\$61,416	\$61,416	\$0
97 Tax and Rev. Antic. Notes (TRAN)					
FY 2008/09 Actual	\$197	\$0	\$0	\$0	197
FY 2009/10 Estimated Actual	197	0	0	0	197
FY 2010/11 Budget	\$197	\$2,900,000	-\$2,900,000	\$0	\$197
98 Pension Obligation Bond Fund					
FY 2008/09 Actual	\$0	\$1,495,000	-\$1,495,000	\$0	\$0
FY 2009/10 Estimated Actual	0	1,548,290	-1,548,290	0	0
FY 2010/11 Budget	\$0	\$1,598,501	-\$1,598,501	\$0	\$0
TOTAL GENERAL FUND RESPONSIBILITY					
FY 2008/09 Actual	\$795,857	\$19,129,271	-\$18,159,861	\$35,082	\$1,800,349
FY 2009/10 Estimated Actual	\$2,164,068	\$17,262,759	-\$16,664,897	-\$114,999	\$2,283,212
FY 2010/11 Budget	\$2,283,212	\$19,685,008	-\$19,452,197	\$49,790	\$2,565,813

	Beginning fund balance (available)	Estimated Revenues	Appropriations	Transfers in (-out)	Ending Fund Balance (unrestricted)
71 Workers Compensation					
FY 2008/09 Actual	-\$1,807,253	\$818,717	-\$811,183	\$0	-\$1,799,719
FY 2009/10 Estimated Actual	-1,799,719	586,534	-459,872	184,999	-1,488,058
FY 2010/11 Budget	-\$1,488,058	\$474,786	-\$474,786	\$0	-\$1,488,058
72 Liability Insurance					
FY 2008/09 Actual	\$203,419	\$300,000	-\$277,572	\$0	\$225,847
FY 2009/10 Estimated Actual	225,847	316,501	-316,501	0	225,847
FY 2010/11 Budget	\$225,847	\$363,786	-\$363,786	\$0	\$225,847
70 Employee Health Benefits					
FY 2008/09 Actual	-\$6,554	\$189,616	-\$160,418	\$0	\$22,644
FY 2009/10 Estimated Actual	22,644	158,500	-152,700	0	28,444
FY 2010/11 Budget	\$28,444	\$174,700	-\$174,700	\$0	\$28,444
TOTAL INTERNAL SERVICE FUND RESPONSIBILITY					
FY 2008/09 Actual	-\$1,610,388	\$1,308,333	-\$1,249,173	\$0	-\$1,551,228
FY 2009/10 Estimated Actual	-1,551,228	1,061,535	-929,073	184,999	-1,233,767
FY 2010/11 Budget	-\$1,233,767	\$1,013,272	-\$1,013,272	\$0	-\$1,233,767
ENTERPRISE FUNDS					
75 Cemetery Enterprise					
FY 2008/09 Actual	-\$111,510	\$158,418	-\$248,936	\$0	-\$202,028
FY 2009/10 Estimated Actual	-202,028	173,546	-211,696	0	-240,178
FY 2010/11 Budget	-\$240,178	\$183,500	-\$242,848	\$0	-\$299,526
76 Sewer Enterprise					
FY 2008/09 Actual	\$2,038,923	\$2,469,897	-\$1,153,997	-\$25,519	\$3,329,304
FY 2009/10 Estimated Actual	3,329,304	2,042,171	-2,589,118	0	2,782,357
FY 2010/11 Budget	\$2,782,357	\$2,473,000	-\$4,211,095	\$0	\$1,044,262
77 Golf Enterprise					
FY 2008/09 Actual	\$308,205	\$2,706,270	-\$2,447,707	-\$84,799	\$481,969
FY 2009/10 Estimated Actual	481,969	2,485,805	-2,345,805	-70,000	551,969
FY 2010/11 Budget	\$551,969	\$2,784,664	-\$2,929,162	-\$49,790	\$357,681
TOTAL ENTERPRISE FUND RESPONSIBILITY					
FY 2008/09 Actual	\$2,235,618	\$5,334,585	-\$3,850,640	-\$110,318	\$3,609,245
FY 2009/10 Estimated Actual	3,609,245	4,701,522	-5,146,619	-70,000	3,094,148
FY 2010/11 Budget	\$10,785,458	\$5,441,164	-\$7,383,105	-\$49,790	\$1,102,417

	Beginning fund balance (available)	Estimated Revenues	Appropriations	Transfers in (-out)	Ending Fund Balance (unrestricted)
SPECIAL REVENUE FUNDS					
3 Carillon Maintenance					
FY 2008/09 Actual	\$23,508	\$378	\$0	\$0	\$23,886
FY 2009/10 Estimated Actual	23,886	250	0	0	24,136
FY 2010/11 Budget	\$24,136	\$400	\$0	\$0	\$24,536
4 Ocean Rescue					
FY 2008/09 Actual	\$35,407	\$14,532	-\$9,193	\$0	\$40,746
FY 2009/10 Estimated Actual	40,746	3,100	-1,000	0	42,846
FY 2010/11 Budget	\$42,846	\$15,300	-\$8,370	\$0	\$49,776
5 Environmental Enhancement					
FY 2008/09 Actual	\$21,016	\$338	\$0	\$0	\$21,354
FY 2009/10 Estimated Actual	21,354	300	0	0	21,654
FY 2010/11 Budget	\$21,654	\$400	\$0	\$0	\$22,054
7 Library Building and Equip.					
FY 2008/09 Actual	\$428,361	\$7,194	-\$3,446	\$0	\$432,109
FY 2009/10 Estimated Actual	432,109	6,000	-65,462	0	372,647
FY 2010/11 Budget	\$372,647	\$2,100	-\$25,000	\$0	\$349,747
8 Museum Improvement					
FY 2008/09 Actual	\$445,969	\$9,953	-\$13,340	\$15,037	\$457,619
FY 2009/10 Estimated Actual	457,619	6,000	-60,000	15,037	418,656
FY 2010/11 Budget	\$418,656	\$5,000	-\$70,000	\$0	\$353,656
9 Business Improvement District					
FY 2008/09 Actual	\$5	\$3,376	-\$16,801	\$13,425	\$5
FY 2009/10 Estimated Actual	5	27,000	-27,005	0	0
FY 2010/11 Budget	\$0	\$28,000	-\$28,000	\$0	\$0
10 Hospitality Improvement District					
FY 2008/09 Actual	\$152	\$245,807	-\$245,807	\$0	\$152
FY 2009/10 Estimated Actual	152	189,162	-189,314	0	0
FY 2010/11 Budget	\$0	\$260,000	-\$260,000	\$0	\$0
11 Library Book Fund					
FY 2008/09 Actual	\$39,975	\$94,709	-\$51,256	\$0	\$83,428
FY 2009/10 Estimated Actual	83,428	32,300	-39,200	0	76,528
FY 2010/11 Budget	\$76,528	\$39,500	-\$71,000	\$0	\$45,028
12 Fire Dept. Emergency Equip.					
FY 2008/09 Actual	\$37,087	\$41,509	-\$38,999	\$0	\$39,597
FY 2009/10 Est. Actual	39,597	5,000	-5,000	0	39,597
FY 2010/11 Budget	\$39,597	\$7,300	-\$7,000	\$0	\$39,897
15 Housing Programs					
FY 2008/09 Actual	\$1,106,745	\$56,264	-\$108,140	\$0	\$1,054,869
FY 2009/10 Estimated Actual	1,054,869	14,005	-141,772	0	927,102
FY 2010/11 Budget	\$927,102	\$134,395	-\$231,133	\$0	\$830,364

	Beginning fund balance (available)	Estimated Revenues	Appropriations	Transfers in (-out)	Ending Fund Balance (unrestricted)
16 Traffic Congestion Relief					
FY 2008/09 Actual	\$9,641	\$204,608	-\$115,599	\$0	\$98,650
FY 2009/10 Estimated Actual	98,650	40,000	-40,000	0	98,650
FY 2010/11 Budget	\$98,650	\$300	-\$20,000	\$0	\$78,950
17 Local Streets & Roads					
FY 2008/09 Actual	\$400,000	\$88,320	-\$25,180	-\$118,005	\$345,135
FY 2009/10 Estimated Actual	345,135	1,500	-66,000	0	280,635
FY 2010/11 Budget	\$280,635	\$1,500	-\$131,000	\$0	\$151,135
18 State Gas Tax					
FY 2008/09 Actual	\$60,860	\$242,766	-\$257,625	\$0	\$46,001
FY 2009/10 Estimated Actual	46,001	269,000	-243,600	0	71,401
FY 2010/11 Budget	\$71,401	\$266,300	-\$304,639	\$0	\$33,062
20 RSTP—TAMC					
FY 2008/09 Actual	\$32,879	-\$56,030	\$0	\$0	-\$23,151
FY 2009/10 Estimated Actual	-23,151	49,151	-26,000	0	0
FY 2010/11 Budget	\$0	\$450,000	-\$440,000	\$0	\$10,000
21 Drug Awareness					
FY 2008/09 Actual	\$14,295	\$38,462	-\$1,868	\$0	\$50,889
FY 2009/10 Estimated Actual	50,889	3,500	-2,000	0	52,389
FY 2010/11 Budget	\$52,389	\$300	-\$10,000	\$0	\$42,689
25 Youth Center Donations					
FY 2008/09 Actual	\$5,406	\$3,441	\$375	\$0	\$9,222
FY 2009/10 Estimated Actual	9,222	100	0	0	9,322
FY 2010/11 Budget	\$9,322	\$100	-\$3,000	\$0	\$6,422
26 Chautauqua Hall					
FY 2008/09 Actual	\$30,510	\$491	\$0	\$0	\$31,001
FY 2009/10 Estimated Actual	31,001	750	-7,000	0	24,751
FY 2010/11 Budget	\$24,751	\$500	-\$15,000	\$0	\$10,251
27 Lighthouse Maint. & Improv.					
FY 2008/09 Actual	\$59,102	\$26,627	-\$3,391	-\$15,037	\$67,301
FY 2009/10 Estimated Actual	67,301	28,000	-11,000	-15,037	69,264
FY 2010/11 Budget	\$69,264	\$21,000	-\$30,000	\$0	\$60,264
28 Senior Housing					
FY 2008/09 Actual	\$9,301	\$150	\$0	\$0	\$9,451
FY 2009/10 Estimated Actual	9,451	200	0	0	9,651
FY 2010/11 Budget	\$9,651	\$200	\$0	\$0	\$9,851
30 Operating Grants					
FY 2008/09 Actual	\$0	\$245,616	-\$216,996	\$20,387	\$49,007
FY 2009/10 Estimated Actual	49,007	250	-39,000	0	10,257
FY 2010/11 Budget	\$10,257	\$0	-\$10,000	\$0	\$257
31 Operating Donations					
FY 2008/09 Actual	\$0	\$33,696	-\$32,378	\$15,905	\$17,223
FY 2009/10 Estimated Actual	17,223	120,000	-115,000	0	22,223
FY 2010/11 Budget	\$22,223	\$77,500	-\$82,624	\$0	\$17,099

	Beginning fund balance (available)	Estimated Revenues	Appropriations	Transfers in (-out)	Ending Fund Balance (unrestricted)
33 American Recovery and Reinvestment					
FY 2008/09 Actual	\$0	\$0	\$0	\$0	\$0
FY 2009/10 Estimated Actual	0	223,000	-223,000	0	0
FY 2010/11 Budget	\$0	\$80,000	-\$80,000	\$0	\$0
34 CDBG Grants					
FY 2008/09 Actual	\$611,612	\$169,224	-\$63,845	\$0	\$716,991
FY 2009/10 Estimated Actual	716,991	338,303	-89,752	0	965,542
FY 2010/11 Budget	\$965,542	\$408,886	-\$496,681	\$0	\$877,747
35 CalHOME Grant					
FY 2008/09 Actual	\$0	\$0	\$0	\$0	\$0
FY 2009/10 Estimated Actual	0	120,000	-120,000	0	0
FY 2010/11 Budget	\$0	\$240,000	-\$240,000	\$0	\$0
40 Poetry Promotion Fund					
FY 2008/09 Actual	\$170,776	\$4,671	-\$136,851	\$0	\$38,596
FY 2009/10 Estimated Actual	38,596	250	-16,000	0	22,846
FY 2010/11 Budget	\$22,846	\$13,000	-\$6,220	\$0	\$29,626
41 Yount Trust (Expendable portion)					
FY 2008/09 Actual	\$54,018	\$38,900	-\$6,001	\$0	\$86,917
FY 2009/10 Estimated Actual	86,917	33,100	-27,000	0	93,017
FY 2010/11 Budget	\$93,017	\$34,000	-\$29,577	\$0	\$97,440
43 Supp. Law Enf Supp.					
FY 2008/09 Actual	\$9,741	\$100,318	-\$64,964	\$0	\$45,095
FY 2009/10 Estimated Actual	45,095	100,100	-34,000	0	111,195
FY 2010/11 Budget	\$111,195	\$100,500	-\$100,000	\$0	\$111,695
53 Ocean Front Restoration					
FY 2008/09 Actual	\$1,020,242	\$587,403	-\$1,749,123	\$143,524	\$2,046
FY 2009/10 Estimated Actual	2,046	100	0	0	2,146
FY 2010/11 Budget	\$2,146	\$0	-\$2,146	\$0	\$0
92 McIndoo Donation					
FY 2008/09 Actual	\$321,847	\$5,178	\$0	\$0	\$327,025
FY 2009/10 Estimated Actual	327,025	1,500	0	0	328,525
FY 2010/11 Budget	\$328,525	\$0	\$0	\$0	\$328,525
TOTAL SPECIAL REVENUE					
FUND RESPONSIBILITY					
FY 2008/09 Actual	\$4,587,631	\$4,164,669	-\$5,410,064	\$551,185	\$3,893,421
FY 2009/10 Estimated Actual	\$3,893,421	\$3,626,385	-\$3,778,416	\$523,415	\$4,264,805
FY 2010/11 Budget	\$4,264,805	\$6,822,982	-\$7,964,068	\$652,182	\$3,775,901
Capital Projects Fund					
61 Building & Facility					
FY 2008/09 Actual	\$533,504	\$8,582	\$0	\$0	\$542,086
FY 2009/10 Estimated Actual	542,086	11,000	0	0	553,086
FY 2010/11 Budget	\$553,086	\$10,000	\$0	\$0	\$563,086
TOTAL CAPITAL PROJECTS					
FUND RESPONSIBILITY					
FY 2008/09 Actual	\$533,504	\$8,582	\$0	\$0	\$542,086
FY 2009/10 Estimated Actual	\$542,086	\$11,000	\$0	\$0	\$553,086
FY 2010/11 Budget	\$553,086	\$10,000	\$0	\$0	\$563,086

	Beginning fund balance (available)	Estimated Revenues	Appropriations	Transfers in (-out)	Ending Fund Balance (unrestricted)
Permanent Funds					
85 Library Trust					
FY 2008/09 Actual	\$555,659	\$8,817	-\$19,054	\$0	\$545,422
FY 2009/10 Estimated Actual	545,422	13,000	-30,000	0	528,422
FY 2010/11 Budget	\$528,422	\$4,000	-\$4,000	\$0	\$528,422
86 Cemetery Endowment					
FY 2008/09 Actual	\$874,888	\$19,675	\$0	\$0	\$894,563
FY 2009/10 Estimated Actual	894,563	16,000	0	0	910,563
FY 2010/11 Budget	\$910,563	\$16,000	\$0	\$0	\$926,563
TOTAL PERMANENT FUNDS RESPONSIBILITY					
FY 2008/09 Actual	\$1,430,547	\$28,492	-\$19,054	\$0	\$1,439,985
FY 2009/10 Estimated Actual	\$1,439,985	\$29,000	-\$30,000	\$0	\$1,438,985
FY 2010/11 Budget	\$1,438,985	\$20,000	-\$4,000	\$0	\$1,454,985
Debt Service Funds					
54 Butterly Hab. Debt Serv.					
FY 2008/09 Actual	\$79,019	\$103,334	-\$90,800	\$0	\$91,553
FY 2009/10 Estimated Actual	91,553	117,272	-92,406	0	116,419
FY 2010/11 Budget	\$116,419	\$117,272	-\$93,712	\$0	\$139,979
TOTAL DEBT SERVICE FUNDS RESPONSIBILITY					
FY 2008/09 Actual	\$79,019	\$103,334	-\$90,800	\$0	\$91,553
FY 2009/10 Estimated Actual	\$91,553	\$117,272	-\$92,406	\$0	\$116,419
FY 2010/11 Budget	\$116,419	\$117,272	-\$93,712	\$0	\$139,979
TOTAL NON-MAJOR FUNDS RESPONSIBILITY					
FY 2008/09 Actual	\$6,630,701	\$4,305,077	-\$5,519,918	\$551,185	\$5,967,045
FY 2009/10 Estimated Actual	\$5,967,045	\$3,783,657	-\$3,900,822	\$523,415	\$6,373,295
FY 2010/11 Budget	\$6,373,295	\$6,970,254	-\$8,061,780	\$652,182	\$5,933,951
TOTAL: ALL FUNDS					
FY 2008/09 Actual	\$8,412,612	\$28,120,498	-\$26,529,956	\$0	\$10,003,154
FY 2009/10 Estimated Actual	\$10,003,154	\$24,795,009	-\$24,451,100	\$0	\$10,347,063
FY 2010/11 Budget	\$18,038,373	\$28,473,197	-\$30,647,676	\$0	\$8,172,584

Funds Organizational Chart

Major Governmental

General

Non-Major Governmental

Special Revenue

- | | |
|---|---|
| <ul style="list-style-type: none">• Carrillon• Ocean Rescue• Environmental Enhancement• Library Building & Equipment• Museum Improvement• Library Book• Fire Emergency Equipment• Civic Center• Housing• Traffic Congestion Relief• Local Streets and Roads• Gas Tax• Regional Surfacing Transportation Program• DARE Program• Youth Center | <ul style="list-style-type: none">• Chautauqua Hall• Lighthouse Maintenance & Improvement• Senior Housing• Operating Grants• Operating Donations• Vehicle Replacement• Community Development Block Grant• CalHOME Grant• Poetry Promotion• Yount Expendable Income• Public Safety Augmentation• Supplemental Law Enforcement Support• Storm Water• Oceanfront Restoration• McIndoo Donation |
|---|---|

Debt Service

- Butterfly Bond Debt Service

Agency

- Downtown Business Improvement District
- Hospitality Improvement District

Permanent

- Library Trust
- Cemetery Endowment
- Yount Non-Expendable Endowment
- Strong Non-Expendable Endowment

Proprietary

Enterprise

- Cemetery
- Sewer
- Golf

Internal Service

- Employee Benefits
- Workers Compensation
- Liability Insurance

Appendix B

Summary of Inter-fund Transfers

Division Operating Transfers	Civic Center Fund	Vehicle Replacement Fund	Liability Insurance Fund	Storm Water Fund	Public Safety Augmentation Fund	Employee Benefits Fund	Workers' Compensation Fund	Total
<i>City Council</i>	23,394	-	13,159	-	-	5,707	5,935	48,195
<i>City Attorney</i>	24,838	-	13,159	-	-	-	-	37,997
<i>City Manager</i>	42,327	-	13,159	-	-	2,445	2,543	60,474
<i>Finance</i>	56,556	-	13,159	-	-	5,707	5,935	81,357
<i>Police</i>	-	11,138	31,262	-	136,523	25,272	123,380	327,575
<i>Fire</i>	-	50,277	37,106	-	67,243	-	46,937	201,563
<i>Public Works</i>	-	-	13,262	150,000	-	13,043	20,390	196,695
<i>Community Development</i>	64,885	-	13,159	-	-	6,522	7,385	91,951
<i>Recreation</i>	-	-	5,238	-	-	815	978	7,031
<i>Library</i>	-	-	3,002	-	-	4,076	5,631	12,709
<i>Museum</i>	-	-	13,191	-	-	-	-	13,191
<i>Cemetery</i>	-	-	11,319	-	-	815	848	12,982
<i>Sewer</i>	-	-	91,685	-	-	2,446	2,543	96,674
<i>Golf</i>	-	-	91,923	-	-	8,152	8,495	108,570
Total	212,000	61,415	363,783	150,000	203,766	75,000	231,000	1,296,964

Summary of Indirect Cost Allocation

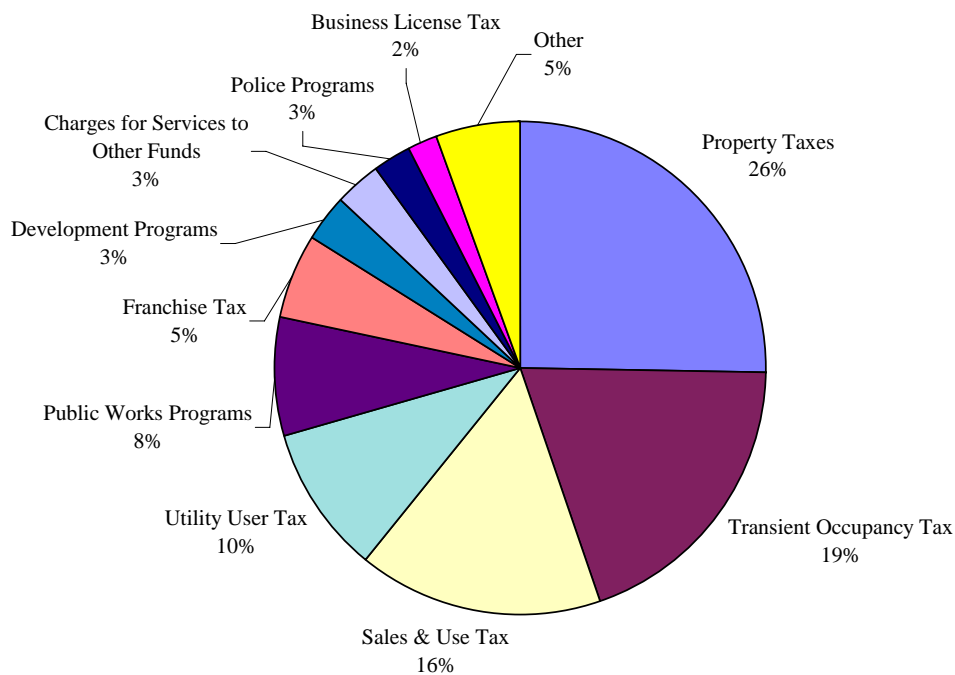
Indirect Cost Allocation Schedule:						
Divisions	Total Budget	Capital	Other Adj	Direct Service	Indirect Service	Indirect Cost Allocation
<i>City Council</i>	\$359,747	\$0	\$175,000	\$0	\$184,747	\$0
<i>City Atty</i>	\$422,347	\$0	\$0	\$0	\$422,347	\$0
<i>City Manager</i>	\$678,629	\$2,000	\$0	\$0	\$676,629	\$0
<i>Finance and IS</i>	\$974,857	\$25,000	\$0	\$0	\$949,857	\$0
<i>Comm Dev</i>	\$2,100,374	\$2,000	\$268,500	\$1,829,874		\$273,359
<i>Police</i>	\$5,564,665	\$100,000	\$0	\$5,464,665		\$816,349
<i>Fire</i>	\$3,133,510	\$10,000	\$0	\$3,123,510		\$466,612
<i>Library</i>	\$656,220	\$20,000	\$0	\$636,220		\$95,043
<i>Museum</i>	\$230,010	\$30,000	\$0	\$200,010		\$29,879
<i>Recreation</i>	\$130,231	\$0	\$0	\$130,231		\$19,455
<i>Public Works</i>	\$2,943,280	\$475,500	\$0	\$2,467,780		\$368,654
<i>Golf Course</i>	\$2,660,634	\$160,000	\$541,657	\$1,958,977		\$292,645
<i>Cemetery</i>	\$188,263	\$0	\$27,472	\$160,791		\$24,020
<i>Sewer</i>	\$4,074,993	\$2,800,000	\$384,859	\$890,134		\$132,974
<i>Non- Dept</i>	\$6,208,894	\$0	\$5,923,484	\$0	\$285,410	\$0
TOTAL	\$30,326,652	\$3,624,500	\$7,320,972	\$16,862,190	\$2,518,990	\$2,518,990
	Column A	Column B	Column C	Column D	Column E	Column F
Indirect Cost Rate Calculation:						
Rate = Total Overhead Costs / Total Direct Service Costs						
= Column E / Column D						
= 0.14938691 = 15%						
Indirect Cost Charges to Enterprise Funds Programs						
Program	Direct Cost Base	Indirect charge calculation				
<i>Cemetery</i>	\$160,791	\$24,020				
<i>Sewer</i>	\$890,134	\$132,974				
<i>Golf</i>	\$1,958,977	\$292,645				
Total	\$3,009,901	\$449,640				

Appendix C

General Fund Revenues and Background

Total FY 2010/11 General Fund estimated revenues total \$15,048,507, which is \$199,789, or 1.3%, less than total estimated revenues for FY 2009/10. This projection is consistent with the economic assumption that the recession that began in 2008 will continue through FY 2010/11. The most significant new revenue is Transient Occupancy Taxes assessed on residential vacation rentals.

General Fund Revenues, FY 2010/11 Total = \$15,021,630



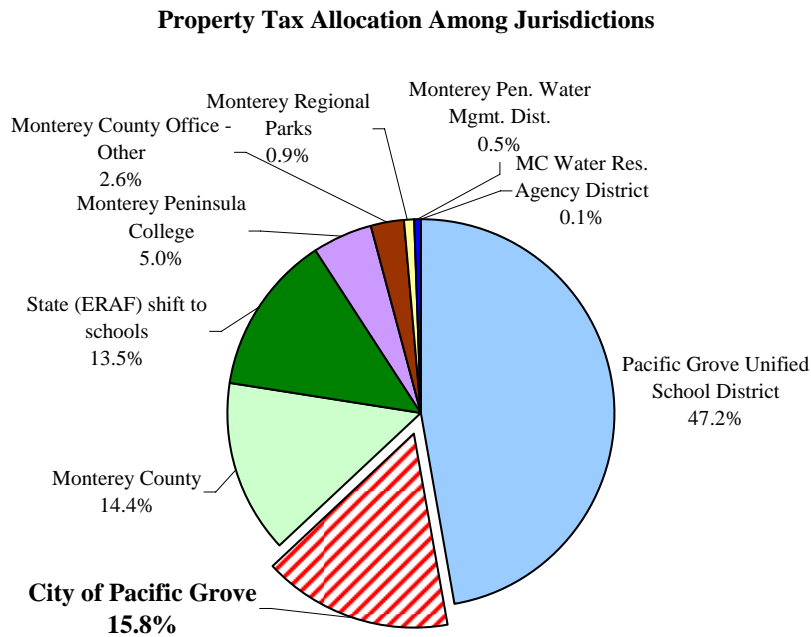
Nearly two-thirds of general Fund revenues (61%) comes from three sources: property taxes, transient occupancy tax, and sales taxes. This section provides additional background and forecast information for these revenues.

Property Tax

Description. Property tax is an ad valorem tax (based on value) imposed on real property (land and permanently attached improvements such as buildings) and personal (movable) property. Proposition 13, adopted by California voters on June 6, 1978, created a comprehensive system for the assessment and limitation of real property taxes. Property owners pay the tax based on their real property's adjusted assessed full value. Proposition 13 set the FY 1975-76 assessed values as the base year from which future annual inflationary assessed value increases would

grow (not to exceed 2% for any given year). The County Assessor also re-appraises each real property parcel when there are purchases, construction, or other statutorily defined, “changes in ownership.” Proposition 13 limits the property tax rate to 1% of each property’s full value plus overriding rates to pay voters’ specifically approved indebtedness. Property taxes are the City’s single largest revenue source, comprising approximately 22% of total FY 2008/09 projected revenues, or \$3.7 million.

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

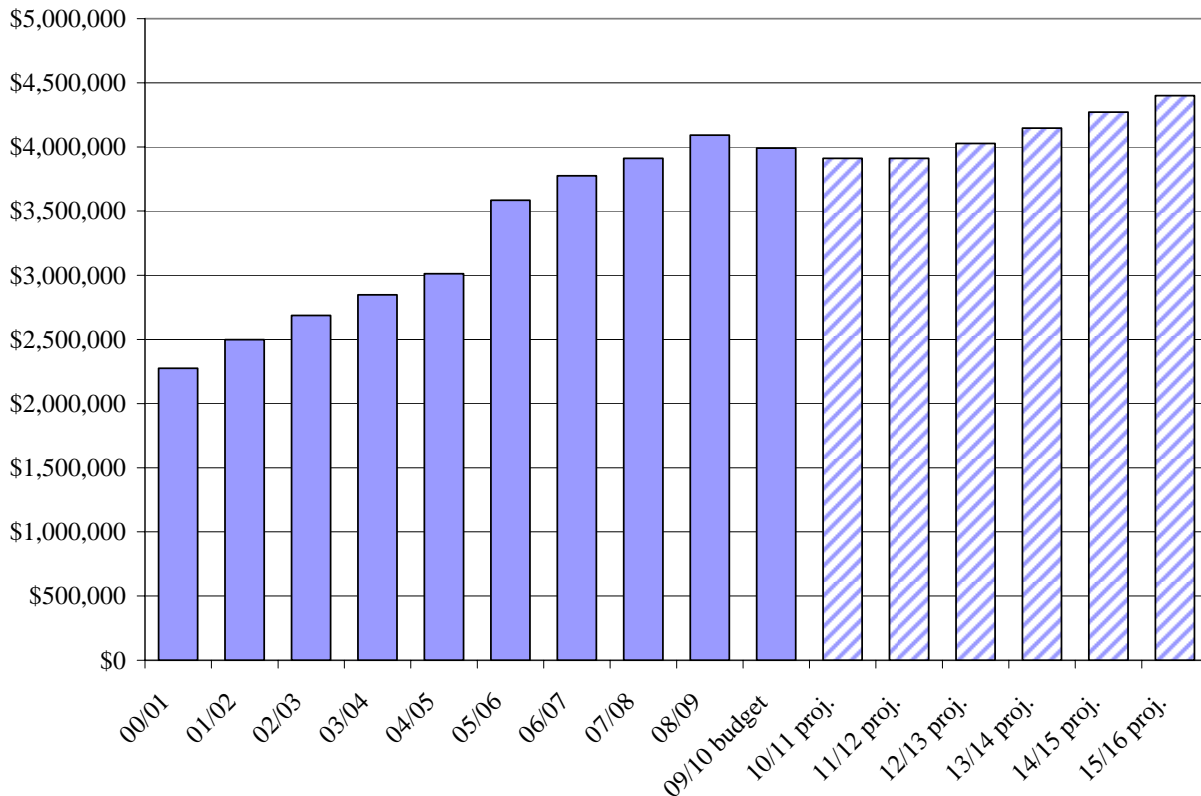


Proposition 13 (Section 1. Article XIII A of the State Constitution) transferred control and accountability for property tax rates from city and county government to the State Government. It allows the State legislature to apportion the property tax collections among the various cities, counties, and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

California voters passed Proposition 1A on November 4, 2004 giving California cities some relief from future State tinkering with traditionally local revenues. The State Legislature can only change city property tax allocations in emergencies and by a two-thirds vote in both

legislative bodies, and then for only two years before the revenue has to be repaid. While not perfect, these provisions help reduce the City’s revenue uncertainty.

**Property Tax History and Forecast
FY 2000/01 – FY 2015/16 (projected)**



Forecast. Property tax revenues are projected to total \$3,911,153 in FY 2010/11, which equates to 26% of the City’s General Fund. This amount is two percent lower than the amount estimated to be received in FY 2009/10. The projected decrease is based on a slight decrease in California Consumer Price Index (CPI), which usually provides a 2% increase on property not changing hands in a given year, but is going to be 0.25% negative next year. Fortunately, these components comprise a small share of total property tax revenues; the overall projection remains driven by “secured” property tax, which is the portion commonly understood by taxpayers as “property tax.” After two years of projected recessionary effects of the housing market, property taxes are expected to gradually return to average historic growth rates of 3% per year.

Sales and Use Tax

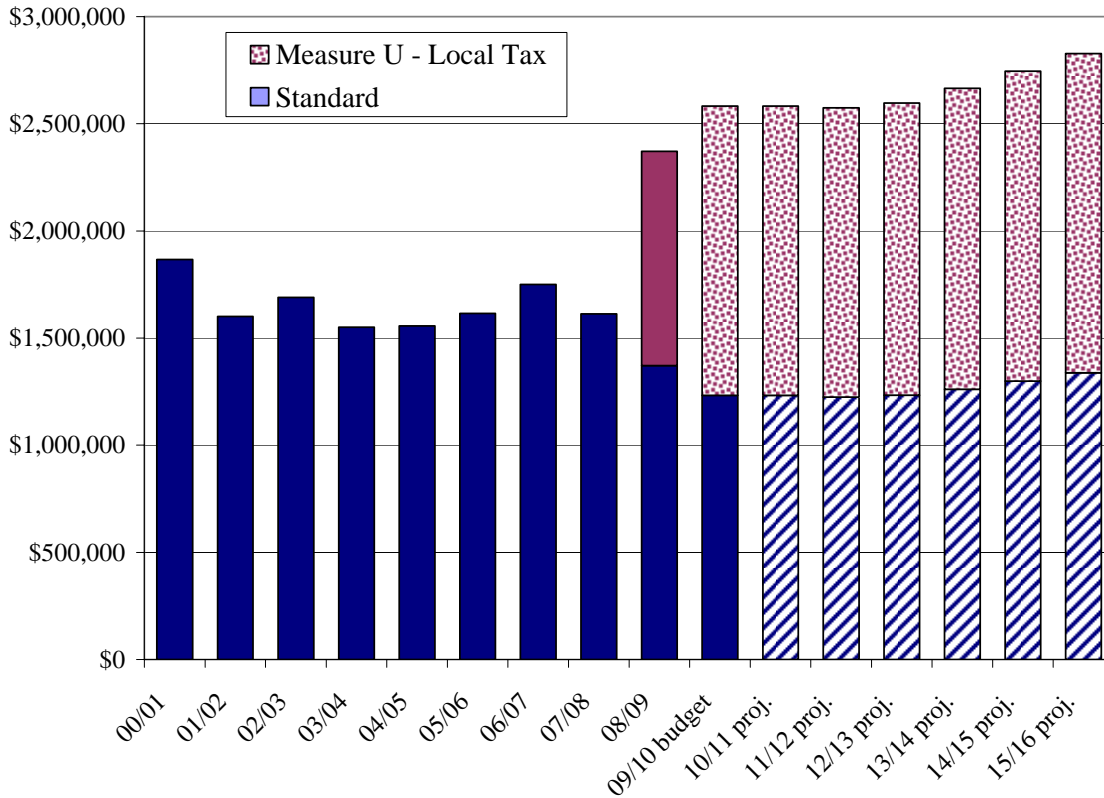
Description. The City receives two types of sales tax. The first is the statewide “Bradley-Burns” statutory sales tax. Locally, this tax rate is 8.25%. The second type is a local transactions and use tax adopted by Pacific Grove voters in June 2008, assessed at 1.00% of transaction value. Both types of taxes are collected on the sale of taxable goods within Pacific Grove. Additionally, use tax is the corresponding tax on transactions involving taxable goods purchased out of state for use in Pacific Grove. Sales and Use taxes are collected by the State which then pays local government their respective share. Combined, sales and use taxes (collectively, “Sales Taxes” in the budget) are the City’s third-largest revenue source and comprise about 16% of FY 2009/10 projected General Fund revenues.

With regard to the statutory sales tax, the City receives one cent of the 8.25 cents paid on every dollar of purchase price. Of the one cent, 75% comes directly from sales and use tax, and 25% comes from property tax “replacement” from the state. In March 2004, California voters passed Proposition 57 approving the sale of State Economic Recovery Bonds. The bond proceeds were used to fund the State’s cash-flow deficit and avert an operational financial crisis. To issue the bonds the State needed a steady revenue source it could pledge to secure its payments – like sales taxes. To solve its problem, the State enticed cities and other local governments into an agreement known as the “triple flip.” Under the “triple flip” the State’s bonds are secured by a quarter cent increase in the State’s share of sales tax with a corresponding decrease in local governments’ share of sales tax (there was no sales tax rate change). To compensate for the loss, local governments receive additional real property taxes, that would otherwise go to the schools (who will receive State General Fund payments), until the State’s Economic Recovery Bonds are repaid. The additional property taxes replace the lost sales taxes on a dollar for dollar basis.

In 2008, Pacific Grove voters approved Measure U, which enacted a 1.0% sales tax (technically a district tax) which applies only to purchases in Pacific Grove. Due to the rules governing district taxes, the City now realizes sales tax revenues from automobile purchases by Pacific Grove residents.

Sales Tax History and Forecast

FY 2000/01 – FY 2015/16 (projected)



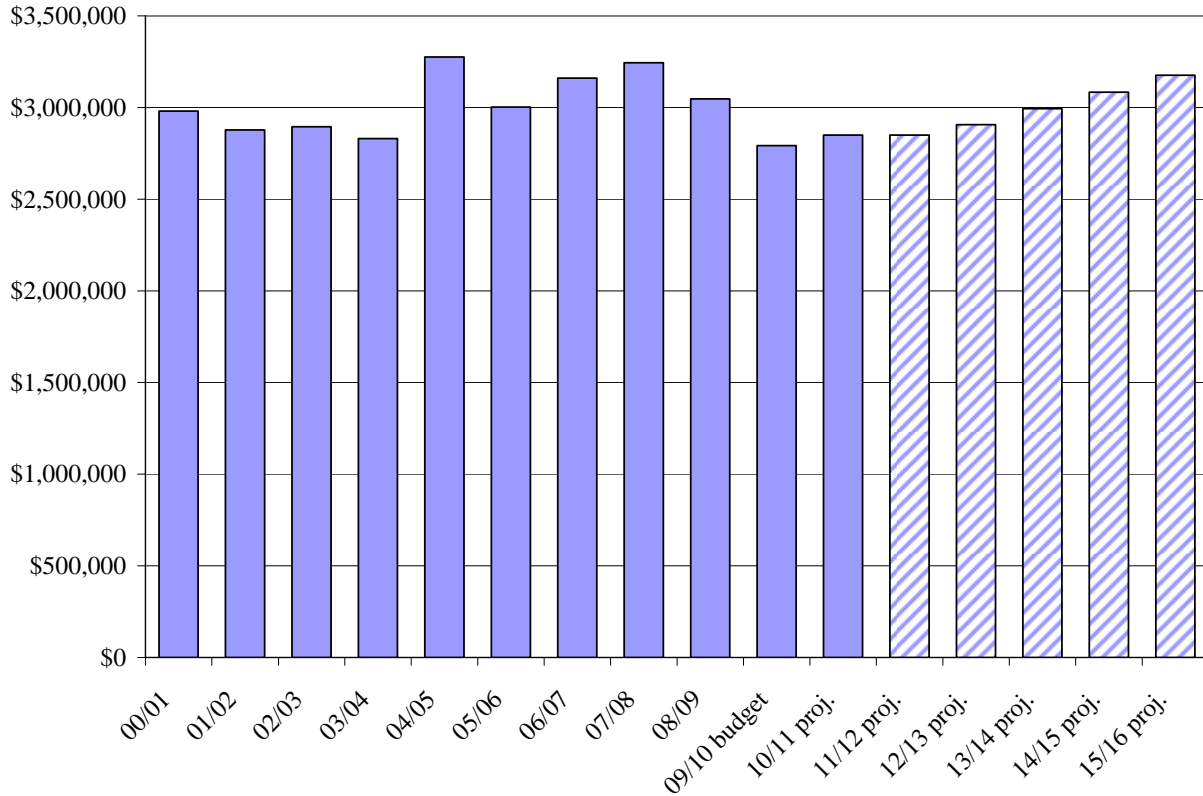
Forecast. FY 2009/10 revenues from the statutory sales tax, including the triple flip replacement, is projected to total \$1,232,728, which is identical to the estimate for the current year. For General Fund revenue projection purposes, sales tax has two components: the local retail economic base and the property tax replacement related to the triple flip. The local transactions and use portion of the sales tax is projected to total \$1,350,000. This will be the first full year for this revenue, and the projection for this source mirrors the statutory sales tax projection.

The City also receives sales tax revenue related to State Proposition 172, which is restricted to public safety purposes. These funds are received in a special revenue fund used to pay for 9-1-1 dispatch services rendered by Monterey County.

Transient Occupancy Tax

Description. The Transient Occupancy Tax (TOT) is charged on hotel and motel room occupancies of fewer than 30 days. It is paid by hotel and motel customers in addition to the room rate so that visitors to Pacific Grove may contribute to the cost of the public services they enjoy during their stay. Pacific Grove’s 10% room tax rate is on par with most communities on the Monterey Peninsula. Seaside’s rate is 12% and unincorporated Monterey County’s is 10.5%.

Transient Occupancy Tax History and Forecast
FY 2000/01 – FY 2015/16 (projected)



Forecast: TOT revenues are estimated to flatten in FY 2010/11, with slight growth of 1%..

General Fund Revenue Detail

Acct.	Name	08/09 Actual	09/10 Estimate	10/11 Projection
4001	Prop. Tax - secured	3,599,187	3,617,779	3,545,423
4002	Prop. Tax - unsecured	168,894	150,352	147,345
4003	Prop. Tax - supplemental	100,305	29,580	28,988
4004	Prop. Tax - prior period secured	200,312	179,514	175,924
4005	Prop. Tax - prior period unsecured	1,427	827	810
4378	Homeowners' Prop. Tax Relief (HOPT)	22,415	12,920	12,662
	Property tax - total	4,092,540	3,990,972	3,911,153
4312	Prop. Tax - State takeaway	0	0	0
4141	Real Estate Transfer Tax	58,202	60,000	63,000
4101	Sales and Use Tax	1,020,443	950,000	950,000
4102	Property Tax - ST Triple Flip replacem	351,116	282,728	282,728
	Sales and Use Tax - Total	1,371,559	1,232,728	1,232,728
4103	Sales Tax - Measure U	999,370	1,350,000	1,350,000
4121	Business License Tax	294,362	301,000	285,950
4131	Franchise Tax - Gas and Electric	124,694	128,000	129,280
4132	Franchise Tax - Refuse Collection	420,734	420,000	428,400
4133	Franchise Tax - Cable TV	231,931	185,000	185,000
4135	Franchise Tax - Water	75,280	75,000	78,750
	Franchise Taxes	852,639	808,000	821,430
4151	Utility User Tax - Gas and Electric	732,345	775,000	782,750
4152	Utility User Tax - Telephone	330,813	355,000	362,100
4153	Utility User Tax - Water	163,495	258,000	263,160
4154	Utility User Tax - Cable TV	199,267	202,000	206,040
	Utility User Taxes	1,425,920	1,590,000	1,614,050
	Residential vacation rental TOT		50,000	80,000
	Standard TOT	3,046,537	2,741,883	2,769,302
4161	Transient Occupancy Tax	3,046,537	2,791,883	2,849,302
4330	Motor Vehicle-in Lieu fee (VLF)	1,252,913	1,202,055	1,127,622
4426	Parking enforcement Muni Code fines	77,310	74,000	111,000
4427	DMV parking collections	21,584	22,000	33,000
4428	Parking meter fees	195,511	195,000	195,000
4205	Parking lot permit fees	16,164	17,000	17,000
	Parking revenue	310,569	308,000	356,000

Acct.	Name	08/09 Actual	09/10 Estimate	10/11 Projection
4203	Construction Permit Fees	320,521	391,371	287,971
4401	Use Permits and Zoning Fees	33,119	31,438	29,866
4402	Zoning Enforcement / ARB	43,661	25,433	22,890
4403	Sign Permit Fees	7,287	8,540	8,967
4404	Plan Check Fees (net)	212,318	161,000	89,147
4405	Sales, Maps, and Publication Fees	28	6	6
4406	Photo Copy Fees	3,380	3,993	3,993
4407	Enviro. Review Initial Fees	5,572	0	3,000
	Long-range planning fee	66,553	89,687	63,058
	Code enforcement fines	0	0	0
	Development revenues	692,439	711,468	508,898
4310	POST reimbursement	10,952	10,000	10,000
4313	State booking fee reimbursement	0	0	0
4421	Police Special Services	12,961	8,000	8,000
4422	DUI Cost Recovery	966		0
4423	Registration Search Services	0		0
4501	Vehicle code fines	26,200	25,000	26,250
4502	Other fines and forfeitures	9,470	8,000	8,000
4424	Booking Fee Reimbursement	0		0
4204	Dog licenses	9,909	4,000	4,000
4425	Animal shelter fee and charge	2,585	2,100	2,100
	Police-related revenues	73,043	57,100	58,350
4351	Fire aid reimbursement	103,550	0	0
4435	Fire response fees	180	0	0
4436	Fire inspection/permit/alarm fees	14,057	15,000	10,000
4437	Fire plan check fees	5,215	5,000	6,000
4440	Fire service to Carmel fees	57,629	0	0
	Fire-related revenues	180,631	20,000	16,000
4445	Public works fees and charges	42,078	45,000	40,000
4337	Highway Maintenance Reimbursement	3,197	2,000	2,000
4605	Forestry donations	0	0	0
	Public works-related revenues	45,275	47,000	42,000
4450	Museum fees and charges	0		0
4451	Lighthouse admission fees	0		0
4614	Museum donations	0		0
	Museum and Lighthouse-related revenues	0	0	0
4317	California Library Services Act	2,931	5,000	5,000
4455	Library fines and fees	20,158	14,000	30,000
4335	State library grant	131	0	5,000
4456	Sale of used books	8,216	0	
	Library donations	100,000	0	0
	Library-related revenues	131,436	19,000	40,000

Acct.	Name	08/09 Actual	09/10 Estimate	10/11 Projection
4462	Recreation program fees and charges	82,291	70,000	75,000
4464	Tennis fees	3,600	3,600	3,600
4465	Special event fees	47,883	35,000	35,000
4670	Recreation facility rents	100,136	123,000	123,000
4635	Recreation program donations		0	0
	Recreation-related revenues	233,910	231,600	236,600
	Transfer from Golf Fund (greens fees)	124,200	67,500	44,811
	Transfer from Golf Fund (pro shop)	13,800	7,500	4,979
	Total transfers from Golf Fund	138,000	75,000	49,790
4311	SB 90 reimbursement	89	10,000	20,000
	Transient Use License	0	5,000	15,000
4201	Misc. licenses and permits	18,329	18,000	15,000
4513	Misc. revenues	18,404	10,000	10,000
4516	Fuel sales to district	6,506	6,000	5,000
4521	Tree damage assessment	250	0	0
4631	Monarch habitat donations	0	0	0
4636	ADA donations	0	0	0
4639	Sustainability donations	0	0	0
4663	Misc. reimbursements / rents	1	0	0
4665	Bath House restaurant concessions	0	0	30,000
4667	Beach snack bar concession	11,462	10,000	10,000
4669	Adventures by the sea concessions	8,152	0	0
4672	Comm site lease	8,573	6,490	6,000
4674	City hall facilities	0	0	0
4751	Refunds and rebates	6,362	0	0
4921	Sales of used equipment	603	2,000	2,000
4314	Dept. of conserv. beverage	0	5,000	5,000
	Miscellaneous revenues	78,731	72,490	118,000
4651	Interest earnings	82,560	15,000	65,000
4702	Mechanical dept. fees and charges	8,777	5,000	5,000
4706	Indirect cost reimbursement	389,836	365,000	449,640
4931	Interfund operating transfers	0	0	0
	Transfers in from other funds	398,613	370,000	454,640
4999	Prior period adjustments	126,764		
	GRAND TOTAL	15,886,013	15,253,296	15,200,512

Appendix D

Authorized Staffing Allocation

			FY 2008/09 *	FY 2009/10	FY 2010/11
Dpt	Division	Positions	FTE%	FTE %	FTE %
10	101	COUNCILMEMBER	3.00	3.00	3.00
		MAYOR	0.50	0.50	0.50
Part-time			3.50	3.50	3.50
TOTAL: CITY COUNCIL			3.50	3.50	3.50
12	121	CITY MANAGER	1.00	1.00	1.00
		DEPUTY CITY MANAGER	1.00	1.00	0.00
		MANAGEMENT ANALYST	0.50	0.00	1.00
		DEPUTY CITY CLERK	1.00	1.00	0.00
		CITY CLERK	0.00	0.00	1.00
		OFFICE ASSISTANT II	0.00	0.00	0.50
		Full-Time			3.50
TOTAL: CITY MANAGER'S OFFICE			3.50	3.00	3.50
13	131	DEPUTY CITY MANAGER	0.00	0.00	0.50
		ACCOUNTING ASSISTANT II	2.00	2.00	0.00
		ACCOUNTING ASSISTANT III	0.00	0.00	2.00
		ADMINISTRATIVE MANAGER	1.00	1.00	0.70
		DIRECTOR OF MANAGEMENT AND BUDGET	1.00	1.00	0.00
		FINANCE MANAGER	1.00	1.00	1.00
		OFFICE ASSISTANT II	1.00	1.00	0.50
		Full-Time			6.00
71	701	ADMINISTRATIVE MANAGER	0.00	0.00	0.15
72	702	ADMINISTRATIVE MANAGER	0.00	0.00	0.15
Full-Time			6.00	6.00	5.00
ACCOUNTANT			0.00	0.00	0.50
Part-Time			0.00	0.00	0.50
TOTAL: FINANCE AND INFO SYSTEMS			6.00	6.00	5.50

			FY 2008/09 *	FY 2009/10	FY 2010/11
Dpt	Division	Positions	FTE%	FTE %	FTE %
20	201	ASSOCIATE PLANNER	1.00	1.00	1.00
		ASSISTANT PLANNER	0.00	0.00	1.00
		CHIEF PLANNER	1.00	1.00	1.00
		CODE COMPLIANCE OFFICER	1.00	1.00	0.00
		OFFICE ASSISTANT II	1.50	2.00	0.50
		SENIOR PLANNER	2.00	2.00	1.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.15
		ENVIRONMENTAL PROGRAMS MANAGER	0.00	0.00	0.67
		SENIOR PLANNER- HOUSING	0.13	0.00	0.00
	202	SENIOR PLANNER- HOUSING	0.31	0.20	0.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.06
	204	SENIOR PLANNER- HOUSING	0.31	0.40	0.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.49
	206	SENIOR PLANNER HOUSING	0.00	0.00	0.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.02
	209	SENIOR PLANNER- HOUSING	0.12	0.00	0.00
	210	SENIOR PLANNER- HOUSING	0.00	0.27	0.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.20
	611	SENIOR PLANNER- HOUSING	0.00	0.13	0.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.00
	Full-Time			7.37	8.00
	201	BUILDING INSPECTOR	0.50	0.00	0.00
		STUDENT INTERN	0.50	1.00	1.00
	202	HOUSING REHABILITATION INSPECTOR	0.20	0.20	0.20
	203	PLANNING AID -HOUSING	0.34	0.34	0.34
	204	PLANNING AID -HOUSING	0.66	0.66	0.66
	206	PLANNING AID -HOUSING	0.66	0.66	0.66
	209	HOUSING REHABILITATION INSPECTOR	0.80	0.80	0.80
Part-Time			3.66	3.66	3.66
TOTAL: COMMUNITY DEVELOPMENT DEPT.			11.03	11.66	9.75

			FY 2008/09 *	FY 2009/10	FY 2010/11
Dpt	Division	Positions	FTE%	FTE %	FTE %
30	301	ANIMAL CONTROL OFFICER	1.00	1.00	1.00
		PARKING ENFORCEMENT OFFICER	2.00	2.00	2.00
		POLICE CHIEF	1.00	1.00	1.00
		POLICE COMMANDER	2.00	2.00	2.00
		POLICE CORPORALS	4.00	4.00	4.00
		POLICE OFFICER	10.00	10.00	11.00
		POLICE SERGEANT	5.00	5.00	4.00
		POLICE SERVICES TECHICIAN II	1.00	1.00	3.00
		POLICE SERVICES TECHNICIAN I	3.00	3.00	2.00
		SENIOR POLICE SERVICES TECHNICIAN	0.00	0.00	1.00
		RECORDS SUPERVISOR	1.00	1.00	0.00
	304	POLICE OFFICER- SLESF	1.00	1.00	0.00
Full-Time			31.00	31.00	31.00
	301	CROSSING GUARD	0.50	0.50	0.50
		PARKING ENFORCEMENT OFFICER P/T	0.50	0.50	0.50
		POLICE RESERVE OFFICER	2.50	2.50	2.50
		POLICE SERVICES TECHNICIAN I -PT	0.50	0.50	0.50
		STUDENT INTERN	0.50	0.50	0.50
		TRAFFIC ENGINEER	0.48	0.48	0.48
Part-Time			4.98	4.98	4.98
TOTAL: POLICE DEPARTMENT			35.98	35.98	35.98
35	351	ADMINISTRATIVE SECRETARY II - FIRE	0.00	0.00	0.00
		OFFICE ASSISTANT II	0.50	0.00	0.00
		ASSISTANT FIRE CHIEF	1.00	0.00	0.00
		ENGINE CAPTAIN	3.00	0.00	0.00
		FIRE CHIEF	1.00	0.00	0.00
		FIRE ENGINEER	7.00	0.00	0.00
		FIRE MARSHAL/DIVISION CHIEF	0.00	0.00	0.00
		FIRE STATION CAPTAIN	3.00	0.00	0.00
		FIREFIGHTER	2.00	0.00	0.00
		Full-Time			17.50
	351	FIRE CLERK I	0.00	0.00	0.00
		FIRE PREVENTION OFFICER	0.50	0.00	0.00
	352	OCEAN RESCUE VOLUNTEER	15.00	10.00	10.00
Part-Time			15.50	10.00	10.00
	351	PAID ON-CALL FIREFIGHTER	17.50	0.00	0.00
Part-Time			17.50	0.00	0.00
TOTAL: FIRE DEPARTMENT			50.50	10.00	10.00

			FY 2008/09 *	FY 2009/10	FY 2010/11
Dpt	Division	Positions	FTE%	FTE %	FTE %
40	401	LIBRARIAN II	1.00	1.00	1.00
		LIBRARY ASSISTANT I	1.00	1.00	1.00
		LIBRARY ASSISTANT II	1.00	0.00	0.00
		SENIOR LIBRARY ASSISTANT	2.00	2.00	2.00
Full-Time			5.00	4.00	4.00
	401	LIBRARIAN I	0.00	0.00	1.00
		ADMINISTRATIVE SECRETARY I	0.00	0.00	0.00
		LIBRARIAN II	0.50	0.50	0.75
		LIBRARY ASSISTANT I	1.00	1.00	1.50
		LIBRARY ASSISTANT II	0.50	0.50	0.50
		SENIOR LIBRARY ASSISTANT	0.00	0.00	0.00
		SHELVER	0.50	0.50	0.25
		Part-Time			2.50
TOTAL: LIBRARY DEPARTMENT			7.50	6.50	8.00
41	411	ASSISTANT MUSEUM CURATOR	0.00	0.00	0.00
		MUSEUM DIRECTOR	0.00	0.00	0.00
		MUSEUM MANAGER/EXHIBITS COORDINATOR	1.00	1.00	0.00
Full-Time			1.00	1.00	0.00
		MAINT WORKER I - MUSEUM	0.00	0.00	0.00
		PROGRAM COORDINATOR - MUSUEM	0.50	0.50	0.00
Part-Time			0.50	0.50	0.00
TOTAL MUSEUM DEPARTMENT			1.50	1.50	0.00
42	421	OFFICE ASSISTANT II REC	0.00	0.00	0.50
		SENIOR RECREATION COORDINATOR	1.00	1.00	1.00
Full-Time			1.00	1.00	1.50
	421	ASSISTANT PROGRAM COORDINATOR	0.50	0.50	0.50
		RECREATION COORDINATOR I	0.75	0.75	0.75
		COMMUNITY CENTER ATTENDANT	1.00	1.00	1.00
		DESK ATTENDANT	0.00	0.00	0.00
		PLAYGROUND LEADER	0.50	0.50	0.50
		POOL INSTRUCTOR/LIFEGUARD	3.00	3.00	3.00
		POOL MANAGER	0.50	0.50	0.50
		PRE-SCHOOL AID	0.50	0.50	0.50
		PRE-SCHOOL DIRECTOR	0.50	0.50	0.50
		PRE-SCHOOL TEACHER	1.00	1.00	1.00
		PROGRAM COORDINATOR- REC	0.00	0.00	0.00
		PROGRAM SPECIALIST -REC (30 HR.)	0.75	0.75	0.75
		SENIOR PLAYGROUND LEADER	1.00	1.00	1.00
		SENIOR RECREATION LEADER	0.00	0.00	0.00
		SLOW PITCH UMPIRES	0.00	0.00	0.00
		SOCKO UMPIRES/YOUTH SPORTS	0.50	0.50	0.50
		YOUTH SPORTS REFEREE	0.00	0.00	0.00
YOUTH SPORTS REFEREE -REC	0.00	0.00	0.00		
Part-Time			10.50	10.50	10.50
TOTAL: RECREATION			11.50	11.50	12.00

			FY 2008/09 *	FY 2009/10	FY 2010/11
Dpt	Division	Positions	FTE%	FTE %	FTE %
50	501	MANAGEMENT ANALYST	0.00	0.55	0.00
		PUBLIC WORKS BUSINESS MANAGER	0.65	0.65	0.65
		DEPUTY CITY MANAGER	0.00	0.00	0.50
		OFFICE ASSISTANT II	0.00	0.00	0.65
	502	EQUIPMENT MECHANIC I	1.00	1.00	1.00
		EQUIPMENT MECHANIC II	1.00	1.00	1.00
	503	MAINT FIELD SUPERVISOR - BLDG & GROUNDS	1.00	1.00	1.00
		SENIOR MAINTENANCE WORKER	0.00	0.00	1.00
		MAINT WORKER II - BLDG & GROUNDS	5.75	5.75	2.80
		MAINT WORKER I - CEMETERY	0.00	0.00	1.00
	505	MAINT FIELD SUPERVISOR - STREETS	0.70	0.70	0.65
		MAINT WORKER II - STREETS	1.40	1.40	1.30
		SENIOR MAINTENANCE WORKER - STREETS	0.70	0.70	0.65
	508	MAINT WORKER II - STREETS	0.60	0.60	0.30
		MAINT FIELD SUPERVISOR - STREETS	0.30	0.30	0.30
		SENIOR MAINTENANCE WORKER - STREETS	0.30	0.30	0.60
	510	MAINT WORKER II - BLDG & GROUNDS	0.00	0.00	0.20
	511	PUBLIC WORKS SUPERVISOR	0.00	0.00	0.00
	512	PUBLIC WORKS BUSINESS MANAGER	0.05	0.05	0.05
ENVIRONMENTAL PROGRAMS MANAGER		0.00	0.00	0.23	
513	ARBORIST	1.00	1.00	1.00	
Full-Time			14.45	15.00	14.88
	503	MAINTENANCE WORKER I - PT BLDG & GROUNDS	1.50	1.50	1.50
	509	TRAFFIC ENGINEER	0.52	0.52	0.52
Part-Time			2.02	2.02	2.02
TOTAL: PUBLIC WORKS DEPARTMENT			16.47	17.02	16.90
60	601	DEPUTY CITY CLERK	0.25	0.00	0.00
		OFFICE ASSISTANT II	0.00	0.00	0.25
		MANAGEMENT ANALYST	0.00	0.30	0.00
		MAINT. WORKER II - CEMETERY	1.00	1.00	1.00
Full-Time			1.25	1.30	1.25
	601	CEMETERY ASSISTANT	0.00	0.00	0.50
		MAINTENANCE WORKER I - CEMETERY	0.50	0.50	0.00
Part-Time			0.50	0.50	0.50
TOTAL: CEMETERY			1.75	1.80	1.75

			FY 2008/09 *	FY 2009/10	FY 2010/11
Dpt	Division	Positions	FTE%	FTE %	FTE %
61	611	ENVIRONMENTAL PROGRAMS MANAGER	0.00	0.00	0.10
		MAINT FIELD SUPERVISOR - SEWER	1.00	1.00	1.00
		MAINT FIELD SUPERVISOR - STREETS	0.00	0.00	0.05
		MAINT WORKER I - SEWER	1.00	1.00	0.00
		MAINT WORKER I - STREETS	0.00	0.00	0.00
		MAINT WORKER II - STREETS	0.00	0.00	0.10
		MAINTENANCE WORKER II-SEWER	1.00	1.00	0.05
		PUBLIC WORKS BUSINESS MANAGER	0.30	0.30	0.30
		SENIOR MAINT. WORKER	0.00	0.00	1.00
		MANAGEMENT ANALYST	0.00	0.15	0.00
		SENIOR PLANNER- HOUSING	0.13	0.13	0.00
		HOUSING PROGRAM COORDINATOR	0.00	0.00	0.08
		OFFICE ASSISTANT II	0.00	0.00	0.10
		Full-Time			3.43
TOTAL: SEWER			3.43	3.58	2.78
62	621	GOLF COURSE SUPERINTENDENT	1.00	1.00	1.00
		MAINT FIELD SUPERVISOR - GOLF	0.00	0.00	1.00
		MAINT WORKER I - GOLF	1.00	0.00	0.00
		MAINT WORKER II - GOLF	6.00	7.00	7.00
		GOLF COURSE SUPERVISOR	1.00	1.00	0.00
	624	GOLF ASSISTANT	0.00	0.00	0.00
		GOLF SERVICES ASSISTANT	0.00	0.00	0.00
		GOLF SHOP SUPERVISOR/PRO	1.00	1.00	1.00
		GOLF STARTER @ 0.75	0.00	0.00	0.00
		Full-Time			10.00
621	GOLF STARTER @ 0.50	5.00	5.00	5.00	
	GOLF COURSE MARSHAL	3.00	3.00	3.00	
	LABORER - GOLF	0.00	0.00	0.00	
	MAINTENANCE WORKER I- PT GOLF	0.50	0.50	0.50	
	624	RANGE/CART SERVICES ATTENDANTS	3.00	3.00	3.00
Part-Time			11.50	11.50	11.50
TOTAL: GOLF DEPARTMENT			21.50	21.50	21.50
70	701	PRINCIPAL ANALYST	0.25	0.00	0.00
	702	MANAGEMENT ANALYST	0.25	0.00	0.00
Full-Time			0.50	0.00	0.00
TOTAL NON-DEPARTMENTAL			0.50	0.00	0.00
Total Full-Time Employees			102.00	83.88	80.00
Total Part-Time Employees			72.66	49.66	51.16
Grand Total All Departments			174.66	133.54	131.16

Appendix E

Budget Detail by Department and Fund

City Council

Div: 101

City Council

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
5101	BASE SALARY	38,747	38,699	38,640	38,640
5121	FICA-MEDICARE BENEFITS	562	561	603	560
5122	RETIREMENT (PERS)	2,003	1,429	924	971
5124	UNEMPLOYMENT COST	14	14	14	14
5126	WORKERS' COMPENSATION	983	321	322	322
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5130	POB DEBT SERVICE	-	-	1,146	1,145
	Staffing subtotal	42,309	41,024	41,649	41,652
5201	CONTRACT SERVICES	43,940	121,101	73,400	73,400
5215	MEETING/TRAINING/TRAVEL	475	7,476	6,000	6,000
5217	TRAVEL, MEAL COSTS	-	-	-	-
5230	INTERNAL SERVICE CHARGES	-	10,699	10,558	24,801
5261	SUBSCRIPTIONS, MEMB	58,850	165,199	174,500	175,000
5291	SPECIAL DEPT EXPENSE	26,836	25,773	14,000	14,000
6603	TRAN INTEREST	-	2,755	-	-
	Services subtotal	130,101	333,003	278,458	293,201
5301	OFFICE SUPPLIES	-	338	500	500
	Materials/supplies subtotal	-	338	500	500
5401	FUND TRANSFERS	-	17,886	22,083	23,394
	Transfers Subtotal	-	17,886	22,083	23,394
5471	CONTRIBUTIONS	115,063	700	1,000	1,000
	Other Subtotal	115,063	700	1,000	1,000
6001	EQUIPMENT	-	-	-	-
	Capital Subtotal	-	-	-	-
	Department total	287,473	392,951	343,690	359,747

Legal Services
Div: 111

Legal Services

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
5123	HEALTH INSURANCE COST	-	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
	Staffing subtotal	-	-	-	-
5201	CONTRACT SERVICES	192,085	289,827	244,350	244,350
5203	ADMIN/RETAINER SERVICES	147,333	136,650	137,000	137,000
5215	MEETING/TRAINING/TRAVEL	-	475	2,000	2,000
5224	EQUIP REPAIR, MAINT	907	1,382	1,000	1,000
5230	INTERNAL SERVICE CHARGES	-	10,699	6,835	13,159
6603	TRAN INTEREST	-	3,189	-	-
	Services subtotal	340,325	442,222	391,185	397,509
5306	OFFICE EQUIPMENT	-	340	-	-
	Material/supplies subtotal	-	340	-	-
5401	FUND TRANSFERS	-	17,493	27,003	24,838
	Transfers Subtotal	-	17,493	27,003	24,838
6001	Equipment	-	-	-	-
	Capital subtotal	-	-	-	-
	Department total	340,325	460,055	418,188	422,347

City Manager
Div: 121

City Manager		FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
		Actual	Actual	Budget	Budget
EXPENDITURES					
5101	BASE SALARY	541,494	379,008	296,468	374,703
5104	SALARIES RETROACTIVE PAY	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5121	FICA-MEDICARE BENEFITS	6,477	5,234	4,299	5,433
5122	RETIREMENT (PERS)	62,014	32,732	27,249	36,181
5123	HEALTH INSURANCE COST	8,901	8,557	7,617	4,540
5124	UNEMPLOYMENT COST	195	136	107	135
5125	DEFERRED COMPENSATION	-	-	-	-
5126	WORKERS' COMPENSATION	10,036	3,167	2,473	3,125
5128	OTHER EMPLOYEE BENEFITS	9,944	3,176	4,759	6,068
5129	FLEXIBLE HEALTH BENEFIT	5,077	2,584	3,000	4,200
5132	POB DEBT SERVICE	39,676	55,070	43,310	43,270
	Staffing subtotal	683,814	489,664	389,282	477,655
5201	CONTRACT SERVICES	28,144	39,473	30,000	30,000
5202	PROF/CONSULTANT SERVICES	17,045	21,940	50,000	50,000
5211	POSTAGE	1,412	303	2,000	2,000
5212	TELEPHONE	1,971	2,559	2,500	2,500
5215	MEETING/TRAINING/TRAVEL	1,938	2,822	2,000	5,000
5216	ATTENDANCE COSTS	-	1,474	8,000	6,000
5217	TRAVEL, MEAL COSTS	(178)	1,261	7,000	4,000
5219	POST TRAINING	-	-	500	-
5221	ADVERTISING	4,802	19,803	5,000	10,000
5224	EQUIP REPAIR, MAINT	3,083	3,878	4,000	4,000
5230	INTERNAL SERVICE CHARGES	-	15,058	8,431	18,147
5261	SUBSCRIPTIONS, MEMB	5,562	9,281	6,000	8,000
5291	SPECIAL DEPT EXPENSE	17,975	15,893	5,000	5,000
6603	TRAN INTEREST	-	4,516	-	-
	Services subtotal	81,754	138,261	130,431	144,647
5301	OFFICE SUPPLIES	7,828	9,816	5,000	5,000
5303	BOOKS, PRINTED MATL	3,448	2,710	3,000	3,000
5306	OFFICE EQUIPMENT	-	325	-	3,000
5309	OTHER SUPPLIES	165	8	1,000	1,000
5322	SMALL TOOLS	-	-	-	-
	Materials/supplies subtotal	11,441	12,859	9,000	12,000
5401	FUND TRANSFERS	-	41,765	31,760	42,327
	Transfers Subtotal	-	41,765	31,760	42,327
6001	EQUIPMENT	8,349	-	2,000	2,000
	Capital subtotal	8,349	-	2,000	2,000
	Section total	785,358	682,549	562,473	678,629

Finance
Div: 131

Finance

		FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
		Actual	Actual	Budget	Budget
EXPENDITURES					
5101	BASE SALARY	440,837	481,331	491,488	402,457
5102	OVERTIME	56	0	15,000	15,000
5104	SALARIES RETROACTIVE PAY	0	0	0	-
5105	PART-TIME SALARIES	4,205	0	0	35,000
5121	FICA-MEDICARE BENEFITS	5,990	6,722	7,127	6,561
5122	RETIREMENT (PERS)	78,132	43,692	45,242	38,881
5123	HEALTH INSURANCE COST	8,358	6,308	11,719	4,674
5124	UNEMPLOYMENT COST	184	174	177	163
5125	DEFERRED COMPENSATION	0	0	0	-
5126	WORKERS' COMPENSATION	6,090	4,050	4,099	3,773
5128	OTHER EMPLOYEE BENEFITS	8,734	5,656	8,257	6,846
5129	FLEXIBLE HEALTH BENEFIT	5,446	6,599	8,400	5,340
5130	POB DEBT SERVICE	30,029	61,070	58,974	58,919
	Staffing subtotal	588,061	615,602	650,483	577,614
5201	CONTRACT SERVICES	58,431	43,307	77,000	60,000
5202	PROF/CONSULTANT SERVICES	1,799	1,015	38,000	35,000
5206	DATA, COMMUNICATION SVCS	0	0	0	0
5207	MAINTENANCE SERVICES	0	0	0	0
5211	POSTAGE	6,590	4,022	8,000	8,000
5212	TELEPHONE	72	143	1,000	1,000
5215	MEETING/TRAINING/TRAVEL	2,360	5,119	3,000	3,000
5216	ATTENDANCE COSTS	25	1,367	3,000	3,000
5217	TRAVEL, MEAL COSTS	122	161	4,000	4,000
5221	ADVERTISING	0	624	1,000	1,000
5222	UTILITIES	13,999	11,911	15,000	15,000
5224	EQUIP REPAIR, MAINT	42,830	43,959	45,000	45,000
5226	EQUIPMENT REPAIR	0	0	0	0
5230	INTERNAL SERVICE CHARGES	0	17,194	10,558	24,801
5261	SUBSCRIPTIONS, MEMB	187	1,465	1,000	1,000
5291	SPECIAL DEPT EXPENSE	4	42	0	0
6603	TRAN INTEREST	0	6,186	0	0
	Services subtotal	126,419	136,515	206,558	200,801
5301	OFFICE SUPPLIES	4,122	3,262	5,500	6,500
5303	BOOKS, PRINTED MATL	416	1,477	1,500	1,500
5306	OFFICE EQUIPMENT	1,308	675	2,000	2,000
5309	OTHER SUPPLIES	329	1,883	500	500
	Materials/supplies subtotal	6,175	7,297	9,500	10,500
5401	FUND TRANSFERS	0	65,081	71,363	56,556
	Transfers Subtotal	0	65,081	71,363	56,556
5801	INTEREST PMTS	859	1,280	0	74
5802	PRINCIPAL PMTS	3,203	6,844	0	3,312
5803	BOND - INTEREST PMTS	0	0	0	0
5805	P.O.B. PRINCIPAL PAYMENT	0	0	0	0
	Debt Service	4,062	8,124	0	3,386

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
6001	EQUIPMENT	0	0	0	0
	Capital subtotal	0	0	0	0
	Section total	724,717	832,619	937,904	848,857
133 - Information Systems					
EXPENDITURES					
5101	BASE SALARY	0	0	0	0
5102	OVERTIME	0	0	0	0
5104	SALARIES RETROACTIVE PAY	0	0	0	0
5105	PART-TIME SALARIES	0	0	0	0
5121	FICA-MEDICARE BENEFITS	0	0	0	0
5122	RETIREMENT (PERS)	0	0	0	0
5123	HEALTH INSURANCE COST	0	0	0	0
5124	UNEMPLOYMENT COST	0	0	0	0
5125	DEFERRED COMPENSATION	0	0	0	0
5126	WORKERS' COMPENSATION	0	0	0	0
5128	OTHER EMPLOYEE BENEFITS	0	0	0	0
5129	FLEXIBLE HEALTH BENEFIT	0	0	0	0
5130	POB DEBT SERVICE	5,609	0	0	0
	Staffing subtotal	5,609	0	0	0
5201	CONTRACT SERVICES	34,884	44,736	40,000	60,000
5206	DATA, COMMUNICATION SVCS	0	0	9,000	4,000
5207	MAINTENANCE SERVICES	9,125	675	10,000	5,000
5212	TELEPHONE	23,408	24,556	25,000	25,000
5217	TRAVEL, MEAL COSTS	0	0	0	0
5224	EQUIP REPAIR, MAINT	12,017	2,994	17,000	7,000
6603	TRAN INTEREST	0	562	0	0
	Services subtotal	79,434	73,523	101,000	101,000
5306	OFFICE EQUIPMENT	0	5,774	0	0
	Materials/supplies subtotal	0	5,774	0	0
6001	EQUIPMENT	24,709	2,070	25,000	25,000
	Capital subtotal	24,709	2,070	25,000	25,000
	Section total	109,752	81,367	126,000	126,000
	Department total	834,469	913,986	1,063,904	974,857

Community Development

Div: 201

Community Development

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
PROGRAM REVENUES					
4203	CONSTRUCTION PERMITS	422,348	320,521	99,129	287,971
4401	USE PERMITS/ZONING FEES	47,042	33,120	26,343	29,866
4402	ZONING ENFORCEMENT/ARB	61,200	43,661	34,272	22,890
4403	SIGN PERMIT FEES-CDD	8,828	7,287	4,000	8,967
4404	PLAN CHECK FEES	227,008	212,318	51,781	89,147
4405	SALES, MAPS & PUBLICATION	29	-	22	6
4406	PHOTO COPY FEES	5,125	3,380	3,895	3,993
4407	ENVIRO REVIEW INITIAL	3,240	5,572	8,000	3,000
4413	LONG RANGE PLANNING FEE	-	66,653	52,000	63,058
4503	CODE ENFORCEMENT	-	-	10,000	-
4754	HISTORIC PRESERVATION DEPOSIT	-	-	-	-
	Program revenues total	774,820	692,512	289,442	508,898
EXPENDITURES					
<i>201 - Planning & Building</i>					
5101	BASE SALARY	668,337	488,083	481,928	426,011
5102	OVERTIME	2,612	7,512	3,000	2,000
5105	PART-TIME SALARIES	36,358	15,472	5,000	-
5121	FICA-MEDICARE BENEFITS	9,761	6,935	7,104	6,206
5122	RETIREMENT (PERS)	71,197	46,998	44,655	41,174
5123	HEALTH INSURANCE COST	5,699	8,533	11,582	7,124
5124	UNEMPLOYMENT COST	254	184	176	154
5126	WORKERS' COMPENSATION	13,798	4,302	4,086	3,570
5128	OTHER EMPLOYEE BENEFITS	12,795	6,430	8,238	7,138
5129	FLEXIBLE HEALTH BENEFIT	5,215	7,283	8,400	6,384
5132	POB DEBT SERVICE	46,907	64,108	58,894	66,335
	Staffing subtotal	872,933	655,840	633,063	566,096
5201	CONTRACT SERVICES	149,767	285,008	63,799	279,212
5202	PROF/CONSULTANT SERVICES	14,250	-	118,200	118,200
5209	PROFESSIONAL SERVICES	-	-	-	27,000
5211	POSTAGE	5,275	6,742	5,000	5,000
5212	TELEPHONE	1,733	934	1,000	300
5215	MEETING/TRAINING/TRAVEL	3,774	5,372	5,000	5,000
5216	ATTENDANCE COSTS	23	-	-	-
5218	EDUCATION INCENTIVE	-	-	1,000	1,000
5221	ADVERTISING	5,884	6,174	5,000	5,000
5222	UTILITIES	10,763	9,395	7,500	7,500
5224	EQUIP REPAIR, MAINT	7,330	6,904	10,000	15,000
5226	EQUIPMENT REPAIR	-	-	-	-
5227	VEHICLE REPAIR	197	-	500	500
5230	INTERNAL SERVICE CHARGES	-	18,761	11,090	27,066
5261	SUBSCRIPTIONS, MEMB	484	975	1,800	1,800
6603	TRAN INTEREST	-	7,179	-	-
	Services subtotal	199,480	347,444	229,889	492,578

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5301	OFFICE SUPPLIES	8,956	7,242	8,500	5,000
5303	BOOKS, PRINTED MATL	2,634	692	1,500	1,500
5306	OFFICE EQUIPMENT	792	-	-	-
5309	OTHER SUPPLIES	1,666	27	300	-
5311	VEHICLE FUEL	986	176	1,000	500
	Materials/supplies subtotal	15,034	8,137	11,300	7,000
5401	FUND TRANSFERS	-	69,775	59,791	64,885
	Transfers Subtotal	-	69,775	59,791	64,885
6001	EQUIPMENT	-	1,772	2,000	2,000
	Capital subtotal	-	1,772	2,000	2,000
	Department total	1,087,447	1,082,968	936,043	1,132,559
05 - Environmental Enhancement					
	Beginning Fund Balance	20,469	21,016	21,354	21,854
	PROGRAM REVENUES				
4651	INTEREST EARNED	547	338	500	400
	Program Revenues Total	547	338	500	400
	EXPENDITURES				
	<i>207 - Environmental Enhancement</i>				
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Expenditure Total	-	-	-	-
	Ending Fund Balance	21,016	21,354	21,854	22,254
15 - Housing Fund					
	Beginning Fund Balance	1,189,158	1,180,091	1,128,215	1,134,891
	PROGRAM REVENUES				
4306	CalHOME GRANT	-	-	-	18,000
4320	CDBG GRANT	157,034	9,530	100,000	41,625
4409	LOAN REPAYMENTS AMORTIZED	25,870	40,512	60,000	60,000
4410	CDBG LOAN REPAY TO BANK	-	-	-	-
4411	MISC. HOUSING REVENUES	-	-	1,050	1,250
4601	DONATIONS	-	-	-	-
4651	INTEREST EARNED	6,296	4,964	6,500	6,000
4701	REIMBURSEMENTS	6,816	1,258	5,000	7,520
4931	INTERFUND OPERATING TRANS	-	-	-	-
	Program Revenues Total	196,016	56,264	172,550	134,395

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
202 - Housing Rehabilitation					
5101	BASE SALARY	26,375	7,882	16,897	5,603
5105	PART-TIME SALARIES	-	-	-	16,166
5121	FICA-MEDICARE BENEFITS	381	113	245	316
5122	RETIREMENT (PERS)	2,524	713	1,555	1,069
5123	HEALTH INSURANCE COST	-	4	286	61
5124	UNEMPLOYMENT COST	9	3	6	8
5126	WORKERS' COMPENSATION	189	66	141	182
5128	OTHER EMPLOYEE BENEFITS	709	214	280	92
5129	FLEXIBLE HEALTH BENEFIT	-	65	240	72
5132	PERS P.O.B. PAYMENT	1,885	3,658	1,017	-
	Staffing Subtotal	32,072	12,718	20,667	23,568
5201	CONTRACT SERVICES	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	490	-	-	-
5221	ADVERTISING	-	-	-	-
5291	SPECIAL DEPT EXPENSE	7,400	210	-	-
	Services Subtotal	7,890	210	-	-
5309	OTHER SUPPLIES	184	-	-	-
	Supplies/Materials Subtotal	184	-	-	-
5421	LOANS	-	-	20,000	53,500
5424	PRELOAN EXPENSE	-	1,448	5,000	5,000
	Program Subtotal	-	1,448	25,000	58,500
5801	INTEREST PMTS	-	-	-	-
	Debt Service Subtotal	-	-	-	-
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Subtotal	40,146	14,376	45,667	82,068
204 - Housing Services					
5101	BASE SALARY	27,194	34,987	33,793	45,754
5102	OVERTIME	-	8,081	4,000	-
5105	PART-TIME SALARIES	445	-	8,500	22,714
5121	FICA-MEDICARE BENEFITS	399	618	671	993
5122	RETIREMENT (PERS)	2,600	3,160	3,469	4,420
5123	HEALTH INSURANCE COST	-	18	238	500
5124	UNEMPLOYMENT COST	10	16	17	25
5126	WORKERS' COMPENSATION	198	359	386	397
5128	OTHER EMPLOYEE BENEFITS	739	624	583	751
5129	FLEXIBLE HEALTH BENEFIT	-	258	200	588
5132	PERS P.O.B. PAYMENT	1,885	3,658	4,050	-
	Staffing Subtotal	33,470	51,779	55,907	76,141
5211	POSTAGE	-	-	300	300
5215	MEETING/TRAINING/TRAVEL	202	75	300	300
5216	ATTENDANCE COSTS	-	-	-	-
5221	ADVERTISING	-	-	200	200
5261	SUBSCRIPTIONS, MEMB	-	-	-	-
5291	SPECIAL DEPT EXPENSE	6	107	-	-
	Services Subtotal	208	182	800	800

5301	OFFICE SUPPLIES	289	445	500	500
5309	OTHER SUPPLIES	-	139	-	-
	Materials/Supplies Subtotal	289	584	500	500
5431	RENT SUBSIDIES	39,142	41,219	42,000	30,000
	Program Subtotal	39,142	41,219	42,000	30,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Subtotal	73,109	93,764	99,207	107,441

208 - CDBG Grant - 05-STBG-1573

5101	BASE SALARY	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5111	PART-TIME SALARIES	-	-	-	-
5121	FICA-MEDICARE BENEFITS	-	-	-	-
5122	RETIREMENT (PERS)	-	-	-	-
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	-	-	-	-
5125	DEFERRED COMPENSATION	-	-	-	-
5126	WORKERS' COMPENSATION	-	-	-	-
5127	LIFE/DISABILITY INSURANCE	-	-	-	-
5128	OTHER EMPLOYEE BENEFITS	-	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	-	-	-	-
5201	CONTRACT SERVICES	156,003	-	-	-
5216	ATTENDANCE COSTS	-	-	-	-
5221	ADVERTISING	-	-	-	-
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services Subtotal	156,003	-	-	-
5301	OFFICE SUPPLIES	-	-	-	-
	Materials/Supplies Subtotal	-	-	-	-
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Subtotal	156,003	-	-	-

211 - CDBG Grants - Curb Cuts Project

5101	BASE SALARY	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5111	PART-TIME SALARIES	-	-	-	-
5121	FICA-MEDICARE BENEFITS	-	-	-	-
5122	RETIREMENT (PERS)	-	-	-	-
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	-	-	-	-
5125	DEFERRED COMPENSATION	-	-	-	-
5126	WORKERS' COMPENSATION	-	-	-	-
5127	LIFE/DISABILITY INSURANCE	-	-	-	-
5128	OTHER EMPLOYEE BENEFITS	-	-	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	-	-	-	-

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5201 CONTRACT SERVICES	-	-		
5216 ATTENDANCE COSTS	-	-		
5221 ADVERTISING	-	-		
5291 SPECIAL DEPT EXPENSE	-	-		
Services Subtotal	-	-	-	-
5301 OFFICE SUPPLIES	-	-		
Materials/Supplies Subtotal	-	-	-	-
6041 STREET/SIDEWALK IMPROVEMENTS	-	-	21,000	41,625
Capital Subtotal	-	-	21,000	41,625
Division Subtotal	-	-	21,000	41,625
Ending Fund Balance	1,115,811	1,128,215	1,134,891	1,038,153
28 - Senior Housing				
Beginning Fund Balance	9,032	9,301	9,451	9,651
PROGRAM REVENUES				
4620 SENIOR HOUSING DONATIONS				
4651 INTEREST EARNED	269	150	200	200
Program Revenue Total	269	150	200	200
EXPENDITURES				
205 - Senior Housing				
5129 FLEXIBLE HEALTH BENEFIT				
5132 PERS P.O.B. PAYMENT				
Staffing Subtotal	-	-	-	-
6021 GENERAL BLDG IMP	-	-	-	-
Capital Subtotal	-	-	-	-
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Division Subtotal	-	-	-	-
Expenditure Total	-	-	-	-
Ending Fund Balance	9,301	9,451	9,651	9,851
34 - Community Development Block Grant				
Beginning Fund Balance	449,661	611,609	720,610	1,042,756
PROGRAM REVENUES				
4320 CDBG GRANT	200,232	166,176	330,760	208,886
4409 LOAN REPAYMENTS AMORTIZED	4,755	3,048	91,500	200,000
4601 DONATIONS	-	-	-	-
4651 INTEREST EARNED	2,716	2,716	5,000	-
4701 REIMBURSEMENTS	-	-	-	-
4931 INTERFUND OPERATING TRANS	-	-	-	-
Program Revenue Total	207,703	171,940	427,260	408,886

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
206 - Housing Revolving Fund					
5101	BASE SALARY	-	8,022	-	1,868
5104	SALARIES RETROACTIVE PAY	-	-	-	-
5105	PART-TIME SALARIES	-	-	6,000	17,298
5121	FICA-MEDICARE BENEFITS	-	114	87	278
5122	RETIREMENT (PERS)	-	720	-	748
5123	HEALTH INSURANCE COST	-	6	-	39
5124	UNEMPLOYMENT COST	-	3	2	7
5125	DEFERRED COMPENSATION	-	-	-	-
5126	WORKERS' COMPENSATION	-	67	50	160
5128	OTHER EMPLOYEE BENEFITS	-	125	-	31
5129	FLEXIBLE HEALTH BENEFIT	-	78	-	24
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	-	9,135	6,139	20,452
5211	POSTAGE	68	562	500	500
5215	MEETING/TRAINING/TRAVEL	-	2,761	3,500	3,500
5221	ADVERTISING	-	4,929	3,500	3,500
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services Subtotal	68	8,252	7,500	7,500
5306	OFFICE EQUIPMENT	-	580	2,000	2,000
5309	OTHER SUPPLIES	-	87	4,000	4,000
	Materials/Supplies Subtotal	-	667	6,000	6,000
5401	FUND TRANSFERS	-	-	-	-
5421	LOANS	-	-	72,000	180,000
5422	WF LOAN SHARE	-	-	-	-
5423	RELOCATION EXPENSE	-	-	-	-
5424	PRELOAN EXPENSE	-	-	-	-
	Program Subtotal	-	-	72,000	180,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Subtotal	68	18,054	91,639	213,952
209 - CDBG Grant - 06-STBG					
5101	BASE SALARY	9,729	15,609	-	-
5105	PART-TIME SALARIES	24,148	22,811	11,000	-
5121	FICA-MEDICARE BENEFITS	490	555	160	-
5122	RETIREMENT (PERS)	952	1,416	-	-
5123	HEALTH INSURANCE COST	-	6	-	-
5124	UNEMPLOYMENT COST	12	14	4	-
5126	WORKERS' COMPENSATION	243	320	92	-
5128	OTHER EMPLOYEE BENEFITS	153	228	-	-
5129	FLEXIBLE HEALTH BENEFIT	-	78	-	-
5132	PERS P.O.B. PAYMENT	730	1,416	1,219	-
	Staffing Subtotal	36,457	42,453	12,475	-
5201	CONTRACT SERVICES	878	-	500	500
5215	MEETING/TRAINING/TRAVEL	-	516	-	-
5216	ATTENDANCE COSTS	(5)	-	-	-
5221	ADVERTISING	2,599	1,358	500	500
5291	SPECIAL DEPT EXPENSE	1,343	-	-	-
	Services Subtotal	4,815	1,874	1,000	1,000

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5306	OFFICE EQUIPMENT	1,574	95	-	-
5309	OTHER SUPPLIES	2,383	463	-	-
	Materials/Supplies Subtotal	3,957	558	-	-
5421	LOANS	110,250	136,020	-	-
5423	RELOCATION EXPENSE	-	557	-	-
5424	PRELOAN EXPENSE	-	-	-	-
	Program Subtotal	110,250	136,020	-	-
6603	INTEREST EXPENSE	458	-	-	-
	Investment Subtotal	458	-	-	-
	Division Subtotal	155,937	180,905	13,475	1,000
210 - CDBG Grant - 08-STBG-4734					
5101	BASE SALARY	-	-	24,011	18,675
5105	PART-TIME SALARIES	-	-	50,500	17,298
5121	FICA-MEDICARE BENEFITS	-	-	1,063	522
5122	RETIREMENT (PERS)	-	-	2,099	2,372
5123	HEALTH INSURANCE COST	-	-	385	204
5124	UNEMPLOYMENT COST	-	-	26	13
5125	DEFERRED COMPENSATION	-	-	-	-
5126	WORKERS' COMPENSATION	-	-	611	300
5127	LIFE/DISABILITY INSURANCE	-	-	-	-
5128	OTHER EMPLOYEE BENEFITS	-	-	378	306
5129	FLEXIBLE HEALTH BENEFIT	-	-	324	240
5132	PERS P.O.B. PAYMENT	-	-	1,219	-
	Staffing Subtotal	-	-	80,616	39,930
5201	CONTRACT SERVICES	-	-	800	800
5211	POSTAGE	-	-	1,000	1,000
5215	MEETING/TRAINING/TRAVEL	-	-	2,500	2,500
5216	ATTENDANCE COSTS	-	-	-	-
5221	ADVERTISING	-	-	3,000	3,000
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services Subtotal	-	-	7,300	7,300
5301	OFFICE SUPPLIES	-	-	1,500	1,500
5306	OFFICE EQUIPMENT	-	-	500	500
5309	OTHER SUPPLIES	-	-	1,000	1,000
	Materials/Supplies Subtotal	-	-	3,000	3,000
5421	LOANS	-	-	227,500	227,500
5423	RELOCATION EXPENSE	-	-	3,000	3,000
5424	PRELOAN EXPENSE	-	-	1,000	1,000
	Program Subtotal	-	-	231,500	231,500
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Subtotal	-	-	322,416	281,730
Ending Fund Balance		611,609	720,610	1,042,756	954,961

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
35 - CalHome Grant				
Beginning Fund Balance	-	-	-	-
PROGRAM REVENUES				
4306 STATE GRANT	-	-	240,000	240,000
4409 LOAN REPAYMENTS AMORTIZED	-	-	-	-
4651 INTEREST EARNED	-	-	-	-
Program Revenue Total	-	-	240,000	240,000
EXPENDITURES				
<i>212 - Calhome Grant 08-CLHM-4935</i>				
5101 BASE SALARY	-	-	-	-
5105 PART-TIME SALARIES	-	-	-	-
5121 FICA-MEDICARE BENEFITS	-	-	-	-
5122 RETIREMENT (PERS)	-	-	-	-
5123 HEALTH INSURANCE COST	-	-	-	-
5124 UNEMPLOYMENT COST	-	-	-	-
5125 DEFERRED COMPENSATION	-	-	-	-
5126 WORKERS' COMPENSATION	-	-	-	-
5127 LIFE/DISABILITY INSURANCE	-	-	-	-
5128 OTHER EMPLOYEE BENEFITS	-	-	-	-
5129 FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132 PERS P.O.B. PAYMENT	-	-	-	-
Staffing Subtotal	-	-	-	-
5201 CONTRACT SERVICES	-	-	-	-
5215 MEETING/TRAINING/TRAVEL	-	-	-	-
5216 ATTENDANCE COSTS	-	-	-	-
5221 ADVERTISING	-	-	-	-
5291 SPECIAL DEPT EXPENSE	-	-	-	-
Services Subtotal	-	-	-	-
5306 OFFICE EQUIPMENT	-	-	-	-
5309 OTHER SUPPLIES	-	-	-	-
Materials/Supplies Subtotal	-	-	-	-
5421 LOANS	-	-	216,000	224,000
5423 RELOCATION EXPENSE	-	-	24,000	-
5424 PRELOAN EXPENSE	-	-	-	16,000
Program Subtotal	-	-	240,000	240,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Division Subtotal	-	-	240,000	240,000
Expenditure Total	-	-	240,000	240,000
Ending Fund Balance	-	-	-	-

Police
Div: 301

Police

		FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
		Actual	Actual	Budget	Budget
PROGRAM REVENUES					
4204	DOG LICENSES & FEES	4,354	9,909	4,000	7,500
4205	PARKING LOT PERMITS	13,862	16,165	13,000	12,000
4310	P.O.S.T. REIMBURSEMENT	31,647	10,952	20,000	20,000
4313	STATE BOOKING FEE REIMBURSEMENT	-	-	-	-
4314	DEPT. OF CONSER. BEVERAGE	5,000	-	5,000	5,000
4421	POLICE SPECIAL SERVICES	15,394	12,961	10,000	10,000
4422	DUI COST RECOVERY	2,059	966	-	-
4423	REGISTRATION SEARCH SRVC	-	-	-	-
4424	BOOKING FEE REIMBURSEMENT	30	-	-	-
4425	ANIMAL SHELTER FEE & CHRG	3,160	2,585	2,100	2,100
4426	PARKING ENFORC MUNI CODE	61,245	64,202	90,000	90,000
4427	DMV PARKING COLLECTIONS	19,167	21,584	40,000	40,000
4428	PARKING METERS	246,928	195,511	177,788	177,788
4501	VEHICLE CODE FINES	31,064	26,200	32,550	30,000
4502	OTHER FINES AND FORFEITURES	21,182	9,471	22,050	25,000
	Program Revenues total	455,092	370,506	416,488	419,388
EXPENDITURES					
301 - Police Operations					
5101	BASE SALARY	2,736,443	2,461,611	2,830,009	2,816,946
5102	OVERTIME	227,119	345,875	160,000	160,000
5105	PART-TIME SALARIES	54,089	46,323	45,000	45,000
5106	UNIFORM ALLOWANCE PAY	25,368	26,463	31,913	34,460
5121	FICA-MEDICARE BENEFITS	35,756	34,225	44,470	43,818
5122	RETIREMENT (PERS)	470,621	415,146	534,414	504,044
5123	HEALTH INSURANCE COST	17,813	21,481	28,074	23,141
5124	UNEMPLOYMENT COST	363	1,035	1,104	1,088
5126	WORKERS' COMPENSATION	364,348	404,120	133,827	129,816
5128	OTHER EMPLOYEE BENEFITS	22,520	13,295	56,567	56,196
5129	FLEXIBLE HEALTH BENEFIT	14,445	16,891	19,500	30,000
5130	POB DEBT SERVICE	335,785	600,155	703,887	703,228
	Staffing subtotal	4,304,670	4,386,620	4,588,765	4,547,737
5201	CONTRACT SERVICES	175,934	286,787	106,000	106,000
5211	POSTAGE	2,305	1,425	2,100	2,100
5212	TELEPHONE	11,533	10,704	12,000	12,000
5215	MEETING/TRAINING/TRAVEL	2,521	5,345	6,000	6,000
5218	EDUCATION INCENTIVE	11,087	2,737	12,000	12,000
5219	POST TRAINING	22,939	14,518	30,000	30,000
5220	TRAINING	5,327	7,977	9,000	9,000
5222	UTILITIES	31,392	28,417	27,000	27,000
5223	BLDG REPAIR, MAINT	5,078	9,913	9,000	9,000
5224	EQUIP REPAIR, MAINT	18,149	21,816	31,000	31,000
5225	OPERATING LEASES	56,400	52,900	-	54,000
5226	EQUIPMENT REPAIR	10,579	20,307	-	-
5227	VEHICLE REPAIR	6,898	7,694	15,000	15,000
5230	INTERNAL SERVICE CHARGES	-	60,973	199,149	179,144
5251	PRISONER EXPENSES	10,794	2,881	7,000	7,000
5261	SUBSCRIPTIONS, MEMB	1,777	2,371	2,000	2,000
5291	SPECIAL DEPT EXPENSE	6,914	6,687	-	-
6603	TRAN INTEREST	-	31,610	-	-
	Services subtotal	379,627	575,062	467,249	501,244

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5301 OFFICE SUPPLIES	5,874	4,156	6,000	6,000
5302 PRINTING SUPPLIES	7,953	7,295	8,000	8,000
5306 OFFICE EQUIPMENT	870	469	-	-
5309 OTHER SUPPLIES	4,285	1,009	-	-
5311 VEHICLE FUEL	44,131	32,067	32,000	32,000
5312 VEHICLE TIRES	1,913	2,060	3,500	3,500
5352 CHEMICAL SUPPLIES	1,739	3,705	-	-
Materials/supplies subtotal	66,765	50,761	49,500	49,500
5401 FUND TRANSFERS	-	13,672	162,938	147,661
Transfers Subtotal	-	13,672	162,938	147,661
5801 INTEREST PMTS	17	-	-	-
5802 PRINCIPAL PMTS	-	-	-	-
Debt Service subtotal	17	-	-	-
6001 EQUIPMENT	3,816	-	-	-
Capital subtotal	3,816	-	-	-
Department total	4,754,878	5,026,115	5,268,452	5,246,142
21 - DARE *				
Beginning Fund Balance	15,420	14,295	50,889	51,189
PROGRAM REVENUES				
4302 OTS TRAFFIC SFTY PROJ GNT	-	35,959	-	-
4604 D.A.R.E. DONATIONS	-	2,100	-	-
4623 COMMUNITY POLICE ACADEMY	-	-	-	-
4651 INTEREST EARNED	425	403	300	300
Program Revenues Total	425	38,462	300	300
EXPENDITURES				
302 - Dare				
5102 OVERTIME	-	-	-	-
5129 FLEXIBLE HEALTH BENEFIT	-	-	-	-
Staffing Subtotal	-	-	-	-
5220 TRAINING	-	-	-	-
5291 SPECIAL DEPT EXPENSE	1,550	1,868	-	10,000
Services Subtotal	1,550	1,868	-	10,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Division Total	1,550	1,868	-	10,000
Ending Fund Balance	14,295	50,889	51,189	41,489

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
42 - Public Safety Augmentation Fund				
Beginning Fund Balance	(246,547)	(294,728)	(197,374)	-
PROGRAM REVENUES				
4305 PUBLIC SFTY AUGMNT FUND	100,094	97,354	67,000	67,000
4439 EMERGENCY RESPONSE COST	-	275,800	333,897	136,523
4651 INTEREST EARNED	-	-	-	-
4931 INTERFUND OPERATING TRANS	115,000	-	-	-
Program Revenue Total	215,094	373,154	400,897	203,523
EXPENDITURE				
303 - Public Safety Augmentation				
5101 BASE SALARY	-	-	-	-
Staffing Subtotal	-	-	-	-
5201 CONTRACT SERVICES	263,275	275,800	203,523	203,523
Services Subtotal	263,275	275,800	203,523	203,523
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Division Total	263,275	275,800	203,523	203,523
Ending Fund Balance	(294,728)	(197,374)	-	-
43 - Supplemental Law Enforcement Support Fund *				
Beginning Fund Balance	54,621	9,741	45,095	48,710
PROGRAM REVENUES				
4303 CA LAW ENFMT EQUIP-CLEEP	-	-	-	-
4351 FIRE AID REIMB.	-	-	-	-
4377 COUNTY OF MONTEREY-COPS	100,042	100,000	100,000	100,000
4651 INTEREST EARNED	2,159	318	1,100	500
4652 INTEREST-CLEEP	-	-	-	-
Program Revenue Total	102,201	100,318	101,100	100,500
EXPENDITURES				
304 - SLESF				
5101 BASE SALARY	57,015	-	74,296	-
5102 OVERTIME	-	-	-	-
5105 PART-TIME SALARIES	-	-	-	-
5106 UNIFORM ALLOWANCE PAY	685	-	788	-
5121 FICA-MEDICARE BENEFITS	827	-	1,089	-
5122 RETIREMENT (PERS)	11,472	-	14,412	-
5123 HEALTH INSURANCE COST	-	-	1,007	-
5124 UNEMPLOYMENT COST	737	-	27	-
5126 WORKERS' COMPENSATION	7,897	-	3,566	-
5128 OTHER EMPLOYEE BENEFITS	307	-	1,400	-
5129 FLEXIBLE HEALTH BENEFIT	-	-	900	-
5132 PERS P.O.B. PAYMENT	10,028	-	-	-
Staffing Subtotal	88,968	-	97,485	-

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget	
EXPENDITURES					
304 - SLESF					
5101	BASE SALARY	57,015	-	74,296	-
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5106	UNIFORM ALLOWANCE PAY	685	-	788	-
5121	FICA-MEDICARE BENEFITS	827	-	1,089	-
5122	RETIREMENT (PERS)	11,472	-	14,412	-
5123	HEALTH INSURANCE COST	-	-	1,007	-
5124	UNEMPLOYMENT COST	737	-	27	-
5126	WORKERS' COMPENSATION	7,897	-	3,566	-
5128	OTHER EMPLOYEE BENEFITS	307	-	1,400	-
5129	FLEXIBLE HEALTH BENEFIT	-	-	900	-
5132	PERS P.O.B. PAYMENT	10,028	-	-	-
	Staffing Subtotal	88,968	-	97,485	-
5206	DATA, COMMUNICATION SVCS	-	-	-	-
5220	TRAINING	-	-	-	-
	Services Subtotal	-	-	-	-
5401	FUND TRANSFERS	-	-	-	-
	Operating Transfers Subtotal	-	-	-	-
6001	EQUIPMENT	24,452	64,964	-	100,000
6009	CLEEP EQUIP	10,084	-	-	-
6011	POLICE VEHICLES-PRINCIPAL	23,577	-	-	-
	Capital Subtotal	58,113	64,964	-	100,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Total	147,081	64,964	97,485	100,000
Ending Fund Balance		9,741	45,095	48,710	49,210
31 - Operating Donations Fund					
Beginning Fund Balance		-	-	5,150	5,150
PROGRAM REVENUES					
4641	POLICE DONATIONS	-	100	-	1,000
4931	INTERFUND OPERATING TRANS	-	5,050	-	-
	Program Revenue Total	-	5,150	-	1,000
EXPENDITURES					
308 - Police Operating Donations					
5309	OTHER SUPPLIES	-	-	-	5,000
	Supplies/Materials Subtotal	-	-	-	5,000
	Division Total	-	-	-	5,000
Ending Fund Balance		-	5,150	5,150	1,150

Fire

Div: 351

Fire

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
PROGRAM REVENUES					
4351	FIRE AID REIMB.	172,040	103,550	20,800	30,000
4435	FIRE RESPONSE FEES	-	180	-	-
4436	FIRE INSPECT/PERMIT/ALRM	16,964	14,057	15,000	15,000
4437	FIRE PLAN CHECK	10,257	5,214	7,200	5,000
4440	FIRE SERV.TO CARMEL	129,555	57,629	135,000	-
	Program revenues total	328,816	180,630	178,000	50,000
EXPENDITURES					
<i>351 - Fire Operations</i>					
5101	BASE SALARY	1,514,339	857,198	-	-
5102	OVERTIME	162,229	175,511	-	-
5103	STAND-BY PAY/FLSA PAY	31,313	17,525	-	-
5105	PART-TIME SALARIES	31,602	16,567	-	-
5106	UNIFORM ALLOWANCE PAY	11,797	6,533	-	-
5107	VOLUNTEER FIREFIGHTERS	14,088	620	-	-
5108	OES REIMBURSEMENTS	60,749	63,484	-	-
5121	FICA-MEDICARE BENEFITS	13,048	8,838	-	-
5122	RETIREMENT (PERS)	322,420	150,796	-	-
5123	HEALTH INSURANCE COST	18,895	13,654	9,000	3,750
5124	UNEMPLOYMENT COST	653	417	-	-
5126	WORKERS' COMPENSATION	181,902	134,416	-	-
5128	OTHER EMPLOYEE BENEFITS	9,688	3,514	-	-
5129	FLEXIBLE HEALTH BENEFIT	2,446	1,200	-	-
5132	POB DEBT SERVICE	219,462	379,322	429,011	428,856
	Staffing subtotal	2,594,631	1,829,595	438,011	432,606
5201	CONTRACT SERVICES	86,239	1,296,419	2,653,000	2,270,828
5211	POSTAGE	602	644	-	300
5212	TELEPHONE	2,523	2,501	2,600	2,600
5215	MEETING/TRAINING/TRAVEL	864	1,025	-	-
5216	ATTENDANCE COSTS	-	-	-	-
5218	EDUCATION INCENTIVE	-	495	-	-
5220	TRAINING	4,132	2,396	-	-
5222	UTILITIES	19,500	17,889	20,000	17,000
5223	BLDG REPAIR, MAINT	8,604	1,178	10,000	8,000
5224	EQUIP REPAIR, MAINT	4,554	7,082	10,000	5,000
5226	EQUIPMENT REPAIR	4,142	2,937	-	10,000
5227	VEHICLE REPAIR	10,895	11,823	13,000	13,000
5230	INTERNAL SERVICE CHARGES	-	55,093	138,729	84,043
5261	SUBSCRIPTIONS, MEMB	1,242	500	-	-
5275	SAFETY EQUIP	19,715	11,736	-	-
5276	FUEL SYSTEM REPAIR	-	-	-	-
5277	VOLUNTEER EXPENSE	6,288	920	-	-
5291	SPECIAL DEPT EXPENSE	8,186	12,743	8,400	3,000
5295	FIRE PREVENTION	1,840	681	-	1,000
6603	TRAN INTEREST	-	23,406	-	-
	Services subtotal	179,326	1,449,468	2,855,729	2,414,771

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5301	OFFICE SUPPLIES	3,087	1,772	1,500	1,000
5302	PRINTING SUPPLIES	212	180	200	200
5305	JANITORIAL SUPPLIES	753	1,210	1,200	800
5306	OFFICE EQUIPMENT	2,002	-	-	20,000
5309	OTHER SUPPLIES	3,810	1,984	2,000	4,000
5311	VEHICLE FUEL	21,067	11,516	15,000	15,000
5312	VEHICLE TIRES	2,252	3,058	3,000	3,000
5322	SMALL TOOLS	1,639	282	2,000	2,000
5352	CHEMICAL SUPPLIES	2,064	640	1,000	1,000
5371	DISASTER SUPPLIES	360	-	1,000	1,000
	Materials/supplies subtotal	37,246	20,642	26,900	48,000
5401	FUND TRANSFERS	-	50,277	219,740	117,520
	Transfers Subtotal	-	50,277	219,740	117,520
6001	EQUIPMENT	1,555	-	-	5,000
	Capital subtotal	1,555	-	-	5,000
	Department total	2,812,758	3,349,982	3,540,380	3,017,897
04 - Ocean Rescue					
	Beginning Fund Balance	30,674	35,407	40,747	42,877
	PROGRAM REVENUES				
4601	DONATIONS	4,000	3,291	-	5,000
4609	HYPER CHAMBER REVENUE	10,624	10,615	10,000	10,000
4651	INTEREST EARNED	934	627	500	300
	Program Revenue Total	15,558	14,533	10,500	15,300
	EXPENDITURES				
	352 - Ocean Rescue Patrol				
5102	OVERTIME	-	384	-	-
5105	PART-TIME SALARIES	7,200	3,636	3,000	3,000
5108	OES REIMBURSEMENT	714	1,536	-	-
5121	FICA-MEDICARE BENEFITS	115	81	44	44
5122	RETIREMENT (PERS)	-	-	-	-
5123	HEALTH INSURANCE COST	-	-	-	-
5124	UNEMPLOYMENT COST	3	2	1	1
5126	WORKERS' COMPENSATION	736	628	25	25
5129	FLEXIBLE HEALTH BENEFIT	-	-	-	-
5132	PERS P.O.B. PAYMENT	-	-	-	-
	Staffing Subtotal	8,768	6,267	3,070	3,070
5212	TELEPHONE	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	-	-	1,000	1,000
5217	TRAVEL, MEAL COSTS	-	-	-	-
5220	TRAINING	-	71	1,000	1,000
5224	EQUIP REPAIR, MAINT	-	-	-	-
5226	EQUIPMENT REPAIR	-	2,556	-	-
5227	VEHICLE REPAIR	305	145	500	500
5275	SAFETY EQUIP	89	-	2,000	2,000
5291	SPECIAL DEPT EXPENSE	1,420	29	-	-
	Services Subtotal	1,814	2,801	4,500	4,500

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5301	OFFICE SUPPLIES	93	-	100	100
5309	OTHER SUPPLIES	-	95	200	200
5311	VEHICLE FUEL	150	30	500	500
	Materials/Supplies Subtotal	243	125	800	800
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Total	10,825	9,193	8,370	8,370

12 - Emergency Response Equipment

Beginning Fund Balance		28,060	37,087	39,597	43,798
PROGRAM REVENUES					
4307	FEDERAL GRANT	-	28,169	-	-
4491	MPC FIREFIGHT.UDPT/TRAIN	7,740	7,192	8,000	-
4524	SMOKE DETECTOR RECEIPTS	40	-	250	-
4525	CSA/COUNTY MEDICAL	4,204	4,635	5,251	5,000
4526	SAFETY TRAILER REVENUE	633	859	1,000	1,000
4608	FIRE EMERG MED DONATIONS	1,225	30	1,000	1,000
4651	INTEREST EARNED	1,028	624	700	300
	Program Revenue Total	14,870	41,509	16,201	7,300
EXPENDITURES					
353 - Emergency Response Equipment					
	Staffing Subtotal	-	-	-	-
5291	SPECIAL DEPT EXPENSE	807	-	-	-
	Services Subtotal	807	-	-	-
5309	OTHER SUPPLIES	5,036	10,830	2,000	2,000
	Materials/Supplies Subtotal	5,036	10,830	2,000	2,000
6001	EQUIPMENT	-	28,169	10,000	5,000
	Capital Subtotal	-	28,169	10,000	5,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Total	5,843	38,999	12,000	7,000
Ending Fund Balance		37,087	39,597	43,798	44,098

42 - Public Safety Augmentation Fund

Beginning Fund Balance		(97,260)	(131,589)	(102,220)	-
PROGRAM REVENUES					
4305	PUBLIC SFTY AUGMNT FUND	33,031	32,127	33,000	33,000
4439	EMERGENCY RESPONSE COST	-	91,014	169,463	67,243
4651	INTEREST EARNED	-	-	-	-
4931	INTERFUND OPERATING TRANS	37,950	-	-	-
	Program Revenue Total	70,981	123,141	202,463	100,243
EXPENDITURE					
303 - Public Safety Augmentation					
	Staffing Subtotal	-	-	-	-

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5201	CONTRACT SERVICES	105,310	93,772	100,243	100,243
	Services Subtotal	105,310	93,772	100,243	100,243
	Investment Subtotal	-	-	-	-
	Division Total	105,310	93,772	100,243	100,243
Ending Fund Balance		(131,589)	(102,220)	-	-

Library
Div: 401

Library

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
PROGRAM REVENUES					
4317	CALIFORNIA LIBRARY SERVICES ACT	29,045	2,931	20,000	5,000
4455	LIBRARY FINES & FEES	26,347	20,158	35,000	30,000
4335	STATE LIBRARY GRANT	-	131	10,000	5,500
4637	DONATIONS	-	100,000	-	-
	Program revenues total	55,392	123,220	65,000	40,500
EXPENDITURES					
5101	BASE SALARY	449,012	352,175	263,051	275,098
5105	PART-TIME SALARIES	66,218	71,548	16,000	76,000
5121	FICA-MEDICARE BENEFITS	4,996	3,602	4,046	4,366
5122	RETIREMENT (PERS)	44,371	35,132	24,230	26,605
5123	HEALTH INSURANCE COST	7,212	7,388	7,407	5,029
5124	UNEMPLOYMENT COST	187	153	100	108
5126	WORKERS' COMPENSATION	4,954	3,558	2,327	2,878
5128	OTHER EMPLOYEE BENEFITS	9,682	4,560	4,501	4,678
5129	FLEXIBLE HEALTH BENEFIT	6,507	4,973	4,800	4,800
5132	POB DEBT SERVICE	35,785	41,997	38,514	38,478
	Staffing subtotal	628,924	525,086	364,976	438,040
5201	CONTRACT SERVICES	24,489	22,463	31,376	44,251
5211	POSTAGE	5,000	200	5,000	5,000
5212	TELEPHONE	9,458	9,054	10,000	10,000
5215	MEETING/TRAINING/TRAVEL	75	-	-	-
5222	UTILITIES	24,513	21,146	20,000	25,000
5223	BLDG REPAIR, MAINT	10,271	1,696	5,000	5,000
5224	EQUIP REPAIR, MAINT	21,043	11,641	-	-
5226	EQUIPMENT REPAIR	-	-	-	-
5230	INTERNAL SERVICE CHARGES	-	21,659	21,673	12,709
5291	SPECIAL DEPT EXPENSE	2,843	243	-	-
6603	TRAN INTEREST	-	4,197	-	-
	Services subtotal	97,692	92,299	93,049	101,960
5301	OFFICE SUPPLIES	14,102	8,222	5,000	10,000
5303	BOOKS, PRINTED MATL	80,015	703	-	-
5304	ELECTRONIC MATLS	8,064	-	-	-
5306	OFFICE EQUIPMENT	462	-	-	-
	Materials/supplies subtotal	102,643	8,925	5,000	10,000
6001	EQUIPMENT	-	-	3,000	-
	Capital subtotal	-	-	3,000	-
	Department total	829,259	626,310	466,025	550,000

07 - Library Building & Equipment Fund

Beginning Fund Balance		435,341	320,365	324,113	316,113
PROGRAM REVENUES					
4610	LIBRARY BLDG & EQUIP DONATIONS	-	300	-	-
4651	INTEREST EARNED	13,117	6,894	12,000	2,100
	Program Revenue Total	13,117	7,194	12,000	2,100

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
402 - Building & Equipment					
5204	ENGINEERING/DESIGN SVCS	-	-	-	-
5223	BLDG REPAIR, MAINT	-	1,500	-	2,500
5224	EQUIP REPAIR, MAINT	-	1,946	-	2,500
5291	SPECIAL DEPT EXPENSE	128,093	-	-	-
	Services Subtotal	128,093	3,446	-	5,000
6001	EQUIPMENT	-	-	20,000	20,000
6021	GENERAL BLDG IMP	-	-	-	-
	Capital Subtotal	-	-	20,000	20,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Total	128,093	3,446	20,000	25,000
Ending Fund Balance		320,365	324,113	316,113	293,213

11 - Library Book Fund

Beginning Fund Balance		30,092	33,716	77,168	63,368
PROGRAM REVENUES					
4318	STATE LIBRARY GRANT	-	-	-	-
4456	SALE OF USED BOOKS	-	8,217	-	9,000
4611	LIBRARY BOOK FUND DONA	34,881	85,158	25,000	30,000
4651	INTEREST EARNED	1,593	1,333	1,200	500
	Program Revenues Subtotal	36,474	94,708	26,200	39,500
EXPENDITURES					
403 - Library Book					
5291	SPECIAL DEPT EXPENSE	-	-	-	-
	Services Subtotal	-	-	-	-
5303	BOOKS, PRINTED MATL	32,850	51,256	40,000	71,000
	Materials/Supplies Subtotal	32,850	51,256	40,000	71,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Total	32,850	51,256	40,000	71,000
Ending Fund Balance		33,716	77,168	63,368	31,868

31 - Operating Donations

Beginning Fund Balance		-	-	-	887
PROGRAM REVENUES					
4640	LIBRARY DONATIONS	-	-	50,000	72,000
	Program Revenues Subtotal	-	-	50,000	72,000

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
<i>406 - Library Operating Donations</i>					
5105	PART-TIME SALARIES	-	-	48,000	70,000
5121	FICA-MEDICARE BENEFITS	-	-	696	1,015
5124	UNEMPLOYMENT COST	-	-	17	25
5126	WORKERS' COMPENSATION	-	-	400	584
	Staffing Subtotal	-	-	49,113	71,624
5301	OFFICE SUPPLIES	-	-	-	-
5303	BOOKS, PRINTED MATL	-	-	-	-
5304	ELECTRONIC MATLS	-	-	-	-
5306	OFFICE EQUIPMENT	-	-	-	-
	Materials/Supplies Subtotal	-	-	-	-
	Division Total	-	#	49,113	71,624
Ending Fund Balance		-	#	887	1,263
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<i>85 - Library Trust Fund</i>					
Beginning Fund Balance		377,541	555,659	545,422	528,422
PROGRAM REVENUES					
4612	LIBRARY TRUST DONATIONS	167,596	-	-	-
4651	INTEREST EARNED	14,029	8,817	13,000	4,000
	Program Revenues Total	181,625	8,817	13,000	4,000
EXPENDITURES					
<i>404 - Library Trust</i>					
5303	BOOKS, PRINTED MATL	3,507	19,054	30,000	4,000
	Materials/Supplies Subtotal	3,507	19,054	30,000	4,000
5481	REFUND DONATIONS	-	-	-	-
	Miscellaneous Subtotal	-	-	-	-
6603	INTEREST EXPENSE	-	-	-	-
	Investment Subtotal	-	-	-	-
	Division Total	3,507	19,054	30,000	4,000
Ending Fund Balance		555,659	545,422	528,422	528,422
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<i>40 - Poetry Promotion Fund</i>					
Beginning Fund Balance		161,694	170,776	39,238	34,488
PROGRAM REVENUES					
4618	POETRY PROMO DONATIONS	-	-	500	-
4651	INTEREST EARNED	4,874	1,539	-	400
4663	MISC REIMBURSEMENT/RENTS	5,475	3,132	-	12,600
	Program Revenue Total	10,349	4,671	500	13,000

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES					
<i>405 - Poetry Promotion</i>					
5201	CONTRACT SERVICES	-	-	-	2,520
5221	ADVERTISING		642	2,000	200
5222	UTILITIES	396	226	800	300
5223	BLDG REPAIR, MAINT	871	77,729	1,200	1,200
5291	SPECIAL DEPT EXPENSE	-	3,334	-	2,000
	Services Subtotal	1,267	81,289	4,000	6,220
5303	BOOKS, PRINTED MATL	-	-	250	-
5309	OTHER SUPPLIES	-	-	1,000	-
	Materials/Supplies Subtotal	-	-	1,250	-
5401	LOANS	-	45,955	-	-
6603	INTEREST EXPENSE	-	8,965	-	-
	Investment Subtotal	-	54,920	-	-
	Division Total	1,267	136,209	5,250	6,220
Ending Fund Balance		170,776	39,238	34,488	41,268

Museum
Div: 411

Museum

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
PROGRAM REVENUES					
4450	MUSEUM FEES & CHARGES	8,628	-	20,000	-
4614	MUSEUM ASSOCIATION DONA	7,887	-	-	-
4631	MONARCH HABITAT DONATIONS	1,035	-	-	-
	GENERAL FUND SUPPORT	234,102	169,435	131,542	-
	Program revenues total	17,550	-	20,000	-
EXPENDITURES					
5101	BASE SALARY	157,015	67,174	60,164	-
5105	PART-TIME SALARIES	5,986	4,473	18,000	-
5121	FICA-MEDICARE BENEFITS	2,271	1,024	1,133	-
5122	RETIREMENT (PERS)	33,094	6,007	5,544	-
5123	HEALTH INSURANCE COST	3,644	3,313	5,028	3,000
5124	UNEMPLOYMENT COST	59	26	28	-
5126	WORKERS' COMPENSATION	3,071	620	652	-
5128	OTHER EMPLOYEE BENEFITS	3,036	820	1,043	-
5129	FLEXIBLE HEALTH BENEFIT	1,338	-	1,200	-
5132	POB DEBT SERVICE	11,339	14,965	11,830	11,819
	Staffing subtotal	220,853	98,422	104,622	14,819
5202	PROF/CONSULTANT SERVICES	-	14,965	150,000	150,000
5206	DATA, COMMUNICATION SVCS	-	-	-	-
5207	MAINTENANCE SERVICES	-	2,188	-	-
5211	POSTAGE	218	260	-	-
5212	TELEPHONE	2,462	4,057	4,000	2,000
5215	MEETING/TRAINING/TRAVEL	47	-	-	-
5217	TRAVEL, MEAL COSTS	-	253	-	-
5221	ADVERTISING	1,108	410	-	-
5222	UTILITIES	15,759	17,189	20,000	5,000
5223	BLDG REPAIR, MAINT	2,785	1,564	10,000	5,000
5224	EQUIP REPAIR, MAINT	3,412	6,407	5,000	-
5225	OPERATING LEASES	-	1,597	-	-
5226	EQUIPMENT REPAIR	-	1,567	-	-
5230	INTERNAL SERVICE CHARGES	-	11,652	8,019	13,191
5261	SUBSCRIPTIONS, MEMB	1,179	607	-	-
	Services subtotal	26,970	62,716	197,019	175,191
5301	OFFICE SUPPLIES	1,879	4,643	-	-
5305	JANITORIAL SUPPLIES	750	16	-	-
5306	OFFICE EQUIPMENT	-	518	-	-
5309	OTHER SUPPLIES	1,200	3,120	-	-
	Materials/supplies subtotal	3,829	8,297	-	-
	Capital subtotal	-	-	-	-
	Department total	251,652	169,435	301,641	190,010

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
08 - Museum Improvement Fund				
Beginning Fund Balance	422,906	445,969	457,619	423,656
PROGRAM REVENUES				
4615 MUSEUM IMPROVM'T FUND DON	12,104	2,851	-	-
4651 INTEREST EARNED	12,881	7,102	11,000	5,000
4931 INTERFUND OPERATING TRANS	-	15,037	15,037	-
Program Revenue Total	24,985	24,990	26,037	5,000
EXPENDITURES				
412 - Museum Improvement				
6001 EQUIPMENT	1,922	13,340	10,000	10,000
6021 GENERAL BLDG IMP			50,000	60,000
Capital Subtotal	1,922	13,340	60,000	70,000
Investment Subtotal	-	-	-	-
Division Total	1,922	13,340	60,000	70,000
Ending Fund Balance	445,969	457,619	423,656	358,656
30 - Operating Grants				
Beginning Fund Balance	-	-	101,064	11,453
PROGRAM REVENUES				
4309 MISCELLANEOUS GRANT	-	282,117	-	-
4651 INTEREST EARNED	-	3,239	1,000	-
Program Revenue Total	-	285,356	1,000	-
EXPENDITURES				
414 - Packard Grant				
5101 BASE SALARY	-	23,572	38,208	-
5105 PART-TIME SALARIES	-	26,332	18,559	-
5121 FICA - MEDICARE BENEFITS	-	697	554	-
5122 RETIREMENT (PERS)	-	2,183	3,531	-
5123 HEALTH INSURANCE COST	-	-	-	-
5124 UNEMPLOYMENT COST	-	18	20	-
5126 WORKERS' COMPENSATION	-	414	473	-
5128 OTHER EMPLOYEE BENEFITS	-	368	719	-
5129 FLEXIBLE HEALTH BENEFIT	-	-	-	-
Staffing Subtotal	-	23,572	62,064	-
5201 CONTRACT SERVICES	-	152,411	18,547	-
5215 MEETING/TRAINING/TRAVEL	-	204	-	-
Services Subtotal	-	152,411	18,547	-
5306 OFFICE EQUIPMENT	-	1,209	-	-
5309 OTHER SUPPLIES	-	128	-	-
Materials/Supplies Subtotal	-	1,337	-	-
Transfers Subtotal	-	-	-	-

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
6001	EQUIPMENT	-	6,972	-	-
6021	GENERAL BLDG IMP	-	-	-	-
	Capital Subtotal	-	6,972	-	-
	Division Total	-	184,292	80,611	-
<i>415 - Museum Operating</i>					
5309	OTHER SUPPLIES	-	-	10,000	10,000
	Materials/Supplies Subtotal	-	-	10,000	10,000
	Division Total	-	-	10,000	10,000
Ending Fund Balance		-	101,064	11,453	1,453

Public Works

Div: 501

Public Works

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
PROGRAM REVENUES					
4445	PUBLIC WORKS FEE & CHARGE	49,245	42,077	35,000	45,000
4465	SPECIAL EVENT FEES	44,529	47,883	44,000	44,000
4330	MOTOR VEHICLE IN LIEU FEE	69,040	52,938	29,000	29,000
4336	PROP TAX IN LIEU OF MVLF	1,140,984	1,199,980	1,092,047	1,080,000
4337	HIGHWAY MAINTENANCE REIMBURSEMENT	2,377	3,197	2,000	3,000
4516	FUEL SALES TO DISTRICT	4,922	6,506	5,000	6,000
4521	TREE DAMAGE ASSESSMENTS	-	250	-	-
4605	TREES FOR PG	6,575	-	-	-
4702	MECHANICAL DEPT.FEES	-	8,777	2,000	-
	Program revenues total	1,317,672	1,361,608	1,209,047	1,207,000
EXPENDITURES					
<i>501 - Public Works Admin</i>					
5101	BASE SALARY	192,254	108,717	111,424	190,449
5102	OVERTIME	-	-	-	-
5105	PART-TIME SALARIES	-	-	-	-
5106	UNIFORM ALLOWANCE PAY	-	-	-	-
5121	FICA-MEDICARE BENEFITS	2,575	1,412	1,616	2,762
5122	RETIREMENT (PERS)	15,641	9,107	10,249	18,398
5123	HEALTH INSURANCE COST	1,131	2,265	2,539	3,208
5124	UNEMPLOYMENT COST	78	39	40	69
5126	WORKERS' COMPENSATION	10,546	1,223	929	1,588
5128	OTHER EMPLOYEE BENEFITS	3,549	1,227	1,837	3,126
5129	FLEXIBLE HEALTH BENEFIT	808	429	1,440	2,460
5130	POB DEBT SERVICE	12,097	9,280	15,721	22,405
	Staffing subtotal	238,679	133,699	145,795	244,465
5201	CONTRACT SERVICES	24,208	19,943	18,000	18,500
5202	PROF/CONSULTANT SERVICES	-	324	4,000	4,000
5204	ENGINEERING/DESIGN SVCS	308	-	2,000	2,000
5206	DATA, COMMUNICATION SVCS	693	39	-	-
5207	MAINTENANCE SERVICES	1,500	1,260	4,000	4,000
5208	CONTRACT PERSONNEL	2,241	-	5,000	5,000
5211	POSTAGE	-	107	-	-
5212	TELEPHONE	5,570	5,893	5,000	5,000
5215	MEETING/TRAINING/TRAVEL	216	1,085	2,000	2,000
5217	TRAVEL, MEAL COSTS	67	1,022	500	500
5222	UTILITIES	38,049	33,706	35,000	35,000
5224	EQUIP REPAIR, MAINT	-	3,214	1,000	1,000
5225	OPERATING LEASES	1,700	400	-	-
5226	EQUIPMENT REPAIR	297	123	1,000	1,000
5227	VEHICLE REPAIR	770	876	1,500	1,500
5230	INTERNAL SERVICE CHARGES	784	5,990	32,514	46,695
5261	SUBSCRIPTIONS, MEMB	-	754	600	600
5263	COMMITTEE EXPENSES	-	-	500	500
5275	SAFETY EQUIP	256	8,679	1,000	1,000
5291	SPECIAL DEPT EXPENSE	9,082	10,643	10,000	10,000
6603	TRAN INTEREST	-	3,021	-	-
	Services subtotal	85,741	97,079	123,614	138,295

		FY 2007/08	FY 2008/09	FY 2009/10	FY 2010/11
		Actual	Actual	Budget	Budget
5301	OFFICE SUPPLIES	4,031	5,287	3,500	3,500
5306	OFFICE EQUIPMENT	110	-	-	-
5309	OTHER SUPPLIES	3,942	570	3,000	3,000
5311	VEHICLE FUEL	1,993	2,859	2,000	2,000
5312	VEHICLE TIRES	928	-	500	500
5331	STREET SUPPLIES	529	127	-	-
5352	CHEMICAL SUPPLIES	10	-	-	-
	Materials/supplies subtotal	11,543	8,843	9,000	9,000
5401	FUND TRANSFERS	-	200,000	250,000	175,000
	Transfers Subtotal	-	200,000	250,000	175,000
6001	EQUIPMENT	-	(3,754)	3,000	3,000
	Capital subtotal	-	(3,754)	3,000	3,000
	Section total	335,963	435,867	531,409	569,760
502 - Mechanical					
5101	BASE SALARY	186,904	141,089	130,799	144,752
5102	OVERTIME	1,923	2,883	-	3,500
5121	FICA-MEDICARE BENEFITS	2,698	2,087	1,897	2,150
5122	RETIREMENT (PERS)	17,411	12,768	12,048	58
5123	HEALTH INSURANCE COST	1,781	-	-	-
5124	UNEMPLOYMENT COST	68	51	47	53
5126	WORKERS' COMPENSATION	18,670	6,124	5,232	6,360
5128	OTHER EMPLOYEE BENEFITS	4,178	1,807	2,240	2,497
5129	FLEXIBLE HEALTH BENEFIT	1,846	1,200	2,400	1,200
5130	POB DEBT SERVICE	15,510	17,215	15,189	16,201
	Staffing subtotal	250,989	185,224	169,852	176,771
5201	CONTRACT SERVICES	2,106	982	2,000	1,000
5215	MEETING/TRAINING/TRAVEL	-	-	750	750
5217	TRAVEL, MEAL COSTS	-	-	150	150
5223	BLDG REPAIR, MAINT	-	3,760	2,500	2,500
5226	EQUIPMENT REPAIR	613	10	2,000	1,000
5227	VEHICLE REPAIR	1,521	282	2,000	2,000
5230	INTERNAL SERVICE CHARGES	-	2,774	-	-
5261	SUBSCRIPTIONS, MEMB	220	1,400	1,800	1,800
6603	TRAN INTEREST	-	1,338	-	-
	Services subtotal	4,460	10,546	11,200	9,200
5303	BOOKS, PRINTED MATL	-	-	200	200
5309	OTHER SUPPLIES	2,411	2,738	2,000	3,000
5311	VEHICLE FUEL	6,722	4,758	5,000	4,500
5312	VEHICLE TIRES	202	-	250	500
5322	SMALL TOOLS	418	-	400	400
5337	INVENTORY	409	2,013	2,300	2,300
	Materials/supplies subtotal	10,162	9,509	10,150	10,900
6001	EQUIPMENT	2,445	-	-	-
	Capital subtotal	2,445	-	-	-
	Section total	268,056	205,279	191,202	196,871

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
503 - Buildings & Grounds					
5101	BASE SALARY	364,352	311,156	334,760	366,663
5102	OVERTIME	14,679	18,628	15,000	15,000
5105	PART-TIME SALARIES	27,717	28,426	28,000	4,000
5121	FICA-MEDICARE BENEFITS	4,423	4,083	4,853	5,425
5122	RETIREMENT (PERS)	32,881	28,620	30,845	35,473
5123	HEALTH INSURANCE COST	4,695	4,760	-	2,470
5124	UNEMPLOYMENT COST	147	130	120	139
5126	WORKERS' COMPENSATION	38,402	15,550	13,387	16,545
5128	OTHER EMPLOYEE BENEFITS	8,559	4,218	5,831	6,529
5129	FLEXIBLE HEALTH BENEFIT	3,830	4,246	6,912	5,760
5130	POB DEBT SERVICE	29,653	54,074	47,912	46,210
	Staffing subtotal	529,338	473,891	487,620	504,215
5201	CONTRACT SERVICES	2,951	121	6,000	2,000
5204	ENGINEERING/DESIGN SERVICES	-	1,050	-	2,000
5207	MAINTENANCE SERVICES	8,383	997	2,500	1,500
5208	CONTRACT PERSONNEL	-	-	2,000	2,500
5215	MEETING/TRAINING/TRAVEL	221	-	2,000	2,000
5222	UTILITIES	46,465	41,200	35,000	35,000
5223	BLDG REPAIR, MAINT	11,973	8,276	15,000	17,000
5226	EQUIPMENT REPAIR	10,905	898	1,000	1,500
5227	VEHICLE REPAIR	5,051	5,325	6,000	6,500
5230	INTERNAL SERVICE CHARGES	-	9,429	-	-
5261	SUBSCRIPTIONS, MEMB	-	300	-	-
5291	SPECIAL DEPT EXPENSE	4,018	1,691	-	-
6603	TRAN INTEREST	-	4,023	-	-
	Services subtotal	89,967	73,310	69,500	70,000
5305	JANITORIAL SUPPLIES	29,612	30,774	25,000	26,000
5309	OTHER SUPPLIES	24,519	22,796	11,000	13,000
5311	VEHICLE FUEL	12,861	8,660	10,000	8,500
5312	VEHICLE TIRES	439	232	500	1,000
5324	CONSTRUCTION SUPPLIES	1,838	2,158	2,800	3,000
5331	STREET SUPPLIES	361	322	-	-
5351	AGRICULTURAL SUPPLIES	3,224	1,643	2,000	2,500
	Materials/supplies subtotal	72,854	66,585	51,300	54,000
6001	EQUIPMENT	-	4,422	3,000	3,000
	Capital subtotal	-	4,422	3,000	3,000
	Section total	692,159	618,208	611,420	631,215
505 - Street Maintenance					
5101	BASE SALARY	177,219	200,493	174,173	181,735
5102	OVERTIME	9,329	10,926	6,500	15,000
5121	FICA-MEDICARE BENEFITS	1,086	1,329	2,526	2,853
5122	RETIREMENT (PERS)	16,768	17,731	16,047	17,580
5123	HEALTH INSURANCE COST	2,095	2,030	2,148	1,578
5124	UNEMPLOYMENT COST	68	76	63	71
5126	WORKERS' COMPENSATION	18,695	9,173	6,967	8,440
5128	OTHER EMPLOYEE BENEFITS	4,087	2,605	3,004	3,336
5129	FLEXIBLE HEALTH BENEFIT	4,377	3,373	3,360	3,360
5132	POB DEBT SERVICE	14,313	23,925	20,926	23,605
	Staffing subtotal	248,037	271,661	235,714	257,558

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5201	CONTRACT SERVICES	1,972	-	1,500	1,500
5204	ENGINEERING/DESIGN SVCS	6,589	3,294	5,000	5,000
5215	MEETING/TRAINING/TRAVEL	-	-	1,000	1,000
5217	TRAVEL, MEAL COSTS	-	-	500	500
5226	EQUIPMENT REPAIR	2,964	1,129	2,500	2,500
5227	VEHICLE REPAIR	6,925	2,814	6,000	6,000
5230	INTERNAL SERVICE CHARGES	-	4,354	-	-
5275	SAFETY EQUIP	3,449	173	1,000	2,500
5291	SPECIAL DEPT EXPENSE	922	107	-	3,000
6603	TRAN INTEREST	-	2,027	-	-
	Services subtotal	22,821	13,898	17,500	22,000
5301	OFFICE SUPPLIES	462	-	-	-
5309	OTHER SUPPLIES	-	160	-	-
5311	VEHICLE FUEL	5,058	3,835	4,200	4,200
5312	VEHICLE TIRES	1,963	-	600	600
5325	HAZ WASTE DISPOSAL	1,055	206	1,000	1,000
5331	STREET SUPPLIES	22,201	19,945	15,000	13,000
	Materials/supplies subtotal	30,739	24,146	20,800	18,800
5401	FUND TRANSFERS	-	13,425	-	-
	Transfers Subtotal	-	13,425	-	-
6001	EQUIPMENT	-	1,297	6,000	6,000
6041	STREET, SIDEWALK IMP	-	-	-	-
	Capital subtotal	-	1,297	6,000	6,000
	Section total	301,597	324,427	280,014	304,358
513 - Forestry					
5101	BASE SALARY	37,703	78,523	74,502	78,423
5102	OVERTIME	226	452	-	4,000
5121	FICA-MEDICARE BENEFITS	175	1,145	1,080	1,195
5122	RETIREMENT (PERS)	1,086	7,237	6,858	7,580
5123	HEALTH INSURANCE COST	-	-	-	936
5124	UNEMPLOYMENT COST	4	28	27	30
5126	WORKERS' COMPENSATION	1,181	3,388	2,980	3,536
5128	OTHER EMPLOYEE BENEFITS	806	970	1,254	1,371
5129	FLEXIBLE HEALTH BENEFIT	-	-	1,200	-
5130	POB DEBT SERVICE	5,236	10,158	8,950	9,794
	Staffing subtotal	46,417	101,901	96,851	106,865
5201	CONTRACT SERVICES	220,430	126,021	70,000	65,000
5204	ENGINEERING/DESIGN SVCS	-	-	-	-
5215	MEETING/TRAINING/TRAVEL	-	145	250	500
5217	TRAVEL, MEAL COSTS	-	-	250	250
5226	EQUIPMENT REPAIR	-	-	500	500
5227	VEHICLE REPAIR	-	54	2,000	2,000
5230	INTERNAL SERVICE CHARGES	-	3,795	-	-
5261	SUBSCRIPTIONS, MEMB	-	154	-	150
5275	SAFETY EQUIP	-	-	200	200
5291	SPECIAL DEPT EXPENSE	-	200	-	-
6603	TRAN INTEREST	-	1,569	-	-
	Services subtotal	220,430	131,938	73,200	68,600

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5309	OTHER SUPPLIES	912	3,722	7,000	5,000
5311	VEHICLE FUEL	-	-	1,000	1,000
5312	VEHICLE TIRES	-	-	500	500
5322	SMALL TOOLS	630	-	500	500
5325	HAZ WASTE DISPOSAL	-	-	-	-
5331	STREET SUPPLIES	-	-	250	250
	Materials/supplies subtotal	1,542	3,722	9,250	7,250
6001	EQUIPMENT	-	-	-	-
6041	STREET, SIDEWALK IMP	-	-	-	-
	Capital subtotal	-	-	-	-
	Section total	268,389	237,561	179,301	182,715
	Department total	1,866,164	1,821,342	1,793,346	1,884,917

16 - Traffic Congestion Relief Fund

Beginning Fund Balance		28,207	9,641	98,650	48,650
PROGRAM REVENUES					
4315	TRAFFIC CONGESTION RELIEF	-	203,926	-	-
4651	INTEREST EARNED	3,377	682	-	300
	Program Revenue Total	3,377	204,608	-	300
EXPENDITURES					
<i>507 - Traffic Congestion Relief</i>					
	Services Total	-	-	-	-
6041	STREET, SIDEWALK IMP	21,943	115,599	50,000	20,000
	Capital Total	21,943	115,599	50,000	20,000
6603	INTEREST EXPENSE	-	-	-	-
	Investment Total	-	-	-	-
	Division Total	21,943	115,599	50,000	20,000
Ending Fund Balance		9,641	98,650	48,650	28,950

17 - Local Streets and Roads Bond Fund

Beginning Fund Balance		-	400,000	364,094	135,452
PROGRAM REVENUES					
4306	STATE GRANT	400,000	81,642	-	-
4651	INTEREST EARNED	-	6,678	3,000	1,500
	Program Revenue Total	400,000	88,320	3,000	1,500
EXPENDITURES					
<i>515 - State Transportation Grant (Prop 1B)</i>					
5201	CONTRACT SERVICES	-	6,221	-	5,000
5204	ENGINEERING/DESIGN SVCS	-	18,959	15,000	5,000
	Services Total	-	6,221	15,000	10,000

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
6041 STREET, SIDEWALK IMP	-	118,005	216,642	126,000
Capital Total	-	118,005	216,642	126,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Total	-	-	-	-
Division Total	-	124,226	231,642	131,000
Ending Fund Balance	400,000	364,094	135,452	5,952

18 - Gasoline Tax Fund

Beginning Fund Balance	85,526	60,859	46,000	38,503
PROGRAM REVENUES				
4331 STATE GAS TAX 2105	92,801	84,719	95,000	95,000
4332 STATE GAS TAX 2106	43,372	40,771	45,000	45,000
4333 STATE GAS TAX 2107	124,406	112,863	125,000	122,000
4334 STATE GAS TAX 2107.5	4,000	4,000	4,000	4,000
4651 INTEREST EARNED	1,955	414	2,000	300
Program Revenue Total	266,534	242,767	271,000	266,300
EXPENDITURES				
<i>508 - Gas Tax</i>				
5101 BASE SALARY	121,284	83,573	74,646	86,176
5102 OVERTIME	3,617	4,683	-	4,000
5105 PART-TIME SALARIES	-	-	-	18,000
5121 FICA-MEDICARE BENEFITS	807	570	1,082	1,569
5122 RETIREMENT (PERS)	11,019	7,595	6,877	8,332
5123 HEALTH INSURANCE COST	839	863	934	676
5124 UNEMPLOYMENT COST	45	32	27	39
5126 WORKERS' COMPENSATION	12,354	3,830	2,986	4,641
5128 OTHER EMPLOYEE BENEFITS	1,542	1,116	1,287	1,516
5129 FLEXIBLE HEALTH BENEFIT	1,264	1,440	1,440	1,440
5130 POB DEBT SERVICE	5,405	10,171	8,968	-
Staffing Subtotal	158,176	113,873	98,247	126,389
5201 CONTRACT SERVICES	(3,817)	2,949	10,000	5,000
5202 PROF/CONSULTANT SERVICES	-	-	5,000	5,000
5204 ENGINEERING/DESIGN SVCS	-	-	5,000	5,000
5206 DATA, COMMUNICATION SVCS	567	-	-	-
5208 CONTRACT PERSONNEL	-	-	5,000	3,000
5212 TELEPHONE	-	-	-	-
5215 MEETING/TRAINING/TRAVEL	-	-	1,000	1,000
5216 ATTENDANCE COSTS	-	-	-	-
5217 TRAVEL, MEAL COSTS	-	-	250	250
5222 UTILITIES	105,660	98,874	80,000	85,000
5223 BLDG REPAIR, MAINT	1,739	168	-	-
5224 EQUIP REPAIR, MAINT	808	4	5,000	5,000
5226 EQUIPMENT REPAIR	3,165	270	-	-
5227 VEHICLE REPAIR	2,378	1,346	-	500
5275 SAFETY EQUIP	-	-	5,000	3,000
5276 FUEL SYSTEM REPAIR	6,811	2,345	7,500	9,000
5291 SPECIAL DEPT EXPENSE	-	433	10,000	12,000
Services Subtotal	117,311	106,389	133,750	133,750

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5301 OFFICE SUPPLIES	-	25	-	-
5311 VEHICLE FUEL	4,473	4,423	4,500	4,500
5312 VEHICLE TIRES	181	-	500	500
5325 HAZ WASTE DISPOSAL	70	170	4,000	2,500
5331 STREET SUPPLIES	10,990	30,717	35,000	31,000
5337 INVENTORY	-	-	2,500	2,500
Material/Supplies Subtotal	15,714	35,335	46,500	41,000
5401 FUND TRANSFERS	-	-	-	-
Transfers Subtotal	-	-	-	-
6001 EQUIPMENT	-	2,029	-	3,500
Capital Subtotal	-	2,029	-	3,500
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Division Total	291,201	257,626	278,497	304,639
20 - RSTP Projects Fund				
Beginning Fund Balance	(28,177)	32,879	(23,151)	15,459
PROGRAM REVENUES				
4371 RSTP ALLOCATIONS	124,120	-	-	-
4373 TEA GRANT	-	-	28,000	-
4381 STIP1 ALLOC	-	-	484,000	450,000
4382 STIP2 ALLOC	-	-	-	-
4651 INTEREST EARNED	-	-	-	-
Program Revenues Total	124,120	-	512,000	450,000
EXPENDITURES				
509 - RSTP Projects				
5101 BASE SALARY	-	-	-	-
5105 PART-TIME SALARIES	18,148	18,158	18,000	-
5121 FICA-MEDICARE BENEFITS	263	263	250	-
5122 RETIREMENT (PERS)	-	-	-	-
5123 HEALTH INSURANCE COST	-	-	-	-
5124 UNEMPLOYMENT COST	6	7	15	-
5126 WORKERS' COMPENSATION	448	151	125	-
5128 OTHER EMPLOYEE BENEFITS	-	-	-	-
5129 FLEXIBLE HEALTH BENEFIT	-	-	-	-
5130 POB DEBT SERVICE	-	-	-	-
Staffing Subtotal	18,865	18,579	18,390	-
5202 PROF/CONSULTANT SERVICES	-	18,694	5,000	-
5204 ENGINEERING/DESIGN SVCS	-	-	-	-
Services Subtotal	-	18,694	5,000	-
5331 STREET SUPPLIES	-	-	-	-
Materials/Supplies Subtotal	-	-	-	-
6041 STREET, SIDEWALK IMP	-	7,980	450,000	-
6046 STREET RECON (RSTP2)	11,670	10,030	-	440,000
6047 STREET RECON (RSTP2)	27,974	-	-	-
6048 CONG/FOREST OVERLAY STIP1	-	-	-	-
Capital Subtotal	39,644	18,010	450,000	440,000

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
6603 INTEREST EXPENSE	4,555	747	-	-
Investment Subtotal	4,555	747	-	-
Division Total	63,064	56,030	473,390	440,000
Ending Fund Balance	32,879	(23,151)	15,459	25,459

41 - Yount Trust Income Fund

Beginning Fund Balance	28,718	54,017	86,916	89,368
PROGRAM REVENUES				
4651 INTEREST EARNED	38,240	38,900	34,000	34,000
4351 INTERFUND TRANSFER	20,000	-	-	-
Program Revenue Total	58,240	38,900	34,000	34,000
EXPENDITURES				
<i>510 - Yount Trust</i>				
5101 BASE SALARY	(853)	-	13,947	12,235
5102 OVERTIME	9,277	-	-	-
5105 PART-TIME SALARIES	-	-	-	-
5121 FICA-MEDICARE BENEFITS	122	-	202	177
5122 RETIREMENT (PERS)	-	-	1,285	1,184
5123 HEALTH INSURANCE COST	-	-	20	-
5124 UNEMPLOYMENT COST	3	-	5	4
5125 DEFERRED COMPENSATION	-	-	-	-
5126 WORKERS' COMPENSATION	358	-	558	525
5128 OTHER EMPLOYEE BENEFITS	-	-	243	212
5129 FLEXIBLE HEALTH BENEFIT	-	-	288	240
5132 PERS P.O.B. PAYMENT	-	1,981	-	-
Staffing Subtotal	8,907	1,981	16,548	14,577
5201 CONTRACT SERVICES	-	-	-	-
5222 UTILITIES	-	-	3,000	3,000
5291 SPECIAL DEPT EXPENSE	3,269	1,529	-	-
Services Subtotal	3,269	1,529	3,000	3,000
5309 OTHER SUPPLIES	20,765	1,428	5,000	5,000
5331 STREET SUPPLIES	-	1,063	7,000	7,000
Supplies/Materials Subtotal	20,765	2,491	12,000	12,000
5401 FUND TRANSFERS	-	-	-	-
Transfers Subtotal	-	-	-	-
6603 INTEREST EXPENSE	-	-	-	-
Investments Subtotal	-	-	-	-
Division Total	32,941	6,001	31,548	29,577
Ending Fund Balance	54,017	86,916	89,368	93,791

53 - Oceanfront Restoration Fund

Beginning Fund Balance	999,027	1,020,242	2,047	2,047
PROGRAM REVENUES				
4339 CLEAN BEACHES INIT. GRANT	-	-	-	-
4340 STATE-DPT.BOATING&WATERWY	-	585,356	-	-
4651 INTEREST EARNED	32,825	1,647	-	100
4638 PROJECT MATCH	-	400	-	-
4931 INTERFUND OPERATING TRANS	-	143,524	-	-
Program Revenue Total	32,825	730,927	-	100

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURE				
<i>511 - Oceanfront Resoration</i>				
5101	8	-	-	-
5105	-	-	-	-
5121	-	-	-	-
5122	1	-	-	-
5123	-	-	-	-
5124	-	-	-	-
5126	1	-	-	-
5128	-	-	-	-
5129	-	-	-	-
Staffing Subtotal	10	-	-	-
5201	11,600	12,239	-	2,147
5291	-	-	-	-
Services Subtotal	11,600	12,239	-	2,147
6031	-	1,736,883	-	-
6051	-	-	-	-
Capital Subtotal	-	1,736,883	-	-
6603	-	-	-	-
Investment Subtotal	-	-	-	-
Division Total	11,610	1,749,122	-	2,147
Ending Fund Balance	1,020,242	2,047	2,047	-

44 - Storm Water Fund

Beginning Fund Balance	(90,949)	(91,662)	35,561	35,219
PROGRAM REVENUES				
4309	45,000	-	-	-
4339	-	37,544	-	-
4651	-	-	-	-
4750	-	-	-	-
4931	250,000	250,000	250,000	175,000
Program Revenue Total	295,000	287,544	250,000	175,000
EXPENDITURES				
<i>512 - Storm Water Diversion</i>				
5101	5,088	5,565	5,504	5,787
5102	-	-	-	-
5104	-	-	-	-
5121	74	81	80	84
5122	478	512	506	559
5123	-	-	-	-
5124	2	2	2	2
5125	-	-	-	-
5126	298	46	47	48
5128	63	66	89	93
5129	-	-	60	60
5132	-	701	660	-
Staffing Subtotal	6,003	6,973	6,948	6,633

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5201 CONTRACT SERVICES	256,206	147,046	240,000	164,973
5222 UTILITIES	30,502	6,154	-	-
5291 SPECIAL DEPT EXPENSE	-	148	3,394	3,394
Services Subtotal	286,708	153,348	243,394	168,367
5206 OFFICE EQUIPMENT	3,002	-	-	-
Materials/Supplies Subtotal	3,002	-	-	-
5401 FUND TRANSFERS	-	-	-	-
Transfers Subtotal	-	-	-	-
6026 URBAN RUNOFF DIVERSION II	-	-	-	-
6051 SEWER SYSTEM IMP	-	-	-	-
Capital Subtotal	-	-	-	-
6603 INTEREST EXPENSE	-	-	-	-
Investment subtotal	-	-	-	-
Division Total	295,713	160,321	250,342	175,000
Ending Fund Balance	(91,662)	35,561	35,219	35,219
31 - Operating Donations				
Beginning Fund Balance	-	25	5,607	9,607
PROGRAM REVENUES				
4605 TREES FOR PG	6,575	6,900	4,000	4,000
Program Revenue Total	6,575	6,900	4,000	4,000
EXPENDITURE				
<i>511 - Oceanfront Resoration</i>				
5309 OTHER SUPPLIES	6,550	1,318	-	5,000
Material/Supplies Subtotal	6,550	1,318	-	5,000
Division Total	6,550	1,318	-	5,000
Ending Fund Balance	25	5,607	9,607	8,607
33 - American Recovery and Relief Act Fund				
Beginning Fund Balance	-	-	-	-
PROGRAM REVENUES				
4319 ARRA FUNDING	-	-	245,207	80,000
Program Revenue Total	-	-	245,207	80,000
EXPENDITURE				
<i>517 - Central Ave</i>				
6041 STREET, SIDEWALK IMPROVEMENT	-	-	245,207	80,000
Capital Subtotal	-	-	245,207	80,000
Division Total	-	-	245,207	80,000
Ending Fund Balance	-	-	-	-

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
75 - Cemetery Fund				
INVESTED IN CAPITAL ASSETS, NET OF DEBT	779,088	744,366	717,721	646,952
DEBT SERVICE	-	-	-	-
UNRESTRICTED	(84,917)	(111,510)	(202,008)	(217,261)
Beginning Fund Balance	694,171	632,856	515,713	429,691
PROGRAM REVENUES				
4481 SITE SALES & SERVICE	98,696	78,219	90,000	90,000
4482 CEMETERY MAUSOLEUM SALES	20,143	15,000	15,000	17,000
4483 CEMETERY TAXABLE SALES	-	-	350	-
4484 CEMETERY LABOR CHARGES	63,434	46,041	55,000	54,000
4513 MISCELLANEOUS REVENUES	9,790	-	-	-
4651 INTEREST EARNED	24,119	11,554	18,700	15,000
4662 CREMATORIUM LEASE	7,200	7,604	7,200	7,500
Program Revenue Total	223,382	158,418	186,250	183,500
EXPENDITURES				
601 - Cemetery Operations				
5101 BASE SALARY	107,092	119,300	113,073	72,658
5102 OVERTIME	3,535	4,527	-	-
5105 PART-TIME SALARIES	-	-	-	-
5121 FICA-MEDICARE BENEFITS	1,604	1,778	1,640	1,054
5122 RETIREMENT (PERS)	9,989	10,787	10,432	7,051
5123 HEALTH INSURANCE COST	1,805	2,189	2,203	918
5124 UNEMPLOYMENT COST	40	44	41	26
5126 WORKERS' COMPENSATION	8,823	4,800	3,844	2,623
5128 OTHER EMPLOYEE BENEFITS	2,326	1,625	2,025	2,440
5129 FLEXIBLE HEALTH BENEFIT	161	222	2,760	1,080
5132 PERS P.O.B. PAYMENT	8,920	12,794	13,611	13,598
Staffing Subtotal	144,295	158,066	149,629	101,449
5204 ENGINEERING/DESIGN SVCS	-	-	5,000	-
5207 MAINTENANCE SERVICES	255	-	-	-
5211 POSTAGE	79	10	200	100
5212 TELEPHONE	1,103	570	600	900
5217 TRAVEL, MEAL COSTS	-	-	200	-
5222 UTILITIES	12,238	13,027	10,000	12,500
5226 EQUIPMENT REPAIR	145	569	1,000	500
5227 VEHICLE REPAIR	1,516	1,700	1,000	2,000
5231 INSURANCE	8,908	12,344	9,243	12,982
5291 SPECIAL DEPT EXPENSE	-	491	-	500
Services Subtotal	24,244	28,711	27,243	29,482
5301 OFFICE SUPPLIES	254	57	-	-
5309 OTHER SUPPLIES	4,984	4,333	3,500	3,000
5311 VEHICLE FUEL	2,427	2,038	1,500	2,000
5337 INVENTORY	4,556	3,332	5,000	4,000
5351 AGRICULTURAL SUPPLIES	929	1,399	1,400	1,000
Materials/Supplies Subtotal	13,150	11,159	11,400	10,000
5411 BLDG DEPRECIATION	8,811	8,811	8,812	8,812
5412 IMPROVEMENTS DEPR	19,034	19,034	19,034	19,034
5413 EQUIP DEPRECIATION	17,557	17,810	17,241	18,394
5491 INDIRECT COST ALLOCATION	54,819	29,564	25,825	24,585
Non-Operating Subtotal	100,221	75,219	70,912	70,825

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5801 INTEREST PMTS	2,787	2,406	2,406	200
5802 PRINCIPAL PMTS	-	-	10,682	892
Debt Service Total	2,787	2,406	13,088	1,092
6001 EQUIPMENT	-	-	-	-
6021 GENERAL BLDG IMP	-	-	-	30,000
6023 PUB WKS FAC IMP	-	-	-	-
Capital Subtotal	-	-	-	30,000
Investment Subtotal	-	-	-	-
Fund Total	284,697	275,561	272,272	242,848
Ending Fund Balance	632,856	515,713	429,691	370,343

86 - Cemetery Endowment Fund

Beginning Fund Balance	855,434	874,888	894,563	910,563
PROGRAM REVENUES				
4480 CEMETERY ENDOWMENT CARE	19,454	19,675	16,000	16,000
Program Revenue Total	19,454	19,675	16,000	16,000
EXPENDITURES				
<i>603 - Cemetery Endowment</i>				
Transfers Subtotal	-	-	-	-
Investment Subtotal	-	-	-	-
Staffing Costs	-	-	-	-
Non-Staffing Costs	-	-	-	-
Division Total	-	-	-	-
Net Result of Operations	19,454	19,675	16,000	16,000
Ending Fund Balance	874,888	894,563	910,563	926,563

76 - Sewer Fund

INVESTED IN CAPITAL ASSETS, NET OF DEBT	2,911,013	3,124,619	3,098,436	4,654,092
DEBT SERVICE	81	30	-	-
UNRESTRICTED	856,477	2,038,923	3,329,304	712,619
Beginning Fund Balance	3,767,571	5,163,572	6,427,740	5,366,711
PROGRAM REVENUES				
4470 SEWER CONNECTION FEES	2,778	13,933	10,000	10,000
4471 SEWER SERVICE SURCHARGE	2,380,689	2,376,432	2,000,000	2,380,000
4651 INTEREST EARNED	52,098	42,622	35,000	47,000
4753 SEWER LAT.LOAN REPAYMENTS	36,014	36,910	-	36,000
Program Revenue Total	2,471,579	2,469,897	2,045,000	2,473,000

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget	
EXPENDITURES					
611 - Sewer Operations					
5101	BASE SALARY	230,893	196,067	231,007	217,757
5102	OVERTIME	848	844	-	-
5121	FICA-MEDICARE BENEFITS	2,989	2,776	3,350	3,157
5122	RETIREMENT (PERS)	21,571	17,700	21,280	21,048
5123	HEALTH INSURANCE COST	487	234	682	505
5124	UNEMPLOYMENT COST	84	71	83	78
5126	WORKERS' COMPENSATION	20,771	6,732	7,503	7,409
5128	OTHER EMPLOYEE BENEFITS	5,040	2,480	3,986	3,643
5129	FLEXIBLE HEALTH BENEFIT	1,950	1,404	4,296	2,136
5132	PERS P.O.B. PAYMENT	15,902	29,809	27,746	27,720
	Staffing Subtotal	300,535	258,117	299,933	283,454
5201	CONTRACT SERVICES	222,448	334,054	185,000	200,000
5202	PROF/CONSULTANT SERVICES	2,491	23	4,000	4,000
5204	ENGINEERING/DESIGN SVCS	4,500	-	2,500	2,500
5207	MAINTENANCE SERVICES	362	-	2,500	2,500
5211	POSTAGE	-	269	-	300
5212	TELEPHONE	6,174	3,421	4,000	4,000
5215	MEETING/TRAINING/TRAVEL	1,135	112	5,000	3,000
5216	ATTENDANCE COSTS	(9)	-	-	-
5222	UTILITIES	13,515	13,626	12,000	14,000
5223	BLDG REPAIR, MAINT	74	168	3,000	3,000
5226	EQUIPMENT REPAIR	7,855	676	3,000	3,000
5227	VEHICLE REPAIR	10,668	14,709	10,000	13,000
5231	INSURANCE	4,373	73,945	49,051	96,674
5232	INSURANCE CLAIMS	-	-	7,500	10,000
5234	DENTAL CLAIMS	-	5,000	-	5,000
5261	SUBSCRIPTIONS, MEMB	383	443	600	500
5291	SPECIAL DEPT EXPENSE	-	2,327	2,000	-
	Services Subtotal	273,969	448,773	290,151	361,474
5309	OTHER SUPPLIES	21,026	22,740	20,000	23,000
5311	VEHICLE FUEL	13,071	6,060	8,000	8,000
5312	VEHICLE TIRES	1,617	-	-	1,400
5352	CHEMICAL SUPPLIES	-	-	1,000	1,000
	Materials/Supplies Subtotal	35,714	28,800	29,000	33,400
5491	INDIRECT COST ALLOCATION	225,205	120,778	118,844	136,102
	Non-Operating Subtotal	225,205	120,778	118,844	136,102
6001	EQUIPMENT	-	-	35,000	10,000
	Capital Subtotal	-	-	35,000	10,000
	Investment Subtotal	-	-	-	-
	Division Total	835,423	856,468	772,928	824,430
612 - Sewer Capital Improvement					
5201	CONTRACT SERVICES	22	53,651	7,500	25,000
5202	PROF/CONSULTANT SERVICES	-	18,761	2,500	-
5204	ENGINEERING/DESIGN SVCS	-	-	250,000	250,000
5205	LEGAL SERVICES	-	-	-	-
	Services Subtotal	22	72,412	260,000	275,000
5401	FUND TRANSFERS	-	25,519	-	-
5413	EQUIP DEPRECIATION	46,674	57,390	47,726	59,123
5415	SEWER DEPRECIATION	123,334	124,339	171,618	125,442
	Non-Operating Subtotal	170,008	207,248	219,344	184,565

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5801 INTEREST PMTS	2,028	2,661	703	4,200
5802 PRINCIPAL PMTS	-	-	47,780	68,000
5803 BOND - INTEREST PMTS	65,206	64,049	62,383	62,000
5804 AMORTIZATION EXPENSES	2,891	2,891	2,891	2,900
Debt Service Subtotal	70,125	69,601	113,757	137,100
6012 PW VEHICLES-PRINCIPAL	-	-	-	-
6051 SEWER SYSTEM IMP	-	-	600,000	700,000
6052 PUMP STA IMPROVEMENTS	-	-	1,100,000	2,050,000
6053 SEWER LATERALS REPLCMT.	-	-	40,000	40,000
Capital Subtotal	-	-	1,740,000	2,790,000
Division Total	240,155	349,261	2,333,101	3,386,665
Fund Total	1,075,578	1,205,729	3,106,029	4,211,095
Ending Fund Balance	5,163,572	6,427,740	5,366,711	3,628,616

Recreation

Div: 421

Recreation

		FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
PROGRAM REVENUES					
4462	RECREATION PRGM FEE/CHRGs	133,496	82,291	75,000	75,000
4464	TENNIS PRO CONTRACT FEES	2,700	3,600	2,700	3,600
4635	RECREATION DONATIONS	1,000	-	-	-
4670	RECREATION FACILITY RENTS	129,805	129,805	90,000	90,000
	Program revenues total	289,597	215,696	167,700	168,600
EXPENDITURES					
421 - Recreation Operations					
5101	BASE SALARY	421,020	113,061	106,364	111,871
5102	OVERTIME	4,058	274		-
5105	PART-TIME SALARIES	108,571	81,507	79,000	79,000
5121	FICA-MEDICARE BENEFITS	7,431	2,640	2,427	2,768
5122	RETIREMENT (PERS)	29,895	13,196	9,794	10,815
5123	HEALTH INSURANCE COST	2,483	1,355	2,141	1,021
5124	UNEMPLOYMENT COST	192	70	60	69
5126	WORKERS' COMPENSATION	21,245	1,800	3,504	1,592
5128	OTHER EMPLOYEE BENEFITS	7,044	1,404	1,802	1,883
5129	FLEXIBLE HEALTH BENEFIT	3,507	1,800	2,400	1,800
5130	POB DEBT SERVICE	31,404	14,442	12,770	12,758
	Staffing subtotal	636,850	231,549	220,262	223,575
5201	CONTRACT SERVICES	12,574	-	-	-
5208	CONTRACT PERSONNEL	-	4,836	5,500	5,500
5211	POSTAGE	240	145	500	500
5212	TELEPHONE	8,457	8,194	5,000	5,000
5215	MEETING/TRAINING/TRAVEL	657	36	-	-
5216	ATTENDANCE COSTS	-	-	-	-
5217	TRAVEL, MEAL COSTS	180	125	500	500
5221	ADVERTISING	15,381	14,313	16,000	16,000
5222	UTILITIES	61,742	54,165	55,000	55,000
5223	BLDG REPAIR, MAINT	7,575	6,431	4,000	4,000
5224	EQUIP REPAIR, MAINT	5,301	6,023	1,000	1,000
5226	EQUIPMENT REPAIR	1,672	1,735	500	500
5227	VEHICLE REPAIR	442	357	500	500
5230	INTERNAL SERVICE CHARGES	-	37,348	23,270	7,031
5231	INSURANCE	10,165	4,411	5,000	5,000
5261	SUBSCRIPTIONS, MEMB	1,881	703	1,600	1,600
5291	SPECIAL DEPT EXPENSE	1,771	1,218	500	500
	Services subtotal	128,038	140,040	118,870	102,631

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5301 OFFICE SUPPLIES	2,118	256	500	500
5305 JANITORIAL SUPPLIES	2,625	1,099	1,000	1,000
5309 OTHER SUPPLIES	-	473	-	-
5311 VEHICLE FUEL	1,981	918	500	500
5312 VEHICLE TIRES	-	-	-	-
5352 CHEMICAL SUPPLIES	577	554	600	600
5361 RECREATION SUPPLIES	21,828	3,668	6,000	6,000
5362 SPECIAL EVENT SUPPLIES	8,644	271	-	-
5363 ARTS PROMOTION EXP	-	-	-	-
6603 TRAN INTEREST	-	2,515	-	-
Materials/supplies subtotal	37,773	9,754	8,600	8,600
Capital subtotal	-	-	-	-
Department total	802,661	381,343	347,732 0	334,806

25 - Youth Center Donations

Beginning Fund Balance	4,206	5,406	8,472	3,572
PROGRAM REVENUES				
4601 DONATIONS	-	3,318	-	-
4651 INTEREST EARNED	156	123	100	100
Program Revenues Total	156	3,441	100	100
EXPENDITURES				
<i>422 - Recreation Donations</i>				
Staffing Subtotal	-	-	-	-
Services Subtotal	-	-	-	-
5361 RECREATION SUPPLIES	-	375	5,000	3,000
Materials/Supplies Subtotal	-	375	5,000	3,000
Investment Subtotal	-	-	-	-
Division Subtotal	-	375	5,000	3,000
Ending Fund Balance	4,362	8,472	3,572	672

26 - Chautauqua Hall

Beginning Fund Balance	7,901	30,510	31,001	16,601
PROGRAM REVENUES				
4603 CHAUTAUQUA HALL PRESERVE	22,000	-	-	-
4651 INTEREST EARNED	609	491	600	500
Program Revenues Total	22,609	491	600	500

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
EXPENDITURES				
<i>423 - Chautauqua Hall</i>				
5223 BLDG REPAIR, MAINT	-	-	15,000	15,000
Services Subtotal	-	-	15,000	15,000
Investment Subtotal	-	-	-	-
Division Subtotal	-	-	15,000	15,000
Ending Fund Balance	30,510	31,001	16,601	2,101
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<i>31 - Recreation Donations</i>				
Beginning Fund Balance	5,000	6,000	6,000	500
PROGRAM REVENUES				
4635 REC PROGRAMS	1,000	-	500	500
Program Revenues Total	1,000	-	500	500
EXPENDITURES				
<i>424 - Recreation Operating Donations</i>				
5361 RECREATION SUPPLIES	-	-	6,000	1,000
Services Subtotal	-	-	6,000	1,000
6603 INTEREST EXPENSE	-	-	-	-
Investment Subtotal	-	-	-	-
Division Subtotal	-	-	6,000	1,000
Ending Fund Balance	6,000	6,000	500	-

Golf Course

Div: 621, 624

Golf Course

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
77 - Golf Fund				
INVESTED IN CAPITAL, NET OF	3,020,358	2,897,057	2,810,215	2,786,813
DEBT SERVICE	278,870	275,522	273,840	273,840
UNRESTRICTED	198,762	308,205	479,768	532,228
Beginning Fund Balance	3,497,990	3,480,787	3,563,823	3,592,881
PROGRAM REVENUES				
4490 GOLF COURSE GREEN FEES	1,869,067	1,705,668	2,200,000	1,800,000
4492 ANNUAL PASS SURCHARGE	-	27,085	-	-
4493 GOLF CART RENTALS	491,790	436,239	450,000	450,000
4494 GOLF LESSONS	900	340	1,000	700
4495 GOLF MERCHANDISE	342,580	358,440	315,000	350,000
4496 MISC RENTALS	80,335	78,477	80,000	80,000
4499 DRIVING RANGE FEES	55,449	53,968	55,000	54,000
4513 MISCELLANEOUS REVENUES	5,213	125	5,000	2,500
4651 INTEREST EARNED	36,324	20,708	35,000	22,000
4666 GOLF SNACK BAR CONCESSION	24,366	25,220	25,464	25,464
Program Revenues Total	2,906,024	2,706,270	3,166,464	2,784,664
EXPENDITURES				
621 - Golf Course operations				
5101 BASE SALARY	495,962	539,861	528,550	556,418
5102 OVERTIME	3,630	3,216	5,000	5,000
5105 PART-TIME SALARIES	367	-	-	-
5121 FICA-MEDICARE BENEFITS	7,119	6,174	7,736	8,141
5122 RETIREMENT (PERS)	46,388	47,488	49,171	53,838
5123 HEALTH INSURANCE COST	4,268	5,133	5,818	4,190
5124 UNEMPLOYMENT COST	213	192	192	202
5126 WORKERS' COMPENSATION	51,670	20,235	16,006	24,085
5128 OTHER EMPLOYEE BENEFITS	11,274	7,183	9,267	9,678
5129 FLEXIBLE HEALTH BENEFIT	7,846	8,168	10,800	9,600
5130 POB DEBT SERVICE	41,063	64,325	64,377	66,745
Staffing Subtotal	669,800	701,975	696,917	737,896

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5201 CONTRACT SERVICES	76,699	67,698	50,000	50,000
5202 PROF/CONSULTANT SERVICES	-	110	1,500	-
5204 ENGINEERING/DESIGN SVCS	209	-	1,000	-
5206 DATA, COMMUNICATION SVCS	3,338	230	3,000	3,000
5211 POSTAGE	-	360	200	200
5212 TELEPHONE	4,726	4,818	5,000	5,000
5215 MEETING/TRAINING/TRAVEL	750	183	1,000	1,000
5221 ADVERTISING	6,218	9,429	6,000	6,000
5222 UTILITIES	210,721	202,698	180,000	180,000
5223 BLDG REPAIR, MAINT	4,676	1,458	4,000	4,000
5224 EQUIP REPAIR, MAINT	182	1,176	17,000	17,000
5226 EQUIPMENT REPAIR	8,820	3,231	-	-
5227 VEHICLE REPAIR	301	8,246	3,000	3,000
5231 INSURANCE	55,832	92,580	66,617	65,142
5233 GOLF DAMAGE CLAIMS	6,854	5,133	5,000	5,000
5234 DENTAL CLAIMS	-	5,102	-	-
5241 EQUIP RENTAL	-	142	1,000	1,000
5261 SUBSCRIPTIONS, MEMB	570	1,874	1,000	1,000
Services Subtotal	379,896	404,468	345,317	341,342
5301 OFFICE SUPPLIES	1,289	416	1,000	1,000
5302 PRINTING SUPPLIES	-	330	500	500
5303 BOOKS, PRINTED MATL	-	-	300	-
5304 ELECTRONIC MATLS	-	-	300	-
5305 JANITORIAL SUPPLIES	4,565	5,302	5,000	5,500
5306 OFFICE EQUIPMENT	-	220	-	-
5309 OTHER SUPPLIES	11,147	12,728	17,000	15,000
5311 VEHICLE FUEL	13,601	12,269	13,000	13,000
5312 VEHICLE TIRES	1,145	893	1,000	1,000
5322 SMALL TOOLS	332	1,145	1,500	1,500
5324 CONSTRUCTION SUPPLIES	2,723	138	1,000	1,000
5325 HAZ WASTE DISPOSAL	807	327	500	500
5351 AGRICULTURAL SUPPLIES	34,849	28,819	35,000	35,000
5352 CHEMICAL SUPPLIES	6,874	6,402	7,000	7,000
Materials/Supplies Subtotal	77,332	68,989	83,100	81,000
5401 FUND TRANSFERS	400,000	84,799	360,000	49,790
5491 INDIRECT COST ALLOCATION	216,914	172,847	181,751	224,646
Transfers Subtotal	616,914	257,646	541,751	274,436
Investment Subtotal	-	-	-	-
Division Subtotal	1,743,942	1,433,078	1,667,085	1,434,674
622 - Golf Course Capital Improvement				
Services Subtotal	-	-	-	-
5411 BLDG DEPRECIATION	74,622	74,461	74,387	74,250
5412 IMPROVEMENTS DEPR	163,760	167,288	166,057	179,207
5413 EQUIP DEPRECIATION	48,447	31,632	19,097	21,391
Depreciation Subtotal	286,829	273,381	259,541	274,848

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5801 INTEREST PMTS	202,987	203,990	200,552	197,031
5802 PRINCIPAL PMTS	-	-	78,752	84,078
Debt Service Subtotal	202,987	203,990	279,304	281,109
6001 EQUIPMENT	-	-	20,000	50,000
6021 GENERAL BLDG IMP	-	-	-	-
6031 PARK, OPEN SPACE IMP	-	-	100,000	70,000
6061 GOLF COURSE IMP	-	-	40,000	40,000
6062 LAND ACQUISITION	-	-	-	-
Capital Subtotal	-	-	160,000	160,000
Division Subtotal	489,816	477,371	698,845	715,957
624 - Golf Course Pro Shop				
5101 BASE SALARY	77,440	87,563	82,329	86,373
5105 PART-TIME SALARIES	216,529	224,595	240,000	240,000
5121 FICA-MEDICARE BENEFITS	4,108	4,309	4,674	4,732
5122 RETIREMENT (PERS)	7,737	8,403	7,576	8,346
5123 HEALTH INSURANCE COST	1,196	1,316	1,428	1,021
5124 UNEMPLOYMENT COST	105	110	116	117
5126 WORKERS' COMPENSATION	13,569	4,410	7,887	11,016
5128 OTHER EMPLOYEE BENEFITS	1,249	1,015	1,369	1,429
5129 FLEX HEALTH BENEFIT	1,200	1,200	1,200	1,200
5130 POB DEBT SERVICE	5,402	10,180	9,854	7,416
Staffing Subtotal	328,535	343,101	356,433	361,650
5201 CONTRACT SERVICES	23,905	25,985	50,000	50,000
5206 DATA, COMMUNICATION SVCS	-	1,482	-	1,500
5211 POSTAGE	76	123	300	300
5212 TELEPHONE	1,485	454	-	1,500
5215 MEETING/TRAINING/TRAVEL	-	-	1,000	-
5221 ADVERTISING	506	755	1,500	1,000
5222 UTILITIES	14,510	14,072	23,400	15,000
5223 BLDG REPAIR, MAINT	411	548	1,200	600
5225 OPERATING LEASE	50,347	50,346	50,347	50,347
5226 EQUIPMENT REPAIR	4,432	9,804	5,000	5,000
5231 INSURANCE	-	-	-	43,428
5234 DENTAL CLAIMS	-	-	-	-
Services Subtotal	95,672	103,569	132,747	168,675
5301 OFFICE SUPPLIES	983	893	1,000	1,000
5305 JANITORIAL SUPPLIES	273	223	500	500
5306 OFFICE EQUIPMENT	139	781	-	1,000
5309 OTHER SUPPLIES	887	299	1,800	1,000
5310 DRIVING RANGE SUPPLIES	1,715	1,114	3,000	2,000
5501 GC MERCHANDISE INVENTORY	214,224	193,544	215,000	215,000
Materials/Supplies Subtotal	218,221	196,854	221,300	220,500

	FY 2007/08 Actual	FY 2008/09 Actual	FY 2009/10 Budget	FY 2010/11 Budget
5413 EQUIP DEPRECIATION	2,613	2,613	2,613	2,613
Depreciation Subtotal	2,613	2,613	2,613	2,613
5491 INDIRECT COST ALLOCATION	44,428	66,648	60,584	74,882
Transfer Subtotal	44,428	66,648	60,584	74,882
Capital Subtotal	-	-	-	-
Division Subtotal	689,469	712,785	773,677	828,320
Fund Total	2,923,227	2,623,234	3,139,607	2,978,952
Ending Fund Balance	3,480,787	3,563,823	3,590,680	3,398,593

Appendix F

Budgetary and Financial Policies

The City of Pacific Grove recognizes that budgetary compliance is an important component of its government's accountability. Its citizens, regardless of their profession, participate in the process of establishing the City's original annual operating budget. The annual budget becomes the City's fiscal statement of goals and priorities for the upcoming fiscal year. In order for the budget to be used as a strategic document, mid-year changes should be limited to minor adjustments and responses to unforeseen emergencies. Major program changes should only be considered as part of the annual budget process.

Generally accepted accounting principles ("GAAP"), including those pronouncements issued by the Government Accounting Standards Board ("GASB") require the City to provide budgetary comparative information and written analysis in its annual reports including a comparison of its original budget and revised budget to actual spending. The City of Pacific Grove may revise its original budget over the course of the year for a variety of reasons. With its annual reporting, the City will publish its original budget in addition to a revised budget which will add an additional analytical dimension and increases the usefulness of the budgetary comparison.

On an annual basis, the City Manager and Administrative Services Director will prepare their insights in a Management's Discussion and Analysis ("MD&A") informing the citizens with an objective and readable analysis of the City's financial performance for the year based on current known facts, decisions and conditions. This analysis, when read in combination with the City's financial statements and required supplemental information, will provide the citizens information useful in assessing whether the City's financial position has improved or deteriorated as a result of the year's operations.

Annual Budget Process Overview

The annual budget process is initiated by the City Manager through meetings and discussions with the City Council, Mayor and Staff to develop an overall plan of identifying the needs and priorities of the city's residents and developing a strategy for fulfilling these needs with resources the City is expected to receive. Concurrently, the City Manager will incorporate the annual capital spending plan into the annual budget. This, in part, is developed through the City's development of a five-year General Fund operating revenue, expenditure and available reserve schedule and a five-year capital improvement program.

Following this, a series of meetings of key budget team members (The Finance and Budget Committee, the City Manager, and the Director of Management and Budget) (collectively known as the "Budget Team") meet to discuss underlying fiscal policies, goals and objectives of the Council, personal service proposals, material changes in anticipated revenue/income and expenditures/expenses. The process continues with the distribution of a budget request package to all department heads. This package includes a brief message from the Director of Management and Budget or City Manager along with general instructions for completing the budget template documents which when completed include proposed expenditures, capital outlays, departmental descriptions, activity accomplishments and future objectives, and other budget data.

Departmental requests are analyzed by the City Manager and the Director of Management and Budget who then discuss each departmental request with the applicable department manager. Adjustments are made as appropriate and required to meet the City Council's goals and objectives.

The Director of Management and Budget prepares the final proposed revenue and expenditure for each department covering all funds and other supplemental material as well as combining all funds appropriately to present a comprehensive annual budget. The City Manager prepares a narrative budget overview. The proposed budget is submitted to the Council by the first meeting in May. Several Council study sessions are held before the required public meetings. The budget is scheduled for adoption in June.

With the adoption of the annual budget the City Council recognizes that appropriations for the many operating activities and capital budgets are based upon estimates of municipal needs for the fiscal year. In order to establish reasonable flexibility in the administration of the budget, the following policies have been adopted. These policies are intended to provide the authority necessary for the City Manager to administer the budget during the course of the fiscal year in light of varying conditions which may occur.

Operating Budget Policies

- The City Council will adopt and maintain a balanced annual operating budget and an integrated five-year capital improvement budget.
- Current annual revenues will be equal to or greater than current expenditures. The City will maintain a long-range fiscal perspective by annually preparing and maintaining a five-year General Fund operating revenue, expenditure and available reserve schedule and a five-year capital improvement plan.
- Any normal existing revenue inflation will be used to pay for normal existing expenditure inflation. The identification of funding sources will be required for any new or expanded programs.
- The City will provide for adequate maintenance and the orderly replacement of fixed assets and equipment.
- As resource allocation plans are developed, consideration for citywide public safety shall be given high priority.
- The City will comply with all the requirements of Generally Accepted Accounting Principles (GAAP).
- The City will annually retain the services of an independent Certified Public Accounting firm to audit the City's financial statements and conduct any tests of the City's records deemed necessary to render an opinion on the City's compliance with Generally Accepted Accounting Principles (GAAP).

The City of Pacific Grove will apply its Financial Policies (below) in developing and preparing its budgets

Budget Timeline - Annual Budget Schedule for Fiscal Year Ending June 30

No specific dates are included below; however, the months in which these meetings would occur are as follows:

- January
Council meeting entirely devoted to setting goals and priorities and ensuring City decisions are made in an efficient and effective manner with optimum public input and understanding.

- February
Agenda item during regular Council meeting will present information on the City's revenues and expenditures through the first half of the fiscal year, and a projection of revenues and expenditures for the remainder of the fiscal year.

Budget Workshop; Council Meeting to consider mid-year adjustments to the Budget.

- March
Budget Town Hall Meeting; Convened by the Budget and Finance Committee, this meeting would be an opportunity for the public to provide input into the development of the Budget.

- May
Proposed Budget presented to City Council; Agenda item during regular Council meeting in which staff presents proposed Fiscal Year Budget

- May
Budget Workshop; Budget and Finance Committee meet with City Council to discuss proposed budget and give direction for changes to be incorporated into Final Budget

- June - Council adopts final budget

- September
Council approves revisions to prior year final budget based on information provided by staff on final year-end revenue and expenditure figures.

Periodic Budget Review and Guidance:

Budgetary control is maintained through monthly reports of all revenue and expenditure accounts. The City Manager, Administrative Services Director and each department head review the monthly reports. The City Manager and/or the Administrative Director is to provide the Finance and Budget Committee with the monthly budget reports along with explanations for any material variances. The City Manager and/or a representative of the Finance and Budget Committee are to report to the City Council at the next Council meeting any material variances

affecting the veracity of the budget. A mid-year budget review and adjustment process is completed each January and submitted to Council for review and approval at the first meeting in February.

Projections of revenues and expenditures through the end of the fiscal year will be prepared and reviewed by the Administrative Services Director with a report to the City Council. Budgetary adjustments are only considered within the framework of the adopted budget and work plan. New work programs and new appropriations are discouraged during the mid-year budget review.

Financial Policies

Revenue Policies

- The City will set fees and user charges for each enterprise fund at a level that fully supports the total direct and indirect program costs including any debt service associated with capital projects. Indirect costs will include the cost of annual depreciation of fixed assets.
- The City Council will establish fees for non-enterprise funds based upon an awareness of the total direct and indirect costs of offering a service. It is recognized that certain services may be subsidized by general taxes based upon a level of subsidy determined by the Council.
- The City will aggressively pursue collection of all revenues when due.
- The Budget will be developed following the same accounting policies utilized for Financial Reporting

The accounts of the City are reported and organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. These various funds are grouped as follows, in the general-purpose financial statements:

- *General Fund* - is the general operating fund of the City. It is used to account for all resources except those required to be accounted for in another fund.
- *Special Revenue Funds* - are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. The City maintains twenty-seven Special Revenue Funds.
- *Debt Service Funds* - are used to account for financial resources to be used for the payment of principal and interest on long-term obligations. The City maintains two Debt Service Funds.
- *Capital Projects Funds* - are used to account for financial resources segregated for the acquisition or construction of major capital facilities (other than those financed by proprietary fund types). The City maintains one Capital Projects Fund.

- *Enterprise Funds* - are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises where intent of the governing body is that the costs and expenses, including depreciation, of providing goods or services to the general public on a continuing basis are financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The City maintains three Enterprise Funds.
- *Internal Service Funds* - are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governments, on a cost-reimbursement basis. The City maintains three Internal Services Funds.
- *Nonexpendable Trust* - are used to account for assets held by the City as a trustee for individuals, private organizations, other governments and/or other funds. Nonexpendable trust funds are accounted for in the same manner as proprietary funds except that the principal of the trust may not be spent. The City maintains three Nonexpendable Trust Funds.

Basis of Accounting: All governmental fund types are accounted for using the modified accrual basis of accounting. Their revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt, which is recognized when due. Financial resources usually are appropriated in other funds for transfer to a debt service fund in the period in which maturing debt principal and interest must be paid. Such amounts are not current liabilities of the debt service fund as their settlement will not require expenditure of existing fund assets.

All proprietary fund types and nonexpendable trust funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when they are incurred.

Basis of Budgeting: For the City of Pacific Grove, the basis of budgeting is the same as the basis of accounting.

Capital Improvement Policies:

- All estimated construction, maintenance and operating costs and potential funding sources for each proposed capital improvement and neighborhood improvement will be identified before it is submitted to the City Council for approval.
- The City will finance only those capital improvement consistent with the adopted capital improvement plan and City priorities. All capital improvement operating and maintenance costs will be included in operating budget forecasts.

Debt Policies:

- Only capital improvements that cannot be financed from current revenues will be financed with debt borrowing except for enterprise funds. The City will determine and use the least costly financing method for all new capital improvement projects.
- The term for repayment of long-term financing for capital improvements will not exceed the expected useful life of the project.

Reserve Policies

- The City goal will be to maintain a reserve for emergencies and economic uncertainty equivalent to 10% of the General Fund annual operating budget.
- The City will maintain appropriate reserves in the Self-Insurance Funds based on statutory requirements and actuarially projected needs.

Property Management

- Acquisition of real property shall be tied to a specific objective, with the source of adequate funds identified and considerations given for the long-term fiscal and policy impacts.
- Disposition of real property shall be considered for those properties without specific deed restrictions and which are unused, under-utilized, economically not viable, or which were acquired for an outdated plan or purpose.

Appendix G

Glossary of Budgetary and Financial Terms

Appropriation

An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation

A dollar value placed on real estate or other property by Monterey County as a basis for levying property taxes.

Audit

Scrutiny of the City's accounts by an independent auditing firm to determine whether the City's financial statements are fairly presented in accordance with generally accepted accounting principles.

Balanced Budget

The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unrestricted fund balance from previous years meet or exceed total budgeted use of resources, including expenditures and transfers out to other funds.

Base Budget

Under traditional budgeting, the base budget is that amount carried over from one year to the next. Each year, approved amounts may be added to the base budget.

Beginning Fund Balance

Unencumbered resources available in a fund from the prior fiscal year after payment of prior fiscal year expenditures.

Bond

Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

Budget

A fiscal plan of financial operation listing an estimate of proposed applications or expenditures and the proposed means of financing them. The budget must be approved by the City Council prior to the beginning of the fiscal year.

California Public Employees' Retirement System (CalPERS)

The retirement system, administered by the State of California, to which all permanent City employees belong.

Capital Asset/Capital Outlay

Land, infrastructure, and equipment used in operations that have initial useful lives greater than one year. The City, by provision of the Municipal Code (Section 2.14.020) has set the capitalization threshold for reporting capital assets at \$12,500. Expenditures made for Capital Assets are commonly referred to as “Capital Outlay,” and are shown in each fund (or at the department level, where applicable).

Certificates of Participation (COPs)

A lending agreement secured by a lease on the acquired asset or other assets of the City.

Debt Service

Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or certificates of participation (COPs).

Deficit

An excess of expenditures over revenues (resources).

Department

An organizational unit comprised of divisions or functions. It is the basic unit of service responsibility encompassing a broad mandate of related activities.

Designated Fund Balance

The portion of fund balance segregated to reflect the City Council’s intended use of resources.

Encumbrances

A legal obligation to pay funds for expenses yet to occur, such as when a purchase order has been issued but the related goods or services have not yet been received. They cease to be encumbrances when the obligations are paid or terminated.

Enterprise Fund

A type of fund established for the total costs of those governmental facilities and services which are operated in a manner similar to private enterprise.

These programs are entirely or predominantly self-supporting. The City has three enterprises, including the Golf Enterprise Fund, the Sewer Enterprise Fund, and the Cemetery Enterprise Fund. Also referred to as Proprietary Funds.

Expenditure

The actual spending of governmental funds.

Fiscal Year

A twelve-month period of time to which a budget applies. In Pacific Grove, the fiscal year is July 1 through June 30.

Fund

An independent fiscal and accounting entity with a self-balancing set of accounts, used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance

The difference between fund assets and fund liabilities.

Gann Limit

State of California legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

General Fund

The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to accumulate the cost of the City's general operations.

General Obligation Bond

Bonds backed by the full faith and credit of the City, used for various purposes and repaid by the regular revenue raising powers (generally property taxes) of the City.

Grant

Contributions or gifts of cash or other assets from another governmental entity or foundation to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the federal government.

Indirect Cost Allocation

Citywide administrative services are funded directly by General Fund revenues. These services include costs for administrative departments – City Council, the City Manager's Office, and Finance and Information Systems. To ensure that non-General Fund revenues support a proportionate share for these services provided to non-General Fund operations, the cost of these indirect services are allocated across all operational costs. The allocations for enterprise fund operations, which include golf, sewer, and cemetery, are charged to the respective funds and received as revenue in the General Fund.

Infrastructure

Facilities on which the continuance and growth of the community depend, such as roads, sidewalks, parks, public buildings, sewer lines, etc.

Interfund Transfers

Moneys transferred from one fund to another, such as from a fund receiving revenue to the fund through which the resources are to be expended.

Internal Services Fund

An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business. Internal Services Funds are self-supporting and only the expense by an Internal Services Fund is counted in budget totals. The City maintains internal services funds to manage costs for workers compensation, liability insurance, and vehicle replacement.

Materials, Supplies and Services

Expenditures for operating items which are ordinarily consumed within a fiscal year.

Memoranda of Understanding (MOUs)

The result of labor negotiations between the City of Fremont and its various bargaining units.

Multi-year Forecast

The Finance Department's five-year forecast of revenues and expenditures. The Finance Department updates the forecast three times a year.

Non-departmental

Appropriations of the General Fund not directly associated with a specific department. Expenditure items and certain types of anticipated general savings are included.

Object Code

The line item where a revenue or expenditure is recorded.

Ordinance

A formal legislative enactment by the City Council. It has the full force and effect of law within the City boundaries.

Reserved Fund Balance

Accounts used to record a portion of the fund balance as legally segregated for a specific use or not available for appropriation.

Resolution

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

Special Revenue Fund

This fund type is used to account for City revenues from sources that, by law or administrative action, are designated to finance particular functions or activities of government.

Unrestricted Fund Balance

Accounts used to record a portion of the fund balance not legally segregated for a specific use and available for appropriation.

