

CITY OF PINOLE



ADOPTED BUDGET FOR FISCAL YEAR 2014-2015



CITY OF PINOLE

Office of the City Manager
Belinda B. Espinosa

June 9, 2014

Mayor, City Council and Residents of Pinole:

I am pleased to present to you the Proposed FY 2014-15 Operations Budget for the City of Pinole and its Successor Agency. I am happy to report that for the second year, out of the last five years, we have a balanced budget, even though for some of our funds (excluding the General Fund and Wastewater Fund) we are dependent upon utilizing accumulated fund balances from prior years to achieve this.

Financially, we are recovering from the Great Financial Recession which took place over the past six years and included painful reductions of the City's Operation's Budget of over \$4 million. Those spending reductions that were implemented included significant downsizing of the City's workforce by 53 full time equivalent positions and acceptance of major labor concessions by our public employees.

Regrettably, downsizing to the City's sustainable tax-base resulted in also having to reduce or eliminate community services to the public such as code compliance, community safety and preservation, planning, public works and park maintenance. The City's resources have been curtailed, resulting in an inability to respond in a proactive manner to issues and concerns of the public. Additionally, due to budget constraints, we were forced to reduce our ability to maintain city buildings, grounds and infrastructure to a bare minimum. This was done in order to minimize the financial impact for continuation of essential public safety services. Even with this effort, the City still had to close Fire Station 74.

Unlike most cities around us, when the last Economic Recession began (2008), the City of Pinole did not have accumulated reserve accounts to draw upon to balance its budget. Added to this downturn in the business-cycle was the devastating effect on our overall economic condition due to the loss of redevelopment (July 2011) which had previously enabled the City to participate in local economic development activities focused on expansion of the local tax base as well as cost allocation across all program areas. This was a loss of approximately \$8 million a year.

We have now begun the "recovery and restore mode," and we are slowly lifting our heads out of the clouds for a peek at better times. However, we are not out of the woods yet, as we continue the struggle to match expenditures needed to preserve core service levels with long-term sustainable revenues.



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Most recently, significant reductions (approximately \$475,000/year) in Federal, Contra Costa County and City of Hercules grants and cost sharing reimbursements have offset gains in the collection of local property and sales tax revenues generated by modest but sustained recovery of the local tax base. The latest (2008) downturn in the business-cycle manifested itself locally in a significant decline in the City's two primary General Fund sources of revenue (property tax and sales tax). However, since FY 2011-12 there have been indications of a sustained recovery in both of these sources of revenue.

For Recreation programs and Pinole Community Television activities, every possible effort has been pursued to move these programs towards becoming cost neutral, so there is limited dependence on the General Fund for funding of operating and maintenance program expenditures. This has resulted in the Staff working with the community to undertake major fund raising efforts which are underway to preserve recreation programs for our youth, seniors, and the community at large. Even with all of this effort, both of these programs still require assistance from the General Fund to fully function at the current level of service.

The narrative following this transmittal letter provides information on the major changes in the revenues and expenditure for the major operating funds, as well as discussion on some of the unresolved financial issues that still face the City Council going forward.

Budget Recommendations for the FY 2014-15 Budget were first introduced to the Finance Subcommittee on April 16th after which the City Council held two Public Workshops (April 29th and May 20th) to review and modify the initial recommendations and to clarify fiscal policy issues for next year's budget. A final Public Hearing has been scheduled for June 17th to receive additional public testimony and comment, and to complete the City Council review of the funding recommendations. At that time, the City Council will be requested to finalize and adopt the Budget for FY 2014-15.

I want to acknowledge the cooperation and efforts of all City Employee's in the development and anticipated implementation of this proposed Budget, but single out the work of Maria Mata, who assembled and edited the final document under the supervision and guidance of Alice Johnson and our Finance Director Richard Loomis.

Sincerely,

Belinda B. Espinosa
City Manager

FY 2014-15 Budget Narrative

Overall, the City's finances are showing signs of recovery from the "Great Recession." The Proposed FY 2014-15 Budget continues to follow a conservative approach to the City's finances and includes modest improvements in order to begin to rebuild our community services. Revenues including our property tax and sales tax receipts continue to improve, however we have had some significant losses on the revenue side and increases on the expenditure side of the budget. The City's primary operating fund, the General Fund, is projected to generate a budgetary surplus; however the Measure "S" sub-fund will generate an offsetting deficit.

We will no longer have the \$150,000 Tara Hills contract with Contra Costa County Fire beginning July 1, 2014. Additionally, in May (2014) the remainder of federal grant funding for two Police Officer positions was expended, leaving a funding short-fall for Patrol Services of approximately \$225,000/year in the Police Operations Budget, which will be covered by use of the Measure "S" tax revenues. Following the fiscal policy direction of the City Council, Recreation Programs are now fully funded through their own user fees and community donations generated through on-going fundraising efforts. The only exceptions are the following General Fund allocations totaling \$54,375:

Several of our operating funds outside of the General Fund are depending upon allocating reserve funds accumulated in prior Budget Years to offset structural spending deficits in next year's Budget. This budgeting approach is generally discouraged and is not recognized as a preferred fiscal management practice; accordingly, planning for additional cost containment and/or revenue enhancement will be required to develop "balanced spending" outcomes for these funds in future budget cycles.

The operating budget includes using reserve and carryover funds accumulated from prior years in the following funds, in order to offset anticipated deficit spending in FY 2014-15:

In contrast the City's two primary Operating Funds (the General Fund and Wastewater Enterprise Fund) are projecting operating surpluses with anticipated current period revenues exceeding recommended appropriations for expenditure.

OVERVIEW BY FUND

General Fund (#100)

The largest budgetary issues for the City's General Fund include repayment of the redevelopment loan to the General Fund and the elimination of the City's General Fund accumulated deficit from the last five prior years. The City continues to pay its annual repayment of the \$2.5 million Redevelopment Agency loan totaling \$263,300 annually. The repayment of this loan is a mandate for future budgets over the next 11 years. The FY 2014-15 Proposed Budget also includes the application of \$417,000 from excess projected revenues in the General Fund to eliminate the remainder of the accumulated deficit.

For FY 2014-15, revenues are projected at \$11,078,428 and will exceed proposed expenditures of \$10,861,982 by \$216,446. In addition, the net anticipated transfers of funding from the City's other funds into the General Fund is estimated at \$225,698 (\$280,073 [-] \$54,375) for a combined total of \$442,144 in excess revenues over planned expenditures. As mentioned above, this will allow the City to be able to pay off the accumulated deficit of \$417,000 and provide the operating subsidies to the Swim Center and Cable Television.

Outlined below are the major changes to the revenues and expenditures by source and function for the FY 2014-15 General Fund.

The proposed budget provides for:

- Revenues and Transfers-in in excess of Expenditures;
- A Cable Television Allocation of \$9,375;
- A Swim Center Allocation of \$45,000;
- Elimination of the \$150,000 County Contract for Fire Protection of Tara Hills;
- Reduction of \$100,000 in the City of Hercules Dispatch Reimbursement Contract;
- Continuation of Repayment of Loan to the Successor Agency;
- Property Tax Revenues Increased 3.8% to \$2.1 million;
- Sales Tax Forecast Revenues Increased by 3.0% to \$3.5 million; and
- Increase in Measure "S" Use Tax collections by 1.6% to \$1.8 million.

EXPENDITURE HIGHLIGHTS

- Increase Administrative Staffing by 0.5-FTE (Administrative Secretary);
- Maintain allocation of 27 Sworn Police Officers;
- Provide Staffing Level of 14 Firefighters (augmented by 4 positions funded by a federal SAFER grant); and
- Other Payroll Provisions:
 - ✓ No change in base salaries and/or CalPERS benefit cost sharing formulas,
 - ✓ Inclusion of 2.5% onetime payroll adjustments on July 1, 2014;
- Included is the second installment (\$263,300) of the General Fund repayment of the \$2.5 million Redevelopment Loan to be paid annually for the next 11 years;

- ✓ These funds are transferred through the Successor Agency to Contra Costa County who then proceeds to disburse the funds to the appropriate taxing agencies,
- ✓ The City of Pinole will receive back 19% (\$50,000) of these funds as a result of the *residual distribution* formula;
- Continuation of Lease Payment for New Fire Apparatus (\$70,433).

General Fund Reserve (#150)

For the third time in the past six years, the City is maintaining a positive General Fund Reserve. The projected General Fund reserve totals \$836,234. Funding for the reserve was derived from a combination of redevelopment dissolution property tax distributions (\$600,000), one-time property tax litigation settlement funds (\$125,000) and unanticipated tax collections greater than forecast (sales and property taxes of \$111,234).

At this level, the “General Fund Reserve” represents approximately 8% of General Fund Appropriations. This is a significant improvement in the City’s overall financial condition; however, an appropriate funding level in relationship to the City’s cash flow funding needs would be 60-days cash, which is approximately \$2 million. This amount equates to approximately 15% of operating expenditure appropriations.

- **Unresolved Issues**

While this is the best financial position the City has been in over the last six years, in terms of a fund balance, there are some anticipated costs which are unresolved at this time and are not included in the FY 2014-15 Proposed Budget. These items are outlined below:

Chevron Assessment Appeal	\$100,000
Stege Police Firing Range Clean-up	\$ 50,000
Insurance Deductible for Liability Case	<u>\$ 25,000</u>
Total	\$175,000

In addition to the above, there are several other issues which we do not know the financial impact at this time, but are fully aware that there will be a financial impact to the budget once resolved. These include:

Pending Public Employee Review Board Charges

The City is currently in the process of awaiting the determination (Appeal Decision) of two charges filed by the Professional Firefighters Local 1230 related to the closure of Fire Station 74. Should the City be unsuccessful in its defense of this case, there could be a significant adverse financial impact to the City’s General Fund.

Verizon Wireless Property Lease Dispute

The City has entered into a “tolling agreement” with the cellular communications service provider regarding a land lease dispute involving installation of a Cellular Tower within Pinole Valley Park.

Deferred Infrastructure Maintenance

The City Council requested at the last City Council Budget discussion that Staff prepare a list of “Deferred Maintenance” projects. This includes onetime capital projects at City facilities and grounds as well as annual maintenance items that are not funded at this time (See Attachment) but need to be addressed.

Some of the highlights include:

- Replacement of the Fernandez Park Restrooms
- Maintenance of Both Soccer Fields
- New Roof and HVAC System at the Senior Center
- Street Maintenance
- Storm Drainage Maintenance
- General Painting of City Buildings

Measure S [Local Sales Tax Override] Fund (#105)

At the FY 2013-14 year end, the total accumulated fund balance from prior years is estimated to be \$1,809,000. For FY 2014-15, it is projected that Revenues will be an estimated at \$1,757,500 which is \$462,458 less than proposed expenditures of \$2,219,958. Measure S funds are used predominantly to fund personnel and overtime in the Police and Fire departments.

Outlined in Exhibit 1 are the specific positions that were funded from Measure S in FY 2013-14. As you will note, all of the positions are in the Police and Fire departments. In addition to these positions, Measure S funds are continuing to be expended on overtime for both departments. A few changes are being recommended in FY 2014-15 due to the expiration of federal grant funds in the Police Department partially offset by expansion of the Schools Resource Officer Grant with West Contra Costa Unified School District and also the need to add back a position in the Fire Department.

**Exhibit 1
Summary of Positions Funded
Through Measure S
FY 2013-14**

FY 2013-14	Fire Chief	Battalion Chief	Crime Prevention	School Resource Officer	Police Commander	Patrol Officers	Total
Police	N/A	N/A	1	1	1	2	5
Fire	1	1	N/A	N/A	N/A	N/A	2

For FY 2014-15, a 1.5 FTE increase is proposed from the FY 2013-14 allocations. Outlined below in Exhibit 2 are the positions that will be funded through Measure S in FY 2014-15. The additions include funding for two federal grant funded Police Officer positions in the Police Department and the Part Administrative Assistant in the Fire Department.

**Exhibit 2
Summary of Positions Funded
Through Measure S
FY 2014-15**

FY 2014-15 Proposed	Fire Chief	Battalion Chief	PT Admin. Assistant	School Resource Officer	Relief Police Officer	Police Commander	Patrol Officer s	Total
Police	N/A	N/A	N/A	0	1	1	4	6
Fire	1	1	0.5	N/A	N/A	N/A	N/A	2.5

As you may note, we will have to utilize some of the unallocated Measure S fund balance in order to balance the expenditure side for FY 2014-15. If we continue to have to use the Measure S unallocated fund balance, it is estimated that we will deplete this carry forward balance within the next four years if we continue at the same staffing level.

In order to generate additional funds needed, the City Council is approved placing an additional General Sales Tax measure on the November 2014 ballot. This measure, if approved by the voters would include another ½ cent increase in the sales tax, with no sunset provisions. The additional ½ cent would generate an estimated \$1,800,000 per year. The majority of these funds would be paid by non-residents who shop at the two regional shopping centers in Pinole.

In the event that the Fire Department SAFER Grant (see discussion below Fund #208) should not be renewed by the Federal Government at its expiration in mid-year 2016, the City would have a difficult time absorbing the cost of four full time firefighters in the General Fund even with Measure S to supplement the cost. The additional impact of funding 4-FTE positions to retain a compliment of 18 fire response personnel would double the current budget structural imbalance in Measure S and would require an additional \$900,000 per year of the new revenue.

Gas Tax Fund (#200)

Expenditures for FY 2014-15 are expected to exceed the amount of projected revenues in the Gas Tax Fund. These revenues are projected at \$497,931 and are established by a tax allocation formula set by the State Legislature. Projected FY 2014-15 expenditures are estimated at \$516,657 and will exceed projected revenues by an estimated \$18,726. This means that the City will have to utilize fund reserve in the Gas Tax in order to balance the FY 2014-15 Gas Tax budget.

A significant (33%) portion (\$180,000) of planned expenditures is used to pay utility charges for traffic signal and street lighting. Additionally, 17% or \$91,102 of the Public Works Maintenance

Crew salaries & benefits are allocated to this fund for street and Right-of-Way maintenance activities.

Police Grant Funds (#'s 202, 203, 204, 205 and 206)

The City Police Department receives a variety of grants from the Federal and State governments. These grants provide funding for the School Resource Officer Program, and Canine Officer for FY 2014-15. In the past, these grants also provided funding for two patrol officers but those grants will expire in May 2014 and the costs have been transferred to Measure S.

In total, FY 2014-15 Grant program revenues totals an estimated \$816,480. This amount will exceed proposed expenditures of \$681,290 in FY 2014-15 by \$135,190. When combined with unallocated accumulated carryovers from prior budget years totaling \$186,140, this allows the reimbursement of \$179,000 in current period police operations support, and also the transfer of \$92,000 into the Police Equipment Reserve Account (Fund #165). The balance in the Police Equipment Reserve Fund will increase to \$75,586, which will approximately equal the fourth and fifth annual lease payments for the recently acquired ECBRICS radios. At this time the final two annual lease payments due in FY 2017-18 and FY 2018-19 respectively remain unfunded.

Negotiations for continuation of the School Resource Officer (SROs) Grant with the West Contra Costa Unified School District (WCCUSD) are in progress, at this time. The current grant provides that WCCUSD will reimburse the salary and benefit expense (\$320,000) of two SROs, and it is anticipated that funding (an additional \$160,000) of a 3rd SRO position will be secured for the next Budget.

Fire Grant Funds (#208)

The City's SAFER Grant totals \$1.239 million and provides the ability to expend up to \$600,000 per year over the two year grant period for additional staffing of four (4) full-time equivalent firefighting personnel. SAFER Grant revenues can only be applied to the expenditure of base salary and benefits of firefighting personnel, and may not be used for overtime salaries or Administrative/Management Staffing.

When this grant expires, absent alternative grant funding, the cost of retaining the 4 full-time Firefighters will fall upon the City's General Fund unless another funding source can be identified. As previously stated, Measure S funds will be exhausted as the accumulated carryover Measure S funds are depleted which most likely would be at approximately the same time as the expiration of the current SAFER Grant.

This was the situation with the initial SAFER Grant that funded the restoration of the Battalion Chief's position. Once the SAFER grant (#1) funds expired the cost of the Battalion Chief transferred over to Measure S funding.

It is possible that the performance period of the grant could be extended beyond two years with permission from SAFER grant administrators, in order to facilitate expenditure of the total grant amount awarded. However, at the current time, the rules state that any unused funds go back to the SAFER program.

Building Fund (#212)

FY 2014-15 revenues of \$403,867 are projected to be \$116,125 less than proposed expenditures of \$519,992. Since the Building Fund has an unallocated carry forward fund balance estimated at \$401,654, at this level of deficit spending, the accumulated carryover will be exhausted in approximately 3 budget cycles. The FY 2013-14 Budget added 0.9-FTE Permit Technicians, staffed by two part-time 19 hour a week unbenefited employees. This was done in an effort to restore and improve customer service support for the community development program activities (building and planning) at an annual cost of \$71,715.

Regrettably, the enhanced (additional 2 part-time Permit Technicians) staffing level currently in place may not be sustainable, due to a shift in development activity away from large scale commercial development projects to more residential type construction activities. In the most recently completed budget years FY 2011-12 and FY 2012-13, more than 50% of the development services fees have been generated by large commercial properties which accounted for less than 10% of the construction permits issued.

Additionally, the current year recommendation for expenditures includes an increase in consulting fees of \$30,000 for professional support services for an update to the Housing Element of the City's General Plan.

Recreation Funds (#209 & #211)

As a part of the FY 2011-12 Budget Preparation, the City Council directed that the Recreation function become self sustaining through the development of an enterprise fund. This means that Recreation Department Activities will have to generate enough revenues from contracts, user fees, sponsorships and donations to cover all operating, maintenance and capital equipment costs. The department continues to struggle (as does Pinole Community Television) to be able to achieve this goal. The Recreation Department and its associated nonprofit organizations (Pinole Youth Foundation and Pinole Area Senior Foundation) continue to host successful fundraising events; these affiliated non-profit partners make quarterly payments to the City to help finance recreation programs and activities.

Revenues are projected at \$1,115,770 for FY2014-15 and are less than planned expenditures of \$1,169,277 by \$53,507. Consequently, a General Fund allocation in the amount of \$45,000 is recommended to cover program revenue deficiencies in the self-supporting budget parameter for the Swim Center. Additionally, internal allocations totaling \$114,780 are recommended as transfers from the Tiny Tots, Senior and Youth Programs to augment facility rentals to cover the funding needed for the Recreation Program Manager position.

In 2013, the City Council approved a reorganization of the Recreation Department which included standardization of job descriptions, reduction in hours and a three year rate increase. The changes have been implemented and the results have positively benefited the Fund.

A funding summary by Recreation Activity is as follows:

Activity	Revenues	Expenditures	Transfers	7/1/2014	6/30/2015
Senior Center	531,950	(519,535)	(26,280)	167,002	153,137
Rec. Admin.	44,000	(158,214)	114,780	-	566
Tennis	2,750	(2,500)	-	-	250
Memorial Hall	5,300	(5,000)	-	-	300
Tiny Tots	167,870	(144,066)	(23,500)		304
Swim Center	10,000	(51,764)	45,000	129	3,365
Performing Arts	44,900	(44,780)	-	-	120
Youth Center	309,000	(243,418)	(65,000)	-	582
Combined	1,115,770	(1,169,277)	45,000	167,131	158,624

- **Swim Center**

Over the past two years, there has been a strong and dedicated community effort to raise funds to keep the Pinole Swim Center open, including an annual Spring Fun Run Event (“*Flippers to Feet*”) hosted by the Pinole Seals. To date, the community has raised in excess of \$30,000. The cost to open and operate the pool in May and June 2015 is included in this year’s budget. The annual on-season expense is approximately \$39,264. This is in addition to the offseason cost of \$12,500 which the City must fund regardless of whether the pool is open or closed. Several major capital replacement projects have recently been completed that are expected to result in energy conservation savings in utility costs which represent 41% (\$21,220/year) of the cost of Operating the Swim Center. Funding from Measure WW Bond Proceeds (East Bay Regional Park District grants) was used to fund equipment replacement for:

- Pool Heater,
- Water Circulation Pump and
- Solar Energy Improvements.

Financial considerations currently under review include:

- Renegotiation of YMCA Pool Operations Management Contract,
- Fee increases for Pool Users,
- Assessment of Cost Savings resulting from energy conservation equipment upgrades and installation of solar electricity generating system.

Cable Television Fund (#228)

As a part of the FY 2011-12 Budget preparations, the City Council directed that the Pinole Community Television activity become self sustaining through the development of a full cost recovery fiscal plan. This means that the station will have to generate enough revenues from contracts, user fees, sponsorships and donations to cover all operating, maintenance and capital equipment costs.

It is projected that revenues of \$219,068 will be less than expenditures of \$270,533 by \$51,465. Accordingly, a combination of carryover funding (\$42,500) coupled with a General Fund allocation in the amount of \$9,375 is recommended to cover program revenue deficiencies to achieve the fiscal independence budget goal for the Pinole Community Television activities.

The department has a funding transfer of \$9,375 for FY 2013-14 to supplement the on-going community fundraising efforts required to meet the “enterprise funding” budget parameter for this program activity. Given the revenue projections in the FY 2014-15 budget and continuation of the current (\$9,375) General Fund transfer, a total of \$25,000 in fundraising/sponsorships will need to be generated (above existing external contracts for service to other public agencies) order to balance at the end of the next budget. This challenge is being aggressively pursued by the Pinole Community Television Staff.

To date, efforts have been focused on new contract opportunities and securing sponsorships for specific events and activities. The FY 2013-14 fundraising efforts (mostly Public Festivals/Concert events) have fallen short of similar events undertaken in the previous (2012-13) Budget Year. However, contracts for service revenues (with other Public Agencies) are on-track with budget projections, and we anticipate that production reimbursements for Public Service Announcements (*PSA's* for recycling and solid waste management programs) and instructional videos (Contra Costa Community College vocational arts training programs) will allow us to achieve the aggregate revenue collection budget forecast for this year.

We hope to be able to continue to restructure program revenues away from fundraising into video editing/production services in future budgets.

Wastewater

REVENUE HIGHLIGHTS

The Wastewater Fund remains the City’s most stable operation in the City’s budget and is consistent with the Willdan Rate Analysis model projecting a positive fund balance of \$5.4 million, at year end in FY 2013-14. For FY 2014-15, “Pinole Only” operating revenues are projected at \$4,409,658.

These funds will continue to fund operations which are shared on a percentage basis of flow with the City of Hercules and will provide a limited “pay as you go” funding plan for Pinole’s share of the Phase II final engineering costs for the Wastewater Treatment Plant Upgrade Project which is projected to be completed by November 2014. Construction of the upgrade project will begin in FY 2014-15 and will span over two fiscal years ending in FY 2015-16.

The City of Pinole will be financing the major portion of our share of the upgrade project through financing plan that focuses on a low interest loan from the State Revolving Loan Fund. This loan application is currently under review by the State.

In order to repay the loan, the City Council has approved scheduled rate increases over a five year period. We are currently in year 2 of this rate increase schedule with the next rate increase of 5% effective July 1, 2014. The current monthly rate for single family residents is \$54.10 and will increase to \$56.74 in FY 2014-15.

EXPENDITURE HIGHLIGHTS

Expenditures for the Wastewater Fund include three components, plant operations, the collection system and capital improvements at the treatment plant. Operational costs at the plant are shared with the City of Hercules based on wastewater inflows for treatment. The City of Pinole collection system portion of the budget is paid 100% by Pinole rate payers. For capital improvements, the cities of Pinole and Hercules share costs equally on a 50/50 basis.

- **Operational Costs**

The total operational budget for FY 2014 15 is \$3,331,747. Of this amount and based on the flow formula, the City of Pinole's share of the "treatment activities" budget is anticipated to be \$1,683,026. The City of Pinole bills the City of Hercules on a monthly basis for their share of the costs.

- **Depreciation Fund Established**

Due to the stability of the Wastewater Fund, the City is now including for the second year in a row, a budget for depreciation of its assets at the plant. This has always been a goal and now that residual fund balance is available we are able to initiate this financially prudent practice. The depreciation reserve account will provide for a "pay as you" go" for the long term replacement of physical capital equipment, infrastructure and buildings. The depreciation schedule is based on the total value of the current assets and the long term economic life of those assets.

For FY 2014-15, based on the current and replacement value of the assets the amount of funding that will be required to continue building the depreciation reserve account is \$580,000 which is a shared between the City of Pinole and the City of Hercules. The City of Pinole share of the depreciation amount is \$290,000.

- **Collection System**

The FY 2014-15 proposed budget for the Collection System is \$1,010,561. The budget is continuing the FY 2013-14 funding levels. Beginning in FY 2013-14, City crews began an aggressive inflow and infiltration detection program utilizing smoke testing and flow monitoring. This is in an effort to reduce the amount of extraneous flow entering into the City's sewer collection system. These activities are mandated by the recently issued Regional Water Quality Control Board operating permit for the plant. Included in the amount listed above, is an appropriation of \$450,000 funding sewer main-line collection system renovations.

- **Capital Improvements**

The City will continue to move forward with the Wastewater Treatment Plant Upgrade project in FY 2014-15. As previously mentioned, the project will enter the construction phase in the Fall/Winter of 2014. The cost is estimated at \$42 million which will be shared with the City of Hercules on a 50/50 basis. The project will be funded over two Budget Years FY 2014-15 and FY 2015-16.

Deferred Maintenance

At the last budget session, the City Council asked Staff to put together a list of deferred maintenance projects. This list includes projects that require one time expenditures such as public facilities and infrastructure as well as projects that fall under the category of annual maintenance that has not been funded in the past five years at an efficient and productive level.

- **Public Facilities and Infrastructure**

There are one time projects that need funding for the City's public buildings and infrastructure. Included is the replacement of the roof and HVAC at the Senior Center and new restrooms at Fernandez Park. In addition, funding is needed for the painting, replacement of flooring and repair of walls. Finally, our parks are in dire need of replacing the use of bark chips with rubber matting. *These projects will require use of one time funding sources.*

- **Annual Maintenance**

This category includes projects such as annual rehabilitation of the two soccer fields in Pinole Valley Park, contracting out again for park maintenance (including mowing, trimming and irrigation systems) and janitorial services at City Hall. Further, Staff needs to focus on annual maintenance of the City's storm drain system and street paving programs. *These projects will require a commitment to on-going funding sources.*

At this time, the most critical projects (not in priority order) that must be undertaken are:

- Replacement of the Chlorine Injection System at the Swim Center
- Upgrade to the soccer fields
- Wall restoration in the Police Department
- Roof and HVAC at the Senior Center
- New restrooms at Fernandez Park

City Council has not identified any funding for the projects listed above. Some of these projects can be funded from Measure WW although that funding source is very limited. Staff will continue to seek one time monies to try and make funding recommendations to the City Council in the near future.

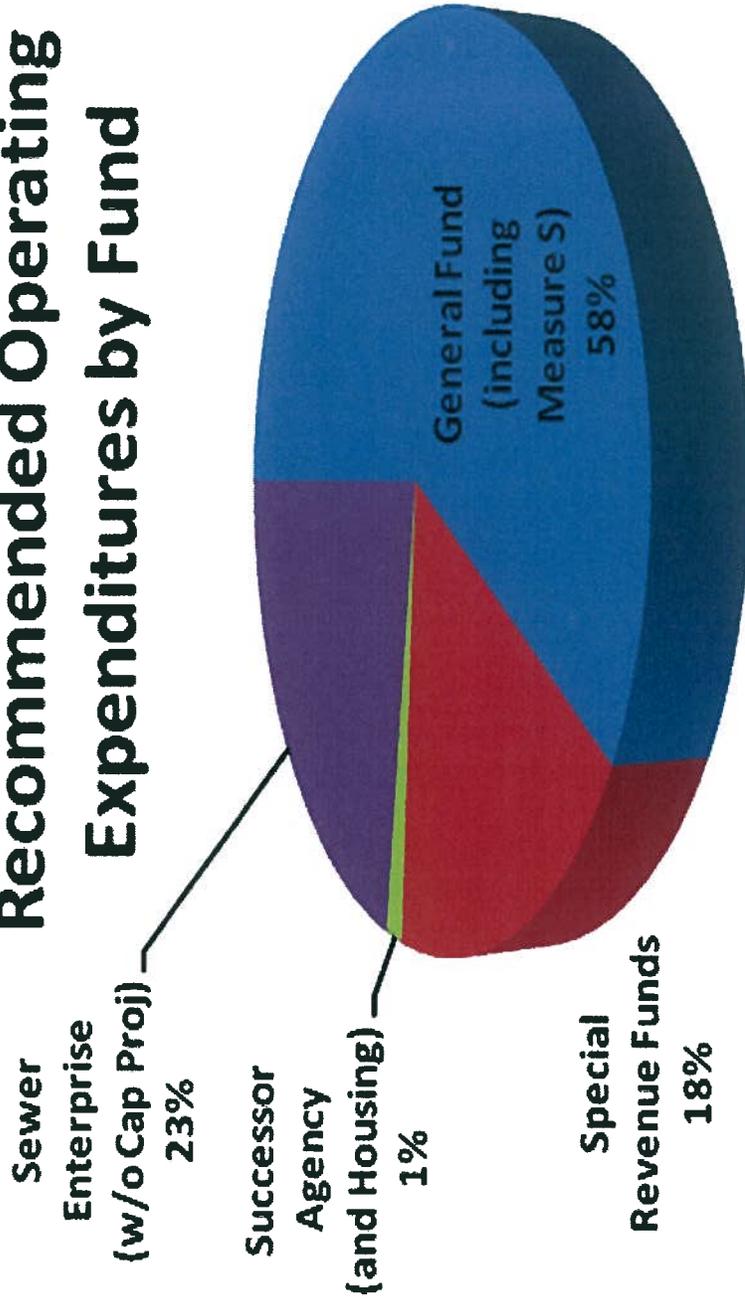
Name	Priority	Estimated Cost	Measure WW Eligible?	Remarks
Pinole Valley Park				
Upgrade to Youth Soccer Field Pinole Valley Park	High	\$ 60,000	Yes	Safety
Paint / Repair Caretakers Home Pinole Valley Park	Low	\$ 12,000	No	
Fernandez Park				
Replace Chips at Fernandez Park with Rubber Matting in the Playground Areas	High	\$ 40,000	Yes	Safety
Louis Francis Park				
Replace Chips at Tiny Tots Playground with Rubber Matting	High	\$ 25,000	Yes	Safety
Replace Lighting at Louie Francis Park	Low	\$ 20,000	Yes	Replace pole lighting with reliable energy efficient system
Tiny Tots				
Paint Tiny Tots Building	Low	\$ 3,000	No	
Replace Chips at Tiny Tots Playground with Rubber Matting	High	\$ 30,000	Yes	Safety
Senior Center				
New Carpeting in the offices, lobby and lounge area	Low	\$ 4,000	No	
Replace Commercial Refrigerator	High	\$ 4,000	No	
Public Safety Building				
Re Carpet Public Safety Building	Low	\$ 30,000	No	
Rehab Station 73 - Drapes, Painting, Appliances, Carpeting	Low	\$ 10,000	No	
City Hall				
Replace Carpeting with Tile in the Council Break Room	Medium	\$ 2,500	No	
Replace Carpeting at City Hall	Medium	\$ 80,000	No	
Paint City Hall (Inside and Outside)	Medium	Unknown	No	
Other Facilities				
Demolish Fowler House, Regrade Lot	Low	\$ 35,000	No	
Total		\$ 355,500		

Name	Priority	Estimated Cost	Measure WW Eligible?	Remarks
Resurface Parking Lot at Senior Center	High	\$ 40,000	No	
New Street Light on Pinole Valley Road at Wright Avenue	Medium	\$ 10,000	No	
Replace Roof at Senior Center	High	\$ 90,000	Unknown	Must be coupled with HVAC center
Replace HVAC at Senior Center	High	\$ 50,000	Unknown	Must be coupled with roofing
Repair Building Slab Displacement @ Tiny Tots	High	Unknown at this time	No	Engineering Required Prior to Any Action.
New Restrooms at Fernandez Park	High	\$ 250,000	Yes	
Total		\$ 440,000		

Annual Maintenance Needs

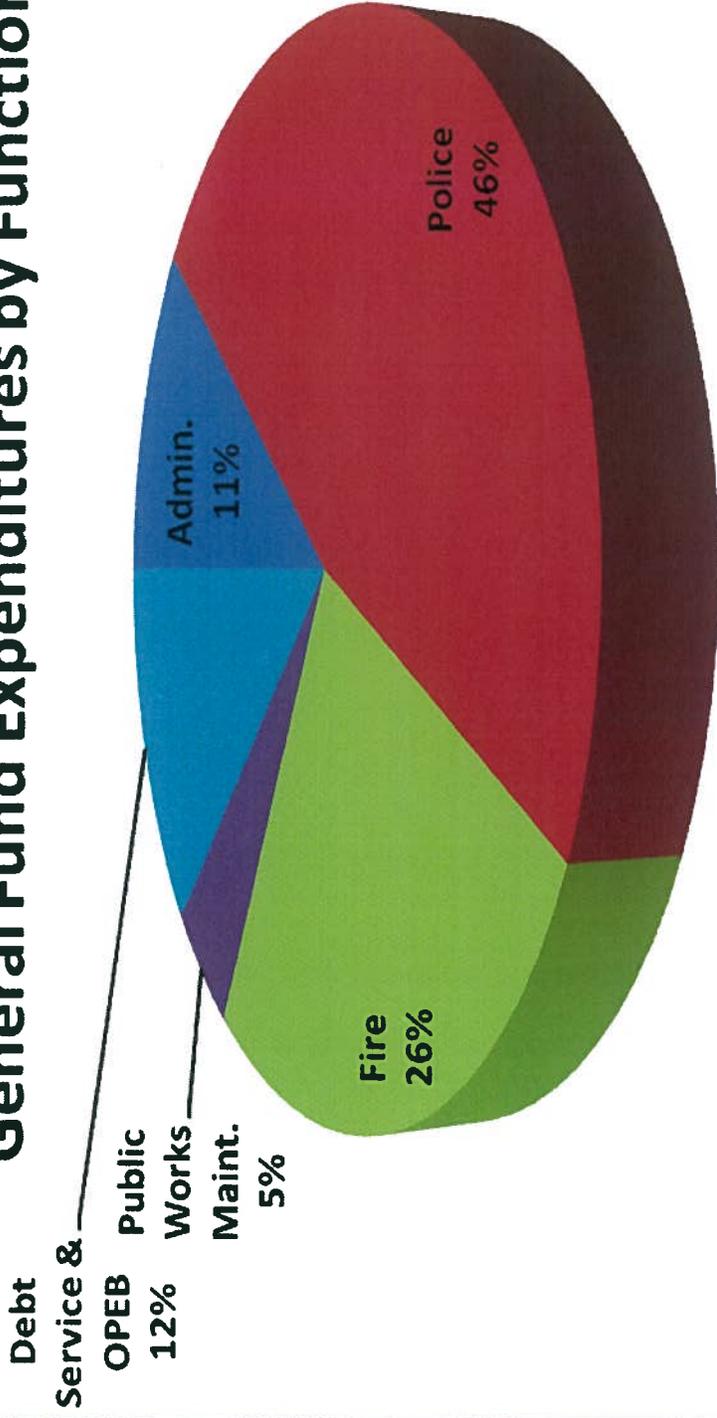
Name	Priority	Estimated Cost	Measure WW Eligible?	Remarks
Two Soccer Fields at Pinole Valley Park	High	\$ 20,000	No	Annual amount to rehab both fields after soccer season
Roadway Maintenance to Maintain Existing Pavement Rating (\$1.3M less current funding of \$ 300,000)	High	\$ 1,000,000	No	Cumulative Deferred Maintenance for City Roadways estimated \$17M
Storm Drain Maintenance	High	\$ 100,000	No	
General Park Maintenance (mowing, trimming irrigation)	Medium	\$ 65,000	No	Contracted
Janitorial Services at City Hall	Medium	\$ 25,000	No	Contracted
Total		\$ 1,210,000		

Recommended Operating Expenditures by Fund



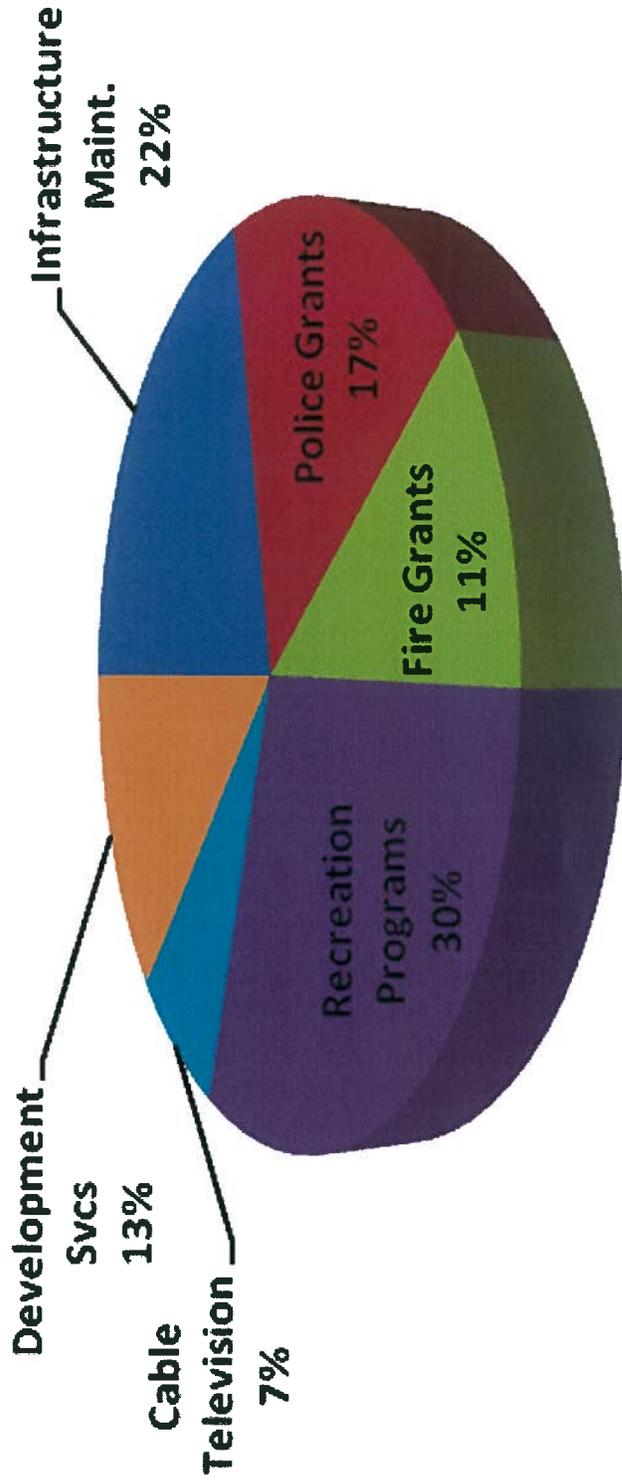
The City's operating budget consists of four major fund categories. The City's general fund comprises of fifty eight percent of the recommended operating expenditures for fiscal year 2014/2015. Administrative activities as well as public safety programs are predominantly funded by the General Fund. The Special Revenue funds consist of the recreational activities as well as Building and Planning departments. The Sewer Enterprise fund accounts for twenty three percent of the City's operating expenditures, excluding capital project improvements.

General Fund Expenditures by Function



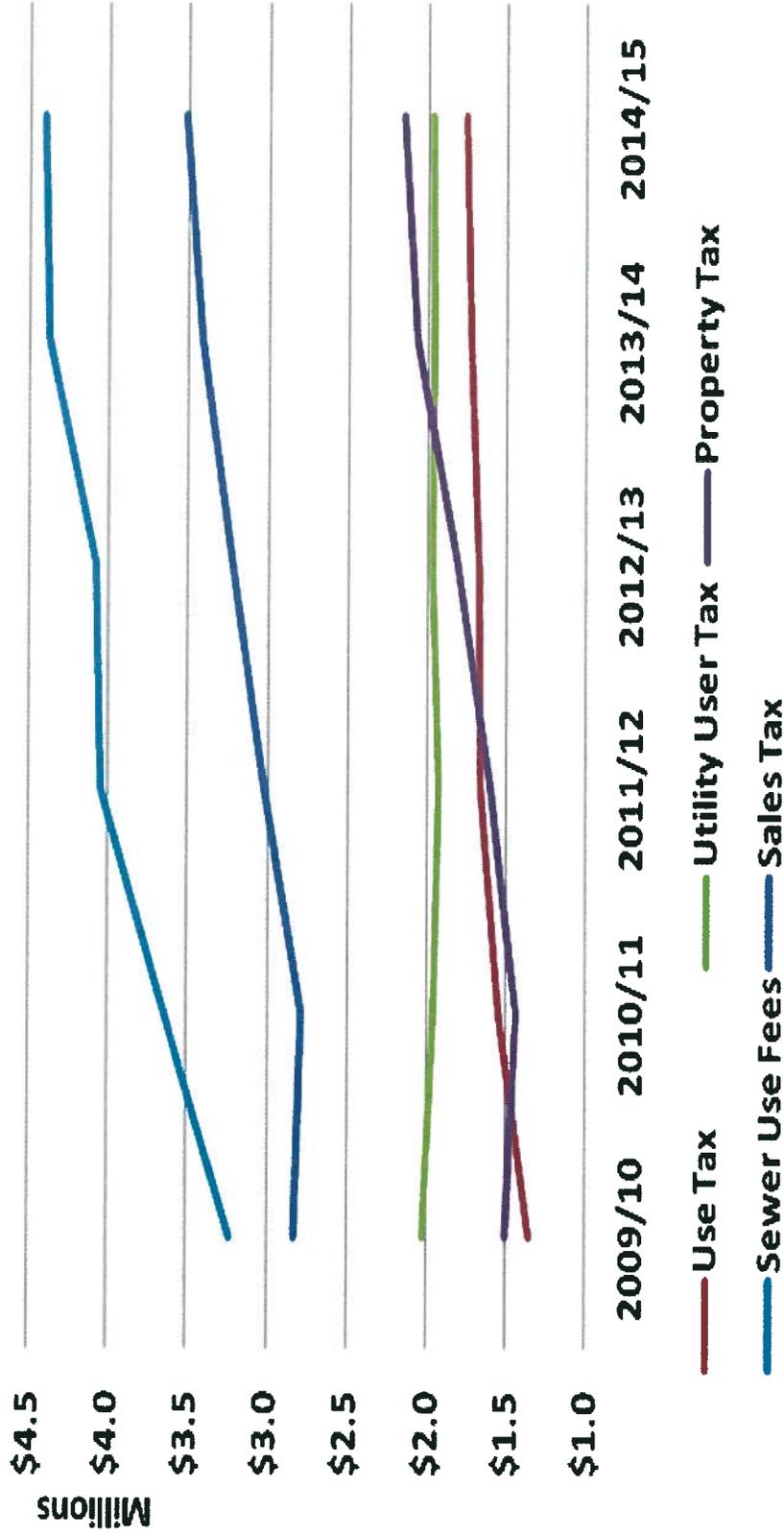
Seventy two percent of the General Fund appropriations are used to fund Public Safety operations for Police and Fire. Administrative activities include the City Manager, City Clerk, Human Resources and Finance departments as well as City Attorney Services. Twelve percent of the general fund allocations are debt service obligations; for Pension Obligation Bonds (OPEB) and Successor Agency Collateralized Investment Agreement. The Pension Obligation Bonds, sixty three percent of debt service, are expected to be paid off by the year of 2036. Five percent of the General Fund expenditures are used to maintain City parks, vehicles and public facilities.

Special Revenue Fund Expenditure Allocations



Twenty eight percent of the Special Revenue fund expenditure allocations consist of Police and Fire activities funded by State and Federal public safety grants. The recreation programs, which account for thirty percent of the Special Revenue fund allocations, are sustained by the revenue collections from program participants, sponsorships, fundraising events, and general fund subsidies. Twenty two percent of the Special Revenue fund expenditures are allocated to the City's infrastructure maintenance, funded by State taxes for roadway maintenance.

Major Revenue Growth



Over the course of six years the City's major sources of revenue continue to show improvement. Revenue sources include ad-valorem property taxes, sales and use taxes, utility users tax and sewer use fees. Utility users' tax collections have been stable at the \$2.0 million mark with a sunset date of December 31, 2020, when they are subject to voter ratification. Sewer user fee revenues indicate a consistent growth that has been adequate for the sustainability of plant operations. However, a fee increase will be necessary to fund required plant upgrades.

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RESOLUTION NO. 2014-41

A RESOLUTION OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVING THE CITY OPERATIONS AND DEBT SERVICE BUDGETS FOR FISCAL YEAR 2014/15

WHEREAS, the City Manager has presented a proposed Operations Budget and program of services for the City of Pinole for fiscal year 2014/15; and

WHEREAS, the City Council has conducted a public study sessions on the matter of the City Operations Budget and has discussed the individual budgets with city staff members; and

WHEREAS, the City Council has solicited public input on the proposed 2014/15 City Operations Budget.

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

Section 1. The budget and program of services for the City of Pinole for fiscal year 2014/15 commencing July 1, 2014 and ending June 30, 2015 is hereby approved and adopted.

Section 2. That appropriations are established by fund as follows:

100	General	\$10,861,983
105	Measure "S"	2,219,958
155	Restricted Real Estate	105,000
200	Gas Tax	516,657
202	Police Security	30,450
204	Police Grants	519,026
205	Traffic Safety	37,950
206	Supplemental Law Enforcements	93,864
207	N.P.D.E.S.	271,718
208	Fire Grants	439,271
209/211	Recreation Programs	1,169,277
212	Building Inspection	519,992
213	AB939	77,692
228	Pinole Community Television	270,533
185	Housing Programs	64,547
750	Successor Agency Administration	249,748
648/49/50/51	Sewage Collection/Treatment/Debt	<u>27,279,134</u>

TOTAL OPERATIONS/DEBT BUDGET \$44,726,800

Section 3. That the appropriations established for FY 2014/15 by fund shall be allocated to individual department as presented in Attachment A (Schedule 3).

Section 4. That the control point for expenditures is herein established at the functional department level for each department as set forth in Attachment A (Schedule 3).

Section 5. That authority is granted to each department manager under the direction of the City Manager to allocate specific line-item appropriations within the department control limits in the most cost effective manner that maintains or enhances the delivery of programs and services to the residents of the City of Pinole.

Section 6. That the Finance Director will prepare Quarterly Reports to the City Council reporting the budget performance to the control limits herein established, and that expenditures in excess of the control limits will result in suspension of staffing recruitments to fill personnel vacancies until expenditures return to adopted control levels.

Section 7. Estimated revenues anticipated to fund appropriations for expenditures for the 2014/15 fiscal year are presented in Attachment A (Schedule 2). Department Heads may increase the control limits herein established for expenditure appropriations by generating additional revenues. Such changes to the established control limits will be subject to adoption of resolution of the City Council.

Section 8. Additional mandatory reductions in personnel will be considered by the City Council during the 2014/15 fiscal year, if needed to assure that expenditure appropriations can be supported by sustainable revenues thereafter.

PASSED AND ADOPTED this 17th day of **June 2014**, by the following vote, to-wit:

AYES: COUNCILMEMBERS: **Banuelos, Green, Long, Murray, Swearingen**

NOES: COUNCILMEMBERS: **None**

ABSENT: COUNCILMEMBERS: **None**

ABSTAIN: COUNCILMEMBER: **None**

Patricia Athenour

Patricia Athenour, MMC
City Clerk

I hereby certify that the foregoing is a true and correct copy of the original document on file in the City Clerk's Office, City of Pinole, Contra Costa County, State of California.

Patricia Athenour

Patricia Athenour, City Clerk of the City of Pinole

Date: 6/19/2014



The Budget Process

The City of Pinole was incorporated June 25, 1903. The City is primarily a residential community located in Contra Costa County, twenty four miles east of San Francisco on Interstate 80. The City provides the following services: public safety (police and fire), parks, street and highways, sanitation and health services, culture-recreation, public improvements, planning and zoning and general administration services. The City's population has remained relatively stable for some years; population at June 30, 2013 was 18,665.

The City operates under the Council-Manager form of government, with five elected Council members served by full-time City manager and staff. The City's budget level of control is executed at the fund level set by the City's government body. Necessary changes to the proposed operating budget are recommended by department managers before it is presented to City Council for enactment. Budget amendments deemed necessary during mid-year budget reviews are presented to City Council and are enacted by resolution. Managers are allowed to transfer funds within their respective departments with the approval of the City Manager.

The preparation and submission of the annual City budget is the statutory responsibility of the City Manager. Each department is responsible for preparing the program and capital projects for their area of responsibility. The finance department provides the departments with projected salary and benefit costs and performs the first level of review of each budget.

In March, the finance department attends meetings with department managers in which analysis of current and projected expenditures takes place and requests are submitted. Finance personnel calculate and forecast revenues, anticipated cash balances and future salaries and benefit costs.

The Finance Subcommittee meeting was held on April 16, 2014. The departments' proposed operating budgets were presented to the City Manager and City Council for further review and preparation for the public budget workshop.

On April 29, 2014, the public budget workshop took place. Active public participation followed the presentation of the preliminary operating budget. Appropriate recommended changes were incorporated in the budget document by the Finance Department after follow up discussion at regular meeting of City Council on May 20, 2014.

A public budget hearing will be held on June 17, 2014 where the budget for fiscal year 2014/2015 will be presented for approval. The City Council resolution will be presented for budget adoption at that time.

Accounting Basis

The City's operating budget is prepared using the modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when available and measurable. Expenditures are recognized when incurred. Debt service obligations are appropriated when due.

The City's governmental funds are comprised of the general fund, special revenue funds and debt service funds. The general fund accounts for the basic services provided by the City including administration, police and fire activities. The major sources of revenue are property taxes, sales and use taxes and vehicle registration fees. In accordance with GASB statement no. 34, the general fund is classified as a major fund. Special revenue funds account for revenue proceeds for which expenditures are restricted by City ordinances or by State or Federal government regulations. The special revenue funds are comprised of recreation activities, gas tax engineering and building and planning development services. The City Council's goal is to operate building and recreation activities at a full cost recovery basis.

The City's proprietary funds include the Sewer Enterprise fund and Information Technology fund (internal service fund). The Pinole waste water treatment plant services the Pinole and Hercules areas and the cost of operations is shared between the two cities. The cost sharing formula is based on sewage inflows by each city. As well as the general fund, the City's enterprise fund meets the criteria to be classified as a major fund. The Information Technology department provides communications, computer and technology support services to all of the City of Pinole operating departments. The costs incurred to provide these services are allocated to the departments based on the number of work stations.

The City's largest fiduciary fund is the Redevelopment Successor Agency. The fund was created to account for the close-out activities of the former Redevelopment Agency.

FY 2014-15 Appropriation Limit

On November 6, 1979, California voters approved Proposition 4 (the “Gann Tax Spending” initiative) which put Article XIII(B) into the California State Constitution. The purpose of this law is to limit the growth in expenditure appropriations that are financed with tax dollars. Proposition 4 was labeled a spending limitation regulation, but is more accurately described as a limit on the appropriation of taxes to finance government activities.

Accordingly, Proposition 4 does not limit all appropriations (government spending), but applies specifically to the restriction of appropriations (spending) financed by taxes. Section 7910 of the Government Code requires the governing body of each local jurisdiction to establish (by resolution) its appropriations’ limit for each fiscal year.

It should be noted that Appropriations Limit applies only to tax revenues, not to revenues such as fees that recover operating costs.

The City and Redevelopment Successor Agency anticipate that their tax allocations for FY 2014-15 will be approximately \$12,370,565, which is significantly below the authorized spending limit.

RESOLUTION NO. 2014-35

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVING THE CITY OF PINOLE'S APPROPRIATIONS LIMIT FOR FISCAL YEAR 2014/2015

WHEREAS, Article XIII B of the Constitution of the State of California requires an appropriations limit for governmental agencies to be established; and,

WHEREAS, the implementation of Article XIII B requires the City Council to determine the appropriations limit according to the State of California.

NOW THEREFORE, BE IT RESOLVED that the Pinole City Council does hereby resolve

1. The Appropriations Limit for 2013/14 was established at \$99,410,247
2. That the adjustments allowable pursuant to the California Constitution which shall be applied to the previous year's limit are the change in population (0.98% increase) and the change in the Pinole Nonresidential New Construction (3.42% increase).
3. That the factor has been calculated as follows:
 $1.0342 \times 1.0098 = 1.0443$
4. That said factor, 1.0443 shall be used to adjust the 2013/14 Appropriations Limit.
5. That the Appropriations Limit for 2014/15 fiscal year is hereby established as \$103,814,121.

FURTHER, BE IT RESOLVED that The City of Pinole tax allocations for FY 2014/15 will be approximately \$12,370,565, which is below the authorized spending limit.

PASSED AND ADOPTED at a regular meeting of the Pinole City Council held on the 3rd day of June 2014 by the following vote:

AYES: COUNCILMEMBERS: **Banuelos, Green, Long, Murray, Swearingen**

NOES: COUNCILMEMBERS: **None**

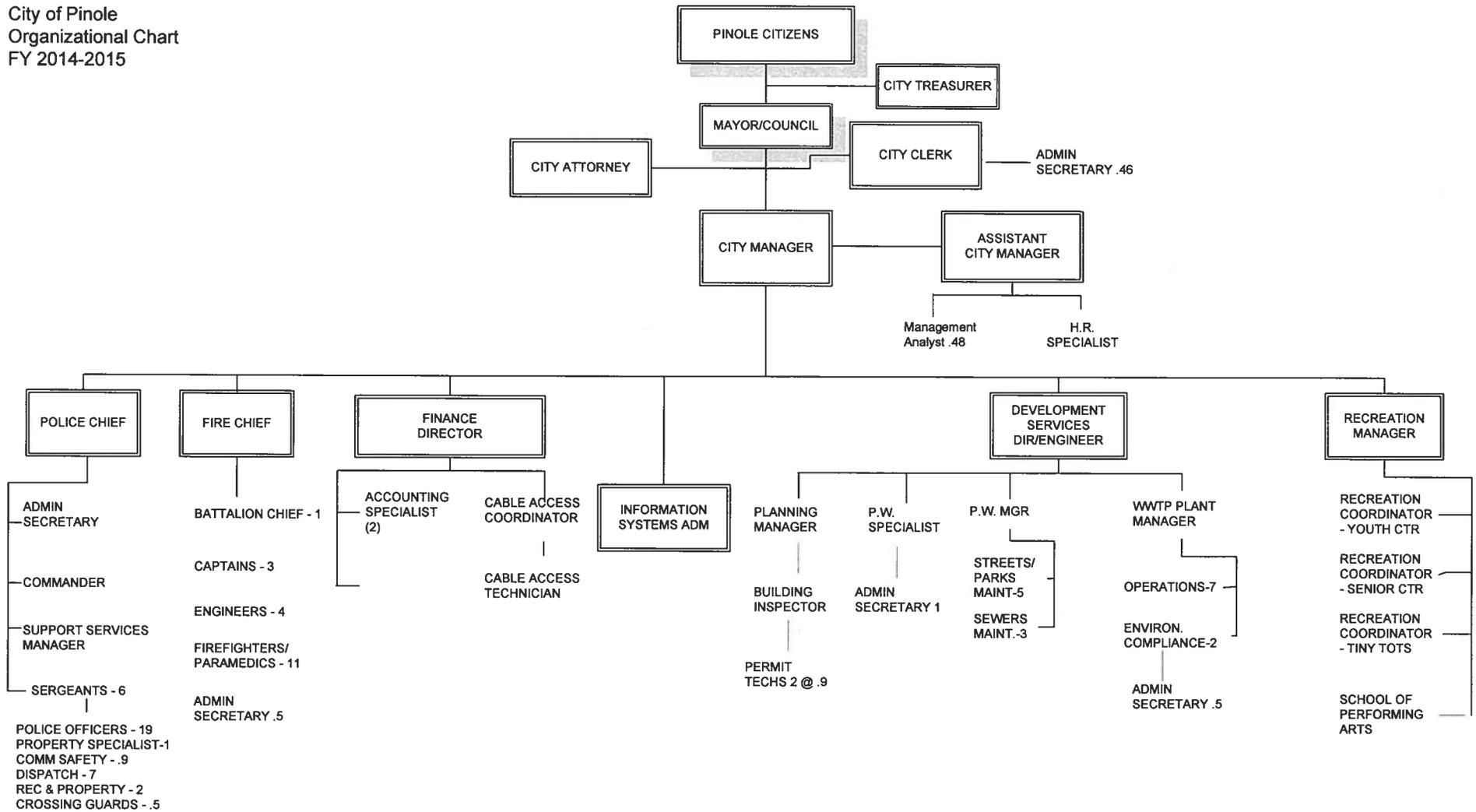
ABSENT: COUNCILMEMBERS: **None**

ABSTAIN: COUNCILMEMBERS: **None**


Patricia Athenour, MMC
City Clerk



City of Pinole
 Organizational Chart
 FY 2014-2015



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Position Title	Budget Page #	Total Wages and Benefits	General Fund*	Sewer Enterprise	Successor Agency	Housing Admin	Gas Tax Fund	Building Fund	General Gov't	Measure "S"	SLESF	NPDES	AB939	Public Works Admin/Eng	Capital Projects	Public Works Gen Maint	Measure "J"	Dev Services Planning	Total
Council Members (5)		81,698	65,024	16,675															81,698
City Manager		237,535	53,445	118,768	59,384	5,938													237,535
City Clerk		172,939	119,060		53,879														172,939
Treasurer		13,924	11,193	2,731															13,924
Finance Director		197,965	108,881	19,797	59,390	9,898													197,965
Accounting Specialist 1		83,115	74,804	8,312															83,115
Accounting Specialist 2		100,222	90,200	10,022															100,222
Accounting Tech		21,113	11,612	3,167			3,167	3,167											21,113
Assistant City Manager		211,212	116,167	21,121	63,363	10,561													211,212
HR Specialist		101,312	86,115	10,131		5,066													101,312
IS Administrator		114,319	-	11,432					102,887										114,319
Police Commander		178,986	-							178,986									178,986
Police Relief Officer		141,987	-							141,987									141,987
Canine Officer		141,213	127,092								14,121								141,213
Police Officer		106,324	26,581								79,743								106,324
PW Director/City Eng		199,858		99,929				24,982				4,996	23,983	45,967					199,858
PW Specialist		103,262						16,006				12,908	13,424	-	60,925				103,262
Admin Secretary		98,241		73,681										24,560					98,241
Public Works Manager		127,551					19,133					25,510	3,189			71,429	8,291		127,551
PW Maint. Supervisor		124,969					18,745			8,748		24,994	2,499			61,235	8,748		124,969
Maintenance Workers (4)		354,824					53,224					88,706	7,096			134,833	70,965		354,824
Planning Manager		143,287				7,164												136,123	143,287
																			-
																			-
		\$ 3,055,856	890,173	395,764	236,015	38,627	94,269	44,155	102,887	329,721	93,864	157,114	50,192	70,528	60,925	267,496	88,003	136,123	\$ 3,055,856
			29%	13%	8%	1%	3%	1%	3%	11%	3%	5%	2%	2%	2%	9%	3%	4%	100%

*Note: Allocation out of General Fund

General Fund	Special Revenue	Sewer Enterprise	Successor Agency
\$ (832,927)	\$ 374,757	\$ 222,154	\$ 236,015

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**CITY OF PINOLE
PERSONNEL POSITION ALLOCATION**

Position Descriptions Within Departments	Position Allocations Budgeted 2010/11	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15
111 City Manager					
City Manager	1.00	1.00	1.00	1.00	1.00
Executive Assistant	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.00	1.00	1.00	1.00	1.00
112 City Clerk	1.00	1.00	1.00	1.00	1.00
115 Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director	0.00	0.00	0.00	0.00	0.00
Accounting Specialist	2.00	2.00	2.00	2.00	2.00
Accounting Technician	0.00	0.00	0.00	0.20	0.40 *
Accounting Assistant - <i>part-time, temporary</i>	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	3.25	3.00	3.00	3.20	3.40
116 Human Resources					
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	1.00	0.75	0.00	0.00	0.00
Human Resources Specialist	<u>0.00</u>	<u>0.00</u>	<u>0.75</u>	<u>0.75</u>	<u>1.00</u>
Total	2.00	1.75	1.75	1.75	2.00
117 General Government					
Administrative Secretary	0.00	0.00	0.00	0.00	0.00
Executive Assistant	1.00	0.50	0.00	0.00	0.00
Admin Secretary- <i>part-time</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.46</u> *
Total	1.00	0.50	0.00	0.00	0.46
121 Information Systems					
Information Systems Administrator	1.00	0.75	0.90	1.00	1.00
IS Technician II	1.00	0.00	0.00	0.00	0.00
IS Technician I	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.00	0.75	0.90	1.00	1.00
221 Police Operations					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	0.00	1.00	0.00	0.00	1.00
Lieutenant	1.00	0.00	0.00	0.00	0.00
Sergeant	5.00	5.00	6.00	6.00	6.00
Police Officer	15.00	16.00	13.00	13.00	12.00
Community Services Officer	2.00	0.00	0.00	0.00	0.00
Crossing Guard - <i>part-time, temporary</i>	0.50	0.50	0.50	0.50	0.50 *
Police Officer (SRO)	3.00	3.00	3.00	2.00	3.00
Administrative Secretary	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	28.50	26.50	23.50	22.50	23.50
222 Police Services					
Deputy Police Chief	0.00	0.00	0.00	0.00	0.00
Commander	0.00	0.00	0.00	0.00	0.00
Sergeant	0.00	0.00	0.00	0.00	0.00
Police Property Specialist	0.00	1.00	1.00	1.00	1.00
Community Safety Specialist	0.00	0.20	0.50	0.46	0.92 *
Services Supervisor	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	0.00	1.00	1.00	1.00	1.00
Lead Records & Property Specialist	1.00	0.00	0.00	0.00	0.00
Records & Property Specialist	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	3.00	4.20	4.50	4.46	4.92

Position Descriptions Within Departments	Position Allocations Budgeted 2010/11	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15
223 West Bay Communications Center					
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Services Supervisor	0.00	0.00	0.00	0.00	0.00
Lead Dispatcher	1.00	0.00	0.00	0.00	0.00
Dispatcher	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Total	9.00	8.00	8.00	8.00	8.00
221 Police Operations - Measure "S"					
Commander	0.00	0.00	1.00	1.00	0.00
Sergeant	0.00	1.00	0.00	0.00	0.00
Crime Prevention Officer	0.00	0.00	0.00	1.00	0.00
Police Officer (SRO)	0.00	0.00	0.00	1.00	0.00
Police Officer	<u>3.00</u>	<u>1.00</u>	<u>3.00</u>	<u>2.00</u>	<u>4.00</u>
Total	3.00	2.00	4.00	5.00	4.00
220 Police Operations - Community Preservation & Safety Unit					
Commander	1.00	0.00	0.00	0.00	0.00
Police Officer	1.00	0.00	0.00	0.00	0.00
Community Safety Specialist - <i>part-time, temporary</i>	2.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	1.00	0.00	0.00	0.00	0.00
Administrative Secretary - <i>part-time, temporary</i>	<u>0.50</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	5.50	0.00	0.00	0.00	0.00
229 Fire					
Fire Chief	1.00	0.00	0.00	0.00	0.00
Captain	5.00	5.00	3.00	3.00	3.00
Fire Engineer	3.00	2.00	2.00	2.00	1.00
Engineer/Paramedic	3.00	3.00	4.00	3.00	3.00
Firefighter/Paramedic	4.00	4.00	4.00	5.00	5.00
Firefighter	1.00	1.00	1.00	1.00	6.00
Administrative Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	17.00	15.00	14.00	14.00	18.00
229 Fire - Measure "S"					
Fire Chief	0.00	0.00	0.00	0.00	1.00
Batallion Chief	0.00	0.00	1.00	1.00	1.00
Admin Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>
Total	0.00	0.00	1.00	1.00	2.50
341 Development Services/Engineering					
Development Services Director/City Engineer	1.00	1.00	1.00	1.00	1.00
Assistant City Engineer	0.00	0.00	0.00	0.00	0.00
Associate Civil Engineer	0.00	0.00	0.00	0.00	0.00
Management Analyst- <i>part-time, temporary</i>	1.00	0.00	0.00	0.00	0.48 *
Public Works Specialist	1.00	1.00	1.00	1.00	1.00
Permit Technician	0.00	0.00	0.00	0.00	0.00
Administrative Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	4.00	3.00	3.00	3.00	3.48
342 Public Works-Vehicle Maintenance					
Fleet Maintenance Mechanic	0.00	0.00	0.00	0.00	0.00
343 Public Works-General Maintenance					
Public Works Manager	1.00	1.00	1.00	1.00	1.00
Public Works Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Maintenance Workers	<u>2.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total	4.00	6.00	6.00	6.00	6.00
344 Public Works-NPDES					
Maintenance Worker	1.00	0.00	0.00	0.00	0.00
Field Maintenance Mechanic	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	1.00	0.00	0.00	0.00	0.00
351 Public Works-Park Maintenance					
Senior Maintenance Worker	1.00	0.00	0.00	0.00	0.00
Maintenance Worker	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	1.00	0.00	0.00	0.00	0.00

Position Descriptions Within Departments	Position Allocations Budgeted 2010/11	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15
461 Development Services/Planning					
Community Development Director	0.00	0.00	0.00	0.00	0.00
Planning Manager	1.00	1.00	1.00	1.00	1.00
Planning Assistant - 2 part-time, temporary	0.00	0.00	0.00	0.90	0.00
Associate Planner	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.00	1.00	1.00	1.90	1.00
462 Building Inspection					
Building Inspector	1.00	1.00	1.00	1.00	1.00
Rental Inspector	0.00	0.00	0.00	0.00	0.00
Code Enforcement Officer	0.00	0.00	0.00	0.00	0.00
Permit Technician- 2 part-time	<u>1.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.90</u> *
Total	2.00	1.00	1.00	1.00	1.90
463 Redevelopment					
Economic Development Manager	1.00	1.00	0.00	0.00	0.00
Senior Project Manager	1.00	1.00	0.00	0.00	0.00
Staff Accountant - part-time, temporary	<u>0.45</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.45	2.00	0.00	0.00	0.00
464 Housing Administration					
Redevelopment Analyst	1.00	1.00	0.25	0.25	0.00
Code Enforcement - 2 part-time, temporary	<u>0.25</u>	<u>0.00</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>
Total	1.25	1.00	0.25	1.15	0.00
552 Recreation Administration					
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Gym Rental Attendant - part-time, regular	0.00	0.25	0.45	0.45	0.45 *
Office Assistant - part-time, regular	<u>0.75</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	1.75	1.25	1.45	1.45	1.45
553 Senior Center					
Senior Center Coordinator	1.00	1.00	1.00	0.00	0.00
Recreation Coordinator	0.00	0.00	0.00	0.00	0.90
Recreation Activities Specialist - part-time, regular	0.75	0.75	0.90	0.90	0.00
Senior Recreation Leader	0.00	0.00	0.00	0.00	0.50 *
Recreation Leader	0.00	0.00	0.00	0.00	0.50 *
Custodian	1.00	0.00	0.00	0.00	0.00
Custodian - part-time, temporary	0.75	0.75	0.38	0.42	0.00
Cook - part time, regular	0.75	0.75	0.75	0.75	0.75
Rental Facility Custodian - part time, temporary	<u>0.40</u>	<u>0.40</u>	<u>0.63</u>	<u>0.40</u>	<u>1.65</u> *
Total	4.65	3.65	3.65	2.47	4.30
554 Cable Access TV					
Cable Access Coordinator - part-time, regular	1.00	0.90	0.90	0.90	0.90
Cable Access Technician - part-time, regular	2.00	0.75	0.75	0.90	0.90
Cable Equipment Operators - part-time, temporary	<u>1.00</u>	<u>0.50</u>	<u>0.88</u>	<u>0.44</u>	<u>0.44</u> *
Total	4.00	2.15	2.53	2.24	2.24
556 Memorial Hall					
Custodian/Rental Attendant - part-time, temporary	0.00	0.00	0.00	0.00	0.00
557 Tiny Tots					
Tiny Tots Program Coordinator - part time, regular	0.88	0.88	0.88	0.88	0.00
Recreation Coordinator	0.00	0.00	0.00	0.00	0.90
Tiny Tots Sr. Program Assistant - part time, regular	0.88	0.88	0.88	0.88	0.88
Tiny Tots Program Assistant - part time, regular	<u>0.60</u>	<u>0.60</u>	<u>0.63</u>	<u>0.60</u>	<u>0.50</u>
Total	2.36	2.36	2.38	2.36	2.28
595 Youth Center					
Youth Services Coordinator	1.00	1.00	1.00	0.90	0.00
Recreation Coordinator	0.00	0.00	0.00	0.00	0.90
Senior Recreation Leader- 2 part time	0.00	0.00	0.00	1.00	1.00 *
Recreation Leader - 3 part time, regular	0.00	0.00	0.00	1.25	1.13 *
Recreation Leader - 9 part time, seasonal	<u>0.50</u>	<u>0.50</u>	<u>1.10</u>	<u>2.25</u>	<u>2.25</u> *
Total	1.50	1.50	2.10	5.40	5.28

Position Descriptions Within Departments	Position Allocations Budgeted 2010/11	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15
648 Sewer Treatment Plant					
Treatment Plant Manager	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	1.00	0.00	0.00	0.00	0.50
Treatment Plant Operations Supervisor	0.00	0.00	0.00	0.00	0.00
Water Pollution Control Plant Supervisor	2.00	2.00	1.00	1.00	1.00
Environmental Analyst	1.00	1.00	1.00	1.00	1.00
Environmental Assistant	0.00	0.00	1.00	1.00	1.00
Senior Maintenance Mechanic	0.00	0.00	1.00	0.00	0.00
Senior Operator	0.00	0.00	0.00	0.00	0.00
Operator	5.00	5.00	5.00	6.00	6.00
Laboratory Analyst	1.00	1.00	0.00	0.00	0.00
Water Pollution Control Plant Intern	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.46</u> *
Total	11.00	10.00	10.00	10.00	10.96
649 Sewer Collection					
Public Works Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	0.00	0.00	1.00	1.00	1.00
Maintenance Worker	<u>3.00</u>	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	4.00	3.00	3.00	3.00	3.00
7702 Park Caretaker	0.25	0.25	0.25	0.25	0.25 *
GRAND TOTALS--ALL DEPARTMENTS	124.46	101.86	99.25	103.13	111.92
			94.56	93.91	99.63 Benefitted
			3.99	9.22	12.29 Unbenefitted*
<u>Summary by Functional Workgroup</u>					
Administration*	11.25	8.00	7.65	7.95	11.10
Police	49.00	40.70	40.00	39.96	40.42
Fire	17.00	15.00	15.00	15.00	20.50
Public Works	25.00	22.00	22.00	22.25	23.69
Community Development	7.70	5.00	2.25	4.05	2.90
Recreation	<u>14.26</u>	<u>10.91</u>	<u>12.10</u>	<u>13.92</u>	<u>13.31</u>
Functional Totals	124.21	101.61	99.00	103.13	111.92

* Includes Cable Access TV effective 7/1/13

OPERATING REVENUE ANALYSIS

The City finances its Operating Activities to the public with revenue derived from a variety of sources. The following will provide insight to these sources as well as the basis for budget estimates:

Fund 100 - General Fund

The City's General Fund accounts for all unrestricted revenues and pays for the day-to-day operating costs of traditional municipal services like police, fire planning, public works maintenance and administrative support services. The major discretionary funding sources are local taxes levied by the City based on rates that are subject to voter ratification. Recent events highlight how sensitive the local tax base is to changes in the larger Global Economy, which are beyond the control of local elected officials.

31110 Secured Taxes

31120 Unsecured Taxes

Homes, businesses, and other taxable real and personal property are subject to levy of property taxes a fixed statutory rate of 1% of assessed valuation. Assessed value is based on the 1975 property values with subsequent increases limited to 2% or CPI growth, whichever is less. However, when there is a change in property ownership, property renovation or new construction property is reappraised at its full current market value.

The General Fund receives on average 18.87% of the total ad valorem property taxes levied (excluding voter approved tax overrides pledged for the retirement of bonded debt) on property located within its boundaries (exclusive of the Redevelopment Project Areas). 2014-15 local property taxes are forecast to be \$1.5 million coupled with an estimated for receipt of "return to source" taxes related to the dissolution of the City' former Redevelopment Agency of \$693,181, which together comprise 19% of the General Fund revenues.

The City retains consulting assistance from HdL Coren & Cone to monitor, analyze and forecast this revenue source. Modest (1%) recovery of this revenue source is projected for 2014-15 following a strong (4.6%) increase in residential assessment values in the 2013-14 tax year. Although foreclosure activities have abated substantially, the increase in projected assessment values is tempered next year by the impact of increasing mortgage interest rates, which has had a negative impact in the resale of existing homes. The City's Redevelopment Successor Agency will also receive approximately \$5.8 million in property taxes "pledged" from assessments falling within the boundaries of the former Redevelopment Project Areas, as may be required to liquidate all remaining *Enforceable Obligations* of the now dissolved Pinole Redevelopment Agency. The remainder of the "pledged" revenues (\$2.6 million) will be allocated by the County Auditor-Controller to all local taxing entities, pursuant to the provisions of the Redevelopment Dissolution Legislation (ABx1-26 and AB-1484).

This tax is imposed and collected by the County. Contra Costa County is on a Teeter Plan which dictates payment of 100% of all taxes levied; the County absorbs the delinquencies under this plan, which are offset by delinquency penalties (flat 10%) and late payment interest charges (1.5% compounded monthly).

31125 Supplemental Property Taxes

Includes property taxes apportioned to the City by the County from the 1% Tax Rate of the Supplemental Roll Allocation in accordance with Revenue and Taxation Code 75.50. There was a

significant reduction in revenue collections from this source beginning in the 2007-08 fiscal years reflecting the drastic decline in residential property values throughout the State of California and the corresponding decline in “resale” market transactions.

31130 Property Transfer Tax

The city levies a \$0.55 fee for each \$1,000 value of real property transferred in the City; the County Recorder imposes these fees and remits them to the City. Estimates are based on historical experience. There was a significant reduction in revenue collections from this source beginning in the 2007-08 fiscal year reflecting a notable decline in “resale” market transactions, accompanying the overall decline in California’s Real Estate Market; however, recent experience (the preceding budget year) indicates that increases in sale values will restore these tax revenues to pre-Recession levels.

31200 Sales Tax (Fund 100)

Sales tax is the General Fund’s single largest revenue source; collections projected for 2014-15 are \$3.5 million, which represents 31% of the General Fund revenues and is 3.2% greater than the collections anticipated for 2013-14. This collection amount represents the City’s share of sales tax levied on all merchandise (0.75%). These funds are received directly from the State on a monthly basis. Revenues are estimated using economic indicators, historical data and projections for gross sales from newly opened stores and restaurants. Sales tax receipts peaked in 2006-07 (at \$3,614,927) and declined precipitously during the Great Global Recession to a low of only \$2,791,351 (approximately a 23% overall decline) in the 2010-11 fiscal year. A significant component of the recent decline in this revenue source was the closure of Mervyn’s California one of the Anchor Tenants at the City’s Pinole Vista Crossing Shopping Center. Occupancy of the 80,000 square foot by national clothing retailer Burlington Coat Factory in early fall of 2010, has begun to stabilize and rebuild of the retail sales tax base within Pinole. Recent additions (PetSmart, Panera Bread, Five Guys Burgers & Fries, Tina’s Place & Chipotle), when coupled with Burlington have resulted in a significant (\$726,099) increase in tax collections, equivalent to a 97% sustainable recovery of this tax base.

31200 Local Use Tax (Fund 105)

Includes the voter-approved City’s use tax levied on all merchandise (0.5%). These funds are received directly from the State on a monthly basis. Revenues are estimated using economic indicators, historical data and projections for gross sales from newly opened stores and restaurants. Although not legally restricted, these taxes have been pledged by the City Council to fund Public Safety Programs as their highest funding priority. 2014-15 use tax revenues are estimated to generate \$1,757,000, based upon an estimate prepared for the City by its consultant HdL. Similar, to the discussion above for local sales tax collections, it is anticipated that this revenue source will increase substantially as vacancies in storefronts in both of the City’s major shopping centers (Pinole Vista and Pinole Valley) are filled with new retailers.

31301 Franchise Fees - Gas

31302 Franchise Fees - Electric

31303 Franchise Fees - Cable

31304 Franchise Fees - Refuse

The City receives franchise fees from various public utilities and other corporations who furnish gas, electric, water, Cable TV, refuse or similar services to citizens living within city boundaries. The various fees are delineated in franchise agreements and are paid directly to the city by these franchisees. Estimates are based on historical experience, except for Refuse Franchise Fees, which were significantly (\$238,000/year) increased through a 4-year phase-in period (beginning in FY 2008-09) specifically to help address the City’s structural budget deficit. The amounts of refuse

fee increase scheduled by budget year, as follows:

**Estimated Refuse
Franchise Fees**

FY 2008-09	\$ 52,000
FY 2009-10	132,500
FY 2010-11	160,000
FY 2011-12	234,000
Thereafter	295,000

31400 Business Licenses

For the privilege of doing business within city limits, all businesses are assessed a business license fee in accordance with Municipal Code Title 5. The City charges business license tax in accordance with the provisions of Government Code 37101. At the present time there are 1,600 active accounts tracked by the City's Finance Department. Pinole tax is computed based on a flat tax (increasing to currently \$132/year) combined with a variable tax component based on the number of employees engaged in each business enterprise. At the conclusion (March 2014) of the most recent annual billing/renewal cycle 90 delinquent accounts (including penalty assessments) of approximately \$17,000 have been indentified for referral to the City's collection agent (Credit Bureau Associates) on a percentage recovery fee basis (40% retention) for collection. Despite the financial challenges of the last economic recession local merchants have paid 94% of the City's business tax levy.

31500 Transient Occupancy Tax (Motel or Bed Tax)

The City levies a 10% tax for the privilege of occupying quarters on a transient basis (Chapter 3.24 of Municipal Code). This tax is imposed upon persons staying 30 days or less in a motel or lodging facility. The tax rate is set at the discretion of the City Council, subject to ratification by the city's electorate. Seventy-five percent (75%) of the City's tax collections are paid by visitors staying at the Motel-6 on Fitzgerald Drive. Tax collections projected for 2014-15 are now up to \$250,000. Slightly (3.5%) more than the anticipated current year collections, which comprises approximately 2.6% of the General Fund revenues.

31600 Utility Taxes

Chapter 3.26 of the Municipal Code, amended in 2012, levies 8% tax on the value public utilities services consumed within the City limits for electricity, natural gas, and telecommunications. Low income households are eligible for exemption from payment. Historically, the tax has been authorized for fixed time intervals of eight years in length and is subject to voter ratification for extension beyond December of 2020. The Electorate ratified renewal of the taxing authority for another eight years at the last General Election (November 2012). At the current authorized rate the annual taxes collected are approximately \$2.0 million (approximately 18% of the General Fund revenues).

32110 Motor Vehicle In-lieu

City share of motor vehicle license fees levied, collected and apportioned by the state. The vehicle license fee (VLF), also called the "motor vehicle in-lieu tax" is a tax on the ownership of registered motor vehicles which takes the place of taxation of this personal property. The VLF is paid annually at the time vehicle licenses are renewed based on current value adjusted for depreciation. In May 2004, the Legislature permanently reduced the tax rate from 2% to 0.65% with a commitment to "backfill" the revenue lost to local agencies with property tax revenues. The 2004-05 Allocation Base increases annually in proportion to the growth in local assessed valuation. The current year revenue estimate is approximately \$1.3 million (approximately 11% of the General Fund revenues),

32140 State - Homeowner's Property Tax Rebates (HOPTR)

The city is reimbursed for property taxes lost due to the allowance of the homeowner's property tax exemption. Estimates are based on historical experience and county estimates. Payments are funneled through the county from the State to the City and are usually received in April and July.

35110 Dispatch Services – Hercules

The City provides dispatch services to the City of Hercules under an Intergovernmental Service Sharing agreement. A portion of the costs of this activity are reimbursed by the City's business partner (the City of Hercules). The current reimbursement commitment of \$353,433 covers approximately 34% of the activity's budget, which is down from the 45% funding paid in budget years before 2013-14.

35146 Fire Services

The County *no longer* contracts with the City for Fire Protection and Rescue Services in the unincorporated service area known as Tara Hills. The contract, which dates back to 1962, provided for a pro-rata payment of city fire-related costs, and was reduced substantially (\$138,828) by the County in 2011-12 and again (an additional \$50,000) in 2012-13, before being cancelled (final \$150,000 reimbursement) by the Contra Costa Fire Protection District (effective 07/01/2014).

37181 Rent

The principal City Facility Rental is a long-term (15-year) lease of the Pinole Post Office building with the United States Postal Service, which includes cost escalators at five year intervals. The third and final renewal/extension period began on September 1, 2010, at which time the annual rent charges increase to \$85,860.

Fund 155/185 – General Fund Restricted Revenue

39119 Ground Lease Rentals

Represents former leases payments for the Pinole Vista Crossings Shopping Center. Following the sale of the Center in June 30, 2012, no additional revenues are forecast from the center from its former Private Partner (and Property Manager).

Fund 200 - Gas Tax (Highway Users Tax Allocations)

32181 Gas Tax - 2106

32182 Gas Tax - 2107

32183 Gas Tax - 2107.5

32184 Gas Tax - 2105

The State imposes excise taxes (frequently referred to as HUTA revenues) on various transportation fuels (gasoline and diesel fuels) levied on sales within city boundaries. These taxes are distributed primarily on the basis of population pursuant to formulas specified in Streets and Highways Code Sections 2106, 2107, 2107.5, and 2105. Use of Gas Tax is restricted to street and road purposes. Estimates of revenue are provided by the State. A new excise tax (July 2010) replacing the previously authorized "sales taxes" collected on fuel sales (Traffic Congestion Relief program – Fund 201) was implemented in 2010-11 and is estimated at \$204,395 for 2014-15.

Fund 202 - Police Security

33140 Police Security

Reflects the reimbursement received from commercial enterprises for police security services provided. Estimates are based on contracts negotiated by the City, primarily for the Pinole Ridge Portion of the Fitzgerald Drive Shopping complex.

Fund 203 - AB 172 Public Safety

32155 Sales Tax

SCA 1 (AB 2788 - Chapter 886 Prop 172) authorized the continued imposition of the one-half cent sales tax commencing 1/1/94, upon approval of the voters. The statewide one-half cent sales tax is allocated based on share of statewide taxable sales. The monies are allocated by the county auditor and are to be deposited into a Public Safety Augmentation Fund, to be used exclusively for public safety. The receipt of these funds is conditioned on maintenance of effort, base year 1992-93. This revenue estimate is based on historical trends and analysis of sales tax trends, and declined substantially during the recent Great Global Recession, but is returning to previous allocation levels.

Fund 205 – Traffic Safety Fund

36160 Traffic Safety Fines

Fines and forfeitures received by the city under Section 1463 of the Penal Code.

Fund 206 - Supplemental Law Enforcement Services

32334 AB939

In 1996 AB3229 created the Citizens Option of Public Safety Program through which funds could be annually provided in the State budget for local law enforcement jurisdictions. The minimum allocation for public agencies is \$100,000, which is the amount which has been historically allocated to Pinole.

Fund 207 - National Pollution Discharge Elimination System (N.P.D.E.S.)

39112 NPDES Assessments

The County collects assessments via the property tax bills pursuant to the National Pollution Discharge Elimination System Regulations, a federally mandated program. Assessments for 2004-05 are levied at \$35 per ERU (Equivalent Runoff Unit); revenue estimates are based on the number of ERU's multiplied by the adopted rate.

Fund 209 - Senior Center

38140 Senior Center Program Fees

The Senior Foundation and Pinole Senior's Club contribution toward the staffing and maintenance costs of the center.

38180 Senior Club Reimbursements

The Senior Club funds the entire cost of the cook for meals provided through the center; billings are rendered each month to the Club and the city is reimbursed for these costs.

39103 Contributions

Community Fundraising Event revenues are coupled with contributions are secured from the Pinole Senior Foundation (a charitable 501-C3 organization) to help the Senior Center operate on a full-cost recovery basis, without tax base revenue subsidies from the City's General Fund.

Fund 212 - Building Inspection

34101 Building Construction Fees

Building requires the securing of a permit pursuant to the Uniform Building Code. Permit fees are specified by the UBC and are collected to cover the cost involved in inspections performed.

34102 Electrical Construction Fees

Permits are required for any electrical work performed within city boundaries. Fees for such permits are collected and used for regulation and inspection services.

34103 Mechanical Construction Fees

Permits are required for such work as heating/air conditioning system installation, ventilation systems, etc. Fees for these permits are used to support this service.

34104 Plumbing Construction Fees

Permits are required for any plumbing work performed within the city boundaries. Fees for such permits are collected and used for regulation and inspection services.

35138 Plan Check Fees

The city engages a consultant to perform the most complex plan checks, which services are paid for through fees charged the applicant.

35148 Rental Property Inspection Fees

The Building Department inspects all residential rental units on a three-year rotation for code compliance. The fee is \$176 per inspection unit.

Fund 213 – AB939

35155 AB 939 Rate Increase

The City, via Richmond Sanitary Service, imposes an AB 939 fee of \$0.83 per can per month on all residential customers in Pinole. These revenues are restricted to programs and activities that encourage and promote recycling of solid waste products and generate source reduction for sanitary landfills used for refuse disposal.

Fund 215 - Measure J

32180 Measure J

Special override sales tax revenues are collected by the Contra Costa Transportation Authority (CCTA) and reapportioned to the cities for local street projects. The City must submit a checklist each year which must confirm compliance with a Growth Management Program. Estimates of annual funding are provided by the CCTA, and jurisdiction allocations are based on a formula split (50/50) between population and road mileage.

Fund 225 - Asset Seizure - Adjudicated

36153 Asset Forfeiture

Property seized during drug arrests will eventually be distributed, either back to its owner or in some cases, it is sold and the proceeds divided up among the arresting and prosecuting agencies. Monies shown as revenue in this category have been returned to the city at the culmination of certain cases and can only be used for police activities.

Fund 209 - Swim Center

37183 User Fee

The Pinole Seals Swim Club pay a user fee for use of the swim center. Additionally, the YMCA (facility operator) shares a portion of the fees collected from other users of the facility.

39103 Contributions

The Pinole Seals also coordinates community fundraising events to keep the Swim Center open. The pool is managed and operated cooperatively by the Hilltop YMCA and the Pinole Seals through the swim season ending August.

39901 Transfers In

The City's General Fund provides a substantial (\$45,000 representing 87% of the facility expenses) annual subsidy augment the modest level of user fees generated, to keep the Swim Center open from May through August each year.

Fund 209 – Youth Center

39103 Contributions

Funding contributions are secured from the Pinole Youth Foundation (a charitable 501-C3 organization) to help the Youth Center operate on a full-cost recovery basis, without tax base revenue subsidies from the City's General Fund.

Fund 275 - Parkland Dedication

34140 Parkland Dedication Fees

Chapter 16.28 of the Pinole Municipal Code dictates the collection of an in-lieu fee payment or the dedication of land as a condition of approval of either a final subdivision map or parcel map. Fees expected are difficult to estimate and are dependent on subdivision applications.

Fund 276 - Growth Impact Fees

34150 Growth Impact Fees

Chapter 3.20 of the Pinole Municipal Code requires collection of fees on the value of all new construction; said fees to be used to offset the adverse impact caused by new development on existing streets, public buildings and public services. The most recent update for these fees (Resolution 2008-92, effective 07/01/2008) set the rate for Single Family Residential development units at \$16,569.37, Commercial Development Space at \$3.11 per square foot and Industrial Development Space at \$2.91 per square foot. Revenue estimates are based on anticipated construction in the next fiscal year.

Fund 500 - Sewer Enterprise Fund

35160 Sewer Service Charges

Consists of annual fees charged residents and businesses for sewer utilities. Sewer use fees are charged in the amount specified by City Council Resolution (Section 13.04.040 PMC). The fees are assessed on the basis of an annual charge for Residential Dwelling Units of \$649, and on the basis of cubic foot of water used for commercial, industrial and institutional users.

35161 Sewer Connection Fees

Chapter 13.04 of the Pinole Municipal Code requires payment of connection fees for initial sewer service.

35163 Sewer Plant Service Fee - Hercules

The City shares its sewer plant capacity with the City of Hercules. Each city pays its share of plant costs based on sewage in flows (as measured at the Treatment Facility Headworks).

35168 Sewer Maintenance – Hercules

The City's collection maintenance department maintains the City of Hercules' sewer system. This represents their costs.

Fund 750 – Redevelopment Successor Agency

This new fund is the Trust Account used to report the close-out financial activities of the former Redevelopment Agency. Pledged property tax revenues will continue to be provided to the City primarily for timely payment of outstanding redevelopment bond debt obligations, but also to reimburse the City for Administrative staff time (limited to \$250,000/year). These future property tax revenues will be augmented by payments received on loans extended to commercial businesses by the former Redevelopment Agency.

Fund 280 - Housing: Low/Mod

Property tax set-aside revenues are no longer available to fund future housing program activities undertaken by the City, which elected to become the Successor Housing Program sponsor upon dissolution (02/01/12) of the former Redevelopment Agency. Future housing program activities will be limited to the funding that becomes available through the sale of residual real estate assets and payments received on loans extended for residential rehabilitation and first-time homebuyers programs initiated by the former Redevelopment Agency.

**OPERATING ACTIVITIES
SUMMARY OF FUND BALANCES
FY 2014/15**

SCHEDULE 1

FUND	ESTIMATED***		TRANSFERS IN	TOTAL AVAILABLE	2014-15		ESTIMATED FUND BALANCE 6/30/2015		
	FUND BALANCE 7/1/2014	2014-15 FORECAST REVENUES			BUDGETED EXPENSES	TRANSFERS OUT			
GENERAL OPERATING									
General (100)*	(417,000)	11,078,428	49,398	A	10,941,501	10,861,982	0	D	25,143
			149,000	B			9,375	H	
			30,000	C			45,000	I	
			15,000	E			-	G	
			36,675	F					
Measure "S" (105)	1,809,000	1,757,500			3,566,500	2,219,958			1,346,542
General Reserve (150)***	836,234	-	0	D	836,234				836,234
Restricted R/E (155)	19,873	5,225	80,000	J	105,098	105,000			98
Police Equip. Reserve (160)	32,984	-	92,000	K	124,984		49,398	A	75,586
	2,281,091	12,841,153	452,073		15,574,317	13,186,941	103,773		2,283,603
SPECIAL REVENUE FUNDS									
Gas Tax (200)	32,984	497,931			530,915	516,657			14,258
Police Security (202)	61,982	44,400			106,382	30,450	72,000	K	3,932
Public Safety (203)	-	149,080			149,080	-	149,000	B	80
Police Grants (204)	87,719	480,000			567,719	519,026	20,000	K	28,693
Traffic Safety (205)	36,439	43,000			79,439	37,950	30,000	C	11,489
Suppl Law Enforce (206)	-	100,000			100,000	93,864			6,136
NPDES (207)**	2,000	269,799			271,799	271,718			81
Fire Grants (208)	-	439,318			439,318	439,271			47
Senior Center (209 / 211)	167,002	531,950			698,952	519,535	26,280	G	153,137
Building Inspection (212)	401,654	403,867			805,521	519,992			285,530
AB 939 Fund (213)**	130,598	60,060			190,658	77,692	15,000	E	97,966
Measure C (215)	-	36,675			36,675	-	36,675	F	-
Asset Seizure-Adj. (225)	16,042	3,037			19,079	-			19,079
Penal Code 246.1 (230)	3,610	-			3,610	-			3,610
Littering Fines (231)	1,544	66			1,610	-			1,610
Recreation Adm. (552/209)	-	44,000	114,780	G	158,780	158,214			566
Tennis (581/209)	-	2,750			2,750	2,500			250
Memorial Hall (556/209)	-	5,300			5,300	5,000			300
Tiny Tots (557/209)	-	167,870			167,870	144,066	23,500	G	304
Cable TV (554/228)	42,500	219,068	9,375	H	270,943	270,533			410
Swim Center (555/209)	129	10,000	45,000	I	55,129	51,764			3,365
Performing Arts (559/209)	-	44,900			44,900	44,780			120
Youth Center (592/595/209)	-	309,000			309,000	243,418	65,000	G	582
Growth Impact (276)	-	-			-	-			-
	984,203	3,862,071	169,155		5,015,429	3,946,430	437,455		631,544
REDEVELOPMENT SUCCESSOR AGENCY ACTIVITIES									
Successor Agency Admin.	-	250,000			250,000	249,748			252
Housing Programs (285)	1,198,147	65,111			1,263,258	64,547	80,000	J	1,118,711
	1,198,147	315,111	0		1,513,258	314,295	80,000		1,118,963
*Exclusive of Long-Term Note Payable to Redevelopment Successor Agency of \$2,236,700									
** Interfund cash advance of \$137,500 from AB-939 to NPDES Program									
*** Based on financial transactions posted through 05/31/2014									

**OPERATING ACTIVITIES
SUMMARY OF FUND BALANCES
FY 2014/15**

SCHEDULE 1

FUND	ESTIMATED***			TOTAL AVAILABLE	2014-15		ESTIMATED FUND BALANCE 6/30/2015	
	FUND BALANCE 7/1/2014	2014-15 FORECAST REVENUES	TRANSFERS IN		BUDGETED EXPENSES	TRANSFERS OUT		
ENTERPRISE FUND								
Sewer Utility Ops (500)	5,422,684	28,273,801		33,696,485	27,279,134		6,417,351	
	5,422,684	28,273,801	0	33,696,485	27,279,134	0	6,417,351	
SUMMARY (OPERATIONS)	9,886,125	45,292,136	621,228	55,799,489	44,726,799	621,228	10,451,462	
A) Transfer from Police Equipment Reserve Fund for EBRICS Radio Lease Payment.								
B) Transfer Public Safety Augmentation Funds to General Fund to help support police services.								
C) Transfer Traffic Safety Funds to General Fund police for traffic costs.								
D) General Fund transfer General Reserve Account from Redevelopment "Return-to-Source" property tax revenues								
E) Transfer to General Fund from AB939 for administrative charge of funds.								
F) Measure C reimbursement to General Fund for cost of participation in WCCTAC.								
G) Transfers between Recreation Programs								
H) General Fund transfer to subsidize Pinole Community Television.								
I) General Fund transfer to subsidize Swim Center.								
J) Transfer to Restricted Real Estate & Infrastructure Maintenance								
K) Equipment Replacement Transfers to Police Reserve Account								

**SUMMARY OF REVENUE
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		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	REVENUE
		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
GENERAL FUND (100)							
31110	SECURED PROPERTY TAXES	1,509,338	1,446,679	1,411,126	1,282,910	1,445,265	1,459,718
31110	RETURN TO SOURCE PROPERTY TAXES	-	-	196,098	530,009	627,796	693,181
31120	UNSECURED PROPERTY TAXES	133,063	120,940	122,800	115,145	114,926	114,926
31125	SUPPLEMENTAL PROPERTY TAXES	23,029	48,794	27,417	46,421	25,000	25,000
31130	PROPERTY TRANSFER TAX	44,699	52,049	51,630	75,542	56,225	66,300
31200	SALES TAX	2,836,087	2,791,351	3,025,186	3,220,705	3,415,000	3,517,450
31301	FRANCHISE - GAS	41,874	39,601	41,863	36,780	38,749	38,749
31302	FRANCHISE - ELECTRIC	66,975	70,461	70,638	71,132	74,693	74,693
31303	FRANCHISE - CABLE	235,903	250,261	225,562	228,655	228,340	238,000
31304	FRANCHISE - GARBAGE	132,563	160,123	234,436	228,528	289,200	294,984
31400	BUSINESS LICENSES	247,304	269,339	254,140	286,721	271,596	300,176
31500	TRANSIENT OCCUPANCY TAX	187,746	198,027	208,498	223,413	241,447	250,000
31600	UTILITY TAXES	2,030,198	1,966,077	1,930,758	1,975,666	1,966,384	1,975,000
32110	STATE - MOTOR VEHICLE IN-LIEU	1,394,474	1,347,838	1,300,291	1,216,612	1,207,905	1,278,550
32140	STATE - HOMEOWNERS PROPERTY TAX RELIEF	37,217	37,163	34,833	32,306	37,250	37,250
32160	STATE - POST	11,995	21,341	10,928	30,508	24,667	19,888
32165	STATE - MEASURE H	77,883	103,736	69,709	79,543	79,543	79,543
32170	STATE - MANDATED COSTS	265	3,333	0	78	0	80
32349	BULLETPROOF VEST PROGRAM	0	0	0	2,983	1,545	1,545
32399	MISCELLANEOUS GRANT	80,000	130,000	105,040	0	0	0
32410	STATE-AB 4114 ABANDONED VEHICLE ABATEMENT	57,185	54,251	29,980	28,656	21,260	31,600
33150	PUBLIC SAFETY SUPPORT	149,533	39,563	31,651	29,162	35,300	32,283
34105	CONSTRUCTION FEES - SIDEWALK FEES	18,815	12,554	17,038	5,151	20,000	moved to 212
34109	CONSTRUCTION FEES - STREET OPENING PERMIT	5,000	2,455	0	8,699	1,200	5,000
34215	SUBDIVISION FEES - MAP FILING	1,100	11,983	150	250	moved to 212	moved to 212
34218	SUBDIVISION GRADING FEES	(44,823)	0	0	0	moved to 212	moved to 212
34321	PUBLIC AMUSEMENT FEES (moved to 31400)	7,200	0	0	0	0	0
34323	GUN SALE PERMITS	275	325	0	200	275	275
35110	DISPATCH SERVICES TO HERCULES	435,000	459,974	446,505	452,651	353,433	353,433
35131	DESIGN REVIEW - SIGN PERMIT	2,745	(3,647)	10,477	14,928	moved to 212	moved to 212
35132	VARIANCE FEES	2,034	2,685	0	0	moved to 212	moved to 212
35134	MAP/PLANS SALES	1,347	0	548	155	moved to 212	moved to 212
35135	USE PERMIT FEES	17,694	24,835	20,004	13,451	moved to 212	moved to 212
35136	LOT CLEANING FEES	0	0	0	0	moved to 212	moved to 212
35137	SALE OF COPIES	143	244	1,661	1,074	moved to 212	moved to 212
35138	PLAN CHECK FEES	1,750	2,991	8,098	7,419	moved to 212	moved to 212
35139	EIR FEES	0	400	950	2,041	moved to 212	moved to 212
35140	GEN/SPECIFIC PLAN AMENDMENT	21,330	22,046	27,279	18,175	moved to 212	moved to 212

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		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	REVENUE
		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
35141	PLANNED DEVELOPMENT FEES	1,000	2,500	5,343	0	moved to 212	moved to 212
35142	REZONING FEES	(1,280)	0	0	0	moved to 212	moved to 212
35144	FIRE CODE PLAN - PERMIT CHECKING	20,585	17,465	6,981	9,689	10,000	20,000
35145	EXTENSIONS/ADJUSTMENTS	0	1,952	3,322	1,552	moved to 212	moved to 212
35146	FIRE SERVICES PRFD	325,796	338,828	200,000	150,000	150,000	0
35148	INSPECTION FEES/RENTAL PROPERTIES	1,279	1,196	3,625	1,419	moved to 212	moved to 212
35164	NUISANCE ABATEMENT	2,272	15,501	1,208	2,126	moved to 212	moved to 212
36151	VEHICLE CODE FINES	1,033	463	701	619	1,035	1,035
36152	OTHER FINES	51,851	17,020	16,864	9,476	12,784	12,784
36157	TOW RELEASE FEES	15,650	15,839	22,010	21,845	21,767	24,000
36158	FRANCHISE TOW TRUCK FEES	900	1,500	2,520	3,000	2,400	2,400
36159	AB 408 PARKING FINES	24,035	15,846	5,590	8,844	10,000	5,000
36161	PREFERENTIAL LANE FINES	7,127	3,868	3,847	8,229	6,650	6,650
36162	NARCOTIC COURT FINES	9	11	45	15	0	0
36163	VC 27360 (CAR SEAT)	34	65	54	96	0	0
37180	INVESTMENT EARNINGS	(6,977)	(6,224)	(2,353)	(1,412)	0	0
37181	RENTS	74,520	83,970	85,860	87,110	85,860	85,860
37182	OTHER RENTS	0	0	10	0	0	0
37184	LEASE PAYMENTS	7,075	7,191	7,418	7,418	7,075	7,075
39104	CONTRIBUTIONS - SPECIAL EVENTS	0	0	0	150	0	0
39102	REFUNDS/REBATES	12,404	151	3,556	145,647	0	0
39199	OTHER REVENUE	41,923	66,579	37,590	15,353	37,500	15,000
39106	DAMAGE RECOVERIES	133,485	2,068	0	0	0	0
39108	SALE OF PROPERTY	3,488	14,373	6,132	6,064	10,000	10,000
39110	RESTITUTION - POLICE	5,496	2,465	3,590	978	5,000	1,000
39118	PROCEEDS FROM DEBT	0	0	296,926	0	0	0
39901	TRANSFERS FROM OTHER FUNDS FOR OPS	358,656	358,022	213,872	264,446	245,980	280,073
39902	TRANSFERS TO OTHER FUNDS FOR OPERATIONS	(249,940)	(288,406)	(131,532)	(69,416)	(48,916)	(54,375)
	TOTAL GENERAL FUND	10,597,362	10,360,015	10,708,473	10,938,917	11,134,134	11,304,126
	GEN'I FUND RESTRICTED REVENUES & RESERVE TRANSFERS (155 / 160 / 285 / 750)						
39119	HOUSING PROGRAM REVENUES (285)	0	0	236,416	141,005	68,100	65,111
39119	RESTRICTED R/E ACCOUNT REVENUES (155)		175,993	483,696	74,733	0	5,225
37180	INVESTMENT EARNINGS (PALC Settlement Account)						
39102	REFUNDS / REBATES (Public Safety Programs)	0	0	128,660	84,078	0	0
31110	SUCCESSOR AGENCY ADMINISTRATIVE FEE (750)	0	0	135,000	250,000	250,000	250,000
39901	TRANSFERS FROM OTHER FUNDS (160)	0	0	0	0	0	92,000
39902	TRANSFERS OUT (160)	(37,824)	0	0	(49,398)	(49,398)	(49,398)
	TOTAL PUBLIC SAFETY RESERVE	(37,824)	175,993	983,772	500,418	268,702	362,938

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		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
	GAS TAX (200)						
32181	GAS TAX 2106	74,247	68,837	67,784	68,467	64,381	78,094
32182	GAS TAX 2107	142,466	132,618	128,030	138,991	131,565	115,722
32183	GAS TAX 2107.5	4,000	4,000	4,000	4,000	4,000	4,000
32184	GAS TAX 2105	106,894	99,508	89,199	84,821	83,487	94,180
32399	EXCISE TAX 7360	0	185,608	263,619	154,014	171,191	204,935
35134	SALE OF MAPS & PLANS	6,738	1,234	1,151	767	3,000	1,000
37180	INTEREST EARNINGS	(2,654)	371	0	112	0	0
39902	TRANSFERS OUT						
	TOTAL GAS TAX FOR OPERATIONS	331,691	492,176	553,783	451,172	457,624	497,931
	TRAFFIC CONGESTION RELIEF (201)						
32186	GAS TAX 2182	175,713	Moved to 200	Moved to 200	Moved to 200	Moved to 200	Moved to 200
37180	INVESTMENT EARNINGS	423	328	0	0	0	0
39902	TRANSFERS OUT	0	(152,500)	0	0	0	0
	TOTAL TRAFFIC CONGESTION	176,136	(152,172)	0	0	0	0
	POLICE SECURITY SERVICES (202)						
33140	SPECIAL OPERATIONS - POLICE SECURITY	44,400	44,400	44,400	44,400	44,400	44,400
39902	TRANSFER OUT	0	0	0	0	0	(72,000)
	TOTAL POLICE SECURITY	44,400	44,400	44,400	44,400	44,400	(27,600)
	AB 172 PUBLIC SAFETY (203)						
32155	SALES TAX	122,191	132,305	140,450	148,043	136,182	149,080
37180	INVESTMENT EARNINGS	191	(325)	0	(105)	0	0
39902	TRANSFERS TO GENERAL FUND	(156,060)	(159,181)	(126,100)	(126,100)	(126,100)	(149,000)
	TOTAL AB 172 PUBLIC SAFETY	(33,678)	(27,201)	14,350	21,838	10,082	80
	POLICE & FIRE GRANTS (204 / 208)						
32336	COPS-USDOJ HIRING GRANT	0	121,492	240,487	321,665	213,481	0
32399	WCCUSD - SCHOOLS RESOURCE OFFICERS	240,000	320,000	320,000	320,000	320,000	480,000
32399	FIRE - FEMA & SAFER GRANT(S)	0	94,217	410,256	16,838	253,000	439,318
39902	TRANSFERS TO POLICE EQUIPMENT RESERVE	0	0	0	0	0	(20,000)
	TOTAL POLICE DEPLOYMENT	240,000	535,709	970,743	658,503	786,481	899,318
	TRAFFIC SAFETY (205)						
36160	TRAFFIC SAFETY FINES	39,426	17,376	34,688	45,195	31,050	43,000
37180	INVESTMENT EARNINGS	1,833	469	37	16	0	0

**SUMMARY OF REVENUE
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		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	REVENUE
		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
39902	TRANSFERS OUT	(15,000)	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
	TOTAL TRAFFIC SAFETY	26,259	(12,155)	4,725	15,211	1,050	13,000
	SLESF AB 3229 GRANT (206)						
32334	AB3229 (SLESF)	100,000	100,000	100,000	96,931	100,000	100,000
32347	CLETEP GRANT	0	0	6,797	0	0	0
37180	INVESTMENT EARNINGS	(926)	(487)	(109)	(105)	0	0
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL SLESF AB 3229 GRANT	99,074	99,513	106,688	96,826	100,000	100,000
	N.P.D.E.S. (207)						
32174	FEMA	0	0	0	0	0	0
37180	INVESTMENT EARNINGS	(323)	31	(14)	(112)	0	0
39112	NPDES ASSESSMENT	263,173	275,196	251,622	267,446	269,799	269,799
39199	MISCELLANEOUS REVENUE (STATE GRANTS)	0	0	0	1,588	0	0
39902	TRANSFERS OUT	0	0	0	0	0	0
39901	TRANSFERS IN (FROM CITY GENERAL FUND)	0	0	0	0	0	0
	TOTAL NPDES	262,850	275,227	251,608	268,922	269,799	269,799
	RECR. ADMIN. & SENIOR CENTER (209 / 211)						
37180	INVESTMENT EARNINGS	1,806	(249)	(88)	(243)	0	0
37181	RENTS (553)	53,079	57,576	53,761	44,069	48,000	41,000
37183	FIELD/GYM USAGE FEES (552)	18,833	41,200	32,695	46,905	32,000	44,000
38140	SENIOR CENTER PROGRAM FEES	100,000	60,000	135,408	76,000	115,000	100,000
38180	SENIOR CLUB REIMBURSEMENTS (COOK)	46,493	45,473	41,996	41,988	48,058	44,800
39199	ACTIVITY REVENUES (211)	306,779	311,155	299,819	287,188	295,000	296,150
39103	CONTRIBUTIONS (FUNDRAISING)	0	100	16,612	55,000	70,000	50,000
39901	TRANSFERS IN (552)	131,494	156,624	54,372	0	77,997	114,780
39902	TRANSFERS OUT (553)						(26,280)
	TOTAL SENIOR CENTER	658,484	671,879	634,575	550,907	686,055	664,450
	BUILDING INSPECTION (212)						
34101	BUILDING CONSTRUCTION FEES	228,739	228,657	327,378	371,324	303,256	303,256
34102	ELECTRICAL CONSTRUCTION FEES	12,701	16,034	21,117	8,042	9,492	9,492
34103	MECHANICAL CONSTRUCTION FEES	9,873	13,125	22,218	8,116	10,423	10,423
34104	PLUMBING CONSTRUCTION FEES	10,569	12,407	14,296	10,585	10,984	10,984
34108	SEISMIC	821	1,313	1,966	1,993	1,795	1,795
3513x	PLANNING FEES (FROM GENERAL FUND - 100)	15,430	7,347	6,008	29,059	49,700	49,700
35148	RENTAL INSPECTION FEES	53,552	17,648	80,948	13,434	10,155	10,155

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		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	REVENUE
		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
35157	MICROFILMING SERVICES	3,050	3,986	4,048	407	6,152	6,152
35164	NUISANCE ABATEMENT	0	0	300	0	759	759
35166	CODE ENFORCEMENT	200	0	0	0	80	80
37180	INVESTMENT EARNINGS	965	170	142	119	1,099	1,099
341xx	STMP & CBSC FEES	0	0	0	6,081	0	0
39199	MISCELLANEOUS REVENUE	0	960	(1,093)	205	(27)	(27)
39901	TRANSFERS IN	0	0	0	0	0	0
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL BUILDING INSPECTION	335,900	301,647	477,328	449,365	403,868	403,867
	AB 939 FUND (213)						
35155	AB 939 RATE INCREASE	63,120	54,231	60,416	60,140	60,060	60,060
32351	RECYCLING (DEPT OF CONSERVATION)	5,000	5,413	5,679	0	0	0
37180	INVESTMENT EARNINGS	7,277	(15)	108	74	0	0
39902	TRANSFERS OUT	(7,000)	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
	TOTAL AB 939 FUND	68,397	44,629	51,203	45,214	45,060	45,060
	TENNIS (209-581)						
38110	RECREATION FEES	2,936	2,797	2,428	3,785	2,500	2,750
39901	TRANSFERS IN	0	0	0	0	0	0
	TOTAL TENNIS	2,936	2,797	2,428	3,785	2,500	2,750
	MEMORIAL HALL (209-556)						
37181	RENT	5,223	5,300	5,300	5,750	5,300	5,300
39199	MISCELLANEOUS	0	0	0	0	0	0
39901	TRANSFERS IN	2,312	2,312	0	0	0	0
	TOTAL MEMORIAL HALL	7,535	7,612	5,300	5,750	5,300	5,300
	DRAMA WORKSHOP (209-559)						
38110	RECREATIONAL FEES	69,588	55,366	59,391	57,581	56,500	26,000
35170	MEMBERSHIP FEES	-	-	-	-	-	17,000
39103	CONTRIBUTIONS	15,421	14,040	7,406	45	3,200	1,500
39199	MISCELLANEOUS	-	-	-	-	-	400
39901	TRANSFERS IN	0	0	0	0	0	0
	TOTAL DRAMA WORKSHOP	85,009	69,406	66,797	57,626	59,700	44,900
	ASSET FORFEITURE - ADJUDICATED (225)						
36153	ASSET FORFEITURE-STATE	3,829	6,126	3,402	3,322	3,037	3,037
36154	ASSET FORFEITURE-FEDERAL	0	0	1,932	7	0	0

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		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	REVENUE
		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
39199	MISCELLANEOUS REVENUE	0	0	0	0	0	0
37180	INVESTMENT EARNINGS	593	(33)	(13)	0	0	0
39902	TRANSFERS OUT	0	(11,069)	0	0	0	0
	TOTAL ASSET FORFEITURE	4,422	(4,976)	5,321	3,329	3,037	3,037
	TINY TOTS (209-557)						
38110	RECREATIONAL FEES	100,094	129,691	132,962	144,594	155,000	141,500
38133	SUMMER PROGRAM FEES	0	0	0	0	0	26,370
39902	TRANSFERS OUT	0	0	0	0	(13,850)	(23,500)
	TOTAL TINY TOTS	100,094	129,691	132,962	144,594	141,150	144,370
	CABLE ACCESS TV (228)						
31300	FRANCHISE FEES (AT&T LIGHTSPEED)	0	5,952	27,153	27,096	35,519	43,068
35167	VIDEO PRODUCTIONS / PUBLIC MEETINGS	123,528	82,776	97,558	108,384	91,532	95,000
39104	SPONSORSHIPS / ADVERTISING	8,780	14,333	28,205	37,392	36,920	25,000
39199	MISCELLANEOUS (PEG ACCESS)	47,536	43,789	61,218	54,252	54,788	56,000
39901	TRANSFERS IN (FROM GENERAL FUND)	43,898	78,552	43,660	44,616	9,375	9,375
	TOTAL CABLE ACCESS TV	223,742	225,402	257,794	271,740	228,134	228,443
	SWIM CENTER (209-555)						
38110	RECREATIONAL FEES	0	0	0	0	5,000	2,500
37183	USER FEE	7,525	7,500	8,560	7,500	7,500	7,500
39103	CONTRIBUTIONS	0	15,216	11,500	22,885	0	0
39901	TRANSFERS IN	46,548	35,704	33,500	24,800	24,800	45,000
	TOTAL SWIM CENTER	54,073	58,420	53,560	55,185	37,300	55,000
	PENAL CODE 246.1 (230)						
39202	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL PENAL CODE 246.1	0	0	0	0	0	0
	LITTERING FINES (231)						
36152	FINES	123	52	38	38	79	66
	TOTAL LITTERING FINES	123	52	38	38	79	66
	YOUTH CENTER (209-595)						
323xx	GRANTS	0	0	0	0	0	0
35170	MEMBERSHIP FEES	80,734	84,556	94,338	107,640	120,000	123,000
37181	ROOM RENTALS	7,129	10,954	14,755	12,895	10,000	20,000
38133	YOUTH CAMP	123,800	122,576	148,434	130,691	116,000	138,000

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
FY 2014/15**

Schedule 2

		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	REVISED	REVENUE
		REVENUE	REVENUE	ACTUAL	ACTUAL	FORECAST	FORECAST
38421	CLASS FEES	8,127	223	1,508	1,342	1,200	0
38440	DANCE PROGRAM	1,245	180	0	0	0	0
38160	VENDING MACHINES	21,656	22,009	17,254	15,852	14,741	13,000
38450	FUNDRAISING EVENTS	0	0	0	0	0	0
39103	DONATIONS	21,374	6,880	49,459	25,376	38,000	15,000
39104	DONATIONS FOR SPECIAL EVENTS	0	0	0	0	0	0
37181	GYM RENTALS	(2,332)	0	37,446	1,335	0	0
39902	TRANSFERS OUT	25,688	15,214	0	0	(49,406)	(65,000)
	TOTAL YOUTH CENTER	287,421	262,592	363,194	295,131	250,535	244,000
	GROWTH IMPACT (276)						
34150	GROWTH IMPACT FEES	22,800	12,444	0	0	0	0
37180	INTEREST EARNINGS	(3,890)	724	5	0	0	0
	TOTAL GROWTH IMPACT FEES	18,910	13,168	5	0	0	0
	MEASURE "S" LOCAL USERS TAX (105)						
31200	SALES/TRANSACTION TAX	1,356,901	1,550,267	1,663,650	1,675,415	1,729,189	1,757,000
37180	INVESTMENT EARNINGS	16,571	5,839	1,520	703	333	500
39902	TRANSFERS OUT						
	TOTAL MEASURE "S" USERS TAX	1,373,472	1,556,106	1,665,170	1,676,118	1,729,522	1,757,500
	SEWER ENTERPRISE (500)						
35160	SEWER USAGE CHARGES	3,237,955	3,652,922	4,050,574	4,082,072	4,379,404	4,409,658
35161	SEWER CONNECTION FEES	7,265	0	0	0	0	0
35163	SEWER PLANT - HERCULES	1,830,454	1,806,972	1,583,330	1,876,593	1,900,000	1,665,874
35168	SEWER MAINTENANCE - HERCULES	23,985	1,693	0	0	0	0
35169	CAPITAL IMPROVEMENTS - HERCULES	58,691	0	0	218,193	1,500,000	11,091,500
36165	SEWER LATERAL PROGRAM	0	0	0	2,335	0	5,780
37180	INVESTMENT EARNINGS	29,441	29,712	28,011	5,885	6,522	9,490
39199	OTHER REVENUE	1,407	4,723	24,988	605	0	11,091,500
39902	TRANSFERS OUT	(100,000)	(100,000)	0	0	0	0
	TOTAL SEWER OPERATIONS	5,089,198	5,396,022	5,686,903	6,185,683	7,785,926	28,273,801
	GRAND TOTAL REVENUE & TRANSFERS	19,997,076	20,512,784	23,041,120	22,740,672	24,450,438	45,292,136

**OPERATING ACTIVITIES
BY DEPARTMENT
2010/11 - 2014/15**

SCHEDULE 3

		2010-11 ACTUAL EXPENDED	2011-12 ACTUAL EXPENDED	2012-13 ACTUAL EXPENDED	2013-14 REVISED BUDGET	2014-15 CM RECOMMENDED
110	CITY COUNCIL (100)	47,644	60,386	66,528	71,784	74,538
111	CITY MANAGER (100)	140,139	59,739	69,260	68,940	60,497
112	CITY CLERK (100)	91,252	106,362	129,056	130,232	160,714
113	CITY TREASURER (100)	10,405	11,217	12,398	11,168	12,343
114	CITY ATTORNEY (100)	173,916	104,666	124,431	253,750	161,499
115	FINANCE (100)	226,600	264,035	331,600	344,633	322,708
116	PERSONNEL (100)	142,559	147,851	251,327	251,265	268,576
117	GENERAL GOVERNMENT (100)	310,577	286,178	338,945	338,223	380,930
118	EMPLOYEE BENS / INSURE(100)	654,767	754,287	658,064	899,073	914,400
121	INFORMATION SYSTEMS (100)	31,212	82,919	(5,709)	2,232	0
221	POLICE OPERATIONS (100)	3,332,000	3,001,079	2,486,247	2,654,796	2,702,606
222	POLICE SERVICES (100)	810,994	1,124,893	821,225	993,814	1,069,202
223	POLICE-WBCC (100)	1,037,759	942,524	1,007,049	1,010,992	1,058,569
229	FIRE OPERATIONS (100)	2,897,976	2,398,675	2,629,687	2,430,084	2,354,398
351	PUBLIC WORKS-PARK MAINT. (100)	153,299	162,988	119,949	208,180	201,960
461	COM. DEV./PLANNING (100)	96,080	31,448	32,599	See Fund 212	See Fund 212
342	PUBLIC WORKS-VEHICLE MAINT.	15,688	29,393	18,885	40,530	40,232
343	PUBLIC WORKS-GENERAL MAINT.	344,415	296,494	386,023	331,287	360,511
552	RECREATION-ADMIN. (100)	97,793	See Fund 209	See Fund 209	See Fund 209	See Fund 209
118	DEBT SERVICE PAYMENTS (RDA)	-	-	-	263,300	263,300
118	DEBT SERVICE PAYMENTS (POB)	403,594	418,598	433,602	440,000	455,000
	TOTAL GENERAL FUND	11,018,669	10,283,732	9,911,166	10,744,283	10,861,982
221	POLICE SERVICES	871,051	819,341	965,764	1,034,873	1,213,408
229	FIRE & EMERGENCY SERVICES	663,070	368,837	421,685	739,959	1,006,550
343	INFRASTRUCTURE MAINTENANCE	0	0	0	0	0
	TOTAL MEASURE "S"	1,534,121	1,188,178	1,387,449	1,774,832	2,219,958
224	POLICE SECURITY (202)	36,573	29,876	29,670	30,450	30,450
227	SUPPLEMENTAL LAW ENF.(206)	47,071	88,219	120,679	93,581	93,864
227	POLICE GRANTS (204)	378,393	519,831	566,361	567,501	519,026
227	TRAFFIC SAFETY FUND (205)	14,578	17,051	14,717	37,987	37,950
229	FIRE GRANTS (208)	81,970	463,540	63,062	253,000	439,271
341	PUBLIC WORKS-ADM/ENGRG (200)	379,841	493,275	450,310	521,993	516,657
343	RESTRICTED MAINTENANCE (155)	0	358,584	86,158	91,500	105,000
344	PUBLIC WORKS-NPDES (207)	150,810	213,846	234,346	250,478	271,718
345	PW TRAFFIC CONG. RELIEF (201)	85,516	See Fund 200	See Fund 200	See Fund 200	See Fund 200
460	AB 939 FUND (213)	82,287	32,106	38,777	83,664	77,692
461	COM. DEV./PLANNING (212)	See Fund 100	See Fund 100	See Fund 100	212,898	203,762
462	BUILDING INSPECTION (212)	308,759	306,798	361,578	231,907	316,230
552	RECREATION-ADMIN. (209)	See Fund 100	86,104	49,421	171,561	158,214
553	SENIOR CENTER (209/211)	631,630	628,273	566,049	518,160	519,535
554	CABLE ACCESS TV (228)	222,630	209,914	252,092	267,944	270,533
555	SWIM CENTER (229)	58,186	37,539	42,409	55,300	51,764
556	MEMORIAL HALL (209)	7,208	5,279	4,955	5,000	5,000
557	TINY TOTS (209)	97,716	150,811	128,386	143,684	144,066
559	PERFORMING ARTS (209)	57,429	71,906	46,713	59,680	44,780
581	TENNIS (209)	2,020	2,261	2,310	2,500	2,500
592	YOUTH CAMP PROGRAM. (209)	73,975	135,498	75,685	60,500	80,500
595	YOUTH CENTER (209)	164,967	188,159	200,924	190,036	162,918
221/229	GROWTH IMPACT FEES (276)	65,945	65,945	65,945		0
	TOTAL SPECIAL REVENUE FUNDS	2,947,504	4,104,815	3,400,547	3,849,324	4,051,430

**OPERATING ACTIVITIES
BY DEPARTMENT
2010/11 - 2014/15**

SCHEDULE 3

		2010-11 ACTUAL EXPENDED	2011-12 ACTUAL EXPENDED	2012-13 ACTUAL EXPENDED	2013-14 REVISED BUDGET	2014-15 CM RECOMMENDED
463	Administrative Services (750)	2,387,664	931,436	360,550	250,203	249,748
463	Police Administration (250)	139,246	0	0		0
220	Community Perservation (250)	432,685	0	0		0
463	Fire Administration (250)	31,972	0	0		0
463	Community Development (250)	698,587	596,402	0		0
463	Public Works Operations (250)	12,165	0	0		0
463	Public Works Project Adm. (250)	269,467	0	0		0
463	Recreation Administration (250)	485,173	0	0		0
464	Housing Programs (185)	1,031,263	233,642	69,362	59,280	64,547
465	Programs / Activities (250/280)	345,711	66,345	-		0
9111	Bond Debt Service (250/280)	5,142,976	5,125,043	-		0
	TOTAL REDEVELOPMENT ADMIN.	10,976,909	6,952,868	429,912	309,483	314,295
648	SEWER TREATMENT PLANT (500)	3,504,080	3,465,049	3,290,555	3,290,749	3,331,747
649	SEWER COLLECTION (500)	396,770	327,446	450,704	900,944	1,010,561
650	SHARED - SEWER EQUIPMENT (500)	301,581	19,536	562,206	3,620,000	22,183,000
651	PINOLE - SEWER EQUIP/DEBT (500)	642,044	642,712	435,566	725,507	753,826
	TOTAL SEWER FUND	4,844,475	4,454,743	4,739,031	8,537,200	27,279,134
	GRAND TOTALS	31,321,677	26,984,336	19,868,105	25,215,122	44,726,799

Five Year Forecast General and Measure “S” Funds

Best Practices for Governmental Budgeting suggest that preparation of long-term financial plans that include revenue and expenditure trends, debt management requirements, employee compensation outlooks and local economic conditions should be reviewed as part of each budget adoption activity. Long-range forecasting provides community leaders and residents with an opportunity to think about the factors affecting a governmental entity’s fiscal condition, and what can and cannot be done to change that financial condition. When prepared using meaningful and realistic assumptions and estimates, forecasting provides a clearer understanding of fiscal challenges, opportunities and advance warning as to financial risk.

On the pages that follow, the financial outlook for the City’s two principal tax based operating funds (the General and Local Use Tax Funds) is presented in both tabular and graphical formats. Together these two Operating Funds account for 75% of the tax financed program activities of the City. The underlying revenue and expenditure trend assumptions underlying the financial estimates are, as follows:

Revenue Assumptions:

1. Sales and Use tax revenues will grow annually at the underlying “core” rate of domestic inflation, currently projected to be 2.5%.
2. Utility Users tax revenues will continue to decline annually at a rate of 1.5%, reflecting the impact of technological transformation of traditional telephonic communications away from traditional “taxable” cellular and landline services to “tax exempt” data transfer services facilitated by the World Wide Web (Internet).
3. Property tax revenues and reimbursement for motor vehicle licensing fees will grow at a sustained rate of 2% annually, consistent with statutory limitations on assessment value growth imposed by the provisions of Proposition XIII.
4. Support from other governmental agencies and local fees for service will remain unchanged.

Expenditure Assumptions:

5. The base wage component of expenditure appropriations will increase annually at the underlying “core” rate of domestic inflation, generally accepted to be 2.5%; however, expenditures for goods and services will be restrained to 2014-15 appropriations levels through competitive

procurement activities. Accordingly, overall expenditure appropriations will increase at the Departmental Level at 1.5% annually, with the exception of:

- a. No increase in City Attorney (Legal Fees) Services is anticipated.
- b. Employment Benefits costs for retirement will be increased annually in the fixed amount of \$250,000 beginning in 2015-16, reflecting changes in CalPERS funding requirements to amortize unfunded pension liabilities.
- c. No increase in Vehicle Maintenance services is anticipated.
- d. The increase in annual debt service payments is limited to the retirement of Pension Obligation Bond Principle and repayment of the City loan from its former Redevelopment Agency will remain constant at \$263,300 annually.

Analysis of Projections / Long-range Outlook:

For the City's General Fund the Budgetary Surpluses generated in the 2013-14 and 2014-15 fiscal years will regress into a "balanced spending" pattern beginning in 2015-16, increasing annually at the rate of 1.35% thereafter.

For the Measure "S" Use Tax Fund significant Structural Deficits anticipated for 2013-14 and 2014-15 fiscal years will resolve into a "balanced spending" pattern beginning in 2017-18, increasing annually at the rate of 2.5% thereafter.

**FIVE YEAR FORECAST
GENERAL FUND AND MEASURE "S"**

SUMMARY OF REVENUE

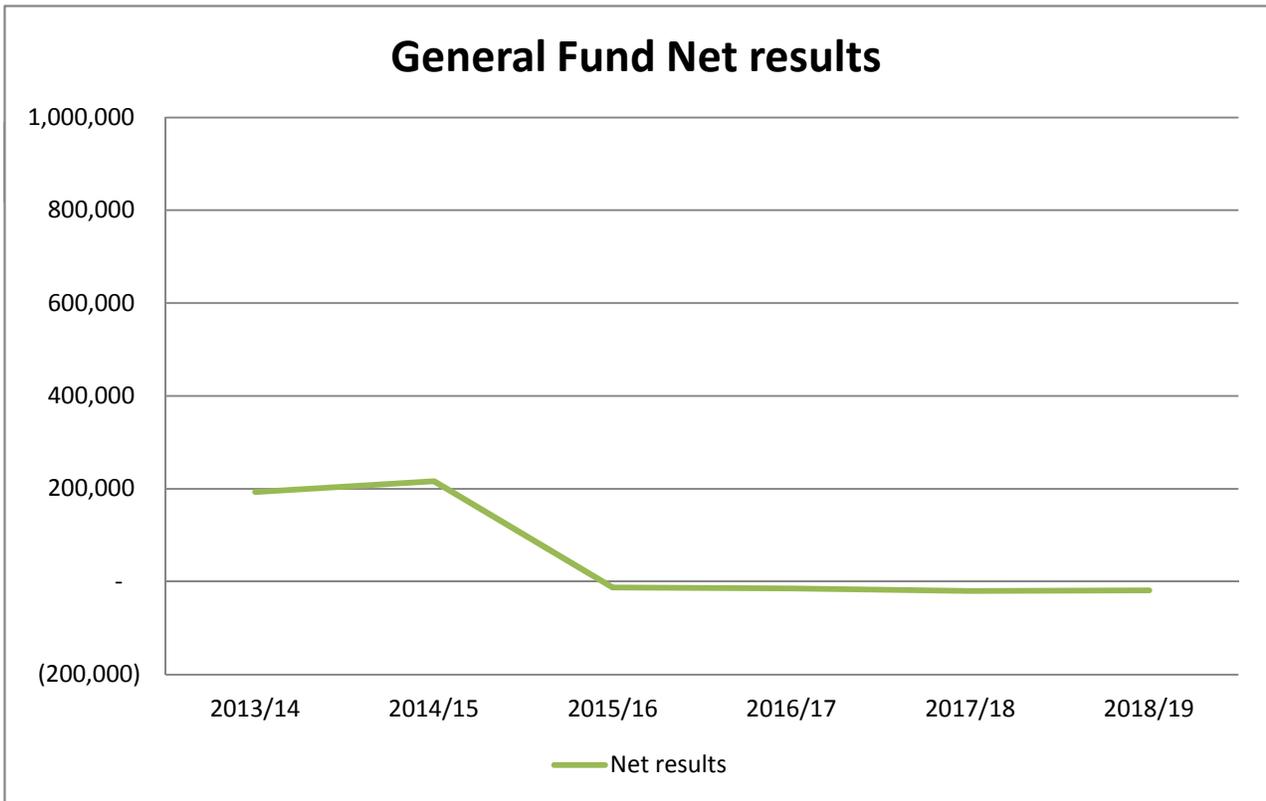
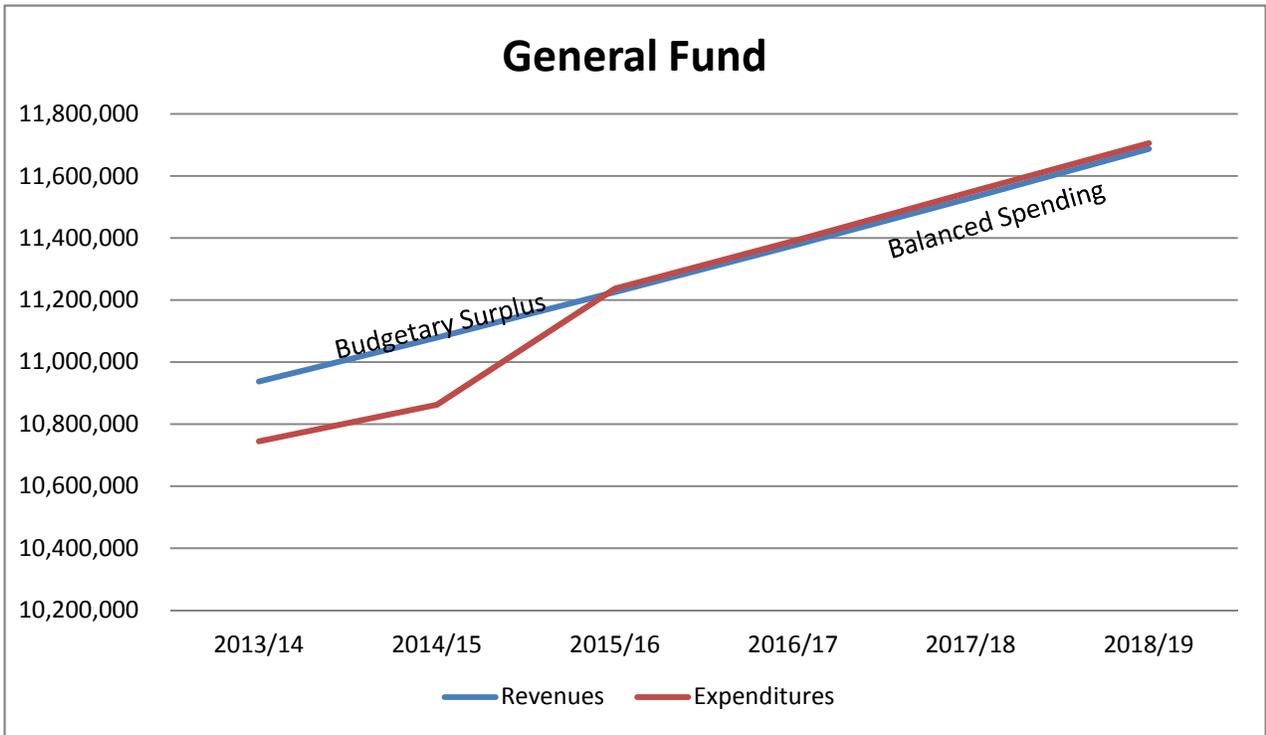
	2013/14	2014/15	2015/16	2016/17	2017/18	2018/19
SALES TAX	3,415,000	3,517,450	3,605,386	3,695,521	3,787,909	3,882,607
UTILITY USERS TAX	1,966,384	1,975,000	1,965,125	1,955,299	1,945,523	1,935,795
PROPERTY TAX	2,073,061	2,152,899	2,195,957	2,239,876	2,284,674	2,330,367
VEHICLE LICENSE FEES	1,207,905	1,278,550	1,304,121	1,330,203	1,356,807	1,383,944
OTHER REVENUES	2,274,720	2,154,529	2,154,529	2,154,529	2,154,529	2,154,529
FUND 100 TOTAL	10,937,070	11,078,428	11,225,118	11,375,429	11,529,442	11,687,242
USE TAX	1,729,189	1,757,000	1,800,925	1,845,948	1,892,097	1,939,399
INVESTMENT EARNINGS	333	500	500	500	500	500
FUND 105 TOTAL	1,729,522	1,757,500	1,801,425	1,846,448	1,892,597	1,939,899

OPERATING ACTIVITIES BY DEPARTMENT

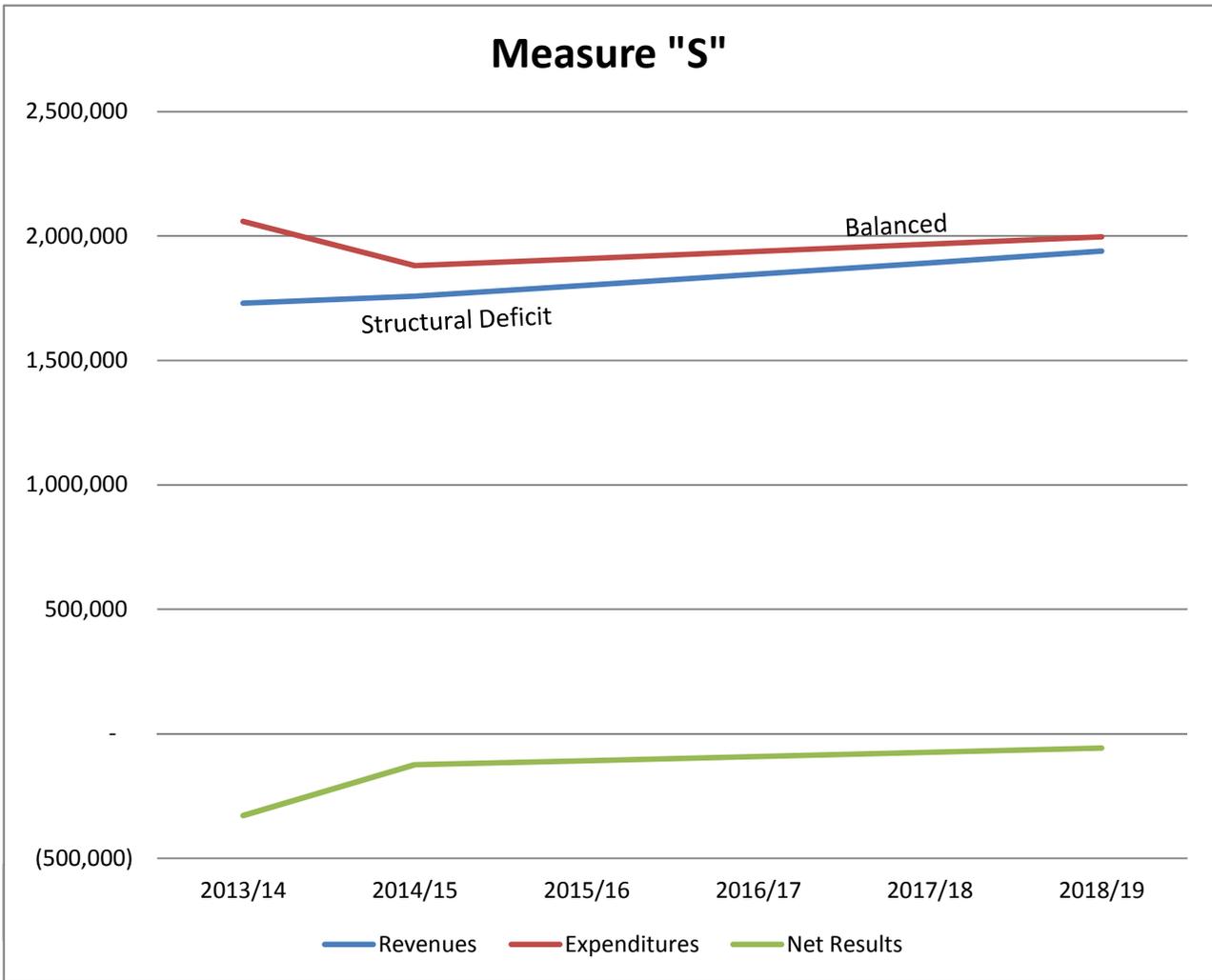
	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
110 CITY COUNCIL (100)	71,784	74,538	75,656	76,791	77,943	79,112
111 CITY MANAGER (100)	68,940	60,497	61,405	62,326	63,261	64,210
112 CITY CLERK (100)	130,232	160,714	163,125	165,572	168,055	170,576
113 CITY TREASURER (100)	11,168	12,343	12,528	12,716	12,907	13,100
114 CITY ATTORNEY (100)	253,750	161,499	161,499	161,499	161,499	161,499
115 FINANCE (100)	344,633	322,708	327,549	332,462	337,449	342,511
116 PERSONNEL (100)	251,265	268,576	272,604	276,693	280,844	285,056
117 GENERAL GOVERNMENT (100)	338,223	380,930	386,644	392,443	398,330	404,305
118 EMPLOYEE BENS / INSURE(100)	899,073	914,400	1,139,400	1,139,400	1,139,400	1,139,400
121 INFORMATION SYSTEMS (100)	2,232	0	0	0	0	0
221 POLICE OPERATIONS (100)	2,654,796	2,702,606	2,743,145	2,784,292	2,826,057	2,868,448
222 POLICE SERVICES (100)	993,814	1,069,202	1,085,240	1,101,518	1,118,041	1,134,812
223 POLICE-WBCC (100)	1,010,992	1,058,569	1,074,448	1,090,564	1,106,923	1,123,527
229 FIRE OPERATIONS (100)	2,430,084	2,354,398	2,389,714	2,425,560	2,461,943	2,498,872
351 PUBLIC WORKS-PARK MAINT. (100)	208,180	201,960	204,989	208,064	211,185	214,353
342 PUBLIC WORKS-VEHICLE MAINT.	40,530	40,232	40,232	40,232	40,232	40,232
343 PUBLIC WORKS-GENERAL MAINT.	331,287	360,511	365,918	371,407	376,978	382,633
118 DEBT SERVICE PAYMENTS (RDA)	263,300	263,300	263,300	263,300	263,300	263,300
118 DEBT SERVICE PAYMENTS (POB)	440,000	455,000	470,000	485,000	505,000	520,000
TOTAL GENERAL FUND	10,744,283	10,861,982	11,237,396	11,389,840	11,549,346	11,705,945
221 POLICE SERVICES	1,318,873	874,873	887,996	901,316	914,836	928,558
229 FIRE & EMERGENCY SERVICES	739,959	1,006,550	1,021,648	1,036,973	1,052,528	1,068,316
343 INFRASTRUCTURE MAINTENANCE	0	0	0	0	0	0
TOTAL MEASURE "S"	2,058,832	1,881,423	1,909,645	1,938,289	1,967,364	1,996,874

NET RESULTS

GENERAL FUND	192,787	216,446	(12,277)	(14,411)	(19,904)	(18,703)
MEASURE "S"	(329,310)	(123,923)	(108,220)	(91,841)	(74,767)	(56,975)
TOTAL	(136,523)	92,522	(120,497)	(106,252)	(94,671)	(75,678)



The graphs above illustrate the General Fund's forecasted revenue and expenditures for the next five fiscal years. General Fund budgeted revenues exceed appropriations by \$192,787 at the end of the current fiscal year. Beginning fiscal year 2015/16, the city's general fund depicts a balanced spending approach.



The graph above illustrates the Measure "S" fund's forecasted revenues and expenditures for the next five fiscal years. Budgeted expenditures exceed revenues by \$329,310 at the end of fiscal year 2013/14. Beginning fiscal year 2014/15, the City's Measure "S" funds move towards a balanced spending approach.

Debt Obligations

Pension Obligation Bonds

In June 2006 the City authorized the issuance of \$16,800,000 of 2006 Series A-1 and A-2 Bonds. The Taxable Pension Obligation bonds in the aggregate principal of \$6,214,630 were issued to finance the City's unfunded accrued actuarial liability with CalPERS. The net pension asset as of June 30, 2013 was \$3,145,555. Repayment on the Bonds will be from tax increment revenues allocated to the pension obligation. Principal payments are due annually in June until 2036.

For the Year Ending, June 30	Principal	Interest
2014	\$ 278,868	\$ 161,132
2015	271,772	183,229
2016	264,718	205,282
2017	255,362	229,638
2018	250,440	254,560
2019-2023	1,138,877	1,641,124
2024-2028	984,628	2,285,372
2029-2033	854,455	2,985,545
2034-2038	451,069	2,161,784
	\$ 4,750,189	\$ 10,107,666

Capital Lease Obligations

The City leases equipment under an agreement which provides for title to pass upon expiration of the lease period. Annual payments on capitalized lease obligations are as follows:

For the Year Ending, June 30	Principal	Interest
2014	\$ 38,988	\$ 10,794
2015	40,608	9,174
2016	42,297	7,485
2017	44,055	5,727
2018	45,887	3,895
2019	47,795	1,987
	\$ 259,630	\$ 39,062

2006 Wastewater Revenue Bonds

During the year ended June 30, 2007, the City of Pinole Wastewater Utility Fund issued Wastewater Revenue Bonds Series 2006 for the purpose of financing certain capital improvements to the City's wastewater system, including the construction of a 4th anaerobic digester, renovation and improvement of the three existing digesters, and other projects. The 2006 Bonds will be repaid from the net wastewater revenues. Commencing on September 1, 2009, principal payments are due annually on September 1 until 2037. The Bonds bear interest between 4.0% and 4.4 annually. Interest is due semi-annually on March 1 and September 1 through 2037.

GLOSSARY OF BUDGET TERMS

Appropriation - An authorization by the City Council to make expenditures/expenses 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 the County as a basis for levying property taxes.

Assessments- Levies that pay for improvements directly benefiting their property.

Audit - A view of the City's accounts by an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves, and cash on hand.

Beginning/Ending (Unappropriated) Fund Balance - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures/expenses. This is not necessarily cash on hand.

Bond - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate. There are two types of bonds: General Obligation and Revenue.

Budget - A fiscal plan of financial operation listing an estimate of proposed applications or expenditures/expenses and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council.

Capital Improvement - A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of same.

Capital Improvement Program - A financial plan of proposed capital improvement projects with single-and multiple-year capital expenditures/expenses.

Capital Outlay - A budget appropriation category which budgets all equipment having an estimated useful life of over one year.

City Manager's Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.

CPI- Consumer Price Index; measure of inflation in an area of consumer products.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance bonds, notes, or Certificates of Participation (COP's).

Debt Service Requirements - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

Deficit - An excess of expenditures or expenses over revenues (resources).

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

Depreciation- The cost allocation of tangible assets over the useful/economic life of the asset.

Division - A sub-section (or activity) within a department, which furthers the objectives of the City Council by providing specific services or a product.

Encumbrances - A legal obligation to pay funds, the expenditure/expense of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise 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 predominately self-supporting.

Expenditure - The actual spending of Governmental Funds set aside by appropriation.

Expense - The actual spending of Proprietary Funds (Enterprise and Internal Service Fund types) set aside by an appropriation.

Fiscal Year - A twelve-month period of time to which a budget applies. In Pinole, it is July 1 through June 30.

Fund - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

Fund Balance - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

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 offset the cost of the City's general operations. Examples of departments financed by the General Fund include the City Council, Police and others.

General Obligation Bond - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

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

Interfund Transfers - Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses.

Internal Service 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. ISF's are self-supporting and only the expense by an ISF is counted in budget totals.

Materials, Supplies, and Services - Expenditures/expenses for materials, supplies, and services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

Municipal Code - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

Objectives - The expected results or achievements of a budget activity.

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

Ordinance - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

Projects – Long-term investments in public facilities and infrastructure; also known as capital improvements. The amount spent may overlap from year to year until the project is completed.

Proprietary Funds- These include the enterprise (wastewater treatment and collection) and internal services (information technology) funds. They are accounted for in a manner similar to businesses, measuring cost for services and including total assets and liabilities.

Redevelopment Agency- A separate legal entity created to alleviate conditions of blight, build infrastructure and promote economic development. The Agency receives property tax revenue on assessed value growth within these areas called “tax increments” to repay Agency indebtedness.

Redevelopment Successor Agency- Trust agency formed for the purpose of reporting close-out financial activities of the former Redevelopment Agency.

Reimbursement - Payment of amount remitted on behalf of another party, department, or fund.

Reserve - An account used to record a portion of the fund balance as legally segregated for a specific use.

Resolution - A special order of the City Council which has a lower legal standing than an Ordinance.

Return to Source Funds- Residual moneys from former Redevelopment Agency's tax levy's that are redistributed to the Cities after the Agency's debt obligations have been paid off. These funds are non-restricted and are distributed by the State in January and July of every year.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

Revenue Bonds - A type of bonds usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

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

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

Unfunded Liability- Amount of future obligations not covered by assets currently set aside for that purpose, such as accrued vacation leave payable at termination or actuarial-determined future insurance claims.

User Fees- Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities or wastewater service fees).

GLOSSARY OF ACRONYMS

<u>ABAG</u>	Association of Bay Area Government
<u>CAMP</u>	California Arbitrage Management Program
<u>CPI</u>	Capital Improvement Program
<u>EAP</u>	Employee Assistance Program
<u>ECB</u>	Expenditure Control Budgeting
<u>FTE</u>	Full Time Equivalents
<u>HOPTR</u>	Homeowner's Property Tax Rebates
<u>LAIF</u>	Local Agency Investment Fund
<u>LTD</u>	Long Term Disability
<u>NPDES</u>	National Pollution Discharge Elimination System
<u>PALC</u>	Pinole Assisted Living Community
<u>PERS</u>	Public Employees Retirement System
<u>PPEA</u>	Pinole Police Employees Association
<u>PRA</u>	Pinole Redevelopment Agency
<u>RDA</u>	Redevelopment Agency
<u>SAFER</u>	Staffing for Adequate Fire and Emergency Response
<u>SDI</u>	State Disability Insurance
<u>SROs</u>	School Resource Officers
<u>UBC</u>	Uniform Building Code
<u>VLF</u>	Vehicle License Fee
<u>WBCC</u>	West Bay Communications Center
<u>WCCTAC</u>	West Contra Costa Transportation Advisory Committee
<u>WCCUSD</u>	West Contra Costa Unified School District
<u>WPCP</u>	Wastewater Pollution Control Plant

Department/Division: 110 City Council			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	18,210	16,802	15,000	15,000	15,000
Total Salaries	18,210	16,802	15,000	15,000	15,000
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	500	500
41233 Memberships	954	3,956	979	1,430	1,430
41234 Office Expense	34	116	61	1,325	1,440
41235 Professional Services	0	0	2,000	0	0
41241 Special Department Expense	506	406	126	2,550	2,079
41242 Travel & Training	700	1,059	867	1,445	1,965
41243 Utilities	859	716	632	600	600
41244 Special Events	(1,322)	0	0	4,322	1,500
Total Services & Supplies	1,731	6,253	4,665	12,172	9,514
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(25,985)	(19,351)	(12,349)	(14,871)	(16,675)
41423 Benefit & Insurance Charges	53,688	56,682	59,212	59,483	66,699
41424 ISF Charge for Technology	0		0	0	0
41425 Facilities Replacement Charge	0		0	0	0
41426 Equipment Replacement Charge	0		0	0	0
Total Expenditure Transfers	27,703	37,331	46,863	44,612	50,024
TOTAL BUDGET	47,644	60,386	66,528	71,784	74,538
			Year Over Year Change		2,754

110 - CITY COUNCIL

Mission Statement

The City Council's responsibility is to establish comprehensive goals and objectives for the City; provide leadership in establishing policies for the conduct of municipal affairs; formulate priorities for allocation of City resources; support special legislative bodies; represent the City at local, regional, and State organizations; and hold regularly scheduled meetings, hearings, and study sessions to receive citizen's input and conduct the City's business in a public forum. The five member City Council is elected at large and serve four-year, overlapping terms. The City Council operates under the Council/Manager form of Government.

Activity/Program Description

Annually, the City Council chooses one of its members to serve as the Mayor and the Mayor Pro Tempore. The City Council serves as the City's policy-making body, enacting ordinances, approving resolutions and taking action on municipal affairs. The City Council also serves as the governing body of the Pinole (redevelopment) Successor Agency, and appoints members of the community to serve on various boards and commissions.

Workload Prioritization

Mandates

- ◊ Efficient service delivery in a recovering economy
- ◊ Long-term sustainable Financing for City General Fund
- ◊ Capital Improvement Program Priority Setting
- ◊ Redevelopment Successor Agency activities

High Priority

- ◊ Establishing Priorities for Staff Assignments and Projects
- ◊ Creating a Business Friendly Environment promoting growth in retail sales and employment
- ◊ Council's Desire for Information Prior to Agenda Memos Being Written

Medium Priority

- ◊ Attracting and Sustaining a diverse and growing Commercial/Retail Mix

Other Priorities

- ◊ Maintaining a strong relationship with the Business Community and Community Groups

Line-Item Detail

41104 Part-Time Salaries **\$ 15,000**

41231 Equipment Maintenance **\$500**

41233 Memberships **\$1,430**

Includes annual dues for:

Contra Costa Mayor's Conference	\$720
League of California Cities	110
East bay Division (LCCA)	400
Other Memberships	200
	<hr/>
	<u>\$1,430</u>

41234 Office Expense	\$1,440	
Office Supplies		\$1,240
Business Cards		200
		<u>\$1,440</u>

41241 Special Department Expense	\$2,079	
Misc supplies and food for meetings		\$435
West County Mayor breakfast		300
Mayoral Celebration Meeting		100
Contra Costa Business Devel Ctr Sponsorship		-
Other Special Department Expenses		1,244
		<u>\$2,079</u>

41242 Travel and Training **\$1,965**

Note: Item #2 -- Travel and training related to functioning as a city delegate or appointee would be appropriated as general unallocated travel and Item #7 -- After those particular costs, each councilmember is allocated \$1,800 for travel and training, to be used for conferences, seminars, workshops, etc., of their choosing. **Both have been suspended at this time.**

1) CCC Mayors' Conference Monthly Dinners		\$600
2) Delegate's attendance at Annual League of CA Cities Conference		0
3) East Bay Division Meetings.		595
4) ABAG (delegate)		250
5) Various dinners/award ceremonies (Mayor)		0
6) Additional funding for council members on league committees		0
7) Allocated Appropriation (5 @1800)		0
8) Other identified City sponsored events		520
	TOTAL	<u>\$1,965</u>

41243 Utilities	\$600
Utilities (PG&E)	

41244 Special Events	\$1,500
Mayor's Conference	

41421 Administrative Credits	(\$16,675)	
Salary Stipend for Redevelopment		\$0
25% Benefit Allocation to Sewer Enterprise Fund		(16,675)
		<u>(16,675)</u>

41423 Benefit Charges **\$ 66,699**

This line item represents the City Council's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Medical Insurance-Active	\$38,754
Medical Redirect	18,000
Life Insurance/A.D.D.	580
Medicare Tax	479
Dental Insurance	6,679
Vision	959
Liability Insurance	428
Workers Compensation	820
TOTAL	<u>\$ 66,699</u>

Department/Division: 111 City Manager			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	228,851	176,074	175,400	185,185	185,185
41102 Overtime	0	0	0	0	0
41105 Accrued Vacation	4,048	4,048	4,048	0	0
Total Salaries	232,899	180,122	179,448	185,185	185,185
SERVICES AND SUPPLIES					
41233 Memberships	0	1,446	2,577	2,468	2,468
41234 Office Expense	345	553	469	750	734
41235 Professional Services	0	0	0	0	0
41241 Special Departmental	0	0	0	0	600
41242 Travel & Training	4,650	6,000	5,831	0	2,400
41243 Utilities	706	986	887	850	850
41251 IS Communications	0	0	0	0	0
Total Services & Supplies	5,701	8,985	9,764	4,068	7,052
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
41313 Computer Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(131,665)	(170,459)	(164,488)	(178,577)	(184,090)
41423 Benefit & Insurance Charges	33,204	41,091	44,536	58,264	52,350
41424 ISF Charge for Technology	0	0	0	0	0
41425 Facilities Replacement Chg					
41426 Equipment Replacement Chg					
41427 Operating Carry Forward					
Total Expenditure Transfers	(98,461)	(129,368)	(119,952)	(120,313)	(131,740)
TOTAL BUDGET	140,139	59,739	69,260	68,940	60,497
				Year Over Year Change	(8,443)

111 - CITY MANAGER

Mission Statement

The mission of the City Manager is to support the City Council's goals and objectives and to efficiently and effectively carry out the City Council's directives in the provision of public services.

Activity/Program Description

The City Manager is the Chief Administrative Officer of the City and is responsible for the enforcement of all laws and ordinances and the City Council policy directives. Responsibilities of the City Manager include coordination of all departments and divisions within the City to ensure that the City Council's goals and policies are implemented and monitored. The City Manager also serves as the Executive Director of the Successor Agency. The City Manager is designated the "Appointing Authority" for all City employees.

Workload Prioritization

Mandates

- ◊ Participate in League of California Cities- Legislative Issues Currently Serving on Employee Relations Policy Committee

High Priority

- ◊ Fire Service Delivery Options Analysis

Line-Item Detail

41101 Salaries **\$185,185**

Positions budgeted in this department include:

City Manager	\$	185,185
Executive Assistant		0
TOTAL		<u>\$ 185,185</u>

41233 Memberships **\$ 2,468**

CCC Public Managers Association	\$	468
ICMA City Managers Membership Dues		1,400
Annual Mayors' Conference Dues		600
		<u>\$ 2,468</u>

41234 Office Expense **\$ 734**

Miscellaneous Office Expenses	\$	166
Printing Expenses		-
Other Office Expenses		568
		<u>\$ 734</u>

41241 Special Department Expense **\$ 600**

Mayors' Conference Meals	\$	600
		<u>\$ 600</u>

41242 Travel and Training **\$ 2,400**

Auto Allowance (City Manager) included in Salary	\$	-
League of Cities or Other Trainings		2,400
		<u>\$ 2,400</u>

41243 Utilities	\$ 850
Utilities (PG&E)	<u>\$ 850</u>

41421 Administrative Credits (Transfers to Other Departments) (\$184,090)

The City Manager's staff performs functions benefiting other departments. The cost of labor and benefits as well as a portion of services and supply costs from this department are credited to the City Manager's budget using this line item and then charged to other departments as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
City Manager	\$185,185	\$ 52,350	25	\$59,384	Successor Agency
			2.5	5,938	Housing Administration
			0	-	NPDES
			0	-	Building
			50	118,768	Sewer Fund
TOTAL CREDITS				<u>\$184,090</u>	

41423 Benefit Charges \$ 52,350

This line item represents the City Manager's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 23,991
Medical Insurance-Active	8,425
Life Insurance/A.D.D.	116
Unemployment Insurance	190
Long Term Disability Insurance	331
Medicare	2,685
Dental Insurance	742
Employee Assistance Program	47
Bonds	175
Liability Insurance	5,284
Vision	240
Leave Buy-back	-
Worker's Compensation	10,124
TOTAL	<u>\$ 52,350</u>

Department/Division: 112 City Clerk			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	111,860	117,617	117,603	124,642	130,482
41102 Overtime	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	0
41105 Accrued Vacation	4,380	0	1,235	0	0
Total Salaries	116,240	117,617	118,838	124,642	130,482
SERVICES AND SUPPLIES					
41233 Memberships	255	294	145	650	650
41234 Office Expense	95	213	112	350	350
41235 Professional Services	12,454	4,429	3,915	12,150	11,350
41241 Special Department Expense	14,118	2,190	15,932	2,500	20,500
41242 Travel & Training	57	141	882	1,000	1,100
41243 Utilities	1,272	1,067	1,600	1,000	1,000
41251 IS Communication	0	0	0	0	0
Total Services & Supplies	28,251	8,334	22,586	17,650	34,950
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(101,906)	(60,884)	(56,857)	(58,459)	(53,879)
41423 Benefit & Insurance Charges	48,667	41,295	44,489	46,399	49,161
41424 ISF Charge for Technology	0	0	0	0	0
41425 Facilities Replacement Charge					
41426 Equipment Replacement Chg					
41427 Operating Carry Forward					
Total Expenditure Transfers	(53,239)	(19,589)	(12,368)	(12,060)	(4,718)
TOTAL BUDGET	91,252	106,362	129,056	130,232	160,714
			Year Over Year Change		30,482

112 - CITY CLERK

Mission Statement

The City Clerk's Office is an internal service department. The City Clerk is an appointed officer by the City Council and is responsible for conducting City elections, scheduling and preparing for City Council meetings, producing the official records of Council decisions, maximizing public access to municipal government and is the official custodian of the records of the City.

The City Clerk's mission is to fulfill the role as elections official, legislative administrator and records manager for the City in an efficient, professional and friendly manner, to provide outstanding support to the Council throughout the legislative process, and to serve the citizens of Pinole as an accessible and responsive representative of transparent and open government.

Activity/Program Description

The primary duties of the City Clerk's office are to be the custodian of official records and records manager for the City and its Successor Agency. The City Clerk attends all meetings of the Governing Body, coordinates, prepares, and posts meeting agendas, prepares Resolution and Ordinance documents, maintains the codification of the Municipal Code, attests to official signatures, coordinates municipal elections (election officer), and is the filing official for election campaign filings and statements of economic interests. The City Clerk also administers claims and municipal liens.

Workload Prioritization

Mandates

- ◊ Council / Oversight Board Agenda Packet Management
- ◊ Administration of Local Elections
- ◊ Finance Sub-committee Packets and Minutes

Other Priorities

- ◊ Council/ Oversight Board Minutes Preparation - changing from the current practice of summary minutes to procedurally prescribed action minutes
- ◊ Coordinate Citywide Records Management Program

Unfunded Priorities

- ◊ Codification of new Ordinances

<u>Cost Estimate</u>
\$ 5,000

Line-Item Detail

41101 Salaries	\$ 130,482
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The City Clerk is a full-time position in this department.

41233 Memberships	\$ 650
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CCAC Dues	\$ 130
IIMC Member Dues	135
Other Dues	385
	<u>\$ 650</u>

41234 Office Expense	\$ 350
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41235 Professional Services \$11,350

Codification and updating service for Pinole Municipal Code	\$ 6,950
Filming/Imaging of permanent records	2,000
Legal Services	2,400
Clerk coverage during election cycle (moved to Part-time Salaries-0117)	0
	<u>\$ 11,350</u>

41241 Special Dept. Expense \$20,500

Public Notices	\$ 2,500
CCC Elections	18,000
	<u>\$ 20,500</u>

41242 Travel and Training \$ 1,100

Attendance City Clerk's Law Election seminar, California City Clerk's annual conf., and cost of business meetings and training.	\$ 900
Misc. Travel and Training	200
	<u>\$ 1,100</u>

41243 Utilities \$ 1,000

Utilities (PG&E)

41421 Administrative Credits (costs transferred to other departments) (\$53,879)

The City Clerk's office performs services for other city departments. Labor and benefit costs, as well as a portion of the Services and Supplies Cost for those workers performing these services are charged on a set percentage basis to the benefiting department and correspondingly credited to the City Clerk through this account. This credit is composed of the following:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
City Clerk	\$ 130,482	\$ 49,161	30	\$ 53,879	Successor Agency
				<u>\$ 53,879</u>	

41423 Benefit Charges \$ 49,161

This line item represents the City Clerk's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 17,411
Medicare	1,892
Worker's Compensation	6,816
Liability Insurance	3,556
Employee Assistance Program	47
Unemployment Insurance	128
Long Term Disability	331
Medical Insurance	16,849
Dental Insurance	1,600
Vision Insurance	240
Life Insurance	116
Leave Buy-back	0
Bonds	175
TOTAL	<u><u>\$ 49,161</u></u>

Department/Division: 113 City Treasurer			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	3,012	3,011	3,000	3,000	3,000
Total Salaries	3,012	3,011	3,000	3,000	3,000
SERVICES AND SUPPLIES					
41233 Memberships	330	640	345	425	425
41234 Office Expense	78	569	0	25	25
41241 Special Department Expense	122	281	(225)	630	630
41242 Travel & Training	50	45	251	70	70
Total Services & Supplies	580	1,535	371	1,150	1,150
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(5,015)	(2,845)	0	(2,340)	(2,731)
41423 Benefit & Insurance Charges	11,828	9,516	9,027	9,358	10,924
41427 Operating Carry Forward					
Total Expenditure Transfers	6,813	6,671	9,027	7,018	8,193
TOTAL BUDGET	10,405	11,217	12,398	11,168	12,343
Year Over Year Change					1,175

113 - CITY TREASURER

Mission Statement

The elected position of the City Treasurer is charged with receiving and safely keeping all monies of the City, paying out City monies only on commercial checks signed by legally designated persons and periodic reporting of both the City's investments and financial position to the City Council (Government Code Sections 41000 et. seq.).

Line-Item Detail

41104 Part-Time Salaries	\$ 3,000	
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41233 Memberships	\$ 425	
CSMFO Membership Dues		\$ 110
GFOA Membership Dues		190
CMTA Membership Dues		125
		<u>425</u>
<hr/>		
41234 Office Expense	\$ 25	
Miscellaneous Office Expenses		\$ 78
Other Office Expenses		(53)
		<u>25</u>
<hr/>		
41241 Special Department Expense	\$ 630	
CAFR Review and Certification		\$ 435
Miscellaneous Expenses		20
Other Expenses		175
		<u>630</u>
<hr/>		
41242 Travel and Training	\$ 70	
<hr/>		
41421 Administrative Credits	\$ (2,731)	
25% Benefit Allocation to Sewer Enterprise		<u>\$ (2,731)</u>
		<u>\$ (2,731)</u>
<hr/>		
41423 Benefit Charges	\$10,924	

This line item represents the City Treasurer's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Workers' Compensation	164
Medicare	44
Bonds	250
Liability Insurance	85
Medical Insurance	8,425
Dental Insurance	1,600
Vision	240
Life Insurance	116
TOTAL	<u><u>\$10,924</u></u>

Department/Division: 114 City Attorney			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41235 Professional Services	173,916	104,666	124,431	253,750	161,499
Total Services & Supplies	173,916	104,666	124,431	253,750	161,499
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41427 Operating Carry Forward					
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	173,916	104,666	124,431	253,750	161,499
	Year Over Year Change				(92,251)

114 - CITY ATTORNEY

Mission Statement

The City Attorney provides legal advice to the City Council, City officials and employees. The City Attorney reviews ordinances, resolutions and contracts for City Council consideration, represents the City in legal actions and acts as general counsel for the Pinole Successor Agency. The City Attorney also prepares opinions at the request of staff as needed.

Workload Prioritization

Unfunded Priorities	<u>Cost Estimate</u>
◊ Noise Ordinance	\$3,000
◊ Rental Inspection Ordinance Update	\$6,500
◊ Subdivision Ordinance Update	\$7,500
◊ Municipal Code Update (comprehensive)	\$25,000
	<u>\$42,000</u>

Line-Item Detail

41235 Professional Services \$161,499

Legal services for 2014/15 and thereafter.

Department/Division: 115 Finance		Fund 100 General Fund			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	272,871	293,387	259,607	284,459	275,707
41102 Overtime	2,317	2,577	1,548	0	0
41103 Holiday Pay	0	0	409	0	0
41104 Part-time Salaries	26,748	0	24,000	8,662	18,190
41105 Vacation Accrued	4,226	11,907	10,769	0	0
Total Salaries	306,162	307,871	296,333	293,121	293,897
SERVICES AND SUPPLIES					
41233 Memberships	0	190	220	0	0
41234 Office Expense	1,456	4,087	2,687	3,750	3,750
41235 Professional Services	43,256	34,628	34,905	44,146	30,860
41241 Special Department Expense	0	273	435	0	0
41242 Travel & Training	0	25	164	300	300
41243 Utilities	3,209	2,701	2,427	2,300	2,300
Total Services & Supplies	47,921	41,904	40,838	50,496	37,210
FIXED ASSETS					
41312 Equipment	0				0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(234,261)	(168,877)	(96,722)	(106,150)	(116,917)
41422 Administrative Debits	0	0	0	0	0
41423 Benefit & Insurance Charges	106,778	83,137	91,151	107,166	108,519
41424 ISF Charge for Technology	0				0
41425 Facilities Replacement Chg	0				0
41426 Equipment Replacement Chg	0				0
Total Expenditure Transfers	(127,483)	(85,740)	(5,571)	1,016	(8,398)
TOTAL BUDGET	226,600	264,035	331,600	344,633	322,708
			Year Over Year Change		(21,925)

115 - FINANCE

Mission Statement

The mission of the Finance Department is to provide the City Council and City Management with financial information necessary to ensure sound and prudent financial management, budgeting, accounting and protection of assets. This is accomplished through services provided by the Finance Department as follows: accounting, payroll, accounts payable, treasury, business licenses, budgets, debt and bond administration and long range financial planning.

Workload Priorities

Mandates

- ◊ Citywide Budget Analysis
- ◊ Annual Preparation of Comprehensive Annual Financial Report (CAFR)
- ◊ Financial Management of (redevelopment) Successor Agency

High Priority

- ◊ Implement Project Financing and Accounting for WWTP Renovation/Improvements
- ◊ Develop Policy on Establishing and using Reserves

Line-item Detail

41101 Salaries \$ 275,707

- 1 Finance Director
- 2 Accounting Specialists

Regular Salaries \$ 275,707

41102 Part-time Salaries \$ 18,190

- Accounting Technician (832 hours)

41234 Office Expense \$ 3,750

Miscellaneous Office Expenses	\$ 2,984
Year End Tax Forms	463
Printing Services	303
	<u>\$ 3,750</u>

41235 Professional Services \$ 30,860

Auditing Services	30,860
Accounting Software Licensing (Overlap - 6 months)	-
Legal Services	-
	<u>30,860</u>

41242 Travel and Training \$ 300

41243 Utilities \$ 2,300

- Utilities (PG&E)

41421 Administrative Credits (costs transferred to other departments) (\$116,917)

The Finance Department performs services for other City departments. Labor and benefit costs as well as a portion of the Services and Supplies Cost for those workers performing these services are charged on a set percentage basis to the benefiting department and correspondingly credited to Finance through this account. This credit is composed of the following:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
Finance Director	\$ 139,113	\$ 58,852	30	\$ 59,390	Successor Agency
			5	9,898	Housing Admin.
			10	19,797	Sewer Fund
Accounting Technician	\$ 18,190	\$ 2,924	15	3,167	Gas Tax Fund

			15	3,167	Building Fund
			15	3,167	Sewer Fund
Accounting Specialist	\$ 63,035	\$ 20,080	0	-	Successor Agency
			10	8,312	Sewer Fund
Accounting Specialist	\$ 73,559	\$ 26,663	0	-	Successor Agency
			10	10,022	Sewer Fund
		Total Costs Transferred		<u>\$ 116,917</u>	

41423 Benefit Charges \$ 108,519

This line item represents the Finance's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 31,822
Medical Insurance-Active	21,082
Medical Redirect	12,600
Vacation Buy-back	5,157
Life Insurance/A.D.D.	348
Unemployment Insurance	302
Long Term Disability	994
Medicare	4,444
Dental Insurance	5,079
Employee Assistance Program	141
Bonds	250
Liability Insurance	8,384
Vision	720
OASDI - Social Security	1,128
Worker's Compensation	16,068
TOTAL	<u><u>\$ 108,519</u></u>

Department/Division: 116 Human Resources			Fund 100 General		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Full-Time	185,426	168,775	210,990	237,713	237,801
41102 Overtime	0	2,038	285	0	0
41105 Vacation Accrued	5,469	12,994	24,440	0	0
Total Salaries	190,895	183,807	235,715	237,713	237,801
SERVICES AND SUPPLIES					
41233 Memberships	0	60	0	0	0
41234 Office Expense	593	396	743	750	750
41235 Professional Services	26,720	21,779	32,444	33,500	54,848
41241 Special Department Expense	1,521	2,062	3,368	2,300	5,149
41242 Travel & Training	22	2,146	2,480	3,750	4,859
41243 Utilities	948	801	724	688	688
Total Services & Supplies	29,804	27,244	39,759	40,988	66,294
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(151,335)	(114,476)	(82,713)	(104,477)	(110,242)
41422 Administrative Debits	0	0	0	0	0
41423 Benefit & Insurance Charges	73,195	51,276	58,566	77,041	74,722
41424 ISF Charge for Technology	0	0	0	0	0
41425 Facilities Replacement Chg	0	0	0	0	0
41426 Equipment Replacement Chg	0	0	0	0	0
41427 Operating Carry Forward					
Total Expenditure Transfers	(78,140)	(63,200)	(24,147)	(27,436)	(35,520)
TOTAL BUDGET	142,559	147,851	251,327	251,265	268,576
			Year Over Year Change		17,311

116 - HUMAN RESOURCES

Mission Statement

The mission of the Human Resources Department is to ensure fair and equitable management of the City's personnel functions which include recruitment and selection, employee and labor relations, classification and compensation administration, performance evaluation, employee training, and the City's workers' compensation and safety programs. Human Resources also works with our managers and labor representatives in developing citywide policies and procedures, and ensuring uniform interpretation and implementation.

Activity/Project Description

The Human Resources Department provides service and advice to the City departments in the areas of personnel management, recruitment, employee records, distribution and coordination of training programs, employee benefit administration and labor relations.

Workload Prioritization

Mandates

- ◊ Labor Negotiations (4 Unions)
- ◊ Employer / Employee Relations

Line-item Detail

41101 Salaries \$237,801

Positions budgeted in this department include:

1 Assistant City Manager	\$ 163,627
1 Human Resource Specialist	\$ 74,174
Total Salaries	\$ 237,801

41234 Office Expense \$ 750

Miscellaneous Office Supplies	\$ 400
Business Envelopes	110
Printing Services	75
Other Office Expenses	165
	\$ 750

41235 Professional Services \$ 54,848

The Human Resources Department utilizes various professional services during recruitment, testing and qualifying candidates for city employment.

Pre-employment physicals, drug-screens, DOT physicals	\$ 1,500
Specialized testing & grading services for applicant testing	-
Attorney Consultations	185
IEDA's negotiation services	21,636
External Recruitment Assistance	20,000
Miscellaneous Services	427
Annual Online Strge- IEDA	799
Annual Custom Benefit Adm	295
Other Services	10,006
	\$ 54,848

41241 Special Department Expense	\$ 5,149
Oral board and incidental recruitment expenses	\$ 468
Recruitment advertising	1,500
Employee BBQ	1,000
Employee Recognition Breakfast and Awards	1,000
Wellness program supplies	
Legal Postings	344
Workshop Registration	-
Miscellaneous Expenses	58
Other Spcl Dept Expenses	779
	<u>\$ 5,149</u>

41242 Travel and Training **\$ 4,859**

Covers the cost of minimal training workshops covering employee relations issues, workers compensation, ADA, family leave and the CAL-PELRA conference, .

CAL-PELRA Conference	\$ 3,900
Miscellaneous Reimbursements	75
City Managers Assoc. Dues (For ACM)	156
Other Travel and Training	728
	<u>\$ 4,859</u>

41243 Utilities **\$688**

41421 Administrative Credits **\$ (110,242)**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Ass't City Manager	\$163,627	\$47,584	30	\$ 63,363	Successor Agency
			10	21,121	Sewer Fund
			5	10,561	Housing
HR Specialist	\$74,174	\$27,138	5	5,066	Housing
			10	10,131	Sewer Fund
				<u>\$ 110,242</u>	

41423 Benefit & Insurance Charges **\$74,722**

This line item represents the Human Resource's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to

Pers Retirement	\$ 31,236
Medical Redirect	14,400
Life Insurance/A.D.D.	232
Unemployment Insurance	244
Long Term Disability	662
Medicare	3,657
Dental Insurance	3,757
Employee Assistance Program	94
Bonds	175
Liability Insurance	6,784
Vision	480
Worker's Compensation	13,001
TOTAL	<u>\$ 74,722</u>

Department/Division: 117 General Government			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Full-Time	53,966	34,188	0	0	0
41102 Overtime	0	426	4,413	0	0
41104 Part-time	0	937	0	0	20,531
41105 Vacation Accr.	0	6,039	0	0	0
Total Salaries	53,966	41,590	4,413	0	20,531
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	100	100
41233 Memberships	10,533	7,628	10,622	6,702	6,887
41234 Office Expense	8,295	6,058	11,197	19,350	19,350
41235 Professional Services	145,696	146,743	134,698	123,505	135,781
41240 Rental	0	0	0	2,700	2,700
41241 Special Department Expense	85	44	173	450	500
41242 Travel & Training	0	0	0	0	0
41243 Utilities	10,286	8,625	7,702	7,500	7,500
Total Services & Supplies	174,895	169,098	164,392	160,307	172,818
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
41313 Computer Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
OTHER					
41502 Interest on Debt	0	0	0	0	0
41700 Contingency	0	0	0	0	0
Total Other	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(35,854)	0	0	0	0
41422 Administrative Debits	40,992	12,415	97,257	100,281	102,887
41423 Benefit & Insurance Charges	21,625	10,975	1,106	0	3,027
41424 ISF Charge for Technology	54,953	52,100	71,777	77,635	81,667
41425 Facilities Replacement Chg					
41426 Equipment Replacement Chg					
41427 Operating Carry Forward					
Total Expenditure Transfers	81,716	75,490	170,140	177,916	187,581
TOTAL BUDGET	310,577	286,178	338,945	338,223	380,930
			Year Over Year Change		42,707

117 - GENERAL GOVERNMENT

Mission Statement

To provide various services to the citizens of Pinole through the combined efforts of multiple agencies, and to appropriate funds for general city administrative overhead costs.

Line-item Detail

41104 Part-tme Salaries **\$ 20,531**

Positions budgeted in this department include:

1 - Administrative Secretary (Frozen 2011-12 @ 0.5 FTE)	\$ 18,831
Clerk coverage during election cycle (moved from "0112")	1,700
	<u>\$ 20,531</u>

41231 Equipment Maintenance **\$ 100**

Other Equipment Maintenance

41233 Memberships **\$ 6,887**

League of CA Cities Dues	\$ 6,402
ABAG Dues	-
Pinole Chamber of Commerce Dues	135
Subscription Bay Area News Group	350
	<u>\$ 6,887</u>

41234 Office Expense **\$ 19,350**

Postage Supplies	\$ 6,200
Office Supplies	2,122
Copier Supplies	130
Other Office Expenses	10,898
	<u>\$ 19,350</u>

41235 Professional Services **\$ 135,781**

Included are specialized contracts and outside services of a general, non-specific nature, as follows:

1) Animal Control Services

The City has entered into an agreement with Contra Costa County for animal control services. The County retains all collected fees. The city pays \$5.31 per capita. \$ 99,106

2) WCCTAC (West Contra Costa Transportation Advisory Committee)

The City is a participating member of WCCTAC through a joint powers agreement. 36,675

\$ 135,781

41240 Rental **\$ 2,700**

41241 Special Department Expense **\$ 500**

Notary fees and supplies	\$ 100
UPS/FedEx and other special mailing needs	100
Flowers for funerals and special occasions	300
Volunteer Recognition Breakfast and Certificates	-
	<u>\$ 500</u>

41243 Utilities **\$ 7,500**

41421 Administrative Credits (costs transferred to other departments) **\$ -**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Admin. Secretary	\$18,831	\$3,030	0	\$ -	Successor Agency

41422 Administrative Debits **\$ 102,887**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Info Systems Staff	\$85,056	\$29,263	90	\$ 102,887	Info Sys [0121]

41423 Benefit Charges **\$3,027**

This line item represents the General Government's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Social Security	\$ 1,168
Medical Insurance	0
Life Insurance/A.D.D.	0
Unemployment Insurance	19
Long Term Disability	0
Medicare	273
Dental Insurance	0
Employee Assistance Program	0
Vision	0
Liability Insurance	537
Worker's Compensation	1,030
TOTAL	<u><u>\$3,027</u></u>

41424 ISF Charge for Technology **\$ 81,667**

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 118 Employee Benefits/Insurance Clearing				Fund 100 General Fund	
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41107 PERS Retirement	1,875,899	1,187,039	1,054,085	1,157,115	1,227,662
41108 Medical Insurance - Retirees*	686,197	802,513	832,744	899,073	914,400
41109 Medical Insurance - Active	1,413,796	1,209,881	1,126,603	1,225,905	1,361,300
41110 Workers Compensation	74,051	21,899	287,396	474,783	532,812
41111 Life Insurance/A.D.D.	9,338	6,059	6,294	11,824	12,412
41113 Unemployment Insurance	61,324	93,645	28,107	35,413	10,000
41114 Long Term Disability Insurance	22,543	21,356	16,045	25,760	29,245
41115 Medicare	141,727	123,771	120,271	133,232	143,882
41116 Dental Insurance	149,318	134,155	130,303	148,250	150,974
41117 Social Security	30,794	20,888	25,182	16,497	22,643
41118 Employee Assistance Program	5,337	4,824	10,381	4,457	4,739
41119 ICMA Deferred Compensation	8,655	0	0	0	0
41120 Vision Care	23,866	20,638	19,517	23,576	24,644
41258 Liability Insurance	708,706	523,168	300,187	349,224	278,015
41260 Bonds	1,596	1,596	1,346	1,375	2,600
41502 RDA Loan Repayment*	0	0	0	263,300	263,300
41502 Debt Service (POB's)*	403,594	418,598	433,602	440,000	455,000
Total Services & Supplies	5,616,741	4,590,030	4,392,063	5,209,784	5,433,628
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	(4,558,380)	(3,417,145)	(3,300,397)	(3,607,411)	(3,800,928)
Total Expenditure Transfers	(4,558,380)	(3,417,145)	(3,300,397)	(3,607,411)	(3,800,928)
TOTAL BUDGET	1,058,361	1,172,885	1,091,666	1,602,373	1,632,700
				Year Over Year Change	30,327
*Accounts Not Allocated to Departments: 41108 & 41502					

118 - EMPLOYEE BENEFITS & INSURANCE CLEARING

Mission Statement

All employee benefit costs and insurance will be charged to and paid from this budget. These costs will then be distributed to the benefiting department or division based on a cost distribution formula.

Line-item Detail

41107 Retirement \$1,227,662

This account reflects the total cost to the City for membership in the Public Employees Retirement System. PERS has notified the City that the City share for 2014/15 will be 18.179% of all miscellaneous members' gross salaries and 22.696% of all safety members' gross salaries. Beginning in 2011-12 the City will no longer pay either the 8.0% miscellaneous employee's share of PERS nor the 9% safety employees' contribution. Additionally, safety employee's reimburse the City 5.598% of the employer's share and miscellaneous members reimburse 4.835%.

41108 Medical Insurance – Retirees \$914,400

The City is required under PERS statutes to contribute an amount toward the retiree's health premium which is equal to that contributed to the active employee.

41109 Health Insurance - Active Employees \$1,170,662

The City provides Health Insurance coverage to its employees and their dependents, with premium funding capped at the Calendar 2011 contribution levels. The City offers medical coverage through the PERS Health Care Program. The City contribution to medical coverage is capped at the Kaiser rate per coverage status.

41109 Health Insurance - Medical Redirect \$190,638

Covers the cost of medical redirect payments to city workers who opt to receive cash instead of medical coverage.

41110 Worker's Compensation \$532,812

The City is currently self-insured through a joint powers agreement with 16 other cities, a group called "Municipal Pooling Authority (MPA). The Authority estimates Pinole's 2014/15 cost at \$4.23 per \$100 gross payroll, modified by a 1.403 factor.

41111 Life Insurance / A.D.D. \$ 12,412

The City purchases varying levels of life insurance for its permanent employees and elected officials. Life insurance is purchased through MPA. It is anticipated that the City will provide the following coverage based on existing labor agreement provisions: \$40,000 coverage.

The rate charged for life insurance is \$0.15 per \$1,000 per month.
Accidental Death and Dismemberment coverage costs an additional \$0.035 per \$1,000 per month.

41113 Unemployment Insurance \$10,000

The City pays actual unemployment costs on the direct cost reimbursement method to EDD. Unemployment costs for 2014/15 are estimated on previous year's experience.

41114 LTD Insurance \$29,245

The City provides long-term disability (LTD) coverage for some of its work force based on bargained provisions of various labor agreements.

41115 Medicare \$143,882

As of April 1, 1986, all new hires must be covered by Medicare. This cost is shared by employer and employee with each contributing 1.45% of gross earnings.

41116 Dental Insurance \$150,974

The City provides dental & orthodontic insurance for its employees and their dependents.

41117 Social Security \$22,643

Federal statute requires all employees not covered by a qualifying retirement system to be covered by Social Security. Therefore, temporary/extra help employees, such as seasonal recreation workers, etc., are covered at a cost of 6.2% of gross salaries, with both employer and employee contributing this rate.

41118 Employee Assistance Program \$4,739

The City contracts with PacifiCare Behavioral Health Corp for its Employee Assistance Program on an August through July year basis. The City provides eight free counseling sessions per family per incident. The contract cost is based on the number of covered workers.

41120 Vision Care \$24,644

Vision care coverage is provided to permanent employees and their dependents under this program with the City's contribution not to exceed \$17.50 per employee per month.

41257 Auto Insurance \$0

The City insures its vehicles for collision and comprehensive coverage through MPA . A deductible of \$3,000 exists for police vehicles and \$2,000 deductible for all other vehicles. This appropriation is now included with the Liability Insurance Premium amount (moved to 41258 for 2008-09 and thereafter).

41258 Liability Insurance \$233,445

The City insures its liability exposure through MPA. The premium is based on a rate of \$2.022 per \$100 of payroll modified by an experience modifier of 0.691. The City has retained a \$25,000 per incident deductible.

41259 Property/Fire Coverage \$44,570

Property/Fire Insurance is purchased through MPA. The coverage provides for replacement cost after a \$10,000 deductible (\$5,000 of this will be self-funded by the Authority). (moved to 41258 for 2008-09 and thereafter).

41260 Bonds \$2,600

The City purchases bonds for the Treasurer and Finance Director for \$250 each, the City Manager, Assistant City Manager, City Clerk, Public Works Director and Accounting Specialist, for \$175 per position and an employee blanket bond of \$221.50 for the remainder of the workforce.

41502 Debt Service 718,300

Pension Obligation Bonds	455,000
Successor Agency Collateralized Investment Agreement	263,300

41423 Benefit/Insurance Credits (\$3,800,928)

All user departments/divisions receive their respective share of employee benefit and insurance costs. These costs appear in each individual budget as Account 41423. General Fund retiree medical and debt service on pension obligation bonds are excluded from the benefit/insurance credits applied.

Department/Division: 121 Information Systems			Fund 525 Information Systems		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Full-Time	139,698	69,468	75,089	84,875	85,056
41102 Overtime	44	339	0	0	0
41104 Part-time	4,070	2,008	0	0	0
Total Salaries	143,812	71,815	75,089	84,875	85,056
SERVICES AND SUPPLIES					
41213 Communications Hardware	0	0	0	0	300
41222 Communications	121,039	96,072	99,061	117,900	117,900
41231 Equipment Maintenance	30,933	51,826	36,821	54,640	54,640
41233 Memberships	320	160	160	160	160
41234 Office Expense	1,057	2,192	163	1,500	1,500
41235 Professional Services	10,294	21,861	16,724	15,750	15,750
41251 IS Communication/Data	6,860	(moved to 41222)	(moved to 41222)		(moved to 41222)
41252 Network Maintenance	211,926	151,808	159,505	207,460	239,960
41253 Software Maintenance	87,025	63,018	83,159	117,925	121,375
41254 Software Purchase & Subscip.	17,291	10,667	11,297	38,750	49,450
41255 Computer Training	0	0	0	13,900	16,400
41256 IS Special Departmental	0	0	0	0	0
Total Services & Supplies	486,745	397,604	406,890	567,985	617,435
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41313 Computer Equipment	286	264	0	41,200	33,800
Total Fixed Assets	286	264	0	41,200	33,800
41700 Contingency	0	0	0	0	0
Total Other	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(204,961)	(12,415)	(108,064)	(111,423)	(114,319)
41422 Administrative Debits	8,814	0	0	0	0
41423 Benefit & Insurance Charges	72,763	29,621	27,069	28,782	29,263
41424 IS Chgs for Comm. & Tech.	(476,247)	(403,970)	(406,693)	(609,187)	(651,235)
41427 Operating Carry Forward					
Total Expenditure Transfers	(599,631)	(386,764)	(487,688)	(691,828)	(736,291)
TOTAL BUDGET	31,212	82,919	(5,709)	2,232	0
			Year Over Year Change		(2,232)

121 - INFORMATION SYSTEMS

Mission Statement

To provide communications, computer and technology support services to operating departments and agencies of the City of Pinole.

Activity/Program Description

The Information Systems Workgroup develops and maintains organization wide computer automation projects to increase the efficiency and effectiveness of the City workforce. Through cooperative efforts with other departments, it provides hardware and software solutions along with business process re-engineering to meet City Business needs.

This Workgroup maintains over 150 workstations, and 7 network file servers used throughout the City. Remote site locations, such as the recreational activity centers, fire & police stations and public works maintenance facilities are all connected to the primary City Hall locations through dedicated wide-area network (WAN) communication links.

Line-item Detail

41101 Salaries \$ 85,056

Positions budgeted in this department include:

1 - Information Systems Administrator	\$85,056	(1.0 FTE)
1 - Information Services Technician - II	-	(RIF 07/01/11)
0 - Information Services Technician - I	-	(RIF 04/01/09)
0 - Office Assistant (part/time)	-	(RIF 07/01/09)
Total Salaries	\$85,056	

41213 Communications Hardware \$ 300

Phone Equipment

41222 Communications \$ 117,900

Telephone Charges (AT&T -- CalNET)	\$ 65,300
Wireless Charges (Verizon Wireless)	24,000
Satellite Phone Service - FD/PD (2)	600
Internet Service	28,000
	<u>\$ 117,900</u>

41231 Equipment Maintenance \$ 54,640

Copier Lease and Maintenance (Xerox/Ricoh)	\$ 51,040
Mailing System Meter Lease (Pitney Bowes)	3,600
	<u>\$ 54,640</u>

41233 Memberships \$ 160

Municipal Information System Membership

41234 Office Expense \$ 1,500

Miscellaneous computer supplies	\$ 1,300
Miscellaneous office supplies	200
	<u>\$ 1,500</u>

41235 Professional Services \$ 15,750

Technical Support (Robert Half Technology)
(450 hrs @ \$35/hr)

41252 Network Maintenance **\$ 239,960**

Network servers and hardware maintenance, including professional callouts.

Network Configuration Maintenance/Support- Endsight	\$ 64,500
MDC Maintenance	23,000
Desktop/Workstation Maintenance	16,000
Communications Maintenance	3,100
Printer Maintenance	2,000
Web Hosting/Maintenance	17,860
County Router Maintenance	36,000
Server Hardware/Appliance Maintenance	5,000
Richmond Shared Maintenance (PD-NWS)	50,000
WiFi Service	1,000
Firewall Maintenance & Spam Filters	5,000
911 System Maintenance	16,500
	\$ 239,960

41253 Software Maintenance **\$ 121,375**

Includes the cost of all software maintenance.

Recreation Software (Class)	\$ 2,625
Finance Software (MOMS)	13,000
Permitting/Licensing Software (CRW)	8,000
ESRI - ArcGIS	20,000
Evidence Tracking Software (FileOn Q)	3,000
Records Management Software (Sire/Versatile)	10,500
Police Dispatch and Records Mgmt Software (NWS)	40,000
Crimeview Desktop Support	3,000
Adobe Software Maintenance	3,500
Symantec (Antivirus/Backup Software)	8,000
Fire Records Management Software (FireRMS)	4,150
Miscellaneous Software Maintenance	5,600
	\$ 121,375

41254 Software Purchase & Subscriptions **\$ 49,450**

Covers the cost of new software purchases, licenses and subscriptions on software.

MuniCode	\$ 300
PD Background Chk Subscription (Copware, TLO, Equifax)	2,250
Realquest	10,000
Productivity Software	7,000
Survey Subscription	350
CRW TrakIt Upgrade	10,000
CalOpps (Recruitment Subscription)	2,750
POSM Sewer Camera System	16,800
	\$ 49,450

41255 Computer Training **\$ 16,400**

Class Training	\$ 3,900
CRW TrakIt Training	5,000
Records Management Training (SIRE)	2,500
Computer Training Equipment Rental	5,000
	\$ 16,400

41313 Computer Equipment \$ 33,800

Desktop Replacement Hardware	\$	3,000
Network Replacement Hardware		10,000
Public Safety Server		10,000
New Computers - 10 for PD, PCTV, WPCP, Clerk, HR		10,000
Replacement Monitors		500
Printer		300
	\$	33,800

41421 Administrative Credits (costs transferred to other departments) \$ (114,319)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Info Systems Staff	\$85,056	\$ 29,263	90	\$ 102,887	Gen'l Gov't [0117]
			10	11,432	Sewer Fund [0648]
Total Costs Transferred				\$ 114,319	

41423 Benefits & Insurance \$ 29,263

Pers Retirement	\$	10,949
Medical Redirect		7,200
Life Insurance/A.D.D.		116
Unemployment Insurance		87
Long Term Disability		331
Medicare		1,338
Dental Insurance		1,878
Employee Assistance Program		47
Liability Insurance		2,427
Vision		240
Leave Buy-back		0
Worker's Compensation		4,650
TOTAL	\$	29,263

41424 IS Chgs for Comm & Technology \$ (651,235)

General Government	[0117]	\$ (81,667)	12.5%
Police Services	[0222]	(232,262)	35.7%
Police Dispatch	[0223]	(72,292)	11.1%
Fire Services	[0229]	(51,516)	7.9%
Public Works	[0341]	(53,748)	8.3%
Building Inspection	[0462]	(49,717)	7.6%
Recreation	[0552]	(41,753)	6.4%
CATV	[0554]	(15,121)	2.3%
Sewer WPCP	[0648]	(27,948)	4.3%
Sewer Collection (CY)	[0649]	(25,211)	3.9%
		\$ (651,235)	100%

Department/Division: 554 Cable Access TV			Fund 228 CATV Enterprise		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2011/15 City Manager Recommended
SALARIES					
41101 Salaries	199,565	119,638	128,656	138,689	136,289
41102 Overtime	477	438	763	0	
41104 Part-time Salaries	31,063	27,601	27,618	26,350	28,500
41105 Vacation Accrued	1,663	6,168	0	0	
Total Salaries	232,768	153,845	157,037	165,039	164,789
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	1,876	2,381	2,185	4,000	4,000
41232 Maint. Structures/Improve/Grounds	3,018	3,894	2,575	3,800	3,800
41233 Memberships	0	0	0	175	175
41234 Office Expense	138	0	243	250	250
41235 Professional Services	1,447	1,595	6,310	0	0
41236 Equipment Rental	0	0	0	0	0
41241 Special Department Expense	3,914	2,688	5,109	4,500	4,500
41242 Travel & Training	2,400	2,400	2,400	2,500	2,500
41243 Utilities	11,189	10,493	10,372	8,500	8,500
Total Services & Supplies	23,982	23,451	29,194	23,725	23,726
FIXED ASSETS					
41312 Equipment	52,677	0	0	0	0
41337 Furniture/Fixtures/Equipment	0	0	0	0	0
Total Fixed Assets	52,677	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(197,687)	(30,710)	0	0	0
41422 Administrative Charges	2,141	1,098	1,087	0	0
41423 Benefit & Insurance Charges	101,648	51,449	54,288	62,059	66,897
41424 ISF Charge for Technology	7,101	10,781	10,486	17,121	15,121
41425 Facilities Replacement Charges	0	0	0		0
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	(86,797)	32,618	65,861	79,180	82,018
TOTAL BUDGET	222,630	209,914	252,092	267,944	270,533
Program Revenues	146,850	214,134	209,084	218,759	218,708
Transfers In & Carryover Funding	78,552	43,660	44,616	60,363	54,375
Net Program Cost (Deficit)	2,772	47,880	1,608	11,178	2,550

554 - CABLE ACCESS TV

Mission Statement

Pinole Cable TV (PCTV) manages a non-commercial, community access television station. PCTV is a PEG station with programming and information that is Public, Educational, and Governmental. PCTV is available to groups, clubs, organizations, individuals and City staff for the promotion of events and relaying community oriented information. Resources are utilized for staffing, operational and equipment supplies, utilities and facility maintenance. Revenue is generated from donations, sponsorships, DVD sales and franchise fees. The majority of revenue is from contracts with other municipalities, nonprofits and for profits with whom PCTV provides broadcasting services and an Outdoor Cinema service package.

<u>Program Funding</u>	Tax Subsidy	2014/15	2013/14	Tax Subsidy
Program Cost	3%	270,533	267,944	3%
Fee Revenue (External Reimbursements)		(95,000)	(91,532)	
Sponsorships/Advertising/Fundraising		(25,000)	(36,920)	
AT&T Project Lightspeed (Franchise Fees)		(43,068)	(35,519)	
PEG Access Fees (Subscriber Fees)		(56,000)	(54,788)	
General Fund Contribution/Subsidy & Carryover		(54,375)	(60,363)	
Net Program Costs		(2,910)	(11,178)	

Line-item Detail

41101 Salaries \$ 136,289

- 1 - Cable Access Coordinator (Reduced to 0.9 FTE 12/15/2010)
- 1 - Cable Access Technician (Restored to 0.9 FTE 7/1/2013)

41104 Part-time Salaries \$ 28,500

Temporary Cable Equipment Operators

41231 Equipment Maintenance \$ 4,000

Fuel	\$ 637
Miscellaneous Parts	475
Loaner Equipment	382
Equipment Repair	251
Other Equipment Maintenance	2,255
	<u>\$ 4,000</u>

41232 Maint Struct/Impr/Grnds \$ 3,800

Elevator Maintenance	\$ 1,300
Building Maintenance	1,030
Sanitary Supplies	265
Cleaning Supplies	210
Pest Control	122
Other Maintenance	873
	<u>\$ 3,800</u>

41233 Memberships \$ 175

41234 Office Expense \$ 250

Miscellaneous Office Supplies	\$ 138
Other Office Expenses	112
	<u>\$ 250</u>

41241 Special Dept Expense	\$ 4,500	
Royalty Expense	\$	1,484
Football Games		600
Recording Media		822
Equipment Rental		220
Miscellaneous Special Dept Expenses		489
Other Special Dept Expenses		885
	<u>\$</u>	<u>4,500</u>

41242 Travel and Training	\$ 2,500	
Auto Allowance	\$	2,400
Other Travel and Training		100
	<u>\$</u>	<u>2,500</u>

41243 Utilities	\$ 8,500	
Gas and Electric	\$	8,300
Water		200
	<u>\$</u>	<u>8,500</u>

41421 Administrative Credits (costs transferred to other departments) \$0

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Cable Access Coordinator	\$ 76,040	\$39,380	0	\$0	Redevelop
		Total Credits		\$0	

41422 Administrative Charges (costs transferred from other departments) \$0

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Custodian	\$11,383	\$1,831	0	\$0	Senior Center [553]

41423 Benefit / Insurance Charges \$ 66,897

This line item represents the Cable TV's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	17,786
Medical Insurance-Active		27,296
Unemployment Insurance		169
Long Term Disability		662
Medicare		2,389
Dental Insurance		2,359
Vision Insurance		432
Social Security		1,767
Employee Assistance Program		94
Workers Compensation Insurance		9,010
Liability Insurance		4,701
Vacation Buyback		0
Life Insurance/A.D.D.		232
	<u>\$</u>	<u>66,897</u>

41424 ISF Charge Tech \$ 15,121

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

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Police Operations Appropriation Summary

		Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Revised 2013/14	City Manager Recommended 2014/15
Police Operations	221	4,882,674	3,918,041	3,484,697	3,332,000	3,001,079	2,486,247	2,654,796	2,702,606
Police Services	222	1,046,896	867,564	823,635	810,994	1,124,893	821,225	993,814	1,069,202
West Bay Communications Center (Police Dispatch)	223	948,241	1,012,730	1,079,357	1,037,759	942,524	1,007,049	1,010,992	1,058,569
General Fund		6,877,811	5,798,335	5,387,689	5,180,753	5,068,496	4,314,521	4,659,602	4,830,377
Measure "S" Operations	221	474,437	878,402	991,898	871,051	819,341	965,764	1,034,873	1,213,408
Police Contracted Security	224	37,970	47,626	42,343	36,573	29,876	29,670	30,450	30,450
Traffic Safety Fund	227	35,359	45,607	15,024	14,578	17,051	14,717	37,987	37,950
Supplemental Law Enforcement	227	110,054	145,825	103,006	47,071	88,219	120,679	93,581	93,864
Police Grants	227	260,930	154,811	245,009	378,393	519,831	566,361	567,501	519,026
Growth Impact Equipment	221	54,829	82,397	54,587	-	-	-	-	-
Non General Fund		973,579	1,354,668	1,451,867	1,347,666	1,474,318	1,697,191	1,764,392	1,894,698
RDA Administration	463	330,861	176,918	189,768	139,246	0	0	0	0
Community Preservation & Safety	220	2,778	398,115	613,083	432,685	-	-	-	-
Redevelopment Fund		333,639	575,033	802,851	571,931	0	0	0	0
<u>Police Operations Total</u>		<u>8,185,029</u>	<u>7,728,036</u>	<u>7,642,407</u>	<u>7,100,350</u>	<u>6,542,814</u>	<u>6,011,712</u>	<u>6,423,994</u>	<u>6,725,075</u>

Increase to Prior
As Percent of Peak

301,081
82%

Department/Division: 221 Public Safety - Police Operations			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	2,116,657	2,077,307	1,700,724	1,986,715	2,039,713
41102 Overtime	(Fund 105)	(Fund 105)	24,758	(Fund 105)	(Fund 105)
41103 Holiday Premium	121,800	124,500	70,822	0	
41104 Part-time Salaries	0	0	57,130	0	
41105 Vacation Accrued	46,286	42,358	62,342	0	
Total Salaries	2,284,743	2,244,165	1,915,776	1,986,715	2,039,713
SERVICES AND SUPPLIES					
41221 Safety Clothing	24,154	22,668	21,550	11,980	10,480
41231 Equipment Maintenance	112,340	132,186	86,844	108,400	103,379
41232 Maint. Structures/Improvement Grounds	0	0	0	0	0
41233 Memberships	1,595	1,200	1,190	1,550	1,550
41235 Professional Services	68,786	31,626	102,654	77,560	77,560
41236 Equipment Rental	2,900	2,060	2,200	5,000	5,000
41241 Special Department Expense	5,060	15,988	22,401	23,095	24,595
41242 Travel & Training	19,293	19,644	19,876	25,000	25,000
Total Services & Supplies	234,128	225,372	256,715	252,585	247,564
FIXED ASSETS					
41312 Equipment	1,951	421	0	3,240	3,240
Total Fixed Assets	1,951	421	0	3,240	3,240
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(199,712)	(275,316)	(493,603)	(463,215)	(469,222)
41423 Benefit & Insurance Charges	1,010,890	806,437	807,359	875,471	881,311
Total Expenditure Transfers	811,178	531,121	313,756	412,256	412,089
TOTAL BUDGET	3,332,000	3,001,079	2,486,247	2,654,796	2,702,606
				Year Over Year Change	47,810

221 - PUBLIC SAFETY - POLICE OPERATIONS

Mission Statement

Police Operation's mission is the protection of life and property, through exemplary customer service to the community in accordance with strict adherence to the Law Enforcement Code of Ethics. This mission shall be accomplished by providing fair and equal treatment to all persons.

Workload Prioritization

Mandates

- ◊ 911 System Upgrade Project
- ◊ Monitoring of Massage Establishments
- ◊ Liaison program with Municipal Polling Authority for RMTAC (Police Risk Management Training Advisory Committee)
- ◊ Asset Seizure Program
- ◊ Liaison Program with any or all of the following for Pitchess Motions, lawsuits, claims, personnel investigations, special investigations
- ◊ Mutual Aid Program Management and Investigation
- ◊ Mobile Field Force Program Liaison, Management, and Scheduling
- ◊ Inspections Oversight Project - State, Federal and Other
- ◊ Policy and Procedure Manual Program with Lexipol (Legal Advisor)
- ◊ POST Training

High Priority

- ◊ K-9 Program
- ◊ Gang Identification and Tracking Program
- ◊ Gang Task Force Program
- ◊ Special/Directed Enforcement

Other Priorities

- ◊ Special Olympics, Tip a Cop and Torch Run
- ◊ Citizen Ride Along Program
- ◊ Police Explorer Program (Community Funded)
- ◊ Security for Community Special Events
- ◊ Camera System Monitoring Program*

Unfunded Priorities

- ◊ Traffic (Motorcycle) Program

Cost Estimate

\$175,000

*The Camera System Monitoring program is performed by on-duty dispatch staff. There would be no cost savings if the cameras were not monitored since dispatch staff would still be on site.

Line-item Detail

41101 Salaries \$2,039,713

Full-time positions budgeted in the Police Operations budget include:

General Fund

- 1 Chief of Police
- 1 Police Commander
- 6 Sergeants
- 4 Corporals
- 2 Officer - Detectives
- 6 Police Officers

Measure S Fund

- 4 Police Officers (Dept. 221 - Fund 105)

Grants Fund

- 3 Police Officers (Dept. 227 - Fund 204)

PPEA Labor Negotiations Settlement

Reduced for Salary Savings from Staffing Vacancy/Recruitment (1-FTE for 6 mos.) **\$ 62,454**

41102 Overtime \$0

Moved to Measure "S" Fund (105)

41221 Safety Clothing \$ 10,480

The City, pursuant to the provisions of its Labor MOU's, provides a clothing allowance for uniforms. Also included for funding are:

Clothing Allowance for Uniforms (included in "Salaries")	
Safety Equipment Allowance	\$ 5,610
Badge Replacements	1,050
Raid/ID Vests (10)	1,250
Repair/replacement of uniforms	1,500
Other/miscellaneous	1,070
	<u>\$ 10,480</u>

41231 Equipment Maintenance \$ 103,379

Provides for the maintenance and repair of marked and unmarked police vehicles, utility vehicles and special equipment. Included cost for maintenance, supplies, gasoline, car washing, towing and general equipment repair.

Vehicle Fuel	\$ 73,054
Preventative Maintenance-Vehicles	8,728
Vehicle Washing	1,339
Vehicle Repairs	18,517
Radio Repairs	1,741
	<u>\$ 103,379</u>

41233 Memberships \$ 1,550

CA Police Officers Assn	\$ 300
County Police Chiefs' Assoc	650
International Assn of Police Chiefs	-
CA Police Chief's Assoc	300
ASIS	100
Inter'l Law Enf Educ & Trn'g	-
Inter'l Law Enf Firearms Instructors	-
Nat'l Tactical Officers Assoc	80
CA Crime Prevention Officers Assn	120
Nat'l Assn of Town Watch	-
Law Enf Environ Planning Assn	-
	<u>\$ 1,550</u>

41235 Professional Services \$ 77,560

Includes the following materials, services and equipment:

West-Net Task Force	\$ 8,000
Applicant Processing/Recruiting	16,000
Attorney Support Services	53,560
	<u>\$ 77,560</u>

41236 Equipment Rental \$ 5,000

Firearms Range Rental	\$ 5,000
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41241 Special Department Expense \$ 24,595

A variety of supplies and equipment are funded through this account:

Flares/Vehicle Accident Supplies	2,000
Medical Supplies (1st Aid)	500
NIK Kit (Field Drug Testing)	500
Intoximeter Supplies	500
Firearms Repair	500
Handgun Ammunition	5,000
Investigation Collection Kits	1,500
Gunshot Trauma Kits	1,500
Latex Gloves	300
Canine Program Expenses	12,095
Miscellaneous Supplies	200
	<u>\$ 24,595</u>

41242 Travel and Training \$ 25,000

State of CA -- P.O.S.T. reimbursable \$ 25,000

41312 Equipment \$ 3,240

1 Marked Police Vehicle	-
Ballistic Shield	1,400
MP5	1,840
	<u>\$ 3,240</u>

41421 Administrative Credits (Costs Transferred to Other Departments) (\$469,222)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Chief of Police	\$ 153,116	\$ 64,422	25	\$ 54,385	WBCC
Police Commander	\$ 127,735	\$ 51,251	100	178,986	MEASURE "S"
Crime Prevention/Relief Officer	\$ 98,646	\$ 43,341	100	141,987	MEASURE "S"
Canine Officer	\$ 104,476	\$ 36,737	10	14,121	SLESF
Police Officer	\$ 80,581	\$ 25,743	75	79,743	SLESF
				<u>\$ 469,222</u>	
	Total Transferred Out				

41423 Benefit Charges \$ 881,311

This line item represents the departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this line-item are:

PERS Retirement	\$ 327,459
Medical Insurance - Active	213,855
Medical Redirect	34,200
Workers Compensation	112,130
Life Insurance/A.D.D.	2,320
Unemployment Insurance	2,108
Long Term Disability Insurance	5,306
Medicare	30,235
Dental Insurance	25,862
Employee Assistance Program	938
Vision Care	4,800
Safety Equipment	5,100
Vacation Buy-Back	10,117
Liability Insurance	58,509
PPEA Labor Negotiation Settlement	48,372
Total	<u>\$ 881,311</u>

Department/Division: 222 Public Safety - Police Services			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	135,447	222,763	222,597	259,821	286,872
41102 Overtime	231	1,852	699	0	0
41103 Holiday Premium	0	0	506	0	
41104 Part-time Salaries	1,665	31,862	31,769	0	
41105 Vacation Accrued	2,256	0	2,213	0	
Total Salaries	139,599	256,477	257,784	259,821	286,872
SERVICES AND SUPPLIES					
41221 Safety Clothing	9	780	780	0	0
41231 Equipment Maintenance	15,386	19,164	13,220	10,790	9,445
41232 Maint. Structures/Improvemt./Grounds	34,483	50,441	56,693	53,057	53,057
41233 Memberships	325	300	300	350	350
41234 Office Expense	15,957	12,922	13,376	21,855	21,855
41235 Professional Services	184,499	147,033	83,736	156,088	156,088
41241 Special Department Expense	20,722	4,210	3,319	18,134	18,134
41242 Travel & Training	284	(648)	(463)	5,500	5,500
41243 Utilities	46,657	41,932	41,527	43,400	43,400
41247 Conference/Meeting Expense	0	0	0	0	0
Total Services & Supplies	318,322	276,134	212,488	309,174	307,829
FIXED ASSETS					
41312 Equipment	122	296,926	49,802	49,398	49,798
Total Fixed Assets	122	296,926	49,802	49,398	49,798
EXPENDITURE TRANSFERS					
41422 Administrative Charges	56,979	56,474	56,944	59,271	60,845
41423 Benefit & Insurance Charges	111,998	99,421	109,432	116,103	131,596
41424 ISF Charge for Technology	183,974	139,461	134,775	200,047	232,262
Total Expenditure Transfers	352,951	295,356	301,151	375,421	424,703
TOTAL BUDGET	810,994	1,124,893	821,225	993,814	1,069,202
			Year Over Year Change		75,388

222 - PUBLIC SAFETY - POLICE SERVICES

Mission Statement

To participate in enhancing the quality of life as identified by the community and citizens of Pinole through maintenance of public safety within available resources.

Workload Prioritization

Mandates

- ◊ Criminal Sex/Narcotics Registrants

High Priority

- ◊ Continue to Submit Grant Application(s) and Seek Grant Funding

Other Priorities

- ◊ Volunteer Program (optional--discontinue if costs additional staff time)
- ◊ Managing Fleet and Equipment Program
- ◊ Community Service Officer Program
- ◊ Criminal Records
- ◊ Property and Evidence Room Operations
- ◊ Crime Scene Documentation/Investigation

Line-item Detail

41101 Salaries \$286,872

Full-time positions budgeted in the Police Services Department include:

- 2 Records & Property Specialists
- 1 Property & Evidence Specialist
- 1 FTE Community Safety Specialist (2 part-time positions)
- 1 Administrative Secretary

41102 Overtime \$ -

Minor allowance for Overtime is requested for projects that are time sensitive, and cannot be completed during regularly scheduled work hours (like offsite training and court appearances).

41221 Safety Clothing \$ -

The city, pursuant to the provisions of its Labor MOU's, provides a clothing allowance for Uniforms. Included in "Salaries".

41231 Equipment Maintenance \$ 9,445

Provides for the maintenance and repair of marked and unmarked police vehicles, utility vehicles and special equipment. Included cost for maintenance, supplies, gasoline, car washing, towing and general equipment repair.

Vehicle Fuel	\$	4,395
Preventative Maintenance-Vehicles		4,000
Vehicle Washing		300
Vehicle Repairs		500
Radio Repairs		250
	\$	<u>9,445</u>

41232 Maintenance of Structures/Improvements/Grounds \$ 53,057

Repairs of items associated with Police Department Facilities and general upkeep of the building and grounds including: fencing, gates, locks, window glass, electrical wiring, shelving, sally port, painting, window blinds, floor coverings, elevator maintenance, pest control and heating & cooling system.

Elevator Service (NEC)	\$ 650
Pest Control (Western)	425
Video Surveillance System	30,000
HVAC Maint. (City Mech)	1,850
Janitorial Service (UBS)	17,365
Janitorial Supplies (UBS)	1,692
Bldg Maintenance (Various)	1,075
	<u>\$ 53,057</u>

41233 Memberships \$ 350

Includes participation in support service types of associations and committees, such as:

California Criminal Justice	\$ 75
CLEARs (Krieger)	50
C.A.P.E.	45
IAPE (Cuellar)	50
Nat'l Emergency Number Assn	130
	<u>\$ 350</u>

41234 Office Expense \$ 21,855

This line item funds general office supplies and expenses for both Operations (0221) and Support (0222) Divisions. Vendors Include:

Radston's (office supplies)	\$ 95
Staples (office supplies)	12,625
Xerox (copier supplies)	500
Printing Services (Concord)	635
Postage & Equipment (Pitney)	3,000
Notices to Appear (Eagle)	2,500
Other Suppliers	2,500
	<u>\$ 21,855</u>

41235 Professional Services \$ 156,088

Contracts and agreements which provide for operation and maintenance of various Department systems.

Records Management System Support (AIM)	\$ 2,128
County Crime Lab Services	99,584
Blood Withdrawals	3,352
Children's interview center	500
800 Mhz Radio System Charges (EBRCSA)	34,560
800 Mhz Radio System Charges (Richmond)	-
Evidence A&P	15,964
	<u>15,964</u>
TOTAL	<u>\$ 156,088</u>

41241 Special Department Expense \$ 18,134

A variety of functions within the Technical Services Division are handled through this account.

Photographic: State mandates, ID cards, ID film (booking), photo accessories, film processing, batteries	\$ 500
Lab supplies mandated processing materials, sexual assault kits	375
Ninhydrin spray/accessories, Milvan Barrier C. kits, forceps	361
GSR and some sex crime investigation kits	5,333
Automated Records Info (ARIS)	5,850
Fire extinguisher replacement	382
Property/evidence casting materials, safety glasses, latent lifting materials, batteries, crime scene barrier tape	5,333
	<u>5,333</u>
TOTAL	<u>\$18,134</u>

41242 Travel and Training \$5,500

This account covers the costs to meet Federal and state mandated training requirements and technical and specialized training needs for support staff.

Conferences (CALNENA)	\$1,000
Meetings	500
Non POST training	1,000
POST training	<u>3,000</u>
TOTAL	<u>\$5,500</u>

41243 Utilities \$ 43,400

Public Safety Facility operates 24 hour/day, every day of the year

Electricity & Gas (PG&E)	\$ 1,500
Water (EBMUD)	41,900
TOTAL	<u>\$ 43,400</u>

41312 Equipment \$ 49,798

Equipment Lease for 800 Mhz Radios (EBRCSA)	\$ 49,398
Fax Machine	400
Ergonomic upgrades	-
	<u>\$ 49,798</u>

41422 Administrative Charges \$ 60,845

Police Services receives the benefit of services provided by one position funded through WBCC. These costs are charged to Police Services as follows.

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Dispatcher	\$72,378	\$32,859	25	\$ 26,309	WBCC
Services Manager	\$95,004	\$43,137	25	34,535	WBCC
	Total Transferred In			<u>\$ 60,845</u>	

41423 Benefit Charges \$ 131,596

This line item represents the departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 30,394
Medical Insurance-Active	58,973
Life Insurance/A.D.D.	464
Workers Compensation	15,683
Unemployment Insurance	295
Long Term Disability Insurance	1,325
Medicare	4,160
F.I.C.A.	3,664
Dental Insurance	4,963
Safety Equipment	130
Employee Assistance Program	188
Liability Insurance	8,184
Vacation Buy-back	2,213
Vision	960
Total	<u>\$ 131,596</u>

41424 ISF Charge for Technology \$ 232,262

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 223 Public Safety - West Bay Communications Center			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	629,240	572,075	612,032	603,205	620,852
41102 Overtime	48,904	57,643	67,964	57,000	67,000
41103 Holiday Premium	9,602	25,658	25,426	0	0
41104 Part-time Salaries	2,231	2,110	4,326	0	0
41105 Vacation Accrued	2,201	0	0	0	0
Total Salaries	692,178	657,486	709,748	660,205	687,852
SERVICES AND SUPPLIES					
41221 Safety Clothing	4,635	4,326	301	0	0
41231 Equipment Maintenance	1,510	720	5,200	2,500	5,500
41232 Maint. Structures/Improvemt./Grounds	3,120	3,147	0	3,470	3,470
41233 Memberships	0	0	0	150	150
41234 Office Expense	1,292	1,957	1,201	2,000	2,000
41235 Professional Services	5,271	1,275	257	6,765	6,765
41241 Special Department Expense	227	0	20	1,000	1,000
41242 Travel & Training	1,701	1,553	2,237	6,650	6,650
41243 Utilities	9,398	8,435	7,931	8,715	8,715
Total Services & Supplies	27,154	21,413	17,147	31,250	34,250
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(56,977)	(56,474)	(56,944)	(59,271)	(60,845)
41422 Administrative Charges	44,442	49,105	49,277	52,787	54,385
41423 Benefit & Insurance Charges	283,439	223,795	239,911	255,883	270,635
41424 ISF Charge for Technology	47,523	47,199	47,910	70,138	72,292
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	318,427	263,625	280,154	319,537	336,467
TOTAL BUDGET	1,037,759	942,524	1,007,049	1,010,992	1,058,569
Program Revenues	459,975	446,506	449,611	449,611	353,433
Net Program Surplus or (Deficit)	(577,784)	(496,018)	(557,438)	(561,381)	(705,136)
			Year Over Year Change		(143,755)

223 - PUBLIC SAFETY - WEST BAY COMMUNICATIONS CENTER

Mission Statement

Provide for the West Bay Communication Center (WBCC) operations, serving the Hercules and Pinole Police Departments. The WBCC is staffed 24 hours/day, seven days/week, serving a total population of approximately 40,000. The WBCC handles all police emergency radio/telephone traffic for City Departments during disasters and serves as an "after hours" resource for the Public Works Department.

Program Funding

The City of Hercules is billed for Dispatch Services based on a formula that incorporates various usage measurements. For fiscal year 2014/2015 the City of Hercules will pay 34% of the cost of the Dispatch Center while the City of Pinole will pay 66% of the cost.

Workload Prioritization

Mandates

- ◊ East Bay Regional Communications System Project

Other Priorities

- ◊ Dispatch Services
- ◊ Community Warning System Program

Line-item Detail

41101 Salaries \$ 620,852

Full-time positions budgeted in the Police-WBCC Department include:

- 1 Services Manager
- 7 Dispatchers

PPEA Labor Negotiations Settlement

41102 Overtime \$ 67,000

Attendance of dispatchers at workshops, training sessions, and division meetings, as well as covering shifts temporarily vacant due to sick leave and vacation necessitates overtime usage.

41231 Equipment Maintenance \$5,500

Dispatch headset/cord replacement	1,265
Stancil maintenance	3,000
General equipment non-contract maintenance	<u>1,235</u>
TOTAL	<u>\$5,500</u>

41232 Maintenance/Structure/Improvements Grounds \$3,470

Heating & cooling maintenance	1,766
Pest control	133
Janitorial service & supplies	975
Costs associated with Dispatch Center.	<u>596</u>
TOTAL	<u>\$3,470</u>

41233 Memberships \$150

Includes WBCC portion of costs for APCO and CLEWOA participation.

41234 Office Expense \$2,000

General office supplies and expenses for the WBCC staff	\$ 1,500
Haines cross-directory subscriptions, legal codes, cross-directory street maps	<u>500</u>
TOTAL	<u>\$2,000</u>

41235 Professional Services \$ 6,765

There are several service contracts and agreements provided for equipment within the police department. This reflects the portion of the costs borne by the WBCC.

800 MHz radio system maintenance	4,265
Language Interpretation Services	<u>2,500</u>
TOTAL	<u>\$ 6,765</u>

41241 Special Department Expense \$ 1,000

This includes DOJ fingerprints and background investigations on applicants.

41242 Travel and Training \$6,650

This account covers the costs incurred to meet Federal and state mandated training requirements; technical and specialized training needs.

Non-POST training	1,300
Meetings associated with dispatch function	350
Conference attendance for APCO, PSAP managers, CLEWOA	1,000
POST training	<u>4,000</u>
	<u>\$6,650</u>

41243 Utilities \$ 8,715

PG&E and EBMUD provided to the facility are pro-rated to WBCC.

Electricity & Gas (PG&E)	\$ 8,380
Water (EBMUD)	<u>335</u>
TOTAL	\$ 8,715

41421 Administrative Credits (Costs Transferred to Other Departments) \$ (60,845)

Police Services receives the benefit of services provided by one position funded through WBCC.

These charges are credited back to WBCC as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Dispatcher	\$72,378	\$32,859	25	\$ 26,309	Police Services
Services Manager	\$95,004	\$43,137	25	<u>\$ 34,535</u>	Police Services
				<u>\$ 60,845</u>	

41422 Administrative Charges \$54,385

WBCC receives the benefit of services provided by one position funded through the Operations Department.

Those costs are charged back to WBCC as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Police Chief	\$153,116	\$64,422	25	\$ 54,385	Police Operations

41423 Benefit Charges \$ 270,635

This line item represents the Police - WBCC's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 79,203
Medical Insurance-Active	80,372
Medical Redirect	14,400
Life Insurance/A.D.D.	928
Workers Compensation	36,775
Unemployment Insurance	691
Long Term Disability Insurance	2,137
Medicare	10,030
Dental Insurance	10,216
Employee Assistance Program	375
Liability Insurance	19,188
Vacation Buy-back	0
Vision	1,920
PPEA Labor Negotiations settlement	14,400
Total	<u>\$270,635</u>

41424 ISF Charges for Communication & Technology \$72,292

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 224 Public Safety - Police Security			Fund 202 Police Security		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	0
41102 Overtime	0	0	0	0	0
41103 Holiday Premium	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	0	0	0	0	0
41231 Equipment Maintenance	0	0	0	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41235 Professional Services	29,567	29,876	29,670	30,450	30,450
41241 Special Department Expense	0	0	0	0	0
41242 Travel & Training	0	0	0	0	0
Total Services & Supplies	29,567	29,876	29,670	30,450	30,450
EXPENDITURE TRANSFERS					
41422 Administrative Charges	7,006	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	0
Total Expenditure Transfers	7,006	0	0	0	0
TOTAL BUDGET	36,573	29,876	29,670	30,450	30,450
Revenues	44,400	44,400	44,400	44,400	44,400
Net Operating Surplus or (Deficit)	7,827	14,524	14,730	13,950	13,950
			Year Over Year Change		-

224 - PUBLIC SAFETY - POLICE SECURITY

Mission Statement

The Police Department provides the Security Program at a cost factor to local merchants, businesses, shopping complexes and residential complexes within the City of Pinole. The program is fiscally self supporting. The program provides on-site security services to specific areas, which enhances the ability to minimize violent crime and directly intervene in many calls-for-service which police staff would otherwise have to address. This is a direct crime prevention related program, with high police visibility serving as a major deterrent.

Line-item Detail

41235 Professional Services \$ 30,450

Provides for the cost of contractual security service for after hours at the Shopping Centers complexes located along the Fitzgerald Drive commercial corridor.

Professional Officers Services \$ 30,450

41422 Administrative Charges \$0

Police Security receives the benefit of services provided by one position funded through the Police Operations. Those costs are charged back to Police Operations as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
CSO	\$0	\$0	0	0	Police Operations

Department/Division: 227 Traffic Safety Fund			Fund 205 Traffic Safety		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	9,177	8,106	8,507	11,191	11,191
Total Salaries	9,177	8,106	8,507	11,191	11,191
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	997	876	260	3,160	3,160
41241 Special Department Expenses	2,648	6,917	4,503	14,300	14,300
41242 Travel & Training	0	0	0	0	0
Total Services and Supplies	3,645	7,793	4,763	17,460	17,460
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	300	0	0	7,500	7,500
Total Fixed Assets	300	0	0	7,500	7,500
EXPENDITURE TRANSFERS					
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	1,456	1,152	1,447	1,836	1,799
41425 Facilities Replacement Charges	0	0	0	0	0
41426 Equipment Replacement Charges	0	0	0	0	0
41427 Operating Carry Forward					
Total Expenditure Transfers	1,456	1,152	1,447	1,836	1,799
TOTAL BUDGET	14,578	17,051	14,717	37,987	37,950
Revenues	17,845	34,725	31,050	31,050	31,050
Net Operating Surplus or (Deficit)	3,267	17,674	16,333	(6,937)	(6,900)
			Year Over Year Change		(37)

227 - TRAFFIC SAFETY

Mission Statement

The total amount of fines and forfeitures received by the City under Section 1463 of the Penal Code shall be paid into the treasury of the City and deposited in a special fund to be known as the "TrafficSafety Fund," and shall be used exclusively for official traffic control devices, the maintenance thereof, equipment and supplies for traffic law enforcement and traffic accident prevention, and for the maintenance, improvement, or construction of public streets, bridges, and culverts within the City, but the fund shall not be used to pay the compensation of traffic or other police officers. The fund may be used to pay the compensation of school crossing guards who are not regular full-time members of the police department of the City.

Workload Prioritization

Other Priorities

◇ Crossing Guard Program

Line-item Detail

41104 Part-time Salaries \$11,191

Covers the cost of 2 Crossing Guards.

41231 Equipment Maintenance \$3,160

Lidar battery replacement	\$ 460
Lidar/radar repair/calibration	2,000
Rolotape replacement	600
Road markings	100
	<u>\$3,160</u>

41241 Special Department Expense \$14,300

10,000 citations	\$ 2,300
TAPS (Traffic & Pedestrian Safety) Committee	12,000
	<u>\$14,300</u>

41312 Equipment \$7,500

Repair/Replace Traffic Cameras

41423 Benefit Charges \$1,799

This line item represents the share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Social Security	\$ 694
Workers Compensation	612
Unemployment Insurance	12
Medicare	162
Liability Insurance	319
TOTAL	<u><u>\$ 1,799</u></u>

Department/Division: 227 Supplemental Law Enforcement				Fund 206 SLESF	
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41241 Special Department Expenses	2,421	(moved to 221)	(moved to 221)	(moved to 221)	(moved to 221)
41242 Travel & Training	8,500	(moved to 221)	(moved to 221)	(moved to 221)	(moved to 221)
Total Services and Supplies	10,921	0	0	0	0
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	36,150	88,219	120,679	93,581	93,864
41423 Benefit & Insurance Charges	0	0	0		0
Total Expenditure Transfers	36,150	88,219	120,679	93,581	93,864
TOTAL BUDGET	47,071	88,219	120,679	93,581	93,864
Program Revenues	100,000	106,797	100,000	100,000	100,000
Net Operating Surplus or (Deficit)	52,929	18,578	(20,679)	6,419	6,136
			Year Over Year Change		283

227 - SUPPLEMENTAL LAW ENFORCEMENT PROGRAM

Mission Statement

This fund accounts for the annual Supplemental Law Enforcement funding provided by the State. The County applies for the funds and it is received based on population. The City is currently using the funds for basic Patrol services and to augment community donations for the Canine Program.

Line-item Detail

41241 Special Department Expense \$ -

Covers the cost of food, supplies, veterinary costs and other miscellaneous costs associated with the Canine Program. **Appropriations moved to Department 221.**

Hillcrest Veterinary Hospital	\$	-
Pet Food Express		-
Total	\$	-

41242 Travel and Training \$ -

This account covers the costs of training for the Canine Program. **Appropriations moved to Department 221.**

Moore K-9 Services, Inc.	\$	-
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41312 Equipment \$0

None budgeted at this time.

41422 Administrative Charges \$93,864

This grant covers the cost for one Officer and 5% of the Canine Officer provided through the Police Operations. Those costs are charged back to Police Operations as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Officer	\$80,581	\$25,743	75	79,743	Police Department
Canine Officer	\$104,476	\$36,737	10	14,121	Police Department
			Total	<u>\$93,864</u>	

Department/Division: 227 Police Grants			Fund 204 PD Grants		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	328,869	440,318	430,513	489,014	306,804
41102 Overtime	32,654	54,894	2,233	0	0
41103 Holiday Premium	23,555	24,074	23,586	0	0
Total Salaries	385,078	519,286	456,332	489,014	306,804
SERVICES AND SUPPLIES					
41221 Safety Clothing	5,390	7,339	9,023	1,761	1,761
41231 Equipment Maintenance	0	0	0	500	500
41234 Office Supplies	0	0	0	3,000	3,000
41241 Special Department Expenses	771	0	5,163	5,000	5,000
41242 Travel & Training	12	155	0		0
Total Services and Supplies	6,173	7,494	14,186	10,261	10,261
FIXED ASSETS					
41312 Equipment	5,405	779	46,233	0	75,000
Total Fixed Assets	5,405	779	46,233	0	75,000
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(146,879)	(153,614)	(97,154)	(133,420)	0
41423 Benefit & Insurance Charges	128,616	145,886	146,764	201,646	126,961
Total Expenditure Transfers	(18,263)	(7,728)	49,610	68,226	126,961
TOTAL BUDGET	378,393	519,831	566,361	567,501	519,026
Program Revenues	441,492	560,487	535,512	535,512	480,000
Net Operating Surplus or (Deficit)	63,099	40,656	(30,849)	(31,989)	(39,026)
			Year Over Year Change		(48,475)

227 - POLICE GRANT PROGRAMS

Mission Statement

The City recently completed a three year funding grant (\$819,850) from the U. S. Department of Justice under the CHP (Cops Hiring Program) program to be used for Community Oriented Policing Services. The remaining active grant is with the West Contra Costa Unified School District for reimbursement of three (3) School Resources Officers (two assigned to Pinole Valley High and one assigned to Pinole Middle School).

Program Funding

Three School Resource Officers (SRO's) are funded by the West Contra Costa Unified School District at \$160,000/SRO/year. Initially (fiscal years 2005-06, 2006-07 & 2007-08) two of these these positions were funded through a State Grant (Attorney General's Office).

Workload Prioritization

Mandates

- ◊ Grant Program Management and Reporting
- ◊ School Resource Officer Program
- ◊ Community Oriented Policing Program

Line-item Detail

41101 Salaries \$306,804
3 School Resource Officers (2@PVHS & 1@PMS)

41221 Safety Clothing \$ 1,761
The City, pursuant to the provisions of the MOU's, provides a clothing allowance (included in "Salaries"). Also included are:

Replacement Vest	\$ 1,543
Vest Covers (L.C. Action Police Supply)	218
Total	<u>\$ 1,761</u>

41231 Equipment Maintenance \$500
Repair to McGruff suit and crime prevention vehicle maintenance.

41234 Office Supplies \$3,000
Office supplies for crime prevention program

41241 Special Department Expense \$5,000
Crime prevention program promotional items, Neighborhood Watch display and banner, and decals for crime prevention van.

41312 Equipment \$75,000
Represents equipment which has a life-expectancy of one year or more.
2 Marked Patrol Vehicles

41421 Administrative Credits (Costs Transferred to Other Departments) \$0

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Police Officer - SRO	97,085	33,761	0	0 Measure S

41423 Benefit Charges **\$126,961**

This line item represents the departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 50,645
Medical Insurance - Active	18,640
Medical Redirect	12,600
Workers Compensation	16,304
Life Insurance/A.D.D.	348
Unemployment Insurance	307
Long Term Disability Insurance	774
Medicare	4,507
Dental Insurance	4,485
Employee Assistance Program	141
Safety Equipment	765
Vision Care	720
Vacation Buy-back	3,476
Liability Insurance	8,508
PPEA Labor Negotiations Settlement	4,741
Total	<u><u>\$126,961</u></u>

Department/Division: 221 Public Safety - Police Operations			Fund 105 Measure "S"		
Account and Title:	2010/11 Actual Budget	2011/12 Actual Budget	2012/13 Actual Budget	2013-14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	234,942	176,076	156,555	181,374	410,899
41102 Overtime	215,341	169,931	319,250	265,950	265,950
41103 Holiday Premium	18,786	9,379	8,452	0	0
41104 Part-time Salaries	0	0	3,903	0	0
Total Salaries	469,069	355,386	488,160	447,324	676,849
SERVICES AND SUPPLIES					
41221 Safety Clothing	3,237	2,158	3,232	0	0
41231 Equipment Maintenance	0	0	0	16,540	16,540
41232 Maint. Structures/Improvement Grounds	0	0	5,000	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41235 Professional Services	0	0	0	0	0
41236 Equipment Rental	0	0	0	0	0
41241 Special Department Expense	66	264	1,097	3,250	3,250
41242 Travel & Training	227	100	0	0	0
Total Services & Supplies	3,530	2,522	9,329	19,790	19,790
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	250,442	294,075	453,264	450,267	320,973
41423 Benefit & Insurance Charges	148,010	167,358	15,011	117,492	195,796
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	398,452	461,433	468,275	567,759	516,769
TOTAL BUDGET	871,051	819,341	965,764	1,034,873	1,213,408
			Year Over Year Change		178,535

221 - PUBLIC SAFETY - POLICE OPERATIONS - MEASURE 'S'

Line-item Detail

41101 Salaries \$410,899

Full-time positions budgeted in the Police Operations budget include:

4 Police Officers

41102 Overtime \$265,950

Overtime is incurred due to court appearances required while officers are off duty, writing reports after shift ends, training sessions attended on officer's day off, call back time, and shift coverages.

41232 Equipment Maintenance 16,540

Provides for the maintenance of marked police units and for unmarked vehicles for administrative, investigations, special projects, and other staff transportation needs. Costs for maintenance, supplies, gasoline, car washing, towing.

Bubbles Car Wash	\$ 1,040
MDC Repairs (Pursuit North)	1,650
Vehicle Maintenance (Goodyear)	1,350
Vehicle Fuel	<u>12,500</u>
	\$ 16,540

41233 Memberships \$0

Includes:

Gang Intelligence	0
Narcotics Officer	<u>0</u>
TOTAL	<u>\$0</u>

41241 Special Departmental Expense \$3,250

A variety of supplies and equipment are maintained within this account:

Gunshot trauma kits (12)	\$ 700
NIK kits	400
Miscellaneous Supplies (Police Patrol)	<u>2,150</u>
(Fingerprinting kits, tape recorders, etc.)	<u>\$ 3,250</u>

41242 Travel and Training \$0

No travel and training budgeted at this time..

41312 Equipment \$0

Represents equipment which has a life-expectancy of one year or more, and a value as new equipment of \$200 or more.

Marked Police Vehicles (2 Base Replacements)	0
Unmarked Police Vehicles	<u>0</u>
	<u>\$0</u>

41422 Administrative Charges (Transferred from Other Departments) \$320,973

<u>Position</u>	<u>\$</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Crime Prevention Officer	\$	98,646	\$ 43,341	100	\$ 141,987	Position Relief for Patrol/Investigations
Police Commander	\$	127,735	\$ 51,251	100	178,986	From General Fund
Police Officer - SRO		97,085	33,761	0	<u>0</u>	Police Grant Programs - PVHS
			Total Transferred		<u>\$ 320,973</u>	

41423 Benefit Charges **\$ 195,796**

This line item represents the departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 49,347
Medical Insurance - Active	58,788
Workers Compensation	36,452
Life Insurance/A.D.D.	464
Unemployment Insurance	685
Long Term Disability Insurance	1,032
Medicare	9,668
Dental Insurance	5,079
Employee Assistance Program	188
Safety Equipment	1,020
Vision Care	960
Liability Insurance	19,020
PPEA Labor Negotiations Settlement	13,093
Total	<u><u>\$ 195,796</u></u>

Department/Division: 221 Public Safety - Police Operations		Fund 276 Growth Impact			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries					
41102 Overtime					
41103 Holiday Premium					
41104 Part-time Salaries					
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing					
41231 Equipment Maintenance					
41232 Maint. Structures/Improvement Grounds					
41233 Memberships					
41234 Office Expense					
41235 Professional Services					
41236 Equipment Rental					
41241 Special Department Expense					
41242 Travel & Training					
Total Services & Supplies	0	0	0	0	0
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits					
41423 Benefit & Insurance Charges					
41424 ISF Charge for Technology					
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	0	0	0	0	0

221 - PUBLIC SAFETY - POLICE OPERATIONS - GROWTH IMPACT

Line-item Detail

41312 Equipment

\$0

Represents equipment which has a life-expectancy of one year or more, and a value as new equipment of \$500 or more.

Department/Division: 220 Public Safety - Police Operations			Fund 250		
Community Preservation & Safety Unit			Redevelopment		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	293,959	0	0	0	0
41102 Overtime	4,405				
41103 Holiday Premium	6,207				
41104 Part-time Salaries	72,920				
Total Salaries	377,491	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	2,373				0
41222 Communications	0				0
41231 Equipment Maintenance	10				0
41233 Memberships	140				0
41234 Office Expense	333				0
41235 Professional Services	0				0
41236 Equipment Rental	0				0
41241 Special Department Expense	3,705				0
41242 Travel & Training	685				0
41254 Software Purchase & Subscriptions	5,451				0
Total Services & Supplies	12,697	0	0	0	0
FIXED ASSETS					
41312 Equipment	0				0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(126,375)				0
41422 Administrative Charges	17,366				0
41423 Benefit & Insurance Charges	151,506				0
41424 ISF Charge for Technology					
41425 Facilities Replacement Charges					
41427 Equipment (Vehicles)					
Total Expenditure Transfers	42,497	0	0	0	0
TOTAL BUDGET	432,685	0	0	0	0
Year Over Year Change					0
Redevelopment Funding for this Workgroup was Eliminated Effective 07/01/11 by State Legislation.					

220 - PUBLIC SAFETY - COMMUNITY PRESERVATION AND SAFETY UNIT

Mission Statement

To enhance the quality of life by improving safety and removing blight through proactive efforts involving property owners (business and residential), citizens, police and youth of the community.

Workload Prioritization

High Priority

- ◊ Community Preservation and Safety Unit Programs

Medium Priority

- ◊ Neighborhood Watch Program
- ◊ Code Enforcement

Low Priority

- ◊ Crime - Free Multi-Housing Program
- ◊ Rental Inspection Program
- ◊ Graffiti Investigation/Enforcement
- ◊ Business/Merchant Alert

Unfunded Priority

- ◊ Citizen and Youth Academies
- ◊ National Night Out BBQ and Neighbor Visits
- ◊ Crime Prevention Video

Line-item Detail

41101 Salaries

\$0

Full-time positions budgeted in the Community Preservation & Crime Unit include:

- 1 Police Commander (RIF 07/01/11)
- 1 Police Officer (RIF 07/01/11)
- 1 Code Enforcement Officer (RIF 07/01/11)
- 2 Community Safety Specialist (RIF 01/01/11 & Transfer 07/01/11)
- 1 Administrative Secretary (.5 FTE) (RIF 07/01/10)

41102 Overtime

\$0

Overtime is incurred due to court appearances required while officers are off duty, writing reports after shift ends, training sessions attended on officer's day off, call back time, and shift coverage.

Fire Operations Appropriation Summary

		Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Revised 2013/14	City Manager Recommended 2014/15
Fire Operations	229	3,680,254	3,227,719	3,033,210	2,897,976	2,398,675	2,629,687	2,430,084	2,354,398
General Fund		3,680,254	3,227,719	3,033,210	2,897,976	2,398,675	2,629,687	2,430,084	2,354,398
Measure "S" Operations	229	270,079	471,608	506,978	663,070	368,837	421,685	739,959	1,006,550
Federal Grants (DHS)	229	295,063	-	99,237	81,970	463,540	63,062	253,000	439,271
Growth Impact Equipment	229	115,957	156,130	167,032	65,945	32,047	-	-	-
Non General Fund		681,099	627,738	773,247	810,985	864,424	484,747	992,959	1,445,821
RDA Administration	463	41,896	97,494	55,834	31,972	-	-	-	-
Redevelopment Fund		41,896	97,494	55,834	31,972	0	0	0	0
<u>Fire Operations Total</u>		<u>4,403,249</u>	<u>3,952,951</u>	<u>3,862,291</u>	<u>3,740,933</u>	<u>3,263,099</u>	<u>3,114,434</u>	<u>3,423,043</u>	<u>3,800,219</u>

Increase to Prior 377,176
As Percent of Peak 86%

Department/Division: 229 Public Safety - Fire Operations			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	1,615,989	1,412,252	1,378,139	1,400,620	1,330,212
41102 Overtime	(moved to 105)	4,999	60,603	(moved to 105)	(moved to 105)
41103 Holiday Premium	122,910	99,176	90,942	0	0
41104 Part-time Salaries	83,551	0	0	0	0
41105 Vacation Accrual	36,691	10,988	45,959	0	0
Total Salaries	1,859,141	1,527,415	1,575,643	1,400,620	1,330,212
SERVICES AND SUPPLIES					
41221 Safety Clothing	14,181	16,969	39,843	47,800	22,800
41222 Communications	63	294	3,825	100	100
41231 Equipment Maintenance	37,438	40,225	6,588	81,342	78,592
41232 Maint. Structures/Improvment./Grounds	20,956	13,165	17,230	13,570	13,570
41233 Memberships	526	254	154	505	505
41234 Office Expense	1,027	1,149	2,074	3,000	3,000
41235 Professional Services	152,251	189,053	286,968	176,400	199,930
41241 Special Department Expense	16,110	10,217	1,059	10,700	10,700
41242 Travel & Training	843	536	2,944	2,500	5,250
41243 Utilities	57,328	53,207	64,691	37,350	37,350
41245 Paramedic Supplies	8,794	12,895	24,815	17,470	17,470
Total Services & Supplies	309,517	337,964	450,191	390,737	389,267
FIXED ASSETS					
41310 Improvements	(moved to 105)	(moved to 105)	(moved to 105)	(moved to 105)	(moved to 105)
41312 Equipment	(moved to 105)	(moved to 105)	(moved to 105)	(moved to 105)	(moved to 105)
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(93,457)	(92,241)	(46,223)	0	0
41423 Benefit & Insurance Charges	795,891	599,195	624,622	589,055	583,403
41424 ISF Charge for Technology	26,884	26,342	25,454	49,672	51,516
41425 Facilities Replacement Charges	0				0
41426 Equipment Replacement Charges	0				0
41427 Operating Carry Forward					
Total Expenditure Transfers	729,318	533,296	603,853	638,727	634,919
TOTAL BUDGET	2,897,976	2,398,675	2,629,687	2,430,084	2,354,398
Year Over Year Change					(75,686)

229 - PUBLIC SAFETY - FIRE OPERATIONS

Mission Statement

The members of the Pinole Fire Department dedicate our efforts and available resources to providing for the safety and welfare of our community through preservation of life, property, and the environment.

Workload Prioritization

Mandates

- ◇ School Inspection Program
- ◇ Residential Care Facility and Daycare Inspections Program
- ◇ Fire Investigation
- ◇ Weed Abatement and External Fire Control program
- ◇ EMS Training
- ◇ Fire and Rescue Training Program (Mandatory but unfunded)
- ◇ Apparatus Maintenance
- ◇ Disaster Preparedness Training for Staff (NIMS)

High Priority

- ◇ Disaster Preparation Supply Acquisition
- ◇ Annual Business Inspection Program
- ◇ ALS Training (Mandatory as long as we continue to offer ALS service which is optional)

Low Priority

- ◇ Participation in Planning Processes (General Plan, Hazard Mitigation Plan)

Other Priorities

- ◇ Car Seat Safety Program
- ◇ K-5 Public Education Program

Unfunded Priorities

- ◇ Community Emergency Response Training program (CERT)
- ◇ Smoke Detector Installation Program

Cost Estimate

\$5,000
\$5,000
\$10,000

Line-item Detail

41101 Salaries \$1,330,212

For 2014/15 the approved staffing for the fire department consists of the following positions:

- 3-Captains
- 1-Fire Engineer
- 3-Fire Engineers/Paramedics
- 3-Firefighters
- 4-Firefighter/Paramedics

41102 Overtime \$0

Overtime charges were moved to Measure "S" funding starting FY 2008-09.

41221 Safety Clothing \$ 22,800

Safety Clothing	\$ 1,800
Replacement Turn-out Gear (6-sets)	21,000
	<u>\$ 22,800</u>

41222 Communications \$100

41231 Equipment Maintenance \$78,592

Fuel	\$ 11,000
Medical Oxygen	1,000
Ladder testing	1,000
Replace/Repair Hose	5,000
Small tools	2,000
Radio Repaid	2,500
Oil/Tires/Batteries	20,000
SCBA Maintenance	2,300
Fire Extinguisher Maintenance	1,000
Misc	5,000
Rope Rescue	2,000
1 1/2" Synthetic Hose	990
1" Synthetic Hose	797
LED headlamps/Batteries	570
Equipment Batteries	1,000
Fire Simulator	500
Fit Testing	1,000
Flow Testing	9,750
Hydro Testing	3,000
Class A Foam	685
EBRICS Radios (25 radios x \$25/mo.)	7,500
TOTAL	<u>\$ 78,592</u>

41232 Maint. Structures/Grounds 13,570

Household	\$ 2,000
Janitorial Supplies	2,500
Heating/Air Contract	3,500
Elevator Contract	800
Pest Control Contract	450
D&H Landscape (360x12)	4,320
	<u>\$ 13,570</u>

41233 Memberships \$505

Memberships include:	
NAFERS (firefighter safety organization)	\$ 25
CCCFCA	\$ 50
NIEVS (National Institute of Emergency Vehicle Safety)	130
Miscellaneous subscriptions	150
Bay Area News Group - Newspaper	150
TOTAL	<u>\$ 505</u>

41234 Office Expense \$3,000

41235 Professional Services \$199,930

Maximum Security (Station 74)	\$ 1,200
Meyers Nave (\$1500 x 12)	20,000
CCCYPD Dispatch	132,530
Fire Prevention - CSG	10,000
Physio Control Annual Premium	2,500
Annual Physicals (\$950 x 16)	15,200
Weed Abatement	10,000
Recruitment	7,000
Crisis Resolution	1,000
CCC Cupa	500
	<u>\$ 199,930</u>

41241 Special Department Expense 10,700

Costs for supplies and services unique to the fire services: Medical supplies, keys and locks for fire gates, meals and refreshments during extended emergencies, and hand lights and batteries. Film and processing for photos of fires, accidents, storm damage, and other conditions that need to be recorded for future reference and insurance purposes. Annual physicals for all personnel.

Car Seat Safety Program	\$ 1,000
Smoke Detector Program	700
Dept Cameras/Photography	1,000
Miscellaneous Spcl Dept Expenses	8,000
	<u>\$ 10,700</u>

41242 Travel and Training \$5,250

Registration fees, meals, lodging and travel expenses for fire department personnel while attending specialized training, i.e., training instructors workshops, arson investigation courses, heavy rescue and hazardous materials training, Title 19 and 24 building code classes (State of California codes), Red Cross training and supplies, multi-casualty training, Strike Team training, and Incident Command System (ICS) training.

41243 Utilities \$37,350

41245 Paramedic Supplies 17,470

Medical Supplies	\$ 10,000
Medic CD (1000 x 6)	6,000
EMT Recerts (37 x 10)	370
Medic Recerts (100 x 6)	600
EMS Reference Books	500
	<u>\$ 17,470</u>

41423 Benefit Charges \$583,403

This line item represents the Fire departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$215,825
Medical Insurance-Active	187,834
Medical Redirect	12,600
Life Insurance/A.D.D.	1,624
Unemployment Insurance	1,367
Long Term Disability Insurance	3,276
Medicare	19,471
Dental Insurance	20,131
Social Security	0
Employee Assistance Program	657
Liability Insurance	37,947
Vision	3,360
Vacation Buy-Back	6,584
Workers Comp.	72,727
TOTAL	<u><u>\$583,403</u></u>

41424 Information Technology \$ 51,516

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 229 Fire		Fund 105 Measure "S"			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	125,692	0	0	128,462	274,270
41102 Overtime	381,425	183,073	214,297	226,800	354,644
41103 Holiday Premium	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	23,989
41105 Vacation Accrual	0	0	0	0	0
Total Salaries	507,117	183,073	214,297	355,262	652,903
SERVICES AND SUPPLIES					
41221 Safety Clothing	0	0	0	0	0
41222 Communications	0	0	0	0	0
41231 Equipment Maintenance	42,623	15,204	45,794	65,000	45,795
41232 Maint. Structures/Improvment./Grds	0	0	0	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41235 Professional Services	19,127	159,744	161,594	160,000	0
41236 Equipment Rental	0	0	0	0	0
41241 Special Department Expense	0	0	0	0	66,000
41242 Travel & Training	0	0	0	0	0
41243 Utilities	0	0	0	0	0
Total Services & Supplies	61,750	174,948	207,388	225,000	111,795
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	80,000	70,433
Total Fixed Assets	0	0	0	80,000	70,433
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Debits	70,092	0	0	0	0
41423 Benefit & Insurance Charges	24,111	10,816	0	79,697	171,419
41424 ISF Charge for Technology	0	0	0	0	0
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	94,203	10,816	0	79,697	171,419
TOTAL BUDGET	663,070	368,837	421,685	739,959	1,006,550
			Year Over Year Change		266,591

229 - FIRE - MEASURE "S"

Line-item Detail

41101 Salaries \$274,270

Fire Chief	1.0 FTE	\$	148,578
Battalion Chief	1.0 FTE	\$	125,692

41104 Part-time Salaries \$ 23,989

Administrative Secretary	0.5 FTE		
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41102 Overtime \$354,644

Overtime is used for duty coverage for absences due to sick leave, vacation, industrial injury, and also for schooling and training attended on a firefighter's days off.

Vacation Shift Coverage	\$	159,923	(3,456 hours = 144 Shifts)
Sick Leave Shift Coverage		59,971	(1,296 hours = 54 Shifts)
Industrial Injury Coverage		134,750	(2,912 hours = 121 Shifts)
Total		<u>\$354,644</u>	

41231 Equipment Maintenance \$45,795

Vehicle Maintenance	\$45,795
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41235 Professional Services \$ -

Fire Chief Salary & Benefits (Contract)	-
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41241 Special Department Expense 66,000

Park Land Acquisition (Fire Station #74 / Pinole Valley Park)

41312 Equipment \$ 70,433

Type-1 Vehicle Apparatus (Comercial Lease - 2nd of 7 pymts) = \$ 70,433

41423 Benefit Charges \$171,419

This line item represents the Fire departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	47,684
Medical Insurance-Active		51,497
Medical Redirect		0
Life Insurance/A.D.D.		348
Unemployment Insurance		669
Long Term Disability Insurance		896
Medicare		9,443
Dental Insurance		3,988
Social Security		0
Employee Assistance Program		141
Liability Insurance		18,579
Vision		590
Vacation Buy-Back		1,979
Workers Comp.		35,605
TOTAL		<u>\$171,419</u>

Department/Division: 229 Fire

**Fund 276 / 208
Growth Impact / Grants**

Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries (Fund 208)	0			177,100	301,408
41102 Overtime	0				0
41103 Holiday Premium	0				0
41104 Part-time Salaries	0				0
41105 Vacation Accrual	0				0
Total Salaries	0	0	0	177,100	301,408
SERVICES AND SUPPLIES					
41221 Safety Clothing	0				0
41222 Communications	0				0
41231 Equipment Maintenance	0				0
41232 Maint. Structures/Improvment./Grds	0				0
41233 Memberships	0				0
41234 Office Expense	0				0
41235 Professional Services	0	36,403	0		0
41236 Equipment Rental	0				0
41241 Special Dept. Exp. (Fund 208)	16,025				0
41242 Travel & Training	0				0
41243 Utilities	0				0
41256 IS Special Department Exp.	0				0
Total Services & Supplies	16,025	36,403	0	0	0
FIXED ASSETS					
41310 Improvements	0				0
41312 Equipment (Fund 276)	65,945	32,047			0
41312 Equipment (Fund 208)	0	302,849	16,838	0	0
Total Fixed Assets	65,945	334,896	16,838	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Debits	0	92,241	46,224		
41423 Benefit & Insurance Charges	0			75,900	137,863
Total Expenditure Transfers	0	92,241	46,224	75,900	137,863
TOTAL BUDGET	81,970	463,540	63,062	253,000	439,271
			Year Over Year Change		186,271

229 - FIRE - GROWTH IMPACT & FEDERAL GRANTS

Line-item Detail

41101 Salaries \$301,408

For 2014/15 the SAFER approved staffing for the fire department consists of the following positions:

- 1-Firefighter/Paramedic
- 3-Firefighters

41423 Benefit Charges \$137,863

This line item represents the Fire departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	41,692
Medical Insurance-Active		58,787
Medical Redirect		0
Life Insurance/A.D.D.		464
Unemployment Insurance		310
Long Term Disability Insurance		936
Medicare		4,370
Dental Insurance		5,079
Social Security		0
Employee Assistance Program		188
Liability Insurance		8,598
Vision		960
Vacation Buy-Back		0
Workers Comp.		16,479
TOTAL	\$	<u>137,863</u>

Public Works Operations Appropriation Summary

		Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Revised 2013/14	City Manager Recommended 2014/15
Vehicle Maintenance	342	99,486	147,594	14,185	15,688	29,393	18,885	40,530	40,232
General Maintenance	343	532,538	387,467	340,656	344,415	296,494	386,023	331,287	360,511
Parks Maintenance	351	405,726	302,456	231,925	153,299	162,988	119,949	208,180	201,960
General Fund		1,037,750	837,517	586,766	513,402	488,875	524,857	579,997	602,702
Admin. & Engrg - Gas Tax	341	498,666	393,777	403,907	379,841	493,275	450,310	521,993	516,657
Infrastructure Maint. (105)	343	393,750	-	-	-	-	-	-	-
Restricted Maint. (155)	343	-	-	-	-	358,584	86,158	91,500	105,000
N.P.D.E.S. (Storm Drainage)	344	346,455	283,791	158,260	150,810	213,846	234,346	250,478	271,718
Traffic Congestion Relief	345	60,707	108,815	84,459	85,516	-	-	See Fund 200	See Fund 200
AB 939 (Solid Waste Mgmt)	460	63,177	102,453	68,210	82,287	32,106	38,777	83,664	77,692
Non General Fund		1,362,755	888,836	714,836	698,454	1,097,811	809,591	947,635	971,067
RDA Ops (Restricted R/E)	463	90,609	11,296	11,890	12,165	0	0	0	0
RDA Administration & Projects	8XX	485,464	491,224	402,077	269,467	0	0	0	0
Redevelopment Fund		576,073	502,520	413,967	281,632	0	0	0	0
<u>PW Operations Total</u>		<u>2,976,578</u>	<u>2,228,873</u>	<u>1,715,569</u>	<u>1,493,488</u>	<u>1,586,686</u>	<u>1,334,448</u>	<u>1,527,632</u>	<u>1,573,770</u>
Water Pollution Control Plant		3,598,508	3,681,964	3,394,047	3,504,080	3,465,049	3,290,555	3,290,749	3,331,747
Sewage Collection System		608,267	403,865	410,077	396,770	327,446	450,704	900,944	1,010,561
WPCP / Shared Equip. Costs		75,931	39,924	126,188	301,581	19,536	562,206	3,620,000	22,183,000
WPCP / Pinole Only D/S Costs		447,972	501,550	632,889	642,044	642,712	435,566	725,507	753,826
		<u>4,730,678</u>	<u>4,627,303</u>	<u>4,563,201</u>	<u>4,844,475</u>	<u>4,454,743</u>	<u>4,739,031</u>	<u>8,537,200</u>	<u>27,279,134</u>
							PW Ops	Increase to Prior	46,138
								As Percent of Peak	53%
							Sewer Ops	Increase to Prior	178,934
							Sewer Cap	Increase to Prior	18,563,000

Department/Division: 0341 - Public Works		Fund 200 Gas Tax			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	314,289	285,990	283,842	292,707	292,635
41102 Overtime	244	0	155	0	0
41103 Holiday Pay	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	31,775
41105 Vacation Accrued	15,108	4,938	4,583	0	0
Total Salaries	329,641	290,928	288,580	292,707	324,410
SERVICES AND SUPPLIES					
41221 Safety Clothing	525	192	175	175	200
41231 Equipment Maintenance	0	0	0	500	500
41232 Maint. Structures/Improvment./Grounds	4,182	4,182	3,833	2,500	2,500
41234 Office Expense	2,729	1,853	457	7,500	7,500
41235 Professional Services	46,295	38,484	3,819	17,000	17,000
41241 Special Department Expense	2,102	18	70	3,700	3,700
41242 Travel & Training	85	135	12	500	500
41243 Utilities	180,588	212,008	180,008	213,672	180,000
Total Services & Supplies	236,506	256,872	188,374	245,547	211,900
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(511,893)	(301,282)	(265,733)	(273,785)	(330,834)
41422 Administrative Charges	86,584	70,024	51,223	90,816	94,269
41423 Benefit & Insurance Charges	180,119	136,330	144,311	106,465	163,164
41424 ISF Charge for Technology	58,884	40,403	43,555	60,243	53,748
Total Expenditure Transfers	(186,306)	(54,525)	(26,644)	(16,261)	(19,653)
TOTAL BUDGET	379,841	493,275	450,310	521,993	516,657
Revenues	492,173	553,783	518,712	518,712	497,931
Net Operating Surplus or (Deficit)	112,332	60,508	68,402	(3,281)	(18,726)

341 - PUBLIC WORKS - ADMINISTRATION & ENGINEERING

Mission Statement

The mission of the Administration and Engineering Division is to provide overall Public Works departmental administration, provide supervision and design and administration for the City's Capital Improvement Program, review of private development projects, infrastructure and provide engineering advice to City Council and other departments as required.

Workload Prioritization

- ◇ Day-to-day management of department
- ◇ Pursue grant-funding opportunities
- ◇ Evaluate additional privatization opportunities for city services
- ◇ Integrate the Planning / Engineering /Building Inspection functions of the Development Services Department to more effectively respond to the the needs of the private development community
- ◇ Project Management for non-enterprise portion of the Capital Improvement Program

Line-item Detail

41101 Salaries **\$292,635**

Three full-time positions' cost is reflected in this account as follows:

- 1 - Public Works Director/City Engineer
- 0 - Assistant City Engineer (RIF effective 07/01/09)
- 0 - Associate Civil Engineer (RIF effective 07/01/09)
- 0 - Management Analyst (RIF effective 05/15/11)
- 1 - Public Works Specialist
- 0 - Development Services Technician (RIF effective 07/01/09)
- 1 - Administrative Secretary

41104 Part-time Salaries **\$ 31,775**

Temporary p/t Mgmt Analyst for Grants/Loans

41221 Uniforms/Safety Equipment **\$200**

Shoe and uniform allowance for the Public Works Specialist.

41231 Equipment Maintenance **\$500**

Maintenance of office equipment.

41232 Maintenance - Structures, Improvements and Grounds **\$2,500**

Reflects the costs of hardware supplies, heating/air-conditioning repairs. Also covers the cost of median maintenance.

41233 Memberships **\$0**

Covers cost of fees for Director's ASCE and APWA.

41234 Office Expense **\$7,500**

Office supplies.

41235 Professional Services **\$ 17,000**

General Engineering survey contract.	\$ 8,500
Attorney Support Services (Myers/Nave)	8,500
Street Sweeping (UBS)	0
	<u>\$ 17,000</u>

41241 Special Department Expense **\$3,700**

Includes: film, parcel listings from the county, special forms printing, etc.; Pinole's share of CTA Congestion Management Plan administrative costs.

41242 Travel & Training **\$500**

Includes Director's attendance at training workshops, \$500.

41243 Utilities **\$180,000**

This covers the cost for street lights, traffic lights and controls; includes the cost of water and gas.

41421 Administrative Credits (costs transferred to other departments) **\$(330,834)**

The Public Works Administration/Engineering Department provides services to several other departments; these costs are credited to the department via this account and charged to the benefiting department as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Department</u>
PW Director/City Engineer	\$154,347	\$45,510	50	\$99,929	Sewage Enterprise Fund
			12.5	24,982	Building
			2.5	4,996	NPDES
			12	23,983	AB939
PW Specialist	\$75,595	\$27,668	15.5	16,006	Building
			12.5	12,908	NPDES
			13	13,424	AB939
			59	60,925	Capital Projects
Administrative Secretary	\$62,693	\$35,548	25	24,560	Sewage Treatment Plant
			50	49,121	Sewer Collection
Total Costs Transferred				\$330,834	

41422 Administrative Charges (costs transferred in from other departments) **\$ 94,269**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Maintenance Workers	\$ 398,694	\$ 208,652	15	\$ 91,102	Gen'l Maint. [343]
Accounting Tech	\$ 18,190	\$ 2,924	15	\$ 3,167	Finance [115]

41423 Benefit Charges **\$163,164**

This line item represents the Public Works Administration/Engineering departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 38,649
Medical Insurance - Active	25,274
Medical Insurance - Retirees	52,008
Medical Redirect	7,200
Vacation Buyback	1,531
Life Insurance/A.D.D.	348
Unemployment Insurance	301
Long Term Disability Insurance	994
Medicare & Social Security	6,778
Dental Insurance	4,499
Employee Assistance Program	141
Bonds	175
Liability Insurance	8,348
Safety Equipment	200
Vision	720
Worker's Compensation	15,998
TOTAL	\$163,164

41424 ISF Charges for Communication & Technology **\$53,748**

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 342 Public Works - Vehicle Maintenance			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	0
41102 Overtime	0	0	0	0	0
41105 Vacation Accrued	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	894	955	1,244	350	350
41231 Equipment Maintenance	0	0	0	0	0
41233 Memberships/publications	0	0	0	0	0
41235 Contractual Services	14,794	19,851	14,871	30,010	30,010
41241 Special Department Expense	0	0	0	0	0
41242 Travel & Training	0	0	0	0	0
41243 Utilities					
Total Services & Supplies	15,688	20,806	16,115	30,360	30,360
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	0	0	0	0	0
41422 Administrative Charges	0	8,587	2,770	10,170	9,872
Total Expenditure Transfers	0	8,587	2,770	10,170	9,872
TOTAL BUDGET	15,688	29,393	18,885	40,530	40,232
				Year Over Year Change	(298)

342 - PUBLIC WORKS - VEHICLE MAINTENANCE

Mission Statement

The Vehicle Maintenance Division's mission is to perform preventative maintenance and repair on vehicles and equipment in the Public Works Department, Police Department, Community Development Department and assist in the maintenance and repair of Fire Department vehicles. Total fleet consists of 48 vehicles and numerous pieces of equipment (total excludes fire department vehicles). In many instances police vehicles are sent out to dealers to expedite repair work.

Line-item Detail

41221 Safety Clothing **\$ 350**

41233 Memberships / Publications **\$ -**

41235 Professional Services **\$ 30,010**

Contract Vehicle Maintenance

Hilltop Ford \$ 15,005

Goodyear (Jarvis) 15,005

\$ 30,010

41241 Special Department Expense **\$ -**

41422 Administrative Charges (costs transferred from other departments) **\$ 9,872**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Maintenance Worker	\$ 59,520	\$ 39,200	10	\$ 9,872	Gen'l Maint. [343]

Department/Division: 343 Public Works - General Maintenance			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	252,399	362,312	351,574	413,753	398,694
41102 Overtime	704	2,394	3,517	0	0
41104 Part Time	319	17,662	11,883	0	0
41105 Vacation Accrued	4,328	1,562	2,254	0	0
Total Salaries	257,750	383,930	369,228	413,753	398,694
SERVICES AND SUPPLIES					
41221 Safety Clothing	1,510	1,936	1,719	3,827	4,152
41231 Equipment Maintenance	14,682	12,479	12,793	16,000	16,000
41232 Maint. Structures/Improvemt./Grounds	19,038	20,399	14,745	18,000	28,500
41233 Memberships	0	0	0	315	315
41234 Office Expense	0	6	0	0	0
41235 Contract Services	61,804	65,909	72,980	37,500	65,000
41236 Equipment Rental	0	0	0	200	200
41241 Special Department Expense	21,532	24,591	4,222	29,577	29,577
41242 Travel & Training	68	229	219	500	500
41243 Utilities	9,399	7,611	27,875	8,000	8,000
41248 Swim Center Closure/Maint.	0	14,333	0	0	0
Total Services & Supplies	128,033	147,493	134,553	113,919	152,244
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(197,436)	(413,684)	(290,071)	(403,629)	(399,079)
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	156,068	178,755	172,313	207,244	208,652
Total Expenditure Transfers	(41,368)	(234,929)	(117,758)	(196,385)	(190,427)
TOTAL BUDGET	344,415	296,494	386,023	331,287	360,511
			Year Over Year Change		29,224

343 - PUBLIC WORKS - GENERAL MAINTENANCE

Mission Statement

The mission of the General Maintenance Division is to provide building, street median, traffic sign, traffic signal, streetlight, curb and sidewalk maintenance citywide, as well as vehicles and equipment maintenance.

Workload Prioritization

- ◇ Building Maintenance
- ◇ Street and Median Maintenance

Line-item Detail

41100 Salaries \$398,694

Staffing for this department includes:

- 1 - Public Works Manager
- 1 - PW Maintenance Supervisor
- 4 - Maintenance Workers

41221 Uniforms/Safety Equipment \$4,152

The worker classifications in this division are supplied:

Uniforms, coveralls, and foul weather gear	2,952
Safety shoes	1,200
TOTAL	<u>\$4,152</u>

41231 Equipment Maintenance \$16,000

Covers the cost of maintenance and repair to vehicles, rolling stock and the miscellaneous equipment.

41232 Maintenance/Structures/Improvements/Grounds \$28,500

Moved from 0117

This covers the cost to maintain the Corporation Yard maintenance buildings and grounds.

Includes: Repairs to heating, air-conditioning equipment	\$7,000
Lighting supplies	500
Miscellaneous hardware and repair materials	1,000
Pest control	700
Elevator maintenance	800
Landscape maintenance	3,000
Janitorial service and supplies	5,000
Public Facilities Critical Deferred Maintenance	10,500
TOTAL	<u>\$28,500</u>

41233 Memberships \$315

M.S.A. (Maintenance Superintendents Association) & T.C.S.A. (Traffic Control Supervisory Association) and other memberships and technical publications.

41235 Contract Services \$65,000

This covers the cost for traffic signal maintenance and repair of City-owned light poles and fixtures and incremental upgrades signal lights with energy efficient light & testing equipment. Includes 800mhz EBRICS emergency radio system.

41236 Equipment Rental \$200

This is used to rent infrequently used equipment.

41241 General Maintenance/Materials \$29,577

This covers the cost of maintenance materials (asphalt, concrete, lumber, hardware, etc.),	\$27,000
street warning signs, street marking paint, small hand tools and vandalism repair	
Street sign replacement program (fourth year of a 4-year project)	2,577

TOTAL	<u>\$29,577</u>
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41242 Training and Travel \$500

Technical training programs for street maintenance, street markings, and street safety procedures.

41243 Utilities \$8,000

This covers the cost of gas, electricity and water.

41421 Administrative Credits (costs transferred to other departments) \$ (399,079)

Other departments receive benefit from services provided by workers from the General Maintenance Department. These costs are credited to this department via this account and charged to the benefiting department as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Department Credited</u>
Public Works Manager	\$ 83,458	44,093	20	\$ 25,510	NPDES
			2.5	3,189	AB939
			15	19,133	Gas Tax [341]
			6.5	8,291	Measure J
PW Maint. Supervisor	81,645	43,324	20	24,994	NPDES
			2	2,499	AB939
			15	18,745	Gas Tax [341]
			7	8,748	Measure S
			7	8,748	Measure J
Maintenance Workers (4)	233,591	121,233	25	88,706	NPDES
			2	7,096	AB939
			15	53,224	Gas Tax [341]
			20	70,965	Measure J
			10	9,872	Vehicle Maintenance [342]
			50	49,360	Parks Maintenance [351]
TOTAL				<u>\$ 399,079</u>	

41423 Benefit Charges \$208,652

This line item represents the Public Works General Maintenance departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 47,734
Medical Insurance - Active	95,302
Medical Redirect	7,200
Workers Compensation	21,797
Life Insurance/A.D.D.	696
Unemployment Insurance	410
Medicare	5,885
Dental Insurance	11,270
Employee Assistance Program	282
Long Term Disability	1,987
Safety Equipment	1,200
Liability Insurance	11,374
Vacation Buy-back	2,075
Vision	1,440
TOTAL	<u>\$208,652</u>

Department/Division: 0343 - Public Works			Fund 155 Restricted-GF		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41232 Maint. Structures/Improvemt./Grounds		49,993	24,671	36,000	36,000
41235 Professional Services		92,013	46,161	36,000	36,000
41243 Utilities		15,354	15,326	19,500	22,000
Total Services & Supplies		157,360	86,158	91,500	94,000
OTHER					
41501 Debt-Principal Repayment		0	0		0
41502 Debt-Interest Repayment		0	0		0
Total Other		0	0	0	0
FIXED ASSETS					
41310 Improvements		0	0		11,000
41312 Equipment		4,140			
41316 Land					
Total Fixed Assets		4,140	0	0	11,000
EXPENDITURE TRANSFERS					
41422 Administrative Charges		197,084	0		0
Total Expenditure Transfers		197,084	0	0	0
TOTAL BUDGET		358,584	86,158	91,500	105,000
Revenues (Including Carryovers)	175,993	291,586	108,995	22,837	28,062
Internal Loan from Restricted Housing				91,500	91,500
Net Operating Surplus or (Deficit)	175,993	108,995	22,837	22,837	14,562

**343 - PUBLIC WORKS - MAINTENANCE
RESTRICTED GENERAL FUND REVENUES**

Mission Statement

To provide infrastructure maintenance and renovation within the boundaries of the Redevelopment Project Areas with revenues generated from Deed Restricted real estate assets formerly owned by the Pinole Redevelopment Agency.

Workload Prioritization

- ◇ Maintaining City property in anticipation of sales
- ◇ Storm drain maintenance and upgrades
- ◇ Street maintenance and upgrades

Line-item Detail

41232 Maint. Structures/Imp./Grounds \$ 36,000

41235 Professional Services \$ 36,000

Legal	\$ 20,000
Appraisals of R/E Properties for Marketing/Sale	16,000
Business Assistance Program	-
	<u>\$ 36,000</u>

41243 Utilities \$ 22,000

41422 Administrative Charges (costs xfr from other departments) \$ -

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Department Credited</u>
PW Director/City Engineer	\$ 154,347	\$ 45,510	0	\$ -	Engrg/Adm [341]
PW Specialist	75,595	27,668	0	-	Engrg/Adm [341]
Public Works Manager	83,458	44,093	0	-	Maintenance [343]
PW Maint. Supervisor	79,035	43,066	0	-	Maintenance [343]
Maintenance Workers (4)	223,151	120,203	0	-	Maintenance [343]
			TOTAL	<u>\$ -</u>	

41310 Improvements 11,000

Paint Faria House	3,500
Old Bank Building Exterior Maintenance	7,500
Sidewalk Repair Program	-
	<u>11,000</u>

Department/Division: 344 Public Works - N.P.D.E.S. (Storm Drain)			Fund 207 NPDES		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	51,071	0	0	0	0
41102 Overtime	120	0	0	0	0
41103 Holiday Pay	0	0	0	0	0
41104 Part-Time	0	0	0	0	0
41105 Vacation Accrued	0	0	0	0	0
Total Salaries	51,191	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	1,172	1,270	1,247	2,000	2,000
41231 Equipment Maintenance	16,175	14,580	26,019	25,000	30,000
41232 Maint. Structures/Improvemt./Grounds	2,828	1,171	1,791	10,000	10,000
41233 Memberships	0	0	29	0	0
41234 Office Expense	71	0	0	0	0
41235 Professional Services	5,400	5,481	375	27,000	22,000
41236 Equipment Rental	0	0	0	0	0
41241 Special Department Expense	6,305	12,427	17,653	34,500	34,500
41242 Travel & Training	0	0	0	0	0
41243 Utilities	0	0	118	0	0
Total Services & Supplies	31,951	34,929	47,232	98,500	98,500
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	20,975	165,146	173,425	151,978	157,114
41423 Benefit & Insurance Charges	46,693	13,771	13,689	0	16,104
41424 ISF Charge for Technology	(Moved to 341)	(Moved to 341)	(Moved to 341)	(Moved to 341)	(Moved to 341)
Total Expenditure Transfers	67,668	178,917	187,114	151,978	173,218
TOTAL BUDGET	150,810	213,846	234,346	250,478	271,718
Revenues (Net of County Reductions)*	275,227	251,608	268,922	269,799	269,799
Net Operating Surplus or (Deficit)	124,417	37,762	34,576	19,321	(1,919)

**344 - PUBLIC WORKS -
NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM (NPDES)**

As a result of amendments to the Federal Clean Water Act, the Environmental Protection Agency was given the authority to regulate storm water discharges from municipal storm drains under the National Pollution Discharge Elimination System (NPDES) program. In the State of California, the permit program is implemented by the Regional Water Quality Control Board. The Board has directed the County and all of its jurisdictions to prepare Storm Water Pollution Control Plans that will eliminate discharge of pollutants into the creeks which ultimately discharge into San Pablo Bay.

Recognizing that cities General Funds would not be adequate to financially support the mandates of NPDES, legislation was passed in 1993 (Campbell AB2768) that allows counties to levy a benefit assessment fee on parcels within the City, which are used to fund the program. The County Flood Control agreed to take the lead to setup separate storm water benefit assessment areas for each jurisdiction that wishes to utilize the legislation of AB2768. Cities were required to adopt a resolution indicating their intent to participate in the assessment program and the Flood Control District handled the public hearings and engineering reports required to implement the program. The Equivalent Runoff Unit (ERU) cost associated with the implementation of NPDES Program for 2012-13 remains at \$35. Assessment fees are collected as a part of the annual property tax collection disbursed using the same schedule that is used for payment of property taxes to each participating city. The programs that the City of Pinole implements under its Storm Water Pollution Control Plan are primarily street sweeping, storm drain cleaning and maintenance.

Mission Statement

The mission of the Public Works NPDES Division is to provide programs, projects and services that keep the City of Pinole in compliance with the Federal Clean Water Act, thereby improving the water quality of Pinole Creek and the San Pablo Bay.

Workload Prioritization

- ◇ Install and maintain the grant funded litter collection devices in the City's Storm Drain System
- ◇ Inspect all construction sites
- ◇ Collect litter from city roadways
- ◇ Prepare an Annual Report of City Activities with respect to NPDES
- ◇ Public Outreach and Education
- ◇ Perform storm water inspections at commercial sites citywide

Line-item Detail

41101 Salaries **\$ -**

Staffing for this department includes:

- 0 - Maintenance Workers (Allocated from General Maintenance 07/01/11)
- 0 - Field Maintenance Mechanic (RIF 04/01/09)

41221 Safety Clothing **\$ 2,000**

41231 Equipment Maintenance **\$ 30,000**

41232 Maint. Structures/Improv./Ground **\$ 10,000**

41235 Professional Services **\$ 22,000**

Contract Support Services for Annual Clean Water Report.

41241 Special Department Expense \$ 34,500

Covers the cost of lumber, welding supplies, sand and sandbags, hardware supplies, film, hose and small tools. Also covers the cost of printing and promotional materials for clean water information and public education programming. Three residential mailings/year.

41422 Administrative Charges (costs transferred in from other departments) \$157,114

The NPDES Department benefits from the labor provided by other city departments. The costs related to this labor is, therefore, charged back to NPDES via this account, as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Department Credited</u>
Public Works Director	\$ 154,347	\$ 45,510	2.5	4,996	P.W. Admin/Engrg [341]
PW Specialist	\$ 75,595	\$ 27,668	12.5	12,908	P.W. Admin/Engrg [341]
Public Works Manager	\$ 83,458	\$ 44,093	20	25,510	General Maintenance [343]
PW Maintenance Supv.	\$ 81,645	\$ 43,324	20	24,994	General Maintenance [343]
PW Maint. Workers (4)	\$ 233,591	\$ 121,233	25	88,706	General Maintenance [343]
Total Costs Transferred In				<u>\$157,114</u>	

41423 Benefit Charges \$16,104

This line item represents the Public Works General Maintenance departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Medical Insurance - Retirees 16,104

Department/Division: 0345 Traffic Congestion Relief Fund			Fund 201 Traffic Congestion		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41235 Professional Services	19,922	[moved to 341]	[moved to 341]	[moved to 341]	[moved to 341]
41241 Special Department Expense					
Total Services & Supplies	19,922	0	0	0	0
FIXED ASSETS					
41310 Improvements	0	0	0		0
41312 Equipment	0	0	0		0
41316 Land	0	0	0		0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	65,594	[moved to 341]	[moved to 341]	[moved to 341]	[moved to 341]
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	65,594	0	0	0	0
TOTAL BUDGET	85,516	0	0	0	0
Revenues	185,608	[moved to 200]	[moved to 200]	[moved to 200]	[moved to 200]
Net Results of Operations	100,092				

345 - PUBLIC WORKS - TRAFFIC CONGESTION RELIEF

Mission Statement

This project provides funding for the City-wide pavement management program. Changes in State Law have exchanged these Sales Tax revenue generated by the sale of transportation fuels in Excise Taxes restricted to street and roadway maintenance and improvements. These funds are accounted for in the Gas Tax Fund [#200], beginning 07/01/2010.

Line-item Detail

All Appropriations now included in Department 0341 (Fund 200).

Department/Division: 351 Public Works - Park Maintenance			Fund 100 General Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	215	0	0	0	0
41102 Overtime	202	0	0	0	0
41105 Accrued Vacation	1,319	0	0	0	0
41104 Part-time Salaries	0	0	0	0	0
Total Salaries	1,736	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	981	1,284	801	0	0
41231 Equipment Maintenance	2,110	1,529	3,907	3,250	4,500
41232 Maint. Structures/Improvemt./Grounds	82,388	71,171	52,195	100,000	100,000
41233 Memberships	0	0	0	142	142
41235 Professional Services	6,471	5,626	10,420	10,630	10,630
41236 Equipment Rental	0	0	0	200	200
41241 Special Department Expense	2,446	3,231	1,647	0	0
41242 Travel & Training	21	0	0	0	0
41243 Utilities	41,530	37,137	37,128	41,530	37,128
Total Services & Supplies	135,947	119,978	106,098	155,752	152,600
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	11,315	43,010	13,851	52,428	49,360
41423 Benefit & Insurance Charges	4,301	0	0	0	0
41424 ISF Charge for Technology	(Moved to 341)	(Moved to 341)	(Moved to 341)	(Moved to 341)	(Moved to 341)
Total Expenditure Transfers	15,616	43,010	13,851	52,428	49,360
TOTAL BUDGET	153,299	162,988	119,949	208,180	201,960
			Year Over Year Change		(6,220)

351 - PUBLIC WORKS - PARK MAINTENANCE

Mission Statement

The mission of the Park Maintenance division is to provide maintenance to parks, including structures, lighting, play equipment and irrigation systems as well as the grounds to City-owned buildings, and certain other maintained areas outside the public right-of-way.

Workload Prioritization

◊ Maintain a safe, functional and attractive environment at the city's park system.

Line-item Detail

41101 Salaries \$0

Staffing included in this budget is:

0 - Senior Maintenance Worker (RIF 01/01/11)

41231 Equipment Maintenance \$4,500

This covers the cost to maintain vehicles, off road equipment, and miscellaneous small equipment.

41232 Maintenance - Structures/Improvement/Grounds \$ 100,000

This covers the cost of material for all city parks, restrooms, and play areas/structures.

Contract park maintenance is also included in this item.

Contracts-Landscaping (D&H Landscaping) \$ 100,000

41233 Memberships \$142

Includes memberships in:

CAPCA (California Agricultural Production Consultants Association)	\$ 100
P.A.P.A. (Pest Applicators Association)	27
Traffic Control Supervisors	<u>15</u>

TOTAL \$142

41235 Professional Services \$ 10,630

800 Trunking radio system with Richmond

Professional contract services 10,630

\$ 10,630

41236 Equipment Rental \$200

Cost to rent infrequently used equipment.

41243 Utilities \$ 37,128

41422 Administrative Charges (costs transferred from other departments) \$ 49,360

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Maintenance Worker	\$ 59,520	\$ 39,200	50	\$ 49,360	Gen'l Maint. [343]

Department/Division: 460 AB 939 FUND

**Fund 213
Refuse Management**

Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries					
41102 Overtime					
41104 Part-time Salaries	0	0	0		0
41105 Vacation Accrued					
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41235 Professional Services			3,684	21,759	15,000
41241 Special Department Expense	25,000	16,783	16,944	12,500	12,500
Total Services & Supplies	25,000	16,783	20,628	34,259	27,500
41422 Administrative Debits	57,287	15,323	18,149	49,405	50,192
41423 Benefits & Insurance Charges					
41425 Facilities Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	57,287	15,323	18,149	49,405	50,192
TOTAL BUDGET	82,287	32,106	38,777	83,664	77,692
Revenues	59,629	66,203	60,214	60,060	60,060
Transfer-out to General Fund	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
Net Operating Surplus or (Deficit)	(37,658)	19,097	6,437	(38,604)	(32,632)

Mission Statement

The mission of the Source Reduction Fund is to encourage both source reduction and recycling in accordance with the mandates of California Assembly Bill 939.

Workload Prioritization

- ◇ Install and maintain recycling containers in public areas
- ◇ Public Education and outreach
- ◇ Support recycling efforts

Line-item Detail

41235 Professional Services	\$ 15,000	
<hr/>		
Post Collection Consulting Services / Attorney Support	\$ 15,000	
41241 Special Department Expense		\$ 12,500
<hr/>		
Refuse Collection in Parks and Along Pinole Creek Trail		
Community Assistance Program (local non-profit)	12,500	
41422 Administrative Debits (costs transferred in from other departments)		\$50,192
<hr/>		

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
PW Director / City Engineer	\$154,347	\$45,510	12	\$ 23,983	Eng & Admin [341]
Public Works Specialist	\$75,595	\$27,668	13	\$ 13,424	Eng & Admin [341]
Public Works Manager	\$83,458	\$44,093	2.5	3,189	Maintenance [343]
PW Maint. Supervisor	\$81,645	\$43,324	2	2,499	Maintenance [343]
Maintenance Workers (4)	\$233,591	\$121,233	2	7,096	Maintenance [343]
				<u>\$ 50,192</u>	

Department/Division: 648 Sewer/Treatment Plant			Fund 500 Sewer Enterprise		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	696,183	508,339	651,737	725,150	672,784
41102 Overtime	26,844	24,250	24,389	25,000	26,500
41102x Plant Upgrade Overtime Support	0	0	0	0	9,000
41103 Holiday Premium	18,285	4,610	7,668	0	0
41104 Part-Time	0	330,521	287,925	12,000	52,215
41105 Vacation Accrued	17,984	0	27,070	0	0
41108 Medical Ins.-Retired (OPEB)	281,498	0	0	0	0
Total Salaries	1,040,794	867,720	998,789	762,150	760,499
SERVICES AND SUPPLIES					
41221 Safety Clothing	12,280	13,317	12,990	15,040	15,040
41231 Equipment Maintenance	451,804	487,900	233,134	269,080	269,080
41232 Maint. Structures/Improvemt./Grounds	5,994	12,746	10,230	30,000	30,000
41233 Memberships	1,532	1,178	1,277	5,000	5,000
41234 Office Expense	4,090	5,234	4,656	5,000	5,000
41235 Professional Services	88,756	91,938	81,153	30,000	35,000
41236 Equipment Rental	1,138	728	0	1,000	1,000
41241 Special Department Expense	0	9,498	840	0	0
41801 WPCP - Sludge Removal	57,002	67,560	53,182	85,000	85,000
41802 WPCP - Chemicals	634,587	643,765	628,159	688,000	688,000
41803 WPCP - Permit Fees	32,403	53,618	48,500	50,000	50,000
41804 WPCP - Lab Operations	108,920	60,774	75,495	100,000	100,000
41246 Compliance Inspection	4,531	11,436	19,040	25,000	25,000
41242 Travel & Training	5,269	1,110	2,753	4,500	4,500
41243 Utilities	492,607	594,471	561,844	625,800	625,800
Total Services & Supplies	1,900,913	2,055,273	1,733,253	1,933,420	1,938,420
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	(62,751)	0	0
41422 Administrative Charges	174,580	236,243	286,339	202,291	208,470
41423 Benefit & Insurance Charges	382,256	284,619	310,415	352,537	396,410
41424 ISF Charge for Technology	5,537	21,194	24,510	40,351	27,948
41427 Operations Carry Forward					
Total Expenditure Transfers	562,373	542,056	558,513	595,179	632,828
TOTAL BUDGET	3,504,080	3,465,049	3,290,555	3,290,749	3,331,747
			Year Over Year Change		40,998

648 - SEWAGE TREATMENT PLANT

Mission Statement

The mission of the Sewage Treatment Plant is to produce an effluent that meets or exceeds State and Federal standards, minimize the emission of unpleasant odors, and meet the Air Quality Control Board requirements, while processing solids in a safe manner. Maintain facilities to keep pace with normal depreciation and growth.

Workload Prioritization

- ◇ Continue to meet deadlines established by the Regional Water Quality Control Board in the permit for the Plant regarding facility upgrades.

Line-item Detail

41101 Salaries \$ 672,784

Staffing for the sewer treatment plant consists of the following full-time positions:

- 1 Treatment Plant Manager
- 1 Treatment Plant Operations Supervisor
- 1 Environmental Analyst
- 1 Environmental Assistant
- 5 Treatment Plant Operators
- 1 Maintenance Mechanic

41104 Part-time Salaries \$ 52,215

Student Intern for WPCP Operations (temporary unbenefited)	\$ 12,000
0.5-FTE Administrative Secretary (Salary & Benefit Charges)	40,215
	<u>\$ 52,215</u>

41102 Overtime \$ 26,500

41102x Plant Upgrade Overtime Support \$ 9,000

41221 Safety Clothing \$ 15,040

Includes laundry service for uniforms, safety shoes/boots, gloves, etc.

41231 Equipment Maint. \$ 269,080

Repairs as needed to treatment plant equipment - i.e., pumps, seals, packing, motors, machine work, instrumentation, electric parts, gas, oil, tires and repairs as needed to all plant vehicles, hose replacement, etc.

41232 Maint.-Structures, Improvements, Grounds \$ 30,000

Maintenance and repairs to grounds and facilities including janitorial services

Janitorial services.	\$ 10,000
Bio-Assay structure refurbishment	20,000
TOTAL	<u>\$ 30,000</u>

41233 Memberships \$ 5,000

41234 Office Expense \$ 5,000

Basic stationery, supplies, fax paper, copying paper, computer paper, books, maps and periodicals, etc.

41235 Professional Services \$ 35,000

Engineering Services	\$ 10,000
Attorney Services	25,000
	<u>\$ 35,000</u>

41423 Benefit Charges \$ 396,410

This line item represents the Sewer Treatment Plant departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 92,027
Medical Insurance-Active	129,741
Medical Insurance-Retirees	50,688
Medical Redirect	17,100
Vacation Buy-back	6,227
Life Insurance/A.D.D.	1,160
Unemployment Insurance	782
Long Term Disability Insurance	3,312
Medicare	11,275
Dental Insurance	15,955
Liability Insurance	21,695
Vision Insurance	2,400
Safety Equipment	2,000
Employee Assistance Program	469
Workers Comp. Insurance	41,579
TOTAL	<u>\$ 396,410</u>

41424 ISF Charges for Communication & Technology \$ 27,948

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 649 Sewer Collection		Fund 500 Sewer Enterprise			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	230,176	197,571	197,025	202,655	202,655
41102 Overtime	647	2,003	2,210	0	0
41103 Holiday Premium	499	0	0	0	0
41105 Vacation Accrued	0	0	1,383	0	0
Total Salaries	231,322	199,574	200,618	202,655	202,655
SERVICES AND SUPPLIES					
41221 Safety Clothing	2,268	2,385	2,638	3,625	3,700
41231 Equipment Maintenance	19,696	17,055	23,715	12,000	12,000
41232 Maint. Structures/Improvemt./Ground	0	0	0	0	0
41233 Memberships	411	73	427	500	500
41234 Office Expense	0	163	0	150	150
41235 Professional Services	1,966	0	113	3,000	13,000
41236 Equipment Rental	0	0	0	500	500
41241 Special Department Expense	7,656	11,698	7,351	10,000	10,000
41242 Travel & Training	409	225	151	1,000	1,000
41243 Utilities	4,921	6,630	8,265	6,000	6,000
Total Services & Supplies	37,327	38,229	42,660	36,775	46,850
FIXED ASSETS					
41310 Improvements	0	0	16,700	450,000	450,000
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	16,700	450,000	450,000
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	16,138	0	106,146	136,262	187,294
41423 Benefit & Insurance Charges	111,983	89,643	84,580	75,252	98,551
41424 ISF Charge for Technology	Moved to 0648	Moved to 0648	Moved to 0648	Moved to 0648	25,211
Total Expenditure Transfers	128,121	89,643	190,726	211,514	311,056
TOTAL BUDGET	396,770	327,446	450,704	900,944	1,010,561
			Year Over Year Change		109,617

649 - SEWER COLLECTION

Mission Statement

The mission of the sewer system maintenance division is to maintain an unobstructed flow from private sources to the treatment plant, provide preventive maintenance including cleaning (hydro flushing and mechanical cleaning), inspecting for root intrusion, pipe integrity, and removal of foreign objects. Additionally, two sewer pump stations are operated and maintained. 24 hour on call service is provided for overflows and other emergencies.

Workload Prioritization

- ◊ Continue work on the Inflow and Infiltration System
- ◊ Establish a sewer lateral ordinance
- ◊ Establish a sewer manhole lining program
- ◊ Continue to line segments of sewer lines

Line-item Detail

41101 Salaries \$202,655

Staffing for the Sewer System Maintenance Department currently consists of:

- 1 Public Works Maintenance Supervisor
- 1 Senior Maintenance Worker
- 1 Maintenance Worker

41221 Safety Clothing \$3,700

The worker classifications in this division are supplied:

Uniforms, coveralls, foul weather gear	\$ 3,100
Safety shoes	600
TOTAL	<u>\$3,700</u>

41231 Equipment Maintenance \$12,000

Cost of maintenance and repair to vehicles, rolling stock and the miscellaneous equipment.

41233 Memberships \$500

CWEA & T.C.S.A. (Traffic Control Supervisors Association) memberships, Water Environment Federation, State Water Resources Control Board fee, and technical publications.

41234 Office Expense \$150

Office supplies, includes reprinting of map books.

41235 Professional Services \$ 13,000

Emergency sewer line excavations in heavy traffic conditions by contractors.

800 Trunking radio system with Richmond.	\$ 3,000
Attorney Services	10,000
	<u>\$ 13,000</u>

41236 Equipment Rental \$500

Includes: Rental of infrequently used equipment.

41241 Special Department Expense \$10,000

Maintenance materials (asphalt, concrete, pipe, hardware, etc.) for general sewer line repair.

41242 Travel and Training \$ 1,000

Technical training programs for sewer maintenance, confined space entry and street safety procedures.

41243 Utilities \$6,000

Utility costs of operating two pump stations.

41310 Improvements \$450,000

41312 Equipment \$0

Replacement of Equipment (prior charges in 500-41231-0648) previously charged to equipment maintenance.

41422 Administrative Charges (Costs Transferred in from Other Departments) \$187,294

The Sewer Collection Department derives the benefit from services provided by employees budgeted in other departments. The costs related to these services are charged back to this department via this line item as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
City Council	\$ -	\$ 66,698	25	\$ 16,675
City Treasurer	\$ -	\$ 10,924	25	\$ 2,731
City Manager	\$185,185	\$ 52,350	50	\$ 118,768
Public Works Director	\$154,347	\$ 45,510	0	\$ -
Administrative Secretary	\$ 62,693	\$ 35,548	50	\$ 49,121
			TOTAL	\$ 187,294

41423 Benefit Charges \$98,551

This line item represents the Sewer Collection departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 25,414
Medical Insurance-Active	16,849
Medical Insurance-Retirees	19,656
Medical Redirect	8,100
Vacation Buy-back	1,383
Life Insurance/A.D.D.	348
Unemployment Insurance	208
Long Term Disability	994
Medicare	3,056
Dental Insurance	4,221
Employee Assistance Program	141
Liability Insurance	5,781
Vision Insurance	720
Safety Equipment	600
Worker's Comp Insurance	11,080
TOTAL	\$ 98,551

41424 ISF Charges for Communication & Technology \$ 25,211

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 650 WPCP / Equipment & Improvements			Fund 500 Sewer Enterprise		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41235 Professional Services		19,536	556,407	3,000,000	1,500,000
Total Services & Supplies	0	19,536	556,407	3,000,000	1,500,000
FIXED ASSETS					
41310 Improvements	436	0	0	0	20,000,000
41312 Equipment	301,145	0	5,799	40,000	103,000
Total Fixed Assets	301,581	0	5,799	40,000	20,103,000
EXPENDITURE TRANSFERS					
6406x Depreciation	0	0	0	580,000	580,000
Total Expenditure Transfers	0	0	0	580,000	580,000
TOTAL BUDGET	301,581	19,536	562,206	3,620,000	22,183,000
			Year Over Year Change		18,563,000

Department/Division: 651 WPCP / Equipment & Debt Service			Fund 500 Sewer Enterprise		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SERVICES AND SUPPLIES					
41235 Professional Services	0	0	0	0	25,000
					25,000
FIXED ASSETS					
41310 Improvements	15,271	13,739	0	90,000	90,000
41312 Equipment	0	0	2,575	0	0
Total Fixed Assets	15,271	13,739	2,575	90,000	90,000
EXPENDITURE TRANSFERS					
41502 Debt Service	626,773	628,973	432,991	635,507	638,826
Total Expenditure Transfers	626,773	628,973	432,991	635,507	638,826
TOTAL BUDGET	642,044	642,712	435,566	725,507	753,826

651 - SEWER - IMPROVEMENTS/EQUIPMENT AND DEBT SERVICE

Mission Statement

The mission of the sewer maintenance treatment plant is to maintain and replace outdated or worn equipment, and to make periodic upgrades to the plant and sewer system to ensure safe and efficient processing while complying with all state and federal standards. It is also its mission to discharge bonded debt for the construction of the 4th digester.

Line-item Detail

41235 Professional Services	\$ 25,000	
State Water Resources consulting report		
41310 Improvements		\$90,000
Continue Manhole Lining Project	\$15,000	
Flow Monitoring	\$75,000	
	<u>\$90,000</u>	
41312 Equipment		\$0
41502 Wastewater Revenue Bonds, Series 2006		\$638,826
◇ Principal	\$230,000	
◇ Interest	399,648	
◇ Auditing Services	5,678	
◇ Trustee Fees	3,500	
	<u>\$638,826</u>	

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Development Services Appropriation Summary

		Actual 2007/08	Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Revised 2013/14	City Manager Recommended 2014/15
Planning	461	369,093	165,578	95,479	96,080	31,448	32,599	See Fund 212	See Fund 212
General Fund		369,093	165,578	95,479	96,080	31,448	32,599	0	0
Planning	461							212,898	203,762
Building Inspection	462	665,519	584,157	311,548	308,759	306,798	361,578	231,907	316,230
Non General Fund		665,519	584,157	311,548	308,759	306,798	361,578	444,805	519,992
Economic Development	463	1,173,048	1,053,256	347,890	2,387,664	931,436	360,550	250,203	249,748
Housing Programs	464	357,676	325,711	3,906,302	1,031,263	233,642	69,362	59,280	64,547
Programs / Activities	465	260,891	245,168	471,082	345,711	66,345	-	-	-
Bond Debt Service	9111	5,007,834	5,025,527	5,243,291	5,142,976	5,125,043	-	-	-
Redevelopment Fund		6,799,449	6,649,662	9,968,565	8,907,614	6,356,466	429,912	309,483	314,295
<u>CDD Operations Total</u>		<u>7,834,061</u>	<u>7,399,397</u>	<u>10,375,592</u>	<u>9,312,453</u>	<u>6,694,712</u>	<u>824,089</u>	<u>754,288</u>	<u>834,287</u>

COST REDUCTIONS

Increase to Prior 79,999
As percent of Peak 50%

Department/Division: 461 Development Services - Planning		Fund 212 (was 100) Building Fund*			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	141,577	107,166	106,800	109,440	108,240
41102 Overtime	908	0	0	0	0
41104 Part-time Salaries	0	0	0	49,521	0
41105 Vacation Accrued	11,628	0	0	0	0
Total Salaries	154,113	107,166	106,800	158,961	108,240
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	1,376	3,593	1,277	1,600	1,600
41233 Memberships	558	558	573	850	850
41234 Office Expense	5,236	564	978	6,000	6,000
41235 Professional Services	26,405	17,684	20,007	8,525	50,525
41236 Equipment Rent	0	0	0	0	0
41241 Special Department Expense	804	1,238	1,221	864	6,864
41242 Travel & Training	40	450	0	800	800
41243 Utilities	1,377	1,153	1,026	1,000	1,000
Total Services & Supplies	35,796	25,240	25,082	19,639	67,639
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
41313 Computer Equipment	0	0	0	0	0
41425 Capital Replacement Charges					
41426 Equipment Replacement Charges					
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(153,687)	(129,666)	(130,649)	(7,058)	(7,164)
41422 Administrative Debits	1,471	0	0	0	0
41423 Benefit & Insurance Charges	58,387	28,708	31,366	41,356	35,047
41424 ISF Charge for Technology	Moved to 0462	Moved to 0462	Moved to 0462	Moved to 0463	Moved to 0462
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	(93,829)	(100,958)	(99,283)	34,298	27,883
TOTAL BUDGET	96,080	31,448	32,599	212,898	203,762
Was General Fund through 2012-13				Year Over Year Change	(9,136)

461 - DEVELOPMENT SERVICES - PLANNING

Mission Statement

Planning will administer and implement the General Plan for the City and will provide zoning administration and processing, land use and development applications including use permits, sign and design review requests and programs to the community with the highest regard for time, accuracy, completion, customer satisfaction and the overall well-being of the City consistent with local, State, and Federal laws.

Community Development Department staff assist in city-wide activities that enhance the productivity of other departments and contribute to the general safety and welfare of the community. These activities include project environmental review, computer and communications support, participation in transportation and circulation issues, and training programs for all employees.

Workload Prioritization

Mandates

- ◇ Annual General Plan and Housing Element Implementation Report
- ◇ Measure J Compliance
- ◇ County Local Hazard Mitigation Plan-In Progress
- ◇ Attend West Contra Costa Transportation Advisory Committee (WCCTAC) Meetings
- ◇ Attend Contra Costa Transit Authority (CCTA) Meetings
- ◇ Process Development Requests
- ◇ Inspections and Verification of Compliance with Conditions of Approval
- ◇ Environmental Review and Monitoring for Projects Affecting the City of Pinole

High Priority

- ◇ Building Fee Monitoring

Other Priorities

- ◇ Update Old Town Design Guidelines
- ◇ Initiate a Climate Action Plan

Line-item Detail

41100 Salaries \$108,240

Staffing for this division includes:

- 1 - Planning Manager
- 0 - Associate Planner (RIF 01/01/11)

41104 Part-time Salaries

41231 Equipment Maintenance \$1,600

Covers the cost of:

Maintenance of two vehicles is part of this category

41233 Memberships \$850

Includes membership in:

APA (American Planning Association)	\$	350
AICP (American Institute of Certified Planners)		150
AEP (Association of Environmental Planners)		350
TOTAL		<u>\$850</u>

41234 Office Expense **\$ 6,000**

Includes:

- a portion of the cost for miscellaneous office supplies, updating of zoning maps, printing and binding of materials, and purchase of books, maps, and periodicals	\$	5,000
- \$1,000 toward the shared cost of converting department files to electronic format		1,000
	TOTAL	<u>\$6,000</u>

41235 Professional Services **\$50,525**

Includes legal, environmental review services, and other professional services required for planning activities including preparation of priority implementation items identified in the General Plan. Also, includes updates/revisions to the General Plan.

General Plan - Housing Element Update	\$	30,000
Attorney's Fees - Meyers-Nave		12,000
Other Professional Services		8,525
		<u>\$50,525</u>

41241 Special Department Expense **\$6,864**

Publishing of legal notices and other public notices (\$864) and PCTV Planning Commission Meeting Broadcast (12 meetings @ \$500/each).

41242 Travel and Training **\$ 800**

Includes:

- training and seminars on current planning and legal issues pertaining to planning for staff and appointed officials

41243 Utilities **\$1,000**

Provides a portion of the utility (PG&E) costs attributable to the Planning Division.

41421 Administrative Credits (costs transferred to other departments) **(\$7,164)**

The Community Development/Planning Department provides labor which benefits several other departments. The costs associated with this labor is credited to this department as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Department Credited</u>
Planning Manager	\$108,240	\$35,047	5	\$ 7,164	Housing
Total Costs Transferred out				<u>\$7,164</u>	

41133 Benefit Charges **\$35,047**

This line item represents the Community Development/Planning departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	14,444
Medical Insurance-Active		0
Medical Redirect		7,200
Life Insurance/A.D.D.		116
Unemployment Insurance		111
Long Term Disability Insurance		331
Medicare		1,674
Social Security - OASDI		0
Dental Insurance		1,878
Employee Assistance Program		47
Liability Insurance		3,088
Vision		240
Leave Buy-back		0
Worker's Compensation		5,918
TOTAL		<u><u>\$35,047</u></u>

Department/Division: 462 Development Services - Building, Rental Inspection, Code Enforcement			Fund 212 Building Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	98,501	74,549	54,809	76,097	76,098
41102 Overtime	78	0	0	0	0
41103 Holiday Pay	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	61,776
41105 Vacation Accrual	3,760	0	282	0	0
Total Salaries	102,339	74,549	55,091	76,097	137,874
SERVICES AND SUPPLIES					
41221 Safety Clothing	193	192	175	325	325
41231 Equipment Maintenance	668	1,242	882	500	500
41233 Memberships	283	125	125	600	600
41234 Office Expense	4,222	1,796	1,127	4,450	4,450
41235 Professional Services	20,800	0	75,417	15,000	15,000
41237 Repair & Demolition	0	0	0	3,000	3,000
41241 Special Department Expense	2,500	897	1,306	2,500	2,500
41242 Travel & Training	0	200	200	1,000	7,500
41243 Utilities	3,478	2,913	2,597	2,500	2,500
Total Services & Supplies	32,144	7,365	81,829	29,875	36,375
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(37,940)	0	0	0	0
41422 Administrative Charges	137,320	166,016	167,215	40,188	44,155
41423 Benefit & Insurance Charges	56,046	34,968	33,714	34,088	48,109
41424 ISF Charge for Technology	18,850	23,900	23,729	51,659	49,717
Total Expenditure Transfers	174,276	224,884	224,658	125,935	141,981
TOTAL BUDGET	308,759	306,798	361,578	231,907	316,230
Year Over Year Change					84,323

462 - COMMUNITY DEVELOPMENT - BUILDING INSPECTION

Mission Statement

The Building Services Division 's mission is to promote health and safety within the City of Pinole through the application and enforcement of building, health, and safety codes. This activity is fiscally self supporting through the assessment and collection of user fees. The Building Services Division issues construction permits and provides building, electrical, mechanical, plumbing, Title-24 and ADA inspections for new construction, additions, and alterations of commercial, residential, and public projects to insure a safe environment for the residents, businesses, and employees in the City. The division investigates citizens' complaints of construction and/or health and safety issues in a prompt and courteous manner.

Workload Prioritization

Mandates

- ◊ Plan Check
- ◊ Construction Inspection
- ◊ Rental Inspection

Line-item Detail

41100 Salaries \$76,098

Staffing for this division includes:

- 1 - Building Inspector
- 0 - Dev Services Technician (RIF 01/01/11)

41104 Part-time Salaries \$61,776

- 2- Temporary Permit Technicians (0.9 FTE for 2 employees)

41221 Safety Clothing \$325

Provide safety clothing for the Building Inspector who performs inspections at job site locations
Provide safety boots, hard hat, protective eyewear, protective hardware, etc.

41231 Equipment Maintenance \$500

Includes:

- 1) Portion of the equipment and automobile costs for this activity.
Maintenance of one vehicle is part of this category. \$ 400
 - 2) Maintenance of digital microfilm machine. 100
- TOTAL \$500

41233 Memberships \$600

International Conference of Building Officials (ICBO)	\$ 200
California Building Officials (CALBO)	150
National Fire Protection Association (NFPA)	100
International Association of Mechanical and Plumbing Officials (IAMPO)	150
TOTAL	<u>\$600</u>

41234 Office Expense \$4,450

Miscellaneous office supplies, printing and binding of materials, purchase of books, maps, and periodicals.	\$ 2,350
Postage	900
TOTAL	<u>\$4,450</u>

41235 Professional Services \$ 15,000

Plan check services.

41237 Repair & Demolition \$3,000

To cover the costs of repairs or demolition pursuant to Section 1401.3, Item 3 of the Uniform Housing Code.

41241 Special Department Expense \$ 2,500

This Division is responsible for land development files maintenance, requiring the purchase of change of ownership of parcels information.

Additionally, biannual updates of the assessor parcel information are required.

Blueprints and permits to be scanned.

	\$	1,500
		1,000
TOTAL		<u>\$2,500</u>

41242 Travel & Training \$7,500

Training will be required on the building codes updates and the Building Official will be required to have seven ICBO certification reexamination tests within the fiscal year. The Building Official is also required to attend ICBO code-update seminars.

41243 Utilities \$2,500

Provides a portion of the utility costs attributable to the Building Division.

41422 Administrative Debits (costs transferred in from other departments) \$44,155

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
Public Works Director	\$154,347	\$45,510	12.5	\$24,982	P.W. Administration
Public Works Specialist	\$75,595	\$27,668	15.5	16,006	P.W. Administration
Administrative Secretary	\$62,693	\$35,548	0	-	P.W. Administration
Accounting Tech	\$18,190	\$2,924	15	3,167	Finance
Planning Manager	\$108,240	\$35,047	0	-	Planning
City Manager	\$185,185	\$52,350	0	-	City Manager
	Total Debited			<u>\$44,155</u>	

41423 Benefit Charges \$48,109

This line item represents the Building Inspection's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	10,154
Medical Insurance-Active		16,849
Vacation - Buyback		1,129
Life Insurance/A.D.D.		116
Safety Equipment		200
Unemployment Insurance		142
Long Term Disability Insurance		331
Social Security - OASDI		3,830
Medicare		1,999
Dental Insurance		1,600
Employee Assistance Program		47
Liability Insurance		3,933
Vision		240
Worker's Compensation		7,539
	TOTAL	<u>\$48,109</u>

41424 ISF Charges for Communication & Technology \$49,717

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 463 Redevelopment - Administration			Fund 750 (was 250) Successor Agency		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	171,158	225,628	0	0	0
41102 Overtime	0	0	0	0	0
41113 Unemployment Insurance	0	0	9,450	0	0
41105 Vacation Accrued	6,321	17,114	0	0	0
Total Salaries	177,479	242,742	9,450	0	0
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	0	0
41232 Maint. Structures/Improvemt./Grounds	53,152	5,070	543	0	0
41233 Memberships	3,385	4,570	0	0	0
41234 Office Expense	3,151	97	196	0	0
41235 Professional Services	193,991	193,002	97,510	9,400	12,000
41241 Special Department Expense	1,740	0	2,010	2,000	2,000
41242 Travel & Training	0	0	0	0	0
41243 Utilities	23,263	13,125	811	0	0
41253 Software Maintenance					
41254 Software Purchases					
41256 IS Special Department Exp.					
Total Services & Supplies	278,682	215,864	101,070	11,400	14,000
OTHER					
41501 Debt-Principal Repayment	87,930	73,447	0	0	0
41502 Debt-Interest Repayment	54,569	14,530	2,160	0	0
63050 Rep. Contract Pd					
Total Other	142,499	87,977	2,160	0	0
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	850	0	0	0	0
Total Fixed Assets	850	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	1,689,077	335,034	230,068	238,803	235,748
41423 Benefit & Insurance Charges	69,144	37,377	17,802	0	0
41424 ISF Charge for Technology	29,933	12,442	0	0	0
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	1,788,154	384,853	247,870	238,803	235,748
TOTAL BUDGET	2,387,664	931,436	360,550	250,203	249,748
			Administrative Cost Allowance		250,000
				Surplus/Deficit)	252

463 - REDEVELOPMENT - SUCCESSOR AGENCY

Mission Statement

To effectively administer the "close-out" of business affairs of the former Pinole Redevelopment Agency.

Line-item Detail

41100 Salaries \$0

Represents the cost of

- 0 - Economic Development (RIF 02/01/12)
- 0 - Senior Project Manager (RIF 02/01/12)

41231 Equip. Maint. \$ -

41232 Maintenance-Structure -

Moved to Department 343 (Fund 155), effective February 2011.

41233 Memberships -

Agency Membership in California Redevelopment Association (CRA) **new fees not yet determined.**

41234 Office Expense -

41235 Professional Services \$ 12,000

Meyers-Nave attorney support services retainer (\$9,500) External Audit Report from MUN CPA's (\$2,500)

41241 Special Dept. Expense \$ 2,000

Oversight Board Meeting video recording and rebroadcasting (2 meetings at \$1,000/meeting).

41501 Debt - Principal Payment \$ -

Debt payment 2810 Pinole Valley Road. Maturity and final payment in 2014 now included as Enforceable Obligations of the Successor Agency **no longer a budgeted activity.**

Debt payments on 648 Tennent Avenue for 2011-12. Final payment and maturity in 2017 now included as Enforceable Obligations of the Successor Agency **no longer a budgeted activity.**

Debt payments on 613-635 Tennent Avenue (PYC). Final payment and maturity in 2018 now included as Enforceable Obligations of the Successor Agency **no longer a budgeted activity.**

41502 Debt - Interest Payment \$ -

Became non-budgetary Enforceable Obligations effective 02/01/12.

41422 Administration Charges (costs transferred from other departments) \$ 235,748

The Redevelopment Agency receives the benefit of labor supplied by employees budgeted in several city departments; these costs are charged back to the Agency via this account, as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>12 months</u> <u>Amount</u>		
City Manager	\$ 185,185	\$ 52,350	25	59,384	City Manager	[111]
Assistant City Manager	\$ 163,627	\$ 47,584	30	63,363	Personnel	[116]
Finance Director	\$ 139,113	\$ 58,852	30	59,390	Finance	[115]
City Clerk	\$ 130,482	\$ 49,161	30	53,611	City Clerk	[112]
		Total Transfer		\$ 235,748		

Department/Division: 464 Housing - Programs			Fund 285 Housing Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	66,086	8,607	0	0	0
41102 Overtime	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	0
41105 Vacation Accrued	0	6,670	0	0	0
Total Salaries	66,086	15,277	0	0	0
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	0	0
41232 Maint. Structures/Improvment./Grounds	0	0	0	0	0
41233 Memberships	600	0	0	0	0
41234 Office Expense	0	0	0	0	0
41235 Professional Services	44,202	34,801	64,149	25,920	25,920
41241 Special Department Expense	732,708	0	0	10,680	0
41242 Travel & Training	0	0	0	0	0
41243 Utilities	1,144	957	2,556	0	0
Total Services & Supplies	778,654	35,758	66,705	36,600	25,920
OTHER					
41610 Loans	0	0	2,112	0	0
Total Other	0	0	2,112	0	0
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(17,366)	0	0	0	0
41422 Administrative Charges	90,207	130,584	545	22,680	38,627
41423 Benefit & Insurance Charges	27,205	7,288	0	0	0
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	100,046	137,872	545	22,680	38,627
OTHER					
41501 Debt- Repayment	59,284	32,179	0	0	0
41502 Debt- Repayment	27,193	12,556	0	0	0
Total Other	86,477	44,735	0	0	0
TOTAL BUDGET	1,031,263	233,642	69,362	59,280	64,547
				Anticipated Revenue	65,111
				Surplus/(Deficit)	564

41422 Administration Charges (costs transferred from other departments)**\$38,627**

The PRA Housing (Low/Mod) Department benefits from services provided by several other departments. Related costs are charged back to the Housing Department via this account as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>12 months Amount</u>	<u>Contributing Department</u>
City Manager	\$ 185,185	\$ 52,350	2.5	\$ 5,938	City Manager [111]
Assistant City Manager	\$ 163,627	\$ 47,584	5	10,561	Human Resources [116]
Planning Manager	\$ 108,240	\$ 35,047	5	7,164	Planning [461]
HR /Housing Specialist	\$ 74,174	\$ 27,138	5	5,066	Personnel [116]
Finance Director	\$ 139,113	\$ 58,852	5	9,898	Finance [115]
Total Costs Charged				<u>\$ 38,627</u>	

41423 Benefit Charges \$0

This line item represents the Low/Mod Housing departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	-
Social Security - OASDI		0
Life Insurance/A.D.D.		0
Unemployment Insurance		0
Long Term Disability		0
Medicare		0
Dental Insurance		0
Employee Assistance Program		0
Liability Insurance		0
Vision		0
Benefit Concessions		0
Worker's Compensation		0
TOTAL		<u>\$0</u>

Department/Division: 465 Redevelopment - Programs/Activities			Fund 250/280 Redevelopment		
<i>(Activities Discontinued with Dissolution of Redevelopment Agency 02/01/12)</i>					
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended
PROGRAMS & ACTIVITIES					
40702 First Time Homebuyers (280)	50,717	4,797	259,710	0	0
40709 Residential Rehabilitation Prog (280)	22,147	40,945	45,183	0	0
40813 Community Group Funding (250)	25,710	6,653	41,044	25,207	1,227
40816 Commercial Rehabilitation (250)	7,954	4,395	1,854	195,838	0
40831 Neighborhood Cleanup Prog (250)	9,190	30,951	20,000	3,522	0
40832 Graffiti Eradication Program (250)	Was 0463	Was 0464	Was 0465	11,606	moved to 0343
40833 2300 San Pablo Ave Sublease (250)					7,500
40841 Marketing and Promotion (250)	145,173	157,427	91,786	95,946	57,618
40868 Bus Reloc & Job Inc Pgm (BRIP)(250)			0	13,592	0
40880 Branding Program (250)			11,505	0	0
40842 Economic Development (250)			0	0	0
41700 Housing Contingency Account (280)				0	0
TOTAL BUDGET	260,891	245,168	471,082	345,711	66,345
<i>Effective 02/01/12 the Pinole Redevelopment Agency was dissolved and program activities not under contract as of 06/28/12 were discontinued at that time.</i>					

Department/Division: 9111 Debt Service		Fund 404, 405, 406, 407, 408, 409			
(Debt Management transferred to Successor Agency 02/01/2012)		Debt Service			
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended
SERVICES AND SUPPLIES					
41235 Professional Services			23,213	14,741	21,000
Total Services & Supplies	0	0	23,213	14,741	21,000
OTHER					
41501 Principal	2,245,000	2,365,000	2,665,000	2,675,000	2,800,000
41502 Interest	2,762,834	2,660,527	2,555,078	2,453,235	2,304,043
Total Other	5,007,834	5,025,527	5,220,078	5,128,235	5,104,043
TOTAL BUDGET	5,007,834	5,025,527	5,243,291	5,142,976	5,125,043

Recreation Operations Appropriation Summary

		Actual	Actual	Actual	Actual	Actual	Actual	Revised	City Manager
		2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	Recommended
									2014/15
General Fund Transfers Out	552								
To Recreation Programs		445,458	455,658	249,940	288,406	131,532	69,416	39,541	45,000
General Fund		445,458	455,658	249,940	288,406	131,532	69,416	39,541	45,000
Recreation Administration	552	10,606	(175)	115,833	97,793	86,104	49,421	171,561	158,214
Senior Center	553	362,576	321,110	317,295	338,893	301,618	298,627	244,118	237,575
Senior Center Club	553	249,478	251,568	332,767	292,737	326,655	267,422	274,042	281,960
Swim Center	555	70,362	61,380	63,329	58,186	37,539	42,409	55,300	51,764
Memorial Hall	556	18,006	15,363	4,030	7,208	5,279	4,955	5,000	5,000
Tiny Tots	557	123,345	110,296	99,912	97,716	150,811	128,386	143,684	144,066
Performing Arts	559	123,742	99,775	90,528	57,429	71,906	46,713	59,680	44,780
Tennis	581	2,507	3,162	2,652	2,020	2,261	2,310	2,500	2,500
Youth Camp	592	89,399	87,467	103,822	73,975	135,498	75,685	60,500	80,500
Youth Center	595	274,448	262,389	211,376	164,967	188,159	200,924	190,036	162,918
Non General Fund		1,324,469	1,212,335	1,341,544	1,190,924	1,305,830	1,116,852	1,206,421	1,169,277
RDA Administration	463	241,468	231,159	449,206	485,173	0	0	0	0
Redevelopment Fund		241,468	231,159	449,206	485,173	0	0	0	0
Recreation Operations Total		2,011,395	1,899,152	2,040,690	1,964,502	1,437,362	1,186,268	1,245,962	1,214,277

Decrease to Prior
As Percent of Peak

(31,685)
60%

Department/Division: 552 Recreation - Administration			Fund 209 Recreation Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	102,519	89,088	0	64,480	59,196
41102 Overtime	0	0	0	0	0
41104 Part-time Salaries	18,616	472	14,599	14,040	14,040
41105 Vacation Accrual	6,531	21,302	0	0	0
Total Salaries	127,666	110,862	14,599	78,520	73,236
SERVICES AND SUPPLIES					
41231 Equipment Maintenance			0	2,200	2,200
41233 Memberships					
41234 Office Expense					
41235 Professional Services					2,409
41241 Special Department Expense	962	6,778	6,372	7,000	7,000
41242 Travel & Training					
41243 Utilities			2,016	4,000	4,000
Total Services & Supplies	962	6,778	8,388	13,200	15,609
FIXED ASSETS					
41312 Equipment	0	0	0		0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(88,904)	(65,692)	0	0	0
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	58,069	34,156	1,937	37,522	27,616
41424 ISF Charge for Technology	Moved to 0553	Moved to 0553	24,497	42,319	41,753
Total Expenditure Transfers	(30,835)	(31,536)	26,434	79,841	69,369
TOTAL BUDGET	97,793	86,104	49,421	171,561	158,214
Revenues	41,300	49,307	142,500	62,000	54,000
Operations Surplus or (Deficit)	(56,493)	(36,797)	93,079	(109,561)	(104,214)

552 - RECREATION - ADMINISTRATION

Mission Statement

The mission of the Recreation Department is to create community through people, parks and programs. The Department aims to provide safe, high-quality parks and recreation facilities that meet the needs of the diverse Pinole community. The City has 14 parks totaling 358 acres with recreational facilities including the Senior Center, Swim Center, Tennis Courts, Youth Center and Community Playhouse. Resources in the Administration budget are utilized for printing and distributing the Pinole Community Activity Guide and general office supplies.

Workload Prioritization

Mandates

- ◊ Staff the Community Services Commission
- ◊ Staff the Pinole Youth Commission
- ◊ Fundraising Activities for Full Cost Recovery for all Recreation programs
- ◊ Project Management of Measure WW projects Funded as of March 2010 (\$877,216 total grant funds)

Other Priorities

- ◊ Park and Facility Rental (100% Cost Recovery)
- ◊ Design and Publish Community Activity Guide (2 times/year)
- ◊ Holiday Tree Lighting Festival

Line-item Detail

41101 Salaries \$ 59,196

1 Recreation Manager \$ 59,196

41104 Part-time Salaries \$ 14,040

0 - Office Assistant (RIF 01/01/11)
Hourly Gym Rental Attendant(s) \$ 14,040

41231 Equipment Maintenance \$ 2,200

Copier and other equipment maintenance

41235 Professional Services \$ 2,409

Various professional services during recruitment, testing and qualifying candidates for city employment

Pre-employment physicals, drug screens, et \$ 1,000
Restroom Services, Farmers market, PVP 1,059
Broadcast Music Services 350
\$ 2,409

41241 Special Department Expense \$ 7,000

Recreation Activity Guide publication three times per year.

Postage Machine \$ 500
Office Supplies 500
Recreation Activity Guide 6,000
\$ 7,000

41243 Utilities \$ 4,000

41421 Administrative Credits (costs transferred to other departments) \$0

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>		
Recreation Manager	\$ 59,196	\$28,692	33.3	\$ -	Sr. Center	[553]
			33.3	-	Tiny Tots	[557]
			33.3	-	Youth Center	[595]
				<u>\$ -</u>		

41423 Benefit Charges \$27,616

This line item represents the Recreation - General department share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ -
Social Security - OASDI	870
Medicare	1,062
Medical Insurance-Active	16,849
Life Insurance/A.D.D.	116
Unemployment Insurance	75
Long Term Disability	662
Dental Insurance	1,600
Employee Assistance Program	47
Liability Insurance	2,089
Vision	240
Worker's Compensation	4,006
TOTAL	<u><u>\$27,616</u></u>

41424 ISF Charge for Technology \$41,753

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

Department/Division: 553 Senior Center			Fund 209 Recreation Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	93,715	62,568	78,865	0	0
41102 Overtime	2,056	154	2,262	0	0
41103 Holiday Pay	0	0	0	0	0
41104 Part-time Salaries	99,146	86,788	82,985	120,030	133,261
41105 Vacation Accrued	14,923		5,347	0	0
Total Salaries	209,840	149,510	169,459	120,030	133,261
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	5,948	5,256	2,472	6,000	3,500
41232 Maint. Structures/Improvemt./Grounds	15,843	11,498	13,484	12,000	14,427
41233 Memberships	0	0	0	0	0
41234 Office Expense	114	209	37	500	300
41235 Professional Services	198	0	550	198	198
41241 Special Department Expense	3,643	2,903	1,998	2,500	1,550
41242 Travel & Training	0	0	0	0	0
41243 Utilities	42,953	40,587	43,078	43,000	41,500
Total Services & Supplies	68,699	60,453	61,619	64,198	61,475
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(47,947)	(4,724)	(3,987)	0	(3,514)
41422 Administrative Charges	0	21,897	0	0	0
41423 Benefit & Insurance Charges	84,483	60,671	71,536	59,890	46,353
41424 ISF Charge for Technology	23,818	13,811	Moved to 0552	Moved to 0552	Moved to 0552
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	60,354	91,655	67,549	59,890	42,839
TOTAL BUDGET	338,893	301,618	298,627	244,118	237,575
Program Revenues	162,800	231,077	238,058	251,058	225,800
Net Program Surplus or (Expense)	(176,093)	(70,541)	(60,569)	6,940	(11,775)

41233 Memberships **\$0**

41234 Office Expense **300**

Office Supplies	\$	85
Locking Key Box		40
Other Office Expenses		175
	<u>\$</u>	<u>300</u>

41235 Professional Services **\$198**

41241 Special Department Expense **1,550**

Personnel Recertification / Recruitment	\$	-
Ink/Paper for Plotter		350
Volunteer Party		300
Other Supplies		900
	<u>\$</u>	<u>1,550</u>

41243 Utilities **\$ 41,500**

Gas and Electric	\$	34,500
Water		7,000
Other Utilities		0
	<u>\$</u>	<u>41,500</u>

41421 Administrative Credits (costs transferred to other departments) **(\$3,514)**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Custodian	\$ 11,383	\$1,831	16	\$2,114	Youth Center
			0	\$1,400	Memorial Hall
		Total Credits		<u>\$3,514</u>	

41422 Administrative Charges (costs transferred from other departments) **\$0**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Recreation Director	\$59,196	\$28,692	0	\$0	General Recreation

41423 Benefits and Insurance **\$ 46,353**

This line item represents the Senior Center's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$	6,098
Medical Insurance-Active		12,637
Medical Insurance-Retirees		3,948
Medical Redirect		2,430
Vacation Buy-back		0
Life Insurance/A.D.D.		232
Unemployment Insurance		137
Long Term Disability		579
Medicare		1,968
Social Security		4,025
Dental Insurance		2,721
Employee Assistance Program		94
Liability Insurance		3,802
Vision		397
Worker's Compensation		7,285
	<u>\$</u>	<u>46,353</u>

41424 ISF Charge for Technology \$0

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

(Charges moved to General Recreation -- Budget Unit 0552 for 2012-13 and thereafter).

Department/Division: 553 Senior Center Program

**Fund 211
Senior Center Club Fund**

Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 Sr. Club Directors Recommended
SERVICES AND SUPPLIES					
48221 Class Fees	23,628	27,686	34,368	36,600	34,000
48222 Personal Service	7,609	4,056	2,348	6,000	2,500
48230 Food Program	133,497	129,625	110,304	98,000	110,000
48235 Travel	35,436	22,772	12,364	8,000	10,000
48240 Dance Program	9,938	8,287	6,779	7,092	7,100
48243 Senior Singles	132	93	27	250	60
48250 Fundraising	10,484	11,139	13,716	7,000	10,000
48252 Gift Shop	2,504	28,600	2,165	2,000	2,000
48255 Newsletter	9,401	7,049	6,608	6,000	5,500
48265 Center Maint / Pymt to City	60,000	86,377	77,955	103,000	100,000
48270 Memberships	108	30	57	100	0
48275 Supplies	0	941	731	0	800
41310 Improvements to Center	0	0	0	0	0
Total Services & Supplies	292,737	326,655	267,422	274,042	281,960
TOTAL BUDGET	292,737	326,655	267,422	274,042	281,960
Program Revenues	311,155	299,819	305,500	295,000	296,150
Net Program Cost	18,418	(26,836)	38,078	20,958	14,190

553 - SENIOR CENTER - Program Activities

Mission Statement

The purpose of the Pinole Senior Center is to provide Pinole area adults, age 50 and over, with a full service, multipurpose Senior Center. The Center currently provides social, educational, recreational, health, nutritional, and consumer services and activities to our more than 1500 yearly participants. The cost for all program activities is offset by participant fees.

Line-item Detail

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
48221 Class Fees	\$ 34,368	\$ 36,600	\$ 34,000
48222 Personal Service	\$ 2,348	\$ 6,000	\$ 2,500
48230 Food Program	\$ 110,304	\$ 98,000	\$ 110,000
48235 Travel	\$ 12,364	\$ 8,000	\$ 10,000
48240 Dance Program	\$ 6,779	\$ 7,092	\$ 7,100
48242 Wednesday Night Program	\$ -	\$ -	\$ -
48243 Senior Singles	\$ 27	\$ 250	\$ 60
48250 Fundraising	\$ 13,716	\$ 7,000	\$ 10,000
48252 Gift Shop	\$ 2,165	\$ 2,000	\$ 2,000
48255 Newsletter	\$ 6,608	\$ 6,000	\$ 5,500
48265 Center Maint.	\$ -	\$ -	\$ -
48270 Memberships	\$ 57	\$ 100	\$ -
48275 Supplies	\$ 731	\$ -	\$ 800
48265 Payment to City	\$ 77,955	\$ 103,000	\$ 100,000
	<u>\$ 267,422</u>	<u>\$ 274,042</u>	<u>\$ 281,960</u>

Department/Division: 555 Swim Center		Fund 209 Recreation Fund			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	500	0
41232 Maint. Structures/Improvemt./Grounds	22,741	20,456	20,096	31,000	28,844
41234 Office Expense	0	0	0	0	0
41235 Professional Services	0	757	0	0	0
41241 Special Department Expense	333	0	377	1,700	1,700
41242 Travel & Training	0	0	0	0	0
41243 Utilities	35,112	16,326	21,936	22,100	21,220
Total Services & Supplies	58,186	37,539	42,409	55,300	51,764
FIXED ASSETS					
41310 Improvements	0	0	0		0
41312 Equipment	0	0	0		0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	0	0	0		0
41423 Benefit & Insurance Charges	0	0	0		0
41424 ISF Charge for Technology	0	0	0		0
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	58,186	37,539	42,409	55,300	51,764
Program Revenues	22,716	20,060	30,500	12,500	10,000
Transfer-in from General Fund	35,704	33,500	24,800	24,800	45,000
Net Program Cost	234	16,021	12,891	(18,000)	3,236

Department/Division: 556 Memorial Hall			Fund 209 Recreation Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	100	100
41232 Maint. Structures/Improvemt./Grounds	4,978	2,673	2,660	2,500	2,500
41235 Professional Services	0	0	0	0	0
41241 Special Department Expense	0	0	0	0	0
41243 Utilities	1,796	2,023	2,295	1,000	1,000
Total Services & Supplies	6,774	4,696	4,955	3,600	3,600
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	430	583	0	1,400	1,400
41423 Benefit & Insurance Charges	4	0	0	0	0
41424 ISF Charge for Technology	Moved to 0553	Moved to 0553	Moved to 0553	Moved to 0554	Moved to 0553
Total Expenditure Transfers	434	583	0	1,400	1,400
TOTAL BUDGET	7,208	5,279	4,955	5,000	5,000
Program Revenues	5,300	5,300	5,000	5,300	5,300
Transfers In	2,312	0	0	0	0
Net Program Cost	404	21	45	300	300

556 - MEMORIAL HALL

Mission Statement

To maintain the Pinole Community Playhouse as a community theatre for performing arts programs for youth and adults. There are six or more performances annually. It is utilized by the Pinole Recreation Department's School of Performing Arts and a local nonprofit organization, the Pinole Community Players. Resources are for facility maintenance and utilities. Revenue generated by rental fees.

<u>Program Funding</u>	Tax Subsidy	2014/15	2013/14	Tax Subsidy
Program Cost	0%	5,000	5,000	0%
Fee Revenue (External Reimbursements)		(5,300)	(5,300)	
General Fund Contribution/Subsidy		0	0	
Net Program Costs		(300)	(300)	

Line-item Detail

41231 Equipment Maintenance **\$ 100**

Equipment Maintenance \$ 100

41232 Maint Struct/Improv/Grnds **\$ 2,500**

Building Maintenance \$ 1,186
Pest Control 322
Fire Alarm Service 278
Elevator Inspection 125
Sanitary Supplies 157
Plumbing Supplies 88
Miscellaneous Maintenance 345

\$ 2,500

41243 Utilities **\$ 1,000**

Gas and Electric \$ 350
Water 650

\$ 1,000

41422 Administrative Charges (costs transferred from other departments) **\$ 1,400**

After 2009-10, the Senior Center Custodian's salary and benefits will be charged to this budget and credited back to the Senior Center budget (cost center).

Department/Division: 557 Tiny Tots			Fund 209 Recreation Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41102 Overtime	97	0	0	0	0
41104 Part-time Salaries	78,771	83,927	83,131	91,936	91,869
41105 Vacation Accrued	0	0	0	0	0
Total Salaries	78,868	83,927	83,131	91,936	91,869
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	146	300	300
41232 Maint. Structures/Improvemt./Grounds	4,128	3,971	3,367	3,700	4,608
41234 Office Expense	338	486	763	1,500	1,500
41241 Special Department Expense	1,204	1,384	986	2,725	1,860
41242 Travel and Training	0	0	0	0	0
41243 Utilities	1,979	2,280	1,588	2,600	2,500
Total Services & Supplies	7,649	8,121	6,850	10,825	10,768
FIXED ASSETS					
41310 Improvements	0	0	0		0
41312 Equipment	0	0	0		0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(42,016)	0	0	0	0
41422 Administrative Charges	0	10,949	0	0	0
41423 Benefit & Insurance Charges	51,480	42,481	38,405	40,923	41,429
41424 ISF Charge for Technology	1,735	5,333	Moved to 0552	Moved to 0552	Moved to 0552
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	11,199	58,763	38,405	40,923	41,429
TOTAL BUDGET	97,716	150,811	128,386	143,684	144,066
Program Revenues	129,691	132,962	132,500	155,000	167,870
Carryover from prior years	0	0	8,210	0	0
Net Program Cost	31,975	(17,849)	12,324	11,316	23,804

557 - TINY TOTS

Mission Statement

Pinole Tiny Tots provides an affordable, high quality learning environment for preschool children ages 3 1/2 to 5 years of age. These programs are designed to offer children a social and educational experience with activities including age-appropriate academics, crafts, cutting with scissors, using glue and paste, painting, circle time, show-and-tell, music, science and story time. Resources are utilized for staffing, facility maintenance, utilities, program and office supplies.

<u>Program Funding</u>	Subsidy	2014/15	2013/14	Subsidy
Program Cost	0%	144,066	143,684	0%
Fee Revenue		(167,870)	(155,000)	
Cost Allocation of General Recreation		-	-	
Net Program Cost		(23,804)	(11,316)	

Line-item Detail

41104 Part-time Employees \$91,869

Includes the salary of: 1 Director and 2 Assistants.

41231 Equipment Maintenance \$ 300

Equipment Maintenance \$ 300

41232 Maint Struct/Improve/Grounds \$ 4,608

Landscape Maintenance	2,500
Alarm Monitoring	636
Pest Control	332
Building Maintenance	500
Sanitary Supplies	250
HVAC Maintenance	390
	<u>4,608</u>

41234 Office Expense \$ 1,500

Miscellaneous Office Supplies \$ 1,500

41241 Special Department Expenses \$ 1,860

Advertising	\$ 360
Learning Materials	750
Project Materials	450
Banner	-
Other Special Dept Expenses	300
	<u>\$ 1,860</u>

41243 Utilities \$ 2,500

Gas and Electric (Allocation from Swim Center)	\$ 1,100
Water	200
Contra Costa Tax Collector	1,200
	<u>\$ 2,500</u>

41422 Administrative Charges (costs transferred from other departments) \$0

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Recreation Manager	\$59,196	\$28,692	0	\$0	Recreation Admin.

41423 Benefit Charges \$41,429

This line item represents the Tiny Tot's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 12,259
Medical	0
Medical Redirect	15,408
Dental	3,062
Unemployment Insurance	94
Long Term Disability	707
Medicare	1,556
Employee Assistance Program	141
Liability Insurance	2,621
Vision	211
Life Insurance	348
Worker's Compensation	5,022
Total	<u>\$ 41,429</u>

41424 ISF Charge Tech \$ -

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

(Charges moved to General Recreation -- Budget Unit 0552 for 2012-13 and thereafter).

Department/Division 0559 Performing Arts		Fund 209 Recreation Fund			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	0	0	0		0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41234 Office Expense	8,828	10,240	0	8,000	1,200
41235 Professional Services	39,834	33,817	25,160	34,000	30,100
41232 Maint. Structures/Improvemt./Grounds	0	0	0	0	0
41240 Rent	0	0	0	0	0
41241 Special Department Expense	8,767	16,900	21,553	16,900	12,700
41243 Utilities	0	0	0	780	780
Total Services & Supplies	57,429	60,957	46,713	59,680	44,780
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0		0
41422 Administrative Charges	0	10,949	0		0
41424 ISF Charge for Technology	Moved to 0552	Moved to 0552	Moved to 0552	Moved to 0552	Moved to 0552
41425 Facilities Replacement Charges	0	0	0		0
41426 Equipment Replacement Charges	0	0	0		0
41427 Operating Carry Forward					
Total Expenditure Transfers	0	10,949	0	0	0
TOTAL BUDGET	57,429	71,906	46,713	59,680	44,780
Program Revenues	69,406	66,797	59,700	59,700	44,900
Carryforward Revenues	0	0	0	0	0
Net Program Cost	11,977	(5,109)	12,987	20	120

559 - PERFORMING ARTS

Mission Statement

The Performing Arts Theatre Program is for youth and young adults ages 8-25. It creates a positive recreation experience through participation in musicals and theatre activities. Youth perform Broadway musicals and attend a Teen Summer Camp with over 150 participants annually and hundreds of audience members. Resources are utilized for instructors, costumes, sets, royalties and supplies. Revenue generated from ticket sales, advertisements, registration fees, donations, and grants.

Program Funding

Program participants and Performance Ticket Sales.

Line-item Detail

41232 Maintenance - Structures/Improvements/Grounds **\$0**

This covers the cost for custodial supplies, and Western Exterminator service.

41234 Office Expense **\$1,200**

Supplies and materials:

41235 Professional Services **\$ 30,100**

Director	\$ 9,000
Instruction	21,100
	<u>\$ 30,100</u>

41241 Special Department Expense **\$ 12,700**

Production Contracts	\$ 2,000
Prop/Costume Rentals	2,000
Misc Supplies	1,200
Royalties	7,500
	<u>\$ 12,700</u>

41243 Utilities **\$780**

Covers the cost for gas and electricity.

41422 Administrative Charges (costs transferred from other departments) **\$0**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Recreation Manager	\$59,196	\$28,692	0	\$0	Recreation Admin.

Department/Division: 581 Tennis		Fund 209 Recreation Fund			
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	0	0	0		0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41232 Maint. Structures/Improvment./Grounds	0	159	0	500	500
41241 Special Department Expense	0	0	0	0	0
41243 Utilities	2,020	2,102	2,310	2,000	2,000
Total Services & Supplies	2,020	2,261	2,310	2,500	2,500
FIXED ASSETS					
41310 Improvements	0	0	0		0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	0	0	0		0
41425 Facilities Replacement Charges	0	0	0		0
41426 Equipment Replacement Charges	0	0	0		0
41427 Operating Carry Forward					
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	2,020	2,261	2,310	2,500	2,500
Program Revenues	2,797	2,428	2,500	2,500	2,500
Net Program Surplus (Expense)	777	167	190	0	0

581 - TENNIS

Mission Statement

To provide high-quality recreational use tennis courts with the goal of managing clean, well-lit tennis courts for community public use. Resources are utilized for court maintenance and utilities. Revenue generated by tennis court reservation fees.

41232 Maint. Structures/Improve/Grounds **\$ 500**

41243 Utilities **\$ 2,000**

Gas and Electric	\$ 1,800
Water	200
	<u>\$ 2,000</u>

Department/Division: 592 Youth Camp Programs			Fund 209 Recreation Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41104 Part-time Salaries	43,354	67,757	34,016	-	-
Total Salaries	43,354	67,757	34,016	0	0
SERVICES AND SUPPLIES					
41232 Maint. Structures/Improvemt./Grounds					
41234 Office Expense	0	0	0	0	0
41241 Special Department Expense	43,183	44,231	37,895	40,500	40,500
41242 Travel & Training	0	0	0		0
Total Services & Supplies	43,183	44,231	37,895	40,500	40,500
FIXED ASSETS					
41337 Youth /TV FFE					
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	(18,992)	8,744	0	20,000	40,000
41423 Benefit & Insurance Charges	6,430	14,766	3,774	-	-
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	(12,562)	23,510	3,774	20,000	40,000
TOTAL BUDGET	73,975	135,498	75,685	60,500	80,500
Program Revenues	122,576	148,434	129,651	116,000	138,000
Transfers out to Youth Center Programs	(45,851)	0	0	(49,406)	0
Net Program Costs	2,750	12,936	53,966	6,094	57,500

592 - DAYCAMP PROGRAM

Mission Statement

To provide constructive, structured summer programming for youth ages 5-18 in Pinole

<u>Program Funding</u>	<u>Subsidy</u>	<u>2014/15</u>	<u>2013/14</u>	<u>Subsidy</u>
Program Cost	0%	80,500	60,500	82%
Fee Revenue		(138,000)	(116,000)	
Transfers out to Youth Center Programs		-	49,406	
Net Program Cost		(57,500)	(6,094)	

Line-item Detail

41104 Part-time Salaries -

Recreation leaders to run this program for 10 weeks.

Summer Camp Seasonal Recreation Leaders (see allocation from Youth Center)

41241 Special Department Expense **\$ 40,500**

Field Trips	\$ 20,500
Snack Bar	10,000
Bus Tickets	1,500
Camp Shirts	2,500
Project Supplies	2,500
Misc Supplies	3,500
	<u>\$ 40,500</u>

41423 Benefit Charges **\$ -**

This line item represents the Youth Camp Program departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Medicare	\$ -
Social Security	0
Total	<u><u>\$ -</u></u>

41422 Administrative Charges (costs transferred from other departments) **40,000**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Allocate Recreation Leaders				40,000 Summer Camp

Department/Division: 595 Youth Center			Fund 209 Recreation Fund		
Account and Title:	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Revised Budget	2014/15 City Manager Recommended
SALARIES					
41101 Salaries	59,651	43,824	51,926	0	0
41102 Overtime	535	829	680	0	0
41104 Part-time Salaries	55,138	50,180	67,852	134,138	136,980
41105 Vacation Accruals	0	581	8,134	0	
Total Salaries	115,324	95,414	128,592	134,138	136,980
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	2,884	5,375	5,018	6,000	6,000
41232 Maint. Structures/Improvemt./Grounds	5,115	6,152	5,394	5,500	5,500
41234 Office Supplies	653	1,620	859	750	500
41235 Professional Services	0	0	0	0	0
41241 Special Department Expense	26,222	17,942	15,476	18,250	16,575
41242 Travel & Training	0	823	39	1,200	750
41243 Utilities	7,903	7,050	7,023	7,000	3,500
Total Services & Supplies	42,777	38,962	33,809	38,700	32,825
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(49,390)	(8,744)	0	(20,000)	(40,000)
41422 Administrative Charges	6,173	24,940	2,900	1,988	2,114
41423 Benefit & Insurance Charges	37,131	26,583	35,623	35,210	30,999
41424 ISF Charge for Technology	12,952	11,004	0	0	0
41425 Facilities Replacement Charges					
41426 Equipment Replacement Charges					
41427 Operating Carry Forward					
Total Expenditure Transfers	6,866	53,783	38,523	17,198	(6,887)
TOTAL BUDGET	164,967	188,159	200,924	190,036	162,918
Program Revenues	124,802	214,760	162,954	134,535	171,000
Transfers In from Summer Camp	15,214	0	0	49,406	0
Net Program Surplus (Expense)	(24,951)	26,601	(37,970)	(6,095)	8,082

595 - YOUTH CENTER

Mission Statement

The Pinole Youth Center provides after school and summer programs for youth ages 5-18. This includes an after school program, school break camps and summer camp at the Youth Center at 635 Tennent Avenue in addition to after school programs onsite at local schools, Shannon and Ellerhorst Elementary. These programs provide homework help, arts, sports, games, intergenerational activities, youth leadership and health and wellness activities. Resources are utilized for facility maintenance, utilities, staffing and program supplies. Revenue is generated by registration fees, snack bar, donations, and rentals. The Pinole Youth Foundation is a nonprofit organization that serves to raise funds and support the Pinole Youth Center programs.

Program Funding

	<u>Subsidy</u>	<u>2014/15</u>	<u>2013/14</u>	<u>Subsidy</u>
Program Cost	0%	162,918	190,036	-26%
Fee Revenue		(171,000)	(134,535)	
Transfer-in from Summer Camps		-	(49,406)	
Net Program Cost		(8,082)	6,095	

Line-item Detail

41101 Full-Time \$0

Budgeted in this Department is the following position:

- 0 - Recreation Manager
- 0 - Youth Services Coordinator

41104 Part-Time \$ 136,980

- 1 - Recreation Coordinator (0.9 FTE)
- 2 - Sr. Recreation Leader (1.0 FTE)
- 3 - Temporary Part-time (1.25 FTE) Recreation Leaders (15 hrs/wk)
- 9 - Temporary (2.25 FTE) Recreation Leaders (10 hrs/wk)

41231 Equipment Maintenance \$ 6,000

41232 Maintenance - Structures/Improvements/Grounds \$ 5,500

Covers costs of repairs to the building. Includes ongoing servicing for elevator and kitchen.

Building Maintenance	\$ 2,500
Elevator Maintenance	550
Fire Alarm Maintenance	550
Sanitary Supplies	750
Cleaning Supplies	450
Pest Control	300
Other Maintenance	400
	<u>\$ 5,500</u>

41234 Office Supplies \$ 500

Covers the cost of supplies for the office.

Miscellaneous Office Supplies	\$ 500
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41235 Professional Services \$0

Covers the cost of workshop fees paid to instructors.

41241 Special Department Expense \$ 16,575

Covers costs of supplies, games, etc. Includes snack bar supplies. Water dispenser rental. Fire extinguisher service. Includes youth commission activities (previous reported as Department number 597).

Snack Bar	\$ 7,000
Supplies	2,125
Tutoring Services	3,000
Field Trips	1,775
Youth Commission	700
Legal Services	500
Van Repairs	900
Personnel Costs	500
Fire Extinguish Maintenance	75
	<u>\$ 16,575</u>

41242 Travel and Training \$ 750

Covers the costs of seminars, conferences, hourly staff training, first aid/CPR training.

Training Expense	\$ 750
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41243 Utilities \$ 3,500

Covers 50 % of EBMUD and PG&E charges. These are shared costs with Cable Access TV.

Gas and Electric	\$ 3,350
Water	150
	<u>\$ 3,500</u>

41421 Administrative Credits (costs transferred to other departments) \$ (40,000)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>Amount</u>
Allocate Recreation Leaders			(40,000) Summer Camp

41422 Administrative Charges (costs transferred from other departments) \$2,114

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Custodian	\$11,383	\$1,831	16	\$2,114 Senior Center
Recreation Director	\$59,196	\$28,692	0	- Recreation Admin.
				<u>\$ 2,114</u>

41423 Benefit Charges \$30,999

This line item represents the Youth Center departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	\$ 2,714
Medical Insurance-Active	7,582
Life Insurance/A.D.D.	116
Unemployment Insurance	141
Long Term Disability	331
Medicare	1,986
Social Security	5,800
Dental Insurance	668
Employee Assistance Program	47
Liability Insurance	3,908
Vision	216
Worker's Compensation	7,490
Total	<u>\$ 30,999</u>

41424 ISF Charges for Technology \$0

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

(Charges moved to General Recreation -- Budget Unit 0552 for 2012-13 and thereafter).

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