

CITY OF PINOLE



ADOPTED BUDGET FOR FISCAL YEAR 2015/16

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CITY OF PINOLE

Office of the City Manager
Belinda B. Espinosa

June 16, 2015

Mayor, City Council and Residents of Pinole:

I am pleased to present to you the FY 2015-16 Adopted Budget for the City of Pinole and its Successor Agency. I am happy to report that for the third 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 seven 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.



CITY OF PINOLE

Office of the City Manager
Belinda B. Espinosa

Below are the highlights:

General Fund

General Fund revenues are expected to be sufficient to meet anticipated expenditures in FY 2015-16.

During FY 2014-15, the City was able to improve the General Fund's financial condition by establishing a reserve of over \$3 million as a result of one time revenues mostly from the sale of property from the former Redevelopment Agency. The City is well on its way to meeting its goal of funding a \$5.5 million Reserve.

It is expected that revenues especially for Property and Sales Taxes will continue to increase during the next fiscal year, as the City recovers from the downturn in the economy. The FY 2015-16 Preliminary Budget is balanced and there is expected to be a fund balance at the end of the fiscal year of at least \$435,905. As noted in the Budget Narrative this does not mean that the City has a surplus because there are many other unfunded liabilities, including replacing depreciated equipment and vehicles, addressing deferred maintenance on City facilities, funding future retirement expenses such as PERS, OPEB and Compensated Absences and other special liabilities. Measure S 2014 only starts to address some of these liabilities.

Measure S 2014

In FY 2015-16, the City will receive the first full year of Use Taxes from Measure S 2014. The money will be used to address some of the City's operational and capital improvement needs. A final Five Year Plan for the use of these funds was approved by the City Council on June 16, 2015.

Measure S 2006

For the first time in several years, the Measure S 2006 budget is balanced. A majority of these funds continue to support Police and Fire operations.

Wastewater Fund

The FY 2015-16 Wastewater budgets are balanced and revenues will continue to exceed expenditures as rates increase under the long term rate plan which is needed to fund the debt service on a loan from the State needed to fund the expansion of the Wastewater Plant.



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Successor Agency

The Successor Agency continues to wind down and funds a portion of salaries of key employees due to their direct work in the business of the Agency. However this work will be concluded in future years at which time the annual \$250,000 in reimbursement will no longer be available and the General Fund will need to pick up those costs.

Other Funds

Gas Tax Revenues have decreased due to the increase in the cost of gas and the decrease in the use of gasoline by higher mileage vehicles. However, the operating expenditures have decreased due to the re-allocation of staff costs based upon the expected use of staff time during the next fiscal year.

Capital Funds

The 2014 Arterial Street Rehabilitation Project –San Pablo Avenue from Appian Way to Pinole Shores Drive is estimated at \$1,450,000 and is being funded from several sources including Measure S 2014, Measure J, the Solid Waste Fund and a Federal grant. There are also a number of other smaller street projects funded by these funds and the Gas Tax fund. See the Capital Improvement Plan.

There are a number of other capital projects for improvements to City facilities which are funded by Measure S 2014, the Facilities Fund and Measure WW. Measure WW is winding down as most of the projects have been completed. The last two remaining Measure WW projects include recently begun construction of the Skate Park in Pinole Valley Park and the seating in the Little Theatre which is still in the design phase.

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.

The FY 2015-16 Preliminary Budget is being made available to the Public and the City Council at the Finance Subcommittee Meeting on May 27th. The City Council will hold a Public Hearing on June 2, 2015 for the City Council to consider the Preliminary Budget and to receive public testimony and comment. The Council may decide to continue the Public Hearing and hold further meetings between June 3rd and the City Council Meeting of June 16th when a Resolution to Adopt the Budget will be considered. .



CITY OF PINOLE

Office of the City Manager
Belinda B. Espinosa

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

Sincerely,

A handwritten signature in blue ink that reads "Belinda B. Espinosa".

Belinda B. Espinosa
City Manager

FY 2015-16 Budget

- **Revenues**

Overall, the City's finances have continued to show signs of full recovery. The Proposed FY 2015-16 Budget continues to follow a conservative approach to the City's finances with modest improvements in order to begin to rebuild our community services. Revenues including our property tax and sales tax receipts continue to improve. In fact, it is possible that by fiscal year end revenue estimates for sales and property taxes will be adjusted upward as we are currently projecting at 95% of the total **revenues projected** by our property and sales tax consultant, HDL.

With respect to property taxes, the true number for FY 2015-16 will not be apparent until the tax roll is established. HDL has carefully analyzed the three most important factors involved in projecting property taxes:

- 1) the Consumer Price Index on parcels, which did not decrease in value (due to the application of Proposition 8) during the recession;
- 2) the valuation increase due to change of ownership, and the most volatile factor;
- 3) the recapture of valuation (per Proposition 8) due to increases in the market value of properties.

The County Assessor is currently determining which properties have increased in valuation and which properties under Proposition 8 should be restored to the pre-recession valuation. Thus, it is possible that property taxes could turn out to be anywhere from a few thousand to as much as \$200,000 more than projected.

Sales Taxes are the City's largest source of revenues in the General Fund and here too a conservative approach has been taken in estimating the projected revenues. According to HDL, sales tax revenues have steadily increased over the past couple of years. The increase can be attributed to not only a spike in the personal spending but also the infill of empty business shops at our shopping centers.

Gas Tax revenues have declined due to several factors. The most important of which is the decline in gasoline sales due to the recent increase in the cost and the decrease in the use of gasoline with higher mileage vehicles (SUV's).

Other revenues sources are estimated to be level or slightly higher with the notable exception of the revenues from the City of Hercules dispatch contract (\$100,000) and from Cable Television (\$55,000) and Swim Center (\$36,000) programs which necessitate a continued subsidy. The projected shortfalls or subsidies of the Departments above will be covered by Revenues from Measure S 2014.

For all other Recreation Services, the fiscal policy direction of the City Council is that Recreation Programs are to be fully funded through their own user fees and community donations generated through on-going fundraising efforts. This continues to be a struggle each year.

- **General Fund**

In FY 2015-16, the City's primary operating fund, the General Fund, is projected to generate more revenues than expenditures. This does not mean that the City's General Fund has a surplus, on the contrary there are some obligations which have yet to be addressed such as the Post Employment Benefits for Retiree Health Insurance (OPEB) which is estimated at a \$28 million unfunded liability as of June 30, 2014. This liability has yet to be addressed and so far no funds have been set aside to meet this growing obligation.

Other Important Liabilities

Other liabilities which are not fully funded include compensated absences (\$630,000 at June 30, 2014), and the yet undetermined PERS pension liability. Starting with FY 2014-15 the PERS unfunded liability will be reflected on the General Fund's balance sheet per the requirements of the Government Accounting Standards Board (GASB) Statement No. 68. These liabilities increase every year, moreover the impact of the increase is not limited to the just the City's General Fund.

Deficit Funds

Several of the City's operating funds have long standing deficits as the result of expenditures exceeding budgeted revenues during the early years of the recession. This occurred with the Impact Fee Fund (\$300,000) and the NPDES Fund (\$92,504). In addition, with the unwinding of the Successor Agency, it can be anticipated that current salary costs funded by the Successor Agency (\$250,000) will terminate with the General Fund absorbing the costs. Therefore, in the near future there can be a negative impact to the General Fund of over \$600,000.

Pending Liabilities

In addition to the above, there are several other liabilities, which we do not know the financial impact of 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.

- **Measure S 2014**

The biggest change from the previous fiscal year is the addition of the \$1,814,050 in projected new revenues as a result of the first full year of use taxes from the passage of Measure "S" 2014, which went into effect this April. This has enabled the City to provide continued subsidies of \$55,000 to the Cable TV and \$36,000 to the Swim Center Operations.

Measure S 2014 will be used to fund major arterial and residential street work, purchase new equipment, vehicles and computers, address some of the deferred maintenance on City facilities, add staff, and other community oriented projects as detailed below.

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
- Replacement of Police Vehicles
- Replacement of Other Vehicles and Public Works Heavy Equipment
- Replacement of various Fire Apparatus and Equipment

- **Use of Fund Balance**

The operating budget includes using reserve and carryover funds accumulated from prior years in the following funds, in order to offset anticipated deficit spending and/or to appropriate fund balances for one time expenditures (such as to purchase a police car with an available fund balance in the Police Grant fund) in FY 2015-16:

- Building/Planning (\$ 81,831)
- Senior Center (\$36,371)
- Traffic Safety (\$10,293)
- AB-939 Solid Waste (Source Reduction) (\$40,772)
- Police Grants (\$21,074)

- Gas Tax (Highway Users Tax) (\$11,555)
 Non-General Fund “Structural” Deficit (\$201,896)

The deficits in some of these funds are not “structural” in nature. For example, the fee revenues received by the Building Fund can only be used to cover the costs for the services performed. Often inspection fees are collected in the fiscal year before the inspections are actually performed. In the case of the Police Grants, a small surplus has accumulated over time because of a difference between School Resource Officer funding and the actual costs of the officers’ salaries. The resulting fund balance is being proposed to be used to purchase a police car in FY 2015-16 y.

Similarly, Gas Taxes can only be used for street work and part of the fund balance accumulated is proposed to be used for street related capital projects.

OVERVIEW BY FUND

General Fund (#100)

For FY 2015-16, revenues (\$11,715,077) and net transfers (\$266,073) are projected at \$11,981,150 and will exceed proposed expenditures of \$11,545,245 by \$435,905. This is a first in a very long time given the past five-six years of recession budgeting.

Outlined below are the major changes to the revenues and expenditures by source and function for the FY 2015-16 General Fund.

The proposed budget provides for:

- Revenues and Transfers-in in Excess of Expenditures;
- Continuation of Repayment of the Loan to the Successor Agency;
- Estimated Property Tax Revenues are Increased by 5.8% from last year’s figures; and
- Estimated Sales Tax Revenues Increased by 5.3% from last year’s figures

EXPENDITURE HIGHLIGHTS

- Some changes have also been made to the allocation of positions in Development Services to better reflect the actual use of staff time.
- Maintain allocation of 27 Sworn Police Officers;
- Provide an authorized staffing and funding levels of 12 Firefighters;
- Estimated Increases in various Personnel costs including the third installment (\$263,300) of the General Fund repayment of the Redevelopment Loan to be paid annually for the next 11 years; and

- Continuation of Lease Payment for New Fire Apparatus (see Measure S 2006).

General Fund Reserve (#150)

For the third time in the past six years, the City is maintaining a positive General Fund Reserve. The balance as of June 30, 2015 is anticipated to be \$3,168,491 as a result of the receipt of past year’s revenues (\$769,705), the City’s share of the sale of Redevelopment Agency property (Pinole Vista and Pinole Valley Shopping Centers) (\$2,252,586), and the transfer of the \$146,200 in FY 2014-15 Measure S 2014 receipts. Starting in FY 2016-17 an annual \$200,000 contribution will be made to the Reserve from the Measure S 2014 funds.

At this level, the “General Fund Reserve” represents approximately 28% of General Fund Appropriations. This is a significant improvement in the City’s overall financial condition; and meets the City’s cash flow funding needs of 60-days cash, which is a little less than \$2 million.

- **Unresolved Issues**

While this is the best financial position the City has been in over the last seven 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 2015-16 Proposed Budget. These items are outlined below:

Chevron Assessment Appeal	\$100,000
Utility Users Tax Claim	\$ 57,000
Insurance Deductible for Liability Case	<u>\$ 25,000</u>
Total	\$182,000

Measure S 2006 Local Sales Tax Override Fund (#105)

As you may note, the Measure S 2006 budget is balanced. At the FY 2014-15 year-end, the total accumulated fund balance from prior years is estimated to be \$1,348,688. For FY 2015-16, it is projected that Revenues will be an estimated at \$1,860,000 which is \$183.00 more than the proposed expenditures of \$1,859,817. Measure S 2006 funds are used predominantly to fund personnel and overtime in the Police and Fire departments.

Outlined below are the specific positions that are proposed to be funded from Measure S 2006 in FY 2015-16. As you will note, all of the positions are in the Police and Fire departments. In addition to these positions, Measure S 2006 funds are continuing to be expended on overtime for both departments.

Police:

- 4 Officers
- 1 Crime Prevention Sergeant
- 1 Police Commander

Fire:

- 1 full time Battalion Chief
- 1 part time Administrative Secretary

Also, included in Measure S 2006 funding are costs for maintenance of the new apparatus that was purchased two years ago for Fire Station 73.

Other:

- Equipment Maintenance
- Apparatus Lease Payment (3rd of 7 payments)

Gas Tax Fund (#200)

Revenues are projected at \$422,997. Expenditures and transfers-out, which total \$434,552 for FY 2015-16, are expected to exceed the amount of projected revenues in the Gas Tax Fund by \$11,555. Revenues are less than expenditures only because \$55,000 is budgeted for one time capital projects.

A significant portion (41% or \$180,000) of planned expenditures is being used to pay utility charges for traffic signal and street lighting. Additionally, a portion of the Engineering and Administrative staff and 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. Currently, two grants are active. One is the State COPS Grant of \$100,000 per year (Supplemental Police Officer Grant Fund 206) and the other is a \$480,000 grant from the West Contra Costa County School District (Police Grants Fund 204). These grants provide funding for a portion of a Police Officer and a Canine Officer's salary as well as the salary and benefits for three School Resource Officers for

FY 2015-16. The amount provided by the School District is based upon an average of countywide Police Officer salaries and benefits, which is slightly more than the cost in Pinole; therefore a fund balance has accumulated over several years, which is being used to fund a police car for one of the officers.

A transfer from the Police Equipment Fund 160 of \$49,398 will fund the fourth payment for the recently acquired ECBRICS radios. The remaining fund balance is enough to also fund the fifth payment in FY 2016-17. At this time, the final two annual lease payments due in FY 2017-18 and FY 2018-19 respectively remain unfunded.

Fire Grant Funds (#208)

The City's SAFER Grant has expired but we will be receiving reimbursement for past costs. The funds will be used as reimbursement to the City.

Building Fund (#212)

FY 2015-16 revenues of \$497,973 are projected to be \$81,831 less than proposed expenditures of \$579,804. As noted earlier this does not necessarily mean that the fund is not balanced. Often fees are received for development services in the fiscal year before they are supposed to be rendered; this results in a mis-match of revenues to expenditures since accounting for governmental funds is on a modified accrual basis. Also, development fees are conservatively estimated and may very well increase by the end of the fiscal year.

The need for Development Services fluctuates from year to year and it is expected that in some years the fund balance will be used to cover some of the costs from fees received in prior years. Fees are set for the services with the expectation that over the period of several years the total fees collected will not exceed the cost of services plus enough working capital to cover operations.

Recreation Funds (#209 & #211)

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. In the past two years, the Department overall, has been able to cover its expense through the revenues generated. While the After School Program has seen a decrease in registration resulting in deficit spending at year's end, when netted with the Summer program the year-end result is a positive net income.

Revenues are projected at \$1,111,289 for FY 2015-16 and are less than planned expenditures of \$1,149,585 by \$38,296. The short fall is attributed to the Swimming Pool, which the Council agreed to subsidize in an amount of \$36,000.

A funding summary by Recreation Activity is as follows:

Activity	Revenues	Expenditures
Senior Center	\$ 533,420	\$ (542,854)
Rec. Admin.	47,247	(164,548)
Tennis	2,750	(2,500)
Memorial Hall	5,300	(5,000)
Tiny Tots	191,077	(133,878)
Swim Center	7,500	(51,764)
Performing Arts	44,900	(44,780)
Youth Center	279,095	(211,611)
Transfers-In Swim Center	45,000	-0 -
Combined	\$ 1,147,289	\$ (1,149,585)

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 Cable Services 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 \$237,616 will be less than expenditures of \$291,287 by \$53,671. Accordingly, a subsidy of \$55,000 funded by Measure S 2014 is proposed to cover program revenue deficiencies to achieve the fiscal independence budget goal for the Pinole Community Television activities. The subsidy has been ongoing and early projections are that it will need to be continued unless or until the Council agrees to reduce the scope of services provided.

Efforts are underway to fully analyze all the services provided by PCTV and the costs associated to provide the services. Once that analysis has been completed, Staff will present the finding to the City Council outlining those services, which are profitable, and those which are not. 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 \$6.9 million, at year-end in FY 2014-15. For FY 2015-16, "Pinole Only" operating revenues are projected at \$4,653,807. It should be noted, that current rate structure was designed to achieve a large fund balance until 2017-18 at which point the Fund Balance would be reduced by \$600,000 annually to pay a portion of the debt service attributed to the State loan of \$24 million.

These annual revenues will continue to fund operations, which are shared on a percentage basis of flow with the City of Hercules. Through a loan from the State, the City will be able to commence and complete the Wastewater Treatment Plant Upgrade Project. Construction of the upgrade project will begin in 2016 and will span over three fiscal years ending in FY 2018-19.

The City of Pinole will be financing the entire portion of our share of the upgrade project through a 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.

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 budget also included funding for the rehabilitation or replacement of the Pinole collection system, which is funded 100% by Pinole ratepayers. For capital improvements at the plant, the cities of Pinole and Hercules share costs equally on a 50/50 basis.

- **Operational Costs**

The total operational budget for FY 2015-16 is \$3,330,950. Of this amount and based on the flow formula, the City of Pinole's share of the "treatment activities" varies monthly from 47% to 51% (51% is \$1,698,784). The City of Pinole bills the City of Hercules on a monthly basis for their share of the costs.

- **Depreciation Fund Established**

Through the rate structure, the City is now including for the third year in a row, a budget for depreciation of its assets at the plant. This has always been a goal and now that a revenue source 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, which are obsolete, or at the end of their useful life. The depreciation schedule is based on the total value of the current assets and the long-term economic life of those assets.

In FY 2013-14, based on the then depreciation amount of existing assets, a total of \$580,000 was necessary to replace anticipated outdated equipment. With the agreement in place with the City of Hercules, which states they will pay for 50% of equipment at the Plant, their share of the depreciation is \$290,000.

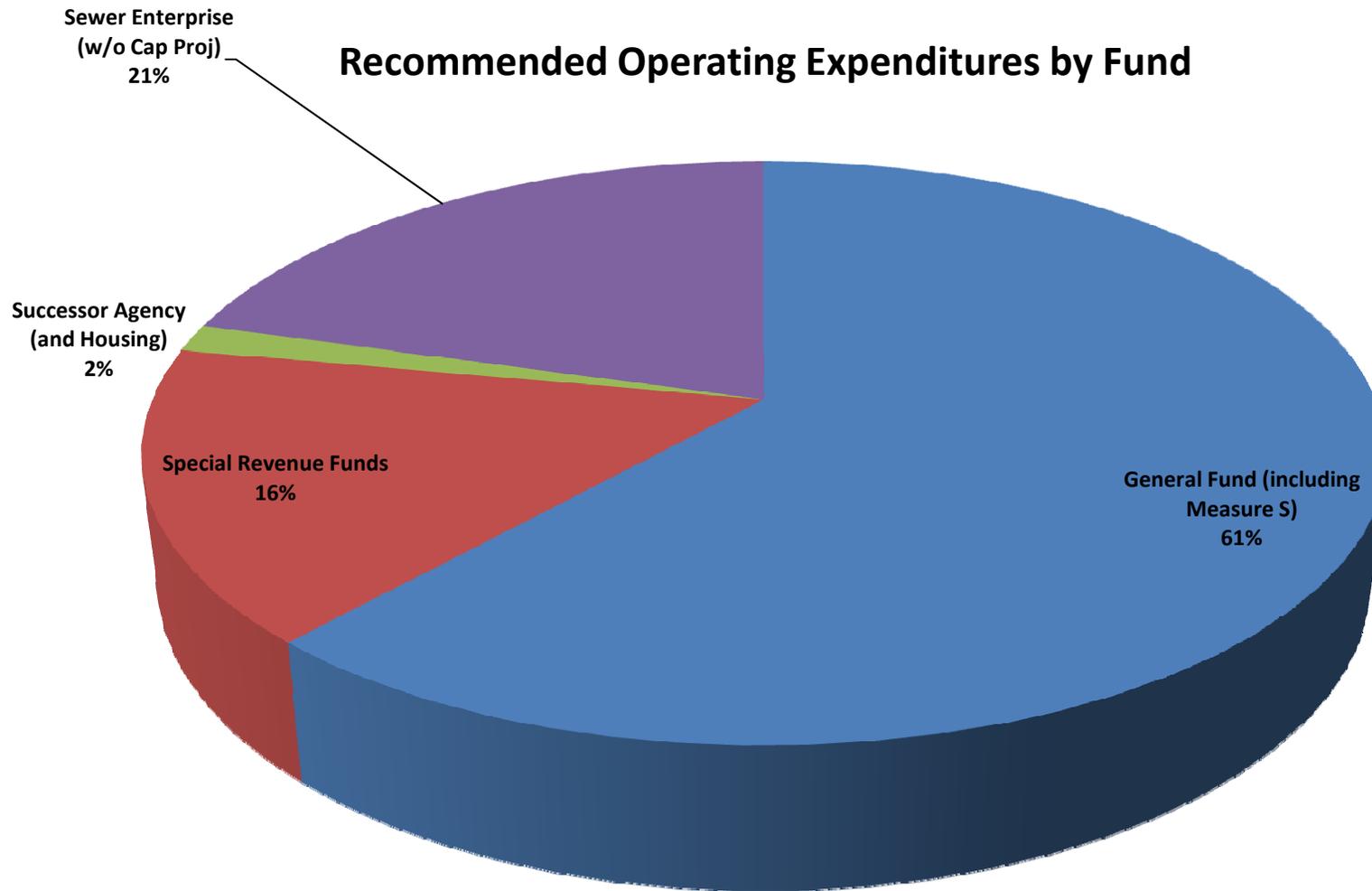
- **Collection System**

The FY 2015-16 proposed budget for the Collection System is \$1,091,275. The budget is continuing the FY 2014-15 funding levels. Beginning in FY 2013-14, City crews began an 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 \$395,000 funding sewer main-line collection system renovations.

- **Capital Improvements**

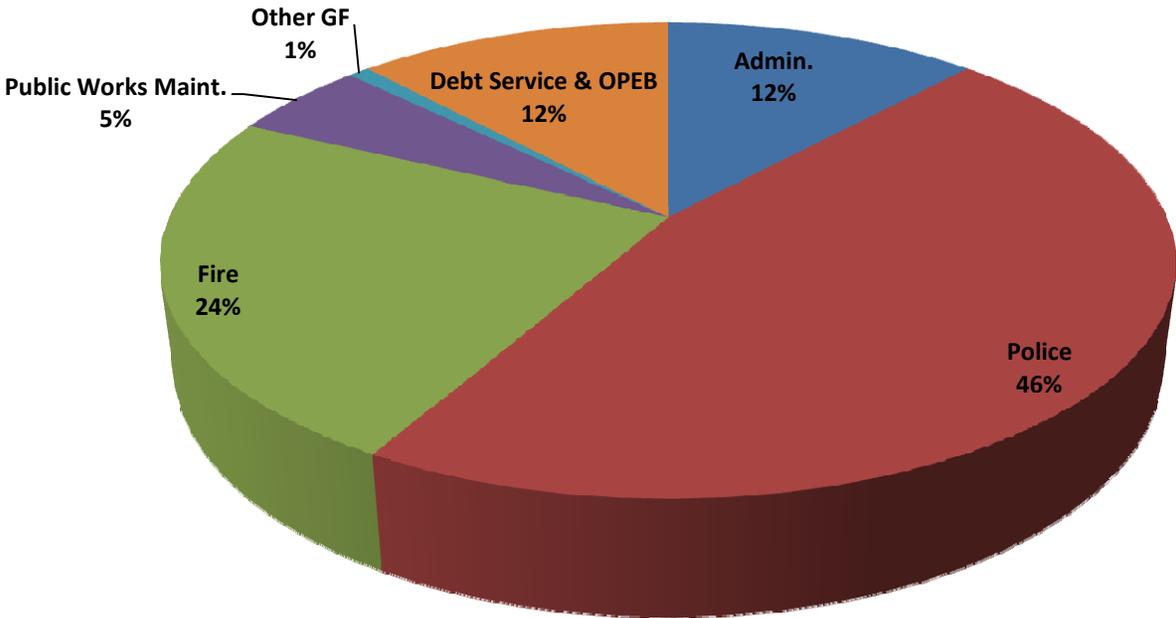
The City will continue to move forward with the Wastewater Treatment Plant Upgrade project in FY 2015-16. As previously mentioned, the project will enter the construction phase during 2016. The cost is estimated at \$45 million, which will be shared with the City of Hercules on a 50/50 basis. The project will be funded over the next three Budget Years.

Recommended Operating Expenditures by Fund



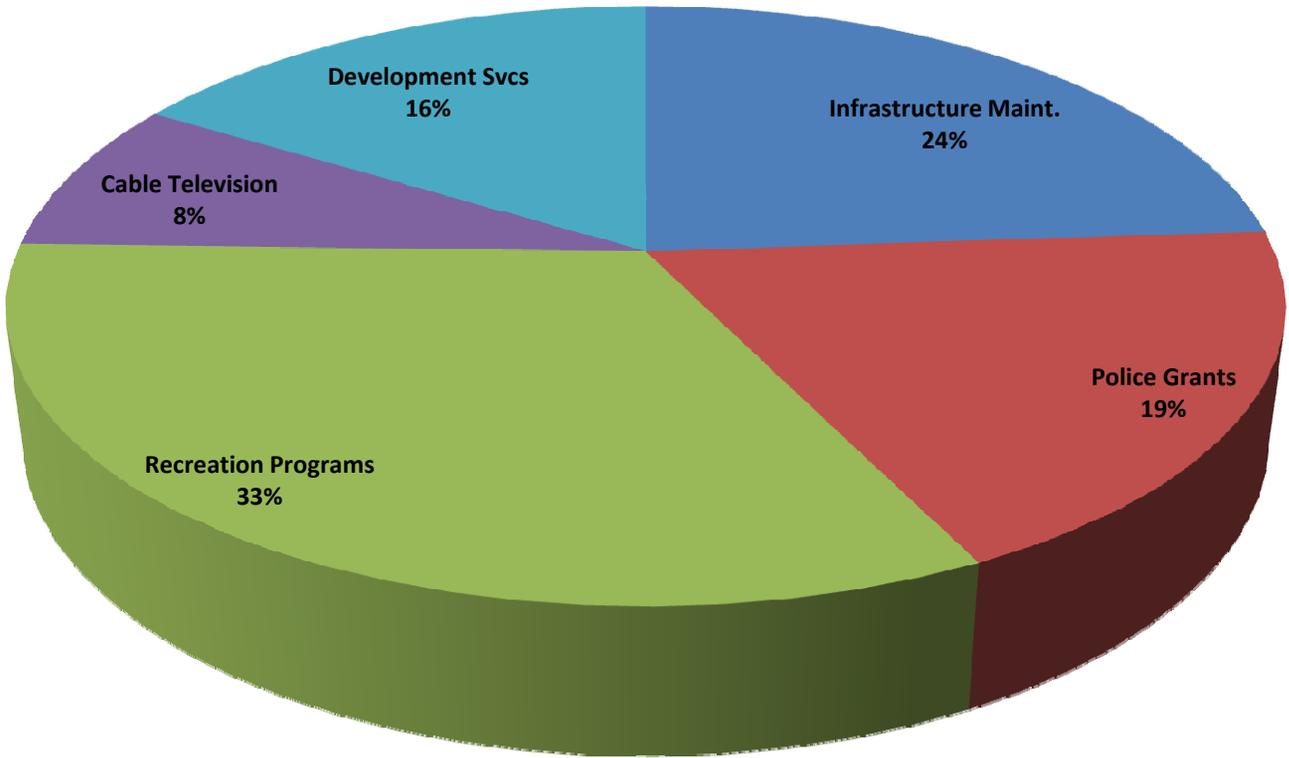
The City's Operating Budget is divided into four fund categories. The City's General Fund, including Measure S, comprises sixty one percent of the recommended operating expenditures for Fiscal Year 2015/16. Administrative activities and Public Safety programs for Police and Fire are predominantly funded by the General Fund. The Special Revenue funds consist of the City's Recreational services and the Development Services department. The Sewer Enterprise fund accounts for twenty one percent of the City's operating expenditures. The illustration above excludes capital project expenditures.

General Fund Expenditures by Function



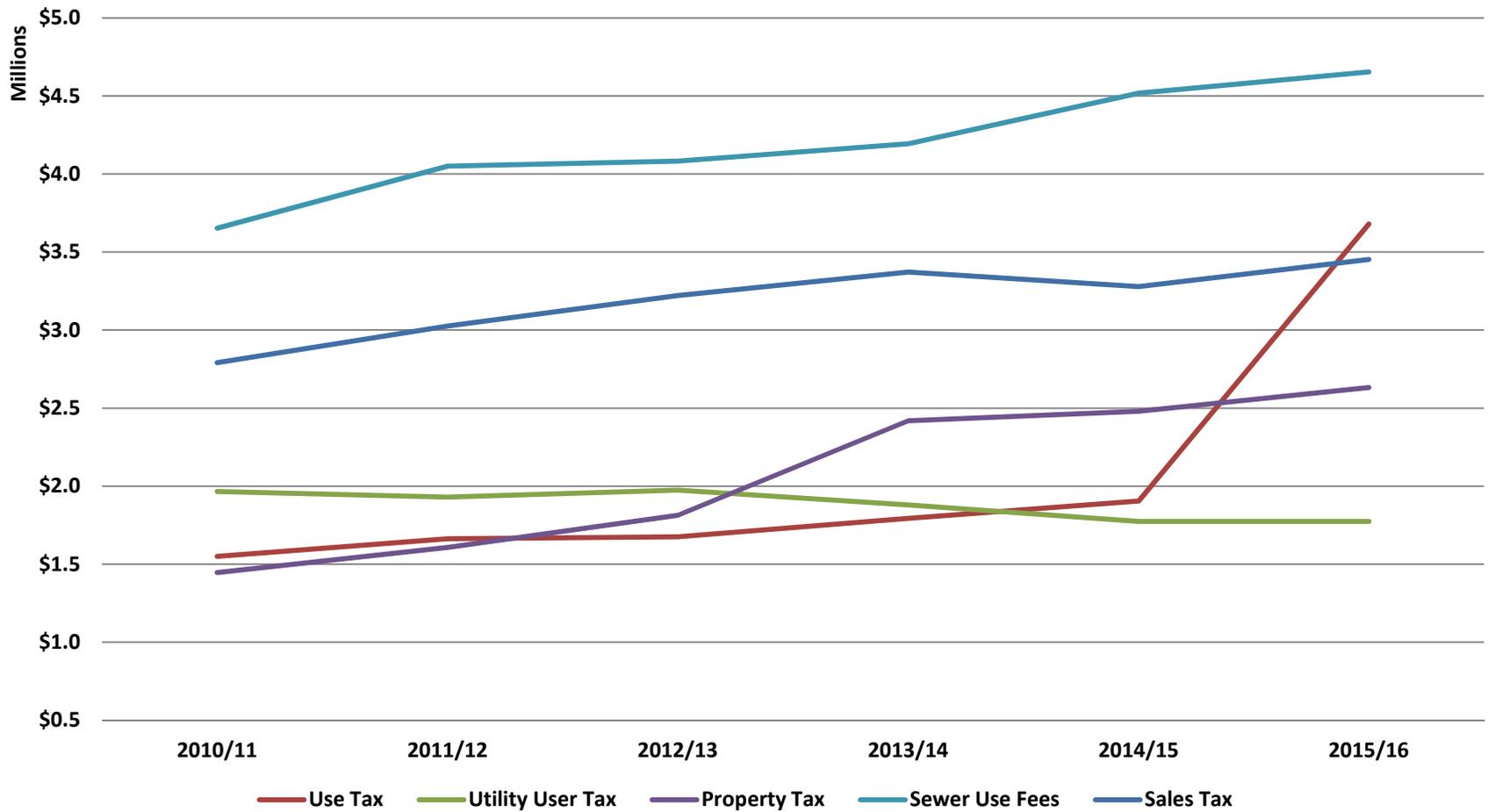
Seventy percent of the General Fund appropriations, including Measure S, are used to fund Public Safety operations for Police and Fire. Administrative activities include the City Manager, City Clerk, Human Resources, Finance and City Attorney Services. Twelve percent is allocated for debt service obligations; Pension Obligation Bonds and Successor Agency Collateralized Investment Agreement. The Pension Obligation Bonds are expected to be paid off by 2036. Five percent of the General Fund expenditures are used to maintain City parks, vehicles and other public facilities.

Special Revenue Funds Expenditure Allocations



Nineteen percent of the Special Revenue Funds are allocated to Police program activities that are reimbursed by State and Federal Public Safety grants. The Recreation programs, which account for thirty three percent of the Special Revenue fund allocations, are sustained by the revenue collections from program participants, sponsorships, fundraising events, and General Fund subsidies. Twenty four percent of the Special Revenue fund expenditures are allocated to the City's infrastructure maintenance, funded by State taxes for roadway maintenance.

Major Revenue Sources



The graph above illustrates the revenue growth for the City's major sources of revenue. Sales and Property taxes continue to show improvement after the significant decline during the great recession. Utility user's tax collections continue to decline due to the increased use of tax-exempt services. Utility user's taxes have a sunset date of December 31, 2020, when they are subject to voter ratification. Sewer user fee revenues show a consistent growth that has been adequate for the sustainability of the Plant operations. The \$1.8 million increase in use taxes is due to the voter approved 1/2 cent tax increase in 2014 (Measure S 2014).

OPERATING REVENUE ANALYSIS

The City finances its Operating Activities to the public with revenue derived from a variety of sources. City staff uses information obtained from historical data, actual costs, long and short term trends, estimates from professional consultants and County and State agencies to update the projected revenues for the current fiscal year and for the Adopted Budget year.

Revenues are estimated conservatively based upon staff's best judgment. Estimates are not increased without solid evidence that the individual revenues are likely to be received. For example, sales taxes from a planned retail project are not included in the projections until the project is actually built.

The last two years of the revenue forecast are generally projected to be the same from year to year or are increased by a 2% factor, unless specific information on particular revenue is available. 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. The fixed statutory rate is 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. Proposition 8 allows the County Assessor to decrease these assessed values when property values decline and recapture these valuations back to the original amounts in the following years if and when property values increase.

The General Fund receives on average 19% 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). In 2015-16 local secured and unsecured property taxes are forecast to be \$2,015,027, coupled with an estimated for receipt of "return to source" taxes related to the dissolution of the City's former Redevelopment Agency of \$732,545, which together comprise 23% of the General Fund revenues.

The City retains consulting assistance from HdL Coren & Cone to monitor, analyze and forecast this revenue source. A conservative estimate has been made based upon the information received year to date. Final numbers will not be received until June and it is possible that the data will be available to justify an increase in the estimate before the Adopted Budget is approved. HDL is projecting another significant recovery of this revenue source for 2014-15 due to a strong increase in residential assessment values which started in the 2013-14 tax year and continued into 2014-15, even though mortgage interest rates have had a negative impact on the sale of existing homes. The

housing market in Pinole is expected to continue to improve in 2015-16 because foreclosure activities have abated substantially and the County Assessor continues to recapture some of the previously reduced Proposition 8 values.

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. In 2015-16 a modest 5% increase over 2014-15 is forecast.

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 may restore these tax revenues to their prior Recession levels at some point in the future. Until there is more data on trends, the 2015-16 revenues will be projected to remain level with 2014-15.

31200 Sales Tax (Fund 100)

Sales taxes are the General Fund's single largest revenue source. The City's 1% Bradley Burns Sales Taxes is levied on all merchandise. These funds are received directly from the State on a monthly basis. Sales taxes represent approximately 29% of the General Fund revenues. The 2015-16 estimate is 5% greater than the estimate of projected collections for 2014-15. 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 since the 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 Coat Factory have resulted in a significant increase in tax collections. It appears that the City is on the path to full recovery of its Sales Tax base.

Based upon the actual collections for the first 8 months of 2014-15, the Preliminary Budget estimate of \$3.4 million is a conservative estimate which is based on 95% of the HDL projection for 2015-16. HDL estimates sales taxes using economic indicators, historical data and projections for gross sales from newly opened stores and restaurants. Their estimate is preliminary and the budget may be revised upward for the Adopted Budget, based upon the final estimate prepared by HDL which will incorporate data on the strength of the Holiday Shopping Season.

31200 Half cent Local Use Taxes Passed in 2006 (Fund 105) and 2014 (Fund 106)

Includes the 2006 and 2014 voter-approved City Use Taxes levied on all merchandise (0.5% each). These funds are received directly from the State on a monthly basis. Revenues are estimated conservatively for the Preliminary Budget at 95% of the HDL estimate. As indicated above with sales taxes, these estimates may be revised upward when the final reports from HDL are received.

Although not legally restricted, the 2006 Local Use Taxes have been pledged by the City Council to fund Public Safety Programs as their highest funding priority and the 2014 Local Use Taxes have been pledged by the City Council to fund Infrastructure Projects as their highest funding priority. 2015-16 use tax revenues are estimated to generate \$1.8 million for each half cent sales tax levy. The 2014 Local Uses Taxes will not start being collected until April of 2015 and a one month advance will be received in 2014-15. Both are estimated to increase by 2% in 2015-16. 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 considering contract amendments which impact future years.

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's 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 2015) of the most recent annual billing/renewal cycle 82 delinquent accounts (including penalty assessments) of approximately \$16,236 have been identified 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 95% of the City's business tax levy.

In 2014-15 an audit was conducted to identify unlicensed mobile businesses doing business in the City Limits. This resulted in an increase of projected revenues to \$381,000. These are one time revenues as a result of an audit. The estimate for 2015-16 has been reduced by \$31,000, to factor out one time revenues received as a result of the audit.

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. Tax collections projected for 2015-16 are estimated to be level with 2014-15. In 2015-16 Transient Occupancy taxes are estimated to be approximately 3.4% of the General Fund revenues.

31600 Utility (User) Taxes

Chapter 3.26 of the Municipal Code, amended in 2012, levies an 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 estimated to be close to \$1.8 million (approximately 15% of the General Fund revenues) in 2014-15. The same amount is expected to be received in 2015-16.

32110 Motor Vehicle In-lieu

The City's share of motor vehicle license fees levied are 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 allocation base increases annually in proportion to the growth in local assessed valuation. The 2015-16 revenue estimate is approximately \$1.5 million (approximately 12.5% of General Fund revenues). The estimate for 2015-16 was increased over the previous year's projection due to the expected growth in assessed values. As noted above the "backfill" is tied to assessments which are expected to grow in 2015-16. (See Property Taxes).

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

The City is reimbursed for property taxes lost due to 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. No increase over the amount projected for 2014-15 is expected in 2015-16.

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 the City's 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 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. Current annual lease payments are \$82,185.

Fund 155/185 – General Fund Restricted Revenue

These revenues are revenues due to the sale or rental of property owned by the former Redevelopment Agency. These revenues are estimated based upon the expected sale of the property or rental income.

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

32399 Gas Tax – 2103 (Traffic Congestion Relief Program)

The State imposes excise taxes (frequently referred to as HUTA revenues) on various transportation fuels (gasoline and diesel fuels) levied on sales within the City Limits. 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. A new excise tax (July 2010) replacing the previously authorized “sales taxes” collected on fuel sales (Section 2103 - Traffic Congestion Relief Program) was implemented in 2010-11.

Use of Gas Taxes is restricted to street and road purposes. Estimates of revenue are provided by the State. There are no expected increases in Gas Taxes from that estimated for 2014-15 with the exception of Section 2103 which is estimated to decrease to \$88,798 in 2015-16 because gas prices fell more than estimated by the Board of Equalization which distributes the taxes based upon their distribution model. As a result there will be a downward “true-up” and a decrease in the distribution of taxes. A further 20% decrease in Section 2103 is projected for future years, based on current trends.

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 a share of statewide taxable sales. The monies are allocated by the County Auditor-Controller 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 (COPS) 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 Senior 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 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. These services are paid for through fees charged to 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 single family, duplex or triplex unit and \$100 per multi family 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 pays 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 to 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 is \$3.11 per square foot. Industrial Development Space is \$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 to residents and businesses for sewer utilities. Sewer user fees are charged in the amount specified by City Council Resolution (Section 13.04.040 PMC). Effective July 1, 2015, the annual fees are \$679 for each Single Family Residential dwelling unit and \$567 per multi-family dwelling unit. Non-residential accounts are charged based upon the strength of the

discharge and the volume (based upon cubic foot of water used).

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).

Fund 750 – Redevelopment Successor Agency

This 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

With the dissolution of the Redevelopment Agency, Low/Moderate Income Housing 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.

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OPERATING ACTIVITIES
SUMMARY OF FUND BALANCES
FY 2015/16

SCHEDULE 1

FUND	ESTIMATED FUND BALANCE 7/1/2015	2015-16 FORECAST REVENUES	TRANSFERS IN		TOTAL AVAILABLE	2015-16 BUDGETED EXPENSES	TRANSFERS OUT		ESTIMATED FUND BALANCE 6/30/2016
GENERAL OPERATING									
General (100)	0	11,715,077	49,398	A	11,986,150	11,545,245	5,000	J	435,905
			140,000	B					
			30,000	C					
			15,000	E					
			36,675	F					
Measure "S-2006" (105)	1,348,688	1,860,000			3,208,688	1,859,817			1,348,871
Measure "S-2014" (106)	-	1,840,500			1,840,500	1,037,583	441,000	G/H/I/L/M	361,917
General Reserve (150)	3,168,491	52,500	0	I	3,220,991				3,220,991
R/E Maintenance (155)	74,384	38,875			113,259	38,850			74,409
Equipment Reserve (160)	75,586	120,000			195,586		49,398	A	146,188
	4,667,149	15,626,952	271,073		20,565,174	14,481,495	495,398		5,588,281
SPECIAL REVENUE/CAPITAL FUNDS									
Gas Tax (200)	114,821	422,997			537,818	379,552	55,000	N	103,266
Police Security (202)	888	44,400			45,288	30,450			14,838
Public Safety (203)	-	140,000			140,000	-	140,000	B	-
Police Grants (204)	50,000	480,000			530,000	501,074			28,926
Traffic Safety (205)	37,957	57,750			95,707	38,043	30,000	C	27,664
Suppl Law Enforce (206)	-	100,000			100,000	97,011			2,989
NPDES (207)	-	269,799			269,799	269,041			758
Fire Grants (208)	(19,000)	-			(19,000)	-			(19,000)
Senior Center (209 / 211)	165,288	533,420			698,708	542,854	26,937	D	128,917
Building Inspection (212)	514,787	497,973			1,012,760	579,804			432,956
AB 939 Fund (213)	197,764	60,060			257,824	85,832	15,000	E	156,992
Solid Waste Activities (214)	324,535	161,284			485,819	-	310,000	L	175,819
Solid Waste Rt Stabiliz (232)	108,178	53,761			161,939				161,939
Measure J (215)	708,430	387,297	55,000	N	1,150,727	301,841	623,675	F/L	225,211
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)	1,582	66			1,648	-			1,648
L&L Districts (310)	24,249	38,870	5,000	J	68,119	38,870			29,249
Pinole Valley Park (317)	46,535	15,000			61,535	15,000			46,535
Facilities Maintenance (324)	366,328				366,328	60,000			306,328
Measure WW (315)	-	67,301			67,301	67,301			(0)
City Street Improvements (325)	-		250,000	M	250,000	-			250,000
Pin. Creek Restoration (347)	1,509	-			1,509	-			1,509
2014 Arterial Street Rehab(377)	-	453,000	997,000	L	1,450,000	1,450,000			-
Recreation Adm. (552/209)	31,438	47,247	117,650	D	196,335	164,548			31,787
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)	-	191,077			191,077	135,528	24,088	D	31,461
Cable TV (228)	-	237,616	55,000	G	292,616	291,287			1,329
Swim Center (555/209)	-	7,500	36,000	H	43,500	42,764			736
Performing Arts (559/209)	-	44,900			44,900	44,780			120
Youth Center (595/209)	-	279,095			279,095	211,611	66,625	D	859
	2,694,941	4,601,500	1,515,650		8,812,090	5,354,691	1,291,325		2,166,074

OPERATING ACTIVITIES
SUMMARY OF FUND BALANCES
 FY 2015/16

SCHEDULE 1

FUND	ESTIMATED FUND BALANCE 7/1/2015	2015-16 FORECAST REVENUES	TRANSFERS IN	TOTAL AVAILABLE	2015-16 BUDGETED EXPENSES	TRANSFERS OUT	ESTIMATED FUND BALANCE 6/30/2016
REDEVELOPMENT SUCCESSOR AGENCY ACTIVITIES							
Successor Agency (750)	-	250,000		250,000	249,610		390
Housing Activities (285)	972,520	198,582		1,171,102	73,283		1,097,819
	972,520	448,582	0	1,421,102	322,893	0	1,098,209
ENTERPRISE FUND							
Sewer Utility Ops (500)	4,639,926	6,296,953		10,936,879	4,422,225		6,514,654
Sewer Utility Cap (503)	2,649,000	7,552,500		10,201,500	8,185,000		2,016,500
Sewer Utility Debt (500)	0	0		0	636,488		(636,488)
	7,288,926	13,849,453	0	21,138,379	13,243,713	0	7,894,666
SUMMARY (ALL FUNDS)	15,623,536	34,526,487	1,786,723	51,936,746	33,402,792	1,786,723	16,747,230
		0			0	0	
A) Transfer from Police Equipment Reserve 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) Transfers between Recreation Programs to cover Administrative Overhead.							
E) Transfer to General Fund from AB939 for administrative charge of funds.							
F) Measure J reimbursement to General Fund for cost of participation in WCCTAC.							
G) Measure S 2014 transfer to subsidize Pinole Community Television.							
H) Measure S 2014 transfer to subsidize Swim Center.							
I) Transfer into General Fund Reserve .							
J) General Fund transfer to L&L Districts for Business Assistance Program.							
K) Measure S 2014 transfer to subsidize the Dispatch Center							
L) Measure J transfer to 2014 Arterial Street Rehab.							
M) Measure S 2014 Transfer to subsidize Future Arterial Street Projects							
N) Transfer from Gas Tax to Measure J for Street repair Projects							
* Varies from 5 year plan because it does not include \$580,000 in depreciation as 5 year plan is a non-cash expense.							

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2015/16**

Schedule 2

		2011/12	2012/13	2013-14	2014-15	2015-16
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	REVENUE
		REVENUE	REVENUE	REVENUE	ACTUAL	FORECAST
GENERAL FUND (100)						
31110	SECURED PROPERTY TAXES	1,411,126	1,282,910	1,774,125	1,760,951	1,898,833
31110	SECURED PROPERTY TAXES (RDA CLOSE-OUT)	196,098	530,009	644,089	718,181	732,545
31120	UNSECURED PROPERTY TAXES	122,800	115,145	126,629	116,194	116,194
31125	SUPPLEMENTAL PROPERTY TAXES	27,417	46,421	61,402	8,163	8,653
31130	PROPERTY TRANSFER TAX	51,630	75,542	94,992	58,860	58,860
31200	SALES TAX	3,025,186	3,220,705	3,371,369	3,278,000	3,453,000
31300	FRANCHISE - GAS	41,863	36,780	38,749	36,000	36,000
31300	FRANCHISE - ELECTRIC	70,638	71,132	74,693	75,342	75,342
31300	FRANCHISE - CABLE	225,562	228,655	238,333	238,000	242,760
31300	FRANCHISE - GARBAGE	234,436	228,528	315,255	302,312	308,358
31400	BUSINESS LICENSES	254,140	286,721	272,253	381,000	350,000
31500	TRANSIENT OCCUPANCY TAX	208,498	223,413	302,329	402,575	402,575
31600	UTILITY TAXES	1,930,758	1,975,666	1,880,224	1,774,692	1,774,692
32110	STATE - MOTOR VEHICLE IN-LIEU	1,300,291	1,216,612	1,270,231	1,423,895	1,506,193
32140	STATE - HOMEOWNERS PROPERTY TAX RELIEF	34,833	32,306	31,504	31,504	31,504
32160	STATE - POST	10,928	30,508	6,036	19,888	12,113
32165	STATE - MEASURE H	69,709	79,543	77,491	79,543	79,543
32170	STATE - MANDATED COSTS	0	78	81	80	80
32176	STATE - REIMBURSEMENT FOR FIRE PROTECTION	0	0	0	0	5,000
32349	BULLETPROOF VEST PROGRAM	0	2,983	1,313	1,545	1,545
32399	MISCELLANEOUS GRANT	105,040	0	0	0	0
32410	STATE-AB 4114 ABANDONED VEHICLE ABATEMENT	29,980	28,656	38,424	31,600	31,600
33150	PUBLIC SAFETY SUPPORT	31,651	29,162	37,206	32,283	32,283
34105	CONSTRUCTION FEES - SIDEWALK FEES	17,038	5,151	7,575	0	0
34109	CONSTRUCTION FEES - STREET OPENING PERMIT	0	8,699	15,800	5,000	5,000
34121	CONSTRUCTION FEES - ENCROACHMENTS	0	0	12,997	0	0
34215	SUBDIVISION FEES- MAP FILING	150	250	moved to 212	moved to 212	moved to 212
34323	GUN SALE PERMITS	0	200	200	275	275
35110	DISPATCH SERVICES TO HERCULES	446,505	452,651	302,288	353,433	355,000
35131	DESIGN REVIEW - SIGN PERMIT	10,477	14,928	moved to 212	moved to 212	moved to 212
35134	MAP/PLANS SALES	548	155	25	0	0
35135	USE PERMIT FEES	20,004	13,451	3,265	0	0
35137	SALE OF COPIES	1,661	1,074	26	0	0
35138	PLAN CHECK FEES	8,098	7,419	moved to 212	moved to 212	moved to 212
35139	EIR FEES	950	2,041	moved to 212	moved to 212	moved to 212
35140	GEN/SPECIFIC PLAN AMENDMENT	27,279	18,175	moved to 212	moved to 212	moved to 212
35141	PLANNED DEVELOPMENT FEES	5,343	0	moved to 212	moved to 212	moved to 212
35144	FIRE CODE PLAN - PERMIT	6,981	9,689	25,704	20,000	20,000

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	2011/12 ACTUAL REVENUE	2012/13 ACTUAL REVENUE	2013-14 ACTUAL REVENUE	2014-15 ESTIMATED ACTUAL	2015-16 REVENUE FORECAST
35145	EXTENSIONS/ADJUSTMENTS	3,322	1,552	moved to 212	moved to 212
35146	FIRE SERVICES PRFD	200,000	150,000	75,000	0
35148	INSPECTION FEES/RENTAL PROPERTIES	3,625	1,419	moved to 212	moved to 212
35164	NUISANCE ABATEMENT	1,208	2,126	1,343	0
36151	VEHICLE CODE FINES	701	619	640	1,035
36152	OTHER FINES	16,864	9,476	15,775	12,784
36157	TOW RELEASE FEES	22,010	21,845	26,677	24,000
36158	FRANCHISE TOW TRUCK FEES	2,520	3,000	1,920	2,400
36159	AB 408 PARKING FINES	5,590	8,844	5,639	5,000
36161	PREFERENTIAL LANE FINES	3,847	8,229	3,472	6,650
36162	NARCOTIC COURT FINES	45	15	15	0
36163	VC 27360 (CAR SEAT)	54	96	64	0
37180	INVESTMENT EARNINGS	(2,353)	(1,412)	(2,050)	0
37181	RENTS	85,860	87,110	85,860	85,860
37182	OTHER RENTS	10	0	0	0
37184	LEASE PAYMENTS	7,418	7,418	7,418	7,075
39102	REFUNDS/REBATES	3,556	145,647	0	0
39103	CONTRIBUTIONS	0	0	250	0
39104	CONTRIBUTIONS - SPECIAL EVENTS	0	150	0	0
39199	OTHER REVENUE	37,590	15,353	26,256	15,000
39108	SALE OF PROPERTY	6,132	6,064	6,559	10,000
39110	RESTITUTION - POLICE	3,590	978	116	1,000
39118	PROCEEDS FROM DEBT	296,926	0	0	0
39901	TRANSFERS FROM OTHER FUNDS	213,872	264,446	257,173	280,073
39902	TRANSFERS TO OTHER FUNDS	(131,532)	(69,416)	(48,916)	(44,375)
	TOTAL GENERAL FUND	10,708,473	10,938,917	11,487,819	11,555,818
	MEASURE-S 2006 (105)				
31200	USE TAX	1,663,650	1,675,415	1,793,472	1,758,450
37180	INVESTMENT EARNINGS	1,520	703	811	500
39902	TRANSFERS OUT	0	0	0	0
	TOTAL MEASURE-S 2006	1,665,170	1,676,118	1,794,283	1,758,950
	MEASURE-S 2014 (106)				
31200	USE TAX	0	0	0	146,200
37180	INVESTMENT EARNINGS	0	0	0	0
39902	TRANSFERS OUT (OPERATING SUBSIDIES)	0	0	0	0
39902	TRANSFERS OUT (TO GENERAL RESERVE)	0	0	0	(146,200)
	TOTAL MEASURE-S 2014	0	0	0	0
					1,399,500

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	2011/12 ACTUAL REVENUE	2012/13 ACTUAL REVENUE	2013-14 ACTUAL REVENUE	2014-15 ESTIMATED ACTUAL	2015-16 REVENUE FORECAST
SUCCESSOR AGENCY (750) & RESTRICTED R/E (155)					
31110	ADMINISTRATIVE COST REIMBURSEMENT (750)	135,000	250,000	250,000	250,000
39119	RESTRUCJTE R/E REVENUES (155)	483,696	74,733	34,000	34,000
39102	REFUNDS/REBATES (PPUBLIC SAFETY PROGRAMS	128,660	84,078	0	0
37181	PARKING LOT LEASE / STORAGE RENT (155)	0	0	4,875	4,875
39902	TRANSFERS OUT	0	(49,398)	0	0
	TOTAL SUCCESSOR AGENCY	747,356	359,413	288,875	288,875
GENERAL FUND RESERVE (150)					
37180	INVESTMENT EARNINGS	0	0	0	52,500
39901	TRANSFERS IN	0	0	146,200	0
	TOTAL GENERAL FUND RESERVE	0	0	146,200	52,500
EQUIPMENT REPLACEMENT FUND (160/xxx)					
39199	EQUIPMENT/VEHICLE ISF FUND	0	0	0	120,000
39902	TRANSFERS OUT	0	0	(49,398)	(49,398)
	TOTAL POLICE EQUIPMENT RESERVE	0	0	(49,398)	70,602
GAS TAX (200)					
32181	GAS TAX - S&H 2106	67,784	68,467	70,018	62,544
32182	GAS TAX - S&H 2107	128,030	138,991	141,339	153,128
32183	GAS TAX - S&H 2107.5	4,000	4,000	4,000	4,000
32184	GAS TAX - S&H 2105	89,199	84,821	132,125	112,002
32399	GAS TAX - S&H 2103	263,619	154,014	270,650	88,798
35134	MAPS / PLANS SALES	1,151	767	305	50
35157	PHOTOCOPIES	0	112	1,431	1,500
37180	INVESTMENT EARNINGS	0	0	21	0
39199	OTHER FEES (MISCELLANEOUS REVENUE)	0	0	7,773	975
39902	TRANSFER TO OTHER FUNDS	0	0	0	(55,000)
	TOTAL GAS TAX (HUTA)	553,783	451,172	627,662	367,997
POLICE SECURITY SERVICES (202)					
33140	SPECIAL OPERATIONS - POLICE SECURITY	44,400	44,400	44,400	44,400
39901	TRANSFER IN	0	0	0	0
	TOTAL POLICE SECURITY	44,400	44,400	44,400	44,400

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		2011/12	2012/13	2013-14	2014-15	2015-16
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	REVENUE
		REVENUE	REVENUE	REVENUE	ACTUAL	FORECAST
	AB 172 PUBLIC SAFETY (203)					
32155	SALES TAX	140,450	148,043	159,101	149,080	140,000
37180	INVESTMENT EARNINGS	0	(105)	0	0	0
39902	TRANSFERS TO GENERAL	(126,100)	(126,100)	(126,100)	(149,000)	(140,000)
	TOTAL AB 172 PUBLIC SAFETY	14,350	21,838	33,001	80	0
	POLICE GRANTS (204)					
32336	COPS-USDOJ BLOCK GRANT	240,487	321,665	217,663	0	0
32399	STATE GRANT - SCHOOLS RESOURCE OFFICER	320,000	320,000	320,000	480,000	480,000
32399	FIRE - FEMA & SAFER GRANT(S)	410,256	16,838	0	0	0
39902	TRANSFERS OUT	0	0	0	(20,000)	0
	TOTAL POLICE DEPLOYMENT	970,743	658,503	537,663	460,000	480,000
	TRAFFIC SAFETY (205)					
36160	TRAFFIC SAFETY GRANT	34,688	45,195	51,776	57,750	57,750
37180	INVESTMENT EARNINGS	37	16	19	0	0
39902	TRANSFERS OUT	(30,000)	(30,000)	(30,000)	(30,000)	(30,000)
	TOTAL TRAFFIC SAFETY	4,725	15,211	21,795	27,750	27,750
	SLESF AB 3229 GRANT (206)					
32334	AB3229 (SLESF)	100,000	96,931	100,000	100,000	100,000
32347	CLETEP GRANT	6,797	0	0	0	0
37180	INVESTMENT EARNINGS	(109)	(105)	(47)	0	0
39902	TRANSFERS OUT	0	0	0	0	0
	TOTAL SLESF AB 3229 GRANT	106,688	96,826	99,953	100,000	100,000
	N.P.D.E.S. (207)					
37180	INVESTMENT EARNINGS	(14)	(112)	(9)	0	0
39112	NPDES ASSESSMENT	251,622	267,446	263,895	269,799	269,799
39199	MISCELLANEOUS REVENUE	0	1,588	(181)	0	0
39902	TRANSFERS OUT	0	0	0	0	0
	TOTAL NPDES	251,608	268,922	263,705	269,799	269,799
	RECREATION ADMINISTRATION (209/552)					
37181	RENTS (FACILITIES)			26,850	18,243	15,000
37182	RENTS			7,632	6,365	7,000
37183	RENTS (FIELD USAGE)	32,695	46,905	22,633	23,610	15,247
39103	CONTRIBUTIONS			3,262	7,331	10,000
39901	TRANSFERS IN	54,372	0	14,741	114,780	117,650
	TOTAL GENERAL RECREATION	87,067	46,905	75,118	170,329	164,897

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		2011/12 ACTUAL REVENUE	2012/13 ACTUAL REVENUE	2013-14 ACTUAL REVENUE	2014-15 ESTIMATED ACTUAL	2015-16 REVENUE FORECAST
	SENIOR CENTER (553/209/211)					
37180	INVESTMENT EARNINGS	(88)	(243)	0	0	0
37181	RENTS (553)	53,761	44,069	47,153	45,875	47,500
38140	SENIOR CENTER PROGRAM FEES	135,408	76,000	115,000	100,000	100,000
38180	SENIOR CLUB REIMBURSEMENTS (COOK)	41,996	41,988	44,000	44,800	45,920
384XX	ACTIVITY REVENUES (211)	299,819	287,188	301,575	296,150	300,000
39103	CONTRIBUTIONS	16,612	55,000	50,695	50,000	40,000
39902	TRANSFERS OUT	0	0	0	(26,280)	(26,937)
	TOTAL SENIOR CENTER	547,508	504,002	558,423	510,545	506,483
	BUILDING INSPECTION (212)					
34101	BUILDING CONSTRUCTION FEES	327,378	371,324	358,200	316,500	322,830
34102	ELECTRICAL CONSTRUCTION FEES	21,117	8,042	1,889	9,492	9,682
34103	MECHANICAL CONSTRUCTION FEES	22,218	8,116	195	10,423	10,631
34104	PLUMBING CONSTRUCTION FEES	14,296	10,585	454	10,984	11,204
34108	SEISMIC	1,966	1,993	1,844	1,795	1,831
3513x	PLANNING FEES (FROM GENERAL FUND - 100)	6,008	29,059	0	0	0
35131	DESIGN REVIEW - SIGN PERMIT	0	0	19,256	24,175	24,659
35135	USE PERMIT FEES	0	0	18,217	28,905	29,483
35150	GENERAL / SPECIFIC PLAN AMENDMENTS	0	0	48,129	39,950	40,749
35148	RENTAL INSPECTION FEES	80,948	13,434	11,929	54,485	12,000
35157	MICROFILMING SERVICES	4,048	407	9,575	10,735	10,950
35158	PERMIT AUTOMATION SURCHARGE	0	0	20,224	16,666	16,999
35164	NUISANCE ABATEMENT	300	0	200	759	774
35166	CODE ENFORCEMENT	0	0	2,492	80	82
37180	INVESTMENT EARNINGS	142	119	149	1,099	1,100
34111	STMP & CBSC FEES	0	6,081	0	0	0
39199	MISCELLANEOUS REVENUE	(1,093)	205	4,907	17,657	5,000
	TOTAL BUILDING INSPECTION	477,328	449,365	497,660	543,705	497,973
	AB 939 FUND (213)					
35155	AB 939 RATE INCREASE	60,416	60,140	60,510	60,060	60,060
32351	RECYCLING (DEPT OF CONSERVATION)	5,679	0	10,474	0	0
37180	INVESTMENT EARNINGS	108	74	69	0	0
39901	TRANSFERS OUT	(15,000)	(15,000)	(15,000)	(15,000)	(15,000)
	TOTAL AB 939 FUND	51,203	45,214	56,053	45,060	45,060

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		2011/12 ACTUAL REVENUE	2012/13 ACTUAL REVENUE	2013-14 ACTUAL REVENUE	2014-15 ESTIMATED ACTUAL	2015-16 REVENUE FORECAST
	TENNIS (209/581)					
38110	RECREATION FEES	2,428	3,785	2,624	2,750	2,750
	TOTAL TENNIS	2,428	3,785	2,624	2,750	2,750
	MEMORIAL HALL (209/556)					
37181	RENT	5,300	5,750	5,300	5,300	5,300
	TOTAL MEMORIAL HALL	5,300	5,750	5,300	5,300	5,300
	DRAMA WORKSHOP (209/559)					
35170	MEMBERSHIPS	0	0	0	17,000	17,000
38110	RECREATIONAL FEES	59,391	57,581	15,997	0	0
38115	SNACK BAR	0	0	404	400	400
38150	BOOTH FEES (TICKET SALES)	0	0	28,405	26,000	26,000
39103	CONTRIBUTIONS	7,406	45	1,500	1,500	1,500
39130	ADVERTISING	0	0	70	0	0
39199	MISCELLANEOUS REVENUES	0	0	(32)	0	0
	TOTAL DRAMA WORKSHOP	66,797	57,626	46,344	44,900	44,900
	ASSET FORFEITURE (225)					
36153	ASSET FORFEITURE-STATE	3,402	3,322	457	3,037	3,037
36154	ASSET FORFEITURE-FEDERAL	1,932	7	0	0	0
37180	INVESTMENT EARNINGS	(13)	0	7	0	0
39902	TRANSFERS OUT	0	0	0	0	0
	TOTAL ASSET FORFEITURE	5,321	3,329	464	3,037	3,037
	TINY TOTS (209/557)					
38110	RECREATIONAL FEES	132,962	144,594	141,840	147,336	162,070
38133	SUMMER CAMP	0	0	15,965	26,370	29,007
39103	CONTRIBUTIONS	0	0	45	0	0
39199	MISCELLANEOUS REVENUES	0	0	(2,310)	0	0
39902	TRANSFERS OUT	0	0	0	(23,500)	(24,088)
	TOTAL TINY TOTS	132,962	144,594	155,540	150,206	166,989
	CABLE ACCESS TV (228)					
31300	AT&T FRANCHISE FEES	27,153	27,096	31,382	54,010	55,360
35167	VIDEO PRODUCTIONS	97,558	108,384	99,806	95,000	103,700
39104	CONTRIBUTIONS / SPONSORSHIPS	28,205	37,392	30,297	25,000	20,000
39199	MISCELLANEOUS (PEG ACCESS)	61,218	54,252	56,206	57,128	58,556
39901	TRANSFERS IN	43,660	44,616	9,375	9,375	55,000
	TOTAL CABLE ACCESS TV	257,794	271,740	227,066	240,513	292,616

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		2011/12 ACTUAL REVENUE	2012/13 ACTUAL REVENUE	2013-14 ACTUAL REVENUE	2014-15 ESTIMATED ACTUAL	2015-16 REVENUE FORECAST
	SWIM CENTER (209/555)					
38110	RECREATIONAL FEES	0	0	5,102	2,500	0
37183	USER FEE	8,560	7,500	7,250	7,500	7,500
39103	CONTRIBUTIONS	11,500	22,885	0	0	0
39901	TRANSFERS IN	33,500	24,800	24,800	35,000	36,000
	TOTAL SWIM CENTER	53,560	55,185	37,152	45,000	43,500
	LITTERING FINES (231)					
36152	FINES	38	38	18	66	66
	TOTAL LITTERING FINES	38	38	18	66	66
	YOUTH CENTER (209/592 & 595)					
323xx	GRANTS	0	0	0	0	0
35170	MEMBERSHIP FEES	94,338	107,640	101,943	123,000	107,445
38110	REGISTRATIONS	0	0	235	9,685	10,000
38133	YOUTH CAMP	148,434	130,691	100,158	138,000	130,150
37181	RENTS	52,201	14,230	16,720	20,000	20,000
38421	CLASS FEES	1,508	1,342	417	0	0
38160	VENDING MACHINES	17,254	15,852	12,483	13,000	6,500
39103	CONTRIBUTIONS (FUNDRAISING)	49,459	25,376	8,444	15,000	5,000
39199	OTHER REVENUES (REFUNDS)	0	0	(7,175)	(2,398)	0
39902	TRANSFERS OUT	0	0	0	(65,000)	(66,625)
	TOTAL YOUTH CENTER	363,194	295,131	233,225	251,287	212,470
	HOUSING PROGRAM ACTIVITIES (285)					
37180	INVESTMENT EARNINGS			231,518	156,000	120,000
39119	GROUND LEASE (PALC)			56,112	56,112	56,112
39201	LOAN PRINCIPLE PAYMENTS	236,416	141,005	108,021	21,270	21,270
39202	LOAN INTEREST PAYMENTS			116,153	74,750	1,200
39106	DAMAGE RECOVERIES			600,000	0	0
	TOTAL HOUSING PROGRAM	236,416	141,005	1,111,804	308,132	198,582
	GROWTH IMPACT (276)					
37180	INVESTMENT EARNINGS	5	0	0	0	0
	TOTAL GROWTH IMPACT FEES	5	0	0	0	0

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		2011/12	2012/13	2013-14	2014-15	2015-16
		ACTUAL	ACTUAL	ACTUAL	ESTIMATED	REVENUE
		REVENUE	REVENUE	REVENUE	ACTUAL	FORECAST
	CAPITAL PROJECTS					
35154	SOLID WASTE SURCHARGE (214)	0	0	167,216	157,319	161,284
39902	TRANSFERS TO OTHER FUNDS (214)	0	0	0	0	(310,000)
35154	SOLID WAST RATE STABILIZATION FUND (232)	0	0	55,738	52,440	53,761
32180	MEASURE J TRANSIT TAX (215)	29,154	265,963	307,823	330,683	337,297
32399	GRANT (215)	0	0	0	0	50,000
39901	MEASURE J TRANSIT TAX (215) TRANSFER-IN	0	0	0	0	55,000
39902	MEASURE J TRANSIT TAX (215) TRANSFER-OUT	(42,772)	(42,772)	(36,675)	(36,675)	(623,675)
39112	L&L DISTRICT ASSESSMENTS (310)	34,158	32,576	33,361	38,870	38,870
39901	L&L DISTRICT ASSESSMENTS (310) TRANSFERS-IN	0	0	0	0	5,000
32399	MEASURE WW (EBRPD) CAPITAL GRANTS (315)	72,433	0	373,777	84,000	67,301
37181	PV PARK RESIDENCE RENTAL (317)	13,750	13,750	15,000	15,000	15,000
32399	FACILITIES GRANTS (324)	0	0	189,136	249,375	0
39901	CITY STREET IMPROVEMENTS TRANSFERS IN (325)	0	0	0	0	250,000
32300	FEDERAL STREET GRANTS (377)	0	0	0	0	453,000
39901	2014 ARTERIAL STREET PRJ TRANSFERS IN (377)	0	0	0	0	997,000
32399	PINOLE CREEK MONITORING GRANT (347)	0	0	20,000	20,000	0
	TOTAL CAPITAL PROJECTS	106,723	269,517	1,125,376	911,012	1,549,838
	SEWER ENTERPRISE (500/503)					
35160	SEWER USE CHARGES (PINOLE RESIDENTS)	4,050,574	4,082,072	4,194,010	4,518,260	4,653,807
35163	TREATMENT PLANT OPS REIMB. (HERCULES)	1,583,330	1,876,593	1,482,763	1,665,874	1,632,166
36165	SEWER LATERAL REPLACEMENTS	0	2,335	8,658	5,780	5,780
35169	CAPITAL PROJECT REIMB. (HERCULES) (503) ¹		218,193	786,537	826,500	3,802,500
39118	PROCEEDS FROM DEBT (SRF)			0	0	3,750,000
37180	INVESTMENT EARNINGS	28,011	5,885	5,219	5,200	5,200
39199	OTHER REVENUE	24,988	605			
	TOTAL SEWER ENTERPRISE	5,686,903	6,185,683	6,477,187	7,021,614	13,849,453
	GRAND TOTAL REVENUE & TRANSFERS	23,147,843	23,010,189	25,759,112	25,421,235	34,526,487
	¹ Net of depreciation					

**OPERATING ACTIVITIES
BY DEPARTMENT
2015-16**

SCHEDULE 3

		2011-12 ACTUAL EXPENDED	2012-13 ACTUAL EXPENDED	2013-14 ACTUAL EXPENDED	2014-15 ESTIMATED ACTUAL	2015-16 BUDGET REQUEST
110	CITY COUNCIL (100)	60,386	66,528	68,865	75,138	76,731
111	CITY MANAGER (100)	59,739	69,260	77,034	60,497	58,078
112	CITY CLERK (100)	106,362	129,056	121,040	160,714	183,505
113	CITY TREASURER (100)	11,217	12,398	13,994	12,343	12,398
114	CITY ATTORNEY (100)	104,666	124,431	222,916	161,499	161,499
115	FINANCE (100)	264,035	331,600	343,382	322,709	356,767
116	PERSONNEL (100)	147,851	251,327	254,175	268,575	296,377
117	GENERAL GOVERNMENT (100)	286,178	338,945	321,476	380,930	428,135
118	EMPLOYEE BENS / INSURE(100)	754,287	658,064	794,107	914,400	940,385
121	INFORMATION SYSTEMS (100)	82,919	(5,709)	12,984	0	0
221	POLICE OPERATIONS (100)	3,001,079	2,486,247	2,697,524	2,703,256	2,836,021
222	POLICE SERVICES (100)	1,124,893	821,225	860,855	1,070,202	1,126,716
223	POLICE-WBCC (100)	942,524	1,007,049	998,854	1,058,569	1,066,295
229	FIRE OPERATIONS (100)	2,398,675	2,629,687	2,326,001	2,354,398	2,533,580
351	PUBLIC WORKS-PARK MAINT. (100)	162,988	119,949	178,097	214,460	201,419
341	PW-ADMIN & ENGINEERING (100)	0	0	0	0	47,330
342	PUBLIC WORKS-VEHICLE MAINT. (100)	29,393	18,885	29,896	40,232	40,774
343	PUBLIC WORKS-GENERAL MAINT(100)	296,494	386,023	401,157	405,511	438,179
461/462	COM. DEV./PLANNING (100)	31,448	32,599	See Fund 212	See Fund 212	7,756
552	RECREATION-GENERAL (100)	-	-	9,452	10,606	0
118	DEBT SERVICE (POBs & RDA) (100)	418,598	433,602	703,300	718,300	733,300
	TOTAL GENERAL FUND	10,283,732	9,911,166	10,435,109	10,932,339	11,545,245
221	POLICE SERVICES	819,341	965,764	858,214	1,238,578	1,238,531
229	FIRE & EMERGENCY SERVICES	368,837	421,685	1,150,524	1,006,550	621,286
	TOTAL MEASURE "S" - 2006	1,188,178	1,387,449	2,008,738	2,245,128	1,859,817
115	FINANCE	0	0	0	0	2,500
121	INFORMATION SYSTEMS	0	0	0	0	152,500
118	TRANSFER TO GENERAL RESERVE	0	0	0	146,200	0
160	EQUIPMENT/VEHICLE ISF	0	0	0	0	75,000
221	POLICE SERVICES	0	0	0	0	99,046
229	FIRE & EMERGENCY SERVICES	0	0	0	0	146,661
341	PUBLIC WORKS ADMIN	0	0	0	0	63,701
552	RECREATION ACTIVITIES	0	0	0	0	7,000
554	CATV EQUIPMENT	0	0	0	0	31,000
	TOTAL MEASURE "S" - 2014	0	0	0	146,200	577,408
224	POLICE SECURITY (202)	29,876	29,670	29,567	30,450	30,450
227	SUPPLEMENTAL LAW ENF. (206)	88,219	120,679	103,310	93,864	97,011
227	POLICE REDEPLOYMENT PRG(204)	519,831	566,361	566,373	519,026	501,074
227	TRAFFIC SAFETY FUND (205)	17,051	14,717	15,699	37,950	38,043
341	PUBLIC WORKS-ADM/ENGRG (200)	493,275	450,310	504,981	523,657	379,552
343	REAL ESTATE MAINTENANCE (155)	358,584	86,158	50,848	107,385	38,850
344	PUBLIC WORKS-NPDES (207)	213,846	234,346	231,486	271,718	269,041
229	FIRE GRANTS (208)	463,540	63,062	225,301	108,000	0
460	AB 939 FUND (213)	32,106	38,777	85,742	77,692	85,832
461	PLANNING (212)	See Fund 100	See Fund 100	174,256	203,762	183,716
462	BUILDING INSPECTION (212)	306,798	361,578	231,275	331,730	396,088
552	RECREATION-ADMINISTRATION (209)	86,104	49,421	129,534	160,410	164,548
553	SENIOR CENTER (209 / 211)	628,273	566,049	485,289	519,535	542,854
554	CABLE ACCESS TV (228)	209,914	252,092	274,808	270,532	291,287
555	SWIM CENTER (209)	37,539	42,409	34,191	42,764	42,764

**OPERATING ACTIVITIES
BY DEPARTMENT
2015-16**

SCHEDULE 3

		2011-12 ACTUAL EXPENDED	2012-13 ACTUAL EXPENDED	2013-14 ACTUAL EXPENDED	2014-15 ESTIMATED ACTUAL	2015-16 BUDGET REQUEST
556	MEMORIAL HALL (209)	5,279	4,955	4,547	5,000	5,000
557	TINY TOTS (209)	150,811	128,386	137,142	144,066	135,528
559	PERFORMING ARTS (209)	71,906	46,713	46,802	44,780	44,780
581	TENNIS (209)	2,261	2,310	2,078	2,500	2,500
592	YOUTH CAMP PROGRAM. (209)	135,498	75,685	64,531	80,500	65,250
595	YOUTH CENTER (209)	188,159	200,924	134,454	162,918	146,361
221/229	GROWTH IMPACT FEES (276)	65,945	69,945	0	0	0
463	COMMUNITY DEVELOPMENT (0463)	596,402	0	0	0	0
463	SUCCESSOR AGENCY (750)	931,436	360,550	312,532	249,748	249,610
464	HOUSING PROGRAMS (285)	233,642	69,362	102,510	73,547	73,283
465	PROGRAMS/ACTIVITIES (250/280)	66,345	0	0	0	0
9111	BOND DEBT SERVICE (250/280)	5,125,043	0	0	0	0
	TOTAL SPECIAL REVENUE FUNDS	11,057,683	3,834,459	3,947,257	4,061,534	3,783,422
106	MEASURE S (106)	0	0	0	0	460,175
310	L&L DISTRICTS (310)	23,109	34,051	37,131	38,870	38,870
315	MEASURE WW PROJECTS (315)	64,173	374,458	43,983	82,467	67,301
317	PINOLE VALLEY PARK RESIDENCE (317)	14,190	13,335	15,169	14,059	15,000
324	FACILITIES MAINTENANCE (324)	172,670	354,339	145,977	7,931	60,000
214	SOLID WASTE PROJECTS (214)	0	0	0	0	0
232	SOLID WASTE RATE STABILIZATION (232)	0	0	0	0	0
215	ROADWAY MAINT. MEASURE J (215)	71,077	444,715	492,495	6,140	301,841
325	ROADWAY MAINT. GRANTS (325)	60,628	5,348	649,933	43,355	0
377	2014 ARTERIAL STREET REHAB	0	0	0	0	1,450,000
	TOTAL CAPITAL PROJECTS	405,847	1,226,246	1,384,688	192,822	2,393,187
648	SEWER TREATMENT PLANT (500)	3,465,049	3,290,555	3,230,191	3,331,747	3,330,950
649	SEWER COLLECTION (500)	327,446	450,704	535,184	985,350	1,091,275
650	WPCP RENOVATION PROJECT (503)	19,536	562,206	1,000,000	2,183,000	8,185,000
651	WPCP D/S PINOLE-ONLY (500)	642,712	435,566	434,949	663,826	636,488
	TOTAL SEWER FUND	4,454,743	4,739,031	5,200,324	7,163,923	13,243,713
	GRAND TOTALS*	27,390,183	21,098,351	22,976,115	24,741,946	33,402,792
	*Excludes Transfers					

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 three principal tax based operating funds (the General and Local Use Tax Funds) is presented in both tabular and graphical formats. Together these three Operating Funds account for more than 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 tax revenues are projected to grow annually at 2.5% per year.
2. Use tax revenues have a slightly different base than sales taxes and are projected to conservatively to grow at 2% per year.
3. 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).
4. 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.
5. Support from other governmental agencies, local fees for service and all other revenues will remain unchanged.

Expenditure Assumptions:

6. 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 are estimated to grow by 1.5% annually beginning in 2016-17.
- c. 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" 2006 Use Tax Fund (105) significant Structural Deficits anticipated for 2013-14 and 2014-15 fiscal years will resolve into a "balanced spending" pattern beginning in fiscal year 2015-16.

For the Measure "S" 2014 Use Tax Fund (106) expenditures have been estimated for specific purposes over the next five years.

FIVE YEAR FORECAST

MEASURE "S"

SUMMARY OF REVENUE

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
USE TAX	1,758,450	1,840,000	1,876,800	1,914,336	1,952,623	1,991,675
INVESTMENT EARNINGS	500	20,000	20,000	20,000	20,000	20,000
FUND 105 TOTAL	1,758,950	1,860,000	1,896,800	1,934,336	1,972,623	2,011,675
USE TAX	146,200	1,840,000	1,876,800	1,914,336	1,952,623	1,991,675
INVESTMENT EARNINGS	-	500	500	500	500	500
FUND 106 TOTAL	146,200	1,840,500	1,877,300	1,914,836	1,953,123	1,992,175

OPERATING ACTIVITIES BY DEPARTMENT

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
POLICE SERVICES	1,238,578	1,238,531	1,257,109	1,275,966	1,295,105	1,314,532
FIRE & EMERGENCY SERVICES	1,006,550	621,286	630,605	640,064	649,665	659,410
FUND 105 TOTAL	2,245,128	1,859,817	1,887,714	1,916,030	1,944,770	1,973,942

POLICE SERVICES	-	189,046	116,748	124,586	117,565	115,693
FIRE & EMERGENCY SERVICES	-	169,661	219,888	230,882	267,427	279,548
TRANSFER TO GENERAL RESERVE	146,200	-	200,000	200,000	200,000	200,000
CABLE TELEVISION	-	86,000	86,000	86,000	86,000	86,000
CITY FACILITIES	-	349,000	18,000	35,000	199,000	108,000
CITY HALL/GENERAL GOVERNMENT	-	52,000	75,000	27,500	22,500	22,500
RECREATION	-	43,000	102,000	77,000	77,000	77,000
DEVELOPMENT SERVICES	-	119,876	72,200	75,560	79,088	79,088
PARKS	-	30,000	150,000	165,000	55,000	10,000
PUBLIC WORKS	-	440,000	785,000	839,000	778,200	882,610
CITY ATTORNEY	-	-	25,000	25,000	-	-
FUND 106 TOTAL	146,200	1,478,583	1,849,836	1,885,528	1,881,780	1,860,439

FIVE YEAR FORECAST

GENERAL FUND

SUMMARY OF REVENUE

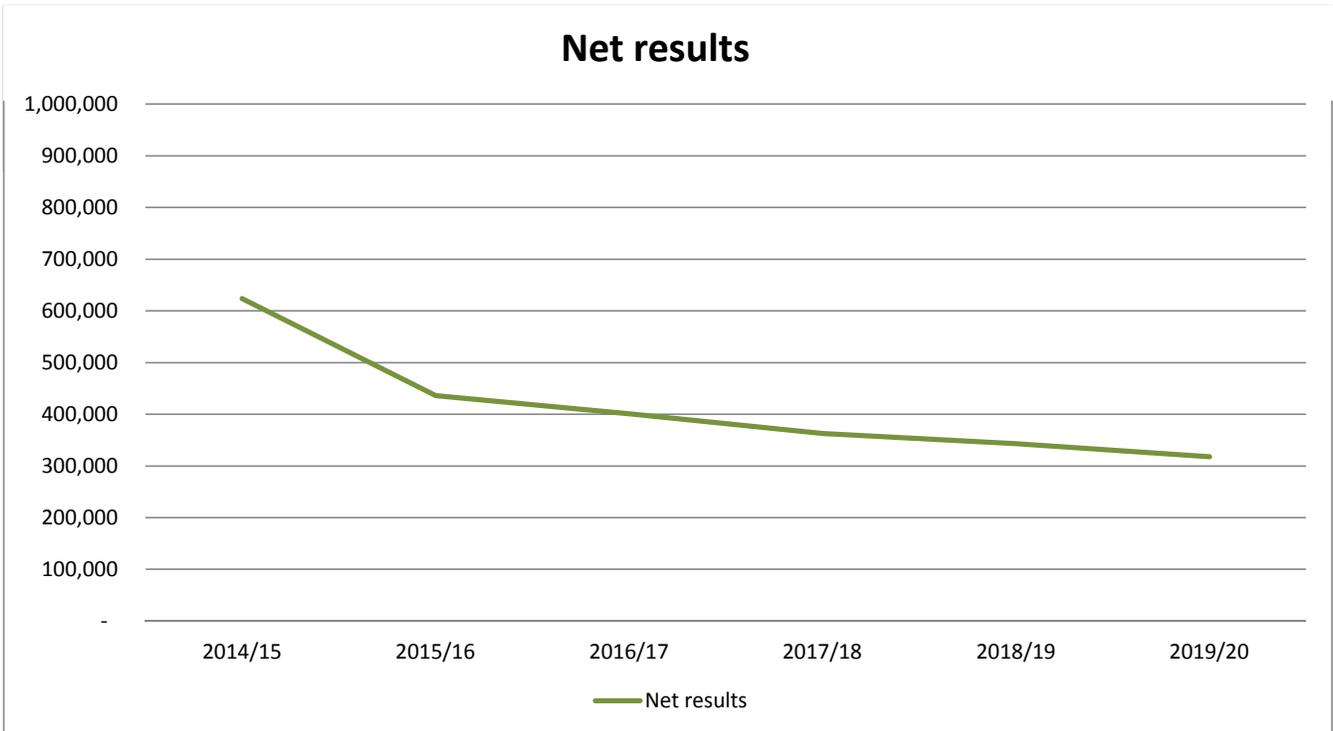
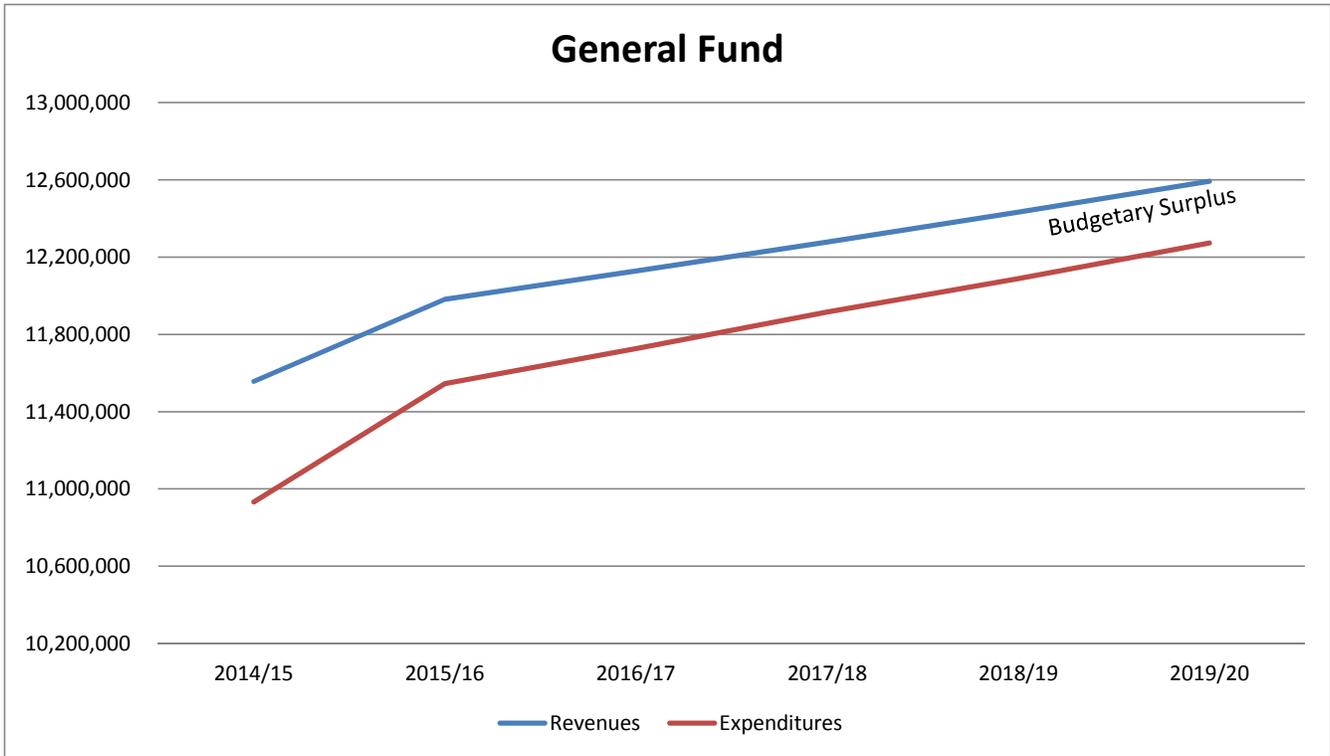
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
SALES TAX	3,278,000	3,453,000	3,539,325	3,627,808	3,718,503	3,811,466
UTILITY USERS TAX	1,774,692	1,774,692	1,748,072	1,721,851	1,696,023	1,670,582
PROPERTY TAX	2,662,349	2,815,085	2,871,387	2,928,814	2,987,391	3,047,138
VEHICLE LICENSE FEES	1,423,895	1,506,193	1,536,317	1,567,043	1,598,384	1,630,352
OTHER REVENUES	2,416,882	2,432,180	2,432,180	2,432,180	2,432,180	2,432,180
FUND 100 TOTAL	11,555,818	11,981,150	12,127,280	12,277,696	12,432,481	12,591,718

OPERATING ACTIVITIES BY DEPARTMENT

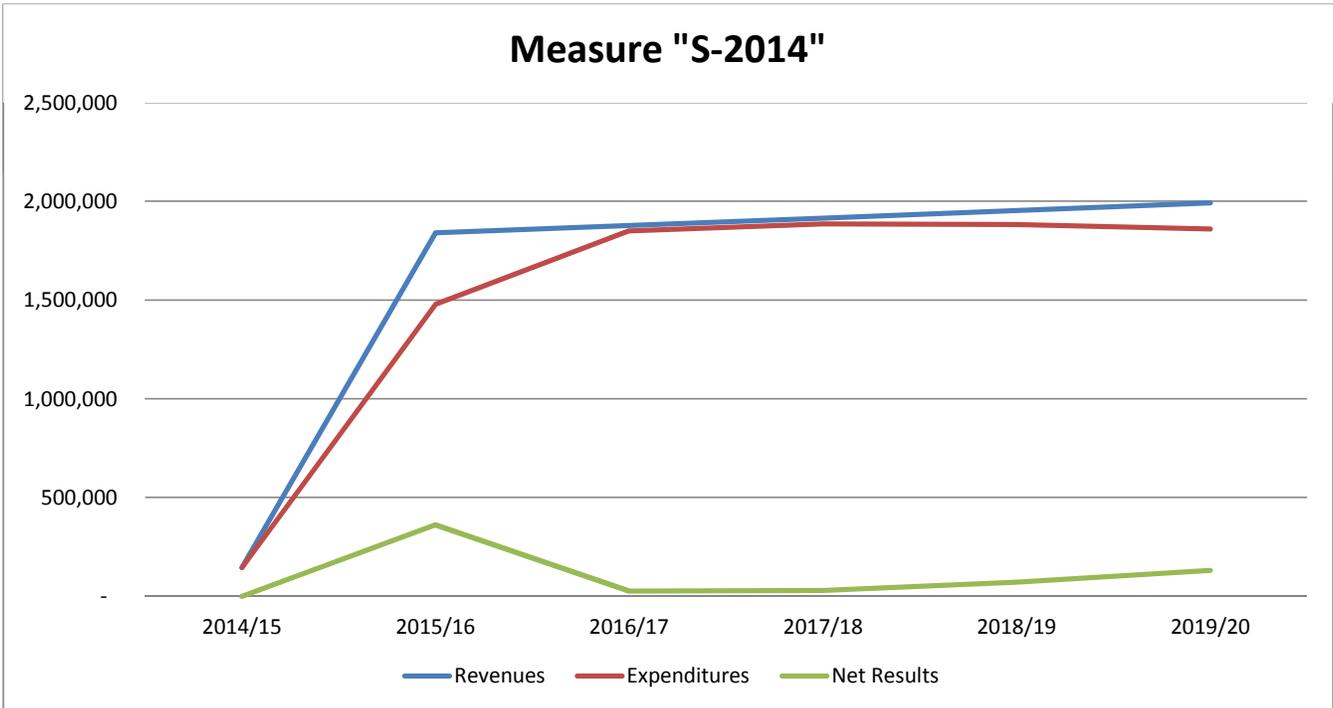
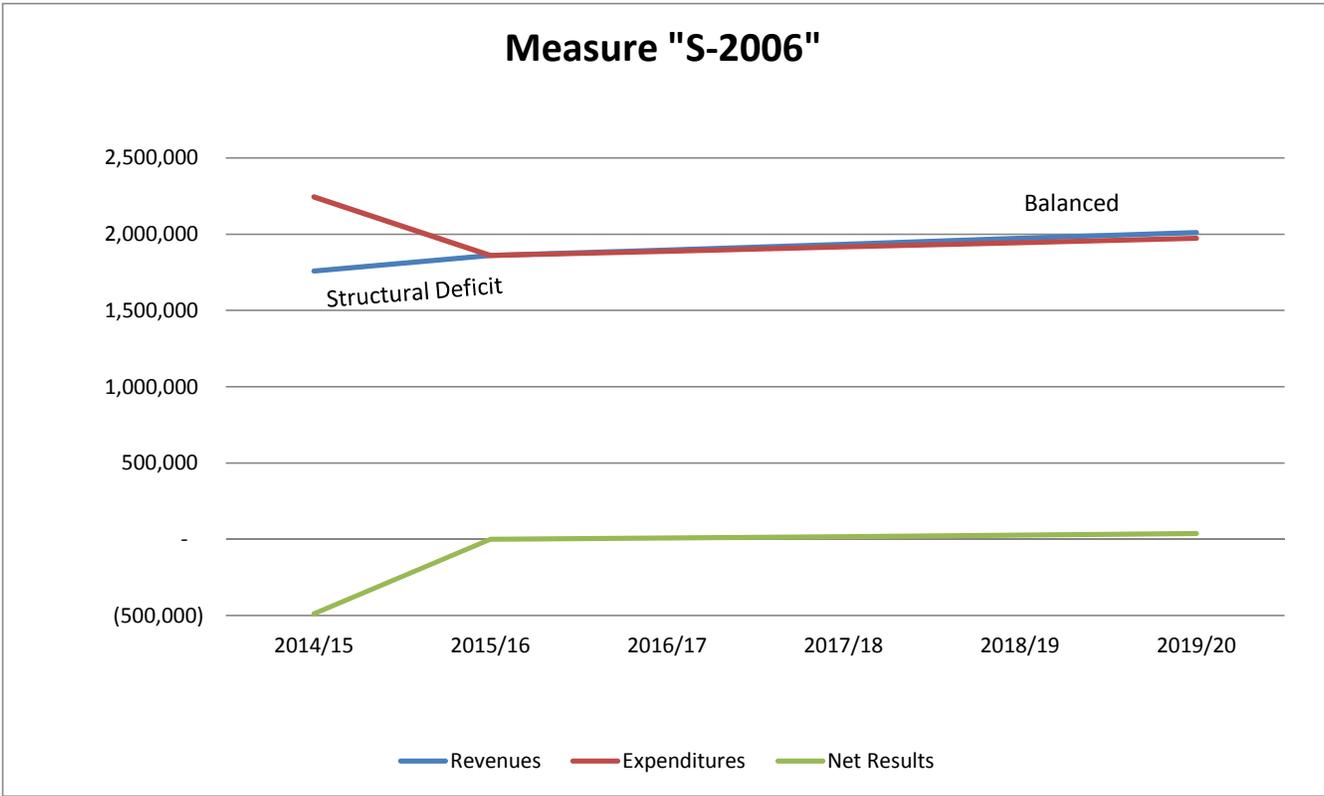
	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
110 CITY COUNCIL (100)	75,138	76,731	77,881	79,050	80,235	81,439
111 CITY MANAGER (100)	60,497	58,078	58,950	59,834	60,731	61,642
112 CITY CLERK (100)	160,714	183,505	186,257	189,051	191,887	194,765
113 CITY TREASURER (100)	12,343	12,398	12,584	12,772	12,964	13,159
114 CITY ATTORNEY (100)	161,499	161,499	163,921	166,380	168,876	171,409
115 FINANCE (100)	322,709	356,767	362,118	367,550	373,063	378,659
116 PERSONNEL (100)	268,575	296,377	300,822	305,335	309,915	314,563
117 GENERAL GOVERNMENT (100)	380,930	428,135	434,557	441,075	447,692	454,407
118 EMPLOYEE BENS / INSURE(100)	914,400	940,385	954,491	968,808	983,340	998,090
121 INFORMATION SYSTEMS (100)	-	-	-	-	-	-
221 POLICE OPERATIONS (100)	2,703,256	2,836,021	2,878,561	2,921,740	2,965,566	3,010,049
222 POLICE SERVICES (100)	1,070,202	1,126,716	1,143,617	1,160,771	1,178,183	1,195,856
223 POLICE-WBCC (100)	1,058,569	1,066,295	1,082,289	1,098,524	1,115,001	1,131,726
229 FIRE OPERATIONS (100)	2,354,398	2,533,580	2,571,584	2,610,157	2,649,310	2,689,049
341 PUBLIC WORKS-ADMIN. (100)	0	47,330	48,040	48,760	49,492	50,234
342 PUBLIC WORKS-VEHICLE MAINT.	40,232	40,774	41,385	42,006	42,636	43,276
343 PUBLIC WORKS-GENERAL MAINT.	405,511	438,179	444,752	451,423	458,194	465,067
351 PUBLIC WORKS-PARK MAINT. (100)	214,460	201,419	204,440	207,506	210,619	213,778
461 COM DEV./PLANNING	See Fund 212	7,756	7,872	7,990	8,110	8,232
552 recreation-general (100)	10,606	-	-	-	-	-
118 DEBT SERVICE PAYMENTS (RDA)	263,300	263,300	267,250	271,258	263,300	263,300
118 DEBT SERVICE PAYMENTS (POB)	455,000	470,000	485,000	505,000	520,000	535,000
TOTAL GENERAL FUND	10,932,339	11,545,245	11,726,371	11,914,991	12,089,114	12,273,701

NET RESULTS

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20
GENERAL FUND	623,479	435,905	400,909	362,705	343,366	318,017
MEASURE "S-2006"	(486,178)	183	9,086	18,306	27,852	37,733
MEASURE "S-2014"	-	361,917	27,464	29,308	71,343	131,736
TOTAL	137,301	798,005	437,459	410,319	442,562	487,486



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 \$565,905 at the end of the current fiscal year.



The graphs above illustrate the Measure "S" Funds forecasted revenues and expenditures for the next five fiscal years. Measure S-2006 Fund (105) budgeted revenues exceed expenditures by \$183 at the end of fiscal year 2015/16 and are balanced. Measure S-2014 Fund (106) budgeted revenues exceed expenditures by \$361,917 at the end of fiscal year 2015/16.

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, 2014 was \$2,903,605. Repayment on the Bonds will be from tax increment revenues allocated to the pension obligation. Principal payments are due annually in June until 2036.

Bonds Payable Debt Service Requirements

For the Year Ending, June 30	Principal	Interest
2015	271,772	183,229
2016	264,718	205,282
2017	255,362	229,638
2018	250,440	254,560
2019	241,322	278,678
2020-2024	1,105,344	1,764,655
2025-2029	957,643	2,422,357
2030-2034	830,625	3,134,375
2035-2039	301,240	1,473,760
	<u>\$ 4,478,466</u>	<u>\$ 9,946,534</u>

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
2015	\$ 101,236	\$ 18,979
2016	104,459	15,757
2017	107,790	12,426
2018	111,234	8,981
2019	114,795	5,420
2020	68,695	1,738
	<u>\$ 608,209</u>	<u>\$ 63,301</u>

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.

Debt Obligations

Debt service requirements are shown below for all business-type bonds payable long-term debt:

<u>For the Year Ending, June 30</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 230,000	\$ 399,647
2016	240,000	387,310
2017	255,000	374,316
2018	265,000	362,322
2019	275,000	351,523
2020-2024	1,575,000	1,569,843
2025-2029	1,960,000	1,186,313
2030-2034	2,445,000	694,181
2035-2037	1,760,000	123,970
	<u>\$ 9,005,000</u>	<u>\$ 5,449,425</u>

Admin Operations Appropriation Summary

		Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Revised 2014/15	City Manager Recommended 2015/16
City Council	110	70,551	45,907	47,644	60,386	66,528	68,865	75,138	76,731
City Manager	111	112,413	121,887	140,139	59,739	69,260	77,034	60,497	58,078
City Clerk	112	88,948	77,845	91,252	106,362	129,056	121,040	160,714	183,505
City Treasurer	113	14,838	9,281	10,405	11,217	12,398	13,994	12,343	12,398
City Attorney	114	128,782	195,070	173,916	104,666	124,431	222,916	161,499	161,499
Finance	115	283,644	248,613	226,600	264,035	331,600	343,382	322,709	356,767
Human Resources	116	207,639	154,546	142,559	147,851	251,327	254,175	268,575	296,377
General Government	117	297,511	282,810	310,577	286,178	338,945	321,476	380,930	428,135
Information Systems	121	107,969	73,666	31,212	82,919	(5,709)	12,984	0	0
Recreation Administration	552	(175)	115,833	97,793	See Fund 209	See Fund 209	See Fund 209	See Fund 209	See Fund 209
General Fund		1,312,120	1,325,458	1,272,097	1,123,353	1,317,836	1,435,866	1,442,405	1,573,490
Employee Benefits (Retiree Health)	118	476,368	468,376	654,767	754,287	658,064	794,107	914,400	940,385
Employee Benefits (RDA Loan)	118	-	-	-	-	-	263,300	263,300	263,300
Employee Benefits (Pension Bonds)	118	301,041	391,877	403,594	418,598	433,602	440,000	455,000	470,000
Employee Benefits not Allocated		777,409	860,253	1,058,361	1,172,885	1,091,666	1,497,407	1,632,700	1,673,685
Cable Access Television	554	245,726	219,060	222,630	209,914	252,092	274,808	270,532	291,287
Measure S-2014 Non-Safety/Non-Capital Proj		0	0	0	0	0	0	0	772,701
Non General Fund		245,726	219,060	222,630	209,914	252,092	274,808	270,532	1,063,988
<u>Admin Operations Total</u>		<u>2,335,255</u>	<u>2,404,771</u>	<u>2,553,088</u>	<u>2,506,152</u>	<u>2,661,594</u>	<u>3,208,081</u>	<u>3,345,637</u>	<u>4,311,163</u>
							Increase to Prior		965,526

Department/Division: 110 City Council			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	16,802	15,000	15,059	15,000	15,000
Total Salaries	16,802	15,000	15,059	15,000	15,000
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	500	500
41233 Memberships	3,956	979	927	1,430	1,430
41234 Office Expense	116	61	8	1,440	1,440
41235 Professional Services	0	2,000	0	0	0
41241 Special Department Expense	406	126	1,524	2,679	2,594
41242 Travel & Training	1,059	867	780	1,965	4,865
41243 Utilities	716	632	726	600	600
41244 Special Events	0	0	(288)	1,500	0
Total Services & Supplies	6,253	4,665	3,677	10,114	11,429
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(19,351)	(12,349)	(12,787)	(16,675)	(16,768)
41423 Benefit & Insurance Charges	56,682	59,212	62,916	66,699	67,070
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	37,331	46,863	50,129	50,024	50,302
TOTAL BUDGET	60,386	66,528	68,865	75,138	76,731
			Year Over Year Change		1,593

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

41241 Special Department Expense	\$2,594	
Misc supplies and food for meetings		\$900
West County Mayor breakfast		300
Mayoral Celebration Meeting		150
Other Special Department Expenses		1,244
		<u>\$2,594</u>

41242 Travel and Training **\$4,865**

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	\$900
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)	100
6) Additional funding for council members on league committees	0
7) Allocated Appropriation (5 @ 500)	2,500
8) Other identified City sponsored events	520
	<u>\$4,865</u>

TOTAL \$4,865

41243 Utilities	\$600
Utilities (PG&E)	

41244 Special Events	\$0
Mayor's Conference	

41421 Administrative Credits	(\$16,768)	
25% Benefit Allocation to Sewer Enterprise Fund		<u>(16,768)</u>

41423 Benefit Charges **\$ 67,070**

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.	515
Medicare Tax	479
Dental Insurance	6,932
Vision	1,017
Liability Insurance	492
Workers Compensation	881
	<u>\$ 67,070</u>

TOTAL \$ 67,070

Department/Division: 111 City Manager			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	176,074	175,400	180,460	185,185	185,185
41105 Accrued Vacation	4,048	4,048	2,698	0	0
Total Salaries	180,122	179,448	183,158	185,185	185,185
SERVICES AND SUPPLIES					
41233 Memberships	1,446	2,577	1,400	2,468	2,468
41234 Office Expense	553	469	96	734	734
41235 Professional Services	0	0	0	0	0
41241 Special Departmental	0	0	0	600	0
41242 Travel & Training	6,000	5,831	6,402	2,400	5,300
41243 Utilities	986	887	1,021	850	850
41251 IS Communications	0	0	0	0	0
Total Services & Supplies	8,985	9,764	8,919	7,052	9,352
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	(170,459)	(164,488)	(165,920)	(184,090)	(194,901)
41423 Benefit & Insurance Charges	41,091	44,536	50,877	52,350	58,442
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	(129,368)	(119,952)	(115,043)	(131,740)	(136,459)
TOTAL BUDGET	59,739	69,260	77,034	60,497	58,078
			Year Over Year Change		(2,419)

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.

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>

41242 Travel and Training **\$ 5,300**

Meetings and Mayor's Conference	\$ 1,300
League of Cities or Other Trainings	\$ 4,000
	<u>\$ 5,300</u>

41243 Utilities **\$ 850**

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

41421 Administrative Credits (Transfers to Other Departments) (\$194,901)

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	\$ 58,442	25	\$60,907	Successor Agency
			5	12,181	Housing Administration
			0	-	NPDES
			20	48,725	Building
			30	73,088	Sewer Fund
TOTAL CREDITS				<u>\$194,901</u>	

41423 Benefit Charges \$ 58,442

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	\$ 28,631
Medical Insurance-Active	8,425
Life Insurance/A.D.D.	103
Unemployment Insurance	193
Long Term Disability Insurance	201
Medicare	2,685
Dental Insurance	770
Employee Assistance Program	48
Bonds	175
Liability Insurance	6,079
Vision	254
Leave Buy-back	
Worker's Compensation	10,878
TOTAL	<u>\$ 58,442</u>

Department/Division: 112 City Clerk			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	117,617	117,603	120,805	130,482	130,628
41102 Overtime	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	23,882
41105 Accrued Vacation	0	1,235	0	0	0
Total Salaries	117,617	118,838	120,805	130,482	154,510
SERVICES AND SUPPLIES					
41230 Legal Services	0	0	0	0	2,400
41233 Memberships	294	145	367	650	650
41234 Office Expense	213	112	275	350	350
41235 Professional Services	4,429	3,915	358	11,350	8,950
41241 Special Department Expense	2,190	15,932	1,219	20,500	2,500
41242 Travel & Training	141	882	395	1,100	1,200
41243 Utilities	1,067	1,600	2,820	1,000	1,000
41251 IS Communication	0	0	0	0	0
Total Services & Supplies	8,334	22,586	5,434	34,950	17,050
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(60,884)	(56,857)	(55,564)	(53,879)	(46,179)
41423 Benefit & Insurance Charges	41,295	44,489	50,365	49,161	58,124
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	(19,589)	(12,368)	(5,199)	(4,718)	11,945
TOTAL BUDGET	106,362	129,056	121,040	160,714	183,505
			Year Over Year Change		22,791

41235 Professional Services \$ 8,950

Codification and updating service for Pinole Municipal Code	\$ 6,950
Filming/Imaging of permanent records	2,000
Legal Services (moved to 41230)	0
	<u>\$ 8,950</u>

41241 Special Dept. Expense \$2,500

Public Notices	\$ 2,500
CCC Elections	0
	<u>\$ 2,500</u>

41242 Travel and Training \$ 1,200

Attendance City Clerk's New Law/Election seminar & misc. training	\$ 900
Travel expense	300
	<u>\$ 1,200</u>

41243 Utilities \$ 1,000

Utilities (PG&E)

41421 Administrative Credits (costs transferred to other departments) \$ (46,179)

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	\$ 130,628	\$ 54,086	25	\$ 46,179	Successor Agency
				<u>\$ 46,179</u>	

41423 Benefit Charges \$ 58,124

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	\$ 20,803
Social Security	\$ 1,481
Medicare	2,240
Worker's Compensation	9,076
Liability Insurance	5,072
Employee Assistance Program	48
Unemployment Insurance	161
Long Term Disability	201
Medical Insurance	16,849
Dental Insurance	1,661
Vision Insurance	254
Life Insurance	103
Leave Buy-back	0
Bonds	175
TOTAL	<u>\$ 58,124</u>

Department/Division: 113 City Treasurer			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	3,011	3,000	3,012	3,000	3,000
Total Salaries	3,011	3,000	3,012	3,000	3,000
SERVICES AND SUPPLIES					
41233 Memberships	640	345	480	425	425
41234 Office Expense	569	0	10	25	25
41241 Special Department Expense	281	(225)	220	630	630
41242 Travel & Training	45	251	2,562	70	70
Total Services & Supplies	1,535	371	3,272	1,150	1,150
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(2,845)	0	(3,214)	(2,731)	(2,749)
41423 Benefit & Insurance Charges	9,516	9,027	10,924	10,924	10,997
41427 Operating Carry Forward					
Total Expenditure Transfers	6,671	9,027	7,710	8,193	8,248
TOTAL BUDGET	11,217	12,398	13,994	12,343	12,398
Year Over Year Change					55

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**

41233 Memberships **\$ 425**

CSMFO Membership Dues	\$	110
GFOA Membership Dues		190
CMTA Membership Dues		125
		<u>425</u>

41234 Office Expense **\$ 25**

Miscellaneous Office Expenses	\$	25
Other Office Expenses		
		<u>25</u>

41241 Special Department Expense **\$ 630**

CAFR Review and Certification	\$	435
Miscellaneous Expenses		20
Other Expenses		175
		<u>\$ 630</u>

41242 Travel and Training **\$ 70**

41421 Administrative Credits **\$ (2,749)**

25% Benefit Allocation to Sewer Enterprise	\$	(2,749)
		<u>\$ (2,749)</u>

41423 Benefit Charges **\$10,997**

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		176
Medicare		44
Bonds		250
Liability Insurance		98
Medical Insurance		8,425
Dental Insurance		1,661
Vision		240
Life Insurance		103
TOTAL		<u><u>\$10,997</u></u>

Department/Division: 114 City Attorney			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41230 Legal Services	0	0	0	0	161,499
41235 Professional Services	104,666	124,431	222,916	161,499	0
Total Services & Supplies	104,666	124,431	222,916	161,499	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	104,666	124,431	222,916	161,499	161,499
			Year Over Year Change		0

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

41230 Legal Services \$161,499

Legal services for 2015/16 and thereafter.

Department/Division: 115 Finance			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	293,387	259,607	264,213	275,707	290,760
41102 Overtime	2,577	1,548	1,976	0	0
41103 Holiday Pay	0	409	0	0	0
41104 Part-time Salaries	0	24,000	25,266	18,190	20,572
41105 Vacation Accrued	11,907	10,769	11,405	0	0
Total Salaries	307,871	296,333	302,860	293,897	311,332
SERVICES AND SUPPLIES					
41233 Memberships	190	220	190	0	0
41234 Office Expense	4,087	2,687	5,057	3,750	3,750
41235 Professional Services	34,628	34,905	37,318	30,860	41,110
41241 Special Department Expense	273	435	0	0	0
41242 Travel & Training	25	164	1,930	300	1,800
41243 Utilities	2,701	2,427	2,796	2,300	2,300
Total Services & Supplies	41,904	40,838	47,291	37,210	48,960
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(168,877)	(96,722)	(105,199)	(116,917)	(126,053)
41422 Administrative Debits	0	0	0	0	0
41423 Benefit & Insurance Charges	83,137	91,151	98,430	108,519	122,528
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	(85,740)	(5,571)	(6,769)	(8,398)	(3,525)
TOTAL BUDGET	264,035	331,600	343,382	322,709	356,767
			Year Over Year Change		34,058

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	\$ 290,760	
1 Finance Director		
2 Accounting Specialists		
	Regular Salaries	\$ 290,760
41102 Part-time Salaries	\$ 20,572	
Accounting Technician (988 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	\$ 41,110	
Auditing Services		33,860
Accounting Software Licensing (Overlap - 6 months)		-
Preparation of State Controllers Report		3,000
GASB 68 PERS Report(5 reports @\$850)		4,250
		<u>41,110</u>
41242 Travel and Training	\$ 1,800	
41243 Utilities	\$ 2,300	
Utilities (PG&E)		

41421 Administrative Credits (costs transferred to other departments) (\$126,053)

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	\$ 149,436	\$ 68,688	29	63,343	Successor Agency
			5	10,906	Housing Admin.
			10	21,812	Sewer Fund
Accounting Technician	\$ 20,572	\$ 3,479	15	3,608	Gas Tax Fund
			15	3,608	Building Fund
			15	3,608	Sewer Fund
Accounting Specialist	\$ 67,734	\$ 21,246	10	8,898	Sewer Fund
Accounting Specialist	\$ 73,589	\$ 29,114	10	10,270	Sewer Fund
				\$ 126,053	

41423 Benefit Charges \$ 122,528

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	\$ 39,051
Medical Insurance-Active	23,406
Medical Redirect	12,600
Vacation Buy-back	5,326
Life Insurance/A.D.D.	309
Unemployment Insurance	324
Long Term Disability	604
Medicare	4,697
Dental Insurance	5,271
Employee Assistance Program	144
Bonds	250
Liability Insurance	10,221
Vision	762
OASDI - Social Security	1,275
Worker's Compensation	18,288
TOTAL	\$ 122,528

Department/Division: 116 Human Resources			Fund 100 General		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Full-Time	168,775	210,990	238,680	237,801	245,738
41102 Overtime	2,038	285	0	0	1,000
41105 Vacation Accrued	12,994	24,440	0	0	0
Total Salaries	183,807	235,715	238,680	237,801	246,738
SERVICES AND SUPPLIES					
41230 Legal Services					185
41233 Memberships	60	0	0	0	0
41234 Office Expense	396	743	582	750	750
41235 Professional Services	21,779	32,444	30,893	54,848	54,663
41241 Special Department Expense	2,062	3,368	1,082	5,149	8,649
41242 Travel & Training	2,146	2,480	658	4,859	6,259
41243 Utilities	801	724	813	688	724
Total Services & Supplies	27,244	39,759	34,028	66,294	71,230
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Services & Supplies	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(114,476)	(82,713)	(91,682)	(110,242)	(106,240)
41422 Administrative Debits	0	0	0	0	0
41423 Benefit & Insurance Charges	51,276	58,566	73,149	74,722	84,649
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	(63,200)	(24,147)	(18,533)	(35,520)	(21,591)
TOTAL BUDGET	147,851	251,327	254,175	268,575	296,377
			Year Over Year Change		27,802

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 (2 Unions)
- ◊ Employer / Employee Relations

Line-item Detail

41101 Salaries \$ 245,738

Positions budgeted in this department include:

1 Assistant City Manager	\$	171,622
1 Human Resource Specialist	\$	74,116
Total Salaries	\$	<u>245,738</u>

41102 Overtime \$1,000

41230 Legal Services \$185

Legal services for 2015/16 and thereafter

41234 Office Expense \$ 750

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

41235 Professional Services \$ 54,663

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	-
IEDA's negotiation services	21,636
External Recruitment Assistance	20,000
Legal Services (moved to 41230)	-
Miscellaneous Services	427
Annual Online Strge- IEDA	799
Annual Custom Benefit Adm	295
Other Services	10,006
	<u>\$ 54,663</u>

41241 Special Department Expense \$ 8,649

Oral board and incidental recruitment expenses	\$ 468
Recruitment advertising	4,000
Employee BBQ	1,000
Employee Recognition Breakfast and Awards	2,000
Wellness program supplies	-
Legal Postings	344
Miscellaneous Expenses	58
Other Spcl Dept Expenses	779
	<u>\$ 8,649</u>

41242 Travel and Training \$ 6,259

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

CAL-PELRA Conference (2)	\$ 3,900
Miscellaneous Reimbursements	75
City Managers Assoc. & ICMA Dues (For ACM)	1,556
Other Travel and Training	728
	<u>\$ 6,259</u>

41243 Utilities \$724

41421 Administrative Credits \$ (106,240)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Ass't City Manager	\$171,622	\$55,104	25	\$ 56,682	Successor Agency
			10	22,673	Sewer Fund
			5	11,336	Housing
HR Specialist	\$74,116	\$29,545	5	5,183	Housing
			10	10,366	Sewer Fund
				<u>\$ 106,240</u>	

41423 Benefit & Insurance Charges \$84,649

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	\$ 38,537
Medical Redirect	14,400
Life Insurance/A.D.D.	206
Unemployment Insurance	256
Long Term Disability	403
Medicare	3,772
Dental Insurance	3,794
Employee Assistance Program	96
Bonds	175
Liability Insurance	8,067
Vision	508
Worker's Compensation	14,435
TOTAL	<u>\$ 84,649</u>

Department/Division: 117 General Government			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Full-Time	34,188	0	0	0	0
41102 Overtime	426	4,413	0	0	0
41104 Part-time	937	0	0	20,531	28,821
41105 Vacation Accr.	6,039	0	0	0	0
Total Salaries	41,590	4,413	0	20,531	28,821
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	100	100
41233 Memberships	7,628	10,622	6,768	6,887	6,887
41234 Office Expense	6,058	11,197	10,382	19,350	19,350
41235 Professional Services	146,743	134,698	124,036	135,781	141,170
41240 Rental	0	0	0	2,700	2,700
41241 Special Department Expense	44	173	487	500	1,300
41242 Travel & Training	0	0	76	0	0
41243 Utilities	8,625	7,702	8,964	7,500	7,500
Total Services & Supplies	169,098	164,392	150,713	172,818	179,007
FIXED ASSETS					
41313 Computer 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 Debits	12,415	97,257	95,496	102,887	105,404
41423 Benefit & Insurance Charges	10,975	1,106	0	3,027	34,874
41424 ISF Charge for Technology	52,100	71,777	75,267	81,667	80,029
Total Expenditure Transfers	75,490	170,140	170,763	187,581	220,307
TOTAL BUDGET	286,178	338,945	321,476	380,930	428,135
			Year Over Year Change		47,205

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-time Salaries **\$ 28,821**

Positions budgeted in this department include:

1 - Management Analyst	28,821
1 - Administrative Secretary (moved to 0112)	\$ -
	<u>\$ 28,821</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 **\$ 141,170**

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. \$ 104,495

2) WCCTAC (West Contra Costa Transportation Advisory Committee)

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

\$ 141,170

41240 Rental **\$ 2,700**

Parking lot- Tennent Ave.

41241 Special Department Expense **\$ 1,300**

Notary fees and supplies	\$	100
UPS/FedEx and other special mailing needs		400
Flowers for funerals and special occasions		300
Mandated Commuter Program		500
	<u>\$</u>	<u>1,300</u>

41243 Utilities **\$ 7,500**

41422 Administrative Debits **\$ 105,404**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>		
Info Systems Staff	\$85,076	\$32,040	90	\$ 105,404	Info Sys	[0121]

41423 Benefit Charges **\$34,874**

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	\$	1,787
Medical Insurance		0
Life Insurance/A.D.D.		0
Unemployment Insurance		30
Long Term Disability		0
Medicare		418
Dental Insurance		0
Employee Assistance Program		0
Liability Insurance		946
Worker's Compensation		1,693
Unallocated Benefits-(ERMA) premium		30,000
TOTAL		<u><u>\$34,874</u></u>

41424 ISF Charge for Technology **\$ 80,029**

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41107 PERS Retirement	1,187,039	1,054,085	1,098,975	1,227,662	1,446,510
41108 Medical Insurance - Retirees*	802,513	832,744	878,006	914,400	940,385
41109 Medical Insurance - Active	1,209,881	1,126,603	1,180,029	1,361,300	1,468,250
41110 Workers Compensation	21,899	287,396	462,501	532,812	565,048
41111 Life Insurance/A.D.D.	6,059	6,294	7,261	12,412	10,506
41113 Unemployment Insurance	93,645	28,107	(789)	10,000	10,000
41114 Long Term Disability Insurance	21,356	16,045	22,873	29,245	21,850
41115 Medicare	123,771	120,271	125,580	143,882	142,152
41116 Dental Insurance	134,155	130,303	134,352	150,974	158,775
41117 Social Security	20,888	25,182	20,005	22,643	26,462
41118 Employee Assistance Program	4,824	10,381	4,746	4,739	4,608
41119 ICMA Deferred Compensation	0	0	0	0	0
41120 Vision Care	20,638	19,517	21,660	24,644	25,217
41258 Liability Insurance	523,168	300,187	422,977	278,015	315,801
41260 Bonds	1,596	1,346	1,171	2,600	1,200
41502 RDA Loan Repayment*	0	0	263,300	263,300	263,300
41502 Debt Service (POB's)*	418,598	433,602	440,000	455,000	470,000
Total Services & Supplies	4,590,030	4,392,063	5,082,647	5,433,628	5,870,064
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	(3,417,145)	(3,300,397)	(3,585,240)	(3,800,928)	(4,196,379)
Total Expenditure Transfers	(3,417,145)	(3,300,397)	(3,585,240)	(3,800,928)	(4,196,379)
TOTAL BUDGET	1,172,885	1,091,666	1,497,407	1,632,700	1,673,685
				Year Over Year Change	40,985
*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 \$1,446,510

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 2015/16 will be 23.332% of all miscellaneous members' gross salaries and 30.287% 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 9.3935% of the employer's share and miscellaneous members reimburse 7.4115%.

41108 Medical Insurance – Retirees \$940,385

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 \$1,284,182

The City provides Health Insurance coverage to its employees and their dependents, with premium funding capped at the Calendar 2013 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 \$184,068

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

41110 Worker's Compensation \$565,048

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 2015/16 cost at \$4.51 per \$100 gross payroll, modified by a 1.393 factor.

41111 Life Insurance / A.D.D. \$ 10,506

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 \$0.17 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 2015/16 are estimated on previous year's experience.

41114 LTD Insurance \$21,850

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

41115 Medicare \$142,152

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 \$158,775

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

41117 Social Security \$26,462

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 \$4,608

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 \$25,217

Vision care coverage is provided to permanent employees and their dependents under this program with the City's contribution not to exceed \$19.98 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 \$315,801

The City insures its liability exposure through MPA. The premium is based on a rate of \$2.173 per \$100 of payroll modified by an experience modifier of 0.92. The City has retained a \$25,000 per incident deductible.

41259 Property/Fire Coverage \$0

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 \$1,200

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 733,300

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Pension Obligation Bonds	470,000	485,000	505,000
Successor Agency Collateralized Investment Agreement	263,300	263,300	263,300

41423 Benefit/Insurance Credits (\$4,196,379)

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Full-Time	69,468	75,089	84,767	85,056	85,076
41102 Overtime	339	0	0	0	0
41104 Part-time	2,008	0	0	0	0
Total Salaries	71,815	75,089	84,767	85,056	85,076
SERVICES AND SUPPLIES					
41213 Communications Hardware	0	0	0	300	0
41222 Communications	96,072	99,061	99,710	117,900	121,100
41231 Equipment Maintenance	51,826	36,821	43,831	54,640	52,000
41233 Memberships	160	160	160	160	160
41234 Office Expense	2,192	163	711	1,500	1,500
41235 Professional Services	21,861	16,724	15,647	15,750	15,750
41251 IS Communication/Data	(moved to 41222)	(moved to 41222)	(moved to 41222)	(moved to 41222)	(moved to 41222)
41252 Network Maintenance	151,808	159,505	177,044	239,960	296,360
41253 Software Maintenance	63,018	83,159	106,084	121,375	116,375
41254 Software Purchase & Subscip.	10,667	11,297	28,887	49,450	81,900
41255 Computer Training	0	0	6,950	19,900	28,000
41256 IS Special Departmental	0	0	0	0	0
Total Services & Supplies	397,604	406,890	479,024	620,935	713,145
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41313 Computer Equipment	264	0	27,189	33,800	65,000
Total Fixed Assets	264	0	27,189	33,800	65,000
Other Costs					
41700 Contingency	0	0	0	0	0
Total Other	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(12,415)	(108,064)	(106,107)	(114,319)	(117,116)
41422 Administrative Debits	0	0	0	0	0
41423 Benefit & Insurance Charges	29,621	27,069	28,569	29,263	32,040
41424 IS Chgs for Comm. & Tech.	(403,970)	(406,693)	(500,458)	(654,735)	(778,145)
41427 Operating Carry Forward					
Total Expenditure Transfers	(386,764)	(487,688)	(577,996)	(739,791)	(863,221)
TOTAL BUDGET	82,919	(5,709)	12,984	0	0
			Year Over Year Change		0

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 \$ 85,076

Positions budgeted in this department include:

1 - Information Systems Administrator \$85,076 (1.0 FTE)

41222 Communications \$ 121,100

Telephone Charges (AT&T -- CalNET)	\$ 68,500
Wireless Charges (Verizon Wireless)	24,000
Satellite Phone Service - FD/PD (2)	600
Internet Service	28,000
	<u>\$ 121,100</u>

41231 Equipment Maintenance \$ 52,000

Copier Lease and Maintenance (Xerox)	\$ 48,400
Mailing System Meter Lease (Pitney Bowes)	3,600
	<u>\$ 52,000</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 **\$ 296,360**

Network servers and hardware maintenance, including professional callouts.

Network Configuration Maintenance/Support- Endsight	\$ 64,500
MDC Maintenance	14,000
Desktop/Workstation Maintenance	16,000
Communications Maintenance	2,000
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)	40,000
Wi-Fi Service	1,000
Firewall Maintenance & Spam Filters	5,000
911 System Maintenance	8,000
Expand WiFi Service	5,000
Camera System Upgrade	40,000
IT Strategic Plan Analysis	40,000
	<u>\$ 296,360</u>

41253 Software Maintenance **\$ 116,375**

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)	9,500
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)	650
Miscellaneous Software Maintenance	5,100
	<u>\$ 116,375</u>

41254 Software Purchase & Subscriptions **\$ 81,900**

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	5,000
Survey Subscription	350
CRW TrakIt Enhancement- Automated Permit Scheduling Systems	10,000
CRW TrakIt Enhancement- Web Permits	50,000
Web-Based Briefing-PD	1,000
Fire RMS Forms Enhancement	3,000
	<u>\$ 81,900</u>

41255 Computer Training **\$ 28,000**

Fire RMS Training	\$ 8,000
CRW TrakIt Training	5,000
NWS Training-PD	10,000
Computer Training Equipment Rental	5,000
	<u>\$ 28,000</u>

41313 Computer Equipment \$ 65,000

Desktop Replacement Hardware	\$ 3,000
Network Replacement Hardware	10,000
SQL Database Server (includes SQL)	22,000
New Computers - 10 for PD, YC Lab	10,000
Body Cameras- PD	18,000
Printer	2,000
	<u>\$ 65,000</u>

41421 Administrative Credits (costs transferred to other departments) \$ (117,116)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Info Systems Staff	\$85,076	\$ 32,040	90	\$ 105,404	Gen'l Gov't [0117]
			10	11,712	Sewer Fund [0648]
Total Costs Transferred				<u>\$ 117,116</u>	

41423 Benefits & Insurance \$ 32,040

PERS Retirement	\$ 13,067
Medical Redirect	7,200
Life Insurance/A.D.D.	103
Unemployment Insurance	89
Long Term Disability	201
Medicare	1,338
Dental Insurance	1,950
Employee Assistance Program	48
Liability Insurance	2,793
Vision	254
Leave Buy-back	0
Worker's Compensation	4,997
TOTAL	<u>\$ 32,040</u>

41424 IS Chgs for Comm & Technology \$ (778,145)

General Government	[0117]	\$ (80,029)	10.3%
Police Services	[0222]	(299,354)	38.5%
Police Dispatch	[0223]	(71,077)	9.1%
Fire Services	[0229]	(63,592)	8.2%
Public Works-Gas Tax	[200-0341]	(2,207)	0.3%
Public Works-Meas. J	[215-0341]	(56,864)	7.3%
Building Inspection	[0462]	(104,974)	13.5%
Recreation	[0552]	(44,264)	5.7%
CATV	[0554]	(15,653)	2.0%
Sewer WPCP	[0648]	(28,565)	3.7%
Sewer Collection (CY)	[0649]	(11,566)	1.5%
		<u>\$ (778,145)</u>	100%

Department/Division: 554 Cable Access TV			Fund 228 CATV Enterprise		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	119,638	128,656	133,155	136,289	150,244
41102 Overtime	438	763	311	0	0
41104 Part-time Salaries	27,601	27,618	36,862	28,500	23,465
41105 Vacation Accrued	6,168	0	0	0	0
Total Salaries	153,845	157,037	170,328	164,789	173,709
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	2,381	2,185	2,977	4,000	4,000
41232 Maint. Structures/Improve/Grounds	3,894	2,575	3,389	3,800	3,800
41233 Memberships	0	0	0	175	175
41234 Office Expense	0	243	190	250	250
41235 Professional Services	1,595	6,310	5,426	0	0
41236 Equipment Rental	0	0	0	0	0
41241 Special Department Expense	2,688	5,109	8,662	4,500	3,900
41242 Travel & Training	2,400	2,400	2,410	2,500	2,500
41243 Utilities	10,493	10,372	4,036	8,500	8,500
Total Services & Supplies	23,451	29,194	27,090	23,725	23,125
FIXED ASSETS					
41337 Furniture/Fixtures/Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(30,710)	0	0	0	0
41422 Administrative Charges	1,098	1,087	0	0	0
41423 Benefit & Insurance Charges	51,449	54,288	64,035	66,897	78,800
41424 ISF Charge for Technology	10,781	10,486	13,355	15,121	15,653
Total Expenditure Transfers	32,618	65,861	77,390	82,018	94,453
TOTAL BUDGET	209,914	252,092	274,808	270,532	291,287
Program Revenues	214,134	227,124	217,691	231,138	237,616
Transfers In	43,660	44,616	9,375	9,375	55,000
Net Program Cost (Deficit)	47,880	19,648	(47,742)	(30,019)	1,329

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	2015/16	Tax Subsidy
Program Cost	3%	270,532	291,287	19%
Fee Revenue (External Reimbursements)		(95,000)	(103,700)	
Sponsorships/Advertising/Fundraising		(25,000)	(20,000)	
AT&T Project Lightspeed (Franchise Fees)		(54,010)	(55,360)	
PEG Access Fees (Subscriber Fees)		(57,128)	(58,556)	
General Fund Contribution/Subsidy & Carryover		(9,375)	(55,000)	
	Net Program Costs	30,019	(1,329)	

Line-item Detail

41101 Salaries \$ 150,244
 1 - Cable Access Coordinator (Restore to 1.0 FTE 7/1/2015)
 1 - Cable Access Technician (Restore to 1.0 FTE 7/1/2015)

41104 Part-time Salaries \$ 23,465

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
\$ 4,000

41232 Maint Struct/Impr/Grnds \$ 3,800
 Elevator Maintenance \$ 1,300
 Building Maintenance 1,030
 Sanitary Supplies 265
 Cleaning Supplies 210
 Pest Control 123
 Other Maintenance 872
\$ 3,800

41233 Memberships \$ 175

41234 Office Expense \$ 250
 Miscellaneous Office Supplies \$ 138
 Other Office Expenses 112
\$ 250

41241 Special Dept Expense	\$ 3,900	
Royalty Expense	\$	1,484
Football Games		-
Recording Media		822
Equipment Rental		220
Miscellaneous Special Dept Expenses		489
Other Special Dept Expenses		885
	<u>\$</u>	<u>3,900</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>

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 \$ 78,800

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	\$	23,539
Medical Insurance-Active		30,329
Unemployment Insurance		181
Long Term Disability		403
Medicare		2,519
Dental Insurance		3,657
Vision Insurance		508
Social Security		1,455
Employee Assistance Program		96
Workers Compensation Insurance		10,204
Liability Insurance		5,703
Vacation Buyback		0
Life Insurance/A.D.D.		206
	<u>\$</u>	<u>78,800</u>

41424 ISF Charge Tech \$ 15,653

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: Non-Safety/Non Capital Projects				Fund 106 Measure S 2014	
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
115 - Finance					2,500
121 - Information Systems					152,500
552 - Recreation Special Events					7,000
554 Cable Television (Equipment)					31,000
341 - Public Works					63,701
41426 - Equipment Replacement ISF Fund					75,000
39902 - Departmental Transfers Out					91,000
39902 - Capital Projects Transfers Out					350,000
39902 Transfer to General Fund Reserve				146,200	
TOTAL BUDGET	0	0	0	146,200	772,701
Public Safety/Capital Projects					
Police Budget (See Police Budget)					99,046
Fire Budget (See Fire Budget)					146,661
Capital Project Budget (See Capital Budget)					460,175
TOTAL MEASURE S BUDGET	0	0	0	146,200	1,478,583

106 - Measure S 2014 Summary

Budget Line Item Descriptions

41235-0115 Finance \$2,500
 Annual Measure S Audit Services

221 Police Services

See Police Budget

229 Fire Services

See Fire Budget

41424-0121 Information Systems \$152,500

Tablets for City Manager, Development Services Director and City Clerk	\$	4,500
Replace Financial System (HR & CRW)		50,000
Replace Mobile Digital terminals with tablets for Police vehicles & Motorcycle		85,000
Laptops for Police Department		5,000
New computers for Training Officer & Training Room		3,000
Tablets for the Fire Chief and Battalion Chiefs		5,000
Total	\$	152,500

41244-0552 Recreation Special Events \$7,000

Summer Sounds in the Park (2)	\$	2,500
Cinema in the Park (3)		1,500
Community Services Day Event		2,000
Annual Tree Lighting		1,000
Total	\$	7,000

Capital Projects

See Capital Projects Budget

41312-0554 Cable Television \$31,000

Replace mixers & convert Cable Television to digital system

41426 Equipment/Vehicle ISF Fund \$75,000

Development Services	\$	5,000
Public Works Vehicles & Corp Yard		20,000
Public Works heavy equipment		50,000
Total	\$	75,000

41422-0341 Public Works \$63,701

Project Manager Salary and Benefits (50%)

39902 Departmental Transfers Out \$91,000

Cable Television	\$	55,000
Swim Center		36,000
Dispatch Center Subsidy		100,000
Total	\$	91,000

39902 Capital Project Transfers-Out 350,000

2014 Arterial Street Project Fund 377	\$	100,000
Future Arterial Street Projects Fund 325		250,000
Total	\$	350,000

Police Operations Appropriation Summary

		Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Revised 2014/15	City Manager Recommended 2015/16
Police Operations	221	3,918,041	3,484,697	3,332,000	3,001,079	2,486,247	2,697,524	2,703,256	2,836,021
Police Services	222	867,564	823,635	810,994	1,124,893	821,225	860,855	1,070,202	1,126,716
West Bay Communications Center (Police Dispatch)	223	1,012,730	1,079,357	1,037,759	942,524	1,007,049	998,854	1,058,569	1,066,295
General Fund		5,798,335	5,387,689	5,180,753	5,068,496	4,314,521	4,557,233	4,832,027	5,029,032
Measure "S-2006" Operations	221	878,402	991,898	871,051	819,341	965,764	858,214	1,238,578	1,238,531
Measure "S-2014" Operations	221	0	0	0	0	0	0	0	99,046
Police Contracted Security	224	47,626	42,343	36,573	29,876	29,670	29,567	30,450	30,450
Traffic Safety Fund	227	45,607	15,024	14,578	17,051	14,717	15,699	37,950	38,043
Supplemental Law Enforcement	227	145,825	103,006	47,071	88,219	120,679	103,310	93,864	97,011
Police Grants	227	154,811	245,009	378,393	519,831	566,361	566,373	519,026	501,074
Non General Fund		1,272,271	1,397,280	1,347,666	1,474,318	1,697,191	1,573,163	1,919,868	2,004,155
RDA Administration	463	176,918	189,768	139,246	0	0	0	0	0
Community Preservation & Safety	220	398,115	613,083	432,685	-	-	-	-	-
Redevelopment Fund		575,033	802,851	571,931	0	0	0	0	0
<u>Police Operations Total</u>		<u>7,645,639</u>	<u>7,587,820</u>	<u>7,100,350</u>	<u>6,542,814</u>	<u>6,011,712</u>	<u>6,130,396</u>	<u>6,751,895</u>	<u>7,033,187</u>
							Increase to Prior	621,499	281,292

Department/Division: 221 Public Safety - Police Operations			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	2,077,307	1,700,724	1,766,275	2,039,713	2,118,025
41102 Overtime	(Fund 105)	24,758	203,858	(Fund 105)	(Fund 105)
41103 Holiday Premium	124,500	70,822	90,959	0	0
41104 Part-time Salaries	0	57,130	22,124	0	0
41105 Vacation Accrued	42,358	62,342	48,706	0	0
Total Salaries	2,244,165	1,915,776	2,131,922	2,039,713	2,118,025
SERVICES AND SUPPLIES					
41221 Safety Clothing	22,668	21,550	29,616	10,480	10,480
41230 Legal Services	0	0	0	0	53,560
41231 Equipment Maintenance	132,186	86,844	106,466	103,379	103,379
41233 Memberships	1,200	1,190	1,239	1,700	1,700
41235 Professional Services	31,626	102,654	68,519	77,560	24,000
41236 Equipment Rental	2,060	2,200	3,500	5,000	5,000
41241 Special Department Expense	15,988	22,401	33,259	25,095	25,095
41242 Travel & Training	19,644	19,876	13,993	25,000	25,000
Total Services & Supplies	225,372	256,715	256,592	248,214	248,214
FIXED ASSETS					
41312 Equipment	421	0	4,343	3,240	3,240
Total Fixed Assets	421	0	4,343	3,240	3,240
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(275,316)	(493,603)	(468,520)	(469,222)	(512,574)
41423 Benefit & Insurance Charges	806,437	807,359	773,187	881,311	979,116
Total Expenditure Transfers	531,121	313,756	304,667	412,089	466,542
TOTAL BUDGET	3,001,079	2,486,247	2,697,524	2,703,256	2,836,021

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 Pitches 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*

*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 \$2,118,025

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

- General Fund
 - 1 Chief of Police
 - 1 Police Commander
 - 6 Sergeants
 - 2 Officer - Detectives
 - 10 Police Officers
- Measure S Fund
 - 4 Police Officers (Dept. 221 - Fund 105)
- Grants Fund
 - 3 School Resource Officers (Dept. 227 - Fund 204)

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>

41230 Legal Services \$ 53,560

Legal services for 2015/16 and thereafter

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 \$ 1,700

CA Police Officers Assn	\$ 300
County Police Chiefs' Assoc	650
International Assn of Police Chiefs	150
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>\$ 1,700</u>

41235 Professional Services \$ 24,000

Includes the following materials, services and equipment:

West-Net Task Force	\$ 8,000
Applicant Processing/Recruiting	16,000
	<u>\$ 24,000</u>

41236 Equipment Rental \$ 5,000

Firearms Range Rental	\$ 5,000
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41241 Special Department Expense \$ 25,095

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)	1,000
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>\$ 25,095</u>

41242 Travel and Training \$ 25,000

State of CA -- P.O.S.T. reimbursable	\$ 25,000
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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) (\$512,574)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Chief of Police	\$ 153,286	\$ 72,958	25	\$ 56,561	WBCC
Police Commander	\$ 127,910	\$ 66,643	100	194,553	MEASURE "S-2006"
Crime Prevention/Relief Sgt.	\$ 116,065	\$ 48,384	100	164,449	MEASURE "S-2006"
Canine Officer	\$ 101,661	\$ 44,807	10	14,647	SLESF
Police Officer	\$ 94,008	\$ 55,745	55	82,364	SLESF
				<u>\$ 512,574</u>	
	Total Transferred Out				

41423 Benefit Charges \$ 979,116

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	\$ 406,743
Medical Insurance - Active	238,359
Medical Redirect	39,600
Workers Compensation	124,412
Life Insurance/A.D.D.	2,060
Unemployment Insurance	2,206
Long Term Disability Insurance	5,047
Medicare	31,286
Dental Insurance	31,338
Employee Assistance Program	960
Vision Care	5,080
Safety Equipment	5,100
Vacation Buy-Back	17,392
Liability Insurance	69,533
Total	<u>\$ 979,116</u>

Department/Division: 222 Public Safety - Police Services			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Expended	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	222,763	222,597	227,792	286,872	276,369
41102 Overtime	1,852	699	1,964	0	0
41103 Holiday Premium	0	506	405	0	0
41104 Part-time Salaries	31,862	31,769	51,373	0	0
41105 Vacation Accrued	0	2,213	0	0	0
Total Salaries	256,477	257,784	281,534	286,872	276,369
SERVICES AND SUPPLIES					
41221 Safety Clothing	780	780	780	0	0
41231 Equipment Maintenance	19,164	13,220	15,028	10,445	10,445
41232 Maint. Structures/Improvemt./Grounds	50,441	56,693	67,364	53,057	53,057
41233 Memberships	300	300	357	350	350
41234 Office Expense	12,922	13,376	11,765	21,855	21,855
41235 Professional Services	147,033	83,736	111,371	156,088	156,088
41241 Special Department Expense	4,210	3,319	1,286	18,134	18,134
41242 Travel & Training	(648)	(463)	(322)	5,500	5,500
41243 Utilities	41,932	41,527	44,414	43,400	43,400
41247 Conference/Meeting Expense	0	0	0	0	0
Total Services & Supplies	276,134	212,488	252,043	308,829	308,829
FIXED ASSETS					
41312 Equipment	296,926	49,802	0	49,798	49,798
Total Fixed Assets	296,926	49,802	0	49,798	49,798
EXPENDITURE TRANSFERS					
41422 Administrative Charges	56,474	56,944	56,910	60,845	60,167
41423 Benefit & Insurance Charges	99,421	109,432	117,166	131,596	132,199
41424 ISF Charge for Technology	139,461	134,775	153,202	232,262	299,354
Total Expenditure Transfers	295,356	301,151	327,278	424,703	491,720
TOTAL BUDGET	1,124,893	821,225	860,855	1,070,202	1,126,716
			Year Over Year Change		56,514

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 \$276,369

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 \$ 10,445

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		1,500
Radio Repairs		250
	\$	<u>10,445</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
	<u>\$ 49,798</u>

41422 Administrative Charges \$ 60,167

Police Services receives the benefit of services provided by one position funded through the West Bay Communications Center (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	\$76,699	\$30,653	25	\$ 26,838	WBCC
Services Manager	\$97,379	\$35,938	25	33,329	WBCC
		Total Transferred In		<u>\$ 60,167</u>	

41423 Benefit Charges \$ 132,199

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	\$ 36,279
Medical Insurance-Active	55,603
Life Insurance/A.D.D.	412
Workers Compensation	16,234
Unemployment Insurance	288
Long Term Disability Insurance	805
Medicare	4,007
Social Security	3,009
Dental Insurance	5,151
Safety Equipment	130
Employee Assistance Program	192
Liability Insurance	9,073
Vacation Buy-back	0
Vision	1,016
Total	<u>\$ 132,199</u>

41424 ISF Charge for Technology \$ 299,354

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Expended	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	572,075	612,032	594,147	620,852	621,109
41102 Overtime	57,643	67,964	61,337	67,000	67,000
41103 Holiday Premium	25,658	25,426	25,361	0	0
41104 Part-time Salaries	2,110	4,326	0	0	0
Total Salaries	657,486	709,748	680,845	687,852	688,109
SERVICES AND SUPPLIES					
41221 Safety Clothing	4,326	301	4,326	0	0
41231 Equipment Maintenance	720	5,200	818	5,500	5,500
41232 Maint. Structures/Improvemt./Grounds	3,147	0	5,444	3,470	3,470
41233 Memberships	0	0	0	150	150
41234 Office Expense	1,957	1,201	1,939	2,000	2,000
41235 Professional Services	1,275	257	2,930	6,765	6,765
41241 Special Department Expense	0	20	50	1,000	1,000
41242 Travel & Training	1,553	2,237	1,797	6,650	6,650
41243 Utilities	8,435	7,931	8,751	8,715	8,715
Total Services & Supplies	21,413	17,147	26,055	34,250	34,250
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(56,474)	(56,944)	(56,910)	(60,845)	(60,167)
41422 Administrative Charges	49,105	49,277	46,204	54,385	56,561
41423 Benefit & Insurance Charges	223,795	239,911	256,242	270,635	276,465
41424 ISF Charge for Technology	47,199	47,910	46,418	72,292	71,077
Total Expenditure Transfers	263,625	280,154	291,954	336,467	343,936
TOTAL BUDGET	942,524	1,007,049	998,854	1,058,569	1,066,295

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 \$ 621,109

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.

<u>41231 Equipment Maintenance</u>	<u>\$5,500</u>	
Dispatch headset/cord replacement		1,265
Stencil maintenance		3,000
General equipment non-contract maintenance		<u>1,235</u>
	TOTAL	<u>\$5,500</u>

<u>41232 Maintenance/Structure/Improvements Grounds</u>	<u>\$3,470</u>	
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.

<u>41234 Office Expense</u>	<u>\$2,000</u>	
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>

<u>41235 Professional Services</u>	<u>\$ 6,765</u>	
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)	335
TOTAL	<u>\$ 8,715</u>

41421 Administrative Credits (Costs Transferred to Other Departments) \$ (60,167)

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	\$76,699	\$30,653	25	\$ 26,838	Police Services
Services Manager	\$97,379	\$35,938	25	\$ 33,329	Police Services
				<u>\$ 60,167</u>	

41422 Administrative Charges \$56,561

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	\$153,286	\$72,958	25	\$ 56,561	Police Operations

41423 Benefit Charges \$ 276,465

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	\$ 94,686
Medical Insurance-Active	76,298
Medical Redirect	14,400
Life Insurance/A.D.D.	824
Workers Compensation	40,419
Unemployment Insurance	717
Long Term Disability Insurance	2,007
Medicare	10,186
Dental Insurance	10,590
Employee Assistance Program	384
Liability Insurance	22,590
Vacation Buy-back	1,332
Vision	2,032
Total	<u>\$276,465</u>

41424 ISF Charges for Communication & Technology \$71,077

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Expended	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	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	29,876	29,670	29,567	30,450	30,450
41241 Special Department Expense	0	0	0	0	0
41242 Travel & Training	0	0	0	0	0
Total Services & Supplies	29,876	29,670	29,567	30,450	30,450
EXPENDITURE TRANSFERS					
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	0
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	29,876	29,670	29,567	30,450	30,450
			Year Over Year Change		0

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

Department/Division: 227 Traffic Safety Fund			Fund 205 Traffic Safety		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	8,106	8,507	10,929	11,191	11,191
Total Salaries	8,106	8,507	10,929	11,191	11,191
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	876	260	910	3,160	3,160
41241 Special Department Expenses	6,917	4,503	2,029	14,300	14,300
41242 Travel & Training	0	0	0	0	0
Total Services and Supplies	7,793	4,763	2,939	17,460	17,460
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
41312 Equipment	0	0	0	7,500	7,500
Total Fixed Assets	0	0	0	7,500	7,500
EXPENDITURE TRANSFERS					
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	1,152	1,447	1,831	1,799	1,892
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	1,152	1,447	1,831	1,799	1,892
TOTAL BUDGET	17,051	14,717	15,699	37,950	38,043
			Year Over Year Change		93

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 "Traffic Safety 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 \$1,892

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	657
Unemployment Insurance	12
Medicare	162
Liability Insurance	367
TOTAL	<u><u>\$ 1,892</u></u>

Department/Division: 227 Supplemental Law Enforcement				Fund 206 SLESF	
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Expended	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41241 Special Department Expenses	(moved to 221)	(moved to 221)	(moved to 221)	(moved to 221)	(moved to 221)
41242 Travel & Training	(moved to 221)	(moved to 221)	(moved to 221)	(moved to 221)	(moved to 221)
Total Services and 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					
41422 Administrative Charges	88,219	120,679	103,310	93,864	97,011
41423 Benefit & Insurance Charges	0	0	0	0	0
Total Expenditure Transfers	88,219	120,679	103,310	93,864	97,011
TOTAL BUDGET	88,219	120,679	103,310	93,864	97,011
			Year Over Year Change		3,147

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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41422 Administrative Charges \$97,011

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	\$94,008	\$55,745	55	82,364	Police Department
Canine Officer	\$101,661	\$44,807	10	14,647	Police Department
			Total	<u>\$97,011</u>	

Department/Division: 227 Police Grants				Fund 204 PD Grants	
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Expended	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	440,318	430,513	414,145	306,804	295,427
41102 Overtime	54,894	2,233	62,949	0	0
41103 Holiday Premium	24,074	23,586	25,800	0	0
41105 Vacation Accrued			4,707	0	0
Total Salaries	519,286	456,332	507,601	306,804	295,427
SERVICES AND SUPPLIES					
41221 Safety Clothing	7,339	9,023	5,858	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	0	5,163	3,146	5,000	5,000
41242 Travel & Training	155	0	94	0	0
Total Services and Supplies	7,494	14,186	9,098	10,261	10,261
FIXED ASSETS					
41312 Equipment	779	46,233	1,799	75,000	42,500
Total Fixed Assets	779	46,233	1,799	75,000	42,500
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(153,614)	(97,154)	(128,968)	0	0
41423 Benefit & Insurance Charges	145,886	146,764	176,843	126,961	152,886
Total Expenditure Transfers	(7,728)	49,610	47,875	126,961	152,886
TOTAL BUDGET	519,831	566,361	566,373	519,026	501,074
				Year Over Year Change	(17,952)

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 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 \$295,427
 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 \$42,500
 Represents equipment which has a life-expectancy of one year or more.
 1 Marked Patrol Vehicle

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 \$152,886

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	\$ 61,306
Medical Insurance - Active	42,122
Medical Redirect	7,200
Workers Compensation	17,353
Life Insurance/A.D.D.	309
Unemployment Insurance	308
Long Term Disability Insurance	774
Medicare	4,388
Dental Insurance	5,560
Employee Assistance Program	144
Safety Equipment	765
Vision Care	762
Vacation Buy-back	2,196
Liability Insurance	9,699
Total	<u>\$152,886</u>

Department/Division: 221 Public Safety - Police Operations			Fund 105 Measure "S-2006"		
Account and Title:	2011/12 Actual Budget	2012/13 Actual Budget	2013/14 Actual Budget	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	176,076	156,555	180,707	410,899	371,436
41102 Overtime	169,931	319,250	36,452	265,950	274,300
41103 Holiday Premium	9,379	8,452	10,404	0	0
41104 Part-time Salaries	0	3,903	0	0	0
Total Salaries	355,386	488,160	227,563	676,849	645,736
SERVICES AND SUPPLIES					
41221 Safety Clothing	2,158	3,232	2,158	0	0
41231 Equipment Maintenance	0	0	0	16,540	16,540
41232 Maint. Structures/Improvement Grounds	0	5,000	0	0	0
41241 Special Department Expense	264	1,097	3,250	3,250	3,250
41242 Travel & Training	100	0	95	0	0
Total Services & Supplies	2,522	9,329	5,503	19,790	19,790
FIXED ASSETS					
41312 Equipment	0	0	27,013	25,170	0
Total Fixed Assets	0	0	27,013	25,170	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	294,075	453,264	484,351	320,973	359,002
41423 Benefit & Insurance Charges	167,358	15,011	113,784	195,796	214,003
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	461,433	468,275	598,135	516,769	573,005
TOTAL BUDGET	819,341	965,764	858,214	1,238,578	1,238,531
			Year Over Year Change		(47)

221 - PUBLIC SAFETY - POLICE OPERATIONS - MEASURE 'S-2006'

Line-item Detail

41101 Salaries \$371,436

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

4 Police Officers

41102 Overtime \$274,300

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.

41231 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	12,500
	<u>\$ 16,540</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)	2,150
(Fingerprinting kits, tape recorders, etc.)	<u>\$ 3,250</u>

41422 Administrative Charges (Transferred from Other Departments) \$359,002

<u>Position</u>		<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Crime Prevention Sgt.	\$	116,065	\$ 48,384	100	\$ 164,449	Position Relief for Patrol/Investigations
Police Commander	\$	127,910	\$ 66,643	100	194,553	From General Fund
Police Officer - SRO		82,399	28,444	0	0	Police Grant Programs - PVHS
		Total Transferred			<u>\$ 359,002</u>	

41423 Benefit Charges \$ 214,003

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	\$ 58,887
Medical Insurance - Active	73,817
Workers Compensation	37,930
Life Insurance/A.D.D.	412
Unemployment Insurance	673
Long Term Disability Insurance	1,032
Medicare	9,363
Dental Insurance	6,330
Employee Assistance Program	192
Safety Equipment	1,020
Vision Care	1,016
Liability Insurance	21,199
Vacation Buyback	2,132
Total	<u><u>\$ 214,003</u></u>

Department/Division: 221 Public Safety - Police Operations			Fund 106 Measure "S-2014"		
Account and Title:	2011/12 Actual Budget	2012/13 Actual Budget	2013/14 Actual Budget	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	0
41104 Part-time Salaries	0	0	0	0	46,229
Total Salaries	0	0	0	0	46,229
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	7,817
41426 Equipment/Vehicle ISF Fund	0	0	0	0	45,000
Total Expenditure Transfers	0	0	0	0	52,817
TOTAL BUDGET	0	0	0	0	99,046
				Year Over Year Change	99,046

221 - PUBLIC SAFETY - POLICE OPERATIONS - MEASURE 'S-2014'

Line-item Detail

41104 Part-time Salaries \$ 46,229
1 FTE Community Safety Officers (2 part-time positions)

41426 Vehicle Replacement Fund \$45,000

41423 Benefit Charges \$ 7,817

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:

Social Security	\$ 2,866
Workers Compensation	2,715
Unemployment Insurance	48
Medicare	670
Liability Insurance	1,518
Total	<u>\$ 7,817</u>

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Fire Operations Appropriation Summary

		Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Revised 2014/15	City Manager Recommended 2015/16
Fire Operations	229	3,227,719	3,033,210	2,897,976	2,398,675	2,629,687	2,326,001	2,354,398	2,533,580
General Fund		3,227,719	3,033,210	2,897,976	2,398,675	2,629,687	2,326,001	2,354,398	2,533,580
Measure "S-2006"	229	471,608	506,978	663,070	368,837	421,685	1,150,524	1,006,550	621,286
Measure "S-2014"	229	0	0	0	0	0	0	0	146,661
Federal Grants (DHS)	229	-	99,237	81,970	431,493	63,062	225,301	108,000	-
Growth Impact Equipment	229	156,130	167,032	65,945	32,047	-	-	-	-
Non General Fund		627,738	773,247	810,985	832,377	484,747	1,375,825	1,114,550	767,947
RDA Administration	463	97,494	55,834	31,972	-	-	-	-	-
Redevelopment Fund		97,494	55,834	31,972	0	0	0	0	0
<u>Fire Operations Total</u>		<u>3,952,951</u>	<u>3,862,291</u>	<u>3,740,933</u>	<u>3,231,052</u>	<u>3,114,434</u>	<u>3,701,826</u>	<u>3,468,948</u>	<u>3,301,527</u>
							Increase to Prior	(232,878)	(167,421)

Department/Division: 229 Public Safety - Fire Operations			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	1,412,252	1,378,139	1,128,490	1,330,212	1,286,522
41102 Overtime	4,999	60,603	(moved to 105)	(moved to 105)	(moved to 105)
41103 Holiday Premium	99,176	90,942	73,466	0	77,362
41104 Part-time Salaries	0	0	8,140	0	0
41105 Vacation Accrual	10,988	45,959	0	0	0
Total Salaries	1,527,415	1,575,643	1,210,096	1,330,212	1,363,884
SERVICES AND SUPPLIES					
41221 Safety Clothing	16,969	39,843	55,938	22,800	22,800
41222 Communications	294	3,825	470	100	100
41230 Legal Services	0	0	0	0	20,000
41231 Equipment Maintenance	40,225	6,588	82,951	78,592	78,592
41232 Maint. Structures/Improvemt./Grounds	13,165	17,230	23,384	13,570	13,570
41233 Memberships	254	154	890	505	505
41234 Office Expense	1,149	2,074	1,193	3,000	3,000
41235 Professional Services	189,053	286,968	293,304	189,930	182,400
41238 Abatement	0	0	9,203	10,000	10,000
41241 Special Department Expense	10,217	1,059	8,113	10,700	10,700
41242 Travel & Training	536	2,944	2,635	5,250	5,250
41243 Utilities	53,207	64,691	65,604	37,350	37,350
41245 Paramedic Supplies	12,895	24,815	11,243	17,470	17,470
Total Services & Supplies	337,964	450,191	554,928	389,267	401,737
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	(92,241)	(46,223)	(55,038)	0	0
41423 Benefit & Insurance Charges	599,195	624,622	570,617	583,403	704,367
41424 ISF Charge for Technology	26,342	25,454	45,398	51,516	63,592
Total Expenditure Transfers	533,296	603,853	560,977	634,919	767,959
TOTAL BUDGET	2,398,675	2,629,687	2,326,001	2,354,398	2,533,580

229 - PUBLIC SAFETY - FIRE OPERATIONS

Mission Statement

The members of the Pinole Fire Department dedicate their efforts and available resources to providing for the safety and welfare of the 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
- ◊ 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)

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) Cost Estimate
\$5,000

Line-item Detail

41101 Salaries \$1,286,522

For FY 2015-16, the approved staffing for the Fire Department consists of the following firefighter positions in addition to the Chief:

3-Captains		
3-Fire Engineers/Paramedics		
0-Fire Engineer		
2-Firefighters	Plus:	1-Fire Engineer
4-Firefighter/Paramedics		<u>1-Firefighter</u>
12 Budgeted Firefighters		2 Unfunded = 14 Firefighters

41102 Overtime \$0

Overtime charges were moved to Measure "S" 2006 funding starting in FY 2008-09.

41103 Holiday Pay \$77,362

<u>41221 Safety Clothing</u>	<u>\$ 22,800</u>
Safety Clothing	\$ 1,800
Replacement Turn-out Gear (6-sets)	<u>21,000</u>
	<u>\$ 22,800</u>

41222 Communications **\$100**

41230 Legal Services **\$20,000**

Legal services for 2015/16 and thereafter

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 Radio Maintenance (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
TOTAL	<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 \$182,400

Maximum Security (Station 74)	\$ 1,200
CCC Fire Protection District- Dispatch	145,000
Fire Prevention - CSG	10,000
Physio Control Annual Premium	2,500
Annual Physicals (\$950 x 16)	15,200
Recruitment	7,000
Crisis Resolution	1,000
CCC Cupa	500
	<u>\$ 182,400</u>

41238 Weed Abatement \$10,000

41241 Special Department Expense \$10,700

Costs for supplies and services unique to the fire services: includes medical supplies, keys and locks for fire gates, meals and refreshments during extended emergencies, as well as hand lights and batteries. Also includes film and processing for photos of fires, accidents, storm damage and other conditions that need to be recorded for future reference and insurance (FEMA) purposes.

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). Also includes training under the Red Cross and supplies, multi-casualty, Strike Team and the Incident Command System (ICS).

41243 Utilities \$37,350

41245 Paramedic Supplies 17,470

Medical Supplies	\$ 10,000
Medic CD (\$1,000 x 6)	6,000
EMT Recerts (\$37 x 10)	370
Paramedic Recerts (\$100 x 6)	600
EMS Reference Books	500
	<u>\$ 17,470</u>

41423 Benefit Charges \$704,367

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

PERS Retirement	\$262,324
Medical Insurance-Active	250,944
Medical Redirect	12,600
Life Insurance/A.D.D.	1,339
Unemployment Insurance	1,420
Long Term Disability Insurance	3,009
Medicare	19,959
Dental Insurance	20,667
Employee Assistance Program	624
Liability Insurance	44,775
Vision	3,302
Vacation Buy-Back	3,290
Workers Comp.	80,114
TOTAL	<u>\$704,367</u>

41424 Information Technology \$ 63,592

This line item represents the department's 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-2006"**

Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	0	0	119,259	274,270	134,875
41102 Overtime	183,073	214,297	244,399	354,644	271,150
41103 Holiday Premium	0	0	41,714	0	9,184
41104 Part-time Salaries	0	0	0	23,989	26,448
41105 Vacation Accrual	0	0	34,908	0	0
Total Salaries	183,073	214,297	440,280	652,903	441,657
SERVICES AND SUPPLIES					
41221 Safety Clothing	0	0	760	0	0
41231 Equipment Maintenance	15,204	45,794	0	45,795	5,000
41235 Professional Services	159,744	161,594	98,242	0	0
41241 Special Department Expense	0	0	0	66,000	0
Total Services & Supplies	174,948	207,388	99,002	111,795	5,000
FIXED ASSETS					
41312 Equipment	0	0	465,919	0	0
Total Fixed Assets	0	0	465,919	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Debits	0	0	39,589	0	0
41423 Benefit & Insurance Charges	10,816	0	35,301	171,419	104,196
41424 ISF Charge for Technology	0	0	0	0	0
41501 Debt / Lease Payment	0	0	70,433	70,433	70,433
Total Expenditure Transfers	10,816	0	145,323	241,852	174,629
TOTAL BUDGET	368,837	421,685	1,150,524	1,006,550	621,286

229 - FIRE - MEASURE "S-2006"

Line-item Detail

41101 Salaries \$134,875

Battalion Chief 1.0 FTE \$ 134,875

41104 Part-time Salaries \$ 26,448

Administrative Secretary 0.5 FTE

41102 Overtime \$271,150

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

Vacation Shift Coverage	\$ 122,272	(3,456 hours = 144 Shifts)		
Sick Leave Shift Coverage	45,852	(1,296 hours = 54 Shifts)	0	0
Industrial Injury Coverage	103,026	(2,912 hours = 121 Shifts)		
Total	\$271,150			

41103 Holiday Pay \$9,184

41231 Equipment Maintenance \$5,000

Vehicle Maintenance

41423 Benefit Charges \$104,196

This line item represents the Fire Department's 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	\$ 29,985
Medical Insurance-Active	21,904
Medical Redirect	0
Life Insurance/A.D.D.	103
Unemployment Insurance	460
Long Term Disability Insurance	435
Medicare	6,404
Dental Insurance	1,950
Employee Assistance Program	48
Liability Insurance	14,499
Vision	254
Vacation Buy-Back	2,211
Workers Comp.	25,943
TOTAL	\$104,196

41501 2006 Debt Principal \$ 70,433

Type-1 Vehicle Apparatus (Commercial Lease - 3rd of 7 pymts) \$ 70,433

Department/Division: 229 Fire

**Fund 106
Measure "S-2014"**

Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	91,451
41102 Overtime	0	0	0	0	0
Total Salaries	0	0	0	0	91,451
SERVICES AND SUPPLIES					
41221 Safety Clothing	0	0	0	0	1,000
41235 Professional Services	0	0	0	0	0
Total Services & Supplies	0	0	0	0	1,000
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Debits	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	54,210
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	0	0	0	0	54,210
TOTAL BUDGET	0	0	0	0	146,661

229 - FIRE - MEASURE "S-2014"

Line-item Detail

41101 Salaries **\$91,451**

Battalion Chief/Training Officer

41221 Safety Clothing **\$1,000**

41423 Benefit Charges **\$ 54,210**

PERS Retirement	\$	18,646
Medical Insurance-Active		23,405
Life Insurance/A.D.D.		103
Unemployment Insurance		95
Long Term Disability Insurance		201
Medicare		1,326
Dental Insurance		1,758
Employee Assistance Program		48
Liability Insurance		3,002
Vision		254
Workers Comp.		5,372
TOTAL		\$ 54,210

Department/Division: 229 Fire

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

Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries (Fund 208)	0	0	96,572	72,831	0
41102 Overtime	0	0	990	0	0
41103 Holiday Premium	0	0	5,553	0	0
41105 Vacation Accrual	0	0	996	0	0
Total Salaries	0	0	104,111	72,831	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	0	0	2,020	0	0
41235 Professional Services	36,403	0	0	0	0
41242 Travel & Training	0	0	226	0	0
Total Services & Supplies	36,403	0	2,246	0	0
FIXED ASSETS					
41312 Equipment (Fund 276)	32,047	0	0	0	0
41312 Equipment (Fund 208)	302,849	16,838	57,550	0	0
Total Fixed Assets	334,896	16,838	57,550	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	15,449	0	0
41422 Administrative Debits	92,241	46,224	0	0	0
41423 Benefit & Insurance Charges	0	0	45,945	35,169	0
Total Expenditure Transfers	92,241	46,224	61,394	35,169	0
TOTAL BUDGET	463,540	63,062	225,301	108,000	0

Public Works Operations Appropriation Summary

		Actual	Actual	Actual	Actual	Actual	Actual	Revised	City Manager
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Recommended
									2015/16
Admin. & Engineering	341	0	0	0	0	0	0	0	47,330
Vehicle Maintenance	342	147,594	14,185	15,688	29,393	18,885	29,896	40,232	40,774
General Maintenance	343	387,467	340,656	344,415	296,494	386,023	401,157	405,511	438,179
Parks Maintenance	351	302,456	231,925	153,299	162,988	119,949	178,097	214,460	201,419
General Fund		837,517	586,766	513,402	488,875	524,857	609,150	660,203	727,701
Admin. & Engrg - Gas Tax	341	393,777	403,907	379,841	493,275	450,310	504,981	523,657	379,552
Measure J	341	0	0	0	0	0	0	0	157,841
Measure WW	341	0	0	0	0	0	0	0	12,872
Restricted Maint. (155)	343	-	-	12,165	358,584	86,158	50,848	107,385	38,850
N.P.D.E.S. (Storm Drainage)	344	283,791	158,260	150,810	213,846	234,346	231,486	271,718	269,041
Traffic Congestion Relief	345	108,815	84,459	85,516	-	-	See Fund 200	See Fund 200	See Fund 200
AB 939 (Solid Waste Mgmt)	460	102,453	68,210	82,287	32,106	38,777	85,742	77,692	85,832
Lighting & Landscaping Dist	7706-7	26,730	30,268	20,779	23,108	34,051	47,017	38,870	38,870
Parks/Rec Facilities	7351	14,073	14,412	14,999	14,190	13,335	15,169	14,059	15,000
Non General Fund		929,639	759,516	746,397	1,135,109	856,977	935,243	1,033,381	997,859
RDA Administration & Projects	8XX	491,224	402,077	269,467	0	0	0	0	0
Redevelopment Fund		491,224	402,077	269,467	0	0	0	0	0
PW Operations Total		<u>2,258,380</u>	<u>1,748,359</u>	<u>1,529,266</u>	<u>1,623,984</u>	<u>1,381,834</u>	<u>1,544,393</u>	<u>1,693,584</u>	<u>1,725,560</u>
Water Pollution Control Plant	648	3,681,964	3,394,047	3,504,080	3,465,049	3,290,555	3,230,191	3,331,747	3,330,950
Sewage Collection System	649	403,865	410,077	396,770	327,446	450,704	535,184	985,350	1,091,275
WPCP / Shared Equip. Costs	650	39,924	126,188	301,581	19,536	562,206	1,000,000	2,183,000	8,185,000
WPCP / Pinole Only D/S Costs	651	501,550	632,889	642,044	642,712	435,566	434,949	663,826	636,488
		<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>5,200,324</u>	<u>7,163,923</u>	<u>13,243,713</u>

Department/Division: 0341 - Public Works			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	385,555
Total Salaries	0	0	0	0	385,555
SERVICES AND SUPPLIES					
41221 Safety Clothing	0	0	0	0	0
41231 Equipment Maintenance	0	0	0	0	500
41232 Maint. Structures/Improvemt./Grounds	0	0	0	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	3,750
41242 Travel & Training	0	0	0	0	500
Total Services & Supplies	0	0	0	0	4,750
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	(510,627)
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	167,652
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	0	0	0	0	(342,975)
TOTAL BUDGET	0	0	0	0	47,330
				Year Over Year Change	47,330

341 - PUBLIC WORKS - ADMINISTRATION & ENGINEERING

Mission Statement

The mission of the Administration and Engineering Division is to provide overall Public Works departmental administration and 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 needs of the private development community
- ◇ Project Management for non-enterprise portion of the Capital Improvement Program

Line-item Detail

41101 Salaries \$ 385,555

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

- 1 - Public Works Director/City Engineer
- 1 - Public Works Specialist
- 1 - Administrative Secretary
- 1 - Project Manager

41231 Equipment Maintenance \$500

Maintenance of office equipment.

41234 Office Expense \$3,750

Office supplies.

41242 Travel & Training \$500

41421 Administrative Credits (costs transferred to other departments) \$ (510,627)

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	\$161,914	\$52,626	50	\$107,270	Sewage Enterprise Fund
			6	12,872	Building
			3	6,436	NPDES
			12	25,745	AB939
			13	27,890	Gas Tax
			6	12,872	Measure WW
*PW Specialist	\$75,595	\$30,196	25	26,448	Sewage Enterprise Fund
			20	21,158	Building
			15	15,869	NPDES
			15	15,869	AB939
			15	15,869	Gas Tax
*Administrative Secretary	\$62,766	\$42,710	50	52,738	Sewage Treatment Plant
			25	26,369	Sewer Collection
			15	15,821	Gas Tax
Project Manager	\$85,280	\$42,121	25	31,850	Sewage Treatment Plant
			50	63,701	Measure S-2014
			25	31,850	Measure J
Total Costs Transferred				<u>\$510,627</u>	

*10% of the cost for these positions is charged to the General Fund.

41423 Benefit Charges**\$167,652**

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	\$ 60,922
Medical Insurance - Active	47,179
Medical Redirect	7,200
Vacation Buyback	1,531
Life Insurance/A.D.D.	412
Unemployment Insurance	402
Long Term Disability Insurance	805
Medicare & Social Security	5,695
Dental Insurance	6,619
Employee Assistance Program	192
Bonds	175
Liability Insurance	12,657
Safety Equipment	200
Vision	1,016
Worker's Compensation	<u>22,647</u>
TOTAL	<u><u>\$167,652</u></u>

Department/Division: 0341 - Public Works			Fund 200 Gas Tax		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	285,990	283,842	271,531	292,635	(moved to 100)
41102 Overtime	0	155	155	0	0
41104 Part-time Salaries	0	0	0	31,775	0
41105 Vacation Accrued	4,938	4,583	8,346	0	0
Total Salaries	290,928	288,580	280,032	324,410	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	192	175	220	200	200
41230 Legal Services	0	0	0	0	7,500
41231 Equipment Maintenance	0	0	14	500	0
41232 Maint. Structures/Improvment./Grounds	4,182	3,833	4,182	4,500	4,500
41234 Office Expense	1,853	457	2,178	7,500	3,750
41235 Professional Services	38,484	3,819	6,721	22,000	11,000
41241 Special Department Expense	18	70	1,939	3,700	3,700
41242 Travel & Training	135	12	353	500	500
41243 Utilities	212,008	180,008	179,771	180,000	180,000
Total Services & Supplies	256,872	188,374	195,378	218,900	211,150
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(301,282)	(265,733)	(277,957)	(330,834)	0
41422 Administrative Charges	70,024	51,223	84,300	94,269	115,266
41423 Benefit & Insurance Charges	136,330	144,311	167,148	163,164	50,929
41424 ISF Charge for Technology	40,403	43,555	56,080	53,748	2,207
Total Expenditure Transfers	(54,525)	(26,644)	29,571	(19,653)	168,402
TOTAL BUDGET	493,275	450,310	504,981	523,657	379,552
			Year Over Year Change		(144,105)

341 - PUBLIC WORKS - GAS TAX

Mission Statement

The mission of the Gas Tax Division is to provide supervision and design and administration for projects and programs within the City's street right of way.

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 needs of the private development community
- ◊ Project Management for non-enterprise portion of the Capital Improvement Program

Line-item Detail

41221 Uniforms/Safety Equipment \$200
 Shoe and uniform allowance for the Public Works Specialist.

41230 Legal Services \$7,500
 Legal services for 2015/16 and thereafter

41232 Maintenance - Structures, Improvements and Grounds \$4,500
 Reflects the costs of hardware supplies.
 Also covers the cost of median maintenance.

41234 Office Expense \$3,750
 Office supplies.

41235 Professional Services \$ 11,000
 General Engineering survey contract. \$ 10,000
 Attorney Support Services (moved to 41230) -
 Audit Services 1,000
\$ 11,000

41241 Special Department Expense \$3,700
 Includes: contracted services for activities in the right of way and 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.

41422 Administrative Charges (costs transferred in from other departments) \$ 115,266

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Plant Maintenance Workers	\$ 200,175	\$ 85,021	8	\$ 22,816	Sewer Collections [649]
Maintenance Workers	\$ 238,157	\$ 127,622	8	\$ 29,262	Gen'l Maint. [343]
Accounting Tech	\$ 20,572	\$ 3,479	15	\$ 3,608	Finance [115]
Admin Secretary	\$ 62,766	\$ 42,710	15	\$ 15,821	Admin & Eng [100-0341]
PW Specialist	\$ 75,595	\$ 30,196	15	\$ 15,869	Admin & Eng [100-0341]
PW Director/City Eng.	\$ 161,914	\$ 52,626	13	\$ 27,890	Admin & Eng [100-0341]
				<u>\$115,266</u>	

41423 Benefit Charges **\$50,929**

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:

Medical Insurance - Retirees	50,929
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41424 ISF Charges for Communication & Technology **\$2,207**

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: 0341 - Public Works			Fund 215 Measure J		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	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
41232 Maint. Structures/Improvemt./Grounds	0	0	0	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41242 Travel & Training	0	0	0	0	0
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	0	0	0	0	100,977
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	0
41424 ISF Charges for Technology	0	0	0	0	56,864
Total Expenditure Transfers	0	0	0	0	157,841
TOTAL BUDGET	0	0	0	0	157,841
				Year Over Year Change	157,841

341 - PUBLIC WORKS - Measure J

Workload Prioritization

- ◇ Street Projects
- ◇ Growth Management program compliance reporting

Line-item Detail

41422 Administrative Charges (costs transferred in from other departments) \$ 100,977

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:

Plant Maintenance Workers	\$ 200,175	\$ 85,021	5	\$ 14,260	Sewer Collections [649]
Maintenance Workers	\$ 238,157	\$ 127,622	15	\$ 54,867	Gen'l Maint. [343]
Project Manager	\$ 85,280	\$ 42,121	25	\$ 31,850	Public Works [100-341]
				<u>\$ 100,977</u>	

41424 ISF Charges for Communication & Technology \$ 56,864

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 on a cost distribution formula.

Department/Division: 0341 - Public Works

**Fund 315
Measure WW**

Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	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
41232 Maint. Structures/Improvemt./Grounds	0	0	0	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41242 Travel & Training	0	0	0	0	0
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	0	0	0	0	12,872
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	0
Total Expenditure Transfers	0	0	0	0	12,872
TOTAL BUDGET	0	0	0	0	12,872
			Year Over Year Change		12,872

341 - PUBLIC WORKS - Measure WW

Workload Prioritization

◇ Recreation related capital improvements

Line-item Detail

41422 Administrative Charges (costs transferred in from other departments) \$ 12,872

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:

PW Director/ City Eng.	\$ 161,914	\$ 52,626	6	<u>\$ 12,872</u>	Public Works [100-0341]
				<u><u>\$ 12,872</u></u>	

Department/Division: 342 Public Works - Vehicle Maintenance			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	955	1,244	1,837	350	1,000
41231 Equipment Maintenance	0	0	0	0	0
41235 Contractual Services	19,851	14,871	20,972	30,010	30,010
41241 Special Department Expense	0	0	0	0	0
Total Services & Supplies	20,806	16,115	22,809	30,360	31,010
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	8,587	2,770	7,087	9,872	9,764
Total Expenditure Transfers	8,587	2,770	7,087	9,872	9,764
TOTAL BUDGET	29,393	18,885	29,896	40,232	40,774
			Year Over Year Change		542

Department/Division: 343 Public Works - General Maintenance			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	362,312	351,574	379,884	398,694	404,434
41102 Overtime	2,394	3,517	2,861	0	0
41104 Part Time	17,662	11,883	0	0	0
41105 Vacation Accrued	1,562	2,254	4,328	0	0
Total Salaries	383,930	369,228	387,073	398,694	404,434
SERVICES AND SUPPLIES					
41221 Safety Clothing	1,936	1,719	2,532	4,152	4,152
41231 Equipment Maintenance	12,479	12,793	9,793	16,000	16,000
41232 Maint. Structures/Improvemt./Grounds	20,399	14,745	13,803	28,500	46,500
41233 Memberships	0	0	0	315	315
41234 Office Expense	6	0	0	0	0
41235 Contract Services	65,909	72,980	76,442	90,000	76,000
41236 Equipment Rental	0	0	0	200	200
41241 Special Department Expense	24,591	4,222	35,459	29,577	29,577
41242 Travel & Training	229	219	188	500	500
41243 Utilities	7,611	27,875	31,591	28,000	30,394
41248 Swim Center Closure/Maint.	14,333	0	0	0	0
Total Services & Supplies	147,493	134,553	169,808	197,244	203,638
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(413,684)	(290,071)	(351,441)	(399,079)	(391,122)
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	178,755	172,313	195,717	208,652	221,229
Total Expenditure Transfers	(234,929)	(117,758)	(155,724)	(190,427)	(169,893)
TOTAL BUDGET	296,494	386,023	401,157	405,511	438,179
			Year Over Year Change		32,668

343 - PUBLIC WORKS - GENERAL MAINTENANCE

Mission Statement

The mission of the General Maintenance Division is to provide building, street median, traffic signs, traffic signals, streetlights, 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 \$404,434

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 \$46,500

Moved from 0117

This covers the cost to maintain the buildings and grounds.

Includes:

Repairs to heating, air-conditioning equipment	\$7,000
Lighting supplies	500
Miscellaneous hardware and repair materials	1,000
Pest control & weed control for City properties	10,700
Elevator maintenance	800
Landscape maintenance	3,000
Janitorial service and supplies	13,000
Public Facilities Critical Deferred Maintenance	10,500
TOTAL	<u>\$46,500</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 \$76,000

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

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 \$30,394

This covers the cost of gas, electricity and water.

41421 Administrative Credits (costs transferred to other departments) \$ (391,122)

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	\$ 87,421	47,946	20	\$ 27,073	NPDES
			3	4,061	AB939
			20	27,073	Sewer Fund
PW Maint. Supervisor	78,855	45,661	20	24,903	NPDES
			2	2,490	AB939
			25	31,129	Sewer Fund
Maintenance Workers (4)	238,157	127,622	18	65,840	NPDES
			2	7,316	AB939
			8	29,262	Gas Tax [341]
			15	54,867	Measure J
			16	58,525	Sewer Fund
			10	9,764	Vehicle Maintenance [342]
	57,630	40,007	50	48,819	Parks Maintenance [351]
			TOTAL	\$ 391,122	

41423 Benefit Charges \$221,229

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	\$ 56,849
Medical Insurance - Active	95,838
Medical Redirect	7,200
Workers Compensation	23,756
Life Insurance/A.D.D.	618
Unemployment Insurance	421
Medicare	5,969
Dental Insurance	11,698
Employee Assistance Program	288
Long Term Disability	1,208
Safety Equipment	1,200
Liability Insurance	13,277
Vacation Buy-back	1,383
Vision	1,524
TOTAL	\$ 221,229

Department/Division: 0343 - Public Works				Fund 155 Restricted-GF	
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41230 Legal Services					10,000
41232 Maint. Structures/Improvemt./Grounds	49,993	24,671	21,003	38,385	22,500
41235 Professional Services	92,013	46,161	10,638	36,000	5,000
41240 Rent	0	0	1,100	0	0
41241 Special Departmental	0	0	212	0	0
41243 Utilities	15,354	15,326	17,895	22,000	1,350
Total Services & Supplies	157,360	86,158	50,848	96,385	38,850
FIXED ASSETS					
41310 Improvements	0	0	0	11,000	0
41312 Equipment	4,140	0	0	0	0
Total Fixed Assets	4,140	0	0	11,000	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	197,084	0	0	0	0
Total Expenditure Transfers	197,084	0	0	0	0
TOTAL BUDGET	358,584	86,158	50,848	107,385	38,850
			Year Over Year Change		(68,535)

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

Mission Statement

To manage and maintain properties owned by the Successor Agency within the boundaries of the former Pinole Redevelopment Agency.

Workload Prioritization

- ◇ Maintaining properties owned by the Successor Agency
- ◇ Storm drain maintenance and upgrades
- ◇ Finalization of the property management plan

Line-item Detail

41230 Legal Services \$ 10,000

Legal services for 2015/16 and thereafter

41232 Maint. Structures/Imp./Grounds \$ 22,500

41235 Professional Services \$ 5,000

Legal (moved to 41230)	\$ -
Appraisals of R/E Properties for Marketing/Sale	5,000
Business Assistance Program	-
	<u>\$ 5,000</u>

41243 Utilities \$ 1,350

Department/Division: 344 Public Works - N.P.D.E.S. (Storm Drain)		Fund 207 NPDES			
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41221 Safety Clothing	1,270	1,247	1,418	2,000	2,000
41231 Equipment Maintenance	14,580	26,019	35,754	30,000	25,000
41232 Maint. Structures/Improvemt./Grounds	1,171	1,791	2,326	10,000	5,000
41233 Memberships	0	29	0	0	0
41234 Office Expense	0	0	30	0	0
41235 Professional Services	5,481	375	15,823	22,000	28,000
41241 Special Department Expense	12,427	17,653	7,330	34,500	30,000
41243 Utilities	0	118	0	0	0
Total Services & Supplies	34,929	47,232	62,681	98,500	90,000
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	165,146	173,425	153,453	157,114	162,937
41423 Benefit & Insurance Charges	13,771	13,689	15,352	16,104	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	178,917	187,114	168,805	173,218	179,041
TOTAL BUDGET	213,846	234,346	231,486	271,718	269,041
			Year Over Year Change		(2,677)

41422 Administrative Charges (costs transferred in from other departments) \$162,937

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	\$ 161,914	\$ 52,626	3	6,436	P.W. Admin/Engrg [341]
PW Specialist	\$ 75,595	\$ 30,196	15	15,869	P.W. Admin/Engrg [341]
Public Works Manager	\$ 87,421	\$ 47,946	20	27,073	General Maintenance [343]
PW Maintenance Supv.	\$ 78,855	\$ 45,661	20	24,903	General Maintenance [343]
PW Maint. Workers (4)	\$ 238,157	\$ 127,622	18	65,840	General Maintenance [343]
Plant Maint. Workers (3)	\$ 200,175	\$ 85,021	8	22,816	Sewer Enterprise [649]
Total Costs Transferred In				<u>\$162,937</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: 351 Public Works - Park Maintenance			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41221 Safety Clothing	1,284	801	575	0	0
41231 Equipment Maintenance	1,529	3,907	5,871	4,500	4,500
41232 Maint. Structures/Improvemt./Grounds	71,171	52,195	76,858	100,000	100,000
41233 Memberships	0	0	0	142	142
41235 Professional Services	5,626	10,420	10,535	23,130	10,630
41236 Equipment Rental	0	0	0	200	200
41241 Special Department Expense	3,231	1,647	225	0	0
41243 Utilities	37,137	37,128	44,093	37,128	37,128
Total Services & Supplies	119,978	106,098	138,157	165,100	152,600
FIXED ASSETS					
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	43,010	13,851	35,437	49,360	48,819
41423 Benefit & Insurance Charges	0	0	4,503	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	43,010	13,851	39,940	49,360	48,819
TOTAL BUDGET	162,988	119,949	178,097	214,460	201,419
			Year Over Year Change		(13,042)

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

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	<u>\$142</u>

41235 Professional Services \$ 10,630

Professional contract services	10,630
	<u>\$ 10,630</u>

41236 Equipment Rental \$200

Cost to rent infrequently used equipment.

41243 Utilities \$ 37,128

41422 Administrative Charges (costs transferred from other departments) \$ 48,819

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Maintenance Worker	\$ 57,630	\$ 40,007	50	\$ 48,819	Gen'l Maint. [343]

Department/Division: 460 AB 939 FUND

**Fund 213
Refuse Management**

Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41234 Office Expense	0	0	50	0	0
41235 Professional Services	0	3,684	24,700	15,000	15,000
41241 Special Department Expense	16,783	16,944	14,240	12,500	12,500
Total Services & Supplies	16,783	20,628	38,990	27,500	27,500
41422 Administrative Debits	15,323	18,149	46,752	50,192	58,332
41423 Benefits & Insurance Charges	0	0	0	0	0
Total Expenditure Transfers	15,323	18,149	46,752	50,192	58,332
TOTAL BUDGET	32,106	38,777	85,742	77,692	85,832
			Year Over Year Change		8,140

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)		\$58,332
<hr/>		

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
PW Director / City Engineer	\$161,914	\$52,626	12	\$ 25,745	Eng & Admin [341]
Public Works Specialist	\$75,595	\$30,196	15	\$ 15,869	Eng & Admin [341]
Public Works Manager	\$87,421	\$47,946	3	4,061	Maintenance [343]
PW Maint. Supervisor	\$78,855	\$45,661	2	2,490	Maintenance [343]
Maintenance Workers (4)	\$238,157	\$127,622	2	7,316	Maintenance [343]
Plant Maintenance Workers (3)	\$200,175	\$85,021	1	2,852	Sewer Enterprise [649]
				\$ 58,332	

Department/Division Lighting & Landscaping District 7706 Zone A 7707 Zone B			Fund 310 L & L District		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
40861 Kaiser Medians /Zone A	4,083	3,796	5,135	4,200	4,200
40862 PV Medians/Zone B	5,705	5,212	7,210	5,400	5,400
41232 Maint Structures & Impr/Zone A	737	675	860	800	801
41232 Maint Structures & Impr/Zone B	805	738	939	900	900
41235 Professional Svcs/Zone A	6,758	11,329	14,877	14,878	14,877
41235 Professional Svcs/Zone B	3,726	9,118	14,076	10,692	10,692
41243 Utilities/Zone A	1,294	3,183	3,920	2,000	2,000
TOTAL BUDGET	23,108	34,051	47,017	38,870	38,870
Year Over Year Change					0
Department/Division 7351 Parks/Rec Facilities			Fund 317 PV Park Caretaker		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
404021 PV Park Caretaker	13,275	12,351	14,189	14,059	15,000
40231 Maint Structures & Impr	0	68	65	0	0
40423 Benefits & Insurance	915	916	915	0	0
TOTAL BUDGET	14,190	13,335	15,169	14,059	15,000
Year Over Year CI					(941)

Department/Division: 648 Sewer/Treatment Plant			Fund 500 Sewer Enterprise		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	508,339	651,737	647,086	672,784	710,463
41102 Overtime	24,250	24,389	24,355	35,500	24,000
41102x Plant Upgrade Overtime Support	0	0	0	0	15,000
41103 Holiday Premium	4,610	7,668	7,068	0	0
41104 Part-Time	330,521	287,925	223,457	52,215	20,000
41105 Vacation Accrued	0	27,070	14,477	0	0
Total Salaries	867,720	998,789	916,443	760,499	769,463
SERVICES AND SUPPLIES					
41221 Safety Clothing	13,317	12,990	15,305	15,040	15,040
41230 Legal Services	0	0	0	0	25,000
41231 Equipment Maintenance	487,900	233,134	208,097	269,080	269,080
41232 Maint. Structures/Improvemt./Grounds	12,746	10,230	7,330	30,000	30,000
41233 Memberships	1,178	1,277	2,018	5,000	5,000
41234 Office Expense	5,234	4,656	2,423	5,000	5,000
41235 Professional Services	91,938	81,153	49,131	35,000	10,000
41236 Equipment Rental	728	0	0	1,000	1,000
41241 Special Department Expense	9,498	840	3,894	0	0
41801 WPCP - Sludge Removal	67,560	53,182	83,505	85,000	85,000
41802 WPCP - Chemicals	643,765	628,159	692,166	688,000	688,000
41803 WPCP - Permit Fees	53,618	48,500	44,832	50,000	50,000
41804A WPCP - Lab Operations	60,774	75,495	78,780	100,000	70,000
41804B WPCP -Accelerated Chronic Tox	0	0	0	0	15,000
41246 Compliance Inspection	11,436	19,040	24,759	25,000	25,000
41242 Travel & Training	1,110	2,753	4,429	4,500	7,000
41243 Utilities	594,471	561,844	485,957	625,800	575,000
Total Services & Supplies	2,055,273	1,733,253	1,702,626	1,938,420	1,875,120
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	(62,751)	0	0	0
41422 Administrative Charges	236,243	286,339	233,777	208,470	222,978
41423 Benefit & Insurance Charges	284,619	310,415	348,979	396,410	434,824
41424 ISF Charge for Technology	21,194	24,510	28,366	27,948	28,565
Total Expenditure Transfers	542,056	558,513	611,122	632,828	686,367
TOTAL BUDGET	3,465,049	3,290,555	3,230,191	3,331,747	3,330,950
				Year Over Year Change	(797)

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 the effluent standards set by the Regional Water Quality Control Board.
- ◊ 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 \$ 710,463

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
- 6 Treatment Plant Operators

41104 Part-time Salaries \$ 20,000

Part-time Intern for WPCP Operations (temporary non-benefited)

\$ 20,000
\$ 20,000

41102 Overtime \$ 24,000

41102x Plant Upgrade Overtime Support \$ 15,000

41221 Safety Clothing \$ 15,040

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

41230 Legal Services \$ 25,000

Legal services for 2015/16 and thereafter

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	<u>20,000</u>
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 \$ 10,000

Engineering Services	\$ 10,000
Attorney Services (moved to 41230)	-
	<u>\$ 10,000</u>

41236 Equipment Rental **\$ 1,000**

41801 WPCP - Sludge Removal **\$85,000**

Sludge hauling to EBMUD and Landfill.

41802 WPCP - Chemicals **\$688,000**

Chemicals for Plant Operations

41803 WPCP - Permit Fees **\$50,000**

NPDES renewal with anti-degradation study (SB709), Bay Protection, Aquatic Habitat, Air Quality, County Fuel Tank Fees, and Air Toxic Fees.

41804 WPCP - Laboratory Operations **\$85,000**

A-Laboratory supplies \$70,000

B-Accelerated Chronic Toxicity Testing \$15,000

\$85,000

41242 Travel and Training **\$ 7,000**

Training of State Certified Operators in new procedures related to upgrades.

41243 Utilities **\$ 575,000**

Represents the cost of electricity, gas and water for the treatment plant.

41246 Compliance Inspection Program **\$ 25,000**

Public outreach materials, Sampling and analysis, laboratory supplies and safety equipment.

41422 Administrative Charges (Costs Transferred in from Other Departments) **\$ 222,978**

The Treatment Plant Department benefits from administrative support provided by other Departments. Costs for these services are charged back via this line item.

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Assistant City Manager	\$ 171,622	\$ 55,104	10	22,673
Finance Director	\$ 149,436	\$ 68,688	10	21,812
Accounting Specialist	\$ 73,589	\$ 29,114	10	10,270
Accounting Specialist	\$ 67,734	\$ 21,246	10	8,898
Accounting Tech	\$ 20,572	\$ 3,479	15	3,608
HR Specialist	\$ 74,116	\$ 29,545	10	10,366
Information Systems Administrator	\$ 85,076	\$ 32,040	10	11,712
PW Director/City Engineer	\$ 161,914	\$ 52,626	50	107,270
Administrative Secretary	\$ 62,766	\$ 42,710	25	26,369
Total Costs Charged				<u>\$222,978</u>

41423 Benefit Charges \$ 434,824

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	\$ 110,469
Social Security	\$ 735
Medical Insurance-Active	156,701
Medical Insurance-Retirees	46,848
Medical Redirect	8,100
Vacation Buy-back	6,345
Life Insurance/A.D.D.	1,030
Unemployment Insurance	795
Long Term Disability Insurance	2,014
Medicare / Social Security	11,188
Dental Insurance	15,669
Liability Insurance	25,064
Vision Insurance	2,540
Safety Equipment	2,000
Employee Assistance Program	480
Workers Comp. Insurance	44,846
TOTAL	<u>\$ 434,824</u>

41424 ISF Charges for Communication & Technology \$ 28,565

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	197,571	197,025	203,251	202,655	200,175
41102 Overtime	2,003	2,210	2,003	0	0
41105 Vacation Accrued	0	1,383	1,383	0	0
Total Salaries	199,574	200,618	206,637	202,655	200,175
SERVICES AND SUPPLIES					
41221 Safety Clothing	2,385	2,638	2,990	3,700	3,700
41230 Legal Services	0	0	0	0	10,000
41231 Equipment Maintenance	17,055	23,715	16,693	12,000	20,000
41232 Maint. Structures/Improvemt./Ground	0	0	89	0	0
41233 Memberships	73	427	455	500	500
41234 Office Expense	163	0	19	150	150
41235 Professional Services	0	113	5,636	13,000	3,000
41236 Equipment Rental	0	0	0	500	500
41241 Special Department Expense	11,698	7,351	49,653	10,000	15,000
41242 Travel & Training	225	151	1,707	1,000	1,000
41243 Utilities	6,630	8,265	6,669	6,000	6,000
Total Services & Supplies	38,229	42,660	83,911	46,850	59,850
FIXED ASSETS					
41310 Improvements	0	16,700	65,004	450,000	395,000
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	16,700	65,004	450,000	395,000
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	0	106,146	86,891	187,294	320,368
41423 Benefit & Insurance Charges	89,643	84,580	92,741	98,551	104,316
41424 ISF Charge for Technology	Moved to 0648	Moved to 0648	Moved to 0648	Moved to 0648	11,566
Total Expenditure Transfers	89,643	190,726	179,632	285,845	436,250
TOTAL BUDGET	327,446	450,704	535,184	985,350	1,091,275
			Year Over Year Change		105,925

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 \$200,175

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>

41230 Legal Services \$10,000

Legal services for 2015/16 and thereafter

41231 Equipment Maintenance \$20,000

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 \$ 3,000

Emergency sewer line excavations in heavy traffic conditions by contractors.

800 Trunking radio system (EBRICS)	\$ 3,000
Attorney Services (moved to 41230)	-
	<u>\$ 3,000</u>

41236 Equipment Rental \$500

Includes: Rental of infrequently used equipment.

41241 Special Department Expense \$15,000

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

41424 ISF Charges for Communication & Technology \$ 11,566

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. (Moved to 0648)

Department/Division: 650 WPCP / Equipment & Improvements			Fund 503 Sewer Enterprise		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41235 Professional Services	19,536	556,407	1,000,000	1,500,000	200,000
Total Services & Supplies	19,536	556,407	1,000,000	1,500,000	200,000
FIXED ASSETS					
41310 Improvements	0	0	0	0	7,300,000
41312 Equipment	0	5,799	0	103,000	105,000
Total Fixed Assets	0	5,799	0	103,000	7,405,000
EXPENDITURE TRANSFERS					
6406x Depreciation	0	0	0	580,000	580,000
Total Expenditure Transfers			0	580,000	580,000
TOTAL BUDGET	19,536	562,206	1,000,000	2,183,000	8,185,000
			Year Over Year Change		6,002,000

650 - SEWER - SHARED IMPROVEMENTS AND EQUIPMENT

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. The City of Hercules shares the cost of these expenditures 50/50 with the City of Pinole.

Line-item Detail

41235 Professional Services \$ 200,000

Construction Management of Plant Upgrades

41310 Improvements \$7,300,000

See Capital Improvement

41312 Equipment \$ 105,000

Equipment Replacement:

CAT Gen Switch Gear \$ 25,000

RAS Pumps 5-8 60,000

General Equipment Replacement 20,000

\$ 105,000

6406x Depreciation \$580,000

Department/Division: 651 WPCP / Equipment & Debt Service			Fund 500 Sewer Enterprise		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SERVICES AND SUPPLIES					
41235 Professional Services	0	0	16,837	25,000	25,000
	0	0	16,837	25,000	
FIXED ASSETS					
41310 Improvements	13,739	0	0	0	0
41312 Equipment	0	2,575	0	0	0
Total Fixed Assets	13,739	2,575	0	0	0
EXPENDITURE TRANSFERS					
41502 Debt Service	628,973	432,991	418,112	638,826	636,488
Total Expenditure Transfers	628,973	432,991	418,112	638,826	636,488
TOTAL BUDGET	642,712	435,566	434,949	663,826	636,488

651 - SEWER - IMPROVEMENTS/EQUIPMENT AND DEBT SERVICE

Mission Statement

The mission of the Sewer Improvements/Equipment and Debt Service is to maintain and replace outdated or worn equipment, and to make periodic upgrades to the sewer collection 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

41502 Wastewater Revenue Bonds, Series 2006 \$636,488

◇ Principal	\$240,000
◇ Interest	387,310
◇ Auditing Services	5,678
◇ Trustee Fees	3,500
	<u>\$636,488</u>

Development Services Appropriation Summary

		Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Revised 2014/15	City Manager Recommended 2015/16
Planning	461	165,578	95,479	96,080	31,448	32,599	See Fund 212	See Fund 212	7,756
General Fund		165,578	95,479	96,080	31,448	32,599	0	0	7,756
Planning	461						174,256	203,762	183,716
Building Inspection	462	584,157	311,548	308,759	306,798	361,578	231,275	331,730	396,088
Non General Fund		584,157	311,548	308,759	306,798	361,578	405,531	535,492	579,804
Successor Agency	463	1,053,256	347,890	2,387,664	931,436	360,550	312,532	249,748	249,610
Housing Programs	464	325,711	3,906,302	1,031,263	233,642	69,362	102,510	73,547	73,283
Programs / Activities	465	245,168	471,082	345,711	66,345	-	-	-	-
Bond Debt Service	9111	5,025,527	5,243,291	5,142,976	5,125,043	-	-	-	-
Redevelopment Fund		6,649,662	9,968,565	8,907,614	6,356,466	429,912	415,042	323,295	322,893
<u>CDD Operations Total</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>820,573</u>	<u>858,787</u>	<u>910,453</u>

Department/Division: 461 Development Services - Planning			Fund 212 Building Fund*		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	107,166	106,800	109,846	108,240	114,852
41104 Part-time Salaries	0	0	852	0	0
Total Salaries	107,166	106,800	110,698	108,240	114,852
SERVICES AND SUPPLIES					
41230 Legal Services	0	0	0	0	12,000
41231 Equipment Maintenance	3,593	1,277	1,183	1,600	1,600
41233 Memberships	558	573	593	850	850
41234 Office Expense	564	978	1,389	6,000	6,000
41235 Professional Services	17,684	20,007	20,246	50,525	15,000
41236 Equipment Rent	0	0	0	0	0
41241 Special Department Expense	1,238	1,221	1,423	6,864	6,864
41242 Travel & Training	450	0	1,505	50	800
41243 Utilities	1,153	1,026	1,187	1,000	1,000
Total Services & Supplies	25,240	25,082	27,526	66,889	44,114
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(129,666)	(130,649)	(6,737)	(7,164)	(15,511)
41423 Benefit & Insurance Charges	28,708	31,366	42,769	35,047	40,261
41424 ISF Charge for Technology	Moved to 0462	Moved to 0462	Moved to 0462	750	Moved to 0462
Total Expenditure Transfers	(100,958)	(99,283)	36,032	28,633	24,750
TOTAL BUDGET	31,448	32,599	174,256	203,762	183,716

*Some expenses were charged to the General Fund through 2012-13 Year Over Year Change **-20046.3**

Department/Division: 461 Development Services - Planning			Fund 100 General Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
EXPENDITURE TRANSFERS					
41422 Administrative Debits	0	0	0	0	7,756
Total Expenditure Transfers	0	0	0	0	7,756
TOTAL BUDGET	0	0	0	0	7,756

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
- ◊ 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 **\$114,852**

Staffing for this division includes:

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

41104 Part-time Salaries **\$0**

41230 Legal Services **\$12,000**

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 \$850

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 **\$15,000**

Includes environmental review services and other professional services required for planning activities for City projects. Document scanning and non legal services for updates/revisions to the General Plan and Municipal Code.

Legal Services (moved to 41230)	-
Other Professional Services	15,000
	<u>\$15,000</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) **(\$15,511)**

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	\$114,852	\$40,261	5	\$ 7,756	Housing
Planning Manager	\$114,852	\$40,261	5	<u>\$ 7,756</u>	General Fund [461]
Total Costs Transferred out				<u>\$ 15,511</u>	

41133 Benefit Charges **\$40,261**

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	\$ 18,099
Medical Insurance-Active	0
Medical Redirect	7,200
Life Insurance/A.D.D.	103
Unemployment Insurance	120
Long Term Disability Insurance	201
Medicare	1,770
Social Security - OASDI	0
Dental Insurance	1,950
Employee Assistance Program	48
Liability Insurance	3,770
Vision	254
Leave Buy-back	0
Worker's Compensation	6,746
	TOTAL
	<u>\$40,261</u>

Department/Division: 462 Development Services - Building, Rental Inspection, Code Enforcement			Fund 212 Building Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	74,549	54,809	76,385	76,098	66,758
41102 Overtime	0	0	159	0	0
41104 Part-time Salaries	0	0	11,406	61,776	50,616
41105 Vacation Accrual	0	282	847	0	0
Total Salaries	74,549	55,091	88,797	137,874	117,374
SERVICES AND SUPPLIES					
41221 Safety Clothing	192	175	220	325	325
41231 Equipment Maintenance	1,242	882	1,239	500	500
41233 Memberships	125	125	125	600	600
41234 Office Expense	1,796	1,127	2,437	4,450	4,450
41235 Professional Services	0	75,417	11,130	15,000	15,000
41237 Repair & Demolition	0	0	0	3,000	3,000
41241 Special Department Expense	897	1,306	3,392	14,500	2,500
41242 Travel & Training	200	200	220	4,750	7,500
41243 Utilities	2,913	2,597	3,003	2,500	2,500
Total Services & Supplies	7,365	81,829	21,766	45,625	36,375
FIXED ASSETS					
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	166,016	167,215	38,520	44,155	86,364
41423 Benefit & Insurance Charges	34,968	33,714	35,529	48,109	51,001
41424 ISF Charge for Technology	23,900	23,729	46,663	55,967	104,974
Total Expenditure Transfers	224,884	224,658	120,712	148,231	242,339
TOTAL BUDGET	306,798	361,578	231,275	331,730	396,088
Year Over Year Change					64,358

462 - DEVELOPMENT SERVICES - 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 \$66,758

Staffing for this division includes:

- 1 - Building Inspector

41104 Part-time Salaries \$50,616

- 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 eye ware, protective hand ware, 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.
- 2) Maintenance of digital microfilm machine.

\$	400
	100
	<u>\$500</u>

TOTAL

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
Printing of building division permit forms.		1,200
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><u>\$2,500</u></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) **\$86,364**

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
Public Works Director	\$161,914	\$52,626	6	\$12,872	P.W. Administration
Public Works Specialist	\$75,595	\$30,196	20	\$21,158	P.W. Administration
Accounting Tech	\$20,572	\$3,479	15	\$3,608	Finance
City Manager	\$185,185	\$58,442	20	<u>\$48,725</u>	City Manager
Total Debited				<u><u>\$86,364</u></u>	

41423 Benefit Charges **\$51,001**

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	\$ 10,631
Medical Insurance-Active	21,904
Vacation - Buyback	0
Life Insurance/A.D.D.	103
Safety Equipment	200
Unemployment Insurance	122
Long Term Disability Insurance	201
Social Security	3,138
Medicare	1,702
Dental Insurance	1,950
Employee Assistance Program	48
Liability Insurance	3,853
Vision	254
Worker's Compensation	6,895
TOTAL	<u><u>\$51,001</u></u>

41424 ISF Charges for Communication & Technology **\$104,974**

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 Successor Agency		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	225,628	0	0	0	0
41102 Overtime	0	0	0	0	0
41113 Unemployment Insurance	0	9,450	0	0	0
41105 Vacation Accrued	17,114	0	0	0	0
Total Salaries	242,742	9,450	0	0	0
SERVICES AND SUPPLIES					
41230 Legal Services	0	0	0	0	17,000
41232 Maint. Structures/Improvemt./Grounds	5,070	543	0	0	0
41233 Memberships	4,570	0	0	0	0
41234 Office Expense	97	196	0	0	0
41235 Professional Services	193,002	97,510	28,932	12,000	3,500
41241 Special Department Expense	0	2,010	0	2,000	2,000
41242 Travel & Training	0	0	0	0	0
41243 Utilities	13,125	811	0	0	0
Total Services & Supplies	215,864	101,070	28,932	14,000	22,500
OTHER					
41501 Debt-Principal Repayment	73,447	0	0	0	0
41502 Debt-Interest Repayment	14,530	2,160	61,785	0	0
Total Other	87,977	2,160	61,785	0	0
FIXED ASSETS					
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	335,034	230,068	221,815	235,748	227,110
41423 Benefit & Insurance Charges	37,377	17,802	0	0	0
41424 ISF Charge for Technology	12,442	0	0	0	0
Total Expenditure Transfers	384,853	247,870	221,815	235,748	227,110
TOTAL BUDGET	931,436	360,550	312,532	249,748	249,610
			Administrative Cost Allowance		250,000
			Surplus/(Deficit)		390

463 - REDEVELOPMENT - SUCCESSOR AGENCY

Mission Statement

To effectively administer the "close-out" of business affairs of the former Pinole Redevelopment Agency.

Line-item Detail

41230 Legal Services **\$ 17,000**

 Legal services for 2015/16 and thereafter

41235 Professional Services **\$ 3,500**

 External Audit Report from MUN CPA's (\$3,500)

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) **\$ 227,110**

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 Amount</u>		
City Manager	\$ 185,185	\$ 58,442	25	60,907	City Manager	[111]
Assistant City Manager	\$ 171,622	\$ 55,104	25	56,682	Personnel	[116]
Finance Director	\$ 149,436	\$ 68,688	29	63,343	Finance	[115]
City Clerk	\$ 130,628	\$ 54,086	25	46,179	City Clerk	[112]
Total Transfer				\$ 227,110		

Department/Division: 464 Housing - Programs			Fund 285 Housing Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	8,607	0	0	0	0
41105 Vacation Accrued	6,670	0	0	0	0
Total Salaries	15,277	0	0	0	0
SERVICES AND SUPPLIES					
41232 Maint. Structures/Improvemt./Grounds	0	0	10,680	0	0
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41235 Professional Services	34,801	64,149	60,011	25,920	25,920
41241 Special Department Expense	0	0	1,245	9,000	0
41242 Travel & Training	0	0	0	0	0
41243 Utilities	957	2,556	1,840	0	0
Total Services & Supplies	35,758	66,705	73,776	34,920	25,920
OTHER					
41610 Loans	0	2,112	0	0	0
Total Other	0	2,112	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	130,584	545	21,084	38,627	47,363
41423 Benefit & Insurance Charges	7,288	0	7,650	0	0
Total Expenditure Transfers	137,872	545	28,734	38,627	47,363
OTHER					
41501 Debt- Repayment	32,179	0	0	0	0
41502 Debt- Repayment	12,556	0	0	0	0
Total Other	44,735	0	0	0	0
TOTAL BUDGET	233,642	69,362	102,510	73,547	73,283
			Anticipated Revenue	158,780	198,582
			Surplus/(Deficit)	85,497	125,299

464 - HOUSING ADMINISTRATION

Mission Statement

To effectively manage and develop housing programs that meet or exceed the needs of our customers, and to maintain effective relationships with our residents and customers with which we interact. The Community Development Department Staff assigned to Redevelopment-Housing to carry out the Implementation Plan as it relates to the use of Housing Set Aside Funds and the provision of affordable housing within the community.

Line-item Detail

41231 Equipment Maintenance \$0

Includes a portion of the equipment costs for this activity.

41235 Professional Services \$ 25,920

Includes loan and other professional services required for rehabilitation, fiscal, and land acquisition activities. AmeriNational Loan Service Contract and Contract for Annual Housing Certification Report.

41501 Debt - Principal Payment \$ -

Debt payments on 612 Tennent Avenue. Final payment and maturity in 2017

41502 Debt - Interest Payment \$ -

Debt payment on 612 Tennent Avenue (Collins House)

41422 Administration Charges (costs transferred from other departments) \$47,363

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	\$ 58,442	5	\$ 12,181	City Manager [111]
Assistant City Manager	\$ 171,622	\$ 55,104	5	11,336	Human Resources [116]
Planning Manager	\$ 114,852	\$ 40,261	5	7,756	Planning [461]
HR /Housing Specialist	\$ 74,116	\$ 29,545	5	5,183	Personnel [116]
Finance Director	\$ 149,436	\$ 68,688	5	10,906	Finance [115]
Total Costs Charged				<u>\$ 47,363</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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Actual Expended	2015/16 Actual Expended
PROGRAMS & ACTIVITIES					
40702 First Time Homebuyers (280)	0	0	0	0	0
40709 Residential Rehabilitation Prog (280)	0	0	0	0	0
40813 Community Group Funding (250)	1,227	0	0	0	0
40816 Commercial Rehabilitation (250)	0	0	0	0	0
40831 Neighborhood Cleanup Prog (250)	0	0	0	0	0
40832 Graffiti Eradication Program (250)	moved to 0343	0	0	0	0
40833 2300 San Pablo Ave Sublease (250)	7,500	0	0	0	0
40841 Marketing and Promotion (250)	57,618	0	0	0	0
40868 Bus Reloc & Job Inc Pgm (BRIP)(250)	0	0	0	0	0
40880 Branding Program (250)	0	0	0	0	0
40842 Economic Development (250)	0	0	0	0	0
41700 Housing Contingency Account (280)	0	0	0	0	0
TOTAL BUDGET	66,345	0	0	0	0
<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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Actual Expended	2015/16 Actual Expended
SERVICES AND SUPPLIES					
41235 Professional Services	21,000		0	0	0
Total Services & Supplies	21,000	0	0	0	0
OTHER					
41501 Principal	2,800,000	0	0	0	0
41502 Interest	2,304,043	0	0	0	0
Total Other	5,104,043	0	0	0	0
TOTAL BUDGET	5,125,043	0	0	0	0

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Recreation Operations Appropriation Summary

		Actual	Actual	Actual	Actual	Actual	Actual	Revised	City Manager
		2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	Recommended
									2015/16
Transfers Out									
To Recreation Programs		455,658	249,940	288,406	131,532	69,416	39,541	35,000	36,000
General Fund or Measure S		455,658	249,940	288,406	131,532	69,416	39,541	35,000	36,000
Recreation Administration	552	(175)	115,833	See Fund 100	86,104	49,421	129,534	160,410	164,548
Senior Center	(209) 553	321,110	317,295	338,893	301,618	298,627	190,488	237,575	260,894
Senior Center Club	(211) 553	251,568	332,767	292,737	326,655	267,422	294,801	281,960	281,960
Swim Center	555	61,380	63,329	58,186	37,539	42,409	34,191	42,764	42,764
Memorial Hall	556	15,363	4,030	7,208	5,279	4,955	4,547	5,000	5,000
Tiny Tots	557	110,296	99,912	97,716	150,811	128,386	137,142	144,066	135,528
Performing Arts	559	99,775	90,528	57,429	71,906	46,713	46,802	44,780	44,780
Tennis	581	3,162	2,652	2,020	2,261	2,310	2,078	2,500	2,500
Youth Camp	592	87,467	103,822	73,975	135,498	75,685	64,531	80,500	65,250
Youth Center	595	262,389	211,376	164,967	188,159	200,924	134,454	162,918	146,361
Non General Fund		1,212,335	1,341,544	1,093,131	1,305,830	1,116,852	1,038,568	1,162,473	1,149,585
RDA Administration	463	231,159	449,206	485,173	0	0	0	0	0
Redevelopment Fund		231,159	449,206	485,173	0	0	0	0	0
Recreation Operations Total		<u>1,899,152</u>	<u>2,040,690</u>	<u>1,866,709</u>	<u>1,437,362</u>	<u>1,186,268</u>	<u>1,078,109</u>	<u>1,197,473</u>	<u>1,185,585</u>
						Increase to Prior	119,364		(11,888)

Department/Division: 552 Recreation - Administration			Fund 209 Recreation Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	89,088	0	48,967	61,392	66,800
41104 Part-time Salaries	472	14,599	13,152	14,040	9,000
41105 Vacation Accrual	21,302	0	191	0	0
Total Salaries	110,862	14,599	62,310	75,432	75,800
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	0	0	2,200	2,200
41233 Memberships	0	0	0	0	0
41234 Office Expense	0	0	0	0	0
41235 Professional Services	0	0	0	2,409	2,409
41241 Special Department Expense	6,778	6,372	9,439	7,000	7,000
41242 Travel & Training	0	0	0	0	0
41243 Utilities	0	2,016	0	4,000	0
Total Services & Supplies	6,778	8,388	9,439	15,609	11,609
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(65,692)	0	0	0	0
41422 Administrative Charges	0	0	0	0	0
41423 Benefit & Insurance Charges	34,156	1,937	25,851	27,616	32,875
41424 ISF Charge for Technology	Moved to 0553	24,497	31,934	41,753	44,264
Total Expenditure Transfers	(31,536)	26,434	57,785	69,369	77,139
TOTAL BUDGET	86,104	49,421	129,534	160,410	164,548
Revenues (Net of Transfer)	87,067	46,905	75,118	170,329	164,897
Operations Surplus or (Deficit)	963	(2,516)	(54,416)	9,919	349

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

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 \$ 66,800

1 Recreation Manager \$ 66,800

41104 Part-time Salaries \$ 9,000

Hourly Gym Rental Attendant(s) \$ 9,000

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

41423 Benefit Charges \$32,875

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	\$ 4,029
Social Security - OASDI	870
Medicare	1,172
Medical Insurance-Active	16,849
Life Insurance/A.D.D.	103
Unemployment Insurance	84
Long Term Disability	403
Dental Insurance	1,661
Employee Assistance Program	48
Liability Insurance	2,654
Vision	254
Worker's Compensation	4,748
TOTAL	<u>\$32,875</u>

41424 ISF Charge for Technology \$44,264

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	62,568	78,865	16,799	0	0
41102 Overtime	154	2,262	60	0	0
41104 Part-time Salaries	86,788	82,985	76,202	133,261	136,934
41105 Vacation Accrued	0	5,347	0	0	0
Total Salaries	149,510	169,459	93,061	133,261	136,934
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	5,256	2,472	5,584	3,500	3,500
41232 Maint. Structures/Improvemt./Grounds	11,498	13,484	10,268	14,427	14,427
41233 Memberships	0	0	0	0	0
41234 Office Expense	209	37	263	300	0
41235 Professional Services	0	550	192	198	198
41241 Special Department Expense	2,903	1,998	1,165	1,550	1,550
41242 Travel & Training	0	0	0	0	0
41243 Utilities	40,587	43,078	42,348	41,500	41,500
Total Services & Supplies	60,453	61,619	59,820	61,475	61,175
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(4,724)	(3,987)	(1,950)	(3,514)	0
41422 Administrative Charges	21,897	0	0	0	0
41423 Benefit & Insurance Charges	60,671	71,536	39,557	46,353	62,785
41424 ISF Charge for Technology	13,811	Moved to 0552	Moved to 0552	Moved to 0552	Moved to 0552
Total Expenditure Transfers	91,655	67,549	37,607	42,839	62,785
TOTAL BUDGET	301,618	298,627	190,488	237,575	260,894
Program Revenues (Net of Transfer)	247,689	216,814	256,848	214,395	206,483
Net Program Surplus or (Deficit)	(53,929)	(81,813)	66,360	(23,180)	(54,411)

553 - SENIOR CENTER - Facility Operations

Mission Statement

The Pinole Senior Center provides adults, age 50 and over, with a full service active Senior Center. It is a regional center that serves Pinole and other local cities. The Center has a membership with over 1,500 participants. The Center provides social activities, classes, fitness, health and wellness, daily healthy lunches, homebound services, salon services, local, domestic and international trips and special services including legal, insurance counseling, financial and support services. The Pinole Senior Center has an outstanding established reputation as the best Senior Center in the County. Under the guidance and leadership of an 11-member Board of Directors (elected by the membership), over 175 volunteers provide hands-on assistance with all aspects of the Center's programs and fundraising. The Senior Center has two budgets: Facility Maintenance and Staffing; and Programs. The programs budget is managed by the Board of Directors. Resources are utilized for staffing, facility maintenance, utilities, supplies and volunteer recognition. Revenue for the Facility Maintenance and Staffing Budget (fund 209, Dept. 553) is generated by rentals, annual donation from the Board of Directors and reimbursement from the Board for staffing costs. Revenue for the Programs Budget (Fund 211, Dept. 553) is generated by fundraising, donations, program fees, lunch program, travel income, salon service income, gift shop and other social program income. This program revenue funds all program expenses plus additional revenue generated toward donations to the Facility Maintenance and Staffing Budget.

Program Funding

	2014/15	2015/16
Program Cost	237,575	260,894
Fee Revenue	<u>(214,395)</u>	<u>(206,483)</u>
Net Program Operating Cost	(23,180)	(54,411)

Line-item Detail

41101 Salaries \$ -
 1 Recreation Manager (moved to Department 552)

41104 Part-time Salaries \$ 136,934
 1 Recreation Coordinator (FTE 0.9)
 1 Recreation Activities Specialist (FTE 0.9)
 1 P/T Custodian (FTE 0.375)
 1 Cook (FTE 0.75)
 2 Rental Facility Attendants (FTE 0.6375)

41231 Equipment Maintenance \$ 3,500
 Fuel \$ 2,000
 Fire Extinguisher Maintenance 225
 Miscellaneous Maintenance 500
 Other Maintenance 775
\$ 3,500

41232 Maint Structures/Impr/Grounds \$ 14,427
 Sanitary Supplies \$ 2,437
 Cleaning Supplies 1,216
 Building Maintenance 4,652
 Landscape Maintenance 2,090
 Pest Control Services 168
 Electrical Supplies 200
 Plumbing Supplies 26
 Glass Replacement 170
 Service Fire Extinguishers 420
 Van Services 525
 Miscellaneous Maintenance/Service 2,523
\$ 14,427

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>\$ 1,550</u>

41243 Utilities	\$ 41,500
Gas and Electric	\$ 34,500
Water	7,000
Other Utilities	0
	<u>\$ 41,500</u>

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

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Custodian	\$ 11,383	\$1,831	0	\$0 Youth Center
		Total Credits		\$0

41423 Benefits and Insurance \$ 62,785

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	\$ 6,906
Medical Insurance-Active	12,637
Medical Insurance-Retirees	16,524
Medical Redirect	4,860
Vacation Buy-back	0
Life Insurance/A.D.D.	206
Unemployment Insurance	143
Long Term Disability	403
Medicare	2,056
Social Security	4,057
Dental Insurance	1,939
Employee Assistance Program	96
Liability Insurance	4,495
Vision	420
Worker's Compensation	8,043
	<u>\$ 62,785</u>

Department/Division: 553 Senior Center Program

**Fund 211
Senior Center Club Fund**

Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 Sr. Club Directors Recommended
SERVICES AND SUPPLIES					
48221 Class Fees	27,686	34,368	36,847	34,000	34,000
48222 Personal Service	4,056	2,348	1,674	2,500	2,500
48230 Food Program	129,625	110,304	109,094	110,000	110,000
48235 Travel	22,772	12,364	10,642	10,000	10,000
48240 Dance Program	8,287	6,779	7,486	7,100	7,100
48243 Senior Singles	93	27	0	60	60
48250 Fundraising	11,139	13,716	6,950	10,000	10,000
48252 Gift Shop	28,600	2,165	2,055	2,000	2,000
48255 Newsletter	7,049	6,608	(20,363)	5,500	5,500
48265 Center Maint / Pymt to City	86,377	77,955	140,416	100,000	100,000
48270 Memberships	30	57	0	0	0
48275 Supplies	941	731	0	800	800
41310 Improvements to Center	0	0	0	0	0
Total Services & Supplies	326,655	267,422	294,801	281,960	281,960
TOTAL BUDGET	326,655	267,422	294,801	281,960	281,960
Program Revenues	299,819	287,188	301,575	296,150	300,000
Net Program Cost	(26,836)	19,766	6,774	14,190	18,040

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>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
48221 Class Fees	\$ 36,847	\$ 34,000	\$ 34,000
48222 Personal Service	\$ 1,674	\$ 2,500	\$ 2,500
48230 Food Program	\$ 109,094	\$ 110,000	\$ 110,000
48235 Travel	\$ 10,642	\$ 10,000	\$ 10,000
48240 Dance Program	\$ 7,486	\$ 7,100	\$ 7,100
48242 Wednesday Night Program	\$ -	\$ -	\$ -
48243 Senior Singles	\$ -	\$ 60	\$ 60
48250 Fundraising	\$ 6,950	\$ 10,000	\$ 10,000
48252 Gift Shop	\$ 2,055	\$ 2,000	\$ 2,000
48255 Newsletter	\$ (20,363)	\$ 5,500	\$ 5,500
48270 Memberships	\$ -	\$ -	\$ -
48275 Supplies	\$ -	\$ 800	\$ 800
48265 Payment to City	\$ 140,416	\$ 100,000	\$ 100,000
	\$ 294,801	\$ 281,960	\$ 281,960

Department/Division: 555 Swim Center			Fund 209 Recreation Fund		
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 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	0	0
41232 Maint. Structures/Improvemt./Grounds	20,456	20,096	23,998	28,844	28,844
41234 Office Expense	0	0	0	0	0
41235 Professional Services	757	0	92	0	0
41241 Special Department Expense	0	377	0	1,700	1,700
41242 Travel & Training	0	0	0	0	0
41243 Utilities	16,326	21,936	10,101	21,220	12,220
Total Services & Supplies	37,539	42,409	34,191	51,764	42,764
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	0	0	0	0	0
41423 Benefit & Insurance Charges	0	0	0	0	0
41424 ISF Charge for Technology	0	0	0	0	0
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	37,539	42,409	34,191	51,764	42,764
Program Revenues	20,060	30,385	12,352	10,000	7,500
Transfer-in from Measure S-2014	33,500	24,800	24,800	35,000	36,000
Net Program Cost	16,021	12,776	2,961	(6,764)	736

555 - SWIM CENTER

Mission Statement

The Pinole Swim Center provides high-quality recreational swimming opportunities for the Pinole community as well as instructional opportunities for children, competitive swimming through the Pinole Seals and adult exercise. The pool is managed and operated cooperatively by the City, Hilltop YMCA and the Pinole Seals Swim Club/Team.

<u>Program Funding</u>	Tax Subsidy	2014/15	2015/16	Tax Subsidy
Program Cost	68%	51,764	42,764	84%
Fee Revenue (External Reimbursements)		(10,000)	(7,500)	
General Fund Contribution/Subsidy		(35,000)	(36,000)	
Net Program Costs		6,764	(736)	

<u>41232 Maint Struct/Improve/Grnds</u>	\$ 28,844	\$ 14,144
Pool Maintenance		7,500
Pool Supplies & Chemicals		3,000
Landscape Maintenance		3,000
Janitorial		1,200
Building Maintenance		<u>\$ 28,844</u>

<u>41241 Special Department Expense</u>	\$ 1,700	\$ 1,700
County Hazardous Material Fee, Annual Permit & Inspect		

<u>41243 Utilities</u>	\$ 12,220	
Natural Gas		7,220
Water		5,000
		<u>\$ 12,220</u>

Department/Division: 556 Memorial Hall		Fund 209 Recreation Fund			
Account and Title:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 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	2,673	2,660	2,174	2,500	2,500
41235 Professional Services	0	0	0	0	0
41241 Special Department Expense	0	0	0	0	0
41243 Utilities	2,023	2,295	2,373	1,000	1,000
Total Services & Supplies	4,696	4,955	4,547	3,600	3,600
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	583	0	0	1,400	1,400
41423 Benefit & Insurance Charges	0	0	0	0	0
41424 ISF Charge for Technology	Moved to 0553	Moved to 0553	Moved to 0553	Moved to 0553	Moved to 0553
Total Expenditure Transfers	583	0	0	1,400	1,400
TOTAL BUDGET	5,279	4,955	4,547	5,000	5,000
Program Revenues	5,300	5,750	5,300	5,300	5,300
Net Program Cost	21	795	753	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.

Program Funding

	2014/15	2015/16
Program Cost	5,000	5,000
Fee Revenue (External Reimbursements)	(5,300)	(5,300)
Net Program Costs	(300)	(300)

Line-item Detail

41231 Equipment Maintenance **\$ 100**
 Equipment Maintenance \$ 100

41232 Maint Struct/Improv/Grnds **\$ 2,500**
 Building Maintenance \$ 1,185
 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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	83,927	83,131	87,954	91,869	81,266
Total Salaries	83,927	83,131	87,954	91,869	81,266
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	0	146	0	300	300
41232 Maint. Structures/Improvemt./Grounds	3,971	3,367	4,330	4,608	4,608
41234 Office Expense	486	763	525	1,500	1,500
41241 Special Department Expense	1,384	986	2,559	1,860	1,860
41242 Travel and Training	0	0	0	0	0
41243 Utilities	2,280	1,588	1,600	2,500	4,150
Total Services & Supplies	8,121	6,850	9,014	10,768	12,418
FIXED ASSETS					
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	10,949	0	0	0	0
41423 Benefit & Insurance Charges	42,481	38,405	40,174	41,429	41,844
41424 ISF Charge for Technology	5,333	Moved to 0552	Moved to 0552	Moved to 0552	Moved to 0552
Total Expenditure Transfers	58,763	38,405	40,174	41,429	41,844
TOTAL BUDGET	150,811	128,386	137,142	144,066	135,528
Program Revenues (Net of Transfer)	132,962	144,594	155,540	150,206	166,989
Carryover from prior years		8,210	0	0	0
Net Program Cost	(17,849)	24,418	18,398	6,140	31,461

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.

Program Funding

	2014/15	2015/16
Program Cost	144,066	135,528
Fee Revenue	(150,206)	(166,989)
Cost Allocation of General Recreation	-	-
Net Program Cost	(6,140)	(31,461)

Line-item Detail

41104 Part-time Employees \$81,266

Includes the salary of: 1 Program Coordinator and 2 Recreation Leaders.

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 \$ 4,150

Gas and Electric (Allocation from Swim Center)	\$ 2,750
Water	200
Contra Costa Tax Collector	1,200
	<u>\$ 4,150</u>

41423 Benefit Charges **\$41,844**

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	\$ 12,942
Medical	0
Medical Redirect	15,408
Dental	3,177
Unemployment Insurance	85
Long Term Disability	484
Medicare	1,402
Employee Assistance Program	144
Liability Insurance	2,668
Vision	451
Life Insurance	309
Worker's Compensation	4,774
Total	<u>\$ 41,844</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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41234 Office Expense	10,240	0	719	1,200	1,200
41235 Professional Services	33,817	25,160	25,223	30,100	30,100
41232 Maint. Structures/Improvemt./Grounds	0	0	350	0	0
41240 Rent	0	0	0	0	0
41241 Special Department Expense	16,900	21,553	20,489	12,700	12,700
41243 Utilities	0	0	21	780	780
Total Services & Supplies	60,957	46,713	46,802	44,780	44,780
EXPENDITURE TRANSFERS					
41421 Administrative Credits	0	0	0	0	0
41422 Administrative Charges	10,949	0	0	0	0
41424 ISF Charge for Technology	Moved to 0552	Moved to 0552	Moved to 0552	Moved to 0552	Moved to 0552
Total Expenditure Transfers	10,949	0	0	0	0
TOTAL BUDGET	71,906	46,713	46,802	44,780	44,780
Program Revenues	66,797	57,626	46,344	44,900	44,900
Net Program Cost	(5,109)	10,913	(458)	120	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

41234 Office Expense **\$1,200**

Supplies and materials:

41235 Professional Services **\$ 30,100**

Director	\$ 9,000
Instruction	21,100
	\$ 30,100

41241 Special Department Expense **\$ 12,700**

Production Contracts	\$ 2,000
Prop/Costume Rentals	2,000
Misc Supplies	1,200
Royalties	7,500
	\$ 12,700

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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	0	0	0	0	0
Total Salaries	0	0	0	0	0
SERVICES AND SUPPLIES					
41232 Maint. Structures/Improvment./Grounds	159	0	0	500	500
41241 Special Department Expense	0	0	0	0	0
41243 Utilities	2,102	2,310	2,078	2,000	2,000
Total Services & Supplies	2,261	2,310	2,078	2,500	2,500
FIXED ASSETS					
41310 Improvements	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	0	0	0	0	0
Total Expenditure Transfers	0	0	0	0	0
TOTAL BUDGET	2,261	2,310	2,078	2,500	2,500
Program Revenues	2,428	3,785	2,624	2,750	2,750
Net Program Surplus (Expense)	167	1,475	546	250	250

581 - TENNIS

Mission Statement

To provide high-quality recreational use of 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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Budget	2015/16 City Manager Recommended
SALARIES					
41104 Part-time Salaries	67,757	34,016	0	0	0
Total Salaries	67,757	34,016	0	0	0
SERVICES AND SUPPLIES					
41234 Office Expense	0	0	0	0	0
41241 Special Department Expense	44,231	37,895	10,668	40,500	25,250
41249 Youth Camp	0	0	12,561	0	0
Total Services & Supplies	44,231	37,895	23,229	40,500	25,250
FIXED ASSETS					
41337 Youth /TV FFE	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41422 Administrative Charges	8,744	0	41,302	40,000	40,000
41423 Benefit & Insurance Charges	14,766	3,774	0	0	0
Total Expenditure Transfers	23,510	3,774	41,302	40,000	40,000
TOTAL BUDGET	135,498	75,685	64,531	80,500	65,250
Program Revenues	148,434	130,691	100,158	138,000	130,150
Net Program Cost (Deficit)	12,936	55,006	35,627	57,500	64,900

592 - DAYCAMP PROGRAM

Mission Statement

To provide constructive, structured summer programming for youth ages 5-18 in Pinole.

Program Funding

	2014/15	2015/16
Program Cost	80,500	65,250
Fee Revenue	(138,000)	(130,150)
Net Program Cost	(57,500)	(64,900)

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 **\$ 25,250**

Field Trips	\$ 10,250
Snack Bar	5,000
Bus Tickets	1,500
Camp Shirts	2,500
Project Supplies	3,000
Misc Supplies	3,000
	<u>\$ 25,250</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	-
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:	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Actual Expended	2014/15 Revised Expended	2015/16 City Manager Recommended
SALARIES					
41101 Salaries	43,824	51,926	46,123	0	0
41102 Overtime	829	680	775	0	0
41104 Part-time Salaries	50,180	67,852	62,057	136,980	130,532
41105 Vacation Accruals	581	8,134	1,884	0	0
Total Salaries	95,414	128,592	110,839	136,980	130,532
SERVICES AND SUPPLIES					
41231 Equipment Maintenance	5,375	5,018	5,874	6,000	3,000
41232 Maint. Structures/Improvemt./Grounds	6,152	5,394	8,656	5,500	3,137
41234 Office Supplies	1,620	859	921	500	500
41235 Professional Services	0	0	701	0	1,000
41241 Special Department Expense	17,942	15,476	12,312	16,575	9,961
41242 Travel & Training	823	39	440	750	750
41243 Utilities	7,050	7,023	2,753	3,500	6,190
Total Services & Supplies	38,962	33,809	31,657	32,825	24,538
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(8,744)	0	(41,302)	(40,000)	(40,000)
41422 Administrative Charges	24,940	2,900	1,950	2,114	0
41423 Benefit & Insurance Charges	26,583	35,623	31,310	30,999	31,291
41424 ISF Charge for Technology	11,004	0	0	0	0
Total Expenditure Transfers	53,783	38,523	(8,042)	(6,887)	(8,709)
TOTAL BUDGET	188,159	200,924	134,454	162,918	146,361
Program Revenues	214,760	164,440	133,067	113,287	82,320
Net Program Surplus (Deficit)	26,601	(36,484)	(1,387)	(49,631)	(64,041)

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	146,361	0%
Fee Revenue		(113,287)	(82,320)	
Transfer-in from Summer Camps		-	-	
Net Program Cost		<u>49,631</u>	<u>64,041</u>	

Line-item Detail

41104 Part-Time \$ 130,532

- 1 - Recreation Coordinator (0.9 FTE)
- 1 - Sr. Recreation Leader (.5 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 \$ 3,000

41232 Maintenance - Structures/Improvements/Grounds \$ 3,137

Covers costs of repairs to the building. Includes ongoing servicing for elevator and kitchen.

Building Maintenance	\$ 1,675
Elevator Maintenance	368
Fire Alarm Maintenance	369
Sanitary Supplies	255
Cleaning Supplies	268
Pest Control	202
Other Maintenance	-
	<u>\$ 3,137</u>

41234 Office Supplies \$ 500

Covers the cost of supplies for the office.

Miscellaneous Office Supplies	\$ 500
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41235 Professional Services \$ 1,000

41241 Special Department Expense \$ 9,961

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	\$ 4,690
Supplies	1,424
Tutoring Services	1,020
Field Trips	1,189
Youth Commission	-
Legal Services	335
Van Repairs	900
Personnel Costs	335
Fire Extinguish Maintenance	68
	<u>\$ 9,961</u>

41242 Travel and Training \$ 750

Covers the costs of seminars, conferences, hourly staff training, first aid/CPR training.

Training Expense \$ 750

41243 Utilities \$ 6,190

Covers 50 % of EBMUD and PG&E charges. These are shared costs with Cable Access TV.

Gas and Electric \$ 6,000

Water 190

\$ 6,190

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) \$0

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Custodian	\$11,383	\$1,831	0	\$0 Senior Center
Recreation Director	\$59,196	\$28,692	0	\$0 Recreation Admin.
				\$ -

41423 Benefit Charges \$31,291

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	\$	2,850
Medical Insurance-Active		7,582
Life Insurance/A.D.D.		103
Unemployment Insurance		148
Long Term Disability		201
Medicare		2,062
Social Security		4,352
Dental Insurance		693
Employee Assistance Program		48
Liability Insurance		4,669
Vision		229
Worker's Compensation		8,354
Total	\$	<u>31,291</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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Capital Projects/Activities Appropriation Summary

		Actual 2008/09	Actual 2009/10	Actual 2010/11	Actual 2011/12	Actual 2012/13	Actual 2013/14	Revised 2014/15	City Manager Recommended 2015/16
Measure S 2014 (3)	106	-	-	-	-	-	-	-	460,175
L&L District (PVR) (1)	310	26,730	30,268	20,779	23,109	34,051	37,131	38,870	38,870
Measure WW Projects	315	-	-	42,438	64,173	374,458	43,983	82,467	54,429
Pinole Valley Park Caretakers (1)	317	14,073	14,412	14,999	14,190	13,335	15,169	14,059	15,000
2014 Arterial Street Rehabilitation(3)	377			-	0	0	-	-	1,450,000
Facilities Maintenance Projects	324	41,965	31,111	5,683	172,670	354,339	145,977	7,931	60,000
Pinole Valley Park Grants	327	0	0	0	0	0	2,760	-	-
Solid Waste Projects	214	0	0	0	0	0	-	-	-
Road Maintenance Measure J(3)	215	101,189	525,381	159,692	71,077	444,715	492,495	6,140	144,000
Road Maintenance Grants	325	0	632,156	153,056	60,628	5,348	649,933	43,355	0
Sewer Plant Expansion (2)	503	0	329,444	0	0	0	-	-	7,300,000
Sewer Collection System (2)	500	0	8,913	0	0	16,700	450,000	450,000	395,000
	subtotal	183,957	1,571,685	396,647	405,847	1,242,946	1,837,448	642,822	9,917,474
Less Non-Capital Projects (1)		40,803	44,680	35,778	37,299	47,386	52,300	52,929	53,870
<u>Capital Projects Total</u>		<u>143,154</u>	<u>1,527,005</u>	<u>360,869</u>	<u>368,548</u>	<u>1,195,560</u>	<u>1,785,148</u>	<u>589,893</u>	<u>9,863,604</u>

(1) These are non Capital Projects traditionally grouped with Capital Projects

(2) These projects are budgeted in the Sewer Budget.

(3) Transfers of \$310,000 from Solid Waste Fund 214, \$587,000 from Measure J Fund 214 and \$100,000 from Measure S 2014 made to finance project.

CAPITAL PROJECTS EXPENDITURES BY PROJECT ACTIVITY & FUND		2015-16 BUDGET REQUEST
2015/16		
PARKS / RECREATION (7351-106)		
40883 ANNUAL RE-SOD @ TWO SOCCER FIELDS (106)		15,000
40869 SUPPLEMENTAL FUNDING SKATE PARK (106)		51,175
40408 REPLACEMENT OF PARK PICNIC TABLES & BENCHES (106)		15,000
40879 COMMUNITY PLAYHOUSE RENOVATION (315)		54,429
S/TOTALS FOR DEPT #7351		135,604
BUILDINGS & FACILITIES (7724-324/106)		
40124 ANNUAL BUILDING REHAB PROJECT (324)		14,000
40124 REPLACE CARPET AT SENIOR CENTER W/ TILE (106)		5,000
40103 REPLACE ROOF AT SENIOR CENTER (106)		254,000
40103 REPLACE ROOF AT SENIOR CENTER (324)		46,000
40104 REPLACE ROOF FLASHING- ALL CITY FACILITIES (106)		25,000
40102 REHAB STATION 73-CARPETS, PAINTING, APPLIANCES (106)		15,000
40103 REPLACE HVAC AT SENIOR CENTER (106)		60,000
S/TOTALS DEPT #7724		419,000
STREETS & ROADWAYS (7725/7730-215/106/377)		
40214 SAN PABLO PEDESTRIAN BRIDGE (215)		70,000
40213 ANNUAL POTHOLE REPAIR PROGRAM (215)		40,000
40213 ANNUAL ROADWAY STRIPING PROGRAM (215)		15,000
40213 MISCELLANEOUS ROADWAY REPAIR (215)		15,000
40835 ANNUAL TREE TRIMMING PROGRAM/PUBLIC TREE MAINTENANCE (106)		20,000
N/A 2014 ARTERIAL STREET REHABILITATION (377)		1,450,000
40819 ESTABLISH STREET SIGN PROGRAM (215)		2,000
40208 ESTABLISH SIDEWALK MAINTENANCE PROGRAM (215)		2,000
S/TOTALS DEPT #7725		1,614,000
SEWER PLANT EXPANSION (0650/503) (See Public Works-Sewer)		
40350 REPLACEMENT STORAGE BLDG (OLD ANIMAL SHELTER) (503)		250,000
40351 UPGRADES TO TREATMENT PLANT (503)		7,050,000
S/TOTALS DEPT #0650		7,300,000
SEWER COLLECTION (7649/500) (See Public Works-Sewer)		
40354 INFLOW & INFILTRATION REHABILITATION PROGRAM (500)		350,000
40351 PUMP STATION REHABILITATION (500)		45,000
S/TOTALS DEPT #7649		395,000
GRAND TOTAL ALL PROJECTS		9,863,604
FUNDING FOR CAPITAL PROJECTS		
MEASURE S (106)		460,175
MEASURE J (215)		144,000
MEASURE WW (315)		54,429
BUILDING MAINTENANCE FUND (324)		60,000
2014 ARTERIAL STREET REHABILITATION (377)		1,450,000
SEWER PLANT EXPANSION (503)		7,300,000
SEWER COLLECTION (500)		395,000
TOTAL FUNDING ALL PROJECTS		9,863,604
SHORTAGE		0

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; the population at June 30, 2015 was 18,946, according to the State Department of Finance.

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 governing body. Necessary changes to the proposed operating budget are recommended by department managers and approved by the City Manager before it is presented to the City Council for enactment. Budget amendments deemed necessary are presented to the 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 Preliminary 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. Finance personnel also prepare the revenue forecasts, anticipated fund balances and future salaries and benefit costs.

In April, the Finance Department attended meetings with department managers in which analysis of current and projected expenditures took place and requests were then submitted to the City Manager for approval.

The Finance Subcommittee meeting will be held on May 27, 2015. The departments' proposed operating budgets will be presented to the City Council for further review and preparation for the budget Public Hearing.

A budget Public Hearing will be held on June 2, 2015 where the budget for FY 2015/2016 will be considered by the City Council. Additional meetings may be held between June 3rd and June 15th to discuss the budget. Active public participation will be encouraged following the presentation of the Preliminary Budget. Appropriate recommended changes will be incorporated in the Adopted Budget document by the Finance Department after follow up discussions and the budget will be presented for adoption by the City Council on June 16, 2015.

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 and the 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 two Internal Service Funds. 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. The City's enterprise fund meets the criteria to be classified as a major fund.

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.

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.

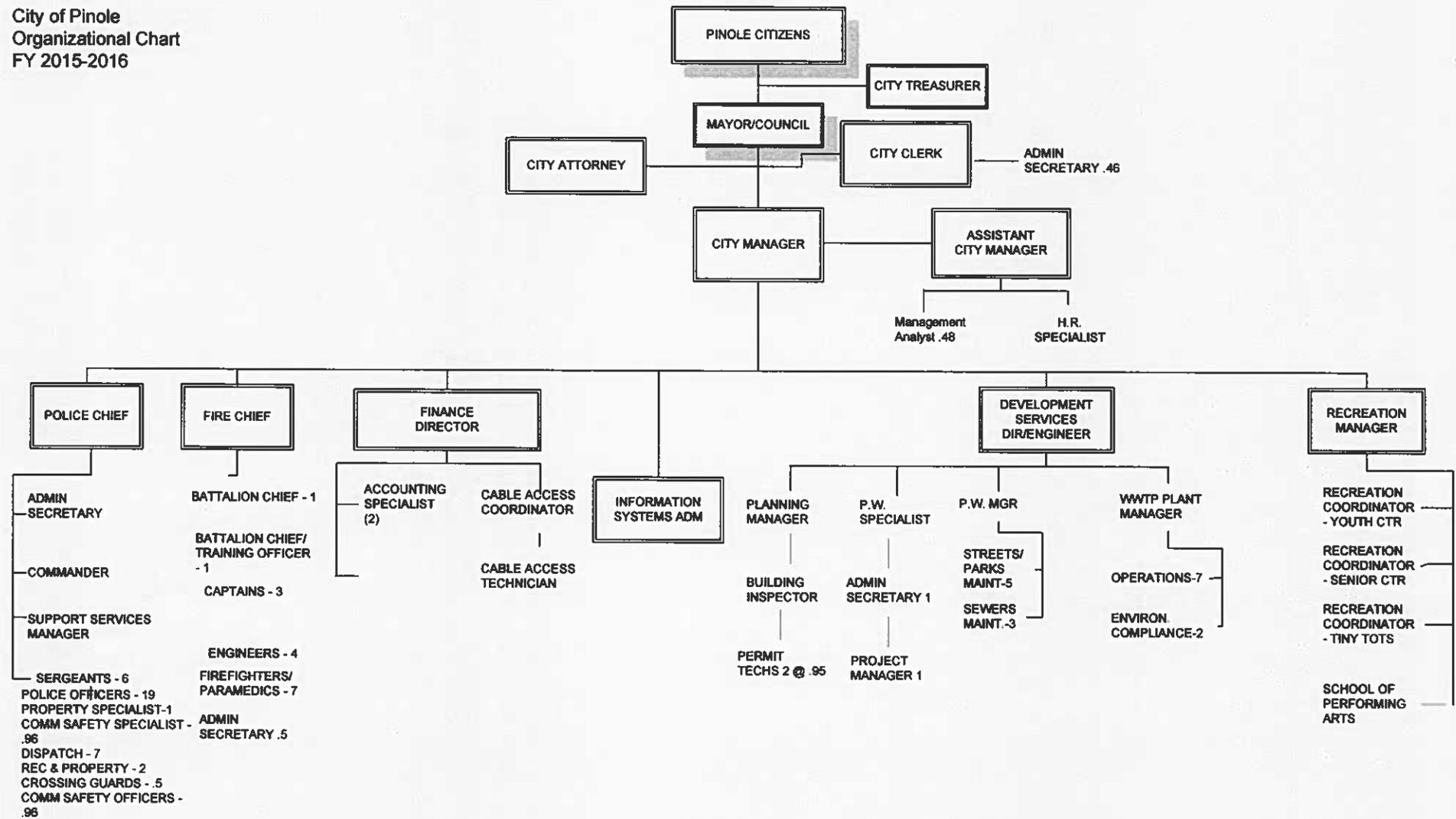
Unfunded Liability- Amount of future obligations not covered by assets currently set aside for that purpose, such as accrued vacation leave payable at termination or actuarial-determined future insurance claims.

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

City of Pinole
Organizational Chart
FY 2015-2016



* 1-Firefighter + 1- Fire Engineer positions are unfunded

**CITY OF PINOLE
PERSONNEL POSITION ALLOCATION**

Position Descriptions Within Departments	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15	Position Allocations Budgeted 2015/16
111 City Manager					
City Manager	1.00	1.00	1.00	1.00	1.00
112 City Clerk					
City Clerk	1.00	1.00	1.00	1.00	1.00
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> *
	1.00	1.00	1.00	1.00	1.46
115 Finance					
Finance Director	1.00	1.00	1.00	1.00	1.00
Accounting Specialist	2.00	2.00	2.00	2.00	2.00
Accounting Technician- <i>part-time, temporary</i>	<u>0.00</u>	<u>0.00</u>	<u>0.20</u>	<u>0.40</u>	<u>0.48</u> *
Total	3.00	3.00	3.20	3.40	3.48
116 Human Resources					
Assistant City Manager	1.00	1.00	1.00	1.00	1.00
Human Resources Analyst	0.75	0.00	0.00	0.00	0.00
Human Resources Specialist	<u>0.00</u>	<u>0.75</u>	<u>0.75</u>	<u>1.00</u>	<u>1.00</u>
Total	1.75	1.75	1.75	2.00	2.00
117 General Government					
Management Analyst	0.00	0.00	0.00	0.00	0.48
Executive Assistant	0.50	0.00	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>0.46</u>	<u>0.00</u>
Total	0.50	0.00	0.00	0.46	0.48
121 Information Systems					
Information Systems Administrator	0.75	0.90	1.00	1.00	1.00
IS Technician II	0.00	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	0.75	0.90	1.00	1.00	1.00
221 Police Operations					
Chief of Police	1.00	1.00	1.00	1.00	1.00
Commander	1.00	0.00	0.00	1.00	1.00
Sergeant	5.00	6.00	6.00	6.00	6.00
Police Officer	16.00	13.00	13.00	12.00	12.00
Crossing Guard- <i>part-time, temporary</i>	0.50	0.50	0.50	0.50	0.50
Police Officer (SRO)	<u>3.00</u>	<u>3.00</u>	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>
Total	26.50	23.50	22.50	23.50	23.50
222 Police Services					
Police Property Specialist	1.00	1.00	1.00	1.00	1.00
Community Safety Specialist	0.20	0.50	0.46	0.92	0.96
Administrative Secretary	1.00	1.00	1.00	1.00	1.00
Records & Property Specialist	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	4.20	4.50	4.46	4.92	4.96
223 West Bay Communications Center					
Support Services Manager	1.00	1.00	1.00	1.00	1.00
Dispatcher	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>	<u>7.00</u>
Total	8.00	8.00	8.00	8.00	8.00
221 Police Operations - Measure "S-2006"					

Position Descriptions Within Departments	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15	Position Allocations Budgeted 2015/16
Commander	0.00	1.00	1.00	0.00	0.00
Sergeant	1.00	0.00	0.00	0.00	0.00
Crime Prevention Officer	0.00	1.00	1.00	0.00	0.00
Police Officer (SRO)	0.00	1.00	1.00	0.00	0.00
Police Officer	<u>1.00</u>	<u>2.00</u>	<u>2.00</u>	<u>4.00</u>	<u>4.00</u>
Total	2.00	5.00	5.00	4.00	4.00
221 Police Services- Measure "S-2014"					
Community Safety Officers	0.00	0.00	0.00	0.00	0.96 *
229 Fire					
Fire Chief	0.00	0.00	0.00	0.00	1.00
Captain	5.00	3.00	3.00	3.00	3.00
Fire Engineer	2.00	2.00	2.00	1.00	1.00
Engineer/Paramedic	3.00	3.00	3.00	3.00	3.00
Firefighter/Paramedic	4.00	5.00	5.00	5.00	4.00
Firefighter	1.00	1.00	1.00	6.00	3.00
Administrative Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	15.00	14.00	14.00	18.00	15.00
229 Fire - Measure "S-2006"					
Fire Chief	0.00	0.00	0.00	1.00	0.00
Battalion Chief	0.00	1.00	1.00	1.00	1.00
Admin Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>	<u>0.50 *</u>
Total	0.00	1.00	1.00	2.50	1.50
229 Fire - Measure "S-2014"					
Training Officer	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1.00</u>
Total	0.00	0.00	0.00	0.00	1.00
341 Development Services/Engineering					
Development Services Director/City Enginee	1.00	1.00	1.00	1.00	1.00
Management Analyst- <i>part-time, temporary</i>	0.00	0.00	0.00	0.48	0.00
Project Manager	0.00	0.00	0.00	0.00	1.00
Public Works Specialist	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	3.00	3.00	3.48	4.00
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>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>
Total	6.00	6.00	6.00	6.00	6.00
461 Development Services/Planning					
Planning Manager	1.00	1.00	1.00	1.00	1.00
Planning Assistant - <i>2 part-time, temporary</i>	<u>0.00</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>
Total	1.00	1.00	1.90	1.00	1.00
462 Building Inspection					
Building Inspector	1.00	1.00	1.00	1.00	1.00
Permit Technician- <i>2 part-time</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.90</u>	<u>0.95 *</u>
Total	1.00	1.00	1.00	1.90	1.95
463 Redevelopment					
Economic Development Manager	1.00	0.00	0.00	0.00	0.00
Senior Project Manager	1.00	0.00	0.00	0.00	0.00
Staff Accountant- <i>part-time, temporary</i>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Total	2.00	0.00	0.00	0.00	0.00

Position Descriptions Within Departments	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15	Position Allocations Budgeted 2015/16
464 Housing Administration					
Redevelopment Analyst	1.00	0.25	0.25	0.00	0.00
Code Enforcement - 2 <i>part-time, temporary</i>	<u>0.00</u>	<u>0.00</u>	<u>0.90</u>	<u>0.00</u>	<u>0.00</u>
Total	1.00	0.25	1.15	0.00	0.00
552 Recreation Administration					
Recreation Manager	1.00	1.00	1.00	1.00	1.00
Gym Rental Attendant - <i>part-time, regular</i>	<u>0.25</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u>	<u>0.45</u> *
Total	1.25	1.45	1.45	1.45	1.45
553 Senior Center					
Senior Center Coordinator	1.00	1.00	0.00	0.00	
Recreation Coordinator	0.00	0.00	0.00	0.90	0.90
Recreation Activities Specialist - <i>part-time, re</i>	0.75	0.90	0.90	0.00	0.00
Senior Recreation Leader	0.00	0.00	0.00	0.50	0.50 *
Recreation Leader	0.00	0.00	0.00	0.50	0.50 *
Custodian - <i>part-time, temporary</i>	0.75	0.38	0.42	0.00	0.00
Cook - <i>part time, regular</i>	0.75	0.75	0.75	0.75	0.75
Rental Facility Custodian - <i>part time, tempora</i>	<u>0.40</u>	<u>0.62</u>	<u>0.40</u>	<u>1.65</u>	<u>1.65</u> *
Total	3.65	3.65	2.47	4.30	4.30
554 Cable Access TV					
Cable Access Coordinator - <i>part-time, regula</i>	0.90	0.90	0.90	0.90	1.00
Cable Access Technician - <i>part-time, regular</i>	0.75	0.75	0.90	0.90	1.00
Cable Equipment Operators - <i>part-time, temp</i>	<u>0.50</u>	<u>0.88</u>	<u>0.44</u>	<u>0.44</u>	<u>0.75</u> *
Total	2.15	2.53	2.24	2.24	2.75
557 Tiny Tots					
Tiny Tots Program Coordinator - <i>part time, re</i>	0.88	0.88	0.88	0.00	0.00
Recreation Coordinator	0.00	0.00	0.00	0.90	0.90
Tiny Tots Recreation Leader- <i>part time, regu.</i>	0.88	0.88	0.88	0.88	0.50
Tiny Tots Recreation Leader - <i>part time, regu.</i>	<u>0.60</u>	<u>0.62</u>	<u>0.60</u>	<u>0.50</u>	<u>0.60</u>
Total	2.36	2.38	2.36	2.28	2.00
595 Youth Center					
Youth Services Coordinator	1.00	1.00	0.90	0.00	0.00
Recreation Coordinator	0.00	0.00	0.00	0.90	0.90
Senior Recreation Leader- 2 <i>part time</i>	0.00	0.00	1.00	1.00	1.00 *
Recreation Leader - 3 <i>part time, regular</i>	0.00	0.00	1.25	1.13	1.13 *
Recreation Leader - 9 <i>part time, seasonal</i>	<u>0.50</u>	<u>1.10</u>	<u>2.25</u>	<u>2.25</u>	<u>2.25</u> *
Total	1.50	2.10	5.40	5.28	5.28
648 Sewer Treatment Plant					
Treatment Plant Manager	1.00	1.00	1.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.00	0.50	0.00
Water Pollution Control Plant Supervisor	2.00	1.00	1.00	1.00	1.00
Environmental Analyst	1.00	1.00	1.00	1.00	1.00
Environmental Assistant	0.00	1.00	1.00	1.00	1.00
Operator	5.00	6.00	6.00	6.00	6.00
Laboratory Analyst	1.00	0.00	0.00	0.00	0.00
Water Pollution Control Plant Intern	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.46</u>	<u>0.46</u> *
Total	10.00	10.00	10.00	10.96	10.46

Position Descriptions Within Departments	Position Allocations Budgeted 2011/12	Position Allocations Budgeted 2012/13	Position Allocations Budgeted 2013/14	Position Allocations Budgeted 2014/15	Position Allocations Budgeted 2015/16
649 Sewer Collection					
Public Works Maintenance Supervisor	1.00	1.00	1.00	1.00	1.00
Senior Maintenance Worker	0.00	1.00	1.00	1.00	1.00
Maintenance Worker	<u>2.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	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	101.86	100.26	103.13	111.92	110.78
Benefitted	97.46	95.33	93.46	99.63	97.03
Non-benefitted*	4.40	4.93	9.67	12.29	13.75
<u>Summary by Functional Workgroup</u>					
Administration*	8.00	7.65	7.95	8.86	12.17
Police	40.70	41.00	39.96	40.42	41.42
Fire	15.00	15.00	15.00	20.50	17.50
Public Works	22.25	22.25	22.25	23.69	23.71
Community Development	5.00	2.25	4.05	2.90	2.95
Recreation	<u>10.91</u>	<u>12.11</u>	<u>13.92</u>	<u>15.55</u>	<u>13.03</u>
	101.86	100.26	103.13	111.92	110.78

PROPOSED BUDGET
FY 2015-16
LABOR COST ALLOCATIONS

Position Title	Budget Page #	Total Wages and Benefits	General Fund*	Sewer Enterprise (WWTP)	Sewer Enterprise (Corp Yard)	Successor Agency	Housing Admin	Gas Tax Fund	Building Fund	Measure "S-2014"	Measure "S-2006"	SLESF	NPDES	AB939	Measure WW	Measure "J"	Total
Council Members (5)		67,070	50,303		16,768												67,070
City Manager		243,627	48,725		73,088	60,907	12,181		48,725								243,627
City Clerk		184,714	138,536			46,179											184,714
Treasurer		10,997	8,248		2,749												10,997
Finance Director		218,124	122,062	21,812		63,343	10,906										218,124
Accounting Specialist 1		102,703	92,433	10,270													102,703
Accounting Specialist 2		88,981	80,083	8,898													88,981
Accounting Tech		24,051	13,228	3,608				3,608	3,608								24,051
Assistant City Manager		226,726	136,036	22,673		56,682	11,336										226,726
HR Specialist		103,661	88,112	10,366			5,183										103,661
IS Administrator		117,116	105,404	11,712													117,116
Police Commander		194,553									194,553						194,553
Police Relief Officer		164,449									164,449						164,449
Canine Officer		146,468	131,821									14,647					146,468
Police Officer		149,754	67,389									82,365					149,754
PW Director/City Eng		214,540	21,454	107,270				27,890	12,872				6,436	25,745	12,872		214,540
PW Specialist		105,791	10,579		26,448			15,869	21,158				15,869	15,869			105,791
Admin Secretary		105,475	10,548	26,369	52,738			15,821									105,475
Public Works Manager		135,367	77,159		27,073								27,073	4,061		-	135,367
PW Maint. Supervisor		124,517	65,994		31,129								24,903	2,490		-	124,517
Maintenance Workers (4)		365,780	149,970		58,525			29,262					65,840	7,316		54,867	365,780
Plant Maintenance Workers(3)		285,196	31,372		191,081			22,816					22,816	2,852		14,260	285,196
Planning Manager		155,113	7,756				7,756		139,602								155,113
Project Manager		127,401			31,850					63,701						31,850	127,401
																	-
		\$ 3,662,174	1,457,210	222,978	511,449	227,110	47,363	115,266	225,965	63,701	359,002	97,012	162,938	58,332	12,872	100,977	\$ 3,662,174

*Note: Allocation out of General Fund

General Fund	Special Revenue	Sewer Enterprise	Successor Agency	Measure S
\$ (1,792,070)	\$ 571,017	\$ 531,634	\$ 266,717	\$ 422,703

PROPOSED BUDGET
FY 2015-16
LABOR COST ALLOCATION PERCENTAGES

Position Title	Budget Page #	Total Wages and Benefits	General Fund*	Sewer Enterprise (WWTP)	Sewer Enterprise (Corp Yard)	Successor Agency	Housing Admin	Gas Tax Fund	Building Fund	Measure "S-2014"	Measure "S-2006"	SLESF	NPDES	AB939	Measure WW	Measure "J"	Total
Council Members (5)		67,070	75%		25%												100%
City Manager		243,627	20%		30%	25%	5%		20%								100%
City Clerk		184,714	75%			25%											100%
Treasurer		10,997	75%		25%												100%
Finance Director		218,124	56%	10%		29%	5%										100%
Accounting Specialist 1		102,703	90%	10%													100%
Accounting Specialist 2		88,981	90%	10%													100%
Accounting Tech		24,051	55%	15%				15%	15%								100%
Assistant City Manager		226,726	60%	10%		25%	5%										100%
HR Specialist		103,661	85%	10%			5%										100%
IS Administrator		117,116	90%	10%													100%
Police Commander		194,553									100%						100%
Police Relief Officer		164,449									100%						100%
Canine Officer		146,468	90%									10%					100%
Police Officer		149,754	45%									55%					100%
PW Director/City Eng		214,540	10%	50%				13%	6%				3%	12%	6%		100%
PW Specialist		105,791	10%		25%			15%	20%				15%	15%			100%
Admin Secretary		105,475	10%	25%	50%			15%									100%
Public Works Manager		135,367	57%		20%								20%	3%			100%
PW Maint. Supervisor		124,517	53%		25%								20%	2%			100%
Maintenance Workers (4)		365,780	41%		16%			8%					18%	2%		15%	100%
Plant Maintenance Workers(3)		285,196	11%		67%			8%					8%	1%		5%	100%
Planning Manager		155,113	5%				5%		90%								100%
Project Manager		127,401			25%					50%						25%	100%
		\$ 3,662,174	40%	6%	14%	6%	1%	3%	6%	2%	10%	3%	4%	2%	0%	3%	100%

RESOLUTION NO. 2015-44

A RESOLUTION OF THE CITY OF PINOLE, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVING THE CITY OPERATIONS, CAPITAL AND DEBT SERVICE BUDGETS FOR FISCAL YEAR 2015/16

WHEREAS, the City Manager has presented a proposed Preliminary Operations Budget and Program of Services which incorporates the first year of the Capital Improvement Plan for the City of Pinole for fiscal year 2015/16; and

WHEREAS, the City Council has conducted a Public Hearing on the matter of the fiscal year 2015/16 City Preliminary Budget and has discussed the individual budgets with City staff members; and

WHEREAS, the City Council has solicited public input on the proposed 2015/16 City Preliminary 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 2015/16 commencing July 1, 2015 and ending June 30, 2016 is hereby approved and adopted.

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

100	General	\$11,550,245
105	Measure "S" 2006	1,859,817
106	Measure "S" 2014	1,478,583
155	Restricted Real Estate	38,850
160	Equipment Reserve	49,398
200	Gas Tax	434,552
202	Police Security	30,450
203	Public Safety	140,000
204	Police Grants	501,074
205	Traffic Safety	68,043
206	Supplemental Law Enforcements	97,011
207	N.P.D.E.S.	269,041
208	Fire Grants	0
209/211	Recreation Programs	1,267,235*
212	Building Fund	579,804
213	AB939	100,832
214	Solid Waste Fund	310,000
215	Measure J	925,516
228	Pinole Community Television	291,287
310	Lighting & Landscaping Districts	38,870
317	Pinole Valley Park	15,000
315	Measure WW	67,301
324	Facilities Maintenance Fund	60,000
377	2014 Arterial Street Rehab	1,450,000
285	Successor Agency Housing	73,283
750	Successor Agency Administration	249,610
648/49/50/51	Sewage Collection/Treatment/Debt	13,243,713
TOTAL OPERATIONS/DEBT BUDGET		\$35,189,515

*Includes \$117,650 in intra fund transfers in Recreation Programs

Section 3. That the appropriations established for FY 2015/16 by fund shall be allocated to individual department as presented in Exhibit A (Schedules 1 & 3). In addition, the unspent balance of capital projects authorized in the prior fiscal year are authorized to be carried over to fiscal year 2015/16.

Section 4. That the control point for expenditures is herein established at the functional department level for each department as set forth in Exhibit 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 and transfers for the 2015/16 fiscal year are presented in Exhibit A (Schedules 1& 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. All positions listed in the "City of Pinole Personnel Allocation" (Exhibit B) plan are hereby authorized positions. Additional mandatory reductions in personnel will be considered by the City Council during the 2015/16 fiscal year, if needed to assure that expenditure appropriations can be supported by sustainable revenues thereafter.

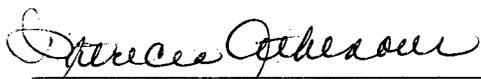
PASSED AND ADOPTED this 16th day **June 2015**, by the following vote:

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

NOES: COUNCILMEMBERS: **None**

ABSENT: COUNCILMEMBERS: **Green**

ABSTAIN: COUNCILMEMBERS: **None**


Patricia Athenour, MMC
City Clerk



RESOLUTION NO. 2015-42

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 2015/2016

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 2014/15 was established at \$103,814,121
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 (1.28% increase in Contra Costa County) and the change in the CPCPI (California Per Capita Personal Income) a 3.82% increase.
3. That the factor has been calculated as follows:
 $1.0128 \times 1.0382 = 1.051489$
4. That said factor, 1.051489 shall be used to adjust the 2014/15 Appropriations Limit.
5. That the Appropriations Limit for 2015/16 fiscal year is hereby established as \$109,159,402.

FURTHER, BE IT RESOLVED that The City of Pinole tax allocations for FY 2015/16 will be approximately \$14,791,121, which is below the authorized spending limit.

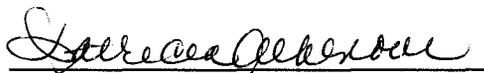
PASSED AND ADOPTED at a Regular meeting of the Pinole City Council held on the 16th day of June 2015 by the following vote:

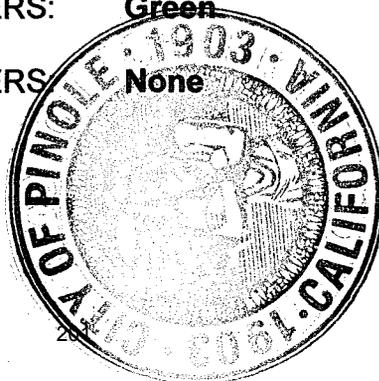
AYES: COUNCILMEMBERS: **Banuelos, Long, Murray, Swearingen**

NOES: COUNCILMEMBERS: **None**

ABSENT: COUNCILMEMBERS: **Green**

ABSTAIN: COUNCILMEMBERS: **None**


Patricia Athénour, MMC
City Clerk





DEPARTMENT OF
FINANCE
OFFICE OF THE DIRECTOR

EDMUND G. BROWN JR. • GOVERNOR
STATE CAPITOL • ROOM 1145 • SACRAMENTO CA • 95814-4998 • WWW.DOF.CA.GOV

May 2015

Dear Fiscal Officer:

Subject: Price and Population Information

Appropriations Limit

The California Revenue and Taxation Code, section 2227, mandates the Department of Finance (Finance) to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2015, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2015-16. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2015-16 appropriations limit. Attachment B provides city and unincorporated county population percentage change. Attachment C provides population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

Population Percent Change for Special Districts

Some special districts must establish an annual appropriations limit. Consult the Revenue and Taxation Code section 2228 for further information regarding the appropriations limit. Article XIII B, section 9(C), of the State Constitution exempts certain special districts from the appropriations limit calculation mandate. The Code and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this issue should be referred to their respective county for clarification, or to their legal representation, or to the law itself. No state agency reviews the local appropriations limits.

Population Certification

The population certification program applies only to cities and counties. Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2015.**

Please Note: Prior year's city population estimates may be revised.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

MICHAEL COHEN
Director
By:

KEELY M. BOSLER
Chief Deputy Director

Attachment

May 2015

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2015-16 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2015-16	3.82

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2015-16 appropriation limit.

2015-16:

Per Capita Cost of Living Change = 3.82 percent
Population Change = 0.93 percent

Per Capita Cost of Living converted to a ratio: $\frac{3.82 + 100}{100} = 1.0382$ ✓

Population converted to a ratio: $\frac{0.93 + 100}{100} = 1.0093$ ✓

Calculation of factor for FY 2015-16: $1.0382 \times 1.0093 = 1.0479$

Fiscal Year 2015-16

**Annual Percent Change in Population Minus Exclusions*
January 1, 2014 to January 1, 2015 and Total Population, January 1, 2015**

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2014-2015	1-1-14	1-1-15	1-1-2015
Contra Costa				
Antioch	1.51	106,691	108,298	108,298
Brentwood	3.04	54,824	56,493	56,493
Clayton	0.70	11,209	11,288	11,288
Concord	1.09	124,709	126,069	126,069
Danville	1.12	43,206	43,691	43,691
El Cerrito	0.72	24,115	24,288	24,288
Hercules	0.71	24,601	24,775	24,775
Lafayette	1.88	24,690	25,154	25,154
Martinez	1.34	36,788	37,281	37,384
Moraga	0.63	16,363	16,466	16,466
Oakley	1.74	38,124	38,789	38,789
Orinda	2.78	18,109	18,612	18,612
Pinole	0.71	18,813	18,946	18,946
Pittsburg	1.73	66,479	67,628	67,628
Pleasant Hill	0.72	33,917	34,162	34,162
Richmond	0.90	106,388	107,346	107,346
San Pablo	0.78	29,499	29,730	29,730
San Ramon	1.49	77,410	78,561	78,561
Walnut Creek	0.83	66,319	66,868	66,868
Unincorporated	1.04	166,510	168,239	168,323
County Total	1.28	1,088,764	1,102,684	1,102,871

*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



THE CITY OF PINOLE NONRESIDENTIAL NEW CONSTRUCTION

2013/14 TO 2014/15 TAX YEARS - IN PARCEL NUMBER ORDER

Parcel	Use Category	Owner	Prior Year Improvements	Current Year Improvements	Percent Change
360-010-029-5	Commercial	Pinole Valley Partners Llc	1,111,869	1,126,100	+ 1.3%
360-010-030-3	Commercial	Bp West Coast Products	188,631	190,866	+ 1.2%
402-023-007-6	Commercial	Hemmat Edward K	563,194	606,000	+ 7.6%
402-161-019-3	Commercial	Rei Matthew L And Christine Trust	381,941	406,200	+ 6.4%
402-240-014-9	Commercial	Stotka Robert D And Lynnette	5,047	5,100	+ 1.1%
402-240-021-4	Commercial	D And B Western Properties	262,267	271,200	+ 3.4%
402-240-023-0	Commercial	D And B Western Properties	409,353	438,800	+ 7.2%
426-010-025-2	Commercial	Pinole Ridge Llc	1,510,069	1,534,600	+ 1.6%
426-020-001-1	Commercial	Shreenath Corporation	1,291,881	1,322,283	+ 2.4%
426-080-033-1	Commercial	In-N-Out Burgers	576,557	624,200	+ 8.3%
426-080-036-4	Commercial	Anabi Real Estate Development	641,613	741,819	+ 15.6%
426-391-012-9	Commercial	Harman Directors Investment	437,500	470,000	+ 7.4%
426-391-013-7	Commercial	Law Tak T	1,160,000	1,225,000	+ 5.6%
426-392-004-5	Commercial	Fitzgerald Thomas J Trust	422,159	644,239	+ 52.6%
426-392-011-0	Commercial	Fitzgerald Thomas J Trust	664,214	705,900	+ 6.3%
15 Parcels Listed			9,626,296	10,312,307	+ 7.1%

This calculation reflects the 2014/15 increase in taxable values for this city due to non-residential new construction as a percentage of the total taxable value increase (as of the 2014 lien year roll date). This percentage may be used as an alternative to the change in California per-capita personal income for calculating a taxing agency's annual adjustment of its Appropriation Limit pursuant to Article XIIB of the State Constitution as Amended by Proposition 111 in June, 1990.

Total Change in Non-Residential Valuation Due to New Development	686,012
Less Automatic 0.454% Assessors's Inflation Adjustment	-3,114
<u>Actual Change in Non-Residential Valuation</u>	<u>682,898</u>
<u>Change in Total Assessed Value</u>	<u>214,346,653</u>
= Alternate 2015/16 Appropriations Limit Factor	0.32% ✓

Includes taxable primary parcels with known nonresidential use codes, no prior lien year transfers, and improvement value increases greater than 0.5%. Change in Total Assessed Value is the assessed value change of the locally assessed secured and unsecured tax rolls.

Data Source: Contra Costa County Assessor 2014/15 Secured Tax Rolls

Prepared On 9/28/2014 By MV

This report is not to be used in support of debt issuance or continuing disclosure statements without the written consent of HdL, Coren & Cone

CITY OF PINOLE

**ELECTED OFFICIALS AND
ADMINISTRATIVE PERSONNEL**

JUNE 30, 2015

ELECTED OFFICIALS

Mayor	Peter Murray
Mayor Pro Tem	Roy Swearingen
Council Member	Debbie Long
Council Member	Phil Green
Council Member	Tim Banuelos
City Treasurer	Judy Lee

ADMINISTRATIVE PERSONNEL

City Manager	Belinda Espinosa
Assistant City Manager	Hector De La Rosa
Public Works Director	Dean Allison
Finance Director	Richard Loomis
Police Chief	Neil Gang
Fire Chief	Robert Piper

**City of Pinole
FY 2015-16
Budget Calendar**

April 2	Preliminary Budget Distributed to City Manager
April 8-24	City Manager and Interim Finance Director Meet with Department Managers
April 10	Preliminary Budget Distributed to Department Managers
May 27	Finance Subcommittee Meeting
June 1	Gann Appropriation Limit Made Available to Public
June 2	Regular City Council Meeting- Public Hearing on Budget
June 3	Special City Council Meeting-Continuation of Public Hearing on Budget
June 4-16	Additional Special Meetings if needed on Budget
June 16	Adoption of Budget and Gann Appropriation Limit

FY 2015-16 Schedule of Transfers

Purpose	Trf No.	Amount	Transfer-In			Transfer-Out		
			Fund No.	Description	Acct. No.	Fund No.	Description	Acct. No.
EBRICS Radio Lease Payment	A	49,398	100	General Fund	39901	160	Police Equip Reserve Fund	39902
PSAF Sales Tax- Pinole Police Share	B	140,000	100	General Fund	39901	203	Pub Saf Augmentation Fund	39902
Funding for Traffic Enforcement	C	30,000	100	General Fund	39901	205	Traffic Safety Fund	39902
Solid Waste Reduction Program	E	15,000	100	General Fund	39901	213	AB 939 Solid Waste Fund	39902
Fund Membership in WCCTAC	F	36,675	100	General Fund	39901	215	Measure J Fund	39902
				subtotal Transfer to the General Fund	271,073			
Fund Business Assistance Program	J	5,000	310	Light & Land Fund	39901	100	General Fund	39902
Fund Portion of Street Project	N	55,000	215	Measure J Fund	39901	200	Gas Tax Fund	39902
Fund Portion of 2014 Arterial Sts Prj	L	310,000	377	2014 Arterial Str Prj Fund	39901	214	Solid Waste Activities Fund	39902
Fund Portion of 2014 Arterial Sts Prj	L	587,000	377	2014 Arterial Str Prj Fund	39901	215	Measure J Fund	39902
Fund Portion of 2014 Arterial Sts Prj	L	100,000	377	2014 Arterial Str Prj Fund	39901	106	Measure S 2014 Fund	39902
				subtotal Transfer to 2014 Arterial Sts Proj	997,000			
Funding for Future Street Projects	M	250,000	325	City Street Fund	39901	106	Measure S 2014 Fund	39902
Swim Center Subsidy	H	36,000	209	Recreation Fund (0559)	39901	106	Measure S 2014 Fund	39902
Cable Television Subsidy	G	55,000	228	Cable Television Fund	39901	106	Measure S 2014 Fund	39902
				subtotal Transfer from Measure S 2014	441,000			
Recreation Admin Overhead	D	26,937	209	Recreation Fund (552)	39901	211	Senior Center Fund (553)	39902
Recreation Admin Overhead	D	24,088	209	Admin - Dept 552	39901	209	Tiny Tots - Dept 557	39902
Recreation Admin Overhead	D	66,625	209	Admin - Dept 552	39901	209	Youth Center - Dept 595	39902
				subtotal Transfer to Recreation Admin	117,650			
Grand Total Transfers		1,786,723						

Five Year Plan for Measure S 2014 Funding

In November 2014, the Pinole voters approved Measure S, which included a general sales tax measure of ½ cent. There is no sunset on the term of the additional tax. Local merchants began to collect the tax on April 1, 2015. It is anticipated that Measure S 2014 will generate an additional \$1.8 million a year. While the funds are for General Fund purposes, they will be held in a separate account from the General Fund.

The City Council held workshops on February 7, March 3 and March 17, 2015 to discuss with the community how to plan and budget for the Measure S 2014 funds in the upcoming FY 2015-16 Budget. All acknowledged that developing a balanced and sustainable spending plan was the intention and that additional planning steps were necessary to assure that the General Fund has a sustainable reserve.

Staff also provided alternative scenarios setting aside a specific amount of the Measure S 2014 funds to be transferred into the General Fund Reserve each year with projects to be completed with the remaining funds and assuring that expenditures do not exceed revenues in any year.

GUIDING PRINCIPLES

As a result of the discussion at the workshops, the City Council endorsed the following guiding principles:

- Amend the City's Financial Policies to Reflect the Guiding Principles of Measure S 2014 Funding.
- Transfer a fixed dollar amount of Measure S 2014 funds each budget cycle into the General Fund Reserve until a \$5.5 million reserve is achieved.
 - Measure S 2014 Funds should never result in deficit spending – i.e. current year expenditures must be equal or less than current year revenues.
 - Maintenance of City facilities should have a high priority for funding allocations.

Once these principles were approved by the City Council, they began working on developing a five year spending plan for Measure S 2014 funds. The City Council focused on establishing a General Fund Reserve to equal at least six (6) months of operating and maintenance costs. This is estimated at \$5.5 million based on a General Fund of \$11 million. At the current time, the General Fund Reserve is estimated at \$3.2 million, which means that additional contributions of at least \$ 2.3 million are needed to reach this goal.

The City Council desires to reach this goal within a reasonable time period and directed that a transfer of \$200,000 from Measure S 2014 be put aside each year into the General Fund Reserve until the appropriate time that the \$5.5 million goal is realized.

Based on this plan, it is anticipated that the City will reach its goal of \$5.5 million by FY 2027-28 or a total of 11 years. It is important to note that any net income generated from the General Fund (exclusive of Measure S funds) may also contribute to the building of General Fund Reserves thereby resulting in a reduced number of years that it would take to build the Reserves.

As a concept, the City Council requested that Staff develop a plan that specifically:

- Eliminated the deficit spending (\$149,312) in the Measure S 2006 Fund by using the accumulated carryover Measure S 2006 funds in FY 2014-15 and that there be no deficit spending in future years.
- Transferred the funding of the Fire Chief position from Measure S 2006 to the General Fund in FY 2015-16; and
- Transferred \$200,000 from Measure S 2014 to the General Fund beginning in FY 2016-17 and each year thereafter until a General Fund Reserve of \$5.5 million is reached.

THE FIVE YEAR PLAN

Staff prepared a Five Year Plan incorporating the transfer of the \$200,000 from Measure S 2014 to the General Fund Reserve beginning in FY 2016-17 and allocating the remaining funds for projects and programs through FY 2019-20. The Plan is a composite of the projects/programs discussed at several workshops held with the public, staff and the City Council.

A high priority has been placed on:

1. Addressing facility/building deferred maintenance;
2. Adding a full-time Training Officer in Fire (\$150,000); \$150,000 is for employing the officer effective October, 2015 with benefits the actual cost is \$219,888 in FY 2016-17
3. Adding a full time Project Manager for Public Works that will be budgeted 50% from Measure S 2014 and 50% from other funding sources related to the projects undertaken.

It is projected that even after transferring the \$200,000 to the General Fund Reserve each year and allocating available revenues each year for projects/programs, there will most likely still be a positive net income (or also known as Unallocated Residual) in the Measure S 2014 Fund. This amount includes new revenue each year and excludes any accumulated carry forward that may be generated from unexpended funds in preceding years.

The Five Year Plan is balanced with proposed allocations across all programs and projects that the City provides. It includes Police, Fire, Public Works including streets, storm drainage, tree and sidewalk maintenance, repair of City facilities, operating subsidies for the Swim Center and Cable Television as well as restoring community programs on a limited basis that were lost due to the dissolution of redevelopment. Included are Summer Sounds, Cinema in the Park as well as some funding for the Community Service Commission to conduct their public programs.

Another important factor is to recognize that given the limited staff resources, projects need to be spread out over the five year time frame in a reasonable manner so that there is no unreasonable expectation that all of the projects will be accomplished in one fiscal year. A new position of Project Manager is added to the Public Works Department in order to undertake the numerous projects funded from Measure S 2014 as well as other sources identified in the Capital Improvement Program.

As previously noted, the City Council wanted to develop a plan that included the Guiding Principles, the conscious decision to build the General Fund Reserve and to assure that current expenditures match current revenue. All of the fiscal years are balanced with revenues exceeding expenditures. This will allow some flexibility in the future years for adding or supplementing projects/programs if the City Council desires. In addition, the plan includes balancing one-time expenditures with on-going funding for adding minimal staffing to the Police, Fire and Public Works departments.

It is also important to note that cash flow could be an issue as the additional tax only began to be collected on April 1, 2015 and we will not have a full year of collections until the end of FY 2015-16. Many projects/programs have been planned for in the later years in the plan when the fund balances are stronger and well established. Therefore, as cash becomes available in FY 2015-16 the priority projects for initial funding include:

- Roof at the Senior Center \$254,000
- Additional Funding of the Skate Park \$ 51,175
- Replace the HVAC at the Senior Center \$ 60,000

**City of Pinole
Five Year Funding Plan
Measure S 2014
Approved May 5, 2015**

Functional Area	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Transfer to General Fund Reserve	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Total	\$ -	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Cable Television					
Operating Subsidy	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000	\$ 55,000
Equipment-Replace Mixer and Convert to Digital Projection	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
Total	\$ 86,000				
City Facilities					
Paint Tiny Tots Building	\$ -	\$ 8,000	\$ -	\$ -	\$ -
Replace Carpet at Senior Center with Tile	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Replace Roof at Senior Center	\$ 254,000	\$ -	\$ -	\$ -	\$ -
Roof Repairs/Replace Roof Flashing - All City Facilities	\$ 25,000	\$ -	\$ -	\$ 164,000	\$ 108,000
Replace HVAC at Senior Center	\$ 60,000	\$ -	\$ -	\$ -	\$ -
Engineering Building Slab Displacement @ Tiny Tots	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Replace Carpeting w Tile in the Council Break Room	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Paint City Hall (Inside and Outside)	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ -
Total	\$ 344,000	\$ 18,000	\$ 35,000	\$ 199,000	\$ 108,000
City Hall					
Tablets (3) City Manager, Development Services Director and City Clerk	\$ 4,500	\$ -	\$ -	\$ -	\$ -
Replace SIRE Records System Software (Laser Fiche)	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
Replace Financial System (Personnel and CRW)	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -
Additional IT Support	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Annual Measure S 2014 Audit	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Total	\$ 57,000	\$ 75,000	\$ 27,500	\$ 22,500	\$ 22,500

**City of Pinole
Five Year Funding Plan
Measure S 2014
Approved May 5, 2015**

Functional Area	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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Recreation

Operating Subsidy - Swim Center	\$ 36,000	\$ 45,000	\$ 45,000	\$ 45,000	\$ 45,000
Summer Sounds in the Park- Twice a Summer	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500	\$ 2,500
Cinema in the Park-3 Times a Summer	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500
Community Service Commission	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Annual Tree Lighting	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Annual Fire Works Fourth of July	\$ -	\$ -	\$ 25,000	\$ 25,000	\$ 25,000
Replace CLASS Registration	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Total	\$ 43,000	\$ 102,000	\$ 77,000	\$ 77,000	\$ 77,000

Development Services

Project Manager (Full Time 50% Measure S and 50% from Grants/Other Project Funds)	\$ 63,701	\$ 67,200	\$ 70,560	\$ 74,088	\$ 74,088
Supplemental Funding - Skate Park Project	\$ 51,175	\$ -	\$ -	\$ -	\$ -
Initiate Internal Services Fund-Depreciation to Replace 2 Vehicles/Year Excludes Heavy Equipment	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Total	\$ 119,876	\$ 72,200	\$ 75,560	\$ 79,088	\$ 79,088

Parks

Replace Chips with Rubber Matting at Tiny Tots, Meadow, Fernandez and Louie Francis Parks	\$ -	\$ 50,000	\$ -	\$ -	\$ -
Resurface Parking Lot at Senior Center	\$ -	\$ 30,000	\$ -	\$ -	\$ -
Replace Lighting at Louie Francis Park	\$ -	\$ -	\$ -	\$ 40,000	\$ -
Annual re sod @ two Soccer Fields	\$ 15,000	\$ 50,000	\$ 10,000	\$ 10,000	\$ 10,000
New Restrooms at Fernandez Park	\$ -	\$ 20,000	\$ 150,000	\$ -	\$ -
Replacement of Park Benches	\$ 15,000	\$ -	\$ 5,000	\$ 5,000	\$ -
Total	\$ 30,000	\$ 150,000	\$ 165,000	\$ 55,000	\$ 10,000

**City of Pinole
Five Year Funding Plan
Measure S 2014
Approved May 5, 2015**

Functional Area	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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Public Works

1 Maintenance Worker (Full Time)	\$ -	\$ 80,000	\$ 84,000	\$ 88,200	\$ 92,610
Initiate Internal Services Fund-Depreciation to Replace 2 Vehicles/Year Excludes Heavy Equipment	\$ 20,000	\$ 20,000	\$ 20,000	\$ 30,000	\$ 30,000
Initiate Internal Services Fund-Depreciation for Heavy Equipment	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Residential/Arterial Street Maintenance Program	\$ 350,000	\$ 500,000	\$ 475,000	\$ 400,000	\$ 500,000
Storm Drainage Master Plan	\$ -	\$ 75,000	\$ -	\$ -	\$ -
Storm Drainage Annual Rehabilitation	\$ -	\$ -	\$ 150,000	\$ 150,000	\$ 150,000
Replacement of Traffic Signs	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Public Tree Maintenance	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Sidewalk Maintenance	\$ -	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Total	\$ 440,000	\$ 785,000	\$ 839,000	\$ 778,200	\$ 882,610

Police

Community Safety Officers (2 Part Time)	\$ 54,046	\$ 56,748	\$ 59,586	\$ 62,565	\$ 65,693
Replace Mobile Digital Terminals With Tablets for Vehicles, Motorcycle, Chief (17)	\$ 85,000	\$ 10,000	\$ 10,000	\$ -	\$ -
Lap Tops 2 @ \$1,500 each-Evidence and Squad Room, Also for 3 Detectives and Tablets for Admin 3 @ \$1,500 each Total of 10	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Initiate Internal Services Fund-Depreciation to Replace 1 Police Vehicle per year	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000
Total	\$ 189,046	\$ 116,748	\$ 124,586	\$ 117,565	\$ 115,693

**City of Pinole
Five Year Funding Plan
Measure S 2014
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Functional Area	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
Fire					
Full Time Battalion Chief Training Officer	\$ 146,661	\$ 219,888	\$ 230,882	\$ 242,427	\$ 254,548
Emergency Preparedness	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
Rehab Station 73 - Drapes, Painting, Appliances, Carpeting	\$ 15,000	\$ -	\$ -	\$ -	\$ -
2 New Computers - Training Officer and Training Room	\$ 3,000	\$ -	\$ -	\$ -	\$ -
1 Tablet for Fire Chief & Battalion Chiefs	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Total	\$ 169,661	\$ 244,888	\$ 255,882	\$ 242,427	\$ 254,548
City Attorney					
Municipal Code Update	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
Total	\$ -	\$ 25,000	\$ 25,000	\$ -	\$ -
Grand Total	\$ 1,478,583	\$ 1,874,836	\$ 1,910,528	\$ 1,856,780	\$ 1,835,439

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