

MEMORANDUM

Office of the City Manager



To: Honorable Mayor and City Council
From: Tom Williams, City Manager 
Subject: FY 2013-14 Budget Study Session
Date: April 26, 2013

Attached please find the draft budget summaries for FY 2013-14 for all funds, and the General Fund, as well as the budget requests by department. The focus of this budget study session will be on strategies to balance the General Fund budget and the long-term fiscal challenges of the City.

General Fund - Budget Overview and Recommended Strategies

The total General Fund revenue and other financing sources for FY 13-14, not including the Redevelopment property tax redistributions, was projected to be \$63.9 million, a 5.7% increase compared with the current fiscal year's adopted budget. The projected growth for sales tax and Transient Occupancy tax are 8.8% and 9.3% respectively while property tax revenue was projected to increase 2.2%. Other revenues such as charges for services and permit and inspection fees were expected to increase due to increased development activities.

The total budget request for the General Fund is approximately \$66.2 million. The draft General Fund budget reflected 7.5% or \$4.6 million increase compared with the current fiscal year's adopted budget. Personnel costs increased by \$3.9 million due to increased employer's contribution to CalPERS, increased medical insurance premium, partial 2.5% restoration of employees' concession for the ProTech and Mid-Management union groups, and increased funding for full time and temporary positions. The requests for additionally funded positions are primarily to support and perform development related services. A majority of these positions will be reimbursed by either development fees or by VTA for the BART expansion project.

The initial budget gap was \$2.4 million. Staff recommends using the Redevelopment property tax distributions to balance the General Fund budget in FY 13-14. Pursuant to ABx1 26 that legislates the dissolution of the redevelopment agencies, all remaining property tax revenue attributing to the former RDA after satisfying the approved obligations of the RDA, will be distributed to the taxing entities within the RDA project area. The City of Milpitas is one the taxing entities that will receive its estimated share of \$2.4 million next year. By utilizing the residual distributions of the RDA property tax revenue to close the budget gap, the General Fund budget for FY 13-14 is balanced without using any reserves.

CIP Five Year Plan – Unidentified funding

The FY 13-14 proposed budget includes \$18.9 million for capital improvement project funding. However, the Five Year Capital Improvement Program identifies at least \$42.1 million of projects in the next four years that are without funding sources. With the loss of RDA funding for capital improvement projects that amounted to \$6 million to \$12 million a year, the immediate and long term challenge of the City is to provide a long-term reliable source of funding for the City's capital assets.

In FY 11-12, the City received \$3.6 million one-time RDA loan repayment and \$1.3 million RDA property tax distribution. At the City Council's direction, the total amount of \$4.9 million was allocated for capital improvement project funding. In FY 12-13, the City received \$3.4 million RDA property tax distributions that will again be allocated for CIP funding. The total for two years is \$8.3 million. While the amount is not sufficient to meet all the future funding needs of the CIP, it is an initial step to replace the lost funding of RDA.

The unassigned fund balance of the 2% TOT fund is also another source that City can tap into for CIP funding. In fact, the City has utilized the 2% TOT fund as a funding source for Fire Station improvements in the past and the proposed CIP budget will request \$600,000 of this funding source for Street Improvement projects.

Staff revised the Budget Guidelines and Fiscal Policies to reflect the City Council's action on allocating RDA property tax distributions and loan repayments for CIP funding. The revised policies provide flexibility to the City Council to direct any portion of the fund balance of the 2% TOT Fund for CIP funding.

A separate staff memo to explain the changes and a redlined version of the Budget Guidelines and Fiscal Policies are included in the City Council's packet.

Unfunded Liabilities for PERS Pension and Retiree Medical Benefits

The unfunded liability for the PERS pension has increased over the years. Staff will discuss the reasons for the increase in the Budget Study Session.

The City has begun funding the annual required contribution towards a Retiree Medical Benefit Trust fund since 2007. Staff believes the contributions were adequate and the funding status is gradually moving to the right direction. Staff will discuss the cause for recent increase in the Budget Study Session.

**Draft Budget Summary
2013-14**

	GRAND TOTAL	GENERAL FUND	MEASURE I TOT FUND	HOUSING AUTHORITY	OTHER FUNDS	CAPITAL PROJECTS	WATER FUND	SEWER FUND
ESTIMATED REVENUES								
Property Taxes	19,203,000	19,203,000	0	0	0	0	0	0
Taxes Other Than Property	33,066,000	31,006,000	1,523,000	0	537,000	0	0	0
Licenses and Permits	5,253,000	5,253,000	0	0	0	0	0	0
Fines and Forfeits	486,000	486,000	0	0	0	0	0	0
Use of Money and Property	664,000	145,000	31,000	6,000	110,000	154,000	93,000	125,000
Intergovernmental	5,169,050	979,000	0	0	2,470,000	1,690,050	30,000	0
Charges For Current Services	41,404,322	5,466,000	0	0	2,448,322	0	21,190,000	12,300,000
Other Revenue	1,142,000	104,000	0	0	723,000	0	155,000	160,000
sub-total	106,387,372	62,642,000	1,554,000	6,000	6,288,322	1,844,050	21,468,000	12,585,000
Other Financing Sources								
(Increase) Decrease in Fund Balance	3,618,437	(37,624)	(856,160)	872,990	216,861	2,874,000	(1,901,362)	2,449,731
(Increase) Decrease in CIP FB	5,232,900	0	0	0	0	2,566,900	333,000	2,333,000
(Increase) Decrease in PERS Stabilizatio	0	0	0	0	0	0	0	0
Operating Transfers In	6,328,497	3,618,497	0	0	0	2,710,000	0	0
Operating Transfers Out	(6,328,497)	0	(600,000)	0	(2,364,542)	0	(1,808,020)	(1,555,935)
sub-total	8,851,337	3,580,873	(1,456,160)	872,990	(2,147,681)	8,150,900	(3,376,382)	3,226,796
TOTAL	115,238,709	66,222,873	97,840	878,990	4,140,641	9,994,950	18,091,619	15,811,796
BUDGETED APPROPRIATIONS								
Personnel Services	58,711,941	53,219,369	44,840	172,290	1,047,068	0	2,340,906	1,887,468
Supplies & Contractual Services	36,364,724	12,990,764	53,000	706,700	2,673,810	0	14,205,417	5,735,033
Capital Outlay	583,094	12,740	0	0	419,763	0	145,296	5,295
sub-total	95,659,759	66,222,873	97,840	878,990	4,140,641	0	16,691,619	7,627,796
Capital Improvements	18,894,950	0	0	0	0	9,994,950	1,400,000	7,500,000
Debt Service	684,000	0	0	0	0	0	0	684,000
sub-total	19,578,950	0	0	0	0	9,994,950	1,400,000	8,184,000
TOTAL	115,238,709	66,222,873	97,840	878,990	4,140,641	9,994,950	18,091,619	15,811,796
FUND BALANCE								
Fund Balance 7/1/11	138,997,732	25,518,032	6,655,700	4,000,000	18,609,000	36,545,000	17,990,000	29,680,000
Net Changes in Fund Balance	(8,851,337)	37,624	856,160	(872,990)	(216,861)	(5,440,900)	1,568,362	(4,782,731)
Fund Balance 6/30/11	130,146,396	25,555,656	7,511,860	3,127,010	18,392,139	31,104,100	19,558,362	24,897,269
Restricted	14,731,698	1,468,635	0	3,127,010	10,136,053	0	0	0
Restricted for CIP	52,265,100	0	0	0	0	23,361,100	12,357,000	16,547,000
Committed for PERS	5,432,703	5,432,703	0	0	0	0	0	0
Assigned	19,367,554	2,816,694	7,511,860	0	310,000	8,729,000	0	0
Unassigned, Unrestricted	38,349,341	15,837,624	0	0	7,946,086	(986,000)	7,201,362	8,350,269
TOTAL	130,146,396	25,555,656	7,511,860	3,127,010	18,392,139	31,104,100	19,558,362	24,897,269

General Fund - Draft Budget Summary
Fiscal Year 2013-2014

Budget Unit	Personnel Services	Services & Supplies	Capital Outlay	Total
City Council	106,783	138,015	0	244,798
City Manager	461,670	245,530	0	707,200
City Clerk	309,722	33,500	0	343,222
City Attorney	627,376	96,440	0	723,816
Building and Safety	2,654,225	122,850	0	2,777,075
Information Services	1,497,100	683,608	0	2,180,708
Human Resources	505,663	420,512	0	926,175
Recreation	2,254,276	1,132,438	0	3,386,714
Finance	1,938,782	140,225	0	2,079,007
Public Works	1,993,068	3,017,694	0	5,010,762
Engineering	1,342,256	336,148	0	1,678,404
Planning & Neighborhood Svcs	1,247,405	495,641	0	1,743,046
Police	21,226,525	1,386,838	2,740	22,616,103
Fire	13,502,918	1,750,725	10,000	15,263,643
Non-Departmental	3,551,600	2,990,600	0	6,542,200
TOTAL	53,219,369	12,990,764	12,740	66,222,873

Budgets Narrative and Summary City Council

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	51,760	55,825	54,274	54,274
4112 Temporary Salaries	3,125	3,375	4,400	4,400
4121 Allowances	38,589	39,086	38,700	38,700
4131 PERS	4,816	5,693	15,190	15,934
4132 Group Insurance	41,325	38,881	23,040	420
4133 Medicare	1,442	1,416	1,358	1,422
4135 Worker's Compensation	183	228	272	294
4139 PARS	616	632	0	66
4151 Compensation Reduction	(564)	(3,430)	(8,727)	(8,727)
4161 Retiree Medical Reserve	2,964	2,964	516	0
sub-total	<u>144,256</u>	<u>144,668</u>	<u>129,023</u>	<u>106,783</u>
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	50,445	37,419	54,240	46,240
4220 Supplies	6,296	3,272	3,200	3,200
4230 Services	10,500	10,500	10,500	10,500
4410 Communications	0	540	0	0
4501 Memberships and Dues	51,234	50,809	53,579	53,579
4503 Training	8,995	5,568	10,400	10,400
4520 Commissions and Boards	6,624	4,396	14,096	14,096
sub-total	<u>134,093</u>	<u>112,504</u>	<u>146,015</u>	<u>138,015</u>
CAPITAL OUTLAY				
TOTAL	<u><u>278,349</u></u>	<u><u>257,172</u></u>	<u><u>275,038</u></u>	<u><u>244,798</u></u>

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	409,132	356,722	320,332	322,624
4113 Overtime	(1,724)	(900)	0	0
4121 Allowances	0	796	0	0
4124 Leave Cashout	0	20,317	0	0
4131 PERS	77,321	69,834	67,704	74,564
4132 Group Insurance	40,193	34,624	36,984	40,464
4133 Medicare	5,957	5,606	4,670	4,696
4135 Worker's Compensation	1,338	1,663	1,586	1,586
4138 Deferred Comp-Employer	2,710	1,378	1,800	1,800
4161 Retiree Medical Reserve	22,350	19,308	15,936	15,936
sub-total	557,277	509,348	449,012	461,670
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	341	0	0	0
4211 Equip Replacement Amortization	2,236	2,639	2,632	2,950
4220 Supplies	6,131	5,173	4,400	4,400
4230 Services	753,758	311,275	0	230,000
4501 Memberships and Dues	2,200	18,039	4,180	4,180
4503 Training	2,219	562	4,000	4,000
4520 Commissions and Boards	0	92	0	0
sub-total	766,885	337,781	15,212	245,530
CAPITAL OUTLAY				
TOTAL	1,324,162	847,129	464,224	707,200

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	491,598	452,107	304,934	226,177
4113 Overtime	5,642	5,339	5,000	0
4121 Allowances	0	1,073	0	0
4124 Leave Cashout	12,941	23,399	0	0
4131 PERS	73,812	44,021	25,460	26,938
4132 Group Insurance	96,685	84,203	55,476	40,464
4133 Medicare	6,160	5,786	4,452	1,910
4135 Worker's Compensation	1,498	1,760	1,496	1,124
4138 Deferred Comp-Employer	2,710	1,620	2,700	1,800
4161 Retiree Medical Reserve	25,085	24,552	15,082	11,309
sub-total	716,132	643,862	414,600	309,722
SUPPLIES AND CONTRACTUAL SERVICES				
4220 Supplies	1,517	1,153	3,000	3,000
4230 Services	39,189	21,885	40,000	27,000
4280 Elections	62,158	14,078	75,000	0
4501 Memberships and Dues	546	559	1,000	1,000
4503 Training	989	2,322	2,000	2,500
sub-total	104,397	39,998	121,000	33,500
CAPITAL OUTLAY				
TOTAL	820,529	683,860	535,600	343,222

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	498,145	499,967	431,258	445,822
4113 Overtime	16	(14)	0	0
4121 Allowances	1,156	1,142	0	0
4124 Leave Cashout	0	17,557	0	0
4131 PERS	88,134	76,201	62,952	87,224
4132 Group Insurance	55,936	60,033	55,476	60,696
4133 Medicare	7,260	7,671	6,304	6,512
4135 Worker's Compensation	1,625	2,199	2,154	2,222
4138 Deferred Comp-Employer	1,904	2,191	2,700	2,700
4161 Retiree Medical Reserve	26,987	26,736	21,468	22,200
sub-total	681,163	693,684	582,312	627,376
SUPPLIES AND CONTRACTUAL SERVICES				
4220 Supplies	18,564	14,738	21,100	18,560
4230 Services	42,030	204,395	79,000	70,000
4410 Communications	0	0	0	1,440
4501 Memberships and Dues	914	1,350	820	840
4503 Training	2,598	3,085	6,350	5,600
sub-total	64,106	223,567	107,270	96,440
CAPITAL OUTLAY				
TOTAL	745,269	917,252	689,582	723,816

Building and Safety

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	1,362,772	1,398,306	1,482,630	1,743,680
4112 Temporary Salaries	0	4,557	0	307,752
4113 Overtime	(956)	23,394	18,000	48,000
4124 Leave Cashout	33,529	83,935	0	0
4131 PERS	204,632	77,994	79,762	219,268
4132 Group Insurance	234,727	230,408	258,888	343,944
4133 Medicare	18,453	19,658	19,820	28,764
4135 Worker's Compensation	24,363	26,374	29,686	39,017
4138 Deferred Comp-Employer	1,807	1,842	1,800	1,800
4139 PARS	0	68	0	0
4143 Charged to CIPs	0	0	(179,322)	(140,000)
4161 Retiree Medical Reserve	87,284	89,940	73,956	87,000
sub-total	<u>1,966,611</u>	<u>1,956,476</u>	<u>1,785,220</u>	<u>2,679,225</u>
SUPPLIES AND CONTRACTUAL SERVICES				
4211 Equip Replacement Amortization	29,507	25,182	22,197	21,595
4220 Supplies	12,380	6,498	23,975	28,525
4230 Services	53,940	106,992	44,550	54,550
4501 Memberships and Dues	1,317	1,380	1,530	1,530
4503 Training	4,218	4,266	15,900	16,650
sub-total	<u>101,363</u>	<u>144,319</u>	<u>108,152</u>	<u>122,850</u>
CAPITAL OUTLAY				
TOTAL	<u><u>2,067,974</u></u>	<u><u>2,100,795</u></u>	<u><u>1,893,372</u></u>	<u><u>2,802,075</u></u>

Information Services

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	1,381,908	1,437,338	1,260,174	1,115,030
4112 Temporary Salaries	6,652	17,155	0	0
4113 Overtime	38	254	0	0
4124 Leave Cashout	7,029	42,430	0	0
4131 PERS	206,649	156,835	74,342	97,136
4132 Group Insurance	219,191	202,726	203,412	202,320
4133 Medicare	20,099	22,096	18,390	16,276
4135 Worker's Compensation	4,642	4,742	6,284	5,454
4138 Deferred Comp-Employer	8,131	8,177	7,200	6,300
4139 PARS	96	261	0	0
4142 Vacancy Factor	0	0	(162,735)	0
4161 Retiree Medical Reserve	77,460	74,412	62,840	54,584
sub-total	<u>1,931,896</u>	<u>1,966,427</u>	<u>1,469,907</u>	<u>1,497,100</u>
SUPPLIES AND CONTRACTUAL SERVICES				
4211 Equip Replacement Amortization	7,683	7,067	7,048	8,208
4220 Supplies	27,771	16,718	10,000	12,000
4230 Services	496,739	473,149	557,645	638,400
4410 Communications	184,806	165,589	144,000	152,000
4501 Memberships and Dues	150	25	0	0
4503 Training	4,969	791	0	3,500
sub-total	<u>722,118</u>	<u>663,340</u>	<u>718,693</u>	<u>814,108</u>
CAPITAL OUTLAY				
4920 Machinery Tools & Equipment	123,342	85,121	90,000	90,000
sub-total	<u>123,342</u>	<u>85,121</u>	<u>90,000</u>	<u>90,000</u>
TOTAL	<u><u>2,777,356</u></u>	<u><u>2,714,887</u></u>	<u><u>2,278,600</u></u>	<u><u>2,401,208</u></u>

Human Resources

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	307,022	325,986	335,030	350,716
4112 Temporary Salaries	7,384	14,648	15,600	25,600
4113 Overtime	0	0	1,000	1,000
4121 Allowances	0	1,142	0	0
4124 Leave Cashout	70	211	0	0
4131 PERS	46,051	41,033	29,606	39,742
4132 Group Insurance	46,433	46,937	55,476	60,696
4133 Medicare	4,588	5,079	5,118	5,485
4135 Worker's Compensation	1,045	1,402	1,752	1,880
4138 Deferred Comp-Employer	2,710	1,620	2,700	2,700
4139 PARS	106	224	234	384
4161 Retiree Medical Reserve	16,592	16,104	16,680	17,460
sub-total	<u>432,001</u>	<u>454,385</u>	<u>463,196</u>	<u>505,663</u>
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	3,085	0	0	6,000
4220 Supplies	2,384	2,320	1,000	2,000
4230 Services	342,649	371,255	446,377	406,300
4410 Communications	32	0	0	0
4501 Memberships and Dues	895	895	2,212	2,212
4503 Training	4,183	898	4,000	4,000
sub-total	<u>353,227</u>	<u>375,368</u>	<u>453,589</u>	<u>420,512</u>
CAPITAL OUTLAY				
TOTAL	<u><u>785,227</u></u>	<u><u>829,753</u></u>	<u><u>916,785</u></u>	<u><u>926,175</u></u>

Recreation

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	1,286,272	1,249,626	1,020,927	936,944
4112 Temporary Salaries	832,474	837,697	813,199	837,047
4113 Overtime	6,331	7,934	7,000	7,000
4124 Leave Cashout	11,413	115,145	0	0
4131 PERS	206,597	86,796	62,771	116,263
4132 Group Insurance	288,412	263,254	254,268	257,964
4133 Medicare	29,666	32,458	25,072	24,741
4135 Worker's Compensation	12,484	12,361	15,657	15,855
4138 Deferred Comp-Employer	2,710	2,312	1,800	1,800
4139 PARS	11,158	11,789	10,378	9,872
4161 Retiree Medical Reserve	68,932	67,867	50,988	46,790
sub-total	<u>2,756,451</u>	<u>2,687,238</u>	<u>2,262,060</u>	<u>2,254,276</u>
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	18,755	11,957	10,265	10,265
4211 Equip Replacement Amortization	32,754	29,716	26,605	26,051
4220 Supplies	132,921	118,759	135,037	124,159
4230 Services	713,530	590,160	901,640	963,033
4501 Memberships and Dues	905	645	1,765	1,425
4503 Training	800	509	5,550	5,905
4600 Ins, Settlements & Contgcy	1,105	972	1,600	1,600
sub-total	<u>900,771</u>	<u>752,719</u>	<u>1,082,462</u>	<u>1,132,438</u>
CAPITAL OUTLAY				
TOTAL	<u><u>3,657,222</u></u>	<u><u>3,439,957</u></u>	<u><u>3,344,522</u></u>	<u><u>3,386,714</u></u>

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	1,936,113	1,907,166	1,877,126	1,904,792
4112 Temporary Salaries	40,257	45,269	24,000	24,000
4113 Overtime	2,199	3,451	23,500	23,500
4121 Allowances	903	4,210	0	0
4124 Leave Cashout	37,234	19,240	0	0
4125 Accrued Leave	5,889	(6,252)	0	0
4131 PERS	291,975	165,883	123,176	198,428
4132 Group Insurance	354,151	326,036	397,572	434,988
4133 Medicare	29,094	29,050	27,646	28,078
4135 Worker's Compensation	11,446	12,101	14,146	14,352
4138 Deferred Comp-Employer	5,421	3,205	5,400	7,200
4139 PARS	481	412	360	360
4143 Charged to CIPs	0	0	(30,000)	(30,000)
4161 Retiree Medical Reserve	108,858	105,024	92,676	94,692
sub-total	2,824,023	2,614,795	2,555,602	2,700,390
SUPPLIES AND CONTRACTUAL SERVICES				
4211 Equip Replacement Amortization	14,907	14,042	9,347	14,054
4220 Supplies	55,388	83,698	108,125	108,125
4230 Services	250,857	216,887	199,522	207,240
4501 Memberships and Dues	1,704	1,819	1,790	1,610
4503 Training	3,661	4,483	7,500	7,500
sub-total	326,517	320,930	326,284	338,529
CAPITAL OUTLAY				
4850 Vehicles	0	0	0	10,591
4920 Machinery Tools & Equipment	0	329	0	0
4930 Hydrants & Meters	31,249	0	30,000	30,000
sub-total	31,249	329	30,000	40,591
TOTAL	3,181,789	2,936,054	2,911,886	3,079,510

Public Works

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	5,191,169	4,382,849	2,663,239	2,791,103
4112 Temporary Salaries	107,576	192,538	148,830	148,830
4113 Overtime	117,245	103,992	98,440	106,002
4121 Allowances	83,178	85,783	76,863	88,960
4124 Leave Cashout	159,101	390,766	0	0
4125 Accrued Leave	11,966	(20,365)	0	0
4131 PERS	787,444	824,569	506,777	568,364
4132 Group Insurance	1,252,647	1,215,778	721,188	809,280
4133 Medicare	76,903	69,632	39,293	40,814
4135 Worker's Compensation	128,360	117,410	95,619	98,241
4138 Deferred Comp-Employer	3,867	(55)	900	1,800
4139 PARS	1,240	1,891	2,231	2,231
4141 Adjustments-Payroll	627	615	0	0
4161 Retiree Medical Reserve	277,668	233,858	125,898	130,746
sub-total	8,198,992	7,599,261	4,479,278	4,786,371
SUPPLIES AND CONTRACTUAL SERVICES				
4211 Equip Replacement Amortization	730,864	716,521	395,862	495,085
4220 Supplies	1,326,080	1,198,814	1,284,699	1,015,034
4230 Services	1,196,092	1,145,505	3,564,233	3,622,383
4410 Communications	1,798	2,035	1,250	1,250
4420 Utilities	51,778	65,367	80,700	102,200
4501 Memberships and Dues	4,712	5,088	4,590	4,850
4503 Training	10,416	20,262	29,785	32,200
sub-total	3,321,740	3,153,592	5,361,119	5,273,002
CAPITAL OUTLAY				
4850 Vehicles	60,438	0	66,853	0
4870 Machinery & Equipment	15,360	0	0	0
4920 Machinery Tools & Equipment	880	830	0	0
4930 Hydrants & Meters	13,146	72,380	110,000	110,000
sub-total	89,824	73,210	176,853	110,000
TOTAL	11,610,556	10,826,063	10,017,250	10,169,373

Engineering

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	1,644,305	1,840,470	2,105,317	2,327,068
4112 Temporary Salaries	17,894	1,926	9,600	137,382
4113 Overtime	(2,443)	12,964	21,900	21,900
4121 Allowances	4,627	4,810	0	0
4124 Leave Cashout	23,894	112,565	0	0
4125 Accrued Leave	24,396	18,543	0	0
4131 PERS	247,149	141,287	120,593	221,447
4132 Group Insurance	279,542	303,409	351,348	445,109
4133 Medicare	22,362	26,777	29,264	34,334
4135 Worker's Compensation	7,945	7,355	10,598	12,313
4138 Deferred Comp-Employer	2,735	3,524	7,200	7,200
4139 PARS	294	29	144	475
4143 Charged to CIPs	0	0	(1,045,832)	(589,533)
4161 Retiree Medical Reserve	131,208	129,694	105,133	121,083
sub-total	2,403,907	2,603,352	1,715,265	2,738,778
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	121,044	78,157	152,100	152,600
4211 Equip Replacement Amortization	20,486	16,476	14,815	14,788
4220 Supplies	7,808	9,349	16,070	14,850
4230 Services	686,119	745,004	868,150	927,730
4501 Memberships and Dues	10,993	13,807	17,705	16,705
4503 Training	4,169	2,599	18,950	17,450
sub-total	850,620	865,393	1,087,790	1,144,123
CAPITAL OUTLAY				
TOTAL	3,254,527	3,468,744	2,803,055	3,882,901

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	1,068,932	1,042,844	1,014,538	1,035,198
4112 Temporary Salaries	0	0	0	36,774
4113 Overtime	(3,179)	(522)	0	0
4121 Allowances	2,710	997	0	0
4124 Leave Cashout	7,418	33,596	0	0
4131 PERS	159,261	74,858	59,984	108,120
4132 Group Insurance	189,590	177,154	184,920	202,320
4133 Medicare	14,424	16,636	14,772	15,604
4135 Worker's Compensation	3,613	4,131	5,048	5,336
4138 Deferred Comp-Employer	0	1,601	2,700	2,700
4139 PARS	0	0	0	552
4161 Retiree Medical Reserve	58,836	56,346	50,508	51,540
sub-total	<u>1,501,605</u>	<u>1,407,641</u>	<u>1,332,470</u>	<u>1,458,144</u>
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	570,670	430,800	322,937	326,573
4211 Equip Replacement Amortization	6,415	5,900	4,649	8,358
4220 Supplies	9,089	7,413	11,300	11,400
4230 Services	414,710	387,177	497,000	452,938
4501 Memberships and Dues	872	375	0	2,550
4503 Training	629	795	5,200	10,095
sub-total	<u>1,002,385</u>	<u>832,460</u>	<u>841,086</u>	<u>811,914</u>
CAPITAL OUTLAY				
TOTAL	<u><u>2,503,990</u></u>	<u><u>2,240,101</u></u>	<u><u>2,173,556</u></u>	<u><u>2,270,058</u></u>

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	12,693,872	12,442,484	13,623,856	13,607,368
4112 Temporary Salaries	263,080	247,754	312,807	311,417
4113 Overtime	722,009	556,114	592,283	693,283
4121 Allowances	136,498	136,027	134,868	134,868
4124 Leave Cashout	752,716	686,331	0	0
4131 PERS	2,908,179	3,527,131	3,855,747	4,180,058
4132 Group Insurance	1,729,205	1,710,074	1,916,580	2,119,248
4133 Medicare	174,031	185,957	188,649	200,794
4135 Worker's Compensation	346,373	367,702	555,651	557,061
4138 Deferred Comp-Employer	4,517	4,067	3,600	4,500
4139 PARS	3,512	3,553	4,431	4,409
4151 Compensation Reduction	0	0	(1,245,900)	(1,179,571)
4161 Retiree Medical Reserve	618,906	617,303	587,437	593,090
sub-total	20,352,898	20,484,496	20,530,009	21,226,525
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	0	3,000	500	500
4211 Equip Replacement Amortization	434,453	426,874	405,090	414,560
4220 Supplies	157,575	97,610	143,521	143,521
4230 Services	607,743	582,603	778,147	743,150
4410 Communications	17,446	14,400	24,820	24,820
4501 Memberships and Dues	3,070	3,270	3,339	3,333
4503 Training	65,856	40,289	56,499	56,954
sub-total	1,286,142	1,168,046	1,411,916	1,386,838
CAPITAL OUTLAY				
4850 Vehicles	20,051	32,100	0	2,740
4870 Machinery & Equipment	64,201	0	0	0
4920 Machinery Tools & Equipment	42,778	80,581	60,000	60,000
sub-total	127,030	112,681	60,000	62,740
TOTAL	21,766,070	21,765,223	22,001,925	22,676,103

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Proposed 2013-14
PERSONNEL SERVICES				
4111 Permanent Salaries	7,599,092	7,688,587	8,380,877	8,412,537
4112 Temporary Salaries	0	22,952	24,040	38,985
4113 Overtime	1,534,293	1,586,945	464,100	670,000
4121 Allowances	55,774	59,576	61,752	61,752
4124 Leave Cashout	580,186	209,931	0	0
4131 PERS	1,860,762	1,781,960	1,908,777	2,142,044
4132 Group Insurance	1,000,254	1,077,539	1,135,128	1,266,720
4133 Medicare	120,870	128,107	111,715	114,733
4135 Worker's Compensation	228,047	240,113	373,646	371,481
4138 Deferred Comp-Employer	37,149	38,456	41,161	40,800
4139 PARS	0	344	0	585
4161 Retiree Medical Reserve	391,793	390,411	382,940	383,281
sub-total	13,408,223	13,224,920	12,884,136	13,502,918
SUPPLIES AND CONTRACTUAL SERVICES				
4200 Community Promotions, Grants & Loans	1,493	0	0	0
4211 Equip Replacement Amortization	946,075	874,403	605,307	932,673
4220 Supplies	290,204	208,335	173,980	352,370
4230 Services	258,049	218,591	228,180	391,680
4410 Communications	1,666	1,513	1,600	0
4501 Memberships and Dues	2,952	6,856	8,994	9,694
4503 Training	85,309	27,126	65,208	64,308
sub-total	1,585,748	1,336,824	1,083,269	1,750,725
CAPITAL OUTLAY				
4870 Machinery & Equipment	38,815	0	0	0
4920 Machinery Tools & Equipment	446	0	0	10,000
sub-total	39,261	0	0	10,000
TOTAL	15,033,232	14,561,743	13,967,405	15,263,643

Non-Departmental

	100 General Fund	150 RDA Administratio n	102 Measure I TOT	211/237 H-H Lease CFD
PERSONNEL SERVICES				
4124 Leave Cashout	570,000	0	0	0
4132 Group Insurance	27,000	0	0	0
4136 Unemployment	270,000	0	0	0
4137 MOU Contractual Agreements	566,000	0	0	0
4139 PARS	8,000	0	0	0
4141 Adjustments-Payroll	670,600	0	0	0
4161 Retiree Medical Reserve	1,440,000	0	0	0
sub-total	<u>3,551,600</u>	<u>0</u>	<u>0</u>	<u>0</u>
SUPPLIES & CONTRACTUAL SERVICES				
4205 Miscellaneous Grants	0	0	0	0
4220 Supplies	8,000	0	0	0
4237 Contractual Services	18,600	20,200	0	5,000
4239 Audit Fees	80,600	4,000	0	0
4241 Repair & Maintenance	0	0	0	0
4242 Rents & Leases	0	0	0	30,000
4253 ABAG Attorney's Fees	22,000	0	0	0
4254 ABAG Settlements	50,000	0	0	0
4421 Utilities-Gas	183,324	676	0	0
4422 Utilities-Electric	1,209,748	5,752	30,000	0
4423 Utilities-Water	648,890	810	13,000	0
4424 SFWD, Wholesale Water Purchase	0	0	0	0
4425 SCVWD, Wholesale Water Purchase	0	0	0	0
4426 Utilities - Solid Waste	0	0	0	0
4427 Recycled Water Purchase	0	0	0	0
4429 Treatment Plant, M&O	0	0	0	0
4503 Training and Registration	13,000	0	0	0
4509 Tuition Reimbursement	27,000	0	0	0
4600 Insurance & Settlements	309,204	43,796	0	0
4610 Uncollectible Accounts	17,000	0	0	0
4640 Contingent Reserve	328,000	0	0	0
sub-total	<u>2,915,366</u>	<u>75,234</u>	<u>43,000</u>	<u>35,000</u>
DEBT SERVICE				
4701 Retirement of Principal	0	0	0	0
4711 Interest Expense	0	0	0	0
sub-total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
CAPITAL OUTLAY				
4850 Vehicles	0	0	0	0
4870 Machinery & Equipment	0	0	0	0
sub-total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL	<u>6,466,966</u>	<u>75,234</u>	<u>43,000</u>	<u>35,000</u>

Non-Departmental

250 HCD Fund	280 Solid Waste Fund	295 Housing Authority	400 Water Fund	450 Sewer Fund	500 Equipment Replacement	Proposed 2013-14
0	0	0	18,000	12,000	0	600,000
0	0	0	1,500	1,500	0	30,000
0	0	0	15,000	15,000	0	300,000
0	0	0	31,500	31,500	0	629,000
0	0	0	500	500	0	9,000
0	0	0	9,200	9,200	0	689,000
0	0	0	80,000	80,000	0	1,600,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>155,700</u>	<u>149,700</u>	<u>0</u>	<u>3,857,000</u>
0	0	500,000	0	0	0	500,000
0	0	0	500	500	0	9,000
0	0	171,000	1,700	7,700	0	224,200
6,000	0	0	4,700	4,700	0	100,000
0	0	20,000	0	0	0	20,000
0	0	0	0	0	0	30,000
0	0	0	8,000	30,000	0	60,000
0	0	0	20,000	70,000	0	140,000
0	2,000	0	8,000	6,000	0	200,000
0	18,700	0	467,500	168,300	0	1,900,000
0	7,300	4,000	65,700	7,300	0	747,000
0	0	0	9,700,000	0	0	9,700,000
0	0	0	2,700,000	0	0	2,700,000
0	0	8,000	0	0	0	8,000
0	0	0	440,000	0	0	440,000
0	0	0	0	4,900,000	0	4,900,000
0	0	0	1,000	1,000	0	15,000
0	0	0	1,500	1,500	0	30,000
0	0	0	27,000	82,000	38,000	500,000
0	0	0	44,000	44,000	0	105,000
0	0	0	0	0	0	328,000
<u>6,000</u>	<u>28,000</u>	<u>703,000</u>	<u>13,489,600</u>	<u>5,323,000</u>	<u>38,000</u>	<u>22,656,200</u>
0	0	0	0	405,000	0	405,000
0	0	0	0	279,000	0	279,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>684,000</u>	<u>0</u>	<u>684,000</u>
0	0	0	0	0	258,335	258,335
0	0	0	0	0	11,428	11,428
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>269,763</u>	<u>269,763</u>
<u>6,000</u>	<u>28,000</u>	<u>703,000</u>	<u>13,645,300</u>	<u>6,156,700</u>	<u>307,763</u>	<u>27,466,963</u>