



**City of Alameda**  
**2263 Santa Clara Avenue**  
**Alameda, California 94501**  
**(510) 747-4881**

June 26, 2012

Honorable Mayor and Members of the City Council:

The City of Alameda's Annual Budget for Fiscal Year 2012-2013 and the Budget Forecast for Fiscal Year 2013-2014 provide a comprehensive financial framework for all City services for the next two years. The City's total proposed expenditure budget (excluding transfers) for Fiscal Year 2012-2013 is \$160 million, of which 40% represents the General Fund, the City's main source of unrestricted funds.

The budget was prepared during continued difficult economic times for the City, with revenues stagnant and costs rising. Despite these challenges, the Annual Budget for Fiscal Year 2012-2013 is both fiscally sound and balanced.

## **Overview of the General Fund Proposed Operating Budget and Forecast**

### *Structural Deficit Issues*

In May 2011, staff presented the City Council with a budget update that showed the City facing a \$7.5 million deficit for FY 11-12, as well as \$7 to \$9 million deficits for the next five years absent corrective actions. Thanks to the hard work of the City Council and City staff at that time, the City's FY 11-12 budget was balanced through a combination of structural budget cuts, one-time solutions, and the use of some fund balance, or reserves.

Staff knew when the budget was adopted last year that additional work was needed to bring expenditures in line with revenues. The budget presentations staff delivered in October 2011 and February 2012 showed the City facing a \$4.4 million budget deficit for the fiscal year beginning July 1, 2012.

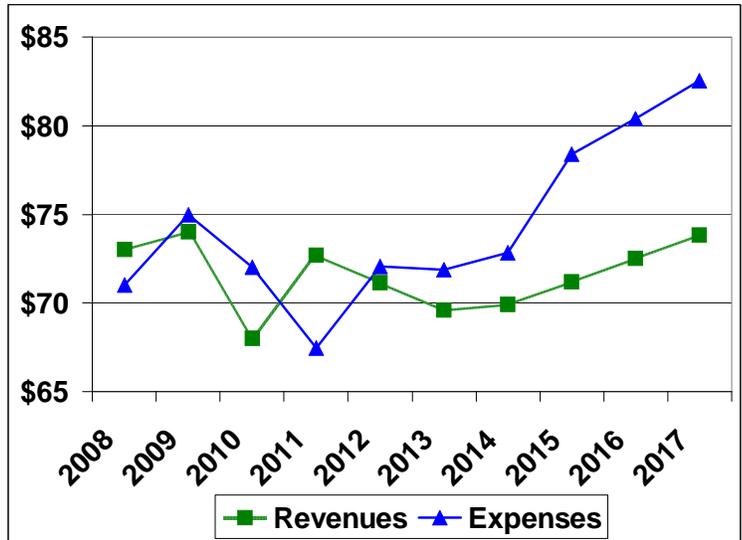
At the May 29, 2012 budget presentation, staff presented a forecast that showed continued difficult budget times ahead, with the City spending all of its fund balance absent corrective actions. The proposed budget contained in this document shows that the situation has gotten worse, rather than better.

The \$4.4 million deficit projected in February has grown to approximately \$5.1 million, primarily as a result of external factors beyond the City's control, such as inflation. The deficit rises to \$8.7 million in the last year of the five-year forecast, as shown in the graph on the following page. At this rate, the City will spend down all of its General Fund reserves unless significant structural changes are made to the General Fund budget.

Department heads and budget managers in all departments have worked hard this year to develop a budget proposal that makes the changes necessary to balance the budget for FY 12-13 and make a significant dent in the deficit in the out years. And, in contrast to last year when many of the reductions had a significant effect on the community, the proposed reductions for FY 12-13 will have much less of an impact on Alameda's residents and businesses.

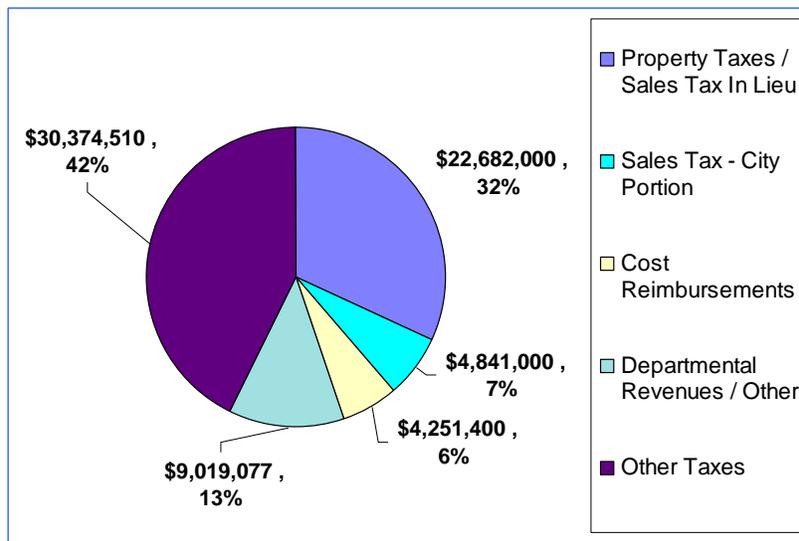
This year, there are no reductions in programs in the Recreation and Park Department, no cuts in hours at the Main or branch libraries, and no reductions in sworn Police and Fire positions. Staff is, however, proposing a number of changes that will indirectly affect the community as staff is reduced throughout the organization. These changes are necessary in order to balance the City's budget next year and address future shortfalls.

The budget reductions staff is proposing for the upcoming fiscal year will not solve the entire deficit. In order to ensure a more measured transition to a reduced level of service citywide, the proposed budget also relies on the few remaining one-time solutions to ensure a balanced budget for FY 12-13. Any decrease in the proposed budget reductions or in the use of one-time solutions will result in the need to further reduce the City's reserves. Because reserves are a finite resource, spending down the reserves is neither fiscally responsible nor a long-term solution. Moreover, it will leave the City vulnerable in the event of a major natural disaster or an even more dramatic downturn in the economy.



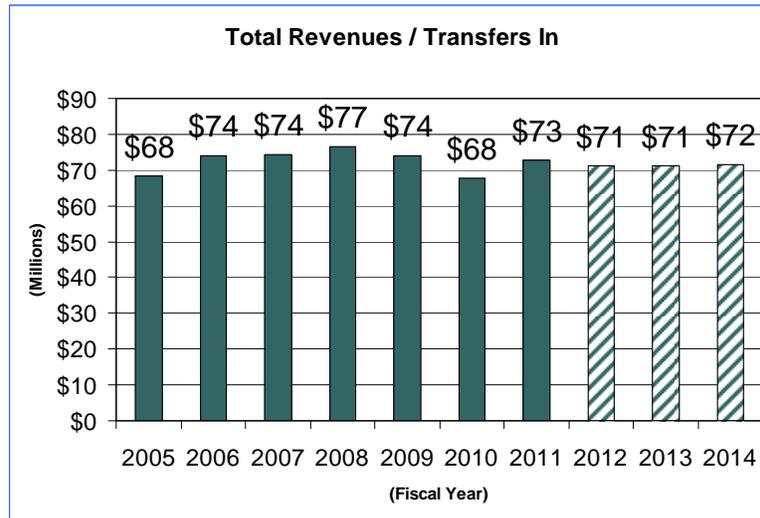
Revenue and Expenditure Forecasts

The General Fund's major sources of revenue to finance operations include property taxes, utility users taxes, franchise taxes, transfer taxes, vehicle taxes and hotel taxes. Together these revenue groups comprise 74% of total revenues for FY 12-13, as shown on the graph below. The remaining 26% includes revenues such as sales taxes, departmental revenues, cost reimbursements from other funds, and interest revenues.



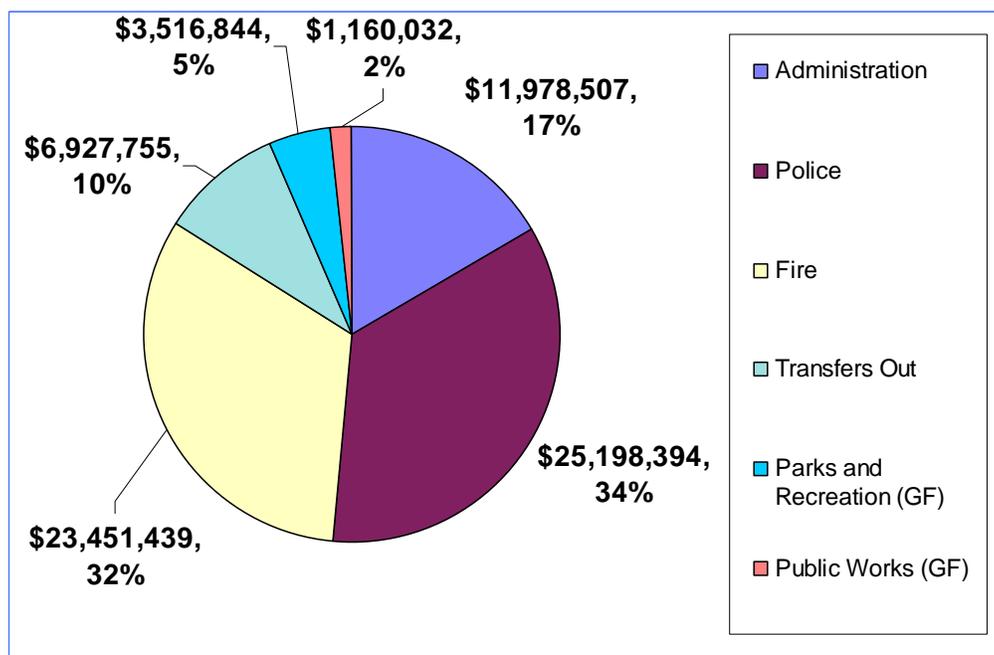
Total General Fund revenues for FY 12-13, excluding the receipt of one-time funds, are projected to be approximately \$71 million, with a slight projected increase to \$72 million in FY 13-14. Most of the General Fund revenues have been negatively affected by the ongoing economic downturn. The economy is expected to continue to remain weak over the next two years, and revenue recovery for cities will lag behind any recovery in the private sector, as shown on the graph below. In fact, a full

return to the prosperous revenue levels of a few years ago is unlikely in the near future. The revenue projections are based on staff's analysis of local conditions and reflect information received from a number of sources, including the City's sales and property tax consultant; the County Assessor's and State Controller's offices; and the League of California Cities.



General Fund expenditures, before any proposed reductions, are projected to increase to \$75 million (3%) in FY 12-13 and to approximately \$77 million (2%) in FY 13-14. The increases are due primarily to increases in retirement and health insurance rates. The California Public Employees Retirement System (PERS) is increasing the rates it is charging the City by 2% for Miscellaneous (civilian) employees and by 3% for Safety (sworn Police and Fire) employees. Health insurance rates are projected to increase for all employees by 12% annually during the next two fiscal years.

Like many California cities, a significant portion of General Fund expenditures goes towards Public Safety (34% for Police, 32% for Fire), with the balance allocated for a portion of Recreation and Parks, Public Works, administrative functions, and transfers out for retiree benefits, capital and maintenance projects, a portion of library operations, and debt service on existing bonds, as summarized on the graph below.



## Addressing Projected Deficits for Fiscal Year 2012-2013

Staff began working in 2012 to develop options for addressing the City's fiscal challenges. In this budget, staff recommends using a combination of program cuts and service reductions (with accompanying staff reductions), an advance of future payment in lieu of taxes (PILOT) to be received from Alameda Municipal Power (AMP), and the use of projected carryover budget savings from FY 11-12.

### Proposed Expenditure Reductions

In developing a balanced budget for FY 12-13 and FY 13-14, staff focused on maintaining progress on important City goals across the organization, while looking for opportunities to save money by reducing expenditures in areas outside of core, street-level services. As discussed with the City Council at the May 2012 budget workshop, all City departments were tasked with developing scenarios in which they reduced their budgets by 5% and 10%. Given prior budget reductions, this was a difficult process. Nevertheless, all of the departments worked to put forth budget reduction options that will help the City save more than \$2.8 million on an annual basis for the next two fiscal years.



A summary of the proposed reductions and other major changes for each department follows:

General Government: \$495K (6%) – The General Government departments include the City Council, City Manager's Office, City Attorney's Office, and the City Clerk's Office. The reductions in this area include eliminating a vacant position in the City Attorney's office, a reorganization of the City Clerk's office, an elimination of a position and reduction in use of contractual services in the Information Technology Division of the City Manager's Office, and a reallocation of a portion of the City Manager and Deputy City Manager personnel costs to the Base Reuse Fund and to Public Works Special Revenue and Capital Project funds, respectively.

Administrative Services: \$240K (7%) – The Administrative Services departments include Human Resources and Finance. The Human Resources Department will eliminate a vacant position, while the Finance Department will impose a new business license processing fee and will reduce operating costs in order to meet their targets.

Fire: \$451K (2%) – The Fire Department will reduce budgetary expenditures by applying for grants to help purchase personal protective equipment and gas monitors. Other reductions will come from reduced purchases for some communication equipment, power tools, water rescue equipment, professional services and training costs.

Police: \$1.181 million (5%) – The Police Department outsourced the Alameda Animal Shelter to the Friends of the Alameda Animal Shelter in FY 11-12, resulting in \$497K of budgetary savings for FY 12-13 and beyond. In addition, the Police Department is projecting \$653K of net savings by eliminating its jail operations, which is net of additional costs for housing prisoners at the Alameda County jail facilities. As part of the elimination of these services, eight jailer positions are proposed to be eliminated. Other budget cuts involve the elimination of an Administrative Technician III position in Records and a part-time position in Materials and Logistics. The department will add an Intermediate Clerk to handle the customer service portion of the collection of parking citations in order to provide better customer service to the public.

Recreation and Park: \$388k (10%) in FY 12-13, \$409K (10%) in FY 13-14 – In order to reduce the General Fund annual net contribution for Recreation and Parks, the department is proposing

to transfer funding for the Recreation and Park Director, an Office Assistant and a Recreation Supervisor from the General Fund to the Athletic Trust Fund in FY 12-13.

Public Works: \$435K – The Public Works Department is primarily funded by monies outside the City’s General Fund, such as the Gas Tax Fund and the Sewer Fund. For FY 12-13, Alameda Municipal Power (AMP) has agreed to fund the operation of street lights, resulting in a projected annual savings to the City of \$300K. In addition, \$135K of new Vehicle License Fee (VLF) monies are available for street maintenance and improvements. With these proposed reductions, Public Works is now funded at the minimum level required by the State to meet maintenance of effort requirements for Gas Tax funds received from the State. No further General Fund reductions are possible at this time.



Library: \$68K (3%) – The Library Department’s proposed reductions will primarily come from reduced non-personal costs, including books and manuals.

Use of One-Time Funds and General Fund Available Reserves

To address the remaining portion of the deficit for FY 12-13, staff is also proposing the use of the following one-time funds: an advance of future years’ Payment in Lieu of Taxes from AMP (\$1 million for FY 12-13, \$1.2 million for FY 13-14); a repayment of a loan made to the Fleet Industrial Supply Center fund for Public Safety services (\$480K for FY 12-13 only); and use of General Fund projected budget savings from FY 11-12 (\$.8 million FY 12-13, \$.2 million FY 13-14).

If all of the above items are implemented, the City’s General Fund is projected to have available reserves of approximately \$17 million (24% of annual expenditures) at the end of FY 12-13. This meets the City Council’s goal of maintaining a General Fund reserve level of at least 20% of annual expenditures.

**Five Year Forecast**

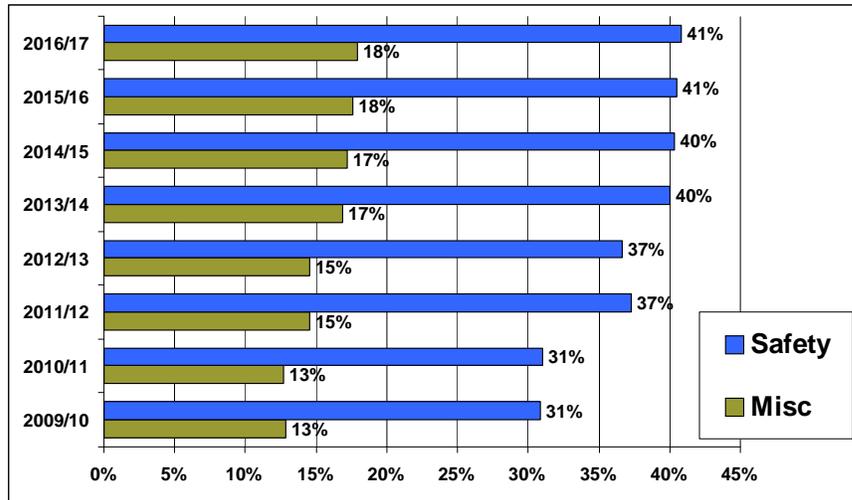
As previously mentioned, the downturn in revenues and projected increase in costs has resulted in projected General Fund deficits ranging from \$5 to \$9 million annually during the next five fiscal years, not accounting for the proposed cuts described above. Absent any corrective action, the City’s available reserves will be exhausted during FY 14-15.

**5 Year Projections for FY12-13 through 16-17  
(In Millions) - without adopted changes**

	12-13	13-14	14-15	15-16	16-17
<b>Revenues</b>	\$69.6	\$69.9	\$71.2	\$ 72.5	\$ 73.8
<b>Expenses</b>	74.7	76.5	78.4	80.3	82.5
<b>Deficit For Year</b>	<b>\$(5.1)</b>	<b>\$(6.6)</b>	<b>\$(7.2)</b>	<b>\$( 7.8)</b>	<b>\$( 8.7)</b>
<b>Ending Available Fund Balance</b>	<b>\$12.7</b>	<b>\$ 6.1</b>	<b>\$(1.1)</b>	<b>\$( 8.9)</b>	<b>\$(17.6)</b>
<b>% of Expenses</b>	<b>17%</b>	<b>8%</b>	<b>-1%</b>	<b>-11%</b>	<b>-21%</b>

The five-year forecast includes the following assumptions:

- Revenue growth of 1-3% annually, versus average revenue growth of 6% that occurred between FY 03-04 and FY 07-08.
- New Miscellaneous / Safety PERS rates, including employee contributions towards the employer rate for Safety (2%) and Miscellaneous (1.868%) employees. (The additional Safety contributions went into effect in January 2012; the Miscellaneous contributions are scheduled to begin in January 2013.) Miscellaneous rates are projected to rise from 14.6% in FY 11-12 to 17.9% in FY 16-17, and Safety rates are expected to increase from 37.3% in FY 11-12 to 40.8% in FY 16-17, as shown on the graph below. This assumes that PERS is able to meet its assumed annual rate of return on its portfolio of 7.5%. If their future rates of return are lower than this assumed rate, the City will see additional increases to its contribution rates for both Safety and Miscellaneous employees.



- Health and Other Post-Employment Benefit increases of 12% per year, with Miscellaneous employees picking up between 15-25% of the annual increase beginning during FY 12-13, increasing up to 50% by 2015.
- No salary increases through FY 16-17 for sworn Safety employees, and agreed upon salary increases for the three Miscellaneous bargaining units (0% through calendar year 2013, followed by a minimum of 1.5% for 2014 and 2.0% for 2015, based upon increases realized in specified tax revenues for the General Fund).
- 3% increases for all non-personnel expenses resulting from inflation beginning in FY 14-15.

If all of the reductions and use of one-time funds are approved, the City's financial picture will improve dramatically, although a significant amount of work remains, as available reserves are still projected to be exhausted by FY 16-17.

### 5 Year Projections for FY12-13 through 16-17 (In Millions) - with reductions

	12-13	13-14	14-15	15-16	16-17
<b>Revenues</b>	\$71.1	\$71.6	\$71.2	\$ 72.5	\$ 73.8
<b>Expenses (net of reductions)</b>	\$71.8	\$73.9	\$75.5	\$ 77.4	\$ 79.5
<b>Use of Prior Years Fund Balance</b>	\$(0.7)	\$(2.3)	\$(4.3)	\$ (4.9)	\$ (5.7)
<b>Ending Available Fund Balance</b>	\$17.1	\$14.8	\$10.5	\$ 5.6	\$ (0.1)
<b>% of Expenses</b>	24%	20%	14%	7%	0%

## **Dissolution of Redevelopment Agencies**

As a result of State action, the City's redevelopment agency, the Community Improvement Commission (CIC), was dissolved in February 2012. The CIC was a critical tool that enabled the City to create jobs, improve infrastructure, and build affordable housing. The budget for FY 12-13 reflects the termination of the CIC and the establishment of new Special Revenue funds to account for the repayment of the existing debt obligations of the former CIC, along with a relatively small annual administrative allowance.

The State has ordered former redevelopment agencies to reverse all transfers of assets that occurred between January 1, 2011 and January 31, 2012. If this order stands, the City may be required to return \$735,000 of proceeds that it received from the sale of the Lincoln parking lot to the CIC (and subsequently transferred to the Housing Authority) in 2011. The monies were initially deposited in the City's Park Discretionary Fund, but these funds were used to partially address the shortfall in the General Fund for both FY 11-12 and FY 12-13. The mandate is currently being challenged in the State's courts, and the ultimate outcome is unknown at this time.



## **Other Budget Highlights for Fiscal Year 2012-2013**

### **A. *Expiration of Fire (SAFER) Grant***

A Fire Department grant (known as the SAFER grant), which is being used to fund six firefighter positions, is expiring in mid-September 2012. The expiration of the grant will have significant consequences for the Fire Department, particularly in the area of overtime, should the grant not be renewed. The Mayor had a promising meeting with the Department of Homeland Security in Washington, DC, in April, and Fire Department staff has been diligently working to procure a new grant to continue the funding for these positions.



### **B. *Proposed Vehicle Replacements***

The proposed budget for FY 12-13 includes approximately \$2.8 million appropriated for the purchase of 11 replacement police vehicles, a replacement fire aerial ladder truck and fire engine, a new ambulance and tow vehicle for the Fire Department's rescue boat, a replacement parks maintenance truck, and two replacement transportation vans for the Recreation and Park Department. Staff is proposing to finance the purchase of the ladder truck and fire engine through the use of a long-term lease, just as the City did in FY 11-12, to take advantage of the currently available low interest rates.

### **C. *Proposed Reorganization of the Community Development Department***

This department, which is funded through a separate Community Development Special Revenue Fund, is proposing to reorganize the Planning function to make it more efficient and reduce costs. Currently, the department has three Planner II positions and one Planner I position. It is proposing to reduce those four positions to three Planner 1 positions total. In addition, the Department is proposing to change one Planning Services Manager position to a City Planner to reflect current job responsibilities of that individual and to make the department run more efficiently.

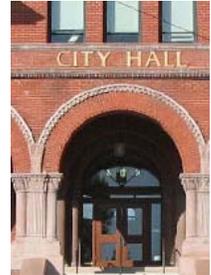
Staff will continue to monitor developments regarding the State's budget and will provide the City Council with an update should any additional changes to the budget become necessary.

### **Departmental Goals for Fiscal Year 2012-2013**

In spite of the significant budget reductions noted above, the City's departments have a number of significant goals planned for FY 12-13 and beyond.

#### City Council

- Evaluate management practices to ensure high-quality customer service to Alameda's residents and businesses.
- Enforce fiscal sustainability in all City programs and services.
- Direct policy initiatives, as necessary, that focus on economic development and the health, safety and quality of life in the City.

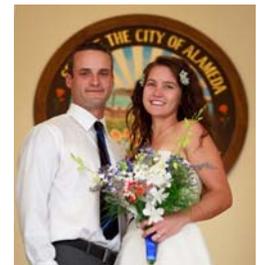


#### City Attorney

- Provide high-quality, cost-effective legal services that are responsive to the needs of the legislative bodies and staff of the City of Alameda.
- Continue resolution of pending litigation matters at lowest possible costs to the City, while maintaining a strong City defense strategy.
- Offer legal and risk management services necessary to minimize City liability and exposure.

#### City Clerk

- Ensure compliance with the Sunshine Ordinance, Brown Act, Elections Code, Fair Political Practices Commission regulations and the Public Records Act.
- Provide accurate and impartial election information to candidates, campaign committees and the public.
- Continue to improve the availability of records and information on the City's website and in electronic format.



#### City Manager

- Provide leadership in the development of solutions to the current fiscal challenges, including reducing costs, streamlining the organization, fostering economic development, exploring new revenue sources, and promoting interdepartmental cooperation.
- Promote interagency relationships with other public entities to ensure efficient and effective service delivery among shared customers.
- Enhance customer service by ensuring that information requests made by Council members, residents and other local stakeholders are addressed promptly and thoroughly.

#### Finance

- Complete annual audits for the City in accordance with standards established by the Governmental Accounting Standards Board and Government Finance Officers Association (GFOA).
- Provide accurate and timely budget and financial reports to City departments and Council, to assist in meeting departmental missions in accordance with standards established by GFOA.
- Update the City's purchasing policy and procedures manual and implement new procedures.



### Human Resources

- Assist the Executive Management Team to plan, manage, and coordinate changes to the City organization that make it more adaptable to changing circumstances, operationally efficient, and fiscally healthy.
- Provide excellent and responsive customer service to City departments in meeting the challenges and demands of reorganization and workforce planning.
- Review requirements of federal and state mandates to ensure that the City is in compliance.

### Central Services

- Maintain City facilities in a secure, clean, and acceptable condition, as resources allow.
- Respond to emergency service requests within 24 hours.
- Support City operations with a safe, functional, and reliable fleet of vehicles through cost-effective maintenance and repairs and continue to incorporate alternative fuel vehicles into the City fleet.



### Library

- Provide a broad and diverse collection of books and other library materials to meet the varied interests and needs of the community.
- Use new technology to optimize the development and delivery of library services.
- Provide library programs and publications to educate, enrich, and inform library users.



### Recreation and Park

- Provide creative, innovative and accessible programs to youth and teens that encourage positive personal growth in the areas of social, educational, and health enrichment.
- Work cooperatively with the Alameda Unified School District (AUSD) to evaluate and develop a long-term plan to upgrade swim centers.
- Complete negotiation and implementation of a long-term agreement for the operation and maintenance of the Chuck Corica Golf Complex.
- Provide quality maintenance functions to ensure the public's safe use of the City's varied recreation amenities and facilities.



### Community Development

- Prepare and administer equitable and flexible land use plans, regulations, and programs that support viable and sustainable community development.
- Promote an environment which fosters business attraction, retention, and expansion.
- Support a structurally sound, safe, and accessible community through effective permits processing, inspection, and code enforcement of buildings.



### Base Reuse

- Facilitate the reuse and redevelopment of former federal lands by effectively implementing planning and contractual development documents for Alameda Point.
- Assist with redevelopment activities within the Tidelands areas and administer an efficient commercial and residential leasing program for Alameda Point.
- Facilitate State legislation to restore tax increment funds to former military properties.



### Housing

- Oversee affordable housing funds and maintain and expand the supply of affordable housing.
- Implement the Five-Year Affordable Housing Development plan, which calls for the development of over 200 units of housing affordable to very low-, low- and moderate-income families.
- Manage the Down Payment Assistance Program and Inclusionary Housing Program to provide ownership opportunities to first-time homebuyers.



### Fire

- Protect and preserve the lives and property of the residents of Alameda during emergencies.
- Enhance efficient service delivery through the use of new technology, improved training methods, and regional and community partnerships.
- Analyze and develop solutions to enhance emergency medical service delivery within the city.



### Police

- Enhance efficient service delivery through the use of technology.
- Increase efforts in traffic enforcement to reduce the number of pedestrian-related accidents.
- Continue the School Resource Officer Program, providing law enforcement liaison services to public high schools and middle schools.



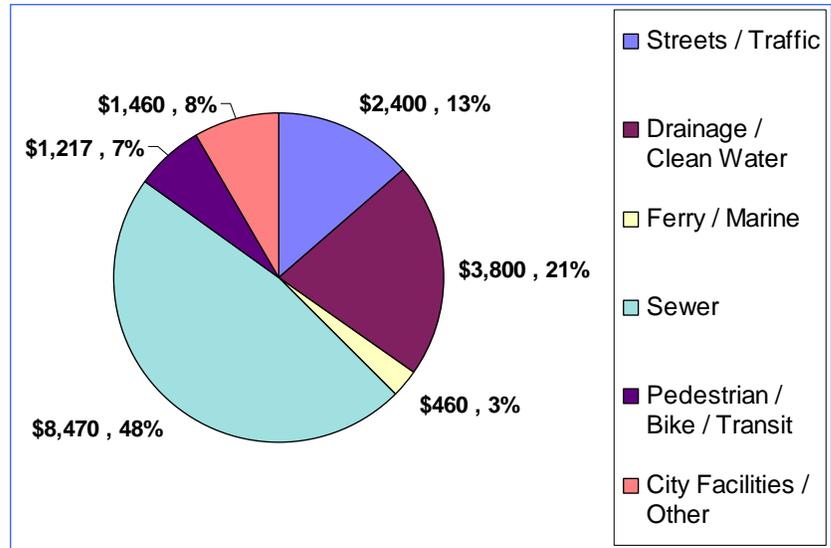
### Public Works

- Provide cost-effective planning, design, construction, and maintenance of public infrastructure that minimizes or reduces future operating costs and liabilities.
- Pursue grant funding opportunities to address deferred preventative maintenance needs.
- Plan, develop, and maintain a flexible and efficient multi-modal transportation system.



## Capital and Maintenance Projects Proposed for Fiscal Year 2012-2013

The proposed capital projects budget for FY 12-13 totals approximately \$17.8 million, as summarized on the graph below (\$ in thousands), while the proposed maintenance projects budget for FY 12-13 is approximately \$4 million. The majority (48%) of the costs of the capital projects relate to sewer improvements required as a result of wet weather sewer overflow mandates and Clean Water Permit requirements. The General Fund is scheduled to contribute more than \$1 million during FY 12-13 towards the capital and maintenance project programs. The Capital/Maintenance Project Section of the budget provides additional details regarding funding for FY 12-13.



### Summary

The City is able to present a balanced budget for the General Fund for FY 12-13 through a combination of significant, structural budget reductions, the use of one-time funds, and the use of the carryover of projected budget savings from FY 11-12. Unfortunately, the City's difficult fiscal challenges will not end with the passage of this budget. For that reason, additional fundamental structural changes will be needed in the future in order to address the City's structural deficit and maintain prudent reserve levels in accordance with policies established by the City Council.

Over the past year, the City Council and City staff have worked collaboratively and effectively to develop a balanced budget while meeting the City's operational needs. In particular, thanks are due to members of the City's Executive Management Team and to the City Manager's Office and Finance staff who produced the budget document and contributed critical insights and untold hours of dedicated work to this major undertaking. Every manager in the organization was involved in a significant way in helping to develop a responsible and balanced approach to creating this budget. Lastly, special thanks go to the City's Controller, who was instrumental in overseeing the redesign and creation of this budget document, which was recognized in FY 11-12 for its excellence by both the Government Finance Officers Association and the California Society of Municipal Finance Officers.

On behalf of all City employees, staff looks forward to working with the City Council and the community on the implementation of this policy document. The result of the City's efforts will be a continuing commitment to providing high-quality services to the Alameda community, albeit at a reduced level, maintaining facilities and infrastructure, and proactively responding to changing fiscal realities.

Respectfully submitted,

John A. Russo  
City Manager

Lisa Goldman  
Assistant City Manager



# City of Alameda Budget and Forecast

## Table of Contents

### INTRODUCTION

Transmittal Letter.....	i-1
City Council .....	ii-1
Principal Officers .....	ii-2
Resolution for Adoption of Budget.....	ii-3
Mission Statement, Core Values and Goals .....	ii-5
Citywide Organization Chart.....	ii-6
City Profile and Map .....	ii-7
Demographic Statistics.....	ii-11
History of the City .....	ii-12
GFOA Distinguished Budget Presentation Award .....	ii-13
CSMFO Excellence in Operating Budget Award .....	ii-14

### GENERAL FUND SUMMARIES

General Fund Budget Summary.....	A-1
General Fund Five-Year Projections .....	A-9
General Fund Revenue Summary.....	A-2
Revenue Background Information / Assumptions .....	A-3
General Fund Revenue and Expense Trends.....	A-5
General Fund Expenditure Summary .....	A-8
FTE Position Summary by Department.....	A-19
Expenditures by Department and Program .....	A-27
Revenues by Department and Program.....	A-35



# City of Alameda Budget and Forecast

## Table of Contents

### OTHER FUNDS SUMMARIES

All Funds Budget Summary.....	A-12
Authorized Full-Time Positions.....	A-20
Department Expense Summary .....	A-26
Department Revenue Summary.....	A-34
Operating Transfer Summary FY12-13 .....	A-46
Operating Transfer Summary FY13-14 .....	A-49
Proposed Vehicle Replacement Schedule FY12-13 .....	A-42
Proposed Vehicle Replacement Schedule FY12-13 .....	A-42

### DEPARTMENT PROGRAM BUDGETS

#### *General Government*

City Council .....	B
City Attorney.....	C
City Clerk.....	D
City Manager .....	E
Non-Departmental .....	F

#### *Administrative Services*

Finance.....	G
Human Resources.....	H
Central Services .....	I

#### *Community Services*

Library .....	J
Recreation and Park.....	K



# City of Alameda Budget and Forecast

## Table of Contents

### *Development Services*

Community Development .....	L
Base Reuse .....	M
Housing Department .....	N

### *Public Safety Services*

Fire .....	O
Police.....	P

### *Public Services*

Alameda Municipal Power .....	Q
Public Works.....	R
Capital Improvement and Maintenance Projects .....	S

<b>FUND INFORMATION .....</b>	<b>T</b>
-------------------------------	----------

<b>TREND INFORMATION .....</b>	<b>U</b>
--------------------------------	----------

### **APPENDIX**

Budget Process and Basis of Accounting .....	V-1
Financial and Debt Policies .....	V-2
Budget Calendar.....	V-5
Appropriations / Gann Limit Calculations.....	V-6
Budgeted Debt Obligations.....	V-7
Glossary / Index.....	V-16