

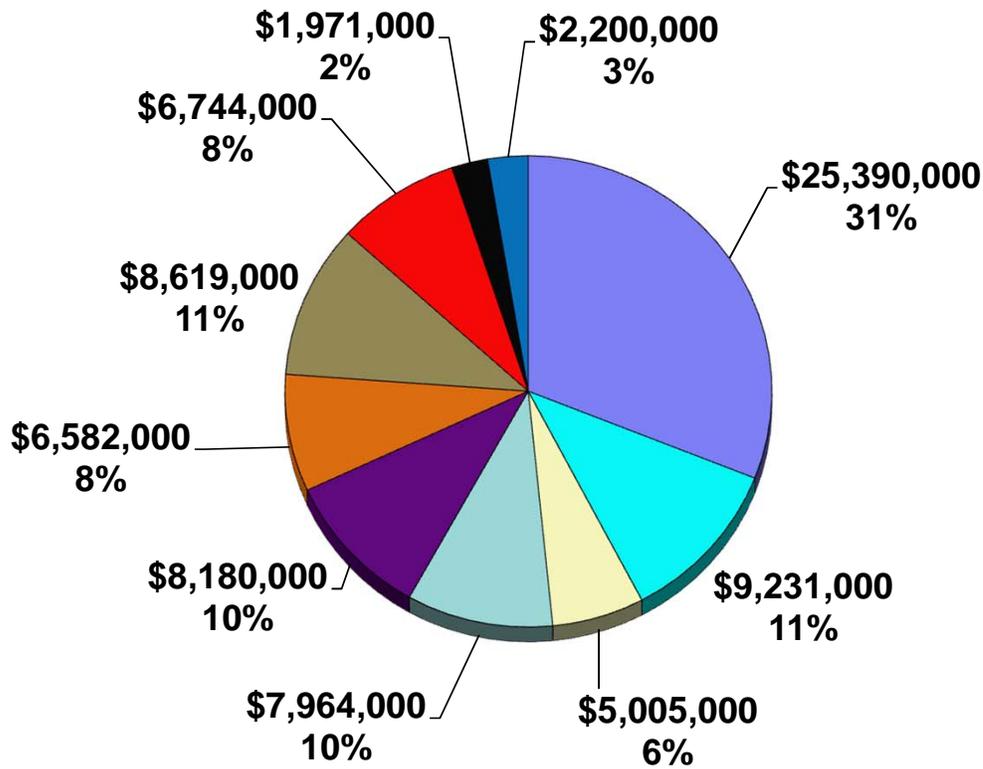


General Fund Budget Summary

Fiscal Years 2013-14 through 2016-17

	FY 13-14	FY 14-15 Revised Budget	FY 14-15 Projected	FY 15-16 Budget	FY 16-17 Budget
	Actual				
Revenues					
Property Taxes	\$ 23,709,293	\$ 22,116,867	\$ 24,751,000	\$ 25,390,000	\$ 25,634,000
Sales Tax - City Share/In Lieu	7,719,222	7,737,000	8,879,000	9,231,000	9,500,000
Utility User Tax	8,500,351	8,699,000	8,352,000	8,180,000	8,010,000
Franchise Taxes	7,921,444	7,550,567	7,496,000	6,582,000	7,677,000
Motor Vehicle In Lieu Taxes	6,218,158	6,355,000	6,548,000	6,744,000	6,892,000
Property Transfer Tax	6,730,655	5,408,000	7,306,000	6,950,000	7,506,000
Transient Occupancy Tax	1,612,283	1,513,000	1,620,000	1,669,000	1,840,000
Business License Taxes	1,810,318	1,716,000	1,952,000	1,971,000	1,998,000
Departmental Revenues	7,434,642	6,740,000	6,644,000	6,341,000	6,345,000
Cost Allocation Reimbursements	4,918,904	4,928,774	4,929,000	5,005,000	5,005,000
Interest / Return on Investments & Others	1,453,666	1,164,792	1,201,000	1,134,000	1,152,000
Loan Repayment from AMP (One time)	-	-	-	2,200,000	-
Transfers in	1,038,175	782,000	782,000	489,000	489,000
Total Revenues/Transfers In	79,067,111	74,711,000	80,460,000	81,886,000	82,048,000
Expenditures					
City Council	286,538	333,000	287,000	207,000	220,000
City Attorney	1,415,599	1,643,000	1,524,000	1,678,000	1,723,000
City Clerk	515,144	738,000	651,000	598,000	745,000
City Manager	1,842,266	2,610,336	2,279,000	2,582,000	2,789,000
Non Departmental	529,759	715,000	460,000	631,000	488,000
Finance	2,063,504	2,253,000	2,151,000	2,346,000	2,462,000
Human Resources	837,995	1,228,406	1,165,000	1,424,000	1,424,000
Fleet and Facility Maintenance	2,227,000	2,526,000	2,403,000	2,530,000	2,584,000
Recreation and Parks	2,277,783	2,399,000	2,254,000	2,371,000	2,435,000
Community Development	33,730	267,000	159,000	184,000	198,000
Fire	22,773,867	24,545,740	24,074,000	25,609,000	26,618,000
Fire - OPEB Safety	1,527,452	1,708,000	1,708,000	1,884,000	1,860,000
Police	26,060,555	27,096,000	26,042,000	27,584,000	28,705,000
Police - OPEB Safety	1,509,496	1,687,000	1,687,000	1,691,000	1,669,000
Public Works	1,051,598	1,190,000	1,127,000	1,487,000	1,540,000
Total Operating Expenditures	64,952,286	70,939,482	67,971,000	72,806,000	75,460,000
Transfers to Other Funds					
Capital Projects / Maintenance	939,000	1,943,000	1,943,000	520,000	465,000
Recreation Fund	1,379,880	1,380,000	1,380,000	1,596,000	1,624,000
Vacation Payouts	941,004	1,367,100	1,367,000	250,000	175,000
Library	1,964,436	2,065,000	2,065,000	2,097,000	2,097,000
Police / Fire Pension 1079 and 1082	-	1,908,002	1,844,000	1,894,000	1,955,000
Transfer 2013 Refinancing City Facilities	829,692	830,000	830,000	1,046,000	1,025,000
Other Transfers	605,981	2,417,667	2,490,000	501,000	476,000
Total Transfers to Other Funds	6,659,993	11,910,769	11,919,000	7,904,000	7,817,000
Total Expenditures/Transfers Out	71,612,279	82,850,251	79,890,000	80,710,000	83,277,000
Projected Available Reserves					
Balance, Beginning of Year	\$ 22,293,014	\$ 29,071,830	\$ 29,071,830	\$ 29,641,830	\$ 30,817,830
Net Change in Fund Balance	\$ 7,454,832	\$ (8,139,251)	\$ 570,000	\$ 1,176,000	\$ (1,229,000)
Use of Designated Reserves	(676,016)				
Ending Available Fund Balance	\$ 29,071,830	\$ 20,932,579	\$ 29,641,830	\$ 30,817,830	\$ 29,588,830
% of General Fund Expenditures	41%	25%	37%	38%	36%
Memorandum Only:					
Restricted Fund Balance:					
Loan to AMP	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000		
Long Term Obligations		3,000,000	3,000,000	\$ 3,000,000	\$ 3,000,000
Prepays & Deposits	61,871				
Total Restricted Fund Balance	\$ 2,261,871	\$ 5,200,000	\$ 5,200,000	\$ 3,000,000	\$ 3,000,000

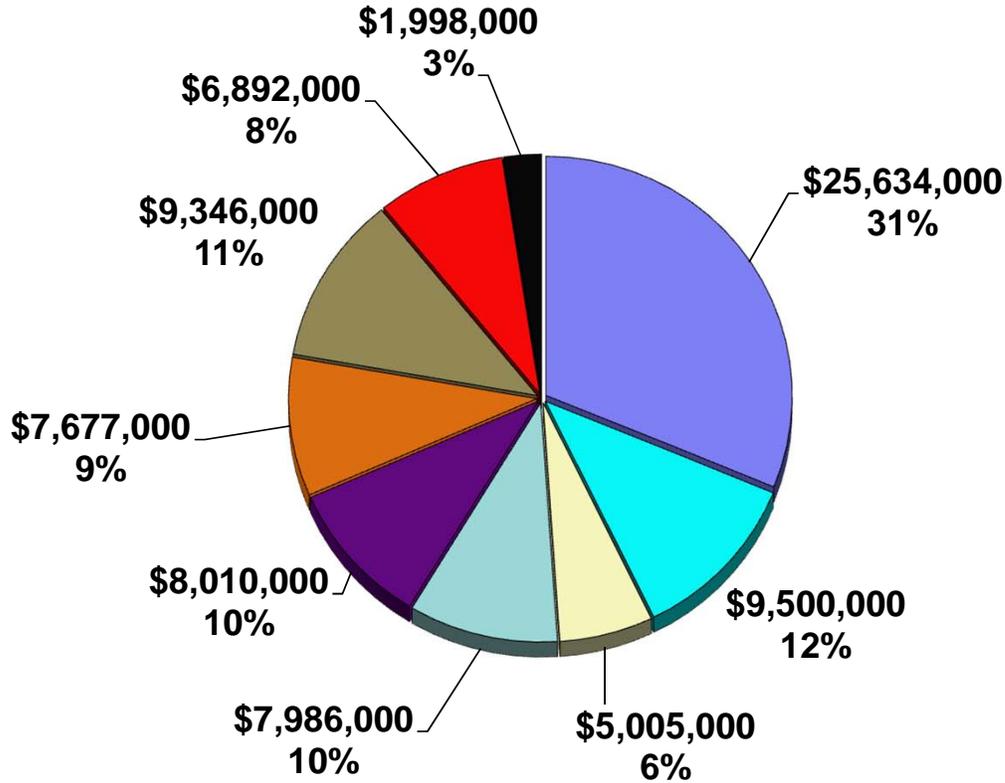
\$82 Million Total Revenue Budget



- Property Taxes
- Sales Tax
- Cost Reimbursements
- Departmental Revenues / Other
- Utility User Tax
- Franchise Taxes
- Transfer/Hotel Taxes
- Motor Vehicle in Lieu Tax
- Business License Tax
- Loan Repayment from AMP

<u>Category</u>	<u>2015-16</u>	
Property Taxes	\$25,390,000	31%
Sales Tax	\$9,231,000	11%
Cost Reimbursements	\$5,005,000	6%
Departmental Revenues / Other	\$7,964,000	10%
Utility User Tax	\$8,180,000	10%
Franchise Taxes	\$6,582,000	8%
Transfer/Hotel Taxes	\$8,619,000	11%
Motor Vehicle in Lieu Tax	\$6,744,000	8%
Business License Tax	\$1,971,000	2%
Loan Repayment from AMP	\$2,200,000	3%
Total Revenues / Transfers In	\$81,886,000	100%

\$82 Million Total Revenue Budget



- Property Taxes
- Sales Tax
- Cost Reimbursements
- Departmental Revenues / Other
- Utility User Tax
- Franchise Taxes
- Transfer/Hotel Taxes
- Motor Vehicle in Lieu Tax
- Business License Tax

<u>Category</u>	<u>2016-17</u>	
Property Taxes	\$25,634,000	32%
Sales Tax	\$9,500,000	12%
Cost Reimbursements	\$5,005,000	6%
Departmental Revenues	\$7,986,000	10%
Utility User Tax	\$8,010,000	10%
Franchise Taxes	\$7,677,000	9%
Transfer/Hotel Taxes	\$9,346,000	11%
Motor Vehicle in Lieu Tax	\$6,892,000	8%
Business License Tax	\$1,998,000	2%
Total Revenues / Transf	\$82,048,000	100%



General Fund Revenues

(excludes transfers)

	FY 13-14	FY 14-15 Revised Budget	FY 14-15 Projected	FY 15-16 Budget	FY 16-17 Budget
	Actual	Budget	Projected	Budget	Budget
General Revenues					
Property Taxes	\$ 23,709,293	\$ 22,116,867	\$ 24,751,000	\$ 25,390,000	\$ 25,634,000
Motor Vehicle In lieu	6,218,158	6,355,000	6,548,000	6,744,000	6,892,000
Sales Tax - City Portion/In Lieu	7,719,222	7,737,000	8,879,000	9,231,000	9,500,000
Property Transfer Tax	6,730,655	5,408,000	7,306,000	6,950,000	7,506,000
Transient Occupancy Tax	1,612,283	1,513,000	1,620,000	1,669,000	1,840,000
Utility Users Tax	8,500,351	8,699,000	8,352,000	8,180,000	8,010,000
Franchise Taxes	7,921,444	7,550,567	7,496,000	6,582,000	7,677,000
Business Licenses	1,810,318	1,716,000	1,952,000	1,971,000	1,998,000
Interest / Market Value Adjust.	554,541	242,000	200,000	200,000	200,000
ROI & PILOT	894,974	912,861	913,000	931,000	950,000
Cost Allocation	4,918,904	4,928,774	4,929,000	5,005,000	5,005,000
Loan Repayment (AMP)	-	-	-	2,200,000	-
Other Revenue	4,151	9,931	88,000	3,000	2,000
Total General Revenues	70,594,294	67,189,000	73,034,000	75,056,000	75,214,000
Program Revenues					
General Government					
City Council	10,097	9,000	9,000	-	-
City Attorney					
Administration	170,984	160,000	160,000	233,000	233,000
Worker's Compensation Operations	57,908	64,000	64,000	58,000	58,000
Risk Management Operations	83,716	85,000	85,000	78,000	78,000
City Clerk:					
Administration	38,866	27,000	24,000	40,000	40,000
Elections	10	9,000	12,000	-	12,000
Cable TV Administration	5,359	7,000	8,000	5,000	5,000
City Manager					
Administration	55,650	45,000	45,000	35,000	35,000
Information Technology Operating	17,036	16,000	16,000	17,000	17,000
Total General Government	439,626	422,000	423,000	466,000	478,000
Administrative Services					
Finance:					
Accounting/Cash Management	55,148	49,000	48,000	39,000	39,000
Business License	340,620	140,000	110,000	101,000	91,000
Central Stores	165,156	149,000	149,000	149,000	150,000
Human Resources	293,951	231,000	231,000	227,000	227,000
Total Administrative Svcs	854,875	569,000	538,000	516,000	507,000
Central Services					
Fleet Maintenance	704,433	756,000	866,000	865,000	865,000
Total Central Services	704,433	756,000	866,000	865,000	865,000
Community Services (Recreation/Parks)					
Swim Center	-	83,000	-	-	-
Total Community Services	-	83,000	-	-	-
Community Development					
Economic Development Admin	-	-	-	-	-

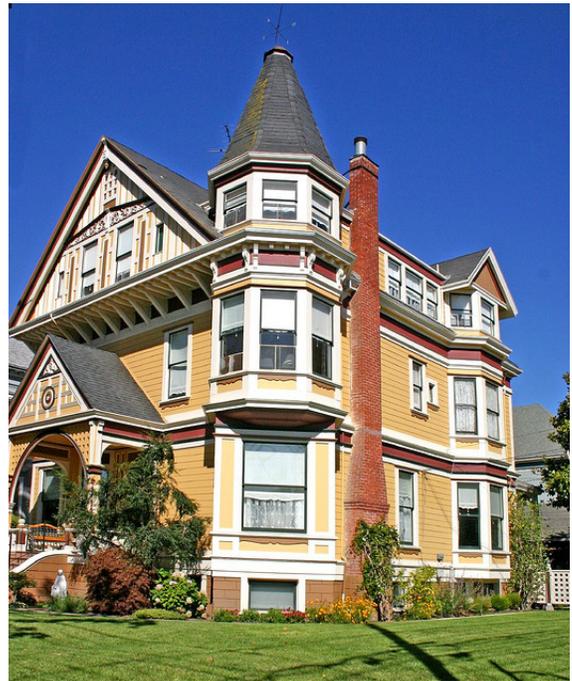


General Fund Revenues

(excludes transfers)

	FY 13-14	FY 14-15	FY 14-15	FY 15-16	FY 16-17
	Actual	Revised Budget	Projected	Budget	Budget
Public Safety Services					
Fire:					
Administration	-		-	-	-
Emergency Operations	2,587,858	2,459,000	2,509,000	2,459,000	2,459,000
Fire Prevention Services	222,225	200,000	186,000	176,000	176,000
Fire BLS Transport	384,492	317,000	201,000	-	-
Police:					
Administrative Services	49,121	51,000	51,000	51,000	51,000
Records	17,638	15,000	16,000	16,000	16,000
Support Services	28,060	12,000	22,000	14,000	14,000
Patrol	538,474	474,000	485,000	482,000	482,000
Investigations	53,960	10,000	-	-	-
Traffic	1,426,093	1,216,000	1,154,000	1,159,000	1,159,000
Animal Shelter	1,039	5,000	-	-	-
Special Event Support	57,949	63,000	80,000	60,000	60,000
Total Public Safety	5,366,909	4,822,000	4,704,000	4,417,000	4,417,000
Public Services (Public Works)					
Administration	68,799	88,000	113,000	77,000	78,000
Total Public Services	68,799	88,000	113,000	77,000	78,000
Total Program Revenue	7,434,642	6,740,000	6,644,000	6,341,000	6,345,000
Total General Fund Revenue	78,028,936	73,929,000	79,678,000	81,397,000	81,559,000

The following discussion outlines the City's major operating revenue sources, which represent over 75% of the City's General Fund revenues. Estimates of the City's general revenues, such as taxes and interest, are prepared by the Finance Division using economic information obtained from the County of Alameda, the state and third-party consultants. Estimates of other revenues are prepared by the departments based upon their estimates of activity and updates to fee schedules (including cost of living adjustments).



Property Tax

Pursuant to Proposition 13, passed by California voters in 1978, countywide property taxes are set at 1% of assessed value. Upon change of ownership, the assessed value of a property is reset to the current market value (sales price). The City receives approximately 25% of the 1% countywide property tax collected in the City (net of ERAF payments to the State). Property taxes are the largest source of revenue to the City's General Fund, representing approximately \$24 million of the total.

Staff works with its property tax consultant in projecting property tax revenue, taking into account the following: a.) resale activity b.) pricing and property owner tax appeals and adjustments by the County c.) new construction and d.) Proposition 13's annual inflation adjustment. The collection of secured property taxes is expected to increase by approximately 2.2% for FY 13-14 through FY 17-18 (compared to 6-12% growth in prior years), due to a continued reduction in sales levels compared to prior years. It should be noted that residential properties represent approximately 78% of the total assessed property valuation within the city.

Property taxes are collected on both secured (real property) and unsecured property (such as boats). If a property changes ownership in the middle of a tax year, the reassessment appears on the tax rolls the following year. However, the property is reassessed for a pro-rata portion of the year of sale, and an additional or "supplemental tax" is applied in that year. The supplemental tax is allocated among all cities on a countywide basis. There are often delays in the processing of reassessments, so the collection of taxes through supplemental assessments can span more than one year, causing annual fluctuations in this revenue category.

Motor Vehicle in Lieu Tax (Other Taxes)

The Vehicle License Fee (VLF) is a statewide tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. By law, all revenues from the VLF fund city and county services, but the State Legislature controls the tax rate and the allocation among local governments. In 2004, the Legislature permanently reduced the VLF tax rate and eliminated State general fund backfill to cities and counties. Instead, cities and counties now receive additional transfers of property tax revenues in lieu of VLF. These funds are classified as property taxes. Their growth going forward is tied to the change in the City's assessed value growth, and therefore is projected to change at a rate similar to that for secured property taxes during FY 13-14 through FY 17-18.

Franchise Taxes (Other Taxes)

The City has franchise agreements with several utility companies, including Alameda Municipal Power (AMP). These companies pay the City a franchise fee based on a percentage of their revenue earned within the City limits. These fees serve as compensation for, among other things, wear and tear on City streets. Franchise fees can change when the customer base expands, when additional services are used, when weather impacts the use of the utility, and when rates change. Staff is projecting franchise fee revenues will drop in FY 14-15 and to increase between 0-1% through FY 17-18.

Interest Income / Return on Investments

On a daily basis, the City invests all its idle cash in accordance with the City's formal investment policy. The City's interest income has declined during the last few years due to the dramatic fall in the City's rate of return on its investments resulting from the large reduction in the Federal Funds Rate. Based on estimated average cash balances, interest income / return on investments is projected to be approximately \$1 million on an annual basis during the next two fiscal years.



Sales and Use Tax

The City's portion of sales and use taxes is approximately 8% of the City's General Fund revenues, representing approximately \$5.5 million of the total for FY 13-14 and \$5.7 million of the total for FY 14-15. The sales tax rate in Alameda County is 9.00% through July 1, 2014, of which 1% is the "local" or City share. Also included in the sales tax is the one-half cent tax approved by California voters in November 1993 (Proposition 172), which is designated for public safety. This sales tax is shared between the cities and the county. Sales tax is projected to increase in FY 13-14 and FY 14-15 due to new retail developments within the City. Sales tax collections have suffered in recent years due to the softening local economy. A significant portion of the City's sales tax is received from the County sales tax pool, and thus can be subject to significant fluctuations.

Transfer and Transient Occupancy Tax (Other Taxes)

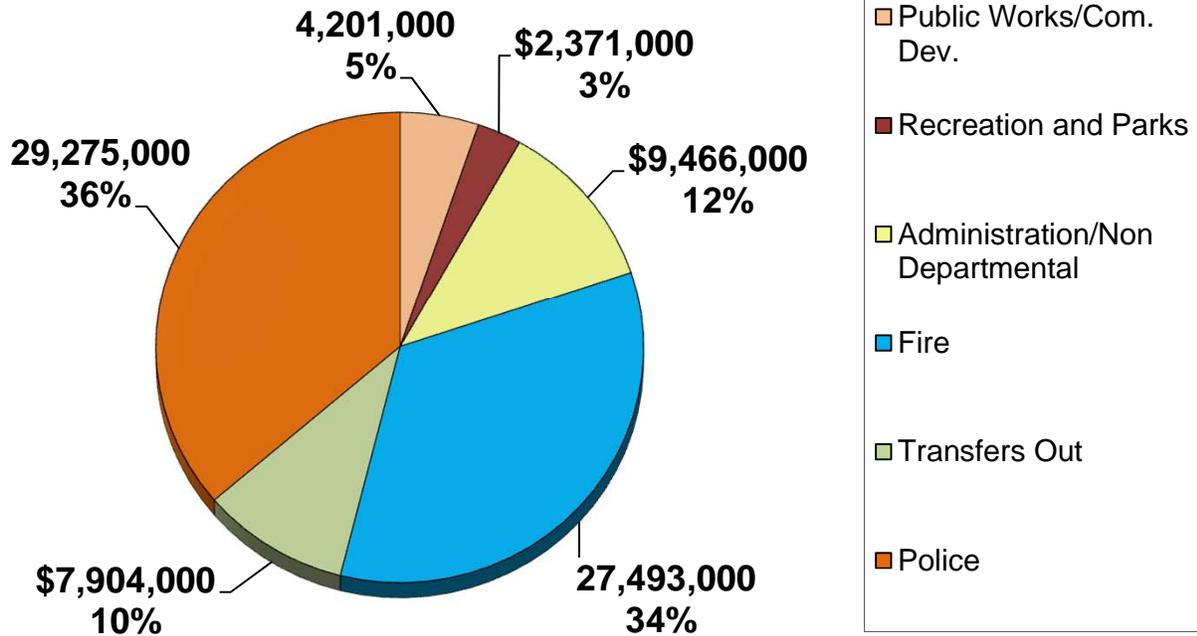
The City imposes a Transient Occupancy Tax ("TOT") of 10% on room rates. Staff is projecting TOT revenues to increase by 3% to \$1.5 million for FY 13-14 and FY 14-15 due to increases in occupancy and hotel room rates, and to increase by 2% over the next three fiscal years. The City imposes a transfer tax of \$12 per \$1,000 of property valuation on all property sales that occur within the City limits. The City is projecting to receive approximately \$5.4 million in property transfer taxes in FY 13-14 and FY14-15. The revenue received from these taxes is expected to increase 1% annually through FY 17-18 due residential sales still being below the levels experienced in the prior decade.

Utility Users Tax (Other Taxes) / Transfers In

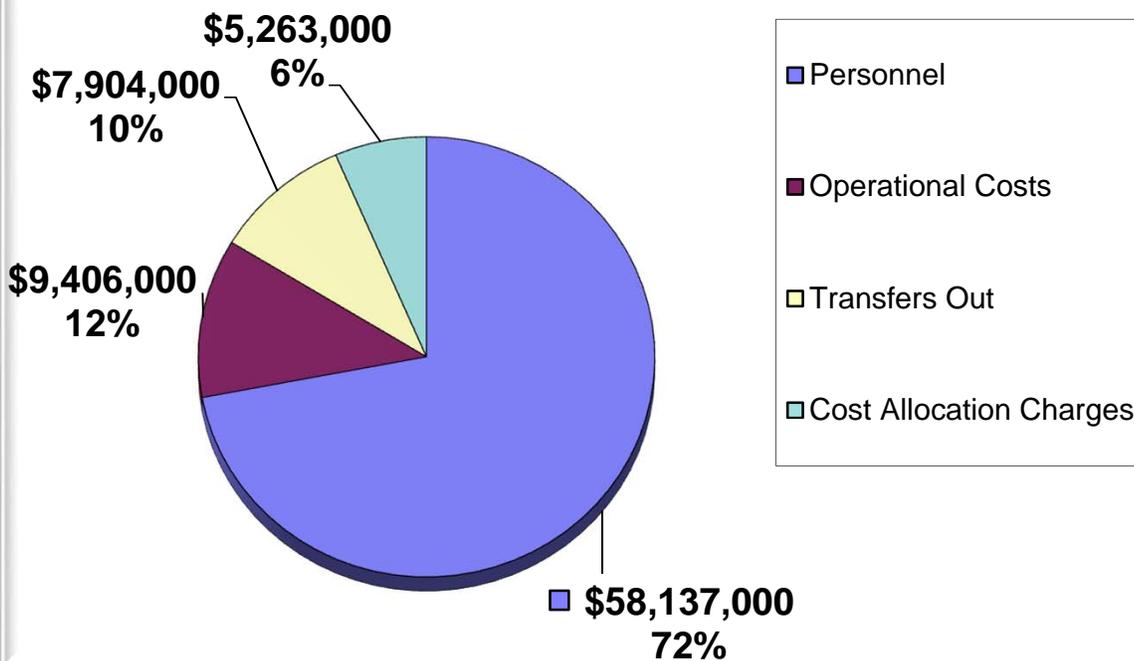
The City imposes a Utility Users Tax of 7.5% on all residential and commercial utility bills for properties within the city. As this revenue can fluctuate from year to year based upon usage, staff is projecting no increases in this revenue category for the next two fiscal years, with projected revenue of approximately \$8.7 million on an annual basis.

The General Fund receives reimbursements from other funds for the following activities: a.) a grant funded police officer (COPS Fund), Assessment District Administration (Funds 278, 832 and 860), Parking Meters and the City Garage (Fund 224), Fleet Maintenance and Technology Services (Funds 703 and 704) and for the administration of Sewer System Bonds (Fund 602).

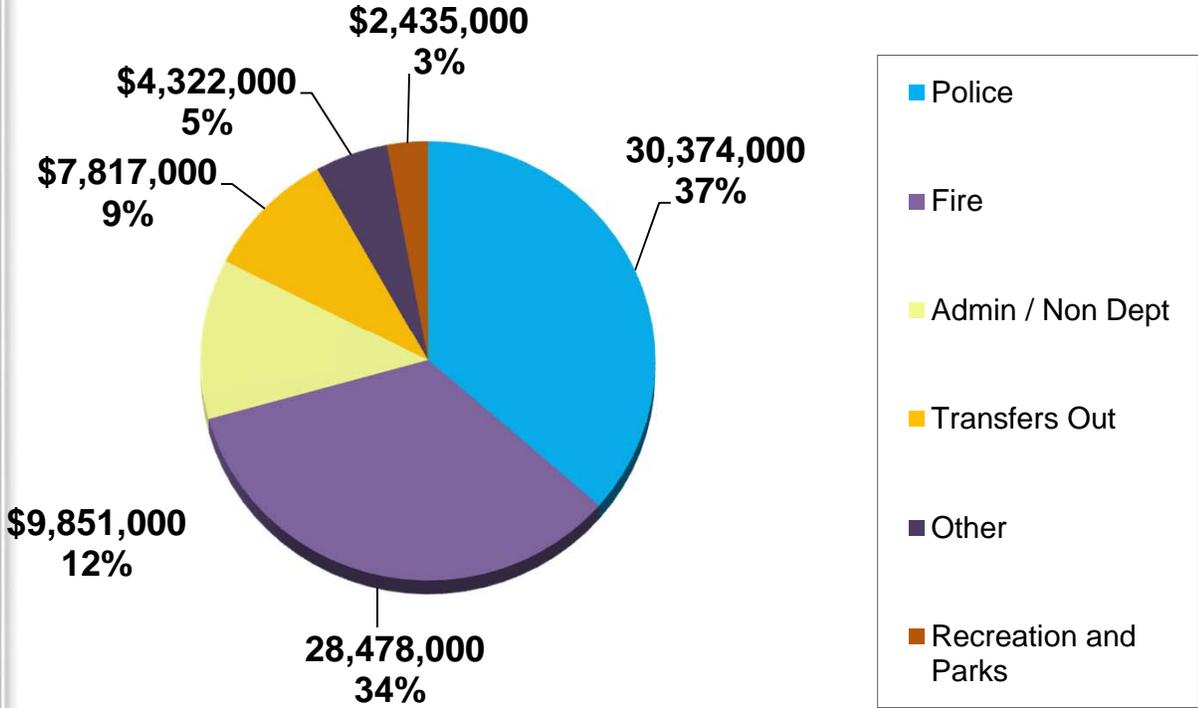
General Fund Expenditures by Department



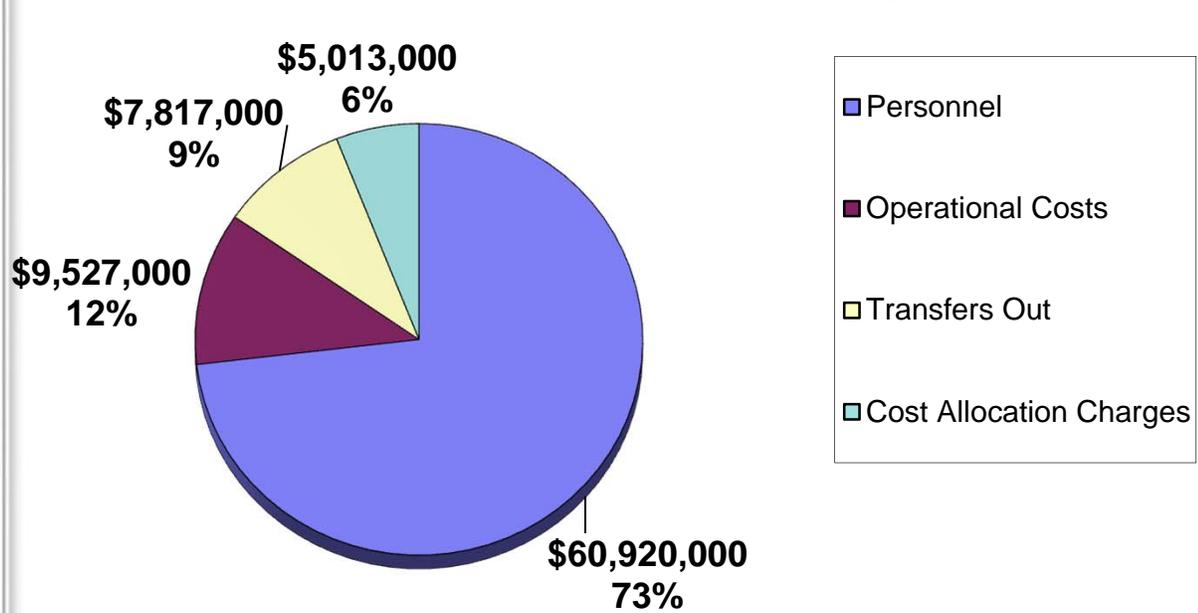
General Fund Expenditures by Categories

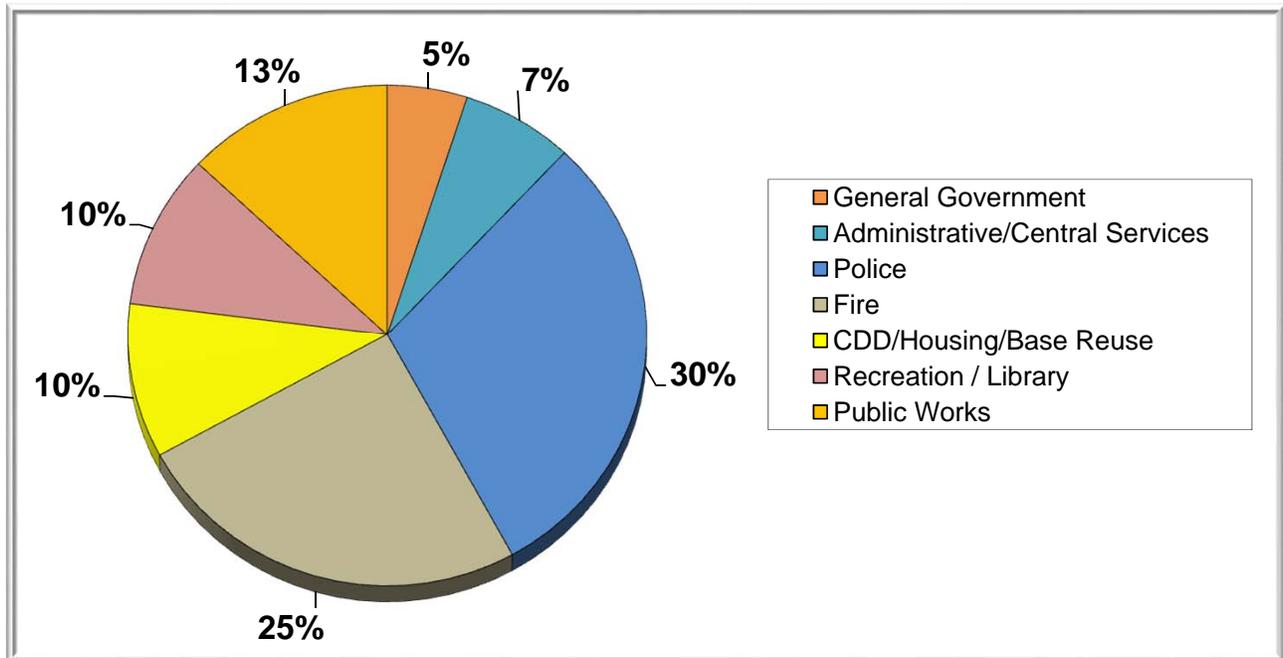


General Fund Expenditures by Department



General Fund Expenditures by Categories





Category	Authorized Positions (FTEs) FY2014-15				Proposed Positions (FTEs) FY2015-16 and FY2016-17			
	General Fund		All Funds		General Fund		All Funds	
	FTE	%	FTE	%	FTE	%	FTE	%
General Government	19.05	7%	19.05	5%	20.57	7%	20.57	5%
Administrative/Central Services	27.55	10%	27.55	7%	27.55	10%	27.55	7%
Police	120.50	42%	121.50	30%	120.50	42%	121.50	30%
Fire	98.50	35%	104.50	25%	98.50	34%	101.50	25%
CDD/Housing/Base Reuse	1.00	0%	36.25	9%	1.00	0%	39.98	10%
Recreation / Library	10.50	4%	41.00	10%	10.50	4%	41.00	10%
Public Works	7.03	2%	61.15	14%	8.40	3%	62.90	13%
Total FTEs - City	284.13	100%	411.00	100%	287.02	100%	415.00	100%
Alameda Municipal Power			<u>95.00</u>				<u>97.00</u>	
Total FTEs - Organization			506.00				512.00	



General Fund Expenditures by Category

Fiscal Year 2015-16

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
General Government						
City Council:						
Legislative	\$ 53,000	\$ 90,000	\$ 64,000	\$ 207,000	\$ -	\$ 207,000
Total City Council	53,000	90,000	64,000	207,000	-	207,000
City Attorney:						
Administration	877,000	124,000	39,000	1,040,000	233,000	\$ 807,000
Workers' Compensation Operations	167,000	11,000	9,000	187,000	58,000	129,000
Risk Management Operations	366,000	73,000	12,000	451,000	78,000	373,000
Total City Attorney	1,410,000	208,000	60,000	1,678,000	369,000	1,309,000
City Clerk:						
Administration	436,000	26,000	24,000	486,000	40,000	\$ 446,000
Elections	-	1,000	-	1,000	-	1,000
Cable TV Administration	73,000	36,000	2,000	111,000	5,000	106,000
Total City Clerk	509,000	63,000	26,000	598,000	45,000	553,000
City Manager:						
Administration	848,000	271,000	41,000	1,160,000	35,000	\$ 1,125,000
Information Technology Operating	610,000	472,000	54,000	1,136,000	17,000	1,119,000
Library Information Technology	122,000	2,000	6,000	130,000	-	130,000
Citywide Telecommunications	41,000	115,000	-	156,000	-	156,000
Total City Manager	1,621,000	860,000	101,000	2,582,000	52,000	2,530,000
Total - General Government	3,593,000	1,221,000	251,000	5,065,000	466,000	4,599,000
Administrative Services						
Finance:						
General Accounting	793,000	493,000	53,000	1,339,000	39,000	\$ 1,300,000
Accounts Payable and Payroll	576,000	32,000	35,000	643,000	-	643,000
Business License	134,000	70,000	25,000	229,000	101,000	128,000
Central Stores	45,000	87,000	3,000	135,000	149,000	(14,000)
Total Finance	1,548,000	682,000	116,000	2,346,000	289,000	2,057,000
Human Resources	1,164,000	204,000	56,000	1,424,000	227,000	1,197,000
Total - Administrative Services	2,712,000	886,000	172,000	3,770,000	516,000	4,458,000
Central Services						
Fleet Maintenance	637,000	914,000	78,000	1,629,000	865,000	764,000
Facility Maintenance	272,000	600,000	29,000	901,000	-	901,000
Total Central Services	909,000	1,514,000	107,000	2,530,000	865,000	1,665,000
Recreation and Parks						
Park Maintenance	1,210,000	805,000	201,000	2,216,000	-	2,216,000
Hardball	-	30,000	-	30,000	-	30,000
Swim Center	29,000	96,000	-	125,000	-	125,000
Total - Community Services	1,239,000	931,000	201,000	2,371,000	-	2,371,000
Community Development						
	178,000	-	6,000	184,000	-	184,000



General Fund Expenditures by Category

Fiscal Year 2015-16

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
Public Safety Services						
Fire:						
Administration	1,215,000	164,000	119,000	1,498,000	-	1,498,000
Emergency Operations	21,272,000	1,314,000	1,920,000	24,506,000	2,459,000	22,047,000
Fire Prevention Services	117,000	61,000	28,000	206,000	176,000	30,000
Emergency Medical Services (EMS)	451,000	308,000	16,000	775,000	-	775,000
Disaster Preparedness	138,000	20,000	8,000	166,000	-	166,000
Training	290,000	17,000	35,000	342,000	-	342,000
BLS Transport	-	-	-	-	-	-
Total Fire	23,483,000	1,884,000	2,126,000	27,493,000	2,635,000	24,858,000
Police						
Office of the Chief	496,000	5,000	12,000	513,000	-	513,000
Administrative Services	1,244,000	278,000	241,000	1,763,000	51,000	1,712,000
Communications	2,243,000	210,000	98,000	2,551,000	-	2,551,000
Records	838,000	134,000	46,000	1,018,000	16,000	1,002,000
Support Services	1,009,000	98,000	62,000	1,169,000	14,000	1,155,000
Materials/Logistics	394,000	815,000	18,000	1,227,000	-	1,227,000
Patrol	13,419,000	116,000	1,411,000	14,946,000	482,000	14,464,000
Investigations	3,577,000	120,000	163,000	3,860,000	-	3,860,000
Traffic	1,417,000	120,000	70,000	1,607,000	1,159,000	448,000
Animal Shelter	49,000	331,000	-	380,000	-	380,000
Special Event Support	59,000	-	-	59,000	60,000	(1,000)
Crossing Guard	178,000	2,000	2,000	182,000	-	182,000
Total Police	24,923,000	2,229,000	2,123,000	29,275,000	1,782,000	27,493,000
Total - Public Safety Services	48,406,000	4,113,000	4,249,000	56,768,000	4,417,000	52,351,000
Public Works						
Administration	315,000	27,000	30,000	372,000	77,000	295,000
Street Tree & Median Maintenance	108,000	136,000	111,000	355,000	-	355,000
Street & Sidewalk Maintenance	580,000	44,000	136,000	760,000	-	760,000
Total - Public Services	1,003,000	207,000	277,000	1,487,000	77,000	1,410,000
Non-Departmental						
Non-Departmental	97,000	534,000	-	631,000	-	631,000
Total - Non-Department	97,000	534,000	-	631,000	-	631,000
Total General Fund	58,137,000	9,406,000	5,263,000	72,806,000	6,341,000	67,669,000



General Fund Program Budget Summary
Fiscal Year 2016-17

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
General Government						
City Council:						
Legislative	\$ 65,000	\$ 91,000	\$ 64,000	\$ 220,000	\$ -	\$ 220,000
Total City Council	65,000	91,000	64,000	220,000	-	220,000
City Attorney:						
Administration	907,000	124,000	39,000	1,070,000	233,000	837,000
Workers' Comp Operations	172,000	11,000	9,000	192,000	58,000	134,000
Risk Management Operations	376,000	73,000	12,000	461,000	78,000	383,000
Total City Attorney	1,455,000	208,000	60,000	1,723,000	369,000	1,354,000
City Clerk:						
Administration	452,000	29,000	24,000	505,000	40,000	465,000
Elections	-	126,000	-	126,000	12,000	114,000
Cable TV Administration	76,000	36,000	2,000	114,000	5,000	109,000
Total City Clerk	528,000	191,000	26,000	745,000	57,000	688,000
City Manager:						
Administration	960,000	252,000	41,000	1,253,000	35,000	1,218,000
Information Technology Operating	700,000	492,000	54,000	1,246,000	17,000	1,229,000
Library Information Technology	126,000	2,000	6,000	134,000	-	134,000
Citywide Telecommunications	-	156,000	-	156,000	-	156,000
Total City Manager	1,786,000	902,000	101,000	2,789,000	52,000	2,737,000
Total - General Government	3,834,000	1,392,000	251,000	5,477,000	478,000	4,999,000
Administrative Services						
Finance:						
General Accounting	868,000	496,000	53,000	1,417,000	39,000	1,378,000
Accounts Payable and Payroll	604,000	32,000	35,000	671,000	-	671,000
Business License	141,000	72,000	25,000	238,000	91,000	147,000
Central Stores	29,000	104,000	3,000	136,000	150,000	(14,000)
Total Finance	1,642,000	704,000	116,000	2,462,000	280,000	2,182,000
Human Resources	1,214,000	154,000	56,000	1,424,000	227,000	1,197,000
Total - Administrative Services	2,856,000	858,000	172,000	3,886,000	507,000	3,379,000
Central Services						
Fleet Maintenance	688,000	914,000	78,000	1,680,000	865,000	815,000
Facility Maintenance	284,000	591,000	29,000	904,000	-	904,000
Total Central Services	972,000	1,505,000	107,000	2,584,000	865,000	1,719,000
Recreation and Parks						
Park Maintenance	1,260,000	829,000	201,000	2,290,000	-	2,290,000
Hardball	-	20,000	-	20,000	-	20,000
Swim Center	29,000	96,000	-	125,000	-	125,000
Total - Community Services	1,289,000	945,000	201,000	2,435,000	-	2,435,000
Community Development	192,000	-	6,000	198,000	-	198,000



General Fund Program Budget Summary

Fiscal Year 2016-17

	Personnel	Operational Costs	Cost Allocation	Total	Less Revenues	Net Program Budget
Public Safety Services						
Fire:						
Administration	1,279,000	278,000	119,000	1,676,000	-	1,676,000
Emergency Operations	22,283,000	1,251,000	1,745,000	25,279,000	2,459,000	22,820,000
Fire Prevention Services	121,000	61,000	28,000	210,000	176,000	34,000
Emergency Medical Services	465,000	308,000	16,000	789,000	-	789,000
Disaster Preparedness	145,000	20,000	8,000	173,000	-	173,000
Training	299,000	17,000	35,000	351,000	-	351,000
BLS Transport	-	-	-	-	-	-
Total Fire	24,592,000	1,935,000	1,951,000	28,478,000	2,635,000	25,843,000
Police:						
Office of the Chief	512,000	5,000	12,000	529,000	-	529,000
Administrative Services	1,298,000	285,000	241,000	1,824,000	51,000	1,773,000
Communications	2,335,000	214,000	98,000	2,647,000	-	2,647,000
Records	874,000	141,000	46,000	1,061,000	16,000	1,045,000
Support Services	1,058,000	99,000	62,000	1,219,000	14,000	1,205,000
Materials/Logistics	411,000	843,000	18,000	1,272,000	-	1,272,000
Patrol	14,095,000	116,000	1,336,000	15,547,000	482,000	15,065,000
Investigations	3,695,000	121,000	163,000	3,979,000	-	3,979,000
Traffic	1,468,000	120,000	70,000	1,658,000	1,159,000	499,000
Animal Shelter	53,000	344,000	-	397,000	-	397,000
Special Event Support	59,000	-	-	59,000	60,000	(1,000)
Crossing Guard	178,000	2,000	2,000	182,000	-	182,000
Total Police	26,036,000	2,290,000	2,048,000	30,374,000	1,782,000	28,592,000
Total - Public Safety Services	50,628,000	4,225,000	3,999,000	58,852,000	4,417,000	54,435,000
Public Works						
Administration	334,000	27,000	30,000	391,000	78,000	313,000
Street Tree & Median Maintenance	112,000	139,000	111,000	362,000	-	362,000
Street & Sidewalk Maintenance	606,000	45,000	136,000	787,000	-	787,000
Total - Public Services	1,052,000	211,000	277,000	1,540,000	78,000	1,462,000
Non-Departmental						
Non-Departmental	97,000	391,000	-	488,000	-	488,000
Total - Non-Department	97,000	391,000	-	488,000	-	488,000
Total General Fund	\$ 60,920,000	\$ 9,527,000	\$ 5,013,000	\$ 75,460,000	\$ 6,345,000	\$ 69,115,000



General Fund Budget Summary Fiscal Years 2013-14 through 2019-20

	FY 13-14	FY 14-15	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
	Actual	Revised Budget	Projected	Budget	Budget	Forecast	Forecast	Forecast
Revenues								
Property Taxes	\$ 23,709,293	\$ 22,116,867	\$ 24,751,000	\$ 25,390,000	\$ 25,634,000	\$ 26,198,000	\$ 26,774,000	\$ 27,363,000
Sales Tax - City Share/In Lieu	7,719,222	7,737,000	8,879,000	9,231,000	9,500,000	9,785,000	10,079,000	10,381,000
Utility User Tax	8,500,351	8,699,000	8,352,000	8,180,000	8,010,000	7,850,000	7,693,000	7,539,000
Franchise Taxes	7,921,444	7,550,567	7,496,000	6,582,000	7,677,000	7,754,000	7,832,000	7,910,000
Motor Vehicle In Lieu Taxes	6,218,158	6,355,000	6,548,000	6,744,000	6,892,000	7,044,000	7,199,000	7,357,000
Property Transfer Tax	6,730,655	5,408,000	7,306,000	6,950,000	7,506,000	7,656,000	7,809,000	7,965,000
Transient Occupancy Tax	1,612,283	1,513,000	1,620,000	1,669,000	1,840,000	1,877,000	1,915,000	1,915,000
Business License Taxes	1,810,318	1,716,000	1,952,000	1,971,000	1,998,000	2,018,000	2,038,000	2,058,000
Departmental Revenues	7,434,642	6,740,000	6,644,000	6,341,000	6,345,000	6,345,000	6,345,000	6,345,000
Cost Allocation Reimbursements	4,918,904	4,928,774	4,929,000	5,005,000	5,005,000	5,055,000	5,106,000	5,157,000
Interest / Return on Investments & Others	1,453,666	1,164,792	1,201,000	1,134,000	1,152,000	1,175,000	1,199,000	1,223,000
Loan Repayment from AMP (One time)	-	-	-	2,200,000	-	-	-	-
Transfers in	1,038,175	782,000	782,000	489,000	489,000	489,000	489,000	489,000
Total Revenues/Transfers In	79,067,111	74,711,000	80,460,000	81,886,000	82,048,000	83,246,000	84,478,000	85,702,000
Expenditures								
City Council	286,538	333,000	287,000	207,000	220,000	225,000	230,000	235,000
City Attorney	1,415,599	1,643,000	1,524,000	1,678,000	1,723,000	1,771,000	1,820,000	1,869,000
City Clerk	515,144	738,000	651,000	598,000	745,000	763,000	781,000	799,000
City Manager	1,842,266	2,610,336	2,279,000	2,582,000	2,789,000	2,860,000	2,932,000	3,005,000
Non Departmental	529,759	715,000	460,000	631,000	488,000	496,000	504,000	512,000
Finance	2,063,504	2,253,000	2,151,000	2,346,000	2,462,000	2,524,000	2,587,000	2,651,000
Human Resources	837,995	1,228,406	1,165,000	1,424,000	1,424,000	1,463,000	1,502,000	1,542,000
Fleet and Facility Maintenance	2,227,000	2,526,000	2,403,000	2,530,000	2,584,000	2,641,000	2,699,000	2,757,000
Recreation and Parks	2,277,783	2,399,000	2,254,000	2,371,000	2,435,000	2,492,000	2,550,000	2,609,000
Community Development	33,730	267,000	159,000	184,000	198,000	204,000	210,000	216,000
Fire	22,773,867	24,545,740	24,074,000	25,609,000	26,618,000	27,568,000	28,424,000	29,279,000
Fire - OPEB Safety	1,527,452	1,708,000	1,708,000	1,884,000	1,860,000	2,011,000	2,131,000	2,191,000
Police	26,060,555	27,096,000	26,042,000	27,584,000	28,705,000	29,655,000	30,549,000	31,445,000
Police - OPEB Safety	1,509,496	1,687,000	1,687,000	1,691,000	1,669,000	1,804,000	1,913,000	1,966,000
Public Works	1,051,598	1,190,000	1,127,000	1,487,000	1,540,000	1,580,000	1,621,000	1,663,000
Total Operating Expenditures	64,952,286	70,939,482	67,971,000	72,806,000	75,460,000	78,057,000	80,453,000	82,739,000
Transfers to Other Funds								
Capital Projects / Maintenance	939,000	1,943,000	1,943,000	520,000	465,000	474,000	483,000	493,000
Recreation Fund	1,379,880	1,380,000	1,380,000	1,596,000	1,624,000	1,657,000	1,690,000	1,724,000
Vacation Payouts	941,004	1,367,100	1,367,000	250,000	175,000	250,000	250,000	250,000
Library	1,964,436	2,065,000	2,065,000	2,097,000	2,097,000	2,037,000	2,037,000	2,037,000
Police / Fire Pension 1079 and 1082	-	1,908,002	1,844,000	1,894,000	1,955,000	1,955,000	1,955,000	1,955,000
Transfer 2013 Refinancing City Facilities	829,692	830,000	830,000	1,046,000	1,025,000	1,025,000	1,025,000	1,025,000
Other Transfers	605,981	2,417,667	2,490,000	501,000	476,000	786,000	802,000	818,000
Total Transfers to Other Funds	6,659,993	11,910,769	11,919,000	7,904,000	7,817,000	8,184,000	8,242,000	8,302,000
Total Expenditures/Transfers Out	71,612,279	82,850,251	79,890,000	80,710,000	83,277,000	86,241,000	88,695,000	91,041,000
Projected Available Reserves								
Balance, Beginning of Year	\$ 22,293,014	\$ 29,071,830	\$ 29,071,830	\$ 29,641,830	\$ 30,817,830	\$ 29,588,830	\$ 26,593,830	\$ 22,376,830
Net Change in Fund Balance	\$ 7,454,832	\$ (8,139,251)	\$ 570,000	\$ 1,176,000	\$ (1,229,000)	\$ (2,995,000)	\$ (4,217,000)	\$ (5,339,000)
Use of Designated Reserves	(676,016)							
Ending Available Fund Balance	\$ 29,071,830	\$ 20,932,579	\$ 29,641,830	\$ 30,817,830	\$ 29,588,830	\$ 26,593,830	\$ 22,376,830	\$ 17,037,830
% of General Fund Expenditures	41%	25%	37%	38%	36%	31%	25%	19%

