

City of Brisbane

One Year

Operating Budget

Fiscal Years
2013-2014



Providing Quality Services

**Brisbane City
Council**

**Raymond C. Miller
Mayor**

**W. Clarke Conway
Mayor Pro Tem**

Councilmembers

**Cliff R. Lentz
Terry O'Connell**

REVENUE SOURCES

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

Fund 100 - General Fund

40101 Secured Taxes

40102 Unsecured Taxes

Property taxes in the State of California are administered for all local agencies at the county level and consist of secured, unsecured and utility tax rolls.

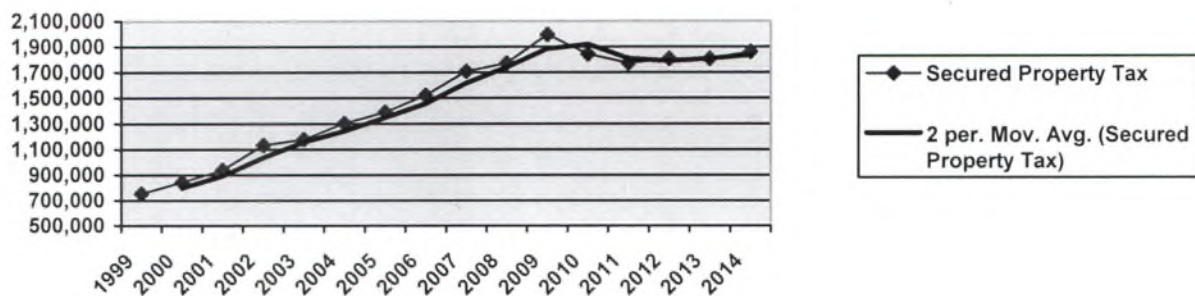
Valuations are established by the Assessor of the County of San Mateo for the secured and unsecured property tax rolls; the utility (unitary) property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by the voters on June 6, 1978), properties are assessed at 100% of full value. Proposition 13 also modified the value of taxable real property for fiscal 1979 by rolling back values to fiscal 1976 levels. From this base of assessment, subsequent annual increases in valuation are limited to a maximum of 2%. However, increases to full value are allowed for property improvements or upon change in ownership. Personal property is excluded from these limitations, and is subject to annual reappraisal.

Under the provisions of Proposition 13, the Countywide tax levy for general revenue purposes is limited to 1% of full market value, which results in a tax rate of \$1.00 per \$100 assessed valuation. Tax rates for voter-approved indebtedness are excluded from this limitation.

Due to the nature of the countywide maximum levy, it is not possible to identify general-purpose tax rates for specific entities. Under State legislation adopted subsequent to the passage of proposition 13, apportionments to local agencies are made by the County Auditor-Controller based primarily on the ratio that each agency represented of the total County-wide levy for the three years prior to fiscal 1979; and subsequent adjustments to these apportionments and transfers to the "Educational Revenue Augmentation Fund" (ERAF) as determined by the State.

Property taxes have been severely curtailed in the past due to the State's need to finance its own budget. Since 1993/94 property taxes were shifted from the City to the state pursuant to legislation enacted. San Mateo County is on the Teeter Plan, which provides for payment of 100% of all taxes levied; the County absorbs the delinquencies under this plan. The City receives approximately 20¢ for every dollar paid by the property owner. San Mateo County provides estimates of secured property tax revenues. The recession and ensuing decrease in housing values throughout the Country has impacted Brisbane as well. The City had received about \$2.0 million in Property Tax receipts in 2008/09. Staff is projecting receipts of about \$1,860,000 in FY

2013/14. Using a two-year moving average trend line provides a very good fit for past revenue received and shows this year's estimate to be neither conservative nor optimistic.



Unsecured property taxes are derived from taxes on personal property, which are not attached to real property, such as taxes on leasehold interests, boats, airplanes, business equipment in rented buildings, etc. Estimates are based on prior year receipts and County estimates.

40103 Prior Year Taxes

These taxes are generally based on property values which escaped assessment for a variety of reasons during prior years; when collected, a portion is allocated to the City. The estimate is based on prior years' experience.

40105 Supplemental Property Taxes

Includes property taxes apportioned to the City by the County from the 1% Tax Rate of the Supplemental Roll Allocation in accordance with Revenue and Taxation Code 75.50. Supplemental taxes are distributed based on our AB 8 factor (the percent of property tax the City receives compared to county-wide receipts) and sale of property County-wide. Staff's projection is more or less flat from what has been received in each of the two previous years.

40106 Property Transfer Tax

Chapter 3.16 of the Municipal Code enacted in 1967 levies a 2.75% fee for each \$500 value of real property transferred in the City; the County Recorder imposes these fees and remits them to the City. The City received \$30,000 in FY 2012/13. Staff has conservatively projected this at \$25,500, since there is no method available to determine the number of properties sold or their sale price.

40107 VLF as Property Tax

The City started receiving a portion of its Vehicle License Fees as property tax revenue in FY 2004/05. This is increased by the overall increase in the assessed value in the City. Although the City has received \$248,000 in FY 2011/12 and in excess of \$236,000 in FY 2012/13 staff has been told there may not be enough funds in the Countywide account to cover all disbursements. Therefore staff has budgeted only \$225,000 for FY 2013/14.

40108 Property Tax from RDA Area

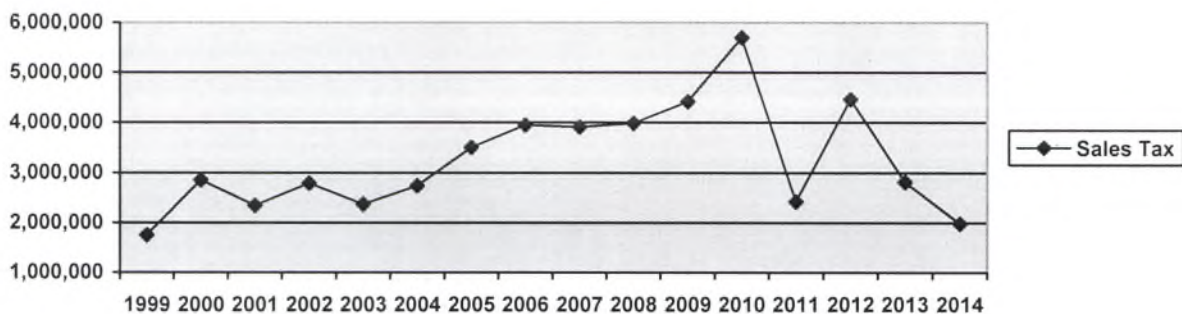
This is revenue the City receives from the former Redevelopment Area within the City. In 2011 the State eliminated Redevelopment and created what is known as Successor Agencies. Property Tax generated within a former RDA area but not used for specific purposes allowed under Successor Agency law are redistributed back to the underlying taxing Districts. The City is one of the underlying taxing districts. The revenue reflected here is staff's best estimate of available funds. This will grow over time as the property values in the area grows or expenses decrease.

40150 ERAF Rembursement

The City receives money from the Education Revenue Augmentation Fund whenever there is more money in the fund county-wide than is needed to be distributed to the School Districts.

40211 and 40215 Sales Tax-General and Sales Tax as Property Tax

The City levies one percent sales tax on all merchandise sold in the city limits. These funds are received directly from the State on a monthly basis. Revenues are estimated using economic indicators, historical data and projections delivered by the City's sales tax consultant. In FY 2010 the State misallocated Sales Tax Revenue to the City as a result of an error in the triple flip pass-through. The State has corrected this by withholding Sales Tax Revenues in FY 2011. In FY 2012/13 the City's largest sales tax producer left town. The State still allocated funds through the property tax allocation as if the sales tax producer was still in town thereby over-allocating funds in FY 2012/13. The budget for FY 2013/14 reflects the anticipated correction in sales tax as property tax.



In March of 2004 the State passed a bond issue to assist them with balancing their budget. The bond will be repaid with a ¼% of the local Burns-Bradley Sales Tax. This portion of the Sales Tax will be backfilled from the State through additional Property Tax revenues. For the purpose of this budget the full 1% local Sales Tax is shown as Sales Tax revenues. However, the City will track this as a separate revenue source.

40212 Sales Tax-Public Safety

SCA I (AB 2788 - Chapter 886 Prop 172) authorized the continued imposition of the one-half cent sales tax commencing 1/1/94 upon approval of the voters. The statewide one-half cent sales tax is allocated based on a share of statewide taxable sales. The monies are allocated by the county auditor and are to be deposited into a separate revenue designation to be used exclusively for public safety. The receipt of these funds is conditioned on maintenance of effort, base year 1992-93. This revenue estimate is based on historical trends and analysis of sales tax trends during the past year.

40221 Franchise Fees - P.G.& E.

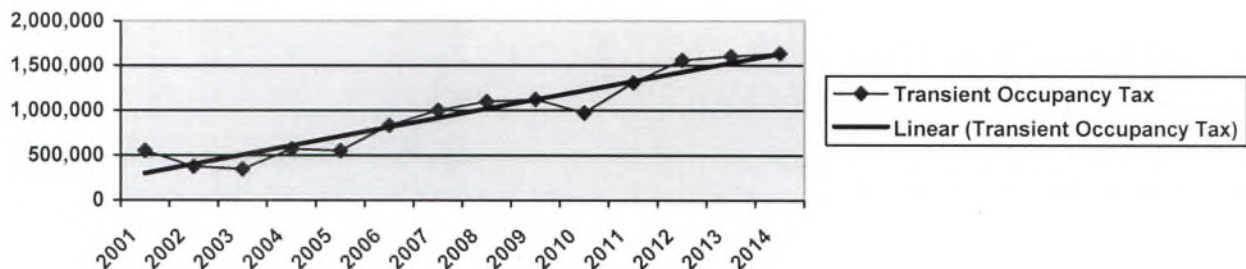
40222 Franchise Fees - Garbage

40223 Franchise Fees - Cable TV

The City receives franchise fees from various public utilities and other corporations who furnish gas, electric, Cable TV, refuse or similar services to citizens living within city boundaries. The various fees are delineated in franchise agreements and are paid directly to the City by these franchisees. Estimates are based on historical experience.

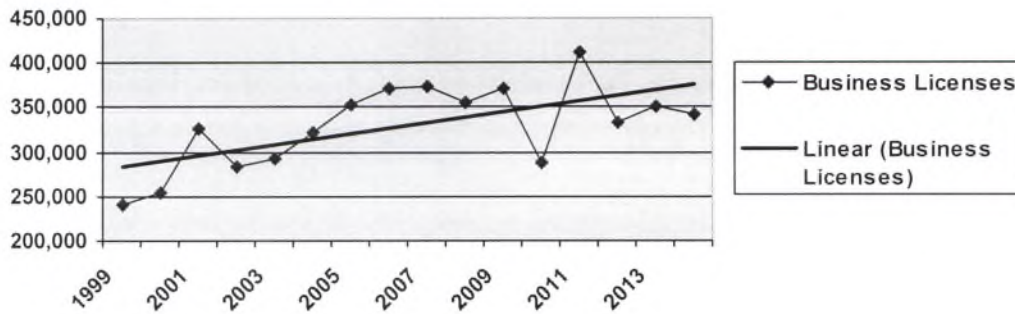
40230 Transient Occupancy Tax

The City's first hotel opened during Fiscal Year 2001. Chapter 3.24 of the Brisbane Municipal Code specifies a tax of 12% of the rent charged by the operator. The City for the past four years has seen Transient Occupancy Tax increase from its low in 2010. Based on current receipts of about \$1,600,000 for FY 2012/13 staff is projecting to receive \$1,632,000 in FY 2013/14.



40241 Business License Taxes

All businesses within the City are assessed a business license fee in accordance with Municipal Code Title 5. Revenue is estimated based on economic indicators and historical experience. Business licenses are renewed annually in January and are levied, for the most part, based on gross receipts. Some businesses and activities, such as contractors and one-time events, may opt for a flat fee. In FY 2008 the City adopted a change to the business license tax which begins to put money aside for capital improvements. This change does not alter the base amount the City will receive in Business License. The City received about \$322,000 in FY 2011/12. Staff estimates to receive \$342,000 in FY 2013/14.



40242 Business License-Penalties

Reflects revenue received from penalties charged for failure to purchase a business license in a timely fashion.

40323 Grading Permits/Inspections

Revenue is derived from plan checking and permit requirements relative to the grading of lots. Estimates are based on the Community Development and Engineering departments' estimates of permits to be issued during the upcoming fiscal year.

40324 Encroachment Permits

Reflects the revenue received from permits issued to applicants wishing to encroach in the City right-of-way for any number of reasons. Estimates are based on the Public Works departments' estimate of permits to be issued during the upcoming fiscal year.

40325 Wide Load Permits

Permits are issued to applicants wishing to transport over-the-legal-limit wide loads; estimates are based on the Public Works department's estimate of permits to be issued during the upcoming fiscal year.

40326 Groundwater Discharge Permit

Permits are issued to applicants wishing to discharge into the City's sanitary sewer on a temporary basis; estimates are based on the Public Works department's estimate of permits to be issued during the upcoming fiscal year.

40327 Truck Haul Impact Fees

Impact fees charged to trucks hauling fill on city streets. Estimates of receipts are provided by the Department of Public Works. The City has met with the company which primarily pays Truck Haul Impact Fees and they have stated their business has stabilized. Staff estimates the City will receive about \$244,000 in FY 2013/14.

40331 Building Permits

Building requires securing any one or more of several permits pursuant to the Uniform Building Code, for example: building construction permits, electrical construction fees, mechanical construction fees and plumbing construction fees. Permit fees are specified by the UBC and are collected to cover the cost involved in inspections performed. After

the recession started the revenues for this line item decreased due to a slowdown in the building industry. The estimate for this line item is based on the actual revenues over the past few years.

40339 Home Occupation & Miscellaneous Permits

In order to operate a business out of a home, planning review and the issuance of a permit is required. The revenue derived from these permits is estimated based on Community Development department experience.

40340 Use Permits

Certain planning uses, in particular zones, require a special use permit to operate. A use permit usually requires that the surrounding property owners be notified of the pending use and are offered an opportunity to protest at a hearing before the Planning Commission. A use permit fee is charged to offset the cost of staff review and noticing requirements. Estimates are based on historical experience.

40341 Variances/Exceptions

Applicants requesting a variance to the zoning regulations are required to pay a fee for the processing of the request and noticing requirements. Estimates are based on historical experience.

40342 Sign Permits

Applicants wishing to construct or install a commercial sign are required under the sign ordinance to undergo review by the Planning Department and/or the Planning Commission. Permit fees are charged to offset the staff time cost for reviewing these applications.

40401 Vehicle Code Fines

The City shares in a portion of the fines levied for violation of the Vehicle Code; citations are issued by the Brisbane Police Department. These fees are collected by the County and then apportioned to the City. Estimates are based on historical experience.

40402 City Code Violation Fines

The City shares in a portion of fines levied for violations under the Brisbane Municipal Code. These fees are collected by the County and then apportioned to the City. Parking fees are collected by a private contractor and remitted to the City. Estimates are based on historical experience. Parking fines collection has improved immensely since the San Mateo cities contracted with Turbo Data for collection services.

40404 Abandoned Vehicle Abatement Program

The City receives funding for the abatement of abandoned vehicles through the State of California via C/CAG. The City of San Carlos administers the various cities abatement efforts and distributes these funds based on population (50%) and the number of vehicles abated (50%).

40501 Investment Earnings

Represents interest earned on General Fund monies invested in the Local Agency Investment Fund and other instruments allowed under the City's Investment Policy and state statute. Estimates are based on expected market conditions relative to interest rates and cash balances available for investment. Interest earnings are based on a 0.33% interest rate for the year. This is higher than the current 2-year treasury bill rate.

40502 Rents and Concessions

This is the anticipated rent for City owned property.

40602 State Motor Vehicle In-Lieu Fees

Includes City share of motor vehicle license fees levied, collected and apportioned by the State. Estimates of revenue are based on prior receipts and are expected to be a little less than \$10,000.

40609 State - Homeowner's Property Tax Rebate

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

40611 State – Off-Highway Motor Vehicle In-lieu

Includes City share of license fees collected by the State on off-highway vehicles. Estimates are based on historical experience.

40612 State - P.O.S.T. Reimbursements

The cost of training received by City police officers is partially reimbursable from the Peace Officer Standards and Training Commission. Revenues are estimated on the basis of historical experience and the expected training to be given in the upcoming fiscal year.

40613 State - Mandated Costs Reimbursements

The city is reimbursed by the State for certain state-mandated costs. Claims are prepared for the City by a consultant for a flat fee. Although we still file claims, staff has not budgeted any amount due to the large deficits the State is running. Hopefully, after the State has solved its own financial issues they will make back payments to the City.

40701 Zoning and Amendment Fees

Anyone requesting a zoning change or an amendment to the zoning ordinance text to facilitate their particular development must pay the costs of hearing and processing their request. Estimates are based on Planning Department estimates of the numbers of these types of requests that will be received during the upcoming fiscal year.

40702 Environmental Review Fees

Fees are charged for preparation of environmental impact reports that occasionally are required of developer applicants. Estimates are based on Planning Department estimates of the numbers of these types of requests that will be received during the upcoming fiscal year.

40703 Sales of Maps/Publications

The sale of publications such as the General Plan and the Brisbane History published by the City are included as revenue here. Estimates are based on historical experience.

40704 S.M.I. Fees

Fees are passed through to those taking out building permits by the City for the State; Strong Motion Instrumentation Program fees are then remitted to the state after being collected from building applicants. This is strictly a pass-through type of revenue and is estimated based on anticipated building activity in the upcoming year.

40705 Design Review Fees

Fees are collected by the Planning Department for design review services. Revenues are based on historical experience and the Planning Department's expectations for this type of review in the upcoming fiscal year.

40707 Certificate of Compliance fees

The Planning Department charges a fee for the issuance of a Certificate of Compliance pursuant to Chapter 16.48 of the Brisbane Municipal Code. Any person owning real property may request whether such property complies with the Subdivision chapter of the Code. The Planning Director issues these Certificates of Compliance that the property owner may then record. Estimates are based on the Planning Department's estimates of activity in the upcoming fiscal year.

40716 Tentative Parcel/Subdivision Map Fees

Fees are collected when parcel or subdivision maps are filed which cover the cost of Engineering Department review of the improvement plans. Estimates are based on the Engineering Department's prediction of activity of this type during the upcoming fiscal year.

40720 Appeal Fees

Reflects the costs of fees collected to process and hear appeals of Planning Commission decisions. Estimates are based on historical experience.

40722 Plan Checking Fees

Reflects the cost of fees collected from those submitting plans needing checking; the City hires consultants to perform these services which must be paid for by those requesting plan checking services. Revenues are based on Planning Department estimates of upcoming activity during the budget cycle.

40724 Special Fire Services

The Fire Department periodically inspects every commercial property in Brisbane for fire code violations - these inspections and reinspections are charged to the property owner. Estimates are based on recent activity and Fire Department expected inspections for FY 2013/14.

40725 Fire Paramedic Reimbursement

The 20 cities located in San Mateo County have joined together to form a joint powers agency entitled "San Mateo Pre-hospital Emergency Services Providers Group". These cities now provide Advanced Life Support (ALS) services within their respective jurisdictions, a service which is partially reimbursed by the private provider ambulance company. Those reimbursements are reflected in this account and are previously established by the group.

40726 CPR Class Registration Fees

The Fire Department offers CPR Classes to the public and collects a fee that covers the cost of the instructor and the materials used. Estimates are based on historical experience.

40727 Narcotics Task Force Reimbursement

The City has not assigned an officer to SMNTF during the next year; therefore no reimbursement of cost is anticipated.

40730 Special Engineering Services

Represents engineering service fees charged to developers by the City for staff time. Estimates are based on previous years experience.

40731 Planning Department Service Fees

The Planning Department collects set fees for their services; when the extent of Planning staff services exceed the amount of the fees, applicants are required to deposit additional funding to cover the cost of processing their application.

40732 Police Department Services

This account covers for miscellaneous police services rendered. Staff has budgeted this at \$2,473 based on past receipts.

40733 Weed Abatement/Lot Cleaning

Properties are noticed when weeds and other debris become a fire hazard. Property owners are required to abate these conditions; those who fail to comply are cleaned up by the City and the property is lienied for this cost. These charges are difficult to forecast given the sporadic nature of these occurrences.

40734 Adult Sports Registration Fees

Reflects the registration fees charged those participating in the Recreation Department's Adult Sports activities. Estimates are based on programming planned for the new year.

40735 Youth Sports

The Recreation Department offers a number of youth sports activities, such as basketball, baseball, wrestling, and softball. The participants are charged a nominal fee to cover the cost of uniforms and referees. Estimates for this budget cycle are based on anticipated programming and historical participation figures.

40737 After School Program Fees

The Recreation Department offers after school programming for children; a participant fee is charged to help offset the cost of staff and materials. Estimates are based on programming planned for the new year and historical participation figures.

40738 Pre-school (Tiny Tots) Fees

The Recreation Department offers programs for Tiny Tots; a participant fee is charged to help offset the cost of staff and materials. Estimates are based on programming planned for the new year and on historical participation figures.

40742 Classes Registration Fees

The Recreation Department offers classes for youth and adults; a participation fee is charged to help offset the cost of the instructor and materials. Estimates are based on programming planned for the new year.

40743 Day Camp Registration Fees

The Recreation Department offers day camp experiences during Winter, Spring, and Summer vacations for which a small fee is charged to cover staff costs and materials. Revenues anticipated for FY 2013/14 are based on scheduled programming and historical participation.

40744 Adult Lap Swim Fees

Reflects fees charged to adults who utilize the pool for lap swimming. Estimates are based on past history.

40745 Recreational Swim Fees

Recreational swim fees are estimated based on the experience of the facility.

40746 Swim Lesson Fees

Swim lesson fees are estimated based on the experience of the City.

40747 Special Swim Class Fees

The Recreation Department offers special swimming classes such as Water Aerobics, Lifeguard Training and WSI for a fee.

40748 Senior Activities

Reflects fees charged to senior citizens for programs which they use.

40749 Teen Program Fees

The Recreation Department offers programming for teenagers, for which, in some cases, fees are collected to help defray costs. These fees are estimated on historical participation in these programs and based on anticipated programming in the coming fiscal years.

40750 Sale of Copies

The City sells a variety of copies to various members of the public upon request. Estimates of revenue here are based on previous year's experience.

40751 Police Report Fees

Reflected here are the fees charged for providing copies of police reports. Estimates are based on historical experience and Police Department estimates.

40761 P.G. & E. Bill Collection Fees

The City Finance Department functions as a P.G. & E. bill paying station and receives a small fee for providing this service. This fee is reflected in this account and is based on historical experience.

40790 Special Events Registration Fees

The Recreation Department conducts several special events each year, among which are Lagoon Cleanup and the Family Festival, for which various charges are levied on participants for booth rentals, etc. Revenues for the next two years are estimated on historical experience and anticipated special events scheduled.

40795 Facilities Rentals

The Recreation Department rents various City facilities such as the Community Center, Mission Blue Park and Recreation Center and the Community Park to the public; rents are collected and reflected in this account. Estimates are based on historical experience and anticipated future availability of new facilities.

40901 Indirect Cost Reimbursement

These are the funds the City receives from the City's Enterprise and Special Revenue Funds for the work that General Fund employees do for these funds. Prior to FY 2002/03 the City used to split individuals out to each fund. In FY 2002/03 the City had FCS Group do an indirect cost study to determine the actual cost of providing services to the various funds. The City redid its indirect cost study in 2013. The revenue reflects the changes implemented.

40902 Contractual Services

These are for services we provide to other agencies.

40920 Sale of Surplus Property

Budgeted here is revenue derived from the sale of surplus City-owned real property and equipment. Estimates are difficult to anticipate and depend upon property surplus in any given year.

40930 Insurance Reimbursements

Included in the revenue account are reimbursements from insurance companies for damages done to City property.

40941 Returned Check Fees

This account reflects fees charged to persons whose checks to the City are returned by the bank for lack of funds. Estimates are based on historical experience.

40949 Developer's Contribution

In 1992, the City and Tuntex reached an agreement relative to downward re-appraisals of Tuntex-owned property, wherein the City agreed not to contest the appeal of Tuntex to the Assessor for re-evaluation in exchange for which Tuntex would deposit with the City a set amount of lost tax increment. Tuntex deposits these monies each year with the City based on a complex formula stipulated in this agreement.

40950 Miscellaneous Revenues

Reflected in this account are rental of community garden plots, SamTrans pass commissions, notary services and other unanticipated miscellaneous revenue sources. Historically, staff has budgeted unanticipated savings here. However, staff does not anticipate any savings and therefore takes the conservative approach and does not budget for any additional revenues.

40956 Reimbursement for Prior Year Expenditures

This account reflects reimbursements received by the City for expenditures made in a prior year to which, because the books for that year have been closed, cannot be cost applied to the expenditure account.

40959 Reimbursed Expenditures-Current Year

This revenue account is composed of reimbursements received during the current year for City services or materials for which no specific account has been established. Estimates are based on historical experience.

40961 Transfers In From Other Funds

Includes transfers from other funds to the General Fund programmed in the fiscal year 2013/14 Budget as shown on the separate "Schedule of Transfers".

40970 Administrative Fee from BPFA

In 1991, the Brisbane Public Financing Authority purchased the Marina Blvd. & Lagoon Road Local Improvement District Assessment Bonds and issued new bonds. The 1991 bonds were refinanced in 2001. The LID 79-1 District remains intact and assessments continue to be levied on properties in the district (Sierra Point area); these assessments

plus an administrative fee are collected each year on the property tax rolls; the amount needed to pay the BPFA bonds is paid to the trustee and the administrative fees collected as a part of the property assessments is revenue in to the General Fund through this revenue code. The amount expected is based on the established debt service schedule.

40972 Administrative Charges to Northeast Ridge

The City charges the Northeast Ridge Assessment Fund for the cost of processing the engineering and administrative work to run the District.

Fund 200- Gas Tax

40501 Investment Earnings

Represents interest earned on restricted gas tax funds. Estimates are based on trends and historical experience.

40603 Gas Tax - 2106

40604 Gas Tax - 2107

40605 Gas Tax - 2107.5

40606 Gas Tax - 2105

40607 Gas Tax - 2103

Gasoline taxes levied on the sale of gasoline within City boundaries are distributed pursuant to formulas specified in Streets and Highways Code Sections 2106, 2107, 2107.5, and 2105. Use of Gas Tax is restricted to street and road purposes. Estimates of revenue are based on prior year receipts.

Fund 205 - Measure A

40213 Sales Tax - Transportation

Reflects receipt of voter-approved, half-cent countywide sales taxes levied to fund transportation improvements distributed by the County; funds are required to be used to pay for local street improvements. Anticipated revenue is based on estimated sales tax receipts and prior year's receipts.

40501 Investment Earnings

Represents interest earned on restricted Measure A funds invested with the State's Local Agency Investment Fund and other instruments. Estimates are based on trends and historical experience. Interest has decreased due to much lower cash carryover balances.

Fund 210 - Sierra Point Lighting and Landscaping District

40109 Special Assessments

Established under the California Lighting and Landscaping District statutes, assessments are calculated based on an Engineer's estimate of costs needed to fund the District budget each year. Assessments are then transmitted to the County

Auditor-Controller who places these assessments on the upcoming tax rolls. Once collected, the County pays these assessments to the City, which in turn uses these funds to provide lighting and landscaping services to the Sierra Point Lighting and Landscaping District.

40501 Investment Earnings

Represents interest earned on restricted District funds invested with the State's Local Agency Investment Fund and other instruments. Estimates are based on trends and historical experience. This fund may experience deficit interest in that the fund is in a deficit condition much of the year pending December and April receipt of the assessments.

Fund 220- National Pollution Discharge Elimination System (N.P.D.E.S.)

40109 Special Assessments

The County collects assessments via the property tax bills pursuant to the National Pollution Discharge Elimination System Regulations, a federally mandated program. Assessments for the past three years were levied based on a graduated rate schedule. Revenue estimates are based on the adopted NPDES Budget. Revenues are used to fulfill federal mandated storm drainage requirements.

40501 Investment Earnings

Represents interest earned on NPDES fund balances invested with the State's Local Agency Investment Fund and other instruments. Estimates are based on market indicators and historical trends. This fund may experience deficit interest in that the fund is in a deficit condition much of the year pending receipt of the assessments from the County.

Fund 250 - Office of Traffic Safety Grant

40501 Investment Earnings

Represents interest earned on restricted grant funds invested with the State's Local Agency Investment Fund and other instruments. Estimates are based on trends and historical experience.

40618 Federal-OTS Grant

Reflects grant funding anticipated as reimbursement for safety training programs. Revenue is predetermined as a function of the grant award.

Fund 251 - Local Law Enforcement Block Grant

40501 Investment Earnings

Represents interest earned on restricted grant funds invested with the State's Local Agency Investment Fund and other instruments. Estimates are based on trends and historical experience.

Fund 254 – Community Oriented Policing AB3229

40501 Investment Earnings

Estimates are based on trends and historical experience.

40614 COPS Grants

This is for funds received from the State.

Fund 340 – 2006 Pension Obligation Bonds

40501 Investment Earnings

Estimates are based on trends and historical experience.

40961 Transfers In From Other Funds

Funds are transferred from the General Fund to provide for debt service on this bond.
See "Schedule of Transfers".

Fund 365 – Brisbane Public Financing Authority (BPFA) 2005 Refunding Bond

40501 Investment Earnings

Estimates are based on interest trends and cash balances in this fund.

40961 Transfers In From Other Funds

Funds are transferred from the General Fund, Utility Fund, and provided by the Successor Agency to provide for debt service on this bond. See "Schedule of Transfers".

Fund 366 2005B Lease Revenue Bond**40501 Investment Earnings**

Estimates are based on interest trends and cash balances in this fund.

40961 Transfers In From Other Funds

Funds are transferred from the General Fund to provide for debt service on this bond. See "Schedule of Transfers".

Fund 367 2009A City Hall Completion Lease Revenue Bond**40501 Investment Earnings**

Estimates are based on interest trends and cash balances in this fund.

Fund 375 – Brisbane Public Financing Authority 2001 Series B**40109 Special Assessments**

Budgeted here are the special assessments levied in the Marina Blvd. and Lagoon Road Local Improvement District. These assessments are placed on the county tax rolls and collected by the County of San Mateo Tax Collector and remitted pursuant to the Teeter Plan to the City by the County Auditor-Controller. The bonds of this District were purchased by the Brisbane Public Financing Authority in 1991 and were not defeased but held by the fiscal agent.

40501 Investment Earnings

Estimates are based on trends and historical experience.

Fund 400 – Capital Projects**40241 Business License Fees**

In 2008 the City implemented a special tax on businesses with gross receipts over \$10,000,000 to go towards Capital Projects. The City anticipates receiving approximately \$270,000 from this source similar to what has been produced over the last three years.

Fund 440 - Special Beautification

40501 Investment Earnings

Represents interest earned on deposited funds invested with the State's Local Agency Investment Fund and other instruments. Estimates are based on trends and historical experience.

Fund 450 – Facilities Fund

40501 Investment Earnings

Estimates are based on trends and historical experience.

Fund 540 – Utility Enterprise

The Utility Enterprise Fund consists of the former Water, Sewer, and GVMID Enterprise Funds.

40101 Property Taxes – Secured

As a special district, GVMID is entitled to a pro-rata share of property taxes collected from the County as a whole. That amount is based upon a formula dictated by statute which represents the District's share of property taxes from within the entire county at the time Proposition 13 was enacted to that of other entities in the County. Estimates of taxes for the new year are based on projections provided by the County Assessor as to the assessed valuations for the new year.

40102 Property Taxes - Unsecured

Unsecured property taxes are derived from taxes on personal property that may not be attached to real property, such as taxes on leasehold interests, boats, airplanes, business equipment in rented buildings, etc. Estimates are based on projections from the County Assessor and prior years' experience.

40103 Property Taxes - Prior Years

These taxes are generally based on property values that escaped assessment for a variety of reasons during prior years; when collected, a portion is allocated to the City.

40105 Property Taxes - Supplemental

Includes property taxes apportioned to the City by the County from the 1% Tax Rate of the Supplemental Roll Allocation in accordance with Revenue and Taxation Code 75.50. Estimates for 2013/14 is based on historical experience and County estimates.

40501 Investment Earnings

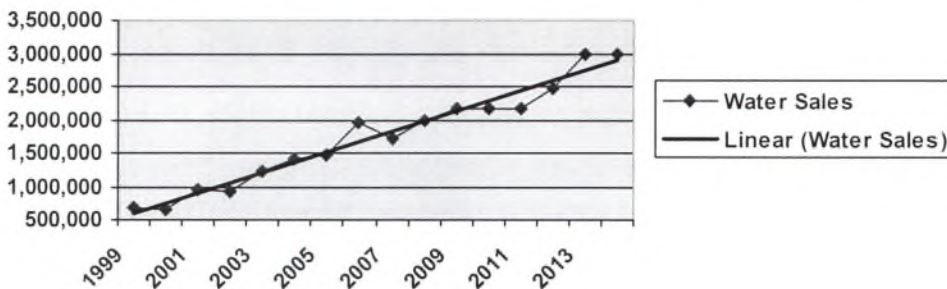
Estimates are based on interest trends and cash balances in this fund.

40609 Homeowner's Property Tax Relief

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

40801 Water Sales

This revenue item represents the sale of water to residential and commercial customers in the City and the District. The City Finance Department bills for water bi-monthly based on rates established by the City Council. Revenue estimates for the new year are based on historical trends and the approved increase for 2013.



40802 Account Opening and Reconnection Charges

The District and City charge a fee to open a new account or to have service reconnected after it has been disconnected for non-payment of the water billing. Those charges are reflected here and are estimated based on prior years' experience.

40803 Late Payment Charges

The District and City charge penalties for late payment of water billings. Future revenues are estimated based on prior years' experience.

40804 Water Meter Connection Fees

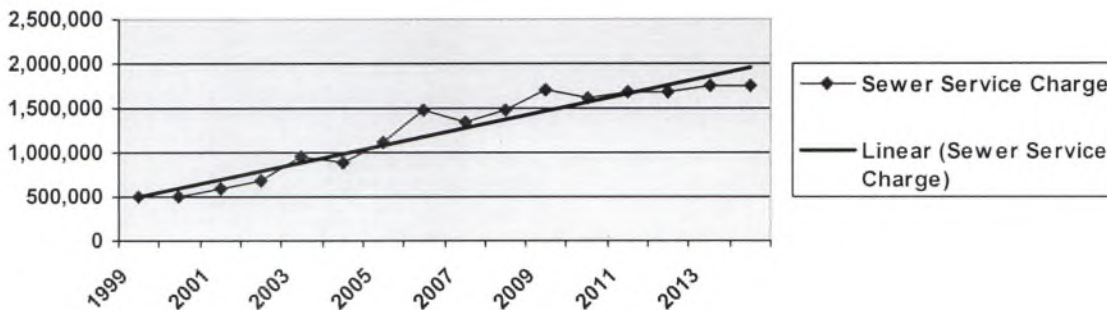
All new hookups/services pay a fee for the privilege of hooking into the District and City water system. Estimates for 2013/14 are based on the Public Works Department's estimates of hookups in the new year and building activity.

40805 Fire Services Charges

On commercial water accounts and new residential buildings, the District and City charge a rate (\$27.20 per inch) to recover the cost of having water and suitable water pressure available for fire suppression (indoor sprinkler systems).

40820 Sewer Service Charges

Consists of charges the District and City levy for sewer service to residents and commercial enterprises in the District limits. Estimates are based on prior years' experience and the increase approved for 2013.



40821 Sewer Connection Fees

The District and City charge a sewer connection fee for all new connections into the District sewer system. Estimates are based on Public Works' expectations for building and new service connections in the new year.

Fund 550 Marina Enterprise Fund

40501 Investment Earnings

Estimates are based on interest trends and cash balances in this fund.

40502 Rents and Concessions

This is for the soda machine, oil recycling, laundry, dock wheels, and iDock offered at the Marina.

40803 Late Payment Charges

The Marina, which rents boat berths, charges a late penalty on those who do not pay their slip rental on time. These revenues are estimated based on previous years' experience.

40830 Berth Rentals

The Brisbane Marina rents its slips to boaters for varying amounts depending on the length and location of the slip. The estimates for the new budget years are based on previous years' experience.

40831 Electricity Charges

Beginning in FY 2008/09 the Marina metered the individual slips in order to charge electrical costs to the berth renters.

40833 Berth Application Fees

The Marina charges a small fee for processing new applications for slip rental. Estimates are based on previous years' experience.

40834 Berth Transfer Fees

Should a slip tenant wish to relocate to a different slip, the Marina charges a \$25 fee to cover processing costs. Estimates are based on historical experience.

40941 Returned Check Fees

The City charges a fee for all checks returned by the bank for insufficient funds. These fees are estimated based on prior years' experience.

Fund 600 - Fringe Benefit**40501 Investment Earnings**

Estimates are based on interest trends and cash balances in this fund.

Fund 620 - Dental Self-Insurance**40501 Investment Earnings**

Estimates are based on interest trends and cash balances in this fund.

40958 Other Revenue - Payroll Charge

The City deposits \$95 per month per full-time employee to the Dental Insurance Fund. Worker's dental claims are then paid from the trust pursuant to a prescribed set of guidelines.

Fund 630 – Liability Self Insurance Fund**40501 Investment Earnings**

Estimates are based on interest trends and cash balances in this fund.

40958 Other Revenue - Payroll Charge

The City will transfer into this fund revenue from departments based upon their budgeted payroll.

Fund 640 – Workers Compensation Fund**40501 Investment Earnings**

Estimates are based on interest trends and cash balances in this fund.

40958 Other Revenue - Payroll Charge

The City will transfer into this fund revenue from departments based upon their budgeted payroll.

Fund 750- Sister City Trust

40501 Investment Earnings

Estimates are based on interest trends and cash balances in this fund.

Fund 765 - Opus Development Trust

40501 Investment Earnings

Estimates are based on trends and historical experience.

40949 Developer's Contribution

This account reflects deposits from Opus relative to their various development projects upon which the City may draw to reimburse itself for costs related to these projects.

Fund 715/770 - Revolving North East Ridge

40501 Investment Earnings

Estimates are based on trends and historical experience.

40959 Reimbursed Expenses-Current Year

Reflects reimbursements made by Toll Brothers to the City for staff time and other related costs in connection with the development of the Northeast Ridge. The City bills the developer periodically for reimbursement of costs based on charges posted against this fund. The developer is required to keep this fund at a minimum balance of \$50,000.

40946 Developer's Reimbursements

Reflected in this account is the administrative overhead related to direct costs charged to developers for consultants, surveys, mapping, etc. The City charges 20% overhead.

Fund 781 – Baylands Environmental Impact Report

Fund 782 – Geneva/Candlestick Projects

Fund 780 – Baylands Revolving

40501 Investment Earnings

Estimates are based on trends and historical experience. Monies were deposited by Tuntex in January 1993 in the amount of \$50,000 to be utilized for various planning-oriented consulting services connected with their proposed projects.

40946 Developer's Reimbursements

Reflected in this account is the administrative overhead related to direct costs charged to developers for consultants, surveys, mapping, etc. The City charges 10% overhead

Fund 786 – Slough Estates Development Fund**40501 Investment Earnings**

Estimates are based on trends and historical experience.

Fund 795 – Northeast Ridge Assessment District**40109 Special Assessments**

Special Assessments are levied on properties located on the Northeast Ridge and collected through the property tax cycle. These assessment bonds were sold to provide infrastructure improvements for the housing development on the Ridge. These assessments are used to pay the bonds and their interest.

40501 Investment Earnings

Estimates are based on interest trends and cash balances in this fund.

CITY OF BRISBANE
SUMMARY OF BUDGET
2013/14

Schedule 1

Fund	Estimated Fund Balance 7/1/13	Estimated Revenue 13/14 (Schedule 2)	Transfers In (Schedule 5)	Total Available	Budget Recommended 13/14 (Schedule 4)	Transfers Out (Schedule 5)	Estimated Available Balance 6/30/14
GENERAL OPERATING:							
General (100)	9,879,034	11,926,337	679,994	22,485,365	11,712,413	1,741,771	9,031,182
SPECIAL REVENUE FUNDS:							
Gas Tax (200)	25,677	118,300	-	143,977	-	75,000	68,977
Measure A (205)	22,020	150,000	-	172,020	-	90,000	82,020
Sierra Point Lighting & Landscaping (210)	(267,857)	589,000	-	321,143	497,221	-	(176,079)
NPDES (220)	(55,130)	74,200	213,825	232,896	288,025	-	(55,130)
C.O.P. Grant (254)	-	100,000	-	100,000	100,000	-	-
Successor Housing Fund (283)	850,000	-	-	850,000	6,409	-	843,591
DEBT SERVICE FUNDS:							
Utility Bond 2012 (320)	3,500	-	295,199	298,699	258,844	-	39,855
Pension Obligation Bond (340)	-	-	674,934	674,934	579,225	-	95,709
BPFA Refunding Lease Revenue Bond (365)	572,056	-	106,416	678,472	106,263	-	572,209
BPFA Lease Revenue Bond 2006 Series B (City Hall) (366)	390,000	-	404,490	404,490	404,384	-	106
BPFA Lease Revenue Bond 2009 (City Hall Completion) (367)	60,703	1,934,800	-	390,000	191,625	-	198,375
Brisbane Public Financing Authority 2001 A(370)	1,826,701	1,033,021	-	1,995,503	2,035,488	-	(39,985)
Brisbane Public Financing Authority 2001 B (375)	-	-	-	2,859,722	1,043,673	-	1,816,050
CAPITAL PROJECTS FUNDS:							
Capital Projects Labor Clearing (400)	-	270,000	165,000	435,000	-	-	435,000
Special Beautification (440)	6,425	-	-	6,425	-	-	6,425
Facilities Fund (450)	370,000	-	-	370,000	-	-	370,000
ENTERPRISE FUNDS:							
Utility Fund (540)	(905,950)	4,860,241	49,078	4,003,370	3,994,886	431,609	(423,126)
Utility Capital Fund (545)	-	-	-	-	-	-	-
Marina (550)	2,764,651	1,583,917	-	4,348,568	1,141,681	-	3,206,887
Marina Capital Fund (555)	-	-	-	-	-	-	-

CITY OF BRISBANE
SUMMARY OF BUDGET
2013/14

Schedule 1

Fund	Estimated Fund Balance 7/1/13	Estimated Revenue 13/14 (Schedule 2)	Transfers In (Schedule 5)	Total Available	Budget Recommended 13/14 (Schedule 4)	Transfers Out (Schedule 5)	Estimated Available Balance 6/30/14
INTERNAL SERVICE FUNDS:							
Flexible Benefits (610)	48,104	-		48,104	-		-
Dental (620)	180,625	88,407		269,032	84,000		48,104
Self Insurance (630)	53,220	300,000		353,220	230,000	650,000	185,032
Workers Compensation (640)	(425,156)	456,500		31,344	200,000		(526,780)
Retiree Health/Stipend Fund (650)			399,443	399,443	399,443	-	(168,656)
							-
TRUST AND AGENCY FUNDS:							
NER Phase 2 Revolving (715)	50,000	-		50,000	-		50,000
Sister City Trust (750)	724	2		726	-		726
Opus Fees/Permits (760)	4,512	-		4,512	-		4,512
Opus Development Trust (765)	39,619	-		39,619	-		39,619
NER Revolving (770)	57,020	-		57,020	-		57,020
Tuntex Revolving (775)	153,288	-		153,288	-		153,288
UPC Revolving (780)	50,000	-		50,000	-		50,000
NER Assessment District (795)	1,414,525	613,191		2,027,716	613,191		1,414,525
GRAND TOTALS	17,168,311	24,097,916	2,988,380	44,254,607	23,886,771	2,988,380	17,379,457

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE**

2013/14

Account

Title:

Schedule 2

GENERAL FUND (100)

Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue
40101	Current Secured	1,770,474	1,993,272	1,841,466	1,769,749	1,807,447	1,898,777	1,860,310
40102	Current Unsecured	6,318	(16,020)	(50,019)	8,309	16,852	6,976	10,000
40103	Prior Year Tax	186	2,125	-	3,031	5,369		
40105	Supplemental Tax	96,010	82,106	40,064	39,102	43,223	43,920	75,457
40106	Transfer Tax	44,759	17,670	22,557	32,408	34,646	24,638	25,501
40107	VLF as Property Tax	248,663	262,732	266,217	265,460	248,569	283,608	225,000
40108	Property Tax from RDA Area					394,522	100,000	100,000
40150	Education Revenue Augmentation Fund (ERAF)	175,170	188,543	242,202	208,926	212,770	180,000	160,000
40211	Sales Tax	2,987,682	3,239,702	4,245,461	1,811,288	3,312,054	1,600,000	1,800,000
40215	Sales Tax as Property Tax	1,311,067	1,177,693	736,247	1,003,584	1,145,347	1,060,875	180,000
40212	Sales Tax - Safety	28,564	23,736	25,216	26,679	29,258	29,358	30,085
40221	Franchise Fees - P & E	118,217	121,317	111,191	117,494	121,356	120,000	120,384
40222	Franchise Fees - Scavenger	36,574	35,553	34,307	31,698	33,275	37,132	37,874
40223	Franchise Fees - Cable TV	66,901	57,240	56,485	63,786	61,041	65,000	69,739
40224	Franchise Fee Marina							126,713
40230	Transient Occupancy Tax	1,096,735	941,746	969,372	1,306,119	1,560,033	1,550,000	1,632,000
40241	Business License Tax	355,433	372,069	286,854	410,828	332,213	375,000	342,000
40242	Business License Penalty	11,419	11,328	3,168	13,966	4,021	3,000	3,000
40243	Recology Business License							2,100,000
40323	Grading Permits	95,684	130,042	313,476	(37,403)	184,066	95,684	95,684
40324	Encroachment Permits	4,029	6,229	3,250	3,700	3,875	3,000	3,000
40325	Wide Load Permits	2,010	1,530	1,210	870	2,506	1,421	1,585
40327	Truck Haul Impact Fees	172,800	156,015	394,876	(68,648)	294,924	240,000	244,800
40331	Building Permits	89,889	61,539	79,361	57,061	86,162	86,994	87,864
40339	Home Occup/Misc Permits	829	1,055	1,144	2,203	2,436	2,584	2,500
40340	Use Permits	4,075	9,198	19,663	11,191	11,997	5,900	5,900
40341	Variances	4,662	1,666	5,416	4,805	5,171	3,000	3,000
40342	Sign Permits	1,079	446	980	425	3,360	980	980
40401	Vehicle Code Fines	58,773	49,353	37,314	44,569	37,697	40,000	40,000
40402	City Code Violations	49,924	34,540	45,683	43,801	34,841	45,000	40,000
40404	Abandoned Vehicle Abatement	5,132	6,683	5,653	6,160	6,673	5,231	4,690
40501	Investment Earnings	297,493	58,402	88,313	68,991	23,865	30,000	30,000
40502	Rents & Concessions	28,551	45,465	78,187	97,978	74,651	85,000	85,000
40503	Unrealized Gain/Loss		2,448	731	(1,406)	1,094		
40602	Motor Vehicle In-Lieu	16,811	13,312	8,630	13,039	2,141	9,997	7,105
40609	Home Owner Property Tax Relief	18,467	17,985	18,076	17,819	16,664	17,000	17,000
40612	POST Reimbursements	4,340	7,348	8,694	10,059	1,789	-	-
40613	State Mandated costs	19,613	7,693	7,847	(7,000)	(3,480)	-	-
40620	Other Grant	60,098	2,841	7,342	2,777	2,740	3,000	3,000

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2013/14**

Schedule 2

Title:

Account

		2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue
40650	SMC Vehicle Fee				6,199	6,312		
40701	Zoning Fees	1,255	1,681	-	-	4,065	500	500
40702	E.I.R. Fees	3,040	3,010	1,505	-	2,097	300	300
40703	Sale of Publications	82	2	94	-	-	700	-
40704	Strong Motion Fees (SMIP)	549	951	825	520	508	2,000	500
40705	Design Review Fees	9,244	7,201	3,656	1,373	2,797	10,000	3,000
40707	Certificate Of Compliance Fees	260	508	268	205	-	500	500
40708	General Plan Amendment Fees				1,845	1,370		
40715	Engineering and Inspection Fees	1,288			-			
40716	Tentative Parcel Map Review	2,933	4,032	-	-	5,120	500	500
40718	Lot Line Adj/Reversion/Merge	948	1,652	851	851			
40717	Final Parcel/Subdivision Map Fees	-	-	-	-	-	-	-
40720	Appeal Fees	15	30	(256)	955	3,521	500	500
40722	Plan Check Fees	73,146	40,790	66,754	29,591	143,531	115,000	115,000
40723	Special Planning Dept. Fees	1,346						
40724	Fire Department Services	90,480	85,502	85,917	73,976	80,371	91,176	80,000
40725	Fire Paramedic Reimbursement	33,372	32,820	32,820	32,520	32,275	32,820	32,820
40726	CPR Class Registration Fees	630	595	1,270	945	280		
40727	Narcotics Task Force Reimburse		19		-			
40728	Booking Fees Recovery	2,211	518	1,161	65			
40730	Special Engineering Service	33,407	31,738	117,893	(9,281)	56,230	33,407	33,407
40731	Planning Dept Services	12,335	10,470	11,752	8,721	15,135	12,471	12,721
40732	Police Dept Services	8,202	4,097	2,285	3,399	2,095	2,425	2,473
40733	Weed Abatement							
40734	Adult Sports							5,000
40735	Adult Classes							
40737	After School Program Fees							66,000
40738	Pre-School (Teen Time) Fees							39,000
40739	Special Event Fees							
40740	Teen Programs							1,600
40741	Youth Sports							8,000
40742	Youth Class							27,000
40743	Day Camp							68,000
40744	Adult Lap Swim Fees							90,000
40745	Recreational Swim Fees							29,000
40746	Swim Lesson Fees							40,000
40747	Special Swim Class Fees							37,000
40733	Weed Abatement			3,443	900	2,820		
40750	Sale of Copies	1,110	667	548	538	296	582	593
40751	Police Reports	508	81	-	-	69	-	-
40759	Other Miscellaneous Fee			4,000				
40761	P G & E Collection Fees	341	341	365	368	367	365	365

SUMMARY OF REVENUE WITHIN FUND BY SOURCE										Schedule 2	
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			
40780	Processing Fees							4,000			
40790	Special Event Fees							10,000			
40795	Facilities Rental							113,000			
40901	Indirect Cost Reimbursement	1,931,920	2,109,009	1,985,026	1,928,170	1,912,906	1,636,140	1,088,712			
40902	Contracted Services	241,463	276,857	277,979	67,425	24,377	-				
40920	Sale of Surplus Property	321	2,451	3,838	580	155					
40930	Insurance Reimbursement	909	20,463	808							
40941	Return Check Fees	45	50		25	100					
40946	Developer's Reimbursement		119,712	-		-	174,000	174,000			
40949	Prop Tax In-lieu	210,161	214,364	218,651	212,918	-	232,034	236,675			
40950	Miscellaneous Revenue	52,162	4,997	119,871	25,495	86,741	-	-			
40956	Reimbursements-P.Y. Expenses	4,391	2,034	1,000	52,435	(14,452)					
40959	Reimbursements-Current Year	(150)		644		306					
40961	Transfers From Other Funds	287,251	271,409	89,216	-						
40970	Admn. Charge to B.P.F.A.	31,000	31,000	31,000	31,000	31,000	31,000	31,000			
40972	Admn. Charge to NER	5,000	5,000	5,000	5,000	5,000	5,000	5,000			
40974	Admn. Charge to Baylands										
40999	Prior Year Adjustment										
	TOTAL	12,329,605	12,408,653	13,024,816	9,860,155	12,560,557	11,484,495	11,926,337			

GASOLINE TAX FUND (200)

40501	Investment Earnings	2,899	1,162	1,083	921	1,426	-	-			
40503	Unrealized Gain/Loss	13		83	(67)	64					
40603	Section. 2106 Allocation	20,943	19,695	20,130	19,599	20,243	17,708	20,000			
40604	Section. 2107 Allocation	29,992	27,622	28,653	28,057	28,272	27,698	28,000			
40605	Section. 2107.5 Allocation	1,000	1,000	1,000	1,000	1,000	1,000	1,000			
40606	Section. 2105 Allocation	22,413	20,753	21,499	20,998	19,700	19,300	19,300			
40607	Section 2103 Allocation				38,976	58,230	43,343	50,000			
40961	Other Grants	23,250									
	TOTAL	100,510	70,231	72,449	109,485	128,935	109,049	118,300			

TRAFFIC CONGESTION RELIEF FUND (201)

40501	Investment Earnings	382	220	378	194	7					
40620	Other Grants		32,824	35,749		-	-	-			
	TOTAL	382	33,044	36,128	194	7	-	-			

SUMMARY OF REVENUE										Schedule 2	
WITHIN FUND BY SOURCE											
2013/14											
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			

PROPOSITION 1B (203)										
40501	Investment Earnings	2,380	3,012	39	15	22				
40620	Other Grants	400,000								
40968	Operating Transfers In		18,682							
TOTAL		402,380	21,694	39	15	22	-	-		

MEASURE A (205)										
40213	Measure A Sales Tax	146,856	113,953	114,492	136,514	150,775	114,000	150,000		
40501	Investment Earnings	4,293	1,609	1,739	1,439	2,025				
40503	Unrealized Gain/Loss	5	171	144	(93)	60				
40620	Other Grants									
TOTAL		151,154	115,734	116,374	137,860	152,859	114,000	150,000		

SIERRA POINT LANDSCAPE AND LIGHTING FUND (210)										
40109	Spec Assessments (less Coll. Fees)	427,794	437,549	489,046	486,364	535,471	589,018	589,000		
40501	Investment Earnings	(13,373)	(8,860)	(3,975)	(1,773)	(2,205)				
TOTAL		414,421	428,689	485,070	484,592	533,266	589,018	589,000		

NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM FUND (220)										
40501	Investment Earnings	(2,082)	(1,760)	(756)	(382)	(166)	-	-		
40109	Special Assessments	50,855	48,199	51,387	51,024	51,141	52,000	52,000		
	Grants							22,200		
TOTAL		48,773	46,439	50,631	50,642	50,975	52,000	74,200		

GENERAL PLAN OPEN SPACE (230)										
40501	Investment Earnings	3,397	2,311	1,628	212	-	-	-		
40503	Unrealized Gain/Loss	256	189	74	(294)					
40620	Other Grants		47,045							
40955	Contributions - Other	202,000								
40961	Transfers In From Other Funds	117,897	129,687	145,155	151,295					
TOTAL		323,550	179,232	146,857	151,213	-	-	-		

OFFICE/TRAFFIC SAFETY GRANT (250)										
40501	Investment Earnings	119	(42)	67	(34)	18				
40618	Federal-OTS Grant	772								
40962	Transfer to General Fund									
TOTAL		890	(42)	67	(34)	18	-	-		

SUMMARY OF REVENUE WITHIN FUND BY SOURCE										Schedule 2
2013/14	Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue	

LOCAL LAW ENFORCEMENT BLOCK GRANTS (251)

40501	Investment Earnings		1,097	647	243	112	157			
40620	Other Grants									
40961	Transfers from Other Funds									
TOTAL			1,097	647	243	112	157	-	-	-

COPS-TECHNOLOGY GRANT (252)

40501	Investment Earnings		5	4	53	(32)	1			
40614	COPS Grants			168,505		281,360	17,215			
40961	Transfers from Other Funds									
TOTAL			5	4	168,557	281,327	17,216	-	-	-

COPS-STATE PERSONNEL GRANT (254)

40501	Investment Earnings		(509)	(1,834)	(498)	(153)	(292)			
40614	COPS Grants		102,412	94,211	101,181	98,268	109,569	100,000	100,000	
40620	Other Grants									
40961	Transfer from Other Funds		37,825	45,753	50,803	37,071	23,712			
TOTAL			139,729	138,130	151,486	135,185	132,990	100,000	100,000	

FIRE TRAINING (270)

40501	Investment Earnings		11,251	6,760	2,541	221	18			
40724	Special Fire Services				4,175					
40925	Gain/Loss Disposal of Fixed Assets									
TOTAL			11,251	6,760	6,716	221	18	-	-	-

SUCCESSOR HOUSING FUND (283)

40101	Property Tax - Secured						(338,092)			
40102	Property Tax - Unsecured						(122,631)			
40501	Investment Earnings						3,136			
40503	Unrealized Gains (Loss)						7			
40510	Interest Earnings						7,681			
41800	Extraordinary Gain (Loss)						5,836,706			
TOTAL			-	-	-	-	5,386,807	-	-	-

2002 UTILITY BOND ISSUE (310)

40501	Investment Earnings		192,696	189,286	185,661	181,818	177,549	-	-	-
41961	Transfer from Other Funds		2,653	2,650	2,650	2,500	2,500	-	-	-
TOTAL			195,349	191,936	188,311	184,318	180,049	-	-	-

SUMMARY OF REVENUE WITHIN FUND BY SOURCE										Schedule 2
2013/14 Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue		

2012 UTILITY BOND ISSUE (320)										
40501	Investment Earnings								-	-
41961	Transfer from Other Funds									
TOTAL			-		-		-		-	-

PENSION OBLIGATION BONDS (340)									
40501	Investment Earnings	(463)	(95)	(515)	169	1			
40969	Transfers In From Other Funds	371,674	400,004	486,551	522,750	541,250	674,934		
TOTAL		371,211	399,908	486,037	522,919	541,251	674,934		-

BPFA 2005 Refunding Fund (365)									
40501	Investment Earnings	448	(26)	-	-	-	-	-	-
40961	Transfer from Other Funds	213,903	280,476	279,684	276,908	86,186	106,416		
40969	Other Financing Sources								
TOTAL		214,351	280,451	279,684	276,908	86,186	106,416		-

BPFA 2005B Fund (366)									
40501	Investment Earnings	184,148	24,293	54	0	-	-	-	-
40961	Transfer from Other Funds	100,280	258,898	259,021	380,144	404,490	404,490		
40969	Other Financing Sources								
TOTAL		284,428	283,191	259,075	380,144	404,490	404,490		-

BPFA 2009A Fund (367)									
40501	Investment Earnings		1,719	117	1,605	2,551	-	-	-
40961	Transfer from Other Funds		5,500		131,288				
40969	Other Financing Sources		2,255,000	188,586					
TOTAL			2,262,219	188,703	132,893	2,551	-	-	-

BRISBANE PUBLIC FINANCING AUTHORITY BONDS (370)									
40501	Investment Earnings	67,941	10,377	170	16,669	15,846			
40510	Interest Revenue					1,579,800	1,537,200		1,489,800
40961	Transfer from Other Funds	1,536,725	1,768,910	1,755,959	1,725,061	355,000	395,000		445,000
TOTAL		1,604,666	1,779,287	1,756,129	1,741,730	1,950,646	1,932,200		1,934,800

BRISBANE PUBLIC FINANCING AUTHORITY BONDS (375)									
40109	Special Assessments--Debt	991,230	920,214	1,033,021	1,029,365	1,187,019	1,033,021		1,033,021
40501	Investment Earnings	59,278	42,744	36,395	35,151	36,306			
TOTAL		1,050,508	962,958	1,069,416	1,064,516	1,223,325	1,033,021		1,033,021

SUMMARY OF REVENUE										Schedule 2
WITHIN FUND BY SOURCE										
2013/14										
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue		

REDEVELOPMENT--PROJECT AREA NO.2 - DEBT SERVICE (382)

40501	Investment Earnings	15		2						
40961	Transfers In									
	TOTAL	15		2	-	-	-	-	-	-

HOUSING BOND FUND (383)

40501	Investment Earnings	3,445	313	10	733	6,255				
40503	Unrealized Gain/Loss	(1)	1		253	(253)				
40961	Transfers In From Other Funds	113,861	115,970	117,362	120,036	82,960				
	TOTAL	117,304	116,284	117,372	121,022	88,962	-	-	-	-

CAPITAL PROJECTS (400)

40241	Business License Fees		66,198	175,439	308,824	270,726				270,000
40501	Investment Earnings	(677)	847	(660)	(188)					
40949	Developer Contribution			10,814						
40950	Miscellaneous Revenues			11,303		34,902				
40956	Reimburse Prior Year Expenditures	977,444								
40969	Other Financing Sources		1,059							
40961	Transfers In From Other Funds	127,500	6,977,954							
40979	Contribution from Other Agency	348,366	1,157,970	408,289	14,781	427,742				
	TOTAL	1,452,633	8,204,029	605,185	323,417	733,370	-	-	-	270,000

TUNNEL BRIDGE (410)

40501	Investment Earnings	(43,365)	(43,418)	(7,320)	(3,130)	(4,231)				
40615	Federal-Bridge Grant	1,344,505	1,144,287	155,898	24,185	27,110				
40969	Other Financing Sources	427		3						
40979	Contributions From Others			11,475						
	TOTAL	1,301,567	1,100,869	160,056	21,055	22,879	-	-	-	-

LID 79-1 CAPITAL (430)

40501	Investment Earnings	16	3	0	-	-	-	-	-	-
40503	Unrealized Gain/Loss	2	(0)							
	TOTAL	18	3	0	-	-	-	-	-	-

SPECIAL BEAUTIFICATION (440)

40501	Investment Earnings	271	160	60	27	35				
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FACILITIES FUND (450)

40501	Investment Earnings	53,371	29,318	4,941	2,273	3,074				
40949	Developer's Contribution	111,489								
	TOTAL	164,860	29,318	4,941	2,273	3,074	-	-	-	-

SUMMARY OF REVENUE WITHIN FUND BY SOURCE 2013/14										Schedule 2	
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			

UTILITY FUND (540)

40101	Current Secured Tax	26,304	27,796	23,975	28,336	26,608	24,000	24,000		
40102	Current Unsecured Tax	1,606	41	1,688	86	1,554	1,000	1,000		
40103	Prior Year Tax	(3)	(16)	-	31	58	-	-		
40105	Supplemental Property Taxes	1,039	825	388	380	436	-	-		
40107	Penalties & Interest	-	-	-	-	-	-	-		
40108	Property Tax from RDA	-	-	-	-	210	-	-		
40109	Special Assessments--Debt	-	-	-	-	-	-	-		
40150	ERAF	875	2,079	2,159	83	155	-	-		
40501	Investment Earnings	50,614	20,126	(4,733)	(332)	(887)	-	-		
40609	H.O.P.T.R	203	187	185	920	187	200	200		
40780	Processing Fee	-	-	110	1,046	765	-	-		
40801	Water Sales	1,974,391	2,178,931	2,164,322	2,158,618	2,482,542	2,970,126	2,970,126		
40802	Account Open/Reconnections	3,027	3,994	4,399	6,131	5,732	4,000	4,000		
40803	Late Payment Charges	19,999	24,208	23,535	20,512	16,263	25,000	25,000		
40804	Meter Connection Fees	178,278	26,462	14,054	27,531	23,237	14,000	14,000		
40805	Fire Service Charges	97,753	100,185	104,896	104,287	109,354	105,000	105,000		
40806	Altamar Meter Reading Fee	7,764	7,548	7,662	7,752	7,662	7,500	7,500		
40810	Less: Low Income Rate Assistance	(8,313)	(18,088)	(27,446)	(35,026)	(49,078)	(36,503)	(50,000)		
40820	Sewer Service Charges	1,485,242	1,712,320	1,605,152	1,678,173	1,681,555	1,756,415	1,756,415		
40821	Sewer Connection Fees	26,317	15,960	3,080	9,520	2,523	3,000	3,000		
40941	Returned Check Fees	529	1,130	475	175	-	-	-		
40949	Developers' Contribution	-	-	-	862,000	-	-	-		
40950	Miscellaneous Revenue	712,071	170	95,468	250	67,556	-	-		
	TOTAL	4,577,698	4,103,857	4,019,369	4,870,474	4,376,429	4,873,738	4,860,241		

UTILITY FUND CAPITAL (545)

40501	Investment Earnings	(90,441)	(51,592)	(3,240)	(3,379)	(2,694)				
40969	Other Financing Sources	577,077			32,492	185,231				
	TOTAL	486,636	(51,592)	(3,240)	29,113	182,537	-	-		

MARINA FUND (550) AS OF 2014

40501	Investment Earnings	(19,814)	(19,443)	(9,826)	(6,236)	(7,274)	-	-		
40502	Rents & Concessions	3,366	2,289	2,001	2,229	2,430	-	-		
40503	Unrealized Gain/Loss	(1,889)	(1,159)	(204)	610	69				
40620	Other Grants	-	14,900	7,218	16,835	1,000				
40734	Adult Sports	8,820	8,970	7,377	4,048	4,807	7,400			
40735	Youth Sports	12,822	17,107	10,418	8,684	6,393	13,000			
40737	After School Program Fees	53,913	58,464	57,709	64,550	66,902	57,000			
40738	Pre-School (Teen Time) Fees	32,591	41,324	38,090	37,943	39,008	38,000			
40739	Special Event Fees	1,687	226	360	-	50	-	-		

SUMMARY OF REVENUE WITHIN FUND BY SOURCE. 2013/14										Schedule 2	
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			
40741	Youth Sports	-	-	-	11	-	-	-			
40742	Youth Class	45,617	29,665	22,684	25,125	27,681	23,000				
40743	Day Camp	62,155	62,939	68,661	70,533	67,026	68,000				
40744	Adult Lap Swim Fees	67,058	74,098	81,829	78,919	84,757	83,000				
40745	Recreational Swim Fees	28,587	28,734	28,665	23,033	26,065	29,000				
40746	Swim Lesson Fees	37,761	45,990	38,254	35,541	40,176	40,000				
40747	Special Swim Class Fees	30,101	37,683	36,158	34,377	34,851	37,000				
40748	Senior Activity Fees	-	-	-	-	-	-				
40749	Teen Programs	1,607	1,581	1,709	1,240	1,669	1,500				
40775	Youth Softball Fees		127								
40780	Processing Fee			2,532	3,588	4,326					
40790	Special Event Fees	17,731	10,669	9,416	14,281	12,442	10,000				
40795	Facilities Rental	68,741	77,960	95,057	84,350	102,265	90,000				
40796	Facilities Insurance	-	-	-	-	-	-				
40803	Late Charges	(11,373)	(5,119)	3,494	5,052	7,077	4,000	4,000			
40830	Berth Rentals	1,414,355	1,408,840	1,416,917	1,458,113	1,483,100	1,512,762	1,543,017			
40831	Berth Electricity Payments	-	26,786	31,969	20,156	28,559	31,000	31,000			
40833	Berth Application Fees	1,750	1,625	2,225	2,075	1,775	2,500	2,500			
40834	Berth Transfer Fees	600	450	450	500	275	400	400			
40925	Gain/Loss Disposed Fixed Assets			(1,295)		1,621					
40837	Marina Office Rent		900		1,200						
40941	Returned Check Fees	493	295	150	275	364					
40942	Marina Facilities Fees		150	525	400						
40950	Miscellaneous Revenue	29,235	13,938	2,032	943	2,555	3,000	3,000			
40959	Reimbursed Expenses-Curr Year										
40961	Transfers From Other Funds (100)	911,182	1,166,666	921,548	803,353	1,023,253					
40969	Other Financing Sources	3,932	117	136	947	30					
TOTAL		2,801,027	3,106,772	2,876,258	2,792,675	3,063,253	2,050,562	1,583,917			

MARINA CAPITAL IMPROVEMENTS FUND (555)

40501	Investment Earnings	166,623	140,929	114,698	103,695	13,968		
40620	Other Grants					107,582		
40968	Operating Transfers In					107,620		
TOTAL		166,623	140,929	114,698	103,695	229,170	-	-

FRINGE BENEFIT TRUST (600)

40501	Investment Earnings	42,740	27,786	10,880	5,929	1,651		
40503	Unrealized Gain/Loss	6,477	1,292	136	(1,007)	(865)		
40506	PERS Medicare Part D Subsidy		1,198					
40950	Miscellaneous Revenues		8	1,394	1,735	2,139		
40958	Other Revenue-Payroll Charges							
TOTAL		49,217	30,283	12,410	6,656	2,925	-	-

SUMMARY OF REVENUE WITHIN FUND BY SOURCE 2013/14										Schedule 2	
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			

FLEXIBLE BENEFITS TRUST (610)

40501	Investment Earnings	2,671	1,888	336	219	501				
40958	Other Revenue-Payroll Charge	148,463	152,862	154,594	136,399	162,886				
	TOTAL	151,133	154,750	154,930	136,618	163,387	-			-

DENTAL SELF INSURANCE TRUST (620)

40501	Investment Earnings	7,525	4,455	1,429	593	774				
40958	Other Revenue-Payroll Charge	100,969	96,180	94,643	84,019	81,406	88,407			88,407
	TOTAL	108,494	100,635	96,072	84,612	82,180	88,407			88,407

SELF INSURANCE FUND (630)

40501	Investment Earnings	(643)	(1,799)	254	2,076	3,230	-			-
40956	Reimburse - Prior Year Expenditures				3,221					
40958	Other Revenue-Payroll Charge	345,527	379,949	418,323	459,142	456,128	511,500			300,000
	TOTAL	344,884	378,149	418,577	464,438	459,358	511,500			300,000

SELF INSURED WORKERS COMPENSATION FUND (640)

40501	Investment Earnings	9,287	3,737	144	208	919	-			-
40930	Insurance Reimbursements				23,013					
40950	Miscellaneous Revenues				1,000					
40958	Other Revenue-Payroll Charge	294,020	325,679	353,685	416,293	407,997	456,500			456,500
	TOTAL	303,307	329,416	353,829	440,515	408,917	456,500			456,500

RETIREE HEALTH/STIPEND FUND (650)

40501	Investment Earnings			(40)	40	12	-			-
40961	Transfer from Other Funds	91,499	102,318	127,812	206,530	182,442	208,268			
	TOTAL	91,499	102,318	127,772	206,571	182,454	208,268			-

RAINY DAY FUND (690)

40211	Sales Tax	3,289,267		-	-	-	-			-
40501	Investments	2,753	319,023	36,230	16,262	21,524	30,000			
	TOTAL	3,292,021	319,023	36,230	16,262	21,524	30,000			-

NORTHEAST RIDGE LANDMARK (715)

40501	Investment Earnings	2,771	2,902	915	(1,331)					
40946	Developer's Reimbursement		1,520,143	40,980	2,435					
40956	Reimbursed Expenses-Prior Year	54,732		148,082	82,324	150,180				
40999	Prior Year Adjustment									
	TOTAL	57,503	1,523,045	189,977	83,428	150,180	-			-

SUMMARY OF REVENUE WITHIN FUND BY SOURCE													Schedule 2	
2013/14	Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue					
OPEN SPACE TRUST (730)														
40501	Investment Earnings							0						
	TOTAL		-	-	-	-	-	0	-					
SISTER CITY TRUST (750)														
40501	Investment Earnings		34	20	7	3	5	20	2					
	TOTAL		34	20	7	3	5	20	2					
OPUS DEVELOPMENT TRUST (760) (765)														
40501	Investment Earnings		457	36	61	(35)	35							
40949	Developer's Contribution													
40962	Transfers to Other Funds													
	TOTAL		457	36	61	(35)	35	-	-					
REVOLVING NER (770)														
40501	Investment Earnings		5,053	(553)	(47)	(2)								
40946	Developers Reimbursement		(92,043)		19,098									
40956	Reimbursed Expenses- Prior Yr		63,368	-										
40959	Reimbursed Expenses-Curr Yr			43,110	22,596									
40961	Transfers from Other Funds					792								
	TOTAL		(23,623)	42,557	41,647	(2)	-	-	-					
TUNTEX REIMBURSEMENT (775)														
40501	Investment Earnings		8,227	4,850	1,734	843	1,174							
40323	Grading Permits/Inspections													
	TOTAL		8,227	4,850	1,734	843	1,174	-	-					
UPC REVOLVING FUND BAYLANDS (780)														
40501	Investment Earnings		617	(126)	191	(105)	218							
40946	Developers Reimbursement		315,354	100,000	439,183	53,246	329,268							
	TOTAL		315,972	99,874	439,374	53,141	329,486	-	-					
QUARRY REVOLVING FUND (785)														
40501	Investment Earnings		(678)	(275)	(14)	(30)								
	TOTAL		(678)	(275)	(14)	(30)	-	-	-					
SLOUGH ESTATES (786)														
40501	Investment Earnings		21	(4)	113	(101)								
40946	Developers Reimbursement													
	TOTAL		21,967											
			21,988	(4)	113	(101)	-	-	-					

SUMMARY OF REVENUE WITHIN FUND BY SOURCE										Schedule 2	
2013/14											
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			

HOTEL REIMBURSEMENT TRUST (790)									
40501	Investment Earnings	472	1,443	17	8	11			
40704	S. M. I. Fees								
40724	Special Fire Services								
TOTAL		472	1,443	17	8	11	-	-	-

NORTHEAST RIDGE ASSESSMENT DISTRICT (795)									
40109	Special Assessment	629,532	546,128	661,163	621,375	630,607	614,009	613,191	
40999	Prior Year Adjustment								
TOTAL		659,089	556,386	664,865	625,588	630,607	614,009	613,191	

SUCCESSOR AGENCY RDA 1 (881)									
40101	Property Tax - Secured					90,119			
40102	Property Tax - Unsecured					(391,306)			
40501	Investment Earnings					713			
40503	Unrealized Gains(loss)					3,062			
40950	Miscellaneous Revenues					21,556			
40961	Transfers from other Funds					-			
41800	Extraordinary Gain (Loss)					(16,064,060)			
TOTAL		-	-	-	-	(16,339,916)	-	-	-

SUCCESSOR AGENCY RDA 2 (882)									
40101	Property Tax - Secured					(457,348)			
40102	Property Tax - Unsecured					(99,217)			
40111	County Pass-through					133,896			
40501	Investment Earnings					173			
40503	Unrealized Gain (Loss)					53			
40950	Miscellaneous Revenues					20,861			
TOTAL		-	-	-	-	(401,582)	-	-	-

REDEVELOPMENT OPERATING--PROJECT AREA NO. 1 (881)									
40101	State Mandate - ERAF								
40101	Tax Increment-Secured	1,860,345	2,237,931	3,244,146	2,050,605	3,244,146			
40102	Tax Increment-Unsecured	550,347	591,972	-	761,293				
40103	Property Taxes - Prior Year Collection				8,069				
40114	Reassessment refunds								
40111	County Pass-Throughs	(46,575)	(71,158)	(135,945)	(327,628)				
40150	ERAF		(18,491)	(3,053)					
40501	Investment Earnings	12,455	23,569	16,290	9,026				
40503	Unrealized Gain/Loss	7	(215)	1,706	(1,894)				
40971	Loan from Low/Mod Fund 83								

SUMMARY OF REVENUE WITHIN FUND BY SOURCE 2013/14										Schedule 2	
Account	Title:	2007/08 Actual Revenue	2008/09 Actual Revenue	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Budgeted Revenue	2013/14 Budgeted Revenue			
40955	Contributions from Others		2,859,937	3,224,854	2,499,471	3,244,146					
	TOTAL	2,613,620									

REDEVELOPMENT OPERATING--PROJECT AREA NO. 2 (882)

40101	State Mandate-ERAF										
40101	Tax Increment-Secured	867,386	846,155	982,205	889,618	863,078					
40102	Tax Increment-Unsecured	80,507	97,804	-	106,867	100,000					
40105	Tax Increment - Supplemental	18,670			8,549						
40114	Reassessment Refunds										
40150	ERAF		(7,094)								
40501	Investment Earnings	(9,340)	(1,863)	874	1,401						
40962	Transfers Out to Housing F83										
40955	Contributions - Others										
40988	Fund Closing Transfer										
	TOTAL	716,446	699,891	718,333	707,731	706,255					

REDEVELOPMENT--LOW/MOD HOUSING (883)

40101	Tax Increment-Secured	681,933	771,022	1,056,588	735,056	1,026,806					
40102	Tax Increment-Unsecured	157,714	172,444	-	217,040	25,000					
40103	Tax Increment - Prior Year Collection	63,928									
40150	Tax Increment - Supplemental	167,679	24,082	25,428	4,155						
40999	Prior Year Adjustment										
	TOTAL	1,103,651	1,094,199	1,130,108	980,026	1,051,806					
	TOTAL REVENUE	38,526,625	44,656,329	33,992,386	30,084,682	22,744,986	25,432,627				

BUDGET AND EXPENDITURES BY DEPARTMENT
2013/14

Schedule 3

		2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
100	City Council (100)	101,037	114,288	130,465	145,192	114,200	149,508
201	City Clerk (100)	177,637	169,215	178,106	200,872	186,187	144,997
203	City Manager (100)	793,757	743,598	583,180	463,774	482,455	425,660
205	Special Event Cosponsorship (100)	26,570	16,859	19,973	15,640	20,000	41,821
300	Open Space (100)	54,195	48,702	40,969	73,181	70,949	102,518
310	Open Space (230)	21,200	21,200	21,202			
400	Finance(100)	932,298	921,973	923,182	964,512	995,870	773,828
402	Human Resources (100)	244,932	236,983	242,702	227,301	238,789	287,822
500	Legal Services-City Attorney (100)	178,431	181,671	194,498	176,831	204,409	190,000
600	Community Development (100)	605,657	558,341	429,480	812,757	870,410	838,950
601	Community Development (780)	176,477	180,094	187,267			
900	Library (100)	29,236	23,550	25,420	26,305	29,930	29,800
2001	Police--Administration & Personnel (100)	664,704	572,834	358,018	319,295	370,404	559,496
2002	Police--Communications & Records (100)	271,294	271,073	281,125	297,446	322,596	316,103
2003	Police--Police Patrol (100)	2,379,779	2,370,012	2,346,442	2,258,682	2,211,704	2,168,113
3001	Fire--Administration & Personnel (100)	2,418,468	2,405,839	2,154,708	2,351,789	2,421,514	2,313,089
3007	Fire--Paramedic Services (100)	-	-	-	-	-	-
4001	Public Works--Admin. & Engineering(100)	776,912	718,405	644,808	382,964	541,319	444,773
4002	Public Works--Streets & Storm Drains(100)	430,382	336,176	278,466	305,282	326,345	359,407
4003	Public Works--Buildings & Grounds(100)	358,034	296,009	308,626	219,568	236,238	249,402
4004	Public Works--Parks Maintenance (550/100)	179,851	152,207	137,620	152,260	166,967	158,938
4005	Public Works--Landscape Maintenance (100)	227,713	193,765	129,279	159,465	161,956	149,694
4009	Public Works--Sierra Pt. Light/Lands (210)	406,052	548,389	456,962	472,649	501,779	497,221
4019	Public Works--Development (770)	92,000	-	-	-	-	-
4020	Public Works--Water (540)	1,265,321	1,156,285	1,292,565	1,270,047	1,339,845	1,150,812
4025	Public Works--GVMIID (540)	1,437,933	1,453,197	1,293,270	1,314,970	1,476,199	1,646,678
4026	Public Works--NPDES (220)	66,781	56,133	57,133	164,789	222,939	288,025
4027	Public Works -- STOPPP (100)	39,045	43,516	25,966	-	-	-
4030	Public Works--Sewer (540)	1,224,066	1,347,529	1,246,987	1,049,055	1,178,939	1,197,396
4050	Public Works - Emergency Operations Center ((100)		30,519	55,164	52,130	50,000	51,009
5001	Recreation--Admin & PB&R Comm. (550/100)	345,319	361,372	305,895	135,111	141,324	197,573
5002	Recreation--Community Center (550/100)	421,841	438,109	839,746	451,167	355,613	246,990
5003	Recreation--Preschool, Youth & Teen (550/100)	660,837	494,841	616,671	670,114	685,051	448,016
5004	Recreation--Adult Recreation (550/100)	28,504	28,588	26,552	32,255	49,240	11,086
5005	Recreation--Senior Citizens (550/100)	70,651	67,648	63,896	68,811	72,731	85,447
5006	Recreation--Citizen Communications (550/100)	93,512	62,354	50,107	48,288	53,244	68,035
5007	Recreation--Teen Activities (550/100)	96,865	101,679	88,145	92,817	117,337	134,215
5008	Recreation--Aquatics (550/100)	564,788	579,122	552,186	577,908	464,147	372,681
5040	Marina--Operations (550)	1,072,437	1,039,294	1,060,789	1,046,877	1,116,971	1,141,681
6001	Non-Departmental/Central Services (100)	443,804	384,370	455,159	415,576	480,181	493,439
6051	Dental Payments (620)	110,829	117,011	89,592	113,046	84,000	84,000
6052	Liability Payments (630)	270,111	226,143	287,186	188,180	230,000	230,000
6053	Workers Compensation Payments (640)	481,306	576,905	277,343	458,990	200,000	200,000
6054	Retiree Health/Stipend Payments (650)	102,318	127,812	186,745	177,626	208,268	399,443
7081	Redevelopment Agency Project Area #1(881)	199,447	199,712	217,061	104,127	251,388	
7082	Redevelopment Agency Project Area #2(882)	283,271	862,541	415,734	151,884		
7083	Successor Housing (283)	193,846	428,825	108,287	2,032,444		6,409
9061	Tunnel Avenue Bridge (410)	123,185	190,014	1,644	128		
9304	Water System Circulation			6,542			
9502	City Hall Remodel	3,916,662	219,877	20,948	4,500		
9508	Crystal Springs Aqueduct	16,261	5,875	67,161	619,979		
9514	Topographic Map		21,150				
9515	SPLS Modifications	4,230	6,715	92			
9602	Bayshore South Sewer	7,352			2,502		
9603	Seismic Upgrade	16,544	451,825	43,355			
9607	Bayshore No/So Bikeway	627,414					
9701	Office of Emergency Services Improvments	18,537	31,324	25,283			
9702	Corporation Yard		15,964				
9800	Pavement Maintenance	16,097					
9801	Soil Nail Wall	338,210	4,093	537	(537)		
9802	Signal Detection Video	134,555	7,555				
9803	Safe Routes To School	182,525					
9804	Prop 1B Project	418,239					
9805	CH - Sustainable Parking Lot	191,603	17,465				

BUDGET AND EXPENDITURES BY DEPARTMENT

Schedule 3

2013/14		2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
9806	Bi-County Transportation Study	8,622	7,409	34,126			
9900	Pavement Maintenance	-	38,960	7,222			
9901	Piling Removal	18,750					
9902	Replace Promenade Lights	75,132					
9903	Bayshore Boulevard Overlay Project	9,721	139,185				
9904	COPS Technology Grant	21	172,416	281,002	13,168		
9905	Lipman Slide Repair	1,273	17,074	113,799	23,596		
9906	Lipman Tennis Court Repair		968	20,085	60,743		
9A00	2010 Pavement Maintenance		26,386	162,660			
9A01	BES Restroom		4,913	6,382	96,325		
9A02	LED Street Light Replacement		1,114	193,725	27,829		
9B00	2011 Pavement Maintenance				132,834		
9B01	Bayshore Bikeway Phase II			6,184	551,245		
9B02	Library Project			11,349	32,336		
9B03	Trail Blazers			1,250	1,250		
9C00	2012 Pavement Maintenance (200, 205)						
9C01	Bayshore Blvd Bus Shelter				17,783		
9D00	2013 Pavement Maintenance (200, 205)						150,000
	Repair Docks and Replace Required Flotation (555)						400,000
	Marina Dredging - Bathymetric Survey (555)						10,000
	Bayshore Blvd - Undergroune 8" Force Main (545)						418,000
	Glen Park Pump Station Upgrade (545)						2,366,000
	Pressure Reducing Valve Construction & Fire Mains (545)						2,169,000
	SCADA System Replacement (545)						428,000
	Repair Roof Leaks at Fire Station (400)						200,000
	Remediate Mold in Fire Station (400)						
	New Financial System (400)						30,000
9910	Debt Service (320,340,365,366,367,370,375,795)	5,230,835	5,354,478	5,589,475	5,232,692	5,589,475	5,232,692
Grand Total		32,375,213	27,999,446	26,277,500	27,458,350	24,840,910	30,057,771

722,268

BUDGET AND EXPENDITURES BY FUND						Schedule 4
2013/14						
	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
GENERAL FUND (100):						
100 City Council	101,037	114,288	130,465	145,192	114,200	149,508
201 City Clerk	177,637	169,215	178,106	200,872	186,187	144,997
203 City Manager	793,757	743,598	583,180	463,774	482,455	425,660
205 Event Cosponsorship	26,570	16,859	19,973	15,640	20,000	41,821
300 Open Space	54,195	48,702	40,969	73,181	70,949	102,518
400 Finance	932,298	921,973	923,182	964,512	995,870	773,828
402 Human Resources	244,932	236,983	242,702	227,301	238,789	287,822
500 Legal Services-City Attorney	178,431	181,671	194,498	176,831	204,409	190,000
600 Community Development	605,657	558,341	429,480	812,757	870,410	838,950
900 Library	29,236	23,550	25,420	26,305	29,930	29,800
2001 Police--Administration & Personnel	664,704	572,834	358,018	319,295	370,404	559,496
2002 Police--Communications & Records	271,294	271,073	281,125	297,446	322,596	316,103
2003 Police--Police Patrol	2,379,779	2,370,012	2,346,442	2,258,682	2,211,704	2,068,113
3001 Fire--Fire Suppression	2,418,468	2,405,839	2,154,708	2,351,789	2,421,514	2,313,089
4001 Public Works--Admin. & Engineering	776,912	718,405	644,808	382,964	541,319	444,773
4002 Public Works--Streets & Storm Drains	430,382	336,176	278,466	305,282	326,345	359,407
4003 Public Works--Buildings & Grounds	358,034	296,009	308,626	219,568	236,238	249,402
4004 Public Works--Parks Maintenance						158,938
4005 Public Works--Landscape Maintenance	227,713	193,765	129,279	159,465	161,956	149,694
4008 Public Works--Lighting & Landscaping	-	-	-	-	-	-
5001 Recreation--Admin & PB&R Comm.						197,573
5002 Recreation--Parks & Facility Maint.						246,990
5003 Recreation--Preschool, Youth & Teen						448,016
5004 Recreation--Adult Recreation						11,086
5005 Recreation--Senior Citizens						85,447
5006 Recreation--Citizen Communications						68,035
5007 Recreation--Teen Activities						134,215
5008 Recreation--Aquatics						372,681
4027 Public Works -- STOPPP	39,045	43,516	25,966	-	-	-
4050 Public Works -- Office of Emergency Services	-	30,519	55,164	52,130	50,000	51,009
6001 Non-Departmental/Central Services	443,804	384,370	455,159	415,576	480,181	493,439
Total General Fund	11,153,884	10,637,697	9,805,737	9,868,563	10,335,454	11,712,413
MEASURE A (205)						
9A00 Pavement Maintenance	-	26,386	162,660	-	-	-
9B00 Pavement Maintenance				-	-	-
Total Measure A Fund	-	26,386				
SIERRA POINT LIGHTING AND LANDSCAPING DISTRICT (210)						
4009 Public Works--Sierra Pt. Light/Lands.	406,052	548,389	456,962	472,649	501,779	497,221
Total Sierra Point L. & L. District Fund	406,052	548,389	456,962	472,649	501,779	497,221
NPDES (220)						
4026 Public Works--NPDES	66,781	56,133	57,133	164,789	222,939	288,025
Total NPDES Fund	66,781	56,133	57,133	164,789	222,939	288,025
OPEN SPACE AND ECOLOGY (230)						
310 Open Space	21,200	21,200	21,202	-	-	-
Total Open Space and Ecology	21,200	21,200	21,202	-	-	-
SLESF GRANT (254)						
2003 Police--Patrol						100,000
Total SLESF Grant						100,000
SUCCESSOR HOUSING (283)						
7083 Redevelopment--Low/Mod Housing	193,846	428,825	108,287	2,032,444	-	6,409

BUDGET AND EXPENDITURES BY FUND						Schedule 4
2013/14						
	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
Total Low/Mod Housing Fund	193,846	428,825	108,287	2,032,444	-	6,409
UTILITY BOND 2002/2012 FUND (310/545/320)						
9910 Debt Service	294,286	288,311	289,468	295,049	290,599	258,844
Total 2002 Utility Debt Service Fund	294,286	288,311	289,468	295,049	290,599	258,844
2006 PENSION OBLIGATION BONDS FUND (340)						
9910 Debt Service	404,275	488,250	524,500	541,250	559,575	579,225
Total Pension Obligation Bonds Fund	404,275	488,250	524,500	541,250	559,575	579,225
2005 BRISBANE REFUNDING LEASE REVENUE FUND (365)						
9910 Debt Service	321,473	321,873	324,823	322,323	319,660	106,263
Total COP 95 Debt Service Fund	321,473	321,873	324,823	322,323	319,660	106,263
BRISBANE PUBLIC FINANCING AUTHORITY 2005 B City Hall (366)						
9910 Debt Service	261,521	259,021	404,021	404,490	404,615	404,384
Total BPFA Series 2005 B Debt Service Fund	261,521	259,021	404,021	404,490	404,615	404,384
BRISBANE PUBLIC FINANCING AUTHORITY 2009 City Hall (367)						
9910	-	189,086	190,075	187,325	189,825	191,625
Total BPFA Series 2009 Debt Service Fund	-	189,086	190,075	187,325	189,825	191,625
BRISBANE PUBLIC FINANCING AUTHORITY 2001 REVENUE BONDS SERIES A (370)						
9910 Debt Service	2,036,513	2,036,466	2,041,293	2,035,739	2,041,270	2,035,488
Total BPFA Series A Debt Service Fund	2,036,513	2,036,466	2,041,293	2,035,739	2,041,270	2,035,488
BRISBANE PUBLIC FINANCING AUTHORITY 2001 REVENUE BONDS SERIES B (375)						
9910 Debt Service	1,035,944	1,038,643	1,043,983	1,047,527	1,047,143	1,043,673
Total BPFA Series B Debt Service Fund	1,035,944	1,038,643	1,043,983	1,047,527	1,047,143	1,043,673
TUNNEL AVENUE BRIDGE (410)						
9061 Tunnel Avenue Bridge	123,185	190,014	1,644	128	-	-
Total Tunnel Avenue Bridge Fund	123,185	190,014	1,644	128	-	-
UTILITY FUND (540)						
4020 Water	1,265,321	1,156,285	1,292,565	1,270,047	1,339,845	1,150,812
4025 GVMID	1,437,933	1,453,197	1,293,270	1,314,970	1,476,199	1,646,678
4030 Sewer	1,224,066	1,347,529	1,246,987	1,049,055	1,178,939	1,197,396
Total Utility Fund	3,927,319	3,957,010	3,832,822	3,634,072	3,994,983	3,994,886
MARINA (550) FORMERLY PARKS AND RECREATION						
4004 Public Works--Parks Maintenance	179,851	152,207	137,620	152,260	166,967	
5001 Recreation--Admin & PB&R Comm.	345,319	361,372	305,895	135,111	141,324	
5002 Recreation--Parks & Facility Maint.	421,841	438,109	839,746	451,167	355,613	
5003 Recreation--Preschool, Youth & Teen	660,837	494,841	616,671	670,114	685,051	
5004 Recreation--Adult Recreation	28,504	28,588	26,552	32,255	49,240	
5005 Recreation--Senior Citizens	70,651	67,648	63,896	68,811	72,731	
5006 Recreation--Citizen Communications	93,512	62,354	50,107	48,288	53,244	
5007 Recreation--Teen Activities	96,865	101,679	88,145	92,817	117,337	
5008 Marina and Aquatics--Aquatics	564,788	579,122	552,186	577,908	464,147	
5040 Marina and Aquatics--Marina	1,072,437	1,039,294	1,060,789	1,046,877	1,116,971	1,141,681
Total Parks and Recreation Fund	3,534,604	3,325,215	3,741,607	3,275,607	3,222,624	1,141,681
DENTAL FUND (620)						
6051 Dental Payments	110,829	117,011	89,592	113,046	84,000	84,000
Total Dental Fund	110,829	117,011	89,592	113,046	84,000	84,000

BUDGET AND EXPENDITURES BY FUND
2013/14

Schedule 4

	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
<u>SELF INSURANCE FUND (630)</u>						
6052 Liability Payments	270,111	226,143	287,186	188,180	230,000	230,000
Total Self Insurance Fund	270,111	226,143	287,186	188,180	230,000	230,000
<u>WORKERS COMPENSATION FUND (640)</u>						
6053 Workers Compensation Payments	481,306	576,905	277,343	458,990	200,000	200,000
Total Workers Compensation Fund	481,306	576,905	277,343	458,990	200,000	200,000
<u>RETIREE HEALTH/STIPEND FUND (650)</u>						
6054 Other Post Employment Benefit Payments	102,318	127,812	186,745	177,626	208,268	399,443
Total Other Post Employment Benefit Fund	102,318	127,812	186,745	177,626	208,268	399,443
<u>REVOLVING FUND-NER (770)</u>						
4019 Public Works--Development	92,000	-	-	-	-	-
Total Revolving NER Fund	92,000	-	-	-	-	-
<u>UPC REVOLVING FUND (780)</u>						
601 Community Development	176,477	180,094	187,267	-	-	-
Total UPC Revolving Fund	176,477	180,094	187,267	-	-	-
<u>NER ASSESSMENT DISTRICT DEBT SERVICE FUND (795)</u>						
9910 Debt Service	612,711	617,286	620,785	613,261	614,009	613,191
Total NER Assmt. Dist. Debt Serv. Fund	612,711	617,286	620,785	613,261	614,009	613,191
<u>REDEVELOPMENT AGENCY PROJECT AREA NO. 1 (881)/ SUCCESSOR AGENCY ADMIN</u>						
7081 Redevelopment Agency Project Area #1	199,447	199,712	217,061	104,127	251,388	-
Total RDA, Project #1 Fund	199,447	199,712	217,061	104,127	251,388	-
<u>REDEVELOPMENT AGENCY PROJECT AREA NO. 2 (882)</u>						
7082 Redevelopment Agency Project Area #2	283,271	862,541	415,734	151,884	-	-
Total RDA, Project #2 Fund	283,271	862,541	415,734	151,884	-	-

BUDGET AND EXPENDITURES BY FUND						Schedule 4
2013/14	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Actual	Approved	Approved
	Expended	Expended	Expended	Expended	Budget	Budget

HOUSING FUND (983)

9910 Debt Service	122,413	120,243	122,915	117,549	122,780	
Total Housing Fund Debt Service	122,413	120,243	122,915	117,549	122,780	-

GRAND TOTAL ALL FUNDS	26,397,971	27,006,470	25,410,845	26,206,618	24,840,910	23,886,772
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SUMMARY OF APPROVED TRANSFERS
2013/14

Description of Transfer	General Fund F-100	Gas Tax F-200	Measure A F-205	NPDES F-220	Utility Bond F-320	Pension Bond F-340	City Hall Bond F-366	City Hall Bond F-367	Capital Projects F-400	BPFA Refunding Lease F-365	Parks and Recreation Fund F-550	Utility Fund F-540	Liability Fund F-630	Retiree Health F-650	RDA #1 Debt Service F-370
a) Transfer Utility fund share of Lease Revenue to debt service fund										106,416		(106,416)			
b) To repay General Fund for Sewer Fund Loan	29,994											(29,994)			
c) To cover cost of Parks and Recreation															
d) Transfer to Capital Projects to cover cost of Pavement Maintenance		(75,000)	(90,000)						165,000						
e) Transfer for Utility Bond Payment					295,199							(295,199)			
f) Transfer for Capital projects															
g) Transfer to Pension Obligation Bond Fund	(674,934)					674,934									
h) Transfer for City Hall Bond Payment	(404,490)						404,490								
i) Transfer for City Hall Bond Payment															
j) Transfer for Retiree Health	(399,443)													399,443	
k) Transfer to NPDES	(213,825)			213,825											
l) Transfer to Utility for Low Income Rate Assistance Offset	(49,078)											49,078			
m) Transfer to General Fund from Liability Insurance Fund	650,000												(650,000)		
TOTALS	(1,061,777)	(75,000)	(90,000)	213,825	295,199	674,934	404,490	-	165,000	106,416	-	(382,531)	(650,000)	399,443	-

PAYROLL ALLOCATION

Column1	Position	Number of Positions	Salary	Benefits	Departments
	City Councilmember	5	9,939	109,933	City Council 100%
	City Clerk	1	105,061	34,076	City Clerk 80% Successor Agency 20%
	Principal Analyst	1	106,557	47,858	City Manager 35% Human Resources 65%
	Clerical - HR	1	61,996	33,039	100% Human Resources
	Dep City Clerk/Exec Asst.	1	73,785	26,809	City Manager 90% Co-Sponsored Events 10%
	City Manager	1	205,313	79,934	City Manager 80% Successor Agency 20%
	Open Space Analyst	0.55	34,684	19,723	Open Space 100%
	Information Tech & Syst Admin	1	96,385	28,491	Finance 100%
	Deputy Finance Director	1	121,513	41,983	Finance 70% Successor Agency 30%
	Senior Accounting Assistant	1	60,958	36,362	Finance 100%
	Senior Accounting Assistant	1	66,958	32,101	Finance 50% Water 20% GVMID 20% Sewer 10%
	Administrative Services Director	1	185,619	65,519	Open Space 10% Finance 50% Parks and Recreation 20% Successor Agency 20%
	Sr. Management Analyst	1	92,382	42,105	City Manager 10% Finance 80% Parks and Recreation 10%
	Community Development Director	1	138,118	54,373	Community Development 95% Successor Agency 5%
	Administrative Assistant	1	64,664	22,715	Community Development 100%
	Senior Planner	1	97,939	46,045	Community Development 100%
	Office Specialist	0.5	27,462	4,877	Community Development 100%
	Code Enforce Off	0.4	25,593	1,958	Community Development 100%
	Commissioners	5	6,500	497	Community Development 100%
	Police Chief	1	184,878	76,952	Police 100%
	Commander	1	162,096	64,239	Police 100%
	Office Specialist	1	69,891	38,021	Police 20% Records 80%
	Sergeant	1	114,090	52,013	Patrol 100%
	Sergeant	1	115,095	52,246	Patrol 100%
	Sergeant	1	114,090	52,013	Patrol 100%
	Sergeant	1	119,116	53,175	Patrol 100%
	Officer	1	98,871	43,119	Patrol 100%
	Officer	1	94,699	42,155	Patrol 100%
	Officer	1	83,436	30,591	Patrol 100%
	Officer	1	90,528	46,566	Patrol 100%
	Officer	1	93,448	32,905	Patrol 100%
	Officer	1	98,871	43,119	Patrol 100%
	Officer	1	98,871	34,159	Patrol 100%
	Community Service Officer	1	53,995	20,733	Patrol 100%
	Crossing Guard		6,839	523	Patrol 100%
	Fire Captain	1	115,989	52,260	Fire 100%
	Fire Captain	1	127,371	54,892	Fire 100%
	Fire Captain	1	118,699	52,887	Fire 100%
	Firefighter	1	104,305	49,559	Fire 100%
	Firefighter	1	102,038	49,035	Fire 100%

Firefighter	1	92,413	46,810	Fire 100%
Firefighter	1	94,422	35,299	Fire 100%
Firefighter	1	104,305	49,559	Fire 100%
Firefighter	1	106,573	50,083	Fire 100%
Fire Office Assistant	1	55,135	36,293	Fire 100%
Public Works Director	1	187,204	66,465	Public Works 50% NPDES 25% Marina 25%
Senior Civil Engineer	1	117,865	32,785	Public Works 40% Streets 50% SPLLD 10%
Senior Civil Engineer	1	114,531	46,099	Streets 25% Water 25% GVMID 25% Sewer 25%
Public Works Inspector	1	92,842	42,188	Public Works 70% NPDES 30%
Administrative Assistant -PW	1	64,664	31,675	Public Works 100%
Administrative Assistant -PW	1	59,392	15,848	Public Works 20% NPDES 60% EOC 20%
PW Maintenance Worker II	1	62,220	34,332	GVMID 100%
Team Leader	1	82,133	40,677	Building and Grounds 70% SPLLD 30%
PW Maintenance Worker II	1	62,220	34,002	Sewer 100%
PW Maintenance Worker II	1	62,220	36,597	GVMID 100%
PW Maintenance Worker II	1	62,220	36,597	Water 100%
Team Leader	1	82,133	35,301	Streets 25% Water 25% GVMID 25% Sewer 25%
PW Maintenance Worker II	1	62,220	26,822	Sewer 100%
Harbormaster	1	89,086	41,511	Marina 100%
Administrative Assistant	1	61,590	33,665	Marina 100%
Marina Maintenance Worker I	1	54,723	4,186	Marina 100%
Office Assistant	0.5	22,931	1,754	Marina 100%
Marina Maintenance Worker I	1	54,723	4,186	Marina 100%
Police Service Aide	1.75	53,404	4,085	
Recreation Supervisor	1	81,501	40,563	Parks Facilities 20% Youth 40% Seniors 20% Special Events 20%
Administrative Assistant -P&R	1	64,664	31,675	Parks and Recreation 100%
Commissioner	7	3,000	321	Parks and Recreation 100%
Parks/Fac. Maintenance Worker II	1	62,220	31,221	Park Maintenance 100%
Facility Attendant - PW	0.5	15,942	1,220	Park Maintenance 100%
Community Center Attendant	2.13	74,008	5,662	Parks Facilities 100%
Recreation Supervisor	1	81,501	35,187	Youth 20% Teen Services 50% Pool 30%
Recreation Leader	4	110,117	8,424	Youth 100%
Senior Recreation Leader	0.8	25,161	1,925	Youth 100%
Van Driver	0.6	18,344	1,403	Youth 100%
Rec Leader Aide	0.33	6,849	524	Youth 100%
Preschool Teacher	0.29	10,012	766	Youth 100%
Attendant	0.11	3,442	263	Parks Facilities 110%
Recreation Leader	0.7	22,123	3,810	Senior 100%
Facility Attendant	0.2	644	49	Park Facilities
Recreation Leader	0.71	19,193	1,468	Teen 100%
Senior Recreation Leader	0.71	21,632	1,655	Teen 100%
Lifeguard	2.9	83,106	6,358	Pool 100%

WSI Instructors	0.62	19,231	1,471	Pool 100%
Head Lifeguard	1.77	63,173	4,833	Pool 100%
Cashier	0.2	4,722	361	Pool 100%
Total		6,440,398	2,635,539	

SCHEDULE OF PERSONNEL POSITION ALLOCATION
2012/13

Position Descriptions Within Departments	Positions Allocations Budgeted 2007/08	Positions Allocations Budgeted 2008/09	Positions Allocations Budgeted 2009/10	Positions Allocations Budgeted 2010/11	Positions Allocations Budgeted 2010/11	Positions Allocations Budgeted 2011/12	Positions Allocations Budgeted 2012/13	Positions Allocations Budgeted 2013/14
200 City Manager								
City Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
City Clerk	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Assistant to the City Manager	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Pen TV Contract Employee	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Human Resources Specialist								
Human Resources Administrator								
Deputy City Clerk/Executive Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Open Space and Ecology Analyst	0.55	0.55	0.55	0.55	0.55	0.55	0.55	0.55
Office Specialist (part-time)			0.20	0.20	0.20	0.20	0.10	0.10
Receptionist								
Total	5.55	5.55	5.75	5.75	3.75	3.75	3.65	3.65
400 Administrative Services								
Administrative Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Finance Director								
Accountant								
Accounting Assistant II								
Accounting Assistant II								
Senior Accounting Assistant	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Management Analyst		1.00	1.00	1.00	1.00	1.00	1.00	
Senior Management Analyst - Citizen Engagement								1.00
IT Trainer								
Human Resources Senior Analyst	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Principal Analyst								1.00
Interns	0.96	0.96	0.30	0.30	0.00	0.00	0.00	0.00
Office Specialist	0.50	0.50	0.50	0.50	0.50	0.14	0.14	1.00
Financial Services Manager	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Deputy Finance Director								
Info. Tech. and Systems Administrator	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	7.46	8.46	7.80	7.80	7.50	7.14	7.14	8.00
600 Planning and Community Development								
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Senior Planner	1.00	1.00	1.00	1.00	1.00	0.50	0.00	1.00
Assistant to the City Manager/Housing								
Associate Planner	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Assistant Planner								
Administrative Assistant								
Community Development Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.40	0.50
Code Enforcement Officer	0.40	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Archive Assistant								
Total	5.90	5.90	5.90	5.90	4.90	4.40	3.80	3.90
2000 Police								
Police Chief	0.50	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Police Commander	2.00	2.00	1.38	1.00	0.00	0.00	0.00	1.00
Police Sergeant	4.00	4.00	4.00	4.00	3.00	3.00	3.00	4.00
Police Officer	11.00	11.00	9.00	9.00	8.00	8.00	7.00	7.00
Dispatcher/Clerk								
Community Service Officer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Executive Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.00
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Crossing Guard	0.11	0.11	0.11	0.11	0.11	0.11	0.11	0.11
Total	20.61	20.61	17.99	17.61	15.11	15.11	14.11	15.11

SCHEDULE OF PERSONNEL POSITION ALLOCATION
2012/13

Position Descriptions Within Departments	Positions Allocations Budgeted 2007/08	Positions Allocations Budgeted 2008/09	Positions Allocations Budgeted 2009/10	Positions Allocations Budgeted 2010/11	Positions Allocations Budgeted 2010/11	Positions Allocations Budgeted 2011/12	Positions Allocations Budgeted 2012/13	Positions Allocations Budgeted 2013/14
3000 Fire								
Fire Chief								
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter	2.00	2.00	0.00	0.00	0.00	0.00	0.00	0.00
Firefighter/Paramedic	7.00	7.00	6.00	6.00	6.00	6.00	6.00	6.00
Fire Prevention Officer	0.00	0.00	0.00	0.00				
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	13.00	13.00	10.00	10.00	10.00	10.00	10.00	10.00
4000 Public Works								
Public Works Director/City Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00	1.00	1.00	2.00
Associate Civil Engineer	3.00	3.00	3.00	3.00	1.00	1.00	1.00	0.00
Assistant Engineer I/II	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Junior Engineer								
Public Works Superintendent								
Public Works Supervisor	1.00	1.00	1.00	1.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant								
Office Specialist	0.50	0.50	0.50	0.50	0.50	0.50	0.6	1.00
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
P.W. Lead Maintenance Worker	3.00	3.00	3.00	3.00	0.00	0.00	0.00	0.00
P.W. Team Leader					2.00	2.00	2.00	2.00
Maintenance Worker I/II	10.00	10.00	10.00	10.00	7.00	7.00	7.00	5.00
Maintenance Worker I								
Parks/Facilities Maintenance Worker I/II	1.50	1.50	1.50	1.50	1.50	1.50	1.50	1.00
Maintenance Worker Assistant								
Total	23.00	23.00	23.00	23.00	16.00	16.00	16.10	14.00
5000 Recreation								
Parks and Recreation Director	1.00	1.00	0.50	0.50	0.00	0.00	0.00	0.00
Recreation Services Manager/Aquatics								
Recreation Supervisor	3.00	3.00	2.00	2.00	2.00	2.00	2.00	2.00
Facilities Attendant	2.75	2.75	2.75	2.75	2.75	2.86	2.86	2.86
Senior Recreation Leader	1.00	1.00	1.00	1.00	1.00	1.50	1.50	1.50
Recreation Leader	4.20	4.20	4.20	4.20	4.20	4.81	4.81	4.81
Recreation Program Coordinator II								
Management Assistant/Deputy City Clerk								
Recreation Program Coordinator	0.75	0.75	0.00	0.00				
Assistant Recreation Program Coordinator								
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Parks/Facilities Maintenance Worker I/II								
Preschool Teacher	0.30	0.30	0.30	0.30	0.30	0.30	0.30	0.30
Recreation Leader Aide	0.30	0.30	0.30	0.30	0.30	0.33	0.33	0.33
Cashier	0.75	0.75						0.20
Lifeguard	1.02	1.02						2.93
Swim Instructor	1.35	1.35						0.63
Head Lifeguard	1.78	1.78						1.77
Total	19.20	19.20	12.05	12.05	11.55	12.80	12.80	18.83
5040 Marina								
Harbormaster								1.00
Marina Services Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00	
Police Officer								
Administrative Assistant					1.00	1.00	1.00	1.00
Office Specialist								
Marina Maintenance Worker II	1.00	1.00	1.00	1.00				
Marina Maintenance Worker I	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00
Marina Office Assistant								
Police Service Aide	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Recreation Supervisor			1.00	1.00	1.00	1.00	0.00	
Cashier			0.75	0.75	0.75	0.20	0.20	
Lifeguard			1.02	1.02	1.02	2.90	2.93	
Swim Instructor			1.35	1.35	1.35	0.63	0.63	
Head Lifeguard			1.78	1.78	1.78	1.78	1.77	
Office Assistant	1.50	1.50	1.50	1.50	0.50	0.50	0.50	
Total	6.25	6.25	12.15	12.15	12.15	12.76	11.78	5.75
GRAND TOTALS	100.97	101.97	94.64	94.26	80.96	81.96	79.38	79.24

Does not include 5 City Council members, 5 Planning Commissioners and 7 P&R Commissioners or the contract City Attorney

Department/Division: 100 City Council
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51201 Part-time Salaries	13,604	13,419	13,573	13,538	12,269	9,940	9,939
Total Salaries	13,604	13,419	13,573	13,538	12,269	9,940	9,939
BENEFITS							
51502 City Pers Contribution	1,026	1,620	1,493	1,338	1,292	1,690	1,112
51506 Life Insurance	0	0	-	-			
51507 Medicare Tax	525	518	526	528	478	140	144
51508 Social Security Tax	454	477	451	451	289		-
51509 Flexible Benefits - Health	34,479	36,282	45,673	61,374	64,434	56,320	77,055
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	0	0	-	-			-
51602 Dental Insurance	5,748	5,663	5,764	5,717	5,167	5,700	5,700
51603 Vision Insurance	2,124	2,092	2,182	2,339	1,808	2,820	2,822
51605 Employee Assistance Program	0	0	-	-	23		-
51703 Internet Allowance	3,022	2,981	3,007	3,007	2,717	3,000	3,000
51704 Auto Allowance	18,138	17,891	18,061	18,049	16,309	18,000	18,000
51705 Housing Allowance	0	0	-	-			-
51706 Phone Allowance	1,450	1,431	1,647	1,804	1,630	2,100	2,100
Total Benefits	66,966	68,955	78,806	94,608	94,146	89,770	109,933
INSURANCE							
51800 Liability Insurance	570	590	670	720	880	710	406
51810 Worker's Compensation	490	510	580	620	780	630	620
Total Insurance	1,060	1,100	1,250	1,340	1,660	1,340	1,026
SERVICES AND SUPPLIES							
52221 Communications	0	0	-	-			
52231 Equipment Maintenance	0	0	-	-			
52233 Memberships	0	1,875	-	1,343			
52234 Office Expense	8,522	9,903	13,352	8,917	10,338	6,600	9,060
52235 Professional Services	0	0	-	-	298	500	-
52241 Special Department Expense	4,769	(29)	499	(835)	18,107	1,050	11,050
52242 Small Tools							
52243 Travel & Training	5,294	3,815	6,807	9,555	8,374	5,000	8,500
Total Services & Supplies	18,585	15,564	20,658	18,980	37,117	13,150	28,610
FIXED ASSETS							
53200 Land							
53300 Equipment		2,000		2,000			
Total Fixed Assets	0	2,000	-	2,000	-	-	-
TOTAL BUDGET	100,215	101,037	114,288	130,465	145,192	114,200	149,508

100 – CITY COUNCIL

Mission Statement

The City Council serves as the public policy making body for the community. Five representatives are elected by the citizenry to set goals, establish priorities, enact laws and make budgetary and other decisions on behalf of the community.

Budget Line Item Descriptions

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Folders, labels, engravings, name plates, photos, special meeting supplies	4,000	3,135	3,135	3,135
City News/Star Mailings 10 times a year	1,670	1,340	1,340	3,800
Postage	1,800	1,800	1,800	1,800
Educational material for city management and leadership	<u>1,825</u>	<u>1,825</u>	<u>325</u>	<u>325</u>
Total	9,295	8,100	6,600	9,060

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
An appropriation is established for potential ceremonial events	<u>500</u>	<u>500</u>	<u>500</u>	<u>0</u>
Total	500	500	500	0

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Mayor Art Appreciation Awards	2,228	300	300	300
Council Celebrations	1,511	1,500	750	750
Volunteer Projects	0	0	0	10,000
50 th Anniversary Party	<u>0</u>	<u>15,000</u>	<u>0</u>	<u>0</u>

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
<u>Out of Area Travel and Conference Expenses:</u>				
Registration Fees - Local Government, League of California Cities, SAMCEDA, General Assembly ABAG, and National League of Cities	3,166	3,200	0	3,200
New Mayor Councilmember Training				1,500
Hotel and Travel	1,710	1,710	0	1,700
<u>Local Travel and Meeting Expenses:</u>				
City Council Workshop	2,122	2,122	0	0
Council of Cities	796	796	0	800
Chamber of Commerce Luncheons and Annual Awards Dinner	318	318	0	300
North Central San Mateo County Council of Cities	265	265	0	300
Misc. Meetings	<u>318</u>	<u>318</u>	<u>0</u>	<u>700</u>
Total	8,695	8,729	5,000	8,500

Department/Division: 201 City Clerk

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	91,638	101,062	101,991	107,942	108,304	106,061	84,048
51201 Part-time Salaries	1,336	670	2,093	5,245	2,995		
51301 Overtime	0	0	-	-			
Total Salaries	92,974	101,732	104,085	113,187	111,299	106,061	84,048
BENEFITS							
51502 City Pers Contribution	8,962	14,448	14,631	14,464	17,709	21,988	13,254
51503 Employee Paid Pers Contribution	6,216	0	-	-			
51506 Life Insurance	300	301	264	264	264	405	324
51507 Medicare Tax	1,409	1,536	1,570	1,647	1,677	1,538	1,219
51508 Social Security Tax	0	0	-	-			-
51509 Flexible Benefits - Health	5,263	14,542	6,317	12,536	16,904	17,066	7,168
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	673	730	638	638	640	863	684
51602 Dental Insurance	1,150	1,133	1,143	1,143	1,147	1,140	912
51603 Vision Insurance	0	432	422	468	400	564	452
51605 Employee Assistance Program	43	47	39	39	39	39	32
51704 Auto Allowance	3,628	3,578	3,610	3,610	3,620	3,600	2,880
51705 Housing Allowance	0	0	-	-			-
51706 Phone Allowance	423	417	421	421	422	420	336
Total Benefits	28,067	37,163	29,055	35,228	42,822	47,624	27,261
INSURANCE							
51800 Liability Insurance	4,025	4,612	5,768	6,364	7,038	7,586	3,437
51810 Worker's Compensation	3,452	3,955	4,947	5,459	6,282	6,771	5,241
Total Insurance	7,477	8,567	10,715	11,823	13,320	14,357	8,678
SERVICES AND SUPPLIES							
52231 Equipment Maintenance	400	0	-	-	-	200	200
52233 Memberships	345	458	903	596	385	345	510
52234 Office Expense	7,535	6,393	7,995	7,812	15,107	8,100	8,100
52235 Professional Services	12,823	8,724	514	-	-	-	
52236 Equipment Rental	0	0	-	-			
52241 Special Department Expense	22,134	13,757	14,683	8,514	16,836	8,500	14,000
52243 Travel & Training	1,091	843	1,265	946	1,103	1,000	2,200
Total Services & Supplies	44,327	30,174	25,360	17,868	33,430	18,145	25,010
TOTAL BUDGET	172,845	177,637	169,215	178,106	200,872	186,187	144,997

201 – CITY CLERK

Mission Statement

It is the mission of the City Clerk's Office to promote openness in government by processing and recording City Council actions and managing all official records of the Council promptly and efficiently.

Program Description

The Office of the City Clerk is the central source of public records of the City government which must be readily available to the city officials, the public, and city staff. The City Clerk is responsible for the preparation of agendas, the recording and maintenance of all Council actions, filing of legal notices, coordination and administration of all City records, documents and public files. The City Clerk advertises and receives bids; conducts all bid openings; maintains the City's Municipal Code; receives all claims filed against the City; and serves as the official custodian of the City Seal. The City Clerk is also the Filing Officer for all Fair Political Practices Commission Statements required of elected officials, department heads and other designated employees. Citizens frequently look to the City Clerk's Office for general information regarding the City organization.

The City Clerk is the Elections Officer for the City. In this capacity, the City Clerk administers all election tasks required for Municipal Elections, receives nomination papers and verifies signatures with the Registrar of Voters.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous repairs to office equipment, repairs and minor upgrades to computer equipment, etc.,	200	200	200	200

52233 Memberships

Includes the cost for the following memberships:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
National Notary Association Test, Bond, and Insurance	110	110	110	210
City Clerk's Association of California	135	135	135	155

International Institute of Municipal Clerks	<u>100</u>	<u>100</u>	<u>100</u>	<u>145</u>
Total	345	345	345	510

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes program's share of department general office supplies, postage, books and publications, advertisements, printed forms and flyers, computer supplies and software, boxes for inactive files, and updates to the Municipal Code	8,100	8,100	8,100	8,100

52241 Special Departmental Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Coordinate Citizens Academy	0	5,000	0	0
Election	0	5,000	0	5,000
Storing Inactive Records at Storage Facility	<u>6,000</u>	<u>6,000</u>	<u>8,500</u>	<u>9,000</u>
Total	6,000	16,000	8,500	14,000

52243 Travel and Training

This account reflects the following travel and training expenses:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City Clerk's Association of California Annual Conference	1,200	1,200	1,000	1,000
New Law and Election Seminar	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
Total	2,400	2,400	1,000	2,200

Department/Division: 203 - City Manager

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	434,564	488,291	476,655	335,933	287,760	281,542	277,190
51201 Part-time Salaries	6,547	9,429	10,842	51,544	129	5,326	
51301 Overtime	0	0	-	-			
Total Salaries	441,111	497,719	487,497	387,478	287,889	286,869	277,190
BENEFITS							
51502 City Pers Contribution	41,811	70,332	67,093	44,724	48,416	59,471	43,713
51503 Employee Paid Pers Contribution	19,953	0	-	-			
51506 Life Insurance	1,199	1,194	937	568	546	805	865
51507 Medicare Tax	7,252	7,285	7,177	5,846	4,327	4,160	4,019
51508 Social Security Tax	0	155	238	1,987			-
51509 Flexible Benefits - Health	48,779	50,861	44,308	26,873	24,122	26,447	25,715
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	2,630	2,610	2,091	1,298	1,154	2,292	2,256
51602 Dental Insurance	4,598	4,530	4,112	2,538	2,294	2,280	2,451
51603 Vision Insurance	1,699	1,674	1,467	1,003	801	1,129	1,214
51605 Employee Assistance Program	171	417	121	73	149	78	86
51704 Auto Allowance	9,674	9,542	9,626	6,818	6,033	7,200	5,040
51705 Housing Allowance	3,023	2,982	3,008	3,008	3,016	3,000	-
51706 Phone Allowance	423	417	421	421	422	420	336
51709 PARS Contribution	3,300	50,532	47,253	32,319	32,579	28,059	22,223
51710 Deferred Compensation	53,755	0	-	-			1,119
Total Benefits	198,266	202,531	187,851	127,477	123,858	135,341	109,036
INSURANCE							
51800 Liability Insurance	18,643	21,852	24,899	27,183	19,061	20,519	11,334
51810 Worker's Compensation	15,991	18,743	21,356	23,315	17,012	18,313	17,285
Total Insurance	34,634	40,595	46,255	50,498	36,073	38,831	28,619
SERVICES AND SUPPLIES							
52221 Communications	0	0	-	-			
52231 Equipment Maintenance	0	0	-	-	106	239	100
52233 Memberships	3,750	2,724	3,375	3,150	3,115	1,775	3,415
52234 Office Expense	3,583	4,959	6,199	3,059	1,530	8,500	3,000
52235 Professional Services	14,332	0	-	-	420		
52241 Special Department Expense	55,729	37,909	7,934	5,801	9,068	10,000	-
52243 Travel & Training	4,960	7,319	4,487	5,717	1,714	900	4,300
Total Services & Supplies	82,354	52,911	21,994	17,727	15,954	21,414	10,815
FIXED ASSETS							
55100 Land							
53300 Equipment							
Total Fixed Assets	0	0	0	0	0	0	0
TOTAL BUDGET	756,365	793,757	743,598	583,180	463,774	482,455	425,660

203 – City Manager

Mission Statement

It is the mission of the City Manager's Department to provide leadership and administrative direction for the implementation of the policies and the accomplishment of the objectives set forth by the City Council. We will recruit and retain quality employees, and maintain and provide informational services to citizens and departments in a timely and effective manner.

Program Description

This department's purpose is to provide policy recommendations for the City Council as well as overall administrative leadership for the implementation of City policies as established by the Council. This shall include providing administrative direction to department managers in order to accomplish the goals and objectives in the City budget. This shall also include insuring that staff reports and all relevant materials and information shall be made available in a timely and equitable basis to the City Council and to the public. The department also acts as Council's representative in order to meet with citizens, employees or businesses to present the City's position or implement its policies.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous repairs to office equipment, repairs and minor upgrades to computer equipment, etc.,	239	239	239	100

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
<u>City Manager</u>				
ICMA	1,400	1,400	1,400	1,400
California City Management Foundation	100	100	100	100
San Mateo County City Manager's Assoc.	75	75	75	250
California Association for Local Economic Development				465

Silicon Valley Joint Ventures Network				1,000
<u>Deputy City Clerk/Executive Assistant</u>				
International Institute of Municipal Clerks	155	100	100	100
City Clerks Association of California	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	1,830	1,775	1,775	3,415

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes program's share of department general office supplies, postage, books and publications, advertisements, printing forms and flyers, etc., and computer supplies and software.				
	10,500	8,500	8,500	3,000

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Annual yard waste cleanup weekend	10,500	10,500	0	0
Urban forest management	<u>29,835</u>	<u>20,000</u>	<u>10,000</u>	<u>0</u>
Total	40,335	30,500	10,000	0

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Meal expenses while attending various local meetings or for hosting various meetings (i.e., Chamber of Commerce monthly meeting)				
	530	530	0	500

Also includes the cost for attendance at the following:

<u>City Manager</u>				
ICMA	1,275	2,000	0	2,000
League of California Cities	1,060	600	0	600
City Management Conference		1,200	0	1,200
UC Berkeley executive development	7,000	0	0	0
Management Team Retreat	<u>2,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	11,865	4,330	900	4,300

Department/Division: 205 Event Cosponsorship

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries							7,378
Total Salaries	0	0	0	0	0	0	7,378
BENEFITS							
51502 City Pers Contribution							1,164
51506 Life Insurance							40
51507 Medicare Tax							107
51508 Social Security Tax							-
51509 Flexible Benefits - Health							896
51510 Retiree Health							
51511 Long-Term Disability							60
51602 Dental Insurance							114
51603 Vision Insurance							56
51605 Employee Assistance Program							4
51704 Auto Allowance							240
51705 Housing Allowance							-
51706 Phone Allowance							-
Total Benefits	0	0	0	0	0	0	2,681
INSURANCE							
51800 Liability Insurance							302
51810 Worker's Compensation							460
Total Insurance	0	0	0	0	0	0	762
SERVICES AND SUPPLIES							
52221 Communications				374	374		
52231 Equipment Maintenance							
52233 Memberships							
52234 Office Expense	74			500			
52235 Professional Services	2,100		2,482	7,003	6,313	11,000	22,000
52236 Equipment Rental				65			
52241 Special Department Expense	21,640	26,570	14,303	12,030	8,952	9,000	9,000
52243 Travel & Training							
Total Services & Supplies	23,814	26,570	16,785	19,973	15,640	20,000	31,000
FIXED ASSETS							
53200 Land							
53300 Equipment			73.55				
Total Fixed Assets	0	0	74	0	0	0	0
TOTAL BUDGET	23,814	26,570	16,859	19,973	15,640	20,000	41,821

Department/Division: 300 Open Space and Ecology

General Fund and Open Space
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51201 Part-time Salaries	31,178	34,380	36,346	36,531	36,583	34,859	53,246
51301 Overtime							
Total Salaries	31,178	34,380	36,346	36,531	36,583	34,859	53,246
BENEFITS							
51502 City Pers Contribution	2,975	4,853	5,110	5,106	6,152	7,227	8,397
51506 Life Insurance	0	0	-	-			41
51507 Medicare Tax	451	452	446	432	543	505	772
51508 Social Security Tax	0	0	-	-			-
51509 Flexible Benefits - Health	8,937	9,057	8,267	11,396	10,352	12,202	15,142
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	0	0	-	-			151
51602 Dental Insurance	632	597	629	629	631	627	741
51603 Vision Insurance	234	221	233	269	220	310	367
51605 Employee Assistance Program	0	0	-	-	-	-	4
51704 Auto Allowance	0	0	-	-			360
51705 Housing Allowance	0	0	-	-			300
51706 Phone Allowance	0	0	-	-			-
Total Benefits	13,230	15,180	14,685	17,833	17,898	20,872	26,275
INSURANCE							
51800 Liability Insurance	1,403	1,403	1,768	1,951	2,308	2,493	2,177
51810 Worker's Compensation	1,204	1,204	1,517	1,674	2,059	2,225	3,320
Total Insurance	2,607	2,607	3,285	3,625	4,367	4,719	5,498
SERVICES AND SUPPLIES							
52221 Communications							
52231 Equipment Maintenance							
52233 Memberships							
52234 Office Expense	221.77	75.21	98	151	276		
52235 Professional Services	0	0	-				
52241 Special Department Expense	17,261	23,010	15,248	3,792	13,968	10,000	17,000
52243 Travel & Training	78	143	240	240	90	500	500
Total Services & Supplies	17,561	23,229	15,586	4,183	14,334	10,500	17,500
FIXED ASSETS							
53200 Land	446,647	46,723		11,692	5,000		
53300 Equipment							
Total Fixed Assets	446,647	46,723	0	11,692	5,000	0	0
TOTAL BUDGET	511,222	122,118	69,902	73,863	78,181	70,949	102,518

300- Open Space and Ecology

Mission Statement

It is the mission of the Open Space Department to implement the relevant programs and policies of the Open Space and Conservation Elements as well as the sustainability parts of the Local Economic Development chapter of the Brisbane General Plan.

Program Description

This department's purpose is to assist the Open Space and Ecology Committee to provide recommendations to the City Council on open space preservation issues and other programs and policies pertaining to conservation and sustainability. The department provides staff support to the Committee by directing research efforts and providing staff reports, minutes of meetings and other relevant materials on timely basis. The department is also responsible for implementation of City's Open Space Plan.

Budget Line Item Descriptions

52241 Special Department Expense

	2010/2011	Budgets		
		2011/2012	2012/2013	2013/14
Vegetation Management Program for Brisbane Acres	22,924		10,000	15,000
Open Space & Ecology Committee projects	<u>0</u>	<u>23,000</u>	<u>0</u>	<u>2,000</u>
Total	22,924	23,000	10,000	17,000

52243 Travel and Training

	2010/2011	Budgets		
		2011/2012	2012/2013	2013/14
Open and Space and Ecology Committee members travel	0	500	500	500

Department/Division: Total Administrative Services--All Program Budgets							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Approved Budget	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	594,600	681,771	690,813	690,868	682,531	691,411	573,855
51201 Part-time Salaries	47,622	29,021	34,985	30,751	7,130	8,952	0
51301 Overtime	0	348	539	1,112	5,469	1,000	5,000
Total Salaries	642,222	711,140	726,337	722,730	695,130	701,363	578,855
BENEFITS							
51502 City Pers Contribution	60,082	99,868	102,013	98,165	110,809	143,336	90,497
51503 Employee Paid Pers Contribution	11,524	0	0	0	0	0	0
51506 Life Insurance	1,764	1,978	1,738	1,751	1,744	2,687	2,323
51507 Medicare Tax	9,314	10,280	10,522	10,553	10,349	10,155	8,321
51508 Social Security Tax	353	23	5	144	472	555	0
51509 Flexible Benefits - Health	77,400	83,444	90,082	101,837	118,835	121,171	117,105
51510 Retiree Health	0	0	0	0	0	0	0
51511 Long-Term Disability	3,833	4,276	3,749	3,742	3,815	5,628	4,671
51602 Dental Insurance	7,031	7,928	8,004	8,004	7,933	7,980	7,011
51603 Vision Insurance	2,598	2,964	2,957	3,274	2,763	3,951	3,471
51605 Employee Assistance Program	262	317	261	272	341	274	245
51704 Auto Allowance	3,628	3,578	3,610	3,610	3,620	3,600	1,800
51705 Housing Allowance	3,023	2,982	3,008	3,008	3,016	3,000	1,500
51706 Phone Allowance	0	0	0	0	0	0	0
51710 Deferred Compensation	0	0	0	0	11,658	2,684	3,938
Total Benefits	180,811	217,638	225,948	234,360	275,355	305,022	240,882
INSURANCE							
51800 Liability Insurance	27,564	32,884	36,775	40,756	46,154	50,095	23,464
51810 Worker's Compensation	23,642	28,206	31,543	34,958	41,192	44,708	35,785
Total Insurance	51,206	61,090	68,318	75,714	87,346	94,803	59,249
SERVICES AND SUPPLIES							
52221 Communications	161	177	155	172	224	150	150
52231 Equipment Maintenance	0	0	0	0	340	0	0
52233 Memberships	1,355	1,705	740	975	964	2,170	1,305
52234 Office Expense	12,968	11,583	9,306	11,149	13,687	13,600	11,500
52235 Professional Services	146,381	154,819	110,768	97,110	108,978	103,000	149,100
52241 Special Department Expense	1,603	1,545	450	1,093	956	550	1,250
52243 Travel & Training	15,722	17,094	16,793	22,581	8,833	14,000	19,360
Total Services & Supplies	178,190	186,923	138,211	133,080	133,982	133,470	182,665
FIXED ASSETS							
53300 Equipment	678	433	109	0	0	0	0
Total Fixed Assets	678	433	109	0	0	0	0
TOTAL BUDGET	1,053,107	1,177,223	1,158,924	1,165,884	1,191,813	1,234,659	1,061,651

Department/Division: 400 Finance

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	507,251	589,277	597,804	594,867	586,096	597,402	442,596
51201 Part-time Salaries	18,248	367	73	897	1,003		
51301 Overtime	0	348	539	1,112	5,469	1,000	5,000
Total Salaries	525,499	589,993	598,416	596,875	592,568	598,402	447,596
BENEFITS							
51502 City Pers Contribution	49,718	83,152	84,032	81,611	95,647	123,847	69,797
51503 Employee Paid Pers Contribution	11,524	0	-	-			
51506 Life Insurance	1,454	1,677	1,474	1,487	1,480	2,282	1,725
51507 Medicare Tax	7,675	8,583	8,704	8,735	8,688	8,662	6,418
51508 Social Security Tax	0	23	5	56	62		-
51509 Flexible Benefits - Health	61,245	66,404	72,307	81,939	96,946	98,985	84,043
51510 Retiree Health	0	0	-	-	-		
51511 Long-Term Disability	3,218	3,634	3,188	3,181	3,252	4,863	3,603
51602 Dental Insurance	5,882	6,795	6,860	6,860	6,786	6,840	5,130
51603 Vision Insurance	2,173	2,546	2,535	2,806	2,363	3,387	2,540
51605 Employee Assistance Program	219	270	222	233	302	235	179
51704 Auto Allowance	3,628	3,578	3,610	3,610	3,620	3,600	1,800
51705 Housing Allowance	3,023	2,982	3,008	3,008	3,016	3,000	1,500
51706 Phone Allowance	0	0	-	-	-		-
Total Benefits	149,757	179,644	185,945	193,527	222,162	255,701	176,735
INSURANCE							
51800 Liability Insurance	22,567	27,633	30,766	34,126	39,324	42,730	18,097
51810 Worker's Compensation	19,356	23,702	26,389	29,271	35,096	38,136	27,600
Total Insurance	41,923	51,335	57,155	63,397	74,420	80,866	45,697
SERVICES AND SUPPLIES							
52221 Communications	161	177	155	172	224	150	150
52231 Equipment Maintenance	0	0	0	0	340		
52232 Maintenance-Structures							
52233 Memberships	750	1,225	595	590	815	1,450	740
52234 Office Expense	9,557	9,411	7,502	8,287	8,315	7,400	9,100
52235 Professional Services	70,162	92,280	64,368	52,561	62,310	47,500	85,000
52241 Special Department Expense	627	821	450	1,018	750	400	750
52242 Small Tools		6					
52243 Travel & Training	10,564	6,973	7,279	6,756	2,609	4,000	8,060
Total Services & Supplies	91,821	110,893	80,348	69,383	75,362	60,900	103,800
FIXED ASSETS							
53300 Equipment	678	433	108.97				
Total Fixed Assets	678	433	109	0	0	0	0
TOTAL BUDGET	809,678	932,298	921,973	923,182	964,512	995,870	773,828

400 -- FINANCE

Mission Statement

The Finance Department delivers reliable financial and information technology services. We are responsible for facilitating the planning, organization, implementation, control, coordination, and direction of the financial and technological policies and programs of the City, as established by the City Council and the City Manager. The Department also prepares and publishes the Comprehensive Annual Financial Report, and the Operating and Capital Budget for the City.

Department Description

Finance consists of the following areas of responsibility: Accounting, Investments, Business License billing and collection, capital projects accounting, information services, payroll, purchasing, self-insurance, and utility billing

Budget Line Item Descriptions

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes a pager for the IT System Administrator	120	150	150	150
52231 Equipment Maintenance				

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Office equipment repairs	300	0	0	0

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Technet	300	300	300	0
Government Finance Officers Association (GFOA) (2)	250	250	250	310
California Society of Municipal Finance Officers (CSMFO) (3)	450	450	450	330
Municipal Management Association of Northern California (MMANC) (1)	300	300	300	100
California Municipal Treasurer's Association	<u>150</u>	<u>150</u>	<u>150</u>	<u>0</u>
Total	1,450	1,450	1,450	740

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Postage and a bulk mailing permit,	2,700	2,700	2,700	2,400
Office Supplies	4,400	4,400	4,400	6,400
Books and publications	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	7,400	7,400	7,400	9,100

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Covers the total cost of the audit	30,050	30,000	30,000	32,000
Consulting Services related to Federal Requests	0	1,000	0	0
Actuarial Study for GASB 45	0	20,000	0	5,000
Consulting Services for Financial System replacement				30,000
Software maintenance for the Corbin Willits (M.O.M.) financial software	11,500	12,000	12,500	13,000
Investment custodial services with Bank of New York	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total	46,550	68,000	47,500	85,000

52241 Special Departmental Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Municipal Statistics	400	400	750	750
Total	400	400	750	750

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
CDIAC Debt Issuance and Securities Regulations workshops				
Registration	250	0	0	0
League of California Cities Financial Management Seminar Scheduled for December				

Lodging	400	400	0	400
Registration	250	250	0	250
Travel, parking, meals	100	100	0	100
California Society of Municipal Finance Officers Annual Conference				
Lodging	1,000	1,000	0	1,000
Registration (2)	1,050	750	0	750
Meals, parking, etc. (2)	0	100	0	100
Travel (2)	0	750	0	500
GFOA Finance Institute	6,000	0	0	0
GFOA Training (6)	1,000	1,000	0	500
Lodging and Travel (6)	2,000	1,000	0	500
GFOA Conference	0	0	0	0
MMANC	0	1,500	0	1,000
Chamber of Commerce monthly meetings	360	360	0	360
Staff training—unspecified one-day training sessions	1,000	1,000	0	1,000
Specialized training for IT staff	1,500	1,000	0	500
MOM annual 3-day workshop (includes mileage, meals, workshop)	1,000	1,000	0	1,000
Other local training and participation in meetings involving meals and/or travel, parking or bridge tolls	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Total	16,010	10,310	4,000	8,060

Department/Division: 402 Human Resources

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	87,349	92,494	93,010	96,001	96,435	94,009	131,258
51201 Part-time Salaries	29,373	28,653	34,912	29,854	6,127	8,952	
Total Salaries	116,723	121,147	127,921	125,855	102,562	102,961	131,258
BENEFITS							
51502 City Pers Contribution	10,364	16,717	17,982	16,554	15,162	19,489	20,699
51506 Life Insurance	310	301	264	264	264	405	598
51507 Medicare Tax	1,639	1,697	1,818	1,818	1,661	1,493	1,903
51508 Social Security Tax	353	0	-	88	410	555	-
51509 Flexible Benefits - Health	16,155	17,040	17,775	19,898	21,889	22,186	33,062
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	615	642	561	561	563	765	1,068
51602 Dental Insurance	1,150	1,133	1,143	1,143	1,147	1,140	1,881
51603 Vision Insurance	425	418	422	468	400	564	931
51605 Employee Assistance Program	43	47	39	39	39	39	66
51704 Auto Allowance	0	0	-	-	-	-	-
51705 Housing Allowance	0	0	-	-	-	-	-
51706 Phone Allowance	0	0	-	-	-	-	-
51710 Deferred Compensation					11,658	2,684	3,938
Total Benefits	31,054	37,994	40,004	40,833	53,193	49,321	64,147
INSURANCE							
51800 Liability Insurance	4,997	5,251	6,009	6,630	6,830	7,364	5,367
51810 Worker's Compensation	4,286	4,504	5,154	5,687	6,096	6,573	8,185
Total Insurance	9,283	9,755	11,163	12,317	12,926	13,937	13,552
SERVICES AND SUPPLIES							
52221 Communications	0	0	-	-			
52231 Equipment Maintenance	0	0	-	-	-	-	
52232 Maintenance Structures	1,450	0	32				
52233 Memberships	605	480	145	385	149	720	565
52234 Office Expense	3,411	2,171	1,805	2,862	5,372	6,200	2,400
52235 Professional Services	76,220	62,539	46,400	44,549	46,668	55,500	64,100
52241 Special Department Expense	976	724	-	75	206	150	500
52243 Travel & Training	5,158	10,121	9,513	15,825	6,225	10,000	11,300
Total Services & Supplies	87,819	76,036	57,895	63,697	58,620	72,570	78,865
FIXED ASSETS							
53300 Equipment							
Total Fixed Assets	0	0	-	-	-	-	-
TOTAL BUDGET	244,879	244,932	236,983	242,702	227,301	238,789	287,822

402 – HUMAN RESOURCES

Mission Statement

The Human Resources Department recognizes the value and importance of human resources management and employees to the organization and is committed to providing high quality human resource services. We are a resource and advisor to all City departments and employees and to deliver cost effective, results-oriented services.

Program Description

The Human Resources Department provides resources and advice to all City departments in the following areas of service: recruitment and staffing, training and development, policy development and implementation, grievance and discipline, salary and benefits administration, job classification and analysis, workers' compensation, risk management and safety programs, labor relations and negotiations, maintenance of personnel records, and employee recognition.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous repairs to office machines and computer equipment minor upgrades	150	0	0	0

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Public Employee Labor Relation Association	290	350	350	350
International Public Management Association -HR	150	105	105	150
Municipal Management Association of Northern California				65
NCHRA	<u>150</u>	<u>175</u>	<u>200</u>	<u>0</u>
Total	590	630	655	565

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
General office supplies	2,000	1,900	1,900	1,900
Postage and express mailing,	300	300	300	300
Recruitments	<u>1,000</u>	<u>800</u>	<u>200</u>	<u>200</u>
Total	3,300	3,000	2,400	2,400

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Personnel related legal services – monthly retainer	12,000	12,000	12,000	4,800
Safety Program	18,500	20,500	20,500	21,000
IEDA for Labor Relations services	18,500	19,300	19,300	19,300
On-line telephone software support service (Corbin Willits Personnel Module)	3,800	3,800	3,800	1,500
Website access related to compensation and benefit information	0	1,900	0	0
Calopps	2,500	1,500	1,500	1,500
Liebert, Cassidy & Whitmore Consortium training	4,700	4,800	0	4,800
Personnel rules and regulations update	0	0	0	9,000
Drug/Alcohol Testing	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
Total	62,200	66,000	59,300	64,100

52241 Special Departmental Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Employee Recognition Program	0	150	150	500

52243 Travel & Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City-wide policy and skill training	8,000	8,000	8,000	8,000
Attendance at miscellaneous training seminars and/or conferences	8,000	3,500	2,000	3,000
Meetings/Mileage	<u>300</u>	<u>300</u>	<u>0</u>	<u>300</u>
Total	16,300	11,800	10,000	11,300

Department/Division: 500 Legal Services
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51201 Part-time Salaries	108,104	124,618	123,941	157,421	129,092	132,516	
51301 Overtime							
Total Salaries	108,104	124,618	123,941	157,421	129,092	132,516	0
BENEFITS							
51502 City Pers Contribution	10,262	17,698	17,417	22,047	21,739	27,472	
51503 Employee Paid Pers Contribution	7,567	0	-				
51506 Life Insurance	0	0					
51507 Medicare Tax	1,568	1,807	1,797	2,283	1,872	1,921	
51508 Social Security Tax							
51509 Flexible Benefits - Health							
51510 Retiree Health							
51511 Long-Term Disability							
51602 Dental Insurance							
51603 Vision Insurance							
51605 Employee Assistance Program							
51704 Auto Allowance							
51705 Housing Allowance							
51706 Phone Allowance							
Total Benefits	19,397	19,505	19,214	24,329	23,611	29,393	0
INSURANCE							
51800 Liability Insurance							
51810 Worker's Compensation							
Total Insurance	0	0	0	0	0	0	0
SERVICES AND SUPPLIES							
52221 Communications	0	0	0	0			
52234 Office Expense	0	0	0	0	-		
52235 Professional Services	51,102	31,742	36,291	11,439	21,788	40,000	190,000
52243 Travel & Training	2,392	2,566	2,225	1,309	2,139	2,500	
55950 Miscellaneous Expense					200		
Total Services & Supplies	53,494	34,308	38,516	12,748	24,128	42,500	190,000
TOTAL BUDGET	180,995	178,431	181,671	194,498	176,831	204,409	190,000

500 – CITY ATTORNEY

Mission Statement

The City Attorney is the legal advisor to the City Council, City boards and commissions, and the City Staff. The City Attorney is responsible for preparing or reviewing contracts, ordinances, resolutions, or other legal documents, and handling litigation to which the City is a party.

Department Description

The City Attorney is under contract directly with the City Council. Legal services rendered to the City are billed monthly at a fixed hourly rate. The City Attorney provides his own support staff and general overhead facilities, including secretaries, office space, and equipment, supplies, and law library. Such overhead expenses are included in the City Attorney's basic hourly rate charged to the City. The City Attorney's budget also includes fees and costs paid to outside counsel retained for the handling of an individual lawsuit or specialized matter.

Budget Line Item Descriptions

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Covers out-of-pocket expenses incurred by the City Attorney, such as special delivery charges	3,000	0	0	

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes legal costs incurred by the City Attorney's firm when other firm attorneys are utilized to defend the city in various lawsuits	40,000	40,000	40,000	190,000

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Provides for the attendance by the City Attorney at continuing education training events, including those sponsored by the City Attorney's Department of the League of California Cities	5,000	5,000	2,500	

201 – CITY CLERK

Mission Statement

It is the mission of the City Clerk's Office to promote openness in government by processing and recording City Council actions and managing all official records of the Council promptly and efficiently.

Program Description

The Office of the City Clerk is the central source of public records of the City government which must be readily available to the city officials, the public, and city staff. The City Clerk is responsible for the preparation of agendas, the recording and maintenance of all Council actions, filing of legal notices, coordination and administration of all City records, documents and public files. The City Clerk advertises and receives bids; conducts all bid openings; maintains the City's Municipal Code; receives all claims filed against the City; and serves as the official custodian of the City Seal. The City Clerk is also the Filing Officer for all Fair Political Practices Commission Statements required of elected officials, department heads and other designated employees. Citizens frequently look to the City Clerk's Office for general information regarding the City organization.

The City Clerk is the Elections Officer for the City. In this capacity, the City Clerk administers all election tasks required for Municipal Elections, receives nomination papers and verifies signatures with the Registrar of Voters.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous repairs to office equipment, repairs and minor upgrades to computer equipment, etc.,	200	200	200	200

52233 Memberships

Includes the cost for the following memberships:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
National Notary Association Test, Bond, and Insurance	110	110	110	210
City Clerk's Association of California	135	135	135	155

International Institute of Municipal Clerks	<u>100</u>	<u>100</u>	<u>100</u>	<u>145</u>
Total	345	345	345	510

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes program's share of department general office supplies, postage, books and publications, advertisements, printed forms and flyers, computer supplies and software, boxes for inactive files, and updates to the Municipal Code	8,100	8,100	8,100	8,100

52241 Special Departmental Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Coordinate Citizens Academy	0	5,000	0	0
Election	0	5,000	0	5,000
Storing Inactive Records at Storage Facility	<u>6,000</u>	<u>6,000</u>	<u>8,500</u>	<u>9,000</u>
Total	6,000	16,000	8,500	14,000

52243 Travel and Training

This account reflects the following travel and training expenses:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City Clerk's Association of California Annual Conference	1,200	1,200	1,000	1,000
New Law and Election Seminar	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>1,200</u>
Total	2,400	2,400	1,000	2,200

Department/Division: 600 Community Development							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	503,903	417,062	391,759	304,905	392,106	314,675	353,369
51201 Part-time Salaries	52,768	49,259	31,720	26,709	31,305	32,222	
51301 Overtime	2,116	48	-	-	-	500	
Total Salaries	558,786	466,369	423,479	331,614	423,411	347,397	353,369
BENEFITS							
51502 City Pers Contribution	50,867	61,495	55,490	42,647	63,277	65,235	50,665
51503 Employee Paid Pers Contribution	9,971	0	-	-			
51506 Life Insurance	1,498	1,168	1,008	880	937	1,281	1,287
51507 Medicare Tax	8,101	6,915	6,273	4,982	6,129	5,030	5,124
51508 Social Security Tax	1,795	1,761	1,615	1,656	1,941	1,998	1,990
51509 Flexible Benefits - Health	68,341	58,528	56,522	61,628	76,383	69,972	54,386
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	3,341	2,571	2,196	1,866	2,030	2,561	2,392
51602 Dental Insurance	6,309	4,934	4,719	4,066	4,440	3,876	3,363
51603 Vision Insurance	2,331	1,823	1,716	1,665	1,496	1,919	1,665
51605 Employee Assistance Program	213	181	140	138	215	133	117
51704 Auto Allowance	3,628	3,578	2,542	2,878	3,620	3,600	3,420
51705 Housing Allowance	0	0	-	-	-	-	-
51706 Phone Allowance	423	417	296	336	422	-	399
51710 Deferred Compensation				8,349	2,790	2,775	2,938
Total Benefits	156,818	143,370	132,517	131,091	163,682	158,380	127,747
INSURANCE							
51800 Liability Insurance	24,414	21,275	24,761	27,257	26,754	24,812	14,448
51810 Worker's Compensation	20,941	18,248	21,193	23,380	23,877	22,144	22,036
Total Insurance	45,355	39,523	45,954	50,637	50,631	46,957	36,484
SERVICES AND SUPPLIES							
52221 Communications	0	0	-	-			
52231 Equipment Maintenance	17,305	6,325	-	1,233	-	1,020	1,000
52232 Maintenance Structures							
52233 Memberships	1,574	598	875	820	845	850	850
52234 Office Expense	6,698	4,895	5,123	11,866	4,024	15,806	6,500
52235 Professional Services	181,867	113,401	127,804	85,469	168,988	293,000	303,000
52241 Special Department Expense	510	4,352	226	2,333	-	4,000	4,000
52242 Small Tools	140	0		97			
52243 Travel & Training	4,559	3,302	2,457	1,587	1,175	3,000	6,000
Total Services & Supplies	212,652	132,873	136,485	103,404	175,033	317,676	321,350
FIXED ASSETS							
53300 Equipment							
Total Fixed Assets	0	0	-	-	-	-	-
TOTAL BUDGET	973,612	782,135	738,435	616,747	812,757	870,410	838,950

600 – COMMUNITY DEVELOPMENT

Mission Statement

The Department of Community Development is committed to assist the Citizens of Brisbane, the Planning Commission and the City Council to develop and maintain community goals in regard to quality of life and the built environment by applying its professional and technical skills to the analysis of complex issues and by overseeing private and public development projects.

Department Description

The Department of Community Development implements the General Plan by evaluating private and public development projects, considering their physical, social, economic and environmental impacts; by reviewing and revising City ordinances as needed; by completing special studies to provide data to decision-makers as well as to update the General Plan and its Elements; and by responding to various State and Federal requirements. The Department provides staff support to the Planning Commission and City Council and works in cooperation with other private and public agencies to address mutual planning problems facing the community.

Administration Program Description

This program provides for the management of the department, providing oversight and direction in the performance of diverse activities, budgetary responsibilities and personnel management. The program provides staff and resources to support the work of the Zoning Administrator, Planning Commission and City Council. It also provides a broad public information function and arranges for coordination with City departments, local, regional, State and Federal agencies. Continued efforts will be required related to the City's participation in the regional Sustainable Communities Strategy (SCS) required pursuant to Senate Bill 375. This is closely related to the City's Regional Housing Needs Allocation (RHNA) for the 2014-2022 Housing Element. These regional programs will require a substantial commitment of staff resources in the upcoming fiscal year.

The General Plan and Zoning Consistency Program Description

Maintenance of the General Plan includes activities such as maintaining background data, amendments, the development or analysis of area and specific plans and evaluating proposed programs and capital projects for consistency with City policies. The Housing Element certified in January 2011 requires the implementation of numerous policies and programs within prescribed deadlines. Housing Element implementation will be a continued area of focus. Additionally, a substantial work program will commence on the upcoming 2014-2022 Housing Element which must be adopted in 2014. Publication of the Baylands Draft also enables the City to move forward on the comprehensive General Plan Update which began in 2005, and will represent another substantial commitment of city resources. Also included under this program are the analysis of land use proposals, EIR's and projects of outside jurisdictions and agencies in order to represent City policy and protect City interests, most notably the forthcoming Caltrain electrification Draft EIR.

Development Review Program Description

This program encompasses the implementation of City policy in terms of land use through the application of adopted regulations in Zoning, Subdivision and other development codes and standards and the California Environmental Quality Act to the review of development proposals. Included in this program are activities to assist in the planning and implementation of projects to provide City facilities. Substantial time will be expended on the public review on the Baylands Draft EIR, transitioning into the work effort of responding to public comments on the Draft EIR and preparing the Final EIR.

Building Inspection and Code Enforcement Program Description

Resources to provide the public with professional plan evaluation of building permit applications for compliance with adopted building, plumbing, electrical, mechanical and fire codes and field inspections to assure that construction conforms with approved plans are provided under this program. This includes continued and expanded implementation of the City's paperless building permit system. Also included is the enforcement of violations of building, zoning and other City codes.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Covers the cost of computer, microfilm reader repairs; plus network maintenance	1,020	1,020	1,020	1,000

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
American Planning Association	450	450	450	450
Association of Environmental Professionals	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total	850	850	850	850

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Office supplies	6,108	6,108	6,108	2,000
Printing	6,107	6,107	6,107	2,000

Postage for general correspondence and required legal notices	3,591	3,591	3,591	2,000
Books and publications	<u>1,020</u>	<u>1,020</u>	<u>0</u>	<u>500</u>
Total	16,826	16,826	15,806	6,500

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Plan check and building inspection	204,754	105,000	105,000	105,000
Technical assistance/Environmental Review General Plan Update	0	0	75,000	75,000
Fire Plan Check (No. County Fire)	33,949	34,000	34,000	34,000
Planning Assistance		25,000	50,000	50,000
Urban Land Institute – Crocker Park Charette				10,000
Technical assistance to review land use proposals, EIR's etc., from other jurisdictions	15,000	15,000	15,000	15,000
Legal Counsel for Subdivision and Zoning regulations for substandard lots and CC's	10,000	10,000	10,000	10,000
Planning Commission minutes for Appeals	7,570	2,000	2,000	2,000
Microfilming and blueprint duplication	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total	273,273	193,000	293,000	303,000

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes Strong Motion Instrumentation Fees, collected by the City and sent to the State	2,000	2,000	2,000	2,000
Environmental Review filing fees for the State Department of Fish and Game	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>	<u>2,000</u>
Total	4,000	4,000	4,000	4,000

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
League of Cities or APA	3,000	3,000	3,000	6,000

Department/Division: 900 Library							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SERVICES AND SUPPLIES							
52232 Maint. Structures/Improvement Grounds	6,305	5,996	3,170	3,511	3,872	5,130	5,000
52234 Office Expense			1				
52235 Professional Services		320					
52242 Small Tools & Supplies	0	0	0	0	630		
52244 Utilities	1,596	1,565	1,067	1,348	1,832	1,800	1,800
Total Services & Supplies	7,901	7,881	4,238	4,859	6,334	6,930	6,800
OTHER							
52900 Contributions	16,993	21,355	19,312	20,561	19,971	23,000	23,000
Total Other	16,993	21,355	19,312	20,561	19,971	23,000	23,000
TOTAL BUDGET	24,894	29,236	23,550	25,420	26,305	29,930	29,800

900 – LIBRARY

Mission Statement

The Library budget serves to provide funding necessary to ensure quality library services for the citizens of Brisbane.

Program Description

The City Council approved and entered into a Joint Powers Agreement for Library Services on January 11, 1999. Under this arrangement, the City no longer needs to subsidize the library to ensure extended hours up to 40 hours per week—this service is now provided as a function of this Agreement. The City, however, is responsible for all maintenance, repair and utility costs related to the space occupied by the library.

Budget Line Item Descriptions

52232 Maintenance—Structures, Improvements and Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Repairs (locks, windows, plumbing, electrical, etc.)	2,345	2,345	2,345	2,300
Janitorial service for the library portion of the Community Center	2,100	2,100	2,100	2,100
Landscaping contract maintenance	<u>685</u>	<u>685</u>	<u>685</u>	<u>600</u>
Total	5,130	5,130	5,130	5,000

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Gas, electricity, sewer and water to the library	1,800	1,800	1,800	1,800

52900 Contributions

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City's ongoing subsidy to the Brisbane Library	21,000	22,000	23,000	23,000

Department/Division: TOTAL POLICE--ALL DEPARTMENTAL BUDGETS							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Approved Budget	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	1,741,354	1,658,434	1,606,416	1,467,882	1,357,881	1,324,803	1,598,815
51201 Part-time Salaries	166,284	160,076	149,547	7,234	5,757	7,014	0
51301 Overtime	81,830	143,417	104,421	197,000	160,839	170,000	120,000
51302 Holiday Premium	58,553	54,760	53,171	58,689	56,433	53,404	0
Total Salaries	2,048,022	2,016,687	1,913,555	1,730,805	1,580,910	1,555,221	1,718,815
BENEFITS							
51502 City Pers Contribution	282,668	282,885	275,660	264,138	315,771	324,730	337,657
51503 Employee Paid Pers Contribution	133,084	123,799	123,560	114,733	107,585	92,638	4,688
51506 Life Insurance	5,677	5,026	4,132	3,886	3,455	5,442	18,227
51507 Medicare Tax	29,082	28,647	26,780	24,476	22,790	22,547	#REF!
51508 Social Security Tax	6,742	7,776	7,258	449	357	435	424
51509 Flexible Benefits - Health	216,246	183,366	190,674	206,882	217,012	226,983	275,964
51510 Retiree Health	0	0	0	0	0	0	0
51511 Long-Term Disability	6,074	5,538	4,779	4,486	4,108	4,758	5,945
51602 Dental Insurance	21,831	19,660	18,705	17,175	15,628	15,960	17,100
51603 Vision Insurance	8,084	7,264	6,869	6,995	5,471	7,902	8,467
51605 Employee Assistance Program	788	780	612	581	603	549	597
51704 Auto Allowance	0	0	0	0	0	3,600	3,600
51705 Housing Allowance	0	0	0	2,975	3,016	3,000	3,000
51706 Phone Allowance	665	1,307	950	662	1,372	660	660
Total Benefits	710,942	666,048	659,979	647,437	697,166	709,204	#REF!
INSURANCE							
51800 Liability Insurance	93,619	100,655	103,663	111,405	107,169	110,722	65,372
51810 Worker's Compensation	80,298	86,334	88,915	95,556	95,645	98,816	99,700
Total Insurance	173,917	186,989	192,578	206,961	202,814	209,538	165,072
SERVICES AND SUPPLIES							
52200 Safety Clothing	18,582	13,394	16,072	13,347	11,375	14,100	17,100
52221 Communications	24,770	23,989	25,149	25,305	21,590	25,100	25,100
52231 Equipment Maintenance	81,088	78,957	77,913	65,612	60,293	71,650	74,160
52232 Maintenance-Structures, Improvements							
52233 Memberships	1,045	1,135	1,085	1,715	990	650	1,400
52234 Office Expense	5,599	8,604	6,421	7,480	4,940	6,280	6,280
52235 Professional Services	204,789	212,859	221,781	219,179	232,780	283,860	286,954
52240 Rent-Real Property	25,198	11,223	0	0	0	0	0
52241 Special Department Expense	19,488	20,596	24,774	17,224	18,268	13,100	13,100
52242 Small Tools & Supplies	492	941	1,008	213	364	800	800
52243 Travel & Training	23,412	22,978	23,700	22,149	13,254	15,200	16,400
52244 Utilities	0	0	0	0	0	0	0
Total Services & Supplies	404,465	394,676	397,902	372,225	363,853	430,740	441,294
FIXED ASSETS							
53100 Improvements							
53300 Equipment	24,325	51,332	49,643	27,446	30,150	0	36,000
Total Fixed Assets	24,325	51,332	49,643	27,446	30,150	0	36,000
TOTAL BUDGET	3,361,670	3,315,732	3,213,657	2,984,874	2,874,893	2,904,703	#REF!

Department/Division: 2001 Police-Administration/Personnel
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	338,816	344,476	293,032	229,361	206,886	233,312	366,352
51201 Part-time Salaries	156,614	151,143	144,336	1,611			
51301 Overtime	0	0					
Total Salaries	495,430	495,619	437,368	230,972	206,886	233,312	366,352
BENEFITS							
51502 City Pers Contribution	47,446	52,438	39,015	36,690	41,460	53,792	78,242
51506 Life Insurance	823	758	537	504	355	769	915
51507 Medicare Tax	6,376	6,292	5,247	2,591	2,639	3,383	5,312
51508 Social Security Tax	5,890	7,222	6,935	100	-		-
51509 Flexible Benefits - Health	35,264	33,097	27,129	27,728	25,688	30,720	52,146
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	1,902	1,733	1,189	1,106	833	1,899	2,982
51602 Dental Insurance	3,192	2,940	2,429	2,287	1,629	2,280	2,622
51603 Vision Insurance	1,179	1,086	880	935	591	1,129	1,298
51605 Employee Assistance Program	113	118	71	78	56	78	92
51704 Auto Allowance	0	0	-	-	-	3,600	3,600
51705 Housing Allowance	0	0	-	2,975	3,016	3,000	3,000
51706 Phone Allowance	665	1,307	950	662	664	660	660
Total Benefits	102,850	106,991	84,383	75,656	76,930	101,310	150,869
INSURANCE							
51800 Liability Insurance	22,072	23,413	22,922	22,101	15,504	16,688	14,979
51810 Worker's Compensation	18,931	20,082	19,661	18,957	13,837	14,894	22,845
Total Insurance	41,003	43,495	42,583	41,058	29,341	31,582	37,825
SERVICES AND SUPPLIES							
52200 Safety Clothing				379	62		
52221 Communications	84	0	-	13	13		
52231 Equipment Maintenance	25	98	-	771	-	350	350
52233 Memberships	605	580	450	1,175	820	550	600
52234 Office Expense	409	1,158	126	1,281	150	800	800
52235 Professional Services	0	0	-	-			
52240 Rent-Real Property	25,198	11,223	-	-			
52241 Special Department Expense	96	119	966	50	-	-	
52242 Small Tools & Supplies	4	17	-	-	-	300	300
52243 Travel & Training	887	5,404	6,958	5,918	5,093	2,200	2,400
Total Services & Supplies	27,309	18,599	8,501	9,208	6,076	4,200	4,450
FIXED ASSETS							
53300 Equipment	0	0		745			
Total Fixed Assets	0	0	-	745	-	-	-
TOTAL BUDGET	666,592	684,704	572,834	358,018	319,295	370,404	559,496

2001 - POLICE ADMINISTRATION AND PERSONNEL

Mission Statement

It is the mission of the men and women of the Brisbane Police Department, working in *Partnership with the Community*, to provide highly effective and responsive police services, which protect individual rights, respect community values, and enhance professional ethics. We welcome the challenge to meet the present demands and prepare for the future while preserving the unique environment of the community we serve.

Program Description

The purpose of Administration and Personnel is to identify the direction and purpose of the department, define its goals and objectives, and direct its progress towards fulfillment of its mission. This program is responsible for the budget, career development, recruitment, and training. This program supports the concept of Community Based Policing and Problem Solving and encourages the participation of the employees, the community, and other city departments.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Repair and maintenance to the copy machine and other office equipment	350	350	350	350

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
San Mateo County Chief's Association	300	300	0	150
CPOA (Chief & Commander)	220	250	250	250
Cal Chief's Association CPCA	200	200	200	200
International Association of Chiefs of Police	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
Total	820	850	550	600

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Office Supplies	\$500	500	500	500
Printing/Forms, Tickets	300	300	0	0
Postage	300	300	300	300
Books, Codes & Publications	<u>150</u>	<u>150</u>	<u>0</u>	<u>0</u>
Total	1,250	1,250	800	800

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
This account reflects the purchase of award plaques and flowers	150	150	0	0
Prescription Drug Disposal Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	150	150	0	0

52242 Small Tools & Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous small items from our local stores, such as replacement keys, and small tools	150	300	300	300

52243 Travel & Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Training, Non-Reimbursable	\$1,000	1,000	0	500
Chamber of Commerce Luncheons and Bay Cities Joint Powers Authority	500	500	0	0
California Chief's Association	775	775	0	0
California Police Officer Association (CPOA) (lodging, \$523; Registration, \$370)	1,000	1,000	0	1,000
San Mateo Police Chief's Association Training (Dec.)	750	750	0	750
San Mateo Police Chief's Association Training (May)	800	800	0	0
Retirement of Chief's Luncheons	200	200	0	0
100 Club	100	100	0	100
North County Chiefs Group	<u>100</u>	<u>100</u>	<u>0</u>	<u>50</u>
Total	5,225	5,225	2,200	2,400

Department/Division: 2002 Police-Communications & Records

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	59,739	60,870	62,229	63,333	65,650	61,312	61,312
51201 Part-time Salaries	3,650	3,114	325				
51301 Overtime	86	45			179		
51302 Holiday Premium							
Total Salaries	63,475	64,029	62,554	63,333	65,829	61,312	61,312
BENEFITS							
51502 City Pers Contribution	5,756	8,645	8,747	8,861	11,046	12,663	9,669
51506 Life Insurance	246	249	195	218	218	330	331
51507 Medicare Tax	928	956	937	925	961	886	889
51508 Social Security Tax	226	193	20	-			-
51509 Flexible Benefits - Health	17,244	17,142	17,952	19,851	21,974	22,186	19,532
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	438	445	389	389	391	497	499
51602 Dental Insurance	1,150	1,133	1,143	1,143	1,147	1,140	1,026
51603 Vision Insurance	425	418	422	468	400	564	508
51605 Employee Assistance Program	43	47	39	39	39	39	36
51704 Auto Allowance	0	0	-	-			-
51705 Housing Allowance	0	0	-	-			-
51706 Phone Allowance	0	0	-	-			-
Total Benefits	26,455	29,228	29,846	31,895	36,177	38,305	32,490
INSURANCE							
51800 Liability Insurance	2,533	2,712	3,192	3,522	4,059	4,369	2,507
51810 Worker's Compensation	2,172	2,326	2,738	3,021	3,622	3,899	3,823
Total Insurance	4,705	5,038	5,930	6,543	7,681	8,268	6,330
SERVICES AND SUPPLIES							
52221 Communications	24,686	23,989	25,149	24,516	21,557	25,100	25,100
52231 Equipment Maintenance	7,593	7,434	5,734	5,676	4,385	7,100	7,110
52232 Maintenance-Structures, Improvements	244	0					
52233 Memberships	50	0	50	-	-	-	250
52234 Office Expense	1,744	2,257	1,244	1,868	421	1,950	1,950
52235 Professional Services	129,148	138,877	140,213	144,972	160,126	179,410	179,410
52241 Special Departmental Expense	0	0	-	218			
52242 Small Tools & Supplies	0	0	-	-			
52243 Travel & Training	1,209	442	352	2,105	1,272	1,150	2,150
Total Services & Supplies	164,674	172,999	172,743	179,354	187,760	214,710	215,970
FIXED ASSETS							
53100 Improvements							
53300 Equipment							
Total Fixed Assets	0	0	-	-	-	-	-
TOTAL BUDGET	259,309	271,294	271,073	281,125	297,446	322,596	316,103

2002 – POLICE COMMUNICATIONS AND RECORDS

Mission Statement

It is the mission of the men and women of the Brisbane Police Department, working in *Partnership with the Community*, to provide highly effective and responsive police services, which protect individual rights, respect community values, and enhance professional ethics. We welcome the challenge to meet the present demands and prepare for the future while preserving the unique environment of the community we serve.

Program Description

The purpose of this program is to provide communications for Police and Public Works and record services for the Police Department. Personnel receive service requests from the public and dispatch the appropriate emergency response. They also act as an information resource for the officers in the field. This program is responsible for processing, storing, and when appropriate, the destroying police reports and other documents. This program generates required state and federal statistical reports.

Budget Line Item Descriptions

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
ISD Microwave line and Message Switch Fee	15,100	15,100	15,100	15,100
This account covers the cost of telephone, fax and paging services	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>
Total	25,100	25,100	25,100	25,100

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Copier lease	7,500	5,000	5,000	5,000
Misc. equipment repairs (not covered by contracts)	1,500	1,500	1,500	1,500
Certified shredding of police records	<u>410</u>	<u>610</u>	<u>600</u>	<u>610</u>
Total	9,410	7,110	7,100	7,110

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
CLEARs (California Law Enforcement Records Supervisors)	250	250	0	250

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Office Supplies	800	800	800	800
Printing/Forms, Tickets	500	500	500	500
Books, Codes & Publications	350	350	350	350
Postage	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	1,950	1,950	1,950	1,950

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City of San Mateo Records, Dispatch	165,000	160,000	160,000	160,000
RMS Maintenance Contract	6,800	6,800	6,900	6,900
County of San Mateo Warrants	4,175	4,175	4,175	4,175
T.E.A./Radio base station— Daryl Jones		5,000	5,000	5,000
HP Support with Burlingame for SNARE	775	775	775	775
SNARE License	710	710	710	710
SNARE Universe	<u>1,850</u>	<u>1,850</u>	<u>1,850</u>	<u>1,850</u>
Total	179,310	179,310	179,410	179,410

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Attendance at CLEARs				
Annual Conference	3,000	2,000	1000	2,000
Monthly CLEARs Meeting	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>
Total	3,150	2,150	1,150	2,150

Department/Division: 2003 Police-Patrol/Reserves
**General and Grant Funds
Fund 100 and 254**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	1,342,799	1,253,088	1,251,156	1,175,189	1,085,346	1,030,179	1,171,150
51201 Part-time Salaries	6,020	5,819	4,886	5,623	5,757	7,014	
51301 Overtime	81,830	143,417	104,421	197,000	160,839	170,000	120,000
51302 Holiday Premium	58,553	54,760	53,171	58,689	56,433	53,404	
Total Salaries	1,489,202	1,457,084	1,413,633	1,436,500	1,308,375	1,260,596	1,291,150
BENEFITS							
51502 City Pers Contribution	229,466	221,802	227,897	218,587	263,265	258,276	249,747
51503 Employee Paid Pers Contribution	133,084	123,799	123,560	114,733	107,585	92,638	
51506 Life Insurance	4,608	4,019	3,399	3,164	2,881	4,343	4,688
51507 Medicare Tax	21,778	21,400	20,596	20,960	19,190	18,278	16,982
51508 Social Security Tax	626	361	303	349	357	435	424
51509 Flexible Benefits - Health	163,739	133,127	145,592	159,302	169,349	174,077	204,285
51510 Retiree Health	0	0	-	-	-		
51511 Long-Term Disability	3,734	3,360	3,201	2,991	2,884	2,362	2,464
51602 Dental Insurance	17,490	15,587	15,132	13,744	12,852	12,540	13,452
51603 Vision Insurance	6,479	5,759	5,567	5,592	4,480	6,209	6,660
51605 Employee Assistance Program	632	615	502	464	509	431	470
51704 Auto Allowance	0	0	-	-	-	-	-
51705 Housing Allowance	0	0	-	-	-	-	-
51706 Phone Allowance	0	0	-	-	708	-	-
Total Benefits	581,636	529,830	545,750	539,887	584,060	569,589	499,171
INSURANCE							
51800 Liability Insurance	69,014	74,530	77,549	85,782	87,606	89,665	47,886
51810 Worker's Compensation	59,195	63,926	66,516	73,578	78,186	80,024	73,032
Total Insurance	128,209	138,456	144,065	159,360	165,792	169,688	120,917
SERVICES AND SUPPLIES							
52200 Safety Clothing	18,582	13,394	16,072	13,347	11,375	14,100	17,100
52221 Communications	0	0	-	776	20		
52231 Equipment Maintenance	73,470	71,425	72,179	59,165	55,908	64,200	66,700
52232 Maintenance-Structures/Improvements	645	0	262	331	289		
52233 Memberships	390	555	585	540	170	100	550
52234 Office Expense	3,447	5,188	5,051	4,331	4,369	3,530	3,530
52235 Professional Services	75,640	73,982	81,568	74,207	72,654	104,450	107,544
52240 Rental Real Property	319						
52241 Special Department Expense	19,392	20,477	23,808	16,956	18,268	13,100	13,100
52242 Small Tools & Supplies	488	924	1,008	213	364	500	500
52243 Travel & Training	21,316	17,132	16,389	14,127	6,889	11,850	11,850
Total Services & Supplies	213,690	203,078	216,921	183,994	170,306	211,830	220,874
FIXED ASSETS							
53300 Equipment	24,325	51,332	49,643	26,701	30,150	-	36,000
Total Fixed Assets	24,325	51,332	49,643	26,701	30,150	-	36,000
TOTAL BUDGET	2,437,062	2,379,779	2,370,012	2,346,442	2,258,682	2,211,704	2,168,113

2003 – Police Patrol and Reserve Services

Mission Statement

It is the Mission of the men and women of the Brisbane Police Department, working in *Partnership with the Community*, to provide highly effective and responsive police services, which protect individual rights, respect community values, and enhance professional ethics. We welcome the challenge to meet the present demands and prepare for the future while preserving the unique environment of the community we serve.

Program Description

Police Patrol protects lives and property through police patrol, criminal investigations, and the enforcement of laws. Patrol personnel provide service to the community for crime prevention, disaster preparedness, hazard abatement, and the mediation of disputes. Community Oriented Policing and Problem Solving encourage community involvement in identifying community problems and concerns, and developing and implementing solutions.

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Uniform Supplies	5,000	5,000	5,000	7,000
Uniform Cleaning	7,600	7,600	7,600	7,600
Safety Equipment	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>2,500</u>
Total	14,100	14,100	14,100	17,100

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Gas & Oil	30,000	30,000	30,000	30,000
Vehicle Repair	19,500	19,500	19,500	19,500
Tires	8,000	8,000	8,000	8,000
Car Wash	5,000	5,000	0	2,500
Field Equipment Maintenance	4,000	4,000	4,000	4,000
Office Equipment Maintenance	1,800	1,800	1,800	1,800
Towing Service	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
Total	69,200	69,200	64,200	66,700

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
CPOA (4 sergeants)	400	400	0	400
San Mateo County Training Managers Association	100	100	100	100
Firearms Association	50	50	0	0
High Tech Crime Association	40	40	0	0
CA Association – Property and Evidence	<u>35</u>	<u>35</u>	<u>0</u>	<u>50</u>
Total	625	625	100	550

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Film & Processing	500	500	0	0
Office Supplies	1,000	1,500	1,500	1,500
Printed Forms & Tickets	1,000	1,000	1,000	1,000
Books, Codes & Publications	500	500	500	500
Postage	<u>530</u>	<u>530</u>	<u>530</u>	<u>530</u>
Total	3,530	4,030	3,530	3,530

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Animal Control	39,000	42,500	49,000	52,344
San Mateo County Jail	11,000	11,000	11,000	11,000
Crime Lab Fees	11,250	11,250	11,250	11,000
First Chance North	9,500	9,500	9,500	9,500
S.M.C.N.T.F. (Narcotics Task Force)	8,600	8,600	8,600	8,600
N.P.F.A. (Youth Counseling)	4,800	4,800	4,800	4,800
Medical/Legal Services	3,000	3,000	3,000	3,000
Special Investigations	1,500	1,500	1,500	1,000

Lexipol	General	Order				
Update			2,300	2,300	2,300	2,300
Crime Prevention			500	500	0	500
CORA/Domestic Violence					2,300	2,300
Keller Center			<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total			92,650	96,150	104,450	107,544

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Ammunition, fingerprinting, flares, school training materials, (coloring books, junior badges), range supplies, Avoid-the-23 expenses, evidence materials	10,000	11,600	11,600	11,600
K-9 Training	4,450	4,450	0	0
Dog Food & Equipment	3,400	3,400	0	0
Tactical equipment	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total	19,350	20,950	13,100	13,100

52242 Small Tools & Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous small items from our local stores	\$500	500	500	500

52243 Travel & Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
POST Training	9,000	9,000	9,000	9,000
Lexipol Training Module	2,250	2,250	2,250	2,250
In-Service Training	500	500	500	500
Local Meetings	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	11,850	11,850	11,850	11,850

53300 Equipment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Patrol Vehicle	27,000	27,000	0	26,000

Emergency Equipment	<u>2,500</u>	<u>2,500</u>	<u>0</u>	<u>10,000</u>
Total	29,500	29,500	0	36,000

Department/Division: 3001 Fire Administration, Prevention, Emergency							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	1,064,563	1,039,486	1,058,019	1,061,377	1,057,066	1,043,709	1,021,250
51201 Part-time Salaries	0	0	-	-			
51301 Overtime	240,065	231,022	236,569	170,037	232,003	235,200	240,000
51302 Holiday Pay							
Total Salaries	1,304,628	1,270,507	1,294,588	1,231,414	1,289,069	1,278,909	1,261,250
BENEFITS							
51502 City Pers Contribution	160,943	157,582	168,973	176,871	222,439	248,669	218,042
51506 Life Insurance	3,203	2,879	2,533	2,575	2,523	3,944	3,943
51507 Medicare Tax	16,026	15,941	16,748	16,066	16,578	18,544	14,808
51508 Social Security Tax	0	0	-	-			-
51509 Flexible Benefits - Health	148,592	155,205	169,320	194,579	211,397	216,743	218,621
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	2,625	2,459	2,435	2,473	2,435	451	449
51602 Dental Insurance	12,398	11,218	11,434	11,434	11,420	10,260	10,260
51603 Vision Insurance	4,489	4,162	4,312	4,677	3,943	5,080	5,080
51605 Employee Assistance Program	452	444	377	389	460	353	358
51704 Auto Allowance	0	0	-	-	-		-
51705 Housing Allowance	0	0	-	-	-		-
51706 Phone Allowance	0	0	-	-	-		-
51710 Deferred Compensation				5,109	4,388	2,957	5,117
Total Benefits	348,728	349,889	376,133	414,173	475,583	507,001	476,678
INSURANCE							
51800 Liability Insurance	56,285	61,532	62,941	70,018	85,378	91,477	41,757
51810 Worker's Compensation	45,931	52,778	53,986	60,056	76,198	81,640	63,684
Total Insurance	102,216	114,310	116,927	130,074	161,576	173,117	105,441
SERVICES AND SUPPLIES							
52200 Safety Clothing	6,059	26,979	7,132	7,256	8,408	13,200	13,200
52221 Communications	13,840	11,994	12,902	8,899	12,762	14,700	14,960
52231 Equipment Maintenance	57,456	42,833	90,908	42,797	58,649	41,270	44,270
52232 Maint. Structures/Improvement Grounds	9,185	39,320	10,098	11,609	6,936	10,350	11,550
52233 Memberships	620	27	199	287	421	325	325
52234 Office Expense	6,905	4,750	5,083	3,010	4,665	5,600	5,600
52235 Professional Services	477,632	479,634	469,703	282,410	281,281	305,666	307,666
52236 Equipment Rental					11,080	14,000	14,000
52241 Special Department Expense	11,044	44,540	2,482	2,167	7,131	10,725	10,775
52242 Small Tools & Supplies	4,580	6,009	1,606	1,543	1,720	4,000	4,500
52243 Travel & Training	7,799	5,682	3,997	4,215	5,802	6,150	6,375
52244 Utilities	14,349	14,159	11,233	14,614	14,841	16,000	16,000
Total Services & Supplies	609,470	675,928	615,341	378,807	413,695	441,986	449,221
FIXED ASSETS							
53100 Improvements	6,886	7,834	2,850	-	-	-	
53300 Equipment				240			
53301 Sinking Fund Replacement	0	0	-	-	11,865	20,500	20,500
Total Fixed Assets	6,886	7,834	2,850	240	11,865	20,500	20,500
TOTAL BUDGET	2,371,928	2,418,468	2,405,839	2,154,708	2,351,789	2,421,514	2,313,089

3001 – FIRE ADMINISTRATION, PREVENTION, EMERGENCY SERVICES, DISASTER PREPAREDNESS, COMMUNICATIONS

Mission Statement

To protect life, property, and the environment from fires, accidents, medical emergencies, and natural disasters through Training, Public Education, Fire Prevention, Emergency Response.

Department Description:

The Fire Department protects life, property, and the environment from fires, accidents, medical emergencies and disasters. City of Brisbane has entered into an agreement (JPA) along with other neighboring communities to form the North County Fire Authority, which combines and shares personnel in the overall administration, management, supervision, operations, training, fire prevention and other desired services. From strategically located fire stations rapid assistance is provided for medical, fire or hazardous situations. Additionally, firefighter paramedics are staffed on all fire engines, including the City of Brisbane and provide advanced life support and basic life service interventions for any emergency medical incident. These services are managed by way of three functional areas within the North County Fire Authority consisting of the Operations Bureau, Support and Administrative Services Bureau, and Fire Prevention Services Bureau.

Program Description

Operations Bureau provides the community with a broad range of emergency services that protects life and property. These services include the Advanced Life Support (ALS) program, which places a paramedic on each fire company throughout the city. Additionally, all fire engine and ladder truck companies conduct annual fire code and safety inspections in every commercial business and multi-family occupancy. Daily operational staffing consists of three rotating platoons of firefighters and paramedics working 24 hours each day of the year. Platoons are commanded by Battalions Chiefs and platoons are divided into units of firefighting and rescue teams called Fire Companies. A Fire Company assigned to a pumping engine is referred to as an Engine Company and those assigned to a ladder truck are classified as a Truck Company. A Fire Captain supervises Fire Companies for efficiency and safety purpose. The coordination of personnel, equipment, resources, communications and automatic aid with surrounding cities is a crucial and vital element of the Fire Department. The Bureau further is responsible for developing, instructing and coordinating recurrent and mandated training for all personnel, including emergency medical services and the paramedic program. In addition, this Bureau coordinates department recruitments and physical fitness and wellness programs. This preparation is critical in delivering the highest quality services to our customers and in mitigating the severity of emergencies.

Support and Administrative Services Bureau is responsible for resources management in overseeing the following: maintenance and repair of the fleet and small equipment, facilities and grounds, breathing apparatus, communications equipment, inventory control of supplies and fire equipment as well as personal protective equipment. Technical services consisting of safety and

risk management, department illness and injury prevention program (IIPP), communications and computer aided dispatch liaison, mapping and technology enhancements, strategic planning, department policy and procedures, as well as rules and regulations, emergency and special community programs. The Bureau is also responsible for budget development and control, accounting, payables and payroll processing, human resources and personnel activities, labor relations, clerical support, records management, data entry and analysis, workers compensation coordination,.

Fire Prevention Services Bureau provides assurance that new and existing buildings in the community are constructed and maintained in conformance with provisions of the California Fire Code and other applicable requirements or standards for the purpose of preventing fire. Regulates the storage and use of hazardous materials and operations, maintains warning devices, life safety and fire extinguishing equipment, building exit systems, plan checks, vegetation management as well as fire cause and determination investigations community outreach, public education and information

Advanced Life Support Paramedic Services

City of Brisbane is a participant in the San Mateo County Pre-Hospital Care JPA, providing fire first response paramedic services within all jurisdictions. The fire engine stationed within the City of Brisbane is staffed with firefighter paramedics for rapid response and arrival on scene of medical emergencies and to provide patient care during those first critical minutes and until the patient can be transported by a paramedic ambulance to an area hospital.

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Uniforms and supplies as provided for in the MOU.	6,500	4,500	4,500	4,500
Firefighter personal protective equipment (PPE) such as turnouts, gloves, and boots, safety goggles	2,700	5,300	5,300	5,300
Uniform maintenance and repair.	<u>4,000</u>	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>
Total	13,200	13,200	13,200	13,200

52221 Communications

Communications includes phones, FAX, and paging services. The County of San Mateo, Fire Net Communications, provides dispatch services.

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
San Mateo County Paging services	300	550	550	550
Zetron – (creative interconnect) line for Fire Net communications system.	3,200	1,700	1,700	1,960
AT&T Cell phones, E-81, E-181, and S-81.	2,000	200	200	200
Land Phones (station phones, modems, fax machines, ADA phone, EOC, etc)	1,000	7,900	7,900	7,900
EOC (Emergency operations Center) Phone lines and FAX.	750	0	0	0
Fire Station fire sprinkler system monitoring.	600	0	0	0
Computer modem phone line.	500	0	0	0
ADA Phone, Fire Station (Americans with Disability emergency Access phone).	450	0	0	0
TEA (Station alert system)		2,450	2,450	2,450
San Mateo County Information Services – micro channel	1,000	1,000	1,000	1,000
Zoll RMS		800	800	800
Misc. Purchases	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	9,800	14,700	14,700	14,960

52231 Equipment Maintenance

Equipment maintenance in the fire department to include gas, oil, services and supplies, repair or replacement costs for damaged, destroyed, or worn equipment. As part of the communications system and paramedic services through the JPA, stationary equipment - the communications infrastructure - is provided and maintained. The JPA, as part of the Countywide Paramedic program and communications system, developed and implemented a countywide fire services communications system that was and is an essential component necessary to provide paramedic services. Equipment maintenance costs for the department include:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Gasoline, diesel, oil, etc. for apparatus and equipment	10,600	10,800	10,800	13,200
Routine maintenance and repair of vehicles in house and through various vendors	15,000	33,360	33,360	33,360
Tire and tube replacement for department vehicles	5,000	5,000	5,000	5,000
Misc. items, small tools, and unforeseen repairs such as power and hand tools, booster and larger diameter hose.	4,500	4,500	4,500	4,500
Power tool maintenance and repairs, saw blades, gas cans, electrical cords, Circle D lights, carbide and regular tip chains	2,000	2,000	2,000	2,600
SCBA Service & Testing	500	600	600	600
Communications equipment maintenance includes 12 portable radios, 3 mobile radios, and one station receiver.	500	500	500	500
Maintenance, repair/replacement of office equipment-computers, copiers, etc.	750	750	750	750
Station copier service agreement.	1,000	1,560	1,560	1,560
SCBA Miscellaneous repairs	350	350	350	350
Radio batteries and accessories.	250	250	250	250
Ladder Testing	250	400	400	400
Fire Hydrant maintenance supplies (gaskets, paint, chains, and tools).	250	250	250	250
Cell phone maintenance, repairs, and accessories.	100	100	100	100

Pager repairs, accessories, and batteries.	50	50	50	50
SCBA Hydrostatic testing	300	300	300	300
Misc. medical equipment repairs and replacement.	500	500	500	500
One Year Savings	<u>0</u>	<u>0</u>	<u>-20,000</u>	<u>-20,000</u>
Total	41,900	61,270	41,270	44,270

52232 Maintenance of Structures/Improvement to Grounds

*The maintenance program has been improved to include preventative maintenance activities in several areas to improve the life and reliability of the equipment and systems. This is especially important for the emergency generator serving the fire station and the EOC.

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Costs of electrical repairs, glass replacement, lock repairs, plumbing repairs and service, and misc. routine station maintenance.	4,500	2,500	2,500	2,750
Janitorial supplies (window, floor cleaners, paper products, floor wax, mops, brooms, soaps, bleaches).	2,500	2,500	2,500	3,500
Emergency generator scheduled semi-annual maintenance. *	1,200	1,500	1,500	1,500
Shop Towels	1,000	1,000	1,000	1,000
Heating/Air conditioning system scheduled maintenance.	1,000	1,000	1,000	1,000
Monthly insecticide spraying.	550	700	700	900
San Mateo County Permit for Hazardous Waste Storage.	250	250	250	0
Sonitrol Alarm	<u>0</u>	<u>900</u>	<u>900</u>	<u>900</u>
Total	11,000	10,350	10,350	11,550

52233 Memberships

	Budgets			
Memberships include:	2010/2011	2011/2012	2012/2013	2013/14
International Code Council (ICC/IFC).	0	325	325	325

52234 Office Expense

Cost of office supplies for all programs (except paramedic services) and functions within the fire department - administration, prevention, suppression, disaster preparedness, and communications. These items include: Paper and envelopes, pens and pencils, business cards, printing from vendors, copy machine paper, computer disks, printer cartridges and accessories, binders, labels, CEV supplies, postage, film, drinking water, coffee, books and publications and all necessary related products.

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
General Office supplies.	2,500	4,000	4,000	4,000
Books and Publications.	1,000	1,500	0	0
Printing, envelopes, etc.	700	1,300	1,300	1,300
Postage.	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	4,500	7,100	5,600	5,600

52235 Professional Services

The fire department utilizes outside vendors to improve the quality, effectiveness, and efficiency of providing fire and life safety services to the citizens of Brisbane. Those services include:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
North County JPA	275,000	260,000	268,566	270,566
Fire Inspection	164,517	0	0	0
San Mateo County Emergency Services Joint Powers Authority (OES JPA).	8,500	12,000	12,000	12,000
Air Truck Agreement for shared resource.	2,000	2,000	2,000	2,000
OSHA medical review for respirator use.	300	300	300	300
North Zone Paramedic Coordinator.	18,150	21,000	21,000	21,000
Hep. B testing and T.B. testing.	1,000	1,000	1,000	1,000
Stormwater Inspection Fee	<u>0</u>	<u>800</u>	<u>800</u>	<u>800</u>
Total	469,467	297,100	305,666	307,666

52236 Equipment Rental

	Budgets			
	2010/11	2011/12	2012/13	2013/14

Rental of Temporary Station	14,000	14,000	14,000
<u>52241 Special Department Expense</u>			

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Weed Abatement Program. *	8,350	18,850	8,500	8,500
Fire Prevention and public education training and prevention materials for the schools.	1,000	1,000	1,000	1,000
Food and refreshments during extended emergencies and exercises.	900	900	900	900
Medical waste disposal	<u>250</u>	<u>325</u>	<u>325</u>	<u>375</u>
Total	10,500	21,075	10,725	10,775

*As part of fire prevention bureau activities, property in the community that creates a vegetation fire hazard within the Urban Wildland Interface is identified. Property owners are notified of the hazard and in most cases the property owner abates the hazard. In several cases, the department schedules, through a private contractor, to have the hazard abated. The department bears the cost of having the work done, however, that cost is charged to the property tax rolls for that parcel, and the City recovers the cost in the next budget year.

52242 Small Tools and Supplies

In providing services to the community, many small tools and related supplies are necessary. This budget item includes a multitude of small tools, equipment, and supplies, which, individually, are relatively low in cost and/or are worn out or consumed in a short time through use. The budget items include:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Misc. small tools and supplies:				
Fire Investigation tools/supplies.	500	700	700	700
Hazardous material absorbents.	250	450	450	450
Smoke detector test spray.	50	50	50	50
Road flares.	50	50	50	50
City First Aid Kits/supplies, blood borne pathogen gloves, safety glasses, masks, hearing protection, cold packs, gauze, bandages, poison ivy block, sun screen, etc.	500	500	500	500
Multi-wash mini clean	35	50	50	50

CEV Tool kits, supplies and jackets	250	1,000	1,000	1,000
CPR Materials for classes/instructor				500
Medical gloves, masks, bandages, compresses, etc.	250	1,000	1,000	1,000
Monitor batteries for Life Pak 12.	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Total	2,085	4,000	4,000	4,500

52243 Travel and Training

Registration fees, meals, lodging and travel while attending specialized training, i.e. annual fire instructor's workshop, arson investigation courses, heavy rescue and hazardous materials training, confined space training, fire prevention training, computer training, DMV Class B driver's license training, and CEV training. Also includes costs associated with local meetings, associations, and training workshops. Thus, training includes the following:

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Fire Officer I classes	2,500	1,500	1,500	1,525
Auto extrication training, three vehicles.	250	250	250	250
Driver/Operator 1A and 1B, three employees	1,000	1,000	1,000	1,000
ICS (Incident Command System) classes, ICS 100, 200, 300, 400, 338 and 339	500	500	500	500
In-house training with outside instructor.	0	1,000	1,000	1,000
Paramedic State license fee	800	800	800	800
Annual Target Safety Renewal	0	800	800	1,000
Monthly continuing education fee.	<u>120</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	5,170	6,150	6,150	6,375

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Covers the monthly bill to P.G. & E, water, and sanitary sewer	15,000	16,000	16,000	16,000

53100 Improvements

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Repair and renovation of Station 81	0	5,000	0	0

*Repairs to Station 81 will be handled in the Capital Improvements Budget.

53301 Sinking Fund Equipment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14

Annualized cost of fire department
equipment which is replaced on an
infrequent basis

20,000

20,500

20,500

20,500

Department/Division: TOTAL PUBLIC WORKS -- ALL DEPARTMENTAL BUDGET							Various Funds
							Fund 100, 210, 540
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Approved Budget	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	1,473,787	1,519,484	1,562,239	1,330,518	1,145,516	1,318,363	911,544
51201 Part-time Salaries	49,325	38,415	38,179	41,391	38,761	3,995	0
51301 Overtime	62,306	60,844	56,922	56,099	59,593	68,500	46,500
Total Salaries	1,585,419	1,618,742	1,657,339	1,428,008	1,243,870	1,390,858	958,044
BENEFITS							
51502 City Pers Contribution	140,149	223,661	217,546	185,715	188,007	257,641	133,646
51503 Employee Paid Pers Contribution	10,811	0	0	0	0	0	0
51506 Life Insurance	5,144	5,238	4,399	3,736	3,338	5,830	3,913
51507 Medicare Tax	20,790	22,146	22,273	19,830	16,956	19,174	13,217
51508 Social Security Tax	2,339	1,278	656	650	467	1,236	0
51509 Flexible Benefits - Health	234,482	243,389	251,468	238,434	242,277	282,513	195,773
51510 Retiree Health	0	0	0	0	0	0	0
51511 Long-Term Disability	10,046	10,491	8,827	7,520	6,564	10,602	7,420
51602 Dental Insurance	21,908	22,016	20,887	17,869	16,347	18,297	11,400
51603 Vision Insurance	8,094	8,152	7,670	7,164	5,684	9,059	5,644
51605 Employee Assistance Program	798	876	647	606	625	631	398
51704 Auto Allowance	3,628	3,578	3,610	3,583	3,620	3,600	2,700
51705 Housing Allowance	3,023	2,982	3,008	2,986	3,017	3,000	2,250
51706 Phone Allowance	3,627	3,577	3,404	2,609	2,352	2,025	1,650
51710 Deferred Compensation	0	0	0	30,058	7,788	8,282	3,111
Total Benefits	464,839	547,383	544,396	520,760	497,041	621,891	381,122
INSURANCE							
51800 Liability Insurance	67,352	73,844	87,149	97,220	84,458	86,460	37,271
51810 Worker's Compensation	57,768	63,119	74,748	105,858	75,376	84,022	56,843
Total Insurance	125,121	136,963	161,896	203,078	159,834	170,482	94,114
SERVICES AND SUPPLIES							
52200 Safety Clothing	17,328	20,612	17,367	11,699	11,854	12,034	9,746
52221 Communications	5,793	4,383	4,410	4,339	3,809	7,650	8,500
52231 Equipment Maintenance	112,520	97,179	89,793	69,316	80,322	105,241	86,759
52232 Maintenance-Structures/Improve/Grounds	433,245	407,738	400,335	238,383	317,815	331,572	317,119
52233 Memberships	33,293	40,279	46,217	51,259	53,225	69,360	47,861
52234 Office Expense	37,855	40,913	34,712	30,039	30,476	37,849	29,209
52235 Professional Services	240,167	254,960	164,520	156,812	119,318	180,500	304,638
52236 Equipment Rental	8,168	15,885	2,809	67	0	18,000	12,000
52240 Rent-Real Property	0	0	0	0	0	0	0
52241 Special Departmental Expense	100,435	132,988	90,898	92,110	108,910	52,058	52,058
52242 Small Tools & Supplies	45,463	45,261	31,881	11,402	8,566	36,788	26,677
52243 Travel & Training	10,566	6,766	2,668	4,988	2,996	3,850	8,860
52244 Utilities	269,749	294,835	346,326	289,218	301,494	332,980	282,980
52245 Water Purchases	361,397	377,794	307,509	347,095	460,372	423,000	321,000
52246 Sewer Processing	673,628	668,136	717,332	706,140	503,668	778,000	473,000
Total Services & Supplies	2,349,608	2,407,730	2,256,775	2,012,866	2,002,824	2,388,882	1,980,407
OTHER							
54500 Depreciation	594,161	632,452	635,139	667,095	686,773	694,000	294,000
Total Other	594,161	632,452	635,139	667,095	686,773	694,000	294,000
FIXED ASSETS							
53100 Improvements	5,250	6,320	3,334	0	0	0	0
53300 Equipment	38,218	93,365	22,651	31,301	21,390	37,682	37,682
Total Fixed Assets	43,468	93,365	22,651	31,301	21,390	37,682	37,682

Department/Division: TOTAL PUBLIC WORKS -- ALL DEPARTMENTAL BUDGET

Various Funds
Fund 100, 210, 540

Account and Title:	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14
	Actual	Actual	Actual	Actual	Approved	Approved	Approved
	Expended	Expended	Expended	Expended	Budget	Budget	Budget
EXPENDITURE TRANSFERS							
54250 Indirect Costs	941,071	1,055,390	1,046,526	1,042,956	923,170	1,061,182	641,571
Total Expenditure Transfers	941,071	1,055,390	1,046,526	1,042,956	923,170	1,061,182	641,571
TOTAL BUDGET	6,103,687	6,498,344	6,328,057	5,906,063	5,534,901	6,364,976	4,386,940

Department/Division: 4001 Public Works-Administration
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	493,730	528,541	493,905	435,327	246,948	327,820	283,599
51201 Part-time Salaries	22,075	21,691	7,135	1,670	-	3,995	
51301 Overtime	6,941	6,456	4,130	410	355	7,000	500
Total Salaries	522,745	556,689	505,171	437,407	247,304	338,815	284,099
BENEFITS							
51502 City Pers Contribution	47,138	76,419	69,438	58,048	35,903	67,960	44,724
51503 Employee Paid Pers Contribution	10,811	0	-	-			
51506 Life Insurance	1,346	1,361	1,080	914	480	1,145	1,068
51507 Medicare Tax	7,477	8,064	7,289	6,365	3,343	4,811	4,112
51508 Social Security Tax	649	241	30	57	-	248	-
51509 Flexible Benefits - Health	52,898	57,404	55,997	55,733	34,803	53,930	50,354
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	3,002	3,089	2,463	2,100	1,040	2,668	2,308
51602 Dental Insurance	5,405	5,615	4,930	4,121	2,235	3,420	3,078
51603 Vision Insurance	1,997	2,075	1,827	1,687	776	1,693	1,524
51605 Employee Assistance Program	190	209	153	140	147	118	107
51704 Auto Allowance	3,628	3,578	3,610	3,583	2,715	2,700	1,800
51705 Housing Allowance	3,023	2,982	3,008	2,986	2,262	2,250	1,500
51706 Phone Allowance	1,511	1,491	1,298	1,070	667	663	498
Total Benefits	139,075	162,527	151,123	136,803	84,372	141,607	111,075
INSURANCE							
51800 Liability Insurance	23,148	25,356	29,252	33,079	21,232	23,734	11,596
51810 Worker's Compensation	19,854	21,748	25,090	28,372	18,949	21,182	17,685
Total Insurance	43,002	47,104	54,342	61,451	40,181	44,915	29,281
SERVICES AND SUPPLIES							
52200 Safety Clothing	548	406	242	202	18	150	150
52221 Communications	1,252	999	1,004	1,077	842	1,300	1,300
52231 Equipment Maintenance	0	200	58	31	-	1,700	1,700
52232 Maintenance Structures	0	0	-	153	-		
52233 Memberships	802	341	470	382	511	438	530
52234 Office Expense	7,033	5,110	4,182	2,043	3,215	6,894	6,894
52235 Professional Services	0	0	-	-	1,000	-	1,000
52241 Special Departmental Expense	522	2,030	110	2,113	3,900	3,900	3,900
52242 Small Tools & Supplies	25	22	106	72			
52243 Travel & Training	3,900	1,486	1,597	3,075	1,622	1,600	4,845
52244 Utilities	0	0	-	-			
Total Services & Supplies	14,082	10,593	7,769	9,148	11,108	15,982	20,319
FIXED ASSETS							
53300 Equipment							
Total Fixed Assets	0	0	0	0	0	0	0
TOTAL BUDGET	718,904	776,912	718,405	644,808	382,964	541,319	444,773

4001 -- Public Works Administration

Mission Statement

To provide overall management of the Engineering and Operations and Maintenance Divisions, and of the implementation of department objectives to sustain and enhance the quality of life within the City of Brisbane by providing safe, well-maintained public infrastructure and facilities.

Program Description

The Public Works Administration Program consists of the following areas of responsibility:

- Organization
- Personnel Management
- Planning
- Finance
- Risk Management and Legal Review
- Communications
- Records
- Emergency Management
- Safety

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Public Works Supervisor	975	0	0	0
Inspector	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>
Total	1,125	150	150	150

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Cell Phones	3,700	3,700	1,000	1,000
Paging service	<u>100</u>	<u>100</u>	<u>300</u>	<u>300</u>
Total	3,800	3,800	1,300	1,300

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes mobile radio maintenance	2,500	2,500	200	200
Miscellaneous office equipment (fax, typewriters, chairs) repairs	500	500	500	500
Computer parts and repairs	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	4,000	4,000	1,700	1,700

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
APWA Membership	140	140	140	174
AWWA Membership	173	173	173	231
Director's PE license renewal	125	0	125	125
Miscellaneous memberships	<u>0</u>	<u>125</u>	<u>0</u>	<u>0</u>
Total	438	438	438	530

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
General office and computer supplies	5,394	5,394	5,394	5,394
Postage	500	500	500	500
Books and publications	200	200	200	200
Advertisements	150	150	150	150
Printing	<u>650</u>	<u>650</u>	<u>650</u>	<u>650</u>
Total	6,894	6,894	6,894	6,894

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Government Outreach Service	200	0	0	1,000

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Annual updates to Engineering Division CAD Software	3,900	3,900	3,900	3,900

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Public works training workshops and seminars	0	1,175	0	1,175
League of Cities Annual Convention and Policy Committee	3,200	3,200	0	3,200
Monthly Chamber of Commerce luncheons	250	250	0	250
CCEA monthly meetings	<u>220</u>	<u>220</u>	<u>0</u>	<u>220</u>
Total	3,670	4,845	1,600	4,845

Department/Division: 4002 Public Works--Street/Storm Drain/Lighting Maintenance							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expenditure	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	81,478	105,674	103,285	75,315	76,659	83,302	108,098
51201 Part-time Salaries	8,016	7,560					
51301 Overtime	7,767	8,911	6,780	8,469	7,529	8,000	8,000
Total Salaries	97,261	122,145	110,065	83,784	84,188	91,302	116,098
BENEFITS							
51502 City Pers Contribution	7,295	14,655	14,060	9,528	12,636	17,269	17,047
51506 Life Insurance	287	323	269	156	173	304	405
51507 Medicare Tax	1,209	1,589	1,421	1,010	1,065	1,208	1,567
51508 Social Security Tax	497	469	-	-			-
51509 Flexible Benefits - Health	12,422	16,339	18,465	13,015	8,904	9,813	14,784
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	581	783	627	363	430	678	880
51602 Dental Insurance	1,068	1,169	1,168	771	752	855	1,140
51603 Vision Insurance	394	449	432	201	262	423	564
51605 Employee Assistance Program	33	50	40	25	26	29	40
51704 Auto Allowance	0	0	-	-	-		-
51705 Housing Allowance	0	0	-	-	-		-
51706 Phone Allowance	0	0	-	6	211	210	315
51710 Deferred Compensation				12,470			
Total Benefits	23,786	35,826	36,483	37,545	24,459	30,790	36,742
INSURANCE							
51800 Liability Insurance	4,568	5,136	6,290	6,940	5,536	5,958	4,420
51810 Worker's Compensation	3,918	4,405	5,395	5,953	4,940	5,318	6,741
Total Insurance	8,486	9,541	11,685	12,893	10,476	11,276	11,161
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,730	1,855	1,540	1,119	978	-	1,200
52221 Communications	859	387	70	85	62	-	650
52231 Equipment Maintenance	20,144	17,275	16,698	11,622	12,824	12,579	12,579
52232 Maint. Structures/Improvement.Grounds	87,024	74,838	66,813	30,676	74,814	91,030	94,000
52233 Memberships	100	455	267	397	-	232	232
52234 Office Expense	2,599	2,929	442	203	411	1,125	1,125
52235 Professional Services	12,784	22,201	17,719	16,109	20,422	6,900	16,500
52236 Equipment Rental	7,974	11,002	2,571	-	-	10,000	5,000
52241 Special Department Expense	987	58,988	106	24,153	28,050	-	
52242 Small Tools & Supplies	17,345	8,520	8,204	1,937	529	13,110	5,620
52243 Travel & Training	923	2,027	600	148	-	-	500
52244 Utilities	52,352	58,402	62,912	57,795	44,851	58,000	58,000
Total Services & Supplies	204,821	258,879	177,943	144,244	182,941	192,976	195,406
FIXED ASSETS							
53300 Equipment	253	3,991					
53100 Improvements	0						
55200 Interest					3,218		
Total Fixed assets	253	3,991	-	-	3,218	-	-
TOTAL BUDGET	334,607	430,382	336,176	278,466	306,282	326,345	359,407

4002 -- Public Works Streets/Storm Drains/Lighting

Mission Statement

To provide engineering and maintenance resources to maintain all city streets in a safe condition and to provide aesthetic enhancements to public rights-of-way.

Program Description

The Public Works Streets/Storm Drains/Lighting Program consists of the following areas of responsibility:

- Street Maintenance
- Traffic Control and Safety
- Storm Drainage
- Landscape Maintenance

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Laundry and supply of public works crew uniforms	600	600	0	600
Boots	500	500	0	500
Safety clothing	<u>100</u>	<u>100</u>	<u>0</u>	<u>100</u>
Total	1,200	1,200	0	1,200

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Paging service	200	200	0	200
Batteries & Equipment	<u>450</u>	<u>450</u>	<u>0</u>	<u>450</u>
Total	650	650	0	650

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Auto & Truck repairs	2,680	2,680	2,680	2,680
Gas and oil for vehicles	5,136	5,136	5,136	5,136
Mobile radio maintenance	3,000	3,000	3,000	3,000
Field equipment repairs	463	463	463	463
Tires and tire repairs	500	500	500	500
Environmental Health permit for Hazardous Materials	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Total	12,579	12,579	12,579	12,579

52232 Maintenance—Structures, Improvements and Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Repairs to traffic signals	20,190	20,190	20,190	20,000
Tree trimming and maintenance	20,000	20,000	20,000	20,000
Street repairs and materials (asphalt/concrete, lumber, paint, rock, sand, guardrails, etc.)	19,176	19,176	19,176	20,000
Storm drain repairs and repair materials	10,000	10,000	10,000	10,000
Weed abatement and debris removal	9,664	9,664	9,664	10,000
Traffic Control Maintenance and Materials	6,500	6,500	6,500	6,500
Tree replacement	4,500	4,500	4,500	4,500
Street light repair and maintenance	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>3,000</u>
Total	91,030	91,030	91,030	94,000

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
PE License renewal and annual ITE subscription	357	232	232	232

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/2014
General office and computer supplies	300	300	300	300
Books and publications	300	300	300	300
Postage	200	200	200	200
Printing of forms and flyers	100	100	100	100
Advertisements	<u>100</u>	<u>225</u>	<u>225</u>	<u>225</u>
Total	1,000	1,125	1,125	1,125

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Monthly traffic signal maintenance	6,900	6,900	6,900	11,000
Visitation Tree Pruning	<u>5,200</u>	<u>5,200</u>	<u>0</u>	<u>5,500</u>
Total	12,100	12,100	6,900	16,500

52236 Equipment Rental

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Occasionally the need arises to rent equipment not already owned by the City, such as fences or post drivers for tree planting,	10,000	10,000	10,000	5,000

52242 Small Tools and Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Budgeted here are the numerous small tools, parts and supplies that are necessary to the maintenance activity of this department. Items such as tool crib nails, nuts, bolts, screws, lumber, plastic garbage bags, chain saw belts and chains, parts, stakes, small electric tools, ladders, shovels, all types of hardware, light bulbs, etc	13,110	13,110	13,110	5,620

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Pavement maintenance seminars	500	500	0	500

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Electricity, gas, water, sewer services provided to the City's parks, median strips, streetlights, etc.,	58,000	58,000	58,000	58,000

Department/Division: 4003 Building & Grounds Maintenance
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	133,649	139,092	142,613	147,624	97,068	82,545	57,493
51201 Part-time Salaries	0	0	-	-			
51301 Overtime	5,841	3,892	3,659	4,496	460	6,000	6,000
Total Salaries	139,490	142,983	146,272	152,120	97,528	88,545	63,493
BENEFITS							
51502 City Pers Contribution	12,883	19,754	19,625	20,583	15,534	17,112	9,067
51506 Life Insurance	549	556	487	487	266	405	284
51507 Medicare Tax	1,041	1,058	1,147	1,229	1,233	1,197	834
51508 Social Security Tax	0	0	-	-	-		-
51509 Flexible Benefits - Health	22,223	23,710	24,839	27,728	14,195	8,533	16,307
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	980	1,003	877	922	532	672	468
51602 Dental Insurance	2,280	2,265	2,287	2,287	1,252	1,140	798
51603 Vision Insurance	842	837	845	935	404	564	395
51605 Employee Assistance Program	90	92	78	78	39	39	28
51704 Auto Allowance	0	0	-	-			-
51705 Housing Allowance	0	0	-	-			-
51706 Phone Allowance	423	417	421	421	422	420	294
51710 Deferred Compensation							-
Total Benefits	41,312	49,692	50,604	54,670	33,878	30,083	28,474
INSURANCE							
51800 Liability Insurance	5,703	6,107	7,188	7,931	5,485	5,904	2,351
51810 Worker's Compensation	4,892	5,238	6,166	6,803	4,895	5,269	3,585
Total Insurance	10,595	11,345	13,354	14,734	10,380	11,174	5,936
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,578	1,577	1,379	945	944	1,150	1,200
52221 Communications	167	298	476	454	379	200	400
52231 Equipment Maintenance	17,457	12,236	7,506	4,067	4,536	16,600	16,600
52232 Maint. Structures/Improvement.Grounds	46,866	38,626	26,064	18,629	22,473	20,736	37,000
52233 Memberships			-	-	-	200	200
52234 Office Expense	213	274	185	125	46	300	300
52235 Professional Services	23,106	26,837	9,140	28,184	14,526	20,000	48,300
52236 Equipment Rental	0	0	-	-			
52240 Rent-Real Property	0	0	-	-			
52241 Special Department Expense	676	232	65	1,360	2,144		
52242 Small Tools & Supplies	8,004	3,683	4,328	451	396	5,000	5,000
52243 Travel & Training	656	99	110	75	175	-	250
52244 Utilities	37,579	37,880	36,525	32,812	32,164	42,250	42,250
Total Services & Supplies	136,304	121,743	85,779	87,102	77,783	106,436	151,500
FIXED ASSETS							
53100 Improvements							
53300 Equipment	2,201	32,270					
Total Fixed Assets	2,201	32,270	-	-	-	-	-
TOTAL BUDGET	329,902	358,034	296,009	308,626	219,568	236,238	249,402

4003 -- Public Works Buildings & Grounds Maintenance

Mission Statement

To sustain and enhance the quality of life within the City of Brisbane by providing safe and well-maintained public facilities.

Program Description

The Public Works Buildings & Grounds Maintenance Program consists of the following areas of responsibility:

- Building maintenance
- Hardscape maintenance (parking lots, fence, walkway, etc.)
- Equipment maintenance (City Hall, Police Department, Station 81, Corporation Yard)

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Laundry service and uniform supply	1,200	600	600	600
Safety clothing	200	100	300	300
Boots	<u>1,000</u>	<u>500</u>	<u>250</u>	<u>300</u>
Total	2,400	1,200	1,150	1,200

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Paging and Cell phone service	200	200	200	400

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Field equipment repairs	4,021	4,021	4,021	4,021
Auto and truck repairs	4,230	4,230	4,230	4,230
Mobile radio maintenance	1,000	1,000	1,000	1,000
Gas and oil for public works vehicles	5,649	5,649	5,649	5,649
Tires and tire repairs	1,600	1,600	1,600	1,600
Miscellaneous office equipment repairs	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	16,600	16,600	16,600	16,600

52232 Maintenance-Structures/Improvements/Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Structures-Maintenance/Improvements				
Fences, Gates, Doors, and Locks	0	1,200	1,200	6,000
Janitorial Services and Supplies	0	1,300	1,300	2,500
Electrical and plumbing	0	750	750	4,000
Roof repairs (skylights-caulking)	0	750	750	4,000
Pest control services	0	720	720	1,000
Light supplies	0	1,280	1,280	2,000
<u>Grounds-Improvements</u>				
Irrigation maintenance and materials	3,536	3,536	3,536	2,500
Site Weed Abatement	8,000	11,200	11,200	4,000
Revegetation Materials	0	0	0	1,000
Walkway Maintenance/Supplies	0	0	0	3,000
Tree trimming and maintenance				2,000
Clean-up of City Owned Property on				
Visitation	0	0	0	<u>5,000</u>
Total	11,536	20,736	20,736	37,000

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
CLCA and Pesticide Applicator	200	200	200	200

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Drinking water	100	100	100	100
General office supplies	100	100	100	100
Books and publications	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	300	300	300	300

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Graffiti abatement services provided by San Mateo County	3,000	3,000	3,000	3,000
City Hall elevator and genset maint.	15,800	3,860	3,860	4,500
HVAC Maintenance (City Hall)	7,200	6,400	6,400	8,000
Non-routine maintenance and repairs		4,940	4,940	30,000
Hazardous material removal				1,000
Fire Alarm Maintenance (City Hall)	<u>2,000</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total	28,000	20,000	20,000	48,300

52242 Small Tools and Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Budgeted here are the numerous small tools, parts and supplies that are necessary to the maintenance activity of this department. Items included are nails, nuts, bolts, screws, lumber, plastic garbage bags, parts, small electric tools, ladders, shovels, all types of hardware, light bulbs, etc.,	5,000	5,000	5,000	5,000

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Pesticide Regulation Workshop	50	50	0	250

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Reflects the cost of gas, electricity and water to various city structures and landscaped areas,	42,250	42,250	42,250	42,250

Department/Division: 4004 Park Maintenance

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	60,385	63,159	63,739	63,216	63,914	62,533	78,163
51201 Part-time Salaries	19,234	9,164	9,925	9,569	7,693	16,022	
51301 Overtime	404	1,564	1,042	801	4,932	1,500	1,500
Total Salaries	80,023	73,886	74,707	73,585	76,539	80,055	79,663
BENEFITS							
51502 City Pers Contribution	5,819	8,970	8,965	8,846	10,752	12,964	9,812
51506 Life Insurance	250	255	223	223	224	338	336
51507 Medicare Tax	1,181	1,066	1,089	1,073	1,059	1,139	1,133
51508 Social Security Tax	1,192	568	626	593	467	993	988
51509 Flexible Benefits - Health	16,186	17,142	15,237	10,653	16,904	17,066	17,920
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	449	456	399	399	400	509	506
51602 Dental Insurance	1,150	1,133	1,143	1,143	1,147	1,140	1,140
51603 Vision Insurance	425	418	422	468	400	564	564
51605 Employee Assistance Program	43	47	39	39	39	39	40
51704 Auto Allowance	0	0	-	-	-		-
51705 Housing Allowance	0	0	-	-	-		-
51706 Phone Allowance	423	417	421	421	422	420	-
Total Benefits	27,118	30,472	28,564	23,859	31,814	35,173	32,440
INSURANCE							
51800 Liability Insurance	3,114	3,334	3,924	4,330	5,216	5,619	3,196
51810 Worker's Compensation	2,671	2,860	3,366	3,714	4,655	5,015	4,874
Total Insurance	5,785	6,194	7,290	8,044	9,871	10,633	8,070
SERVICES AND SUPPLIES							
52200 Safety Clothing	3,288	3,196	1,988	922	1,275	2,300	1,200
52221 Communications	0	0	-	-			
52231 Equipment Maintenance	5,432	5,790	7,828	4,330	5,562	12,770	6,800
52232 Maint. Structures/Improvement.Grounds	15,021	19,056	10,134	10,102	9,683	10,560	10,560
52233 Memberships	0	0	-	-	-	125	125
52234 Office Expense	32	2	19	32			
52235 Professional Services	9,875	7,670	8,170	9,952	8,353	7,000	18,380
52236 Equipment Rental	106	1,313	239	-	-	2,000	1,000
52240 Rent-Real Property	0	0	-	-			
52241 Special Department Expense	23,489	19,241	4,740	3,894	6,317		
52242 Small Tools & Supplies	3,078	3,988	2,470	176	121	3,626	500
52243 Travel & Training	133	0	-	-			200
52244 Utilities	0	0	-	-			
Total Services & Supplies	60,454	60,255	35,588	29,409	31,311	38,381	38,765
FIXED ASSETS							
53100 Improvements	5,250	6,320	3,334				
53300 Equipment							
54500 Depreciation	2,724	2,724	2,724	2,724	2,724	2,724	
Total Fixed Assets	7,974	9,044	6,058	2,724	2,724	2,724	-
TOTAL BUDGET	181,354	179,851	152,207	137,620	152,260	166,967	158,938

4004 PUBLIC WORKS — PARKS AND RECREATION FACILITIES MAINTENANCE

Mission Statement

The mission of the Public Works Department's Parks Maintenance program is to provide functional, clean, safe and well-maintained facilities for recreational activities, programs, community organizations and citizen-sponsored social activities and parks for passive and active recreational activities.

Program Description

This program is responsible for the day-to-day general maintenance of:

Community Park Restrooms	Ball fields at Lipman and Brisbane
4 Solano Street playground	Elementary schools
Sunrise Senior Activity Room	Teen Center
Lipman Tennis Courts	Modular building and office space at
Community Center	Brisbane Elementary School
Mission Blue Center	Skate Park
MBC Annex – Restroom/Concession,	Basketball Courts
Tennis Courts, Ball field Bleachers	Old Quarry Road Park
Community Swimming Pool	

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Safety equipment	700	700	600	300
Uniform maintenance for the Facility				
Maintenance Worker	1,200	1,200	1,200	600
Boots	<u>500</u>	<u>500</u>	<u>500</u>	<u>300</u>
Total	2,400	2,400	2,300	1,200

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Vehicle repair and maintenance on the parks truck	6,308	6,308	6,308	3,000
Tires & Tire Repairs	500	500	500	500
Field Equipment Repairs & Maintenance	313	313	313	300
Gas and oil for the Parks Maintenance truck	<u>5,649</u>	<u>5,649</u>	<u>5,649</u>	<u>3,000</u>
Total	12,770	12,770	12,770	6,800

52232 Maintenance—Structures/Improvements/Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
School Athletic Fields	1,000	1,000	1,000	1,000
Mission Blue Center				
Repairs and maintenance	2,400	2,400	2,400	2,400
Athletic Field maintenance	1,000	1,000	1,000	1,000
Teen Center				
Repairs and Maintenance	2,000	2,000	2,000	2,000
Community Park				
Repairs and Maintenance	1,000	1,000	1,000	1,000
Community Center Library Park				
Repairs and Maintenance	1,260	1,260	1,260	1,260
Community Swimming Pool				
Repairs and Maintenance	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>	<u>1,900</u>
Total	10,560	10,560	10,560	10,560

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Parks and Recreation Society for the Parks/Facility Maintenance Worker,	125	125	125	125

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
HVAC Maintenance (Pool, Community Center, Mission Blue Center)	9,860	6,000	6,000	6,000
Playground Inspection	700	1,000	1,000	1,000
Non-routine maintenance repairs	<u>0</u>	<u>0</u>	<u>0</u>	<u>11,380</u>
Total	10,560	7,000	7,000	18,380

52236 Equipment Rental

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Various field maintenance equipment	2,000	2,000	2,000	1,000

52242 Small Tools & Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous tools	66	3,626	3,626	500

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
				200

Department/Division: 4005 Landscape Maintenance
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	115,188	123,300	104,844	63,739	63,914	62,533	-
51201 Part-time Salaries		0	-	-			
51301 Overtime	3,956	4,476	4,134	2,284	2,573	4,000	
Total Salaries	119,144	127,776	108,979	66,024	66,487	66,533	-
BENEFITS							
51502 City Pers Contribution	11,105	17,511	13,023	8,919	10,752	12,964	-
51506 Life Insurance	472	498	319	223	215	338	-
51507 Medicare Tax	1,724	933	1,007	976	1,016	907	-
51508 Social Security Tax	0	0	-	-	-		-
51509 Flexible Benefits - Health	28,637	19,161	17,007	19,245	21,974	22,186	-
51510 Retiree Health	0	0	-	-			-
51511 Long-Term Disability	843	890	570	399	384	509	-
51602 Dental Insurance	2,299	2,265	1,635	1,143	1,147	1,140	-
51603 Vision Insurance	849	837	587	468	400	564	-
51605 Employee Assistance Program	85	92	56	39	39	39	-
51704 Auto Allowance	0	0	-	-	-	-	-
51705 Housing Allowance	0	0	-	-	-	-	-
51706 Phone Allowance	0	0	-	-	-	-	-
Total Benefits	46,015	42,187	34,204	31,411	35,927	38,647	-
INSURANCE							
51800 Liability Insurance	4,820	5,419	6,534	7,210	4,155	4,473	-
51810 Worker's Compensation	4,134	4,648	5,604	6,184	3,709	3,992	-
Total Insurance	8,954	10,067	12,138	13,394	7,864	8,465	0
SERVICES AND SUPPLIES							
52200 Safety Clothing	0	2,036	1,804	1,370	1,501	1,150	1,200
52221 Communications	6	420	895	908	768	500	500
52231 Equipment Maintenance	10,412	9,580	7,572	7,123	8,039	14,379	14,379
52232 Maint. Structures/Improvement Grounds	37,352	29,216	23,477	8,999	38,249	22,362	22,362
52233 Memberships	0		-	-			
52234 Office Expense	0	4	-	-			
52235 Professional Services	0		-	-			101,333
52236 Equipment Rental	88	529	-	-	-	4,000	4,000
52240 Rent-Real Property	0		-	-			
52241 Special Department Expense	0	105	113	-			
52242 Small Tools & Supplies	204	3,524	4,584	50	629	5,920	5,920
52243 Travel & Training	4,129	0	-	-			
52244 Utilities	0		-	-			
Total Services & Supplies	52,191	45,414	38,444	18,450	49,187	48,311	149,694
FIXED ASSETS							
53100 Improvements							
53300 Equipment	253	2,270					
Total Fixed Assets	253	2,270	-	-	-	-	-
TOTAL BUDGET	226,557	227,713	193,765	129,279	159,465	161,966	149,694

4005 PUBLIC WORKS — TURF & LANDSCAPE MAINTENANCE

Mission Statement

The mission of the Public Works Department's Turf & Landscape Maintenance program is to provide maintenance services at City-owned sites. The work to be performed includes turf maintenance, irrigation maintenance, tree, shrub & ground cover maintenance, weed abatement, insect, disease & pest control, and general clean up.

Program Description

This program is responsible for the day-to-day turf and landscape maintenance of the following sites:

Brisbane Elementary School Lower Field	Lower Bicentennial Walkway
Brisbane Elementary School Upper Field	Margaret Tank
Lipman Field	Mono & Klamath Walkway
Mission Blue Field	Guadalupe Tank
Brisbane Marina	Crocker Tank
City Hall	Park & Ride
Crocker Entrance	San Bruno Park Strip
VDLS4 Sewage Station	Senior Center
North Hill Pump Station	Teen Center
Sierra Point	Tunnel/Old County/Bayshore Medians
Valley/Bayshore Medians	Upper Bicentennial Walkway
BCDC Shoreline Band at Sierra Point	Sierra Point Lift Station
Old County Sewer Easement	Hydrant Park
Alvarado/San Francisco/Island	Skateboard Park
Dept of PW Corporation Yard exterior	800 Block Sierra Point
Fire Station	Community Center
Fisherman's Park	Community Park
Glen Park Pump Station	Community Pool
Golden Aster Station	Firth Park
Guadalupe Medians	Silverspot
Klamath Island	Mission Blue Center
Lake St. Pump Station	Dog Park

Budget Line Item Descriptions

52200 Safety Clothing

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Uniform supply and laundry service	1,200	600	600	600
Safety equipment & Rain Gear	700	350	300	300

Boots	<u>500</u>	<u>250</u>	<u>250</u>	<u>300</u>
Total	2,400	1,200	1,150	1,200

52221 Communication

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Pagers and mobile radios	500	500	500	500

52231 Equipment Maintenance

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Vehicle repair and maintenance	3,130	3,130	3,130	3,130
Field Equipment Repair and Maintenance	5,613	5,613	5,613	5,613
Tires and Tire Repairs	500	500	500	500
Gas and oil for maintenance truck	<u>5,136</u>	<u>5,136</u>	<u>5,136</u>	<u>5,136</u>
Total	14,379	14,379	14,379	14,379

52232 Maintenance—Grounds

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Landscape materials and supplies	17,621	17,621	17,621	17,621
Irrigation materials and supplies	<u>4,741</u>	<u>4,741</u>	<u>4,741</u>	<u>4,741</u>
Total	22,362	22,362	22,362	22,362

52235 Professional Services

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Contract landscape and irrigation maintenance				72,000
Non-routine maintenance (i.e.: planting, aerating, slit-seeding, etc.)				<u>29,333</u>
Total				101,333

52236 Equipment Rental

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Various field maintenance equipment	4,000	4,000	4,000	4,000

52242 Small Tools & Supplies

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous tools	4,720	5,920	5,920	5,920

Department/Division: 4009 Public Works - SPLLD

Sierra Point Lighting and Landscaping Fund
Fund 210

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	61,280	6,316	63,739	64,103	73,644	74,379	36,426
51201 Part-time Salaries							
51301 Overtime	1,766	1,250	1,078	1,483	589	2,000	2,000
Total Salaries	63,046	7,565	64,817	65,586	74,233	76,379	38,426
BENEFITS							
51502 City Pers Contribution	5,904	8,970	8,960	8,980	12,219	15,419	5,744
51506 Life Insurance	250	255	223	224	238	378	162
51507 Medicare Tax	990	971	968	980	1,081	1,078	528
51508 Social Security Tax	0	0	0	0	-		-
51509 Flexible Benefits - Health	12,451	14,927	17,952	19,878	21,807	23,040	7,885
51510 Retiree Health	0	0	0	0			
51511 Long-Term Disability	449	456	399	400	444	605	297
51602 Dental Insurance	1,150	1,133	1,143	1,147	1,202	1,254	456
51603 Vision Insurance	425	418	422	469	421	621	226
51605 Employee Assistance Program	43	47	39	39	41	43	16
51704 Auto Allowance	0	0	0	0	-		-
51705 Housing Allowance	0	0	0	0	-		-
51706 Phone Allowance	0	0	0	1	42	42	168
Total Benefits	21,662	27,177	30,106	32,119	37,496	42,481	15,481
INSURANCE							
51800 Liability Insurance	2,592	2,776	3,267	3,605	4,943	5,320	1,489
51810 Worker's Compensation	2,223	2,381	2,802	3,092	4,411	4,748	2,272
Total Insurance	4,816	5,157	6,069	6,697	9,354	10,068	3,761
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,423	1,977	1,609	956	1,122	1,150	1,200
52221 Communications	835	553	506	454	430	500	500
52231 Equipment Maintenance	8,714	7,212	8,786	6,768	7,433	12,000	12,000
52232 Maint. Structures/Improvement Grounds	107,876	102,413	176,511	107,013	108,932	93,035	93,035
52233 Memberships	100	243	-	125	340	225	225
52234 Office Expense	279	23	5	44	6	200	200
52235 Professional Services	388	1,025	405	442	846	2,800	64,650
52236 Equipment Rental	0	2,563	-	-	-	3,000	3,000
52240 Rent-Real Property	0	0	0	0			
52241 Special Department Expense	2	0	6	7,598			
52242 Small Tools & Supplies	2,578	884	295	44	123	200	200
52243 Travel & Training	63	47	-	-	55	-	100
52244 Utilities	100,201	117,776	140,672	115,419	128,116	150,000	150,000
Total Services & Supplies	222,459	234,716	328,795	238,864	247,403	263,110	325,110
FIXED ASSETS							
53300 Equipment	253	6,536					
54500 Depreciation							
Total Fixed Assets	253	6,536	0	0	0	0	0
EXPENDITURE TRANSFERS							
54250 Indirect Costs	111,548	124,901	118,602	113,696	104,163	109,741	114,443
Total Expenditure Transfers	111,548	124,901	118,602	113,696	104,163	109,741	114,443
TOTAL BUDGET	423,783	406,052	548,389	456,962	472,649	501,779	497,221

4009 -- Sierra Point Lighting and Landscaping

Mission Statement

To provide cost-effective and efficient maintenance of the landscape and lighting systems within the Sierra Point Landscape and Lighting District.

Program Description

The Sierra Point Lighting and Landscaping Program consists of the following areas of responsibility:

- Landscape and irrigation maintenance; including paving, parking lots, pathways, and concrete curbs
- Lighting maintenance

Budget Line Item Descriptions

This budget unit is financed through the annual levy of lighting and landscaping assessments on the county tax rolls on all parcels lying within the Sierra Point Lighting and Landscaping District. A detailed process is dictated by State statute which requires the annual noticing of all property owners, allowing a period of protest, a public hearing before the City Council, the City Council's approval of the Engineer's Report and finally the levy of special assessments through the County Auditor.

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Rain gear and other safety clothing	325	325	300	300
Laundry service and uniform supply	600	600	600	600
Boots	<u>275</u>	<u>275</u>	<u>250</u>	<u>300</u>
Total	1,200	1,200	1,150	1,200

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes the expense related to paging service and mobile radios	750	750	500	500

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Gas and oil for public works vehicles	5,136	5,136	5,136	5,136
Mobile radio maintenance, field equipment repair and maintenance	1,000	1,000	1,000	1,000
Auto and truck parts and repairs	4,030	4,030	4,030	4,030
Tires and tire repair	471	471	471	471
Field Equipment Repairs and Maintenance	763	763	763	763
Office equipment maintenance	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total	12,000	12,000	12,000	12,000

52232 Maintenance-Structures/Improvements/Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Contract turf maintenance	26,538	36,540	36,540	36,540
Gopher Control	30,000	12,000	12,000	12,000
Pest Control		21,470	20,000	20,000
Tree trimming/replacement	18,997	8,995	9,995	9,995
Plants, shrubs and other vegetation	5,500	5,030	5,500	5,500
Street light repair and maintenance	4,000	2,000	2,000	2,000
Fertilizer, stakes, seed, compost	4,000	3,000	3,000	3,000
Irrigation supplies	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>	<u>4,000</u>
Total	93,035	93,035	93,035	93,035

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
PE License Renewal for District Engineer	0	0	125	125
Miscellaneous memberships	125	0	0	0
Pesticide Applicators Assn.	30	30	30	30
Pesticide Applicators Certificate	<u>70</u>	<u>70</u>	<u>70</u>	<u>70</u>
Total	225	100	225	225

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Printing	50	50	50	50
Books and publications	50	50	50	50

Legal notices	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	200	200	200	200

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Landscape beds contract maintenance				45,000
Non-routine maintenance (ie: planting, aerating, weed abatement, etc.)				16,850
Assessment engineer	1,000	1,000	1,000	1,000
Legal services	<u>2,000</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total	3,000	2,800	2,800	64,650

52236 Equipment Rental

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
	3,000	3,000	3,000	3,000

52242 Small Tools and Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes numerous small tools and supplies necessary to the maintenance function of the budget unit	0	325	200	200

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Pesticide application and equipment safety	100	100	0	100

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Covers the cost of street light electricity and water	150,000	150,000	150,000	150,000

Department/Division: 4020 Water

Utility Fund

Fund 540

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	156,660	166,240	173,363	184,251	184,311	173,280	124,778
51201 Part-time Salaries				-			
51301 Overtime	16,702	15,490	14,501	14,501	18,108	15,000	15,000
Total Salaries	173,361	181,731	187,863	198,752	202,418	188,280	139,778
BENEFITS							
51502 City Pers Contribution	14,342	22,457	23,562	25,509	29,444	35,923	19,677
51506 Life Insurance	597	601	560	581	625	844	611
51507 Medicare Tax	2,318	2,454	2,640	3,048	2,986	2,513	1,809
51508 Social Security					10		-
51509 Flexible Benefits - Health	22,671	23,643	27,537	37,741	46,319	39,679	37,183
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	1,094	1,121	1,051	1,142	1,204	1,410	1,016
51602 Dental Insurance	2,573	2,524	2,636	2,696	2,920	2,565	1,938
51603 Vision Insurance	951	932	974	1,105	1,022	1,270	960
51605 Employee Assistance Program	90	102	78	92	100	88	68
51704 Auto Allowance	0	0	-	-	-		-
51705 Housing Allowance	0	0	-	-	-		-
51706 Phone Allowance	423	417	421	421	422	420	105
51710 Deferred Compensation				17,589	7,788	7,374	-
Total Benefits	45,058	54,252	59,459	89,924	92,839	92,086	63,367
51800 Liability Insurance	7,325	8,068	9,549	10,708	11,240	12,394	5,102
51810 Worker's Compensation	6,282	6,921	8,190	9,184	10,032	11,061	7,781
Total Insurance	13,607	14,989	17,739	19,892	21,272	23,456	12,883
SERVICES AND SUPPLIES							
52200 Safety Clothing	3,278	3,192	2,868	2,169	2,087	2,300	2,300
52221 Communications	1,235	713	476	454	489	1,380	1,380
52231 Equipment Maintenance	20,614	20,415	18,094	14,954	16,296	15,300	15,300
52232 Maint. Structures/Improvement Grounds	59,655	73,185	26,038	29,689	23,960	51,549	51,499
52233 Memberships	13,817	17,063	17,269	23,840	22,699	27,230	27,930
52234 Office Expense	11,932	13,318	11,609	9,852	9,539	12,000	12,000
52235 Professional Services	27,558	28,649	28,250	47,050	12,427	47,280	46,580
52236 Equipment Rental	0	239	-	-			
52240 Rent-Real Property							
52241 Special Department Expense	44,388	20,521	14,948	29,966	20,273	-	
52242 Small Tools & Supplies	7,013	7,757	4,857	4,793	3,860	6,830	6,830
52243 Travel & Training	110	2,877	113	1,211	418	1,000	1,000
52244 Utilities	11,560	10,606	20,941	11,185	13,003	12,233	12,233
52245 Water Purchases	179,929	243,845	210,576	266,551	334,155	315,000	321,000
Total Services & Supplies	381,091	442,381	356,040	441,714	459,205	492,102	498,052
OTHER							
54500 Depreciation	153,596	189,068	189,532	188,022	186,090	190,000	190,000
55200 Interest							
Total Other	153,596	189,068	189,532	188,022	186,090	190,000	190,000
FIXED ASSETS							
53300 Equipment	35,258	50,567	22,651	31,301	21,390	37,682	37,682
Total Fixed Assets	35,258	50,567	22,651	31,301	21,390	37,682	37,682
EXPENDITURE TRANSFERS							
54250 Indirect Costs	295,728	332,334	323,000	322,960	286,833	316,240	209,050
Total Expenditure Transfers	295,728	332,334	323,000	322,960	286,833	316,240	209,050
TOTAL BUDGET	1,097,700	1,265,321	1,156,285	1,292,565	1,270,047	1,339,845	1,150,812

4020 -- Water

Mission Statement

To provide cost effective, reliable, and safe potable water of the highest quality to the residents and businesses of the City of Brisbane.

Program Description

The Public Works Water Program consists of the following areas of responsibility:

- Water system maintenance and operations

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Laundry service and uniform supply of public works crew	2,018	2,018	1,200	1,200
Rain gear	277	277	0	0
Boots	616	616	500	500
Safety clothing	<u>429</u>	<u>429</u>	<u>600</u>	<u>600</u>
Total	3,340	3,340	2,300	2,300

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Budgeted here is paging service plus the cost of telephones	1,380	1,380	1,380	1,380

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Auto and truck repairs	7,710	7,710	7,710	7,710
Gas and oil for public works vehicles	6,677	6,677	6,677	6,677
Field equipment repairs and maintenance	413	413	413	413
Tires and tire repairs	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total	15,300	15,300	15,300	15,300

52232 Maintenance-Structures/Improvements/Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Valves (inc. PRVs, Air Vacs)				
Repair/Maintenance	3,799	5,000	5,000	5,000
Fire Hydrant				
Repair/Maintenance/Replacement	4,853	2,450	4,850	3,500
Service Repair/Maintenance	1,255	1,255	1,255	1,255
Meter-Meter Box Repair/Replacement	9,943	8,674	8,706	8,706
Water Pump Station Facility				
Maintenance	1,646	1,646	4,000	4,000
Water Main Repair/Maintenance	16,589	8,880	8,880	8,880
SCADA Maintenance	1,058	1,058	1,058	1,058
Water Quality Equipment/Materials	1,806	1,806	2,800	1,700
Water Tank Maintenance	4,042	20,000	5,000	5,000
Water main valve replacement	10,000	0	10,000	10,000
Water system leak survey	<u>0</u>	<u>2,400</u>	<u>0</u>	<u>2,400</u>
Total	54,991	53,169	51,549	51,499

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Health Department fees	9,000	9,000	9,000	8,925
Quarterly assessments from the San Francisco Bay Area Water Supply and Conservation Agency (BAWSCA)	5,777	5,800	5,800	5,800
BAWSCA Conservation Program Fees	0	6,000	6,000	5,900
BAAQMD Emergency Generator Permit Fee	1,000	900	0	900
Cross Connection Control Fee	3,676	4,620	4,620	4,720
PE License for Associate Civil Engineer	125	0	125	0
AWWA Standards Renewal	255	250	250	250
Underground Service Alert	565	560	560	560
WaterCAD Software Maintenance	<u>0</u>	<u>875</u>	<u>875</u>	<u>875</u>
Total	20,398	28,005	27,230	27,930

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Computer supplies and paper; printed forms such as utility billings, past-due notices, service applications and meter reading stock, postage, general, related office supplies, advertising costs for notices, drinking water.	4,883	4,883	4,883	4,883

Water Billing Costs/Postage, Envelopes, Credit Card Fees, Forms	<u>7,117</u>	<u>7,117</u>	<u>7,117</u>	<u>7,117</u>
Total	12,000	12,000	12,000	12,000

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Water sampling and testing	33,800	33,800	33,800	33,800
Booster Pump Station GenSet Maintenance	4,330	4,330	4,360	4,360
Water Tank Cleaning and Inspection	4,430	5,220	5,220	5,220
Backflow Testing and Certification	2,060	2,400	2,400	1,700
Maintenance on meter readers	<u>1,820</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total	46,440	47,250	47,280	46,580

52241 Special Departmental Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
BAWSCA Conservation Program	<u>4,200</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	4,200	0	0	0

52242 Small Tools and Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Small tools, parts and supplies necessary to the maintenance activity of this department. Items included are nails, nuts, bolts, screws, lumber, PVC, couplings, parts, small tools, shovels, all types of hardware, etc	6,830	6,830	6,830	6,830

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
CEU costs for water certification	500	500	500	500
Engineering Seminars	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total	1,000	1,000	1,000	1,000

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Reflects the cost of electricity utilized by water pump stations	12,233	12,233	12,233	12,233

52245 Water Purchases

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Cost to purchase water from SFPUC	306,632	330,000	315,000	321,000

53300 Equipment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Purchase of radio read devices and replacement water meters	37,682	37,682	37,682	37,682

Department/Division: 4025 Guadalupe Valley Municipal Utility District							Utility Fund Fund 540
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	136,589	142,564	148,677	94,429	87,626	149,140	186,998
51301 Overtime	3,022	5,610	6,904	9,121	9,551	6,000	10,000
Total Salaries	139,611	148,174	155,581	103,551	97,176	155,140	196,998
BENEFITS							
51502 City Pers Contribution	13,102	20,230	20,904	12,478	14,734	30,918	29,490
51506 Life Insurance	541	549	501	295	287	777	947
51507 Medicare Tax	2,121	2,265	2,316	1,431	1,377	2,163	2,711
51508 Social Security Tax	0	0	-	-			-
51509 Flexible Benefits - Health	26,313	27,815	29,460	13,624	15,830	44,799	55,103
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	997	1,020	930	564	548	1,214	1,522
51602 Dental Insurance	2,577	2,536	2,573	1,462	1,422	2,565	3,078
51603 Vision Insurance	952	937	951	563	497	1,270	1,524
51605 Employee Assistance Program	97	102	88	50	49	88	107
51704 Auto Allowance	0	0	-	-	-		-
51705 Housing Allowance	0	0	-	-	-		-
51706 Phone Allowance	0	0	-	-	-		105
Total Benefits	46,700	55,453	57,721	30,465	34,742	83,794	94,588
INSURANCE							
51800 Liability Insurance	5,819	6,658	7,637	8,598	9,911	10,668	7,646
51810 Worker's Compensation	4,991	5,492	6,550	7,375	8,845	9,520	11,661
Total Insurance	10,810	12,150	14,187	15,973	18,756	20,188	19,307
SERVICES AND SUPPLIES							
52200 Safety Clothing	2,675	3,102	2,920	1,926	1,737	2,300	2,300
52221 Communications	501	420	476	454	407	500	500
52231 Equipment Maintenance	13,872	8,782	8,819	6,675	8,799	11,682	11,682
52232 Maint. Structures/Improvement Grounds	62,863	64,908	48,697	20,072	31,322	43,635	33,165
52233 Memberships	6,928	8,899	14,458	13,463	14,828	19,203	20,345
52234 Office Expense	7,365	9,420	9,120	8,611	8,445	8,240	8,240
52235 Professional Services	46,854	55,697	84,832	41,029	58,700	74,065	81,065
52236 Equipment Rental	0	0	-	-			
52240 Rent-Real property	0	0	-	-			
52241 Special Department Expense	11,043	15,378	5,868	5,230	25,417	-	
52242 Small Tools & Supplies	2,576	13,860	3,772	1,714	1,162	2,121	2,121
52243 Travel & Training	0	117	34	343	363	300	300
52244 Utilities	48,558	50,356	66,371	49,830	63,201	50,000	50,000
52245 Water Purchases	181,468	133,949	96,933	80,544	126,217	117,000	108,000
52246 Sewer Processing	285,216	271,064	286,932	282,455	201,467	308,000	316,000
Total Services & Supplies	669,919	635,953	629,233	512,345	542,065	637,046	633,718
FIXED ASSETS							
53100 Improvements	4,122						
53300 Equipment	682						
Total Fixed Assets	4,804	0	-	-	-	-	-
OTHER							
54500 Depreciation	338,899	338,899	338,899	372,571	394,474	338,899	400,000
55100 Principal							
55200 Interest							
Total Other	338,899	338,899	338,899	372,571	394,474	338,899	400,000
EXPENDITURE TRANSFERS							
54250 Indirect Costs	216,898	247,304	257,576	258,364	227,756	241,132	302,067
Total Expenditure Transfers	216,898	247,304	257,576	258,364	227,756	241,132	302,067
TOTAL BUDGET	1,427,641	1,437,933	1,453,197	1,293,270	1,314,970	1,476,199	1,646,678

4025 -- Guadalupe Valley Municipal Improvement District (GVMID)

Mission Statement

To provide cost effective, and safe potable water of the highest quality; to provide engineering and maintenance resources to maintain streets and right-of-way; and to provide cost effective, safe, reliable municipal sewer and storm drain facilities to and for the residents and businesses living or doing business within the Guadalupe Valley Municipal Utility District.

Program Description

The Public Works GVMID Program consists of the following areas of responsibility:

- District streets
- District landscaping and lighting
- District storm drainage, water, sewer

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Laundry service and uniform supply of public works crew uniforms	1,754	1,254	1,200	1,200
Rain gear	240	240	0	0
Boots	534	534	500	500
Safety clothing	<u>372</u>	<u>372</u>	<u>600</u>	<u>600</u>
Total	2,900	2,400	2,300	2,300

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Pager and Cell phone service	500	500	500	500

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Vehicle maintenance	5,120	5,120	5,120	5,120
Gas and oil for public works vehicles	5,649	5,649	5,649	5,649
Tires and tire repairs	500	500	500	500
Field equipment repairs and maintenance	<u>413</u>	<u>413</u>	<u>413</u>	<u>413</u>
Total	11,682	11,682	11,682	11,682

52232 Maintenance-Structures/Improvements/Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Sewer infrastructure maintenance	10,828	10,828	10,828	6,600
Sewer Video Inspection	4,000	3,433	2,463	2,000
Sewer Spot Repairs	5,000	5,000	5,000	0
Sewer Line Foaming Root Control	1,420	1,420	1,420	1,420
Water Tank/Pump Station Maintenance	1,325	3,000	2,900	4,520
Main Repair/Maintenance	6,356	3,750	3,750	3,750
Meter – Meter Box Repair	1,000	1,000	1,000	1,000
Valve Repair	1,000	2,000	2,000	2,000
SCADA Maintenance	1,300	1,300	1,300	1,300
Water Quality Equipment/Materials	600	600	600	600
Water Service Maintenance	700	700	700	700
Traffic signal maintenance	1,591	1,591	1,591	2,600
Storm drain repair and maintenance	3,500	3,500	3,500	2,500
Street Signs	1,061	1,061	1,061	1,000
Water system leak survey	0	0	2,400	0
Street Lights	2,122	2,122	2,122	2,175
Fire Hydrant Repair/Replacement	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	42,803	42,305	43,635	33,165

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Quarterly assessments from the San Francisco Bay Area Water Users Assn.	7,165	7,200	7,200	7,200
BAAQMD – VDLS Standby Generator Fee	0	430	0	450
Water Pump Station Generator BAAQMD Fee	1,000	900	0	900
AWWA Standards Renewal	0	250	250	250
WaterCAD Software Maintenance	0	875	875	875
SewerCAD Software Maintenance	0	500	500	500
BAWSCA Conservation Program Fees	750	2,000	2,000	2,000
One-half BACWA membership fee	750	1,000	1,000	1,000
CA Department of Health Services fees	1,030	4,300	4,300	4,300
Cross Connection Control Fees	2,200	1,800	1,800	1,800
VDLS Department of Health Services Inspection Fee	375	455	455	455
One-third CWEA Memberships/Certificate Renewals	330	208	208	0
One Half Sanitary Sewer Overflow General Permit Fee	<u>615</u>	<u>615</u>	<u>615</u>	<u>615</u>
Total	14,215	20,533	19,203	20,345

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Computer supplies and paper; printed forms such as utility billings, past-due notices, service applications and meter reading stock, postage, general office supplies, advertising costs for notices	8,240	8,240	8,240	8,240

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Contract landscape maintenance	30,000	30,000	30,000	30,000
Crocker Trail Maintenance	13,000	13,000	13,000	13,000
Traffic Signal Maintenance	6,365	6,365	6,365	5,365
Sewer Lift Station Generator Maintenance	2,170	2,040	2,040	2,040
Water Pump Station Generator Maintenance	4,550	4,500	4,550	4,550
Water Tank Cleaning and Inspection	4,900	4,900	4,900	4,900
Backflow Testing and Certification	620	1,100	1,100	1,100
Water sampling and testing	11,000	11,000	11,000	11,000
Contract sweeping	5,330	0	0	0
Maintenance of Meter Readers	1,000	660	660	660
DOT exams	300	300	300	300
Underground Service Alert	150	150	150	150
NER Streetlight Replacement	0	0	0	8000
Total	79,385	74,015	74,065	81,065

52242 Small Tools and Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Small tools, parts and supplies necessary to the maintenance activity of this department. Items included are nails, nuts, bolts, screws, lumber, PVC, couplings, parts, small tools, shovels, all types of hardware, etc	2,121	2,121	2,121	2,121

52243 Travel and Training

Budgets

	2010/2011	2011/2012	2012/2013	2013/14
CEU costs for CWEA certificates	300	300	300	300

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Electricity for water and sewer pump stations,	50,000	50,000	50,000	50,000

52245 Water Purchase

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Water Purchase from SFPUC	245,133	197,000	117,000	108,000

52246 Sewage Treatment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
SFPUC for treatment of wastewater	313,951	308,278	308,000	316,000

Department/Division: 4026 NPDES

NPDES Fund
Fund 220

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries				1,851	62,668	89,230	107,649
51201 Part-time Salaries							
51301 Overtime	0	137	-	1,000	144		
Total Salaries	0	137	-	2,851	62,812	89,230	107,649
BENEFITS							
51502 City Pers Contribution	0	0	0	246	9,296	18,498	16,976
51506 Life Insurance	0	0	0	3	99	298	401
51507 Medicare Tax	0	0	0	24	891	1,294	1,561
51508 Social Security Tax	0	0	0	0	0		-
51509 Flexible Benefits - Health	0	0	0	205	8,247	14,353	15,053
51510 Retiree Health	0	0	0	0			
51511 Long-Term Disability	0	0	0	7	243	726	876
51602 Dental Insurance	0	0	0	11	428	914	912
51603 Vision Insurance	0	0	0	5	146	453	452
51605 Employee Assistance Program	0	0	0	0	15	31	32
51704 Auto Allowance	0	0	0	27	905	900	900
51705 Housing Allowance	0	0	0	23	754	750	750
51706 Phone Allowance	0	0	0	5	166	165	165
Total Benefits	0	0	0	556	21,189	38,383	38,077
INSURANCE							
51800 Liability Insurance	0	0	0	0	5,002	6,382	4,402
51810 Worker's Compensation	0	0	0	0	4,464	5,696	6,713
Total Insurance	0	0	0	0	9,466	12,078	11,114
SERVICES AND SUPPLIES							
52200 Safety Clothing	0	4	-	6			
52221 Communications	170	67	29	-			
52231 Equipment Maintenance	13	26	28	4			
52232 Maint. Structures/Improvement.Grounds	614	79	-	93	24		
52233 Memberships	9,956	10,832	10,934	11,078	12,492	14,345	13,180
52234 Office Expense	404	504	391	400	104	450	200
52235 Professional Services	23,797	16,615	15,816	13,196	-	-	22,200
52236 Equipment Rental	0	0	-	-			
52241 Special Departmental Expense	1,388	7,895	925	573	18,651	21,932	21,932
52242 Small Tools & Supplies	196	101	38	40	32		
52243 Travel & Training	20	10	30	-			1,415
Total Services & Supplies	36,558	36,133	28,192	25,389	31,302	36,727	58,927
FIXED ASSETS							
53100 Improvements							
Total Expenditure Transfers	0	0	-	-	-	-	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	27,527	30,511	27,941	28,337	40,020	46,521	72,258
Total Expenditure Transfers	27,527	30,511	27,941	28,337	40,020	46,521	72,258
TOTAL BUDGET	64,085	66,781	56,133	57,133	164,789	222,939	288,025

4026 -- National Pollution Discharge Elimination System (NPDES)

Mission Statement

To provide programs to educate the general public and municipal government staff to monitor, control and ultimately eliminate non point source pollutants in conformance with adopted performance standards as specified by the Clean Water Act and NPDES Storm Water Discharge permit.

Program Description

The Public Works NPDES Program consists of the following areas of responsibility:

- Public information/participation
- Municipal government maintenance activities
- New development and construction controls
- Industrial and illicit discharge controls
- Watershed monitoring

Budget Line Item Descriptions

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Annual CCAG NPDES Additional Fee	7,672	7,649	7,805	8,180
Annual NPDES Permit Fee	<u>3,708</u>	<u>3,600</u>	<u>6,540</u>	<u>5,000</u>
Total	11,380	11,249	14,345	13,180

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Miscellaneous Expenses	450	450	450	200

2235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Street Sweeping – paid by Measure M Funds	15,993	0	0	22,200

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Public information/participation, municipal government maintenance, new development and construction, industrial and illicit discharge, watershed monitoring	8,904	25,028	21,932	21,932

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
				1,415

Department/Division: 4030 Sewer
**Utility Fund
Fund 540**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	213,572	218,593	239,970	187,020	188,764	149,140	180,303
51301 Overtime	15,908	13,059	14,694	13,534	15,353	15,000	15,000
Total Salaries	229,481	231,652	254,663	200,554	204,117	164,140	195,303
BENEFITS							
51502 City Pers Contribution	19,968	29,888	30,867	25,813	31,495	30,918	18,329
51506 Life Insurance	770	751	647	582	619	777	911
51507 Medicare Tax	2,333	3,254	3,556	2,970	2,457	2,163	2,614
51508 Social Security Tax							-
51509 Flexible Benefits - Health	37,462	39,298	39,350	37,068	48,832	36,266	53,311
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	1,472	1,464	1,303	1,113	1,140	1,214	1,468
51602 Dental Insurance	3,109	3,039	2,983	2,874	3,234	2,565	2,964
51603 Vision Insurance	1,149	1,123	1,067	1,178	1,145	1,270	1,468
51605 Employee Assistance Program	114	122	64	98	110	88	103
51704 Auto Allowance							-
51705 Housing Allowance							-
51706 Phone Allowance	846	835	842	268			105
51710 Deferred Compensation						908	3,111
Total Benefits	67,223	79,773	80,680	71,963	89,031	76,169	84,384
INSURANCE							
51800 Liability Insurance	9,123	9,769	11,340	12,512	9,911	10,668	7,372
51810 Worker's Compensation	7,825	8,379	9,726	33,202	8,845	9,520	11,243
Total Insurance	16,948	18,148	21,066	45,714	18,756	20,188	18,616
SERVICES AND SUPPLIES							
52200 Safety Clothing	2,808	3,272	3,018	2,090	2,192	2,334	2,346
52221 Communications	768	527	476	454	432	770	770
52231 Equipment Maintenance	15,862	15,663	14,403	13,740	16,832	13,701	13,701
52232 Maint. Structures/Improvement Grounds	15,973	5,418	22,600	12,957	8,358	9,135	19,223
52233 Memberships	1,591	2,446	2,819	1,974	2,356	3,220	3,564
52234 Office Expense	7,999	9,328	8,758	8,398	8,300	8,240	8,240
52235 Professional Services	3,803	4,267	187	849	3,044	4,075	4,075
52236 Equipment Rental	0	239	-	67			
52241 Special Department Expense	17,938	8,597	62,752	16,728	3,318		
52242 Small Tools & Supplies	4,443	2,924	3,226	2,125	1,713	3,107	3,107
52243 Travel & Training	632	103	184	136	363	750	750
52244 Utilities	19,499	19,814	18,905	22,178	20,160	20,497	20,497
52246 Sewer Treatment	388,412	397,072	430,399	423,684	302,201	462,000	473,000
Total Services & Supplies	479,729	469,668	567,727	505,380	369,268	527,829	549,273
FIXED ASSETS							
53300 Equipment	253						
Total Fixed Assets	253	0	-	-	-	-	-
OTHER							
54500 Depreciation	101,666	104,485	103,985	103,778	103,485	104,000	104,000
Total Fixed Assets	101,666	104,485	103,985	103,778	103,485	104,000	104,000
EXPENDITURE TRANSFERS							
54250 Indirect Costs	289,370	320,340	319,407	319,599	264,398	286,613	245,821
Total Expenditure Transfers	289,370	320,340	319,407	319,599	264,398	286,613	245,821
TOTAL BUDGET	1,184,670	1,224,066	1,347,529	1,246,987	1,049,055	1,178,939	1,197,396

4030 -- Sewer

Mission Statement

To provide cost-effective, reliable and safe municipal sewer facilities within the City of Brisbane.

Program Description

The Public Works Sewer Program consists of the following areas of responsibility:

- Municipal sanitary sewer system maintenance and operations

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Laundry service and uniform supply of public works crew uniforms	1,754	1,754	1,200	1,200
Boots	240	240	0	240
Rain gear	534	534	534	534
Safety clothing	<u>372</u>	<u>372</u>	<u>600</u>	<u>372</u>
Total	2,900	2,900	2,334	2,346

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Paging service and telephones	770	770	770	770

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Auto and truck repairs	7,125	7,125	7,125	7,125
Gas and oil for public works vehicles	6,163	6,163	6,163	6,163
Field equipment repairs and maintenance	<u>413</u>	<u>413</u>	<u>413</u>	<u>413</u>
Total	13,701	13,701	13,701	13,701

52232 Maintenance-Structures/Improvements/Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Building repair and maintenance and sewer pump/lift station repair and maintenance	6,537	7,715	7,715	12,803
Sewer video inspection	2,000	0	0	5,000
Sewer spot repairs	0	0	0	0
Sewer Line Foaming Root Control	<u>1,420</u>	<u>1,420</u>	<u>1,420</u>	<u>1,420</u>
Total	9,957	9,135	9,135	19,223

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
One-half of BACWA Membership	750	1,000	1,000	1,000
California Water Environment Association Memberships	528	406	406	300
California Water Environment Association Certificate Renewals	132	450	0	450
PE License Renewal	0	0	0	0
BAAQMD – Standby Generator Fee				
Harbormaster	375	0	450	450
Miscellaneous memberships (ASCE)	0	750	750	750
One Half Sanitary Sewer Overflow General Permit Fee	<u>614</u>	<u>614</u>	<u>614</u>	<u>614</u>
Total	2,399	3,220	3,220	3,564

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Sewer billing costs – postage, forms, envelopes, credit card fees	6,206	6,206	6,206	6,206
Computer supplies, paper, printed forms such as utility billings, past-due notices, service applications, postage, general related office supplies, etc	<u>2,034</u>	<u>2,034</u>	<u>2,034</u>	<u>2,034</u>
Total	8,240	8,240	8,240	8,240

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Sewer Lift Station Genset Maintenance	3,651	3,545	3,545	3,545
DOT examinations for truck driver's licenses	265	265	265	265
Underground Service Alert	<u>265</u>	<u>265</u>	<u>265</u>	<u>265</u>
Total	4,181	4,075	4,075	4,075

52242 Small Tools and Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Budgeted here are the numerous small tools, parts, and supplies necessary to the maintenance activity of this department,	3,000	3,107	3,107	3,107

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Continuing Education Units for CWEA Certificates	300	300	300	300
Class B commercial driver license training	200	200	200	200
Sewage treatment and safety-related practices	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
Total	750	750	750	750

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Reflects the cost of electricity utilized by sewage pump stations	20,497	20,497	20,497	20,497

52246 Wastewater Treatment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Cost for SFPUC to treat wastewater	470,927	462,418	462,000	473,000

Department/Division: Emergency Operations Center 4050
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Full-time Salaries			21,118	30,152	31,067	10,972	13,198
51201 Part-time Salaries			316				
51301 Overtime							
Total Salaries	0	0	21,434	30,152	31,067	10,972	13,198
BENEFITS							
51502 City Pers Contribution			3,065	4,244	5,242	2,275	2,081
51506 Life Insurance			80	104	112	59	71
51507 Medicare Tax			316	438	449	159	191
51508 Social Security Tax							-
51509 Flexible Benefits - Health			2,709	4,057	4,462	1,690	896
51510 Retiree Health							
51511 Long-Term Disability			139	189	199	89	107
51602 Dental Insurance			453	606	608	226	114
51603 Vision Insurance			168	246	212	112	56
51605 Employee Assistance Program			16	21	21	8	4
51704 Auto Allowance							-
51705 Housing Allowance							-
51706 Phone Allowance							-
Total Benefits	0	0	6,947	9,905	11,304	4,617	3,522
INSURANCE							
51800 Liability Insurance			784	780	1,827	785	540
51810 Worker's Compensation			672	669	1,631	700	823
Total Insurance	0	0	1,456	1,449	3,458	1,485	1,363
SERVICES AND SUPPLIES							
52200 Safety Clothing				322		300	150
52221 Communications			190	1,873	2,415	2,500	3,000
52231 Equipment Maintenance						500	500
52232 Maint. Structures/Improvement.Grounds	23,376			8,046	2,635	3,000	2,000
52233 Memberships							
52234 Office Expense				316	411	400	250
52235 Professional Services							
52236 Equipment Rental							
52241 Special Department Expense	12,800		492	194	839	26,226	26,226
52242 Small Tools & Supplies							
52243 Travel & Training							800
52244 Utilities							
Total Services & Supplies	36,176	0	683	10,751	6,301	32,926	32,926
FIXED ASSETS							
53300 Equipment				2,907			
Total Fixed Assets	0	0	-	2,907	-	-	-
TOTAL BUDGET	36,176	0	30,519	55,164	52,130	50,000	51,009

4050 – Emergency Operations Center

Mission Statement

To provide internal and external coordination of the emergency functions of the city.

Program Description

This department provides the resources necessary for the Director of Emergency Services to provide the physical components of a functioning EOC, to coordinate response plans with the San Mateo County Office of Emergency Services, to oversee the Brisbane Community Emergency Response Team volunteers, and other work as necessary to prepare and carry out plans for the protection of persons and property within the city in the event of an emergency.

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/11	2011/12	2012/13	2013/14
Safety clothing and equipment			300	150

52221 Communications

	Budgets			
	2010/11	2011/12	2012/13	2013/14
EOC Long Distance Line				300
EOC Air Cards				1,500
EOC Satellite Phone Subscription				500
Reprogram mobile radios				200
Equipment Upgrades				500
Total			2,500	3,000

52231 Equipment Maintenance

	Budgets			
	2010/11	2011/2012	2012/2013	2013/2014
Miscellaneous office equipment repair			500	500

52232 Maint. Structures/Improvement Grounds

	Budgets			
	2010/11	2011/2012	2012/2013	2013/2014

Physical modifications to EOC to enhance operability			3,000	2,000
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52234 Office Expense

	Budgets			
	2010/11	2011/2012	2012/2013	2013/2014

EOC Office/computer supplies			400	250
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52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14

Purchase and equip trailer to serve as alternate EOC and/or scheduled event command post. Modify existing DPW truck to serve as tow vehicle	29,859	7,867	26,226	26,226
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52243 Travel and Training

	Budgets			
	2010/11	2011/2012	2012/2013	2013/2014

Examples: SMC Emergency Managers Assoc., Emergency Management Institute, California Specialized Training Institute				800
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Department/Division: 5001 Recreation-Administration
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	204,621	224,577	238,910	190,658	66,424	64,989	115,226
51201 Part-time Salaries	17,487	6,813	7,766	6,090	4,889	7,520	
51301 Overtime	0	0	-	-	-	100	
Total Salaries	222,108	231,390	246,676	196,747	71,313	72,608	115,226
BENEFITS							
51502 City Pers Contribution	20,490	32,372	34,267	26,239	11,613	13,473	17,509
51503 Employee Paid Pers Contribution	9,553	0	-	-			
51506 Life Insurance	571	566	496	427	233	351	471
51507 Medicare Tax	3,260	3,436	3,663	2,939	1,049	1,051	1,671
51508 Social Security Tax	267	170	134	115	138	466	260
51509 Flexible Benefits - Health	17,805	18,715	24,698	26,413	17,165	17,066	24,908
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	1,265	1,247	1,091	914	416	529	904
51602 Dental Insurance	2,312	2,272	2,287	1,988	1,147	1,140	1,482
51603 Vision Insurance	854	840	845	815	400	564	734
51605 Employee Assistance Program	85	92	66	68	110	39	52
51704 Auto Allowance	3,628	3,578	3,610	1,078	-		720
51705 Housing Allowance	3,023	2,982	3,008	2,168	-		600
51706 Phone Allowance	665	656	662	477	-		-
Total Benefits	63,778	66,925	74,826	63,640	32,270	34,680	49,310
INSURANCE							
51800 Liability Insurance	9,723	10,890	12,716	14,023	4,928	5,186	4,711
51810 Worker's Compensation	8,340	9,341	5,783	12,028	4,398	4,629	7,185
Total Insurance	18,063	20,231	18,499	26,051	9,326	9,815	11,897
SERVICES AND SUPPLIES							
52221 Communications							
52231 Equipment Maintenance	0	145	22	224	-	850	200
52232 Maintenance Structures			0	0			
52233 Memberships	725	900	900	900	310	800	800
52234 Office Expense	6,344	8,118	6,120	4,039	5,417	7,200	7,200
52235 Professional Services	8,161	9,108	6,602	6,954	7,270	7,500	7,500
52240 Rental-Real Property			0	0			
52241 Special Department Expense	858	757	2,028	767	2,761	1,690	1,690
52242 Small Tools & Supplies	264	355	247	33	68	280	100
52243 Travel & Training	5,441	2,820	1,131	2,219	2,055	1,500	3,650
52244 Utilities							
Total Services & Supplies	21,792	22,202	17,049	15,136	17,880	19,820	21,140
OTHER							
54500 Depreciation	224	4,571	4,322	4,322	4,322	4,400	
Total Other	224	4,571	4,322	4,322	4,322	4,400	-
FIXED ASSETS							
53100 Improvements							
53300 Equipment							
Total Fixed Assets	0	0	-	-	-	-	-
TOTAL BUDGET	325,965	345,319	361,372	305,895	135,111	141,324	197,573

5001 – PARKS AND RECREATION – ADMINISTRATION

Mission Statement

The mission of the Parks and Recreation Department's Administrative Program is to provide administrative support to the community recreation programs, facilities, and City Parks and Recreation staff; play a prominent role in publicizing the department's role in the community; interacting with various community groups and interested individuals; and to provide staff support to the Parks, Beaches & Recreation Commission.

Program Description

The Recreation Administrative Program functions to provide leadership support for all Recreation programs; coordinates maintenance and general improvements to City recreation facilities; is responsible for the preparation and dissemination of agendas and minutes of the Parks, Beaches and Recreation Commission; and provides payroll and budgetary functions for the department.

Budget Line Item Descriptions

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Computer maintenance	710	0	0	0
Office equipment repairs	475	500	500	200
Telephone service calls/hookups	380	0	0	0
Annual contract copier maintenance	<u>350</u>	<u>350</u>	<u>350</u>	<u>0</u>
Total	1,915	850	850	200

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Parks & Recreation Society:				
Agency/Director	380	200	200	200
Recreation Supervisors (2)	600	600	400	400
California Society of Park & Recreation				
Commissioners	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Total	1,180	1,000	800	800

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Postage	1,400	700	700	700
Office supplies	1,615	1,500	1,500	1,500
Printing	285	0	0	0
Sign Maker Materials	<u>7,500</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total	10,800	7,200	7,200	7,200

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
On-Line Registration Fees	5,700	7,500	7,500	7,500

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Supplies for Parks & Recreation Commission special events	570	500	500	500
Volunteer and contractual employee's fingerprinting	475	1,000	1,000	1,000
Special merit awards (plaques and other forms of recognition by the Parks & Recreation Commission)	90	100	100	100
Department of Motor Vehicles Drivers Physicals for Class B drivers and Class B license	<u>90</u>	<u>90</u>	<u>90</u>	<u>90</u>
Total	1,225	1,690	1,690	1,690

52242 Small Tools & Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Includes miscellaneous tools, keys, batteries, heavy-duty staples, etc	280	280	280	100

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Parks and Recreation Society Annual Conference:				
Registration (5)	680	680	0	750
Meals (3 days)	0	100	0	500
Lodging (2 nights)	700	700	0	1,400
Travel	0	1,000	0	1,000
California Parks and Recreation Society – Awards Dinner	<u>100</u>	<u>100</u>	<u>0</u>	<u>0</u>
Total	1,480	2,580	1,500	3,650

Department/Division: 5003 Recreation-Youth Activities							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	143,375	144,778	146,251	146,582	145,449	143,344	219,383
51201 Part-time Salaries	120,386	126,661	135,083	131,266	138,818	153,974	
51301 Overtime	58	86	62	35	29	100	
Total Salaries	263,818	271,525	281,397	277,884	284,296	297,418	219,383
BENEFITS							
51502 City Pers Contribution	17,825	26,873	26,529	26,738	30,871	29,717	7,712
51506 Life Insurance	543	526	461	461	463	709	243
51507 Medicare Tax	3,783	3,917	4,028	3,991	4,199	4,311	3,181
51508 Social Security Tax	4,655	5,099	5,744	5,391	6,155	9,546	10,570
51509 Flexible Benefits - Health	34,168	35,834	37,941	42,532	40,988	34,986	12,902
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	1,029	1,045	913	913	917	1,167	398
51602 Dental Insurance	2,814	2,740	2,800	2,799	2,443	1,995	684
51603 Vision Insurance	1,040	1,012	1,034	1,156	844	988	339
51605 Employee Assistance Program	80	80	68	68	80	69	24
51704 Auto Allowance	0	0	-	-			-
51705 Housing Allowance	0	0	-	-			-
51706 Phone Allowance	740	730	737	737	739	735	252
Total Benefits	66,677	77,857	80,255	84,787	87,698	84,222	36,304
INSURANCE							
51800 Liability Insurance	11,604	12,688	14,720	16,242	19,718	21,266	8,970
51810 Worker's Compensation	9,953	10,883	12,626	13,931	17,598	18,980	13,681
Total Insurance	21,557	23,571	27,346	30,173	37,316	40,246	22,651
SERVICES AND SUPPLIES							
52231 Equipment Maintenance		25	-	-			
52234 Office Expense	380	546	5	-	87		
52235 Professional Services	34,357	34,758	21,757	21,469	12,724	24,200	
52236 Equipment Rental	8,139	10,565	6,612	4,172	7,759	14,450	
52240 Rent-Real Property							
52241 Special Department Expense	33,544	25,663	22,359	31,105	22,142	24,100	
52242 Small Tools & Supplies	144	3	9	-	82	100	
52243 Travel & Training	582	0	35				
52244 Utilities							
Total Services & Supplies	77,147	71,566	50,777	56,747	42,794	82,850	0
OTHER							
52900 Contributions	159,067	96,715	29,365	161,657	114,463	104,900	
54500 Depreciation	3,273	3,273	3,273	1,905	874	3,273	
Total Other	162,340	99,988	32,638	163,562	115,337	108,173	-
PROGRAMS							
Y02 6-8th Grade Basketball							4,920
Y01 K-5th Grade Basketball							417
Y06 6-8th Grade Volleyball							2,030
Y05 6-8th Grade Flag Football							2,100
Y03 Youth Baseball							2,723
R01 Preschool							2,023
R02 Kindercare							946
C01 Art Class							1,140
C21 Lego Camp							806
C10 Tiny Tots							726
R03 After School							5,259
D02 Summer Camp							18,336
D03 Winter Camp							2,976
D01 Spring Camp							2,149
R04 Summer Pre-School							127
SD1 BES Contribution							38,000
SD2 High School Bus							85,000
Total Programs	-	-	-	-	-	-	169,678
FIXED ASSETS							
53300 Equipment							
Total Fixed Assets	0	0	-	-	-	-	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	101,115	116,336	22,429	3,518	102,673	92,141	
Total Expenditure Transfers	101,115	116,336	22,429	3,518	102,673	92,141	-
TOTAL BUDGET	692,654	660,837	494,841	616,671	670,114	685,051	448,016

5003 PARKS AND RECREATION—YOUTH ACTIVITIES

Mission Statement

The mission of the Park and Recreation Department's Youth Activities Program is to provide a variety of recreational opportunities for Brisbane youth in safe and pleasant facilities that enrich their lives and aid in their physical and social development.

Program Description

This program supports a comprehensive array of youth classes and programs that include sports, leisure activities, special classes, seasonal camps, trips and social interaction.

Budget Line Item Descriptions

52200 Safety Clothing

	2009/10	2010/2011	2011/2012	2012/2013
Staff Clothing	475	475	0	0

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Elementary and middle school sports program/coaches/league fees/officials/clinics	13,000	13,000	13,000	13,000
Music Together	0	0	0	0
Tae Kwon Do Instructor	3,400	3,400	3,400	3,400
Youth Art	3,400	3,400	3,640	3,640
Tennis Instructor	900	900	900	900
Baton Instructor	1,100	1,100	1,200	1,200
Tiny Tot Playgroup (M.O.B.)	1,700	1,700	1,760	1,760
Youth dance DJ	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	23,800	23,800	24,200	24,200

52236 Equipment Rental

	2009/10	2010/2011	2011/2012	2012/2013
Transportation for Summer Camp	6,400	6,400	7,650	7,650
Transportation for Winter Camp	2,550	2,550	3,400	3,400
Transportation for Spring Camp	<u>850</u>	<u>850</u>	<u>3,400</u>	<u>3,400</u>
Total	9,800	9,800	14,450	14,450

52241 Special Departmental Expense

	2009/10	2010/2011	2011/2012	2012/2013
Seasonal Camps	14,200	14,200	14,000	14,000
Youth Sports	12,000	12,000	6,000	6,000
Club Rec A.S.	2,550	2,550	2,500	2,500
Pre School	1,500	1,500	1,500	1,500
Tiny Tot Playgroup	<u>400</u>	<u>400</u>	<u>100</u>	<u>100</u>
Total	30,650	30,650	24,100	24,100

52242 Small Tools and Supplies

	2009/10	2010/2011	2011/2012	2012/2013
Included are tools and supplies used by the Preschool/Youth Program such as wrenches, screwdrivers, hoses, ladders, vacuum cleaners, paint, brushes, sign paper, etc	300	300	100	100

52900 Contributions

	2009/10	2010/2011	2011/2012	2012/2013
Brisbane School District ¹	37,400	37,400	37,400	37,400
Jefferson High School Subsidy ²	<u>67,500</u>	<u>67,500</u>	<u>67,500</u>	<u>67,500</u>
Total	104,900	104,900	104,900	104,900

¹This subsidy was used during 2010/11 for the following activities:

- Brisbane Homework Center
- Lipman Homework Center
- Student user Fees/Technology
- Lipman Multipurpose room extra cleaning
- Lipman M/P Restroom extra cleaning
- BES office space

²This subsidy is proposed to be used for

- Transportation
- After school classes

53300 Equipment

	2009/10	2010/2011	2011/2012	2012/2013
Community Center				
Tables	900	900	900	900
Mission Blue Center	0	0	0	0
Replacement Chairs	350	350	350	350
Replacement Tables	500	500	500	500
Replacement Carpet			7,500	0
Renew Wood Floor			4,000	0
Repair Kitchen Floor			1,500	0
Paint lobby and Conference Room	<u>0</u>	<u>0</u>	<u>2,000</u>	<u>6,500</u>
Total	1,750	1,750	16,750	8,250

Budgets

	2013/14	2013/14
Programs	Expenditures	Revenues
Mission Blue	23,872	81,042
Community Center	15,703	13,969
Modular Building at BES	6,271	
Sunrise Room	4,507	
Portable toilets at recreational facilities	3,700	
Portable toilet at Fisherman's Park	3,200	
Teen Center	5,807	
Community Park	28,652	10,000
4 Solano	1,431	
Mission Blue Field	31,544	8,000
BES Restroom	943	
Tennis Court	3,133	
Total	128,763	113,010

	2009/10	2010/2011	2011/2012	2012/2013
Portable toilets at recreational facilities	3,700	3,700	3,700	3,700
Portable toilet at Fisherman's Park	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>	<u>3,200</u>
Total	6,900	6,900	6,900	6,900

52242 Small Tools & Supplies

	2009/10	2010/2011	2011/2012	2012/2013
Miscellaneous tools - hardware, vacuum cleaners, brushes, mops, buckets, ladder, etc. for the Community Center , Mission Blue Center, Pool, Teen Center, and Sunrise Room,	650	650	650	650

52244 Utilities

	2009/10	2010/2011	2011/2012	2012/2013
Park Landscaping	75,000	77,000	77,000	55,000
Mission Blue Center	11,000	12,000	12,000	12,000
Community Center	6,500	7,000	7,000	7,000
Teen Center	3,000	3,500	3,500	3,500
Sunrise Room	2,500	3,000	3,000	3,000
Recreation Department Modular	<u>2,000</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total	100,000	105,000	105,000	83,000

53100 Improvements

	2009/10	2010/2011	2011/2012	2012/2013
Community Center Floor Replacement/Resurface	0	0	3,500	0
Community Center Improvements	4,000	4,000	7,500	0
Native Plant Material	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	5,000	5,000	12,000	1,000

52232 Maintenance—Structures/Improvements/Grounds

	2009/10	2010/2011	2011/2012	2012/2013
Mission Blue Center and Park				
Carpet Cleaning	1,000	1,000	1,000	1,000
Operation supplies	2,800	2,800	2,800	2,800
Janitorial supplies	2,900	2,900	2,900	2,900
Teen Center				
Janitorial & Operation Supplies	1,500	1,500	1,500	1,500
Community Park				
Janitorial Supplies	2,500	2,500	2,500	2,500
BES – Recreation Office and Modular				
Janitorial Supplies	500	500	500	500
Carpet Cleaning	1,500	1,500	1,500	1,500
Community Center Library Park				
Operational Supplies	1,500	1,500	1,500	1,500
Janitorial Supplies	1,500	1,500	1,500	1,500
Community Swimming Pool				
Janitorial and Maintenance Supplies	2,500	2,500	500	500
Sunrise Room				
Repairs and Maintenance	900	900	900	900
Janitorial and Maintenance Supplies	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total	20,300	20,300	18,300	18,300

52234 Office Expense

	2009/10	2010/2011	2011/2012	2012/2013
Office supplies	250	250	250	250
Reservation Software	<u>0</u>	<u>0</u>	<u>2,500</u>	<u>0</u>
Total	250	250	2,750	250

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Janitorial services: MBC, Comm. Center, Sunrise Room, Teen Center, Community Swimming Pool, and BES Office and Modular	36,100	36,100	36,100	36,100
Here Comes the Guide	<u>0</u>	<u>2,000</u>	<u>2,200</u>	<u>0</u>
Total	36,100	38,100	38,300	36,100

52236 Equipment Rental

5002 PARKS AND RECREATION—PARKS & FACILITIES OPERATIONS

Mission Statement

The mission of the Park and Recreation Department's Parks & Facilities Maintenance program is, in coordination with Public Works, to provide functional, clean, safe and well-maintained facilities for activities, meetings, and rental space for recreation programs, community organizations and citizen-sponsored social activities and parks for passive and active recreational activities.

Program Description

This program is responsible for the coordinated general maintenance of:

- | | |
|---|---|
| 1 - Community Park | 8 - Teen Center |
| 2 - 4 Solano Street building and playground | 9 - Modular building and Office space at Brisbane Elementary School |
| 3 - Sunrise Senior Activity Room | 10 - Park Lane Skatepark & Basketball Courts |
| 4 - Firth Park | 11 - Quarry Road Park |
| 5 - Community Center | 12 - Crocker Park Recreational Trail |
| 6 - Mission Blue Park | |
| 7 - Ball fields at Lipman and Brisbane Elementary schools | |

Budget Line Item Descriptions

52200 Safety Clothing

	2009/10	2010/2011	2011/2012	2012/2013
Safety Clothing	300	300	300	300

52221 Communications

	2009/10	2010/2011	2011/2012	2012/2013
DSL for Mission Blue	400	400	400	400
Telephone service Mission Blue Center	400	400	400	400
Telephone service Community Center	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total	1,200	1,200	1,200	1,200

52231 Equipment Maintenance

	2009/10	2010/2011	2011/2012	2012/2013
Vehicle repair and maintenance on the recreation vans	1,050	1,050	1,050	1,050
Gas and oil for the recreation vans	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>	<u>1,050</u>
Total	2,100	2,100	2,100	2,100

Department/Division: 5002 Recreation-Parks & Facility Operations							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	349						94,395
51201 Part-time Salaries	96,664	99,487	105,862	103,115	106,553	74,380	
51301 Overtime	1,074	481	233	159	953	500	
Total Salaries	98,088	99,968	106,095	103,274	107,506	74,880	94,395
BENEFITS							
51502 City Pers Contribution	(3,591)	12,284	13,242	13,217	16,484		2,571
51506 Life Insurance							81
51507 Medicare Tax	1,567	1,676	1,719	1,701	1,708	1,079	1,369
51508 Social Security Tax	9,148	1,915	1,780	1,701	1,592	4,612	4,842
51509 Flexible Benefits - Health		3,952	9,640	12,780	13,614		4,659
51510 Retiree Health	946						
51511 Long-Term Disability							133
51602 Dental Insurance	131	656	716	704	710		228
51603 Vision Insurance	59	253	270	301	247		113
51605 Employee Assistance Program							8
51704 Auto Allowance							-
51705 Housing Allowance							-
51706 Phone Allowance							84
Total Benefits	8,260	20,735	27,368	30,405	34,355	5,690	14,087
INSURANCE							
51800 Liability Insurance	2,994	3,206	3,774	4,164	4,924	5,320	3,860
51810 Worker's Compensation	2,568	2,750	3,237	3,571	4,394	4,748	5,886
Total Insurance	5,562	5,956	7,011	7,735	9,318	10,068	9,746
SERVICES AND SUPPLIES							
52200 Safety Clothing	174	0	0	190	-	300	
52221 Communications	70	0	1,630	1,190	1,344	1,200	
52231 Equipment Maintenance	5,116	2,796	4,210	6,688	1,851	2,100	
52232 Maint. Structures/Improvement/Grounds	19,613	14,846	22,743	16,925	20,289	18,300	
52233 Memberships			0	0			
52234 Office Expense	288	170	4	207	2,817	250	
52235 Professional Services	42,645	34,349	33,577	34,902	34,047	24,100	
52236 Equipment Rental	9,531	9,419	9,625	9,576	7,851	6,900	
52240 Rental-Real Property							
52241 Special Department Expense		5	0	205	52		
52242 Small Tools & Supplies	813	243	367	863	494	650	
52243 Travel and Training			0	0			
52244 Utilities	71,712	85,416	92,407	98,289	98,386	76,000	
Total Services & Supplies	149,962	147,244	164,563	169,034	167,131	129,800	-
PROGRAMS							
F01 Mission Blue							23,872
F02 Community Center							15,703
F05 Modular Building at BES							6,271
F08 Sunrise Room							4,507
F12 Portable toilets at Lipman Field							3,700
F13 Portable toilet at Fisherman's Park							3,200
F09 Teen Center							5,807
F03 Community Park							28,652
F10 4 Solano							1,431
FF1 Mission Blue Field							31,544
F11 BES Restroom							943
F06 Mission Blue Tennis Court							3,133
Total Programs	-	-	-	-	-	-	128,763
OTHER							
54500 Depreciation	64,971	71,951	71,750	477,446	71,146	72,000	
Total Other	64,971	71,951	71,750	477,446	71,146	72,000	-
FIXED ASSETS							
53100 Improvements	9,246	16,241	2,000	0	5,005	1,000	
53300 Equipment	3,184	7,451	1,493	1,471	-	8,250	
Total Fixed Assets	12,430	23,692	3,493	1,471	5,005	9,250	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	48,253	52,295	57,829	50,382	56,706	53,925	
Total Expenditure Transfers	48,253	52,295	57,829	50,382	56,706	53,925	-
TOTAL BUDGET	387,526	421,841	438,109	839,748	451,167	355,613	246,990

Programs	Budgets		Participants
	2013/14 Expenditures	2013/14 Revenues	
6-8 th Grade Basketball	4,920	2,686	42
2-3 rd Grade Basketball	417	720	10
6-8 th Grade Volleyball	2,030	1,087	22
6-8 th Grade Flag Football	2,100	1,142	18
5-10 year old Baseball	2,723	3,138	50
Preschool	2,023	37,940	20
Kindercare	946	8,487	23
Art Class	1,140	1,547	37
Music Together	806	1,653	18
Tiny Tots	726	999	10
After School	5,259	59,386	59
Summer Camp	18,336	62,310	56
Winter Camp	2,976	7,395	27
Spring Camp	2,149	6,099	34
Summer Pre- School	127	1,190	15
BES Contribution	38,000	0	
High School Bus	85,000	16,000	50
Total	169,678	211,779	

Department/Division: 5004 Recreation-Adult Activities

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries							
51201 Part-time Salaries	0	458	1,633	2,705	2,536	3,459	-
51301 Overtime	0	0					
Total Salaries	0	458	1,633	2,705	2,536	3,459	-
BENEFITS							
51502 City Pers Contribution		65	224	391	430		-
51506 Life Insurance							-
51507 Medicare Tax	0	7	24	41	37	50	-
51508 Social Security Tax	0	0	4	-	-	214	-
51509 Flexible Benefits - Health							-
51510 Retiree Health							-
51511 Long-Term Disability							-
51602 Dental Insurance							-
51603 Vision Insurance							-
51605 Employee Assistance Program							-
51704 Auto Allowance							-
51705 Housing Allowance							-
51706 Phone Allowance							-
Total Benefits	0	72	251	432	467	265	-
INSURANCE							
51800 Liability Insurance	139	149	176	194	229	247	-
51810 Worker's Compensation	119	128	151	166	204	221	-
Total Insurance	258	277	327	360	433	468	-
SERVICES AND SUPPLIES							
52232 Maintenance - Structures	71						
52233 Memberships	0	117	100	-	-	100	
52234 Office Expense	89	105	98	42	13	200	
52235 Professional Services	18,610	14,132	15,025	13,773	19,313	32,811	
52240 Rental-Real Property	0	0					
52241 Special Department Expense	2,570	2,671	2,163	680	1,357	3,650	
52242 Small Tools & Supplies	0	0	13	-	-	50	
Total Services & Supplies	21,269	17,025	17,399	14,495	20,683	36,811	-
PROGRAMS							
C50 Oil Painting							2,880
C52 Tai Chi							983
C51 Tae Kwon Do							960
C54 Yoga							2,453
C53 Tennis							79
A04 Open Gym							-
A02 Adult Softball							3,731
Total Other	0	-	-	-	-	-	11,086
OTHER							
54500 Depreciation	2,148	2,148	2,148	2,148	2,148	2,148	
Total Other	2,148	2,148	2,148	2,148	2,148	2,148	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	7,504	8,524	6,830	6,413	5,988	6,089	
Total Expenditure Transfers	7,504	8,524	6,830	6,413	5,988	6,089	-
TOTAL BUDGET	31,250	28,504	28,588	26,552	32,255	49,240	11,086

5004 PARKS AND RECREATION—ADULT ACTIVITIES

Mission Statement

The mission of the Parks and Recreation Department's Adult Activities Program is to provide adults (18 years and older) with a variety of leisure time activities and programs held at safe and aesthetically pleasing facilities.

Program Description

This program offers adults leisure time opportunities, including adult sports leagues, special interest classes and activities, and special events.

Budget Line Item Descriptions

Memberships

	2009/10	2010/2011	2011/2012	2012/2013
League Fees	0	0	100	100

52234 Office Expense

	2009/10	2010/2011	2011/2012	2012/2013
Included are office supplies required for adult activities such as paper, pens, notebooks, scissors, calculators, etc.	250	250	200	200

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Dance Instructors	8,600	8,600	8,600	8,600
Yoga Instructors	5,700	5,700	5,700	5,700
Softball Umpires	6,300	6,300	6,300	6,300
Other Contractual Instructors	2,500	2,500	1,000	1,000
Tai Chi Instructor	1,900	1,900	1,848	1,848
Basketball Referees	1,900	1,900	1,890	1,890
Tae Kwon Do Instructor	1,500	1,500	3,410	3,410
Co-ed Volleyball Referees	1,200	1,200	1,225	1,225
Fitness Instructors	1,200	1,200	0	0
Tennis Instructor	2,500	2,500	2,478	2,478
Digital Photography Instructors	<u>360</u>	<u>360</u>	<u>360</u>	<u>360</u>
Total	33,660	33,660	32,811	32,811

52241 Special Department Expense

	2009/10	2010/2011	2011/2012	2012/2013
Awards for adult softball, volleyball and basketball leagues	2,800	2,800	2,750	2,750
Dance Instructors	400	400	400	400
Yoga Instructors	200	200	200	200
Softball Umpires	200	200	200	200
Scorebooks and miscellaneous supplies	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	3,700	3,700	3,650	3,650

52242 Small Tools and Supplies

	2009/10	2010/2011	2011/2012	2012/2013
Includes keys, locks, tape, staplers, batteries, paint, extension cords, small tools, rakes, and shovels	285	285	50	50

Programs	Budgets		
	2013/14 Expenditures	2013/14 Revenues	2013/14 Participants
Boot Camp	2,306	3,077	32
Line Dance	314	616	132
Oil Painting	2,880	4,181	15
Tai Chi	983	1,101	20
Tae Kwon Do	960	1,850	24
Yoga	2,453	3,680	40
Tennis	79	158	5
Zumba	928	1,427	23
Fitness	345	362	3
Adult Softball	3,731	2,218	60
Total	14,979	18,668	

Department/Division: 5005 Recreation-Senior Citizens Activities							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries							
51201 Part-time Salaries	20,721	22,043	21,706	22,277	22,414	22,235	38,424
Total Salaries	20,721	22,043	21,706	22,277	22,414	22,235	38,424
BENEFITS							
51502 City Pers Contribution	741	774	698	788	969	4,609	6,059
51506 Life Insurance							81
51507 Medicare Tax	144	79	72	82	107	322	557
51508 Social Security Tax	115	0					-
51509 Flexible Benefits - Health			(205)				4,659
51510 Retiree Health							
51511 Long-Term Disability							133
51602 Dental Insurance							228
51603 Vision Insurance			(6)				113
51605 Employee Assistance Program							8
51704 Auto Allowance							-
51705 Housing Allowance							-
51706 Phone Allowance							84
Total Benefits	1,000	853	559	870	1,076	4,932	11,922
INSURANCE							
51800 Liability Insurance	979	1,048	1,234	1,361	1,472	1,590	1,571
51810 Worker's Compensation	840	899	1,058	1,168	1,314	1,419	2,396
Total Insurance	1,819	1,947	2,292	2,529	2,786	3,010	3,967
SERVICES AND SUPPLIES							
52221 Communications	38	0	-	-	-	-	
52231 Equipment Maintenance							
52234 Office Expense	47						
52235 Professional Services	4,500	6,520	5,495	6,370	7,190	8,000	
52236 Equipment Rental		97					
52240 Rental-Real Property							
52241 Special Department Expense	4,972	5,545	6,005	2,248	5,965	6,000	
52242 Small Tools & Supplies		31					
Total Services & Supplies	9,556	12,194	11,500	8,618	13,155	14,000	-
PROGRAMS							
SC3 Senior Club							23,200
S02 Bingo							1,056
S04 Movie Day							168
S06 Art							3,110
S03 Agile Aging							1,450
S08 Computer Class							2,150
S07 Knitting							-
S01 Sunrise Room Drop-ins							-
Total Programs	0	-	-	-	-	-	31,134
OTHER							
52900 Contributions	20,400	22,100	20,400	20,400	18,700	20,400	
54500 Depreciation							
Total Other	20,400	22,100	20,400	20,400	18,700	20,400	-
FIXED ASSETS							
53300 Equipment	1,812	0	73	109	82	380	
Total Fixed Assets	1,812	0	73	109	82	380	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	10,322	11,514	11,119	9,093	10,598	7,775	
Total Expenditure Transfers	10,322	11,514	11,119	9,093	10,598	7,775	-
TOTAL BUDGET	65,630	70,651	67,648	63,896	68,811	72,731	85,447

5005 – PARKS AND RECREATION—SENIOR CITIZENS ACTIVITIES

Mission Statement

The mission of the Parks and Recreation Department's Senior Citizens Activities Program is to provide seniors with a dedicated space for meetings and activities, and support services for their social, emotional and physical needs.

Program Description

The Senior Citizens Activities program strives to maintain functioning and safe facilities; provide programs and support staff; to provide funding for the weekly senior luncheon program and travel; and to provide volunteer opportunities in a wide range of other recreation programs.

Budget Line Item Descriptions

52221 Communications

	2009/10	2010/2011	2011/2012	2012/2013
Provides for phone services at the Sunrise Senior Activity Room	450	450	0	0

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Class instructors	4,500	4,500	8,000	8,000

52241 Special Department Expense

	2009/10	2010/2011	2011/2012	2012/2013
Trips	2,800	2,800	2,800	2,800
Instructional supplies	<u>1,700</u>	<u>1,700</u>	<u>3,200</u>	<u>3,200</u>
Total	4,500	4,500	6,000	6,000

52900 Contributions

	2009/10	2010/2011	2011/2012	2012/2013
This account provides for the monthly contribution by the City to the Brisbane Senior's Club	20,400	20,400	20,400	20,400

53300 Equipment

	2009/10	2010/2011	2011/2012	2012/2013
Replacement of equipment (chairs, tables etc.) at the Sunrise Senior Activity Room	380	380	380	380

Programs	2013/14 Expenditures	Budgets	
		2013/14 Revenues	2013/14 Participants
Senior Club	23,200	-	1,680
Bingo	1,056		491
Movie Day	168		412
Art	3,110		274
Agile Aging	1,450		408
Computer Class	2,150		306
Knitting	-		165
Sunrise Room Drop- ins			
Total	31,134	-	

Department/Division: 5006 Recreation-Special Events/Communications							General Fund Fund 100
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries							
51201 Part-time Salaries	1,337	1,649	1,595	1,708	2,467	2,484	16,300
51301 Overtime				872			
Total Salaries	1,337	1,649	1,595	2,580	2,467	2,484	16,300
BENEFITS							
51502 City Pers Contribution	50	214	178	202	383		2,571
51506 Life Insurance							81
51507 Medicare Tax	21	30	23	23	41	36	236
51508 Social Security Tax	55	34	21	37	41	154	-
51509 Flexible Benefits - Health	23	130	85	301	290		4,659
51510 Retiree Health							
51511 Long-Term Disability							133
51602 Dental Insurance	2	22	6	19	16		228
51603 Vision Insurance	1	8	2	8	6		113
51605 Employee Assistance Program							8
51704 Auto Allowance							-
51705 Housing Allowance							-
51706 Phone Allowance							84
Total Benefits	152	437	314	590	776	190	8,113
INSURANCE							
51800 Liability Insurance	124	133	156	172	164	178	666
51810 Worker's Compensation	106	114	134	148	147	159	1,016
Total Insurance	230	247	290	320	311	336	1,683
SERVICES AND SUPPLIES							
52233 Memberships							
52234 Office Expense	27,741	15,314	2,553	1,157	500	2,000	
52235 Professional Services	7,680	9,942	6,350	6,000			
52240 Rent-Real Property	0	0					
52241 Special Department Expense	58,096	47,245	43,063	31,327	36,933	44,500	
52243 Travel and Training							
Total Services & Supplies	93,516	72,501	51,966	38,484	37,433	46,500	-
PROGRAMS							
E02 Day in the Park							21,944
E11 Concerts in the Park							9,000
E12 Movies at the Marina							
E10 Festival of Lights							4,154
E09 Beautification Day							724
E08 Lagoon Clean-up Day							870
E04 Brisbane day at Giants							1,010
E03 Brisbane Derby							3,738
E16 Hydrant Painting							500
Total Programs	0	0	0	0	0	0	41,940
FIXED ASSETS							
53100 Improvements							
53300 Equipment							
54500 Depreciation	425	425	425	425	425	425	
Total Fixed Assets	425	425	425	425	425	425	0
EXPENDITURE TRANSFERS							
54250 Indirect Costs	16,413	18,253	7,764	7,708	6,875	3,308	
Total Expenditure Transfers	16,413	18,253	7,764	7,708	6,875	3,308	-
TOTAL BUDGET	112,073	93,512	62,354	50,107	48,288	53,244	68,035

5006 PARKS AND RECREATION—SPECIAL EVENTS/CITIZEN COMMUNICATION

Mission Statement

The mission of the Parks and Recreation Department's Special Events/Citizen Communication is to coordinate special events of community interest, and to provide written publications of interest to citizens of Brisbane, with the intent of encouraging community participation and involvement.

Program Description

This program is responsible for coordinating special events such as the Community Festival, Festival of Lights, Star Awards, Concerts in the Park, Monte Carlo Night, Beautification Day, Fitness Fair, Water Carnival, Giants Community Night, Fire Hydrant Painting Program and Lagoon Clean-up Day.

Budget Line Item Descriptions

52234 Office Expense

	2009/10	2010/2011	2011/2012	2012/2013
Printing	0	0	2,000	2,000

52241 Special Department Expense

	2009/10	2010/2011	2011/2012	2012/2013
Day in the Park/Community Festival	21,000	21,000	21,000	21,000
Concerts in the Park	18,000	19,000	19,000	19,000
Monte Carlo Night	4,000	4,000	0	0
Festival of Lights	3,000	3,000	3,000	3,000
Beautification Day	600	600	600	600
Fire Hydrant Painting	500	500	500	500
Lagoon Clean-up Day	400	400	400	400
Total	47,500	48,500	44,500	44,500

Programs	2013/14 Expenditures	Budgets	
		2013/14 Revenues	2013/14 Participants
Day in the Park	21,944	3,005	600
Concerts in the Park	9,000	9,000	1,500
Festival of Lights	4,154		400
Beautification Day	724		42
Lagoon Clean-up Day	870	400	72
Brisbane day at Giants	1,010	1,010	75
Brisbane Derby	3,738	3,800	34
Hydrant Painting	500	-	-
Total	41,940	17,215	

Department/Division: 5007 Recreation-Teen Activities

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	25,123	20,683	20,873	20,873	22,531	20,478	81,576
51201 Part-time Salaries	25,894	26,440	37,715	28,782	23,477	41,030	
51301 Overtime							
Total Salaries	51,017	47,122	58,588	49,655	46,008	61,508	81,576
BENEFITS							
51502 City Pers Contribution	2,017	2,937	2,934	2,921	3,528	4,245	6,426
51506 Life Insurance	78	75	66	66	66	101	203
51507 Medicare Tax	741	685	852	722	647	892	1,183
51508 Social Security Tax	1,578	1,639	2,338	1,785	1,456	2,544	2,531
51509 Flexible Benefits - Health	3,249	3,299	3,450	3,849	4,226	4,267	8,960
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	124	149	130	130	131	167	332
51602 Dental Insurance	287	283	286	286	287	285	570
51603 Vision Insurance	106	105	106	119	100	141	282
51605 Employee Assistance Program	6	14	10	10	10	10	20
51704 Auto Allowance	0	0	-	-			-
51705 Housing Allowance	0	0	-	-			-
51706 Phone Allowance	106	104	105	105	106	105	210
Total Benefits	8,293	9,292	10,277	9,993	10,555	12,756	20,717
INSURANCE							
51800 Liability Insurance	2,729	3,009	2,136	2,357	4,077	4,399	3,335
51810 Worker's Compensation	2,340	2,581	1,832	2,022	3,639	3,926	5,087
Total Insurance	5,069	5,590	3,968	4,379	7,716	8,326	8,422
SERVICES AND SUPPLIES							
52221 Communications	0	0	-	-	-	-	
52231 Equipment Maintenance	0	285	-	-	-	500	
52232 Maint. Structures/Improvement Grounds	9	0					
52233 Memberships	0	0					
52234 Office Expense	375	397	109	-	5	500	
52235 Professional Services	2,953	1,880	2,304	1,954	2,104	2,600	
52236 Equipment Rental	0	0	-	-			
52241 Special Department Expense	2,002	3,255	2,603	551	822	4,500	
52242 Small Tools & Supplies	13	101	26	18	11	100	
52243 Travel & Training	30	2,176	5,287	7,375	3,964	5,000	
52244 Utilities	0	0					
Total Services & Supplies	5,383	8,094	10,330	9,898	6,906	13,200	-
PROGRAMS							
T04 Teen Dances							1,600
							-
T03 Field Trips							1,300
T02 Youth Adversary Committee							600
Other Teen Activities							20,000
Total Other	0	-	-	-	-	-	23,500
OTHER							
54500 Depreciation	2,372	2,372	2,372	2,372	2,372	2,372	
Total Other	2,372	2,372	2,372	2,372	2,372	2,372	-
FIXED ASSETS							
53100 Improvements							
53300 Equipment	425	0	373	819	-	1,000	
Total Fixed Assets	425	0	373	819	-	1,000	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	21,001	24,395	15,772	11,028	19,259	18,175	
Total Expenditure Transfers	21,001	24,395	15,772	11,028	19,259	18,175	-
TOTAL BUDGET	93,560	96,865	101,679	88,145	92,817	117,337	134,215

5007 – PARKS AND RECREATION – TEEN ACTIVITIES AND PROGRAMS

Mission Statement

The mission of the Parks and Recreation Department's Teen Activities and Programs is to provide youth, ages 11 through 18 years, with programs, activities and a safe and nurturing facility dedicated to meet their leisure time needs.

Program Description

The function of the Teen Programs is to offer programs and activities to Brisbane teens that enrich their lives and foster healthy, positive lifestyles while meeting their educational, recreational and/or social needs.

Budget Line Item Descriptions

52231 Equipment Maintenance

	2009/10	2010/2011	2011/2012	2012/2013
Computer repairs	760	760	500	500

52234 Office Expense

	2009/10	2010/2011	2011/2012	2012/2013
Postage	200	200	200	200
Office supplies	250	250	250	250
Books and magazines	100	100	100	0
Advertising	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
Total	600	600	600	500

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Disc Jockey	1,900	1,900	1,900	1,900
Alarm system	<u>700</u>	<u>700</u>	<u>700</u>	<u>700</u>
Total	2,600	2,600	2,600	2,600

52241 Special Department Expense

	2009/10	2010/2011	2011/2012	2012/2013
General recreation supplies	1,600	1,600	1,600	1,600
Field trips (Camping, spring/winter/summer excursions)	1,300	1,300	1,300	1,300
Dance and party food and supplies	1,000	1,000	1,000	1,000
Special merit awards (trophies, T-shirts, recognition plaques)	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total	4,500	4,500	4,500	4,500

52242 Small Tools

	2009/10	2010/2011	2011/2012	2012/2013
Miscellaneous supplies	220	220	100	100

52243 Travel and Training

	2009/10	2010/2011	2011/2012	2012/2013
Training of five Youth Advisory Committee members through the California Parks and Recreation Society's YAC Attack Program	220	220	200	0
Youth and Teen Resources programs	100	100	100	0
Tuition Reimbursement	<u>0</u>	<u>0</u>	<u>5,000</u>	<u>5,000</u>
Total	320	320	5,300	5,000

53300 Equipment

	2009/10	2010/2011	2011/2012	2012/2013
Chairs	380	380	400	400
Computer Furniture	475	475	0	0
Computers and Game Console			2,500	0
Indoor furniture	380	380	400	400
Tables	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Total	1,435	1,435	3,500	1,000

Programs	2013/14 Expenditures	Budgets	
		2013/14 Revenues	Participants
6-8 th Grade Dances	1,600	1,580	316
Drop-in at Teen Center	-	0	1,165
Field Trips	1300		
Youth Adversary Committee	600		
Other Teen Activities	20000		
Total	23,500	1,580	

Department/Division: 5008 Recreation- Aquatics

General Fund
Fund 100

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	49,714	80,169	81,459	82,092	64,063		
51201 Part-time Salaries	127,224	149,865	170,878	169,858	168,956	171,087	194,682
51301 Overtime	338	150	563	574	879	750	700
Total Salaries	177,276	230,184	252,900	252,524	233,898	171,837	195,382
BENEFITS							
51502 City Pers Contribution	4,850	13,046	13,441	13,621	12,941	-	3,856
51506 Life Insurance	190	301	264	264	189	-	122
51507 Medicare Tax	2,591	3,491	3,668	3,663	3,393	2,481	2,823
51508 Social Security Tax	7,577	9,629	9,419	9,587	9,527	10,607	10,554
51509 Flexible Benefits - Health	3,840	5,163	5,591	5,828	5,027	-	5,376
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	369	597	522	522	373	-	199
51602 Dental Insurance	703	1,133	1,143	1,159	945	-	342
51603 Vision Insurance	260	418	422	453	372	-	169
51605 Employee Assistance Program	30	47	39	39	33	-	12
51704 Auto Allowance	0	0	-	-			
51705 Housing Allowance	0	0	-	-			
51706 Phone Allowance	16	0	-	-	-	-	126
Total Benefits	20,426	33,826	34,509	35,134	32,799	13,088	23,579
INSURANCE							
51800 Liability Insurance	9,276	9,276	10,223	10,174	16,769	12,237	7,960
51810 Worker's Compensation	7,957	7,957	8,768	8,726	14,966	10,922	12,140
Total Insurance	17,233	17,233	18,991	18,900	31,735	23,159	20,100
SERVICES AND SUPPLIES							
52200 Safety Clothing	987	2,726	1,157	598	165	1,859	1,859
52221 Communications	1,488	1,890	1,710	1,569	1,420	1,779	1,779
52231 Equipment Maintenance	0	0	-	-	1,682		
52232 Maint. Structures/Improvement Grounds	0	0	9,129	1,516	21,144	17,622	17,622
52233 Memberships	0	0	25	-			
52234 Office Expense	1,783	2,274	974	1,037	889	950	950
52235 Professional Services	8,304	12,591	17,374	12,751	17,087	11,020	23,020
52236 Equipment Rental	0	0	-	-			
52240 Rental of Real Property	0	0	-	-			
52241 Special Department Expense	27,820	26,228	29,127	26,506	6,623	5,350	5,350
52242 Small Tools & Supplies	5,415	3,053	1,205	2,309	2,026	3,040	3,040
52243 Travel & Training	439	125	939	-	96	-	
52244 Utilities	59,262	55,181	49,552	47,858	49,151	64,200	80,000
Total Services & Supplies	105,498	104,068	111,192	94,144	100,282	105,820	133,620
OTHER							
54500 Depreciation	72,177	76,092	76,931	78,485	77,855	77,000	
Total Other	72,177	76,092	76,931	78,485	77,855	77,000	-
FIXED ASSETS							
53300 Equipment			(8,054)		7,630		-
Total Fixed Assets	0	0	(8,054)	-	7,630	-	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	91,824	103,385	92,653	72,999	93,709	73,243	
Total Expenditure Transfers	91,824	103,385	92,653	72,999	93,709	73,243	-
TOTAL BUDGET	484,434	564,788	579,122	552,186	577,908	464,147	372,681

5008 – PARKS AND RECREATION – AQUATICS

Mission Statement

The mission of the Aquatics Program is to provide a comprehensive swim program and superior facility for all ages at the Community Swimming Pool.

Program Description

The Community Pool functions as a year-round swimming pool providing recreation opportunities and health and wellness programs for the entire community. The Aquatics Program includes American Red Cross Swim Lessons, adult lap swim programs, recreation swimming for families, birthday party packages, teen parties, private facility rentals, fitness classes, infant and preschool programs, lifeguard training classes, Water Safety Instructor classes, special events, masters swimming, youth swim team, adult intensive swim camp, Lipman School Educational Programs, scuba diving classes, and special needs swim programs.

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Safety clothing	1,859	1,859	1,859	1,859

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Central alarm system services	1,209	1,209	1,209	1,209
Telephone service	<u>570</u>	<u>570</u>	<u>570</u>	<u>570</u>
Total	1,779	1,779	1,779	1,779

52232 Maintenance – Structural

	Budgets			
	2010/11	2011/12	2012/13	2013/14
Pool Chemicals	17,622	17,622	17,622	17,622

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Office supplies	665	665	665	665
Monthly passes, punch passes, day camp passes and wrist bands	<u>285</u>	<u>285</u>	<u>285</u>	<u>285</u>
Total	950	950	950	950

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Water Aerobics Instructor	9,500	9,500	9,500	9,500
Swim Coach	1,520	1,520	1,520	1,520
Janitorial Service	<u>0</u>	<u>0</u>	<u>0</u>	<u>12,000</u>
Total	11,020	11,020	11,020	23,020

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
American Red Cross training materials, certification fees, service support fees, and books	1,425	1,425	1,425	1,425
Summer sports/aquatic camp (new)	1,425	1,425	1,425	1,425
Swim Camp – Adult (sponsored event)	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Total	5,350	5,350	5,350	5,350

52242 Small Tools & Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Pool operating supplies including kickboards, rescue tubes, ring buoys, lifeguard umbrellas, swimming supplies for sale (caps, goggles, etc.), and CPR first aid supplies.	3,040	3,040	3,040	3,040

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Aquatics Management School (Asilomar)	665	665	0	0

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
PG&E	49,200	49,200	49,200	50,000
Water and Sewer	<u>15,000</u>	<u>15,000</u>	<u>15,000</u>	<u>30,000</u>
Total	64,200	64,200	64,200	80,000

53300 Equipment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Pool Vacuum		6,000		

Department/Division: 5040 Marina							Marina Fund Fund 550
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51101 Salaries	203,632	221,808	185,314	172,331	175,968	185,183	383,258
51201 Part-time Salaries	111,301	124,672	131,688	149,072	130,663	186,714	
51301 Overtime	561	0	138	3,698	1,096	500	
Total Salaries	315,493	346,480	317,139	325,100	307,726	372,396	383,258
BENEFITS							
51502 City Pers Contribution	21,074	34,311	32,444	28,569	32,268	38,390	25,248
51503 Employee Paid Pers Contribution	6,217	0	-	-			
51506 Life Insurance	770	778	505	480	494	739	839
51507 Medicare Tax	4,679	5,131	4,710	4,884	4,645	5,392	5,557
51508 Social Security Tax	6,006	6,503	5,099	7,336	7,125	11,576	11,518
51509 Flexible Benefits - Health	23,930	25,329	15,437	13,463	14,627	17,066	52,415
51510 Retiree Health	0	0	-	-			
51511 Long-Term Disability	1,497	1,606	1,107	1,063	1,090	1,507	1,607
51602 Dental Insurance	3,449	3,401	2,494	2,287	2,294	2,280	2,565
51603 Vision Insurance	1,274	1,256	904	935	801	1,129	1,270
51605 Employee Assistance Program	128	136	73	78	149	78	90
51704 Auto Allowance	3,628	3,578	3,610	3,610	3,620	3,600	900
51705 Housing Allowance	3,023	2,982	3,008	3,008	3,016	3,000	750
51706 Phone Allowance	423	417	421	421	422	420	165
51710 Deferred Compensation				6,642	5,544	3,303	3,080
Total Benefits	76,097	85,428	69,812	72,775	76,093	88,482	106,004
INSURANCE							
51800 Liability Insurance	14,084	15,383	18,590	20,681	24,647	26,601	15,671
51810 Worker's Compensation	12,080	13,194	15,945	17,739	21,997	23,740	23,900
Total Insurance	26,164	28,577	34,535	38,420	46,644	50,341	39,570
SERVICES AND SUPPLIES							
52200 Safety Clothing	567	605	519	2,105	240	950	500
52221 Communications	7,198	4,258	3,325	4,110	4,162	2,850	4,200
52231 Equipment Maintenance	5,316	3,938	8,907	7,043	5,740	5,493	4,700
52232 Maint. Structures/Improvement.Grounds	44,245	38,073	40,264	50,355	49,939	40,870	45,300
52233 Memberships	275	0	275	463	275	275	625
52234 Office Expense	36,877	31,551	34,763	31,477	30,183	28,661	33,650
52235 Professional Services	590	3,375	7,071	11,710	630	7,000	11,000
52236 Equipment Rental	0	0					2,000
52241 Special Department Expense	21,230	17,224	5,846	10,751	6,984	19,114	8,900
52242 Small Tools & Supplies	0	0	-	7	-	300	300
52243 Travel & Training	613	1,484	560	106	356	600	1,600
52244 Utilities	115,000	116,955	116,528	121,698	126,198	80,000	115,000
Total Services & Supplies	231,910	217,464	218,058	239,825	224,707	186,113	227,775
OTHER							
54500 Depreciation	(2,313,080)	234,506	239,555	239,555	239,555	240,000	240,000
Total Other	(2,313,080)	234,506	239,555	239,555	239,555	240,000	240,000
FIXED ASSETS							
53100 Improvements	39,916	6,000		2,350	-	28,400	0
53300 Equipment							
Total Fixed Assets	39,916	6,000	-	2,350	-	28,400	-
EXPENDITURE TRANSFERS							
54250 Indirect Costs	132,530	153,982	160,195	142,765	152,152	151,238	145,073
Total Expenditure Transfers	132,530	153,982	160,195	142,765	152,152	151,238	145,073
TOTAL BUDGET	(1,490,970)	1,072,437	1,039,294	1,060,789	1,046,877	1,116,971	1,141,681

5040 – MARINA

Mission Statement

The mission of the Marina is to professionally operate a well-maintained, clean and secure facility with prompt, courteous customer service for boaters and the general public.

Program Description

The Marina is responsible for the daily operations and maintenance of the Brisbane Marina, which primarily includes maintenance of all docking and flotation systems; maintenance of the buildings adjacent to the marina (marina office and restroom facilities); billing and collections; customer service; promotional activities and marketing; and enforcement of marina rules and regulations.

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Police Safety Aide uniform repair and replacement, foul weather gear	950	950	950	500

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Covers the cost of telephone, DSL line, paging service and radio communications	2,850	2,850	2,850	4,200

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Gasoline	1,425	1,550	1,550	1,700
Office equipment repairs	1,330	1,205	1,205	200
Copy Machine Contract	1,456	1,456	1,456	0
Fire Hydrant Extinguisher Maintenance				1,000
Marina boat maintenance	570	1,000	700	1,200
Truck maintenance	<u>712</u>	<u>282</u>	<u>582</u>	<u>600</u>
Total	5,493	5,493	5,493	4,700

52232 Maintenance -- Structures, Improvements & Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Janitorial contract, restroom supplies, towels, soap, etc.	12,500	12,300	12,300	12,300
Gates and piers, dock boxes, pile caps, electrical outlets and supplies, water faucets, backflows, annual service for fire extinguishers	13,490	15,295	15,295	18,000
Building repairs and maintenance, painting supplies	8,705	8,000	8,000	8,000
Restroom supplies	4,275	4,275	4,275	6,000
Navigational aids repair and maintenance, batteries, bulbs and markers	<u>1,900</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	40,870	40,870	40,870	45,300

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
California Association of Harbormasters and Port Captains	275	275	275	350
Association of Marina Industries				<u>275</u>
Total				625

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Advertising	9,126	9,100	9,200	9,200
Credit card transaction fees	13,000	13,000	13,000	16,800
Postage	2,640	2,640	2,640	3,500
General office supplies/data processing	1,615	1,821	1,821	1,900
Software	1,045	1,000	1,000	1,050
Printing and forms	<u>1,235</u>	<u>1,100</u>	<u>1,000</u>	<u>1,200</u>
Total	28,661	28,661	28,661	33,650

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Disposal costs for lien/abandoned vessels	3,325	3,880	3,880	7,500
Hazardous material handling and disposal	2,375	2,000	2,000	2,000
Lien sales and auction	<u>1,000</u>	<u>1,120</u>	<u>1,120</u>	<u>1,500</u>
Total	6,700	7,000	7,000	11,000

52236 Equipment Rental

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Copier				2,000

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Sierra Point Environmental Management Association (SPEMA) and Bay Area Air Quality Management District (BAAQMD) fees	17,643	17,643	17,643	7,000
Tide Tables	600	616	616	700
Oil Spill boom and absorbent pads				1,200
Miscellaneous permits and licenses	<u>855</u>	<u>855</u>	<u>855</u>	<u>0</u>
Total	19,098	19,114	19,114	8,900

52242 Small Tools & Supplies

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Replacement for lost or broken tools	475	300	300	300

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Staff training	475	400	400	1,600
Mileage for staff	<u>760</u>	<u>200</u>	<u>200</u>	<u>0</u>
Total	1,235	600	600	1,600

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Reflects the cost of electricity, water and sewer.				
Reflects the offset for billing the boaters.	75,050	80,000	80,000	115,000

53100 Improvements

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Remodel Boater Restrooms	<u>0</u>	<u>28,400</u>	<u>28,400</u>	<u>0</u>
Total	0	28,400	28,400	0

Department/Division: 6001 Central Services
**General Fund
Fund 100**

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SALARIES							
51201 Part-time Salaries	0	0					
Total Salaries	0	0	-	-	-	-	-
SERVICES AND SUPPLIES							
52221 Communications	45,698	51,497	39,636	34,154	29,698	51,000	40,000
52231 Equipment Maintenance	13,334	30,755	40,101	39,974	44,419	37,250	37,250
52232 Maint. Structures/Improvement.Grounds	20,195	27,255	24,895	40,522	29,436	28,500	28,500
52233 Memberships	42,588	44,223	38,345	37,266	37,195	45,911	48,669
52234 Office Expense	38,292	50,334	16,629	24,052	27,735	11,800	11,800
52235 Professional Services	97,576	85,337	96,001	83,428	78,840	105,300	95,800
52236 Equipment Rental	39,818	42,972	701	267	40,462	47,900	47,900
52240 Rent-Real Property	0	0	-	-			
52241 Special Department Expense	13,181	3,914	4,294	8,493	30,884	18,120	46,120
52242 Small Tools & Supplies	313	28	-	21			
52243 Travel & Training	0	0	850	-	9	0	0
52244 Utilities	62,244	36,095	52,091	82,192	57,123	66,000	66,000
52804 Non-Departmental	36						
Total Services & Supplies	373,277	372,409	313,546	350,369	375,800	411,781	422,039
FIXED ASSETS							
53100 Improvements		108					
53200 Land							
53300 Equipment	22,357	49,187	49,315	72,942	21,076	48,000	51,000
Total Fixed Assets	22,357	49,187	49,315	72,942	21,076	48,000	51,000
OTHER							
52900 Contributions	20,400	22,100	20,400	20,400	18,700	20,400	20,400
55900 Other Financing Uses							
55950 Miscellaneous Expense			1,109	11,448			
56200 Loans							
Total Other	20,400	22,100	21,509	31,848	18,700	20,400	20,400
EXPENDITURE TRANSFERS							
54400 Insurance Costs							
Total Expenditure Transfers	0	0	-	-	-	-	-
TOTAL BUDGET	416,034	443,804	384,370	455,159	415,576	480,181	493,439

6001 – CENTRAL SERVICES

Mission Statement

The Central Services Department mission is to provide an accounting mechanism for charging costs, which provide citywide benefit and are not necessarily attributable to any single department(s).

Department Description

Central Services accounts for memberships of city wide benefit, for operating costs and for maintenance of the physical plant facilities which house the City's legislative and administrative offices, as well as upkeep and maintenance of equipment utilized by all city departments.

Budget Line Item Descriptions

52221 Communications

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Reflected here is the cost of the majority of the city telephone lines	51,000	51,000	51,000	40,000

52231 Equipment Maintenance

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Copier maintenance	32,000	32,000	32,000	32,000
Network maintenance	2,500	2,500	2,500	2,500
Telephone reprogramming	1,000	1,000	1,000	1,000
Postage Machine and Scale	1,000	1,000	1,000	1,000
Office machine repairs	<u>750</u>	<u>750</u>	<u>750</u>	<u>750</u>
Total	37,250	37,250	37,250	37,250

52232 Maintenance—Structures, Improvements & Grounds

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Janitorial Services	23,000	23,000	23,000	23,000
Janitorial Supplies	3,000	3,000	3,000	3,000
Window washing, floor waxing, and carpet cleaning	2,000	2,000	2,000	2,000
Small repairs	<u>500</u>	<u>500</u>	<u>500</u>	<u>500</u>
Total	28,500	28,500	28,500	28,500

52233 Memberships

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City/County Association of Governments (C/CAG)	25,256	25,256	25,256	25,256
CCAG – Housing Element				5,000
Senior Ombudsmen Program	5,000	0	0	0
San Mateo County Telecommunication Authority	2,525	2,525	2,525	2,525
Skyline Community College	2,500	2,500	2,500	0
PEG	2,405	2,405	2,405	2,405
League of California Cities	1,700	1,700	1,700	2,344
Peninsula Conflict Resolution Center	1,550	1,550	1,550	1,950
Sustainable San Mateo County	1,500	1,500	1,500	3,000
San Mateo County Transit Shuttle Program (City share)	1,500	1,250	1,250	1,250
Airport Roundtable Committee	1,500	1,500	1,500	750
LAFCO Expenses-City Share (AB2838)	1,000	1,000	1,000	1,389
Association of Bay Area Governments (ABAG)	750	750	750	1,400
Bay Bio	500	500	500	500
San Mateo County Youth Summer Job	500	500	300	500
Bay Area Open Space Council	300	300	0	300
Council of Cities	100	100	100	0
Costco	75	75	75	100
Increases	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>0</u>
Total	51,661	46,411	45,911	48,669

52234 Office Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Network monthly access fees	9,000	9,000	9,000	9,000
Postage Brisbane Star and News	2,500	2,500	2,500	2,500
Deering's California Codes	1,500	0	0	0
Sales Tax on copier toner	200	200	200	200
Postage tape and ink	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	13,300	11,800	11,800	11,800

52235 Professional Services

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Cable Programming	17,300	17,300	17,300	20,000
Council Programming	21,000	21,000	21,000	15,000
Live Streaming of Channel 27	1,000	1,000	10,000	2,000
Network Support (8 hours a week)	45,000	45,000	45,000	45,000
Brisbane Star/City News	6,000	6,000	6,000	6,000
Planning Commission Programming	11,500	0	0	0
Web Support	<u>6,000</u>	<u>6,000</u>	<u>6,000</u>	<u>7,800</u>
Total	107,800	96,300	105,300	95,800

52236 Equipment Rent

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Copier Rental		47,000	47,000	47,000
Postage Meter	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
Total	900	47,900	47,900	47,900

52241 Special Department Expense

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
City Share of Crocker Park Shuttle	5,000	5,000	5,000	5,000
50 th Anniversary Party		15,000	0	0
Consultant for 50 th anniversary history project	28,000	20,000	0	0
Printing Cost for History Book		0	10,000	38,000
Holiday Luncheon		2,000	2,000	2,000
City Hall hospitality supplies	0	120	120	120
Non-chargeable filing fees	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	34,000	43,120	18,120	46,120

52243 Travel and Training

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Computer related training	1,000	1,000	0	0

52244 Utilities

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Gas and Electric (City Hall)	73,000	50,000	52,500	52,500
Water and Sewer Service	<u>11,000</u>	<u>10,000</u>	<u>13,500</u>	<u>13,500</u>
Total	84,000	60,000	66,000	66,000

53300 Equipment

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Equipment replacement contingency	10,000	10,000	10,000	10,000
Copier Rental	47,000	0	0	0
Tablets replacements and repairs		12,000	0	3,000
Computer contingency	10,000	10,000	10,000	10,000
Workstation replacement	15,000	15,000	15,000	15,000
Server	10,000	10,000	10,000	10,000
Miscellaneous Computer parts	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>	<u>3,000</u>
Total	95,000	60,000	48,000	51,000

52900 Contributions

	Budgets			
	2010/2011	2011/2012	2012/2013	2013/14
Reflects the annual contribution by the City to the Brisbane Chamber of Commerce	20,400	20,400	20,400	20,400

Department/Division: 7083 Successor Housing

Redevelopment Fund

Fund 283

Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Approved Budget	2013/14 Approved Budget
SERVICES AND SUPPLIES							
52232 Maintenance - Structures			692.16	675	300		
52234 Office Expense		125	145	0			
52235 Professional Services	1,210	32,477	13,866	533	1,410	5,000	
52241 Special Department Expense		5,000	2,340	2,650			
55242 Small Tools			20				
52243 Travel/Training				104			
52703 First-Time Home			310,500				
Total Services & Supplies	1,210	37,602	327,562	3,962	1,710	5,000	0
FIXED ASSETS							
53100 Improvements							
Total Fixed Assets	0	0	0	0	0	0	0
OTHER							
56200 Loans	110,208						
52705 Habitat Program							
52900 Contributions	5,000		5,000	5,000	33,755	-	6,409
53200 Land Acquisition		60,411			1,925,836		
55200 Interest							
Total Other	115,208	60,411	5,000	5,000	1,959,591	0	6,409
EXPENDITURE TRANSFERS							
54100 Administrative Charges	93,225	95,833	96,263	99,325	71,143	-	
Total Expenditure Transfers	93,225	95,833	96,263	99,325	71,143	0	0
TOTAL BUDGET	209,643	193,846	428,825	108,287	2,032,444	5,000	6,409

Department/Division: 9910 Debt Service							Debt Service Fund Various
Account and Title:	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Approved Budget	2011/12 Approved Budget	2012/13 Approved Budget	2013/14 Approved Budget
SERVICES AND SUPPLIES							
52235 Professional Services	38,742	28,864	42,191	47,600	37,300	47,600	37,300
55310 Cost of Issuance		86,708					
Total Services & Supplies	38,742	115,573	42,191	47,600	37,300	47,600	37,300
OTHER							
55100 Principal	2,100,000	2,220,000	2,470,000	3,105,000	3,065,351	3,105,000	3,065,351
55200 Interest	2,894,749	2,795,841	2,806,288	2,400,875	2,094,041	2,400,875	2,094,041
55320 Bond Discount		63,421					
Total Other	4,994,749	5,015,841	5,276,288	5,505,875	5,159,392	5,505,875	5,159,392
EXPENDITURE TRANSFERS							
54100 Administrative Charges	36,000	36,000	36,000	36,000	36,000	36,000	36,000
Total Expenditure Transfers	36,000	36,000	36,000	36,000	36,000	36,000	36,000
TOTAL BUDGET	5,069,491	5,230,835	5,354,478	5,589,475	5,232,692	5,589,475	5,232,692

RECAP OF DEBT SERVICE FUND BUDGET FOR FY 2013/14

Fund and Bond	52235 Professional Services	55100 Principal	55200 Interest	54100 Administrative Charges	Total Budget by Fund
Fund 340/Pension Obligation Bonds	2,500	410,000	166,725		579,225
Fund 365/Brisbane Refunding Lease Revenue *		88,351	17,912		106,263
Fund 366/ Brisbane Lease Revenue Bond (City Hall)	2,500	160,000	241,884		404,384
Fund 367/ Brisbane Lease Revenue Bond (City Hal Completion	2,500	85,000	104,125		191,625
Fund 370/BPFA, 2001 Series A	7,500	960,000	1,067,988		2,035,488
Fund 375/BPFA, 2001 Series B	9,300	840,000	163,373	31,000	1,043,673
Fund 320/Utility Fund Sales Agreement		137,000	121,844		258,844
Fund 795/Northeast Ridge Assmt	13,000	385,000	210,191	5,000	613,191
TOTALS	37,300	3,065,351	2,094,041	36,000	5,232,692

* Brisbane Refunding Lease Revenue is split between the Successor Agency and the Utility Fund

9910- DEBT SERVICE

Mission Statement

This budget unit serves to consolidate appropriations for payment of Redevelopment Agency, Brisbane Public Financing Authority, and the Northeast Ridge Assessment District bonds. Revenues used to service the various debt instruments include tax increment, utility revenue and assessments levied against property by the county Tax Collector.

Budget Line Item Descriptions

52235 Professional Services

Includes fiscal agent fees charged by the trustee and administrative oversight of the bonds

Fiscal Agent and Administrative fees are allocated as follows:

RDA, Housing bond, 1998	5,000
BPFA, 2001 Series A	7,500
BPFA, 2001 Series B	9,300
BPFA, 2002 Utility Revenue	-
BPFA, 2005 Lease Revenue Refunding	2,650
BPFA, 2005 B Lease Revenue	2,500
2006 Pension Obligation Bonds	2,500
BPFA, 2009 Lease Revenue	2,500
2001 Northeast Ridge Assessment	13,000
Total	\$ 44,950

55100 Principal

55200 Interest

This budget unit accounts for nine different bond issues. Descriptions of these various issues are as follows:

1. **Redevelopment Agency 1998 Tax Allocation Bonds** were issued in the amount of \$1,660,000; the Bond proceeds were used to affect a loan to Bridge Housing Corporation in connection with the construction of a 14-unit multi-family rental housing project called the Brisbane Senior Homes Apartments. Proceeds of the bonds were also to be used to fund a reserve account and pay the costs of issuance. The City intends to redeem these bonds with 20% Low/Moderate Set Aside funds (statute requires that 20% of Agency tax increment be set aside each year for housing).

Payments due during 2013/14 for this bond are as follows:

9/2/2013	Principal	\$ 50,000
9/2/2013	Interest	33,190
3/2/2014	Interest	<u>31,778</u>
Total		\$ 114,968

Outstanding Principal at 6/30/2014 will be \$1,115,000.

- 2. Redevelopment Agency Project Area No. 1, 2001 Series A Refunding Bonds.** In March 2001, the Agency refunded the 1984 series bonds and terminated the lease/leaseback agreement by paying off the outstanding debt to Metropolitan Life with the 2001 refunding proceeds. Redevelopment Agency 1984 Tax Allocation Bonds had been issued in the amount of \$14,950,000 to construct public facilities, (a 576 slip marina) and infrastructure in Redevelopment Project Area #1 (Sierra Point). The debt service on these bonds was to be provided from three sources:
- a) Tax increment revenue from Project #1 of the Redevelopment Agency
 - b) Net marina revenues
 - c) Developer's penalties for non-construction in accordance with a pre-defined schedule.

As additional security to the bondholders, the City and its Redevelopment Agency had entered into a comprehensive lease and leaseback agreement with the developers. This agreement required that the developers advance any shortfall between pledged revenues above and the required debt service. Any advances made by the developers (Metropolitan Life) were to be construed as an obligation on the part of the City/Agency. This obligation was recognized in the city's financial records as "Deferred Rent Payable" and was to be repaid to the developers with interest at such time as the pledged revenues exceed the debt service prior to the expiration of this agreement in 2021.

The new 2001 bonds were issued in the amount of \$26,300,000, with interest rates ranging from 4% to 6%.

Payments due in 2013/14 for this bond are:

11/1/2013	Interest	\$ 533,994
5/1/2014	Principal	960,000
5/1/2014	Interest	<u>533,994</u>
Total		\$ 2,027,988

Outstanding principal at 6/30/14 will be \$17,025,000.

3. **Brisbane Public Financing Authority Revenue Bonds, 2001 Series B** were issued on March 9th, 2001 in the amount of \$8,935,000 in order to purchase from the City of Brisbane the Marina Blvd. and Lagoon Drive Local Improvement District 79-1 Refunding Bonds of 1991. These bonds refunded the BPFA Series 1991 which had been issued at 8.5%. Assessments collected from property owners in the district service the debt on the Marina Blvd. Bonds. Assessments collected in excess of funds needed for debt service are transferred as revenue to the City General Fund in exchange for administrative costs. The Public Financing Authority holds these bonds and therefore, receives all funds for debt service. The Authority uses these funds to service the 2001 revenue bonds. These bonds will be paid in September 2015. Funds originally generated by Improvement bonds were used for Sierra Point public improvements.

9/1/2013	Principal	\$ 840,000
9/1/2013	Interest	92,921
3/1/2014	Interest	<u>70,451</u>
Total		\$ 1,003,373

Outstanding principal at 6/30/14 will be \$2,555,000.

4. **Brisbane Public Financing Authority Installment Sales Agreement** were issued in the amount of \$3,590,000; the bond proceeds were used to refinance the 2002 BPFA Revenue Bonds that were used to pay for a variety of water and wastewater projects as specified in the City's water and wastewater master plans and approved by City Council.

Payments due during 2013/14 for this agreement are as follows:

9/1/2013	Principal	\$ 137,000
9/1/2013	Interest	62,107
3/1/2014	Interest	<u>59,737</u>
Total		\$ 258,844

Outstanding principal at 6/30/14 will be \$3,453,000.

5. **Brisbane Public Financing Authority Lease Revenue Refunding Bonds, Series 2005.** In February 2005, the Authority refunded the 1995 Civic Center Certificates of Participation that had been issued by the Brisbane Public Financing Authority in

December 1995 in the amount of \$4,745,000 to refinance the Certificates of Participation issued by the Brisbane Redevelopment Agency (Project #2) dated April 1, 1988 in an amount of \$4,500,000 to construct Civic Center Facilities for the City. The City entered into a lease agreement with the Agency covering these facilities when construction was completed. The lease payments made by the City would service the Agency debt annually. Interest rates range from 4.5% to 8.0%. The bonds will be paid off on April 1st, 2018. The proceeds of these certificates were used to construct the City's main fire station, for land acquisition and installation of a water tank and to finance jointly with the City the purchase of City Hall and Police facilities.

Certificates of Participation represent an undivided interest in the payments made by a public agency pursuant to a financing lease.

The new 2005 bonds were issued in the amount of \$3,265,000, with interest rates ranging from 3% to 4%.

The construction cost of the water tank is treated as a loan to the Water Enterprise and the Guadalupe Valley Improvement District, (combined into the Utility Fund) both, which make annual payments to the Authority for their respective share of the debt service. Expected shares from each of the participating operating funds are as follows:

Water*	\$ 51,835	16.33%
GVMID*	54,427	17.00%
RDA #2*	212,460	66.67%
Total	\$ 318,723	100.00%

* Includes principal and interest

Payments due in 2012/2013 for this bond are:

10/1/2013	Interest	\$ 26,861
4/1/2014	Interest	26,861
4/1/2014	Principal	<u>265,000</u>
Total		\$ 318,723

Outstanding Principal at 6/30/14 will be \$1,170,000.

6. **Brisbane Public Financing Authority Series 2005B Lease Revenue Bonds** were issued in the amount of \$5,970,000 to finance certain capital projects for the City, purchase a reserve fund surety bond in lieu of a cash reserve, to fund capitalized interest

through October 1, 2007, and to pay costs of issuance. The interest rates range from 3.125% to 4.375%. The bonds will be paid off April 2024. The leased property consists of the land and improvements associated with the Marina, City Hall/Police Station, and the City's Fire Station. The debt service is made from the lease payments from the City to the Authority.

10/1/2013	Interest	\$ 120,942
4/1/2014	Interest	120,942
4/1/2014	Principal	<u>160,000</u>
Total		\$ 401,884

Outstanding principal at 6/30/14 will be \$5,360,000.

7. **Brisbane Public Financing Authority Pension Obligation Bonds, Series 2006** were issued in the amount of \$4,745,000 on August 8, 2006 with interest rates at 5%. The proceeds were used to refund a portion of the City's obligations to PERS representing the unamortized, unfunded actuarial accrued liability with respect to the pension benefits.

Payments due during 2013/14 for this bond are as follows:

7/1/2013	Interest	\$ 83,363
1/1/2014	Interest	83,363
1/1/2014	Principal	<u>410,000</u>
Total		\$ 576,725

Outstanding principal at 6/30/14 will be \$2,515,000.

8. **Brisbane Public Financing Authority 2009 Lease Revenue bonds** were issued March 11, 2009 to finance completion of the City Hall renovation and expansion project. \$2,255,000 were issued with interest rates ranging from 3.0% to 5.625% and mature annually through April 1, 2024.

Payments due in 2013/14 for this bond are:

10/1/2013	Interest	\$ 52,063
4/1/2014	Interest	52,063
4/1/2014	Principal	<u>85,000</u>
Total		\$ 189,125

Outstanding principal at 6/30/14 will be \$1,870,000.

9. **Northeast Ridge Assessment Bonds 2001 Refunding** were issued in the amount of \$6,975,000 and these bonds refunded bonds issued in 1995 which were used to develop infrastructure improvements in the Northeast Ridge development district. These bonds were issued pursuant to the Improvement Act of 1915. These bonds will be paid off in September 2020; debt service is generated from assessments on benefiting properties in this district.

Payments due in 2013/14 for this bond are:

9/2/2013	Principal	\$	385,000
9/2/2013	Interest		110,486
3/2/2014	Interest		<u>99,706</u>
Total		\$	595,191

Outstanding principal at 6/30/14 will be \$3,410,000.

In summary, City and Agency debt is as follows:

Name of Bond Issue	Issue Date	Original Amount Issued	Interest Rate	Principal Amount Outstanding at 7/1/2013	Principal Amount Maturing during 13/14	Principal Amount Outstanding at 6/30/13
1998 Redevelopment Housing Bond	9/1/97	1,660,000	4.25/5.7	1,165,000	50,000	1,115,000
2001 BPFA Series A (Redevelopment TAB)	3/1/01	26,300,000	4.0/6.0	17,985,000	960,000	17,025,000
2001 BPFA Series B	3/1/01	8,935,000	3.75/5.55	3,395,000	840,000	2,555,000
2012 BPFA Utility	7/12/12	3,590,000	3.46	3,590,000	137,000	3,453,000
2005 BPFA Lease Refunding	2/1/05	3,265,000	3.0/3.75	1,435,000	265,000	1,170,000
2005 BPFA Series B	10/3/05	5,970,000	3.125/ 4.375	5,520,000	160,000	5,360,000
2006 Pension Obligation	8/8/06	4,745,000	5.00	2,925,000	410,000	2,515,000
2009 BPFA	3/11/09	2,255,000	3/5.625	1,955,000	85,000	1,870,000
2002 Northeast Ridge Assessment	9/1/01	6,975,000	5.875	3,795,000	385,000	3,410,000
Totals		63,695,000		41,765,000	3,292,000	38,473,000

54100 Administrative Charges

Reflects the amount the LID 79-1 Special Assessment District reimburses the Brisbane Public Financing Authority for administrative staff time, which, in turn, is returned to the General Fund as revenue. **\$36,000**

GLOSSARY OF BUDGET TERMS

Appropriation – An authorization by the City Council to make expenditures/expenses and to incur obligations for a specific purpose within a specific time frame.

Assessed Valuation – A dollar value placed on real estate or other property by the County as a basis for levying property taxes.

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

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

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

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

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

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

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

City Manager's Transmittal Letter – A general discussion of the budget by the City Manager, which contains an explanation of principal budget items and summaries, as well as future projections.

Debt Service – Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation (COPs).

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

Deficit – An excess of expenditures or expenses over revenues.

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

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

Encumbrances – A legal obligation to pay funds, the expenditures/expense of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Enterprise Fund – A type of fund established for the total costs of those governmental facilities and services that are operated in a manner similar to private enterprise. These programs are entirely or predominately self-supporting.

Expenditure – The actual spending of governmental funds set-aside by appropriation.

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

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

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

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

General Fund – The primary fund of the City used to account for all revenues and expenditures of the city not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General Fund include the City Council, Police, Fire, Administration and others.

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

Grant – Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

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

Internal Service Fund – An Internal Service Fund provides services to other city departments and bills the various other funds for services rendered, just as would private business.

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

Municipal Code – The City Council approved ordinances currently in effect. The Code defines city policy with respect to areas such as planning, zoning, traffic, public services, etc.

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

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

Ordinance – A formal legislative enactment by the City Council, which has the full force and effect of law within city boundaries unless, preempted by a higher form of law. An ordinance has a higher legal standing than a resolution. The body of ordinances is known as the Municipal Code.

Project – Physical structural improvements with a useful life of one year or more. Examples include a new park, building modifications or street improvements.

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

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

Resolution - A special order of the City Council (equivalent to a written motion), which has a lower legal standing than an ordinance.

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

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

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

Special Revenue Funds – This fund type collects revenues that are restricted by the city, state or Federal government as to how the city may expend them.

GLOSSARY OF ACRONYMS

ABAG	Association of Bay Area Governments	CCAG	City/County Association of Governments
ALS	Advanced Life Support	CEPO	Continuing Education for Public Officials
APA	American Planning Association	CEU	Continuing Education Units
APWA	American Public Works Association	CEV	Community Emergency Volunteers
ASCE	American Society of Civil Engineers	CIP	Capital Improvement Program
AWWA	American Water Works Association	CMTA	California Municipal Treasurer's Association
BAAQMD	Bay Area Air Quality Management District	CORA	Community Overcoming Relationship Abuse
BAWSCA	Bay Area Water Supply & Conservation Agency	CPOA	California Peace Officers Association
BCJPIA	Bay Cities Joint Powers Insurance Authority	CPRS	California Parks and Recreation Society
BES	Brisbane Elementary School	CSMFO	California Society of Municipal Finance Officers
CAD	Computer Aided Design	CWEA	California Water Environment Association
CALBO	California Building Officials	DOT	Department of Transportation
CALPELRA	California Public Employers Labor Relations Association	EAP	Employee Assistance Program
CCEA	City/County Engineers Association		

EIR	Environmental Impact Report	ISD	Integrated Services Digital
EOC	Emergency Operations Center	ISTEA	Intermodal Service Transportation Efficiency Act
ERAF	Education Revenue Augmentation Fund	IT	Information Technology
GASB	Governmental Accounting Standards Board	LAFCO	Local Agency Formation Commission
GASB34	Basic Financial Statements & Management's Discussion & Analysis	LAIF	Local Agency Investment Fund
GASB45	Accounting & Financial Reporting by Employers for Postemployment Benefits Other than Pensions (OPEB)	LIRA	Low Income Rate Assistance
GASB54	Fund Balance Reporting & Governmental Fund Type	LTD	Long Term Disability
GFOA	Government Finance Officers Association	M.O.B.	Mothers of Brisbane
GVMID	Guadalupe Valley Municipal Improvement District	NCHRA	Northern California Human Resources Association
H.O.P.T.R	Home Owner Property Tax Relief	NPDES	National Pollution Discharge Elimination System
ICMA	International City Managers Association	NPFA	North Peninsula Family Alternatives
IIMA	International Institute-Municipal Clerks	OSHA	Occupational Safety & Health Administration
IPMA	International Public Management Association	P&R	Parks & Recreation Commission
		PEG	Public Education Grant
		PERS	Public Employees Retirement System
		PG&E	Pacific Gas & Electric

POST	Police Officers Standards & Training
PRV	Pressure Reducing Valve
RDA	Redevelopment Agency
SAMCEDA	San Mateo County Economic Development Association
SAMFOG	San Mateo Finance Officers Group
SBE	State Board of Equalization
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
SDI	State Disability Insurance
SFPUC	San Francisco Public Utility Commission
SHRM	Society for Human Resource Management
SMC	San Mateo County
SMCNTF	San Mateo County Narcotics Task Force
SNARE	SafetyNet Records Exchange
VDLS	Valley Drive Lift Station
VLF	Vehicle License Fee
YAC	Youth Advisory Commission

BUDGET AND FISCAL POLICIES

Financial Plan Purpose and Organization

A. Through its financial plan, the City will:

1. Identify community needs for essential services.
2. Organize the programs required to provide these essential services.
3. Establish program policies and goals, which define the nature and level of program services required.
4. Identify activities performed in delivering program services.
5. Propose objectives for improving the delivery of program services.
6. Identify and appropriate the resources required to perform program activities and accomplish program objectives.
7. Set standards to measure and evaluate the:
 - a. Output of program activities
 - b. Accomplishment of program objectives
 - c. Expenditure of program appropriations

B. In previous years the City has developed a two year budget. The benefits to using a two-year budget are:

1. Reinforcing the importance of long-range planning in managing the City's fiscal affairs.
2. Concentrating on developing and budgeting for the accomplishment of significant objectives.
3. Establishing realistic timeframes for achieving objectives.
4. Creating a pro-active budget that provides for stable operations and assures the City's long-term fiscal health.
5. Promoting more orderly spending patterns.
6. Reducing the amount of time and resources allocated to preparing the annual budget.

For FY 2011/12 and 2012/13 the City has adopted only 1-year budgets due to the uncertainty of the revenues the City was anticipated receiving. This was caused by a major Sales Tax provider moving out of the City and the City adopting a new Business License Tax for major recyclers.

- C. The two-year financial plan establishes measurable program objectives and allow reasonable time to accomplish those objectives.
- D. Before the beginning of the second year of the two-year cycle, the Council will review progress during the first year and approve any necessary changes to the appropriations for the second fiscal year.
- E. Operating program appropriations not spent during the first fiscal year may be carried over for specific purposes into the second fiscal year with the approval of the City Manager and City Council.
- F. The status of major program objectives will be formally reported to the Council on an ongoing, periodic basis.
- G. The Council will review and amend appropriations, if necessary, six months after the beginning of each fiscal year.
- H. The City will maintain a balanced budget over the two-year period of the budget.
 - 1. Operating revenues must fully cover operating expenditures, including debt service.
 - 2. Ending fund balance (or working capital in the enterprise funds) must meet minimum policy levels. For the General Fund, this level has been established at 50% of operating expenditures; for enterprise funds, this level is established at 20% of operating expenditures.

Under this policy, it is allowable for total expenditures to exceed revenues in a given year, however, in this situation beginning fund balance can only be used to fund capital improvement plan projects, or other "one-time", non-recurring expenditures.

General Revenue Management

- A. The City will seek to maintain a diversified and stable revenue base to protect it from short-term fluctuations in any one revenue source.
- B. To emphasize and facilitate long-range financial planning, the City will maintain current projections of revenues for the succeeding five years.
- C. The City's goal is to cover all current expenditures with current revenues, avoiding procedures that balance current budgets by postponing needed expenditures, accruing future revenues, or rolling over short-term debt.
- D. In order to achieve important public policy goals, the City has established various special revenue, capital project, and debt service and enterprise funds to account for revenues whose use would be restricted to certain activities. Accordingly, each fund

exists as a separate financing entity from other funds, with its own revenue sources, expenditures and fund equity.

Any transfers between funds for operating purposes are clearly set forth in the budget, and can only be made by the Administrative Services Director in accordance with the adopted budget. These operating transfers, under which financial resources are transferred from one fund to another, are distinctly different from interfund borrowings, which are usually made for temporary cash flow reasons, and are not intended to result in a transfer of financial resources by the end of the fiscal year. In summary, interfund transfers result in a change in fund equity; interfund borrowings do not, as the intent is to repay the loan in the near term.

From time-to-time, interfund borrowings may be appropriate; however, these are subject to the following criteria in ensuring that the fiduciary purpose of the fund is met:

1. The Administrative Services Director is authorized to approve temporary interfund borrowings for cash flow purposes whenever the cash shortfall is expected to be resolved within 45 days. The most common use of interfund borrowing under this circumstance is for grant programs, where costs are incurred before drawdowns are initiated and received and at year end in order to close the books with positive cash balances. However, receipt of funds is typically received shortly after the request for funds has been made.
2. Any other interfund borrowings for cash flow or other purposes require case-by-case approval by the Council.
3. Any transfers between funds where reimbursement is not expected by within one fiscal year shall not be recorded as interfund borrowings; they shall be recorded as interfund operating transfers that affect equity by moving financial resources from one fund to another.

User Fee Cost Recovery Goals

A. Ongoing Review

Fees will be reviewed and updated on an ongoing basis to ensure that they keep pace with changes in the cost-of-living as well as changes in methods or levels of service delivery.

B. User Fee Cost Recovery Levels

In setting user fees and cost recovery levels, the following factors will be considered:

1. Community-wide vs. Special Benefit

The level of user fee cost recovery should consider the *community-wide* versus *special service* nature of the program or activity. The use of general purpose (tax) revenues is appropriate for community-wide services, while user fees are appropriate for services, which are of special benefit to easily, identified individuals or groups.

2. Service Recipient vs. Service Driver

After considering community-wide versus special benefit of the service, the concept of *service recipient* versus *service driver* should also be considered. For example, it could be argued that the applicant is not the beneficiary of the City's development review efforts: The community is the primary beneficiary. However, the applicant is the *driver* of the development review costs, and as such, cost recovery from the applicant is appropriate.

3. Effect of Pricing on the Demand for Services

The level of cost recovery and related pricing of services can significantly affect the demand and subsequent level of services provided. Full cost recovery has the specific advantage of ensuring that the City is providing services for which there is genuinely a market that is not over-stimulated by artificially low prices. Conversely, high levels of cost recovery will negatively impact the delivery of services to lower income groups. This negative feature is especially pronounced, and works against public policy, if services are specifically targeted to low income groups.

4. Feasibility of Collection and Recovery

Although it may be determined that a high level of cost recovery may be appropriate for specific services, it may be impractical or too costly to establish a system to identify and charge the user. Accordingly, the feasibility of assessing and collecting charges should also be considered in developing user fees, especially if significant program costs are intended to be financed from that source.

C. Factors Which Favor Low Cost Recovery Levels

Very low cost recovery levels are appropriate under the following circumstances:

1. There is no intended relationship between the amount paid and the benefit received. Almost all "social service" programs fall into this category as it is expected that one group will subsidize another.
2. Collecting fees is not cost-effective or will significantly impact the efficient delivery of the services.

3. There is no intent to limit the use of (or entitlement to) the service. Again, most "social service" programs fit into this category as well as many public safety emergency response services. Historically, access to neighborhood and community parks would also fit into this category.
4. The service is non-recurring, generally delivered on a "peak demand" or emergency basis, cannot be reasonably planned for on an individual basis, and is not readily available from a private sector source. Many public safety services also fall into this category.
5. Collecting fees would discourage compliance with regulatory requirements and adherence is primarily self-identified, and as such, failure to comply would not be readily detected by the City. Many small-scale licenses and permits fall into this category.

D. Factors Which Favor High Cost Recovery Levels

The use of service charges as a major source of funding service levels is especially appropriate under the following circumstances:

1. The service is similar to services provided through the private sector.
2. Other private or public sector alternatives could or do exist for the delivery of the services.
3. For equity or demand management purposes, it is intended that there be a direct relationship between the amount paid and the level and cost of the service received.
4. The use of the service is specifically discouraged. Police responses to disturbances or false alarms might fall into this category.
5. The service is regulatory in nature and voluntary compliance is not expected to be the primary method of detecting failure to meet regulatory requirements. Building permit, plan checks, and subdivision review fees for large projects would fall into this category.

E. General Concepts Regarding the Use of Service Charges

The following general concepts will be used in developing and implementing services charges:

1. Revenue should not exceed the reasonable cost of providing the service.
2. Cost recovery goals should be based on the total cost of delivering the service, including direct costs, departmental administration costs, and organization-wide

support costs such as accounting, personnel, data processing, vehicle maintenance, and insurance.

3. The method of assessing and collecting fees should be as simple as possible in order to reduce the administrative cost of collection.
4. Rate structures should be sensitive to the "market" for similar services as well as to smaller, infrequent users of the service.
5. A unified approach should be used in determining cost recovery levels for various programs based on the factors discussed above.

F. Low Cost-Recovery Services

Based on the criteria discussed above, the following types of services should have very low cost recovery goals. In selected circumstances, there may be specific activities within the broad scope of services provided that should have user charges associated with them. However, the primary source of funding for the operation as a whole should be general-purpose revenues, not user fees.

1. Delivering public safety emergency response services such as police patrol services and fire suppression.
2. Maintaining and developing public facilities that are provided on a uniform, community-wide basis such as streets, parks and general-purpose buildings.
3. Providing social service programs and economic development activities.

G. Recreation Programs

1. Cost recovery for activities directed to adults should be relatively high.
2. Cost recovery for activities directed to youth and seniors should be relatively low. In those circumstances where services are similar to those provided in the private sector, cost recovery levels should be higher.

Although ability to pay may not be a concern for all youth and senior participants, these are desired program activities, and the cost of determining need may be greater than the cost of providing a uniform service fee structure to all participants. Further, there is a community-wide benefit in encouraging high levels of participation in youth and senior recreation activities regardless of financial status.

3. Cost recovery goals for specific recreation activities are set as follows:

High-Range Cost Recovery Activities (67% to 80%)

a. Classes (Adult & Youth)	80%
b. Day Care Services	75%
c. Adult athletics (volleyball, basketball, softball, lap swim)	67%
d. Facility rentals (Community Center, Mission Blue Center, etc)	67%

Mid-Range Cost Recovery Activities (30% to 50%)

a. Special events	50%
b. Youth basketball	30%
c. Swim lessons	30%
d. Outdoor facility and equipment rentals	30%

Low-Range Cost Recovery Activities (0 to 25%)

a. Public Swim	25%
b. Special swim classes	15%
c. Community garden	10%
d. Teen Services	0%
e. Senior Services	0%

4. For cost recovery activities of less than 100%, there should be a differential in rates between residents and non-residents.
5. Charges will be assessed for use of rooms, pools, gymnasiums, ball fields, special-use areas, and recreation equipment for activities not sponsored or co-sponsored by the City. Such charges will generally conform to the fee guidelines described above.
6. The Park and Recreation Department fees may be waived pursuant to the following conditions:
 - a. The applicant shall complete a Low Income Rate Assistance (LIRA) application. The application shall provide adequate documentation that the household is a service user whose account is listed at the service address within city limits and is personally responsible for the payment of the utility service at the service address and participates in the Pacific Gas and Electric lifeline program.
 - b. For households who do not pay gas or electric at a city service address, the City Manager shall make eligibility determination based upon the standards of PG&E lifeline program, as it now exists or may be amended in the future.
 - c. Should the applicant wish to appeal the City Manager's decision relative to recreation fee waiver, such appeal shall be filed with the City Clerk within ten (10) days after the date on which the City Manager's decision was rendered.

Thereafter, the City Clerk shall agendize said appeal for the consideration of the City Council. The decision of the City Council shall be final.

H. Development Review Programs

1. Services provided under this category include:
 - a. Planning (planned development permits, tentative tract and parcel maps, rezonings, general plan amendments, variances, use permits).
 - b. Building and safety (building permits, structural plan checks, inspections).
 - c. Engineering (public improvement plan checks, inspections, subdivision requirements, encroachments).
 - d. Fire plans check.
2. Cost recovery for these services should generally be very high. In most instances, the City's cost recovery goal should be 100%.

I. Comparability With Other Communities

1. Surveying the comparability of the city's fees to other communities provides useful background information in setting fees for several reasons:
 - a. They reflect the "market" for these fees and can assist in assessing the reasonableness of Brisbane's fees.
 - b. If prudently analyzed, they can serve as a benchmark for how cost-effectively Brisbane provides its services.
2. However, fee surveys should never be the sole or primary criteria in setting City fees as there are many factors that affect how and why other communities have set their fees at their levels. For example:
 - a. What level of cost recovery is their fee intended to achieve compared with our cost recovery objectives?
 - b. What costs have been considered in computing the fees?
 - c. When was the last time that their fees were comprehensively evaluated?
 - d. What level of service do they provide compared with our service or performance standards?
 - e. Is their rate structure significantly different than ours and what is it intended to achieve?

These can be very difficult questions to address in fairly evaluating fees among different communities. As such, the comparability of our fees to other communities should be one factor among many that is considered in setting City fees.

Enterprise Fund Fees and Rates

- A. The City will attempt to establish fees and rates at levels which cover the full cost to provide the subject service. It may occasionally be necessary to subsidize these services from General Fund surpluses, but enterprise funds should generally be self-supporting.
- B. The City will review and adjust enterprise fees and rate structures as required to ensure that they remain appropriate and equitable.

Investments

- A. Investments and cash management will be the responsibility of the City Treasurer or designee.
- B. The City's primary investment objective is to achieve a reasonable rate of return while minimizing the potential for capital losses arising from market changes or issuer default. Accordingly, the following factors will be considered in priority order in determining individual investment placements:
 - 1. Safety
 - 2. Liquidity
 - 3. Yield
- C. The City will strive to keep all idle cash balances fully invested through daily projections of cash flow requirements. (Due to the lower interest rates available in the market the City is keeping more of its investments liquid). To avoid forced liquidations and losses of investment earnings, cash flow and future requirements will be the primary consideration when selecting maturities.
- D. As the market and the City's investment portfolio change, care will be taken to maintain a healthy balance of investment types and maturities.
- E. The City will invest only in those instruments authorized by the California Government code Section 53601 and the adopted City Investment Policy. The City will not invest in stock, will not speculate, and will not deal in futures or options. The investment market is highly volatile and continually offers new and creative opportunities for enhancing interest earnings. Accordingly, the City will thoroughly investigate any new investment vehicles prior to committing City funds to them.

- F. In order to maximize yields from its overall portfolio, the City will consolidate cash balances from all funds for investment purposes, and will allocate investment earnings to each fund in accordance with generally accepted accounting principles.
- G. Ownership of the City's investment securities will be protected through third-party custodial safekeeping.
- H. The City Treasurer will develop and maintain a comprehensive, well-documented investment reporting system, which will comply with Government Code Section 53607. This system will provide the Council and Department heads with appropriate investment performance information.

Appropriations Limitation

- A. The Council will annually adopt a resolution establishing the City's appropriations limit calculated in accordance with Article XIII B of the Constitution of the State of California, Section 7900 of the State of California Government Code, and any other voter approved amendments or state legislation that affect the city's appropriations limit.
- B. The supporting documentation used in calculating the City's appropriations limit and projected appropriations subject to the limit will be available for public and Council review at least 10 days before Council consideration of a resolution to adopt an appropriations limit. The Council will generally consider this resolution in connection with final approval of the budget.
- C. The City will strive to develop revenue sources, both new and existing, which are considered non-tax proceeds in calculating its appropriations subject to limitation.
- D. The City will actively support legislation or initiatives sponsored or approved by League of California Cities which would modify Article XIII B of the Constitution in a manner which would allow the City to retain projected tax revenues resulting from growth in the local economy for use as determined by the Council.

Fund Balance Designations and Reserves

- A. The City will maintain fund or working capital balances of at least 50% of operating expenditures in the General Fund and 20% of Utility and Parks and Recreation Funds Enterprise funds. This is considered the minimum level necessary to maintain the City's credit worthiness and to adequately provide for:
 - 1. Economic uncertainties, local disasters, and other financial hardships, or downturns in the local or national economy.
 - 2. Contingencies for unseen operating or capital needs.
 - 3. Cash flow requirements.

- B. For General Fund assets, the City will establish and maintain an Equipment Replacement Fund to provide for the timely replacement of vehicles and capital equipment with an individual replacement cost of \$15,000 or more. The City will maintain a minimum fund balance in the Equipment Replacement Fund of at least 20% of the original purchase cost of the items accounted for in this fund. The annual contribution to this fund will generally be based on the annual use allowance, which is determined based on the estimated life of the vehicle or equipment and its cost of replacement. Interest earnings and sales of surplus equipment as well as any related damage or insurance recoveries will be credited to the Equipment Replacement fund
- C. The Council may designate specific fund balance levels for future development of capital projects, which it has determined to be in the best long-term interests of the City.
- D. In addition to the designations noted above, fund balance levels will be sufficient to meet funding requirements for projects approved in prior years which are carried forward into the new year; debt service reserve requirements, reserves for encumbrances; and other reserves or designations required by contractual obligations, state law, or generally accepted accounting principles.

Capital Improvement Management

- A. Construction projects and large equipment purchases will be included in the Capital Improvement Plan (CIP); minor capital outlays will be included with operating program budgets.
- B. The purpose of the CIP is to systematically plan, schedule, and finance capital projects to ensure cost-effectiveness as well as conformance with established policies. The CIP is a five and ten-year plan organized into the same functional groupings as used for the operating programs. The CIP will reflect a balance between capital replacement projects which repair, replace, or enhance existing facilities, equipment or infrastructure and capital facility projects which significantly expand or add to the City's existing fixed assets.
- C. The CIP will emphasize project planning. One or any number of the following phases may be included in the CIP in any given year, which may ultimately finalize with a completed project. Projects included in the CIP may only consist of such phases as #1 and #2. Other projects may only consist of phases #1 and #10. The CIP is a planning document and its content could consist of any one or more of the following phases, not necessarily in the following order:
 - 1. **Designate.** Appropriates funds based on projects designated for funding by the Council through the adoption of the budget.

2. **Study.** Concept design, site selection, feasibility analysis, schematic design, property appraisals, scheduling, grant application, grant approval, specification preparation for equipment purchases.
3. **Environmental Review.** Environmental determination, EIR preparation, other environmental studies.
4. **Real property acquisitions.** Property acquisition for projects, if necessary.
5. **Site preparation.** Demolition, hazardous materials abatements, other pre-construction work.
6. **Design.** Final design, plan and specification preparation, and construction cost estimation.
7. **Public review, review by appropriate commissions and City Council.**
8. **Construction.** Construction contracts.
9. **Construction management.** Contract project management and inspection, soils and material tests, other support services during construction.
10. **Equipment Acquisitions.** Vehicles, heavy machinery, computers, office furnishings, other equipment items acquired and installed independently from construction contracts.
11. **Debt Service.** Installment payments of principal and interest for completed projects funded through debt financings. Expenditures for this project phase are included in the debt service section of the budget.

Generally, it will become more difficult for a project to move from one phase to the next. As such, more projects will be studied than will be designed, and more projects will be designed than will be constructed or purchased during the term of the CIP.

D. The City's annual CIP appropriation for study, design, acquisition, and/or construction is based on the projects designated by the Council through adoption of the budget. Adoption of the Budget CIP appropriation does not automatically authorize funding for specific project phases. This authorization generally occurs only after the preceding project phase has been completed and approved by the Council and costs for the succeeding phases have been fully developed. Accordingly, project appropriations are generally made when contracts are awarded. If project costs at the time of bid award are less than the budgeted amount, the balance will be unappropriated and returned to fund balance or allocated to another project. If project costs at the time of bid award are greater than budget amounts, five basic options are available to the Council:

1. Eliminate the project.
2. Defer the project for consideration to the next budget period.
3. Rescope or change the phasing of the project to meet the existing budget.
4. Transfer funding from another specified, lower priority project.
5. Appropriate additional resources as necessary from fund balance.

Capital Financing and Debt Management

Capital Financing

- A. The City will consider the use of debt financing only for one-time capital improvement projects and only under the most conservative risk exposure, under the following circumstances:
 - 1. When the project's useful life will exceed the term of the financing.
 - 2. When project revenues or specific resources will be sufficient to service the long-term debt.
- B. Debt financing will not be considered appropriate for any reoccurring purpose such as current operating and maintenance expenditures.
- C. Capital improvement will be financed primarily through user fees, service charges, assessments, special taxes, or developer agreements when benefits can be specifically attributed to users of the facility. Accordingly, development impact fees should be created and implemented at levels sufficient to ensure that new development pays its fair share of the cost of constructing necessary community facilities.
- D. The City will use the following criteria to evaluate pay-as-you-go versus long-term financing in funding capital improvements:

Factors which favor pay-as-you-go financing:

- 1. Current revenues and adequate fund balances are available or project phasing can be accomplished.
- 2. Existing debt levels adversely affect the City's credit rating.
- 3. Market conditions are unstable or present difficulties in marketing.

Factors which favor long-term financing:

- 1. Revenues available for debt service are deemed to be sufficient and reliable so that long-term financings can be marketed with investment grade credit ratings.
- 2. The project securing the financing is of the type, which will support an investment grade credit rating.
- 3. Market conditions present favorable interest rates and demand for City financings.
- 4. A project is mandated by state or federal requirements, and resources are insufficient or unavailable.
- 5. The project is immediately required to meet or relieve capacity needs and current resources are insufficient or unavailable.
- 6. The life of the project or asset to be financed is 10 years or longer.

Debt Management

- A. The City will not obligate the General Fund to secure long-term financings except when marketability can be significantly enhanced.
- B. No more than 60% of capital improvement outlays will be funded from long-term financings; and direct debt will not exceed 2% of net assessed valuation.
- C. An internal feasibility analysis will be prepared for each long-term financing which analyzes the impact on current and future budgets for debt service and operations. This analysis will also address the reliability of revenues to support debt service.
- D. The City will generally conduct financings on a competitive basis. However, negotiated financings may be used due to market volatility or the use of an unusual or complex financing or security structure.
- E. The City will seek an investment grade rating (Baa/BBB or greater) on any direct debt and will seek credit enhancements such as letters of credit or insurance when necessary for marketing purposes, availability, or cost-effectiveness.
- F. The City will monitor all forms of debt annually coincident with the City's Financial Plan preparation and review process and report concerns and remedies, if needed, to the Council.
- G. The City will diligently monitor its compliance with bond covenants and ensure its adherence to federal arbitrage regulations and continuing disclosure requirements.
- H. The City will maintain good communications with bond rating agencies about its financial condition. The City will follow a policy of full disclosure on every financial report and bond prospectus (Official Statement).

Conduit Financings

Conduit financings are defined as a financing in which the proceeds of the issue are loaned to a nongovernmental borrower who then applies the proceeds for a project financing or (if permitted by federal tax law for a qualified 501 (C) (3) bond) for working capital purposes. Typically, the project financed is owned and operated by the borrower, but projects may also be financed for lease to the private user or for sale pursuant to an installment sales contract. Statutes authorizing conduit financings generally specify the nature of the projects, which may be financed, and limit such projects to those with a specified public purpose.

- A. The City will consider requests for conduit financing on a case-by-case basis using the following criteria:

1. The City's bond counsel will review the terms of the financing, and render an opinion that there will be no liability to the City in issuing the bonds on behalf of the applicant.
 2. There is a clearly articulated public purpose in providing the conduit financing.
 3. The applicant is capable of achieving this public purpose.
 4. The applicant is able to demonstrate a high likelihood of successfully completing the project being financed.
- B. This means that the review of request for conduit financing will generally be a two-step process: first, asking the Council if they are interested in considering the request, and establishing the ground rules for evaluating it; and then, returning with the results of this evaluation, and recommending approval of appropriate financing documents if warranted. This two-step approach ensures that the issues are clear for both the City and applicant and that key policy questions are answered.

Human Resource Management

- A. The budget will fully appropriate the resources needed for authorized regular staffing and will limit programs to the regular staffing authorized.
- B. Regular full-time and part-time employees will be the core work force and the preferred means of staffing ongoing, year-round program activities that should be performed by full-time city employees rather than independent contractors. The City will strive to provide competitive compensation and benefit schedules for its authorized regular work force. Each regular employee will:
1. Fill an authorized regular position.
 2. Be assigned to an appropriate bargaining unit.
 3. Receive salary and benefits consistent with labor agreements and other compensation plans.
- C. To manage the growth of the regular work force and overall staffing costs, the City will follow these procedures:
1. The Council will authorize all regular positions.
 2. The Human Resources Department will coordinate and approve the hiring of all regular and temporary employees.
 3. All requests for additional regular positions will include evaluations of:
 - a. The necessity, term, and expected results of the proposed activity.
 - b. Staffing and materials costs including salary, benefits, equipment, uniforms, clerical support and facilities.
 - c. The ability of private industry to provide the proposed service.
 - d. The pros and cons of alternate solutions (such as contracting with other agencies, temporary hires or contract employees).
 - e. Additional revenues or cost savings, which may be realized.

4. Periodically, and prior to any request for additional regular positions, programs will be evaluated to determine if they can be accomplished with fewer regular employees.
- D. Temporary employees include all employees other than regular employees, elected officials, and volunteers. Temporary employees will generally augment regular City staffing as extra-help employees, seasonal employees, contract employees, interns and work-study assistants. The City Manager and Department Heads will encourage the use of temporary rather than regular employees to meet peak workload requirements, fill interim vacancies, and accomplish tasks where less than full-time year-round staffing is required. Under this guideline, temporary employee hours will generally not exceed 50% of a regular, full-time position (1000 hours annually). There may be limited circumstances where the use of temporary employees on an ongoing basis in excess of this target may be appropriate due to unique programming or staffing requirements. However, any such exceptions must be approved by the City Manager.
- E. Contract employees are defined as temporary employees with written contracts approved by the City Manager who may receive approved benefits depending on hourly requirements and the length of their contract. Contract employees will generally be used for medium-term (generally between 6 months and two years) projects, programs or activities requiring specialized or augmented levels of staffing for a specific period of time. The services of contract employees will be discontinued upon completion of the assigned project, program or activity. Accordingly, contract employees will not be used for services that are anticipated to be delivered on an ongoing basis.
- F. Independent contractors will not be considered City employees. Independent contractors may be used in two situations:
1. Short-term peak workload assignments to be accomplished through the use of personnel contracted through an outside temporary employment agency (OEA). In this situation, it is anticipated that City staff will closely monitor the work of the OEA employees and minimal training will be required. However, they will always be considered the employees of the OEA and not the City. All placements through an OEA will be coordinated through the Human Resources Department and subject to the approval of the City Manager.
 2. Delivery of specialized professional services not routinely performed by City employees will be provided without close supervision by City staff, and the required methods, skills and equipment will generally be determined and provided by the contractor. Contract awards will be guided by the City's purchasing policies and procedures.

