

City Council Meeting
April 9, 2012

Budget Presentation Workshop

Agenda

- 1) What Has Been Done to Date
- 2) Budget Presentation Schedule
- 3) Budget Pages
 - Overview
 - Departmental
- 4) Budget Presentation
- 5) Cost of Service
 - Parks and Recreation

Where We've Been

Rebuilding



Budget Schedule

Monday	Tuesday	Wednesday	Thursday	Friday
May 14 Revenues and Expenditures	May 15	May 16 Parks and Recreation Commission	May 17 Planning Commission	May 18
May 21 Regular Council Meeting Departmental Review	May 22	May 23	May 24 Previously Approved Policy Related Expenditures Above Base	May 25
May 28 Memorial Day	May 29 Departmental Review	May 30	May 31 Shared Services Fire Station Analysis	June 1
June 4 Regular Council Meeting Departmental Review	June 5	June 6 Economic Development Program	June 7 Planning Commission	June 8
June 11 Parks and Recreation Activity Based Costing Fees	June 12 Open Space and Ecology	June 13 Budget Meeting	June 14	June 15
June 18 Regular Council Meeting	June 19	June 20 Parks and Recreation Commission	June 21 Planning Commission	June 22

Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
May 14	May 15	May 16 Parks and Recreation Commission	May 17 Planning Commission	May 18	May 19 Budget Presentation Review of previous policy decisions Department Reviews Shared Services Fire Station Analysis
May 21 Regular Council Meeting	May 22	May 23	May 24	May 25	May 26
May 28 Memorial Day	May 29	May 30	May 31	June 1	June 2 Department Reviews Economic Development Program Parks and Recreation Fee Study Fees
June 4 Regular Council Meeting	June 5	June 6	June 7 Planning Commission	June 8	June 9
June 11	June 12 Open Space and Ecology	June 13	June 14	June 15	June 16

Budget book pages

Summary of Revenues and Expenditures by Fund

CITY OF BRISBANE								Schedule 1
SUMMARY OF BUDGET								
2011/12								
Fund	Estimated Fund Balance 7/1/11	Estimated Revenue 11/12 (Schedule 2)	Transfers In (Schedule 5)	Total Available	Budget Approved 11/12 (Schedule 4)	Transfers Out (Schedule 5)	Estimated Available Balance 6/30/12	
GENERAL OPERATING:								
General (100)	4,000,000	11,565,290	1,257,856	16,823,146	10,511,015	2,330,500	3,981,630	
SPECIAL REVENUE FUNDS:								
Gas Tax (200)	25,677	72,000	-	97,677	-	75,000	22,677	
Traffic Congestion Relief Fund (201)		35,800	-	35,800		35,800	-	
Measure A (205)	22,020	114,000	-	136,020	-	90,000	46,020	
Sierra Point Lighting & Landscaping (210)	(267,857)	537,951		270,093	494,382		(224,288)	
NPDES (220)	(55,130)	52,000	140,813	137,683	192,813		(55,130)	
Open Space (230)		-	-	-	-	-	-	
Local Law Enforcement Block Grant (251)	-	-	-	-	-	-	-	
Cops Intranet Grant (252)	-	-	-	-	-	-	-	
COPS - State Personnel Grant (253)	-	-	-	-	-	-	-	
C.O.P. Grant (254)	-	-	-	-	-	-	-	
COPS - Universal Hiring Grant (255)	-	-	-	-	-	-	-	
COPS - CSO Grant (256)	-	-	-	-	-	-	-	
Redevelopment Agency, Project #1 (281)	534,963	3,244,146	-	3,779,109	162,962	2,083,900	1,532,247	
Redevelopment Agency, Project #2 (282)	(113,896)	706,255	-	592,359	282,941	241,919	67,499	
Housing Set Aside (283)	5,008,913	1,211,277	-	6,220,190	170,460	120,429	5,929,301	
DEBT SERVICE FUNDS:								
Utility Bond 2002 (310)	3,500	-	295,199	298,699	295,199	-	3,500	
BPFA Refunding Lease Revenue Bond (365)	572,056	-	322,473	894,529	322,473	-	572,057	
BPFA Lease Revenue Bond 2006 Series B (City Hall) (366)		-	404,490	404,490	404,490	-	-	
BPFA Lease Revenue Bond 2009 (City Hall Completion) (367)	390,000		-	390,000	187,825	-	202,175	
Brisbane Public Financing Authority 2001 A(370)	60,703	-	2,037,980	2,098,683	2,037,980	-	60,703	
Brisbane Public Financing Authority 2001 B (375)	1,826,701	1,033,021		2,859,722	1,046,413		1,813,310	
Pension Obligation Bond (340)			543,000	543,000	543,000	-	-	
Housing Bond (383)	120,000	-	120,429	240,429	120,429	-	120,000	

Summary of Revenues and Expenditures by Fund (cont.)

CAPITAL PROJECTS FUNDS:							
Capital Projects Labor Clearing (400)	-	-	200,800	200,800			200,800
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)	4,493,017	36,503	3,623,570	3,986,041	431,609	(794,080)
Utility Capital Fund (545)	-	-		-			-
Parks and Recreation (550)	2,764,651	1,983,055	1,069,173	5,816,879	3,453,846	-	2,363,033
INTERNAL SERVICE FUNDS:							
Fringe Benefits (600)	1,202,000	-	-	1,202,000	-	1,202,000	-
Flexible Benefits (610)	48,104	-		48,104	-		48,104
Dental (620)	180,625	88,407		269,032	84,000		185,032
Self Insurance (630)	53,220	465,000		518,220	230,000		288,220
Workers Compensation (640)	(425,156)	415,000		(10,156)	200,000		(210,156)
Other Post Employment Benefit Fund (650)			182,442	182,442	182,442	-	-
Rainy Day Fund (690)	3,725,000	74,500		3,799,500			3,799,500
TRUST AND AGENCY FUNDS:							
Swimming Pool Trust (710)	-	-		-	-		-
NER Phase 2 Revolving (715)	50,000	-		50,000	-		50,000
Sister City Trust (750)	724	20		744	-		744
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	148,946		198,946	-		198,946
NER Assessment District (795)	1,414,525	613,103		2,027,628	613,103		1,414,525
GRAND TOTALS	20,916,258	26,852,788	6,611,157	54,380,202	25,521,811	6,611,157	22,247,234

Sampling of Revenues

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

GENERAL FUND (100)

40101	Current Secured	1,993,272	1,841,466	1,878,295	1,878,118	1,953,243
40102	Current Unsecured	(16,020)	(50,019)	6,705	6,839	6,976
40103	Prior Year Tax	2,125	-			
40105	Supplemental Tax	82,106	40,064	106,448	42,435	43,920
40106	TransferTax	17,670	22,557	49,625	23,805	24,638
40107	VLF as Property Tax	262,732	266,217	290,470	280,800	294,840
40150	ERAF	188,543	242,202	180,000	225,000	225,000
40211	Sales Tax	3,239,702	4,245,461	3,464,068	3,182,625	3,294,017
40215	Sales Tax as Property Tax	1,177,693	736,247	1,154,689	1,060,875	1,098,006
40212	Sales Tax - Safety	23,736	25,216	34,273	27,628	29,358
40221	Franchise Fees - P G & E	121,317	111,191	147,384	128,240	137,046
40222	Franchise Fees - Scavenger	35,553	34,307	39,966	36,050	37,132
40223	Franchise Fees - Cable TV	57,240	56,485	96,542	71,645	80,962
40230	Transient Occupancy Tax	941,746	969,372	1,003,300	1,203,498	1,227,568
40241	Business License Tax	372,069	286,854	412,133	315,172	331,111
40242	Business License Penalty	11,328	3,168	11,419	3,000	3,000
40323	Grading Permits	130,042	313,476	95,684	95,684	95,684
40324	Encroachment Permits	6,229	3,250	8,687	5,424	7,008

Summary of Expenditures by Department

BUDGET AND EXPENDITURES BY DEPARTMENT
2011/13

Schedule 3

	2007/08 Actual Expended	2008/09 Actual Expended	2009/10 Actual Expended	2010/11 Approved Budget	2011/12 Approved Budget	2012/13 Recommended Budget
100 City Council (100)	100,215	101,037	114,288	130,465	128,469	118,749
201 City Clerk (100)	172,845	177,637	169,215	178,106	192,223	193,504
203 City Manager (100)	756,365	793,757	743,598	583,180	507,091	523,758
205 Special Event Cosponsorship (100)	23,814	26,570	16,859	19,973	20,000	20,000
300 Open Space (100)	43,975	54,195	48,702	37,511	82,676	85,556
310 Open Space (230)	20,600	21,200	21,200	21,202		
400 Finance(100)	809,678	932,298	921,973	923,182	991,208	1,010,778
402 Human Resources (100)	244,879	244,932	236,983	242,702	240,355	246,759
500 Legal Services-City Attorney (100)	180,995	178,431	181,671	192,683	204,898	209,495
600 Community Development (100)	809,297	605,657	558,341	429,480	846,003	889,893
601 Community Development (780)	164,315	176,477	180,094	187,267		
900 Library (100)	24,894	29,236	23,550	25,420	28,930	29,930
2001 Police--Administration & Personnel (100)	666,592	664,704	572,834	358,018	370,821	384,814
2002 Police--Communications & Records (100)	259,309	271,294	271,073	281,125	321,599	326,499
2003 Police--Police Patrol (100)	2,437,062	2,379,779	2,370,012	2,212,238	2,333,515	2,379,501
3001 Fire--Administration & Personnel (100)	2,371,928	2,418,468	2,405,839	2,154,708	2,430,324	2,494,428
4001 Public Works--Admin. & Engineering(100)	718,904	776,912	718,405	644,808	532,863	552,319
4002 Public Works--Streets & Storm Drains(100)	334,607	430,382	336,176	278,466	331,908	336,473
4003 Public Works--Buildings & Grounds(100)	329,902	358,034	296,009	308,626	234,400	238,814
4004 Public Works--Parks Maintenance (550)	181,354	179,851	152,207	171,054	165,462	175,201
4005 Public Works--Landscape Maintenance (100)	226,557	227,713	193,765	129,279	160,052	164,925
4009 Public Works--Sierra Pt. Light/Lands.(210)	423,783	406,052	548,389	484,456	494,382	508,539
4019 Public Works--Development (770)	92,000	92,000	-	-	-	-
4020 Public Works--Water (540)	1,097,700	1,265,321	1,156,285	1,327,294	1,302,909	1,347,267
4025 Public Works--GVMID (540)	1,427,641	1,437,933	1,453,197	1,618,374	1,530,475	1,565,129
4026 Public Works--NPDES (220)	64,085	66,781	56,133	67,998	192,813	201,273
4027 Public Works -- STOPPP (100)	32,172	39,045	43,516	25,966	-	-
4030 Public Works--Sewer (540)	1,184,670	1,224,066	1,347,529	1,331,790	1,152,657	1,207,392
4050 Public Works - Emergency Operations Center ((100)			30,519	55,164	50,000	50,000

Summary of Expenditures by Department (cont.)

5001 Recreation--Admin & PB&R Comm. (550)	325,965	345,319	361,372	395,381	142,905	147,513
5002 Recreation--Community Center (550)	387,526	421,841	438,109	394,918	424,478	400,253
5003 Recreation--Preschool, Youth & Teen (550)	692,654	660,837	660,837	586,588	693,421	716,911
5004 Recreation--Adult Recreation (550)	31,250	28,504	28,588	50,262	49,181	49,366
5005 Recreation--Senior Citizens (550)	65,630	70,651	67,648	71,283	74,993	76,679
5006 Recreation--Citizen Communications (550)	112,073	93,512	62,354	60,416	56,841	59,067
5007 Recreation--Teen Center (550)	93,560	96,865	101,679	83,017	121,261	124,367
5008 Recreation--Aquatics (550)	484,434	564,788	579,122	531,003	613,337	617,746
5040 Marina--Operations (550)	(1,490,970)	1,072,437	1,039,294	1,064,144	1,111,967	1,129,381
6001 Non-Departmental/Central Services (100)	416,034	443,804	384,370	455,159	503,681	472,681
6051 Dental Payments (620)	93,991	84,000	84,000	84,000	84,000	84,000
6052 Liability Payments (630)	410,977	230,000	230,000	230,000	230,000	230,000
6053 Workers Compensation Payments (640)	508,319	200,000	200,000	200,000	200,000	200,000
6054 Retiree Stipend Payments (650)	91,499	102,318	127,812	107,958		
7081 Redevelopment Agency Project Area #1(281)	194,946	199,447	199,712	197,740	162,962	163,502
7082 Redevelopment Agency Project Area #2(282)	291,792	283,271	862,541	334,378	282,941	286,077
7083 Redevelopment--Low/Mod Housing (283)	209,643	193,846	428,825	108,155	170,460	184,220
9800 Pavement Maintenance	188,250					
9801 Soil Nail Wall	216,616					
9802 Signal Detection Video	125,000					
9803 Safe Routes To School	193,171					
9804 Prop 1B Project	418,682					
9805 CH - Sustainable Parking Lot	250,000					
9900 Pavement Maintenance		200,000				
9901 Piling Removal		20,000				
9902 Replace Promenade Lights		70,000				
9910 Debt Service (305,350,360,366,367,370,375,381,382,383)	5,069,491	5,230,835	5,354,478	5,593,338	5,570,910	5,593,338

Grand Total

24,580,670

26,192,035

26,379,103

24,968,276

25,339,370

25,796,093

Sampling of Expenditures by Department and Fund

BUDGET AND EXPENDITURES BY FUND							Schedule 4
2011/13	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	
	Actual	Actual	Actual	Approved	Approved	City Manager	
	Expended	Expended	Expended	Budget	Budget	Recommended	

GENERAL FUND (100):

100 City Council	100,215	101,037	114,288	130,465	128,469	118,749
201 City Clerk	172,845	177,637	169,215	178,106	192,223	193,504
203 City Manager	756,365	793,757	743,598	583,180	507,091	523,758
205 Event Cosponsorship	23,814	26,570	16,859	19,973	20,000	20,000
300 Open Space	43,975	54,195	48,702	37,511	82,676	85,556
400 Finance -	809,678	932,298	921,973	923,182	991,208	1,010,778
402 Human Resources	244,879	244,932	236,983	242,702	240,355	246,759
500 Legal Services--City Attorney	180,995	178,431	181,671	192,683	204,898	209,495
600 Community Development	809,297	605,657	558,341	429,480	846,003	889,893
900 Library	24,894	29,236	23,550	25,420	28,930	29,930
2001 Police--Administration & Personnel	666,592	664,704	572,834	358,018	370,821	384,814
2002 Police--Communications & Records	259,309	271,294	271,073	281,125	321,599	326,499
2003 Police--Police Patrol	2,437,062	2,379,779	2,370,012	2,212,238	2,333,515	2,379,501
3001 Fire--Fire Suppression	2,371,928	2,418,468	2,405,839	2,154,708	2,430,324	2,494,428
4001 Public Works--Admin. & Engineering	718,904	776,912	718,405	644,808	532,863	552,319
4002 Public Works--Streets & Storm Drains	334,607	430,382	336,176	278,466	331,908	336,473
4003 Public Works--Buildings & Grounds	329,902	358,034	296,009	308,626	234,400	238,814
4005 Public Works--Landscape Maintenance	226,557	227,713	193,765	129,279	160,052	164,925
5001 Recreation--Admin & PB&R Comm.						
5002 Recreation--Parks & Facility Maint.						
5003 Recreation--Preschool, Youth & Teen						
5004 Recreation--Adult Recreation						
5005 Recreation--Senior Citizens						
5006 Recreation--Citizen Communications						
5007 Recreation--Teen Center						
5008 Recreation--Aquatics						
4027 Public Works -- STOPPP	32,172	39,045	43,516	25,966	-	-
4050 Public Works -- Office of Emergency Services		-	30,519	55,164	50,000	50,000
6001 Non-Departmental/Central Services	416,034	443,804	384,370	455,159	503,681	472,681
Total General Fund	10,960,022	11,153,884	10,637,697	9,666,260	10,511,015	10,728,874

Table 5 Transfers between Funds

Description of Transfer	BPFAs Parks and																	Low/	RDA #1	Housing	
	General Fund F-100	Gas Tax F-200	TCRF F-201	Measure A F-205	NPDES F-220	Utility Bond F-310	Pension Bond F-340	City Hall Bond F-366	City Hall Bond F-367	Capital Projects F-400	Refunding Lease F-365	Recreation Fund F-550	Utility Fund F-540	Fringe Benefit F-600	Retiree Health F-650	RDA #1 Operating F-281	RDA #2 Operating F-282				Mod Fund F-283
a) Transfer from Housing Fund to pay for Housing Debt																		(120,429)		120,429	
b) Transfer from RDA#1 to pay debt BPFAs 2001 A																			(2,037,980)	2,037,980	
c) Transfer Utility fund share of Lease Revenue to debt service fund										106,416		(106,416)									
d) Transfer from RDA 2 Operating to COP Debt Service Fund										216,057									(216,057)		
e) To repay General Fund for Sewer Fund Loan	29,994												(29,994)								
f) To cover cost of Parks and Recreation	(1,023,253)																				
g) Transfer to Capital Projects to cover cost of Pavement Maintenance		(75,000)	(35,800)	(90,000)						200,800											
h) Transfer for Utility Bond Payment						295,199						(295,199)									
i) Transfer for Capital projects																					
j) Transfer for Advances to RDAs	25,862										45,920					(45,920)		(25,862)			
k) Transfer to Pension Obligation Bond Fund	(543,000)						543,000														
l) Transfer for City Hall Bond Payment	(404,490)							404,490													
m) Transfer for City Hall Bond Payment																					
n) Transfer for Retiree Health	(182,442)													182,442							
o) Transfer to NPDES	(140,813)				140,813																
p) Transfer to Utility for LIRA Offset	(36,503)											36,503									
q) Transfer to General Fund from Fringe Benefit Fund	1,202,000																				(1,202,000)
TOTALS	(1,072,644)	75,000	(35,800)	(90,000)	140,813	295,199	543,000	404,490		-200,800	322,473	1,069,173	395,106	1,202,000	182,442	2,083,900	(241,919)	(120,429)	2,037,980	120,429	

Example of Departmental Pages From Budget

Summary of Personnel Costs

	Number of Positions	Annual Salary 2011/12	Annual Benefits 2011/12	Number of Positions	Annual Salary 2012/13	Annual Benefits 2012/13
Administrative Services Director	1	188,183	66,097	1	187,465	74,510
Information Tech. and System	1	99,225	29,307	1	98,846	33,450
Financial Services Manager	1	112,555	40,118	1	112,126	45,528
Senior Accounting Assistant	2	125,508	61,115	2	125,029	68,633
Senior Analyst (Human Resources/Special Projects)	1	96,149	41,951	1	95,805	47,320
Office Specialist (Human Resources)	0.08	9,135	699	0.5	9,135	699
Management Analyst	1	80,695	25,775	1	84,406	30,206
Overtime		500	0		500	0
Total Salaries and Benefits		711,950	265,062		713,312	300,346

Department Expenditures

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 Recommended Budget
SALARIES						
51101 Salaries	594,600	681,771	690,813	690,868	702,315	703,677
51201 Part-time Salaries	47,622	29,021	34,985	30,751	9,135	9,135
51301 Overtime	0	348	539	1,112	500	500
Total Salaries	642,222	711,140	726,337	722,731	711,950	712,312
BENEFITS						
51502 City Pers Contribution	60,082	99,868	102,013	98,165	117,989	142,143
51503 Employee Paid Pers Contribution	11,524	0	0	0	0	0
51506 Life Insurance	1,764	1,978	1,738	1,751	2,703	2,700
51507 Medicare Tax	9,314	10,280	10,522	10,553	10,316	10,336
51508 Social Security Tax	353	23	5	144	566	566
51509 Flexible Benefits	77,400	83,444	90,082	101,837	109,148	120,062
51510 Retiree Health	0	0	0	0	0	0
51511 Long-Term Disability	3,833	4,276	3,749	3,742	5,717	5,728
51602 Dental Insurance	7,031	7,928	8,004	8,004	7,980	7,980
51603 Vision Insurance	2,598	2,964	2,957	3,274	3,763	3,951
51605 Employee Assistance Program	262	317	261	272	280	280
51704 Auto Allowance	3,628	3,578	3,610	3,610	3,600	3,600
51705 Housing Allowance	3,023	2,982	3,008	3,008	3,000	3,000
51706 Phone Allowance	0	0	0	0	0	0
Total Benefits	180,811	237,658	228,948	234,366	269,093	300,348
INSURANCE						
51800 Liability Insurance	27,564	32,884	36,775	40,756	46,155	51,255
51810 Worker's Compensation	23,642	28,206	31,543	34,958	41,192	45,743
Total Insurance	51,206	61,090	68,318	75,714	87,347	96,998
SERVICES AND SUPPLIES						
52221 Communications	161	177	155	172	150	150
52231 Equipment Maintenance	0	0	0	0	0	0
52233 Memberships	1,355	1,705	740	975	2,145	2,170
52234 Office Expense	12,968	11,583	9,306	11,149	14,200	14,200
52235 Professional Services	146,381	154,819	110,768	97,110	128,200	108,700
52241 Special Department Expense	1,603	1,545	450	1,093	400	400
52243 Travel & Training	15,722	17,094	16,793	22,581	22,110	21,260
Total Services & Supplies	178,590	186,923	138,211	135,000	167,205	148,880
FIXED ASSETS						
53300 Equipment	678	433	109	0	0	0
Total Fixed Assets	678	433	109	0	0	0
TOTAL BUDGET	1,058,107	1,377,223	1,356,924	1,365,884	1,291,353	1,257,538

Division Budget Page

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 Recommended Budget
SALARIES						
51101 Salaries	507,251	589,277	597,804	594,867	606,166	607,872
51201 Part-time Salaries	18,248	367	73	897	-	-
51301 Overtime	0	348	539	1,112	500	500
Total Salaries	525,499	589,993	598,416	596,876	606,666	608,372
BENEFITS						
51502 City Pers Contribution	49,718	83,152	84,032	81,611	101,836	122,790
51503 Employee Paid Pers Contribution	11,524	0	-	-	-	-
51506 Life Insurance	1,454	1,677	1,474	1,487	2,298	2,295
51507 Medicare Tax	7,675	8,583	8,704	8,735	8,789	8,814
51508 Social Security Tax	0	23	5	56	-	-
51509 Flexible Benefits	61,245	66,404	72,307	81,939	87,649	96,414
51510 Retiree Health	0	0	-	-	-	-
51511 Long-Term Disability	3,218	3,634	3,188	3,181	4,934	4,948
51602 Dental Insurance	5,882	6,795	6,860	6,860	6,840	6,840
51603 Vision Insurance	2,173	2,546	2,535	2,806	3,225	3,387
51605 Employee Assistance Program	219	270	222	233	240	240
51704 Auto Allowance	3,628	3,578	3,610	3,610	3,600	3,600
51705 Housing Allowance	3,023	2,982	3,008	3,008	3,000	3,000
51706 Phone Allowance	0	0	-	-	-	-
Total Benefits	149,757	179,644	185,945	193,527	222,411	252,328
INSURANCE						
51800 Liability Insurance	22,567	27,633	30,766	34,126	39,324	43,709
51810 Worker's Compensation	19,356	23,702	26,389	29,271	35,096	39,009
Total Insurance	41,923	51,335	57,155	63,397	74,420	82,718
SERVICES AND SUPPLIES						
52221 Communications	161	177	155	172	150	150
52231 Equipment Maintenance	0	0	0	0	0	0
52232 Maintenance-Structures						
52233 Memberships	750	1,225	595	590	1,450	1,450
52234 Office Expense	9,557	9,411	7,502	8,287	7,400	7,400
52235 Professional Services	70,162	92,280	64,368	52,561	68,000	48,500
52241 Special Department Expense	627	821	450	1,018	400	400
52242 Small Tools		6				
52243 Travel & Training	10,564	6,973	7,279	6,756	10,310	9,460
Total Services & Supplies	91,821	110,823	80,348	69,283	87,710	67,360
FIXED ASSETS						
53300 Equipment	678	433	108.97			
Total Fixed Assets	678	433	109	0	0	0
TOTAL BUDGET	809,878	832,298	921,973	923,182	991,208	1,010,778

Division Pages - Detail

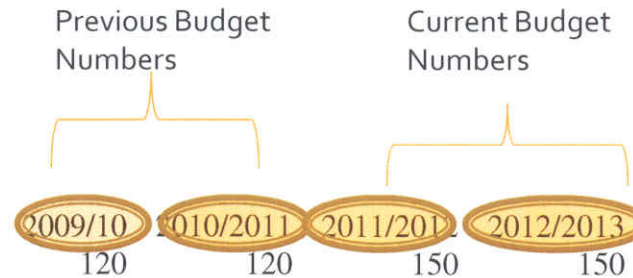
- 400 -- FINANCE
- Mission Statement
- The Finance Department delivers reliable financial and information technology services. We are responsible for facilitating the planning, organization, implementation, control, coordination, and direction of the financial and technological policies and programs 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 and the Agency.
- 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

Division Pages – Detail (cont.)

Budget Line Item Descriptions

52221 Communications

Includes a pager for the IT System Administrator



52231 Equipment Maintenance

	2009/10	2010/2011	2011/2012	2012/2013
Office equipment repairs	300	300	0	0

52233 Memberships

	2009/10	2010/2011	2011/2012	2012/2013
Technet	300	300	300	300
Government Finance Officers Association (GFOA) (2)	250	250	250	250
California Society of Municipal Finance Officers (CSMFO) (3)	450	450	450	450
Municipal Management Association of Northern California (MMANC) (3)	300	300	300	300
California Municipal Treasurer's Association	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>
Total	1,450	1,450	1,450	1,450

Division Pages – Detail (cont.)

52234 Office Expense

	2009/10	2010/2011	2011/2012	2012/2013
Postage and a bulk mailing permit,	2,700	2,700	2,700	2,700
Envelopes	1,500	1,500	1,500	1,500
Other forms	1,100	1,100	1,100	1,100
Computer supplies and forms	400	400	400	400
Payroll forms	500	500	500	500
Office supplies	500	500	500	500
Books and publications	300	300	300	300
Checks	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total	7,400	7,400	7,400	7,400

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Covers the total cost of the audit	30,050	30,050	30,000	30,000
Consulting Services related to Federal Requests	5,000	0	1,000	1,000
Actuarial Study for GASB 45	12,000	0	20,000	0
Software maintenance for the Corbin Willits (M.O.M.) financial software @ \$838 per month,	11,000	11,500	12,000	12,500
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	63,050	46,550	68,000	48,500

52241 Special Departmental Expense

	2009/10	2010/2011	2011/2012	2012/2013
California Municipal Statistics	400	400	400	400
Total	400	400	400	400

Division Pages – Detail (cont.)

52243 Travel and Training

	2009/10	2010/2011	2011/2012	2012/2013
CDIAC Debt Issuance and Securities Regulations workshops				
Registration	250	250	0	0
League of California Cities Financial Management Seminar Scheduled for December	0	0		
Lodging	400	400	400	400
Registration	250	250	250	250
Travel, parking, meals	100	100	100	100
California Society of Municipal Finance Officers Annual Conference	0	0	0	0
Lodging (Anaheim/Peninsula)	0	1,000	1,000	0
Registration (2)	1,050	1,050	750	750
Meals, parking, etc. (2)	0	0	100	0
Travel (Anaheim/Peninsula) (2)	750	0	750	0
GFOA Finance Institute	6,000	6,000	0	0
GFOA Training (6)	1,000	1,000	1,000	1,000
Lodging and Travel (6)	2,000	2,000	1,000	1,000
GFOA Conference	0	0	0	1,000
MMANC	0	0	1,500	1,500
Chamber of Commerce monthly meetings	360	360	360	360
Staff training—unspecified one-day training sessions	1,000	1,000	1,000	1,000
Specialized training for IT staff	1,500	1,500	1,000	1,000
MOM annual 3-day workshop (includes mileage, meals, workshop)	1,000	1,000	1,000	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>100</u>	<u>100</u>
Total	15,760	16,010	10,310	9,460

Division Budget Page

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 Recommended Budget
SALARIES						
51101 Salaries	87,349	92,494	93,010	96,001	96,149	95,805
51201 Part-time Salaries	29,373	28,653	34,912	29,854	9,135	9,135
Total Salaries	116,723	121,147	127,922	125,855	105,284	104,940
BENEFITS						
51502 City Pers Contribution	10,364	16,717	17,982	16,554	16,153	19,353
51506 Life Insurance	310	301	264	264	405	405
51507 Medicare Tax	1,639	1,697	1,818	1,818	1,527	1,522
51508 Social Security Tax	353	0	-	88	566	566
51509 Flexible Benefits	16,155	17,040	17,775	19,898	21,499	23,649
51510 Retiree Health	0	0	-	-	-	-
51511 Long-Term Disability	615	642	561	561	783	780
51602 Dental Insurance	1,150	1,133	1,143	1,143	1,140	1,140
51603 Vision Insurance	425	418	422	468	538	564
51605 Employee Assistance Program	43	47	39	39	40	40
51704 Auto Allowance	0	0	-	-	-	-
51705 Housing Allowance	0	0	-	-	-	-
51706 Phone Allowance	0	0	-	-	-	-
Total Benefits	31,054	37,994	40,004	40,833	42,650	48,019
INSURANCE						
51800 Liability Insurance	4,997	5,251	6,009	6,630	6,830	7,546
51810 Worker's Compensation	4,286	4,504	5,154	5,687	6,096	6,734
Total Insurance	9,283	9,755	11,163	12,317	12,926	14,280
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	695	720
52234 Office Expense	3,411	2,171	1,805	2,862	6,800	6,800
52235 Professional Services	76,220	62,539	46,400	44,549	60,200	60,200
52241 Special Department Expense	976	724	-	75	-	-
52243 Travel & Training	5,158	10,121	9,513	15,825	11,800	11,800
Total Services & Supplies	87,819	76,036	57,895	63,697	79,495	79,520
FIXED ASSETS						
53300 Equipment	0	0	-	-	-	-
Total Fixed Assets	0	0	-	-	-	-
TOTAL BUDGET	244,879	244,932	236,983	242,702	240,355	246,759

Division Pages - Detail

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

	2009/10	2010/2011	2011/2012	2012/2013
Miscellaneous repairs to office machines and computer equipment minor upgrades	150	150	0	0

52233 Memberships

	2009/10	2010/2011	2011/2012	2012/2013
CALPELRA	290	290	350	350
SHRM	0	0	65	65
IPMA	150	150	105	105
NCHRA	<u>150</u>	<u>150</u>	<u>175</u>	<u>200</u>
Total	590	590	695	720

52234 Office Expense

	2009/10	2010/2011	2011/2012	2012/2013
General office supplies	2,000	2,000	1,900	1,900
Postage and express mailing,	300	300	300	300
On-line telephone software support service (Corbin Willits Personnel Module)	3,700	3,800	3,800	3,800
Recruitments	<u>1,000</u>	<u>1,000</u>	<u>800</u>	<u>800</u>
Total	7,000	7,100	6,800	6,800

Division Pages – Detail (cont.)

52235 Professional Services

	2009/10	2010/2011	2011/2012	2012/2013
Personnel related legal services	12,000	12,000	12,000	12,000
Safety Program	18,500	18,500	20,500	20,500
IEDA for Labor Relations services	17,700	18,500	19,300	19,300
Website access related to compensation and benefit information	0	0	1,900	1,900
Calopps	2,500	2,500	1,500	1,500
Liebert, Cassidy & Whitmore Consortium training	4,400	4,700	4,800	4,800
Drug/Alcohol Testing	<u>2,100</u>	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>
Total	57,200	58,400	60,200	60,200

52241 Special Departmental Expense

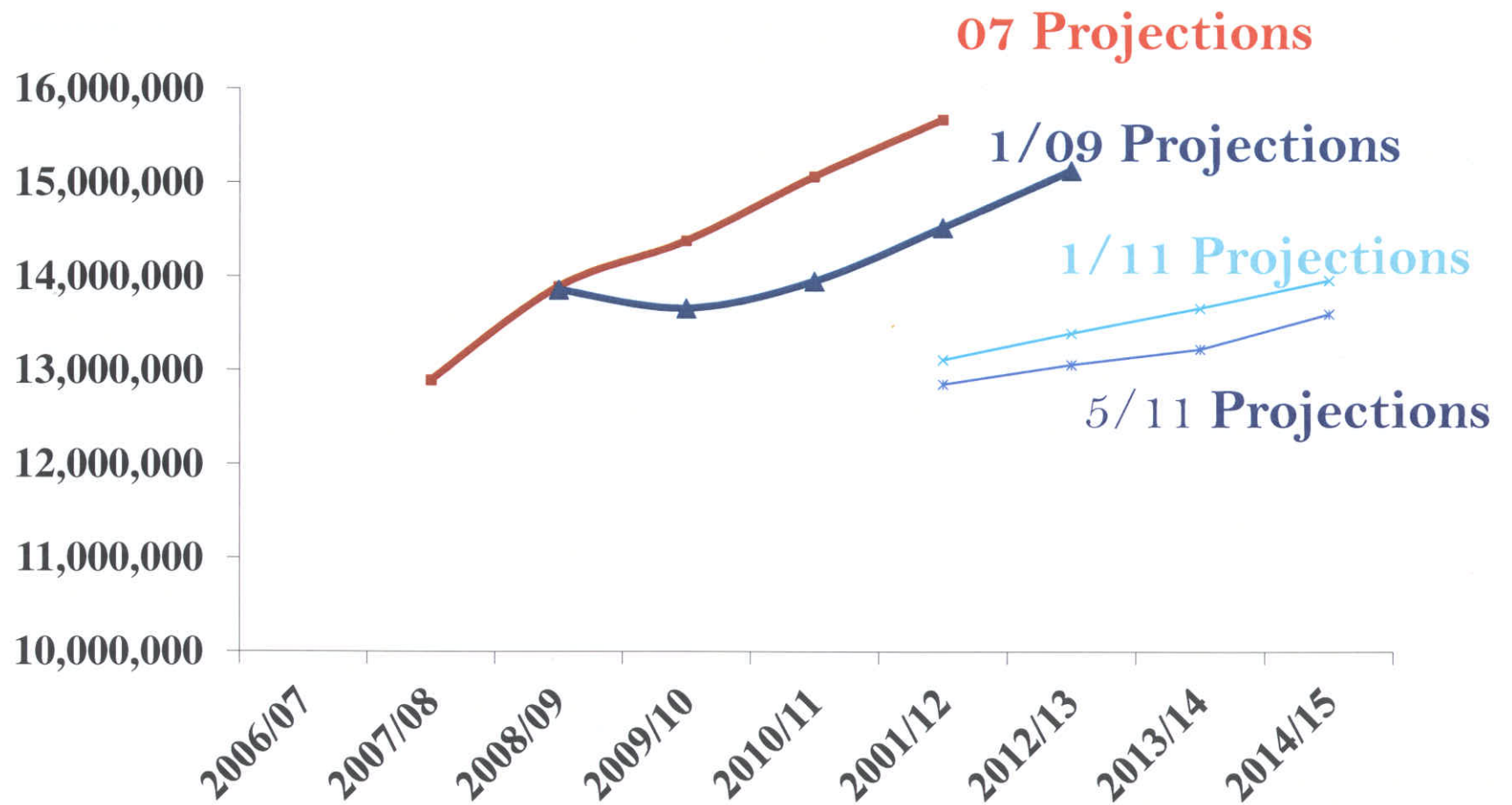
	2009/10	2010/2011	2011/2012	2012/2013
Employee Recognition Program	0	0	150	150

52243 Travel & Training

	2009/10	2010/2011	2011/2012	2012/2013
City-wide policy and skill training	8,000	8,000	8,000	8,000
Attendance at miscellaneous training seminars and/or conferences	8,000	8,000	3,500	3,500
Meetings	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	16,300	16,300	11,800	11,800

Budget Presentation Slides

Projected Expenditures



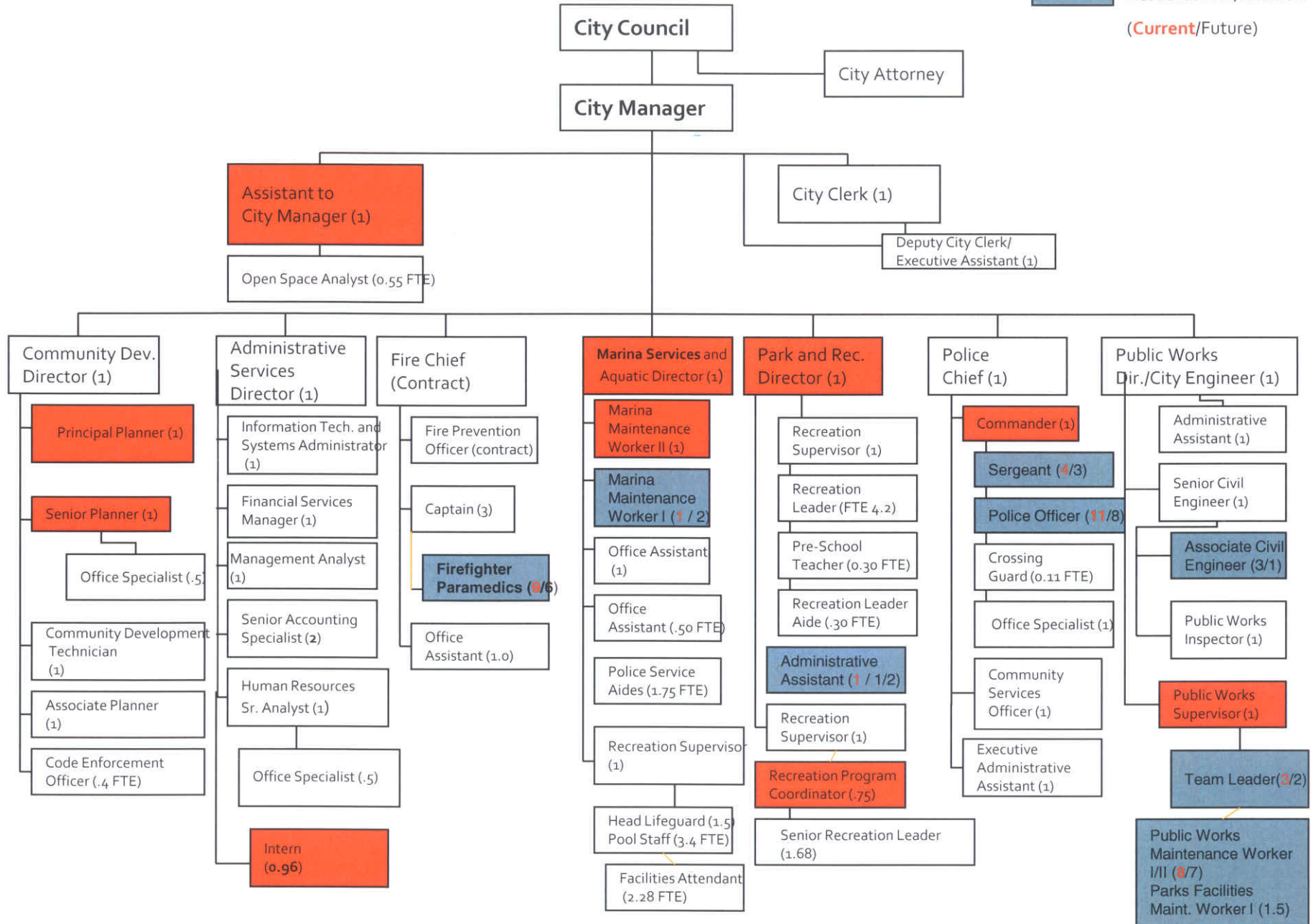
4-year Projection

Base Revenues	11,621,145	12,054,449	12,522,579	12,909,749
Use of Fringe Benefit Fund	1,202,000			
Updated Revenues	12,823,145	12,054,449	12,522,579	12,909,749
Base Expenditures	12,852,060	13,060,503	13,226,446	13,602,445
Revised Deficit	(28,915)	(1,006,053)	(703,867)	(692,696)
General Fund Fund Balance	3,971,085	2,965,032	2,261,165	1,568,469
Rainy Day Fund	3,799,500	3,875,490	3,953,000	4,032,060
Revised Fund Balance	7,770,585	6,840,522	6,214,164	5,600,528

City of Brisbane Revised 1/24/11

Overall Change -20.21

Future Closed Position
 Resource loss/addition
 (Current/Future)





Assumptions used in Formulating Budget

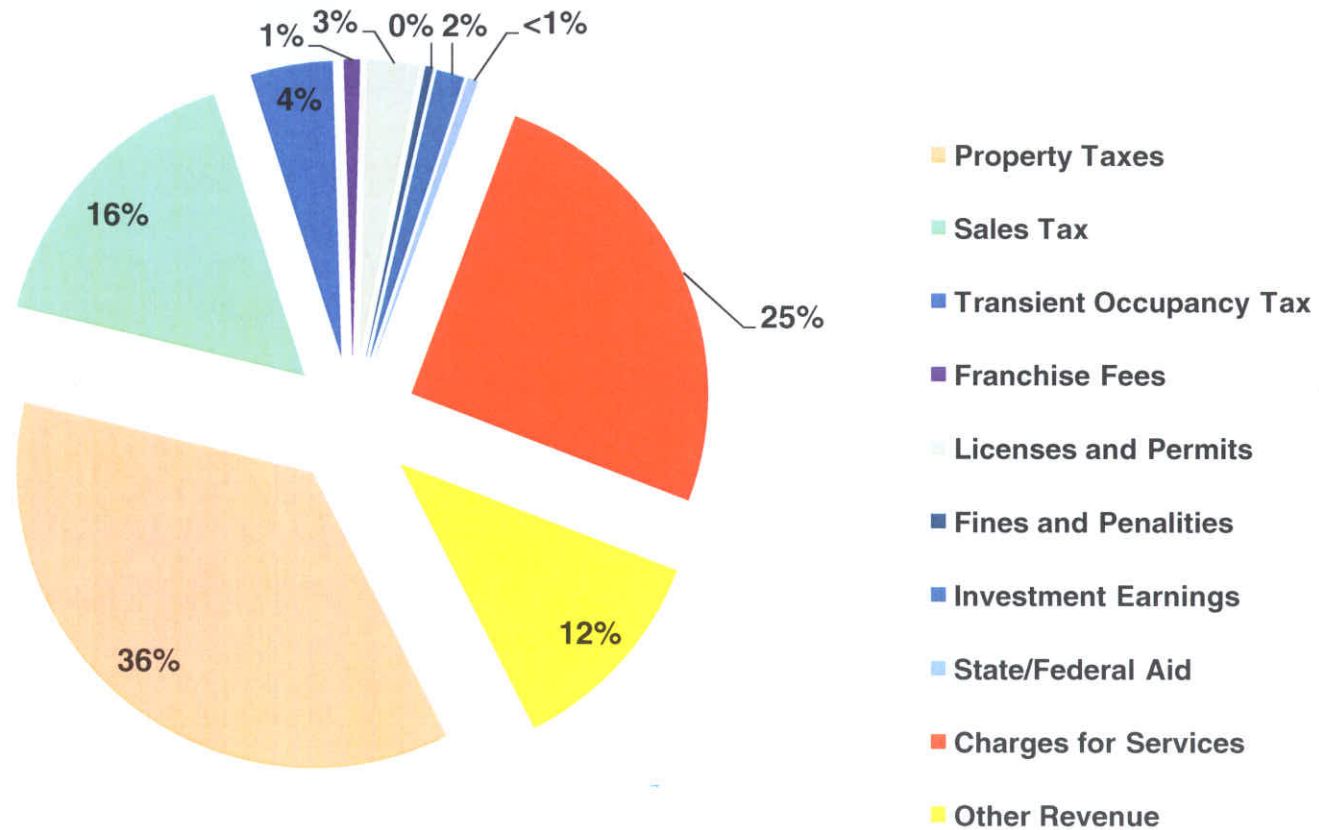
- Sales Tax \$4.2 million. Projected 0% increase from latest annualized revenues. \$200,000 lower than 2008/09 Actual Receipts
- Property Tax \$1.88 million. \$100,000 lower than 2008/09 Actual Receipts
- Transient Occupancy \$1,200,000. 0% Increase from Current Year's Actual Receipts. \$70,000 Increase from 2008/09 Actual Receipts.



Fiscal Year 2011/12

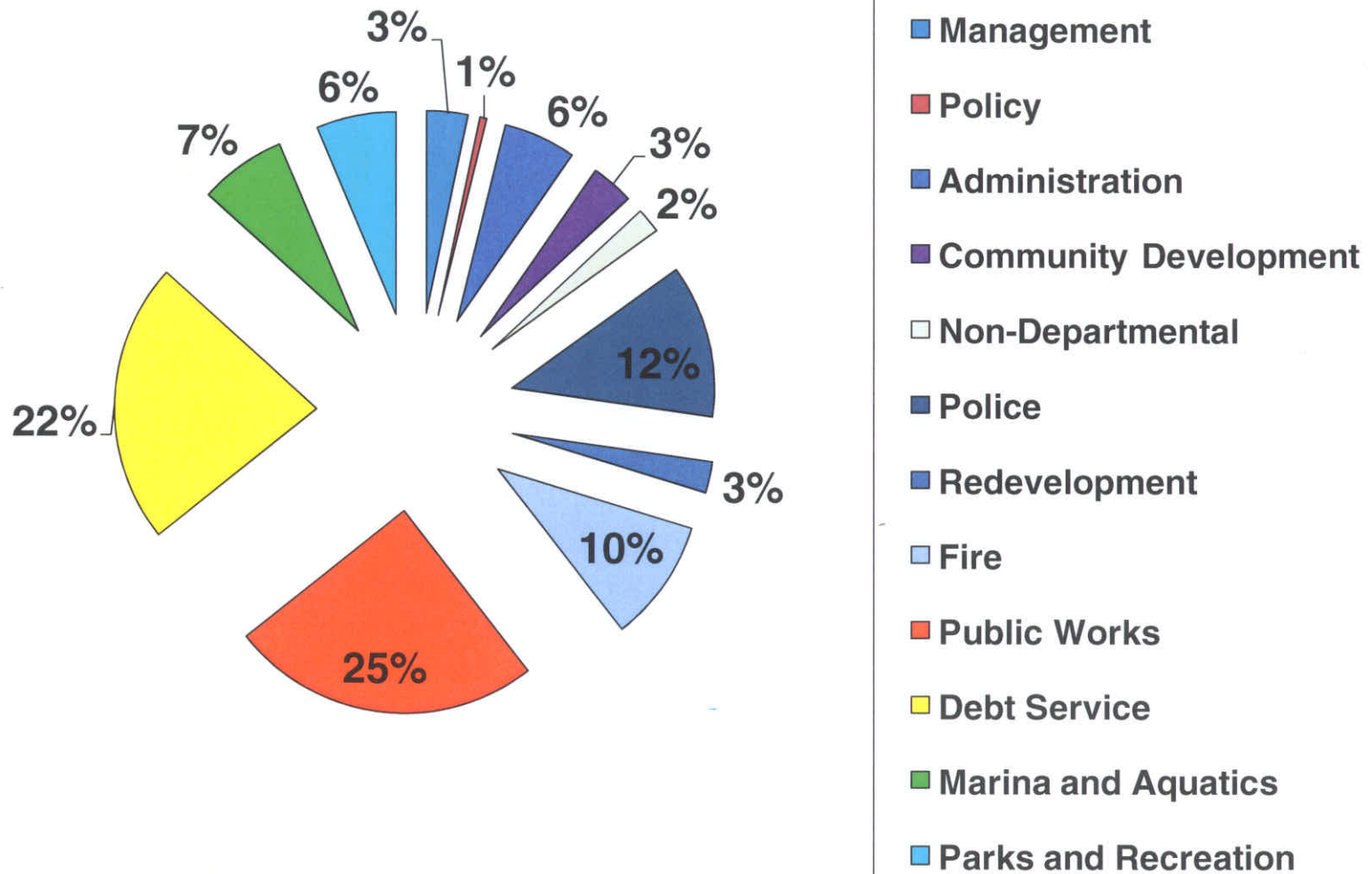
- Total Budget Overview
 - Revenues
 - Expenditures
- General Fund overview
 - Revenues
 - Expenditures
- One-time expenditures

All Funds – Revenues 2011/12



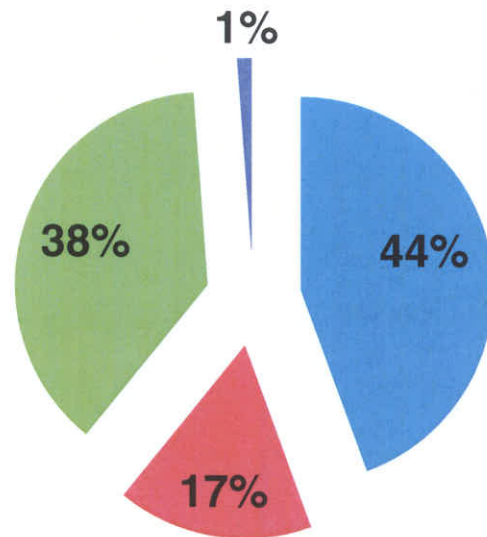


All Funds – Expenditures 2011/12



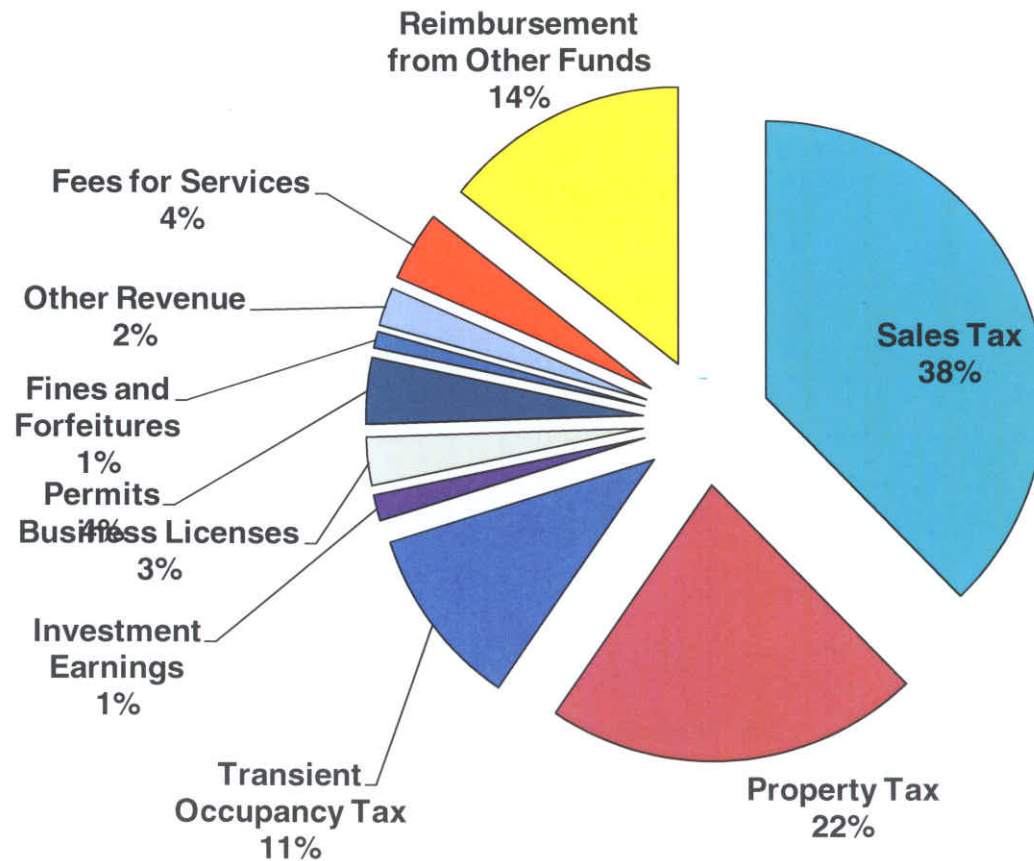


All Funds – Expenditures by Type



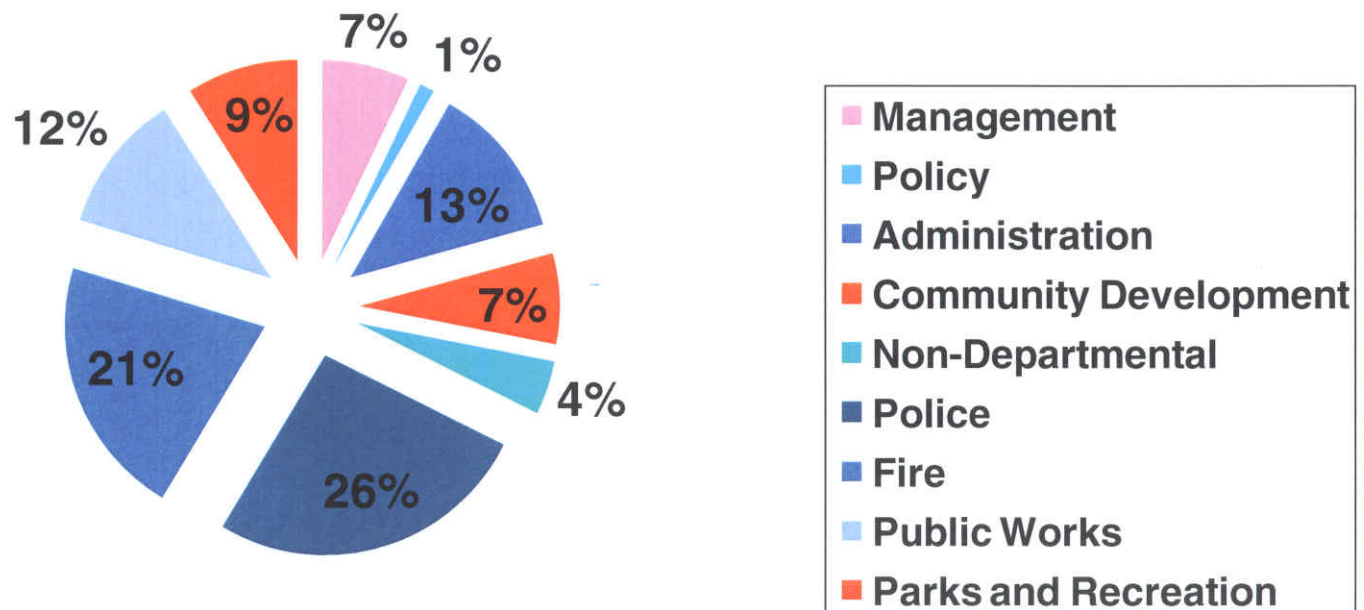
- Salaries
- Benefits
- Services and Supplies
- Capital Outlay

General Fund - Revenues FY 2011/12





General Fund – Expenditures FY 2011/12





FY 2011/12 Budget Highlights

- Administrative Services
 - Financially Conservative – Annual Audit, in-house completion of State Financial Reports, in-house management of investment portfolio, Review Fee Structure,
 - Informed – Continue Weekly Blog, Develop Facebook Presence
 - Caring – Low-income Rate Assistance for Water and Sewer Customers

Costing of Services

Four Levels for a "Full Cost" Cost Recovery



- **Variable (Facility/Park/Field) Costs**

- Direct program costs (i.e. P/T salaries, janitorial, instructor payments, materials used for infield prep)



- **Fixed Costs**

- Costs that would be incurred whether or not a P&R activity took place there (i.e. supervisor payroll, landscaping materials, monitoring systems)



- **Citywide Distributed Costs**

- Administrative expenses (i.e. indirect costs, liability insurance, workers compensation)



- **Non-Cash Costs**

- Depreciation

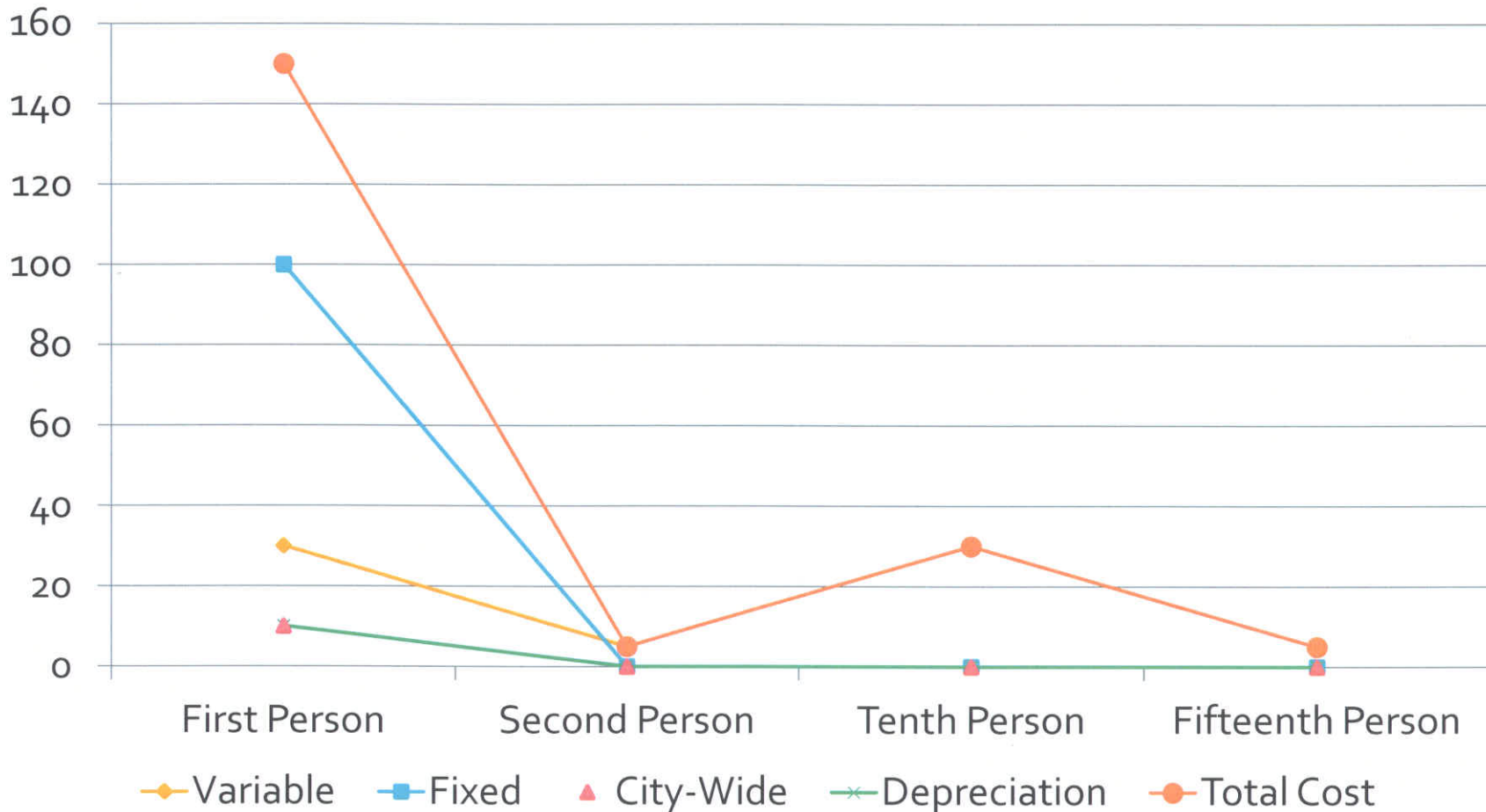
Example of Costs

- Variable Cost
 - Teacher \$20 for every 10 students
 - Supplies \$5 for each student
- Fixed Cost
 - Departmental Costs which are spread overall of the programs as well as the cost of the facility - \$100
- City-wide Distributed Costs
 - Administrative Expenses which are spread throughout the City - \$10
- Depreciation
 - Depreciation of the Facility Used - \$10

What Does it Cost City for Participant – Marginal Cost

- What does it cost for the next person to enter in door?
 - First Person most expensive since needs to pay for all fixed costs
 - Next Person only needs to pay for direct supplies associated with participation
 - May be a variable rate based on need to add staff or buy more supplies

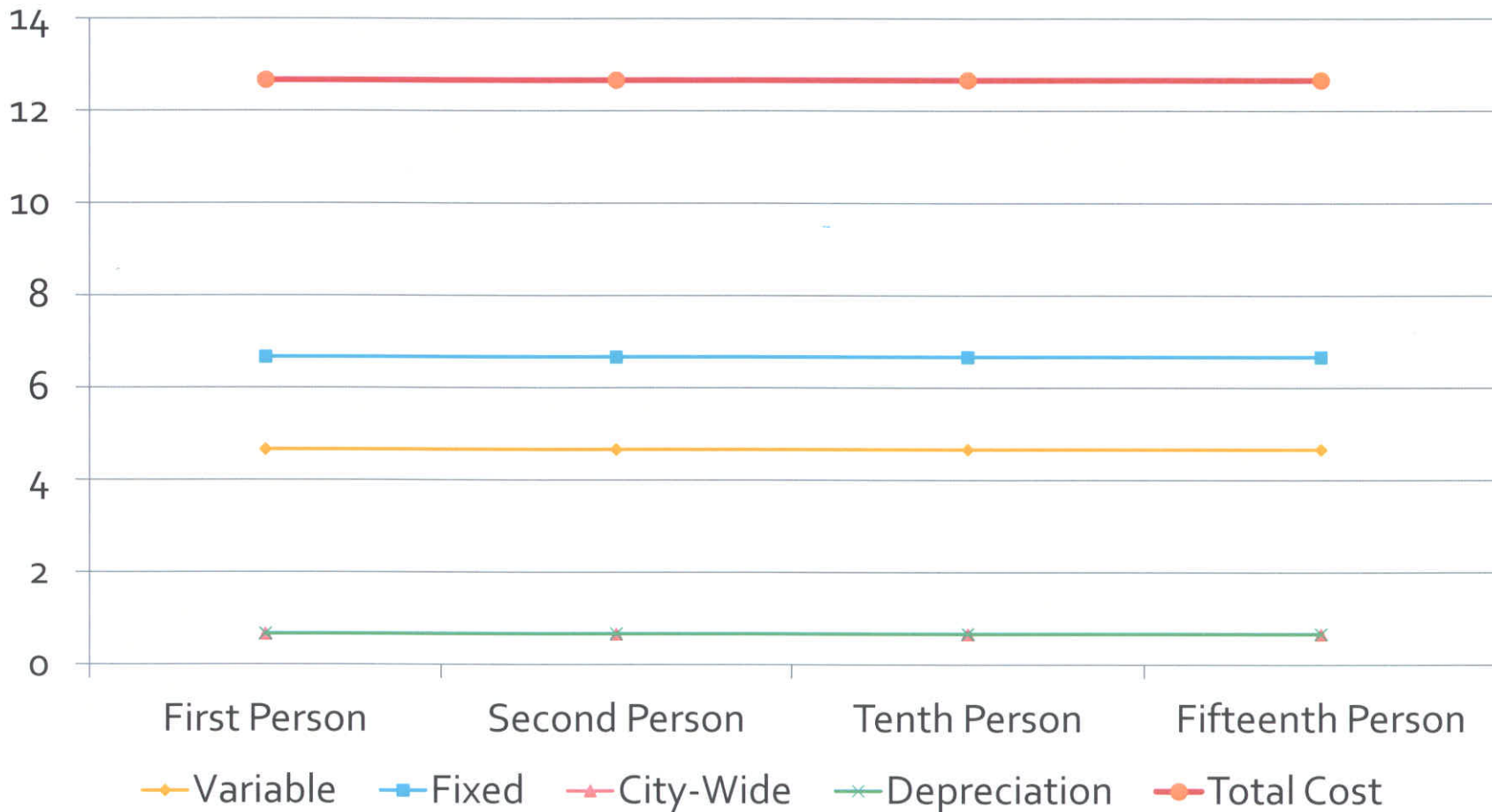
Cost per Person Marginal Cost Method



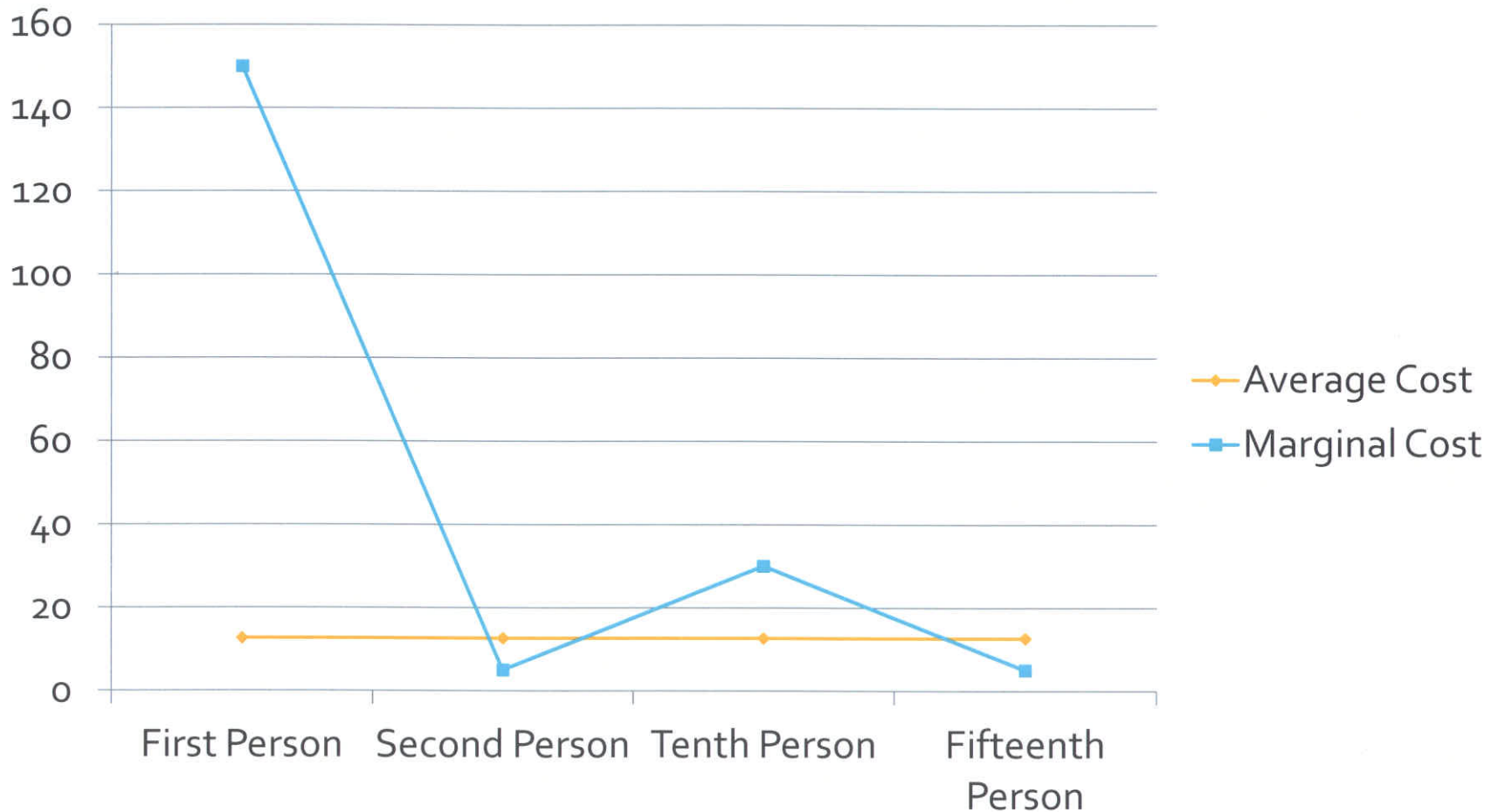
What Does it Cost City for Participant – Average Cost

- What does it cost for each person to enter the door on average.
 - Need to know overall participation in program when setting fees.
 - Each person who uses the program pays the same amount

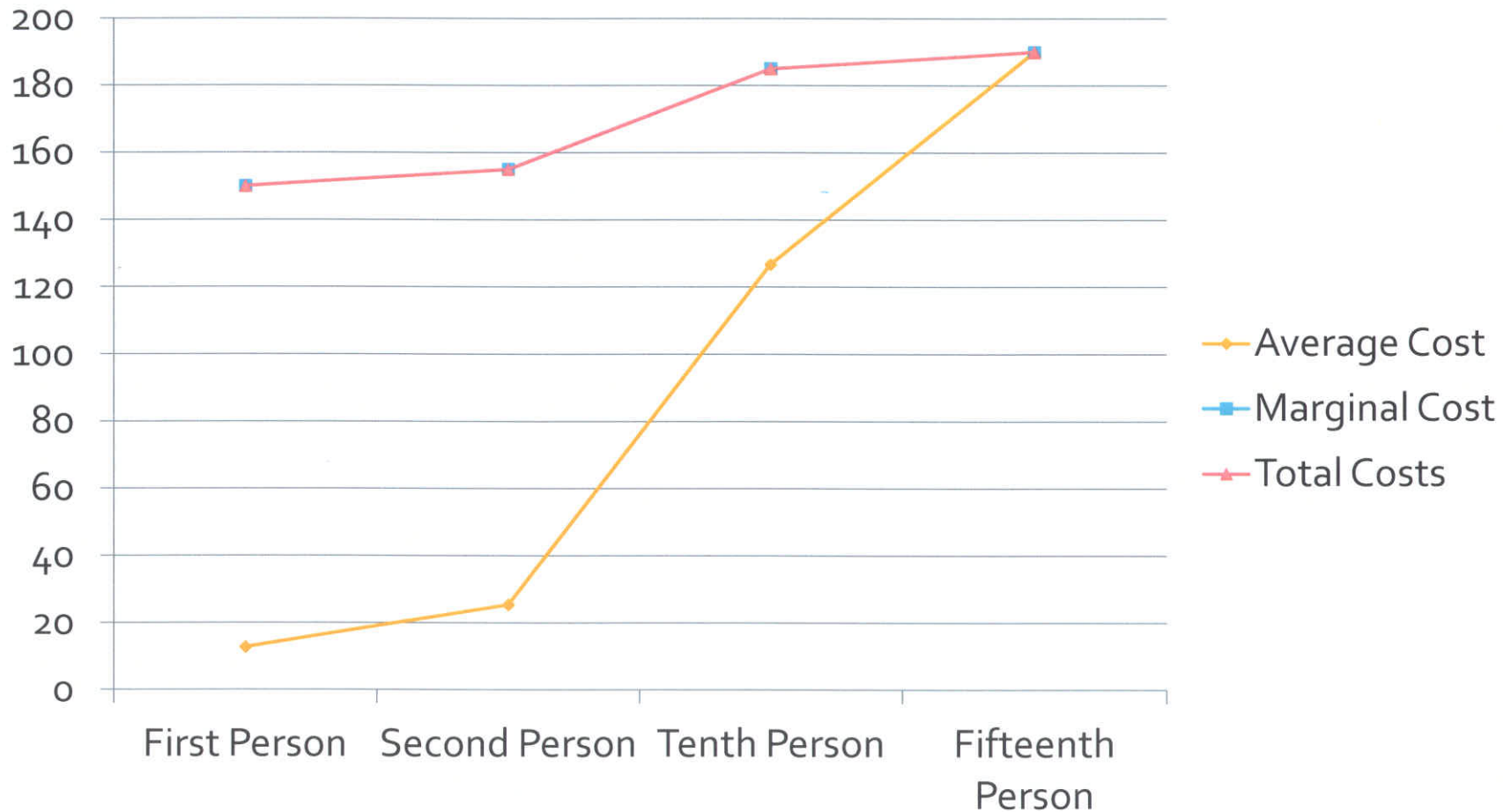
Cost per Person Average Cost Method



Comparison of Cost Methods

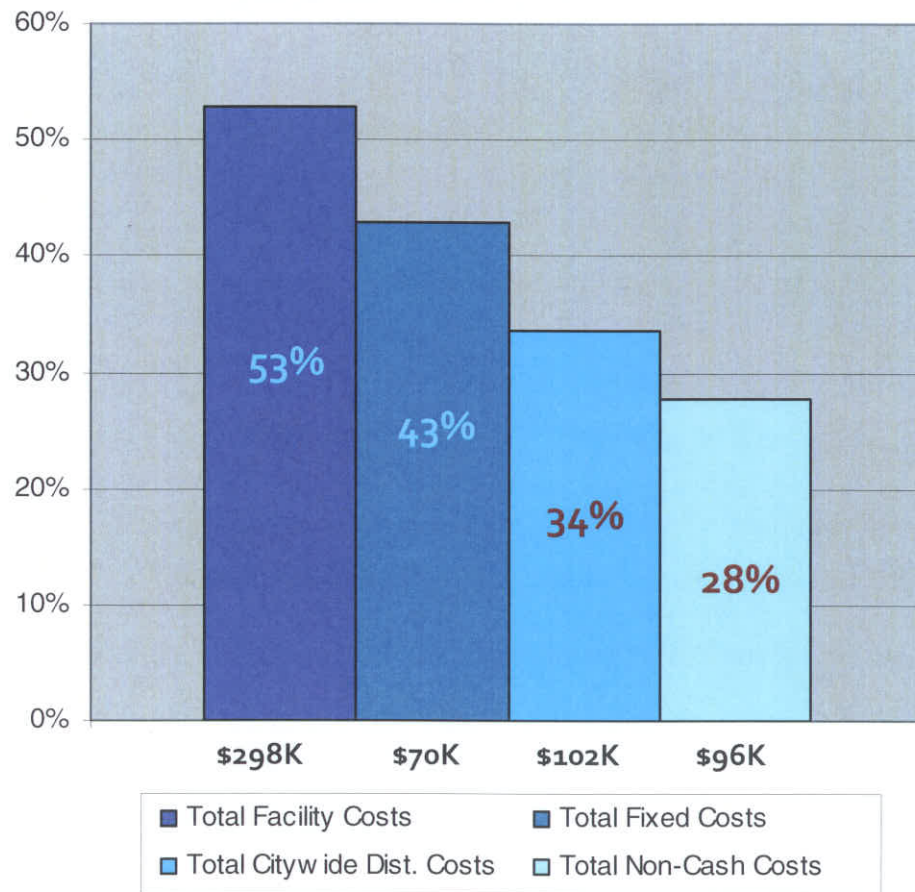


Revenues Received vs. Actual Costs



Community Pool

Revenues Collected Compared to Overall Costs
COMMUNITY POOL



\$158K

• Total Revenue from:

• Adult Lap Swim:

\$66,733

• Swim Lessons:

\$32,596

• Swim Classes:

\$29,754

• Rec Swim: \$28,517

• The Pool is being depreciated over a 40 yr. lifetime (\$96,000 annually)

How to Determine Facility Costs

- Two Types of Costs
 - Maintenance – What it costs to ensure the building is usable (ex: \$30,000)
 - Depreciation – Portion of Original Cost of Building used up each year (ex: \$4,000,000 building cost 40 year life depreciation = \$100,000 a year)

How Many Hours Should Building Cost Be Spread Over

1. Building could be available 24/7 or 8,760 hours
2. Building could be available 7 days a week 8am – 12 pm or 5,840
3. Building actual usage may be only 1,500 hours

Theoretical vs. Actual Usage

Total cost of Building Fixed Cost \$130,000

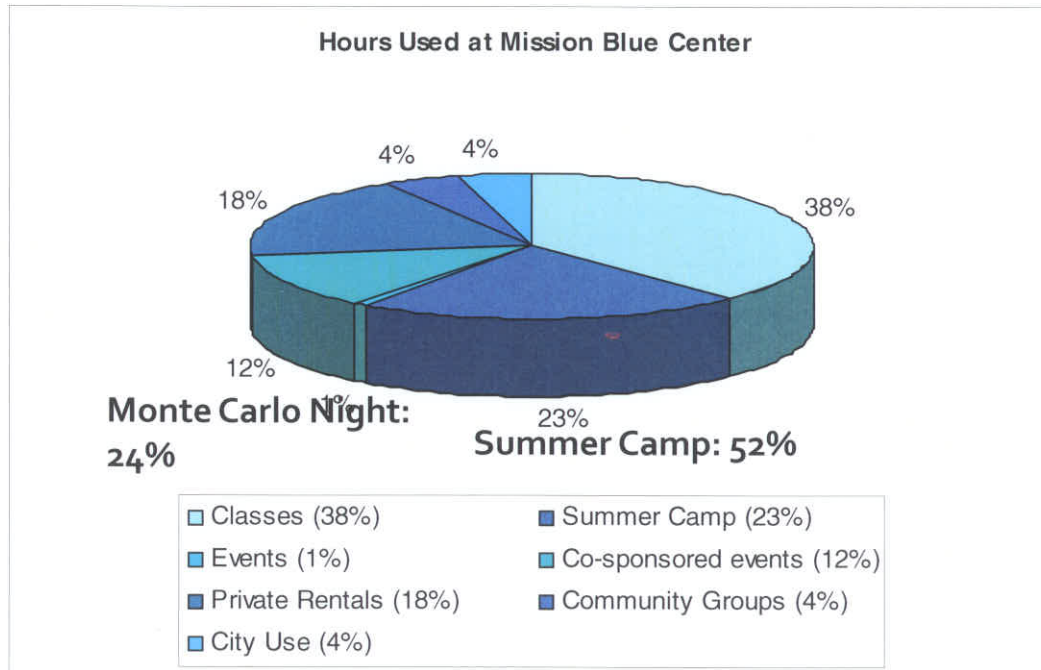
1. $\$130,000/8,760 = \14.84 per hour
2. $\$130,000/5,840 = \22.26 per hour
3. $\$130,000/1,500 = \86.67 per hour

Challenge with charging cost based on actual use is as hours increase costs decrease

Mission Blue Center

Total: 1,605

Cost of Facility/Hr.
\$89.63



Tots 'n Music
Together: 69%

Yoga: 36%

Tango: 27%

Car Care
Basics: 10%

Card Making:
3%