

City of
Brisbane
One Year

Operating
Budget

Fiscal Year
2014-2015



Brisbane
City Council

W. Clarke Conway
Mayor

Terry A. O'Connell
Mayor Pro Tem

Councilmembers

Clifford R. Lentz
Lori S. Liu
Raymond C. Miller

Budget Transmittal

July 1, 2014

Honorable Mayor and
Members of the City Council
Citizens of the City of Brisbane

On behalf of the entire Management Team, I am pleased to present to you my recommended budget. This budget covers operating revenues and expenses for FY 2014/15.

The City continues to recover from the 2008-2009 Recession. Our four main revenue sources (Property, Sales, Transient Occupancy Taxes, and Business License Taxes) have returned to their pre-recession levels. Fortunately, for our City we recognized an on-going financial problem prior to the beginning of the Recession and developed a plan to reduce expenditures. We implemented a freeze for all positions and began to plan for retirements.

The transition planning which began in early 2008, allowed the City to experience a 25% reduction in staff without having a great impact on the services the community receives. However, that is not to say that there have not been some impacts including taking longer to process some routine requests, delayed maintenance of non-critical (health/safety) areas, and a reduction in special assignments in the Police/Fire Departments. The increase in revenues has allowed the City to budget for replacing critical staff and doing some of the deferred maintenance.

Additionally, staff is receiving a cost of living salary increase, the first since 2008. I appreciate the sacrifices that staff made with the wage freezes and their assistance in keeping the City running while maintaining reserves above \$5,000,000.

The loss of our largest Sales Tax Producer (VWR) has been offset by the new Business Tax for large recycling operations.

The FY 2014/15 budget is in balance using the General Fund reserves. We will be able to maintain over \$9,000,000 in reserves between our General and Rainy Day Funds. In FY 2011/12 we lost about \$1,300,000 in reserves when the State killed Redevelopment. Since the City is one of the underlying agencies of the former Redevelopment Area, we receive part of the excess property tax revenue.

The City Budget is, in essence, the Financial Plan for the ensuing year and in its present format will serve as a wealth of information about the City and its many programs.

Budget Purpose

The budget is meant to serve the following four major purposes:

1. To define **policy**, as promulgated by the City Council.
2. To serve as an **operating guide** for management staff to aid in the control of financial resources, while complying with State requirements for General Law cities and generally accepted accounting principles for government.
3. To present the City's **Financial Plan** for the fiscal year, illustrating appropriations and projected revenues by which the appropriations are funded.
4. To serve as a **Communication Document** for the citizens of Brisbane who wish to understand how the City operates and the methods used to finance those operations.

Budgetary Policies

The City Council adopted comprehensive Budget and Fiscal Policies on July 26, 1999 (Resolution 99-047). General procedural methods are defined concerning transfers between funds and interfund borrowings. User fee cost recovery goals are delineated in the Budget and Fiscal Policies document and suggest that all fees 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.

Also included in the Budget and Fiscal Policies is a discussion relative to the desired level of reserves which the city shall maintain. The City shall maintain a General Fund reserve of at least 50% of its annual operating budget. Likewise, the policy dictates that the City maintains a 20%-of-operating-costs reserve of water, sewer and marina enterprises. These reserves are 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 local or national economy.
2. Contingencies for unforeseen operating or capital needs.
3. Cash flow requirements.

Construction projects and large equipment purchases will be included in the Capital Improvement Plan; minor capital outlays will be included with the operating program budgets. The Policies also discuss capital financing and debt management as well as the conditions necessary to a conduit financing.

City Council Mission and Goals

During 1998/99, the City Council and staff developed the City's Mission Statement and a list of City goals toward which this financial plan is directed. The City's Mission Statement, which was adopted by the Brisbane City Council on March 8th, 1999, is:

We, the employees of Brisbane, are committed to providing quality public services, facilities and programs. We accomplish this by respecting community values and applying the necessary resources and commitment to meet prospective challenges and the expectations of the citizens and the business community of Brisbane.

Over the past year the City Council has continued to refine and define the community values over the past couple of years. They are:

Informed –Information regarding services and policies will be proactively communicated to all in Brisbane. Citizens will receive accurate, timely, and courteous responses to their requests for information and services.

- Public input based on diverse ideas and interests.
- Educational opportunities offered on diverse topics that impacts residents' lives.
- Information provided to ensure residents can participate in decision-making and events.

Environmentally- Progressive – Brisbane will be a leader in setting policies and practicing service delivery innovations that promote economic sustainability.

- Be a regional leader in clean energy and air pollution control technologies.
- Ensure the highest level of water quality.
- Continue to reduce the community's waste stream.

Financially Conservative

- General Fund reserve funds will be maintained in order to be used for emergency purposes.
- Prudent financial decisions will be made with the least amount of impact to valued services.
- Staff will provide thorough and accurate data for policy makers.

Safety – Residents and businesses will experience a sense of safety in all neighborhoods and in all activities.

- If something happens, assistance is available.
- Staff anticipates and prepares in order to minimize incidents.

Involved – Brisbane will celebrate the rich diversity of our community by welcoming residents of all ages and cultures and encouraging their civic involvement.

- All age groups have access to cultural and social opportunities.
- Businesses are integrated within the community.

- Brisbane provides working, shopping, and housing opportunities for community members.
- Public spaces and facilities are available for community interaction.
- Cultural and social events bring community members together.

Caring – Residents will be treated with respect and professionalism in all community-related issues and interactions.

- Decisions are propelled by stewardship of the environment.
- Individuals are treated with respect.
- During public forums, opinions and beliefs are freely shared and openly received.

This financial plan incorporates departmental mission statements and goals whose aim is to meet these values.

Summary of the 2014/15 Budget

Revenue Projections

The City receives revenues from many sources, most of which must be accounted for separately and their identity kept intact. Revenue projections for the FY 2015 budget are estimated using historical information, data collected from the Office of the Governor, the League of California Cities, the San Mateo County Auditor, the State Controller, the State Department of Finance, and numerous financial advisors. Trends in sales taxes, home prices, and interest rates are examined. We use historical data plus a general sense of the economic status of our local community to help predict future revenues. When combined with County and State data and other indicators noted above, we normally produce a reasonably good but financially conservative picture of the near future.

The General Fund projected Revenue has increased since FY 2012/13 but is still below where it was in FY 2006/7 on an inflation adjusted basis.

Property Tax

Property tax accounts for approximately 14% of General Fund revenues. Property tax is collected by the County and distributed to the City based upon a formula determined by State law. With the imposition of property tax limits through Proposition 13, taxes were limited to \$1 per \$100 of assessed valuation. This \$1 is split among cities, schools and counties in a ratio proportionate to the amounts of taxes collected before Proposition 13 was passed. Property tax revenues increase when (a) property is transferred to a new owner and is revalued at the current sales price; or (b) a two percent annual increase on existing property so long as increases in market price are at least equal to two percent. Properties that have not changed ownership since 1978 continue to carry the pre-existing value factored up by only 2% each year. The Assessor's Office proactively reviewed all the parcels in the City after the collapse of the housing market to determine new assessed values. This caused a decrease in the

Assessed Value of the overall community. We appear to have recovered from that decrease and are projecting an increase for FY2014/15.

Business License from Recycling

The Business License from Recycling makes up approximately 15.8% of total revenues. This particular business license started generating revenue in FY 2012/13.

Transient Occupancy Taxes

Next in size in terms of amount of revenue is Transient Occupancy Taxes which we are projecting to increase with the conversion of the Radisson Hotel to a DoubleTree Hotel. The hotels in the City are experiencing improved occupancy and we expect that to continue.

Sales Tax

Sales Tax makes up approximately 17.6% of total revenues. The sales tax revenue is below what we have received over the past ten years because of VWR leaving.

The City continues to engage a sales tax consultant who provides assistance in tracking and checking for proper reporting by businesses.

Other General Fund Revenue Increases

The Truck Haul Impact Fees are being increased and that will add about \$750,000 to our general fund revenues. The Liquid Storage Business License Tax is in its first year too which should generate about \$135,000.

Enterprise Fund Revenues

The City's two enterprise funds generate a substantial amount of revenue: Utility Fund \$5,018,700 and the Marina Fund \$1,555,417. These revenues are designed to cover the cost of providing these services to the residents and businesses located in Brisbane and to those mooring their boats at our Marina.

Special Revenue Funds

The City has numerous special revenue funds where the revenue generated by a specific program is earmarked for the programs carried out by that fund. Typical types of programs within the special revenue fund category are NPDES (the federally mandated storm drain maintenance program), Gas Tax (where restricted gas tax revenues can be used only for specific street purposes, Measure A (to be used for transportation related programs), and various grant funds.

Expenditure Projections

The 2014/15 General Fund budget for expenditures including transfers is \$15,397,398. This includes several one time projects.

Debt Management

The City's debt consists of a combination of Successor Agency, Assessment Districts, and Lease Revenue Bonds and Brisbane Public Financing Authority issue. The debt outstanding at June 30th, 2014 includes:

Name of Bond Issue	Principal Amount Outstanding at June 30, 2014
2001 BPFA Series B	2,405,000
2005 BPFA Lease Refunding	1,170,000
2005 BPFA Series B	5,360,000
2006 Pension Obligation Bonds	2,515,000
2009 BPFA Lease Revenue Bonds	1,870,000
2012 Utility Sales Agreement	3,311,000
2013 PERS Side Fund	1,571,000
2013 Northeast Ridge Assessment Bonds	3,395,000
2013 Successor Agency Tax Allocation Bonds	16,705,000
Loan to Housing Authority for 5 Star Café	771,981

The total amount budgeted for debt service during 2014/15 is \$3,501,505. Funding sources include tax increment, water and GVMID contributions, developer loans and special assessments levied on parcels, and water and sewer revenues. For the Successor Agency debt, funding is from the approved Required Obligation Payment Schedule. The property tax is administered by San Mateo County.

Future Year Projections

Financial Status

We are currently in a better position than the previous fiscal year. We ended FY 2012/13 with about \$7,300,000 in reserves. Currently, we project to end FY 2013/14 with about \$10,000,000 in reserves. This reserve was created through prudent budgeting, tight control by the Department on the expenditures they have made over the past few years, and the inclusion of one-time money the City received as part of a Sales Tax error, which the State corrected a few years ago. It is anticipated that over the next few years we will maintain reserves above 50% of expenditures. This is equal to the City Council policy of maintaining reserves at 50%. , The 5-year forecast shows reserves dipping to \$7,400,000 in FY 2018//19 and being about 45% of expenditures. However, this uses a conservative revenue projection and no salary or expenditures going forward.

The reserves have allowed the City Council to move thoughtfully and carefully into the new reality we are facing. The Council held a series of meetings to determine the importance, to the Community, of various services the City provides. During this time staff and Council has explored alternative delivery methods for services as well. As a Community and a government organization we have been able to ensure the decisions are in the best long-term interest of the Community and not just short-term financially expedient. The reserves have allowed the Community to continue to receive a high

level of service without the need to resort to drastic changes in the way service is provided.

Our organization is beginning to re-staff positions which were frozen during the recession. After a deliberative process City Council has determined that it is necessary to add additional staff in a variety of departments to ensure continued service levels as economy and demands on our services recover.

State of Operations

Community Improvements

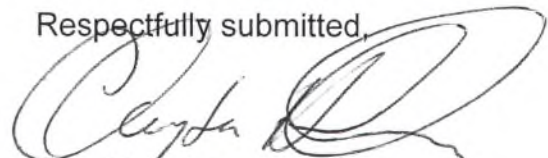
City Council and the community has taken this opportunity of economic improvement to catch up on a number of deferred maintenance projects. These include resurfacing our 14 year old pool, dredging the Marina for the first time in 15 years, improving our gateway entrance, improving walkways in town, and rehabbing parts of our Community Center.

Acknowledgment

The City Manager's Office and the Finance Department sincerely appreciate the cooperation and assistance of the City Council and city staff in developing the City's budget. Many people throughout the organization have put a great deal of effort and skill into the production of this document.

Finally, as always, we look forward to your comments and suggestions as to this budget presentation so that we may continue to refine the document, so it will be as readable and useful as possible to the City Council and to the Community.

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Clay Holstine", written in a cursive style.

Clay Holstine
City Manager

THE CITY OF BRISBANE

The City of Brisbane is a community of 4,292 residents (2010 census) situated in Northern San Mateo County on the west side of San Francisco Bay. Brisbane borders the cities of San Francisco, Daly City and South San Francisco. The San Bruno Mountain range surrounds Brisbane to the west and the San Francisco Bay provides the entire easterly border of the city. Rising from the water level of the Brisbane Lagoon, the valley reaches approximately 400 feet above sea level at its highest point. The residents of Brisbane enjoy a relaxed, small town atmosphere, even though the skyline of San Francisco is directly to the north. There is intense town spirit and pride, and the friendliness of a small community. Due to the natural topography, there is no standard lot size thus the housing in Brisbane is much more individualistic, free from the multiple housing tracts seen in many cities.

To discover the early history of Brisbane, one needs look no further than the oyster shell mounds found along the canyons and ravines of its creeks. From those mounds, archaeologists have unearthed relics of the first inhabitants of the area: the Costanoan Indians. The Costanoans lived an idyllic life; however the advance of European civilization doomed their culture. By 1776, the Spanish Conquistadors had arrived; the Franciscan missionaries soon followed. For a time, the Costanoans coexisted with their missionary neighbors in peace. With the coming of Mexican rule, the lands controlled by the Mission were released to private enterprise.

The original land grant was two square leagues and covered 9,500 acres. It included three separate valleys and was called "Rancho Canada de Guadalupe la Visitacion y Rodeo Viejo. Boundaries extended from South San Francisco to San Francisco, west to Mission Street in Daly City, and east to the Bay, including San Bruno Mountain and the limits of present day Colma and Brisbane. Canada de Guadalupe was the valley now containing Brisbane. La Visitacion is still known as Visitacion Valley and Rodeo Viejo Valley now contains Mission Street from Daly City to Alemany Boulevard.

Jacob Leese, an American who came to California in 1833 and became a naturalized Mexican citizen in 1836, was the grantee. He took possession of his grant in 1838 by putting cattle to range and building a mud-adobe timber house in 1840. It wasn't until 1841 that Leese received the official grant giving him the land. About 1843, he traded his rancho for one in Sonoma County to a young Englishman, Robert Ridley, who also became a Mexican citizen. A poor financial manager, Ridley, was later sued for a note of \$1,432. He sold 700 acres of the rancho to Robert Eaton and the rest went at a sheriff's auction to Alfred Wheeler for a bid of \$875.

The first traffic came to the area with the building of the San Bruno Toll road in 1860. This ancestor to the present Bayshore Boulevard ran close to the water's edge and connected with El Camino Real at San Bruno.

Guadalupe Valley was discovered by real estate promoters in 1908 and called City of Visitacion until 1930, but their subdivision attracted a minimum of home seekers. The City of Visitacion was twice leveled by fire, first in 1918 and again in 1929.

Following the second burning, the community's first of two growth spurts occurred with some 400 homes being built in 1930. Property was priced for people of modest means and sales were brisk despite the depressed economic times of the Great Depression. Schools, churches, a post office, bus service to San Francisco, and organization of a Fire District all followed rapidly in the 1930's. Promotion was managed by Arthur Annis who at that time changed the name to Brisbane, either in honor of the Hearst Press columnist, Arthur Brisbane, or possibly in remembrance of his own home town in Brisbane, Australia. After its initial explosive growth in the early 1930's, Brisbane only added another 1,000 homes in the next 60 years.

Crocker Industrial Park opened in 1961, but was in unincorporated San Mateo County. Brisbane incorporated as a city in 1961, but it took another 20 plus years to see Crocker Park annexed. In its early years after incorporation the City of Brisbane annexed lands then owned by Southern Pacific Railroad, which constitute nearly half of the land mass of current Brisbane. This land consisted mainly of a rail yard and a dumpsite. The rail yard is now gone and no garbage has been dumped there for more than 40 years, but this area remains largely undeveloped although it is zoned for commercial uses. The first major business to move into the new City of Brisbane in the 1960's was Van Waters and Rogers (now VWR Scientific); however no real growth took place until the City's second real growth period occurred between 1978 and 1983 when the City and its Redevelopment Agency designed, financed and constructed what was then the largest small craft harbor in the San Francisco Bay. In conjunction with this, an abandoned garbage dump that made up the Sierra Point peninsula east of US 101 was turned into a modern office park and public access provided to several miles of shoreline.

The City of Brisbane is known fondly as "The City of Stars". In 1940, Arthur Kennedy began the tradition of placing a large lighted star on his home during the Christmas season. Soon other residents followed suit, and then the Chamber of Commerce manufactured up to ten stars each year for distribution to local homeowners. Soon travelers driving down US 101 began calling Brisbane "The City of Stars".

Government and Administration

The City of Brisbane incorporated in 1961.

The City operates under the Council-Manager form of municipal government. The City Council is comprised of five members elected at large to all four-year terms. Two Council members are elected in November of one odd-numbered year and three are elected in the following odd-numbered year. From among its members, the Council selects the Mayor for a one year term.

The City Manager and the City Attorney are appointed by and serve at the pleasure of the City Council. The City Manager is responsible for implementing the policy decisions of the City Council and supervises all operations of city government through heads of departments including Community Development, Public Works, Police, Fire, Administrative Services, Marina and Aquatics, and Parks and Recreation.

DESCRIPTION OF FUNDS

General Fund (100)

The general fund is used to account for the all-purpose revenues and expenses of the City. It is used to account for all financial resources except those required to be accounted for by another fund. Revenues deposited into the General Fund include property tax, sales tax, real property transfer tax, franchise taxes, business licenses, motor vehicle license fees, fines and forfeitures, and fees for services. This fund is used to finance most of the City's basic services including general administration, police, fire, community development and planning, engineering, building maintenance, and to subsidize recreation programs.

Special Revenue Funds

Special Revenue Funds are used to account for proceeds of specific revenue sources that are restricted to expenditures for specified purposes. Included in this fund category are the following funds:

1. **Gas Tax (200)** receives and disburses the City's share of state gasoline tax collections in accordance with the provisions of the State of California Streets and Highways Code, Sections 2104, 2105, 2106, 2107 and 2107.5.
2. **Measure A (205)** fund receives voter-approved, half-cent countywide sales taxes levied to fund transportation improvements and disburses these funds to pay for local street improvements.
3. **Sierra Point Lighting and Landscaping District (210)** receives special tax assessments levied on the parcels in the Sierra Point District and expends these monies based on an adopted budget for lighting and landscaping costs within the district.
4. **N.P.D.E.S. (220)** fund receives assessments levied by the county on property and disburses funds in compliance with the provisions of the National Pollution Discharge Elimination System and the approved budget.
5. **Office of Traffic Safety Grant (250)** expends funds in keeping with the grant application for safety training and supplies and receives grant funds in reimbursement.
6. **Local Law Enforcement Block Grants (251)** provides block grant funding for police department equipment needs and accounts for those expenditures.
7. **Community Oriented Policing – Supplemental Law Enforcement Services Fund (SLESF) (254)** was established to deposit grant revenues received from

the Community Oriented Policing program; grant revenues must be spent on specific items delineated in the grant agreement.

8. **State Recycling Grant (258)** was established to deposit annual grant for recycling projects

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs. The City has issued several debt instruments, which utilize the following funds to accomplish debt service:

1. **Brisbane Public Finance Authority 2012 Utility Bond (320)** fund was established in 2012 when the 2002 Utility bonds were refinanced; debt service for these bonds will be paid for by the water and sewer system users in the City. The 2002 bonds were sold to pay for upgrades to various water and sewer system components including, Valley Drive Lift Station, water and sewer line replacement, and cost of chloramine conversion.
2. **2006 Pension Obligation Bonds (340)** fund accounts for debt service on the Pension Obligation Bonds issued to fund the PERS unfunded actuarial accrued liability for City employees pension benefits.
3. **2013 Pension Side Fund Bonds (341)** accounts for the debt service on the bonds issued to fund the side fund liability from the 2008 change in Pension plans
4. **2005 Brisbane Public Financing Authority Lease Revenue Bonds (365)** provides for debt service for the 2005 Lease Revenue Bonds which is generated from the Redevelopment Agency, the Water Enterprise Fund and the GVMID Enterprise Fund, where various portions of the bond proceeds were expended to finance capital improvements. This bond refinanced the 1995 Certificates of Participation which refinanced the earlier 1988 Certificates issued to construct civic center facilities.
5. **2005B Brisbane Public Financing Authority Lease Revenue Bonds (City Hall Renovation) (366)** provides for the debt service for the 2005B Lease Revenue Bonds which is generated by the Lease Agreement between the City and the Brisbane Public Financing Authority. The bonds were used for seismic upgrade of the city hall building along with other capital improvements.
6. **2009A Brisbane Financing Authority City Hall Completion Lease Revenue Bonds (367)** provides for the debt service for the 2009A Lease Revenue Bonds which is generated by the Lease Agreement between the City and the Brisbane

Public Financing Authority. The bonds were used to complete the seismic upgrade of the city hall building along with making the building ADA compatible, finishing the police portion of the building, and community meeting room.

7. **Brisbane Public Financing Authority 2001 Series B (Marina Blvd. & Lagoon Road LID 79-1) (375)** fund accounts for assessments on properties located within district boundaries, which are collected on the county tax rolls and remitted to the city. These assessments are used for debt service payments on the bonds.

Capital Project Funds

The Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities including the following:

1. **Capital Projects (400)** has been established to track most capital projects. Each project has a unique project code that identifies the fiscal year the project was funded.
2. **Special Beautification Capital Projects (440)** fund was established in the mid-1980's. Funds were not appropriated or utilized until recent years. No parameters appear to have been established for the expenditure of these funds; however, the City Council has chosen to utilize the funds for community beautification purposes.
3. **Facilities Fund (450)** was established in 1993 when the Northeast Ridge developers, as a condition of approval of their final map, deposited \$4,078,419 to be used for various city-wide improvements such as a municipal swimming pool, trails, fire buffers, municipal facilities, etc.

Enterprise Funds

1. **Utility Fund (540) and (545)** account for revenues and expenses related to providing water and sewer service throughout the City of Brisbane as well as other municipal services to businesses and residents located within the boundaries of the Guadalupe Valley Municipal Improvement District. Revenues are generated by water and sewer charges as well as some revenues that are part of the the GVMID. Expenses incurred are for: the purchase and distribution of water to City residents and businesses; collection and pumping of sewage waste to the City of San Francisco Sewer Plant where it is treated and discharged into the bay; and providing some municipal services to the residents and businesses located within the GVMID.
2. **Park and Recreation Enterprise Fund (550) Park and Recreation Capital Fund (555)** account for expenses incurred in the operation and maintenance of

City recreational programs and facilities, including Mission Blue Community Center, the Community Center, and the Marina.

Internal Service Funds

1. **Fringe Benefit (600)** fund serves as a reserve to fund future new or increased levels of fringe benefits bargained with the various employee groups.
2. **Dental Trust (620)** fund serves for the deposit of \$90 per month per employee to be used for dental expenses. The City administers this self-insurance program, based on a prescribed set of guidelines.
3. **Liability Insurance Fund (630)** accounts for the expenditures for all liability, earthquake, and auto insurance costs that the City incurs. Revenue is transferred to this fund from the other funds based upon payroll costs.
4. **Workers Compensation Fund (640)** accounts for the expenditures for all workers' compensation costs that City incurs. Revenue is transferred to this fund from the other funds based upon payroll costs.
5. **Retiree Supplemental Stipend Fund (650)** accounts for the expenditures for the City's supplemental stipend for retirees. The current contracts allow for a supplemental stipend for employees who were hired prior to July 1, 2008.
6. **Rainy Day Fund (690)** These are funds set aside from the result of a correction to Sales Tax receipts which took place over multiple years. These funds were set aside with intention of using them for one-time capital projects, or to cover short-term financial needs of the City.

Trust and Agency Funds

1. **NER Phase 2 Revolving (715)** was established as a revolving account, wherein Brookfield Homes deposits monies to be used in processing their Phase 2 development application.
2. **Sister City Trust (750)** holds funds deposited for Sister City activities.
3. **Opus Permits/Fees Trust (760)** fund was established to receive deposits from Opus relative to their various development projects, upon which the City may draw to reimburse itself for costs related to these projects.
4. **Opus Development Trust (765)** was established to receive deposits from Opus for planning and other pre-development costs related to their projects; the City draws down on these funds as it incurs related expenses.

5. **Revolving Fund NER (770)** The City has entered into several agreements with the Ridge developers whereby they must reimburse the city for costs related to their development. This fund is used to track the actual costs incurred by the City and the Ridge is billed periodically in order to keep the balance of this fund at a minimum of \$50,000.
6. **Revolving Fund II-Tuntex (775)** This fund was established many years ago to facilitate several development proposals brought forth by Tuntex. A balance still remains in the S.P. Tank Farm Landscaping.
7. **Baylands Revolving (780)** fund was established in January 1993 with a deposit from Tuntex in the amount of \$50,000. These monies are to be utilized for various planning-oriented consulting services connected with their proposed projects.
8. **Baylands EIR (781)** fund was established in February 2007 to track Environmental Impact Report expenses on the Baylands. Sunquest deposited \$250,000 towards the contract with ESA.
9. **Geneva/Candlestick Project (782)** was established in January 2007 with deposits from Sunquest and Lennar to cover the costs for the Biggs Cardosa Contract regarding the Geneva Avenue extension.
10. **Quarry Revolving (785)** was established to provide a depository for processing fees paid by the developer of the Quarry during the application phase of this project.
11. **Slough Estates Development (786)** fund was established in May 2006 with a deposit from Slough Estates for the EIR on Sierra Point.
12. **Opus-Sierra Point Development (787)** fund was established to provide a depository for processing fees paid by the developer of Sierra Point.
13. **Hotel Reimbursement Trust (790)** was established as a depository for reimbursable fees charged a hotel developer; such fees are to be refunded to the developer if certain conditions are met pursuant to an incentive agreement.
14. **Northeast Ridge Assessment District 2013 (796)** This fund accounts for debt service on 2013 Northeast Ridge Assessment bonds; funds are received via assessments on district property owners where bond proceeds were utilized for capital improvements.

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.

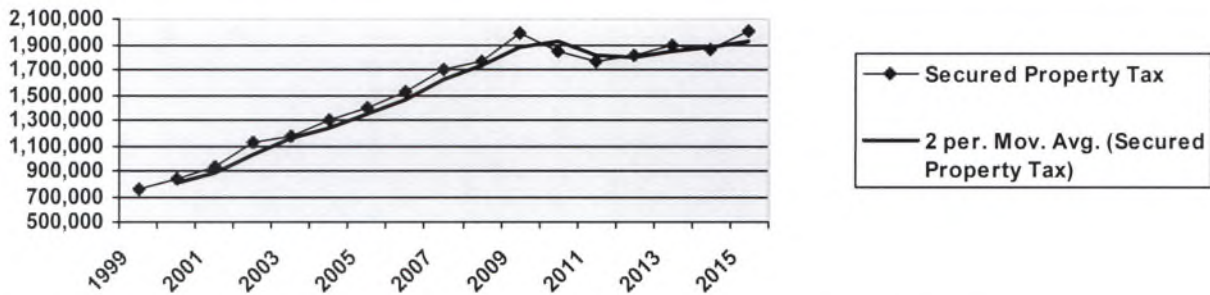
Valuations are established by the Assessor of the County of San Mateo for the secured and unsecured property tax rolls; the utility (unitary) property tax roll is valued by the State Board of Equalization. Under the provisions of Article XIII A of the State Constitution (Proposition 13 adopted by the 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 \$2,000,000 in FY

2014/15. This includes a portion of the newly built houses on the Northeast Ridge. 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 \$47,000 in FY 2012/13. Staff has conservatively projected this at \$26,000, 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 \$232,000 for FY 2014/15.

40108 Property Tax from RDA Area

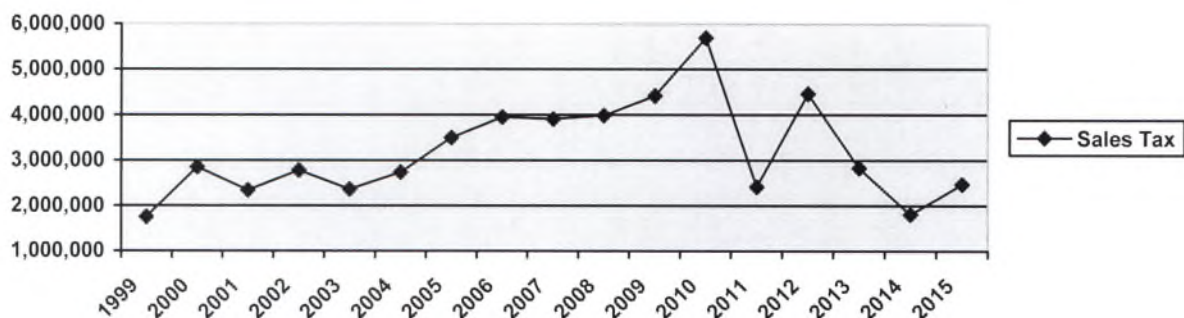
This is revenue the City receives from the former Redevelopment Area within the City. In 2011 the State eliminated Redevelopment and created what is known as Successor Agencies. Property Tax generated within a former RDA area but not used for specific purposes allowed under Successor Agency law are redistributed 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 Reimbursement

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. Revenues in FY 2012/13 were lower than the actual amount generated within the City due to the method the State distributed the ¼ cent triple flip portion. There was not enough money within the ERAF fund to distribute the full amount owed to cities. The County is working with the State to correct this reduction in appropriations. The budget for FY 2014/15 reflects the all the corrections have taken place and the City will receive the amount generated.



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.

40223 Franchise Fees-Cable TV

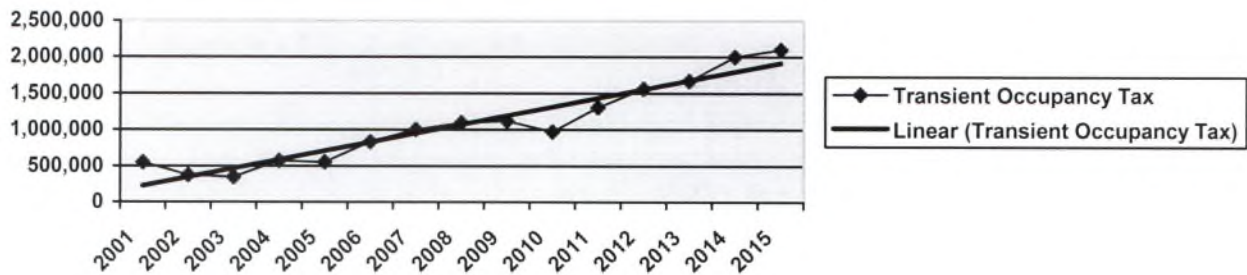
40222 Franchise Fees - Garbage

40224 Franchise Fees-Marina

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

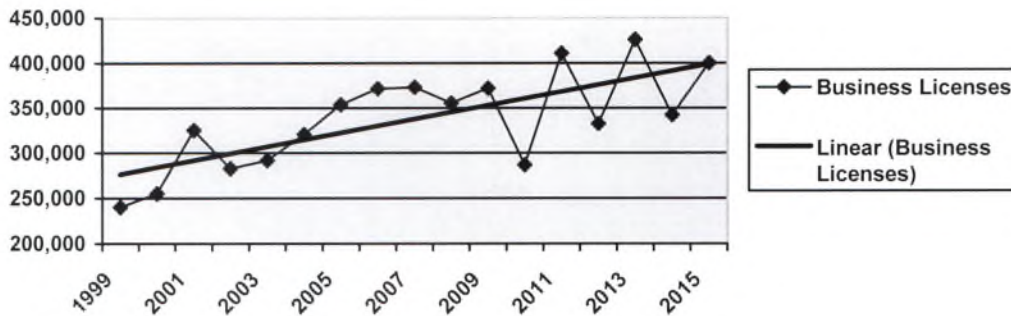
The City's first hotel opened during Fiscal Year 2001. Chapter 3.24 of the Brisbane Municipal Code specifies a tax of 12% of the rent charged by the operator. The City for the past four years has seen Transient Occupancy Tax increase from its low in 2010. Based on current receipts of about \$2,000,000 for FY 2013/14 staff is projecting to receive \$2,100,000 in FY2014/15.



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 \$426,000 in FY 2012/13. Staff estimates to receive \$400,000 in FY 2014/15.



40242 Business License-Penalties

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

40243 Recycling Business License Tax

Special business license tax for recycling firms handling more than 100,000 tons of material.

40244 Liquid Storage Business License Tax

Special business license tax for liquid storage tanks.

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.

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 \$700,000 in FY 2014/15.

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 0.5% 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.

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 exceeds 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.

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 liened 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 2014/15 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.

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 years' 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 Property Tax In-lieu

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 341 – 2013 Pension Side Fund 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 \$300,000 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 2014/15 is based on historical experience and County estimates.

40501 Investment Earnings

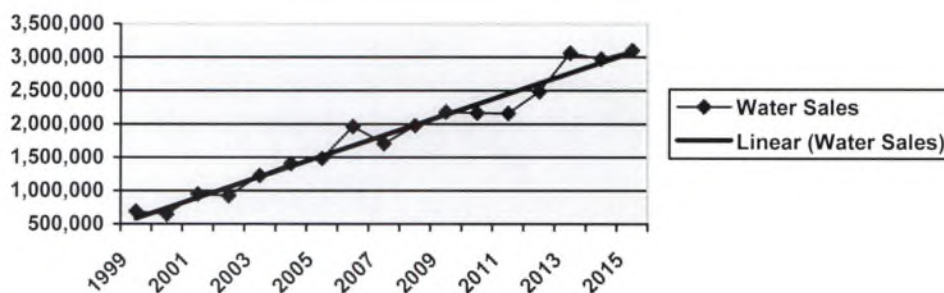
Estimates are based on interest trends and cash balances in this fund.

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.



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

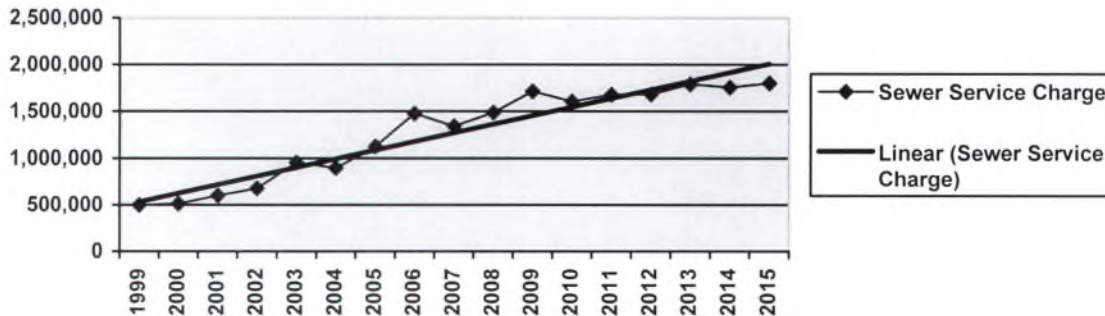
All new hookups/services pay a fee for the privilege of hooking into the District and City water system. Estimates for 2014/15 are based on the Public Works Department's estimates of hookups in the new year and building activity.

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.



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 650 – Other Post Employment Benefits (OPEB) 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
2014/15

Schedule 1

Fund	Estimated Fund Balance 7/1/14	Estimated Revenue 14/15 (Schedule 2)	Transfers In (Schedule 5)	Total Available	Budget Recommended 14/15 (Schedule 4)	Transfers Out (Schedule 5)	Estimated Available Balance 6/30/15
GENERAL OPERATING:							
General (100)	10,627,000	13,991,573	724,077	25,342,650	13,433,572	1,963,826	9,945,252
SPECIAL REVENUE FUNDS:							
Gas Tax (200)	197,403	118,300	-	315,703	-	75,000	240,703
Measure A (205)	482,156	150,000	-	632,156	-	90,000	542,156
Sierra Point Lighting & Landscaping (210)	(50,880)	591,776	-	540,896	553,654	-	(12,757)
NPDES (220)	(189,019)	74,200	340,364	225,545	414,564	-	(189,019)
C.O.P. Grant (254)	-	100,000	-	100,000	100,000	-	-
Successor Housing Fund (883)	861,247	-	-	861,247	6,409	-	854,838
DEBT SERVICE FUNDS:							
Utility Bond 2012 (320)	-	-	259,017	259,017	259,017	-	-
Pension Obligation Bond (340)	1	-	601,675	601,676	600,425	-	1,251
Pension Side Fund Bond (341)	-	-	112,028	112,028	112,028	-	-
BPFA Refunding Lease Revenue Bond (365)	361,473	-	109,342	470,815	106,592	-	364,223
BPFA Lease Revenue Bond 2006 Series B (City Hall) (366)	1	-	402,534	402,535	404,034	-	(1,499)
BPFA Lease Revenue Bond 2009 (City Hall Completion) (367)	418,912	-	187,925	606,837	187,925	-	418,912
Brisbane Public Financing Authority 2001 A(370)	-	-	-	-	-	-	-
Brisbane Public Financing Authority 2001 B (375)	1,675,707	1,033,021	-	2,708,728	975,471	-	1,733,257
Capital Projects Loan for purchase of Visitacion Ave (400)	-	94,083	-	94,083	94,083	-	-
CAPITAL PROJECTS FUNDS:							
Capital Projects Labor Clearing (400)	(252,726)	205,917	165,000	118,191	165,000	94,083	(140,892)
Special Beautification (440)	1,995	-	-	1,995	-	-	1,995
Facilities Fund (450)	2,340,904	-	-	2,340,904	-	-	2,340,904
ENTERPRISE FUNDS:							
Utility Fund (540)	-3,054,370	5,018,700	70,000	8,143,070	4,550,087	398,353	3,194,630
Utility Capital Fund (545)	-	-	-	-	-	-	-
Marina (550)	3,323,145	1,555,417	-	4,878,562	1,978,772	-	2,899,790
Marina Capital Fund (555)	1,108,386	-	-	-	-	-	-

**CITY OF BRISBANE
SUMMARY OF BUDGET
2014/15**

Schedule 1

Fund	Estimated Fund Balance 7/1/14	Estimated Revenue 14/15 (Schedule 2)	Transfers In (Schedule 5)	Total Available	Budget Recommended 14/15 (Schedule 4)	Transfers Out (Schedule 5)	Estimated Available Balance 6/30/15
INTERNAL SERVICE FUNDS:							
Flexible Benefits (610)	134,330	-	-	134,330	-	-	134,330
Dental (620)	91,958	87,780	-	179,738	100,000	-	79,738
Self Insurance (630)	968,887	315,000	-	1,283,887	230,000	600,000	453,887
Workers Compensation (640)	(675,175)	480,414	-	(194,761)	200,000	-	(394,761)
Retiree Health/Stipend Fund (650)	113,921	-	249,300	363,221	249,300	-	113,921
TRUST AND AGENCY FUNDS:							
NER Phase 2 Revolving (715)	29,272	-	-	29,272	-	-	29,272
Sister City Trust (750)	835	-	-	835	-	-	835
Opus Fees/Permits (760)	6,043	-	-	6,043	-	-	6,043
Opus Development Trust (765)	39,509	-	-	39,509	-	-	39,509
NER Revolving (770)	691	-	-	691	-	-	691
Tuntex Revolving (775)	205,096	-	-	205,096	-	-	205,096
UPC Revolving (780)	166,574	-	-	166,574	-	-	166,574
NER Assessment District (796)	473,107	538,914	-	1,012,021	538,914	-	473,107
GRAND TOTALS	25,515,124	24,355,095	3,221,262	53,091,481	25,259,846	3,221,262	24,610,373

Schedule 2

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2014/15**

Account Title:

Account	Title:	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		Actual Revenue	Actual Revenue	Actual Revenue	Actual Revenue	Budgeted Revenue	Budgeted Revenue

GENERAL FUND (100)

40101	Current Secured	1,841,466	1,769,749	1,807,447	1,888,975	1,860,310	2,000,000
40102	Current Unsecured	(50,019)	8,309	16,852	56,745	10,000	10,000
40103	Prior Year Tax	-	3,031	5,369	(1,161)	-	-
40105	Supplemental Tax	40,064	39,102	43,223	52,543	75,457	47,000
40106	Transfer Tax	22,557	32,408	34,646	47,300	25,501	26,000
40107	VLF as Property Tax	266,217	265,460	248,569	236,127	225,000	232,000
40108	Property Tax from RDA Area			394,522	678,372	100,000	250,000
40150	Education Revenue Augmentation Fund (ERAF)	242,202	208,926	212,770	251,183	160,000	128,000
40211	Sales Tax	4,245,461	1,811,288	3,312,054	1,721,722	1,800,000	1,854,000
40215	Sales Tax as Property Tax	736,247	1,003,584	1,145,347	1,109,294	180,000	618,000
40212	Sales Tax - Safety	25,216	26,679	29,258	31,839	30,085	31,000
40221	Franchise Fees - P G & E	111,191	117,494	121,356	105,361	120,384	121,000
40222	Franchise Fees - Solid Waste	34,307	31,698	33,275	36,589	37,874	210,000
40223	Franchise Fees - Cable TV	56,485	63,786	61,041	57,127	69,739	70,000
40224	Franchise Fee Marina					122,058	124,433
40230	Transient Occupancy Tax	969,372	1,306,119	1,560,033	1,668,343	1,632,000	2,100,000
40241	Business License Tax	286,854	410,828	332,213	426,011	342,000	400,000
40242	Business License Penalty	3,168	13,966	4,021	44,577	3,000	4,000
40243	Recycling Business License				2,100,000	2,100,000	2,205,000
40244	Liquid Storage Business License						135,000
40323	Grading Permits	313,476	(37,403)	184,066	154,723	95,684	95,000
40324	Encroachment Permits	3,250	3,700	3,875	4,751	3,000	3,000
40325	Wide Load Permits	1,210	870	2,506	2,360	1,585	1,500
40327	Truck Haul Impact Fees	394,876	(68,648)	294,924	192,152	244,800	750,000
40331	Building Permits	79,361	57,061	86,162	165,245	87,864	88,000
40339	Home Occup/Misc Permits	1,144	2,203	2,436	493	2,500	2,500
40340	Use Permits	19,663	11,191	11,997	8,243	5,900	5,900
40341	Variations	5,416	4,805	5,171	-	3,000	3,000
40342	Sign Permits	980	425	3,360	1,995	980	1,000

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2014/15**

Account

Title:

Schedule 2

	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
40401	37,314	44,569	37,697	28,952	40,000	40,000
40402	45,683	43,801	34,841	21,973	40,000	40,000
40404	5,653	6,160	6,673	6,599	4,690	4,200
40501	88,313	68,991	23,865	16,086	30,000	30,000
40502	78,187	97,978	74,651	67,699	85,000	85,000
40503	731	(1,406)	1,094			
40602	8,630	13,039	2,141	2,228	7,105	5,000
40609	18,076	17,819	16,664	15,924	17,000	17,000
40612	8,694	10,059	1,789	1,847	-	-
40613	7,847	(7,000)	(3,480)	3,912	-	-
40620	7,342	2,777	2,740	4,579	3,000	3,000
40650		6,199	6,312			
40701	-	-	4,065	-	500	500
40702	1,505	-	2,097	-	300	300
40703	94	-	-	-	-	-
40704	825	520	508	2,113	500	500
40705	3,656	1,373	2,797	1,468	3,000	3,000
40707	268	205	-	-	500	500
40708		1,845	1,370			
40715		-				
40716	-	-	5,120	-	500	500
40718	851	851		1,095		
40717	-	-				
40720	(256)	955	3,521	1,110	500	500
40722	66,754	29,591	143,531	38,199	115,000	115,000
40723						
40724	85,917	73,976	80,371	83,505	80,000	80,000
40725	32,820	32,520	32,275	34,152	32,820	32,800
40726	1,270	945	280	945		
40727		-				
40728	1,161	65		394		

SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2014/15

Account Title:

Schedule 2

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
40730	Special Engineering Service	117,893	(9,281)	56,230	40,825	33,407	33,500
40731	Planning Dept Services	11,752	8,721	15,135	21,434	12,721	13,000
40732	Police Dept Services	2,285	3,399	2,095	2,837	2,473	2,500
40733	Weed Abatement				4,065		
40734	Adult Sports					5,000	5,100
40737	After School Program Fees					66,000	67,000
40738	Pre-School (Teeny Time) Fees					39,000	40,000
40740	Teen Programs					1,600	1,600
40741	Youth Sports					8,000	8,200
40742	Youth Class					27,000	27,500
40743	Day Camp					68,000	69,500
40744	Adult Lap Swim Fees					90,000	91,800
40745	Recreational Swim Fees					29,000	29,500
40746	Swim Lesson Fees					40,000	41,000
40747	Special Swim Class Fees					37,000	37,800
40733	Weed Abatement	3,443	900	2,820	548		
40750	Sale of Copies	548	538	296	-	593	500
40751	Police Reports	-	-	69	-	-	
40759	Other Miscellaneous Fee	4,000					
40761	P G & E Collection Fees	365	368	367	334	365	300
40780	Processing Fees					4,000	4,100
40790	Special Event Fees					10,000	10,000
40795	Facilities Rental					113,000	80,000
40901	Indirect Cost Reimbursement	1,985,026	1,928,170	1,912,906	1,406,141	1,088,712	950,539
40902	Contracted Services	277,979	67,425	24,377	17,340		
40905	Successor Agency Admin Fees				165,885		
40920	Sale of Surplus Property	3,838	580	155	2,112		
40930	Insurance Reimbursement	808			24,146		
40941	Return Check Fees		25	100	25		
40946	Developer's Reimbursement	-	-	-	177,389	174,000	174,000
40949	Prop Tax In-lieu	218,651	212,918	-	459,519	236,675	241,000

SUMMARY OF REVENUE WITHIN FUND BY SOURCE 2014/15										Schedule 2	
Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue				
40950	Miscellaneous Revenue	119,871	25,495	86,741	14,839	-	54,000				
40956	Reimbursements-P.Y. Expenses	1,000	52,435	(14,452)	27,390						
40959	Reimbursements-Current Year	644		306	244						
40961	Transfers From Other Funds	89,216	-								
40970	Admn. Charge to B.P.F.A.	31,000	31,000	31,000	31,000	31,000	31,000				
40972	Admn. Charge to NER	5,000	5,000	5,000	48,048	5,000	5,000				
40999	Prior Year Adjustment										
	TOTAL	13,024,816	9,860,155	12,560,557	13,817,810	11,921,682	13,991,573				

GASOLINE TAX FUND (200)

40501	Investment Earnings	1,083	921	1,426	778	-	-			
40503	Unrealized Gain/Loss	83	(67)	64	(2,402)					
40603	Section. 2106 Allocation	20,130	19,599	20,243	20,665	20,000	20,000			
40604	Section. 2107 Allocation	28,653	28,057	28,272	30,820	28,000	28,000			
40605	Section. 2107.5 Allocation	1,000	1,000	1,000	1,000	1,000	1,000			
40606	Section. 2105 Allocation	21,499	20,998	19,700	18,808	19,300	19,300			
40607	Section 2103 Allocation		38,976	58,230	34,151	50,000	50,000			
40961	Other Grants									
	TOTAL	72,449	109,485	128,935	103,820	118,300	118,300			

TRAFFIC CONGESTION RELIEF FUND (201)

40501	Investment Earnings	378	194	7						
40620	Other Grants	35,749		-	-	-	-			
	TOTAL	36,128	194	7	-	-	-			

PROPOSITION 1B (203)

40501	Investment Earnings	39	15	22						
40620	Other Grants									
40968	Operating Transfers In									
	TOTAL	39	15	22	-	-	-			

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE**

Schedule 2

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
---------	--------	------------------------------	------------------------------	------------------------------	------------------------------	--------------------------------	--------------------------------

MEASURE A (205)

40213	Measure A Sales Tax	114,492	136,514	150,775	165,761	150,000	150,000
40501	Investment Earnings	1,739	1,439	2,025	1,360		
40503	Unrealized Gain/Loss	144	(93)	60	(4,475)		
40620	Other Grants						
	TOTAL	116,374	137,860	152,859	162,647	150,000	150,000

SIERRA POINT LANDSCAPE AND LIGHTING FUND (210)

40109	Spec.Assessments (less Coll. Fees)	489,046	486,364	535,471	590,020	589,000	591,776
40501	Investment Earnings	(3,975)	(1,773)	(2,205)	674		
	TOTAL	485,070	484,592	533,266	590,694	589,000	591,776

NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM FUND (220)

40501	Investment Earnings	(756)	(382)	(166)	(913)	-	-
40109	Special Assessments	51,387	51,024	51,141	78,674	52,000	52,000
	Grants					22,200	22,200
	TOTAL	50,631	50,642	50,975	77,760	74,200	74,200

GENERAL PLAN OPEN SPACE (230)

40501	Investment Earnings	1,628	212	-	-	-	-
40503	Unrealized Gain/Loss	74	(294)				
40620	Other Grants						
40955	Contributions - Other						
40961	Transfers In From Other Funds	145,155	151,295				
	TOTAL	146,857	151,213	-	-	-	-

OFFICE/TRAFFIC SAFETY GRANT (250)

40501	Investment Earnings	67	(34)	18	(204)		
40618	Federal-OTS Grant						
40962	Transfer to General Fund						
	TOTAL	67	(34)	18	(204)	-	-

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE**

2014/15

Account

Title:

Schedule 2

2009/10 Actual Revenue
2010/11 Actual Revenue
2011/12 Actual Revenue
2012/13 Actual Revenue
2013/14 Budgeted Revenue
2014/15 Budgeted Revenue

LOCAL LAW ENFORCEMENT BLOCK GRANTS (251)

40501	Investment Earnings		243	112	157	(166)		
40620	Other Grants							
40961	Transfers from Other Funds							
TOTAL			243	112	157	(166)	-	-

COPS-TECHNOLOGY GRANT (252)

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

COPS-STATE PERSONNEL GRANT (254)

40501	Investment Earnings		(498)	(153)	(292)	445		
40614	COPS Grants		101,181	98,268	109,569	91,291	100,000	100,000
40620	Other Grants							
40961	Transfer from Other Funds		50,803	37,071	23,712	69,651		
TOTAL			151,486	135,185	132,990	161,387	100,000	100,000

FIRE TRAINING (270)

40501	Investment Earnings		2,541	221	18	(19)		
40724	Special Fire Services		4,175					
TOTAL			6,716	221	18	(19)	-	-

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			

SUMMARY OF REVENUE WITHIN FUND BY SOURCE

2014/15 Account Title: 2009/10 Actual Revenue 2010/11 Actual Revenue 2011/12 Actual Revenue 2012/13 Actual Revenue 2013/14 Budgeted Revenue 2014/15 Budgeted Revenue

41800	Extraordinary Gain (Loss)	-	-	5,836,706	-	-	-
TOTAL				5,836,807			

Schedule 2

2002 UTILITY BOND ISSUE (310)

40501	Investment Earnings	185,661	181,818	177,549	100	-	-
41961	Transfer from Other Funds	2,650	2,500	2,500			
TOTAL		188,311	184,318	180,049	100	-	-

2012 UTILITY BOND ISSUE (320)

40501	Investment Earnings				-	-	-
41961	Transfer from Other Funds						
TOTAL		-	-	-	-	-	-

PENSION OBLIGATION BONDS (340)

40501	Investment Earnings	(515)	169	1	0		
40969	Transfers In From Other Funds	486,551	522,750	541,250	641,186		
TOTAL		486,037	522,919	541,251	641,186	-	-

2013 PENSION OBLIGATION BONDS (341)

40501	Investment Earnings				0		
40969	Transfers In From Other Funds				0		
40969	Other Financing Sources				1,611,000		
TOTAL		-	-	-	1,611,000	-	-

BPFA 2005 Refunding Fund (365)

40501	Investment Earnings	-	-	-	1	-	-
40961	Transfer from Other Funds	279,684	276,908	86,186	52,197		
40969	Other Financing Sources						
TOTAL		279,684	276,908	86,186	52,199	-	-

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE**

Schedule 2

2014/15

Account Title:

2009/10 Actual Revenue 2010/11 Actual Revenue 2011/12 Actual Revenue 2012/13 Actual Revenue 2013/14 Budgeted Revenue 2014/15 Budgeted Revenue

BPFA 2005B Fund (366)

40501	Investment Earnings	54	0	-	1	-
40961	Transfer from Other Funds	259,021	380,144	404,490	404,615	-
40969	Other Financing Sources					
TOTAL		259,075	380,144	404,490	404,616	-

BPFA 2009A Fund (367)

40501	Investment Earnings	117	1,605	2,551	(426)	-
40961	Transfer from Other Funds		131,288		159,329	
40969	Other Financing Sources		188,586			
TOTAL		188,703	132,893	2,551	158,903	-

BRISBANE PUBLIC FINANCING AUTHORITY BONDS (370)

40501	Investment Earnings	170	16,669	15,846	10,870	
40510	Interest Revenue			1,579,800	1,537,200	1,489,800
40961	Transfer from Other Funds		1,725,061	355,000	103,053	445,000
TOTAL		1,756,129	1,741,730	1,950,646	1,651,123	1,934,800

BRISBANE PUBLIC FINANCING AUTHORITY BONDS (375)

40109	Special Assessments--Debt	1,033,021	1,029,365	1,187,019	971,802	1,033,021
40501	Investment Earnings	36,395	35,151	36,306	26,757	
TOTAL		1,069,416	1,064,516	1,223,325	998,559	1,033,021

HOUSING BOND FUND (383)

40501	Investment Earnings	10	733	6,255		
40503	Unrealized Gain/Loss		253	(253)		
40961	Transfers In From Other Funds		117,362	82,960		
TOTAL		117,372	121,022	88,962	-	-

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2014/15**

Schedule 2

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
---------	--------	------------------------------	------------------------------	------------------------------	------------------------------	--------------------------------	--------------------------------

CAPITAL PROJECTS (400)

40241	Business License Fees	175,439	308,824	270,726	327,056	270,000	300,000
40501	Investment Earnings	(660)	(188)				
40949	Developer Contribution	10,814			77,000		
40950	Miscellaneous Revenues	11,303		34,902	100,193		
40956	Reimburse Prior Year Expenditures						
40969	Other Financing Sources						
40961	Transfers In From Other Funds						
40979	Contribution from Other Agency	408,289	14,781	427,742	450,121		
TOTAL		605,185	323,417	733,370	954,371	270,000	300,000

TUNNEL BRIDGE (410)

40501	Investment Earnings	(7,320)	(3,130)	(4,231)	75		
40615	Federal-Bridge Grant	155,898	24,185	27,110	431,874		
40969	Other Financing Sources	3			280,866		
40979	Contributions From Others	11,475					
TOTAL		160,056	21,055	22,879	712,816	-	-

SPECIAL BEAUTIFICATION (440)

40501	Investment Earnings	60	27	35	(23)		
-------	---------------------	----	----	----	------	--	--

FACILITIES FUND (450)

40501	Investment Earnings	4,941	2,273	3,074	(14,215)		
40949	Developer's Contribution				1,486,395		
TOTAL		4,941	2,273	3,074	1,472,181	-	-

Schedule 2

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE**

2014/15

Account Title:

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
---------	--------	------------------------------	------------------------------	------------------------------	------------------------------	--------------------------------	--------------------------------

UTILITY FUND (540)

40101	Current Secured Tax	23,975	28,336	26,608	29,221	24,000	24,000
40102	Current Unsecured Tax	1,688	86	1,554	1,601	1,000	1,000
40103	Prior Year Tax	-	31	58	(13)	-	-
40105	Supplemental Property Taxes	388	380	436	481	-	-
40107	Penalties & Interest	-	-	-	-	-	-
40108	Property Tax from RDA	-	-	210	528	-	-
40109	Special Assessments--Debt	-	-	-	-	-	-
40150	ERAF	2,159	83	155	112	-	-
40501	Investment Earnings	(4,733)	(332)	(887)	46,435	-	-
40609	H.O.P.T.R	185	920	187	179	200	200
40780	Processing Fee	110	1,046	765	889	-	-
40801	Water Sales	2,164,322	2,158,618	2,482,542	3,059,417	2,970,126	3,100,000
40802	Account Open/Reconnections	4,399	6,131	5,732	5,061	4,000	4,000
40803	Late Payment Charges	23,535	20,512	16,263	19,540	25,000	25,000
40804	Meter Connection Fees	14,054	27,531	23,237	478,309	14,000	14,000
40805	Fire Service Charges	104,896	104,287	109,354	114,513	105,000	110,000
40806	Altamar Meter Reading Fee	7,662	7,752	7,662	7,710	7,500	7,500
40810	Less: Low Income Rate Assistance	(27,446)	(35,026)	(49,078)	(59,609)	(50,000)	(70,000)
40820	Sewer Service Charges.	1,605,152	1,678,173	1,681,555	1,791,068	1,756,415	1,800,000
40821	Sewer Connection Fees	3,080	9,520	2,523	127,110	3,000	3,000
40941	Returned Check Fees	475	175	-	350	-	-
40949	Developers' Contribution	-	862,000	-	-	-	-
40950	Miscellaneous Revenue	95,468	250	67,556	111,691	-	-
	TOTAL	4,019,369	4,870,474	4,376,429	5,734,592	4,860,241	5,018,700

UTILITY FUND CAPITAL (545)

40501	Investment Earnings	(3,240)	(3,379)	(2,694)	5,811	-	-
40969	Other Financing Sources	-	32,492	185,231	2,000	-	-
	TOTAL	(3,240)	29,113	182,537	7,811	-	-

Schedule 2

SUMMARY OF REVENUE WITHIN FUND BY SOURCE
2014/15
Account Title:

		2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		Actual Revenue	Actual Revenue	Actual Revenue	Actual Revenue	Budgeted Revenue	Budgeted Revenue
MARINA FUND (\$50) AS OF 2014							
40501	Investment Earnings	(9,826)	(6,236)	(7,274)	(4,058)	-	-
40502	Rents & Concessions	2,001	2,229	2,430	2,245	-	-
40503	Unrealized Gain/Loss	(204)	610	69	11,610		
40620	Other Grants	7,218	16,835	1,000	38,769		
40734	Adult Sports	7,377	4,048	4,807	5,547		
40735	Youth Sports	10,418	8,684	6,393	9,010		
40736	Facilities Rental	-	-	-	-		
40737	After School Program Fees	57,709	64,550	66,902	73,418		
40738	Pre-School (Teeny Time) Fees	38,090	37,943	39,008	35,992		
40739	Special Event Fees	360	-	50	-		
40741	Youth Sports	-	11	-	-		
40742	Youth Class	22,684	25,125	27,681	31,874		
40743	Day Camp	68,661	70,533	67,026	67,563		
40744	Adult Lap Swim Fees	81,829	78,919	84,757	87,058		
40745	Recreational Swim Fees	28,665	23,033	26,065	35,922		
40746	Swim Lesson Fees	38,254	35,541	40,176	30,533		
40747	Special Swim Class Fees	36,158	34,377	34,851	28,297		
40748	Senior Activity Fees	-	-	-	-		
40749	Teen Programs	1,709	1,240	1,669	1,219		
40775	Youth Softball Fees						
40780	Processing Fee	2,532	3,588	4,326	9,113		
40790	Special Event Fees	9,416	14,281	12,442	19,063		
40795	Facilities Rental	95,057	84,350	102,265	103,339		
40796	Facilities Insurance	-	-	-	-		
40803	Late Charges	3,494	5,052	7,077	7,355	4,000	4,000
40830	Berth Rentals	1,416,917	1,458,113	1,483,100	1,455,707	1,484,821	1,514,517
40831	Berth Electricity Payments	31,969	20,156	28,559	35,561	31,000	31,000
40833	Berth Application Fees	2,225	2,075	1,775	2,350	2,500	2,500
40834	Berth Transfer Fees	450	500	275	550	400	400
40925	Gain/Loss Disposed Fixed Assets	(1,295)		1,621			

Schedule 2

SUMMARY OF REVENUE WITHIN FUND BY SOURCE
2014/15

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
40837	Marina Office Rent		1,200				
40941	Returned Check Fees	150	275	364	250		
40942	Marina Facilities Fees	525	400				
40950	Miscellaneous Revenue	2,032	943	2,555	(7,248)	3,000	3,000
40959	Reimbursed Expenses-Curr Year				71,205		
40961	Transfers From Other Funds (100)	921,548	803,353	1,023,253	850,046		
40969	Other Financing Sources	136	947	30	232,781		
	TOTAL	2,876,258	2,792,675	3,063,253	3,235,070	1,525,721	1,555,417

MARINA CAPITAL IMPROVEMENTS FUND (555)

40501	Investment Earnings	114,698	103,695	13,968	(8,308)		
40620	Other Grants			107,582	7,895		
40968	Operating Transfers In			107,620			
	TOTAL	114,698	103,695	229,170	(413)	-	-

FRINGE BENEFIT TRUST (600)

40501	Investment Earnings	10,880	5,929	1,651	69		
40503	Unrealized Gain/Loss	136	(1,007)	(865)	(896)		
40506	PERS Medicare Part D Subsidy						
40950	Miscellaneous Revenues	1,394	1,735	2,139	11		
40958	Other Revenue-Payroll Charges						
	TOTAL	12,410	6,656	2,925	(816)	-	-

FLEXIBLE BENEFITS TRUST (610)

40501	Investment Earnings	336	219	501	(818)		
40958	Other Revenue-Payroll Charge	154,594	136,399	162,886	134,084		
	TOTAL	154,930	136,618	163,387	133,266	-	-

SUMMARY OF REVENUE WITHIN FUND BY SOURCE
 2014/15
 Account Title:

	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual Revenue	Actual Revenue	Actual Revenue	Actual Revenue	Budgeted Revenue	Budgeted Revenue

DENTAL SELF INSURANCE TRUST (620)

40501	Investment Earnings	1,429	593	774	(666)	
40958	Other Revenue-Payroll Charge	94,643	84,019	81,406	74,008	88,407
	TOTAL	96,072	84,612	82,180	73,342	88,407

SELF INSURANCE FUND (630)

40501	Investment Earnings	254	2,076	3,230	(6,796)	-
40956	Reimburse - Prior Year Expenditures		3,221			
40958	Other Revenue-Payroll Charge	418,323	459,142	456,128	477,342	300,000
	TOTAL	418,577	464,438	459,358	470,546	300,000

SELF INSURED WORKERS COMPENSATION FUND (640)

40501	Investment Earnings	144	208	919	(2,349)	-
40930	Insurance Reimbursements		23,013			
40950	Miscellaneous Revenues		1,000			
40958	Other Revenue-Payroll Charge	353,685	416,293	407,997	426,014	456,500
	TOTAL	353,829	440,515	408,917	423,666	456,500

OTHER POST EMPLOYMENT BENEFIT (OPEB) FUND (650)

40501	Investment Earnings	(40)	40	12	(8)	-
40961	Transfer from Other Funds	127,812	206,530	182,442	212,974	
	TOTAL	127,772	206,571	182,454	212,966	-

RAINY DAY FUND (690)

40211	Sales Tax	-	-	-	-	-
40501	Investments	36,230	16,262	21,524	(16,104)	
	TOTAL	36,230	16,262	21,524	(16,104)	-

NORTHEAST RIDGE LANDMARK (715)

40501	Investment Earnings	915	(1,331)			
40946	Developer's Reimbursement	40,980	2,435			

SUMMARY OF REVENUE WITHIN FUND BY SOURCE										Schedule 2			
Account	Title:	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15
		Actual Revenue	Actual Revenue	Actual Revenue	Actual Revenue	Budgeted Revenue	Budgeted Revenue	Actual Revenue	Actual Revenue	Actual Revenue	Actual Revenue	Budgeted Revenue	Budgeted Revenue
40956	Reimbursed Expenses-Prior Year	148,082	82,324	150,180	131,760								
40999	Prior Year Adjustment												
	TOTAL	189,977	83,428	150,180	131,760	-	-						
OPEN SPACE TRUST (730)													
40501	Investment Earnings			0	0								
	TOTAL	-	-	0	0	-	-						
SISTER CITY TRUST (750)													
40501	Investment Earnings	7	3	5	(5)	2							
	TOTAL	7	3	5	(5)	2							
OPUS DEVELOPMENT TRUST (760) (765)													
40501	Investment Earnings	61	(35)	35	(37)								
40949	Developer's Contribution												
40962	Transfers to Other Funds												
	TOTAL	61	(35)	35	(37)	-	-						
REVOLVING NER (770)													
40501	Investment Earnings	(47)	(2)										
40946	Developers Reimbursement	19,098											
40956	Reimbursed Expenses- Prior Yr												
40959	Reimbursed Expenses-Curr Yr	22,596											
40961	Transfers from Other Funds		792										
	TOTAL	41,647	(2)	-	-	-	-						
TUNTEX REIMBURSEMENT (775)													
40501	Investment Earnings	1,734	843	1,174	(1,242)								
40323	Grading Permits/Inspections												
	TOTAL	1,734	843	1,174	(1,242)	-	-						

Schedule 2

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2014/15**

Account Title: 2009/10 2010/11 2011/12 2012/13 2013/14 2014/15
Actual Revenue Actual Revenue Actual Revenue Actual Revenue Actual Revenue

UPC REVOLVING FUND BAYLANDS (780)

40501	Investment Earnings	191	(105)	218	995	
40946	Developers Reimbursement	439,183	53,246	329,268	127,203	
TOTAL		439,374	53,141	329,486	128,197	-

QUARRY REVOLVING FUND (785)

40501	Investment Earnings	(14)	(30)	-	-	-
TOTAL		(14)	(30)	-	-	-

SLOUGH ESTATES (786)

40501	Investment Earnings	113	(101)			
40946	Developers Reimbursement					
TOTAL		113	(101)	-	-	-

HOTEL REIMBURSEMENT TRUST (790)

40501	Investment Earnings	17	8	11	24	
40704	S. M. I. Fees					
40724	Special Fire Services					
TOTAL		17	8	11	24	-

NORTHEAST RIDGE ASSESSMENT DISTRICT (795) (796)

40109	Special Assessment	661,163	621,375	630,607	623,576	613,103
TOTAL		664,865	625,588	630,607	623,576	613,103

SUCCESSOR AGENCY RDA I (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		

Schedule 2

SUMMARY OF REVENUE WITHIN FUND BY SOURCE
2014/15

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
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	3,244,146	2,050,605	3,244,146			
40102	Tax Increment-Unsecured	-	761,293				
40103	Property Taxes - Prior Year Collection		8,069				
40114	Reassessment refunds						
40111	County Pass-Throughs	(135,945)	(327,628)				
40150	ERAF	(3,053)					
40501	Investment Earnings	16,290	9,026				
40503	Unrealized Gain/Loss	1,706	(1,894)				
40971	Loan from Low/Mod Fund 83						
40955	Contributions from Others						
	TOTAL	3,224,854	2,499,471	3,244,146	-	-	-

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

40101	State Mandate-ERAF						
40101	Tax Increment-Secured	982,205	889,618	863,078			
40102	Tax Increment-Unsecured	-	106,867	100,000			

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2014/15**

Account	Title:	2009/10 Actual Revenue	2010/11 Actual Revenue	2011/12 Actual Revenue	2012/13 Actual Revenue	2013/14 Budgeted Revenue	2014/15 Budgeted Revenue
40105	Tax Increment - Supplemental		8,549				
40114	Reassessment Refunds						
40150	ERAF						
40501	Investment Earnings	874	1,401				
40962	Transfers Out to Housing F83						
40955	Contributions - Others						
40988	Fund Closing Transfer	718,333	707,731	706,255	-	-	-
TOTAL							

REDEVELOPMENT--LOW/MOD HOUSING (883)

40101	Tax Increment-Secured	1,056,588	735,056	1,026,806	-	-	-
40102	Tax Increment-Unsecured	-	217,040	25,000	-	-	-
40103	Tax Increment - Prior Year Collection						
40150	Tax Increment - Supplemental	25,428	4,155				
40999	Prior Year Adjustment						
TOTAL		1,130,108	980,026	1,051,806	-	-	-
TOTAL REVENUE		33,992,386	30,084,682	22,744,986	34,726,958	24,034,976	24,355,095

**BUDGET AND EXPENDITURES BY DEPARTMENT
2014/15**

Schedule 3

		2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
100	City Council (100)	114,288	130,465	145,192	106,444	149,508	226,109
201	City Clerk (100)	169,215	178,106	200,872	173,080	144,997	155,927
203	City Manager (100)	743,598	583,180	463,774	455,102	425,660	539,528
205	Special Event Cosponsorship (100)	16,859	19,973	15,640	23,097	41,821	42,219
300	Open Space (100)	48,702	40,969	73,181	55,865	102,518	123,359
310	Open Space (230)	21,200	21,202				
400	Finance(100)	921,973	923,182	964,512	1,004,788	773,828	754,178
402	Human Resources (100)	236,983	242,702	227,301	238,250	287,822	319,007
500	Legal Services-City Attorney (100)	181,671	194,498	176,831	136,465	190,000	200,000
600	Community Development (100)	558,341	429,480	812,757	662,421	838,950	969,303
601	Community Development (780)	180,094	187,267				
900	Library (100)	23,550	25,420	26,305	24,990	29,800	29,800
2001	Police--Administration & Personnel (100)	572,834	358,018	319,295	422,553	559,496	576,004
2002	Police--Communications & Records (100)	271,073	281,125	297,446	314,382	316,103	359,065
2003	Police--Police Patrol (100)	2,370,012	2,346,442	2,258,682	2,011,961	2,168,113	2,549,142
3001	Fire--Administration & Personnel (100)	2,405,839	2,154,708	2,351,789	2,232,725	2,313,089	2,522,844
3007	Fire--Paramedic Services (100)	-	-	-	-	-	-
4001	Public Works--Admin. & Engineering(100)	718,405	644,808	382,964	136,097	444,773	443,404
4002	Public Works--Streets & Storm Drains(100)	336,176	278,465	305,282	285,375	359,407	549,815
4003	Public Works--Buildings & Grounds(100)	296,009	308,626	219,568	232,486	249,402	269,548
4004	Public Works--Parks Maintenance (550/100)	152,207	137,620	152,260	175,537	158,938	231,125
4005	Public Works--Landscape Maintenance (100)	193,765	129,279	159,465	117,976	149,694	268,698
4009	Public Works--Sierra Pt. Light/Lands.(210)	548,389	456,962	472,649	467,153	497,221	553,654
4019	Public Works--Development (770)	-	-	-	-	-	-
4020	Public Works--Water (540)	1,156,285	1,292,565	1,270,047	1,506,086	1,150,812	1,433,482
4025	Public Works--GVMID (540)	1,453,197	1,293,270	1,314,970	1,546,926	1,646,678	1,746,023
4026	Public Works--NPDES (220)	56,133	57,133	164,789	250,982	288,025	414,564
4027	Public Works -- STOPPP (100)	43,516	25,966	-	-	-	-
4030	Public Works--Sewer (540)	1,347,529	1,246,987	1,049,055	1,072,665	1,197,396	1,370,582
4050	Public Works - Emergency Operations Center ((100)	30,519	55,164	52,130	23,664	51,009	119,177
5001	Recreation--Admin & PB&R Comm. (550/100)	361,372	305,895	135,111	140,419	197,573	203,614
5002	Recreation--Community Center (550/100)	438,109	839,746	451,167	437,956	246,990	267,644
5003	Recreation--Preschool, Youth & Teen (550/100)	494,841	616,671	670,114	641,140	448,016	451,305
5004	Recreation--Adult Recreation (550/100)	28,588	26,552	32,255	25,039	11,086	31,153
5005	Recreation--Senior Citizens (550/100)	67,648	63,896	68,811	64,375	85,447	102,370
5006	Recreation--Citizen Communications (550/100)	62,354	50,107	48,288	47,945	68,035	69,588
5007	Recreation--Teen Activities (550/100)	101,679	88,145	92,817	89,878	134,215	117,684
5008	Recreation--Aquatics (550/100)	579,122	552,186	577,908	501,192	372,681	569,456
5040	Marina--Operations (550)	1,039,294	1,060,789	1,046,877	1,049,334	1,263,739	1,978,772
6001	Non-Departmental/Central Services (100)	384,370	455,159	415,576	478,154	493,439	472,506
6051	Dental Payments (620)	117,011	89,592	113,046	96,228	100,000	100,000
6052	Liability Payments (630)	226,143	287,186	188,180	265,714	230,000	230,000
6053	Workers Compensation Payments (640)	576,905	277,343	458,990	493,016	200,000	200,000
6054	Retiree Health/Stipend Payments (650)	127,812	186,745	177,626	217,727	399,443	249,300
7081	Redevelopment Agency Project Area #1(881)	199,712	217,061	104,127	251,388		
7082	Redevelopment Agency Project Area #2(882)	862,541	415,734	151,884			
7083	Successor Housing (283)	428,825	108,287	2,032,444		6,409	6,409
9061	Tunnel Avenue Bridge (410)	190,014	1,644	128			
9304	Water System Circulation		6,542				
9502	City Hall Remodel	219,877	20,948	4,500			
9508	Crystal Springs Aqueduct	5,875	67,161	619,979			
9514	Topographic Map	21,150					
9515	SPLS Modifications	6,715	92				
9602	Bayshore South Sewer			2,502			
9603	Seismic Upgrade	451,825	43,355				
9607	Bayshore No/So Bikeway						
9701	Office of Emergency Services Improvments	31,324	25,283				
9702	Corporation Yard	15,964					
9800	Pavement Maintenance						
9801	Soil Nail Wall	4,093	537	(537)			
9802	Signal Detection Video	7,555					
9803	Safe Routes To School						
9804	Prop 1B Project						
9805	CH - Sustainable Parking Lot	17,465					
9806	Bi-C'ounty Transportation Study	7,409	34,126				
9900	Pavement Maintenance	38,960	7,222				
9901	Piling Removal						
9902	Replace Promenade Lights						
9903	Bayshore Boulevard Overlay Project	139,185					
9904	COPS Technology Grant	172,416	281,002	13,168			

BUDGET AND EXPENDITURES BY DEPARTMENT
2014/15

Schedule 3

		2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
9905	Lipman Slide Repair	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	71,520		
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)				5,998		
9C01	Bayshore Blvd Bus Shelter			17,783	20,714		
9D00	2013 Pavement Maintenance (200, 205)					150,000	165,000
5040	Repair Docks and Replace Required Flotation (555)					400,000	
5040	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	
3100	Repair Roof Leaks at Fire Station (400)					200,000	
3100	Remediate Mold in Fire Station (400)						
	New Financial System (400)					30,000	
9910	Debt Service (320,340,365,366,367,370,375,795)	5,354,478	5,559,422	5,564,513	5,431,737	5,232,692	3,278,489
	Grand Total	27,999,446	26,247,446	27,790,170	24,006,541	30,195,829	25,259,846

BUDGET AND EXPENDITURES BY FUND						Schedule 4
2014/15	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
GENERAL FUND (100):						
100 City Council	114,288	130,465	145,192	106,444	149,508	226,109
201 City Clerk	169,215	178,106	200,872	173,080	144,997	155,927
203 City Manager	743,598	583,180	463,774	455,102	425,660	539,528
205 Event Cosponsorship	16,859	19,973	15,640	23,097	41,821	42,219
300 Open Space	48,702	40,969	73,181	55,865	102,518	123,359
400 Finance	921,973	923,182	964,512	1,004,788	773,828	754,178
402 Human Resources	236,983	242,702	227,301	238,250	287,822	319,007
500 Legal Services-City Attorney	181,671	194,498	176,831	136,465	190,000	200,000
600 Community Development	558,341	429,480	812,757	662,421	838,950	969,303
900 Library	23,550	25,420	26,305	24,990	29,800	29,800
2001 Police--Administration & Personnel	572,834	358,018	319,295	422,553	559,496	576,004
2002 Police--Communications & Records	271,073	281,125	297,446	314,382	316,103	359,065
2003 Police--Police Patrol	2,370,012	2,346,442	2,258,682	2,011,961	2,068,113	2,449,142
3001 Fire--Fire Suppression	2,405,839	2,154,708	2,351,789	2,232,725	2,313,089	2,522,844
4001 Public Works--Admin. & Engineering	718,405	644,808	382,964	136,097	444,773	443,404
4002 Public Works--Streets & Storm Drains	336,176	278,465	305,282	285,375	359,407	549,815
4003 Public Works--Buildings & Grounds	296,009	308,626	219,568	232,486	249,402	269,548
4004 Public Works--Parks Maintenance					158,938	231,125
4005 Public Works--Landscape Maintenance	193,765	129,279	159,465	117,976	149,694	268,698
5001 Recreation--Admin & PB&R Comm.					197,573	203,614
5002 Recreation--Parks & Facility Maint.					246,990	267,644
5003 Recreation--Preschool, Youth & Teen					448,016	451,305
5004 Recreation--Adult Recreation					11,086	31,153
5005 Recreation--Senior Citizens					85,447	102,370
5006 Recreation--Citizen Communications					68,035	69,588
5007 Recreation--Teen Activities					134,215	117,684
5008 Recreation--Aquatics					372,681	569,456
4027 Public Works -- STOPPP	43,516	25,966	-	-	-	-
4050 Public Works -- Office of Emergency Services	30,519	55,164	52,130	23,664	51,009	119,177
6001 Non-Departmental/Central Services	384,370	455,159	415,576	478,154	493,439	472,506
Total General Fund	10,637,697	9,805,736	9,868,563	9,135,874	11,712,413	13,433,572
GAS TAX (200)						
9A00 2010 Pavement Maintenance	22,218	56,465				
9B00 2011 Pavement Maintenance			58,115	71,520		
9C00 2012 Pavement Maintenance				5,998		
9C01 Bus Shelter Improvements				14,643		
Total Gas Tax Fund	22,218	56,465	58,115	92,160	-	-
TRAFFIC CONGESTION RELIEF FUND (201)						
9900 2009 Pavement Maintenance	4,326					
9A00 2010 Pavement Maintenance	4,169	46,697				
Total Gas Tax Fund	8,495	46,697	-	-	-	-
MEASURE A (205)						
9900 2009 Pavement Maintenance	34,634	7,222				
9A00 2010 Pavement Maintenance		59,499				
9B00 2011 Pavement Maintenance			74,719			
9B01 Bayshore Bikeway		6,184				
9C01 Bus Shelter Improvements				6,067		
Total Measure A Fund	34,634	72,904	74,719	6,067	-	-
SIERRA POINT LIGHTING AND LANDSCAPING DISTRICT (210)						
4009 Public Works--Sierra Pt. Light/Lands.	548,389	456,962	472,649	467,153	497,221	553,654
Total Sierra Point L & L District Fund	548,389	456,962	472,649	467,153	497,221	553,654
NPDES (220)						
4026 Public Works--NPDES	56,133	57,133	164,789	250,982	288,025	414,564
Total NPDES Fund	56,133	57,133	164,789	250,982	288,025	414,564
OPEN SPACE AND ECOLOGY (230)						
310 Open Space	21,200	21,202				
Total Open Space and Ecology	21,200	21,202	-	-	-	-

BUDGET AND EXPENDITURES BY FUND						Schedule 4
2014/15	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SLESF GRANT (254)						
2003 Police--Patrol					100,000	100,000
Total SLESF Grant					100,000	100,000
SUCCESSOR HOUSING (283)						
7083 Redevelopment--Low/Mod Housing	428,825	108,287	2,032,444	-	6,409	6,409
Total Low/Mod Housing Fund	428,825	108,287	2,032,444	-	6,409	6,409
UTILITY BOND 2002/2012 FUND (310/545/320)						
9910 Debt Service	288,311	289,318	295,049	251,266	258,844	259,017
Total 2002 Utility Debt Service Fund	288,311	289,318	295,049	251,266	258,844	259,017
2006 PENSION OBLIGATION BONDS FUND (340)						
9910 Debt Service	486,500	522,750	541,250	557,825	579,225	600,425
Total Pension Obligation Bonds Fund	486,500	522,750	541,250	557,825	579,225	600,425
2013 PENSION SIDE FUND BONDS FUND (341)						
9910 Debt Service				77,567		112,028
Total Pension Obligation Bonds Fund	-	-	-	77,567	-	112,028
2005 BRISBANE REFUNDING LEASE REVENUE FUND (365)						
9910 Debt Service	321,873	322,173	322,323	105,691	106,263	106,592
Total COP 95 Debt Service Fund	321,873	322,173	322,323	105,691	106,263	106,592
BRISBANE PUBLIC FINANCING AUTHORITY 2005 B City Hall (366)						
9910 Debt Service	259,021	408,626	404,490	404,615	404,384	404,034
Total BPFA Series 2005 B Debt Service Fund	259,021	408,626	404,490	404,615	404,384	404,034
BRISBANE PUBLIC FINANCING AUTHORITY 2009 City Hall (367)						
9910	188,586	187,575	187,325	189,325	191,625	187,925
Total BPFA Series 2009 Debt Service Fund	188,586	187,575	187,325	189,325	191,625	187,925
BRISBANE PUBLIC FINANCING AUTHORITY 2001 REVENUE BONDS SERIES A (370)						
9910 Debt Service	2,035,959	2,040,062	2,035,739	2,033,770	2,035,488	-
Total BPFA Series A Debt Service Fund	2,035,959	2,040,062	2,035,739	2,033,770	2,035,488	-
BRISBANE PUBLIC FINANCING AUTHORITY 2001 REVENUE BONDS SERIES B (375)						
9910 Debt Service	1,037,512	1,049,592	1,047,527	1,196,193	1,043,673	975,471
Total BPFA Series B Debt Service Fund	1,037,512	1,049,592	1,047,527	1,196,193	1,043,673	975,471
CAPITAL PROJECTS (400)						
9910 Debt Service						94,083
Total Capital Projects Debt Service	-	-	-	-	-	94,083
CAPTIAL PROJECTS (400)						
Capital Projects	1,124,922	825,636	1,450,719		6,171,000	165,000
Total Captial Projects Fund	1,124,922	825,636	1,450,719	-	6,171,000	165,000
TUNNEL AVENUE BRIDGE (410)						
9061 Tunnel Avenue Bridge	190,014	1,644	128	-	-	-
Total Tunnel Avenue Bridge Fund	190,014	1,644	128	-	-	-
UTILITY FUND (540)						
4020 Water	1,156,285	1,292,565	1,270,047	1,506,086	1,150,812	1,433,482
4025 GVMID	1,453,197	1,293,270	1,314,970	1,546,926	1,646,678	1,746,023
4030 Sewer	1,347,529	1,246,987	1,049,055	1,072,665	1,197,396	1,370,582
Total Utility Fund	3,957,010	3,832,822	3,634,072	4,125,677	3,994,886	4,550,087

BUDGET AND EXPENDITURES BY FUND						Schedule 4
2014/15	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
MARINA (550) FORMERLY PARKS AND RECREATION						
4004 Public Works--Parks Maintenance	152,207	137,620	152,260	175,537		
5001 Recreation--Admin & PB&R Comm.	361,372	305,895	135,111	140,419		
5002 Recreation--Parks & Facility Maint.	438,109	839,746	451,167	437,956		
5003 Recreation--Preschool, Youth & Teen	494,841	616,671	670,114	641,140		
5004 Recreation--Adult Recreation	28,588	26,552	32,255	25,039		
5005 Recreation--Senior Citizens	67,648	63,896	68,811	64,375		
5006 Recreation--Citizen Communications	62,354	50,107	48,288	47,945		
5007 Recreation--Teen Activities	101,679	88,145	92,817	89,878		
5008 Marina and Aquatics--Aquatics	579,122	552,186	577,908	501,192		
5040 Marina and Aquatics--Marina	1,039,294	1,060,789	1,046,877	1,049,334	1,263,739	1,978,772
Total Parks and Recreation Fund	3,325,215	3,741,607	3,275,607	3,172,815	1,263,739	1,978,772
DENTAL FUND (620)						
6051 Dental Payments	117,011	89,592	113,046	96,228	100,000	100,000
Total Dental Fund	117,011	89,592	113,046	96,228	100,000	100,000
SELF INSURANCE FUND (630)						
6052 Liability Payments	226,143	287,186	188,180	265,714	230,000	230,000
Total Self Insurance Fund	226,143	287,186	188,180	265,714	230,000	230,000
WORKERS COMPENSATION FUND (640)						
6053 Workers Compensation Payments	576,905	277,343	458,990	493,016	200,000	200,000
Total Workers Compensation Fund	576,905	277,343	458,990	493,016	200,000	200,000
RETIREE HEALTH/STIPEND FUND (650)						
6054 Other Post Employment Benefit Payments	127,812	186,745	177,626	217,727	399,443	249,300
Total Other Post Employment Benefit Fund	127,812	186,745	177,626	217,727	399,443	249,300
REVOLVING FUND-NER (770)						
4019 Public Works--Development	-	-	-	-	-	-
Total Revolving NER Fund	-	-	-	-	-	-
UPC REVOLVING FUND (780)						
601 Community Development	180,094	187,267	-	-	-	-
Total UPC Revolving Fund	180,094	187,267	-	-	-	-
NER ASSESSMENT DISTRICT DEBT SERVICE FUND (795)(796)						
9910 Debt Service	617,234	619,292	613,261	615,485	613,191	538,914
Total NER Assmt. Dist. Debt Serv. Fund	617,234	619,292	613,261	615,485	613,191	538,914
REDEVELOPMENT AGENCY PROJECT AREA NO. 1 (881)/ SUCCESSOR AGENCY ADMIN						
7081 Redevelopment Agency Project Area #1	199,712	217,061	104,127	251,388	-	-
Total RDA, Project #1 Fund	199,712	217,061	104,127	251,388	-	-
REDEVELOPMENT AGENCY PROJECT AREA NO. 2 (882)						
7082 Redevelopment Agency Project Area #2	862,541	415,734	151,884	-	-	-
Total RDA, Project #2 Fund	862,541	415,734	151,884	-	-	-
HOUSING FUND (983)						
9910 Debt Service	119,483	120,035	117,549	-	-	-
Total Housing Fund Debt Service	119,483	120,035	117,549	-	-	-
GRAND TOTAL ALL FUNDS	27,999,447	26,247,445	27,790,171	24,006,537	30,195,831	25,259,848

SUMMARY OF APPROVED TRANSFERS
2014/15

Schedule 5

Description of Transfer	BPFA										Retiree Health Fund - F - 650			
	General Fund F-100	Gas Tax F-200	Measure A F-205	NPDES F-220	Utility Bond F-320	Pension Bond F-340	Pension Side Fund Bond F-341	Refunding Lease F-365	City Hall Bond F-366	City Hall Bond F-367		Capital Projects F-400	Utility Fund F-540	Liability Fund F-630
a) Transfer Utility fund share of Lease Revenue to debt service fund								109,342				(109,342)		
b) To repay General Fund for Sewer Fund Loan	29,994											(29,994)		
d) Transfer to Capital Projects to cover cost of Pavement Maintenance		(75,000)	(90,000)							165,000				
e) Transfer for Utility Bond Payment					259,017							(259,017)		
f) Transfer for Capital project loan for Visitation property	94,083										(94,083)			
g) Transfer to Pension Obligation Bond Fund	(601,675)					601,675								
g) Transfer to Pension Side Fund Bond Fund	(112,028)						112,028							
h) Transfer for City Hall Bond Payment	(402,534)							402,534						
i) Transfer for City Hall Bond Payment	(187,925)								187,925					
j) Transfer for Retiree Health	(249,300)												249,300	
k) Transfer to NPDES	(340,364)			340,364										
l) Transfer to Utility for Low Income Rate Assistance Offset	(70,000)											70,000		
m) Transfer to General Fund from Liability Insurance Fund	600,000												(600,000)	
TOTALS	(1,239,749)	(75,000)	(90,000)	340,364	259,017	601,675	112,028	109,342	402,534	187,925	70,917	(328,353)	(600,000)	249,300

PAYROLL ALLOCATION

Column1	Position	Number of Positions	Salary	Benefits	Departments
	City Councilmember	5	9,939	89,480	City Council 100%
	City Clerk	1	108,162	35,601	Clerk 80% Successor Agency 20%
	Principal Analyst	1	112,442	50,548	City Manager 35% Human Resources 65%
	Administraive Assistant -HR	1	69,074	41,295	Human Resources 100%
	Dep City Clerk/Exec Asst.	1	75,713	29,014	City Manager 90% Co-Sponsored Events 10%
	City Manager	1	211,742	87,593	City Manager 80% Successor Agency 20%
	Open Space Analyst	0.5	32,355	2,475	Open Space 100%
	Information Tech & Syst Admin	1	98,903	29,650	Finance 100%
	Deputy Finance Manager	1	125,929	34,586	Finance 70% Sucessor Agency 30%
	Accounting Assistant II	1	62,551	37,996	Finance 100%
	Accounting Assistant II	1	68,551	33,479	Finance 50% Water 20% GVMID 20% Sewer 10%
	Administrative Services Director	1	191,325	68,182	Open Space 10% Finance 50% Parks and Recreation 20% Successor Agency 20%
	Sr. Management Analyst	1	94,796	43,952	City Manager 10% Finance 80% Parks and Recreation 10%
	Community Development Director	1	142,442	56,254	Community Development 100%
	Administative Assistant	1	66,353	38,711	Community Development 100%
	Senior Planner	1	77,507	43,120	Community Development 100%
	Senior Planner	1	103,342	50,680	Community Development 100%
	Office Specialist	1	62,333	33,716	Community Development 100%
	Code Enforce Off	1	26,262	2,009	Community Development 100%
	Planning Commissionners	5	6,500	497	Community Development 100%
	Police Chief	1	190,630	80,153	Police Administration 100%
	Commander	1	166,324	66,996	Police Administration 100%
	Management Analyst	1	71,717	39,719	Police Administration 20% Police Records 80%
	Sergeant	1	117,071	54,284	Police Patrol 100%
	Sergeant	1	118,103	48,881	Police Patrol 100%
	Sergeant	1	117,071	48,639	Police Patrol 100%
	Sergeant	1	122,229	55,493	Police Patrol 100%
	Officer	1	101,455	44,977	Police Patrol 100%
	Officer	1	97,174	49,618	Police Patrol 100%
	Officer	1	92,893	42,969	Police Patrol 100%
	Officer	1	69,670	43,140	Police Patrol 100%
	Officer	1	76,091	44,674	Police Patrol 100%
	Officer	1	92,893	48,614	Police Patrol 100%
	Officer	1	95,890	49,317	Police Patrol 100%
	Officer	1	101,455	44,977	Police Patrol 100%
	Officer	1	92,893	48,614	Police Patrol 100%
	Community Service Officer	1	55,406	21,600	Police Patrol 100%
	Crossing Guard	1	7,018	537	Police Patrol 100%
	Fire Captain	1	119,020	54,549	Fire 100%
	Fire Captain	1	130,700	57,288	Fire 100%
	Fire Captain	1	121,801	55,201	Fire 100%
	Firefighter	1	107,031	51,737	Fire 100%
	Firefighter	1	104,704	51,192	Fire 100%
	Firefighter	1	107,031	51,737	Fire 100%

Firefighter	1	109,357	-	Fire 100%
Firefighter	1	107,031	51,737	Fire 100%
Firefighter	1	109,357	52,283	Fire 100%
Fire Office Assistant	1	56,576	37,928	Fire 100%
Public Works Director	1	196,994	69,878	Public Works 40% NPDES 20% EOC 20% Marina 20%
Senior Civil Engineer	1	120,944	34,095	Public Works 40% Streets 50% SPLLD 10%
Senior Civil Engineer	1	120,944	48,728	Streets 25% Water 25% GVMID 25% Sewer 25%
Senior Civil Engineer	1	120,944	55,195	Contract 100%
Engineering Assistant	1	67,653	40,985	Streets 25% Water 30% GVMID 20% Sewer 25%
Public Works Inspector	1	95,268	44,038	Public Works 70% SPLLD 30%
Administrative Assistant -PW	1	66,353	33,066	Public Works 100%
Administrative Assistant -PW	1	67,715	23,914	Public Works 20% NPDES 60% EOC 20%
PW Maintenance Worker II	1	63,846	26,379	GVMID 100%
Team Leader	1	84,279	27,399	Building and Grounds 70% SPLLD 30%
PW Maintenance Worker II	1	63,846	29,849	Sewer 100%
PW Maintenance Worker II	1	63,846	38,239	GVMID 100%
PW Maintenance Worker II	1	63,846	38,239	Water 100%
Team Leader	1	84,279	36,807	Streets 25% Water 30% GVMID 20% Sewer 25%
PW Maintenance Worker II	1	63,846	33,579	Sewer 100%
Harbormaster	1	109,454	44,268	Marina 100%
Administrative Assistant	1	63,200	18,452	Marina 100%
Lead Worker	1	70,915	39,568	Marina 100%
Maintenance Worker II	1	65,145	40,438	Marina 100%
Maintenance Worker II	1	65,145	40,438	Marina 100%
Public Service Aides	1.75	54,799	4,192	Marina 100%
Marina Maintenance Worker I	0.5	28,076	2,148	Marina 100%
Recreation Supervisor	1	83,631	42,333	Park Facilities 20% youth 40% Seniors 20% Special Events 20%
Administrative Assistant -P&R	1	66,353	33,066	Parks and Recreation 100%
Part-time Clerical Support	0.1	3,390	259	Parks and Recreation 100%
Commissioner	5	3,000	230	Parks and Recreation 100%
Parks/Fac. Maintenance Worker II	1	63,846	32,595	Park Maintenance 100%
Facility Attendant - PW	0.5	16,359	1,251	Park Maintenance 100%
Recreation Supervisor	1	83,631	36,688	Youth 20% en Services 50% Pool 30%
Lifeguard	2.9	85,277	6,524	Pool 100%
WSI Instructors	0.62	19,734	1,510	Pool 100%
Head Lifeguard	1.77	64,823	4,959	Pool 100%
Cashier	0.2	4,846	371	Pool 100%

**SCHEDULE OF PERSONNEL POSITION ALLOCATION
2014/15**

Position Descriptions Within Departments	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	Positions Allocations Budgeted 2014/15
200 City Manager							
City Manager	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
Assistant to the City Manager	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Pen TV Contract Employee	1.00	1.00	0.00	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
Open Space and Ecology Analyst	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	0.50
Receptionist							
Total	5.75	5.75	3.75	3.75	3.65	3.65	4.05
400 Administrative Services							
Administrative Services Director	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
Management Analyst	1.00	1.00	1.00	1.00	1.00		
Senior Management Analyst - Citizen Engagement						1.00	1.00
IT Trainer							
Human Resources Senior Analyst	1.00	1.00	1.00	1.00	1.00		
Principal Analyst						1.00	1.00
Interns	0.30	0.30	0.00	0.00	0.00	0.00	0.00
Office Specialist	0.50	0.50	0.50	0.14	0.14	1.00	1.00
Financial Services Manager	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
Total	7.80	7.80	7.50	7.14	7.14	8.00	8.00
600 Planning and Community Development							
Community Development Director	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Principal Planner	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Senior Planner	1.00	1.00	1.00	0.50	0.00	1.00	2.00
Assistant to the City Manager/Housing							
Associate Planner	1.00	1.00	1.00	1.00	1.00	0.00	0.00
Assistant Planner							
Administrative Assistant							
Community Development Technician	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Specialist	0.50	0.50	0.50	0.50	0.40	0.50	1.00
Code Enforcement Officer	0.40	0.40	0.40	0.40	0.40	0.40	0.40
Archive Assistant							
Total	5.90	5.90	4.90	4.40	3.80	3.90	5.40
2000 Police							
Police Chief	0.50	0.50	1.00	1.00	1.00	1.00	1.00
Police Commander	1.38	1.00	0.00	0.00	0.00	1.00	1.00
Police Sergeant	4.00	4.00	3.00	3.00	3.00	4.00	4.00
Police Officer	9.00	9.00	8.00	8.00	7.00	7.00	9.00
Dispatcher/Clerk							
Community Service Officer	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	0.00	0.00
Office Specialist	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
Total	17.99	17.61	15.11	15.11	14.11	15.11	17.11

**SCHEDULE OF PERSONNEL POSITION ALLOCATION
2014/15**

Position Descriptions Within Departments	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	Positions Allocations Budgeted 2014/15
3000 Fire							
Fire Chief							
Fire Captain	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Firefighter	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Firefighter/Paramedic	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Fire Prevention Officer	0.00	0.00					
Office Specialist	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Total	10.00	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
Senior Civil Engineer	1.00	1.00	1.00	1.00	1.00	2.00	2.00
Associate Civil Engineer	3.00	3.00	1.00	1.00	1.00	0.00	0.00
Assistant Engineer I/II	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Junior Engineer							
Engineering Technician							1.00
Public Works Superintendent							
Public Works Supervisor	1.00	1.00	0.00	0.00	0.00	0.00	0.00
Administrative Assistant	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant							
Office Specialist	0.50	0.50	0.50	0.50	0.6	1.00	1.00
Public Works Inspector	1.00	1.00	1.00	1.00	1.00	1.00	1.00
P.W. Lead Maintenance Worker	3.00	3.00	0.00	0.00	0.00	0.00	0.00
P.W. Team Leader			2.00	2.00	2.00	2.00	2.00
Maintenance Worker I/II	10.00	10.00	7.00	7.00	7.00	5.00	5.00
Maintenance Worker I							
Parks/Facilities Maintenance Worker I/II	1.50	1.50	1.50	1.50	1.50	1.00	1.00
Maintenance Worker Assistant							
Total	23.00	23.00	16.00	16.00	16.10	14.00	15.00
5000 Recreation							
Parks and Recreation Director	0.50	0.50	0.00	0.00	0.00	0.00	0.00
Recreation Services Manager/Aquatics							
Recreation Supervisor	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Facilities Attendant	2.75	2.75	2.75	2.86	2.86	2.86	2.86
Senior Recreation Leader	1.00	1.00	1.00	1.50	1.50	1.50	1.50
Recreation Leader	4.20	4.20	4.20	4.81	4.81	4.81	4.81
Recreation Program Coordinator II							
Management Assistant/Deputy City Clerk							
Recreation Program Coordinator	0.00	0.00					0.75
Assistant Recreation Program Coordinator							
Administrative Assistant	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
Recreation Leader Aide	0.30	0.30	0.30	0.33	0.33	0.33	0.33
Cashier						0.20	0.20
Lifeguard						2.93	2.93
Swim Instructor						0.63	0.63
Head Lifeguard						1.77	1.02
Total	12.05	12.05	11.55	12.80	12.80	18.83	18.83
5040 Marina							
Harbormaster						1.00	1.00
Marina Services Director	1.00	1.00	1.00	1.00	1.00		
Police Officer							
Administrative Assistant			1.00	1.00	1.00	1.00	1.00
Office Specialist							
Lead Worker							1.00
Marina Maintenance Worker II	1.00	1.00					2.00
Marina Maintenance Worker I	1.00	1.00	2.00	2.00	2.00	2.00	0.50
Marina Office Assistant							
Police Service Aide	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	0.50	0.50	0.50		
Total	12.15	12.15	12.15	12.76	11.78	5.75	7.25

SCHEDULE OF PERSONNEL POSITION ALLOCATION
2014/15

Position Descriptions Within Departments	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	Positions Allocations Budgeted 2014/15
GRAND TOTALS	94.64	94.26	80.96	81.96	79.38	79.24	85.64

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

Items highlighted in Yellow are changes from previous year

Department/Division: 100 City Council						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51201 Part-time Salaries	13,573	13,538	12,269	8,937	9,939	9,939	
Total Salaries	13,573	13,538	12,269	8,937	9,939	9,939	
BENEFITS							
51502 City Pers Contribution	1,493	1,338	1,292	1,369	1,112	1,125	
51506 Life Insurance	-	-	-	-	-	-	
51507 Medicare Tax	526	528	478	362	144	144	
51508 Social Security Tax	451	451	289	123	-	-	
51509 Flexible Benefits - Health	45,673	61,374	64,434	55,298	77,055	56,447	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	-	-	-	-	-	-	
51602 Dental Insurance	5,764	5,717	5,167	4,004	5,700	5,700	
51603 Vision Insurance	2,182	2,339	1,808	1,237	2,822	2,963	
51605 Employee Assistance Program	-	-	23	146	-	-	
51703 Internet Allowance	3,007	3,007	2,717	2,106	3,000	3,000	
51704 Auto Allowance	18,061	18,049	16,309	12,639	18,000	14,400	
51705 Housing Allowance	-	-	-	-	-	-	
51706 Phone Allowance	1,647	1,804	1,630	1,263	2,100	2,100	
Total Benefits	78,806	94,608	94,146	78,547	109,933	85,880	
INSURANCE							
51800 Liability Insurance	670	720	880	710	406	388	
51810 Worker's Compensation	580	620	780	630	620	592	
Total Insurance	1,250	1,340	1,660	1,340	1,026	980	
SERVICES AND SUPPLIES							
52221 Communications	-	-	-	-	-	-	
52231 Equipment Maintenance	-	-	-	-	-	-	
52233 Memberships	-	1,343	-	-	-	-	
52234 Office Expense	13,352	8,917	10,338	8,564	9,060	9,260	
52235 Professional Services	-	-	298	500	-	-	
52241 Special Department Expense	499	(835)	18,107	2,181	11,050	111,550	
52242 Small Tools	-	-	-	-	-	-	
52243 Travel & Training	6,807	9,555	8,374	6,376	8,500	8,500	
Total Services & Supplies	20,658	18,980	37,117	17,621	28,610	129,310	
FIXED ASSETS							
53200 Land	-	-	-	-	-	-	
53300 Equipment	-	2,000	-	-	-	-	
Total Fixed Assets	-	2,000	-	-	-	-	
TOTAL BUDGET	114,288	130,465	145,192	106,444	149,508	226,109	

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			
	2011/2012	2012/2013	2013/14	2014/15
Folders, labels, engravings, name plates, photos, special meeting supplies	3,135	3,135	3,135	3,135
City News/Star Mailings 10 times a year	1,340	1,340	3,800	3,800
Postage	1,800	1,800	1,800	2,000
Educational material for city management and leadership	<u>1,825</u>	<u>325</u>	<u>325</u>	<u>325</u>
Total	8,100	6,600	9,060	9,260

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
An appropriation is established for potential ceremonial events	<u>500</u>	<u>500</u>	<u>0</u>	<u>0</u>
Total	500	500	0	0

52241 Special Departmental Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Mayor Art Appreciation Awards	300	300	300	300
Council Celebrations	1,500	750	750	1,250
Volunteer Projects	0	0	10,000	10,000
One-time Projects				100,000
50 th Anniversary Party	<u>15,000</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	16,800	1,050	11,050	111,550

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
<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	3,200	0	3,200	3,200
New Mayor Councilmember Training			1,500	1,500
Hotel and Travel	1,710	0	1,700	1,700
<u>Local Travel and Meeting Expenses:</u>				
City Council Workshop	2,122	0	0	0
Council of Cities	796	0	800	800
Chamber of Commerce Luncheons and Annual Awards Dinner	318	0	300	300
North Central San Mateo County Council of Cities	265	0	300	300
Misc. Meetings	<u>318</u>	<u>0</u>	<u>700</u>	<u>700</u>
Total	8,729	5,000	8,500	8,500

Department/Division: 201 City Clerk						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	101,991	107,942	108,304	107,017	84,048	96,727	
51201 Part-time Salaries	2,093	5,245	2,995	3,278			
51301 Overtime	-	-					
Total Salaries	104,085	113,187	111,299	110,295	84,048	96,727	
BENEFITS							
51502 City Pers Contribution	14,631	14,464	17,709	18,407	13,254	13,845	
51503 Employee Paid Pers Contribution	-	-					
51506 Life Insurance	264	264	264	264	324	324	
51507 Medicare Tax	1,570	1,647	1,677	1,662	1,219	1,403	
51508 Social Security Tax	-	-				632	
51509 Flexible Benefits - Health	6,317	12,536	16,904	8,292	7,168	7,526	
51510 Retiree Health	-	-					
51511 Long-Term Disability	638	638	640	636	684	704	
51602 Dental Insurance	1,143	1,143	1,147	1,143	912	912	
51603 Vision Insurance	422	468	400	367	452	474	
51605 Employee Assistance Program	39	39	39	40	32	33	
51704 Auto Allowance	3,610	3,610	3,620	3,610	2,880	2,880	
51705 Housing Allowance	-	-					
51706 Phone Allowance	421	421	422	421	336	528	
Total Benefits	29,055	35,228	42,822	34,842	27,261	29,261	
INSURANCE							
51800 Liability Insurance	5,768	6,364	7,038	7,586	3,437	3,778	
51810 Worker's Compensation	4,947	5,459	6,282	6,771	5,241	5,762	
Total Insurance	10,715	11,823	13,320	14,357	8,678	9,539	
SERVICES AND SUPPLIES							
52231 Equipment Maintenance	-	-	-	-	200	200	
52233 Memberships	903	596	385	-	510	900	
52234 Office Expense	7,995	7,812	15,107	4,588	8,100	8,100	
52235 Professional Services	514	-	-	-			
52236 Equipment Rental	-	-					
52241 Special Department Expense	14,683	8,514	16,836	8,999	14,000	9,000	
52243 Travel & Training	1,265	946	1,103	-	2,200	2,200	
Total Services & Supplies	25,360	17,868	33,430	13,587	25,010	20,400	
TOTAL BUDGET	169,215	178,106	200,872	173,080	144,997	155,927	

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			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous repairs to office equipment, repairs and minor upgrades to computer equipment, etc.,	200	200	200	200

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
National Notary Association Test, Bond, and Insurance	110	110	210	400
City Clerk's Association of California	135	135	155	300

International Institute of Municipal Clerks	<u>100</u>	<u>100</u>	<u>145</u>	<u>200</u>
Total	345	345	510	900

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Coordinate Citizens Academy	5,000	0	0	0
Election	5,000	0	5,000	0
Storing Inactive Records at Storage Facility	<u>6,000</u>	<u>8,500</u>	<u>9,000</u>	<u>9,000</u>
Total	16,000	8,500	14,000	9,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
City Clerk's Association of California Annual Conference	1,200	1,000	1,000	1,000
New Law and Election Seminar	<u>1,200</u>	<u>0</u>	<u>1,200</u>	<u>1,200</u>
Total	2,400	1,000	2,200	2,200

Department/Division: 203 - City Manager						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	476,655	335,933	287,760	284,548	277,190	296,566	
51201 Part-time Salaries	10,842	51,544	129	94			
51301 Overtime	-	-					
Total Salaries	487,497	387,478	287,889	284,642	277,190	296,566	
BENEFITS							
51502 City Pers Contribution	67,093	44,724	48,416	50,232	43,713	45,819	
51503 Employee Paid Pers Contribution	-	-					
51506 Life Insurance	937	568	546	526	865	871	
51507 Medicare Tax	7,177	5,846	4,327	4,242	4,019	4,300	
51508 Social Security Tax	238	1,987		6	-	632	
51509 Flexible Benefits - Health	44,308	26,873	24,122	22,647	25,715	34,527	
51510 Retiree Health	-	-					
51511 Long-Term Disability	2,091	1,298	1,154	1,158	2,256	2,331	
51602 Dental Insurance	4,112	2,538	2,294	2,287	2,451	2,451	
51603 Vision Insurance	1,467	1,003	801	734	1,214	1,274	
51605 Employee Assistance Program	121	73	149	80	86	87	
51704 Auto Allowance	9,626	6,818	6,033	6,017	5,040	6,120	
51705 Housing Allowance	3,008	3,008	3,016	470	-	-	
51706 Phone Allowance	421	421	422	421	336	336	
51709 PARS Contribution	47,253	32,319	32,579	9,600	22,223	19,125	
51710 Deferred Compensation	-	-		20,020	1,119	1,181	
Total Benefits	187,851	127,477	123,858	118,439	109,036	119,054	
INSURANCE							
51800 Liability Insurance	24,899	27,183	19,061	20,519	11,334	11,583	
51810 Worker's Compensation	21,356	23,315	17,012	18,313	17,285	17,665	
Total Insurance	46,255	50,498	36,073	38,832	28,619	29,248	
SERVICES AND SUPPLIES							
52221 Communications	-	-					
52231 Equipment Maintenance	-	-	106	20	100	100	
52233 Memberships	3,375	3,150	3,115	1,010	3,415	2,460	
52234 Office Expense	6,199	3,059	1,530	3,582	3,000	4,000	
52235 Professional Services	-	-	420	3,000			
52241 Special Department Expense	7,934	5,801	9,068	1,000	-	85,000	
52243 Travel & Training	4,487	5,717	1,714	4,407	4,300	3,100	
Total Services & Supplies	21,994	17,727	15,954	13,019	10,815	94,660	
FIXED ASSETS							
55100 Land							
53300 Equipment				170			
Total Fixed Assets	0	0	0	170	0	0	
TOTAL BUDGET	743,598	583,180	463,774	455,102	425,660	539,528	

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			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous repairs to office equipment, repairs and minor upgrades to computer equipment, etc.,	239	239	100	100

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
<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	250	250
California Association for Local Economic Development			465	465
Silicon Valley Joint Ventures Network			1,000	0

Deputy City Clerk/Executive Assistant

International Institute of Municipal Clerks	100	100	100	145
City Clerks Association of California	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	1,775	1,775	3,415	2,460

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Includes program's share of department general office supplies, postage, books and publications, advertisements, printing forms and flyers, etc., and computer supplies and software.	8,500	8,500	3,000	4,000

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Annual yard waste cleanup weekend	10,500	0	0	10,000
Economic Development				75,000
Urban forest management	<u>20,000</u>	<u>10,000</u>	<u>0</u>	<u>0</u>
Total	30,500	10,000	0	85,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Meal expenses while attending various local meetings or for hosting various meetings (i.e., Chamber of Commerce monthly meeting)	530	0	500	500

Also includes the cost for attendance at the following:

City Manager

ICMA	2,000	0	2,000	-
League of California Cities	600	0	600	1,200
City Management Conference	1,200	0	1,200	1,200
Management Team Retreat	<u>0</u>	<u>0</u>	<u>0</u>	<u>200</u>
Total	4,330	0	4,300	3,100

Department/Division: 205 Event Cosponsorship

**General Fund
Fund 100**

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries					7,378	7,571
Overtime				1,325		
Total Salaries	0	0	0	1,325	7,378	7,571
BENEFITS						
51502 City Pers Contribution					1,164	1,211
51506 Life Insurance					40	41
51507 Medicare Tax					107	110
51508 Social Security Tax					-	-
51509 Flexible Benefits - Health					896	941
51510 Retiree Health						
51511 Long-Term Disability					60	62
51602 Dental Insurance					114	114
51603 Vision Insurance					56	59
51605 Employee Assistance Program					4	4
51704 Auto Allowance					240	360
51705 Housing Allowance					-	-
51706 Phone Allowance					-	-
Total Benefits	0	0	0	0	2,681	2,901
INSURANCE						
51800 Liability Insurance					302	296
51810 Worker's Compensation					460	451
Total Insurance	0	0	0	0	762	747
SERVICES AND SUPPLIES						
52221 Communications		374	374			
52231 Equipment Maintenance						
52233 Memberships						
52234 Office Expense		500		390		
52235 Professional Services	2,482	7,003	6,313	8,770	22,000	22,000
52236 Equipment Rental		65				
52241 Special Department Expense	14,303	12,030	8,952	12,612	9,000	9,000
52243 Travel & Training						
Total Services & Supplies	16,785	19,973	15,640	21,772	31,000	31,000
FIXED ASSETS						
53200 Land						
53300 Equipment	73.55					
Total Fixed Assets	74	0	0	0	0	0
TOTAL BUDGET	16,859	19,973	15,640	23,097	41,821	42,219

205-Event Co-Sponsorship

Mission Statement

Program Description

This department's purpose is to provide assistance to Community Non-Profit events.

Budget Line Item Descriptions

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
	5,000	11,000	22,000	22,000

52241 Special Department Expenses

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
	15,000	9,000	9,000	9,000

Programs:

	Actuals			
Live at Mission Blue	4,159	8,313	16,805	
Artists Evening of Sharing	7,584	9,430	9,936	
String Quartet	1,671			
Music of the 17th Century	1,150			
Shakespeare Performance	575	1,204	2,291	
BDW - Spring Performance	500	575	1,771	
BDW - Gaslight Cabaret		882		
Zippy 5K Run		2,061		
Eric Zivian-Lamb		575		
Miscellaneous		57	155	
Total	15,639	23,097	30,957	-

Department/Division: 300 Open Space and Ecology

General Fund and Open Space Fund 100

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51201 Part-time Salaries	36,346	36,531	36,583	32,218	53,246	51,488
51301 Overtime						
Total Salaries	36,346	36,531	36,583	32,218	53,246	51,488
BENEFITS						
51502 City Pers Contribution	5,110	5,106	6,152	5,713	8,397	3,061
51506 Life Insurance	-	-	-	-	41	41
51507 Medicare Tax	446	432	543	431	772	747
51508 Social Security Tax	-	-	-	-	-	2,006
51509 Flexible Benefits - Health	8,267	11,396	10,352	4,354	15,142	2,446
51510 Retiree Health	-	-	-	-	-	-
51511 Long-Term Disability	-	-	-	-	151	156
51602 Dental Insurance	629	629	631	289	741	114
51603 Vision Insurance	233	269	220	92	367	59
51605 Employee Assistance Program	-	-	-	-	4	4
51704 Auto Allowance	-	-	-	-	360	360
51705 Housing Allowance	-	-	-	-	300	300
51706 Phone Allowance	-	-	-	-	-	-
Total Benefits	14,685	17,833	17,898	10,878	26,275	9,293
INSURANCE						
51800 Liability Insurance	1,768	1,951	2,308	2,493	2,177	2,011
51810 Worker's Compensation	1,517	1,674	2,059	2,225	3,320	3,067
Total Insurance	3,285	3,625	4,367	4,718	5,498	5,078
SERVICES AND SUPPLIES						
52221 Communications						
52231 Equipment Maintenance						
52233 Memberships						
52234 Office Expense	98	151	276	81		
52235 Professional Services	-			1,500		
52241 Special Department Expense	15,248	3,792	13,968	6,470	17,000	17,000
52243 Travel & Training	240	240	90	-	500	500
Total Services & Supplies	15,586	4,183	14,334	8,051	17,500	17,500
FIXED ASSETS						
53200 Land		11,692	5,000			40,000
53300 Equipment						
Total Fixed Assets	0	11,692	5,000	0	0	40,000
TOTAL BUDGET	69,902	73,863	78,181	55,865	102,518	123,359

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

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Vegetation Management Program for Brisbane Acres		10,000	15,000	15,000
Open Space & Ecology Committee projects	<u>23,000</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
Total	23,000	10,000	17,000	17,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Open and Space and Ecology Committee members travel	500	500	500	500

53200 Land

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Purchase of Brisbane Acre Parcel				40,000

Department/Division: 400 Finance						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	597,804	594,867	586,096	607,111	442,596	455,380	
51201 Part-time Salaries	73	897	1,003	5,708			
51301 Overtime	539	1,112	5,469	4,303	5,000	5,000	
Total Salaries	598,416	596,875	592,568	617,123	447,596	460,380	
BENEFITS							
51502 City Pers Contribution	84,032	81,611	95,647	103,624	69,797	72,861	
51503 Employee Paid Pers Contribution	-	-	-	-	-	-	
51506 Life Insurance	1,474	1,487	1,480	1,489	1,725	1,738	
51507 Medicare Tax	8,704	8,735	8,688	8,994	6,418	6,603	
51508 Social Security Tax	5	56	62	354	-	-	
51509 Flexible Benefits - Health	72,307	81,939	96,946	103,287	84,043	81,660	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	3,188	3,181	3,252	3,273	3,603	3,707	
51602 Dental Insurance	6,860	6,860	6,786	6,860	5,130	5,130	
51603 Vision Insurance	2,535	2,806	2,363	2,203	2,540	2,667	
51605 Employee Assistance Program	222	233	302	239	179	183	
51704 Auto Allowance	3,610	3,610	3,620	3,610	1,800	1,800	
51705 Housing Allowance	3,008	3,008	3,016	3,008	1,500	1,500	
51706 Phone Allowance	-	-	-	-	-	-	
Total Benefits	185,945	193,527	222,162	236,942	176,735	177,848	
INSURANCE							
51800 Liability Insurance	30,766	34,126	39,324	42,730	18,097	17,785	
51810 Worker's Compensation	26,389	29,271	35,096	38,136	27,600	27,125	
Total Insurance	57,155	63,397	74,420	80,866	45,697	44,910	
SERVICES AND SUPPLIES							
52221 Communications	155	172	224	197	150	220	
52231 Equipment Maintenance	0	0	340				
52232 Maintenance-Structures							
52233 Memberships	595	590	815	600	740	660	
52234 Office Expense	7,502	8,287	8,315	8,114	9,100	9,100	
52235 Professional Services	64,368	52,561	62,310	54,119	85,000	53,500	
52241 Special Department Expense	450	1,018	750	750	750	750	
52242 Small Tools							
52243 Travel & Training	7,279	6,756	2,609	6,076	8,060	6,810	
Total Services & Supplies	80,348	69,383	75,362	69,857	103,800	71,040	
FIXED ASSETS							
53300 Equipment	108.97						
Total Fixed Assets	109	0	0	0	0	0	
TOTAL BUDGET	921,973	923,182	964,512	1,004,788	773,828	754,178	

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			
	2011/2012	2012/2013	2013/14	2014/15
Includes a pager for the IT System Administrator	150	150	150	220

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Office equipment repairs	0	0	0	0

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Technet	300	300	0	0
Government Finance Officers Association (GFOA) (2)	250	250	310	310
California Society of Municipal Finance Officers (CSMFO) (3)	450	450	330	250
Municipal Management Association of Northern California (MMANC) (1)	300	300	100	100
California Municipal Treasurer's Association	<u>150</u>	<u>150</u>	<u>0</u>	<u>0</u>
Total	1,450	1,450	740	660

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Postage and a bulk mailing permit,	2,700	2,700	2,400	2,400
Office Supplies	4,400	4,400	6,400	6,400
Books and publications	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	7,400	7,400	9,100	9,100

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Covers the total cost of the audit	30,000	30,000	32,000	35,000
Consulting Services related to Federal Requests	1,000	0	0	0
Actuarial Study for GASB 45	20,000	0	5,000	0
Consulting Services for Financial System replacement			30,000	0
Software maintenance for the Corbin Willits (M.O.M.) financial software	12,000	12,500	13,000	13,000
Investment custodial services with Bank of New York	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,500</u>
Total	68,000	47,500	85,000	53,500

**52241 Special Departmental
Expense**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
California Municipal Statistics	400	750	750	750
Total	400	750	750	750

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
CDIAC Debt Issuance and Securities Regulations workshops				
Registration	0	0	0	0
League of California Cities Financial Management Seminar Scheduled for December				
Lodging	400	0	400	400
Registration	250	0	250	250
Travel, parking, meals	100	0	100	100
California Society of Municipal Finance Officers Annual Conference				
Lodging	1,000	0	1,000	1,000
Registration (2)	750	0	750	750
Meals, parking, etc. (2)	100	0	100	100
Travel (2)	750	0	500	150
GFOA Finance Institute	0	0	0	-
GFOA Training (1)	1,000	0	500	500
Lodging and Travel (1)	1,000	0	500	500
GFOA Conference	0	0	0	
MMANC	1,500	0	1,000	1,000
Chamber of Commerce monthly meetings	360	0	360	360
Staff training—unspecified one-day training sessions	1,000	0	1,000	1,000
Specialized training for IT staff	1,000	0	500	500
MOM annual 3-day workshop (includes mileage, meals, workshop)	1,000	0	1,000	0
Other local training and participation in meetings involving meals and/or travel, parking or bridge tolls	<u>100</u>	<u>0</u>	<u>100</u>	<u>200</u>
Total	10,310	0	8,060	6,810

Department/Division: 402 Human Resources

General Fund
Fund 100

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	93,010	96,001	96,435	98,588	131,258	142,161
51201 Part-time Salaries	34,912	29,854	6,127	13,575		
Total Salaries	127,921	125,855	102,562	112,163	131,258	142,161
BENEFITS						
51502 City Pers Contribution	17,982	16,554	15,162	16,867	20,699	22,746
51506 Life Insurance	264	264	264	264	598	636
51507 Medicare Tax	1,818	1,818	1,661	1,670	1,903	2,061
51508 Social Security Tax	-	88	410	842	-	-
51509 Flexible Benefits - Health	17,775	19,898	21,889	22,563	33,062	40,360
51510 Retiree Health	-	-	-	-	-	-
51511 Long-Term Disability	561	561	563	610	1,068	1,157
51602 Dental Insurance	1,143	1,143	1,147	1,143	1,881	1,881
51603 Vision Insurance	422	468	400	367	931	978
51605 Employee Assistance Program	39	39	39	40	66	67
51704 Auto Allowance	-	-	-	-	-	-
51705 Housing Allowance	-	-	-	-	-	-
51706 Phone Allowance	-	-	-	-	-	-
51710 Deferred Compensation			11,658	2,857	3,938	4,265
Total Benefits	40,004	40,833	53,193	47,222	64,147	74,151
INSURANCE						
51800 Liability Insurance	6,009	6,630	6,830	7,364	5,367	5,552
51810 Worker's Compensation	5,154	5,687	6,096	6,573	8,185	8,468
Total Insurance	11,163	12,317	12,926	13,937	13,552	14,020
SERVICES AND SUPPLIES						
52221 Communications	-	-	-	-	-	-
52231 Equipment Maintenance	-	-	-	-	-	-
52232 Maintenance Structures						
52233 Memberships	145	385	149	414	565	575
52234 Office Expense	1,805	2,862	5,372	4,607	2,400	3,300
52235 Professional Services	46,432	44,549	46,668	50,112	64,100	63,000
52241 Special Department Expense	-	75	206	310	500	6,800
52243 Travel & Training	9,513	15,825	6,225	9,485	11,300	15,000
Total Services & Supplies	57,895	63,697	58,620	64,927	78,865	88,675
FIXED ASSETS						
53300 Equipment						
Total Fixed Assets	-	-	-	-	-	-
TOTAL BUDGET	236,983	242,702	227,301	238,250	287,822	319,007

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			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous repairs to office machines and computer equipment minor upgrades	0	0	0	0

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
California Public Employee Labor Relation Association	350	350	350	350
International Public Management Association -HR	105	105	150	150
Municipal Management Association of Northern California			65	75
NCHRA	<u>175</u>	<u>200</u>	<u>0</u>	<u>0</u>
Total	630	655	565	575

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
General office supplies	1,900	1,900	1,900	2,100
Postage and express mailing,	300	300	300	200
Recruitments	<u>800</u>	<u>200</u>	<u>200</u>	<u>1,000</u>
Total	3,000	2,400	2,400	3,300

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Personnel related legal services – monthly retainer	12,000	12,000	4,800	0
Safety Program	20,500	20,500	21,000	25,000
IEDA for Labor Relations services	19,300	19,300	19,300	19,300
On-line telephone software support service (Corbin Willits Personnel Module)	3,800	3,800	1,500	1,500
Website access related to compensation and benefit information Calopps	1,900	0	0	0
Liebert, Cassidy & Whitmore Consortium training	4,800	0	4,800	5,200
Personnel rules and regulations update	0	0	9,000	0
Affordable Care Act./Benefits Review				9,000
Drug/Alcohol Testing	<u>2,200</u>	<u>2,200</u>	<u>2,200</u>	<u>1,500</u>
Total	66,000	59,300	64,100	63,000

**52241 Special Departmental
Expense**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Employee Recognition Program	150	150	500	1,000
Wellness Program				5,000
Swearing In Ceremonies				<u>800</u>
Total	150	150	500	6,800

52243 Travel & Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
City-wide policy and skill training	8,000	8,000	8,000	8,000
Attendance at miscellaneous training seminars and/or conferences	3,500	2,000	3,000	6,000
Meetings/Mileage	<u>300</u>	<u>0</u>	<u>300</u>	<u>1,000</u>
Total	11,800	10,000	11,300	15,000

Department/Division: 500 Legal Services

**General Fund
Fund 100**

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51201 Part-time Salaries	123,941	157,421	129,092	33,681		
51301 Overtime						
Total Salaries	123,941	157,421	129,092	33,681	0	0
BENEFITS						
51502 City Pers Contribution	17,417	22,047	21,739	5,900		
51503 Employee Paid Pers Contribution	-					
51506 Life Insurance						
51507 Medicare Tax	1,797	2,283	1,872	488		
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	19,214	24,329	23,611	6,388	0	0
INSURANCE						
51800 Liability Insurance						
51810 Worker's Compensation						
Total Insurance	0	0	0	0	0	0
SERVICES AND SUPPLIES						
52221 Communications	0	0				
52234 Office Expense	0	0	-	34		
52235 Professional Services	36,291	11,439	21,788	95,318	190,000	200,000
52243 Travel & Training	2,225	1,309	2,139	1,043		
55950 Miscellaneous Expense			200			
Total Services & Supplies	38,516	12,748	24,128	96,395	190,000	200,000
TOTAL BUDGET	181,671	194,498	176,831	136,465	190,000	200,000

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			
	2011/2012	2012/2013	2013/14	2014/15
Covers out-of-pocket expenses incurred by the City Attorney, such as special delivery charges	0	0		

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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	190,000	200,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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	2,500		

Department/Division: 600 Community Development **General Fund Fund 100**

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	391,759	304,905	392,106	328,952	353,369	484,740
51201 Part-time Salaries	31,720	26,709	31,305	36,938		
51301 Overtime	-	-	-	-		
Total Salaries	423,479	331,614	423,411	365,890	353,369	484,740
BENEFITS						
51502 City Pers Contribution	55,490	42,647	63,277	58,072	50,665	66,208
51503 Employee Paid Pers Contribution	-	-	-	-		
51506 Life Insurance	1,008	880	937	802	1,287	1,910
51507 Medicare Tax	6,273	4,982	6,129	5,274	5,124	7,029
51508 Social Security Tax	1,615	1,656	1,941	2,290	1,990	2,031
51509 Flexible Benefits - Health	56,522	61,628	76,383	58,038	54,386	122,302
51510 Retiree Health	-	-	-	-		
51511 Long-Term Disability	2,196	1,866	2,030	1,773	2,392	3,679
51602 Dental Insurance	4,719	4,066	4,440	3,660	3,363	5,700
51603 Vision Insurance	1,716	1,665	1,496	1,174	1,665	2,963
51605 Employee Assistance Program	140	138	215	127	117	203
51704 Auto Allowance	2,542	2,878	3,620	3,610	3,420	3,600
51705 Housing Allowance	-	-	-	-	-	-
51706 Phone Allowance	296	336	422	421	399	420
51710 Deferred Compensation		8,349	2,790	2,902	2,938	9,362
Total Benefits	132,517	131,091	163,682	138,144	127,747	225,408
INSURANCE						
51800 Liability Insurance	24,761	27,257	26,754	24,812	14,448	18,932
51810 Worker's Compensation	21,193	23,380	23,877	22,144	22,036	28,874
Total Insurance	45,954	50,637	50,631	46,956	36,484	47,806
SERVICES AND SUPPLIES						
52221 Communications	-	-	-	-		
52231 Equipment Maintenance	-	1,233	-	1,889	1,000	1,000
52232 Maintenance Structures						
52233 Memberships	875	820	845	3,364	850	850
52234 Office Expense	5,123	11,866	4,024	6,696	6,500	6,500
52235 Professional Services	127,804	85,469	168,988	96,720	303,000	193,000
52241 Special Department Expense	226	2,333	-	29	4,000	4,000
52242 Small Tools		97				
52243 Travel & Training	2,457	1,587	1,175	2,733	6,000	6,000
Total Services & Supplies	136,485	103,404	175,033	111,431	321,350	211,350
FIXED ASSETS						
53300 Equipment						
Total Fixed Assets	-	-	-	-	-	-
TOTAL BUDGET	738,435	616,747	812,757	662,421	838,950	969,303

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. Finalization and implementation of the Crocker Park Technical Assistance Panel (TAP) report directed by the City Council is expected to require a substantial concentration 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 is on-going for the 2014-2022 Housing Element which must be adopted in early 2015. 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 Guadalupe Quarry extension 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 preparation of the Baylands Final EIR and Baylands related efforts pertaining to sustainability, economic studies, and community opinion survey.

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			
	2011/2012	2012/2013	2013/14	2014/15
Covers the cost of computer, microfilm reader repairs; plus network maintenance	1,020	1,020	1,000	1,000

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Office supplies	6,108	6,108	2,000	2,000
Printing	6,107	6,107	2,000	2,000

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

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Plan check and building inspection	105,000	105,000	105,000	105,000
Technical assistance/Environmental Review General Plan Update	0	75,000	75,000*	
Fire Plan Check (No. County Fire)	34,000	34,000	34,000	34,000
Planning Assistance	25,000	50,000	50,000	25,000
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	2,000	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	193,000	293,000	303,000	193,000

* Budget to be carried over to next year

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
League of Cities or APA	3,000	3,000	6,000	6,000

Department/Division: 900 Library

General Fund
Fund 100

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SERVICES AND SUPPLIES						
52232 Maint. Structures/Improvement.Grounds	3,170	3,511	3,872	4,584	5,000	5,000
52234 Office Expense	1					
52235 Professional Services						
52242 Small Tools & Supplies	0	0	630			
52244 Utilities	1,067	1,348	1,832	914	1,800	1,800
Total Services & Supplies	4,238	4,859	6,334	5,498	6,800	6,800
OTHER						
52900 Contributions	19,312	20,561	19,971	19,492	23,000	23,000
Total Other	19,312	20,561	19,971	19,492	23,000	23,000
TOTAL BUDGET	23,550	25,420	26,305	24,990	29,800	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			
	2011/2012	2012/2013	2013/14	2014/15
Repairs (locks, windows, plumbing, electrical, etc.)	2,345	2,345	2,300	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>600</u>	<u>600</u>
Total	5,130	5,130	5,000	5,000

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Gas, electricity, sewer and water to the library	1,800	1,800	1,800	1,800

52900 Contributions

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
City's ongoing subsidy to the Brisbane Library	22,000	23,000	23,000	23,000

Department/Division: 2001 Police-Administration/Personnel						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	293,032	229,361	206,886	279,434	366,352	376,838	
51201 Part-time Salaries	144,336	1,611					
51301 Overtime							
Total Salaries	437,368	230,972	206,886	279,434	366,352	376,838	
BENEFITS							
51502 City Pers Contribution	39,015	36,690	41,460	56,949	78,242	81,711	
51506 Life Insurance	537	504	355	426	915	917	
51507 Medicare Tax	5,247	2,591	2,639	3,965	5,312	5,464	
51508 Social Security Tax	6,935	100	-		-	-	
51509 Flexible Benefits - Health	27,129	27,728	25,688	34,713	52,146	54,754	
51510 Retiree Health	-	-					
51511 Long-Term Disability	1,189	1,106	833	1,095	2,982	3,067	
51602 Dental Insurance	2,429	2,287	1,629	1,907	2,622	2,622	
51603 Vision Insurance	880	935	591	569	1,298	1,363	
51605 Employee Assistance Program	71	78	56	66	92	93	
51704 Auto Allowance	-	-	-	-	3,600	3,600	
51705 Housing Allowance	-	2,975	3,016	3,008	3,000	3,000	
51706 Phone Allowance	950	662	664	872	660	660	
Total Benefits	84,383	75,656	76,930	103,569	150,869	157,253	
INSURANCE							
51800 Liability Insurance	22,922	22,101	15,504	16,688	14,979	14,718	
51810 Worker's Compensation	19,661	18,957	13,837	14,894	22,845	22,446	
Total Insurance	42,583	41,058	29,341	31,582	37,825	37,164	
SERVICES AND SUPPLIES							
52200 Safety Clothing		379	62	148			
52221 Communications	-	13	13	113			
52231 Equipment Maintenance	-	771	-	167	350	350	
52233 Memberships	450	1,175	820	1,125	600	900	
52234 Office Expense	126	1,281	150	400	800	800	
52235 Professional Services	-	-					
52240 Rent-Real Property	-	-					
52241 Special Department Expense	966	50	-	-			
52242 Small Tools & Supplies	-	-	-	-	300	300	
52243 Travel & Training	6,958	5,918	5,093	6,014	2,400	2,400	
Total Services & Supplies	8,501	9,588	6,139	7,967	4,450	4,750	
FIXED ASSETS							
53300 Equipment		745					
Total Fixed Assets	-	745	-	-	-	-	
TOTAL BUDGET	572,834	358,018	319,295	422,553	559,496	576,004	

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			
	2011/2012	2012/2013	2013/14	2014/15
Repair and maintenance to the copy machine and other office equipment	350	350	350	350

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
San Mateo County Chief's Association	300	0	150	450
CPOA (Chief & Commander)	250	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>0</u>	<u>0</u>
Total	850	550	600	900

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Office Supplies	500	500	500	500
Printing/Forms, Tickets	300	0	0	0
Postage	300	300	300	300
Books, Codes & Publications	<u>150</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	1,250	800	800	800

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
This account reflects the purchase of award plaques and flowers	150	0	0	0
Prescription Drug Disposal Program	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	150	0	0	0

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous small items from our local stores, such as replacement keys, and small tools	300	300	300	300

52243 Travel & Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Training, Non-Reimbursable	1,000	0	500	500
Chamber of Commerce Luncheons and Bay Cities Joint Powers Authority	500	0	0	0
California Chief's Association	775	0	0	0
California Police Officer Association (CPOA) (lodging, \$523; Registration, \$370)	1,000	0	1,000	1,000
San Mateo Police Chief's Association Training (Dec.)	750	0	750	750

San Mateo Police Chief's Association Training (May)	800	0	0	0
Retirement of Chief's Luncheons	200	0	0	0
100 Club	100	0	100	100
North County Chiefs Group	<u>100</u>	<u>0</u>	<u>50</u>	<u>50</u>
Total	5,225	2,200	2,400	2,400

Department/Division: 2002 Police-Communications & Records						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	62,229	63,333	65,650	68,661	61,312	62,915	
51201 Part-time Salaries	325						
51301 Overtime			179				
51302 Holiday Premium							
Total Salaries	62,554	63,333	65,829	68,661	61,312	62,915	
BENEFITS							
51502 City Pers Contribution	8,747	8,861	11,046	12,121	9,669	10,066	
51506 Life Insurance	195	218	218	229	331	340	
51507 Medicare Tax	937	925	961	1,003	889	912	
51508 Social Security Tax	20	-			-	-	
51509 Flexible Benefits - Health	17,952	19,851	21,974	22,462	19,532	20,509	
51510 Retiree Health	-	-					
51511 Long-Term Disability	389	389	391	412	499	512	
51602 Dental Insurance	1,143	1,143	1,147	1,143	1,026	1,026	
51603 Vision Insurance	422	468	400	367	508	533	
51605 Employee Assistance Program	39	39	39	40	36	37	
51704 Auto Allowance	-	-			-	-	
51705 Housing Allowance	-	-			-	-	
51706 Phone Allowance	-	-			-	-	
Total Benefits	29,846	31,895	36,177	37,778	32,490	33,936	
INSURANCE							
51800 Liability Insurance	3,192	3,522	4,059	4,369	2,507	2,457	
51810 Worker's Compensation	2,738	3,021	3,622	3,899	3,823	3,748	
Total Insurance	5,930	6,543	7,681	8,268	6,330	6,205	
SERVICES AND SUPPLIES							
52221 Communications	25,149	24,516	21,557	19,571	25,100	25,100	
52231 Equipment Maintenance	5,734	5,676	4,385	5,199	7,110	2,110	
52232 Maintenance-Structures, Improvements							
52233 Memberships	50	-	-	-	250	250	
52234 Office Expense	1,244	1,868	421	1,880	1,950	1,950	
52235 Professional Services	140,213	144,972	160,126	171,639	179,410	219,450	
52236 Equipment Rental						5,000	
52241 Special Departmental Expense	-	218					
52242 Small Tools & Supplies	-	-					
52243 Travel & Training	352	2,105	1,272	1,386	2,150	2,150	
Total Services & Supplies	172,743	179,354	187,760	199,675	215,970	256,010	
FIXED ASSETS							
53100 Improvements							
53300 Equipment							
Total Fixed Assets	-	-	-	-	-	-	
TOTAL BUDGET	271,073	281,125	297,446	314,382	316,103	359,065	

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			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Copier lease	5,000	5,000	5,000	0
Misc. equipment repairs (not covered by contracts)	1,500	1,500	1,500	1,500
Certified shredding of police records	<u>610</u>	<u>600</u>	<u>610</u>	<u>610</u>
Total	7,110	7,100	7,110	2,110

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
CLEARs (California Law Enforcement Records Supervisors)	250	0	250	250

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
City of San Mateo Records, Dispatch	160,000	160,000	160,000	160,000
RMS Maintenance Contract	6,800	6,900	6,900	10,250
County of San Mateo Warrants	4,175	4,175	4,175	4,300
T.E.A./Radio base station–Daryl Jones	5,000	5,000	5,000	5,000
Law Net Router/Switch				5,400
IT Maintenance Contract				31,800
Back-up and Recovery				2,700
HP Support with Burlingame for SNARE	775	775	775	0
SNARE License	710	710	710	0
SNARE Universe	<u>1,850</u>	<u>1,850</u>	<u>1,850</u>	<u>0</u>
Total	179,310	179,410	179,410	219,450

52236 Equipment Rental

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Copier lease				5,000

52243 – Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Attendance at CLEARs				
Annual Conference	2,000	1000	2,000	2,000
Monthly CLEARs Meeting	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>
Total	2,150	1,150	2,150	2,150

Department/Division: 2003 Police-Patrol/Reserves

General and Grant Funds
Fund 100 and 254

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	1,251,156	1,175,189	1,085,346	939,538	1,171,150	1,346,230
51201 Part-time Salaries	4,886	5,623	5,757	5,862		
51301 Overtime	104,421	197,000	160,839	233,621	120,000	120,000
51302 Holiday Premium	53,171	58,689	56,433	48,922		
Total Salaries	1,413,633	1,436,500	1,308,375	1,227,942	1,291,150	1,466,230
BENEFITS						
51502 City Pers Contribution	227,897	218,587	263,265	217,758	249,747	291,967
51503 Employee Paid Pers Contribution	123,560	114,733	107,585	48,298		
51506 Life Insurance	3,399	3,164	2,881	2,433	4,688	5,476
51507 Medicare Tax	20,596	20,960	19,190	17,882	16,982	19,520
51508 Social Security Tax	303	349	357	363	424	435
51509 Flexible Benefits - Health	145,592	159,302	169,349	146,225	204,285	297,288
51510 Retiree Health	-	-	-	-	-	-
51511 Long-Term Disability	3,201	2,991	2,884	2,854	2,464	2,857
51602 Dental Insurance	15,132	13,744	12,852	10,864	13,452	15,732
51603 Vision Insurance	5,567	5,592	4,480	3,487	6,660	8,179
51605 Employee Assistance Program	502	464	509	379	470	561
51704 Auto Allowance	-	-	-	-	-	-
51705 Housing Allowance	-	-	-	-	-	-
51706 Phone Allowance	-	-	708	632	-	-
Total Benefits	545,750	539,887	584,060	451,173	499,171	642,015
INSURANCE						
51800 Liability Insurance	77,549	85,782	87,606	89,665	47,886	52,578
51810 Worker's Compensation	66,516	73,578	78,186	80,024	73,032	80,189
Total Insurance	144,065	159,360	165,792	169,689	120,917	132,767
SERVICES AND SUPPLIES						
52200 Safety Clothing	16,072	13,347	11,375	10,849	17,100	17,100
52221 Communications	-	776	20			
52231 Equipment Maintenance	72,179	59,165	55,908	47,662	66,700	66,700
52232 Maintenance-Structures/Improvements	262	331	289	322		
52233 Memberships	585	540	170	325	550	550
52234 Office Expense	5,051	4,331	4,369	2,559	3,530	3,530
52235 Professional Services	81,568	74,207	72,654	86,155	107,544	104,600
52240 Rental Real Property						
52241 Special Department Expense	23,808	16,956	18,268	7,242	13,100	13,100
52242 Small Tools & Supplies	1,008	213	364	320	500	500
52243 Travel & Training	16,389	14,127	6,889	7,262	11,850	13,850
Total Services & Supplies	216,921	183,994	170,306	162,696	220,874	219,930
FIXED ASSETS						
53300 Equipment	49,643	26,701	30,150	460	36,000	88,200
Total Fixed Assets	49,643	26,701	30,150	460	36,000	88,200
TOTAL BUDGET	2,370,012	2,346,442	2,258,682	2,011,961	2,168,113	2,549,142

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			
	2011/2012	2012/2013	2013/14	2014/15
Uniform Supplies	5,000	5,000	7,000	7,000
Uniform Cleaning	7,600	7,600	7,600	7,600
Safety Equipment	<u>1,500</u>	<u>1,500</u>	<u>2,500</u>	<u>2,500</u>
Total	14,100	14,100	17,100	17,100

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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	0	2,500	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	64,200	66,700	66,700

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
CPOA (4 sergeants)	400	0	400	400
San Mateo County Training Managers Association	100	100	100	100
Firearms Association	50	0	0	-
High Tech Crime Association	40	0	0	-
CA Association – Property and Evidence	<u>35</u>	<u>0</u>	<u>50</u>	<u>50</u>
Total	625	100	550	550

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Film & Processing	500	0	0	0
Office Supplies	1,500	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	4,030	3,530	3,530	3,530

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Animal Control	42,500	49,000	52,344	52,500
San Mateo County Jail	11,000	11,000	11,000	11,000
Crime Lab Fees	11,250	11,250	11,000	11,000
First Chance North	9,500	9,500	9,500	7,500
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	1,000	1,000
Lexipol General Order Update	2,300	2,300	2,300	2,300
Crime Prevention	500	0	500	500
CORA/Domestic Violence		2,300	2,300	1,200
Keller Center	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
Total	96,150	104,450	107,544	104,600

**52241 Special Department
Expense**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Ammunition, fingerprinting, flares, school training materials, (coloring books, junior badges), range supplies, Avoid-the-23 expenses, evidence materials	11,600	11,600	11,600	11,600
K-9 Training	4,450	0	0	0
Dog Food & Equipment	3,400	0	0	0
Tactical equipment	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total	20,950	13,100	13,100	13,100

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous small items from our local stores	500	500	500	500

52243 Travel & Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
POST Training	9,000	9,000	9,000	11,000
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	13,850

53300 Equipment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Patrol Vehicle	27,000	0	26,000	31,000
Emergency Equipment	2,500	0	10,000	1,000
In-Car Camera Replacement	<u>0</u>	<u>0</u>	<u>0</u>	<u>56,200</u>
Total	29,500	0	36,000	88,200

Department/Division: 3001 Fire Administration, Prevention, Emergency						General Fund Fund 100
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	1,058,019	1,061,377	1,057,066	942,101	1,021,250	1,072,608
51201 Part-time Salaries	-	-	-	-	-	-
51301 Overtime	236,569	170,037	232,003	229,934	240,000	240,000
51302 Holiday Pay	-	-	-	-	-	-
Total Salaries	1,294,588	1,231,414	1,289,069	1,172,035	1,261,250	1,312,608
BENEFITS						
51502 City Pers Contribution	168,973	176,871	222,439	205,999	218,042	232,579
51506 Life Insurance	2,533	2,575	2,523	2,469	3,943	3,951
51507 Medicare Tax	16,748	16,066	16,578	15,998	14,808	15,553
51508 Social Security Tax	-	-	-	-	-	-
51509 Flexible Benefits - Health	169,320	194,579	211,397	207,547	218,621	229,552
51510 Retiree Health	-	-	-	-	-	-
51511 Long-Term Disability	2,435	2,473	2,435	2,415	449	461
51602 Dental Insurance	11,434	11,434	11,420	10,959	10,260	10,260
51603 Vision Insurance	4,312	4,677	3,943	3,516	5,080	5,334
51605 Employee Assistance Program	377	389	460	377	358	366
51704 Auto Allowance	-	-	-	-	-	-
51705 Housing Allowance	-	-	-	-	-	-
51706 Phone Allowance	-	-	-	-	-	-
51710 Deferred Compensation	-	5,109	4,388	3,663	5,117	5,563
Total Benefits	376,133	414,173	475,583	452,942	476,678	503,617
INSURANCE						
51800 Liability Insurance	62,941	70,018	85,378	91,477	41,757	37,621
51810 Worker's Compensation	53,986	60,056	76,198	81,640	63,684	63,890
Total Insurance	116,927	130,074	161,576	173,117	105,441	101,511
SERVICES AND SUPPLIES						
52200 Safety Clothing	7,132	7,256	8,408	12,147	13,200	13,200
52221 Communications	12,902	8,899	12,762	17,710	14,960	18,400
52231 Equipment Maintenance	90,908	42,797	58,649	37,760	44,270	77,310
52232 Maint. Structures/Improvement.Grounds	10,098	11,609	6,936	12,733	11,550	18,800
52233 Memberships	199	287	421	284	325	325
52234 Office Expense	5,083	3,010	4,665	3,223	5,600	5,600
52235 Professional Services	469,703	282,410	281,281	298,185	307,666	312,698
52236 Equipment Rental	-	-	11,080	-	14,000	-
52241 Special Department Expense	2,482	2,167	7,131	9,202	10,775	10,900
52242 Small Tools & Supplies	1,606	1,543	1,720	3,665	4,500	4,500
52243 Travel & Training	3,997	4,215	5,802	3,953	6,375	6,375
52244 Utilities	11,233	14,614	14,841	16,800	16,000	17,000
Total Services & Supplies	615,341	378,807	413,695	415,660	449,221	485,108
FIXED ASSETS						
53100 Improvements	2,850	-	-	-	-	-
53300 Equipment	-	240	-	-	-	99,500
53301 Sinking Fund Replacement	-	-	11,865	18,972	20,500	20,500
Total Fixed Assets	2,850	240	11,865	18,972	20,500	120,000
TOTAL BUDGET	2,405,839	2,154,708	2,351,789	2,232,725	2,313,089	2,522,844

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	2014/15
Uniforms and supplies as provided for in the MOU.	6,500	4,500	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	5,300
Uniform maintenance and repair.	<u>4,000</u>	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>	<u>3,400</u>
Total	13,200	13,200	13,200	13,200	13,200

52221 Communications

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
San Mateo County Paging services	300	550	550	550	550

Station Alerting Land Line System	3,200	1,700	1,700	1,960	2,450
Station Alerting Web Based System					4,800
AT&T Cell phones, E-81, E-181, and S-81.	2,000	200	200	200	300
Land Phones (station phones, modems, fax machines, ADA phone, EOC, etc)	1,000	7,900	7,900	7,900	8,500
EOC (Emergency operations Center) Phone lines and FAX.	750	0	0	0	0
Fire Station fire sprinkler system monitoring.	600	0	0	0	0
Computer modem phone line.	500	0	0	0	0
ADA Phone, Fire Station (Americans with Disability emergency Access phone).	450	0	0	0	0
TEA (Station alert system)		2,450	2,450	2,450	0
San Mateo County Information Services – micro channel	1,000	1,000	1,000	1,000	1,000
Zoll RMS		800	800	800	800
Misc. Purchases	<u>0</u>	<u>100</u>	<u>100</u>	<u>100</u>	<u>0</u>
Total	9,800	14,700	14,700	14,960	18,400

52231 Equipment Maintenance

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Gasoline, diesel, oil, etc. for apparatus and equipment	10,600	10,800	10,800	13,200	13,200
Routine maintenance and repair of vehicles in house and through various vendors	15,000	33,360	33,360	33,360	45,000
Tire and tube replacement for department vehicles	5,000	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	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	2,600
SCBA Service & Testing	500	600	600	600	600
Communications equipment maintenance includes 12 portable radios, 3 mobile radios, etc.	500	500	500	500	1,000
Maintenance, repair/replacement of office equipment-computers, copiers, etc.	750	750	750	750	750
Station copier service agreement.	1,000	1,560	1,560	1,560	1,560
SCBA Miscellaneous repairs	350	350	350	350	350
Radio batteries and accessories.	250	250	250	250	250
Ladder Testing	250	400	400	400	1,300
Fire Hydrant maintenance supplies (gaskets, paint, chains, and tools).	250	250	250	250	250
Cell phone maintenance, repairs, and accessories.	100	100	100	100	100
Pager repairs, accessories, and batteries.	50	50	50	50	50
SCBA Hydrostatic testing	300	300	300	300	300
Misc. medical equipment repairs and replacement.	500	500	500	500	500
One Year Savings	<u>0</u>	<u>0</u>	<u>-20,000</u>	<u>-20,000</u>	<u>0</u>
Total	41,900	61,270	41,270	44,270	77,310

52232 Maintenance of Structures/Improvement to Grounds

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
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	10,000

Janitorial supplies (window, floor cleaners, paper products, floor wax, mops, brooms, soaps, bleaches).	2,500	2,500	2,500	3,500	3,500
Emergency generator scheduled semi-annual maintenance.	1,200	1,500	1,500	1,500	1,500
Shop Towels	1,000	1,000	1,000	1,000	1,000
Heating/Air conditioning system scheduled maintenance.	1,000	1,000	1,000	1,000	1,000
Monthly insecticide spraying.	550	700	700	900	900
San Mateo County Permit for Hazardous Waste Storage.	250	250	250	0	0
Sonitrol Alarm	<u>0</u>	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
Total	11,000	10,350	10,350	11,550	18,800

52233 Memberships

Budgets

	2010/2011	2011/2012	2012/2013	2013/14	2014/15
International Code Council (ICC/IFC).	0	325	325	325	325

52234 Office Expense

Budgets

	2010/2011	2011/2012	2012/2013	2013/14	2014/15
General Office supplies.	2,500	4,000	4,000	4,000	4,000
Books and Publications.	1,000	1,500	0	0	0
Printing, envelopes, etc.	700	1,300	1,300	1,300	1,300
Postage.	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	4,500	7,100	5,600	5,600	5,600

52235 Professional Services

Budgets

	2010/2011	2011/2012	2012/2013	2013/14	2014/15
North County JPA	275,000	260,000	268,566	270,566	270,566
Fire Inspection	164,517	0	0	0	0
San Mateo County Emergency Services Joint Powers Authority (OES JPA).	8,500	12,000	12,000	12,000	12,000
Air Truck Agreement for shared resource.	2,000	2,000	2,000	2,000	2,000

OSHA medical review for respirator use.	300	300	300	300	300
North Zone Paramedic Coordinator.	18,150	21,000	21,000	21,000	26,032
Hep. B testing and T.B. testing.	1,000	1,000	1,000	1,000	1,000
Stormwater Inspection Fee	<u>0</u>	<u>800</u>	<u>800</u>	<u>800</u>	<u>800</u>
Total	469,467	297,100	305,666	307,666	312,698

52236 Equipment Rental

	Budgets				
	2010/11	2011/12	2012/13	2013/14	2014/15
Rental of Temporary Station		14,000	14,000	14,000	0

52241 Special Department Expense

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Weed Abatement Program.	8,350	18,850	8,500	8,500	8,500
Fire Prevention and public education training and prevention materials for the schools.	1,000	1,000	1,000	1,000	1,000
Food and refreshments during extended emergencies and exercises.	900	900	900	900	900
Medical waste disposal	<u>250</u>	<u>325</u>	<u>325</u>	<u>375</u>	<u>500</u>
Total	10,500	21,075	10,725	10,775	10,900

52242 Small Tools and Supplies

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Misc. small tools and supplies:					
Fire Investigation tools/supplies.	500	700	700	700	
Hazardous material absorbents.	250	450	450	450	450
Smoke detector test spray.	50	50	50	50	
Road flares.	50	50	50	50	
General small tools and supplies					800

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	1,500
Multi-wash mini clean	35	50	50	50	50
CEV Tool kits, supplies and jackets	250	1,000	1,000	1,000	1,000
CPR Materials for classes/instructor				500	500
Medical gloves, masks, bandages, compresses, etc.	250	1,000	1,000	1,000	0
Monitor batteries for Life Pak 12.	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Total	2,085	4,000	4,000	4,500	4,500

52243 Travel and Training

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Fire Officer I classes	2,500	1,500	1,500	1,525	1,525
Auto extrication training, three vehicles.	250	250	250	250	250
Driver/Operator 1A and 1B, three employees	1,000	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	500
In-house training with outside instructor.	0	1,000	1,000	1,000	1,000
Paramedic State license fee	800	800	800	800	800
Annual Target Safety Renewal	0	800	800	1,000	1,000
Monthly continuing education fee.	<u>120</u>	<u>300</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	5,170	6,150	6,150	6,375	6,375

52244 Utilities

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Covers the monthly bill to P.G. & E, water, and sanitary sewer	15,000	16,000	16,000	16,000	17,000

53100 Improvements

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Repair and renovation of Station 81	0	5,000	0	0	0

53300 Equipment

To fund purchase of vehicle					34,500
To fund purchase of reserve engine					<u>65,000</u>
Total					99,500

53301 Sinking Fund Equipment

	Budgets				
	2010/2011	2011/2012	2012/2013	2013/14	2014/15
Annualized cost of fire department equipment which is replaced on an infrequent basis	20,000	20,500	20,500	20,500	20,500

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

Various Funds
Fund 100, 210, 540

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	1,583,357	1,362,521	1,145,516	861,039	1,176,705	1,298,743
51201 Part-time Salaries	17,376	11,239	38,761	70,052	0	0
51301 Overtime	56,922	56,099	59,593	48,197	58,000	45,000
Total Salaries	1,657,655	1,429,859	1,243,870	979,289	1,234,705	1,343,743
BENEFITS						
51502 City Pers Contribution	217,546	185,961	188,007	149,637	172,948	194,583
51503 Employee Paid Pers Contribution	0	0	0	0	0	0
51506 Life Insurance	4,479	3,844	3,338	2,566	5,195	5,692
51507 Medicare Tax	22,273	19,855	16,956	13,246	17,062	18,832
51508 Social Security Tax	656	650	477	228	988	1,014
51509 Flexible Benefits - Health	254,177	242,695	242,277	195,956	268,796	288,633
51510 Retiree Health	0	0	0	0	0	0
51511 Long-Term Disability	8,966	7,716	6,564	5,093	9,449	10,439
51602 Dental Insurance	21,341	18,486	16,347	12,390	15,618	17,442
51603 Vision Insurance	7,838	7,415	5,684	3,945	7,733	9,068
51605 Employee Assistance Program	663	627	625	422	545	622
51704 Auto Allowance	3,610	3,610	3,620	902	2,700	2,880
51705 Housing Allowance	3,008	3,008	3,017	752	2,250	2,400
51706 Phone Allowance	3,404	2,614	2,352	1,584	1,755	1,788
51710 Deferred Compensation	0	30,058	7,788	10,394	3,111	8,414
Total Benefits	547,961	526,538	497,051	397,115	508,150	561,806
INSURANCE						
51800 Liability Insurance	87,149	97,220	84,458	62,689	48,113	50,724
51810 Worker's Compensation	74,748	105,858	75,376	55,948	73,378	77,360
Total Insurance	161,896	203,078	159,834	118,637	121,491	128,084
SERVICES AND SUPPLIES						
52200 Safety Clothing	17,367	12,027	11,854	7,849	13,246	12,246
52221 Communications	4,600	6,212	6,224	6,497	9,000	9,950
52231 Equipment Maintenance	89,793	69,316	80,322	63,902	105,241	89,508
52232 Maintenance-Structures/Improve/Grounds	400,335	246,429	320,450	355,586	360,844	486,282
52233 Memberships	46,217	51,259	53,225	57,574	68,331	67,701
52234 Office Expense	34,712	30,039	30,476	31,025	37,449	37,749
52235 Professional Services	164,520	156,812	119,318	130,566	404,083	534,105
52236 Equipment Rental	2,809	67	0	351	13,000	3,000
52240 Rent-Real Property	0	0	0	0	0	0
52241 Special Departmental Expense	90,898	92,110	108,910	190,034	52,058	792,343
52242 Small Tools & Supplies	31,881	11,402	8,566	13,243	29,298	19,258
52243 Travel & Training	2,668	4,988	2,996	2,261	10,160	10,160
52244 Utilities	346,326	289,218	301,494	383,093	332,980	417,730
52245 Water Purchases	307,509	347,095	460,372	558,028	429,000	597,048
52246 Sewer Processing	717,332	706,140	503,668	904,517	789,000	822,000
Total Services & Supplies	2,256,965	2,023,112	2,007,874	2,704,526	2,653,690	3,899,080
OTHER						
54500 Depreciation	635,139	667,095	686,773	657,172	694,000	694,000
55200 Interest			3,218	0	0	0
Total Other	635,139	667,095	689,990	657,172	694,000	694,000

Department/Division: TOTAL PUBLIC WORKS -- ALL DEPARTMENTAL BUDGET						Various Funds Fund 100, 210, 540	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
FIXED ASSETS							
53100 Improvements	3,334	0	0	0	0	0	
53300 Equipment	22,651	31,301	21,390	21,390	37,682	37,682	
Total Fixed Assets	25,985	31,301	21,390	21,390	37,682	37,682	
EXPENDITURE TRANSFERS							
54250 Indirect Costs	1,046,526	1,042,956	923,170	1,000,247	943,638	735,676	
Total Expenditure Transfers	1,046,526	1,042,956	923,170	1,000,247	943,638	735,676	
TOTAL BUDGET	6,332,129	5,923,938	5,543,179	5,878,376	6,193,357	7,400,072	

Department/Division: 4001 Public Works-Administration						General Fund Fund 100
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	493,905	435,327	246,948	65,922	283,599	280,531
51201 Part-time Salaries	7,135	1,670	-	6,623		
51301 Overtime	4,130	410	355	-	500	
Total Salaries	505,171	437,407	247,304	72,545	284,099	280,531
BENEFITS						
51502 City Pers Contribution	69,438	58,048	35,903	12,160	44,724	44,885
51503 Employee Paid Pers Contribution	-	-				
51506 Life Insurance	1,080	914	480	231	1,068	1,076
51507 Medicare Tax	7,289	6,365	3,343	1,068	4,112	4,068
51508 Social Security Tax	30	57	-	228	-	-
51509 Flexible Benefits - Health	55,997	55,733	34,803	17,252	50,354	52,308
51510 Retiree Health	-	-				
51511 Long-Term Disability	2,463	2,100	1,040	415	2,308	2,284
51602 Dental Insurance	4,930	4,121	2,235	1,143	3,078	3,192
51603 Vision Insurance	1,827	1,687	776	367	1,524	1,659
51605 Employee Assistance Program	153	140	147	40	107	114
51704 Auto Allowance	3,610	3,583	2,715	-	1,800	1,440
51705 Housing Allowance	3,008	2,986	2,262	-	1,500	1,200
51706 Phone Allowance	1,298	1,070	667	-	498	432
Total Benefits	151,123	136,803	84,372	32,904	111,075	112,657
INSURANCE						
51800 Liability Insurance	29,252	33,079	21,232	5,186	11,596	10,956
51810 Worker's Compensation	25,090	28,372	18,949	4,629	17,685	16,710
Total Insurance	54,342	61,451	40,181	9,815	29,281	27,666
SERVICES AND SUPPLIES						
52200 Safety Clothing	242	202	18	-	150	150
52221 Communications	1,004	1,077	842		1,300	1,300
52231 Equipment Maintenance	58	31	-	-	1,700	1,700
52232 Maintenance Structures	-	153	-			
52233 Memberships	470	382	511	790	530	530
52234 Office Expense	4,182	2,043	3,215	8,283	6,894	6,894
52235 Professional Services	-	-	1,000	10,155	1,000	1,000
52241 Special Departmental Expense	110	2,113	3,900	497	3,900	6,131
52242 Small Tools & Supplies	106	72		141		
52243 Travel & Training	1,597	3,075	1,622	967	4,845	4,845
52244 Utilities	-	-				
Total Services & Supplies	7,769	9,148	11,108	20,833	20,319	22,550
FIXED ASSETS						
53300 Equipment						
Total Fixed Assets	0	0	0	0	0	0
TOTAL BUDGET	718,405	644,808	382,964	136,097	444,773	443,404

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			
	2011/2012	2012/2013	2013/14	2014/15
Public Works Supervisor	0	0	0	0
Inspector	<u>150</u>	<u>150</u>	<u>150</u>	<u>150</u>
Total	150	150	150	150

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Cell Phones	3,700	1,000	1,000	1,000
Paging service	<u>100</u>	<u>300</u>	<u>300</u>	<u>300</u>
Total	3,800	1,300	1,300	1,300

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Includes mobile radio maintenance	2,500	200	200	200

Miscellaneous office equipment (fax, typewriters, chairs) repairs	500	500	500	500
Computer parts and repairs	<u>1000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	4,000	1,700	1,700	1,700

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
APWA Membership	140	140	174	174
AWWA Membership	173	173	231	231
Director's PE license renewal	0	125	125	0
Miscellaneous memberships	<u>125</u>	<u>0</u>	<u>0</u>	<u>125</u>
Total	438	438	530	530

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Government Outreach Service	0	0	1,000	1,000

**52241 Special Department
Expense**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Annual updates to Engineering Division CAD Software	3,900	3,900	3,900	6,131

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Public works training workshops and seminars	1,175	0	1,175	1,395
League of Cities Annual Convention and Policy Committee	3,200	0	3,200	3,200
Monthly Chamber of Commerce luncheons	250	0	250	250
CCEA monthly meetings	<u>220</u>	<u>0</u>	<u>220</u>	<u>0</u>
Total	4,845	1,600	4,845	4,845

Department/Division: 4002 Public Works--Street/Storm Drain/Lighting Maintenance						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expenditure	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	103,285	75,315	76,659	74,048	108,098	145,547	
51201 Part-time Salaries							
51301 Overtime	6,780	8,469	7,529	6,796	8,000		
Total Salaries	110,065	83,784	84,188	80,844	116,098	145,547	
BENEFITS							
51502 City Pers Contribution	14,060	9,528	12,636	12,521	17,047	23,288	
51506 Life Insurance	269	156	173	163	405	577	
51507 Medicare Tax	1,421	1,010	1,065	1,002	1,567	2,110	
51508 Social Security Tax	-	-	-	-	-	-	
51509 Flexible Benefits - Health	18,465	13,015	8,904	8,820	14,784	23,520	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	627	363	430	416	880	1,185	
51602 Dental Insurance	1,168	771	752	708	1,140	1,653	
51603 Vision Insurance	432	201	262	228	564	859	
51605 Employee Assistance Program	40	25	26	25	40	59	
51704 Auto Allowance	-	-	-	-	-	-	
51705 Housing Allowance	-	-	-	-	-	-	
51706 Phone Allowance	-	6	211	211	315	399	
51710 Deferred Compensation		12,470				507	
Total Benefits	36,483	37,545	24,459	24,094	36,742	54,157	
INSURANCE							
51800 Liability Insurance	6,290	6,940	5,536	5,958	4,420	5,684	
51810 Worker's Compensation	5,395	5,953	4,940	5,318	6,741	8,670	
Total Insurance	11,685	12,893	10,476	11,276	11,161	14,354	
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,540	1,119	978	35	1,200	300	
52221 Communications	70	85	62	110	650	200	
52231 Equipment Maintenance	16,698	11,622	12,824	12,680	12,579	12,000	
52232 Maint. Structures/Improvement.Grounds	66,813	30,676	74,814	65,450	94,000	118,500	
52233 Memberships	267	397	-	-	232	232	
52234 Office Expense	442	203	411	1,288	1,125	1,125	
52235 Professional Services	17,719	16,109	20,422	10,541	16,500	43,500	
52236 Equipment Rental	2,571	-	-	-	5,000	1,000	
52241 Special Department Expense	106	24,153	28,050	28,201		117,400	
52242 Small Tools & Supplies	8,204	1,937	529	2,692	5,620	1,000	
52243 Travel & Training	600	148	-	-	500	500	
52244 Utilities	62,912	57,795	44,851	48,164	58,000	40,000	
Total Services & Supplies	177,943	144,243	182,941	169,161	195,406	335,757	
FIXED ASSETS							
55200 Interest			3,218	-			
Total Fixed assets	-	-	3,218	-	-	-	
TOTAL BUDGET	336,176	278,465	305,282	285,375	359,407	549,815	

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 and repair, including curb, gutter and sidewalk maintenance and street slope and retaining wall maintenance
- Traffic Control and Safety
- Storm Drainage
- Maintenance of street trees; annual weed abatement

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Laundry and supply of public works crew uniforms	600	0	600	0
Boots	500	0	500	150
Safety clothing	<u>100</u>	<u>0</u>	<u>100</u>	<u>150</u>
Total	1,200	0	1,200	300

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Paging service	200	0	200	200
Batteries & Equipment	<u>450</u>	<u>0</u>	<u>450</u>	<u>0</u>
Total	650	0	650	200

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Auto & Truck repairs	2,680	2,680	2,680	5,000
Gas and oil for vehicles	5,136	5,136	5,136	6,000
Mobile radio maintenance	3,000	3,000	3,000	0
Field equipment repairs	463	463	463	500
Tires and tire repairs	500	500	500	500

Environmental Health permit for Hazardous Materials	<u>800</u>	<u>800</u>	<u>800</u>	<u>0</u>
Total	12,579	12,579	12,579	12,000

52232 Maintenance—Structures, Improvements and Grounds

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Repairs to traffic signals	20,190	20,190	20,000	10,000
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	20,000	6,000
Storm drain repairs and repair materials	10,000	10,000	10,000	10,000
Weed abatement and debris removal	9,664	9,664	10,000	27,000
Traffic Control Maintenance and Materials	6,500	6,500	6,500	3,000
Tree replacement	4,500	4,500	4,500	4,500
Street light repair and maintenance	1,000	1,000	3,000	9,000
Emptying trash on Visitacion and Citywide, mutt mitts				<u>29,000</u>
Total	91,030	91,030	94,000	118,500

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
PE License renewal and annual ITE subscription	232	232	232	232

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
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>225</u>	<u>225</u>	<u>225</u>	<u>225</u>
Total	1,125	1,125	1,125	1,125

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Monthly traffic signal maintenance	6,900	6,900	11,000	11,000
Visitacion Tree Pruning	5,200	0	5,500	5,500

Signing and Striping materials and installation				5,000
Sidewalk Repairs				20,000
Graffiti Abatement by San Mateo County				<u>2,000</u>
Total	12,100	6,900	16,500	43,500

52236 Equipment Rental

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
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	5,000	1,000

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Slope Repair 266 Santa Clara				15,000
Measure M Reimbursable expenditures (pothole repairs and traffic congestion reduction measures)				32,400
Replace failing retaining wall on San Bruno Ave. near McLain Ave.				<u>70,000</u>
Total				117,400

52242 Small Tools and Supplies

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
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	5,620	1,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Pavement maintenance seminars	500	0	500	500

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Electricity, gas, water, sewer services provided to the City's parks, median strips, streetlights, etc.,	58,000	58,000	58,000	40,000

Department/Division: 4003 Building & Grounds Maintenance						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	142,613	147,624	97,068	75,683	57,493	16,856	
51201 Part-time Salaries	-	-	-	-	-	-	
51301 Overtime	3,659	4,496	460	1,706	6,000	-	
Total Salaries	146,272	152,120	97,528	77,389	63,493	16,856	
BENEFITS							
51502 City Pers Contribution	19,625	20,583	15,534	13,362	9,067	2,697	
51506 Life Insurance	487	487	266	224	284	81	
51507 Medicare Tax	1,147	1,229	1,233	1,115	834	244	
51508 Social Security Tax	-	-	-	-	-	-	
51509 Flexible Benefits - Health	24,839	27,728	14,195	11,841	16,307	1,882	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	877	922	532	420	468	137	
51602 Dental Insurance	2,287	2,287	1,252	1,096	798	228	
51603 Vision Insurance	845	935	404	352	395	119	
51605 Employee Assistance Program	78	78	39	32	28	8	
51706 Phone Allowance	421	421	422	260	294	84	
51710 Deferred Compensation	-	-	-	-	-	-	
Total Benefits	50,604	54,670	33,878	28,701	28,474	5,480	
INSURANCE							
51800 Liability Insurance	7,188	7,931	5,485	5,904	2,351	658	
51810 Worker's Compensation	6,166	6,803	4,895	5,269	3,585	1,004	
Total Insurance	13,354	14,734	10,380	11,173	5,936	1,662	
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,379	945	944	682	1,200	1,200	
52221 Communications	476	454	379	155	400	200	
52231 Equipment Maintenance	7,506	4,067	4,536	8,702	16,600	8,800	
52232 Maint. Structures/Improvement.Grounds	26,064	18,629	22,473	18,913	37,000	48,500	
52233 Memberships	-	-	-	91	200	200	
52234 Office Expense	185	125	46	228	300	600	
52235 Professional Services	9,140	28,184	14,526	19,356	48,300	42,800	
52241 Special Department Expense	65	1,360	2,144	14,399	-	141,000	
52242 Small Tools & Supplies	4,328	451	396	197	5,000	2,000	
52243 Travel & Training	110	75	175	205	250	250	
52244 Utilities	36,525	32,812	32,164	52,295	42,250	Moved to 4005	
Total Services & Supplies	85,779	87,102	77,783	115,223	151,500	245,550	
FIXED ASSETS							
53100 Improvements	-	-	-	-	-	-	
53300 Equipment	-	-	-	-	-	-	
Total Fixed Assets	-	-	-	-	-	-	
TOTAL BUDGET	296,009	308,626	219,568	232,486	249,402	269,548	

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., including Park and Ride lot, Upper and Lower Bicentennial Walkway, Mono St. stairs and associated site lighting)
- Facilities and equipment maintenance at City Hall, Police Department, Station 81, and Corporation Yard

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Laundry service and uniform supply	600	600	600	600
Safety clothing	100	300	300	300
Boots	<u>500</u>	<u>250</u>	<u>300</u>	<u>300</u>
Total	1,200	1,150	1,200	1,200

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Paging and Cell phone service	200	200	400	200

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Field equipment repairs	4,021	4,021	4,021	500
Auto and truck repairs	4,230	4,230	4,230	4,200
Mobile radio maintenance	1,000	1,000	1,000	0
Gas and oil for public works vehicles	5,649	5,649	5,649	2,500
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>0</u>
Total	16,600	16,600	16,600	8,800

**52232 Maintenance-
Structures/Improvements/Grounds**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Structures-Maintenance/Improvements				
Fences, Gates, Doors, and Locks	1,200	1,200	6,000	4,000
Janitorial Services and Supplies	1,300	1,300	2,500	2,500
Electrical and plumbing	750	750	4,000	4,000
Roof repairs (skylights-caulking)	750	750	4,000	2,000
Pest control services	720	720	1,000	4,500
Light supplies	1,280	1,280	2,000	1,000
Corp Yard - pump holding tanks				9,000
Corp Yard - pump wash rack				4,000
<u>Grounds-Improvements</u>				
Irrigation maintenance and materials	3,536	3,536	2,500	1,000
Site Weed Abatement	11,200	11,200	4,000	4,000
Revegetation Materials	0	0	1,000	1,500
Walkway Maintenance/Supplies	0	0	3,000	2,000
Tree trimming and maintenance			2,000	4,000
Clean-up of City Owned Property on Visitacion	0	0	5,000	0
Site lighting maintenance and materials				<u>5,000</u>
Total	20,736	20,736	37,000	48,500

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
CLCA and Pesticide Applicator	200	200	200	200

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Drinking water	100	100	100	100
General office supplies	100	100	100	400
Books and publications	<u>100</u>	<u>100</u>	<u>100</u>	<u>100</u>
Total	300	300	300	600

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Environmental Health Permit for Hazardous Materials				800
Graffiti abatement services provided by San Mateo County	3,000	3,000	3,000	1,000
City Hall elevator and genset maint.	3,860	3,860	4,500	4,600
HVAC Maintenance (City Hall)	6,400	6,400	8,000	10,000
Non-routine maintenance and repairs	4,940	4,940	30,000	17,000
Hazardous material removal			1,000	8,000
Fire Alarm Maintenance (City Hall)	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>2,200</u>
Total	20,000	20,000	48,300	42,800

52241 Special Department Expenses

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Paint Fire Station Exterior				18,000
Replace HVAC units at Fire Station				32,000
Energy Savings Measures (City Hall, Fire Station)				16,000
Concept Plan - Tulare to Alvarado walkway				25,000
Bicentennial Walkway (upper and lower) Railing Installation and Bollard Replacement				<u>50,000</u>
Total				141,000

52242 Small Tools and Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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	2,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Pesticide Regulation Workshop	50	0	250	250

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Reflects the cost of gas, electricity and water to various city structures and landscaped areas,	42,250	42,250	42,250	Moved to 4005

Department/Division: 4004 Parks and Recreational Facilities Maintenance						General Fund Fund 100
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	63,739	63,216	63,914	63,430	78,163	88,633
51201 Part-time Salaries	9,925	9,569	7,693			
51301 Overtime	1,042	801	4,932	10,342	1,500	
Total Salaries	74,707	73,585	76,539	73,772	79,663	88,633
BENEFITS						
51502 City Pers Contribution	8,965	8,846	10,752	11,197	9,812	11,564
51506 Life Insurance	223	223	224	222	336	385
51507 Medicare Tax	1,089	1,073	1,059	983	1,133	1,285
51508 Social Security Tax	626	593	467	-	988	1,014
51509 Flexible Benefits - Health	15,237	10,653	16,904	17,279	17,920	19,756
51510 Retiree Health	-	-				
51511 Long-Term Disability	399	399	400	400	506	588
51602 Dental Insurance	1,143	1,143	1,147	1,143	1,140	1,254
51603 Vision Insurance	422	468	400	367	564	652
51605 Employee Assistance Program	39	39	39	40	40	45
51704 Auto Allowance	-	-	-			
51705 Housing Allowance	-	-	-			
51706 Phone Allowance	421	421	422	421	-	42
Total Benefits	28,564	23,859	31,814	32,052	32,440	36,586
INSURANCE						
51800 Liability Insurance	3,924	4,330	5,216	5,619	3,196	3,462
51810 Worker's Compensation	3,366	3,714	4,655	5,015	4,874	5,279
Total Insurance	7,290	8,044	9,871	10,634	8,070	8,741
SERVICES AND SUPPLIES						
52200 Safety Clothing	1,988	922	1,275	1,141	1,200	1,200
52221 Communications	-	-				
52231 Equipment Maintenance	7,828	4,330	5,562	5,082	6,800	6,800
52232 Maint. Structures/Improvement.Grounds	10,134	10,102	9,683	23,008	10,560	15,000
52233 Memberships	-	-	-	-	125	165
52234 Office Expense	19	32		1,077		
52235 Professional Services	8,170	9,952	8,353	8,179	18,380	21,300
52236 Equipment Rental	239	-	-	351	1,000	1,000
52240 Rent-Real Property	-	-				
52241 Special Department Expense	4,740	3,894	6,317	16,104		50,500
52242 Small Tools & Supplies	2,470	176	121	1,409	500	1,000
52243 Travel & Training	-	-		5	200	200
52244 Utilities	-	-				
Total Services & Supplies	35,588	29,409	31,311	56,356	38,765	97,165
FIXED ASSETS						
53100 Improvements	3,334					
53300 Equipment						
54500 Depreciation	2,724	2,724	2,724	2,724		
Total Fixed Assets	6,058	2,724	2,724	2,724	-	-
TOTAL BUDGET	152,207	137,620	152,260	175,537	158,938	231,125

4004 Public Works - Recreation Facilities Maintenance

Mission Statement

The mission of the Public Works Department's Recreation Facilities 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 and playground	Ball fields at Lipman Middle and Brisbane
Silverspot Nursery School and 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	BES field restroom
MBC Annex – Restroom/Concession,	Skate Park
Tennis Courts, Ball field Bleachers	Basketball Courts
Community Swimming Pool	

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Safety equipment	700	600	300	300
Uniform maintenance for the Facility Maintenance Worker	1,200	1,200	600	600
Boots	<u>500</u>	<u>500</u>	<u>300</u>	<u>300</u>
Total	2,400	2,300	1,200	1,200

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Vehicle repair and maintenance on the parks truck	6,308	6,308	3,000	3,000
Tires & Tire Repairs	500	500	500	500
Field Equipment Repairs & Maintenance	313	313	300	300
Gas and oil for the Parks Maintenance truck	<u>5,649</u>	<u>5,649</u>	<u>3,000</u>	<u>3,000</u>
Total	12,770	12,770	6,800	6,800

**52232 Maintenance—
Structures/Improvements/Grounds**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
School Athletic Fields	1,000	1,000	1,000	
Lipman Athletic Fields - weed infield				3,600
Lipman Athletic Fields - decomposed granite				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 (roof and security)	2,000	2,000	2,000	500
Community Park				
Repairs and Maintenance	1,000	1,000	1,000	3,000
Community Center Library Park				
Repairs and Maintenance	1,260	1,260	1,260	2,000
Community Swimming Pool				
Repairs and Maintenance	1,900	1,900	1,900	0
Skatepark Maintenance				<u>1,500</u>
Total	10,560	10,560	10,560	15,000

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
California Parks and Recreation Society for the Parks/Facility Maintenance Worker,	125	125	125	165

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
HVAC Maintenance (Pool, Community Center, Mission Blue Center)	6,000	6,000	6,000	6,300
Playground Inspection	1,000	1,000	1,000	2,000
Fire Alarm Maintenance (Mission Blue)				1,500
Non-routine maintenance repairs	<u>0</u>	<u>0</u>	<u>11,380</u>	<u>11,500</u>
Total	7,000	7,000	18,380	21,300

52236 Equipment Rental

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Various field maintenance equipment	2,000	2,000	1,000	1,000

52241 Special Department Expenses

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Mission Blue Field Storage Shed at Field Level				1,500
Mission Blue Center - paint interior				7,000
Community Center -paint interior, install chair rail				5,000
Community Park - paint gazebo				10,000
Community Center - repair retaining wall				18,000
Energy Savings Measures (Community Center, Mission Blue, Sunrise Room)				4,000
Community Center - place handrail on steep steps				<u>5,000</u>
Total				50,500

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous tools	3,626	3,626	500	1,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
			200	200

Department/Division: 4005 Landscape Maintenance						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	104,844	63,739	63,914	27,759	-	16,856	
51201 Part-time Salaries	-	-	-	-	-	-	
51301 Overtime	4,134	2,284	2,573	1,506	-	-	
Total Salaries	108,979	66,024	66,487	29,264	-	16,856	
BENEFITS							
51502 City Pers Contribution	13,023	8,919	10,752	4,945	-	2,697	
51506 Life Insurance	319	223	215	95	-	81	
51507 Medicare Tax	1,007	976	1,016	450	-	244	
51508 Social Security Tax	-	-	-	-	-	-	
51509 Flexible Benefits - Health	17,007	19,245	21,974	9,484	-	1,882	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	570	399	384	173	-	137	
51602 Dental Insurance	1,635	1,143	1,147	486	-	228	
51603 Vision Insurance	587	468	400	153	-	119	
51605 Employee Assistance Program	56	39	39	17	-	8	
51704 Auto Allowance	-	-	-	-	-	-	
51705 Housing Allowance	-	-	-	-	-	-	
51706 Phone Allowance	-	-	-	-	-	84	
Total Benefits	34,204	31,411	35,927	15,802	-	5,480	
INSURANCE							
51800 Liability Insurance	6,534	7,210	4,155	4,473	-	658	
51810 Worker's Compensation	5,604	6,184	3,709	3,992	-	1,004	
Total Insurance	12,138	13,394	7,864	8,465	0	1,662	
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,804	1,370	1,501	747	1,200	1,200	
52221 Communications	895	908	768	388	500	500	
52231 Equipment Maintenance	7,572	7,123	8,039	6,966	14,379	11,500	
52232 Maint. Structures/Improvement.Grounds	23,477	8,999	38,249	18,858	22,362	22,000	
52233 Memberships	-	-	-	32	-	-	
52234 Office Expense	-	-	-	-	-	-	
52235 Professional Services	-	-	-	32,715	101,333	110,500	
52236 Equipment Rental	-	-	-	-	4,000	1,000	
52240 Rent-Real Property	-	-	-	-	-	-	
52241 Special Department Expense	113	-	-	-	-	-	
52242 Small Tools & Supplies	4,584	50	629	4,684	5,920	3,000	
52243 Travel & Training	-	-	-	55	-	-	
52244 Utilities	-	-	-	-	-	95,000	
Total Services & Supplies	38,444	18,450	49,187	64,444	149,694	244,700	
FIXED ASSETS							
53100 Improvements	-	-	-	-	-	-	
53300 Equipment	-	-	-	-	-	-	
Total Fixed Assets	-	-	-	-	-	-	
TOTAL BUDGET	193,765	129,279	159,465	117,976	149,694	268,698	

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 and replacement, 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	Upper Bicentennial Walkway
Brisbane Elementary School Upper Field	Lower Bicentennial Walkway
Lipman Middle School Field	Mono & Klamath Walkway
Mission Blue Field	Guadalupe Tank
City Hall	Crocker Tank
Crocker Entrance	Margaret Tank
VDLS Sewer Lift Station	Park & Ride
North Hill Pump Station	Teen Center
Valley/Bayshore Medians	Tunnel/Old County/Bayshore Medians
BCDC Shoreline Band at Sierra Point	Sierra Point Lift Station
Old County Sewer Easement	Hydrant Park
Alvarado/San Francisco Island	Skateboard Park
PW Corporation Yard site	800 Block Sierra Point
Fire Station	Community Center site
Fisherman's Park	Community Park
Glen Park Pump Station	Community Pool site
Golden Aster Pump Station	Firth Park
Guadalupe Canyon Parkway Medians	Silverspot/Tot Lot site
Klamath Island	Mission Blue Center site
Lake Street Pump Station	Dog Park
	Old Quarry Rd. Park

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Uniform supply and laundry service	600	600	600	600
Safety equipment & Rain Gear	350	300	300	300

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

52221 Communication

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Pagers and mobile radios	500	500	500	500

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Vehicle repair and maintenance	3,130	3,130	3,130	7,000
Field Equipment Repair and Maintenance	5,613	5,613	5,613	1,000
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>3,000</u>
Total	14,379	14,379	14,379	11,500

52232 Maintenance—Grounds

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Landscape materials and supplies	17,621	17,621	17,621	17,500
Irrigation materials and supplies	<u>4,741</u>	<u>4,741</u>	<u>4,741</u>	<u>4,500</u>
Total	22,362	22,362	22,362	22,000

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Contract landscape and irrigation maintenance			72,000	72,000
Non-routine maintenance (i.e.: planting, aerating, slit-seeding, etc.)			<u>29,333</u>	<u>38,500</u>
Total			101,333	110,500

52236 Equipment Rental

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Various field maintenance equipment	4,000	4,000	4,000	1,000

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous tools	5,920	5,920	5,920	3,000

52344 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Reflects the cost of water for Lipman field, BES field, Community Garden Silverspot, Upper and Lower Bicentennial Walkway, Park and Ride, Bayshore/Old County medians, and Guadalupe medians.				95,000

Department/Division: 4009 Public Works - SPLLD

Sierra Point Lighting and Landscaping Fund
Fund 210

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	63,739	64,103	73,644	19,604	36,426	37,378
51201 Part-time Salaries						
51301 Overtime	1,078	1,483	589	544	2,000	
Total Salaries	64,817	65,586	74,233	20,148	38,426	37,378
BENEFITS						
51502 City Pers Contribution	8,960	8,980	12,219	3,369	5,744	5,980
51506 Life Insurance	223	224	238	48	162	162
51507 Medicare Tax	968	980	1,081	287	528	542
51508 Social Security Tax	0	0	-	-	-	-
51509 Flexible Benefits - Health	17,952	19,878	21,807	3,574	7,885	3,763
51510 Retiree Health	0	0				
51511 Long-Term Disability	399	400	444	101	297	304
51602 Dental Insurance	1,143	1,147	1,202	230	456	456
51603 Vision Insurance	422	469	421	73	226	237
51605 Employee Assistance Program	39	39	41	8	16	16
51706 Phone Allowance	0	1	42	42	168	168
Total Benefits	30,106	32,119	37,496	7,732	15,481	11,629
INSURANCE						
51800 Liability Insurance	3,267	3,605	4,943	5,320	1,489	1,460
51810 Worker's Compensation	2,802	3,092	4,411	4,748	2,272	2,226
Total Insurance	6,069	6,697	9,354	10,068	3,761	3,686
SERVICES AND SUPPLIES						
52200 Safety Clothing	1,609	956	1,122	680	1,200	1,100
52221 Communications	506	454	430	582	500	600
52231 Equipment Maintenance	8,786	6,768	7,433	5,884	12,000	6,600
52232 Maint. Structures/Improvement Grounds	176,511	107,013	108,932	96,182	93,035	93,040
52233 Memberships	-	125	340	-	225	225
52234 Office Expense	5	44	6	-	200	200
52235 Professional Services	405	442	846	434	64,650	64,650
52236 Equipment Rental	-	-	-	-	3,000	-
52241 Special Department Expense	6	7,598		43,583		50,000
52242 Small Tools & Supplies	295	44	123	99	200	200
52243 Travel & Training	-	-	55	140	100	100
52244 Utilities	140,672	115,419	128,116	171,881	150,000	200,000
Total Services & Supplies	328,795	238,864	247,403	319,464	325,110	416,715
FIXED ASSETS						
53300 Equipment						
54500 Depreciation						
Total Fixed Assets	0	0	0	0	0	0
EXPENDITURE TRANSFERS						
54250 Indirect Costs	118,602	113,696	104,163	109,741	114,443	84,245
Total Expenditure Transfers	118,602	113,696	104,163	109,741	114,443	84,245
TOTAL BUDGET	548,389	456,962	472,649	467,153	497,221	553,654

4009 -- Sierra Point Landscaping and Lighting

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 Landscaping and Lighting Program consists of the following areas of responsibility:

- Landscape and irrigation maintenance, including paving, parking lots, pathways, concrete curbs, trees, turf and landscape beds
- Lighting maintenance

Budget Line Item Descriptions

This budget unit is financed through the annual levy of landscaping and lighting assessments on the county tax rolls on all parcels lying within the Sierra Point Landscaping and Lighting 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			
	2011/2012	2012/2013	2013/14	2014/15
Rain gear and other safety clothing	325	300	300	300
Laundry service and uniform supply	600	600	600	600
Boots	<u>275</u>	<u>250</u>	<u>300</u>	<u>200</u>
Total	1,200	1,150	1,200	1,100

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Includes the expense related to paging service and mobile radios	750	500	500	600

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Gas and oil for public works vehicles	5,136	5,136	5,136	2,500
Mobile radio maintenance, field equipment repair and maintenance	1,000	1,000	1,000	0
Auto and truck parts and repairs	4,030	4,030	4,030	3,000
Tires and tire repair	471	471	471	500
Field Equipment Repairs and Maintenance	763	763	763	0
Office equipment maintenance	<u>600</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total	12,000	12,000	12,000	6,600

52232 Maintenance-Structures/Improvements/Grounds

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Contract turf maintenance	36,540	36,540	36,540	36,540
Gopher Control	12,000	12,000	12,000	12,000
Pest Control	21,470	20,000	20,000	0
Tree trimming/replacement	8,995	9,995	9,995	20,000
Plants, shrubs and other vegetation	5,030	5,500	5,500	5,500
Street light repair and maintenance	2,000	2,000	2,000	12,000
Fertilizer, stakes, seed, compost	3,000	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	93,040

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
PE License Renewal for District Engineer	0	125	125	125
Miscellaneous memberships	0	0	0	0
Pesticide Applicators Assn.	30	30	30	30
Pesticide Applicators Certificate	<u>70</u>	<u>70</u>	<u>70</u>	70
Total	100	225	225	225

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Landscape beds contract maintenance			45,000	45,000
Non-routine maintenance (ie: planting, aerating, weed abatement, etc.)			16,850	16,850
Assessment engineer	1,000	1,000	1,000	1,000
Legal services	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>	<u>1,800</u>
Total	2,800	2,800	64,650	64,650

52236 Equipment Rental

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
	3,000	3,000	3,000	0

52241 Special Department Expenses

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Light on Lagoon Way				50,000

52242 Small Tools and Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Includes numerous small tools and supplies necessary to the maintenance function of the budget unit	325	200	200	200

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Pesticide application and equipment safety	100	0	100	100

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Covers the cost of street light electricity and water	150,000	150,000	150,000	200,000

Department/Division: 4020 Water						Utility Fund Fund 540
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	173,363	184,251	184,311	226,197	124,778	149,158
51201 Part-time Salaries		-				
51301 Overtime	14,501	14,501	18,108	17,724	15,000	20,000
Total Salaries	187,863	198,752	202,418	243,921	139,778	169,158
BENEFITS						
51502 City Pers Contribution	23,562	25,509	29,444	39,845	19,677	23,865
51506 Life Insurance	560	581	625	772	611	731
51507 Medicare Tax	2,640	3,048	2,986	3,723	1,809	2,163
51508 Social Security			10		-	-
51509 Flexible Benefits - Health	27,537	37,741	46,319	62,223	37,183	46,381
51510 Retiree Health	-	-				
51511 Long-Term Disability	1,051	1,142	1,204	1,391	1,016	1,214
51602 Dental Insurance	2,636	2,696	2,920	3,764	1,938	2,280
51603 Vision Insurance	974	1,105	1,022	1,179	960	1,185
51605 Employee Assistance Program	78	92	100	128	68	81
51706 Phone Allowance	421	421	422	486	105	105
51710 Deferred Compensation		17,589	7,788	4,387	-	609
Total Benefits	59,459	89,924	92,839	117,897	63,367	78,614
51800 Liability Insurance	9,549	10,708	11,240	12,394	5,102	5,826
51810 Worker's Compensation	8,190	9,184	10,032	11,061	7,781	8,885
Total Insurance	17,739	19,892	21,272	23,455	12,883	14,710
SERVICES AND SUPPLIES						
52200 Safety Clothing	2,868	2,169	2,087	2,789	2,300	2,300
52221 Communications	476	454	489	1,070	1,380	1,380
52231 Equipment Maintenance	18,094	14,954	16,296	14,309	15,300	15,300
52232 Maint. Structures/Improvement.Grounds	26,038	29,689	23,960	37,786	51,499	51,539
52233 Memberships	17,269	23,840	22,699	28,714	27,930	27,345
52234 Office Expense	11,609	9,852	9,539	10,195	12,000	12,000
52235 Professional Services	28,250	47,050	12,427	14,342	46,580	47,125
52241 Special Department Expense	14,948	29,966	20,273	16,800		130,600
52242 Small Tools & Supplies	4,857	4,793	3,860	682	6,830	6,830
52243 Travel & Training	113	1,211	418	740	1,000	1,000
52244 Utilities	20,941	11,185	13,003	14,056	12,233	12,233
52245 Water Purchases	210,576	266,551	334,155	456,041	321,000	427,630
Total Services & Supplies	356,040	441,714	459,205	597,525	498,052	735,282
OTHER						
54500 Depreciation	189,532	188,022	186,090	185,658	190,000	190,000
55200 Interest						
Total Other	189,532	188,022	186,090	185,658	190,000	190,000
FIXED ASSETS						
53300 Equipment	22,651	31,301	21,390	21,390	37,682	37,682
Total Fixed Assets	22,651	31,301	21,390	21,390	37,682	37,682
EXPENDITURE TRANSFERS						
54250 Indirect Costs	323,000	322,960	286,833	316,240	209,050	208,035
Total Expenditure Transfers	323,000	322,960	286,833	316,240	209,050	208,035
TOTAL BUDGET	1,156,285	1,292,565	1,270,047	1,506,086	1,150,812	1,433,482

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			
	2011/2012	2012/2013	2013/14	2014/15
Laundry service and uniform supply of public works crew	2,018	1,200	1,200	1,200
Rain gear	277	0	0	0
Boots	616	500	500	500
Safety clothing	<u>429</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total	3,340	2,300	2,300	2,300

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Budgeted here is paging service plus the cost of telephones	1,380	1,380	1,380	1,380

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Valves (inc. PRVs, Air Vacs) Repair/Maintenance	5,000	5,000	5,000	5,000
Fire Hydrant Repair/Maintenance/Replacement	2,450	4,850	3,500	3,500
Service Repair/Maintenance	1,255	1,255	1,255	1,255
Meter-Meter Box Repair/Replacement	8,674	8,706	8,706	8,706
Water Pump Station Facility Maintenance	1,646	4,000	4,000	4,000
Water Main Repair/Maintenance	8,880	8,880	8,880	7,580
SCADA Maintenance	1,058	1,058	1,058	3,498
Water Quality Equipment/Materials	1,806	2,800	1,700	1,700
Water Tank Maintenance	20,000	5,000	5,000	5,000
Water main valve replacement	0	10,000	10,000	10,000
Water system leak survey	<u>2,400</u>	<u>0</u>	<u>2,400</u>	<u>1,300</u>
Total	53,169	51,549	51,499	51,539

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Health Department fees	9,000	9,000	8,925	9,000
Quarterly assessments from the San Francisco Bay Area Water Supply and Conservation Agency (BAWSCA)	5,800	5,800	5,800	6,090
BAWSCA Conservation Program Fees	6,000	6,000	5,900	6,000
BAAQMD Emergency Generator Permit Fee	900	0	900	0
Cross Connection Control Fee	4,620	4,620	4,720	4,720
PE License for Senior Civil Engineer	0	125	0	125
AWWA Standards Renewal	250	250	250	250
Underground Service Alert	560	560	560	560
WaterCAD Software Maintenance	<u>875</u>	<u>875</u>	<u>875</u>	<u>600</u>
Total	28,005	27,230	27,930	27,345

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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	4,883	4,883	4,883	4,883

notices, drinking water.

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			
	2011/2012	2012/2013	2013/14	2014/15
Water sampling and testing	33,800	33,800	33,800	33,800
Booster Pump Station GenSet Maintenance	4,330	4,360	4,360	4,905
Water Tank Cleaning and Inspection	5,220	5,220	5,220	5,220
Backflow Testing and Certification	2,400	2,400	1,700	1,700
Maintenance on meter readers	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>	<u>1,500</u>
Total	47,250	47,280	46,580	47,125

52241 Special Departmental Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
BAWSCA Conservation Program	0	0	0	0
Drought Contingency Plan				30,600
Water Master Plan				<u>100,000</u>
Total	0	0	0	130,600

52242 Small Tools and Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Reflects the cost of electricity utilized by water pump stations	12,233	12,233	12,233	12,233

52245 Water Purchases

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Cost to purchase water from SFPUC	330,000	315,000	321,000	427,630

53300 Equipment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	148,677	94,429	87,626	99,017	186,998	206,239
51201 Part-time Salaries						
51301 Overtime	6,904	9,121	9,551	9,324	10,000	10,000
Total Salaries	155,581	103,551	97,176	108,341	196,998	216,239
BENEFITS						
51502 City Pers Contribution	20,904	12,478	14,734	17,507	29,490	32,998
51506 Life Insurance	501	295	287	316	947	1,039
51507 Medicare Tax	2,316	1,431	1,377	1,566	2,711	2,990
51508 Social Security Tax	-	-	-	-	-	-
51509 Flexible Benefits - Health	29,460	13,624	15,830	30,083	55,103	53,343
51510 Retiree Health	-	-	-	-	-	-
51511 Long-Term Disability	930	564	548	614	1,522	1,679
51602 Dental Insurance	2,573	1,462	1,422	1,572	3,078	3,306
51603 Vision Insurance	951	563	497	504	1,524	1,719
51605 Employee Assistance Program	88	50	49	55	107	118
51706 Phone Allowance	-	-	-	-	105	105
51710 Deferred Compensation						3,598
Total Benefits	57,721	30,465	34,742	52,216	94,588	100,895
INSURANCE						
51800 Liability Insurance	7,637	8,598	9,911	10,668	7,646	8,055
51810 Worker's Compensation	6,550	7,375	8,845	9,520	11,661	12,285
Total Insurance	14,187	15,973	18,756	20,188	19,307	20,340
SERVICES AND SUPPLIES						
52200 Safety Clothing	2,920	1,926	1,737	1,775	2,300	2,300
52221 Communications	476	454	407	388	500	500
52231 Equipment Maintenance	8,819	6,675	8,799	9,452	11,682	11,682
52232 Maint. Structures/Improvement.Grounds	48,697	20,072	31,322	41,359	33,165	89,175
52233 Memberships	14,458	13,463	14,828	14,624	20,345	18,790
52234 Office Expense	9,120	8,611	8,445	9,926	8,240	8,240
52235 Professional Services	84,832	41,029	58,700	34,845	81,065	76,610
52241 Special Department Expense	5,868	5,230	25,417	36,626		21,600
52242 Small Tools & Supplies	3,772	1,714	1,162	1,229	2,121	2,121
52243 Travel & Training	34	343	363	-	300	300
52244 Utilities	66,371	49,830	63,201	75,355	50,000	50,000
52245 Water Purchases	96,933	80,544	126,217	101,987	108,000	169,418
52246 Sewer Processing	286,932	282,455	201,467	432,178	316,000	329,000
Total Services & Supplies	829,233	512,345	542,065	759,744	633,718	779,736
FIXED ASSETS						
53100 Improvements						
53300 Equipment						
Total Fixed Assets	-	-	-	-	-	-
OTHER						
54500 Depreciation	338,899	372,571	394,474	365,305	400,000	400,000
Total Other	338,899	372,571	394,474	365,305	400,000	400,000
EXPENDITURE TRANSFERS						
54250 Indirect Costs	257,576	258,364	227,756	241,132	302,067	228,814
Total Expenditure Transfers	257,576	258,364	227,756	241,132	302,067	228,814
TOTAL BUDGET	1,453,197	1,293,270	1,314,970	1,546,926	1,646,678	1,746,023

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, and sewer

Budget Line Item Descriptions

52200 Safety Clothing

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Laundry service and uniform supply of public works crew uniforms	1,254	1,200	1,200	1,200
Rain gear	240	0	0	0
Boots	534	500	500	500
Safety clothing	<u>372</u>	<u>600</u>	<u>600</u>	<u>600</u>
Total	2,400	2,300	2,300	2,300

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Pager and Cell phone service	500	500	500	500

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Sewer infrastructure maintenance	10,828	10,828	6,600	5,090
Sewer Video Inspection	3,433	2,463	2,000	2,000
Sewer Spot Repairs	5,000	5,000	0	0
Sewer Line Foaming Root Control	1,420	1,420	1,420	2,640
Water Tank/Pump Station Maintenance	3,000	2,900	4,520	4,520
Main Repair/Maintenance	3,750	3,750	3,750	3,750
Meter – Meter Box Repair	1,000	1,000	1,000	1,000
Valve Repair	2,000	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	2,600	2,600
Storm drain repair and maintenance	3,500	3,500	2,500	2,500
Street Signs	1,061	1,061	1,000	2,000
Water system leak survey	0	2,400	0	1,300
Street Lights	2,122	2,122	2,175	2,175
Fire Hydrant Repair/Replacement	1,000	1,000	1,000	1,000
Tree Trimming/Maintenance				3,000
Tree Replacement/Installation/Materials				1,000
Tree Conceptual Plan				50,000
Total	42,305	43,635	33,165	89,175

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Quarterly assessments from the San Francisco Bay Area Water Users Assn.	7,200	7,200	7,200	7,560
BAAQMD – VDLS Standby Generator Fee	430	0	450	0
Water Pump Station Generator BAAQMD Fee	900	0	900	0
AWWA Standards Renewal	250	250	250	250
WaterCAD Software Maintenance	875	875	875	300
SewerCAD Software Maintenance	500	500	500	300
BAWSCA Conservation Program Fees	2,000	2,000	2,000	2,000
One-half BACWA membership fee	1,000	1,000	1,000	1,000
CA Department of Health Services fees	4,300	4,300	4,300	4,300
Cross Connection Control Fees	1,800	1,800	1,800	2,010
VDLS Department of Health Services Inspection Fee	455	455	455	455
One-third CWEA Memberships/Certificate Renewals	208	208	0	0
One Half Sanitary Sewer Overflow General Permit Fee	615	615	615	615
Total	20,533	19,203	20,345	18,790

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Contract landscape maintenance	30,000	30,000	30,000	22,365
Crocker Trail Maintenance	13,000	13,000	13,000	13,000
Traffic Signal Maintenance	6,365	6,365	5,365	6,000
Signing and Striping Installation				2,000
Sewer Lift Station Generator Maintenance	2,040	2,040	2,040	2,040
Water Pump Station Generator Maintenance	4,500	4,550	4,550	5,095
Water Tank Cleaning and Inspection	4,900	4,900	4,900	4,900
Backflow Testing and Certification	1,100	1,100	1,100	1,100
Water sampling and testing	11,000	11,000	11,000	11,000
Contract sweeping	0	0	0	0
Maintenance of Meter Readers	660	660	660	660
DOT exams	300	300	300	300
Underground Service Alert	150	150	150	150
NER Streetlight Replacement	<u>0</u>	<u>0</u>	<u>8,000</u>	<u>8,000</u>
Total	74,015	74,065	81,065	76,610

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Measure M Reimbursable expenditures (pothole repairs and traffic congestion reduction measures)				21,600

52242 Small Tools and Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
CEU costs for CWEA certificates	300	300	300	300

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Electricity for water and sewer pump stations,	50,000	50,000	50,000	50,000

52245 Water Purchase

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Water Purchase from SFPUC	197,000	117,000	108,000	169,418

52246 Sewage Treatment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
SFPUC for treatment of wastewater	308,278	308,000	316,000	329,000

Department/Division: 4026 NPDES						NPDES Fund Fund 220
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries		1,851	62,668	76,669	107,649	95,065
51201 Part-time Salaries						
51301 Overtime	-	1,000	144	256		
Total Salaries	-	2,851	62,812	76,925	107,649	95,065
BENEFITS						
51502 City Pers Contribution	0	246	9,296	12,157	16,976	15,210
51506 Life Insurance	0	3	99	175	401	349
51507 Medicare Tax	0	24	891	1,089	1,561	1,378
51508 Social Security Tax	0	0	0		-	-
51509 Flexible Benefits - Health	0	205	8,247	10,913	15,053	15,993
51510 Retiree Health	0	0				
51511 Long-Term Disability	0	7	243	378	876	774
51602 Dental Insurance	0	11	428	818	912	1,026
51603 Vision Insurance	0	5	146	263	452	533
51605 Employee Assistance Program	0	0	15	28	32	37
51704 Auto Allowance	0	27	905	902	900	720
51705 Housing Allowance	0	23	754	752	750	600
51706 Phone Allowance	0	5	166	165	165	132
Total Benefits	0	556	21,189	27,642	38,077	36,753
INSURANCE						
51800 Liability Insurance	0	0	5,002	6,382	4,402	3,713
51810 Worker's Compensation	0	0	4,464	5,696	6,713	5,663
Total Insurance	0	0	9,466	12,078	11,114	9,375
SERVICES AND SUPPLIES						
52200 Safety Clothing	-	6				
52221 Communications	29	-				
52231 Equipment Maintenance	28	4		6		
52232 Maint. Structures/Improvement.Grounds	-	93	24	54,030		30,000
52233 Memberships	10,934	11,078	12,492	12,870	13,180	14,500
52234 Office Expense	391	400	104	27	200	200
52235 Professional Services	15,816	13,196	-	-	22,200	122,000
52241 Special Departmental Expense	925	573	18,651	20,694	21,932	70,812
52242 Small Tools & Supplies	38	40	32	45		
52243 Travel & Training	30	-		144	1,415	1,415
Total Services & Supplies	28,192	25,389	31,302	87,816	58,927	238,927
FIXED ASSETS						
53100 Improvments						
Total Expenditure Transfers	-	-	-	-	-	-
EXPENDITURE TRANSFERS						
54250 Indirect Costs	27,941	28,337	40,020	46,521	72,258	34,443
Total Expenditure Transfers	27,941	28,337	40,020	46,521	72,258	34,443
TOTAL BUDGET	56,133	57,133	164,789	250,982	288,025	414,564

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

52232 Maintenance Structures

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Maintain storm drain trash capture devices required by RWQCB permit				30,000

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Annual CCAG NPDES Additional Fee	7,649	7,805	8,180	9,000
Annual NPDES Permit Fee	<u>3,600</u>	<u>6,540</u>	<u>5,000</u>	<u>5,500</u>
Total	11,249	14,345	13,180	14,500

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Miscellaneous Expenses	450	450	200	200

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Street Sweeping – paid by Measure M Funds	0	0	22,200	22,000
Enhanced Street Sweeping required by RWQCP Permit				<u>100,000</u>
Total				122,000

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Public information/participation, municipal government maintenance, new development and construction, industrial and illicit discharge, watershed monitoring	25,028	21,932	21,932	20,812
Install storm drain trash capture devices required by RWQCP permit				<u>50,000</u>
Total				70,812

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
			1,415	1,415

Department/Division: 4030 Sewer						Utility Fund Fund 540
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	239,970	187,020	188,764	120,967	180,303	202,767
51301 Overtime	14,694	13,534	15,353	-	15,000	15,000
Total Salaries	254,663	200,554	204,117	120,967	195,303	217,767
BENEFITS						
51502 City Pers Contribution	30,867	25,813	31,495	20,491	18,329	21,844
51506 Life Insurance	647	582	619	264	911	1,020
51507 Medicare Tax	3,556	2,970	2,457	1,796	2,614	2,940
51508 Social Security Tax	-	-	-	-	-	-
51509 Flexible Benefits - Health	39,350	37,068	48,832	22,315	53,311	62,092
51510 Retiree Health	-	-	-	-	-	-
51511 Long-Term Disability	1,303	1,113	1,140	684	1,468	1,651
51602 Dental Insurance	2,983	2,874	3,234	1,143	2,964	3,249
51603 Vision Insurance	1,067	1,178	1,145	367	1,468	1,689
51605 Employee Assistance Program	64	98	110	40	103	116
51706 Phone Allowance	842	268	-	-	105	105
51710 Deferred Compensation	-	-	-	6,008	3,111	3,700
Total Benefits	80,680	71,963	89,031	53,107	84,384	98,406
INSURANCE						
51800 Liability Insurance	11,340	12,512	9,911	-	7,372	7,919
51810 Worker's Compensation	9,726	33,202	8,845	-	11,243	12,078
Total Insurance	21,066	45,714	18,756	-	18,616	19,997
SERVICES AND SUPPLIES						
52200 Safety Clothing	3,018	2,090	2,192	-	2,346	2,346
52221 Communications	476	454	432	-	770	770
52231 Equipment Maintenance	14,403	13,740	16,832	-	13,701	13,701
52232 Maint. Structures/Improvement.Grounds	22,600	12,957	8,358	-	19,223	18,528
52233 Memberships	2,819	1,974	2,356	-	3,564	3,714
52234 Office Expense	8,758	8,398	8,300	-	8,240	8,240
52235 Professional Services	187	849	3,044	-	4,075	4,620
52236 Equipment Rental	-	67	-	-	-	-
52241 Special Department Expense	62,752	16,728	3,318	12,846	-	181,000
52242 Small Tools & Supplies	3,226	2,125	1,713	1,962	3,107	3,107
52243 Travel & Training	184	136	363	5	750	750
52244 Utilities	18,905	22,178	20,160	21,341	20,497	20,497
52246 Sewer Treatment	430,399	423,684	302,201	472,339	473,000	493,000
Total Services & Supplies	567,727	505,380	369,268	508,493	549,273	750,273
FIXED ASSETS						
53300 Equipment	-	-	-	-	-	-
Total Fixed Assets	-	-	-	-	-	-
OTHER						
54500 Depreciation	103,985	103,778	103,485	103,485	104,000	104,000
Total Fixed Assets	103,985	103,778	103,485	103,485	104,000	104,000
EXPENDITURE TRANSFERS						
54250 Indirect Costs	319,407	319,599	264,398	286,613	245,821	180,139
Total Expenditure Transfers	319,407	319,599	264,398	286,613	245,821	180,139
TOTAL BUDGET	1,347,529	1,246,987	1,049,055	1,072,665	1,197,396	1,370,582

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			
	2011/2012	2012/2013	2013/14	2014/15
Laundry service and uniform supply of public works crew uniforms	1,754	1,200	1,200	1,200
Boots	240	0	240	240
Rain gear	534	534	534	534
Safety clothing	<u>372</u>	<u>600</u>	<u>372</u>	<u>372</u>
Total	2,900	2,334	2,346	2,346

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Paging service and telephones	770	770	770	770

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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

**2232 Maintenance-
Structures/Improvements/Grounds**

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Building repair and maintenance and sewer pump/lift station repair and maintenance	7,715	7,715	12,803	9,568
Sewer video inspection	0	0	5,000	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>3,960</u>
Total	9,135	9,135	19,223	18,528

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
One-half of BACWA Membership	1,000	1,000	1,000	1,000
California Water Environment Association Memberships	406	406	300	300
California Water Environment Association Certificate Renewals	450	0	450	300
PE License Renewal	0	0	0	0
BAAQMD – Standby Generator Fee Harbormaster	0	450	450	450
SewerCAD Software Maintenance				300
Miscellaneous memberships (ASCE)	750	750	750	750
One Half Sanitary Sewer Overflow General Permit Fee	<u>614</u>	<u>614</u>	<u>614</u>	<u>614</u>
Total	3,220	3,220	3,564	3,714

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Sewer Lift Station Genset Maintenance	3,545	3,545	3,545	4,090
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	4,075	4,075	4,075	4,620

52241 Special Departmental Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Sewer Master Plan				100,000
Sierra Point Road Sewer Main Replacement				32,000
Sewer Camera				<u>49,000</u>
Total				181,000

52242 Small Tools and Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Budgeted here are the numerous small tools, parts, and supplies necessary to the maintenance activity of this department,	3,107	3,107	3,107	3,107

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Reflects the cost of electricity utilized by sewage pump stations	20,497	20,497	20,497	20,497

52246 Wastewater Treatment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Cost for SFPUC to treat wastewater	462,418	462,000	473,000	493,000

Department/Division: Emergency Operations Center 4050						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Full-time Salaries	21,118	30,152	31,067	11,743	13,198	59,713	
51201 Part-time Salaries	316						
51301 Overtime							
Total Salaries	21,434	30,152	31,067	11,743	13,198	59,713	
BENEFITS							
51502 City Pers Contribution	3,065	4,244	5,242	2,082	2,081	9,554	
51506 Life Insurance	80	104	112	57	71	191	
51507 Medicare Tax	316	438	449	168	191	866	
51508 Social Security Tax					-	-	
51509 Flexible Benefits - Health	2,709	4,057	4,462	2,171	896	7,714	
51510 Retiree Health							
51511 Long-Term Disability	139	189	199	102	107	486	
51602 Dental Insurance	453	606	608	287	114	570	
51603 Vision Insurance	168	246	212	92	56	296	
51605 Employee Assistance Program	16	21	21	10	4	20	
51704 Auto Allowance					-	720	
51705 Housing Allowance					-	600	
51706 Phone Allowance					-	132	
Total Benefits	6,947	9,905	11,304	4,968	3,522	21,150	
INSURANCE							
51800 Liability Insurance	784	780	1,827	785	540	2,332	
51810 Worker's Compensation	672	669	1,631	700	823	3,557	
Total Insurance	1,456	1,449	3,458	1,485	1,363	5,889	
SERVICES AND SUPPLIES							
52200 Safety Clothing		322		-	150	150	
52221 Communications	190	1,873	2,415	3,805	3,000	4,500	
52231 Equipment Maintenance				822	500	1,425	
52232 Maint. Structures/Improvement.Grounds		8,046	2,635	453	2,000	2,000	
52233 Memberships							
52234 Office Expense		316	411	-	250	250	
52241 Special Department Expense	492	194	839	282	26,226	23,300	
52242 Small Tools & Supplies				105			
52243 Travel & Training					800	800	
Total Services & Supplies	683	10,751	6,301	5,467	32,926	32,425	
FIXED ASSETS							
53300 Equipment		2,907					
Total Fixed Assets	-	2,907	-	-	-	-	
TOTAL BUDGET	30,519	55,164	52,130	23,664	51,009	119,177	

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			
	2011/12	2012/13	2013/14	2014/15
Safety clothing and equipment		300	150	150

52221 Communications

	Budgets			
	2011/12	2012/13	2013/14	2014/15
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	4,500

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Miscellaneous office equipment repair		500	500	500
Standby generator load testing				<u>925</u>
Total				1,425

**52232 Maint. Structures/Improvement
Grounds**

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Physical modifications to EOC to enhance operability		3,000	2,000	2,000

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
EOC Office/computer supplies		400	250	250

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Purchase equipment to serve as alternate EOC and/or scheduled event command post.	7,867	26,226	26,226	23,300

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/2014	2014/15
Examples: SMC Emergency Managers Assoc. Emergency Management Institute California Specialized Training Institute			800	800

Department/Division: 5001 Recreation-Administration					General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	238,910	190,658	66,424	65,922	115,226	117,098
51201 Part-time Salaries	7,766	6,090	4,889	6,623		
51301 Overtime	-	-	-	-		
Total Salaries	246,676	196,747	71,313	72,545	115,226	117,098
BENEFITS						
51502 City Pers Contribution	34,267	26,239	11,613	12,160	17,509	18,256
51503 Employee Paid Pers Contribution	-	-	-	-		
51506 Life Insurance	496	427	233	231	471	480
51507 Medicare Tax	3,663	2,939	1,049	1,068	1,671	1,698
51508 Social Security Tax	134	115	138	228	260	186
51509 Flexible Benefits - Health	24,698	26,413	17,165	17,252	24,908	26,154
51510 Retiree Health	-	-	-	-		
51511 Long-Term Disability	1,091	914	416	416	904	929
51602 Dental Insurance	2,287	1,988	1,147	1,143	1,482	1,482
51603 Vision Insurance	845	815	400	367	734	770
51605 Employee Assistance Program	66	68	110	40	52	53
51704 Auto Allowance	3,610	1,078	-	-	720	720
51705 Housing Allowance	3,008	2,168	-	-	600	600
51706 Phone Allowance	662	477	-	-	-	-
Total Benefits	74,826	63,640	32,270	32,904	49,310	51,327
INSURANCE						
51800 Liability Insurance	12,716	14,023	4,928	5,186	4,711	4,573
51810 Worker's Compensation	5,783	12,028	4,398	4,629	7,185	6,975
Total Insurance	18,499	26,051	9,326	9,815	11,897	11,548
SERVICES AND SUPPLIES						
52221 Communications						
52231 Equipment Maintenance	22	224	-	-	200	200
52232 Maintenance Structures	0	0				
52233 Memberships	900	900	310	790	800	800
52234 Office Expense	6,120	4,039	5,417	8,283	7,200	7,200
52235 Professional Services	6,602	6,954	7,270	10,155	7,500	10,000
52240 Rental-Real Property	0	0				
52241 Special Department Expense	2,028	767	2,761	497	1,690	1,690
52242 Small Tools & Supplies	247	33	68	141	100	100
52243 Travel & Training	1,131	2,219	2,055	967	3,650	3,650
52244 Utilities						
Total Services & Supplies	17,049	15,136	17,880	20,833	21,140	23,640
OTHER						
54500 Depreciation	4,322	4,322	4,322	4,322		
Total Other	4,322	4,322	4,322	4,322	-	-
FIXED ASSETS						
53100 Improvements						
53300 Equipment						
Total Fixed Assets	-	-	-	-	-	-
TOTAL BUDGET	361,372	305,895	135,111	140,419	197,573	203,614

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			
	2011/2012	2012/2013	2013/14	2014/15
Computer maintenance	0	0	0	0
Office equipment repairs	500	500	200	200
Telephone service calls/hookups	0	0	0	0
Annual contract copier maintenance	<u>350</u>	<u>350</u>	<u>0</u>	<u>0</u>
Total	850	850	200	200

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
California Parks & Recreation Society:				
Agency/Director	200	200	200	200
Recreation Supervisors (2)	600	400	400	400
California Society of Park & Recreation				
Commissioners	<u>200</u>	<u>200</u>	<u>200</u>	<u>200</u>
Total	1,000	800	800	800

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Postage	700	700	700	700
Office supplies	1,500	1,500	1,500	1,500
Printing	0	0	0	0
Sign Maker Materials	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total	7,200	7,200	7,200	7,200

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
On-Line Registration Fees	7,500	7,500	7,500	10,000

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Supplies for Parks & Recreation Commission special events	500	500	500	500
Volunteer and contractual employee's fingerprinting	1,000	1,000	1,000	1,000
Special merit awards (plaques and other forms of recognition by the Parks & Recreation Commission)	100	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	1,690	1,690	1,690	1,690

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Includes miscellaneous tools, keys, batteries, heavy-duty staples, etc	280	280	100	100

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
California Parks and Recreation Society Annual Conference:				
Registration (5)	680	0	750	750
Meals (3 days)	100	0	500	500
Lodging (2 nights)	700	0	1,400	1,400
Travel	1,000	0	1,000	1,000
California Parks and Recreation Society – Awards Dinner	<u>100</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total	2,580	1,500	3,650	3,650

Department/Division: 5002 Recreation-Parks & Facility Operations					General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries					94,395	16,726
51201 Part-time Salaries	105,862	103,115	106,553	102,046		
51301 Overtime	233	159	953	3,740		
Total Salaries	106,095	103,274	107,506	105,786	94,395	16,726
BENEFITS						
51502 City Pers Contribution	13,242	13,217	16,484	18,393	2,571	2,676
51506 Life Insurance					81	81
51507 Medicare Tax	1,719	1,701	1,708	1,692	1,369	243
51508 Social Security Tax	1,780	1,701	1,592	68	4,842	-
51509 Flexible Benefits - Health	9,640	12,780	13,614	13,655	4,659	4,892
51510 Retiree Health						
51511 Long-Term Disability					133	136
51602 Dental Insurance	716	704	710	699	228	228
51603 Vision Insurance	270	301	247	225	113	119
51605 Employee Assistance Program					8	8
51704 Auto Allowance					-	-
51705 Housing Allowance					-	-
51706 Phone Allowance					84	84
Total Benefits	27,368	30,405	34,355	34,731	14,087	8,467
INSURANCE						
51800 Liability Insurance	3,774	4,164	4,924	5,320	3,860	653
51810 Worker's Compensation	3,237	3,571	4,394	4,748	5,886	996
Total Insurance	7,011	7,735	9,318	10,068	9,746	1,650
SERVICES AND SUPPLIES						
52200 Safety Clothing	0	190	-	109		
52221 Communications	1,630	1,190	1,344	1,403		
52231 Equipment Maintenance	4,210	6,688	1,851	3,791		
52232 Maint. Structures/Improvement/Grounds	22,743	16,925	20,289	12,091		
52233 Memberships	0	0				
52234 Office Expense	4	207	2,817	-		
52235 Professional Services	33,577	34,902	34,047	33,088		
52236 Equipment Rental	9,625	9,576	7,851	7,277		
52240 Rental-Real Property						
52241 Special Department Expense	0	205	52	8		
52242 Small Tools & Supplies	367	863	494	750		
52243 Travel and Training	0	0				
52244 Utilities	92,407	98,289	98,386	128,797		
Total Services & Supplies	164,563	169,034	167,131	187,313	-	-
PROGRAMS						
F01 Mission Blue					23,872	63,000
F02 Community Center					15,703	60,200
F03 Community Park					28,652	63,300
F05 Modular Building at BES					6,271	8,366
F06 Mission Blue Tennis Court					3,133	3,600
F07 Lipman Tennis Court					-	1,800
F08 Sunrise Room					4,507	23,000
F09 Teen Center					5,807	-
F10 4 Solano					1,431	-
F11 BES Restroom					943	2,300
F12 Portable toilets at Lipman Field					3,700	3,658
F13 Portable toilet at Fisherman's Park					3,200	3,778
F14 MBC Restrooms					-	1,200
F15 Sign Board					-	6,600
FF1 Mission Blue Field					31,544	-
Total Programs	-	-	-	-	128,763	240,802
OTHER						
54500 Depreciation	71,750	477,446	71,146	51,932		
Total Other	71,750	477,446	71,146	51,932	-	-
FIXED ASSETS						
53100 Improvements	2,000	0	5,005	(6,176)		
53300 Equipment	1,493	1,471	-	377		
Total Fixed Assets	3,493	1,471	5,005	(5,799)	-	-
EXPENDITURE TRANSFERS						
54250 Indirect Costs	57,829	50,382	56,706	53,925		
Total Expenditure Transfers	57,829	50,382	56,706	53,925	-	-
TOTAL BUDGET	438,109	839,746	451,167	437,956	246,990	267,644

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
Gas and oil for the recreation vans		<u>1,050</u>	<u>1,050</u>	<u>1,050</u>
Total		2,100	2,100	2,100

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

	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

53300 Equipment

	2009/10	2010/2011	2011/2012	2012/2013
Community Center Tables	900	900	900	900
Mission Blue Center Replacement Chairs	0	0	0	0
Replacement Tables	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

Programs	2013/14 Expenditures	2013/14 Revenues	2014/15 Expenditures	2014/15 Revenues
Mission Blue	23,872	81,042	63,000	54,000
Community Center	15,703	13,969	60,200	5,000
Community Park	28,652	10,000	63,300	13,333
Modular Building at BES	6,271		8,366	
MBC Tennis Court	3,133		3,600	
Lipman Tennis Court			1,800	
Sunrise Room	4,507		23,000	
Teen Center	5,807			
4 Solano	1,431			
BES Restroom	943		2,300	
Portable toilets at Lipman Field	3,700		3,658	
Portable toilet at Fisherman's Park	3,200		3,778	
MBC Restroom			1,200	
Sign Board			6,600	
Mission Blue Field	31,544	8,000		15,000
Total	128,763	113,010	240,802	87,333

Department/Division: 5003 Recreation-Youth Activities						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	146,251	146,582	145,449	145,425	219,383	50,179	
51201 Part-time Salaries	135,083	131,266	138,818	131,754			
51301 Overtime	62	35	29	-			
Total Salaries	281,397	277,884	284,296	277,179	219,383	50,179	
BENEFITS							
51502 City Pers Contribution	26,529	26,738	30,871	31,465	7,712	8,029	
51506 Life Insurance	461	461	463	461	243	243	
51507 Medicare Tax	4,028	3,991	4,199	4,039	3,181	728	
51508 Social Security Tax	5,744	5,391	6,155	5,570	10,570	-	
51509 Flexible Benefits - Health	37,941	42,532	40,988	35,499	12,902	13,547	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	913	913	917	917	398	408	
51602 Dental Insurance	2,800	2,799	2,443	2,004	684	684	
51603 Vision Insurance	1,034	1,156	844	644	339	356	
51605 Employee Assistance Program	68	68	80	109	24	24	
51704 Auto Allowance	-	-	-	-	-	-	
51705 Housing Allowance	-	-	-	-	-	-	
51706 Phone Allowance	737	737	739	737	252	252	
Total Benefits	80,255	84,787	87,698	81,445	36,304	24,271	
INSURANCE							
51800 Liability Insurance	14,720	16,242	19,718	21,266	8,970	1,960	
51810 Worker's Compensation	12,626	13,931	17,598	18,980	13,681	2,989	
Total Insurance	27,346	30,173	37,316	40,246	22,651	4,949	
SERVICES AND SUPPLIES							
52231 Equipment Maintenance	-	-	-	-	-	-	
52234 Office Expense	5	-	87	71	-	-	
52235 Professional Services	21,757	21,469	12,724	26,228	-	-	
52236 Equipment Rental	6,612	4,172	7,759	4,215	-	-	
52240 Rent-Real Property	-	-	-	-	-	-	
52241 Special Department Expense	22,359	31,105	22,142	22,884	-	-	
52242 Small Tools & Supplies	9	-	82	-	-	-	
52243 Travel & Training	35	-	-	-	-	-	
52244 Utilities	-	-	-	-	-	-	
Total Services & Supplies	50,777	56,747	42,794	53,397	0	0	
OTHER							
52900 Contributions	29,365	161,657	114,463	96,732	-	-	
54500 Depreciation	3,273	1,905	874	-	-	-	
Total Other	32,638	163,562	115,337	96,732	-	-	
PROGRAMS							
Y01 K-5th Grade Basketball					417	2,100	
Y02 6-8th Grade Basketball					4,920	5,000	
Y03 Youth Baseball					2,723	3,300	
Y04 2-5th Grade Flag Football					-	2,000	
Y05 6-8th Grade Flag Football					2,100	3,500	
Y06 6-8th Grade Volleyball					2,030	3,140	
Y08 6-8th Grade Track Team						1,700	
Y15 Golf Team						2,300	
YXX Tee Ball Baseball						800	
C01 Art Class					1,140	2,359	
C06 Tae Kwon Do Youth						2,500	
C08 Youth Tennis					-	643	
C21 Lego Camp					808	4,400	
C10 Tiny Tots					726	4,849	
R01 Preschool					2,023	35,347	
R02 Kindercafe					946	8,268	
R03 After School					5,259	72,670	
R04 Summer Pre-School					127	-	
D01 Spring Camp					2,149	12,999	
D02 Summer Camp					18,336	68,033	
D03 Winter Camp					2,976	12,999	
SD1 BES Contribution					38,000	38,000	
SD2 High School Bus					85,000	85,000	
Total Programs	-	-	-	-	169,678	371,907	
FIXED ASSETS							
53300 Equipment							
Total Fixed Assets	-	-	-	-	-	-	
EXPENDITURE TRANSFERS							
54250 Indirect Costs	22,429	3,518	102,673	92,141			
Total Expenditure Transfers	22,429	3,518	102,673	92,141	-	-	
TOTAL BUDGET	494,841	616,671	670,114	641,140	448,016	451,305	

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

Programs	Budgets					
	2013/14 Expenditures	2013/14 Revenues	Users	2014/15 Expenditures	2014/15 Revenues	Users
K-5th Grade Basketball	417	720	10	2,100	1,680	24
6-8th Grade Basketball	4,920	2,686	42	5,000	4,200	60
Youth Baseball	2,723	3,138	50	3,300	3,500	50
K-5th Grade Flag Football				2,000	1,680	24
6-8th Grade Flag Football	2,100	1,142	18	3,500	1,680	24
6-8th Grade Volleyball	2,030	1,087	22	3,140	1,050	15
6-8th Grade Track Team				1,700	350	5
6-8th Grade Golf Team				2,300	350	5
Tee Ball						
Baseball				800		
Art Class	1,140	1,547	37	2,359	4,403	50
Tae Kwon Do				2,500	2,220	27
Tennis				643	1,169	15
Lego Camp	806	1,653	18	4,400	5,700	32
Tiny Tots	726	999	10	4,849	584	292
Preschool	2,023	37,940	20	35,347	38,000	
Kindercare	946	8,487	23	8,268		
After School	5,259	59,386	59	72,670	60,000	
Summer Pre- School	127	1,190	15			
Spring Camp	2,149	6,099	34	12,999		
Summer Camp	18,336	62,310	56	68,033		
Winter Camp	2,976	7,395	27	12,999		
BES						
Contribution	38,000	0		38,000		
High School Bus	85,000	16,000	50	85,000		
Total	169,678	211,779		371,907	126,566	

Department/Division: 5004 Recreation-Adult Activities **General Fund Fund 100**

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
--------------------	-------------------------------	-------------------------------	-------------------------------	-------------------------------	-------------------------------	--------------------------------

SALARIES						
51101 Salaries						
51201 Part-time Salaries	1,633	2,705	2,536	2,203	-	-
51301 Overtime						
Total Salaries	1,633	2,705	2,536	2,203	-	-

BENEFITS						
51502 City Pers Contribution	224	391	430	403	-	-
51506 Life Insurance					-	-
51507 Medicare Tax	24	41	37	33	-	-
51508 Social Security Tax	4	-	-	-	-	-
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	251	432	467	436	-	-

INSURANCE						
51800 Liability Insurance	176	194	229	247	-	-
51810 Worker's Compensation	151	166	204	221	-	-
Total Insurance	327	360	433	468	-	-

SERVICES AND SUPPLIES						
52232 Maintenance - Structures						
52233 Memberships	100	-	-	100		
52234 Office Expense	98	42	13	6		
52235 Professional Services	15,025	13,773	19,313	12,581		
52240 Rental-Real Property						
52241 Special Department Expense	2,163	680	1,357	1,010		
52242 Small Tools & Supplies	13	-	-	-		
Total Services & Supplies	17,399	14,495	20,683	13,696	-	-

PROGRAMS						
C50 Oil Painting					2,880	3,000
C51 Tae Kwon Do					960	1,039
C52 Tai Chi					983	-
C53 Tennis					79	214
C54 Yoga					2,453	7,900
C56 Vinyasa Yoga					-	8,600
A02 Adult Softball					3,731	7,050
A04 Open Gym					-	3,350

Total Other	-	-	-	-	11,086	31,153
OTHER						
54500 Depreciation	2,148	2,148	2,148	2,148		
Total Other	2,148	2,148	2,148	2,148	-	-
EXPENDITURE TRANSFERS						
54250 Indirect Costs	6,830	6,413	5,988	6,089		
Total Expenditure Transfers	6,830	6,413	5,988	6,089	-	-
TOTAL BUDGET	28,588	26,552	32,255	25,039	11,086	31,153

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	360	360	360	360
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

Budgets

Programs	2013/14 Expenditures	2013/14 Revenues	Users	2014/15 Expenditures	2014/15 Revenues	Users
Oil Painting	2,880	4,181	15	3,000	4,230	12
Tae Kwon Do	960	1,850	24	1,039	589	8
Tai Chi	983	1,101	20			
Adult Tennis	79	158	5	214	172	3
Yoga	2,453	3,680	40	7,900	5,154	351
Vinyasa Yoga				8,600	7,000	
Adult Softball	3,731	2,218	60	7,050	8,040	12 teams
Open Gym	-	-	0	3,350	1,620	540
Total	11,086	13,186		31,153	26,805	

Department/Division: 5005 Recreation-Senior Citizens Activities **General Fund
Fund 100**

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries				-2511.74		
51201 Part-time Salaries	21,706	22,277	22,414	23,527	38,424	16,726
Total Salaries	21,706	22,277	22,414	21,015	38,424	16,726
BENEFITS						
51502 City Pers Contribution	698	788	969	825	6,059	2,676
51506 Life Insurance					81	81
51507 Medicare Tax	72	82	107	73	557	243
51508 Social Security Tax					-	-
51509 Flexible Benefits - Health	(205)				4,659	4,892
51510 Retiree Health						
51511 Long-Term Disability					133	136
51602 Dental Insurance					228	228
51603 Vision Insurance	(6)				113	119
51605 Employee Assistance Program					8	8
51704 Auto Allowance					-	-
51705 Housing Allowance					-	-
51706 Phone Allowance					84	84
Total Benefits	559	870	1,076	898	11,922	8,467
INSURANCE						
51800 Liability Insurance	1,234	1,361	1,472	1,590	1,571	653
51810 Worker's Compensation	1,058	1,168	1,314	1,419	2,396	996
Total Insurance	2,292	2,529	2,786	3,009	3,967	1,650
SERVICES AND SUPPLIES						
52221 Communications	-	-	-	-		
52231 Equipment Maintenance						
52234 Office Expense						
52235 Professional Services	5,495	6,370	7,190	6,372		
52236 Equipment Rental						
52240 Rental-Real Property						
52241 Special Department Expense	6,005	2,248	5,965	3,205		
52242 Small Tools & Supplies						
Total Services & Supplies	11,500	8,618	13,155	9,577	-	-
PROGRAMS						
S01 Sunrise Room Drop-ins					-	23,000
S02 Bingo					1,056	1,000
S03 Agile Aging					1,450	2,600
S04 Movie Day					168	28
S06 Art					3,110	3,400
S07 Knitting					-	-
S08 Computer Class					2,150	-
SC3 Senior Club					23,200	45,500

Total Programs	-	-	-	-	31,134	75,528
OTHER						
52900 Contributions	20,400	20,400	18,700	22,100		
54500 Depreciation						
Total Other	20,400	20,400	18,700	22,100	-	-
FIXED ASSETS						
53300 Equipment	73	109	82	-		
Total Fixed Assets	73	109	82	-	-	-
EXPENDITURE TRANSFERS						
54250 Indirect Costs	11,119	9,093	10,598	7,775		
Total Expenditure Transfers	11,119	9,093	10,598	7,775	-	-
TOTAL BUDGET	67,648	63,896	68,811	64,375	85,447	102,370

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	Budgets					Annual Users
	2013/14 Expenditures	2013/14 Revenues	Users	2014/15 Expenditures	2014/15 Revenues	
Sunrise Room Drop-ins				23,000		1,368
Bingo	1,056		491	1,000		408
Agile Aging	1,450		408	2,600		408
Movie Day	168		412	28		456
Art	3,110		274	3,400		258
Knitting	-		165			
Computer Class	2,150		306			
Senior Club	23,200	-	1,680	45,500		1,920
Total	31,134	-		75,528	-	

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 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES									
51101 Salaries									
51201 Part-time Salaries	1,337	1,649	1,595	1,708	2,467	2,449	16,300	16,726	
51301 Overtime				872		257			
Total Salaries	1,337	1,649	1,595	2,580	2,467	2,707	16,300	16,726	
BENEFITS									
51502 City Pers Contribution	50	214	178	202	383	435	2,571	2,676	
51506 Life Insurance						42	81	81	
51507 Medicare Tax	21	30	23	23	41	24	236	243	
51508 Social Security Tax	55	34	21	37	41	350	-	-	
51509 Flexible Benefits - Health	23	130	85	301	290		4,659	4,892	
51510 Retiree Health									
51511 Long-Term Disability							133	136	
51602 Dental Insurance	2	22	6	19	16	18	228	228	
51603 Vision Insurance	1	8	2	8	6	6	113	119	
51605 Employee Assistance Program						0	8	8	
51704 Auto Allowance							-	-	
51705 Housing Allowance							-	-	
51706 Phone Allowance							84	84	
Total Benefits	152	437	314	590	776	875	8,113	8,467	
INSURANCE									
51800 Liability Insurance	124	133	156	172	164	178	666	653	
51810 Worker's Compensation	106	114	134	148	147	159	1,016	996	
Total Insurance	230	247	290	320	311	337	1,683	1,650	
SERVICES AND SUPPLIES									
52233 Memberships									
52234 Office Expense	27,741	15,314	2,553	1,157	500	524			
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	39,768			
52243 Travel and Training									
Total Services & Supplies	93,516	72,501	51,966	38,484	37,433	40,292	-	-	
PROGRAMS									
E02 Day in the Park							21,944	22,000	
E03 Brisbane Derby							3,738	-	
E04 Brisbane day at Giants							1,010	1,800	
E08 Lagoon Clean-up Day							870	-	
E09 Beautification Day							724	900	
E10 Festival of Lights							4,154	4,000	
E11 Concerts in the Park							9,000	14,000	
E16 Hydrant Painting							500	-	
E17 Bike to Work Day								46	
Total Programs	0	0	0	0	0	0	41,940	42,746	
FIXED ASSETS									
53100 Improvements									
53300 Equipment									
54500 Depreciation	425	425	425	425	425	425			
Total Fixed Assets	425	425	425	425	425	425	0	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	47,945	68,035	69,588	

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	<u>400</u>	<u>400</u>	<u>400</u>	<u>400</u>
Total	47,500	48,500	44,500	44,500

Budgets

Programs	2013/14		Users	2014/15		Users
	Expenditures	Revenues		Expenditures	Revenues	
Day in the Park	21,944	3,005	600	22,000	3,500	700
Brisbane Derby	3,738	3,800	34			
Brisbane day at Giants	1,010	1,010	75	1,800	1,800	100
Lagoon Clean-up Day	870	400	72			
Beautification Day	724		42	900		60
Festival of Lights Concerts in the Park	4,154	9,000	400	4,000	9,000	400
Hydrant Painting	500	-	-			
Bike to Work Day				46		1,000
Total	41,940	17,215		42,746	14,300	

Department/Division: 5007 Recreation-Teen Activities						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	20,873	20,873	22,531	20,770	81,576	41,816	
51201 Part-time Salaries	37,715	28,782	23,477	25,017			
51301 Overtime							
Total Salaries	58,588	49,655	46,008	45,787	81,576	41,816	
BENEFITS							
51502 City Pers Contribution	2,934	2,921	3,528	3,618	6,426	6,690	
51506 Life Insurance	66	66	66	66	203	203	
51507 Medicare Tax	852	722	647	666	1,183	606	
51508 Social Security Tax	2,338	1,785	1,456	1,551	2,531	-	
51509 Flexible Benefits - Health	3,450	3,849	4,226	4,098	8,960	9,408	
51510 Retiree Health	-	-	-	-	-	-	
51511 Long-Term Disability	130	130	131	131	332	340	
51602 Dental Insurance	286	286	287	286	570	570	
51603 Vision Insurance	106	119	100	92	282	296	
51605 Employee Assistance Program	10	10	10	10	20	20	
51704 Auto Allowance	-	-	-	-	-	-	
51705 Housing Allowance	-	-	-	-	-	-	
51706 Phone Allowance	105	105	106	105	210	210	
Total Benefits	10,277	9,993	10,555	10,622	20,717	18,344	
INSURANCE							
51800 Liability Insurance	2,136	2,357	4,077	4,399	3,335	1,633	
51810 Worker's Compensation	1,832	2,022	3,639	3,926	5,087	2,491	
Total Insurance	3,968	4,379	7,716	8,325	8,422	4,124	
SERVICES AND SUPPLIES							
52221 Communications	-	-	-	-	-	-	
52231 Equipment Maintenance	-	-	-	-	-	-	
52232 Maint. Structures/Improvement.Grounds							
52233 Memberships							
52234 Office Expense	109	-	5	355			
52235 Professional Services	2,304	1,954	2,104	2,158			
52236 Equipment Rental	-	-	-	-			
52241 Special Department Expense	2,603	551	822	732			
52242 Small Tools & Supplies	26	18	11	11			
52243 Travel & Training	5,287	7,375	3,964	175			
52244 Utilities							
Total Services & Supplies	10,330	9,898	6,906	3,431	-	-	
PROGRAMS							
T04 Teen Dances					1,600	2,400	
T03 Field Trips					1,300	3,000	
T02 Youth Adversary Committee					600	1,000	
After School Activites						40,000	
Other Teen Activities					20,000	2,000	
Sea Scouts						5,000	
Total Other	-	-	-	-	23,500	53,400	
OTHER							
54500 Depreciation	2,372	2,372	2,372	2,372			
Total Other	2,372	2,372	2,372	2,372	-	-	
FIXED ASSETS							
53100 Improvements							
53300 Equipment	373	819	-	1,165			
Total Fixed Assets	373	819	-	1,165	-	-	
EXPENDITURE TRANSFERS							
54250 Indirect Costs	15,772	11,028	19,259	18,175			
Total Expenditure Transfers	15,772	11,028	19,259	18,175	-	-	
TOTAL BUDGET	101,679	88,145	92,817	89,878	134,215	117,684	

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

Budgets

Programs	2013/14 Expenditures	2013/14 Revenues	Users	2014/15 Expenditures	2014/15 Revenues	Users
Teen Dances	1,600	1,580	316	2,400	1,500	240
Field Trips	1,300			3,000		
Youth Advisory Committee	600			1,000		
After School Activities				40,000		
Other Teen Activities	20,000			2,000		
Sea Scouts				5,000		
Total	23,500	1,580		53,400	1,500	

Department/Division: 5008 Recreation- Aquatics						General Fund Fund 100	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget	
SALARIES							
51101 Salaries	81,459	82,092	64,063				
51201 Part-time Salaries	170,878	169,858	168,956	198,376	194,682	199,769	
51301 Overtime	563	574	879	802	700		
Total Salaries	252,900	252,524	233,898	199,178	195,382	199,769	
BENEFITS							
51502 City Pers Contribution	13,441	13,621	12,941	3,094	3,856	4,014	
51506 Life Insurance	264	264	189		122	122	
51507 Medicare Tax	3,668	3,663	3,393	2,888	2,823	2,897	
51508 Social Security Tax	9,419	9,587	9,527	11,066	10,554	10,830	
51509 Flexible Benefits - Health	5,591	5,828	5,027		5,376	5,645	
51510 Retiree Health	-	-					
51511 Long-Term Disability	522	522	373	-	199	204	
51602 Dental Insurance	1,143	1,159	945	-	342	342	
51603 Vision Insurance	422	453	372	(60)	169	178	
51605 Employee Assistance Program	39	39	33	-	12	12	
51704 Auto Allowance	-	-					
51705 Housing Allowance	-	-					
51706 Phone Allowance	-	-	-	-	126	126	
Total Benefits	34,509	35,134	32,799	16,988	23,579	24,370	
INSURANCE							
51800 Liability Insurance	10,223	10,174	16,769	12,237	7,960	7,802	
51810 Worker's Compensation	8,768	8,726	14,966	10,922	12,140	11,899	
Total Insurance	18,991	18,900	31,735	23,159	20,100	19,702	
SERVICES AND SUPPLIES							
52200 Safety Clothing	1,157	598	165	1,537	1,859	1,900	
52221 Communications	1,710	1,569	1,420	1,823	1,779	1,800	
52231 Equipment Maintenance	-	-	1,682	2,764			
52232 Maint. Structures/Improvement/Grounds	9,129	1,516	21,144	31,599	17,622	18,000	
52233 Memberships	25	-					
52234 Office Expense	974	1,037	889	1,310	950	950	
52235 Professional Services	17,374	12,751	17,087	19,378	23,020	23,500	
52236 Equipment Rental	-	-					
52240 Rental of Real Property	-	-					
52241 Special Department Expense	29,127	26,506	6,623	3,505	5,350	196,425	
52242 Small Tools & Supplies	1,205	2,309	2,026	3,724	3,040	3,040	
52243 Travel & Training	939	-	96	-			
52244 Utilities	49,552	47,858	49,151	44,105	80,000	80,000	
Total Services & Supplies	111,192	94,144	100,282	109,745	133,620	325,615	
OTHER							
54500 Depreciation	76,931	78,485	77,855	78,879			
Total Other	76,931	78,485	77,855	78,879	-	-	
FIXED ASSETS							
53300 Equipment	(8,054)		7,630				
Total Fixed Assets	(8,054)	-	7,630	-	-	-	
EXPENDITURE TRANSFERS							
54250 Indirect Costs	92,653	72,999	93,709	73,243			
Total Expenditure Transfers	92,653	72,999	93,709	73,243	-	-	
TOTAL BUDGET	579,122	552,186	577,908	501,192	372,681	569,456	

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			
	2011/2012	2012/2013	2013/14	2014/15
Safety clothing	1,859	1,859	1,859	1,900

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Central alarm system services	1,209	1,209	1,209	1,200
Telephone service	<u>570</u>	<u>570</u>	<u>570</u>	<u>600</u>
Total	1,779	1,779	1,779	1,800

52232 Maintenance – Structural

	Budgets			
	2011/12	2012/13	2013/14	2014/15
Pool Chemicals	17,622	17,622	17,622	18,000

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
Water Aerobics Instructor	9,500	9,500	9,500	9,500
Swim Coach	1,520	1,520	1,520	2,000
Janitorial Service	<u>0</u>	<u>0</u>	<u>12,000</u>	<u>12,000</u>
Total	11,020	11,020	23,020	23,500

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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	0
Swim Camp – Adult (sponsored event)	2,500	2,500	2,500	0
Canvass Shade Replacement				3,000
Resurface, Replaster and retile pool floor				100,000
Pool Retile Plans and Specifications				8,500
Rustproof and repaint gazebo				3,500
Pool Deck concrete repair				<u>80,000</u>
Total	5,350	5,350	5,350	196,425

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
California Aquatics Management School (Asilomar)	665	0	0	0

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
PG&E	49,200	49,200	50,000	50,000
Water and Sewer	<u>15,000</u>	<u>15,000</u>	<u>30,000</u>	<u>30,000</u>
Total	64,200	64,200	80,000	80,000

53300 Equipment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Pool Vacuum	6,000			

Department/Division: 5040 Marina						Marina Fund
						Fund 550
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51101 Salaries	185,314	172,331	175,968	155,610	383,258	496,132
51201 Part-time Salaries	131,688	149,072	130,663	132,537		
51301 Overtime	138	3,698	1,096	2,777		
Total Salaries	317,139	325,100	307,726	290,925	383,258	496,132
BENEFITS						
51502 City Pers Contribution	32,444	28,569	32,268	28,080	25,248	59,927
51503 Employee Paid Pers Contribution	-	-				
51506 Life Insurance	505	480	494	464	839	1,562
51507 Medicare Tax	4,710	4,884	4,645	4,304	5,557	7,194
51508 Social Security Tax	5,099	7,336	7,125	6,750	11,518	8,536
51509 Flexible Benefits - Health	15,437	13,463	14,627	36,939	52,415	106,497
51510 Retiree Health	-	-				
51511 Long-Term Disability	1,107	1,063	1,090	915	1,607	3,364
51602 Dental Insurance	2,494	2,287	2,294	2,287	2,565	5,928
51603 Vision Insurance	904	935	801	734	1,270	3,082
51605 Employee Assistance Program	73	78	149	80	90	211
51704 Auto Allowance	3,610	3,610	3,620	1,256	900	720
51705 Housing Allowance	3,008	3,008	3,016	1,047	750	600
51706 Phone Allowance	421	421	422	243	165	132
51710 Deferred Compensation		6,642	5,544	4,317	3,080	8,772
Total Benefits	69,812	72,775	76,093	87,418	106,004	206,526
INSURANCE						
51800 Liability Insurance	18,590	20,681	24,647	26,601	15,671	19,377
51810 Worker's Compensation	15,945	17,739	21,997	23,740	23,900	29,552
Total Insurance	34,535	38,420	46,644	50,341	39,570	48,929
SERVICES AND SUPPLIES						
52200 Safety Clothing	519	2,105	240	138	500	2,700
52221 Communications	3,325	4,110	4,162	6,980	4,200	25,000
52231 Equipment Maintenance	8,907	7,043	5,740	12,491	4,700	5,500
52232 Maint. Structures/Improvement.Grounds	40,264	50,355	49,939	32,878	45,300	45,300
52233 Memberships	275	463	275	550	625	625
52234 Office Expense	34,763	31,477	30,183	33,816	33,650	33,650
52235 Professional Services	7,071	11,710	630	67,263	11,000	11,000
52236 Equipment Rental				1,784	2,000	2,000
52241 Special Department Expense	5,846	10,751	6,984	12,002	130,958	143,547
52242 Small Tools & Supplies	-	7	-	13	300	2,000
52243 Travel & Training	560	106	356	671	1,600	6,000
52244 Utilities	116,528	121,698	126,198	178,799	115,000	115,000
Total Services & Supplies	218,058	239,825	224,707	347,385	349,833	392,322
OTHER						
54500 Depreciation	239,555	239,555	239,555	122,028	240,000	240,000
Total Other	239,555	239,555	239,555	122,028	240,000	240,000
FIXED ASSETS						
53100 Improvements		2,350	-	-	0	230,000
53300 Equipment						150,000
Total Fixed Assets		2,350				380,000
EXPENDITURE TRANSFERS						
54250 Indirect Costs	160,195	142,765	152,152	151,238	145,073	214,863
Total Expenditure Transfers	160,195	142,765	152,152	151,238	145,073	214,863
TOTAL BUDGET	1,039,294	1,060,789	1,046,877	1,049,334	1,263,739	1,978,772

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			
	2011/2012	2012/2013	2013/14	2014/15
Police Safety Aide uniform repair and replacement, foul weather gear	950	950	500	2,700

52221 Communications

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Covers the cost of telephone, DSL line, paging service and radio communications (also create Marina WIFI system)	2,850	2,850	4,200	25,000

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Gasoline	1,550	1,550	1,700	3,400
Office equipment repairs	1,205	1,205	200	200
Copy Machine Contract	1,456	1,456	0	0
Fire Hydrant Extinguisher Maintenance			1,000	1,000
Marina boat maintenance	1,000	700	1,200	300
Truck maintenance	<u>282</u>	<u>582</u>	<u>600</u>	<u>600</u>
Total	5,493	5,493	4,700	5,500

52232 Maintenance -- Structures, Improvements & Grounds

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Janitorial contract, restroom supplies, towels, soap, etc.	12,300	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	15,295	15,295	18,000	18,000
Building repairs and maintenance, painting supplies	8,000	8,000	8,000	8,000
Restroom supplies	4,275	4,275	6,000	6,000
Navigational aids repair and maintenance, batteries, bulbs and markers	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	40,870	40,870	45,300	45,300

52233 Memberships

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
California Association of Harbormasters and Port Captains	275	275	350	350
Association of Marina Industries			<u>275</u>	<u>275</u>
Total			625	625

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Advertising	9,100	9,200	9,200	9,200
Credit card transaction fees	13,000	13,000	16,800	16,800
Postage	2,640	2,640	3,500	3,500
General office supplies/data processing	1,821	1,821	1,900	1,900
Software	1,000	1,000	1,050	1,050
Printing and forms	<u>1,100</u>	<u>1,000</u>	<u>1,200</u>	<u>1,200</u>
Total	28,661	28,661	33,650	33,650

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Disposal costs for lien/abandoned vessels	3,880	3,880	7,500	7,500
Hazardous material handling and disposal	2,000	2,000	2,000	200
Lien sales and auction	<u>1,120</u>	<u>1,120</u>	<u>1,500</u>	<u>1,500</u>
Total	7,000	7,000	11,000	11,000

52236 Equipment Rental

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Copier			2,000	2,000

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Sierra Point Environmental Management Association (SPEMA) and Bay Area Air Quality Management District (BAAQMD) fees	17,643	17,643	7,000	17,643
Tide Tables	616	616	700	616
Oil Spill boom and absorbent pads			1,200	0
Franchise Fee			122,058	124,433
Miscellaneous permits and licenses	<u>855</u>	<u>855</u>	<u>0</u>	<u>855</u>
Total	19,114	19,114	130,958	143,547

52242 Small Tools & Supplies

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Replacement for lost or broken tools	300	300	300	2,000

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Staff training	400	400	1,600	6,000
Mileage for staff	<u>200</u>	<u>200</u>	<u>0</u>	<u>0</u>
Total	600	600	1,600	6,000

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Reflects the cost of electricity, water and sewer. Reflects the offset for billing the boaters.	80,000	80,000	115,000	115,000

53100 Improvements

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Remodel Boater Restrooms	28,400	28,400	0	
Dock Maintenance Project				<u>230,000</u>
Total	28,400	28,400	0	230,000

53300 Equipment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
New Boat for Marina				150,000

Department/Division: 6001 Central Services

General Fund
Fund 100

Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SALARIES						
51201 Part-time Salaries						
Total Salaries	-	-	-	-	-	-
SERVICES AND SUPPLIES						
52221 Communications	39,636	34,154	29,698	29,855	40,000	40,000
52231 Equipment Maintenance	40,101	39,974	44,419	26,466	37,250	37,250
52232 Maint. Structures/Improvement.Grounds	24,895	40,522	29,436	38,480	28,500	28,500
52233 Memberships	38,345	37,266	37,195	44,755	48,669	52,436
52234 Office Expense	16,629	24,052	27,735	24,053	11,800	12,000
52235 Professional Services	96,001	83,428	78,840	81,455	95,800	96,000
52236 Equipment Rental	701	267	40,462	38,038	47,900	47,900
52240 Rent-Real Property	-	-				
52241 Special Department Expense	4,294	8,493	30,884	10,592	46,120	8,120
52242 Small Tools & Supplies	-	21				
52243 Travel & Training	850	-	9	686	0	0
52244 Utilities	52,091	82,192	57,123	66,785	66,000	66,000
52804 Non-Departmental						
Total Services & Supplies	313,546	350,369	375,800	361,166	422,039	388,206
FIXED ASSETS						
53100 Improvements						
53200 Land						
53300 Equipment	49,315	72,942	21,076	19,211	51,000	63,900
Total Fixed Assets	49,315	72,942	21,076	19,211	51,000	63,900
OTHER						
52900 Contributions	20,400	20,400	18,700	97,147	20,400	20,400
55900 Other Financing Uses						
55950 Miscellaneous Expense	1,109	11,448		631		
56200 Loans						
Total Other	21,509	31,848	18,700	97,778	20,400	20,400
EXPENDITURE TRANSFERS						
54400 Insurance Costs						
Total Expenditure Transfers	-	-	-	-	-	-
TOTAL BUDGET	384,370	455,159	415,576	478,154	493,439	472,506

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			
	2011/2012	2012/2013	2013/14	2014/15
Reflected here is the cost of the majority of the city telephone lines	51,000	51,000	40,000	40,000

52231 Equipment Maintenance

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
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			
	2011/2012	2012/2013	2013/14	2014/15
City/County Association of Governments (C/CAG)	25,256	25,256	25,256	25,256
CCAG – Housing Element			5,000	5,000
Senior Ombudsmen Program	0	0	0	-
San Mateo County Telecommunication Authority	2,525	2,525	2,525	2,525
Skyline Community College	2,500	2,500	0	2,500
PEG	2,405	2,405	2,405	2,405
League of California Cities	1,700	1,700	2,344	2,500
Peninsula Conflict Resolution Center	1,550	1,550	1,950	1,950
Sustainable San Mateo County	1,500	1,500	3,000	3,000
San Mateo County Transit Shuttle Program (City share)	1,250	1,250	1,250	1,250
Airport Roundtable Committee	1,500	1,500	750	750
LAFCO Expenses-City Share (AB2838)	1,000	1,000	1,389	1,500
Association of Bay Area Governments (ABAG)	750	750	1,400	1,400
Silicon Valley Joint Ventures Network				1,000
Bay Bio	500	500	500	500
San Mateo County Youth Summer Job	500	300	500	500
Bay Area Open Space Council	300	0	300	300
Council of Cities	100	100	0	
Costco	75	75	100	100
Increases	<u>3,000</u>	<u>3,000</u>	<u>0</u>	<u>0</u>
Total	46,411	45,911	48,669	52,436

52234 Office Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Network monthly access fees	9,000	9,000	9,000	9,000
Postage Brisbane Star and News	2,500	2,500	2,500	2,700
Deering's California Codes	0	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	11,800	11,800	11,800	12,000

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Cable Programming	17,300	17,300	20,000	20,000
Council Programming	21,000	21,000	15,000	15,000
Live Streaming of Channel 27	1,000	10,000	2,000	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	0	0	0	0
Web Support	<u>6,000</u>	<u>6,000</u>	<u>7,800</u>	<u>8,000</u>
Total	96,300	105,300	95,800	96,000

52236 Equipment Rent

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Copier Rental	47,000	47,000	47,000	47,000
Postage Meter	<u>900</u>	<u>900</u>	<u>900</u>	<u>900</u>
Total	47,900	47,900	47,900	47,900

52241 Special Department Expense

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
City Share of Crocker Park Shuttle	5,000	5,000	5,000	5,000
50 th Anniversary Party	15,000	0	0	0
Consultant for 50 th anniversary history project	20,000	0	0	0
Printing Cost for History Book	0	10,000	38,000*	0
Holiday Luncheon	2,000	2,000	2,000	2,000
City Hall hospitality supplies	120	120	120	120
Non-chargeable filing fees	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>	<u>1,000</u>
Total	43,120	18,120	46,120	8,120

52243 Travel and Training

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Computer related training	1,000	0	0	0

*Budget carried over to next year

52244 Utilities

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Gas and Electric (City Hall)	50,000	52,500	52,500	52,500
Water and Sewer Service	<u>10,000</u>	<u>13,500</u>	<u>13,500</u>	<u>13,500</u>
Total	60,000	66,000	66,000	66,000

53300 Equipment

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Equipment replacement contingency	10,000	10,000	10,000	10,000
Alarm System for City Hall				12,900
Tablets replacements and repairs	12,000	0	3,000	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	60,000	48,000	51,000	63,900

52900 Contributions

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
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 883	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SERVICES AND SUPPLIES						
52232 Maintenance - Structures	692.16	675	300			
52234 Office Expense	145	0				
52235 Professional Services	13,866	533	1,410	5,000		
52241 Special Department Expense	2,340	2,650				
55242 Small Tools	20					
52243 Travel/Training		104				
52703 First-Time Home	310,500					
Total Services & Supplies	327,562	3,962	1,710	5,000	0	0
FIXED ASSETS						
53100 Improvements						
Total Fixed Assets	0	0	0	0	0	0
OTHER						
56200 Loans						
52705 Habitat Program						
52900 Contributions	5,000	5,000	33,755	-	6,409	6409
53200 Land Acquisition			1,925,836			
55200 Interest						
Total Other	5,000	5,000	1,959,591	0	6,409	6,409
EXPENDITURE TRANSFERS						
54100 Administrative Charges	96,263	99,325	71,143	-		
Total Expenditure Transfers	96,263	99,325	71,143	0	0	0
TOTAL BUDGET	428,825	108,287	2,032,444	5,000	6,409	6,409

7083 – Housing Authority

Mission Statement

The mission of the Housing Authority is to assist with affordable housing for low and moderate income residents.

Department Description

Budget Line Item Descriptions

52900 Contributions

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
HIP Housing	5,000	0	5,000	5,000
HEART	0	0	1,409	1,409
RTP	30,000	0	-	
Total	35,000	-	6,409	6,409

Department/Division: Successor Agency	Successor Agency Fund				
	2010/11 Actual Budget	2011/12 Actual Budget	2012/13 Approved Budget	2013/14 Approved Budget	2014/15 Requested Budget
Account and Title:					
SERVICES AND SUPPLIES					
52232 Maintenance - Structures		240			
52233 Memberships					
52234 Office Expense		98			
52235 Professional Services		13,817	20,000	31,000	26,000
52241 Special Department Expense					
52243 Travel and Training					
Total Services & Supplies		13,915	20,000	31,000	26,000
EXPENDITURE TRANSFERS					
54100 Administrative Charges			231,388	219,101	197,016
Total Expenditure Transfers		0	231,388	219,101	197,016
55950 Miscellaneous Expense					
TOTAL BUDGET		13,915	251,388	250,101	223,016

Successor Agency to the Redevelopment Agency

Mission Statement

The mission of the Successor Agency is to ensure payment of all of the former Redevelopment Agency's debts and liabilities in a timely and appropriate fashion.

Department Description

Budget Line Item Descriptions

52235 Professional Services

	Budgets			
	2011/2012	2012/2013	2013/14	2014/15
Maintenance of Successor Agency Property		5,000	5,000	-
Outside Attorney Costs		<u>15,000</u>	<u>26,000</u>	<u>26,000</u>
Total		20,000	31,000	26,000

Department/Division: 9910 Debt Service					Debt Service Fund Various	
Account and Title:	2009/10 Actual Expended	2010/11 Actual Expended	2011/12 Actual Expended	2012/13 Actual Expended	2013/14 Approved Budget	2014/15 Requested Budget
SERVICES AND SUPPLIES						
52235 Professional Services	42,191	44,448	40,490	28,763	37,300	17,500
55310 Cost of Issuance				123,106		
Total Services & Supplies	42,191	44,448	40,490	151,869	37,300	17,500
OTHER						
55100 Principal	2,470,000	2,795,000	2,940,000	2,920,017	3,065,351	2,328,178
55200 Interest	2,806,288	2,683,974	2,548,023	2,323,851	2,094,041	896,811
55320 Bond Discount						
Total Other	5,276,288	5,478,974	5,488,023	5,243,868	5,159,392	3,224,989
EXPENDITURE TRANSFERS						
54100 Administrative Charges	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
TOTAL BUDGET	5,354,478	5,559,422	5,564,513	5,431,737	5,232,692	3,278,489

RECAP OF DEBT SERVICE FUND BUDGET FOR FY 2014/15

Fund and Bond	52235 Professional Services	55100 Principal	55200 Interest	54100 Administrative Charges	Total Budget by Fund
Fund 340/Pension Obligation Bonds 2006	1,250	455,000	144,175		600,425
Fund 341/Pension Obligation Bond 2013		50,000	62,028		112,028
Fund 365/Brisbane Refunding Lease Revenue 2005A *		91,685	14,907		106,592
Fund 366/ Brisbane Lease Revenue Bond (City Hall) 2005B	2,750	165,000	236,284		404,034
Fund 367/ Brisbane Lease Revenue Bond (City Hall Completion)	2,200	85,000	100,725		187,925
Fund 375/BPFA, 2001 Series B	9,300	825,000	110,171	31,000	975,471
Fund YYY/ Housing Authority Loan		79,493	14,590		94,083
Fund 320/Utility Fund Sales Agreement		142,000	117,017		259,017
Fund 796/Northeast Ridge Assmt Refunding 2013	2,000	435,000	96,914	5,000	538,914
TOTALS	17,500	2,328,178	896,811	36,000	3,278,489

* 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:

2013 Pension Side Fund Bonds	
BPFA, 2005 B Lease Revenue	2,750
BPFA, 2009 Lease Revenue	2,200
BPFA, 2001 Series B	40,300
BPFA, 2012 Utility Revenue	-
2013 Northeast Ridge Assessment	7,000
Total	\$ 53,500

55100 Principal

55200 Interest

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

- 1. 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.

9/1/2014	Principal	\$ 825,000
9/1/2014	Interest	70,451
3/1/2015	Interest	<u>45,926</u>
Total		\$ 941,378

Outstanding principal at 6/30/15 will be \$1,580,000.

2. **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 2014/15 for this agreement are as follows:

9/1/2014	Principal	\$ 142,000
9/1/2014	Interest	59,737
3/1/2015	Interest	<u>57,280</u>
Total		\$ 259,017

Outstanding principal at 6/30/15 will be \$3,311,000.

3. **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*	\$ 52,209	16.33%
GVMID*	54,351	17.00%
Successor Agency*	213,152	66.67%
Total	\$ 319,713	100.00%

* Includes principal and interest

Payments due in 2014/2015 for this bond are:

10/1/2014	Interest	\$ 22,356
4/1/2015	Interest	22,356
4/1/2015	Principal	<u>275,000</u>
Total		\$ 319,713

Outstanding Principal at 6/30/15 will be \$895,000.

4. **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 2034. 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.

10/1/2014	Interest	\$ 118,142
4/1/2015	Interest	118,142
4/1/2015	Principal	<u>165,000</u>
Total		\$ 401,284

Outstanding principal at 6/30/15 will be \$5,195,000.

5. **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 2014/15 for this bond are as follows:

7/1/2014	Interest	\$ 72,088
1/1/2015	Interest	72,088
1/1/2015	Principal	<u>455,000</u>
Total		\$ 599,175

Outstanding principal at 6/30/15 will be \$2,060,000.

6. **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, 2029.

Payments due in 2014/15 for this bond are:

10/1/2014	Interest	\$ 50,363
4/1/2015	Interest	50,363
4/1/2015	Principal	<u>85,000</u>
Total		\$ 185,725

Outstanding principal at 6/30/15 will be \$1,785,000.

7. **Northeast Ridge Assessment Bonds 2013 Refunding** were issued in the amount of **\$3,395,000** and refunded the 2002 reassessment bonds that 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 2014/15 for this bond are:

9/2/2014	Principal	\$ 435,000
9/2/2014	Interest	51,734
3/2/2015	Interest	<u>45,140</u>
Total		\$ 531,874

Outstanding principal at 6/30/15 will be \$2,960,000.

8. Brisbane Public Financing Authority 2013 Lease Agreement/Revenue Bonds were issued in the amount of \$1,611,000 on May 1, 2013 to fund the pension side-fund that was created when the non-safety plan was changed in 2008. The bonds were issued at rates less than the PERS rate of 7.5%.

Payments due in 2014/15 for this bond are:

12/1/2014	Principal	\$	25,000
12/1/2014	Interest		31,263
6/1/2015	Principal		25,000
6/1/2015	Interest		<u>30,766</u>
Total		\$	112,028

Outstanding principal at 6/30/15 will be \$1,521,000.

In summary, City and Agency debt is as follows:

Name of Bond Issue	Issue Date	Original Amount Issued	Interest Rate	Principal Amount Outstanding at 7/1/2014	Principal Amount Maturing during 14/15	Principal Amount Outstanding at 6/30/15
2001 BPFA Series B	3/1/01	8,935,000	3.75/ 5.55	2,405,000	825,000	1,580,000
2012 BPFA Utility	7/12/12	3,590,000	3.46	3,453,000	142,000	3,311,000
2005 BPFA Lease Refunding	2/1/05	3,265,000	3.0/3.75	1,170,000	275,000	895,000
2005 BPFA Series B	10/3/05	5,970,000	3.125/ 4.375	5,360,000	165,000	5,195,000
2006 Pension Obligation	8/8/06	4,745,000	5.00	2,515,000	455,000	2,060,000
2009 BPFA	3/11/09	2,255,000	3/5.625	1,870,000	85,000	1,785,000
2013 Northeast Ridge Assessment	9/1/01	6,975,000	5.875	3,395,000	435,000	2,960,000
2013 Side Pension Bonds	5/1/13	1,611,000	3.7	1,571,000	50,000	1,521,000
Totals		37,346,000		21,739,000	2,432,000	19,307,000

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**

RECAP OF DEBT SERVICE FUND BUDGET FOR FY 2014/15

Fund and Bond	52235 Professional Services	55100 Principal	55200 Interest	54100 Administrative Charges	Total Budget by Fund
Fund 882/Brisbane Refunding Lease Revenue 2005A *	2,750	183,315	29,805		215,870
Fund 881/2013 Tax Allocation Bonds Refunding	2,500	1,090,000	680,306		1,772,806
TOTALS	<u>5,250</u>	<u>1,273,315</u>	<u>710,111</u>	<u>0</u>	<u>1,988,676</u>

* Shows only Successor Agency Portion of Brisbane Refunding Lease Revenue which is split between the Successor Agency and the Utility Fund

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.

**CITY OF BRISBANE
COMPUTATION OF APPROPRIATION LIMIT
FOR FISCAL YEAR 2014/15**

	(1)	(2)	(3)
	% Change in CPCPI	% Change in Non-Residential Construction	The Greater % Change
1 % Change in CPCPI or Non-Residential Construction	-0.23%	NA	-0.23%
	% Change In County Population	% Change In City Population	The Greater % Change
2 % Change in County or City Population	1.17%	1.07%	1.17%

CALCULATIONS

a	Prior year's Appropriation Limit	\$16,865,574
b	Multiply 1+Line 1 by 1 + Line 2	100.94%
c	Multiply Line (a) by Line (b), and subtract Line (a)	\$158,083
d	Add Lines (a), and (c) and enter total here	\$17,023,657
e	APPROPRIATION LIMIT FOR 2014/15	\$17,023,657
	Estimated tax proceeds as budgeted for fiscal year 2014/15	\$9,923,000
	Estimated Excess Limit Capacity or (Tax Proceeds)	\$7,100,657

RESOLUTION NO. 2014-18

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BRISBANE ESTABLISHING THE APPROPRIATION LIMIT FOR THE FISCAL YEAR 2014/15 PURSUANT TO ARTICLE XIII B AS AMENDED OF THE CALIFORNIA STATE CONSTITUTION

WHEREAS, Proposition 4 was approved by the California voters on November 6, 1979, thereby adding Article XIII B of the California State Constitution; and

WHEREAS, on June 4, 1990 the California Voters amended Article XIII B and the California Constitution by approving Proposition 111 which became effective July 1, 1990; and

WHEREAS, it is the desire of the City Council of the City of Brisbane to establish the Appropriation Limit for the Fiscal Year 2014/15 pursuant to Article XIII B as amended of the California State Constitution; and

NOW, THEREFORE, BE IT RESOLVED THAT the City Council of the City of Brisbane hereby finds and determines;

1. That during the Fiscal Year 2013/14 the California Per Capita Income (CPCPI) increased by -0.23% and that the Non-Residential Construction Growth factor was not available from the County Assessor.
2. That during Fiscal Year 2013/14, the percentage increase in the County of San Mateo and the City of Brisbane population was 1.17% and 1.07% respectively.
3. That the higher percentage shown in 1 and 2 above be applied to determine the appropriation limit for Fiscal Year 2014/15.
4. That the 2014/15 appropriation limit for the City of Brisbane is calculated to be \$17,023,657.
5. The 2014/15 budget anticipates tax revenues of \$9,923,000 which is \$7,100,657 less than the appropriation limit.

BE IT FURTHER RESOLVED THAT any revenues from proceeds of taxes and user fees in excess of costs received during the Fiscal Year 2014/15 over and above the appropriated limit of \$17,023,651 must be returned to the taxpayers of the City of Brisbane in accordance with the procedure to be adopted by the City Council of the City of Brisbane when such amount of refund is determined.

W. Clarke Conway
Mayor

I hereby certify that the foregoing Resolution No. 2014-18 was duly and regularly adopted at a meeting of the Brisbane City Council on June 19, 2014 by the following vote:

AYES:

NOES:

ABSENT:

Sheri Marie Spediacci
City Clerk

