

CITY OF PINOLE



TKG PINOLE VALLEY, LLC

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BUDGET FOR FISCAL YEARS 2008-2009 2009-2010 & 2010-2011



CITY of PINOLE

BUDGET

FOR FISCAL YEARS

2008-2009

2009-2010 & 2010-2011

MAYOR

Peter Murray

MAYOR PRO TEM

Mary Horton

COUNCILMEMBERS

Virginia Fujita
Debbie Long
Roy Swearingen

Submitted by:
Charles A. Long
Interim City Manager

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CITY OF PINOLE

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TRANSMITTAL LETTER

June 30, 2008

Honorable Mayor and Members of the City Council:

I am pleased to present this consolidated budget document which incorporates your 2008-09 appropriations and budget policies. The document presents the appropriations and policies in three sections:

1. The Operations Budget for ongoing municipal operations which includes a 3-year budget for departmental operations funded from the General Fund, Measure S, Redevelopment and Fee Revenue Activities. ¹
2. A 5-year Capital Improvement Program.
3. The 2008-09 budget for the City's Wastewater Utility.

Section 1: The Operations Budget provides funding for ongoing municipal operations from fourteen separate funding sources as follows:

100	General	\$12,979,921
105	Measure "S"	1,540,580
200	Gas Tax	427,039
201	Traffic Congestion Relief	83,160
202	Police Security	42,662
204	Police Grants	153,668
205	Traffic Safety	50,522
206	Supplemental Law Enforcement	134,110
207	N.P.D.E.S.	242,021
209	Recreation Programs	1,569,148
212	Building Inspection	595,745
213	AB939	98,090
276	Growth Impact	327,945
463/4	RDA Reimbursements to Operations	<u>3,224,293</u>
TOTAL OPERATIONS BUDGET		<u>\$21,468,904</u>

Departmental operations have been funded primarily from the General Fund, which includes sales and property taxes as its largest revenue sources. For some years now the city has run a deficit in its General Fund, thus threatening the viability of departmental operations. Based on our projection of revenues and costs through June 30, 2008, the record of deficits is:

2007-08 = \$(1,157,000) estimated
2006-07 = \$(1,640,918)
2005-06 = \$(1,776,807)
2004-05 = \$(351,508)
2003-04 = \$(497,627)

To address this structural deficit in the General Fund, the City council adopted a 3 year Operations Budget Plan which has the following components.

1. For 2008-09 the City Council reduced expenditures born by the General fund by \$1,776,136 over 2007-08 levels through a combination of \$310,613 in cuts in services and \$1,465,523 of transferring expenditures to Measure S and Redevelopment.
2. The Redevelopment Agency provided the City \$2.5 million as gap funding as a loan to assist the City in overcoming its operational deficit. This loan will be amortized over the next 15 years.
3. The control point for expenditures has been placed at the functional department level for the City's 6 operating departments of Administration (City Council, City Manager, Personnel and Finance), Community Development, Fire, Police, Public Works and Recreation.
4. Appropriations for department shall be increased annually at the rate of two percent (2%) for fiscal years 2009/10 and 2010/11.
5. The authority is granted to each department manager under the direction of the City Manager / Executive Director to allocate specific line-item appropriations within the department control limits in the most cost effective manner that maintains or enhances the delivery of programs and services to the residents of the City of Pinole.
6. The Finance Director will prepare Quarterly Reports to the City Council reporting the budget performance to the control limits herein established, and that expenditures in excess of the control limits will result in suspension of staffing recruitments to fill personnel vacancies until expenditures return to adopted control levels.
7. Underexpenditures compared to budgetary control limits will be carried forward as an augmentation to established control limits on an annual basis with 20% of

such augmentation set aside for use by the departments in addressing capital equipment and facilities renewal and replacement needs.

8. Department Heads may increase expenditure appropriations levels by generating additional revenues. Such changes to the established control limits will be subject to adoption of resolution of the City Council or Agency Board of Directors.
9. The Council shall annually consider progress in achieving budget targets and may implement mandatory reductions in personnel, if needed, to assure that expenditure appropriations can be supported by sustainable revenues thereafter.
10. The Council targets a General Fund reserve of \$1,000,000 by June 30, 2012.

This plan involves a significant change in the City’s approach to budgeting. It requires departments to live within long term limitations on their expenditures. It harnesses the ingenuity and inventiveness of employees to operate more efficiently. It avoids involuntary layoffs if at all possible.

The plan allows the time for structural changes to be made in the delivery of public services. Numerous opportunities exist for this organization to cut costs without undermining services to the public. All these opportunities will require work to achieve.

Section 2: The 5-Year Capital Improvement Plan anticipates funding of \$47.2 millions spread over the next 5 fiscal years as follows:

	<u>FY 08 - 09</u>	<u>FY 09 - 10</u>	<u>FY 10 -11</u>	<u>FY 11-12</u>	<u>FY 12 -13</u>
TOTAL	\$24,489,658	\$9,070,608	\$5,750,608	\$4,085,608	\$3,825,608

This funding is allocated to the following project types:

PROJECTS BY TYPE	
Streets	\$10,065,000
Storm Drains	\$1,380,000
Buildings	\$3,910,000
Wastewater Plant	\$800,000
Sewer Collection	\$2,550,000
Parks and Open Space	\$5,232,000
Beautification	\$2,225,000
Senior Village	\$400,000
Non Housing RDA	\$12,641,540
Housing	\$5,548,550
Other	\$2,470,000
TOTAL AMOUNT	\$47,222,090

And the funding is from the following sources:

FUNDING SOURCES	
RDA Non Housing (Restricted)	\$31,142,540
RDA Housing (Restricted)	\$5,548,550
Measure S	\$455,000
Measure J (Restricted)	\$1,440,000
Prop 1B (Restricted)	\$400,000
Public Facility (Restricted)	\$635,000
Sewer Enterprise (Restricted)	\$1,425,000
Grants (Restricted)	\$3,310,000
Quimby (Restricted)	\$141,000
Settlement Fund (Restricted)	\$400,000
Rule 20A (Restricted)	\$1,560,000
Unidentified	\$765,000
TOTAL AMOUNT	\$47,222,090

This is the first time that the Council has adopted a five year capital plan. It reflects the allocation of identified and on-hand funding sources in a long term context.

Not included in this capital plan is about \$75 million of unallocated Redevelopment Funding. This unallocated funding includes an \$18 million bond issue scheduled for 2010 to capture unallocated tax increment through 2023 and the sale of land, repayment of loans and liquidation of Redevelopment investments. The Council will spend the next 18 months working with the community to decide how to allocate this funding.

Section 3: The City's Wastewater Utility provides service to both Pinole and Hercules, a service population of about 40,000. The two cities split the operations costs between them based on measured flow and the capital costs have been divided equally.

The wastewater plant has recently been upgraded for better solids handling with the construction of a fourth digester.

In June 2007, the Regional Water Quality Control Board issued an order requiring that the wastewater plant be upgraded further to better handle peak flows during rainstorms. The upgrade must be planned, financed, constructed and in service by June 2016. Over the past year, the two cities have conducted engineering studies to evaluate six different options for meeting the new discharge standards. The options costs are estimated to cost between \$40 million to \$99 million and the City Councils will be deciding which option to pursue sometime in the next 6 months. With the selection of a preferred option, the Council's will also initiate the environmental review and financial analysis. The implementation of the first step of rate increases to support the preferred option could occur next fiscal year to allow an orderly phase-in of rate increases necessary to support the capital and operating costs of the upgraded facilities.

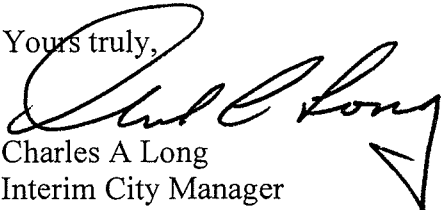
The 2008-09 budget for ongoing operations in the City's Wastewater Utility estimates \$4,929,310 in operations costs. Service charges for wastewater will remain stable for 2008-09.

Summary: Taken together, the three sections of the budget present the City Council's plan for the allocation of \$50.1 million in funding for 2008-09 as follows:

1. City Municipal Operations Budget for 2008-09	\$21,468,904
2. Capital Improvement Plan Projects for 2008-09	\$24,843,758
3. Debt Service Commitments for 2008-09	\$ 5,561,501
4. Pinole Hercules Wastewater Utility	<u>\$ 4,929,310</u>
TOTAL	\$56,803,473

I want to acknowledge several people who performed the hard work putting together this year's budgets and policies. Richard Loomis, the Finance Director, Sandy Lucken, the Deputy Finance Director, and Alice Johnson, Accounting Specialist, of the Finance Department worked as a team, providing vital leadership and support for all aspects. Dean Allison, the Public Works Director took the lead in putting together the Capital Improvement Plan and received support from Mary Roberts, the Community Development Director, Amy Wooldridge, the Recreation Director and Mary Drazba, the Economic Development Manager. This year's budget document truly represents a team effort from all parts of the organization.

Yours truly,



Charles A Long
Interim City Manager

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OPERATING PROGRAMS ACTIVITIES SUMMARY
(Expenditure Control Budgeting)
With RDA Cash Infusion

City Operations Funding
General Fund, Measure S and Redevelopment

	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	NOTES
1	General Fund Revenues						
2	\$3,549,206	\$3,693,277	\$3,804,075	\$3,918,198	\$4,035,744	\$4,156,816	Assume 3.0% annual increase
3	\$2,161,605	\$2,201,862	\$2,245,899	\$2,290,817	\$2,336,634	\$2,383,366	Assume 2% annual increase
4	\$2,149,189	\$2,149,189	\$2,170,681	\$2,192,388	\$2,214,312	\$2,236,455	Assume 1% annual increase
5	\$913,815	\$906,200	\$928,855	\$952,077	\$975,879	\$1,000,276	Assume 2.5% annual increase
6	\$8,773,815	\$8,950,529	\$9,149,511	\$9,353,479	\$9,562,568	\$9,776,913	
7	\$108,986	\$108,986	\$108,986	\$108,986	\$108,986	\$108,986	Assume 0% annual increase
8	\$106,322	\$95,463	\$95,463	\$95,463	\$95,463	\$95,463	Assume 0% annual increase
9	\$1,574,652	\$1,648,417	\$1,697,870	\$1,748,806	\$1,801,270	\$1,855,308	Assume 3% annual increase
10	\$933,659	\$949,490	\$977,974	\$1,007,314	\$1,037,533	\$1,068,659	Assume various annual increases
11	\$172,354	\$88,509	\$88,509	\$88,509	\$88,509	\$88,509	Assume 0% annual increase
12	\$625,000	\$338,500	\$345,270	\$352,175	\$359,219	\$366,403	Assume 2.0% annual increase
13	\$12,294,788	\$12,179,893	\$12,463,583	\$12,754,732	\$13,053,547	\$13,360,241	
14	General Fund Expenditures						
15	\$1,560,923	\$1,767,700	\$1,803,054	\$1,839,115	\$1,661,315	\$1,694,541	Assume 2% annual increase -- After \$70,268 base-cost reduction in 2008-09
16	\$6,739,452	\$6,270,732	\$6,396,147	\$6,524,070	\$5,857,620	\$5,974,772	Assume 2% annual increase -- After \$687,000 cost shift to Measure "S" for Overtime & Crime Prevention costs & \$162,000 base-cost reduction in 2008-09
17	\$3,480,227	\$3,166,020	\$3,229,340	\$3,293,927	\$2,980,427	\$3,040,036	Assume 2% annual increase -- After \$234,118 cost shift to Measure "S" for Overtime & Administrative Support costs & \$76,650 in base-cost reduction in 2008-09
18	\$1,029,228	\$921,988	\$940,428	\$959,236	\$868,311	\$885,678	Assume 2% annual increase -- After \$180,800 cost shift to Gas Tax Fund for Street Maintenance work activities & \$24,782 in base-cost reduction in 2008-09
19	\$186,076	\$97,823	\$99,779	\$101,775	\$92,250	\$94,095	Assume 2% annual increase after \$2,213 in base-cost reduction in 2008-09
20	\$445,930	\$455,658	\$464,771	\$474,067	\$431,017	\$439,637	Assume 2% annual increase after \$9,800 in base-cost reduction in 2008-09
20A	\$0	\$0	\$0	\$0	\$274,165	\$274,165	Prepaid Interest (3-years during Ramp Down)
21	\$0	\$300,000	\$390,000	\$400,000	\$415,000	\$430,000	Per Debt Service Schedule
22	\$13,441,836	\$12,979,921	\$13,323,519	\$13,592,190	\$12,580,105	\$12,832,924	
23	(\$1,147,048)	(\$800,028)	(\$859,936)	(\$837,458)	\$473,442	\$527,317	

OPERATING PROGRAMS ACTIVITIES SUMMARY
(Expenditure Control Budgeting)
With RDA Cash Infusion

City Operations Funding
General Fund, Measure S and Redevelopment

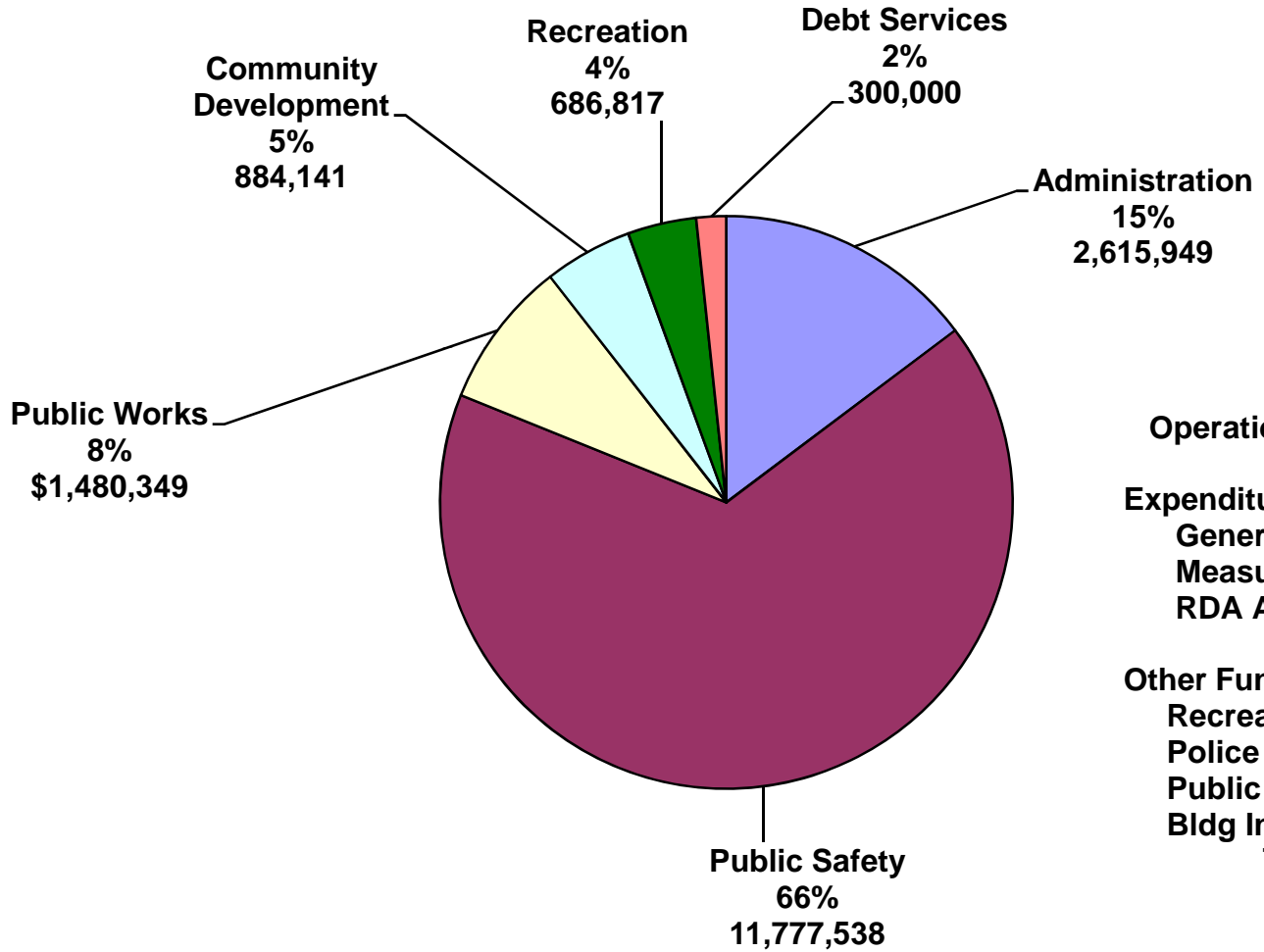
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	NOTES	
Measure S								
24	Measure S Revenues							
25	Use Tax	\$1,550,000	\$1,596,500	\$1,644,395	\$1,693,727	\$1,744,539	\$1,796,875	Assume 3% annual increase
26	Measure S Expenditures							
27	Public Safety (Police)	\$638,055	\$981,629	\$1,001,262	\$1,021,287	\$1,041,713	\$1,062,547	Assume 2% annual increase
28	Public Safety (Fire)	\$393,750	\$558,951	\$570,130	\$581,533	\$593,163	\$605,027	Assume 2% annual increase
29	From General Fund Public Safety		\$0	\$0	\$0	\$0	\$0	Assume 2% annual increase
30	To RDA for Infrastructure & CASRI		\$0	\$0	\$0	\$0	\$0	Assume 2% annual increase
31	TOTAL MEASURE S EXPENDITURES	\$1,031,805	\$1,540,580	\$1,571,392	\$1,602,819	\$1,634,876	\$1,667,573	
32	Surplus (Deficit) Measure "S"	\$518,195	\$55,920	\$73,003	\$90,907	\$109,663	\$129,301	
Redevelopment								
33	Redevelopment Operations Funding							
34	Redevelopment expense transfers	\$2,006,898	\$3,224,293	\$3,244,898	\$3,309,796	\$3,375,992	\$3,443,512	Matches annual expenses
35	Redevelopment Loan		\$2,289,325					One time loan
36	Total Redevelopment Funding	\$2,006,898	\$5,513,618	\$3,244,898	\$3,309,796	\$3,375,992	\$3,443,512	
37	Redevelopment Operations Costs							
38	Administration	\$714,267	\$848,249	\$865,214	\$882,518	\$900,169	\$918,172	Assume 2.0% annual increase
39	Public Safety (Police & Fire Admin.)	\$131,736	\$274,412	\$279,900	\$285,498	\$291,208	\$297,032	Assume 2.0% annual increase
39x	Crime Prevention / CP&S (75%)	\$0	\$482,774	\$492,429	\$502,278	\$512,324	\$522,570	Assume 2% annual increase
40	Public Works	\$282,599	\$225,200	\$229,704	\$234,298	\$238,984	\$243,764	Assume 2.0% annual increase
40x	Public Works Capital Projects (from "S")	\$0	\$333,161	\$339,824	\$346,621	\$353,553	\$360,624	Assume 2% annual increase
41	Community Development	\$655,122	\$786,318	\$802,044	\$818,085	\$834,447	\$851,136	Assume 2.0% annual increase
42	Recreation	\$223,174	\$231,159	\$235,782	\$240,498	\$245,308	\$250,214	Assume 2.0% annual increase
43	REDEVELOPMENT OPERATIONS COSTS	\$2,006,898	\$3,181,273	\$3,244,898	\$3,309,796	\$3,375,992	\$3,443,512	
44	Surplus (Deficit) RDA	\$0	\$2,332,345	\$0	\$0	\$0	\$0	
45	Overall Funding	\$15,851,686	\$19,290,011	\$17,352,876	\$17,758,255	\$18,174,078	\$18,600,628	
46	Overall Expenses	\$16,480,539	\$17,701,774	\$18,139,809	\$18,504,806	\$17,590,973	\$17,944,009	
47	Overall Annual Surplus (Deficit)	(\$628,853)	\$1,588,237	(\$786,933)	(\$746,550)	\$583,105	\$656,619	
48	Year end 2007-08 Bal. GF-Resv.		\$610,467					
49	Year end 2007-08 Bal. Meas. "S"		\$518,195					
50	Overall Year End Balances	(\$628,853)	\$2,716,899	\$1,929,966	\$1,183,416	\$1,766,521	\$2,423,140	

Departmental Expenditure Control Limits for Fiscal Year 2008-09

<u>Department</u>	<u>General Fund</u>	<u>Measure "S"</u>	<u>Redevelopment Admin. Reimb.</u>	<u>Special Revenue</u>	<u>Totals</u>
Administration	1,767,700	0	848,249	0	2,615,949
Police	6,270,732	981,629	702,712	540,962	8,496,035
Fire	3,166,020	558,951	97,494	167,945	3,990,410
Public Works	921,988	0	558,361	850,310	2,330,659
Community Development	97,823	0	786,318	595,745	1,479,886
Recreation Programs	455,658	0	231,159	1,569,148	2,255,965
Pension Obligation Bo	<u>300,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>300,000</u>
Totals	<u><u>12,979,921</u></u>	<u><u>1,540,580</u></u>	<u><u>3,224,293</u></u>	<u><u>3,724,110</u></u>	<u><u>21,468,904</u></u>

2008-09 Operating Expenses

(ECB Controlled = \$17,744,794)



Operations Expense Summary

Expenditure Control Budget	
General Fund	\$12,979,921
Measure S	1,540,580
RDA Admin	<u>3,224,293</u>
	\$17,744,794
Other Funds	
Recreation	\$1,569,148
Police & Fire	708,907
Public Works	850,310
Bldg Inspection	<u>595,745</u>
Total	\$21,468,904

California Society of Municipal Finance Officers

Certificate of Award For *Meritorious in Operating Budgeting*

Fiscal Year 2007-2008

The California Society of Municipal Finance Officers (CSMFO) proudly presents this certificate to

City of Pinole

For meeting the criteria established to achieve the MERITORIOUS AWARD in the OPERATING BUDGET CATEGORY.

March 6, 2008



Bradley Robert

Brad Grant
CSMFO President

Cindy Guziak

Cindy Guziak, Chair
Budgeting & Financial Reporting

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THE CITY OF PINOLE

The City of Pinole is a community of approximately 19,604 residents situated in Western Contra Costa County on the east side of San Francisco Bay. Pinole is approximately 30 miles northeast of San Francisco and 20 miles north of Oakland along Interstate Highway 80.

In addition to the natural setting, Pinole is noted for its architectural heritage and historic past. Native American settlement of the West Contra Costa shoreline began at least 5,000 years ago. The Pinole region was the territory of the Huchiun Indians, whose territory extended from Berkeley to somewhere between Rodeo and Crockett. The recorded history of Pinole dates back to the early 1700s when a Spanish commandant, Don Pedro Fages, led an exploration through Contra Costa. With a small band of soldiers and an Indian guide, Don Pedro Fages left Monterey and traveled northward until he reached the area known today as Pinole. According to legend, the soldiers ran out of provisions on their march and found a village of Indians who gave them food. This food consisted of a form of meal, made from acorns, seeds, and wild grain, which they called "pinole" (derived from the Aztec word "pinolli" meaning ground and toasted grain or seeds). Thus, the soldiers named their camp "El Pinole", and Pinole received its name.

In 1823, Don Ignacio Martinez, commandant of the Presidio of San Francisco, received a land grant from the Mexican government. This land grant comprised over 17,000 acres and was known as "El Pinole". The following year, in 1824, Don Ignacio Martinez built his first adobe hacienda in Pinole Valley about three miles from San Pablo Bay on what is now Pinole Valley Park.

By the 1850s, Bernardo Fernandez started a trading facility at the bay and built the historic Fernandez Mansion, which still stands today at the end of Tennent Avenue. From these early beginnings, a small but thriving community grew to the city we know as Pinole. Many of these early structures still stand, as reminders of Pinole's colorful past.

One of the earliest Anglo-American settlers in Contra Costa County was Dr. Samuel J. Tennent, who married Rafaela, the daughter of Ignacio Martinez. In 1851, the Tennents built their home, about a half-mile out the Valley Road (Pinole Valley Road today) from the Tennent Avenue Creek Bridge, of lumber, that was shipped from Maine. Tennent, through his wife Rafaela, owned much of the acreage in the area.

With the advance of the southern Pacific Railroad through the wharf area in 1878, the way became open for the California Powder Works to move into the adjacent waterfront they called Hercules. The company built both the plant and its houses and became the largest producer of dynamite in the world by the turn of the century. During World War I it manufactured more TNT than any other plant in the country. The town of Pinole became the service center for the plant, and the success of the plant had a direct relationship with the development of Pinole. Twenty of the homes built by the company for worker housing have been rehabilitated and relocated to an historic district receiving area adjacent to the Pinole City limits.

Edward M. Downer came to Pinole in late 1889 and went to work in 1890 as a dispatcher and station agent at the Southern Pacific train depot at the end of Tennent Avenue near the waterfront. During the last ten years of the Nineteenth Century and the early part of the Twentieth, he was one of the most influential and prominent business figures in Pinole and the surrounding areas including Rodeo, Crockett, Port Costa, Richmond, El Cerrito and Albany. This was due to the chain of banking houses, which he and his family established in these cities and to his civic efforts and successes all through this area.

The history and architectural character of Pinole was very much influenced by the commercial activity that took place here, including the Gold Rush, agricultural shipping (about 1854 to 1885), railroad shipping, California Powder Works Company (1879 to the 1970s), the growth in automobile travel, World War II - 1940s, and construction of I-80. The Old Town area of Pinole is unique. Despite rapid growth since the 1950s, Pinole's downtown has retained a great deal of historic and architectural character. A large number of historic residences, primarily Queen Anne and Italianate cottages, remain in good condition, and many of the old commercial buildings still remain.

The City has a land area of more than four square miles; much of the land has gently rolling hills with steeper hills paralleling on the north and south. Elevation in the City ranges from sea level to 500 feet above sea level.

The climate is mild, with no extremes of temperature, rainfall or humidity. Lowest and highest temperatures are in the narrow range of an average low of 40°F in the winter to an average 85°F in the summer.

Government and Administration

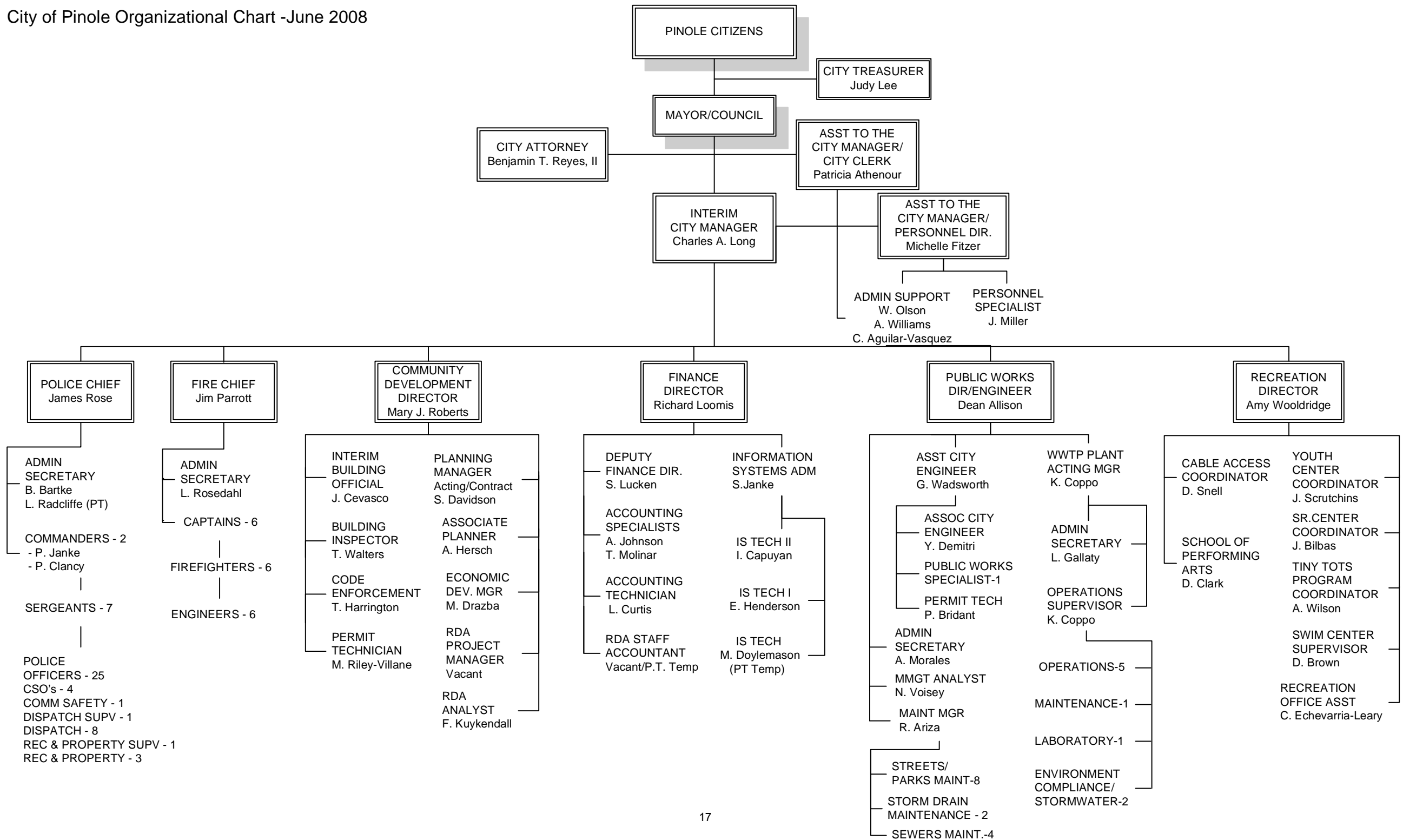
The City of Pinole was incorporated in 1903.

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. Three Councilmembers were elected in February of 2008 at a Special Election and two seats will be up for election in November of 2008. The Council from among its members selects the Mayor. In addition to Councilmembers, the City Treasurer is also an elected position.

The City Manager is appointed by and serves at the pleasure of the City Council. The City Manager has responsibility for implementing the policy decisions of the City Council and supervises all operations of city government through heads of departments, including Community Development, Police, Fire, Public Works and Finance.

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City of Pinole Organizational Chart -June 2008



City Council

Meets on second and fourth Tuesdays of each month, 7:00 p.m. in the Council Chambers; Study Sessions held on fifth Tuesdays on an as needed basis.

City Council

Debbie Long	11/10
Virginia Fujita	11/10
Roy Swearingen	11/08
Mary Horton, Mayor Pro Tem	11/10
Peter Murray, Mayor	11/08

Economic Development & Housing

Advisory Committee (EDHAC)

Sean Duckworth	06/10
Patricia Jennings	06/10
Jil Kiernan	06/10
Norma Martinez-Rubin	06/11
Bill Miller	06/11
George Parsons	06/11
Irma Ruport	06/10
John Schilt	06/11
Cindy Trego	06/11
Mary Roberts	Staff
Mary Drazba	Staff
Francine Kuykendall	Staff

Planning Commission

Maureen Toms, Chair	04/09
Paul Sekins	04/10
Thomas Brooks	04/10
John Bender	04/10
Timothy Banuelos	04/09
Patty McGoldrick	04/09
David Kurrent, Vice Chair	04/09

Appointed Officials

City Manager (Interim)	Charles Long
City Clerk	Patricia Athenour
City Attorney	Ben Reyes

Elected Officials

Treasurer	Judy Lee
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Department Managers

Community Development Dir.	Mary Roberts
Finance Director	Richard Loomis
Fire Chief	Jim Parrott
Planning Manager	Vacant
Police Chief	James Rose
Public Works Director	Dean Allison
Recreation Manager	Amy Wooldridge
Water Pollution Control	Vacant
Personnel Director	Michelle Fitzer
Economic Development Mgr.	Mary Drazba

Youth Commission

Amy Wooldridge	Staff
Caleb Hernandez	09/08
Chelsea Parrott	09/08
Dana DeGuzman	09/08
Donald Castro	09/08
Ernesto Perez	09/08
Ezekiel Starling	09/08
Gabriel Sanchez	09/08
Ignacio Reyes	09/08
James Holt	09/08
Jan Tracie Devera	09/08
Karen Campos	09/08
Kevin Lao	09/08
Kimberly Lao	09/08
Lorena Reyes	09/08
Marylynn Bui	09/08
Maurice Jordan	09/08
Megan Duckworth	09/08
Mohid Jafri	09/08
Paolo Susvilla	09/08
Rachel Galloway	09/08
Shoshanah Setzen	09/08
Tiffany Hurtado	09/08
Yohanna Pepa	09/08

Traffic & Pedestrian Safety Committee

Randy Wilcox	10/08
Doug Taylor	10/09
Charles Hammack	10/08
Faith Dunham-Sims	10/09
John Fischbach	10/09
Dean Allison	Staff
Ana Morales	Staff

THE BUDGET PROCESS

Budgetary Process

The preparation and submission of the annual city budget is the statutory responsibility of the City Manager. Each department is responsible for preparing the program and capital projects for their area of responsibility. The Finance Department provides projected salary and benefit costs and performs the first level review of each budget.

In April, department directors submit their budget requests and written justifications to the Finance Department. Finance personnel calculate and forecast revenues, anticipated cash balances and future salaries and benefit costs. The preliminary budget is then assembled, checked for accuracy and bound for presentation to the City Manager.

The departments' proposed operating and capital budgets are then reviewed by the City Manager and revisions are incorporated, as appropriate. Following the review by the City Manager, the budget is returned to Finance where it is prepared for submission to the City Council.

The City Council receives the budget from the City Manager and conducts a series of study sessions wherein the Council members study the budget in depth. Council recommends and/or orders various additions and/or deletions, which are then incorporated in the budget by the Finance Department.

The final budget and a resolution for adoption are presented to the City Council at a noticed public hearing, after which the budget is adopted.

Budget and Operating Guidelines

- < Each department is responsible for preparing and monitoring its budget, both capital and operating.
- < Department heads are responsible for operating within their budget, as approved by the City Manager and adopted by the City Council.
- < All transfers from one fund to another fund require a City Council resolution.
- < All new programs/projects require a City Council resolution.
- < Quarterly budget reviews shall be conducted with the City Council.

Budget Basis

The basis of the budget refers to when revenues and expenditures or expenses are recognized in the accounts. The City budget is prepared on the same basis as the City's annual financial statement, which is the modified accrual basis of accounting.

With this basis, revenues are recognized when they become measurable and available and expenditures are recognized generally when the related liability is incurred.

Proprietary funds are accounted for using the accrual basis of accounting. Their revenues are recognized when they are earned, and their expenses are recognized when incurred.

Budget Policies

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

- To define **policy**, as promulgated by the City Council.
- 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.
- To present the City's **Financial Plan** for the fiscal year, illustrating appropriations and projected revenues by which the appropriations are funded.
- To serve as a **Communications Document** for the citizens of Pinole who wish to understand how the City operates and the methods used to finance those operations.

The purpose of the Financial Plan is to demonstrate fiscal solvency over the long term, to provide early warning of adverse trends, and to improve financial planning and policy making for the allocation of scarce budget resources.

City Council Financial Policies

The City of Pinole has always functioned under significant financial constraints. These financial pressures have significantly impacted and influenced our budgetary policy. Our primary budgeting strategy is to maintain current levels of service, identify new revenue sources, expand services only when new revenue sources become available, and to work towards full cost recovery of services where possible. The FY 2008-09 Proposed Budget continues to focus on several key goals in carrying out the policies previously approved by the City Council. Outlined below is a summary of those policies.

- **Strengthen the Public Safety Functions** in Pinole through full staffing, upgrading of equipment resources, and communication system changes.
- **Implement Staffing and Operation Budget Recommendations** as articulated by the City Council.
- **Provide Funding for Unfunded Liabilities/Reserves** as previously discussed by the City Council.

- **Continue a Fiscally Conservative Policy on Expenditures and Revenue Projections** to insure an accurate representation on the City's financial position.

Long-Term Financial Planning

Recognizing that a three-year budget is a resource allocation tool for use in implementing long-term financial plans, the City Manager recommends that the following "long-term" budget policies guide the fiscal management decision making of the City Council:

1. The primary objective in each budget cycle should be to construct a spending plan that matches expenditures for current operations with sustainable revenue sources.
1. General Fund reserves should be maintained in an amount no less than 10% of authorized expenditure appropriations, unless a lesser amount is justified based on an evaluation of specific exposures for individual elements of fiscal risk.
2. Fund equity that is not specifically encumbered by regulatory statute or grant agreements should be consolidated in the reserve accounts for the City's General Fund.
3. All positions authorized in the Staffing Allocation Plan should be reviewed for potential "salary savings" prior to initiating recruitments to hire new employees.
4. All positions authorized in the Staffing Allocation Plan should be reviewed for consolidation or reallocation (to a lower classification level) prior to initiating new recruitments.
5. User fees should be established for enterprise activities at rates that accommodate full cost recovery for infrastructure renovation and equipment replacement.
6. User fees for governmental type program activities (non-enterprise activities) should be established at rates that accommodate at least 70% cost recovery.
7. Increases in employee salaries should be granted only following consideration of cost sharing with employees for future increases in benefit (retirement) premiums.

Capital Project Commitments

Capital projects for which funds are appropriated in the budget year shall have those funds restricted for use for that project. Such appropriation will continue to be valid in subsequent fiscal years until the project is completed or terminated, if the City has entered into a contractual commitment for project costs. Unexpended capital project appropriations shall only accrue interest if specified by the original funding source as a condition of funding the project. If a capital project requires an additional appropriation in excess of 10% of its current total authorized budget, then City Council approval shall be required.

Recognizing the potential volatility of development-related revenues, no more than 75% of the estimated revenues and accumulated fund balance, for development oriented funds, that are budgeted for capital projects shall be committed prior to actual revenue collection.

Enterprise Activities

All activities similar to any profitable business enterprise shall charge and collect fees adequate to fully fund the activity ***including working capital and reserve capital requirements***, unless expressly authorized for General Fund subsidy by the City Council.

Unfunded Liabilities

Any unfunded liabilities identified in any actuarial studies, audits, or other analyses, shall be disclosed to the City Council, during its consideration of budget appropriations and at quarterly budget review discussions.

Pinole Expenditure Control Budgeting Plan

The key elements of this long term budgeting plan are:

1. Immediate reduction (\$1,438,000) of General Fund expenditures facilitated by a combination of \$311,000 reduction in service and supply expenditures and \$1,127,000 in salary expense transfers to Measure "S" and Redevelopment Administration funding.
2. For the 2008-09 fiscal year the Redevelopment Agency will provide the City with \$2.5 million in gap funding (through the legal mechanism of a Collateralized Investment Agreement) to assist the City in overcoming its operations deficit for the next three (3) fiscal years. The gap funding (interagency loan) will be repaid based on the City's ability to generate sufficient resources to retire the debt, beginning in 2011-12. The debt service parameters (investment terms) include: interest computed at an annual rate of 4.5%, prepaid interest for the first three (3) years followed by amortization of the remainder of the debt over a period of twelve (12) years paid annually in arrears.
3. Departmental expenditures (by program function) must be at or below the 3-year targets from 2008-09 through 2010-11.
4. After 2008-09, growth to departmental base budgets will be restricted to 2% annually, exclusive of the generation of new program revenues.
5. Departmental spending will be monitored monthly and any departments reporting (Quarterly) expenditures in excess of ECB Targets will be subject to an immediate hiring freeze, until the department's rate of expenditure returns to the adopted ECB control level.
6. Departments under expenditure control targets will carry forward budget appropriation savings into succeeding fiscal years, beginning June 30, 2008.

7. The City will enact a 6-month voluntary severance program beginning July 1, 2008 to encourage staffing reductions to achieve the anticipated (10 F.T.E.) reduction in force planned for fiscal year 2011-12.
8. No involuntary cuts in personnel scheduled for: 2008-09, 2009-10 or 2010-11.
9. Mandatory personnel reductions in 2011-12, as may be needed to support expenditure appropriations in balance with sustainable revenues.
10. The City will continue its attempts to strive to be competitive in labor markets for all employment classifications.
11. Departments may increase their ECB budget targets for appropriations by generating additional revenues.

This budgeting plan involves a significant change in the City's approach to fiscal management. It requires departments to live within long-term limitations on their expenditures. It harnesses the ingenuity, creativity and inventiveness of employees to seek out new ways to work more efficiently. It avoids involuntary layoffs to the greatest extent possible. Most importantly, this Plan provides the time necessary for structural changes to be made in the delivery of services to the public. The City Manager believes that numerous opportunities exist for the City to cut costs without undermining services to the public.

GENERAL FUND (100)

The general fund is the primary operating fund of the city. It is used to account for all financial resources except those required to be accounted for by another entity. Revenues deposited in the General Fund include property tax, sales tax, utility users tax, real property transfer tax, franchise fees, 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, Community Development, Recreation, Park Maintenance, Planning and Fire.

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:

Measure "S" (105) fund receives voter-approved, half-cent city use tax levied to fund enhanced public safety programs and infrastructure maintenance.

Gas Tax Fund (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.

Traffic Congestion Relief (201) funds received from the State of California under AB2928. Funds must be spent on local streets & roads maintenance, rehabilitation and reconstruction projects.

Police Security (202) fund receives revenue generated from fees charged for police security services and disburses funds to support this function.

AB 172 Public Safety (203) fund receives ½ cent special sales tax allocated by the County, which has been restricted to public safety purposes.

Police Deployment (204) fund serves as a special revenue fund for receipt of grant revenues received from State of California OCJP and Federal DOJ. These funds are expended through budget unit 227.

Traffic Safety (205) fund serves to receive certain fines pursuant to the Vehicle Code statutes. Funds are ultimately transferred to the General Fund to assist in the financing of the police function, as permitted by statute.

Supplemental Law Enforcement Services (206) fund receives funds annually provided in the State budget for local law enforcement jurisdictions.

N.P.D.E.S. Fund (207) receives assessments levied by the county on properties and disburses funds in compliance with the provisions of the National Pollution Discharge Elimination System.

Senior Center (211) fund receives revenues generated from center use and disburses funds to pay center costs.

AB939 Fund (213) fund was established to encourage recycling in Pinole in order to comply with state mandate concerning recycling programs.

Building Inspection (212) fund receives revenues generated from permit and inspection fees and disburses funds to support this activity.

Measure "C" (215) fund receives voter-approved, half-cent countywide sales tax levied to fund transportation improvements and disburses these funds to pay for local street improvements.

Recreation (209) fund receives participant fees and disburses funds to pay for costs of program. Fund includes former funds 210-Senior Center, 217-Tennis, 223-Memorial Hall, 224-Performing Arts, 227-Tiny Tots, 228-Cable TV, 229-Swim Center, and 235-Youth Center and Youth Camp.

Adjudicated Asset Forfeiture (225) receives proceeds from sales of assets seized during drug-related arrests and disburses those funds for authorized public safety activities.

Penal Code 246.1 (230) fund receives restitution from drive-by shooting incidents; funds are restricted to expenditures for youth activities.

Littering Fines (231) fund receives fines, which are restricted as to use for litter pickup.

Parkland Dedication (275) fund receives impact fees from developers paid under the Quimby Act. These funds are disbursed for approved park projects.

Growth Impact (276) fund receives impact fees from developers; funds are expended for projects approved by Council.

ENTERPRISE FUNDS

The City has established an Enterprise Fund for the specific purpose of accounting for its Wastewater Treatment and Collection activities. The business model used for this type of activity matches the expenses of providing services to the general public with a use fee. The wastewater treatment plant is jointly owned by the City of Pinole and the City of Hercules. The City's wastewater collection system serves approximately 5,400 homes and businesses.

Prior to the 2006-07 budget year, the user fees charged by the cities of Pinole and Hercules did not provide sufficient cash flows to fund ongoing operations and maintenance

costs. On June 6, 2006, the Pinole City Council did approve a rate increase (effective 07/01/06) sufficient to stabilize the fiscal condition of the Enterprise Fund on a self-supporting basis.

The 2008-09 sewer budget totals an estimated \$8,054,310. This includes \$4,298,703 in operating expenses, \$451,472 for bond debt service, \$3,125,000 in capital project expenditures and \$179,135 in administrative cost reimbursement to the City's Operating Funds. This appropriation level, provides for continuation of current service levels, and includes funding for the following extraordinary expenses:

- Completion of the renovation of Digesters #1-3 at the WPCP
- Transportation of dry sludge to a disposal landfill in East Contra Costa County; and,
- Resumption of a sewer-lining program for two years (\$300,000 / year).

Treatment Plant (500) fund is used to account for financial activity related to maintenance and repair of the sewer treatment plant.

Treatment Plant (502) fund is used to account for financial activity related to the construction of the 4th Digester and rehabilitation of Digesters 1, 2, and 3.

Treatment Plant (503) fund is used to account for financial activity related to the capital project upgrading the Wastewater Treatment Facility and for the annual rehabilitation of the Sewer Collection System.

REDEVELOPMENT

The Pinole Redevelopment Agency provides essential funding for infrastructure projects, housing projects, planning and development studies and public/private partnerships, which are focused on the economic development of blighted areas within the City. It is a legal entity separate from the City of Pinole, but remains an integrated financial reporting component of the City. All of the members of the Agency Board are also members of the governing body (City Council) of the City. Staff services for the Agency are performed by City personnel. Costs to be incurred by the City and reimbursed by the Agency, are limited under the ECB Budget Limitations to the amount \$2,170,213 for the next (2008-09) fiscal year, and will subject annual increases of 2% for the succeeding two (2) budget years.

The Pinole Redevelopment Agency is comprised of a "project area" where projects are undertaken to improve facilities, create jobs, revitalize neighborhoods, and provide funding for low and moderate income housing. Capital funding is obtained primarily through the sale of bonds or other loans, and debt service on the bonds is paid for with property tax revenues ("tax increments") generated from the growth in property assessment values. The Agency receives tax increment funding from the County annually, and is required (by State Health & Safety Code statutes) to "set aside" 20% of the tax increment funds for expenditure on projects related to affordable housing activities. The estimated property tax increment available for the 2008-09 budget year is \$10 million.

Redevelopment Agency (250) fund receives tax increment monies from the County and disburses these funds based on an agency budget.

Housing Set-Aside (280) fund receives tax increment funds through Redevelopment activity, representing 20% set-aside for housing activities; funds are expended for approved housing activities.

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 urban development. Funds included in this account group are:

Non-Housing RDA

648 Tennent Avenue
Gateway East
Pinole Vista Shopping Center
Commercial Rehabilitation
2300 San Pablo Avenue
Marketing and Promotion
Gateway West
Middle School Gym
2301 San Pablo Avenue
Heritage Park – Museum
General Plan Update
Pinole Shores Business Park Phase II
New Business Assistance

Housing RDA

Tennent Avenue Master Plan Phase II
First Time Homebuyer Program
Residential Rehabilitation Program
Heritage Park
2101 San Pablo Avenue
Pinole Valley Road Undergrounding
Community Group Funding
Monument Sign – Appian Way
Monument Sign – Five Points
Monument Sign – San Pablo/Belmont
Public Murals
Neighborhood Cleanup Program

Strom Drain

Marlin Court Storm Drain
Upper Wright Avenue
Storm Drain Lining PV Park
Pinole Creek/Adobe Road Tributary
Storm Drain Master Plan
Annual Improvement – Within RDA
Pinole Valley Road/Freeway Entrance
Parks/Recreation Facilities
Pinole Valley Caretakers Residence
Tiny Tot Playground Replacement
Water Fountain
Replace Park Site Furniture
Meadow Park Restroom
PV Park Soccer Field Restroom
Swim Center Pool Filtration System
Repairs at Tiny Tots

Other Projects

800 Trunking System
GIS Project
Pinole Shores Business Park
Fiber Optic Security System
Parking Lot Improvements
Building/Facilities
EOC Master Plan for Safety
Annual ReRoof
Solar Panel City Facilities Outside RDA
Annual Building Rehab Meadow Park
Library Meeting Room
Alex Clark Room Updates
Police Department Locker Room
Bank of Pinole
Solar Panel City Facilities Within RDA
Post Office

Louis Francis Park Playground & Pad	Back Up Power for City Facilities
Swim Center Splash Play Area Install	<u>Streets & Roadways</u>
PV Park Baseball Field Renovation	Annual Residential Rehab Outside RDA
Pinion Park Water Fountain	Sidewalk Maintenance Program
Shoreline Bay Trail	ADA Upgrade Program
Creek Demonstration Project	Appian Phase Two
Fernandez Baseball Field Renovation	Fitzgerald Drive Reconstruction
Fernandez Park Walking Path	Kaiser Permanente Medians
Pinole Creek Trail Lighting	Pinole Valley Shopping Center Medians
Fernandez Restrooms	Repl. Traffic Signal San Pablo/Appian
Skate Park	San Pablo Avenue Pedestrian Safety
<u>Sewer Collection</u>	San Pablo Ave. Sidewalk Gap Closure
Hazel Street Pump Station	Fitzgerald Drive Medians
Sewer Lining Phase II	<u>PALC Rehabilitation</u>
Sewer Lateral Rehab Program	Sr. Village Building Repairs Phase II
Sewer Diversion Pinole Shores	Senior Village Landscape Revisions

DEBT SERVICE FUNDS

The City's debt obligations fall into two categories, short and long term debt. In previous budget years, the City has entered into short-term lease capital leases for the financing of:

1. Cable television equipment for the new studio facility (2005);
2. Replacement of two Public Works vehicles including a dump truck and sewer hydro-flushing truck (2005);
3. Replacement of a Type-1 Fire Engine (2006);
4. Acquisition of a Disaster Response Transit Van (2007)
5. Replacement of a Type-3 Fire Engine (2007); and,
6. Replacement of Police Patrol Vehicles (2007).

Long-term debt has been secured through the issuance of municipal bonds by the City's Redevelopment Agency (\$58,065,000), the Pinole Joint Power Financing Authority (\$9,995,000 for upgrade of the WWTP) and City's General Fund (\$6,214,630 for refunding of employee pension obligations). Appropriations for debt service for 2008-09, are provided in:

1. Redevelopment Agency (Tax Anticipation Bonds)	= \$5,046,529
2. General Fund (Dump Truck Lease)	= \$11,782
3. Sewer Fund (Hydroflushing Truck Lease)	= \$53,577
4. Development Fees (Public Safety Vehicles)	= \$204,285
5. Cable Television Fund (Studio Equipment Lease)	= \$49,380
6. Pension Obligation Bonds	= \$300,000
7. Wastewater Revenue Bonds	= \$451,472

Two years of capitalized interest was included in both the WWTP Renovation borrowing (August 2006) and the Pension Obligation Bonding (June 2006), which delayed budgeting these repayments until the next (2008-09) budget year.

CITY OF PINOLE

PERSONNEL POSITION ALLOCATION

Position Descriptions Within Departments	Position Allocations Budgeted 2006/07	Position Allocations Budgeted 2007/08	Position Allocations Budgeted 2008/09
111 City Manager			
City Manager	1.00	1.00	1.00
Assistant City Manager	1.00	1.00	0.00
Executive Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	3.00	2.00
112 City Clerk			
Assistant to the City Manager/City Clerk	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00
115 Finance			
Finance Director	1.00	1.00	1.00
Deputy Finance Director	0.00	0.00	1.00
Accounting Specialist	2.50	2.00	2.00
Accounting Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	4.50	4.00	5.00
116 Personnel			
Assistant to the City Manager/Personel Director	1.00	1.00	1.00
Personnel Specialist	<u>0.50</u>	<u>1.00</u>	<u>1.00</u>
Total	1.50	2.00	2.00
117 General Government			
Administrative Assistant	1.00	1.00	1.00
121 Information System			
Information Systems Administrator	1.00	1.00	1.00
IS Technician II	0.00	0.00	1.00
IS Technician I	0.00	0.00	1.00
IS Technicians - <i>part time</i>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total	1.50	1.50	3.00
221 Police Operations			
Chief of Police	1.00	1.00	1.00
Commander	1.00	1.00	1.00
Sergeant	5.00	5.00	5.00
Police Officer	19.00	17.00	18.00
Detective		2.00	2.00
Community Safety Specialist	1.00	1.00	0.00
Community Service Officer	3.00	3.00	3.00
Crossing Guard - 2 <i>part time</i>	0.50	0.50	0.50
School's Resource Officer	1.00	2.00	2.00
Administrative Secretary	1.00	1.00	1.50
Office Assistant - <i>part time</i>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>
Total	33.00	34.00	34.00
222 Police Services			
Commander	1.00	1.00	1.00
Sergeant	1.00	1.00	1.00
Supervisor	1.00	1.00	1.00
Records & Property Specialist	3.00	3.00	<u>3.00</u>
Total	6.00	6.00	6.00

Position Descriptions Within Departments	Position Allocations Budgeted 2006/07	Position Allocations Budgeted 2007/08	Position Allocations Budgeted 2008/09
223 West Bay Communications Center			
Services Supervisor	1.00	1.00	1.00
Dispatcher	7.00	7.00	8.00
Dispatcher - <i>part time</i>	<u>0.80</u>	<u>0.80</u>	<u>0.00</u>
Total	8.80	8.80	9.00
221 Police Operations - Measure "S"			
Sergeant	0.00	1.00	0.00
Police Officer	0.00	4.00	3.00
Community Service Officer	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>
Total	0.00	6.00	3.00
220 Police Operations - Community Preservation & Safety Unit			
Sergeant	0.00	0.00	1.00
Police Officer	0.00	0.00	1.00
Community Safety Specialist	0.00	0.00	2.00
Administrative Secretary	<u>0.00</u>	<u>0.00</u>	<u>0.50</u>
Total	0.00	0.00	4.50
229 Fire			
Fire Chief	1.00	1.00	1.00
Captain	6.00	6.00	6.00
Fire Engineer	6.00	6.00	6.00
Firefighter/Paramedic	4.00	4.00	4.00
Firefighter	2.00	2.00	2.00
Administrative Secretary	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	20.00	20.00	20.00
229 Fire - Measure "S"			
Acting Battalion Chief	0.00	0.00	1.00
341 Public Works-Administration/Engineering			
Public Works Director/City Engineer	1.00	1.00	1.00
Assistant Civil Engineer	1.00	1.00	1.00
Associate Civil Engineer	0.00	0.00	1.00
Management Analyst	0.00	0.00	1.00
Public Works Specialist	2.00	2.00	1.00
Development Services Technician	1.00	1.00	1.00
Administrative Assistant	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	6.00	6.00	7.00
342 Public Works-Vehicle Maintenance			
Fleet Maintenance Mechanic	1.00	1.00	1.00
343 Public Works-General Maintenance			
Public Works Manager	1.00	1.00	1.00
Public Works Maintenance Supervisor	1.00	1.00	1.00
Maintenance Workers	<u>2.00</u>	<u>3.00</u>	<u>3.00</u>
Total	4.00	5.00	5.00
344 Public Works-NPDES			
Public Works Maintenance Supervisor	1.00	1.00	0.00
Maintenance Worker	1.00	1.00	1.00
Field Maintenance Mechanic	<u>1.00</u>	<u>0.00</u>	<u>1.00</u>
Total	3.00	2.00	2.00

Position Descriptions Within Departments	Position Allocations Budgeted 2006/07	Position Allocations Budgeted 2007/08	Position Allocations Budgeted 2008/09
351 Public Works-Park Maintenance			
Senior Maintenance Worker	1.00	1.00	1.00
Maintenance Worker	1.00	2.00	2.00
PW Maintenance Leadperson - <i>part time</i>	0.40	0.00	0.00
Senior Maintenance Worker - <i>part time</i>	<u>0.40</u>	<u>0.00</u>	<u>0.00</u>
Total	2.80	3.00	3.00
461 Community Development/Planning			
Community Development Director	0.00	0.00	1.00
City Planner	1.00	1.00	1.00
Redevelopment Programs Manager	1.00	1.00	0.00
Project Managers	2.00	3.00	0.00
Associate Planner	0.00	1.00	1.00
Development Services Analyst	<u>2.00</u>	<u>0.00</u>	<u>0.00</u>
Total	6.00	6.00	3.00
462 Building Inspection			
Building Official	1.00	0.00	0.00
Inspector	1.00	1.00	1.00
Code Enforcement	0.00	1.00	2.00
Development Services Technician	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	3.00	3.00	4.00
463 Redevelopment			
Economic Development Manager	0.00	0.00	1.00
Senior Project Manager	0.00	0.00	1.00
Staff Accountant	<u>0.00</u>	<u>0.40</u>	<u>0.00</u>
Total	0.00	0.40	2.00
464 Housing Administration			
Project Manager	1.00	0.00	0.00
Development Analyst	<u>0.00</u>	<u>1.00</u>	<u>1.00</u>
Total	1.00	1.00	1.00
553 Senior Center			
Senior Center Coordinator	1.00	1.00	1.00
Recreation Activities Specialist	0.75	0.75	0.75
Custodian	1.00	1.00	1.00
Custodian - <i>part time</i>	0.75	0.75	0.75
Food Service Manager/Cook - <i>part time</i>	0.75	0.75	0.75
Rental Attendants - <i>part time</i>	<u>0.40</u>	<u>0.40</u>	<u>0.40</u>
Total	4.65	4.65	4.65
554 Cable Access TV			
Cable Access Coordinator	1.00	1.00	1.00
Cable Access Technician	2.00	2.00	2.00
Camera Operators - <i>part time</i>	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	4.00	4.00	4.00
556 Memorial Hall			
Custodian/Rental Attendant	0.30	0.30	0.30

Position Descriptions Within Departments	Position Allocations Budgeted 2006/07	Position Allocations Budgeted 2007/08	Position Allocations Budgeted 2008/09
557 Tiny Tots			
Tiny Tots Director - <i>part time</i>	0.60	0.60	0.88
Tiny Tots Aide - 2 <i>part time</i>	<u>0.70</u>	<u>0.70</u>	<u>1.48</u>
Total	1.30	1.30	2.36
595 Youth Center			
Recreation Manager	1.00	1.00	1.00
Youth Services Coordinator	1.00	1.00	1.00
Permanent Recreation Leader - <i>part time</i>	0.50	0.50	0.50
Recreation Leader - <i>part time</i>	<u>0.38</u>	<u>0.38</u>	<u>0.38</u>
Total	2.88	2.88	2.88
648 Sewer Treatment Plant			
Treatment Plant Manager	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Treatment Plant Operations Supervisor	1.00	1.00	1.00
Treatment Plant Environmental Compliance Officer	2.00	2.00	2.00
Treatment Plant Senior Maintenance Mechanic	1.00	1.00	1.00
Treatment Plant Senior Operator	1.00	1.00	1.00
Treatment Plant Operators	4.00	4.00	4.00
Treatment Plant Chemist	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Total	12.00	12.00	12.00
649 Sewer Collection			
Public Works Maintenance Supervisor	1.00	1.00	1.00
Senior Maintenance Worker	1.00	1.00	1.00
Maintenance Worker	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Total	4.00	4.00	4.00
GRAND TOTALS--ALL DEPARTMENTS	136.23	143.83	149.69

GANN SPENDING LIMIT – PROPOSITION 4 COMPLIANCE

On November 6, 1979, California voters overwhelmingly approved Proposition 4 (the “Gann Tax Spending” initiative) which added Article XIII (B) to the California State Constitution. This law limits the growth in expenditure appropriations of both state and local governments that are financed with tax dollars. Proposition 4 was labeled a spending limitation regulation, but is more accurately described as a limit on the appropriation of taxes to finance government activities. Accordingly, Proposition 4 does not limit all appropriations on government spending, but applies specifically to the restriction of appropriations that is financed by taxes.

Section 7910 of the Government Code requires the governing body of each local jurisdiction to establish (by Resolution) its appropriations limit for each fiscal year. The table below computes the “Gann Spending Limit” for FY2008-09.

Fiscal Year	Population Percent Change	Per Capita Income or Assessment Roll Change Factor	Annual Growth Factor	Computed "Gann" Limit	Adopted "Gann" Limit
2008-09	1.0136	1.0429	1.0571	\$86,542,781	\$86,547,073
2007-08	1.0113	1.0541	1.0660	\$81,869,395	\$81,872,172
2006-07	1.0100	1.0428	1.0532	\$76,799,742	\$76,803,164
2005-06	0.9983	1.0526	1.0650	\$72,920,378	\$72,923,627
2004-05	1.0112	1.0510	1.0628	\$68,469,838	\$68,472,889
2003-04	1.0143	1.0231	1.0377	\$64,425,756	\$64,426,881
2002-03	1.0176	0.9873	1.0047	\$62,083,331	\$62,086,230
2001-02	1.0171	1.0782	1.0966	\$61,794,351	\$61,795,790
2000-01	1.0061	1.0491	1.0555	\$56,348,946	\$56,352,170
1999-00	1.0114	1.1990	1.2127	\$53,386,046	\$53,389,076
1998-99	1.0161	1.0415	1.0583	\$44,023,608	\$44,024,966
1997-98	1.0086	1.6190	1.6329	\$41,599,672	\$41,599,703
1996-97	1.0087	1.9120	1.9286	\$25,475,581	\$25,475,600
1995-96	1.0179	1.1630	1.1838	\$13,209,129	\$13,209,139
1994-95	1.1470	1.0162	1.1656	\$11,158,077	\$11,158,064
1993-94	1.0210	1.0272	1.0488	\$ 9,572,971	\$ 9,572,971

The City and Redevelopment Agency anticipate that their combined tax allocations for FY 2008-09 will be approximately \$21,487,693, which is significantly below the authorized spending limit of \$86,547,073.

SCHEDULE OF MAJOR CITY FEES

FEE OR TAX	LEVIED	RATE OR BASIS FOR LEVY
Property Tax	Annual	1% of assessed value (City share 19% of levy)
Business License Tax	Annual	Minimum \$114 / year
Sales Tax	Transaction	1.25% of taxable sales (total rate is 8.75%)
Real Property Transfer Tax	Transaction	\$0.55 per \$500 sales price less encumbrances
Transient Occupancy Tax	Transaction	10% of lodging
Sewer Service Charge	Monthly	\$458/per year/per household.
Garbage Service Charge	Monthly	\$26.67/monthly/curbside can
Sewer Connection Fee	Building Permit	\$700 per Single Family residence
Building Permit	Building Permit	Based on California Building Codes (CBC)
Plan Check Fee-Building	Building Permit	65% of building permit
Plan Check Fee-Fire	Building Permit	25% of Building Plan Check/UFC
Fire Inspection	Transaction	\$40.00 / business, except \$50.00 for Residential Care Homes
Encroachment Permit	Transaction	\$111.00 temporary condition and \$950.00 for permanent
Electrical Permit	Building Permit	Itemized by project - \$44.26 minimum (CBC + \$20.36)
Plumbing Permit	Building Permit	Itemized by project - \$44.26 minimum (CBC + \$20.36)
Heating Permit	Building Permit	Itemized by project - \$44.26 minimum (CBC + \$20.36)
Growth Impact Fee	Transaction	\$6,300/dwelling unit, \$3.11 sq. ft. commercial / \$2.91 sq. ft. industrial development
State SMIP Fee	Building Permit	.0001 of value residential. & .00021 commercial
Vehicle Release Fee (PD)	Transaction	\$100.00
Facility Rental (100-250 Capacity)	Event	Residents \$575 – maximum Non-residents \$700 – maximum
YC After School Programs	Monthly	Residents \$25 / Non-residents \$35
Tiny Tots Preschool Program (MWF - AM)	Monthly	Residents \$130 / Non-residents \$143
Soccer Fields	Per Season	\$550 Youth / \$850 Adult Leagues
Baseball / Softball Fields	Per Season	\$450 Youth / \$750 Adult Leagues

Rates in Effect as of June 30, 2008

CITY COUNCIL RESOLUTION NO. 2008-70

REDEVELOPMENT AGENCY RESOLUTION NO. 29-2008

A JOINT RESOLUTION OF THE CITY OF PINOLE AND THE PINOLE REDEVELOPMENT AGENCY, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVING THE CITY AND REDEVELOPMENT OPERATIONS BUDGETS FOR FISCAL YEARS 2008/09, 2009/10 AND 2010/11

WHEREAS, the City Manager has presented a proposed Operations Budget and program of services for the City of Pinole for fiscal years 2008/09, 2009/10 and 2010/11; and

WHEREAS, the City Council has conducted a public study sessions on the matter of the City Operations Budget and has discussed the individual budgets with city staff members; and

WHEREAS, the City Council has solicited public input on the proposed 2008/09, 2009/10 and 2010/11 City Operations Budget.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

Section 1. The budget and program of services for the City of Pinole for fiscal year 2008/09 commencing July 1, 2008 and ending June 30, 2009 is hereby approved and adopted.

Section 2. That appropriations are established by fund as follows:

100	General	\$12,979,921
105	Measure "S"	1,540,580
200	Gas Tax	427,039
201	Traffic Congestion Relief	83,160
202	Police Security	42,662
204	Police Grants	153,668
205	Traffic Safety	50,522
206	Supplemental Law Enforcement	134,110
207	N.P.D.E.S.	242,021
209	Recreation Programs	1,569,148
212	Building Inspection	595,745
213	AB939	98,090
276	Growth Impact	327,945
463/4	RDA Reimbursements to Operations	<u>3,224,293</u>

TOTAL OPERATIONS BUDGET \$21,468,904

Section 3. That the appropriations established for FY 2008-09 by fund shall be allocated to individual department as presented in Exhibit "A."

Section 4. That the appropriations established for by each fund and department (as described in Sections 2 & 3 listed herein) shall be increased annually at the rate of two percent (2%) for fiscal years 2009/10 and 2010/11.

Section 5. That the control point for expenditures is herein established at the functional department level for each department as set forth in Exhibit "A."

Section 6. That authority is granted to each department manager under the direction of the City Manager / Executive Director to allocate specific line-item appropriations within the department control limits in the most cost effective manner that maintains or enhances the delivery of programs and services to the residents of the City of Pinole.

Section 7. That the Finance Director will prepare Quarterly Reports to the City Council reporting the budget performance to the control limits herein established, and that expenditures in excess of the control limits will result in suspension of staffing recruitments to fill personnel vacancies until expenditures return to adopted control levels.

Section 8. Underexpenditures compared to budgetary control limits will be carried forward as an augmentation to established control limits on an annual basis with 20% of such augmentation set aside for use by the departments in addressing capital equipment and facilities renewal and replacement needs.

Section 9. Department Heads may increase the control limits herein established for expenditure appropriations by generating additional revenues. Such changes to the established control limits will be subject to adoption of resolution of the City Council or Agency Board of Directors.

Section 10. The Council shall annually consider progress in achieving budget targets and may implement mandatory reductions in personnel, if needed, to assure that expenditure appropriations can be supported by sustainable revenues thereafter.

Section 11. Council targets a General Fund reserve of \$1,000,000 by June 30, 2012.

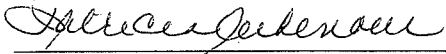
PASSED AND ADOPTED this 20th day **May 2008**, by the following vote, to-wit:

AYES: COUNCILMEMBERS: Fujita, Horton, Murray, Swearingen

NOES: COUNCILMEMBERS: Long

ABSENT: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBER: None



Patricia Athenour, CMC
City Clerk

**COUNCIL RESOLUTION NO. 2008-86
REDEVELOPMENT AGENCY RESOLUTION NO. 34-2008**

A JOINT RESOLUTION OF THE CITY OF PINOLE AND THE PINOLE REDEVELOPMENT AGENCY, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, APPROVING THE CITY AND REDEVELOPMENT CAPITAL PROJECT & ENTERPRISE OPERATIONS BUDGETS FOR FISCAL YEARS 2008/09, 2009/10 and 2010/11

WHEREAS, the City Manager has presented a proposed Capital Improvement Budget and Sewer Enterprise Operations Budget for the City of Pinole for fiscal years 2008/09, 2009/10 and 2010/11; and

WHEREAS, the City Council has conducted a public study sessions on the matter of the Capital Improvement Plan and Sewer Enterprise Operations Budgets and has discussed the individual projects and activities with city staff members; and

WHEREAS, the City Council has solicited public input on the proposed 2008/09, 2009/10 and 2010/11 Capital Improvement and Sewer Enterprise Budgets.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Pinole as follows:

Section 1. The Capital Improvement and Sewer Enterprise Budgets for the City of Pinole for fiscal yearS 2008/09, 2009/10 and 2010/11 commencing July 1, 2008 and ending June 30, 2011 are hereby approved and adopted.

Section 2. That appropriations are established by fund as follows:

105	Measure "S"	\$ 170,000
200	Gas Tax Projects	2,810,000
215	Measure "C/J"	1,270,000
250	Non-housing Redevelopment Activities	22,548,274
275	Parkland Dedication	85,000
276	Growth Impact Fees	80,000
280	Housing Redevelopment Activities	4,758,050
317	Pinole Valley Caretakers House	51,750
323	GIS Project	9,750
324	Public Facilities Renovation Reserve	655,000
338	PVSC Mortgage (2180 PVR)	192,500
347	State Park Grant	2,750,000
382	Construction Defect Settlement (PALC)	400,000
40x	Debt Service Funds (RDA)	15,417,898
502	Digester Improvements WPCP	2,250,000
503	Wastewater Improvements WPCP	1,000,000
510	Wastewater Bond D/S	<u>1,714,518</u>
CAPITAL & DEBT SERVICE APPROPRIATIONS		\$53,913,190
500	Sewer Enterprise Operations	<u>15,085,660</u>
TOTAL CAPITAL, DEBT & ENTERPRISE		\$68,998,850

Section 3. That the appropriations established for FY 2008-09 by fund shall be allocated to individual projects as presented in Attachment "A" (Schedule 3) and Attachment "B" (Wastewater Activity Operations).

Section 4. That the appropriations established for by each fund & project (as described in Sections 2 & 3 listed herein) shall be increased annually as set forth in Attachment "A" (Schedule 3) and Attachment "B" (Wastewater Activity Operations) for fiscal years 2009/10 and 2010/11.

Section 5. That the Finance Director will prepare Quarterly Reports to the City Council reporting the budget performance to the project control limits herein established.

Section 6. That changes identified at a Budget Workshop held on June 11, 2008 and summarized on Attachment "E" are included herein.

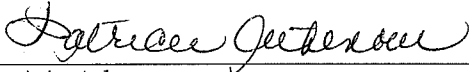
PASSED AND ADOPTED this 17th day **June 2008**, by the following vote, to-wit:

AYES: COUNCILMEMBERS: Fujita, Horton, Long, Murray, Swearingen

NOES: COUNCILMEMBERS: None

ABSENT: COUNCILMEMBERS: None

ABSTAIN: COUNCILMEMBERS: None



Patricia Athenour
City Clerk

SUMMARY OF REVENUE BY PROJECT BY SOURCE 2008/09, 2009/10, 2010/11		FUNDING SOURCES				
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS
NON-HOUSING REDEVELOPMENT (7250)						
40868	NEW BUSINESS ASSISTANCE BUSINESS INCENTIVE AND JOB CREATION LOANS FOR NEW BUSINESS AND EXISTING MERCHANT RETENTION PROGRAMS.					
	2008-09	500,000	500,000			
	2009-10	500,000	500,000			
	2010-11	500,000	500,000			
	TOTAL FOR PROJECT 40868	1,500,000	1,500,000	0	0	0
ADDITION TO COMMERCIAL REHABILITATION:						
40816	COMMERCIAL REHABILITATION TO AUGMENT EXISTING PROGRAMS WITH RELOCATION ASSISTANCE FOR PINOLE SHORES BUSINESS PARK.					
	2008-09	435,000	435,000			
	2009-10	435,000	435,000			
	2010-11	435,000	435,000			
	TOTAL FOR PROJECT 40816	1,305,000	1,305,000	0	0	0
ADDITION TO GENERAL PLAN UPDATE:						
40859	GENERAL PLAN UPDATE CHANGE ORDER FOR PMC GENERAL PLAN UPDATE					
	2008-09	230,000	230,000			
	2009-10	0				
	2010-11	0				
	TOTAL FOR PROJECT 40859	230,000	230,000	0	0	0
PARKS / RECREATION FACILITIES (7351)						
40869	SKATE PARK FUNDING FOR TEMPORARY PARK 2008/09. 50% MATCHING PROGRAM FOR PERMANENT PARK 2009-10.					
	2008-09	50,000	50,000			
	2009-10	250,000	250,000			
	2010-11	0				
	TOTAL FOR PROJECT 40869	300,000	300,000	0	0	0
All Project Totals by Year						
	2008-09	1,215,000	1,215,000			
	2009-10	1,185,000	1,185,000			
	2010-11	935,000	935,000			
	3-year Summary	3,335,000	3,335,000	0	0	0

CAPITAL PROJECT & DEBT SERVICE EXPENDITURES BY PROJECT ACTIVITY 2008/09, 2009/10, 2010/11		2008-09	2009-10	2010-11	3-YEAR
		BUDGET REQUEST	BUDGET REQUEST	BUDGET REQUEST	APPROPRIATION TOTAL
NON-HOUSING REDEVELOPMENT (7250)					
40868	NEW BUSINESS ASSISTANCE	500,000	500,000	500,000	1,500,000
40816	COMMERCIAL REHABILITATION	435,000	435,000	435,000	1,305,000
40859	GENERAL PLAN UPDATE	230,000			230,000
	S/TOTALS FOR DEPT #7250	1,165,000	935,000	935,000	3,035,000
PARKS / RECREATION (7351)					
40869	SKATE PARK	50,000	250,000	0	300,000
	S/TOTALS FOR DEPT #7351	50,000	250,000	0	300,000
GRAND TOTALS		1,215,000	1,185,000	935,000	3,335,000

GLOSSARY OF BUDGET TERMS

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

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

Assessments- Levies that pay for improvements directly benefiting their property.

Audit - A view of the City's accounts by an independent auditing firm to substantiate fiscal year-end fund, 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 special 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 same.

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. The letter contains an explanation of principal budget items and summaries.

CPI- Consumer Price Index; measure of inflation in an area of consumer products.

Debt Service - Payment of the principal and interest on an obligation resulting from the issuance bonds, notes, or Certificates of Participation (COP's).

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

Deficit - An excess of expenditures or expenses over revenues (resources).

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

Division - A sub-section (or 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 expenditure/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 which 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 Pinole, it is July 1 through June 30.

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 all the 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 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. ISF's are self-supporting and only the expense by an ISF is counted in budget totals.

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 - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, 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. It 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.

Projects – Long-term investments in public facilities and infrastructure; also known as capital improvements. The amount spent may overlap from year to year until the project is completed.

Proprietary Funds- These include the enterprise (wastewater treatment and collection) and internal services (information technology) funds. They are accounted for in a manner similar to businesses, measuring cost for services and including total assets and liabilities.

Redevelopment Agency- A separate legal entity created to alleviate conditions of blight, build infrastructure and promote economic development. The Agency receives property tax revenue on assessed value growth within these areas called “tax increments” to repay Agency indebtedness.

Reimbursement - Payment of 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 which has a lower legal standing than an Ordinance.

Revenues - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and 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 might spend them.

Subventions- Intergovernmental revenues paid to the City by another government, such as the State.

Unfunded Liability- Amount of future obligations not covered by assets currently set aside for that purpose, such as accrued vacation leave payable at termination or actuarial-determined future insurance claims.

User Fees- Charges of a voluntary nature paid by persons receiving a service in exchange for the fee (such as recreation activities or wastewater service fees).

GLOSSARY OF ACRONYMS

<u>ABAG</u>	Association of Bay Area Government
<u>CAMP</u>	California Arbitrage Management Program
<u>CCCMRMIA</u>	Contra Costa County Municipal Risk Management Insurance Authority
<u>CDBG</u>	Community Development Block Grant
<u>CPI</u>	Capital Improvement Program
<u>EAP</u>	Employee Assistance Program
<u>ECB</u>	Expenditure Control Budgeting
<u>ISTEA</u>	Intermodal Surface Transportation Efficiency Act
<u>LAIF</u>	Local Agency Investment Fund
<u>LTD</u>	Long Term Disability
<u>NPDES</u>	National Pollution Discharge Elimination System
<u>PERS</u>	Public Employees Retirement System
<u>PMA</u>	Pinole Management Association
<u>PPEA</u>	Pinole Police Employees Association
<u>PRA</u>	Pinole Redevelopment Agency
<u>RDA</u>	Redevelopment Agency
<u>SDI</u>	State Disability Insurance
<u>WBCC</u>	West Bay Communications Center
<u>WCCTAC</u>	West Contra Costa Transportation
<u>WCCIWMA</u>	West Contra Costa Integrated Waste Management Authority
<u>WESTNET</u>	West County Narcotic Enforcement Team

OPERATING ACTIVITIES
SUMMARY OF FUND BALANCES
2008/09 - 2009/10 - 2010/11

SCHEDULE 1

FUND	ESTIMATED FUND BALANCE 7/1/2008	FORECAST REVENUES 3-YEARS	TRANSFERS IN		TOTAL AVAILABLE	BUDGETED EXPENSES 3 - YEARS	TRANSFERS OUT		ESTIMATED FUND BALANCE 6/30/2011
GENERAL OPERATING									
General (100)	(628,853)	38,651,592	64,085	A	40,140,863	38,533,179	550,581	D	213,188
			468,241	B			13,083	G	
			48,308	C			134,890	H	
			18,362	E			150,844	I	
			130,909	F			545,097	J	
			306,040	K					
			1,082,179	L					
Measure "S" (105)	638,179	4,934,622			5,572,801	4,714,791			858,010
General Reserve (150)	1,082,179	-			1,082,179		1,082,179	L	0
Public Safety Reserve (175)	69,549	-			69,549		64,085	A	5,465
Equipment Reserve (160)	-	-			-		-		-
	1,161,054	43,586,214	2,118,124		46,865,392	43,247,970	2,540,759		1,076,663
SPECIAL REVENUE FUNDS									
Gas Tax (200)	(100,237)	1,126,662	300,000	N	1,326,425	1,306,910			19,515
Traffic Congestion (201)	182,298	375,000			557,298	254,503	300,000	N	2,795
Police Security (202)	9,344	123,000			132,344	130,563			1,781
Public Safety (203)	14,324	475,137			489,461	-	468,241	B	21,220
Police Deployment (204)	11,014	459,300			470,314	470,285			29
Traffic Safety (205)	106,164	180,000			286,164	154,617	48,308	C	83,239
Suppl Law Enforce (206)	(21,074)	451,500			430,426	410,430			19,996
NPDES (207)	(324,325)	825,000			500,675	740,680			(240,005)
Senior Center (210 / 211)	108,237	1,267,857	550,581	D	1,926,675	1,914,669			12,006
Building Inspection (212)	322,765	1,509,850			1,832,615	1,823,218			9,397
AB 939 Fund (213)	354,307	259,500			613,807	300,193	18,362	E	295,252
Measure C (215)	346,113	305,000			651,113	-	130,909	F	520,204
Asset Seizure-Adj. (225)	3,379	3,900			7,279	-			7,279
Penal Code 246.1 (230)	3,610	-			3,610	-			3,610
Littering Fines (231)	1,254	285			1,539	-			1,539
Tennis (217)	8,951	8,400			17,351	7,651			9,700
Memorial Hall (223)	3,254	15,000	13,083	G	31,337	45,561			(14,224)
Tiny Tots (227)	6,364	322,500			328,864	357,755			(28,891)
Cable TV (228)	0	495,000	134,890	H	629,890	626,185			3,705
Swim Center (229)	0	37,500	150,844	I	188,344	216,731			(28,387)
Performing Arts (224)	(19,630)	293,250			273,620	272,850			770
Youth Center (235)	(58,098)	481,011	545,097	J	968,010	989,859			(21,849)
Growth Impact (276)	224,392	671,000			895,392	894,858			534
	1,182,406	9,685,652	1,694,496		12,562,553	10,917,518	965,821		679,215
REDEVELOPMENT ADMINISTRATIVE SUPPORT									
Non-housing Projects (250)	0	9,556,929			9,556,929	8,904,787			652,142
Housing Projects (280)	0	962,838			962,838	962,838			0
	0	10,519,767	0		10,519,767	9,867,625	0		652,142

OPERATING ACTIVITIES
SUMMARY OF FUND BALANCES
2008/09 - 2009/10 - 2010/11

SCHEDULE 1

FUND	ESTIMATED FUND BALANCE 7/1/2008	FORECAST REVENUES 3-YEARS	TRANSFERS IN	TOTAL AVAILABLE	BUDGETED EXPENSES 3 - YEARS	TRANSFERS OUT	ESTIMATED FUND BALANCE 6/30/2011
FUND	ESTIMATED FUND BALANCE 7/1/2008	FORECAST REVENUES 3-YEARS	TRANSFERS IN	TOTAL AVAILABLE	BUDGETED EXPENSES 3 - YEARS	TRANSFERS OUT	ESTIMATED FUND BALANCE 6/30/2011
ENTERPRISE FUND							
Sewer Utility Ops (500)	1,991,635	15,085,660		17,077,295	15,085,660	306,040	K 1,685,595
	1,991,635	15,085,660	0	17,077,295	15,085,660	306,040	1,685,595
SUMMARY (OPERATIONS)	4,335,095	78,877,293	3,812,620	76,505,240	79,118,773	3,812,620	3,441,473
A) Transfer Pubic Safety Reserve to General Fund to help support police & fire services.							
B) Transfer Public Safety Augmentation Funds to General Fund to help support police services.							
C) Transfer Traffic Safety Funds to General Fund police for traffic costs.							
D) General Fund transfer to subsidize Senior Center.							
E) Transfer to General Fund from AB939 for administrative charge of funds.							
F) Measure C reimbursement to General Fund for cost of participation in WCCTAC.							
G) Transfer to Memorial Hall Fund for maintenance.							
H) General Fund transfer to subsidize Pinole Community Television.							
I) General Fund transfer to subsidize Swim Center.							
J) General Fund transfer to subsidize Youth Center.							
K) Transfer from Sewer Fund to General Fund for administrative costs.							
L) Transfer General Reserve into General Fund Operations.							

CAPITAL PROJECTS
SUMMARY OF FUND BALANCE
2008/09 - 2009/10 - 2010/11

SCHEDULE 1

PROJECT DESCRIPTIONS	ESTIMATED FUND BALANCE 7/1/2008	FORECAST REVENUES 3-YEARS	TOTAL AVAILABLE	BUDGETED EXPENSE 3-YEARS	FUND CODE	ESTIMATED FUND BALANCE 6/30/2011
NON-HOUSING REDEVELOPMENT (7250)						
648 Tennent Avenue (40801)	0	171,724	171,724	171,724	D	0
Gateway East - Sutter (40806)	22,460	777,540	800,000	800,000	D	0
Pinole Vista Shopping Center (40814)	0	320,000	320,000	320,000	D	0
Commercial Rehabilitation (40816)	246,265	1,553,735	1,800,000	1,800,000	D	0
2300 San Pablo Avenue (40833)	184,415	293,385	477,800	477,800	D	0
Marketing and Promotion (40841)	0	439,200	439,200	439,200	D	0
Pinole Valley Shopping Center (40843)	0	0	0	0	D	0
Land Acquisition/Site Development (40844)	0	0	0	0	D	0
Gateway West - Kaiser Site (40845)	0	300,000	300,000	300,000	D	0
Middle School Gym (40849)	0	2,225,000	2,225,000	2,225,000	D	0
2301 San Pablo Avenue (40852)	0	3,000,000	3,000,000	3,000,000	D	0
Heritage Park-Museum (40853)	466,290	33,710	500,000	500,000	D	0
Way Finding Signage (40840)	0	0	0	0	D	0
General Plan Update (40859)	72,795	387,205	460,000	460,000	D	0
Pinole Shores Business Park Phase II (40866)	0	250,000	250,000	250,000	D	0
New Business Assistance (40868)	0	1,500,000	1,500,000	1,500,000	D	0
S/TOTALS FOR #7250	992,225	11,251,499	12,243,724	12,243,724		0
HOUSING REDEVELOPMENT (7280)						
Tennent Avenue Project - 600,612,636 (40701)	28,170	517,880	546,050	546,050	G	0
First time Homebuyers (40702)	263,455	96,545	360,000	360,000	G	0
Housing Rehabilitation (40709)	101,715	498,285	600,000	600,000	G	0
Land Acquisition / Site Development (40717)	0	0	0	0	G	0
Heritage Park Cottages (40719)	1,352,000	0	1,352,000	1,352,000	G	0
2101 San Pablo Avenue Mixed-use (40720)	1,900,000	0	1,900,000	1,900,000	G	0
S/TOTALS FOR #7280	3,645,340	1,112,710	4,758,050	4,758,050		0
BEAUTIFICATION (7343)						
Pinole Valley Road Underground (40501)	0	1,560,000	1,560,000	1,560,000	B	0
Community Group Funding (40813)	0	126,000	126,000	126,000	D	0
Monument Sign-Appian Way (40820)	0	35,000	35,000	35,000	D	0
Monument Sign-Five Points (40821)	0	35,000	35,000	35,000	D	0
Monument Sign-SPA at Belmont (40822)	0	35,000	35,000	35,000	D	0
Public Murals (40823)	0	150,000	150,000	150,000	D	0
Neighborhood Cleanup (40831)	600	59,400	60,000	60,000	D	0
S/TOTALS FOR #7343	600	2,000,400	2,001,000	2,001,000		0
STORM DRAIN (7344)						
Marlin Court Storm Drain (40003)	45,000	0	45,000	45,000	A	0
Annual SD Improve-Outside RDA Area (40004)	0	0	0	0		0
Upper Wright Avenue (40007)	30,000	0	30,000	30,000	A	0
Storm Drain Lining/Pinole Valley Park (40010)	40,000	0	40,000	40,000	A	0
Pinole Creek at Adobe Road Tributary (40022)	15,000	0	15,000	15,000	A	0
Storm Drain Master Plan (40044)	75,000	75,000	150,000	150,000	D	0
Annual SD Improve - Within RDA Area (40809)	0	200,000	200,000	200,000	D	0
Pinole Valley Road at Freeway Entr. (40815)	0	50,000	50,000	50,000	D	0
S/TOTALS FOR #7344	205,000	325,000	530,000	530,000		0

CAPITAL PROJECTS
SUMMARY OF FUND BALANCE
2008/09 - 2009/10 - 2010/11

SCHEDULE 1

PROJECT DESCRIPTIONS	ESTIMATED FUND BALANCE 7/1/2008	FORECAST REVENUES 3-YEARS	TOTAL AVAILABLE	BUDGETED EXPENSE 3-YEARS	FUND CODE	ESTIMATED FUND BALANCE 6/30/2011
PARKS/RECREATION FACILITIES (7351)						
PV Caretaker's House (40402)	2,735	49,015	51,750	51,750	H	0
Tiny Tot Playground Replacement (40406)	0	80,000	80,000	80,000	E	0
Water Fountain at Meadow (40407)	0	5,000	5,000	5,000	E	0
Replace Park Site Furniture (40408)	0	15,000	15,000	15,000	D	0
Meadow Park Restroom (40409)	45,890	29,110	75,000	75,000	D	0
PV Park-East Soccer Field Restroom (40410)	0	70,000	70,000	70,000	F	0
Repl. Swim Center Pool Filtration Sys (40411)	0	0	0	0		0
Repairs at Tiny Tots (40413)	0	135,000	135,000	135,000	K	0
Louis Francis Park Playground Repl. (40416)	0	120,000	120,000	120,000	D	0
Swim Center Splash Play Area Install (40417)	0	0	0	0		0
PV Park Baseball Field Renovation (40461)	0	10,000	10,000	10,000	F	0
Water Fountain at Pinon Park (40808)	0	5,000	5,000	5,000	D	0
Shoreline Bay Trail (40810)	198,475	1,525	200,000	200,000	D	0
Canyon Park Playground/Pad Replace (40811)	0	0	0	0	D	0
Pinole Creek Demonstration Project (40836)	100,665	2,650,000	2,750,665	2,750,000	L	665
Fernandez Park Baseball Field Reno. (40837)	0	400,000	400,000	400,000	D	0
Fernandez Park Walking Path (40838)	96,560	5,440	102,000	102,000	D	0
Pinole Creek Trail Lighting (40839)	0	300,000	300,000	300,000	D	0
Fernandez Restrooms (40854)	157,600	92,400	250,000	250,000	D	0
Skate Park (40869)	0	300,000	300,000	300,000		0
S/TOTALS FOR #7351	601,925	4,267,490	4,869,415	4,868,750		665
PALC REHAB (7382)						
Pinole Senior Village Repairs (40704)	484,165	0	484,165	350,000	M	134,165
Pinole Senior Village Landscaping (40705)	50,000	0	50,000	50,000	M	0
S/TOTALS FOR #7382	534,165	0	534,165	400,000		134,165
SEWER TREATMENT (7648)						
Plant Upgrades (40301)	0	400,000	400,000	400,000	O	0
S/TOTALS FOR #7648	0	400,000	400,000	400,000		0
SEWER COLLECTION (7649)						
Hazel Street Pump Station (40351)	0	1,200,000	1,200,000	1,200,000	D	0
FY 2007/08 Sewer Lining Phase 2 (40352)	0	0	0	0	O	0
Sewer Lateral Rehab Program (40353)	0	0	0	0	O	0
Annual Sewer Rehab Program (40354)	745,000	0	745,000	600,000	O	145,000
Sewer Diversion PS Business Park (40856)	0	250,000	250,000	250,000	D	0
S/TOTALS FOR #7649	745,000	1,450,000	2,195,000	2,050,000		145,000
OTHER PW PROJECTS (7717)						
800 Trunking System (40620)	19,195	0	19,195	0	I	19,195
GIS Project (40623)	8,155	1,595	9,750	9,750	J	0
Pinole Shore Business Park (40812)	0	50,000	50,000	50,000	D	0
Fiber Optic Security System (40817)	125,000	0	125,000	125,000	D	0
Public Parking Lot Improvements (40851)	32,315	37,685	70,000	70,000	K	0
S/TOTALS FOR #7720	184,665	89,280	273,945	254,750		19,195

CAPITAL PROJECTS					SCHEDULE 1	
SUMMARY OF FUND BALANCE						
2008/09 - 2009/10 - 2010/11						
PROJECT DESCRIPTIONS	ESTIMATED FUND BALANCE 7/1/2008	FORECAST REVENUES 3-YEARS	TOTAL AVAILABLE	BUDGETED EXPENSE 3-YEARS	FUND CODE	ESTIMATED FUND BALANCE 6/30/2011
BUILDING/FACILITIES (7724)						
EOC / Fire Station Improvements (40101)	40,000	0	40,000	40,000	A	0
Annual ReRoof (40104)	40,000	0	40,000	40,000	K	0
Solar Panels City Bldgs-Outside RDA Area (40106)	0	1,500,000	1,500,000	1,500,000	D	0
Annual Building Rehab (40124)	40,000	50,000	90,000	90,000	K	0
Library Meeting Room (40802)	0	200,000	200,000	200,000	D	0
Alex Clark Room Updates (40803)	0	60,000	60,000	60,000	D	0
Public Safety Building/PD Locker Room(40804)	0	70,000	70,000	70,000	D	0
Bank of Pinole (40807)	68,610	0	68,610	6,000	D	62,610
Solar Panel City Bldgs-Within RDA Area (40846)	0	2,000,000	2,000,000	2,000,000	D	0
Post Office Improvements (40847)	0	6,000	6,000	6,000	D	0
Generator for Public Safety & City Hall (40848)	0	320,000	320,000	320,000	K	0
S/TOTALS FOR #7724	188,610	4,206,000	4,394,610	4,332,000		62,610
STREETS & ROADWAYS (7725)						
Residential Rehab-Outside RDA Area (40207)	0	1,000,000	1,000,000	1,000,000	C	0
Sidewalk Maintenance Program (40208)	0	150,000	150,000	150,000	C	0
ADA Upgrade Program (40209)	0	120,000	120,000	120,000	C	0
Residential Rehab-Within RDA Area (40805)	0	2,000,000	2,000,000	2,000,000	D	0
Prune Street Bridge (40855)	0	0	0	0	D	0
Appian Way Phase One (40857)	0	0	0	0	D	0
Appian Way Phase Two (40858)	0	1,250,000	1,250,000	1,250,000	B	0
Fitzgerald Drive Reconstruction (40860)	0	1,400,000	1,400,000	1,400,000	D	0
Kaiser Permanente Medians (40861)	0	800,000	800,000	800,000	D	0
PiV Shopping Center Medians (40862)	0	465,000	465,000	465,000	D	0
Replace Traffic Signal-SPA at Appian (40863)	0	335,000	335,000	335,000	D	0
San Pablo Avenue Pedestrian Safety (40864)	0	300,000	300,000	300,000	D	0
San Pablo Av Sidewalk Gap Closure (40865)	0	15,000	15,000	15,000	D	0
Fitzgerald Drive Medians (40867)	0	250,000	250,000	250,000	D	0
S/TOTALS FOR CPC #7725	0	8,085,000	8,085,000	8,085,000		0
TOTAL CAPITAL PROJECTS	7,097,530	33,187,379	40,284,909	39,923,274		361,635
DEBT SERVICE FUNDS (9111)						
1998A Non-Taxable Bond(404)	-	2,732,584	2,732,584	2,732,584	N	0
1998B Taxable Bonds (405)	-	2,043,522	2,043,522	2,043,522	N	0
1999 Non-Taxable Bonds (406)	0	3,091,552	3,091,552	3,091,552	N	0
2003A Non-Taxable Bonds (407)	300,000	2,238,300	2,538,300	2,538,300	N	0
2004A Non-Taxable Bonds (408)	300,000	2,697,398	2,997,398	2,997,398	N	0
2004B Taxable Bonds (409)	175,000	1,839,542	2,014,542	2,014,542	N	0
2006 Wastewater Revenue Bonds (500)	0	1,714,518	1,714,518	1,714,518	O	0
2810 Pinole Valley Road Mortgage (338)	0	192,500	192,500	192,500	N	0
TOTAL DEBT SERVICE	775,000	16,549,916	17,324,916	17,324,916		0
GRAND TOTALS	7,872,530	49,737,295	57,609,825	57,248,190		361,635

**CAPITAL PROJECTS
SUMMARY OF FUND BALANCE
2008/09 - 2009/10 - 2010/11**

SCHEDULE 1

PROJECT DESCRIPTIONS	ESTIMATED	FORECAST	TOTAL	BUDGETED	FUND CODE	ESTIMATED
	FUND BALANCE 7/1/2008	REVENUES 3-YEARS	AVAILABLE	EXPENSE 3-YEARS		FUND BALANCE 6/30/2011
		3,335,000	3,335,000			
FINANCING RECONCILIATION BY FUND	07/01/08 Carryforwards	Revenues	Expenditures	06/30/09 Ending Balance		
Measure S (105)	170,000	0	170,000	0	A	
Transportation Improvement Grants (200)	0	2,810,000	2,810,000	0	B	
Measure C/J (215)	0	1,270,000	1,270,000	0	C	
Redevelopment Non-housing (250)	1,759,960	24,186,374	25,883,724	62,610	D	
Parkland Dedication Fees (275)	0	85,000	85,000	0	E	
Growth Impact Fees (276)	0	80,000	80,000	0	F	
Redevelopment Housing (280)	3,645,340	1,112,710	4,758,050	0	G	
Pinole Valley Caretakers House (317)	2,735	49,015	51,750	0	H	
Regional Radio System / 800 Trunking (320)	19,195	0	-	19,195	I	
GIS Project (323)	8,155	1,595	9,750	0	J	
Public Facilities Reserve (324)	112,315	542,685	655,000	0	K	
State Park Grant (347)	100,665	2,650,000	2,750,000	665	L	
Construction Defect Settlement (382)	534,165	0	400,000	134,165	M	
Debt Service(4xx)	775,000	14,835,398	15,610,398	0	N	
Sewer Enterprise Activities (5xx)	745,000	2,114,518	2,714,518	145,000	O	
	<u>7,872,530</u>	<u>49,737,295</u>	<u>57,248,190</u>	<u>361,635</u>		

**SUMMARY OF REVENUE
BY PROJECT BY SOURCE
2008/09 - 2009/10 - 2010/11**

Schedule 2

		FUNDING SOURCES					OTHERS DESCRIPTION
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
NON-HOUSING REDEVELOPMENT (7250)							
40801	648 TENNENT AVENUE						
		2008-09	123,908	123,908			
		2009-10	23,908	23,908			
		2010-11	23,908	23,908			
	TOTAL FOR PROJECT 40801		171,724	171,724	0	0	0
40806	GATEWAY EAST (SUTTER)						
		2008-09	777,540	777,540			
		2009-10	0				
		2010-11	0				
	TOTAL FOR PROJECT 40806		777,540	777,540	0	0	0
40814	PINOLE VISTA SHOPPING CENTER						
		2008-09	160,000	160,000			
		2009-10	160,000	160,000			
		2010-11	0				
	TOTAL FOR PROJECT 40814		320,000	320,000	0	0	0
40816	COMMERCIAL REHABILITATION						
		2008-09	517,911	517,911			
		2009-10	517,912	517,912			
		2010-11	517,912	517,912			
	TOTAL FOR PROJECT 40816		1,553,735	1,553,735	0	0	0
40833	2300 SAN PABLO AVENUE						
		2008-09	208,185	208,185			
		2009-10	42,600	42,600			
		2010-11	42,600	42,600			
	TOTAL FOR PROJECT 40833		293,385	293,385	0	0	0
40841	MARKETING AND PROMOTION						
		2008-09	146,400	146,400			
		2009-10	146,400	146,400			
		2010-11	146,400	146,400			
	TOTAL FOR PROJECT 40841		439,200	439,200	0	0	0
40845	GATEWAY WEST (KAISER SITE)						
		2008-09	300,000	300,000			
		2009-10	0				
		2010-11	0				
	TOTAL FOR PROJECT 40845		300,000	300,000	0	0	0
40849	MIDDLE SCHOOL GYM						
		2008-09	2,075,000	2,075,000			
		2009-10	75,000	75,000			
		2010-11	75,000	75,000			
	TOTAL FOR PROJECT 40849		2,225,000	2,225,000	0	0	0

**SUMMARY OF REVENUE
BY PROJECT BY SOURCE
2008/09 - 2009/10 - 2010/11**

Schedule 2

		FUNDING SOURCES					OTHERS DESCRIPTION
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
40852	2301 SAN PABLO AVENUE						
	2008-09	200,000	200,000				
	2009-10	2,800,000	2,800,000				
	2010-11	0					
	TOTAL FOR PROJECT 40852	3,000,000	3,000,000	0	0	0	
40853	HERITAGE PARK- MUSEUM						
	2008-09	33,710	33,710				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40853	33,710	33,710	0	0	0	
40859	GENERAL PLAN UPDATE						
	2008-09	387,205	387,205				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40859	387,205	387,205	0	0	0	
40866	PINOLE SHORES BUSINESS PARK -PHASE II (EBMUD)-INFRASTRUCTURE						
	2008-09	0					
	2009-10	250,000	250,000				
	2010-11	0					
	TOTAL FOR PROJECT 40866	250,000	250,000	0	0	0	
40868	NEW BUSINESS ASSISTANCE						
	2008-09	500,000	500,000				
	2009-10	500,000	500,000				
	2010-11	500,000	500,000				
	TOTAL FOR PROJECT 40868	1,500,000	1,500,000	0	0	0	
	S/TOTALS FOR DEPT #7250						
	2008-09	5,429,859	5,429,859	0	0	0	
	2009-10	4,515,820	4,515,820	0	0	0	
	2010-11	1,305,820	1,305,820	0	0	0	
		11,251,499	11,251,499	0	0	0	
HOUSING REDEVELOPMENT (7280)							
40701	PHASE III OF TENNENT AVENUE MASTER PLAN (600,612,636 TENNENT AVENUE)						
	2008-09	367,180	367,180				
	2009-10	75,350	75,350				
	2010-11	75,350	75,350				
	TOTAL FOR PROJECT 40701	517,880	517,880	0	0	0	
40702	FIRST TIME HOMEBUYERS PROGRAM						
	2008-09	32,175	32,175				
	2009-10	32,185	32,185				
	2010-11	32,185	32,185				
	TOTAL FOR PROJECT 40702	96,545	96,545	0	0	0	
40709	RESIDENTIAL REHABILITATION PROGRAM						
	2008-09	98,285	98,285				
	2009-10	200,000	200,000				
	2010-11	200,000	200,000				
	TOTAL FOR PROJECT 40709	498,285	498,285	0	0	0	

**SUMMARY OF REVENUE
BY PROJECT BY SOURCE
2008/09 - 2009/10 - 2010/11**

Schedule 2

		FUNDING SOURCES					OTHERS DESCRIPTION
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
40719	HERITAGE PARK (COTTAGES-BUENA VISTA DR)						
	2008-09	0					
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40719	0	0	0	0	0	
40720	2101 SAN PABLO AVENUE (MIXED USE)						
	2008-09	0					
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40720	0	0	0	0	0	
S/TOTALS FOR DEPT #7280							
	2008-09	497,640	497,640	0	0	0	
	2009-10	307,535	307,535	0	0	0	
	2010-11	307,535	307,535	0	0	0	
		1,112,710	1,112,710	0	0	0	
BEAUTIFICATION (7343)							
40501	PINOLE VALLEY ROAD UNDERGROUNDING						
	FOR UTILITY LINES						
	2008-09	30,000				30,000	Rule 20A U'grnd
	2009-10	30,000				30,000	Rule 20A U'grnd
	2010-11	1,500,000				1,500,000	Rule 20A U'grnd
	TOTAL FOR PROJECT 40501	1,560,000	0	0	0	1,560,000	
40813	COMMUNITY GROUP FUNDING						
	2008-09	42,000	42,000				
	2009-10	42,000	42,000				
	2010-11	42,000	42,000				
	TOTAL FOR PROJECT 40813	126,000	126,000	0	0	0	
40820	MONUMENT SIGN-APPIAN WAY						
	2008-09	0					
	2009-10	35,000	35,000				
	2010-11	0					
	TOTAL FOR PROJECT 40820	35,000	35,000	0	0	0	
40821	MONUMENT SIGN-FIVE POINTS						
	2008-09	0					
	2009-10	0					
	2010-11	35,000	35,000				
	TOTAL FOR PROJECT 40821	35,000	35,000	0	0	0	
40822	MONUMENT SIGN-SAN PABLO AVE/BELMONT						
	2008-09	35,000	35,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40822	35,000	35,000	0	0	0	

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		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
40823	PUBLIC MURALS						
	2008-09	50,000	50,000				
	2009-10	50,000	50,000				
	2010-11	50,000	50,000				
	TOTAL FOR PROJECT 40823	150,000	150,000	0	0	0	
40831	NEIGHBORHOOD CLEANUP PROGRAMS						
	2008-09	19,400	19,400				
	2009-10	20,000	20,000				
	2010-11	20,000	20,000				
	TOTAL FOR PROJECT 40831	59,400	59,400	0	0	0	
S/TOTALS FOR DEPT #7343							
	2008-09	176,400	146,400	0	0	30,000	
	2009-10	177,000	147,000	0	0	30,000	
	2010-11	1,647,000	147,000	0	0	1,500,000	
		2,000,400	440,400	0	0	1,560,000	
STORM DRAIN (7344)							
40002	LOWER WRIGHT AVENUE STORM DRAIN						
	TOTAL FOR PROJECT 40002	0	0	0	0	0	
40003	MARLIN COURT STORM DRAIN						
	TOTAL FOR PROJECT 40003	0	0	0	0	0	
40004	ANNUAL STORM DRAIN IMPRVMT-OUTSIDE RDA AREA						
	TOTAL FOR PROJECT 40004	0	0	0	0	0	
40007	UPPER WRIGHT AVENUE						
	TOTAL FOR PROJECT 40007	0	0	0	0	0	
40010	STORM DRAIN LINING AT PINOLE VALLEY PARK						
	TOTAL FOR PROJECT 40010	0	0	0	0	0	
40022	PINOLE CREEK AT ADOBE ROAD TRIBUTARY						
	TOTAL FOR PROJECT 40022	0	0	0	0	0	
40044	STORM DRAIN MASTER PLAN						
	2008-09	75,000	75,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40044	75,000	75,000	0	0	0	
40809	ANNUAL STORM DRAIN IMPRVMT WITHIN RDA AREA						
	2008-09	0					
	2009-10	100,000	100,000				
	2010-11	100,000	100,000				
	TOTAL FOR PROJECT 40809	200,000	200,000	0	0	0	
40815	PINOLE VALLEY ROAD AT FREEWAY ENTRANCE						
	2008-09	50,000	50,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40815	50,000	50,000	0	0	0	

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	COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
S/TOTALS FOR DEPT #7344						
2008-09	125,000	125,000	0	0	0	
2009-10	100,000	100,000	0	0	0	
2010-11	100,000	100,000	0	0	0	
	325,000	325,000	0	0	0	
PARKS / RECREATION FACILITIES (7351)						
40402 PV CARETAKER'S RESIDENCE						
2008-09	14,515				14,515	Rent
2009-10	17,250				17,250	Rent
2010-11	17,250				17,250	Rent
TOTAL FOR PROJECT 40402	49,015	0	0	0	49,015	
40406 TINY TOT PLAYGROUND REPLACEMENT						
2008-09	80,000			80,000		
2009-10	0					
2010-11	0					
TOTAL FOR PROJECT 40406	80,000	0	0	80,000	0	
40407 WATER FOUNTAIN AT MEADOW PARK						
2008-09	5,000			5,000		
2009-10	0					
2010-11	0					
TOTAL FOR PROJECT 40407	5,000	0	0	5,000	0	
40408 REPLACE PARK SITE FURNITURE						
2008-09	5,000	5,000				
2009-10	10,000	10,000				
2010-11	0					
TOTAL FOR PROJECT 40408	15,000	15,000	0	0	0	
40409 MEADOW PARK RESTROOM						
2008-09	29,110	29,110				
2009-10	0					
2010-11	0					
TOTAL FOR PROJECT 40409	29,110	29,110	0	0	0	
40410 PINOLE VALLEY PARK- SOCCER FIELD RESTROOM						
2008-09	0					
2009-10	70,000				70,000	Growth Impact
2010-11	0					
TOTAL FOR PROJECT 40410	70,000	0	0	0	70,000	
40411 REPLACE SWIM CENTER FILTRATION SYSTEM						
TOTAL FOR PROJECT 40411	0	0	0	0	0	
40413 REPAIRS AT TINY TOTS						
2008-09	15,000				15,000	Publ Fac Reserve
2009-10	120,000				120,000	Publ Fac Reserve
2010-11	0					
TOTAL FOR PROJECT 40413	135,000	0	0	0	135,000	

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40416	LOUIS FRANCIS PARK PLAYGROUND & PAD REPLACEMENT						
	2008-09	0					
	2009-10	0					
	2010-11	120,000	120,000				
	TOTAL FOR PROJECT 40416	120,000	120,000	0	0	0	
40417	PINOLE SWIM CENTER SPLASH PLAY AREA INSTALLATION						
	TOTAL FOR PROJECT 40417	0	0	0	0	0	
40461	PINOLE VALLEY PARK BASEBALL FIELD RENOVATION						
	2008-09	0					
	2009-10	10,000				10,000	Growth Impact
	2010-11	0					
	TOTAL FOR PROJECT 40461	10,000	0	0	0	10,000	
40808	WATER FOUNTAIN AT PINON PARK						
	2008-09	5,000	5,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40808	5,000	5,000	0	0	0	
40810	SHORELINE BAY TRAIL						
	2008-09	1,525	1,525				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40810	1,525	1,525	0	0	0	
40811	CANYON PARK PLAYGROUND & PAD REPLACEMENT						
	TOTAL FOR PROJECT 40811	0	0	0	0	0	
40836	PINOLE CREEK DEMONSTRATION PROJECT						
	2008-09	2,650,000	0			2,650,000	Grant
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40836	2,650,000	0	0	0	2,650,000	
40837	FERNANDEZ PARK BASEBALL FIELD RENOVATIONS						
	2008-09	0					
	2009-10	50,000	50,000				
	2010-11	350,000	350,000				
	TOTAL FOR PROJECT 40837	400,000	400,000	0	0	0	
40838	FERNANDEZ PARK WALKING PATH						
	2008-09	5,440	5,440				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40838	5,440	5,440	0	0	0	

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		FUNDING SOURCES					OTHERS DESCRIPTION
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
40839	PINOLE CREEK LIGHTING						
	2008-09	0					
	2009-10	300,000	300,000				
	2010-11	0					
	TOTAL FOR PROJECT 40839	300,000	300,000	0	0	0	
40854	FERNANDEZ RESTROOMS						
	2008-09	92,400	92,400				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40854	92,400	92,400	0	0	0	
40869	SKATE PARK						
	2008-09	50,000	50,000				
	2009-10	250,000	250,000				
	2010-11	0					
	TOTAL FOR PROJECT 40869	300,000	300,000	0	0	0	
	S/TOTALS FOR DEPT #7351						
	2008-09	2,952,990	188,475	0	85,000	2,679,515	
	2009-10	827,250	610,000	0	0	217,250	
	2010-11	487,250	470,000	0	0	17,250	
		4,267,490	1,268,475	0	85,000	2,914,015	
	PALC REHAB (7382)						
40704	PINOLE SENIOR VILLAGE						
	TOTAL FOR PROJECT 40704	0	0	0	0	0	
40705	PINOLE SENIOR VILLAGE-LANDSCAPE REVISIONS						
	TOTAL FOR PROJECT 40704	0	0	0	0	0	
	S/TOTALS FOR DEPT #7382						
		0	0	0	0	0	
	SEWER TREATMENT (7648)						
40301	TREATMENT PLANT UPGRADES						
	2008-09	125,000				125,000	Sewer Enterprise
	2009-10	175,000				175,000	Sewer Enterprise
	2010-11	100,000				100,000	Sewer Enterprise
	TOTAL FOR PROJECT 40301	400,000	0	0	0	400,000	
	S/TOTALS FOR DEPT #7648						
		400,000	0	0	0	400,000	
	SEWER COLLECTION (7649)						
40351	HAZEL STREET PUMP STATION						
	2008-09	200,000	200,000				
	2009-10	1,000,000	1,000,000				
	2010-11	0					
	TOTAL FOR PROJECT 40351	1,200,000	1,200,000	0	0	0	
40352	FY 2007/08 SEWER LINING PHASE 2						
	TOTAL FOR PROJECT 40352	0	0	0	0	0	
40353	SEWER LATERAL REHAB PROGRAM						
	TOTAL FOR PROJECT 40353	0	0	0	0	0	

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	FUNDING SOURCES					OTHERS DESCRIPTION
	COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
40354 ANNUAL SEWER REHAB PROGRAM						
TOTAL FOR PROJECT 40354	0	0	0	0	0	
40856 SEWER DIVERSION PINOLE SHORES BUSINESS PARK						
2008-09	250,000	250,000				
2009-10	0					
2010-11	0					
TOTAL FOR PROJECT 40356	250,000	250,000	0	0	0	
S/TOTALS FOR DEPT #7649						
2008-09	450,000	450,000	0	0	0	
2009-10	1,000,000	1,000,000	0	0	0	
2010-11	0	0	0	0	0	
	1,450,000	1,450,000	0	0	0	
OTHER PW PROJECTS (7717)						
40620 800 TRUNKING SYSTEM						
TOTAL FOR PROJECT 40620	0	0	0	0	0	
40623 GIS PROJECT						
2008-09	535				535	Interest
2009-10	535				535	Interest
2010-11	525				525	Interest
TOTAL FOR PROJECT 40623	1,595	0	0	0	1,595	
40812 PINOLE SHORES BUSINESS PARK						
2008-09	25,000	25,000				
2009-10	25,000	25,000				
2010-11	0					
TOTAL FOR PROJECT 40812	50,000	50,000	0	0	0	
40817 FIBER OPTIC SECURITY SYSTEM (WWTP EXTENSION)						
TOTAL FOR PROJECT 40813	0	0	0	0	0	
40851 PUBLIC PARKING LOT IMPROVEMENTS						
2008-09	0					
2009-10	2,685				2,685	Publ Fac Reserve
2010-11	35,000				35,000	Publ Fac Reserve
TOTAL FOR PROJECT 40851	37,685	0	0	0	37,685	
S/TOTALS FOR DEPT #7720						
2008-09	25,535	25,000	0	0	535	
2009-10	28,220	25,000	0	0	3,220	
2010-11	35,525	0	0	0	35,525	
	89,280	50,000	0	0	39,280	

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		FUNDING SOURCES					OTHERS
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	DESCRIPTION
BUILDING / FACILITIES							
40101	EOC MASTER PLAN FOR SAFETY						
	2008-09	0					
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40101	0	0	0	0	0	
40104	ANNUAL REROOF						
	2008-09	0					
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40104	0	0	0	0	0	
40106	SOLAR PANEL FOR THREE CITY FACILITIES-OUTSIDE RDA AREA						
	2008-09	1,500,000	1,500,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40106	1,500,000	1,500,000	0	0	0	
40124	ANNUAL BUILDING REHAB						
	2008-09	0					
	2009-10	25,000				25,000	Publ Fac Reserve
	2010-11	25,000				25,000	Publ Fac Reserve
	TOTAL FOR PROJECT 40124	50,000	0	0	0	50,000	
40802	LIBRARY MEETING ROOM						
	2008-09	0					
	2009-10	200,000	200,000				
	2010-11	0					
	TOTAL FOR PROJECT 40802	200,000	200,000	0	0	0	
40803	ALEX CLARK ROOM UPDATES						
	2008-09	60,000	60,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40803	60,000	60,000	0	0	0	
40804	POLICE DEPARTMENT LOCK ROOM IMPROVEMENTS						
	2008-09	70,000	70,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40804	70,000	70,000	0	0	0	
40807	BANK OF PINOLE						
	TOTAL FOR PROJECT 40807	0	0	0	0	0	

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		FUNDING SOURCES					OTHERS DESCRIPTION
		COMBINED	RDA	MEASURE-C/J	PARKLAND DEDICATION	OTHERS	
40846	SOLAR PANEL FOR FOUR CITY FACILITIES-WITHIN RDA AREA						
	2008-09	2,000,000	2,000,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40846	2,000,000	2,000,000	0	0	0	
40847	POST OFFICE IMPROVEMENTS						
	2008-09	2,000	2,000				
	2009-10	2,000	2,000				
	2010-11	2,000	2,000				
	TOTAL FOR PROJECT 40807	6,000	6,000	0	0	0	
40848	BACK UP POWER FOR CITY FACILITIES						
	2008-09	120,000				120,000	Publ Fac Reserve
	2009-10	100,000				100,000	Publ Fac Reserve
	2010-11	100,000				100,000	Publ Fac Reserve
	TOTAL FOR PROJECT 40848	320,000	0	0	0	320,000	
S/TOTALS FOR DEPT #7724							
	2008-09	3,752,000	3,632,000	0	0	120,000	
	2009-10	327,000	202,000	0	0	125,000	
	2010-11	127,000	2,000	0	0	125,000	
		4,206,000	3,836,000	0	0	370,000	
STREETS & ROADWAYS (7725)							
40207	ANNUAL RESIDENTIAL REHAB-OUTSIDE RDA AREA						
	2008-09	400,000		400,000			Prop 1B (State)
	2009-10	300,000		300,000			
	2010-11	300,000		300,000			
	TOTAL FOR PROJECT 40207	1,000,000	0	1,000,000	0	0	
40208	SIDEWALK MAINTENANCE PROGRAM						
	2008-09	50,000		50,000			
	2009-10	50,000		50,000			
	2010-11	50,000		50,000			
	TOTAL FOR PROJECT 40208	150,000	0	150,000	0	0	
40209	ADA UPGRADE PROGRAM						
	2008-09	40,000		40,000			
	2009-10	40,000		40,000			
	2010-11	40,000		40,000			
	TOTAL FOR PROJECT 40208	120,000	0	120,000	0	0	
40805	ANNUAL RESIDENTIAL REHAB-WITHIN RDA AREA						
	2008-09	800,000	800,000				
	2009-10	600,000	600,000				
	2010-11	600,000	600,000				
	TOTAL FOR PROJECT 40805	2,000,000	2,000,000	0	0	0	

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40858	APPIAN WAY PHASE TWO						
	2008-09	1,250,000				1,250,000	Fedl Hwy Grant
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40858	1,250,000	0	0	0	1,250,000	
40860	FITZGERALD DRIVE RECONSTRUCTION						
	2008-09	1,400,000	1,400,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40860	1,400,000	1,400,000	0	0	0	
40861	KAISER PERMANENTE MEDIANS						
	2008-09	800,000	800,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40861	800,000	800,000	0	0	0	
40862	PINOLE VALLEY SHOPPING CENTER MEDIANS						
	2008-09	465,000	465,000				
	2009-10	0					
	2010-11	0					
	TOTAL FOR PROJECT 40862	465,000	465,000	0	0	0	
40863	REPLACEMENT TRAFFIC SIGNAL-SAN PABLO AVE AT APPIAN						
	2008-09	0					
	2009-10	35,000	35,000				
	2010-11	300,000	300,000				
	TOTAL FOR PROJECT 40863	335,000	335,000	0	0	0	
40864	SAN PABLO AVENUE PEDESTRIAN SAFETY						
	2008-09	175,000	175,000				
	2009-10	125,000	125,000				
	2010-11	0					
	TOTAL FOR PROJECT 40864	300,000	300,000	0	0	0	
40865	SAN PABLO AVENUE GAP CLOSURE						
	2008-09	0					
	2009-10	15,000	15,000				
	2010-11	0					
	TOTAL FOR PROJECT 40865	15,000	15,000	0	0	0	
40867	FITZGERALD DRIVE MEDIANS						
	2008-09	0					
	2009-10	250,000	250,000				
	2010-11	0					
	TOTAL FOR PROJECT 40867	250,000	250,000	0	0	0	
S/TOTALS FOR DEPT #7725							
	2008-09	5,380,000	3,640,000	490,000	0	1,250,000	
	2009-10	1,415,000	1,025,000	390,000	0	0	
	2010-11	1,290,000	900,000	390,000	0	0	
		8,085,000	5,565,000	1,270,000	0	1,250,000	

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DEBT SERVICE FUNDS (9111)							
1998A BOND (404)							
	2008-09	915,993	915,993				
	2009-10	909,733	909,733				
	2010-11	906,858	906,858				
	TOTAL DEBT SERVICE EXPENSE	2,732,584	2,732,584	0	0	0	
1998B BOND (405)							
	2008-09	680,619	680,619				
	2009-10	681,781	681,781				
	2010-11	681,122	681,122				
	TOTAL DEBT SERVICE EXPENSE	2,043,522	2,043,522	0	0	0	
1999 BOND (406)							
	2008-09	1,166,635	1,166,635				
	2009-10	1,039,133	1,039,133				
	2010-11	885,784	885,784				
	TOTAL DEBT SERVICE EXPENSE	3,091,552	3,091,552	0	0	0	
2003A BOND (407)							
	2008-09	546,050	546,050				
	2009-10	848,200	848,200				
	2010-11	844,050	844,050				
	TOTAL DEBT SERVICE EXPENSE	2,238,300	2,238,300	0	0	0	
2004A BOND (408)							
	2008-09	684,133	684,133				
	2009-10	984,132	984,132				
	2010-11	1,029,133	1,029,133				
	TOTAL DEBT SERVICE EXPENSE	2,697,398	2,697,398	0	0	0	
2004B BOND (409)							
	2008-09	278,099	278,099				
	2009-10	778,099	778,099				
	2010-11	783,344	783,344				
	TOTAL DEBT SERVICE EXPENSE	1,839,542	1,839,542	0	0	0	
2006 WASTEWATER BOND (500)							
	2008-09	451,472				451,472	Sewer Enterprise
	2009-10	632,773				632,773	Sewer Enterprise
	2010-11	630,273				630,273	Sewer Enterprise
	TOTAL DEBT SERVICE EXPENSE	1,714,518	0	0	0	1,714,518	
2810 PINOLE VALLEY RD OBLIGATION (338)							
	2008-09	63,500	63,500				
	2009-10	64,500	64,500				
	2010-11	64,500	64,500				
	TOTAL DEBT SERVICE EXPENSE	192,500	192,500	0	0	0	
S/TOTALS FOR DEPT #9111							
	2008-09	4,786,501	4,335,029	0	0	451,472	
	2009-10	5,938,351	5,305,578	0	0	632,773	
	2010-11	5,825,064	5,194,791	0	0	630,273	
		16,549,916	14,835,398	0	0	1,714,518	

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All Project Totals by Year						
2008-09	23,700,925	18,469,403	490,000	85,000	4,656,522	
2009-10	14,811,176	13,237,933	390,000	0	1,183,243	
2010-11	11,225,194	8,427,146	390,000	0	2,408,048	
3-year Summary	49,737,295	40,134,482	1,270,000	85,000	8,247,813	

200 (RULE 20A)	1,560,000	3%
200 (FEDERAL HIGHWAY GRANT)	1,250,000	3%
200 (PROP 1B STATE TRS. GRANT)	0	0%
215 (MEASURE C/J)	1,270,000	3%
250 (RDA-NON HOUSING)	24,186,374	49%
275 (PARKLAND DEDICATION)	85,000	0%
276 (GROWTH IMPACT)	80,000	0%
280 (RDA-HOUSING)	1,112,710	2%
317 (RENT CARETAKERS HOUSE)	49,015	0%
323 INTEREST	1,595	0%
324 (PUBLIC FACILITIES RESERVE)	542,685	1%
347 (STATE PARK GRANT)	2,650,000	5%
382 (PALC SETTLEMENT FUND)	0	0%
40X (DEBT SERVICE)	14,835,398	30%
50X (SEWER ENTERPRISE FUND)	2,114,518	4%
	49,737,295	100%

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**OPERATING ACTIVITIES
BY DEPARTMENT
2008/09- 2009/10 -2010/11**

SCHEDULE 3

		2006-07 ACTUAL EXPENDED	2007-08 ESTIMATED ACTUAL	2008-09 BUDGET REQUEST	2009-10 BUDGET REQUEST	2010-11 BUDGET REQUEST	3-YEAR APPROPRIATION TOTAL
110	CITY COUNCIL (100)	163,459	151,945	86,355	88,082	89,844	264,281
111	CITY MANAGER (100)	167,744	132,769	111,633	113,866	116,143	341,642
112	CITY CLERK (100)	91,521	86,646	90,235	92,040	93,880	276,155
113	CITY TREASURER (100)	20,724	19,732	16,341	16,668	17,001	50,010
114	CITY ATTORNEY (100)	213,223	192,868	170,639	174,052	177,533	522,224
115	FINANCE (100)	293,448	282,753	252,214	257,258	262,403	771,875
116	PERSONNEL (100)	288,427	261,132	256,142	261,265	266,490	783,897
117	GENERAL GOVERNMENT (100)	263,317	323,675	351,503	358,533	365,704	1,075,740
118	EMPLOYEE BENS / INSURE(100)	72,127	0	386,923	394,661	402,555	1,184,139
121	INFORMATION SYSTEMS (100)	230,900	0	45,715	46,629	47,562	139,906
221	POLICE OPERATIONS (100)	4,510,140	4,534,770	4,010,725	4,090,939	4,172,758	12,274,422
222	POLICE SERVICES (100)	1,110,074	1,245,383	1,217,650	1,242,003	1,266,843	3,726,496
223	POLICE-WBCC (100)	876,803	959,299	1,042,357	1,063,204	1,084,468	3,190,029
229	FIRE OPERATIONS (100)	3,968,588	3,480,227	3,166,020	3,229,340	3,293,927	9,689,287
351	PUBLIC WORKS-PARK MAINT. (100)	394,050	386,606	387,091	394,833	402,729	1,184,653
461	COM. DEV./PLANNING (100)	186,314	186,075	97,823	99,779	101,775	299,377
342	PUBLIC WORKS-VEHICLE MAINT. (100)	97,992	97,774	102,386	104,434	106,522	313,342
343	PUBLIC WORKS-GENERAL MAINT(100)	524,031	544,748	432,511	441,161	449,984	1,323,656
552	RECREATION-GENERAL (100)	9,452	10,472	10,472	10,681	10,895	32,048
118	TRANSFERS-OUT TO D/S (100)	0	0	300,000	390,000	400,000	1,090,000
	TOTAL GENERAL FUND	13,482,334	12,896,874	12,534,735	12,869,428	13,129,016	38,533,179
221	POLICE SERVICES	14,940	780,306	981,629	1,001,262	1,021,287	3,004,178
229	FIRE & EMERGENCY SERVICES	0	257,749	558,951	570,130	581,532	1,710,613
343	INFRASTRUCTURE MAINTENANCE	0	393,750	0	0	0	0
	TOTAL MEASURE "S"	14,940	1,431,805	1,540,580	1,571,392	1,602,819	4,714,791
224	POLICE SECURITY (202)	34,671	43,096	42,662	43,515	44,386	130,563
227	SUPPLEMENTAL LAW ENF (206)	144,101	127,681	134,110	136,792	139,528	410,430
227	POLICE REDEPLOYMENT PRG(204)	197,595	264,294	153,668	156,741	159,876	470,285
227	TRAFFIC SAFETY FUND (205)	26,904	50,725	50,522	51,532	52,563	154,617
341	PUBLIC WORKS-ADM/ENGRG (200)	447,003	424,078	427,039	435,580	444,291	1,306,910
344	PUBLIC WORKS-NPDES (207)	335,430	306,960	242,021	246,861	251,798	740,680
345	PUBLIC WORKS-TRAFFIC CONG. RELIEF (201)	15,336	110,095	83,160	84,823	86,520	254,503
460	AB 939 FUND (213)	72,786	92,326	98,090	100,051	102,052	300,193
462	BUILDING INSPECTION (212)	604,446	624,239	595,745	607,660	619,813	1,823,218
553	SENIOR CENTER (210 / 211)	609,421	585,218	625,627	638,140	650,902	1,914,669
554	CABLE ACCESS TV (228)	299,079	267,781	258,155	181,382	186,648	626,185
555	SWIM CENTER (229)	62,263	70,690	70,818	72,234	73,679	216,731
556	MEMORIAL HALL (223)	15,755	16,565	18,707	13,236	13,618	45,561
557	TINY TOTS (227)	98,012	110,054	147,071	103,842	106,842	357,755
559	PERFORMING ARTS (224)	95,678	108,000	107,780	81,436	83,634	272,850
581	TENNIS (217)	2,254	2,500	2,500	2,550	2,601	7,651
592	YOUTH CAMP PROGRAM. (235)	67,005	62,461	79,676	81,270	82,895	243,841
595	YOUTH CENTER (235)	278,485	423,398	258,342	241,203	246,473	746,018
221/229	GROWTH IMPACT FEES (276)	65,961	285,000	327,945	334,504	232,409	894,858
	TOTAL SPECIAL REVENUE FUNDS	3,472,185	3,975,161	3,723,638	3,613,352	3,580,528	10,917,518
463	Administrative Services (250)	603,200	873,581	848,249	865,214	882,518	2,595,981
463	Police Administration (250)	306,173	330,861	176,918	180,456	184,065	541,439
220	Community Perservation (250)	0	0	525,794	536,310	547,036	1,609,140
463	Fire Administration (250)	32,213	41,896	97,494	99,444	101,433	298,371
463	Community Development (250)	289,894	299,467	786,318	802,044	818,085	2,406,447

**OPERATING ACTIVITIES
BY DEPARTMENT
2008/09- 2009/10 -2010/11**

SCHEDULE 3

		2006-07 ACTUAL EXPENDED	2007-08 ESTIMATED ACTUAL	2008-09 BUDGET REQUEST	2009-10 BUDGET REQUEST	2010-11 BUDGET REQUEST	3-YEAR APPROPRIATION TOTAL
463	Public Works Operations (250)	73,909	90,609	225,200	229,704	234,298	689,202
463	Public Works Project Adm. (250)	342,261	485,464	333,161	339,824	346,621	1,019,606
463	Recreation (250)	180,970	241,468	231,159	235,782	240,498	707,439
	TOTAL REDEVELOPMENT ADMIN.	1,828,620	2,363,346	3,224,293	3,288,778	3,354,554	9,867,625
648	SEWER TREATMENT PLANT (500)	3,655,836	4,071,007	4,154,411	4,237,499	4,322,249	12,714,159
649	SEWER COLLECTION (500)	590,956	1,409,336	774,899	790,397	806,205	2,371,501
	TOTAL SEWER FUND	4,246,792	5,480,343	4,929,310	5,027,896	5,128,454	15,085,660
	GRAND TOTALS	23,044,871	26,147,529	25,952,556	26,370,846	26,795,371	79,118,773
	<u>Checktotals</u>						
	Resolution 2008-70 (Ops)			(21,468,904)			
	Resolution 2008-86 (Entrp.)			(4,929,310)			
				(445,658)			

**CAPITAL PROJECT & DEBT SERVICE
EXPENDITURES
BY PROJECT ACTIVITY
2008/9 - 2009/10 - 2010/11**

SCHEDULE 3

	2006-07 ACTUAL EXPENDED	2007-08 ESTIMATED ACTUAL	2008-09 BUDGET REQUEST	2009-10 BUDGET REQUEST	2010-11 BUDGET REQUEST	3-YEAR APPROPRIATION TOTAL
NON-HOUSING						
REDEVELOPMENT (7250)						
40801 648 TENNENT AVENUE			123,908	23,908	23,908	171,724
40806 GATEWAY EAST (KAISER SITE)	14,281	123,298	800,000			800,000
40814 PINOLE VISTA SHOPPING CENTE	25,714	164,852	160,000	160,000		320,000
40816 COMMERCIAL REHABILITATION	186,904	2,954	600,000	600,000	600,000	1,800,000
40833 2300 SAN PABLO AVENUE	76,024	75,767	392,600	42,600	42,600	477,800
40841 MARKETING & PROMOTION	151,669	125,771	146,400	146,400	146,400	439,200
40843 PINOLE VALLEY SHOP CENTER	241,116	142,905				0
40844 LAND ACQUISITION		3,884				0
40845 GATEWAY WEST (SUTTER)	103,068	75,538	300,000			300,000
40849 MIDDLE SCHOOL GYM			2,075,000	75,000	75,000	2,225,000
40852 2301 SAN PABLO AVENUE	26,008	1,116,411	200,000	2,800,000		3,000,000
40853 HERITAGE PARK - MUSEUM	1,939	0	500,000			500,000
40840 WAYFINDING SIGNAGE	101,874	37,111				0
40859 GENERAL PLAN UPDATE	20,356	156,850	460,000			460,000
40866 PSBP - PHASE II (EBMUD)				250,000		250,000
40868 NEW BUSINES ASSISTANCE			500,000	500,000	500,000	1,500,000
S/TOTALS FOR DEPT #7250	948,954	2,025,341	6,257,908	4,597,908	1,387,908	12,243,724
HOUSING REDEVELOPMENT (7280)						
40701 PHASE III TENNENT MASTER PLA	14,109	5,559	395,350	75,350	75,350	546,050
40702 FIRST TIME HOMEBUYERS PRGM	965	50,717	120,000	120,000	120,000	360,000
40709 RESIDENTIAL REHAB PRGM	63,243	24,776	200,000	200,000	200,000	600,000
40717 LAND ACQUISITION	0	16,284				0
40719 HERITAGE PARK - COTTAGES	33,607	31,105	1,352,000			1,352,000
40720 2101 SAN PABLO MIXED USED	10,749	11,842	1,900,000			1,900,000
S/TOTALS FOR DEPT #7280	122,673	140,283	3,967,350	395,350	395,350	4,758,050
BEAUTIFICATION (7343)						
40501 PVR UNDERGROUNDING			30,000	30,000	1,500,000	1,560,000
40813 COMMUNITY GROUP FUNDING	20,736	22,860	42,000	42,000	42,000	126,000
40820 MONUMENT SIGN-APPIAN WAY			0	35,000	0	35,000
40821 MONUMENT SIGN-FIVE POINTS			0	0	35,000	35,000
40822 MONUMENT SIGN-SPA/BELMONT			35,000	0	0	35,000
40823 PUBLIC MURALS			50,000	50,000	50,000	150,000
40831 NEIGHBORHOOD CLEANUP PGM	7,642	9,190	20,000	20,000	20,000	60,000
S/TOTALS FOR DEPT #7343	28,378	32,050	177,000	177,000	1,647,000	2,001,000
STORM DRAINAGE PROJECTS (7344)						
40003 MARLIN COURT			45,000	0	0	45,000
40004 ANNUAL SD - OUTSIDE PRDA			0	0	0	0
40007 UPPER WRIGHT AVENUE			30,000			30,000
40010 PINOLE VALLEY PARK (LINING)			40,000			40,000
40022 PINOLE CREEK @ ADOBE ROAD			15,000	0	0	15,000
40044 STORM DRAIN MASTER PLAN			150,000	0	0	150,000
40809 ANNUAL SD - INSIDE PRDA			0	100,000	100,000	200,000
40815 PVR @ I-80 ENTRANCE			50,000	0	0	50,000
S/TOTALS FOR DEPT #7344	0	0	330,000	100,000	100,000	530,000

CAPITAL PROJECT & DEBT SERVICE

**EXPENDITURES
BY PROJECT ACTIVITY**

SCHEDULE 3

2008/9 - 2009/10 - 2010/11

PARKS / RECREATION (7351)							
40402	PV CARETAKER'S RESIDENCE	16,900	12,539	17,250	17,250	17,250	51,750
40406	TINY TOT PLAYGROUND REPLACE			80,000			80,000
40407	WATER FOUNTAIN AT MEADOW PARK			5,000			5,000
40408	REPLACE PARK SITE FURNITURE			5,000	10,000		15,000
40409	MEADOW PARK RESTROOM				75,000		75,000
40410	PV PAK SOCCER FIELD RESTROOM			70,000			70,000
40411	SWIM CNTR FILTRATION SYSTEM						0
40413	REPAIRS @TINY TOTS			15,000	120,000		135,000
40416	LOUIS FRANCIS PLAYGROUND					120,000	120,000
40461	PV PARK BASEBALL FIELD					10,000	10,000
40808	WATER FOUNTAIN @ PINON PARK			5,000			5,000
40810	SHORELINE BAY TRAIL			200,000			200,000
40836	PINOLE CREEK DEMONSTRATION	96,386	286,551	2,750,000			2,750,000
40837	FERNANDEZ BASEBALL FIELD			0	50,000	350,000	400,000
40838	FERNANDEZ PARK WALKING PATH			102,000			102,000
40839	PINOLE CREEK TRAIL LIGHTING				300,000		300,000
40854	FERNANDEZ PARK RESTROOMS	138,997	2,547	250,000			250,000
40869	SKATE PARK			50,000	250,000		300,000
	S/TOTALS FOR DEPT #7351	252,283	301,637	3,549,250	822,250	497,250	4,868,750
PALC REHABILITATION PRJ (7382)							
40704	PINOLE SENIOR VILLAGE	523,217	103,295	350,000	0	0	350,000
40705	PSV -LANDSCAPING			50,000	0	0	50,000
	S/TOTALS FOR DEPT#7382	523,217	103,295	400,000	0	0	400,000
SEWER TREATMENT PLANT (7648)							
40301	TREATMENT PLANT UPGRADES			125,000	175,000	100,000	400,000
	S/TOTALS DEPT #7648	0	0	125,000	175,000	100,000	400,000
SEWER COLL SYSTEM PRJ (7649)							
40351	HAZEL STREET PUMP STATION			200,000	1,000,000		1,200,000
40354	ANNUAL SEWER REHABILITATION			300,000	150,000	150,000	600,000
40856	PSPB DIVERSION			250,000			250,000
	S/TOTALS DEPT#7649	0	0	750,000	1,150,000	150,000	2,050,000
OTHER PW PROJECTS (7717)							
40620	800 TRUNKING (RADIO) SYSTEM		9,700				0
40623	GIS (MAPPING) PROJECT(S)	1,057	15,079	3,250	3,250	3,250	9,750
40812	PINOLE SHORES BUSINESS PARK	200,834	80,967	25,000	25,000		50,000
40817	FIBER OPTIC SECURITY SYSTEM	650	518,923	25,000	100,000		125,000
40851	PUBLIC PARKING LOT IMPRVMTS	627,631	32,841		35,000	35,000	70,000
	S/TOTALS DEPT #7720	830,172	657,510	53,250	163,250	38,250	254,750
BUILDINGS & FACILITIES (7724)							
40101	EOC MSTR PLAN FOR SAFETY			40,000			40,000
40104	ANNUAL REROOFING			20,000		20,000	40,000
40106	SOLAR CONVERT - CITY (NON-RDA)			1,500,000			1,500,000
40124	ANNUAL BUILDING REHAB			40,000	25,000	25,000	90,000
40802	LIBRARY MEETING ROOM				200,000		200,000
40803	ALEX CLARK ROOM CONVERSION			60,000			60,000
40804	POLICE DEPT. LOCKER ROOM	43,796	34,399	70,000			70,000
40807	BANK OF PINOLE - LEASED BLDG	4,493	1,853	2,000	2,000	2,000	6,000
40846	SOLAR CONVERSIONS - CITY (RDA)			2,000,000	0	0	2,000,000
40847	POST OFFICE - LEASED BLDG	95,411	246,110	2,000	2,000	2,000	6,000
40848	BACK-UP POWER CITY BLDGS			120,000	100,000	100,000	320,000
	S/TOTALS DEPT #7724	143,700	282,362	3,854,000	329,000	149,000	4,332,000

**CAPITAL PROJECT & DEBT SERVICE
EXPENDITURES
BY PROJECT ACTIVITY**

SCHEDULE 3

2008/9 - 2009/10 - 2010/11

STREETS & ROADWAYS (7725)

40207	RESIDENTIAL REHAB (OUTSIDE RDA)			400,000	300,000	300,000	1,000,000
40208	SIDEWALK MAINTENANCE			50,000	50,000	50,000	150,000
40209	ADA UPGRADES FOR SIDEWALKS			40,000	40,000	40,000	120,000
40805	RESIDENTIAL REHAB (WITHIN RDA)	272,014		800,000	600,000	600,000	2,000,000
40855	PRUNE STREET BRIDGE	49,965	390,284				0
40857	APPIAN WAY PHASE ONE		1,459,458				0
40858	APPIAN WAY PHASE TWO			1,250,000			1,250,000
40860	FITZGERALD DRIVE RECONSTRU	45,574		1,400,000			1,400,000
40861	KAISER PERMANENTE MEDIANS			800,000			800,000
40862	PV SHOPPING CENTER MEDIANS			465,000			465,000
40863	TRAFFIC SIGNAL APPIAN @ SPA				35,000	300,000	335,000
40864	SPA PEDESTRIAN SAFETY			175,000	125,000		300,000
40865	SPA SIDEWALK GAP CLOSURE				15,000		15,000
40867	FITZGERALD MEDIANS				250,000		250,000
S/TOTALS DEPT #7725		95,539	2,121,756	5,380,000	1,415,000	1,290,000	8,085,000

DEBT SERVICE FUNDS (9111)

404	BOND 1998A	912,905	917,679	915,993	909,733	906,858	2,732,584
405	BOND 1998B	681,557	680,505	680,619	681,781	681,122	2,043,522
406	BOND 1999	1,129,269	922,647	1,166,635	1,039,133	885,784	3,091,552
407	BOND 2003A	849,120	800,000	846,050	848,200	844,050	2,538,300
408	BOND 2004A	987,557	796,109	984,133	984,132	1,029,133	2,997,398
409	BOND 2004B	450,699	385,331	453,099	778,099	783,344	2,014,542
500	2006 WASTEWATER BOND	264,527	223,986	451,472	632,773	630,273	1,714,518
338	2810 PVR OBLIGATION	52,209	52,791	63,500	63,500	65,500	192,500
S/TOTALS DEPT #9111		5,327,843	4,779,049	5,561,501	5,937,351	5,826,064	17,324,916

GRAND TOTALS

8,272,760	10,443,283	30,405,259	15,262,109	11,580,822	57,248,190
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**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2008/09 - 2009/10 - 2010/11**

Schedule 2A

		2006-07	2007-08	2008-09	2009-10	2010-11	3-YEAR
		ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
		REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
GENERAL FUND (100)							
31110	SECURED PROPERTY TAXES	1,616,414	1,711,785	1,940,207	1,979,011	2,018,591	5,937,809
31120	UNSECURED PROPERTY TAXES	109,294	105,348	112,905	115,163	117,466	345,534
31125	SUPPLEMENTAL PROPERTY TAXES	327,803	131,091	148,750	151,725	154,760	455,235
31130	PROPERTY TRANSFER TAX	71,909	35,768	40,000	41,000	42,025	123,025
31200	SALES TAX	3,614,927	3,408,677	3,693,277	3,804,075	3,918,198	11,415,550
31300	FRANCHISE - GAS	49,063	50,780	52,304	53,611	54,951	160,866
31300	FRANCHISE - ELECTRIC	65,289	61,767	63,620	65,210	66,841	195,671
31300	FRANCHISE - CABLE	225,768	229,626	244,638	250,754	257,023	752,415
31300	FRANCHISE - GARBAGE	49,036	49,536	51,022	52,298	53,605	156,925
31400	BUSINESS LICENSES	199,743	217,318	203,060	208,137	213,340	624,537
31500	TRANSIENT OCCUPANCY TAX	241,401	227,162	251,557	257,846	264,292	773,695
31600	UTILITY TAXES	2,031,747	1,910,122	2,149,189	2,170,681	2,192,388	6,512,258
32110	STATE - MOTOR VEHICLE IN-LIEU	1,453,836	1,495,975	1,549,065	1,595,537	1,643,403	4,788,005
32130	STATE - OFF-HIGHWAY MOTOR VEHICLE IN-LIEU	0	0	735	757	780	2,272
32140	STATE - HOMEOWNERS PROPERTY TAX RELIEF	41,204	37,596	40,100	41,303	42,542	123,945
32160	STATE - POST	8,995	14,917	13,275	13,673	14,083	41,031
32165	STATE - MEASURE H	146,808	20,572	6,808	7,012	7,223	21,043
32170	STATE - MANDATED COSTS	1,482	3,807	12,710	13,091	13,484	39,285
32174	FEDERAL-FEMA	61,261	0	0	0	0	0
32176	STATE - REIMBURSEMENT FOR FIRE PROTECTION	0	0	5,000	5,150	5,305	15,455
32349	BULLETPROOF VEST PROGRAM	4,216	0	1,500	1,545	1,591	4,636
32399	MISCELLANEOUS GRANT	227,921	0	0	0	0	0
32410	STATE-AB 4114 ABANDONED VEHICLE ABATEMENT	11,326	8,519	17,724	18,256	18,803	54,783
33120	SPECIAL OPERATIONS - 911 REIMBURSABLE	0	0	0	0	0	0
33150	PUBLIC SAFETY SUPPORT	159,181	168,000	168,000	168,000	168,000	504,000
33140	POLICE SECURITY	0	0	1,500	1,545	1,591	4,636
34105	CONSTRUCTION FEES - SIDEWALK FEES	22,297	11,650	10,000	10,000	10,000	30,000
34109	CONSTRUCTION FEES - STREET OPENING PERMIT	600	900	1,200	1,200	1,200	3,600
34121	CONSTRUCTION FEES - ENCROACHMENTS	0	0	0	0	0	0
34215	SUBDIVISION FEES - MAP FILING	0	0	2,500	2,500	2,500	7,500
34218	SUBDIVISION GRADING FEES	47,452	0	10,000	10,000	10,000	30,000
34321	VIDEO PERMITS	650	0	2,000	2,000	2,000	6,000
34323	GUN SALE PERMITS	325	325	325	325	325	975
35110	DISPATCH SERVICES TO HERCULES	364,336	379,997	395,437	423,921	453,261	1,272,619
35131	DESIGN REVIEW - SIGN PERMIT	14,140	19,630	10,000	10,000	10,000	30,000
35132	VARIANCE FEES	3,575	8,679	2,500	2,500	2,500	7,500
35134	MAP/PLANS SALES	0	0	1,100	1,100	1,100	3,300
35135	USE PERMIT FEES	6,435	4,828	2,500	2,500	2,500	7,500

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2008/09 - 2009/10 - 2010/11**

Schedule 2A

	2006-07 ACTUAL REVENUE	2007-08 ESTIMATED ACTUAL	2008-09 REVENUE FORECAST	2009-10 REVENUE FORECAST	2010-11 REVENUE FORECAST	3-YEAR REVENUE SUMMARY	
35136	LOT CLEANING FEES	723	225	1,355	1,355	1,355	4,065
35137	SALE OF COPIES	842	1,202	1,031	1,031	1,031	3,093
35138	PLAN CHECK FEES	0	40	0	0	0	0
35139	EIR FEES	350	0	525	525	525	1,575
35140	GEN/SPECIFIC PLAN AMENDMENT	386	372	209	209	209	627
35141	PLANNED DEVELOPMENT FEES	3,770	0	0	0	0	0
35142	REZONING FEES	1,000	0	0	0	0	0
35143	ZONING ORDINANCE AMENDMENTS	0	0	0	0	0	0
35144	FIRE CODE PLAN - PERMIT	4,542	12,539	5,058	5,058	5,058	15,174
35145	EXTENSIONS/ADJUSTMENTS	6,370	0	4,688	4,688	4,688	14,064
35146	FIRE SERVICES PRFD	293,870	305,625	311,767	311,767	311,767	935,301
35148	INSPECTION FEES/BUSINESS LICENSES	1,102	13,879	1,173	1,173	1,173	3,519
35164	NUISANCE ABATEMENT	3,465	1,666	2,138	2,138	2,138	6,414
36151	VEHICLE CODE FINES	1,594	1,541	1,646	1,646	1,646	4,938
36152	OTHER FINES	59,074	52,959	60,099	60,099	60,099	180,297
36156	FALSE ALARM CHARGES	0	0	0	0	0	0
36157	TOW RELEASE FEES	32,405	28,081	29,708	29,708	29,708	89,124
36158	FRANCHISE TOW TRUCK FEES	1,800	2,100	1,800	1,800	1,800	5,400
36159	AB 408 PARKING FINES	12,952	11,262	12,866	12,866	12,866	38,598
36161	PREFERENTIAL LANE FINES	5,628	2,994	6,648	6,648	6,648	19,944
36162	NARCOTIC COURT FINES	0	12	0	0	0	0
36163	VC 27360 (CAR SEAT)	99	2,996	111	111	111	333
37180	INVESTMENT EARNINGS	46,858	38,778	10,000	10,000	10,000	30,000
37181	RENTS	74,520	74,538	74,520	74,520	74,520	223,560
37182	OTHER RENTS	7,595	6,944	4,518	4,518	4,518	13,554
37183	FIELD USAGE FEES	6,346	7,440	5,198	5,198	5,198	15,594
37184	LEASE PAYMENTS	0	13,439	6,425	6,425	6,425	19,275
39103	CONTRIBUTIONS	0	0	0	0	0	0
39104	CONTRIBUTIONS - SPECIAL EVENTS	0	0	0	0	0	0
39102	REFUNDS/REBATES	228	0	0	0	0	0
39199	OTHER REVENUE	26,352	30,518	21,100	21,101	21,100	63,301
39106	DAMAGE RECOVERIES	0	1,405	0	0	0	0
39108	SALE OF PROPERTY	10,514	785,654	10,500	10,500	10,500	31,500
39110	RESTITUTION - POLICE	8,601	5,112	6,895	6,895	6,895	20,685
39113	BOOKING FEE REIMBURSEMENT	56,909	58,047	56,909	56,909	56,909	170,727
39118	PROCEEDS FROM DEBT	302,746	0	2,289,325	0	0	2,289,325
39901	TRANSFERS FROM OTHER FUNDS	597,390	625,000	338,500	345,270	352,175	1,035,945
39902	TRANSFERS TO OTHER FUNDS	(438,342)	(445,458)	(455,658)	(464,771)	(474,067)	(1,394,496)
	TOTAL GENERAL FUND	12,308,123	11,953,285	14,013,560	11,998,812	12,280,665	38,293,041

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		2006-07 ACTUAL REVENUE	2007-08 ESTIMATED ACTUAL	2008-09 REVENUE FORECAST	2009-10 REVENUE FORECAST	2010-11 REVENUE FORECAST	3-YEAR REVENUE SUMMARY
	PUBLIC SAFETY RESERVE (175)						
39901	TRANSFERS IN	0	0	0	0	0	0
39902	TRANSFERS OUT	(150,000)	(148,400)	(31,725)	(32,360)	0	(64,085)
	TOTAL PUBLIC SAFETY RESERVE	(150,000)	(148,400)	(31,725)	(32,360)	0	(64,085)
	TRAFFIC CONGESTION RELIEF (201)						
32186	GAS TAX 2182	0	0	125,000	125,000	125,000	375,000
39902	TRANSFERS OUT	0	0	(300,000)	0	0	(300,000)
	TOTAL TRAFFIC CONGESTION	0	0	(175,000)	125,000	125,000	75,000
	POLICE SECURITY SERVICES (202)						
33140	SPECIAL OPERATIONS - POLICE SECURITY	43,715	37,000	39,000	41,000	43,000	123,000
39901	TRANSFER IN	0	0	0	0	0	0
	TOTAL POLICE SECURITY	43,715	37,000	39,000	41,000	43,000	123,000
	AB 172 PUBLIC SAFETY (203)						
32155	SALES TAX	149,197	149,244	153,721	158,333	163,083	475,137
37180	INVESTMENT EARNINGS	21,556	0	0	0	0	0
39902	TRANSFERS TO GENERAL	(328,165)	(325,000)	(153,000)	(156,060)	(159,181)	(468,241)
	TOTAL AB 172 PUBLIC SAFETY	(157,412)	(175,756)	721	2,273	3,902	6,896
	POLICE GRANTS (204)						
32336	COPS-USDOJ BLOCK GRANT	0	47,494	15,000	15,000	15,000	45,000
32399	STATE GRANT - SCHOOLS RESOURCE OFFICER	0	213,181	135,000	135,000	135,000	405,000
37180	INVESTMENT EARNINGS	0	2,000	3,100	3,100	3,100	9,300
39902	TRANSFERS OUT	0	0	0	0	0	0
39901	TRANSFERS IN	0	0	0	0	0	0
	TOTAL POLICE DEPLOYMENT	0	262,675	153,100	153,100	153,100	459,300
	TRAFFIC SAFETY (205)						
36160	TRAFFIC SAFETY GRANT	54,136	54,268	55,000	55,000	55,000	165,000
37180	INVESTMENT EARNINGS	13,368	0	4,500	5,000	5,500	15,000
39902	TRANSFERS OUT	(5,000)	(100,000)	(5,000)	(5,100)	(38,208)	(48,308)
	TOTAL TRAFFIC SAFETY	62,504	(45,732)	54,500	54,900	22,292	131,692
	SLESF AB 3229 GRANT (206)						
32334	AB3229 (SLESF)	100,000	100,000	125,000	150,000	175,000	450,000
32347	CLETEP GRANT	0	0	0	0	0	0
37180	INVESTMENT EARNINGS	2,873	500	500	500	500	1,500

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		ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
		REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL SLESF AB 3229 GRANT	102,873	100,500	125,500	150,500	175,500	451,500
	N.P.D.E.S. (207)						
32174	FEMA	0	0	0	0	0	0
37180	INVESTMENT EARNINGS	(16,900)	0	0	0	0	0
39112	NPDES ASSESSMENT	232,711	225,030	275,000	275,000	275,000	825,000
39199	MISCELLANEOUS REVENUE (STATE GRANTS)	0	0	0	0	0	0
39902	TRANSFERS OUT	0	0	0	0	0	0
39901	TRANSFERS IN (FROM CITY GENERAL FUND)	0	0	0	0	0	0
	TOTAL NPDES	215,811	225,030	275,000	275,000	275,000	825,000
	SENIOR CENTER (210 / 211)						
37181	RENTS	34,992	42,464	45,000	47,500	50,000	142,500
35165	RENTAL ASSISTANCE	15,932	13,481	15,000	15,000	15,000	45,000
38140	SENIOR CENTER PROGRAM FEES	50,000	50,000	51,000	51,000	51,000	153,000
38180	SENIOR CLUB REIMBURSEMENTS (COOK)	45,282	41,353	42,594	43,871	45,188	131,653
39199	ACTIVITY REVENUES (211)	257,332	225,000	260,000	265,200	270,504	795,704
39103	CONTRIBUTIONS	0	0	0	0	0	0
39901	TRANSFERS IN	308,392	170,525	179,905	183,503	187,173	550,581
	TOTAL SENIOR CENTER	711,930	542,823	593,499	606,074	618,865	1,818,438
	BUILDING INSPECTION (212)						
34101	BUILDING CONSTRUCTION FEES	353,195	221,088	250,000	325,000	405,000	980,000
34102	ELECTRICAL CONSTRUCTION FEES	28,893	17,963	20,000	27,500	33,350	80,850
34103	MECHANICAL CONSTRUCTION FEES	25,186	9,963	12,500	21,000	29,000	62,500
34104	PLUMBING CONSTRUCTION FEES	36,568	14,539	17,500	30,000	42,000	89,500
34107	OTHER CONSTRUCTION FEES	0	0	0	0	0	0
34108	SEISMIC	5,178	0	0	0	0	0
34217	RE-INSPECTION FEES	0	0	0	0	0	0
35138	PLAN CHECK FEES	27,924	11,076	12,500	20,000	27,500	60,000
35147	DEVELOPER APPLICATION FEE	0	0	0	0	0	0
35148	RENTAL INSPECTION FEES	37,646	22,563	25,000	30,000	35,000	90,000
35157	MICROFILMING SERVICES	9,542	11,312	12,000	12,000	12,000	36,000
35164	NUISANCE ABATEMENT	3,925	0	5,000	5,000	5,000	15,000
35166	CODE ENFORCEMENT	900	0	2,000	2,000	2,000	6,000
37180	INVESTMENT EARNINGS	52,296	30,000	25,000	30,000	35,000	90,000
39106	DAMAGE & RECOVERIES	0	0	0	0	0	0
39199	MISCELLANEOUS REVENUE	0	0	0	0	0	0

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		ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
		REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
39901	TRANSFERS IN	0	0	0	0	0	0
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL BUILDING INSPECTION	581,253	338,504	381,500	502,500	625,850	1,509,850
	AB 939 FUND (213)						
35155	AB 939 RATE INCREASE	61,764	56,294	56,500	56,500	56,500	169,500
32351	RECYCLING (DEPT OF CONSERVATION)	0	5,173	5,000	5,000	5,000	15,000
37180	INVESTMENT EARNINGS	27,380	25,000	25,000	25,000	25,000	75,000
39901	TRANSFERS OUT	(6,000)	(6,000)	(6,000)	(6,120)	(6,242)	(18,362)
	TOTAL AB 939 FUND	83,144	80,467	80,500	80,380	80,258	241,138
	TENNIS (217)						
38110	RECREATION FEES	2,603	2,791	2,800	2,800	2,800	8,400
39901	TRANSFERS IN	0	0	0	0	0	0
	TOTAL TENNIS	2,603	2,791	2,800	2,800	2,800	8,400
	MEMORIAL HALL (223)						
37181	RENT	2,980	4,715	5,000	5,000	5,000	15,000
39199	MISCELLANEOUS	500	0	0	0	0	0
39901	TRANSFERS IN	681	3,455	4,275	4,361	4,448	13,083
	TOTAL MEMORIAL HALL	4,161	8,170	9,275	9,361	9,448	28,083
	DRAMA WORKSHOP (224)						
38110	RECREATIONAL FEES	97,754	88,607	97,750	97,750	97,750	293,250
39901	TRANSFERS IN	11,312	24,000	0	0	0	0
	TOTAL DRAMA WORKSHOP	109,066	112,607	97,750	97,750	97,750	293,250
	ASSET FORFEITURE - ADJUDICATED (225)						
36153	ASSET FORFEITURE-STATE	296	985	1,000	1,000	1,000	3,000
36154	ASSET FORFEITURE-FEDERAL	0	0	0	0	0	0
39199	MISCELLANEOUS REVENUE	505	0	0	0	0	0
37180	INVESTMENT EARNINGS	148	300	300	300	300	900
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL ASSET FORFEITURE - ADJUDICATED	949	1,285	1,300	1,300	1,300	3,900
	TINY TOTS (227)						
38110	RECREATIONAL FEES	103,504	95,131	105,000	107,500	110,000	322,500
39901	TRANSFERS IN	0	0	0	0	0	0
39902	TRANSFERS OUT	(11,312)	(24,000)	0	0	0	0
	TOTAL TINY TOTS	92,192	71,131	105,000	107,500	110,000	322,500

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		ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
		REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
	CABLE ACCESS TV (228)						
35167	VIDEO PRODUCTIONS	130,942	87,543	90,000	95,000	100,000	285,000
39104	SPONSORSHIPS	1,400	11,225	13,000	14,000	15,000	42,000
39199	MISCELLANEOUS (PEG ACCESS)	50,861	53,273	55,000	56,000	57,000	168,000
39901	TRANSFERS IN	39,827	44,076	44,076	44,958	45,857	134,890
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL CABLE ACCESS TV	223,030	196,117	202,076	209,958	217,857	629,890
	SWIM CENTER (229)						
38110	RECREATIONAL FEES	0	0	0	0	0	0
37183	USER FEE	5,761	10,273	11,500	12,500	13,500	37,500
39103	CONTRIBUTIONS	0	0	0	0	0	0
39199	MISCELLANEOUS	0	0	0	0	0	0
39901	TRANSFERS IN	38,324	49,289	49,289	50,275	51,280	150,844
	TOTAL SWIM CENTER	44,085	59,562	60,789	62,775	64,780	188,344
	PENAL CODE 246.1 (230)						
39202	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL PENAL CODE 246.1	0	0	0	0	0	0
	LITTERING FINES (231)						
36152	FINES	87	93	95	95	95	285
	TOTAL LITTERING FINES	87	93	95	95	95	285
	YOUTH CENTER (235)						
323xx	GRANTS	0	0	0	0	0	0
35170	MEMBERSHIP FEES	18,682	16,109	18,500	18,500	18,500	55,500
37181	WORKSHOP ROOM RENTALS	2,250	9,685	10,000	12,500	15,000	37,500
38132	DROP IN GYM FEES	0	0	0	0	0	0
38133	YOUTH CAMP	78,258	65,146	90,000	91,800	93,636	275,436
38421	CLASS FEES	762	0	0	0	0	0
38440	DANCE PROGRAM	1,653	3,680	3,750	3,750	3,750	11,250
38135	FIELD TRIPS	0	0	0	0	0	0
38160	VENDING MACHINES	3,533	4,625	4,625	4,625	4,625	13,875
38450	FUNDRAISING EVENTS	0	6,286	0	0	0	0
39103	DONATIONS	9,400	26,423	26,500	26,500	26,500	79,500
39104	DONATIONS FOR SPECIAL EVENTS	250	2,650	2,650	2,650	2,650	7,950
39199	OTHER REVENUES	22,840	0	0	0	0	0

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		ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
		REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
39901	TRANSFERS IN	158,022	178,113	178,113	181,675	185,309	545,097
39902	TRANSFERS OUT	0	0	0	0	0	0
	TOTAL YOUTH CENTER	295,650	312,717	334,138	342,000	349,970	1,026,108
	2006 WINTER STORMS (312)						
32174	FEDERAL - FEMA	46,231	59,560	0	0	0	0
37180	INVESTMENT EARNINGS	0	0	0	0	0	0
39199	MISCELLANEOUS REVENUE	0	0	0	0	0	0
39901	TRANSFERS IN	0	0	0	0	0	0
	TOTAL BRIDGE #6	46,231	59,560	0	0	0	0
	GRAND TOTAL REVENUE & TRANSFERS	14,619,995	13,994,429	16,323,378	14,790,718	15,257,431	43,823,302

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	ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
	REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
MEASURE S (105)						
32180 1/2-CENT COUNTYWIDE SALES TAX	225,000	1,550,000	1,596,500	1,644,395	1,693,727	4,934,622
221/229 ALLOCATED TO OPERATIONS	(46,250)	(1,031,805)	(1,540,580)	(1,571,392)	(1,602,819)	(4,714,791)
39901 TRANSFERS IN (FROM RDA)			75,000			75,000
MEASURE C/J	178,750	518,195	130,920	73,003	90,908	294,831
GAS TAX (200)						
32181 GAS TAX 2106	73,656	77,125	77,125	77,125	77,125	231,375
32182 GAS TAX 2107	143,688	161,997	161,997	161,997	161,997	485,991
32183 GAS TAX 2107.5	4,000	4,000	4,000	4,000	4,000	12,000
32184 GAS TAX 2105	108,216	121,932	121,932	121,932	121,932	365,796
32344 RULE 20A UNDERGROUNDING GRANT			30,000	30,000	1,500,000	1,560,000
323XX FEDERAL HIGHWAY GRANT			575,000			575,000
323XX PROP 1-B GRANT			400,000			400,000
35134 SALE OF MAPS & PLANS	4,000	4,000	4,000	4,000	4,000	12,000
37180 INTEREST EARNINGS	6,500	6,500	6,500	6,500	6,500	19,500
341 ALLOCATED TO OPERATIONS	(447,003)	(424,078)	(427,039)	(435,580)	(444,291)	(1,306,910)
39901 TRANSFERS IN (FROM RDA)				600,000	600,000	1,200,000
TOTAL GAS TAX FOR PROJ	(106,943)	(48,524)	953,515	569,974	2,031,263	3,554,752
MEASURE C/J (215)						
32180 1/2-CENT COUNTYWIDE SALES TAX	276,694	275,000	275,000	275,000	275,000	825,000
37180 INTEREST EARNINGS	53,986	50,000	50,000	50,000	50,000	150,000
39901 TRANSFERS IN (FROM RDA)			600,000			600,000
39902 TRANSFERS OUT (TO GENL FUND)	(33,225)	(40,600)	(42,775)	(43,631)	(44,503)	(130,909)
MEASURE C/J	297,455	284,400	882,225	281,370	280,497	1,444,091
REDEVELOPMENT (250)						
31110 SECURED PROPERTY TAX	7,266,430	7,625,011	7,777,511	7,933,062	8,091,723	23,802,296
39119 GROUND LEASE RENTALS	317,290	333,636	333,636	333,636	333,636	1,000,908
39120 EXCESS SURPLUS GROUND LEASE	100,000	232,718	100,000	100,000	100,000	300,000
37184 GROUND LEASE (OUTBACK)	50,000	50,000	50,000	50,000	50,000	50,000
37181 RENT (OLD BANK BLDG)	20,024	20,538	20,538	20,538	20,538	61,614
39123 PARKING LOT MAINTENANCE	4,707	6,033	6,094	6,156	6,219	18,469
37180 INVESTMENT EARNINGS	808,057	286,775	286,775	286,775	286,775	860,325
39108 SALE OF LAND			11,200,000	5,000,000		16,200,000
39199 MISCELLANEOUS	519	4,582	4,582	4,582	4,582	13,746
39201 PRINCIPAL LOAN PAYMENTS	314,900	614,804	1,650,000	300,000	1,650,000	3,600,000
39202 INTEREST LOAN PAYMENTS	118,838	120,666	100,000	100,000	100,000	300,000
463 ALLOCATED TO OPERATIONS	(2,596,617)	(2,651,206)	(3,280,120)	(3,107,331)	(3,169,478)	(9,556,929)
39902 TRANSFER OUT TO DEBT SERVICE	(3,055,475)	(2,437,019)	(2,826,795)	(3,423,846)	(3,461,163)	(9,711,804)
39902 TRANSFERS OUT TO PROJECTS			(819,000)	(600,000)	(600,000)	(2,019,000)
TOTAL REDEVELOPMENT	3,348,673	4,206,538	14,603,221	7,003,572	3,412,832	24,919,625

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	ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE	
	REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY	
PARKLAND DEDICATION (275)							
34140	PARKLAND DEDICATION FEES	96,912	12,114	12,114	12,114	12,114	36,342
37180	INTEREST EARNINGS	19,258	17,200	15,000	10,000	5,000	30,000
39103	PARKLAND DEDICATION CONTRIB.	5,486					0
39901	TRANSFER IN (FROM RDA)			24,000			24,000
	PARKLAND DEDICATION	121,656	29,314	51,114	22,114	17,114	90,342
GROWTH IMPACT (276)							
34150	GROWTH IMPACT FEES	197,176	173,878	150,000	150,000	150,000	450,000
37180	INTEREST EARNINGS	14,059	20,000	20,000	20,000	20,000	60,000
	GROWTH IMPACT FEES	211,235	193,878	170,000	170,000	170,000	510,000
HOUSING LOW/MOD (280)							
31150	20% INCREMENT	1,715,627	1,906,253	1,944,378	1,983,265	2,022,931	5,950,574
37180	INVESTMENT EARNINGS	0	106,969	120,000	120,000	120,000	360,000
39119	GROUND LEASE RENTALS	3,399	17,218	17,218	17,218	17,218	51,654
39125	DEVELOPER IN-LIEU PAYMENT	2,306	11,530				0
39201	LOAN PAYMENTS	27,898	55,321	60,132	60,132	60,132	180,395
39202	INTEREST ON LOANS	3,740	12,616	13,713	13,713	13,713	41,139
39108	SALE OF PROPERTY	355,000			900,000		900,000
463	ALLOCATED TO OPERATIONS	(362,197)	(462,481)	(314,612)	(320,904)	(327,322)	(962,838)
39902	TRANSFERS OUT (TO DEBT SERVICE)	(1,656,852)	(1,140,853)	(1,444,734)	(1,817,232)	(1,669,128)	(4,931,094)
	TOTAL HOUSING LOW/MOD	88,921	506,573	396,094	956,192	237,543	1,589,830
CARETAKER'S HOUSE (317)							
37181	RENTAL INCOME	15,000	15,000	14,515	17,250	17,250	49,015
	TOTAL PV CARETAKER	15,000	15,000	14,515	17,250	17,250	49,015
GIS PROJECT (323)							
37180	INVESTMENT EARNINGS	550	550	535	535	535	1,605
	TOTAL GIS PROJECT	550	550	535	535	535	1,605
PUBLIC FACILITIES RESERVE (324)							
37180	INTEREST	20,000	15,000	10,000	10,000	10,000	30,000
39901	TRANSFERS IN (FROM OPS FUNDS)			75,000	75,000	75,000	225,000
39901	TRANSFERS IN (FROM RDA)			120,000			120,000
	TOTAL FACILITIES RESERVE	20,000	15,000	205,000	85,000	85,000	375,000
PINOLE CREEK TRAIL IMPRV. (347)							
32399	STATE PARKS & WATER CONS GRANT			2,650,000			2,650,000
	TOTAL PINOLE CREEK TRAIL	0	0	0	0	0	2,650,000

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE
2008/09 - 2009/10 - 2010/11**

Schedule 2A

	2006-07 ACTUAL REVENUE	2007-08 ESTIMATED ACTUAL	2008-09 REVENUE FORECAST	2009-10 REVENUE FORECAST	2010-11 REVENUE FORECAST	3-YEAR REVENUE SUMMARY
2850 ESTATES DRIVE (382)						
37180 INVESTMENT EARNINGS	57,831	292,116	245,000	245,000	245,000	735,000
39106 DAMAGE & RECOVERY	7,147,145	103,972				0
39202 LOAN REPAYMENT	312,440	103,740	100,000	100,000	100,000	300,000
TOTAL 2850 ESTATES DRIVE	7,517,416	499,828	345,000	345,000	345,000	1,035,000
DEBT SERVICE - 1998A BONDS (404)						
37180 INTEREST	702	21	25	25	25	75
39901 TRANSFERS IN (FROM RDA)	917,839	912,463	915,993	909,733	906,858	2,732,584
TOTAL 1998A DEBT SERVICE	918,541	912,484	916,018	909,758	906,883	2,732,659
DEBT SERVICE - 1998B BONDS (405)						
37180 INTEREST	1,399	567	500	500	500	1,500
39901 TRANSFERS IN (FROM RDA)	729,140	679,306	680,619	681,781	681,122	2,043,522
TOTAL 1998B DEBT SERVICE	730,539	679,873	681,119	682,281	681,622	2,045,022
DEBT SERVICE - 1999 BONDS (406)						
37180 INTEREST	46,366	38,785	35,000	35,000	35,000	105,000
39901 TRANSFERS IN (FROM HOUSING)	1,656,852	1,140,853	1,166,635	1,039,133	885,784	3,091,552
TOTAL 1999 DEBT SERVICE	1,703,218	1,179,638	1,201,635	1,074,133	920,784	3,196,552
DEBT SERVICE - 2003A BONDS (407)						
37180 INTEREST	48,731	0				0
39901 TRANSFERS IN (FROM RDA)	1,408,496	845,250	546,050	848,200	844,050	2,238,300
TOTAL 2003A DEBT SERVICE	1,457,227	845,250	546,050	848,200	844,050	2,238,300
DEBT SERVICE - 2004A BONDS (408)						
37180 INTEREST	176,566	6,430	6,000	6,000	6,000	18,000
39901 TRANSFERS IN (FROM RDA)	0		684,133	984,132	1,029,133	2,697,398
TOTAL 2004A DEBT SERVICE	176,566	6,430	690,133	990,132	1,035,133	2,715,398
DEBT SERVICE - 2004B BONDS (409)						
37180 INTEREST	167,621	101,912				0
39901 TRANSFERS IN (FROM HOUSING)	0	0	278,099	778,099	783,344	1,839,542
TOTAL 2004B DEBT SERVICE	167,621	101,912	278,099	778,099	783,344	1,839,542
SEWER ENTERPRISE (500)						
35160 SEWER USAGE CHARGES	2,821,066	2,846,980	2,850,000	3,135,000	3,448,500	9,433,500
35161 SEWER CONNECTION FEES	16,800	4,200	42,000	42,000	42,000	126,000
35163 SEWER PLANT - HERCULES	2,085,275	1,994,701	2,160,294	2,204,539	2,247,569	6,612,403
35168 SEWER MAINTENANCE - HERCULES	54,807	62,720	65,000	66,300	67,626	198,926
35169 CAPITAL IMPROVEMENTS - HERCULES	15,412	0	62,500	87,500	50,000	200,000
37180 INVESTMENT EARNINGS	256,575	738,926	150,000	150,000	150,000	450,000
39199 OTHER REVENUE	439	804	800	800	800	2,400
648/649 ALLOCATED TO OPERATIONS	(4,246,792)	(5,480,343)	(4,929,310)	(5,027,896)	(5,128,454)	(15,085,660)
TOTAL SEWER OPERATIONS	1,003,582	167,988	401,284	658,243	878,041	1,937,569

**SUMMARY OF REVENUE
WITHIN FUND BY SOURCE**

Schedule 2A

2008/09 - 2009/10 - 2010/11

	2006-07	2007-08	2008-09	2009-10	2010-11	3-YEAR
	ACTUAL	ESTIMATED	REVENUE	REVENUE	REVENUE	REVENUE
	REVENUE	ACTUAL	FORECAST	FORECAST	FORECAST	SUMMARY
SEWER CAPITAL PROJECT (502)						
35169 DIGESTER REIMB. - HERCULES	1,045,876	3,478,850	1,125,000	0	0	1,125,000
39126 PARKER AVE. REIMB - HERCULES	228,609	0	0	0	0	0
TOTAL SEWER CAPITAL PROJS	1,274,485	3,478,850	1,125,000	0	0	1,125,000
GRAND TOTAL REVENUE	19,124,492	13,593,177	23,591,477	15,464,856	12,737,799	51,794,133

Allocated to Projects	49,737,295
Unallocated	2,056,838

Admin Operations Appropriation Summary

	<u>2008/09</u>	<u>2009/10</u>	<u>2010/11</u>	<u>3 Year Total</u>
110 City Council	86,355	88,082	89,844	264,281
111 City Manager	111,633	113,866	116,143	341,642
112 City Clerk	90,235	92,040	93,880	276,155
113 City Treasurer	16,341	16,668	17,001	50,010
114 City Attorney	170,639	174,052	177,533	522,224
115 Finance	252,214	257,258	262,403	771,876
116 Personnel	256,142	261,265	266,490	783,897
117 General Government	351,503	358,533	365,704	1,075,740
118 Employee Benefits (Retiree Health)	386,923	394,661	402,555	1,184,139
121 Information Systems	45,715	46,629	47,562	139,906
General Fund *(Line 15)	1,767,700	1,803,054	1,839,115	5,409,869
118 Employee Benefits (Pension Obligation Bond)	300,000	390,000	400,000	1,090,000
Debt Service *(Line 21)	300,000	390,000	400,000	1,090,000
463 RDA Administration	848,249	865,214	882,518	2,595,981
Redevelopment Fund	848,249	865,214	882,518	2,595,981
<u>Admin Operations Total</u>	<u>2,915,949</u>	<u>3,058,268</u>	<u>3,121,633</u>	<u>9,095,850</u>

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Department/Division: 110 City Council			Fund 100 General Fund		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SALARIES					
41104 Part-time Salaries	20,771	18,002	18,000		
Total Salaries	20,771	18,002	18,000	0	0
SERVICES AND SUPPLIES					
41222 Communications	0	0	0		
41231 Equipment Maintenance	0	500	500		
41233 Memberships	2,954	3,550	2,030		
41234 Office Expense	2,706	2,025	1,525		
41235 Professional Services	20,645	23,000	0		
41241 Special Department Expense	55,516	33,400	8,400		
41242 Travel & Training	9,421	16,519	14,519		
41243 Utilities	789	600	600		
41244 Special Events	0	0	1,000		
Total Services & Supplies	92,031	79,594	28,574	0	0
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(3,000)	(3,000)	(3,000)		
41423 Benefit & Insurance Charges	53,169	56,259	39,054		
41424 ISF Charge for Technology	488	1,090	2,090	2,132	2,174
41425 Facilities Replacement Charge	0		437	437	437
41426 Equipment Replacement Charge	0	0	1,200	1,200	1,200
41427 Operating Carry Forward					
Total Expenditure Transfers	50,657	54,349	39,781	3,768	3,811
TOTAL BUDGET	163,459	151,945	86,355	88,082	89,843

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110 - CITY COUNCIL

Mission Statement

The City Council's responsibility is to establish comprehensive goals and objectives for the City; provide leadership in establishing policies for the conduct of municipal affairs; formulate priorities for allocation of City resources; support special legislative bodies; represent the City at local, regional, and State organizations; and hold regularly scheduled meetings, hearings, and study sessions to receive citizens input and conduct the City's business in a public forum.

Budget Line Item Descriptions

The five member City Council is elected at large and serve four-year, overlapping terms. The City Council operates under the Council/Manager form of Government, whereby the Mayor is selected by the Council rather than elected by the voters.

41104 Salaries - Part-time \$18,000

Councilmembers' salaries are set at \$250 per month (Pinole Municipal Code Section 2.08.010), plus \$50 per member for Redevelopment Agency meetings.

41222 Communications \$0

Moved to 0121

41231 Equipment Maintenance \$500

Represents equipment maintenance costs.

41233 Memberships \$2,030

Includes the annual dues for:

Contra Costa mayor's Conference	990
League of California Cities	110
East Bay Division (LCCA)	330
Cities for Climate Protection	<u>600</u>

TOTAL \$2,030

41234 Office Expense \$1,525

Business Cards for 4 members	525
Name Plates, badges, etc.	<u>1,000</u>
TOTAL	<u>\$1,525</u>

41235 Professional Services \$0

Westaff temporary personnel for Mayor

41241 Special Department Expense \$8,400

Provides for certificates, frames, printed forms, miscellaneous ceremonial supplies, and food for special meetings of the council.	3,500
Provides for hosting the West County Mayor's Breakfast	1,600
Mayoral Celebration Meeting	600
Contra Costa Business Development Center Sponsorship	500
Annual Contribution for Ed Fund After School Program (moved to Redevelopment)	0
Sponsorship for Ed Fund, Contra Costa College, Exchange Club Crab Feed	<u>2,200</u>
TOTAL	<u>\$8,400</u>

41242 Travel and Training \$14,519

Travel and training related to functioning as a city delegate or appointee would be appropriated as general unallocated travel. After those particular costs, each councilmember is allocated \$1,800 for travel and training, to be used for conferences, seminars, workshops, etc., of their choosing.

General unallocated travel:

1) Mayors' Conference Dinners. Payable annually and provides two dinners at monthly Mayor's Conference (\$540 is charged also to the City Manager's budget).	540
2) National League of Cities Conference	0
3) Delegate's attendance at Annual League of California Cities Conference	1,600
4) Delegate's attendance at mayor & Council Executive Forum	1,500
5) East Bay Division Meetings.	595
6) ABAG (delegate)	250
7) Various dinners/award ceremonies (Mayor)	250
8) Additional funding for council members on league committees, not reimbursed by the League.	784
9) Allocated Appropriation (5 @1800)	<u>9,000</u>
TOTAL	<u>\$14,519</u>

41243 Utilities \$600

Represents the City Council's share of P.G.& E. and water charges.

41244 Special Events \$1,000

For hosting the Mayor's Conference tri-annually.

41421 Administrative Credits (Costs Transferred to Other Departments) (\$3,000)

Total salaries and benefits are reflected in the employee's main budget unit. If that employee or Councilmember, in this case, is charged to some other division on a percentage or hourly basis for work performed by that Councilmember, those costs will be credited in this line item and be shown as a charge to the department receiving the benefit of the Councilmember's time. In this particular case, the City Council functions as the Board of Directors of the Pinole Redevelopment Agency; the cost attributed to the PRA is therefore credited to the Council's budget and charged to the PRA budget.

41423 Benefit Charges \$39,054

This line item represents the City Council's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Medical Insurance-Active	12,158
Medical Redirect	19,571
Life Insurance/A.D.D.	564
Medicare Tax	408
Dental Insurance	4,714
Vision	630
Liability Insurance	550
Workers Compensation	459
Bonds	<u>0</u>
TOTAL	<u>\$39,054</u>

41424 ISF Charges for Communication & Technology \$2,090

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

41425 Facility Replacement Charges \$437

This line represents the department share of facility replacement costs.

41426 Equipment Replacement Charges \$1,200

This line represents the department share of equipment replacement.

4147 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

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Department/Division: 111 City Manager			Fund 100 General Fund		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SALARIES					
41101 Salaries	284,822	339,605	237,194		
41102 Overtime	283	500	0		
41105 Accrued Vacation	10,905	0	0		
41106 Signing Bonus	0	0	0		
Total Salaries	296,010	340,105	237,194	0	0
SERVICES AND SUPPLIES					
41222 Communications	0	0	0		
41233 Memberships	1,988	2,000	2,000		
41234 Office Expense	1,469	1,500	1,500		
41235 Professional Services	6,250	2,500	2,500		
41241 Special Departmental	589	0	0		
41242 Travel & Training	16,940	7,500	7,000		
41243 Utilities	1,070	850	850		
41251 IS Communications	0	0	0		
Total Services & Supplies	28,306	14,350	13,850	0	0
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
41313 Computer Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(251,043)	(346,589)	(201,691)		
41423 Benefit & Insurance Charges	93,003	122,421	59,370		
41424 ISF Charge for Technology	1,468	2,482	2,284	2,330	2,376
41425 Facilities Replacement Chg			146	146	146
41426 Equipment Replacement Chg	0	0	480	480	480
41427 Operating Carry Forward					
Total Expenditure Transfers	(156,572)	(221,686)	(139,412)	2,955	3,002
TOTAL BUDGET	167,744	132,769	111,633	113,865	116,142

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111 - CITY MANAGER

Mission Statement

The City Manager is the Chief Administrative Officer of the City and is responsible for the enforcement of all laws and ordinances and the City Council policy directives. Responsibilities of the City Manager include coordination of all departments and divisions within the City to ensure that the City Council's goals and policies are implemented and monitored. The City Manager also serves as the Executive Director of the Redevelopment Agency. The City Manager is designated the "Appointing Authority" for all City employees.

The City Manager is responsible for City wide operations. He has the authority to recommend policies and procedures to the Council, and Redevelopment Agency Board of Directors for approval as well as implement changes to provide for optimal operational efficiencies.

Budgeted Line Item Descriptions

41101 Salaries **\$237,194**

Positions budgeted in this department include:

City Manager	185,659
Assistant City Manager	0
Executive Assistant	<u>51,535</u>
TOTAL	237,194

41102 Overtime **\$0**

Overtime is needed during critical times in the year.

41222 Communications **\$0**

This has been moved to 0121

41233 Memberships **\$2,000**

Includes memberships in ICMA (International City Manager's Association), Civic Organizations (Rotary), Public Manager's Association.

41234 Office Expense **\$1,500**

Includes various office supplies - pens, tablets, file folders, labels, letterhead, business cards, binders, calendar refills, tape, diskettes, etc.

41235 Professional Services **\$2,500**

External workshop facility for staff development and team building.

41242 Travel and Training **\$7,000**

Includes attendance conferences and seminars. Also includes the City Manager's car allowance.

41241 Special Departmental **\$0**

There is no Special Departmental budget.

41243 Utilities \$850

Represents the City Manager's Department's share of P.G.& E. and water charges.

41251 ISF Communications 0

Moved to 0121

41312 Equipment \$0

There is no equipment budgeted.

41313 Computer Equipment \$0

(moved to 41426)

41421 Administrative Credits (Transfers to Other Departments) (\$201,691)

The City Manager's staff performs functions benefiting other departments. The cost of labor and benefits as well as a portion of services and supply costs from this department are credited to the City Manager's budget using this line item and then charged to other departments as follows:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
City Manager	\$199,389	\$39,211	65	\$155,090	Redevelopment Administration
Executive Secretary	51,535	20,159	65	\$46,601	Redevelopment Administration
TOTAL CREDITS				<u>\$201,691</u>	

41423 Benefit Charges \$ 59,370

This line item represents the City Manager's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	35,699
Medical Insurance-Active	0
Medical Redirect	5,648
Life Insurance/A.D.D.	226
Unemployment Insurance	211
Long Term Disability Insurance	684
Medicare	3,151
Dental Insurance	1,408
Employee Assistance Program	91
Bonds	175
Liability Insurance	6,469
Vision	210
Worker's Compensation	<u>5,398</u>
TOTAL	<u>\$ 59,370</u>

41424 ISF Charges for Communication & Technology \$2,284

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

41426 Equipment Replacement Charges \$480

This line represents the department share of equipment replacement.

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

Department/Division: 112 City Clerk			Fund 100 General Fund		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	ECB 2009/10 Target	ECB 2010/11 Target
SALARIES					
41101 Salaries	85,984	93,668	115,474		
41102 Overtime	0	1,440	0		
41104 Part-time Salaries	0	0	0		
41105 Accrued Vacation	1,555	0	0		
Total Salaries	87,539	95,108	115,474	0	0
SERVICES AND SUPPLIES					
41222 Communications	0	0	0		
41231 Equipment Maintenance	0	0	0		
41233 Memberships	285	640	640		
41234 Office Expense	1,812	350	350		
41235 Professional Services	3,242	9,950	9,950		
41241 Special Department Expense	15,329	4,190	18,190		
41242 Travel & Training	2,608	3,525	3,139		
41243 Utilities	1,164	1,000	1,000		
41251 IS Communication	0	0	0		
Total Services & Supplies	24,440	19,655	33,269	0	0
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(57,565)	(63,863)	(101,943)		
41423 Benefit & Insurance Charges	36,882	34,058	41,361		
41424 ISF Charge for Technology	225	1,688	1,688	1,722	1,756
41425 Facilities Replacement Charge	0	0	146	146	146
41426 Equipment Replacement Chg	0	0	240	240	240
41427 Operating Carry Forward					
Total Expenditure Transfers	(20,458)	(28,117)	(58,509)	2,108	2,142
TOTAL BUDGET	91,521	86,646	90,235	92,040	93,880

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112 - CITY CLERK

Mission Statement

The City Clerk's Office is a service department and one of the oldest in municipal government. The basic functions and duties of City Clerks in General law cities are prescribed by the statutes of the State.

Budget Line Item Descriptions

41101 Salaries \$156,835

The City Clerk is a full-time position in this department.

41102 Overtime \$0

Temporary assistance for records management and special projects.

41222 Communications \$0

Moved to 0121.

41233 Memberships \$640

Includes:

Dues in the International Institute of Municipal Clerks	125
California City Clerk's Association (CCAC)	175
California Assoc. Clerks & Elected Officials (CACEO)	125
ARMA International	175
Notary Association	40
	<u>\$640</u>

41234 Office Expense \$350

Includes various office supplies, permanent minute books and paper, printing costs for business cards, envelopes and various items.

41235 Professional Services \$9,950

Codification and updated service to the Pinole Municode	\$6,950
Filming/Imaging Backlog records	3,000
	<u>\$9,950</u>

41241 Special Department Expenses \$18,190

Costs included in this line item relate to the following:

Advertising: Publication of legal notices and ordinances	3,500
Consolidated General Election (50% of Biannual Cost)	14,000
Shredding	540
Notary supplies & Errors & Admissions Insurance	150
TOTAL	<u>\$18,190</u>

41242 Travel & Training \$3,139

Covers the cost of attending the City Clerk's Law Election seminar, California City Clerk's annual conference and provides for the cost of business meetings and city training.

41243 Utilities \$1,000

Includes City Clerk's share of utilities.

41251 IS Comm/Data \$0

Moved to 0121

41312 Equipment \$0

There is no equipment budgeted.

41421 Administrative Credits (costs transferred to other departments) (\$101,943)

The City Clerk's office performs services for other city departments. Labor and benefit costs, as well as a portion of the Services and Supplies Cost for those workers performing these services are charged on a set percentage basis to the benefiting department and correspondingly credited to the City Clerk through this account. This credit is composed of the following:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
City Clerk	\$115,474	\$ 41,361	65	\$101,943	Redevelopment
TOTAL CREDITS				<u>\$101,943</u>	

41423 Benefit Charges \$ 41,361

This line item represents the City Clerk's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	19,515
Medicare	1,674
Worker's Compensation	2,944
Liability Insurance	3,528
Employee Assistance Program	45
Unemployment Insurance	111
Long Term Disability	342
Medical Insurance	11,296
Dental Insurance	1,408
Vision Insurance	210
Life Insurance	113
Bonds	175
Property-Fire Insurance	<u>0</u>
TOTAL	<u>\$ 41,361</u>

41424 ISF Charges for Communication & Technology \$1,688

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

41425 Facility Replacement Charges \$146

This line represents the department share of facility replacement costs.

41426 Equipment Replacement Charges \$240

This line represents the department share of equipment replacement.

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

Department/Division: 113 City Treasurer			Fund 100 General Fund		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 Department Request
SALARIES					
41104 Part-time Salaries	3,000	3,000	3,000		
Total Salaries	3,000	3,000	3,000	0	0
SERVICES AND SUPPLIES					
41233 Memberships	150	125	125		
41234 Office Expense	490	25	25		
41241 Special Department Expense	109	130	1,130		
41242 Travel & Training	135	150	870		
Total Services & Supplies	884	430	2,150	0	0
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	16,840	16,302	11,191	14,913	15,212
41427 Operating Carry Forward					
Total Expenditure Transfers	16,840	16,302	11,191	14,913	15,212
TOTAL BUDGET	20,724	19,732	16,341	16,668	17,001

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113 - CITY TREASURER

Mission Statement

The elected position of the City Treasurer is charged with receiving and safely keeping all monies of the city, paying out city monies only on warrants signed by legally designated persons and reporting, at least monthly, the city's financial position to the City Council (Government Code Sections 41000 et. seq.)

Budget Line Item Descriptions

41104 Part-time Salaries \$3,000

The City Treasurer's salary is set at \$250 per month.

41233 Memberships \$125

Includes the cost of membership in:

41234 Office Expense \$25

Includes the cost of various office supplies such as tablets, pens, pencils, staples, calculator tape, ribbons,

41241 Special Departmental \$1,130

Includes the cost of credit card service agreement and miscellaneous expenses.

41242 Travel and Training \$870

Includes the cost of the CMTA Conference.

41423 Benefit Charges \$11,191

This line item represents the City Treasurer's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Workers' Compensation	77
Medicare	43
Bonds	250
Liability Insurance	92
Medical Insurance	8,998
Dental Insurance	1,408
Vision	210
Life Insurance	113
TOTAL	<u>\$11,191</u>

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

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Department/Division: 114 City Attorney		Fund 100 General Fund			
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SERVICES AND SUPPLIES					
41235 Professional Services	223,379	181,239	170,639		
Total Services & Supplies	223,379	181,239	170,639	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	12,309	0	0	0	0
41427 Operating Carry Forward					
Total Expenditure Transfers	12,309	0	0	0	0
TOTAL BUDGET	235,688	181,239	170,639	174,052	177,533

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114 - CITY ATTORNEY

Mission Statement

The City Attorney provides legal advice to the City Council, City officials and employees. The City Attorney reviews ordinances, resolutions and contracts for City Council consideration, represents the City in legal actions and acts as general counsel for the Pinole Redevelopment Agency. The City Attorney also prepares opinions at staff's request.

Budget Line Item Descriptions

41235 Professional Services \$170,639

Legal services for 2007/08. (5.8% decrease from 2007-08)

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

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Department/Division: 115 Finance			Fund 100 General Fund		
Account and Title:	206/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2006/10 ECB Target	2010/11 ECB Target
SALARIES					
41101 Salaries	277,994	279,652	389,399		
41102 Overtime	4,749	0	0		
41103 Holiday Pay	343	0	0		
41104 Part-time Salaries	760	0	0		
41105 Vacation Accrued	0	0	0		
Total Salaries	283,846	279,652	389,399	0	0
SERVICES AND SUPPLIES					
41222 Communications	0	0	0		
41231 Equipment Maintenance	0	0	0		
41232 Maint Structures/Improv	0	0	0		
41233 Memberships	500	0	0		
41234 Office Expense	6,992	5,000	3,750		
41235 Professional Services	27,909	36,000	33,900		
41241 Special Department Expense	2,164	415	0		
41242 Travel & Training	5,167	300	300		
41243 Utilities	2,932	2,300	2,300		
41253 Software Maintenance	0	0	0		
Total Services & Supplies	45,664	44,015	40,250	0	0
FIXED ASSETS					
41312 Equipment	0	0	0	0	0
Total Fixed Assets	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(156,484)	(164,616)	(330,994)		
41422 Administrative Debits	0	0	0		
41423 Benefit & Insurance Charges	115,734	112,704	144,495		
41424 ISF Charge for Technology	4,688	10,998	7,718	7,872	8,030
41425 Facilities Replacement Chg	0	0	146	146	146
41426 Equipment Replacement Chg	0	0	1,200	1,200	1,200
41427 Operating Carry Forward					
Total Expenditure Transfers	(36,062)	(40,914)	(177,436)	9,218	9,375
TOTAL BUDGET	293,448	282,753	252,214	257,258	262,403

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115 - FINANCE

Mission Statement

The mission of the Finance Department is to provide the City Council and City Management with financial information necessary to ensure sound and prudent financial management, budgeting, accounting and protection of assets. This is accomplished through services provided by the Finance Department as follows: Accounting, payroll, accounts payable, treasury, business licenses, budgets, debt and bond administration and long range financial planning.

Budget Line Item Descriptions

41101 Salaries \$ 389,284

- 1 Finance Director
- 1 Deputy Finance Director
- 2 Accounting Specialists
- 1 Accounting Technician

Total Salaries 389,284

41104 Part-time Salaries \$0

There are no part-time positions in the Finance Department at this time.

41102 Overtime \$0

There is no overtime budgeted.

41222 Communications \$0

Moved to 0121.

41231 Equipment Maintenance \$0

There is no equipment maintenance budgeted.

41233 Memberships \$0

There are no memberships budgeted.

41234 Office Expense \$3,750

Includes: printed forms, checks, A/P and P/R checks, computer paper, printer ribbons, letterhead, envelopes, 1099's, accounting and lined tablets, miscellaneous office supplies, and business license forms.

41235 Professional Services \$33,900

Reflects:
anticipated cost of the annual audit 32,900
cost of credit card service with AmeriWest 1,000
\$33,900

41241 Special Departmental Expense \$0

Includes cost of fees for submission of CAFR (Comprehensive Annual Financial Report) to GFOA (Government Finance Officers Association) for award competition.

41242 Travel and Training \$300

Includes cost of CMRTA meetings.

41243 Utilities \$2,300

Includes Finance Department's share of electricity, gas and water.

41253 Software Maintenance \$0

Moved to 0121

41312 Equipment \$0

There is no equipment budgeted.

41421 Administrative Credits (costs transferred to other departments) (\$330,994)

The Finance Department performs services for other city departments. Labor and benefit costs as well as a portion of the Services and Supplies Cost for those workers performing these services are charged on a set percentage basis to the benefiting department and correspondingly credited to Finance through this account. This credit is composed of the following:

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	<u>Benefiting Department</u>
Finance Director	128,984	48,323	65	115,250	P.R.A.
Deputy Finance Director	76,036	26,978	100	103,014	P.R.A.
Accounting Specialist	69,744	23,961	35	32,797	P.R.A.
Accounting Specialist	63,042	23,012	50	43,027	P.R.A.
Accounting Technician	51,593	22,221	50	36,907	P.R.A.
Total Costs Transferred				<u>\$330,994</u>	

41423 Benefit Charges \$ 144,495

This line item represents the Finance's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

PERS Retirement	65,806
Medical Insurance-Active	26,728
Medical Redirect	12,991
Life Insurance/A.D.D.	564
Unemployment Insurance	387
Long Term Disability	1,710
Medicare	5,833
Dental Insurance	6,775
Employee Assistance Program	227
Bonds	600
Liability Insurance	11,897
Vision	1,050
Worker's Compensation	9,927
TOTAL	<u>\$ 144,495</u>

41424 ISF Charges for Communication & Technology \$7,718

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

41425 Facility Replacement Charges \$146

This line represents the department share of facility replacement costs.

41426 Equipment Replacement Charges \$1,200

This line represents the department share of equipment replacement.

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

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Department/Division: 116 Personnel			Fund 100 General		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SALARIES					
41101 Full-Time	124,301	163,275	175,732		
41102 Overtime	0	0	0		
41104 Part-time	29,734		0		
Total Salaries	154,035	163,275	175,732	0	0
SERVICES AND SUPPLIES					
41222 Communications	0	0	0		
41231 Equipment Maintenance	0	0	0		
41233 Memberships	585	650	300		
41234 Office Expense	1,957	2,100	1,500		
41235 Professional Services	70,718	45,000	43,000		
41241 Special Department Expense	28,513	23,600	20,800		
41242 Travel & Training	12,911	19,000	18,000		
41243 Utilities	864	688	688		
41255 Computer Training	0	0	0		
Total Services & Supplies	115,548	91,038	84,288	0	0
FIXED ASSETS					
41312 Equipment	5,918	0	0	0	0
Total Services & Supplies	5,918	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(49,945)	(69,160)	(72,441)		
41422 Administrative Debits	0	0	0		
41423 Benefit & Insurance Charges	61,371	73,779	65,737		
41424 ISF Charge for Technology	1,500	2,200	2,200	2,244	2,289
41425 Facilities Replacement Chg	0	0	146	146	146
41426 Equipment Replacement Chg	0	0	480	480	480
41427 Operating Carry Forward					
Total Expenditure Transfers	12,926	6,819	(3,879)	2,870	2,915
TOTAL BUDGET	288,427	261,132	256,142	261,264	266,490

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116 - PERSONNEL

Mission Statement

The Personnel Department provides service and advice to the City departments in the areas of recruitment, testing and eligibility list maintenance, maintenance of employee records, distribution and coordination of training programs, employee benefit administration and grievance processing.

Budget Line Item Descriptions

41101 Salaries \$175,732

Positions budgeted in this department include:

1 Personnel Manager		
1 Personnel Specialist		
	Total Salaries	175,732

41104 Part-time Salaries \$0

Positions budgeted in this department include:

None at this time.

41102 Overtime \$0

There is no overtime budgeted.

41222 Communications \$0

Moved to 0121

41233 Memberships \$300

Includes memberships in CAL-PELRA and various professional personnel organizations. Also includes various subscriptions and publications, newspaper subscription, journal publications.

41234 Office Expense \$1,500

Provides for:

Purchase of various office supplies needed by Personnel	1,000
Printing costs of city application forms and envelopes	<u>500</u>
	<u>\$1,500</u>

41235 Professional Services \$43,000

The Personnel Department utilizes various professional services during recruitment, testing and qualifying candidates for city employment, as follows:

1) Cost of pre-employment physicals, drug-screens, DOT physical	10,000
2) Specialized testing & grading services for applicant testing.	5,000
3) Attorney Consultations	5,000
4) IEDA's negotiation services	20,000
5) External Recruitment Assistance (Matching funds from the General Fund and RDA)	<u>3,000</u>
	<u>\$43,000</u>

41241 Special Department Expense \$20,800

Covers the cost of:

Oral board and incidental recruitment expenses	1,100
Recruitment advertising	17,000
Employee BBQ	900
Employee Recognition Breakfast and Awards	900
Wellness Program supplies	500
Legal Postings	<u>400</u>
	<u>\$20,800</u>

41242 Travel and Training \$18,000

Covers the cost of Norcal Training Consortium to provide training workshops covering employee relations issues, workers compensation, ADA, family leave, CAL-PELRA conference, League of Calif Cities EE Relations conference. Monthly meetings with other personnel departments.

Network training.	\$ 4,000
Employee Training Program	<u>14,000</u>
	<u>\$18,000</u>

41243 Utilities \$688

Reflects the Personnel Department's share of electricity, gas and water costs.

41251 IS Comm/Data \$0

Moved to 0121

41255 Computer Training \$0

Moved to 0121

41312 Equipment \$0

There is no equipment budgeted.

41421 Administrative Credits \$ (72,441)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>	
Personnel Manager	\$113,721	\$42,437	20	\$ 31,232	PRA
			5	7,808	WPCP
			5	7,808	BLDG
Personnel Specialist	\$62,012	\$23,299	20	17,062	PRA
			5	4,266	WPCP
			5	4,266	BLDG
				\$ 72,441	

41423 Benefit & Insurance Charges \$65,737

Pers Retirement	30,075
Medical Insurance-Active	12,790
Medical Redirect	5,648
Life Insurance/A.D.D.	226
Unemployment Insurance	176
Long Term Disability	684
Medicare	2,662
Dental Insurance	2,816
Employee Assistance Program	91
Bonds	175
Liability Insurance	5,437
Vision	420
Worker's Compensation	4,537
TOTAL	\$65,737

41424 ISF Charges for Communication & Technology \$2,200

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

41425 Facility Replacement Charges \$146

This line represents the department share of facility replacement costs.

41426 Equipment Replacement Charges \$480

This line represents the department share of equipment replacement.

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

Department/Division: 117 General Government			Fund 100 General Fund		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SALARIES					
41101 Full-Time	17,848	47,486	51,871		
41102 Overtime	0	500	0		
41104 Part-time	0	0	0		
41105 Vacation Accr.	0	0	0		
Total Salaries	17,848	47,986	51,871	0	0
SERVICES AND SUPPLIES					
41222 Communications	0	0	0		
41231 Equipment Maintenance	578	100	100		
41232 Maint. Structures/Improvemt./Grounds	0	0	0		
41233 Memberships	10,115	10,200	10,050		
41234 Office Expense	18,563	20,050	19,350		
41235 Professional Services	133,712	133,424	145,403		
41240 Rental	0	0	2,700		
41241 Special Department Expense	7,930	8,000	7,300		
41242 Travel & Training	71	600	0		
41243 Utilities	9,423	7,500	7,500		
41256 IS Special Departmental	0	0	0		
Total Services & Supplies	180,392	179,874	192,403	0	0
FIXED ASSETS					
41312 Equipment	0	0	0		
41313 Computer Equipment	0	0	0		
Total Fixed Assets	0	0	0	0	0
OTHER					
41502 Interest on Debt	0	0	0	0	0
41700 Contingency	0	0	0	0	0
Total Other	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(11,211)	(37,277)	(35,637)		
41422 Administrative Debits	0	26,264	50,678		
41423 Benefit & Insurance Charges	8,962	27,069	19,403		
41424 ISF Charge for Technology	67,326	79,759	72,399	73,847	75,324
41425 Facilities Replacement Chg	0	0	146	146	146
41426 Equipment Replacement Chg	0	0	240	240	240
41427 Operating Carry Forward					
Total Expenditure Transfers	65,077	95,815	107,229	74,233	75,710
TOTAL BUDGET	263,317	323,675	351,503	358,533	365,703

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117 - GENERAL GOVERNMENT

Mission Statement

To provide various services to the citizens of Pinole through the combined efforts of multiple agencies, and to appropriate funds for general city administrative overhead costs.

Budget Line Item Descriptions

41101 Salaries \$51,871

Positions budgeted in this department include:

1 - Administrative Assistant		
	Total Salaries	51,871

41102 Overtime \$0

Overtime occurs when programs arise that cannot be completed in normal business hours.

41222 Communications \$0

Moved to 0121.

41231 Equipment Maintenance \$100

Includes maintenance for the following general use equipment:
Fire extinguisher maintenance (Administration)

41232 Maintenance - Structure, Improvements, Grounds Moved to 0343

Includes:
repairs to heating, air-conditioning equipment
lighting supplies
miscellaneous hardware and repair materials
pest control
elevator maintenance
landscape maintenance
janitorial service and supplies

41233 Memberships \$10,050

Represented here are general benefit memberships, as follows:

League of California Cities	\$6,200
ABAG (Association of Bay Area Governments)	3,350
MISAC, PWSP (Moved to 0121)	0
Pinole Chamber of Commerce	500
Miscellaneous subscriptions	0
	<u>\$10,050</u>

41234 Office Supplies \$19,350

Includes:	
postage machine supplies (ink, tape)	\$900
cost of postage	10,500
copy machine paper and toner for administration	5,200
fax machine supplies	500
letterhead stock and envelopes for administration, misc. supplies	2,100
computer supplies (Moved to 0121)	0
books, rosters	150
	<u>\$19,350</u>

41235 Professional Services \$145,403

Included are specialized contracts and outside services of a general, non-specific nature, as follows:

1) Animal Control Services

The City entered into an agreement with Contra Costa County for animal control services. The County retains all collected fees. The city pays \$4.72 per capita. \$ 91,554

2) WCCTAC (West Contra County Transportation Advisory Committee)

The city is a participating member of WCCTAC through a joint powers agreement; annual contributions are made by each member city toward maintenance of salaried staff who manage WCCTAC activities. The city has been notified that their 2008-09 assessment will be \$42,772. This cost will be funded by Measure C. 42,772

City of San Pablo - JPA 5,077

Miscellaneous Professional Fees (Grant Writing - Randall Funding) 6,000
\$145,403

41240 Rental \$2,700

Cost of 636 Tennent Ave parking lot rental.

41241 Special Departmental Expense \$7,300

notary fees and supplies 50
U.P.S. and other special mailing needs 100
water dispenser rental 150
drinking water 200
flowers for funerals/ special occasions 300
Community Volunteers Recognition Breakfast training and other expenses 0
frames/mats, certificates, etc. for proclamations, other special recognition, name plates; 1,500
Miscellaneous 5,000
\$7,300

41242 Travel and Training \$0

Conferences & Training.

41243 Utilities \$7,500

Reflects the cost for electric, gas and water.

41251 IS Communications/Data \$0

Moved to 0121.

41252 Network Maintenance \$0

Moved to 0121.

41253 Software Maintenance \$0

Moved to 0121.

41254 Software Purchases & Subscriptions \$0

Moved to 0121.

41255 Computer Training \$0
 Moved to 0121.

41256 IS Special Departmental \$0
 Moved to 0121.

41313 Computer Equipment \$0
 Moved to 0121.

41421 Administrative Credits (costs transferred to other departments) \$ (35,637)

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Admin. Assistant	\$51,871	\$19,403	50	\$ 35,637 PRA

41421 Administrative Debits (costs transferred from other departments) \$ 50,678

<u>Position</u>	<u>Salary</u>	<u>Benefits</u>	<u>%</u>	<u>Amount</u>
Info System Admin.	\$81,842	\$36,051	20	\$ 23,579 ISF
IS Technician - II	\$52,225	\$29,610	20	\$ 16,367 ISF
IS Technician - I	\$39,169	\$14,492	20	\$ 10,732 ISF
Total Costs Transferred				<u>\$ 50,678</u>

41423 Benefit Charges \$19,403

This line item represents the General Government's departmental share of employee benefit costs and insurance. These costs are charged in total to a clearing account (#0118) and redistributed back to department cost centers based on a cost distribution formula. Costs included for this budget are:

Pers Retirement	8,681
Medical Insurance	5,648
Life Insurance/A.D.D.	113
Unemployment Insurance	51
Long Term Disability	342
Medicare	752
Dental Insurance	653
Employee Assistance Program	45
Bonds	0
Vision	210
Liability Insurance	1,585
Worker's Compensation	1,323
TOTAL	<u>\$19,403</u>

41424 ISF Charges for Communication & Technology \$72,399

This line item represents the departmental share of communication and technology services provided by the Information Services Department. These costs are charged in total to a clearing account (#0121) and redistributed back to department cost centers based on a cost distribution formula.

41425 Facility Replacement Charges \$146

This line represents the department share of facility replacement costs.

41426 Equipment Replacement Charges \$240

This line represents the department share of equipment replacement.

41427 Operating Carry Forward

This line item represents department operation surplus or deficit from prior budget periods.

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Department/Division: 118 Employee Benefits/Insurance Clearing			Fund 100 General Fund		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SERVICES AND SUPPLIES					
41107 PERS Retirement	1,718,939	2,024,030	2,522,240		
41108 Medical Insurance - Retirees	403,942	426,603	433,518		
41109 Medical Insurance - Active	1,145,759	1,543,062	1,498,840		
41109 Medical Redirect - Actives	was in 41109	was in 41109	147,842		
41110 Workers Compensation	353,750	325,354	324,768		
41111 Life Insurance/A.D.D.	10,487	16,807	17,259		
41113 Unemployment Insurance	0	10,225	11,102		
41114 Long Term Disability Insurance	35,110	41,696	42,764		
41115 Medicare	141,119	164,396	177,615		
41116 Dental Insurance	147,030	194,148	185,452		
41117 Social Security	29,742	26,637	21,385		
41118 Employee Assistance Program	5,617	6,594	6,709		
41120 Vision Care	26,320	29,872	31,132		
41235 Professional Services	2,500	0	0		
41257 Auto Insurance	8,168	11,784	moved to 41258		
41258 Liability Insurance	472,726	349,387	389,402		
41259 Property/Fire Insurance	25,181	32,118	moved to 41258		
41260 Bonds	1,823	1,900	1,725		
41502 Debt Service	0	0	300,000		
Total Services & Supplies	4,528,213	5,204,613	6,111,753	0	0
EXPENDITURE TRANSFERS					
41423 Benefit & Insurance Charges	(4,456,086)	(5,204,613)	(5,424,830)	0	0
Total Expenditure Transfers	(4,456,086)	(5,204,613)	(5,424,830)	0	0
TOTAL BUDGET	72,127	0	686,923	784,661	802,555

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118 - EMPLOYEE BENEFITS & INSURANCE CLEARING

Mission Statement

To provide cost-effective employee benefits which are competitive in the current job market.

Budget Line Item Descriptions

All employee benefit costs and insurance will be charged to and paid from this budget. These costs will then be distributed to the benefiting department or division based on a cost distribution formula.

41107 Retirement \$2,522,240

This account reflects the total cost to the City for membership in the Public Employees Retirement System. PERS has notified the City that the City share for 2008/09 will be 9.405% of all miscellaneous members' gross salaries and 13.460% of all safety members' gross salaries. The City also pays the 7% miscellaneous employee's share of PERS as well as the 9% safety employees' contribution (safety employee reimburse the City 1.96% of the employers share miscellaneous reimburse 1.40%).

41108 Medical Insurance – Retirees \$433,518

The City is required under PERS statutes to contribute an amount toward the retiree's health premium which is equal to that contributed to the active employee. Under most of the City's labor agreements, the City pays for full family coverage up to the Kaiser premium rate.

41109 Health Insurance - Active Employees \$1,646,682

The City provides Health Insurance coverage to all its full-time and permanent part-time employees and their dependents. Each bargaining unit negotiates a cap on the city participation. The City offers medical coverage through the PERS Health Care Program. The City contribution to medical coverage is generally capped at the Kaiser rate. Any cost exceeding this cap is assumed by the employee. This account also covers the cost of medical redirect payments to city workers who opt to receive cash instead of medical coverage.

41110 Worker's Compensation \$324,768

This insurance covers employees in case of occupational injury or illness for which the employer is liable without regard to negligence. The City is currently self-insured through a joint powers agreement with 16 other cities, a group called "Municipal Pooling Authority (MPA)". The Authority estimates Pinole's 07/08 cost at \$4.07 per \$100 gross payroll, modified by an 1.05% factor, increased by \$0.05 for the Wellness Program.

41111 Life Insurance/A.D.D. \$17,259

The City purchases varying levels of life insurance for its employees. Life insurance is purchased through MPA. It is anticipated that the City will provide the following coverage based on existing labor agreement provisions:

Pinole Police Officers' Association
Local 1230 Firefighters
Pinole Management Association
Unrepresented Employees
Local One
Council/Elected Clerk & Treasurer and Assistant City Manager

The rate charged for life insurance is \$0.24 per \$1,000.
Accidental Death and Dismemberment coverage costs an additional \$0.05 per \$1,000 of life offered.

41113 Unemployment Insurance \$11,102

The City pays actual unemployment costs on the direct cost reimbursement method to EDD. Unemployment costs for 2007/08 are estimated on previous year's experience.

41114 LTD Insurance \$42,764

The City provides long-term disability (LTD) coverage for some of its work force based on bargained provisions of various labor agreements.

41115 Medicare \$177,615

As of April 1, 1986, all new hires must be covered by Medicare. This cost is shared by employer and employee with

41116 Dental Insurance \$185,452

The City provides dental & orthodontic insurance for its employees and their dependents.

41117 Social Security \$21,385

Federal statute requires all employees not covered by a qualifying retirement system to be covered by Social Security. Therefore, all part-time and extra help employees, such as police, part-time recreation workers, etc., are covered at a cost of 6.2% of gross salaries, with both employer and employee contributing this rate.

41118 Employee Assistance Program \$6,709

The City contracts with PacifiCare Behavioral Health Corp for its Employee Assistance Program on an August through July year basis. The City provides eight free counseling sessions per family per incident. The contract cost is based on the number of covered workers.

41120 Vision Care \$31,132

Vision care coverage is provided to the Police Association, Local One, Local 1230, Management and Unrepresented Workers. The City covers both the worker and his dependents under this program with the City's contribution not to exceed \$17.50 per employee per month.

41257 Auto Insurance \$0

The City insures its vehicles for collision and comprehensive coverage through MPA at a rate of \$0.50 per \$100 of vehicle value. A deductible of \$3,000 exists for police vehicles and \$2,000 deductible for all other vehicles. *(moved to 41258 for 2008-09 and thereafter)*

41258 Liability Insurance \$389,402

The City insures its liability exposure through MPA. The premium is based on a rate of \$2.62 per \$100 of payroll modified by an experience modifier of 0.93. The City has retained a \$25,000 per incident deductible.

41259 Property/Fire Coverage \$0

Property/Fire Insurance is purchased through MPA. The coverage provides for replacement cost after a \$10,000 deductible (\$5,000 of this will be self-funded by the Authority). *(moved to 41258 for 2008-09 and thereafter)*.

41260 Bonds \$1,725

The City purchases bonds for the Treasurer of \$250, the City Manager, Assistant City Manager, City Clerk, Deputy City Clerk, Public Works Director and Accounting Specialist, for \$175 per position and an employee blanket bond for the remainder of the workforce.

41502 Debt Service \$300,000

Pension Obligation Bonds

41423 Benefit/Insurance Credits (\$5,424,830)

All user departments/divisions receive their respective share of employee benefit and insurance costs. These costs appear in each individual budget as Account 41423. General Fund retiree medical is excluded from the benefit/insurance credits.

Department/Division: 121 Information Systems			Fund 525 Information Systems		
Account and Title:	2006/07 Actual Expended	2007/08 Original Budget	2008/09 Proposed Budget	2009/10 ECB Target	2010/11 ECB Target
SALARIES					
41101 Full-Time	76,827	77,796	173,236		
41102 Overtime	1,309	1,000	0		
41104 Part-time	7,763	26,000	0		
Total Salaries	85,899	104,796	173,236	0	0
SERVICES AND SUPPLIES					
41213 Communications Hardware	6,269	21,570	0		
41222 Communications	128,347	111,540	111,540		
41231 Equipment Maintenance	25,075	32,405	32,405		
41233 Memberships	195	350	350		
41234 Office Expense	1,024	2,540	1,905		
41235 Professional Services	0	30,555	12,150		
41242 Travel & Training	77	0	0		
41251 IS Communication/Data	11,904	101,289	85,489		
41252 Network Maintenance	198,625	275,500	273,300		
41253 Software Maintenance	97,994	141,350	141,350		
41254 Software Purchase & Subscip.	25,428	49,293	48,793		
41255 Computer Training	850	2,350	2,350		
41256 IS Special Departmental	6,516	10,050	3,000		
Total Services & Supplies	502,304	778,792	712,632	0	0
FIXED ASSETS					
41310 Improvements	10,156	0	0		
41313 Computer Equipment	23,884	35,350	42,600		
41337 Computer Equip - Youth Center	36,096	0	0		
Total Fixed Assets	70,136	35,350	42,600	0	0
OTHER					
41502 Interest on Debt	0	0	0		
41700 Contingency	0	0	0		
Total Other	0	0	0	0	0
EXPENDITURE TRANSFERS					
41421 Administrative Credits	(85,096)	(138,937)	(253,379)		
41422 Administrative Debits	0	0	0		
41423 Benefit & Insurance Charges	36,118	38,172	80,143		
41424 IS Chgs for Comm. & Tech.	(378,461)	(818,173)	(709,517)		
41427 Operating Carry Forward					
Total Expenditure Transfers	(427,439)	(918,938)	(882,753)	0	0
TOTAL BUDGET	230,900	0	45,715	46,629	47,562

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