

OVERVIEW OF APPROPRIATIONS

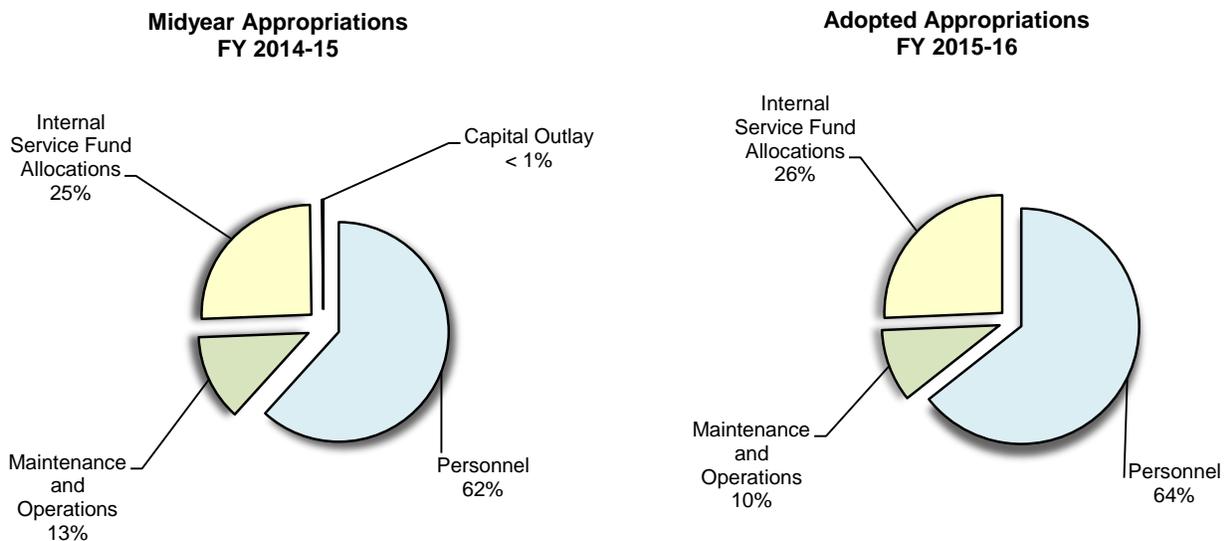
GENERAL FUND

The summary that follows reflects fund appropriations to City departments for the current budget year (FY 2015-16). Although appropriations originate from all funds of the City, the significant fund is the General Fund. Before consideration of transfers-out, General Fund appropriations are \$80,898,530, a decrease of 1.0%, or \$842,902 from midyear. This is mainly due to a decrease in maintenance and operations from the midyear budget which reflects carryover appropriations.

Below is a summary of the FY 2015-16 Adopted General Fund expenditures compared with the FY 2014-15 midyear budget:

<i>Appropriation Category</i>	Midyear 2014-15	Adopted 2015-16	Increase/ (Decrease)	
Personnel	\$ 50,434,659	\$ 52,066,935	\$ 1,632,276	3.2%
Maintenance and Operations	10,368,323	8,068,736	(2,299,587)	(22.2%)
Internal Service Fund Allocations	20,762,859	20,762,859	-	0.0%
Capital Outlay	175,591	-	(175,591)	(100.0%)
Subtotal	81,741,432	80,898,530	(842,902)	(1.0%)
Transfers-Out	1,828,506	1,893,374	64,868	3.5%
Total	83,569,938	82,791,904	(778,034)	(0.9%)

GENERAL FUND APPROPRIATIONS



Personnel costs in the General Fund increased \$1,632,276 or 3.2%. The FY 2015-16 adopted personnel amounts reflect:

- Memorandums of Understanding (MOU) in force, together with a \$1,200,000 appropriation to fund employee cost of living (wage) adjustments.
- Employer contribution rate increases to the Public Employees Retirement System (PERS) from 16.179% to 18.175% for the miscellaneous group and from 43.367% to 48.057% for public safety. When added to the employee contribution rates of 7% and 9% for the miscellaneous and public safety groups, respectively, the total rates used in calculating the FY 2015-16 personnel amounts are 25.175% and 57.057%. As negotiated, some bargaining group's employees are paying a portion (from 3.0% to 7.0% depending on the bargaining group) of the employer contributions. Additionally, Tier II (negotiated with all bargaining groups for employees new to the City) and Tier III (required by the California Public Employees' Pension Reform Act of 2013 for employees new to the CalPERS system) plans have many new employees paying the employee contribution.
- No medical insurance adjustments as they will not be made until FY 2015-16 midyear for rate increases effective in January 2016.
- Other Post-Employment Benefits (OPEB) contributions of 4.0% (a decrease of 0.3% from FY 2014-15) of applicable payroll expenditures, pursuant to the actuarial valuation completed in December 2014.

The FY 2014-15 maintenance and operations midyear budget is much higher than for FY 2015-16 because the midyear budget also reflects carryover appropriations of \$1.8 million, including carryover encumbrances of about \$550 thousand. These carryovers increase the FY 2014-15 amounts and will not be included in FY 2015-16 until year-end adjustments are made.

The FY 2014-15 midyear internal service fund allocations were based on the last completed fiscal year's (FY 2013-14) actual expenses and were prepared just prior to midyear. These allocations will be updated again with the midyear 2015-16 budget review (using actual expenses of FY 2014-15).

SPECIAL REVENUE FUNDS

The combined appropriations in the FY 2015-16 Adopted Budget Special Revenue Funds are approximately \$13.1 million, a decrease of approximately \$21.8 million or 62.4% from midyear. This variation is primarily attributable to the inclusion of carryover grant-funded capital project appropriations in FY 2014-15.

ENTERPRISE FUNDS

Harbor Tidelands Fund:

Budgeted appropriations for FY 2015-16 are estimated at approximately \$6.1 million, a decrease of 46.8% from midyear. The inclusion of carryover capital improvement projects in the FY 2014-15 midyear appropriations accounts for a majority of the decrease.

Harbor Uplands Fund:

Appropriations for FY 2015-16 are budgeted at approximately \$4.7 million, down 10.9%, from FY 2014-15 midyear budgeted amounts. The inclusion of carryover capital improvement projects in the FY 2014-15 midyear appropriations accounts for a majority of the decrease.

Solid Waste Fund:

Appropriations for FY 2015-16 are budgeted at approximately \$4.0 million, up \$228,638, or 6.0%, from FY 2014-15 budgeted amounts primarily for a refuse collection and recycling program rate adjustment.

Wastewater Fund:

Appropriations for FY 2015-16 are budgeted at approximately \$6.6 million, down \$3,461,908 or 34.5% from FY 2014-15 budgeted amounts. The inclusion of carryover capital improvement projects in the FY 2014-15 midyear budget appropriations accounts for a majority of the increase.

Transit Fund:

Appropriations for FY 2015-16 are budgeted at approximately \$4.0 million, down \$216,364 or 5.1% from FY 2014-15 budgeted amounts. The inclusion of vehicle equipment purchases in the FY 2014-15 midyear appropriations accounts for a majority of the decrease.

INTERNAL SERVICE FUNDS

Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City. The total FY 2015-16 appropriations for the Internal Service Funds are approximately \$17.2 million. This amount decreased by approximately \$2.2 million from FY 2014-15 budgeted amounts. Much of the decrease can be attributed to FY 2014-15 settled workers' compensation and liability claims reflected in the Self - Insurance Program Fund and FY 2014-15 equipment purchases budgeted in the Emergency Communications Fund.

TWO-YEAR COMPARISON OF APPROPRIATIONS BY FUND

<i>Fund</i>	Adopted 2014-15	Midyear 2014-15	Adopted 2015-16	Increase/ (Decrease)	
General Fund	70,705,674	81,741,432	80,898,530	(842,902)	(1.0%)
State Gas Tax	2,481,696	4,338,670	1,897,921	(2,440,749)	(56.3%)
Storm Drain Improvement	-	414,755	50,000	(364,755)	(87.9%)
Street Landscaping and Lighting	2,569,589	2,782,417	2,658,140	(124,277)	(4.5%)
Local Transportation Article 3	42,035	65,965	26,000	(39,965)	(60.6%)
Proposition C	845,046	5,689,176	1,030,452	(4,658,724)	(81.9%)
Measure R	610,000	2,142,826	570,000	(1,572,826)	(73.4%)
Air Quality Improvement	68,318	81,728	71,861	(9,867)	(12.1%)
Intergovernmental Grants	2,999,504	12,376,078	614,289	(11,761,789)	(95.0%)
Comm Develop Block Grant	354,967	638,141	266,182	(371,959)	(58.3%)
Housing Authority	6,089,578	5,768,973	5,769,013	40	0.0%
Parks and Recreation Facilities	13,100	31,080	-	(31,080)	(100.0%)
Narcotic Forfeiture and Seizure	64,890	319,723	58,699	(261,024)	(81.6%)
Subdivision Park Trust	100,000	173,824	55,000	(118,824)	(68.4%)
Disaster Recovery	17,060	17,060	17,060	-	0.0%
Capital Projects	1,482,409	5,658,700	2,346,400	(3,312,300)	(58.5%)
Harbor Tidelands	5,691,906	11,496,810	6,118,813	(5,377,997)	(46.8%)
Harbor Uplands	4,316,160	5,224,837	4,655,733	(569,104)	(10.9%)
Solid Waste	3,688,265	3,819,044	4,047,682	228,638	6.0%
Wastewater	3,732,555	10,048,131	6,586,223	(3,461,908)	(34.5%)
Transit	3,509,236	4,253,188	4,036,824	(216,364)	(5.1%)
Self-Insurance Program	4,352,375	5,928,112	5,486,080	(442,032)	(7.5%)
Vehicle Replacement	2,911,543	3,843,586	2,859,719	(983,867)	(25.6%)
Building Occupancy	2,734,505	3,132,075	2,927,445	(204,630)	(6.5%)
Information Technology	3,666,948	3,261,370	3,207,451	(53,919)	(1.7%)
Emergency Communications	2,466,117	3,241,474	2,769,300	(472,174)	(14.6%)
Major Facilities Repair	-	-	-	-	0.0%
Total Before Adjustments	125,513,476	176,489,175	139,024,817	(37,464,358)	(21.2%)
Less: Internal Svc Funds/Overhead	21,934,614	26,107,786	26,109,034	1,248	0.0%
Total City	103,578,862	150,381,389	112,915,783	(37,465,606)	(24.9%)
Successor Agency	960,163	960,163	1,050,692	90,529	9.4%
Housing Successor Agency	-	-	10,500	10,500	
Community Financing Authority	341,073	341,073	343,971	2,898	0.8%
Public Financing Authority	-	-	840,100	840,100	n/a
Grand Total	104,880,098	151,682,625	115,161,046	(36,521,579)	(24.1%)



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APPROPRIATIONS SUMMARY BY DEPARTMENT / BY FUND
FISCAL YEAR 2015-2016

<i>Fund</i>	Mayor & City Council	City Clerk	City Treasurer	City Attorney	City Manager	Information Technology	Human Resources	Financial Services	Police
General Fund	991,961	904,095	471,917	2,955,857	1,716,685	-	936,956	3,036,433	33,996,144
State Gas Tax	-	-	-	-	-	-	-	-	-
Storm Drain Improvement	-	-	-	-	-	-	-	-	-
St. Landscaping & Lighting	-	-	-	-	-	-	-	-	-
Local Transportation Article 3	-	-	-	-	-	-	-	-	-
Proposition C	-	-	-	-	-	-	-	-	-
Measure R	-	-	-	-	-	-	-	-	-
Air Quality Improvement	-	-	-	-	-	-	-	-	-
Intergovernmental Grants	-	-	-	-	-	-	-	-	18,220
Comm. Develop. Block Grant	-	-	-	-	-	-	-	-	-
Housing Authority	-	-	-	-	-	-	-	-	-
Narcotic Forfeiture & Seizure	-	-	-	-	-	-	-	-	58,699
Subdivision Park Trust	-	-	-	-	-	-	-	-	-
Disaster Recovery	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Harbor Tidelands	5,990	-	-	110,630	2,778	-	-	-	31,870
Harbor Uplands	18,444	-	-	175,599	2,778	-	-	-	1,779,061
Solid Waste	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-	-	-
Self-Insurance Program	-	-	-	-	-	-	5,486,080	-	-
Vehicle Replacement	-	-	-	-	-	-	-	-	-
Building Occupancy	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	3,207,451	-	-	-
Emergency Communications	-	-	-	-	-	-	-	-	2,769,300
Community Financing Authority	-	-	-	-	-	-	-	-	-
Department Total	1,016,395	904,095	471,917	3,242,086	1,722,241	3,207,451	6,423,036	3,036,433	38,653,294

Note:

Each of the above departments includes costs for personnel, maintenance and operations, internal service charges, overhead and capital outlay. While personnel, maintenance and operations and capital outlay are external expenditures, internal charges represent costs incurred by one department which, in turn, are charged to others. For example, the amount paid for liability and workers' compensation insurance is an external expense to Human Resources and an internal allocation to other departments. Therefore, if you sum expenditures of all departments above to derive the City budget, you would double count those expenses booked to one department and allocated to another. An adjustment must be made to correctly report the City budget by eliminating those expenses which would be doubled. Community Financing Authority (CFA) expenditures also must be eliminated from the totals, as the CFA is separate from the City.

APPROPRIATIONS SUMMARY BY DEPARTMENT / BY FUND
FISCAL YEAR 2015-2016

Fire	Public Library	Comm. Svcs.	Community Development	Waterfront & Econ. Dev.	Public Works	Capital Improv Projects	For Total City*	Total City
16,465,266	4,092,585	5,689,330	3,109,319	427,548	6,104,434	-	(7,573,256)	73,325,274
-	-	-	-	-	1,589,921	308,000	-	1,897,921
-	-	-	-	-	-	50,000	-	50,000
-	-	-	-	-	2,658,140	-	-	2,658,140
-	-	-	-	-	-	26,000	-	26,000
-	-	607	-	-	1,490	1,028,355	-	1,030,452
-	-	-	-	-	-	570,000	-	570,000
-	-	71,861	-	-	-	-	-	71,861
48,000	-	-	-	-	79,649	468,420	-	614,289
-	-	133,163	-	-	-	133,019	-	266,182
-	-	5,769,013	-	-	-	-	-	5,769,013
-	-	-	-	-	-	-	-	58,699
-	-	-	-	-	-	55,000	-	55,000
17,060	-	-	-	-	-	-	-	17,060
-	-	-	-	-	159,400	2,187,000	-	2,346,400
1,998,997	-	488,099	-	1,247,249	2,008,200	225,000	-	6,118,813
-	-	-	-	1,055,496	1,549,355	75,000	-	4,655,733
225,171	-	-	-	-	3,822,511	-	-	4,047,682
-	-	-	-	-	2,882,223	3,704,000	(46,093)	6,540,130
-	-	4,036,824	-	-	-	-	-	4,036,824
-	-	-	-	-	-	-	(5,306,986)	179,094
-	-	-	-	-	2,859,719	-	(3,168,757)	(309,038)
-	-	-	-	-	2,927,445	-	(3,152,911)	(225,466)
-	-	-	-	-	-	-	(3,093,702)	113,749
-	-	-	-	-	-	-	(3,767,329)	(998,029)
-	-	-	-	38,012	-	-	(38,012)	-
18,754,494	4,092,585	16,188,897	3,109,319	2,768,305	26,642,487	8,829,794	(26,147,046)	112,915,783

APPROPRIATIONS SUMMARY BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-2016

<i>Department</i>	Personnel	Maintenance & Operations	Internal Service	Capital Outlay	Total
Mayor and City Council	378,181	471,374	166,840	-	1,016,395
City Clerk	601,721	123,382	178,992	-	904,095
City Treasurer	213,190	228,861	29,866	-	471,917
City Attorney	2,004,955	977,505	259,626	-	3,242,086
City Manager	721,714	896,667	103,860	-	1,722,241
Information Technology	1,071,435	1,521,890	367,593	246,533	3,207,451
Human Resources	762,908	5,536,213	123,915	-	6,423,036
Financial Services	1,746,452	1,063,187	226,794	-	3,036,433
Police	26,481,972	1,282,861	10,888,461	-	38,653,294
Fire	14,435,202	618,274	3,689,918	11,100	18,754,494
Public Library	1,954,068	443,926	1,694,591	-	4,092,585
Community Services	3,493,585	9,986,725	2,708,587	-	16,188,897
Community Development	2,505,841	188,532	414,946	-	3,109,319
Waterfront and Econ. Develop.	609,621	1,140,409	1,018,275	-	2,768,305
Public Works	10,893,887	10,584,822	4,118,778	1,045,000	26,642,487
Total Before Adjustments	67,874,732	35,064,628	25,991,042	1,302,633	130,233,035
Less: Internal Svc Funds/Overhead	(135,409)	-	(25,973,625)	-	(26,109,034)
Community Financing Authority	-	(20,595)	(17,417)	-	(38,012)
Total Operating	67,739,323	35,044,033	-	1,302,633	104,085,989
Capital Improvements	-	-	-	8,829,794	8,829,794
Total City	67,739,323	35,044,033	-	10,132,427	112,915,783
Successor Agency	-	1,050,692	-	-	1,050,692
Housing Successor Agency	-	10,500	-	-	10,500
Community Financing Authority	-	343,971	-	-	343,971
Public Financing Authority	-	840,100	-	-	840,100
Grand Total	67,739,323	37,289,296	-	10,132,427	115,161,046

Notes:

1) Excludes transfers out.

2) The appropriations in the Information Technology, Human Resources, Police and Public Works

Departments include Internal Service Fund and overhead expenditures. These expenditures are reversed out in the adjustment for Internal Service Funds/Overhead so they are not double counted in the "Total Operating" and "Total City" amounts.

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
General Fund							
Mayor and City Council	Mayor & City Council	357,181	471,374	163,406	-	-	991,961
City Clerk Administration	City Clerk	601,721	120,577	173,808	-	-	896,106
Elections	City Clerk	-	2,805	5,184	-	-	7,989
City Treasurer	City Treasurer	213,190	228,861	29,866	-	-	471,917
General Legal Administration	City Attorney	1,245,218	612,769	189,941	-	-	2,047,928
Prosecution	City Attorney	759,737	87,736	60,456	-	-	907,929
City Manager	City Manager	721,714	896,667	98,304	-	-	1,716,685
Employee Relations	Human Resources	557,284	305,534	74,138	-	-	936,956
Financial Services	Financial Services	1,746,452	1,063,187	226,794	-	-	3,036,433
Police Administration	Police	1,409,945	148,836	693,455	-	-	2,252,236
Patrol	Police	14,596,243	432,299	6,400,132	-	-	21,428,674
Investigations	Police	3,776,209	115,960	1,479,047	-	-	5,371,216
Management Services	Police	1,632,887	101,525	678,733	-	-	2,413,145
Administrative Services	Police	1,568,384	272,754	689,735	-	-	2,530,873
Fire Administration	Fire	486,087	17,139	303,570	-	-	806,796
Prevention	Fire	703,547	13,219	111,635	-	-	828,401
Operations	Fire	11,207,356	388,111	2,750,789	-	-	14,346,256
Special Services	Fire	325,718	28,623	129,472	-	-	483,813
Public Library	Public Library	1,954,068	443,926	1,694,591	-	-	4,092,585
Community Services Administration	Community Services	386,572	61,402	43,610	-	-	491,584
Recreation Services	Community Services	1,134,288	747,153	1,354,408	-	-	3,235,849
Cultural and Performing Arts	Community Services	550,582	141,502	615,074	-	-	1,307,158
Senior and Family Services	Community Services	223,806	66,372	219,837	-	-	510,015
Community Dev Block Grant	Community Services	-	-	108,662	-	-	108,662
Transit	Community Services	24,058	8,270	3,734	-	-	36,062
Planning Services	Community Development	890,455	47,378	126,135	-	-	1,063,968
Building Services	Community Development	1,615,386	141,154	288,811	-	-	2,045,351
Economic Development	Waterfront and Econ. Develop.	48,487	78,881	300,180	-	-	427,548
Public Works Administration	Public Works	662,564	19,198	136,375	-	-	818,137
Sewer/Storm Drain Maintenance	Public Works	116,421	49,750	87,992	-	-	254,163
Street Maintenance	Public Works	528,680	10,652	650,541	-	-	1,189,873
Parks Maintenance	Public Works	1,360,094	470,759	490,379	-	-	2,321,232
Engineering Services	Public Works	662,601	474,363	384,065	-	-	1,521,029
Total General Fund		52,066,935	8,068,736	20,762,859	-	-	80,898,530
State Gas Tax Fund							
Street Maintenance	Public Works	880,062	342,207	367,652	-	-	1,589,921
Esplanade Resurface : Knob Hill - Catalina	Capital Improvements	-	-	-	-	308,000	308,000
Total State Gas Tax Fund		880,062	342,207	367,652	-	308,000	1,897,921

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Storm Drain Improvement Fund							
Beryl Street Improvement - Flagler To 190th	Capital Improvements	-	-	-	-	50,000	50,000
Total Storm Drain Improvement Fund		-	-	-	-	50,000	50,000
St Landscaping & Lighting Fund							
Public Works Administration	Public Works	57,895	-	7,517	-	-	65,412
Street Maintenance	Public Works	434,352	915,909	104,783	-	-	1,455,044
Parks Maintenance	Public Works	566,947	348,134	141,587	-	-	1,056,668
Engineering Services	Public Works	42,960	30,000	8,056	-	-	81,016
Total St Landscaping & Lighting Fund		1,102,154	1,294,043	261,943	-	-	2,658,140
Local Transportation Article 3 Fund							
Citywide Curb Ramp Improvements	Capital Improvements	-	-	-	-	26,000	26,000
Total Local Transportation Article 3 Fund		-	-	-	-	26,000	26,000
Proposition C Fund							
Transit	Community Services	-	-	607	-	-	607
Engineering Services	Public Works	-	-	1,490	-	-	1,490
Beryl/190th Signal Study	Capital Improvements	-	-	-	-	300,000	300,000
Beryl Street Improvement - Flagler To 190th	Capital Improvements	-	-	-	-	150,000	150,000
Marine Avenue Resurfacing /Aviation To I- 405	Capital Improvements	-	-	-	-	520,000	520,000
Bicycle Transportation Plan Implementation -Phase 2	Capital Improvements	-	-	-	-	58,355	58,355
Total Proposition C Fund		-	-	2,097	-	1,028,355	1,030,452
Measure R Fund							
Residential Street Rehabilitation	Capital Improvements	-	-	-	-	100,000	100,000
Bicycle Transportation Plan Implementation	Capital Improvements	-	-	-	-	70,000	70,000
Esplanade Resurface : Knob Hill - Catalina	Capital Improvements	-	-	-	-	400,000	400,000
Total Measure R Fund		-	-	-	-	570,000	570,000
Air Quality Improvement Fund							
Transit	Community Services	23,679	43,600	4,582	-	-	71,861
Total Air Quality Improvement Fund		23,679	43,600	4,582	-	-	71,861

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Intergovernmental Grants Fund							
Patrol	Police	18,220	-	-	-	-	18,220
Operations	Fire	-	48,000	-	-	-	48,000
Parks Maintenance	Public Works	79,649	-	-	-	-	79,649
Kingsdale Resurfacing-182nd To Grant	Capital Improvements	-	-	-	-	185,000	185,000
Bicycle Transportation Plan Implementation - Phase 2	Capital Improvements	-	-	-	-	233,420	233,420
Prospect Resurfacing : Beryl-Del Amo Design	Capital Improvements	-	-	-	-	50,000	50,000
Total Intergovernmental Grants Fund		97,869	48,000	-	-	468,420	614,289
Community Development Block Grant (CDBG) Fund							
Comm Dev Block Grant	Community Services	-	133,163	-	-	-	133,163
Citywide Curb Ramp Improvements	Capital Improvements	-	-	-	-	133,019	133,019
Total Comm Dev Block Grant (CDBG) Fund		-	133,163	-	-	133,019	266,182
Housing Authority Fund							
Housing Authority	Community Services	342,732	5,314,037	112,244	-	-	5,769,013
Total Housing Authority Fund		342,732	5,314,037	112,244	-	-	5,769,013
Narcotic Forfeiture & Seizure Fund							
Police Administration	Police	-	27,000	-	-	-	27,000
Patrol	Police	-	18,289	-	-	-	18,289
Investigations	Police	-	3,096	-	-	-	3,096
Administrative Services	Police	-	6,012	-	-	-	6,012
Management Services	Police	-	4,302	-	-	-	4,302
Total Narcotic Forfeiture & Seizure Fund		-	58,699	-	-	-	58,699
Subdivision Park Trust Fund							
Alta Vista/Anderson Tennis Court Resurfacing	Capital Improvements	-	-	-	-	55,000	55,000
Total Subdivision Park Trust Fund		-	-	-	-	55,000	55,000
Disaster Recovery Fund							
Special Services	Fire	-	17,060	-	-	-	17,060
Total Disaster Recovery Fund		-	17,060	-	-	-	17,060

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Capital Projects Fund							
Public Works Administration	Public Works	159,400	-	-	-	-	159,400
Path Of History	Capital Improvements	-	-	-	-	500	500
RBTV Broadcast Facility Upgrades	Capital Improvements	-	-	-	-	650,000	650,000
Civic Center Safety/Workplace Health Improvements	Capital Improvements	-	-	-	-	150,000	150,000
Police Department Parking Lot Security Fence	Capital Improvements	-	-	-	-	200,000	200,000
Police Station Improvements	Capital Improvements	-	-	-	-	100,000	100,000
RBPA East Roof Repair	Capital Improvements	-	-	-	-	150,000	150,000
Ensenada Parkette Rehabilitation	Capital Improvements	-	-	-	-	100,000	100,000
Anderson Park Improvements	Capital Improvements	-	-	-	-	298,000	298,000
Residential Street Rehabilitation	Capital Improvements	-	-	-	-	200,000	200,000
Esplanade Resurface : Knob Hill - Catalina	Capital Improvements	-	-	-	-	268,500	268,500
L.A. County Pedestrian Path Widening	Capital Improvements	-	-	-	-	50,000	50,000
Esplanade Dog Walk Path / Drinking Fountain	Capital Improvements	-	-	-	-	20,000	20,000
Total Capital Projects Fund		159,400	-	-	-	2,187,000	2,346,400
Harbor Tidelands Fund							
Mayor & City Council	Mayor & City Council	4,200	-	1,790	-	-	5,990
General Legal Administration	City Attorney	-	106,000	4,630	-	-	110,630
City Manager	City Manager	-	-	2,778	-	-	2,778
Patrol	Police	27,000	2,475	2,395	-	-	31,870
Operations	Fire	1,542,078	92,340	353,479	11,100	-	1,998,997
Recreation Services	Community Services	268,797	143,670	75,632	-	-	488,099
Waterfront	Waterfront and Econ. Develop.	280,523	702,880	263,846	-	-	1,247,249
Engineering Services	Public Works	4,700	-	2,145	-	-	6,845
Harbor/Pier Maintenance	Public Works	1,085,706	591,486	324,163	-	-	2,001,355
Pier Structure Repair	Capital Improvements	-	-	-	-	200,000	200,000
Pier Parking Structure Critical Repair	Capital Improvements	-	-	-	-	25,000	25,000
Total Harbor Tidelands Fund		3,213,004	1,638,851	1,030,858	11,100	225,000	6,118,813
Harbor Uplands Fund							
Mayor & City Council	Mayor & City Council	16,800	-	1,644	-	-	18,444
General Legal Administration	City Attorney	-	171,000	4,599	-	-	175,599
City Manager	City Manager	-	-	2,778	-	-	2,778
Patrol	Police	1,068,014	16,735	255,282	-	-	1,340,031
Investigations	Police	263,481	-	53,051	-	-	316,532
Administrative Services	Police	96,041	-	26,457	-	-	122,498
Waterfront	Waterfront and Econ. Develop.	280,611	338,053	436,832	-	-	1,055,496
Harbor/Pier Maintenance	Public Works	745,473	512,481	285,254	-	-	1,543,208
Engineering Services	Public Works	4,700	-	1,447	-	-	6,147
Pier Parking Structure Critical Repair	Capital Improvements	-	-	-	-	75,000	75,000
Total Harbor Uplands Fund		2,475,120	1,038,269	1,067,344	-	75,000	4,655,733

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Solid Waste Fund							
Prevention	Fire	170,416	13,782	40,973	-	-	225,171
Public Works Administration	Public Works	92,554	12,000	9,662	-	-	114,216
Solid Waste/Recycling	Public Works	389,573	2,881,123	202,203	-	-	3,472,899
Parks Maintenance	Public Works	71,801	130,000	33,595	-	-	235,396
Total Solid Waste Fund		724,344	3,036,905	286,433	-	-	4,047,682
Wastewater Fund							
Public Works Administration	Public Works	107,561	-	13,268	-	-	120,829
Engineering Services	Public Works	404,359	621,643	60,156	-	-	1,086,158
Sewer/Storm Drain Maintenance	Public Works	697,479	738,915	238,842	-	-	1,675,236
Sanitary Sewers Facilities Rehabilitation	Capital Improvements	-	-	-	-	2,000,000	2,000,000
Yacht Club Way Sewer Pump Station Design	Capital Improvements	-	-	-	-	1,300,000	1,300,000
Morgan Sewer Pump Station Design	Capital Improvements	-	-	-	-	200,000	200,000
Camino Real Sewer Main Line Install	Capital Improvements	-	-	-	-	204,000	204,000
Total Wastewater Fund		1,209,399	1,360,558	312,266	-	3,704,000	6,586,223
Transit Fund							
Transit	Community Services	539,071	3,327,556	170,197	-	-	4,036,824
Total Transit Fund		539,071	3,327,556	170,197	-	-	4,036,824
Self-Insurance Program Fund							
Risk Management	Human Resources	205,624	5,230,679	49,777	-	-	5,486,080
Total Self-Insurance Program Fund		205,624	5,230,679	49,777	-	-	5,486,080
Vehicle Replacement Fund							
Fleet Services	Public Works	519,545	1,092,055	203,119	1,045,000	-	2,859,719
Total Vehicle Replacement Fund		519,545	1,092,055	203,119	1,045,000	-	2,859,719
Building Occupancy Fund							
Building Occupancy	Public Works	1,218,811	1,344,147	364,487	-	-	2,927,445
Total Building Occupancy Fund		1,218,811	1,344,147	364,487	-	-	2,927,445
Information Technology Fund							
Information Technology	Information Technology	1,071,435	1,521,890	367,593	246,533	-	3,207,451
Total Information Technology Fund		1,071,435	1,521,890	367,593	246,533	-	3,207,451

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
<i>Emergency Communications Fund</i>							
Management Services Division	Police	2,025,548	133,578	610,174	-	-	2,769,300
Total Emergency Communications Fund		2,025,548	133,578	610,174	-	-	2,769,300
Less Internal Service Funds / Overhead		(135,409)	-	(25,973,625)	-	-	(26,109,034)
TOTAL CITY		67,739,323	35,044,033	-	1,302,633	8,829,794	112,915,783
Successor Agency	-	-	1,050,692	-	-	-	1,050,692
Housing Successor Agency	-	-	10,500	-	-	-	10,500
Community Financing Authority	-	-	326,554	17,418	-	-	343,972
Public Financing Authority	-	-	840,100	-	-	-	840,100
Grand Total		67,739,323	37,271,879	17,418	1,302,633	8,829,794	115,161,047

FIVE-YEAR OVERVIEW OF DEPARTMENTAL APPROPRIATIONS
FISCAL YEARS 2011-12 TO 2015-16

<i>Department</i>	Actual 2011-12 ¹	Actual 2012-13 ¹	Actual 2013-14 ¹	Midyear 2014-15 ¹	Adopted 2015-16 ¹
Mayor and City Council	542,352	654,018	927,318	1,096,133	1,016,395
City Clerk	652,893	1,148,601	770,230	1,329,575	904,095
City Treasurer	425,150	438,276	422,789	441,123	471,917
City Attorney	2,845,569	3,041,191	2,727,749	3,658,339	3,242,086
City Manager	1,570,688	1,572,042	1,614,734	1,916,516	1,722,241
Information Technology	2,704,905 ²	2,369,510 ²	3,569,322 ²	3,261,370 ²	3,207,451 ²
Human Resources	6,566,555 ²	7,020,614 ²	5,519,749 ²	6,805,956 ²	6,423,036 ²
Financial Services	1,981,074	2,046,221	1,950,500	3,056,681	3,036,433 ²
Police	31,660,055 ²	31,962,815 ²	32,953,166 ²	39,401,873 ²	38,653,294 ²
Fire	16,335,377	16,683,660	16,741,526	18,822,546	18,754,494
Public Library	3,435,541	3,471,068	3,542,215	4,064,644	4,092,585
Community Services	17,667,289	16,779,675	14,999,545	16,535,436	16,188,897
Community Development	2,271,459	2,379,593	2,301,041	3,144,540	3,109,319
Waterfront and Econ. Develop.	2,448,049	2,076,068	2,279,515	2,751,804	2,768,305
Public Works	22,400,419 ²	22,884,583 ²	23,569,030 ²	28,611,479 ²	26,642,487 ²
Total Before Adjustments	113,507,375²	114,527,935²	113,888,429²	134,898,015²	130,233,035²
Less: Internal Svcs Funds/Overhead	(20,551,428)	(21,925,017)	(22,074,507) ²	(26,107,786) ²	(26,109,034) ²
Redevelopment Admin.	(930,508)	-	-	-	-
Community Financing Authority	-	(62,185)	(310,406)	(25,712)	(38,012)
Total Operating	92,025,439²	92,540,733²	91,503,516²	108,764,517²	104,085,989²
Capital Improvements	6,673,175	4,127,943	2,215,652	41,616,872	8,829,794
Total City	98,698,614²	96,668,676²	93,719,168²	150,381,389²	112,915,783²
Successor Agency	32,557	2,586,589	724,045	960,163	1,050,692
Housing Successor Agency	9,914,969	-	2,207	-	10,500
Comm Financing Authority	106,696	119,156	368,496	341,073	343,971
Public Financing Authority	2,201,581	1,650,902	905,738	-	840,100
Grand Total	110,954,417	101,025,323	95,719,654	151,682,625	115,161,046

Notes:

1) Excludes transfers out.

2) The appropriations in the Information Technology, Human Resources, Police and Public Works

Departments include Internal Service Fund and overhead expenditures. These expenditures are reversed out in the adjustment for Internal Service Funds/Overhead so they are not double counted in the "Total Operating" and "Total City" amounts.

FIVE-YEAR OVERVIEW OF APPROPRIATIONS BY FUND
FISCAL YEARS 2011-12 TO 2015-16

<i>Fund</i>	Actual 2011-12	Actual 2012-13	Actual 2013-14	Midyear 2014-15	Adopted 2015-16
General	66,266,866	67,639,328	68,492,325	81,741,432	80,898,530
State Gas Tax	1,169,801	1,169,477	1,285,010	4,338,670	1,897,921
Storm Drain Improvement	2,651	12,186	-	414,755	50,000
Street Landscaping and Lighting	2,575,663	2,626,061	2,432,566	2,782,417	2,658,140
Local Transportation Article 3	161	114,091	33,025	65,965	26,000
Proposition C	103,383	994,889	73,817	5,689,176	1,030,452
Measure R	350,312	18,981	633,110	2,142,826	570,000
Air Quality Improvement	61,316	220,913	47,975	81,728	71,861
Intergovernmental Grants	3,503,609	3,435,446	1,058,006	12,376,078	614,289
Comm Develop Block Grant	282,378	271,890	343,946	638,141	266,182
Workforce Investment Act	17	-	-	-	-
Housing Authority	6,667,784	5,895,848	5,780,971	5,768,973	5,769,013
Parks and Recreation Facilities	27,800	(1,535)	-	31,080	-
Narcotic Forfeiture and Seizure	41,055	111,136	171,035	319,723	58,699
Subdivision Park Trust	116,338	128,371	99,264	173,824	55,000
Disaster Recovery Fund	24,600	17,195	13,520	17,060	17,060
Capital Projects	620,442	1,975,625	181,888	5,658,700	2,346,400
Harbor Tidelands	7,689,069	4,998,099	4,924,650	11,496,810	6,118,813
Harbor Uplands	3,952,057	3,660,407	4,159,038	5,224,837	4,655,733
Solid Waste	3,431,019	3,610,924	3,580,039	3,819,044	4,047,682
Wastewater	3,196,442	1,906,875	2,590,422	10,048,131	6,586,223
Transit	3,113,076	3,288,699	3,346,990	4,253,188	4,036,824
Self-Insurance Program	6,190,712	6,700,314	5,210,998	5,928,112	5,486,080
Vehicle Replacement	2,308,433	2,183,162	2,307,717	3,843,586	2,859,719
Building Occupancy	2,314,935	2,497,269	2,680,670	3,132,075	2,927,445
Information Technology	2,540,763	2,369,510	3,569,322	3,261,370	3,207,451
Printing and Graphics	164,222	230	-	-	-
Emergency Communications	2,535,138	2,748,302	2,777,371	3,241,474	2,769,300
Total Before Adjustments	119,250,042	118,593,693	115,793,675	176,489,175	139,024,817
Less: Internal Svc Funds/Overhead	20,551,428	21,925,017	22,074,507	26,107,786	26,109,034
Total City	98,698,614	96,668,676	93,719,168	150,381,389	112,915,783
Successor Agency	32,557	2,586,589	724,045	960,163	1,050,692
Housing Successor Agency	9,914,969	-	2,207	-	10,500
Comm Financing Authority	106,696	119,156	368,496	341,073	343,971
Public Financing Authority	2,201,581	1,650,902	905,738	-	840,100
Grand Total	110,954,417	101,025,323	95,719,654	151,682,625	115,161,046

HARBOR ENTERPRISE FUNDS SUMMARY
BY DEPARTMENT/BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Harbor Enterprise Funds</i>	Personnel	Maintenance & Operations	Internal Service	Capital Outlay	Total
Harbor Tidelands:					
Department:					
Mayor & City Council	4,200	-	1,790	-	5,990
City Attorney	-	106,000	4,630	-	110,630
City Manager	-	-	2,778	-	2,778
Police	27,000	2,475	2,395	-	31,870
Fire	1,542,078	92,340	353,479	11,100	1,998,997
Community Services	268,797	143,670	75,632	-	488,099
Waterfront and Econ. Development	280,523	702,880	263,846	-	1,247,249
Public Works	1,090,406	591,486	326,308	-	2,008,200
Total Operating	3,213,004	1,638,851	1,030,858	-	5,893,813
Capital Improvements	-	-	-	225,000	225,000
Total Harbor Tidelands Fund	3,213,004	1,638,851	1,030,858	225,000	6,118,813
Harbor Uplands:					
Department:					
Mayor & City Council	16,800	-	1,644	-	18,444
City Attorney	-	171,000	4,599	-	175,599
City Manager	-	-	2,778	-	2,778
Police	1,427,536	16,735	334,790	-	1,779,061
Waterfront and Econ. Development	280,611	338,053	436,832	-	1,055,496
Public Works	750,173	512,481	286,701	-	1,549,355
Total Operating	2,475,120	1,038,269	1,067,344	-	4,580,733
Capital Improvements	-	-	-	75,000	75,000
Total Harbor Uplands Fund	2,475,120	1,038,269	1,067,344	75,000	4,655,733
Total Harbor Enterprise:					
Department:					
Mayor & City Council	21,000	-	3,434	-	24,434
City Attorney	-	277,000	9,229	-	286,229
City Manager	-	-	5,556	-	5,556
Police	1,454,536	19,210	337,185	-	1,810,931
Fire	1,542,078	92,340	353,479	11,100	1,998,997
Community Services	268,797	143,670	75,632	-	488,099
Waterfront and Econ. Development	561,134	1,040,933	700,678	-	2,302,745
Public Works	1,840,579	1,103,967	613,009	-	3,557,555
Total Operating	5,688,124	2,677,120	2,098,202	11,100	10,474,546
Capital Improvements	-	-	-	300,000	300,000
Total Harbor Enterprise Funds	5,688,124	2,677,120	2,098,202	311,100	10,774,546

SOLID WASTE ENTERPRISE FUND SUMMARY
BY DEPARTMENT/BY EXPENDITURE TYPE
FISCAL YEAR 2015-16

<i>Solid Waste Fund</i>	Personnel	Maintenance & Operations	Internal Service	Capital Outlay	Total
Department:					
Fire	170,416	13,782	40,973	-	225,171
Public Works	553,928	3,023,123	245,460	-	3,822,511
Total Operating	724,344	3,036,905	286,433	-	4,047,682
Capital Improvements	-	-	-	-	-
Total Solid Waste Fund	724,344	3,036,905	286,433	-	4,047,682



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**CITYWIDE ALLOCATED COSTS
BY DEPARTMENT/BY ALLOCATION TYPE
FISCAL YEAR 2015-16**

<i>Department</i>	Unem- ployment	Vehicle Maint	Vehicle Replace	IT Maint	IT Replace	Comm. Equip Replace	Emergency Comm	Workers' Comp
Mayor & City Council	2,184	-	-	24,672	5,228	-	-	2,479
City Clerk	1,248	-	-	115,913	25,079	-	-	12,125
City Treasurer	624	-	-	10,689	1,743	-	-	2,411
City Attorney	2,808	-	-	81,393	13,409	-	-	16,718
City Manager	624	-	-	22,202	3,921	-	-	17,397
Information Technology	2,184	8,949	3,150	134,013	20,040	-	-	7,196
Human Resources	1,560	-	-	37,411	6,099	-	-	7,851
Financial Services	4,680	-	-	95,376	20,138	-	-	24,560
Police	47,736	922,062	408,339	768,302	158,638	190,275	3,076,282	1,106,266
Fire	20,280	288,572	391,661	264,333	42,387	129,777	328,922	800,862
Public Library	4,056	-	-	425,020	68,372	-	-	29,864
Community Services	6,553	2,336	2,548	203,909	34,204	-	-	32,912
Community Development	5,304	29,560	12,655	122,921	20,041	-	-	17,166
Waterfront and Econ. Develop.	936	-	-	26,722	6,200	-	-	3,757
Public Works	34,632	699,614	399,311	272,567	62,760	42,073	-	326,540
Total Allocated Costs	135,409	1,951,093	1,217,664	2,605,443	488,259	362,125	3,405,204	2,408,104

Allocation Bases:

Unemployment Insurance

Flat cost per employee in each user department

Vehicle Maintenance

Historical records of the maintenance costs for the vehicle(s) utilized by each user department

Vehicle Replacement

Estimated future replacement value of the vehicle(s) utilized by each user department

Information Technology Maintenance

Number of computers and telephones residing in each user department

Information Technology Replacement

Estimated future replacement value of the equipment utilized by each user department

Communications Equipment Replacement

Estimated future replacement value of the equipment utilized by each user department

Emergency Communications

Number and time length of calls for service together with the minimum dispatch staffing for each user department

Workers' Compensation

Combination of rate applied to user department wages and average claims of each user department

CITYWIDE ALLOCATION COSTS
BY DEPARTMENT/BY ALLOCATION TYPE
FISCAL FY 2015-16

<i>Department</i>	Liability Insurance	Building Occupancy	Major Fac Repr	Sewer Fee	Overhead Charges	Total
Mayor and City Council	38,559	31,697	869	364	62,972	169,024
City Clerk	12,323	8,092	222	97	5,141	180,240
City Treasurer	8,606	6,104	142	171	-	30,490
City Attorney	28,774	17,679	531	239	100,883	262,434
City Manager	32,201	21,744	596	243	5,556	104,484
Information Technology	68,773	64,632	1,259	535	59,046	369,777
Human Resources	24,540	14,841	468	214	32,491	125,475
Financial Services	51,171	34,458	945	146	-	231,474
Police	573,284	401,588	4,578	2,745	3,276,102	10,936,197
Fire	82,267	207,937	4,762	1,220	1,147,218	3,710,198
Public Library	441,231	592,272	29,437	8,131	100,264	1,698,647
Community Services	267,036	1,386,464	23,272	28,957	726,949	2,715,140
Community Development	42,550	28,663	786	469	140,135	420,250
Waterfront and Econ. Develop.	560,359	14,930	50,483	324	355,500	1,019,211
Public Works	531,799	199,927	5,278	2,238	1,576,671	4,153,410
	2,763,473	3,031,028	123,628	46,093	7,588,928	26,126,451

Liability Insurance

Combination of property values, cost per square foot and claims paid of the area occupied by each user department

Building Occupancy

Square footage of the area occupied by each user department

Major Facilities Repair

Square footage of the area occupied by each user department

City Facility Sewer Fee

Square footage of the area occupied by each user department

Overhead Charges

Historical usage of central service departments' services by each user department



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