

OVERVIEW OF APPROPRIATIONS

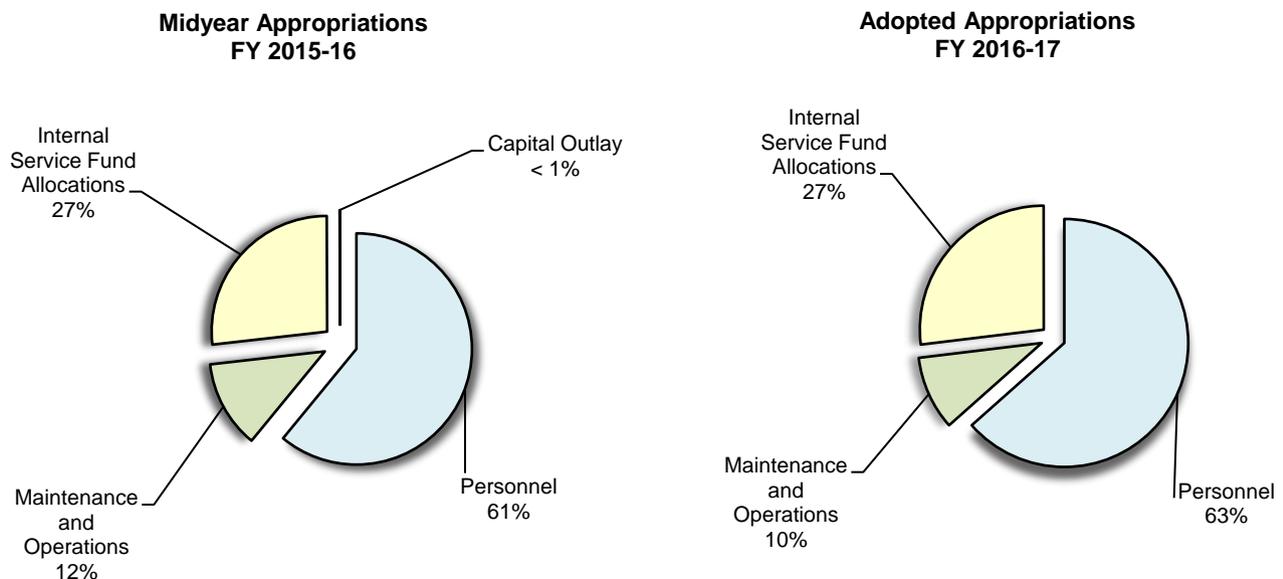
GENERAL FUND

The summary that follows reflects fund appropriations to City departments for the current budget year (FY 2016-17). 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 \$85,885,204, a decrease of 0.6%, or \$515,037 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 2016-17 adopted General Fund expenditures compared with the FY 2015-16 midyear budget:

<i>Appropriation Category</i>	Midyear 2015-16	Adopted 2016-17	Increase/ (Decrease)	
Personnel	\$ 52,656,897	\$ 54,488,652	\$ 1,831,755	3.5%
Maintenance and Operations	10,588,777	8,277,425	(2,311,352)	(21.8%)
Internal Service Fund Allocations	23,105,627	23,105,627	-	0.0%
Capital Outlay	48,940	13,500	(35,440)	(72.4%)
Subtotal	86,400,241	85,885,204	(515,037)	(0.6%)
Transfers-Out	3,328,374	1,255,032	(2,073,342)	(62.3%)
Total	89,728,615	87,140,236	(2,588,379)	(2.9%)

GENERAL FUND APPROPRIATIONS



Personnel costs in the General Fund increased \$1,831,755 or 3.5%. The FY 2016-17 adopted personnel amounts reflect:

- Memorandums of Understanding (MOU) in force.
- Employer contribution rate increases to the Public Employees Retirement System (PERS) from 18.175% to 20.609% for the miscellaneous group and from 48.057% to 51.665% 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 2016-17 personnel amounts are 27.609% and 60.665%. As negotiated, some bargaining group's employees are paying a portion (from 2.0% 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 2016-17 midyear for rate increases effective in January 2017.
- Other Post-Employment Benefits (OPEB) contributions of 4.0% (consistent with FY 2015-16) of applicable payroll expenditures, pursuant to the actuarial valuation completed in December 2014.

The FY 2015-16 maintenance and operations midyear budget is much higher than for FY 2016-17 because the midyear budget also reflects carryover appropriations of \$1.8 million, including carryover encumbrances of about \$550 thousand. These carryovers increase the FY 2015-16 amounts and will not be included in FY 2016-17 until year-end adjustments are made.

The FY 2015-16 midyear internal service fund allocations were based on the last completed fiscal year's (FY 2014-15) actual expenses and were prepared just prior to midyear. These allocations will be updated again with the midyear 2016-17 budget review (using actual expenses of FY 2015-16).

SPECIAL REVENUE FUNDS

The combined appropriations in the FY 2016-17 Adopted Budget Special Revenue Funds are approximately \$14.0 million, a decrease of approximately \$19.4 million or 58.1% from midyear. This variation is primarily attributable to the inclusion of carryover grant-funded capital project appropriations in FY 2015-16.

ENTERPRISE FUNDS

Harbor Tidelands Fund:

Budgeted appropriations for FY 2016-17 are estimated at approximately \$8.1 million, a decrease of 31.3% from midyear. The inclusion of carryover capital improvement projects in the FY 2015-16 midyear appropriations accounts for a majority of the decrease.

Harbor Uplands Fund:

Appropriations for FY 2016-17 are budgeted at approximately \$6.7 million, up 13.7%, from FY 2015-16 midyear budgeted amounts with the majority of the increase in capital improvements.

Solid Waste Fund:

Appropriations for FY 2016-17 are budgeted at approximately \$4.2 million, up \$66,143, or 1.6%, from FY 2015-16 budgeted amounts primarily from personnel increases in street cleaning and parks maintenance.

Wastewater Fund:

Appropriations for FY 2016-17 are budgeted at approximately \$4.7 million, down \$8,973,153, or 65.4%, from FY 2015-16 budgeted amounts. The inclusion of carryover capital improvement projects in the FY 2015-16 midyear budget appropriations accounts for a majority of the increase.

Transit Fund:

Appropriations for FY 2016-17 are budgeted at approximately \$4.2 million, up \$139,850, or 3.4%, from FY 2015-16 budgeted amounts. The inclusion of vehicle equipment purchases in the FY 2016-17 adopted appropriations accounts for a majority of the increase.

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 2016-17 appropriations for the Internal Service Funds are approximately \$19.7 million. This amount remains approximately the same as the FY 2015-16 budgeted amounts

TWO-YEAR COMPARISON OF APPROPRIATIONS BY FUND

<i>Fund</i>	Adopted 2015-16	Midyear 2015-16	Adopted 2016-17	Increase/ (Decrease)	
General Fund	80,898,530	86,400,241	85,885,204	(515,037)	(0.6%)
State Gas Tax	1,897,921	2,191,405	1,319,504	(871,901)	(39.8%)
Storm Drain Improvement	50,000	464,167	-	(464,167)	(100.0%)
Street Landscaping and Lighting	2,658,140	2,901,517	2,585,686	(315,831)	(10.9%)
Local Transportation Article 3	26,000	74,040	15,854	(58,186)	(78.6%)
Proposition C	1,030,452	6,665,826	432,197	(6,233,629)	(93.5%)
Measure R	570,000	2,210,204	745,500	(1,464,704)	(66.3%)
Air Quality Improvement	71,861	71,366	71,574	208	0.3%
Intergovernmental Grants	614,289	11,907,022	1,708,135	(10,198,887)	(85.7%)
Comm Develop Block Grant	266,182	568,285	252,533	(315,752)	(55.6%)
Housing Authority	5,769,013	5,773,080	5,876,527	103,447	1.8%
Parks and Recreation Facilities	-	28,884	55,000	26,116	90.4%
Narcotic Forfeiture and Seizure	58,699	265,868	58,699	(207,169)	(77.9%)
Subdivision Park Trust	55,000	199,748	833,500	633,752	317.3%
Disaster Recovery	17,060	17,060	17,060	-	0.0%
Capital Projects	2,346,400	7,295,994	1,840,452	(5,455,542)	(74.8%)
Major Facilities Reconstruction	-	-	-	-	0.0%
Open Space Acquisition	-	-	-	-	0.0%
Harbor Tidelands	6,118,813	11,779,818	8,091,002	(3,688,816)	(31.3%)
Harbor Uplands	4,655,733	5,885,259	6,689,328	804,069	13.7%
Solid Waste	4,047,682	4,087,782	4,153,925	66,143	1.6%
Wastewater	6,586,223	13,718,343	4,745,190	(8,973,153)	(65.4%)
Transit	4,036,824	4,077,965	4,217,815	139,850	3.4%
Self-Insurance Program	5,486,080	6,497,577	6,458,119	(39,458)	(0.6%)
Vehicle Replacement	2,859,719	3,543,155	3,366,207	(176,948)	(5.0%)
Building Occupancy	2,927,445	3,326,226	3,345,345	19,119	0.6%
Information Technology	3,207,451	3,421,495	3,667,561	246,066	7.2%
Emergency Communications	2,769,300	2,864,195	2,895,878	31,683	1.1%
Major Facilities Repair	-	-	-	-	0.0%
Total Before Adjustments	139,024,817	186,236,522	149,327,795	(36,908,727)	(19.8%)
Less: Internal Svc Funds/Overhead	26,109,034	29,208,105	29,208,729	624	0.0%
Total City	112,915,783	157,028,417	120,119,066	(36,909,351)	(23.5%)
Successor Agency	1,050,692	1,050,692	1,152,569	101,877	9.7%
Housing Successor Agency	10,500	10,500	14,000	3,500	33.3%
Community Financing Authority	343,971	343,971	365,923	21,952	6.4%
Public Financing Authority	840,100	840,100	840,900	800	0.1%
Grand Total	115,161,046	159,273,680	122,492,458	(36,781,222)	(23.1%)



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APPROPRIATIONS SUMMARY BY DEPARTMENT / BY FUND
FISCAL YEAR 2016-2017

<i>Fund</i>	Mayor & City Council	City Clerk	City Treasurer	City Attorney	City Manager	Information Technology	Human Resources	Financial Services	Police
General Fund	697,328	1,297,665	500,834	3,143,678	2,017,285	-	932,542	3,178,957	36,027,225
State Gas Tax	-	-	-	-	-	-	-	-	-
Storm Drain Improvement	-	-	-	-	-	-	-	-	-
St. Landscaping & Lighting	-	-	-	-	-	-	-	-	-
Local Transportation Article 3	-	-	-	-	-	-	-	-	-
Proposition C	-	-	-	-	-	-	-	-	-
Measure R	-	-	-	-	-	-	-	-	-
Air Quality Improvement	-	-	-	-	-	-	-	-	-
Intergovernmental Grants	-	-	-	-	-	-	-	-	16,380
Comm. Develop. Block Grant	-	-	-	-	-	-	-	-	-
Housing Authority	-	-	-	-	-	-	-	-	-
Parks & Recreation Facilities	-	-	-	-	-	-	-	-	-
Narcotic Forfeiture & Seizure	-	-	-	-	-	-	-	-	58,699
Subdivision Park Trust	-	-	-	-	-	-	-	-	-
Disaster Recovery	-	-	-	-	-	-	-	-	-
Capital Projects	-	-	-	-	-	-	-	-	-
Harbor Tidelands	5,576	-	-	110,033	1,048	-	-	-	31,875
Harbor Uplands	18,066	-	-	174,506	1,048	-	-	-	1,780,907
Solid Waste	-	-	-	-	-	-	-	-	-
Wastewater	-	-	-	-	-	-	-	-	-
Transit	-	-	-	-	-	-	-	-	-
Self-Insurance Program	-	-	-	-	-	-	6,458,119	-	-
Vehicle Replacement	-	-	-	-	-	-	-	-	-
Building Occupancy	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	3,667,561	-	-	-
Emergency Communications	-	-	-	-	-	-	-	-	2,895,878
Community Financing Authority	-	-	-	-	-	-	-	-	-
Department Total	720,970	1,297,665	500,834	3,428,217	2,019,381	3,667,561	7,390,661	3,178,957	40,810,964

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 2016-2017

Fire	Public Library	Comm. Svcs.	Community Development	Waterfront & Econ. Dev.	Public Works	Capital Improv Projects	For Total City*	Total City
17,213,132	4,513,566	5,895,885	3,422,470	438,168	6,606,469	-	(8,152,947)	77,732,257
-	-	-	-	-	1,319,504	-	-	1,319,504
-	-	-	-	-	-	-	-	-
-	-	-	-	-	2,585,686	-	-	2,585,686
-	-	-	-	-	-	15,854	-	15,854
-	-	442	-	-	61,755	370,000	-	432,197
-	-	-	-	-	140,000	605,500	-	745,500
-	-	71,574	-	-	-	-	-	71,574
48,000	-	600,000	-	-	63,875	979,880	-	1,708,135
-	-	148,387	-	-	-	104,146	-	252,533
-	-	5,876,527	-	-	-	-	-	5,876,527
-	-	-	-	-	-	55,000	-	55,000
-	-	-	-	-	-	-	-	58,699
-	-	-	-	-	-	833,500	-	833,500
17,060	-	-	-	-	-	-	-	17,060
-	-	-	-	-	166,952	1,673,500	-	1,840,452
2,132,022	-	494,296	-	1,530,420	2,198,232	1,587,500	-	8,091,002
-	-	-	-	1,420,407	1,681,894	1,612,500	-	6,689,328
229,944	-	-	-	-	3,923,981	-	-	4,153,925
-	-	-	-	-	3,195,190	1,550,000	(36,284)	4,708,906
-	-	4,217,815	-	-	-	-	-	4,217,815
-	-	-	-	-	-	-	(6,526,774)	(68,655)
-	-	-	-	-	3,366,207	-	(3,520,057)	(153,850)
-	-	-	-	-	3,345,345	-	(4,005,497)	(660,152)
-	-	-	-	-	-	-	(3,216,503)	451,058
-	-	-	-	-	-	-	(3,750,667)	(854,789)
-	-	-	-	46,183	-	-	(46,183)	-
19,640,158	4,513,566	17,304,926	3,422,470	3,435,178	28,655,090	9,387,380	(29,254,912)	120,119,066

APPROPRIATIONS SUMMARY BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2016-2017

<i>Department</i>	Personnel	Maintenance & Operations	Internal Service	Capital Outlay	Total ¹
Mayor and City Council	399,833	92,047	229,090	-	720,970
City Clerk	685,657	414,407	197,601	-	1,297,665
City Treasurer	235,792	228,861	36,181	-	500,834
City Attorney	2,376,724	762,887	288,606	-	3,428,217
City Manager	739,572	1,143,518	136,291	-	2,019,381
Information Technology	1,140,023	1,540,866	442,972	543,700	3,667,561 ²
Human Resources	737,178	6,486,713	166,770	-	7,390,661 ²
Financial Services	1,834,620	1,070,687	273,650	-	3,178,957 ²
Police	27,775,055	1,414,531	11,621,378	-	40,810,964 ²
Fire	14,999,276	663,334	3,977,548	-	19,640,158
Public Library	2,018,154	453,926	2,027,986	13,500	4,513,566
Community Services	3,348,077	10,156,443	3,050,406	750,000	17,304,926
Community Development	2,607,534	262,050	552,886	-	3,422,470
Waterfront and Econ. Develop.	718,134	1,622,260	1,094,784	-	3,435,178
Public Works	11,159,723	10,658,382	5,002,135	1,834,850	28,655,090 ²
Total Before Adjustments	70,775,352	36,970,912	29,098,284	3,142,050	139,986,598
Less: Internal Svc Funds/Overhead	(136,033)	-	(29,072,696)	-	(29,208,729) ²
Community Financing Authority	-	(20,595)	(25,588)	-	(46,183)
Total Operating	70,639,319	36,950,317	-	3,142,050	110,731,686 ²
Capital Improvements	-	-	-	9,387,380	9,387,380
Total City	70,639,319	36,950,317	-	12,529,430	120,119,066 ²
Successor Agency	-	1,152,569	-	-	1,152,569
Housing Successor Agency	-	14,000	-	-	14,000
Community Financing Authority	-	340,335	25,588	-	365,923
Public Financing Authority	-	840,900	-	-	840,900
Grand Total	70,639,319	39,298,121	25,588	12,529,430	122,492,458

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 2016-17

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
General Fund							
Mayor and City Council	Mayor and City Council	378,833	92,047	226,448	-	-	697,328
City Clerk Administration	City Clerk	678,085	112,577	191,464	-	-	982,126
Elections	City Clerk	7,572	301,830	6,137	-	-	315,539
City Treasurer	City Treasurer	235,792	228,861	36,181	-	-	500,834
General Legal Administration	City Attorney	1,296,761	423,151	217,866	-	-	1,937,778
Prosecution	City Attorney	1,079,963	62,736	63,201	-	-	1,205,900
City Manager	City Manager	739,572	1,143,518	134,195	-	-	2,017,285
Employee Relations	Human Resources	521,946	305,534	105,062	-	-	932,542
Financial Services	Financial Services	1,834,620	1,070,687	273,650	-	-	3,178,957
Police Administration	Police	1,603,320	169,803	366,787	-	-	2,139,910
Patrol	Police	12,096,652	245,259	5,251,490	-	-	17,593,401
Investigations	Police	3,646,340	81,990	1,621,764	-	-	5,350,094
Special Operations	Police	3,582,420	266,398	1,509,632	-	-	5,358,450
Management Services	Police	1,599,891	92,772	783,167	-	-	2,475,830
Administrative Services	Police	1,746,230	346,822	1,016,488	-	-	3,109,540
Fire Administration	Fire	458,517	17,139	413,071	-	-	888,727
Prevention	Fire	631,882	17,219	114,360	-	-	763,461
Operations	Fire	11,731,972	429,171	2,900,622	-	-	15,061,765
Special Services	Fire	340,419	28,623	130,137	-	-	499,179
Public Library	Public Library	2,018,154	453,926	2,027,986	13,500	-	4,513,566
Community Services Administration	Community Services	321,597	54,472	46,111	-	-	422,180
Recreation Services	Community Services	1,008,119	783,783	1,437,701	-	-	3,229,603
Cultural and Performing Arts	Community Services	571,276	170,252	784,479	-	-	1,526,007
Senior and Family Services	Community Services	245,666	66,372	261,026	-	-	573,064
Community Dev Block Grant	Community Services	-	-	110,686	-	-	110,686
Transit	Community Services	23,469	8,270	2,606	-	-	34,345
Planning Services	Community Development	924,001	47,378	150,835	-	-	1,122,214
Building Services	Community Development	1,683,533	214,672	402,051	-	-	2,300,256
Economic Development	Waterfront and Econ. Develop.	61,381	78,881	297,906	-	-	438,168
Public Works Administration	Public Works	622,641	19,198	143,390	-	-	785,229
Sewer/Storm Drain Maintenance	Public Works	146,395	49,750	63,387	-	-	259,532
Street Maintenance	Public Works	743,032	10,652	977,659	-	-	1,731,343
Parks Maintenance	Public Works	1,165,263	470,759	585,684	-	-	2,221,706
Engineering Services	Public Works	743,338	412,923	452,398	-	-	1,608,659
Total General Fund		54,488,652	8,277,425	23,105,627	13,500	-	85,885,204
State Gas Tax Fund							
Street Maintenance	Public Works	618,266	272,207	429,031	-	-	1,319,504
Total State Gas Tax Fund		618,266	272,207	429,031	-	-	1,319,504

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2016-17

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Street Landscaping and Lighting Fund							
Engineering Services	Public Works	38,698	30,000	6,947	-	-	75,645
Public Works Administration	Public Works	50,880	-	8,683	-	-	59,563
Parks Maintenance	Public Works	615,556	348,134	157,801	-	-	1,121,491
Street Maintenance	Public Works	275,296	915,909	137,782	-	-	1,328,987
Total Sreet Landscaping and Lighting Fund		980,430	1,294,043	311,213	-	-	2,585,686
Local Transportation Article 3 Fund							
Citywide Curb Ramp Improvements	Capital Improvements	-	-	-	-	15,854	15,854
Total Local Transportation Article 3 Fund		-	-	-	-	15,854	15,854
Proposition C Fund							
Transit	Community Services	-	-	442	-	-	442
Engineering Services	Public Works	-	60,000	1,755	-	-	61,755
Marine Ave Resurfacing/Aviation - I405	Capital Improvements	-	-	-	-	350,000	350,000
Torrance Blvd and Francisca Traffic Signal Modification	Capital Improvements	-	-	-	-	20,000	20,000
Total Proposition C Fund		-	60,000	2,197	-	370,000	432,197
Measure R Fund							
Engineering Services	Public Works	-	140,000	-	-	-	140,000
Residential Street Rehabilitation	Capital Improvements	-	-	-	-	350,000	350,000
Bicycle Transportation Plan Implementation	Capital Improvements	-	-	-	-	70,000	70,000
Prospect Resurfacing Beryl - Del Amo Design	Capital Improvements	-	-	-	-	145,500	145,500
Flagler Resurfacing - 190th to Beryl	Capital Improvements	-	-	-	-	40,000	40,000
Total Measure R Fund		-	140,000	-	-	605,500	745,500
Air Quality Improvement Fund							
Transit	Community Services	24,032	43,600	3,942	-	-	71,574
Total Air Quality Improvement Fund		24,032	43,600	3,942	-	-	71,574

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2016-17

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
<i>Intergovernmental Grants Fund</i>							
Special Operations	Police	16,380	-	-	-	-	16,380
Transit	Community Services	-	-	-	600,000	-	600,000
Parks Maintenance	Public Works	63,875	-	-	-	-	63,875
Operations	Fire	-	48,000	-	-	-	48,000
Ensenada Parkette Rehabilitation	Capital Improvements	-	-	-	-	300,000	300,000
Prospect Resurfacing Beryl - Del Amo Design	Capital Improvements	-	-	-	-	679,880	679,880
Total Intergovernmental Grants Fund		80,255	48,000	-	600,000	979,880	1,708,135
<i>Community Development Block Grant (CDBG) Fund</i>							
Community Development Block Grant	Community Services	-	148,387	-	-	-	148,387
Citywide Curb Ramp Improvements	Capital Improvements	-	-	-	-	104,146	104,146
Total Community Development Block Grant (CDBG) Fund		-	148,387	-	-	104,146	252,533
<i>Housing Authority Fund</i>							
Housing Authority	Community Services	350,135	5,410,081	116,311	-	-	5,876,527
Total Housing Authority Fund		350,135	5,410,081	116,311	-	-	5,876,527
<i>Parks and Recreation Facilities Fund</i>							
Aviation Field Lights	Capital Improvements	-	-	-	-	30,000	30,000
Veterans Park Play Equipment	Capital Improvements	-	-	-	-	25,000	25,000
Total Parks and Recreation Facilities Fund		-	-	-	-	55,000	55,000
<i>Narcotic Forfeiture and Seizure Fund</i>							
Patrol	Police	-	1,280	-	-	-	1,280
Administrative Services	Police	-	57,419	-	-	-	57,419
Total Narcotic Forfeiture and Seizure Fund		-	58,699	-	-	-	58,699
<i>Subdivision Park Trust Fund</i>							
Aviation Field Lights	Capital Improvements	-	-	-	-	335,000	335,000
Aviation Track Resurfacing	Capital Improvements	-	-	-	-	73,500	73,500
Veterans Park Play Equipment	Capital Improvements	-	-	-	-	425,000	425,000
Total Subdivision Park Trust Fund		-	-	-	-	833,500	833,500
<i>Disaster Recovery Fund</i>							
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 2016-17

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Capital Projects Fund							
Public Works Administration	Public Works	166,952	-	-	-	-	166,952
Path of History	Capital Improvements	-	-	-	-	500	500
PD Shooting Range Assessment and Preliminary Engineering	Capital Improvements	-	-	-	-	50,000	50,000
PW Facility Storage and Parking Lot Improvements	Capital Improvements	-	-	-	-	150,000	150,000
Special Park Needs	Capital Improvements	-	-	-	-	100,000	100,000
Pavement and Sidewalk Repairs	Capital Improvements	-	-	-	-	150,000	150,000
Residential Street Rehabilitation	Capital Improvements	-	-	-	-	900,000	900,000
Traffic Calming Project	Capital Improvements	-	-	-	-	50,000	50,000
Flagler Resurfacing - 190th to Beryl	Capital Improvements	-	-	-	-	273,000	273,000
Total Capital Projects Fund		166,952	-	-	-	1,673,500	1,840,452
Harbor Tidelands Fund							
Mayor and City Council	Mayor and City Council	4,200	-	1,376	-	-	5,576
General Legal Administration	City Attorney	-	106,000	4,033	-	-	110,033
City Manager	City Manager	-	-	1,048	-	-	1,048
Special Operations	Police	27,353	2,475	2,047	-	-	31,875
Operations	Fire	1,660,301	92,340	379,381	-	-	2,132,022
Recreation Services	Community Services	274,716	143,670	75,910	-	-	494,296
Engineering Services	Public Works	12,250	-	1,413	-	-	13,663
Waterfront	Waterfront and Econ. Develop.	328,377	909,958	292,085	-	-	1,530,420
Public Works Administration	Public Works	37,309	-	-	-	-	37,309
Harbor / Pier Maintenance	Public Works	1,106,295	691,486	349,479	-	-	2,147,260
Relocation of Boat Launch	Capital Improvements	-	-	-	-	500,000	500,000
Pier Parking Structure Critical Repair	Capital Improvements	-	-	-	-	202,500	202,500
Harbor Dredging-Preliminary Engineering and Permit	Capital Improvements	-	-	-	-	200,000	200,000
Pier Decorative Sculpture Sails Print	Capital Improvements	-	-	-	-	100,000	100,000
Replacement of Harbor Patrol Docks	Capital Improvements	-	-	-	-	285,000	285,000
Pier Light Replacement	Capital Improvements	-	-	-	-	300,000	300,000
Total Harbor Tidelands Fund		3,450,801	1,945,929	1,106,772	-	1,587,500	8,091,002
Harbor Uplands Fund							
Mayor and City Council	Mayor and City Council	16,800	-	1,266	-	-	18,066
General Legal Administration	City Attorney	-	171,000	3,506	-	-	174,506
City Manager	City Manager	-	-	1,048	-	-	1,048
Investigations	Police	182,008	-	51,472	-	-	233,480
Special Operations	Police	1,098,865	16,735	315,973	-	-	1,431,573
Administrative Services	Police	104,995	-	10,859	-	-	115,854
Engineering Services	Public Works	12,250	-	869	-	-	13,119
Harbor	Waterfront and Econ. Develop.	328,376	612,826	479,205	-	-	1,420,407
Harbor / Pier Maintenance	Public Works	818,949	512,481	337,345	-	-	1,668,775
Harbor Railing Replacement	Capital Improvements	-	-	-	-	100,000	100,000
Pier Parking Structure Elevators 1 and 2	Capital Improvements	-	-	-	-	365,000	365,000
Pier Parking Structure Critical Repair	Capital Improvements	-	-	-	-	1,147,500	1,147,500
Total Harbor Uplands Fund		2,562,243	1,313,042	1,201,543	-	1,612,500	6,689,328

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2016-17

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
Solid Waste Fund							
Prevention	Fire	176,185	13,782	39,977	-	-	229,944
Public Works Administration	Public Works	90,772	12,000	10,506	-	-	113,278
Parks Maintenance	Public Works	135,302	-	35,872	-	-	171,174
Street Maintenance	Public Works	45,078	-	-	-	-	45,078
Solid Waste / Recycling	Public Works	407,933	2,956,123	230,395	-	-	3,594,451
Total Solid Waste Fund		855,270	2,981,905	316,750	-	-	4,153,925
Wastewater Fund							
Engineering Services	Public Works	500,669	621,643	62,186	-	-	1,184,498
Public Works Administration	Public Works	144,152	-	12,012	-	-	156,164
Sewer/Storm Drain Maintenance	Public Works	772,739	738,915	268,094	74,780	-	1,854,528
Morgan Sewer Pump Station Design	Capital Improvements	-	-	-	-	1,300,000	1,300,000
Rindge Sewer Pump Station Design	Capital Improvements	-	-	-	-	250,000	250,000
Total Wastewater Fund		1,417,560	1,360,558	342,292	74,780	1,550,000	4,745,190
Transit Fund							
Transit	Community Services	529,067	3,327,556	211,192	150,000	-	4,217,815
Total Transit Fund		529,067	3,327,556	211,192	150,000	-	4,217,815
Self-Insurance Program Fund							
Risk Management	Human Resources	215,232	6,181,179	61,708	-	-	6,458,119
Total Self-Insurance Program Fund		215,232	6,181,179	61,708	-	-	6,458,119
Vehicle Replacement Fund							
Fleet Services	Public Works	538,597	1,052,055	230,125	1,545,430	-	3,366,207
Total Vehicle Replacement Fund		538,597	1,052,055	230,125	1,545,430	-	3,366,207
Building Occupancy Fund							
Building Occupancy	Public Works	1,287,236	1,344,147	499,322	214,640	-	3,345,345
Total Building Occupancy Fund		1,287,236	1,344,147	499,322	214,640	-	3,345,345
Information Technology Fund							
Information Technology	Information Technology	1,140,023	1,540,866	442,972	543,700	-	3,667,561
Total Information Technology Fund		1,140,023	1,540,866	442,972	543,700	-	3,667,561

APPROPRIATIONS SUMMARY BY FUND/BY PROGRAM/BY DEPARTMENT / BY EXPENDITURE TYPE
FISCAL YEAR 2016-17

<i>Program</i>	Department	Personnel	Maint. & Operations	Internal Service	Capital Outlay	Capital Improv.	Total
<i>Emergency Communications Fund</i>							
Management Services	Police	2,070,601	133,578	691,699	-	-	2,895,878
Total Emergency Communications Fund		2,070,601	133,578	691,699	-	-	2,895,878
Less Internal Service Funds / Overhead		(136,033)	-	(29,072,696)	-	-	(29,208,729)
TOTAL CITY		70,639,319	36,950,317	-	3,142,050	9,387,380	120,119,066
Successor Agency		-	1,152,569	-	-	-	1,152,569
Housing Successor Agency		-	14,000	-	-	-	14,000
Community Financing Authority		-	340,335	25,588	-	-	365,923
Public Financing Authority		-	840,900	-	-	-	840,900
Grand Total		70,639,319	39,298,121	25,588	3,142,050	9,387,380	122,492,458

FIVE-YEAR OVERVIEW OF DEPARTMENTAL APPROPRIATIONS
FISCAL YEARS 2012-13 TO 2016-17

<i>Department</i>	Actual 2012-13 ¹	Actual 2013-14 ¹	Actual 2014-15 ¹	Mldyear 2015-16 ¹	Adopted 2016-17 ¹
Mayor and City Council	654,018	927,318	896,198	1,092,350	720,970
City Clerk	1,148,601	770,230	1,227,980	938,906	1,297,665
City Treasurer	438,276	422,789	248,149	478,232	500,834
City Attorney	3,041,191	2,727,749	2,917,139	3,952,233	3,428,217
City Manager	1,572,042	1,614,734	1,515,975	1,950,027	2,019,381
Information Technology	2,369,510 ²	3,569,322 ²	2,547,564 ²	3,421,495 ²	3,667,561 ²
Human Resources	7,020,614 ²	5,519,749 ²	8,107,033 ²	7,432,171 ²	7,390,661 ²
Financial Services	2,046,221	1,950,500	2,061,694	3,250,140	3,178,957
Police	31,962,815 ²	32,953,166 ²	36,961,684 ²	40,365,738 ²	40,810,964 ²
Fire	16,683,660	16,741,526	18,054,425	19,472,524	19,640,158
Public Library	3,471,068	3,542,215	3,997,252	4,480,888	4,513,566
Community Services	16,779,675	14,999,545	16,296,033	16,797,743	17,304,926
Community Development	2,379,593	2,301,041	2,577,468	3,940,165	3,422,470
Waterfront and Econ. Develop.	2,076,068	2,279,515	2,116,591	3,459,156	3,435,178
Public Works	22,884,583 ²	23,569,030 ²	24,932,342 ²	29,739,213 ²	28,655,090 ²
Total Before Adjustments	114,527,935²	113,888,429²	124,457,527²	140,770,981²	139,986,598²
Less: Internal Svcs Funds/Overhead	(21,925,017)	(22,074,507)	(26,093,727) ²	(29,208,105) ²	(29,208,729) ²
Community Financing Authority	(62,185)	(310,406)	-	(46,183)	(46,183)
Total Operating	92,540,733²	91,503,516²	98,363,800²	111,516,693²	110,731,686²
Capital Improvements	4,127,943	2,215,652	6,195,770	45,511,724	9,387,380
Total City	96,668,676²	93,719,168²	104,559,570²	157,028,417²	120,119,066²
Successor Agency	2,586,589	724,045	818,725	1,050,692	1,152,569
Housing Successor Agency	-	2,207	12,252	10,500	14,000
Comm Financing Authority	119,156	368,496	368,626	343,971	365,923
Public Financing Authority	1,650,902	905,738	674,655	840,100	840,900
Grand Total	101,025,323	95,719,654	106,433,828	159,273,680	122,492,458

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 2012-13 TO 2016-17

<i>Fund</i>	Actual 2012-13	Actual 2013-14	Actual 2014-15	Midyear 2015-16	Adopted 2016-17
General	67,639,328	68,492,325	76,331,893	86,400,241	85,885,204
State Gas Tax	1,169,477	1,285,010	3,744,588	2,191,405	1,319,504
Storm Drain Improvement	12,186	-	588	464,167	-
Street Landscaping and Lighting	2,626,061	2,432,566	2,523,916	2,901,517	2,585,686
Local Transportation Article 3	114,091	33,025	17,925	74,040	15,854
Proposition C	994,889	73,817	1,336,654	6,665,826	432,197
Measure R	18,981	633,110	511,471	2,210,204	745,500
Air Quality Improvement	220,913	47,975	63,613	71,366	71,574
Intergovernmental Grants	3,435,446	1,058,006	2,453,711	11,907,022	1,708,135
Comm Develop Block Grant	271,890	343,946	336,038	568,285	252,533
Housing Authority	5,895,848	5,780,971	5,543,807	5,773,080	5,876,527
Parks and Recreation Facilities	(1,535)	-	2,196	28,884	55,000
Narcotic Forfeiture and Seizure	111,136	171,035	162,553	265,868	58,699
Subdivision Park Trust	128,371	99,264	29,241	199,748	833,500
Disaster Recovery Fund	17,195	13,520	36,795	17,060	17,060
Capital Projects	1,975,625	181,888	822,158	7,295,994	1,840,452
Major Facilities Reconstruction	-	-	-	-	-
Open Space Acquisition	-	-	-	-	-
Harbor Tidelands	4,998,099	4,924,650	5,156,535	11,779,818	8,091,002
Harbor Uplands	3,660,407	4,159,038	4,353,668	5,885,259	6,689,328
Solid Waste	3,610,924	3,580,039	3,506,270	4,087,782	4,153,925
Wastewater	1,906,875	2,590,422	2,022,270	13,718,343	4,745,190
Transit	3,288,699	3,346,990	3,366,534	4,077,965	4,217,815
Self-Insurance Program	6,700,314	5,210,998	7,236,768	6,497,577	6,458,119
Vehicle Replacement	2,183,162	2,307,717	2,462,558	3,543,155	3,366,207
Building Occupancy	2,497,269	2,680,670	3,226,426	3,326,226	3,345,345
Information Technology	2,369,510	3,569,322	2,547,564	3,421,495	3,667,561
Printing and Graphics	230	-	-	-	-
Emergency Communications	2,748,302	2,777,371	2,857,557	2,864,195	2,895,878
Total Before Adjustments	118,593,693	115,793,675	130,653,297	186,236,522	149,327,795
Less: Internal Svc Funds/Overhead	21,925,017	22,074,507	26,093,727	29,208,105	29,208,729
Total City	96,668,676	93,719,168	104,559,570	157,028,417	120,119,066
Successor Agency	2,586,589	724,045	818,725	1,050,692	1,152,569
Housing Successor Agency	-	2,207	12,252	10,500	14,000
Comm Financing Authority	119,156	368,496	368,626	343,971	365,923
Public Financing Authority	1,650,902	905,738	674,655	840,100	840,900
Grand Total	101,025,323	95,719,654	106,433,828	159,273,680	122,492,458

HARBOR ENTERPRISE FUNDS SUMMARY
BY DEPARTMENT/BY EXPENDITURE TYPE
FISCAL YEAR 2016-17

<i>Harbor Enterprise Funds</i>	Personnel	Maintenance & Operations	Internal Service	Capital Outlay	Total
Harbor Tidelands:					
Department:					
Mayor and City Council	4,200	-	1,376	-	5,576
City Attorney - General Legal	-	106,000	4,033	-	110,033
City Manager	-	-	1,048	-	1,048
Police - Special Operations	27,353	2,475	2,047	-	31,875
Fire - Operations	1,660,301	92,340	379,381	-	2,132,022
Community Services - Recreation Services	274,716	143,670	75,910	-	494,296
Public Works - Engineering Services	12,250	-	1,413	-	13,663
Waterfront and Econ. Development - Waterfront	328,377	909,958	292,085	-	1,530,420
Public Works - Administration	37,309	-	-	-	37,309
Public Works - Harbor/Pier Maintenance	1,106,295	691,486	349,479	-	2,147,260
Total Operating	3,450,801	1,945,929	1,106,772	-	6,503,502
Capital Improvements	-	-	-	1,587,500	1,587,500
Total Harbor Tidelands Fund	3,450,801	1,945,929	1,106,772	1,587,500	8,091,002
Harbor Uplands:					
Department:					
Mayor and City Council	16,800	-	1,266	-	18,066
City Attorney - General Legal	-	171,000	3,506	-	174,506
City Manager	-	-	1,048	-	1,048
Police - Investigations	182,008	-	51,472	-	233,480
Police - Special Operations	1,098,865	16,735	315,973	-	1,431,573
Police - Administrative Services	104,995	-	10,859	-	115,854
Public Works - Engineering Services	12,250	-	869	-	13,119
Waterfront and Econ. Development - Waterfront	328,376	612,826	479,205	-	1,420,407
Public Works - Harbor/Pier Maintenance	818,949	512,481	337,345	-	1,668,775
Total Operating	2,562,243	1,313,042	1,201,543	-	5,076,828
Capital Improvements	-	-	-	1,612,500	1,612,500
Total Harbor Uplands Fund	2,562,243	1,313,042	1,201,543	1,612,500	6,689,328
Total Harbor Enterprise:					
Department:					
Mayor and City Council	21,000	-	2,642	-	23,642
City Attorney - General Legal	-	277,000	7,539	-	284,539
City Manager	-	-	2,096	-	2,096
Police - Investigations	182,008	-	51,472	-	233,480
Police - Special Operations	1,126,218	19,210	318,020	-	1,463,448
Police - Administrative Services	104,995	-	10,859	-	115,854
Fire - Operations	1,660,301	92,340	379,381	-	2,132,022
Community Services - Recreation Services	274,716	143,670	75,910	-	494,296
Public Works - Engineering Services	24,500	-	2,282	-	26,782
Waterfront and Econ. Development - Waterfront	656,753	1,522,784	771,290	-	2,950,827
Public Works - Administration	37,309	-	-	-	37,309
Public Works - Harbor/Pier Maintenance	1,925,244	1,203,967	686,824	-	3,816,035
Total Operating	6,013,044	3,258,971	2,308,315	-	11,580,330
Capital Improvements	-	-	-	3,200,000	3,200,000
Total Harbor Enterprise Funds	6,013,044	3,258,971	2,308,315	3,200,000	14,780,330

SOLID WASTE ENTERPRISE FUND SUMMARY
BY DEPARTMENT/BY EXPENDITURE TYPE
FISCAL YEAR 2016-17

<i>Solid Waste Fund</i>	Personnel	Maintenance & Operations	Internal Service	Capital Outlay	Total
Department:					
Fire - Prevention	176,185	13,782	39,977	-	229,944
Public Works - Administration	90,772	12,000	10,506	-	113,278
Public Works - Parks Maintenance	135,302	-	35,872	-	171,174
Public Works - Street Maintenance	45,078	-	-	-	45,078
Public Works - Solid Waste/Recycling	407,933	2,956,123	230,395	-	3,594,451
Total Operating	855,270	2,981,905	316,750	-	4,153,925
Capital Improvements	-	-	-	-	-
Total Solid Waste Fund	855,270	2,981,905	316,750	-	4,153,925



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**CITYWIDE ALLOCATED COSTS
BY DEPARTMENT/BY ALLOCATION TYPE
FISCAL YEAR 2016-17**

<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	-	-	31,421	5,020	-	-	2,255
City Clerk	1,248	-	-	124,238	23,805	-	-	10,643
City Treasurer	624	-	-	11,483	1,544	-	-	1,147
City Attorney	2,808	-	-	87,346	12,071	-	-	18,723
City Manager	624	-	-	23,870	3,475	-	-	18,988
Information Technology	2,184	3,760	3,150	134,182	16,989	-	-	8,150
Human Resources	1,560	-	-	45,933	6,178	-	-	5,962
Financial Services	4,680	-	-	102,445	16,429	-	-	13,424
Police	48,048	895,763	505,343	795,468	154,043	190,275	3,058,652	1,712,831
Fire	20,280	278,132	465,203	273,202	34,363	129,778	329,890	847,090
Public Library	4,056	-	-	460,649	59,806	-	-	22,483
Community Services	6,552	1,834	3,284	217,276	29,522	-	-	32,841
Community Development	5,304	39,963	13,415	132,057	17,762	-	-	17,112
Waterfront and Econ. Develop.	1,248	-	-	28,708	5,706	-	-	4,135
Public Works	34,632	882,139	428,071	306,430	55,082	42,072	-	366,477
Total Allocated Costs	136,032	2,101,591	1,418,466	2,774,708	441,795	362,125	3,388,542	3,082,261

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 ALLOCATED COSTS
BY DEPARTMENT/BY ALLOCATION TYPE
FISCAL YEAR 2016-17**

<i>Department</i>	Liability Insurance	Building Occupancy	Major Fac Repr	Sewer Fee	Overhead Charges	Total
Mayor and City Council	85,776	43,578	864	303	59,873	231,274
City Clerk	21,444	11,121	220	81	6,049	198,849
City Treasurer	14,297	7,427	141	142	-	36,805
City Attorney	50,036	26,076	528	198	93,628	291,414
City Manager	57,183	29,885	592	202	2,096	136,915
Information Technology	128,663	84,475	1,251	444	61,908	445,156
Human Resources	50,036	22,737	465	178	35,281	168,330
Financial Services	92,924	47,368	939	121	-	278,330
Police	288,117	551,579	4,578	2,281	3,462,448	11,669,426
Fire	79,062	283,132	4,762	985	1,251,949	3,997,828
Public Library	536,028	800,059	29,437	6,620	112,904	2,032,042
Community Services	334,526	1,653,064	23,269	22,594	732,196	3,056,958
Community Development	79,914	39,402	781	389	212,091	558,190
Waterfront and Econ. Develop.	623,989	15,588	55,303	268	361,087	1,096,032
Public Works	866,485	263,347	5,274	1,478	1,785,280	5,036,767
	3,308,480	3,878,838	128,404	36,284	8,176,790	29,234,316

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

