CITY OF PACIFICA

FINANCING CITY SERVICES TASK FORCE
AGENDA

September 10, 2009
6:30 PM
Pacifica Police Station
2075 Coast Highway

1. Call to Order
2. Approval of 8-20-09 Meeting Minutes
3. Overview of City Budget
4. Re-cap of 09/10 Budget Process
5. Explanation of Five Financial Plan Format
6. Department Review : City Council
   City Administration

City of Pacifica
Financing City Services Taskforce
Minutes - August 20, 2009

1. Call to Order: 6:05

2. Introductions: Pete Shoemaker, Bill Bent, Susan Getchell-Wallace, Bruce Banco, Sue Vaterlaus, Mary Ellen Carroll, Karen Ervin and Councilmember Mary Ann Nihart
   Staff: Steve Rhodes, Ann Ritzma
   Excused: Greg Cochran, Omar Saleh, Julie Lancelle

3. Election of Chair and Vice Chair:
   Pete Shoemaker was unanimously elected Chair and Mary Ellen Carroll was elected Vice Chair.

4. New Task Force Objectives

The Taskforce reviewed the new objectives for the group as set forth in City Council Resolution 51-2009.

1. Work with staff to review service levels and expenditures
2. Explore ways to reduce costs and achieve efficiencies in City operations
3. Examine revenues and explore the need for additional or revised methods to finance City services
4. Develop a Five Year Financial Plan that will incorporate the results of the Task Force's review of expenditures and revenues and develop recommendations for resolving the structural deficit

5. Work Plan

City Manager Rhodes proposed the following work plan for the Task Force:

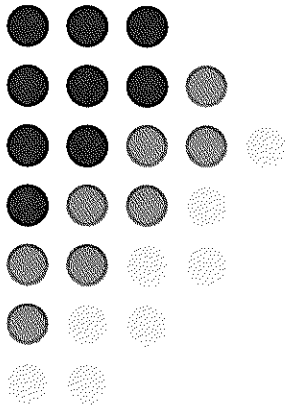
1. Presentation of 5 year financial plan and City budgeting
2. Department presentations focusing on expenditures and services
3. Development of priorities for city services
4. Revenues – current, projected and changes
5. Develop recommendations for the City Council by January 2010

6. Setting Meeting Dates
   Thursday, September 10th
   Thursday, September 24th
   Thursday, October 8th
   Thursday, October 22nd
   Thursday, November 12th
   Thursday, December 10th
   Thursday, January 14th
   Thursday, January 28th

All meetings will begin at 6:30pm at the Police Station (2075 Coast Highway).

Meeting adjourned – 7:30 pm

Financing City Services Task Force – September 10, 2009



CITY OF PACIFICA
FISCAL YEAR 2009-2010 EXPENDITURE SUMMARY
ALL OPERATING FUNDS

Expenditures All Funds

FUND NO.	FUND	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
01	General Fund	$ 26,461,421	$ 25,340,942	$ 27,654,700	$ 26,331,086	$ 26,887,929	-2.85%
07	Supplemental Law Enforce.	153,492	99,297	-	-	-	N/A
08	Fire Assessment Fund	888,763	844,773	951,400	917,594	2,500	-37956.00%
09	Street Construction	1,224,083	1,601,373	2,602,718	2,365,857	2,651,220	1.83%
10	Gas Tax Fund	988,312	1,107,444	1,167,500	630,664	694,060	-68.21%
12	Highway 1 Improvements	82,607	104,721	2,078,900	118,120	1,725,000	-20.52%
14	Manor Drive Improvements	-	-	737,550	205,300	557,450	-32.31%
15	Aircraft Noise Project	128,674	3,338	-	-	-	N/A
16	N.P.D.E.S.	328,142	333,196	115,400	150,995	120,320	4.09%
18	Wastewater Treatment O&M	9,793,420	9,240,280	11,399,996	11,468,528	11,631,959	1.99%
19	Planned Local Drainage	8,118	8,455	3,000	3,000	159,000	98.11%
22	General Capital Improv.'s	1,866,084	637,915	907,256	453,791	729,315	-24.40%
26	Parks/Playfield Improv.'s	13,491	189,357	51,800	51,800	67,400	23.15%
27	PB&R - R. Davies Trust Fund	53,927	560,667	377,100	302,950	160,650	-134.73%
34	W.W.T.P. Construction	1,778,867	1,103,903	508,000	418,000	2,962,000	82.85%
38	Disaster Accounting	1,027,371	436,795	-	-	-	N/A
90	Redevelopment Agency	579,698	363,460	375,969	375,969	374,891	-0.29%
92	Housing Authority	21,880	16,757	17,000	17,000	17,000	0.00%
		$ 45,398,350	$ 41,992,673	$ 48,948,289	$ 43,810,654	$ 48,740,694	-0.43%

General Fund Revenue Summary Page 1 of 3

CITY OF PACIFICA
FISCAL YEAR 2009-2010 REVENUE SUMMARY
GENERAL FUND

SOURCE OF REVENUE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
PROPERTY TAXES:						
Secured	$ 7,176,605	$ 7,695,789	$ 8,000,000	$ 8,000,000	$ 7,035,942	-12.05%
Unsecured	422,522	469,816	490,000	500,000	490,000	0.00%
ERAF Shift (VLF)	-	-	-	-	-	N/A
Transfer Tax	201,156	144,019	180,000	120,000	120,000	-33.33%
ERAF Refund	929,892	1,008,343	730,000	1,095,409	520,000	-28.77%
TOTAL PROPERTY TAXES	8,730,175	9,317,967	9,400,000	9,715,409	8,165,942	-13.13%
SALES TAX:						
Sales Tax	1,096,165	1,225,279	1,136,000	1,189,306	1,087,500	-4.27%
Sales Tax-Motor Vehicle in Lieu .65%	271,254	218,138	250,000	449,379	362,500	45.00%
TOTAL SALES TAX	1,367,419	1,443,417	1,386,000	1,638,685	1,450,000	4.62%
OTHER TAXES:						
Franchise Tax	1,539,123	1,558,164	1,727,000	1,249,580	1,712,500	-0.84%
Transient Occupancy Tax	795,471	922,445	900,000	900,000	900,000	0.00%
Business License Tax	417,197	493,552	460,000	460,000	460,000	0.00%
Utility Users Tax	1,450,994	1,635,959	1,600,000	1,600,000	1,600,000	0.00%
Public Safety Sales Tax	214,082	209,926	215,000	215,000	215,000	0.00%
Supp Prop Tax In-Lieu S/TA	383,640	388,062	390,000	390,000	390,000	0.00%
TOTAL OTHER TAXES	4,800,507	5,208,108	5,292,000	4,814,580	5,277,500	-0.27%
LICENSES & PERMITS:						
Building Permits	335,498	371,413	221,000	221,000	150,000	-32.13%
Miscellaneous Permits	82,068	86,567	88,400	116,800	187,425	112.02%
TOTAL LICENSES & PERMITS	417,566	457,980	309,400	337,800	337,425	9.06%
FINES & FORFEITURES:						
Vehicle Code Fines	217,699	186,600	200,000	200,000	300,000	50.00%
TOTAL FINES & FORFEITURES	217,699	186,600	200,000	200,000	300,000	50.00%
USE OF MONEY & PROPERTY:						
Investment Earnings	99,143	56,271	67,000	67,000	67,000	0.00%
Principal Paid	-	-	-	-	-	N/A
City Facility Rentals	116,722	119,640	126,000	122,000	130,000	3.17%
Interest Earnings-RDA Loan	-	-	200,000	200,000	200,000	0.00%
Seniors	(4,255)	-	-	-	-	N/A
TOTAL USE OF MONEY & PROPERTY	211,610	175,911	393,000	389,000	397,000	1.02%
INTERGOVERNMENTAL REVENUE:						
State Shared Revenue:						
Motor Vehicle in-lieu Backfill	2,645,822	2,850,505	2,850,000	2,850,000	2,850,000	0.00%
H.O.P.T.R.	39,298	59,243	40,000	40,000	40,000	0.00%
Subvention SB-813	371,043	369,609	380,000	380,000	380,000	0.00%
P.O.S.T. Reimbursement	40,265	44,264	40,000	40,000	40,000	0.00%
Off Highway Vehicle Licenses	-	-	-	-	-	N/A
Total State Shared Revenues	3,096,428	3,323,621	3,310,000	3,310,000	3,310,000	0.00%
Childcare Grants:						
State Preschool	323,875	470,334	402,000	575,000	464,329	15.50%
SB-303 Contract	126,318	119,307	119,300	119,300	119,300	0.00%
General-State Contract	383,560	481,451	455,300	515,300	535,000	17.50%

General Fund Revenue Summary

Food Program	32,226	36,386	-	-	-	N/A
Total Childcare Grants	865,979	1,107,478	976,600	1,209,600	1,118,629	14.54%
Seniors-In-Action Grants:						
IIIB Transportation Grant	6,096	6,750	6,800	6,750	7,000	2.94%
C-1 Nutrition Reimbursement	-	-	-	6,700	-	N/A
C-2 Home Meals Reimbursement/MOW	-	-	1,620	7,470	7,800	381.48%
C-1 Title III	41,453	55,238	44,700	58,700	56,700	26.85%
C-2 Title III	65,270	65,080	65,000	57,800	60,000	-7.69%
Total Seniors-In-Action Grants	112,819	127,068	118,120	137,420	131,500	11.33%
Coastal Commission Grant	-	-	-	-	-	N/A
Miscellaneous Grants	-	-	-	-	-	N/A
Police Grants/Reimbursements	210,586	248,964	119,000	162,300	-	-100.00%
FEMA Equipment	-	20,630	-	780	-	N/A
FEMA/HUD Reimbursement	-	-	-	-	-	N/A
TOTAL INTERGOVERNMENTAL REVENUE	4,285,812	4,827,761	4,523,720	4,820,100	4,560,129	0.80%
CURRENT SERVICE CHARGES:						
Business License Processing Fees	70,635	77,843	72,500	72,500	72,500	0.00%
Planning Application/Consulting Fees	66,350	126,982	125,000	125,000	90,000	-28.00%
Planning Legal Fees	-	31,423	-	12,000	20,000	N/A
Engineering/Inspection Fees	88,370	46,705	35,000	35,000	35,000	0.00%
Microfilm Fees	19,551	19,665	17,000	17,000	12,000	-29.41%
Plan Checking Fees	134,910	101,922	152,000	104,000	84,000	-44.74%
General Plan Maintenance	-	-	10,000	1,000	5,000	-50.00%
Special Police Services	2,671	35,428	29,000	37,700	27,000	-6.90%
LiveScan Fees	16,636	16,711	18,000	18,000	20,000	11.11%
Special Fire Services	909,072	598,798	348,000	348,000	345,000	-0.86%
Fire Safety Inspection Fee	(297)	(99)	-	-	-	N/A
Ambulance Trailer Rent	-	22,500	30,000	30,000	30,000	0.00%
OES Fire Reimbursements	-	276,742	-	285,900	140,000	N/A
Administrative Services-WWTP	340,000	370,000	667,233	667,233	683,914	2.50%
Miscellaneous Charges	6,345	8,275	8,800	8,800	4,020	-54.32%
TOTAL CURRENT SERVICE CHARGES	1,654,243	1,732,895	1,512,533	1,762,133	1,568,434	3.70%
RECREATION FEES:						
Teens/J-Teens	22,081	20,002	24,000	22,000	22,000	-8.33%
Oceana Swim Lessons	101,775	97,173	100,000	100,000	48,000	-52.00%
Swim Team	100,070	113,103	115,000	115,000	38,000	-66.96%
Oceana Recreation Swim	87,437	88,415	90,000	90,000	48,000	-46.67%
Instructional Programs	3,794	3,362	4,000	3,500	3,500	-12.50%
Resale of Recreation Items	-	-	-	-	-	N/A
Contract Programs	103,559	126,835	95,000	110,000	120,000	26.32%
Adult Softball Programs	-	-	-	-	-	N/A
Playground Programs	11,803	12,816	14,500	13,500	14,500	0.00%
Community Recreation Services	13,547	13,814	14,500	14,500	14,500	0.00%
Miscellaneous Recreation Fees	115,283	109,204	103,000	113,000	121,000	17.48%
TOTAL RECREATION FEES	559,349	584,724	560,000	581,500	429,500	-23.30%
OTHER REVENUES:						
Childcare Fees:						
SB-303 - Full Cost Match	411,940	475,013	460,000	460,000	480,000	4.35%

General Fund Revenue Summary
Page 3 of 3

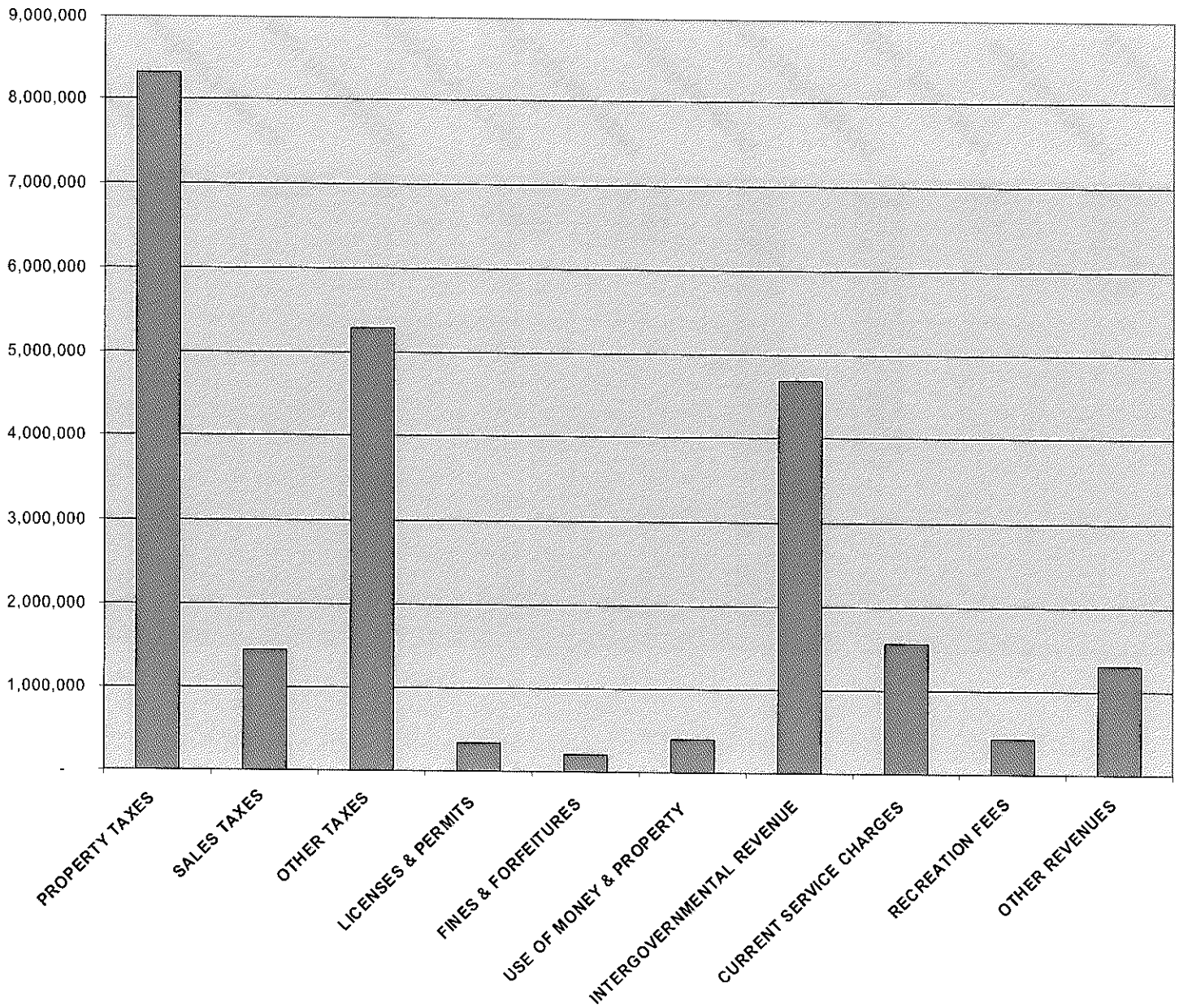
SB-303 - Subsidized Fees	14,268	14,406	13,000	13,000	12,000	-7.69%
Preschool Program Fee	59,591	55,395	55,000	55,000	55,000	0.00%
C.C., General-Full Cost	436,507	488,413	490,000	430,000	450,000	-8.16%
C.C., General-Subsidized Fees	42,522	71,577	55,000	55,000	55,000	0.00%
Childcare Special Events	19,613	10,607	15,000	11,000	10,000	-33.33%
Total Childcare Fees	984,441	1,115,411	1,088,000	1,024,000	1,062,000	-2.39%
Seniors-In-Action Fees:						
Project Income-Transportation	3,915	4,989	3,800	4,500	5,000	31.58%
Nutrition Project Income C-1	22,096	24,655	26,000	25,000	25,000	-3.85%
Home Meals Project Income C-2	24,969	24,329	28,000	25,000	25,000	-10.71%
S.I.A. - Special Revenues	23,471	18,425	22,000	15,000	15,000	-31.82%
S.I.A. - Pacificans Care	4,200	6,740	5,900	5,900	9,000	52.54%
Total Seniors-In-Action Fees	78,651	79,138	85,700	75,400	79,000	-7.82%
Property Tax In-Lieu	620,000	-	-	-	-	N/A
Enterprise - Proportional ERAF	150,000	-	-	-	-	N/A
Miscellaneous Other Revenues	456,857	3,595,305	149,200	145,540	152,700	2.35%
Proceeds from Sale of Property	2,195	801,225	1,500	1,500	1,500	0.00%
TOTAL OTHER REVENUES	2,292,144	5,591,079	1,324,400	1,246,440	1,295,200	-2.20%
TOTAL GENERAL FUND REVENUES	24,536,524	29,526,442	24,901,053	25,505,647	23,781,130	-4.50%
OTHER FINANCING SOURCES:						
Operating Transfers-In:						
From Fire Assessment Fund	870,000	-	-	-	-	N/A
From Fines & Forfeitures	-	-	-	-	-	N/A
From Gas Tax Fund	-	-	-	-	-	N/A
From Sewer Charge Fund	-	-	-	-	-	N/A
Total Operating Transfers-In	870,000	-	-	-	-	N/A
Proceeds from Long-Term Debt	-	-	-	-	-	N/A
TOTAL OTHER FINANCING SOURCES	870,000	-	-	-	-	N/A
TOTAL GENERAL FUND REVENUES AND OTHER FINANCING SOURCES	25,406,524	29,526,442	24,901,053	25,505,647	23,781,130	-4.50%

General Fund Expenditure Summary

CITY OF PACIFICA
FISCAL YEAR 2009-2010 EXPENDITURE SUMMARY
GENERAL FUND

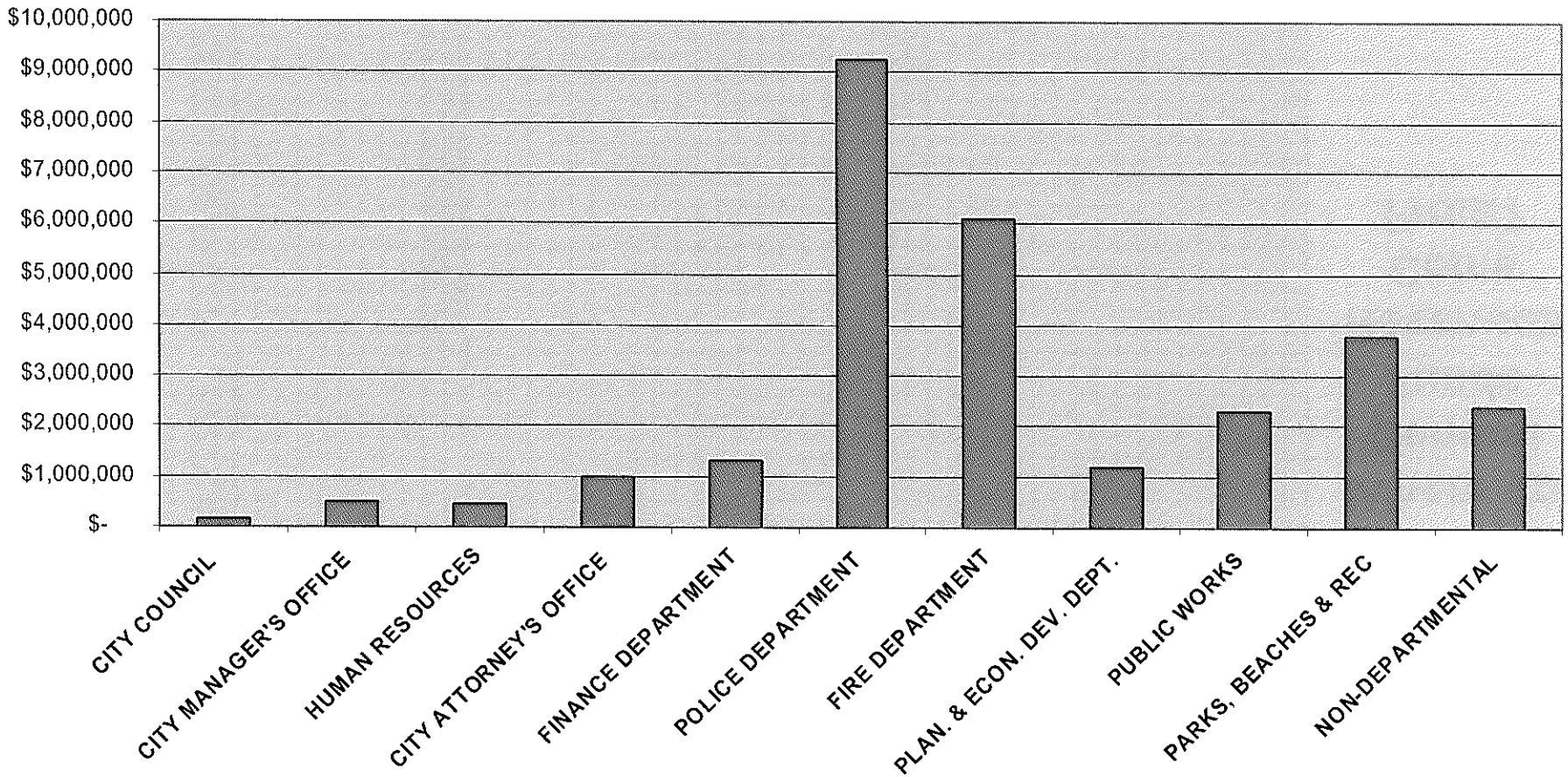
DEPARTMENT	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 AMENDED BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
CITY COUNCIL	$ 148,235	$ 158,927	$ 141,600	$ 171,406	$ 157,500	11.23%
CITY MANAGER'S OFFICE	542,432	382,623	686,800	660,209	491,850	-28.39%
HUMAN RESOURCES	476,266	424,270	438,740	451,310	444,040	1.21%
CITY ATTORNEY'S OFFICE	1,160,200	982,983	994,800	798,975	576,940	-42.00%
FINANCE DEPARTMENT	1,104,433	1,003,989	1,193,490	1,097,536	1,239,980	3.90%
POLICE DEPARTMENT	8,293,397	8,696,816	9,327,500	9,009,350	8,929,290	-4.27%
FIRE DEPARTMENT	6,158,492	5,356,185	5,476,350	4,952,577	5,640,130	2.99%
PLANNING AND BUILDING	974,102	1,177,207	1,182,025	1,116,647	1,140,311	-3.53%
PUBLIC WORKS	1,501,164	1,536,665	1,748,075	2,021,719	2,194,633	25.55%
PARKS, BEACHES & REC.	3,362,757	3,789,102	3,795,320	3,910,897	3,655,432	-3.69%
NON-DEPARTMENTAL	2,739,943	1,832,175	2,670,000	2,140,460	2,418,023	-9.44%
TOTAL	$ 26,461,421	$ 25,340,942	$ 27,654,700	$ 26,331,086	$ 26,888,129	-2.77%

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 AMENDED BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	$ 13,975,933	$ 13,866,448	$ 14,089,620	$ 14,024,415	$ 14,032,315	-0.41%
PERSONNEL BENEFITS	5,629,505	5,398,600	6,090,600	5,463,622	6,587,780	8.16%
DEPARTMENTAL EXPENSE/SUP	822,453	853,694	887,000	888,404	763,780	-13.89%
OTHER SERVICES/CHARGES	3,297,090	3,546,850	4,533,080	3,821,385	3,284,151	-27.55%
INTERGOVERNMENTAL	734,311	644,006	856,050	867,675	655,703	-23.40%
CAPITAL OUTLAY	312,129	216,544	120,850	188,085	180,400	49.28%
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	1,690,000	814,800	1,077,500	1,077,500	1,384,000	28.45%
TOTAL	$ 26,461,421	$ 25,340,942	$ 27,654,700	$ 26,331,086	$ 26,888,129	-2.77%

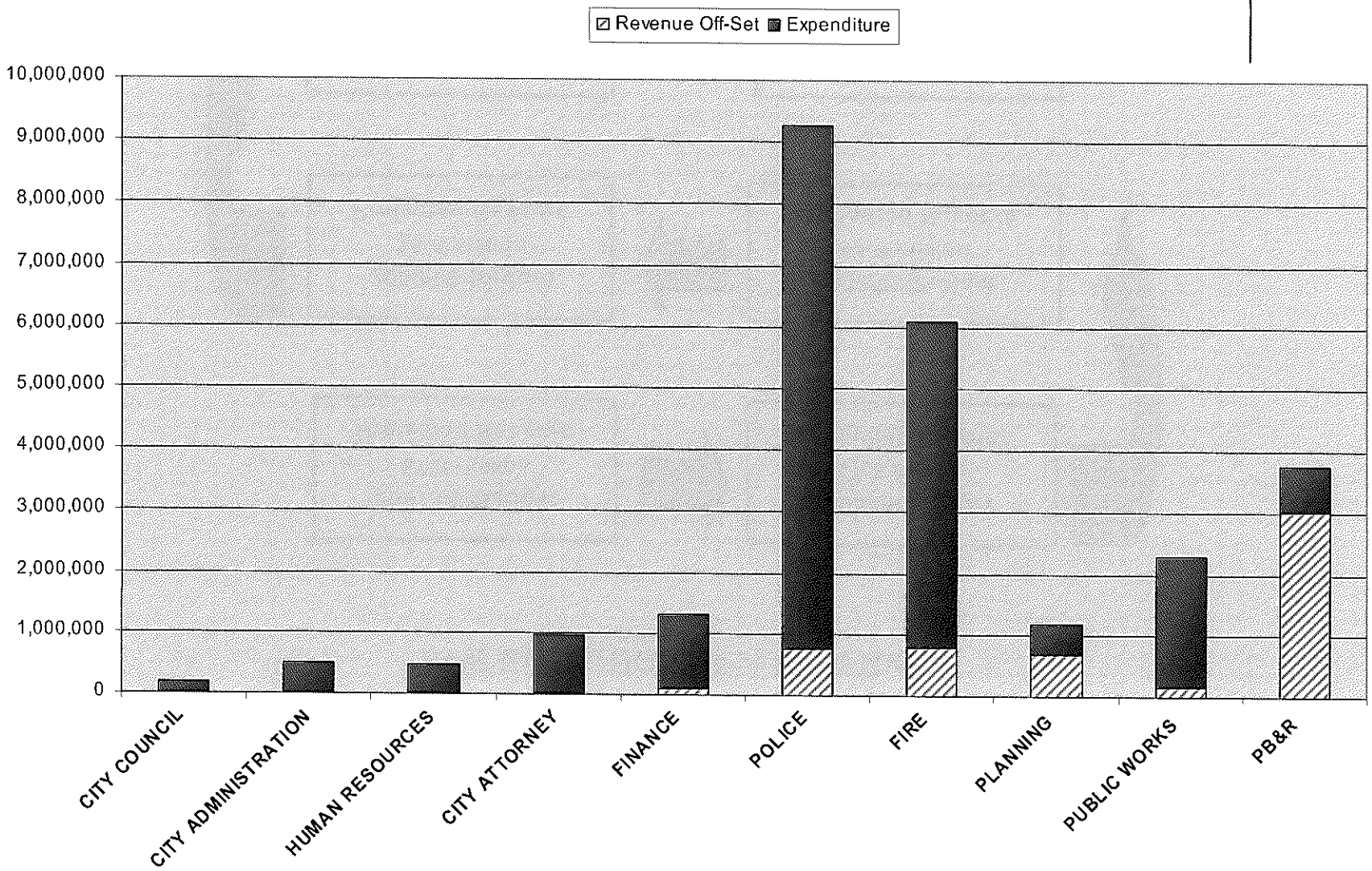


Where do General Funds Revenues Come From?

Where does it go?
Expenditures in the FY09/10 General Fund Budget

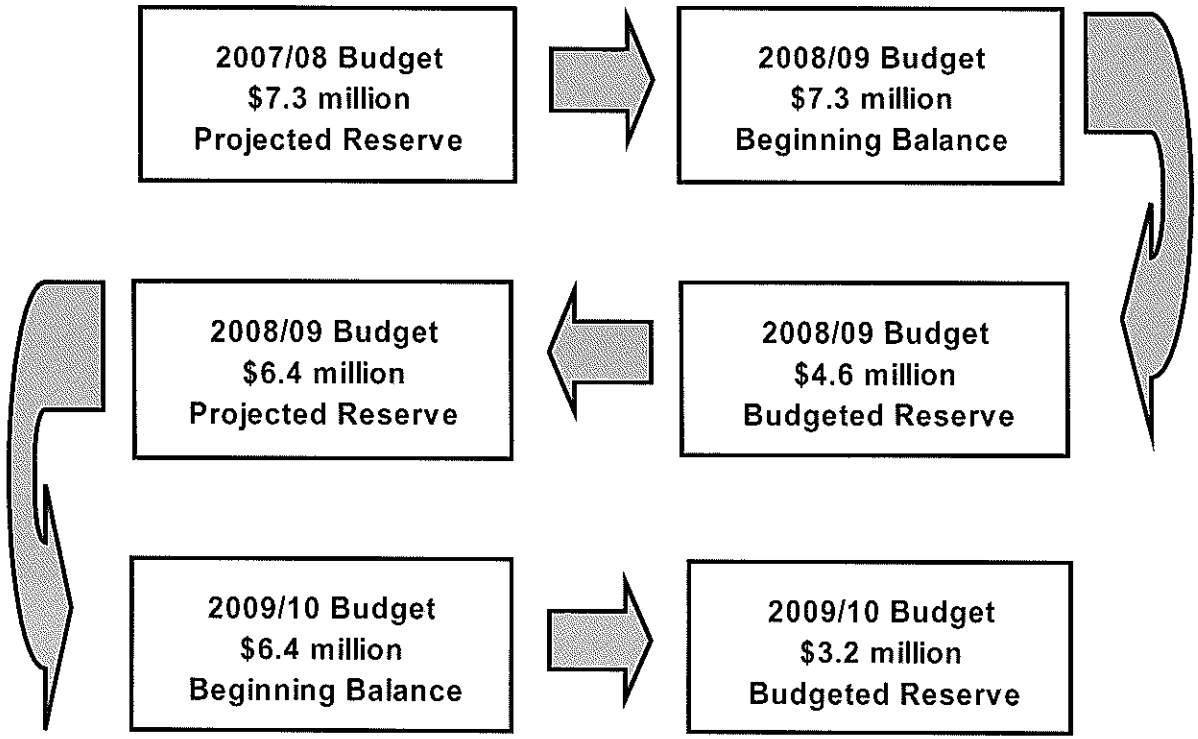


Revenue Off Set by Department



Evolution of General Fund Reserves

THE EVOLUTION OF A RESERVE



City of Pacifica
Budget Study Session #3
Fiscal Year 09/10

General Fund
Staff Recommended Budget Cuts
Post State Election and Local Ballot Measure

Thursday, May 28, 2009
City Council Chambers at 6:00pm

General Fund - Proposed Budget Cuts (page 1 of 3)

Department	Description	Proposed cuts 5/6/09 Amount	Proposed cuts 5/28/09 Amount	TOTAL CUTS
City Council		$0		
		$0	0	$0
City Manager/Clerk	City Manager - COLA	2,780		
	C/M/Clerk - Vac Sellback	7,239	3,729	
	Conferences/Training		1,000	
		10,019	4,729	$14,748
City Attorney	Departmental Expenses	1,460		
	Outside Legal Council	106,000	300,000	
	Capital Outlay	1,200		
		108,660	300,000	$408,660
HR	Part-time Salaries	20,000		
	Director - COLA		1,185	
	Vacation Sell-Back		3,171	
		20,000	4,356	$24,356
Finance	Part-Time		20,000	
	Director - COLA		1,185	
	Assistant Finance Dir-COLA		1,677	
	Vacation Sellback		11,564	
	Conferences/Training		1,500	
	Equipment/GEMS software		14,100	
		0	50,026	$50,026
Planning	Position Change-Salary Difference	4,776		
	Vacation Sellback		12,786	
	Conferences/Training		6,232	
	Position Change-Benefit Difference	877		
	Admin Assist to Admin Clerk II			
		5,653	19,018	$24,671

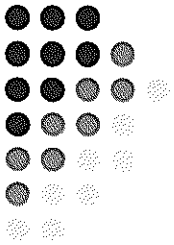
General Fund - Proposed Budget Cuts (page 2 of 3)

Department	Description	Proposed cuts 5/6/09 Amount	Proposed cuts 5/28/09 Amount	TOTAL CUTS
PB&R	Admin Clerk II	76,811		
	Reduction in Part-time hrs	50,300	7,000	
	Vacation Sellback		15,174	
	Dir & CC Super-COLA & Dir Merit		7,920	
	Departmental Supplies	35,850		
	Reduction in field trips	12,700		
		175,661	30,094	$205,755
Police	2 Police Officer Positions-Vacant	234,000		
	1 Officer Position		131,000	
	-Less the Resulting Overtime	-100,000	-50,000	
	1/2 CSO		40,000	
	1 Dispatch Position-Vacant	90,000		
	1 Part-time position		20,000	
	County Charges	45,000	-20,000	
	General Expense Line Items	17,500	12,500	
	School Probation Program	15,000		
	Training Travel		10,000	
	Legal Expense	10,000		
	Increased Parking Cite Revenue		100,000	
		311,500	243,500	$555,000
Fire	1 Firefighter/EMT-Vacant	148,200		
	Elimination of Fire Marshal Position	218,000		
	Reduction in O/T-Emergency Svcs	50,000		
	Hold Vacant BC Position		139,000	
	Conferences/Training		12,000	
	Uniform Expense		4,000	
	Laundry Contract Expense		1,000	
	Maint of Field Equipment		10,000	
	Bldg Repairs & Maint		40,000	
	Departmental Expense		2,000	
	Telephone	0	1,000	
		416,200	209,000	$625,200

General Fund - Proposed Budget Cuts (page 3 of 3)

Department	Description	Proposed cuts 5/6/09 Amount	Proposed cuts 5/28/09 Amount	TOTAL CUTS
Public Works	Contractual Svcs	300		
	Overtime Expense	1,000		
	Utilities - Telephone	1,000		
	Departmental Expense	1,050		
	Contractual Svcs	1,950		
	Eliminate Admin Clerk II-go to P/T		14,124	
		5,300	14,124	$19,424
Non-Departmental	Library Services (orig 165,000)	75,000		
	Resource Center	83,000		
	Community Youth	5,000		
	Visitor Center	10,000		
	Farmer's Market-management	4,000		
	General Plan Delay	0	500,000	
		177,000	500,000	$677,000
	Sub Total	1,229,993	1,374,847	$2,604,840
Potential Savings - Subject to Negotiations				
1 week Furlough (with PERS)--non-Public Safety			143,750	
Vacation Sellbacks			201,290	
Salary Increase Freezes			364,355	
Merit Increase Freezes			153,700	
		0	863,095	863,095
	General Fund Total	**1,229,993**	**2,237,942**	**$3,467,935**

General Fund
Projected Reserves Based on Recent Events and 2nd Round of Staff Recommended Cuts



09/10 Reserve Calculations

Beginnng Balance	6,700,000	Projected as of July 1, 2009
Use of reserves	<4,400,000>	Proposed in May 6th Budget worksession includes First round of Cuts
Reserves	2,300,000	Projected in May 6th Budget Worksession
Added Property Taxes	800,000	Per County Assessor - May 26th - means collection remains flat from 08/09
Reserves	3,100,000	Recalculated with Property Taxes added back
State "borrow" of Property Taxes	<964,058>	Per California Department of Finance report May 13th
Reserves	2,135,942	Recalculated including State's "Borrrow"
Additional Cuts - restore to reserve	2,237,942	As proposed in May 28th presentation - Second round of Cuts
Reserves	4,373,884	Recalculated after second round of cuts
Uncollected Franchise Fee	<488,000>	Based on Coastside Scavenger arrears 5/29/09 less $250,000 line of credit
Reserves	3,885,884	Recalculated without franchise revenue
Percent of General Fund	13.64%	

Next steps

- Determine process for completion of budget and set meetings for discussion and direction. Note: Final budget decisions need to be completed prior to June 10th.
- Make adjustments to what has been presented and direct staff to make revisions for final budget document.
- Return with budget on Monday, June 22nd for adoption.
- In July, convene the Financing City Services Taskforce with new objectives:
  - Review the 5 year financial plan
  - Review expenditures and services provided
  - Review revenue
  - Complete process by January 2010
- Begin Budget process January 2010 for FY 2010/11

Five Year Financial Plan – Revenue
All Funds

ALL FUNDS	ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	BUDGETED 09/10	PROJECTED 10/11	PROJECTED 11/12	PROJECTED 12/13	PROJECTED 13/14	PROJECTED 14/15
RESOURCES									
GENERAL FUND - 01	25,406,528	29,526,441	32,744,461	30,163,555	29,290,401	28,631,828	27,578,339	27,668,809	28,005,740
SUPPLEMENTAL LAW ENFORCEMENT SERVICES - 07	153,492	99,297	101,086	58,316	62,316	68,316	76,316	86,316	96,316
FIRE ASSESSMENT FUND - 08	1,163,653	1,360,232	1,544,448	604,364	601,864	601,864	601,864	601,864	601,864
STREET CONSTRUCTION FUND - 09	1,005,645	1,379,835	1,317,846	1,216,199	2,037,252	-259,187	-593,783	-935,901	-1,299,340
GAS TAX FUND - 10	1,066,046	734,194	855,388	973,721	1,166,403	1,340,124	1,499,377	1,643,943	1,766,934
HIGHWAY 1 IMPROVEMENT FUND - 12	142,105	117,271	408,042	2,016,607	344,107	8,792,158	289,479	286,218	281,368
MANOR DRIVE IMPROVEMENT FUND - 14	216,600	191,348	1,082,084	986,789	461,839	1,265,257	11,162,017	137,282	111,554
NPDES STORMWATER FUND - 16	209,390	186,500	-39,438	33,539	126,058	214,875	299,325	379,661	455,866
SEWER CHARGE FUND - 18	8,874,608	9,725,643	11,597,576	13,780,048	16,598,329	16,775,103	19,906,897	23,034,880	24,365,047
PLANNED LOCAL DRAINAGE FUND - 19	27,829	189,548	425,427	525,427	295,427	295,427	295,427	295,427	295,427
GENERAL CAPITAL IMPR. FUND - 22	2,094,435	386,690	3,547,104	3,725,851	3,151,020	2,948,847	2,895,126	2,888,195	2,876,502
PARKS/PLAYFIELD CAPITAL FUND - 26	0	0	0	0	0	0	0	0	0
PB&R-R DAVIES TRUST - 27	4,074,980	4,355,266	3,852,962	3,662,617	3,636,967	3,688,967	3,656,967	3,743,967	3,826,967
SEWER FACILITY CONSTR. FUND - 34	282,745	1,597,746	2,816,517	3,177,644	3,989,699	1,333,059	1,383,274	1,278,495	1,279,323
MOTOR POOL OPERATIONS FUND - 71	704,100	801,126	859,753	985,819	1,052,707	1,119,317	1,187,407	1,260,451	1,295,732
MOTOR POOL REPLACEMENT FUND - 72	781,835	421,870	1,391,063	908,403	914,289	892,338	874,311	860,483	835,408
TOTAL	46,203,992	51,073,007	62,504,319	62,818,899	63,728,678	67,708,293	71,112,342	63,230,089	64,794,708

Five Year Financial Plan – Expenditures
All Funds

ALL FUNDS	ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	BUDGETED 09/10	PROJECTED 10/11	PROJECTED 11/12	PROJECTED 12/13	PROJECTED 13/14	PROJECTED 14/15
REQUIREMENTS									
GENERAL FUND - 01	26,513,056	25,381,409	32,744,461	30,163,555	29,290,401	28,631,828	29,167,289	29,929,921	30,315,028
SUPPLEMENTAL LAW ENFORCEMENT SERVICES - 07	153,492	99,297	101,086	58,316	62,316	68,316	76,316	86,316	96,316
FIRE ASSESSMENT FUND - 08	1,163,653	1,360,232	1,544,448	604,364	601,864	601,864	601,864	601,864	601,864
STREET CONSTRUCTION FUND - 09	1,224,083	1,601,374	2,157,147	2,643,290	3,785,375	1,848,619	1,881,734	1,903,055	1,941,483
GAS TAX FUND - 10	988,311	1,107,441	960,667	973,721	1,166,403	1,340,124	1,499,377	1,643,943	1,766,934
HIGHWAY 1 IMPROVEMENT FUND - 12	82,607	104,721	408,042	2,016,607	344,107	8,792,158	289,479	286,218	281,368
MANOR DRIVE IMPROVEMENT FUND - 14	0	0	1,082,084	986,789	461,839	1,265,257	11,162,017	137,282	111,554
NPDES STORMWATER FUND - 16	328,143	333,196	136,023	120,481	126,058	214,876	299,325	379,661	455,865
SEWER CHARGE FUND - 18	9,793,419	9,240,278	11,597,576	13,780,048	16,598,329	16,775,103	19,906,897	23,034,880	26,465,047
PLANNED LOCAL DRAINAGE FUND - 19	8,118	8,455	425,427	525,427	295,427	295,427	295,427	295,427	295,427
GENERAL CAPITAL IMPR. FUND - 22	1,866,085	637,914	3,547,104	3,725,851	3,151,020	2,948,847	2,895,126	2,888,195	2,876,502
PARKS/PLAYFIELD CAPITAL FUND - 26	13,491	189,358	277,830	278,113	250,713	288,188	325,663	363,138	400,613
PB&R-R DAVIES TRUST - 27	53,927	560,667	3,852,962	3,662,617	3,636,967	3,688,967	3,656,967	3,743,967	3,826,967
SEWER FACILITY CONSTR. FUND - 34	1,778,866	1,103,903	2,816,517	3,177,644	3,989,699	1,333,059	1,383,274	1,278,495	1,279,323
MOTOR POOL OPERATIONS FUND - 71	725,912	808,591	859,753	985,819	1,052,707	1,119,317	1,187,406	1,260,452	1,295,732
MOTOR POOL REPLACEMENT FUND - 72	375,980	352,956	1,395,334	912,674	918,560	896,609	878,583	864,754	839,679
TOTAL	45,069,143	42,889,794	63,906,461	64,615,316	65,731,783	70,108,560	75,506,743	68,697,566	72,849,703
DIFFERENCE	1,134,848	8,183,214	-1,402,142	-1,796,417	-2,003,105	-2,400,267	-4,394,401	-5,467,476	-8,054,995

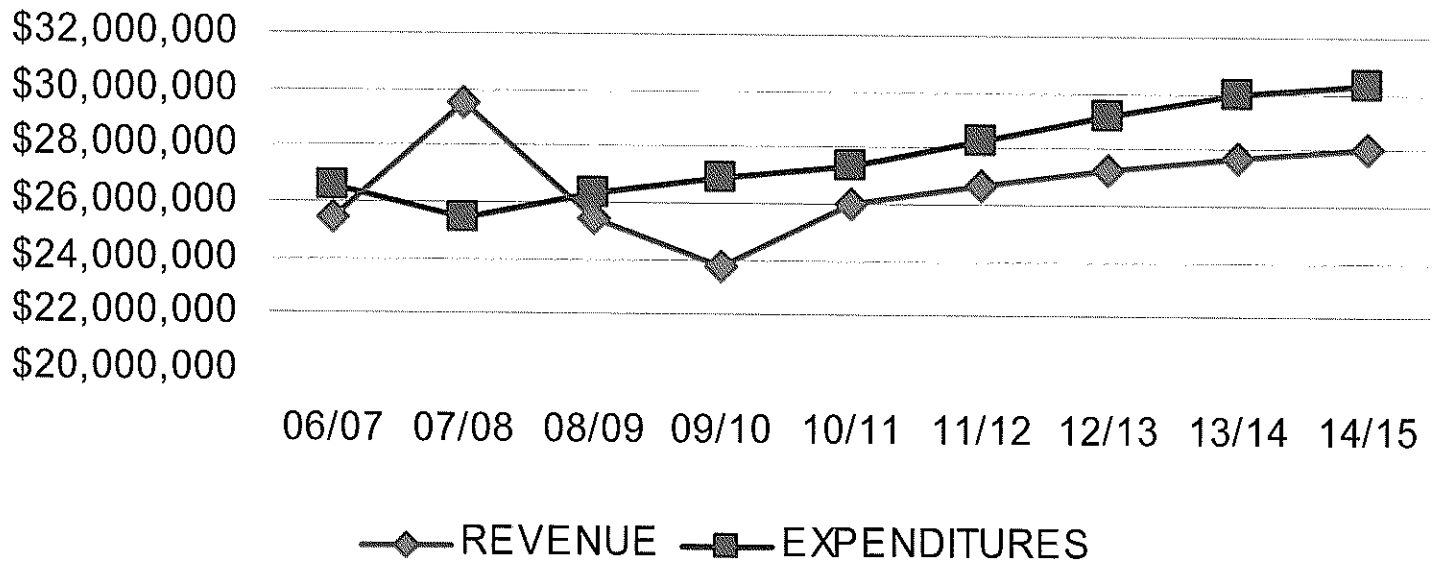
General Fund – 5 Year Summary - Revenue

GENERAL FUND - 01	ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	BUDGETED 09/10	PROJECTED 10/11	PROJECTED 11/12	PROJECTED 12/13	PROJECTED 13/14	PROJECTED 14/15
RESOURCES									
BEGINNING BALANCE	0	0	7,340,000	6,382,425	3,275,426	1,922,706	359,941	0	0
PROPERTY TAXES	8,730,175	9,317,967	9,720,884	8,165,942	9,742,996	10,027,985	10,380,924	10,662,052	10,951,613
SALES TAXES	1,367,418	1,443,417	1,356,812	1,450,000	1,531,894	1,567,350	1,603,871	1,641,487	1,680,232
OTHER TAXES	4,800,508	5,208,108	4,772,575	5,277,500	5,462,000	5,635,000	5,645,000	5,670,000	5,678,625
LICENSES & PERMITS	417,566	457,980	375,169	337,425	327,826	335,294	343,648	350,776	350,776
FINES & FORFEITURES	217,699	186,600	245,492	300,000	220,000	220,000	220,000	220,000	220,000
USE OF MONEY AND PROPERTY	211,611	175,911	402,240	397,000	399,296	402,613	405,878	409,593	409,593
INTERGOVERNMENTAL REVENUES	4,285,812	4,827,761	4,907,553	4,560,129	4,589,663	4,620,203	4,652,421	4,682,337	4,682,337
CURRENT SERVICE CHARGES	1,654,244	1,732,894	1,738,857	1,568,434	1,867,203	1,893,069	1,914,167	1,935,599	1,935,599
RECREATION PROGRAMS REVENUE	559,350	584,724	582,304	429,500	483,645	587,965	602,872	616,566	616,566
OTHER REVENUES	2,292,146	5,591,080	1,302,575	1,295,200	1,390,452	1,419,643	1,449,617	1,480,399	1,480,399
OTHER FINANCING SOURCES	870,000	0	0	0	0	0	0	0	0
TOTAL	25,406,528	29,526,441	25,404,461	23,781,130	26,014,975	26,709,122	27,218,398	27,668,809	28,005,740
TOTAL RESOURCES	25,406,528	29,526,441	32,744,461	30,163,555	29,290,401	28,631,828	27,578,339	27,668,809	28,005,740

General Fund – 5 Year Summary – Expenditures

GENERAL FUND - 01	ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	BUDGETED 09/10	PROJECTED 10/11	PROJECTED 11/12	PROJECTED 12/13	PROJECTED 13/14	PROJECTED 14/15
REQUIREMENTS									
CITY COUNCIL	148,235	158,928	164,371	157,500	158,255	159,029	159,822	160,635	161,469
CITY ADMINISTRATION	542,432	382,623	589,296	491,850	545,523	520,098	574,572	549,456	604,763
HUMAN RESOURCES	476,266	424,271	468,461	444,040	476,735	492,004	510,516	524,423	538,737
CITY ATTORNEY	1,160,201	982,989	777,751	576,940	593,900	614,431	632,519	651,153	670,349
FINANCE	1,104,434	1,004,177	1,072,609	1,239,980	1,281,204	1,327,151	1,366,873	1,407,326	1,449,007
POLICE	8,293,397	8,696,901	9,142,226	8,929,290	9,307,219	9,664,666	9,973,589	10,292,671	10,622,259
FIRE	6,158,492	5,356,204	4,943,524	5,640,130	5,606,735	5,746,269	5,897,451	6,052,990	6,213,023
PLANNING	974,112	1,217,918	1,240,235	1,140,311	1,182,086	1,220,450	1,258,735	1,291,428	1,325,425
PUBLIC WORKS	1,552,790	1,535,951	1,800,644	2,194,633	2,232,799	2,314,015	2,386,072	2,460,101	2,022,479
PB&R	3,362,755	3,789,271	3,956,264	3,655,432	3,788,255	3,963,342	4,148,678	4,286,690	4,431,318
NON-DEPARTMENTAL	1,049,941	1,017,376	1,129,155	1,034,023	854,985	876,433	898,462	921,047	944,200
OTHER	1,690,000	814,800	1,077,500	1,384,000	1,340,000	1,374,000	1,360,000	1,332,000	1,332,000
TOTAL	26,513,056	25,381,409	26,362,036	26,888,129	27,367,695	28,271,887	29,167,289	29,929,921	30,315,028
CONTINGENCY	0	0	6,382,425	3,275,426	1,922,706	359,941	0	0	0
RESERVES	0	0	0	0	0	0	0	0	0
TOTAL	0	0	6,382,425	3,275,426	1,922,706	359,941	0	0	0
TOTAL REQUIREMENTS	26,513,056	25,381,409	32,744,461	30,163,555	29,290,401	28,631,828	29,167,289	29,929,921	30,315,028
DIFFERENCE	0	0	0	0	0	0	-1,588,950	-2,261,112	-2,309,288

City of Pacifica
Five Financial Plan



City Council – 5 Year Financial

GENERAL FUND - 01		ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	BUDGETED 09/10	PROJECTED 10/11	PROJECTED 11/12	PROJECTED 12/13	PROJECTED 13/14	PROJECTED 14/15
CITY COUNCIL - 100110										
51200.0000.000	SALARIES - REGULAR	81,358	90,884	95,639	42,000	42,000	42,000	42,000	42,000	42,000
51300.0000.000	SALARIES - PART-TIME	4,760	5,552	4,996	7,500	7,500	7,500	7,500	7,500	7,500
51500.0000.000	RETIREMENT	4,361	4,731	4,912	5,400	5,400	5,400	5,400	5,400	5,400
51600.0000.000	BENEFITS	20,094	16,268	13,411	72,400	72,400	72,400	72,400	72,400	72,400
51700.0000.000	CONFERENCES AND TRAINING	2,175	640	2,947	0	0	0	0	0	0
51608.0000.000	CAR ALLOWANCE	8,385	8,731	8,693	8,700	8,918	9,140	9,369	9,603	9,843
52105.0000.000	TELEPHONE	897	562	550	500	513	525	538	552	566
52204.0000.000	LEAGUE OF CALIF. CITIES DUES	11,394	11,736	11,736	0	0	0	0	0	0
52300.0000.000	DEPARTMENTAL EXPENSE	12,907	16,562	16,825	17,000	17,425	17,861	18,307	18,765	19,234
52333.0000.000	LEGAL ADVERTISING EXPENSE	1,904	3,261	4,141	4,000	4,100	4,203	4,308	4,415	4,526
52800.0000.000	CONTRACTUAL SERVICES	0	0	521	0	0	0	0	0	0
52514.0000.000	BILDG REPAIRS & MAINT	0	0	0	0	0	0	0	0	0
		148,235	158,928	164,371	157,500	158,255	159,029	159,822	160,635	161,469

City Administration – 5 Year Financial

GENERAL FUND - 01

GENERAL CITY ADMIN. - 200210

		ACTUAL 06/07	ACTUAL 07/08	ACTUAL 08/09	BUDGETED 09/10	PROJECTED 10/11	PROJECTED 11/12	PROJECTED 12/13	PROJECTED 13/14	PROJECTED 14/15
51200.0000.000	SALARIES - REGULAR	266,999	249,249	307,800	310,200	319,506	329,091	338,964	349,133	359,607
51250.0000.000	SEPARATION CASHOUT	0	0	0	0	0	0	0	0	0
51300.0000.000	SALARIES - PART-TIME	110,227	10,341	0	10,000	10,200	10,404	10,612	10,824	11,041
51400.0000.000	SALARIES - OVERTIME	0	0	0	0	0	0	0	0	0
51500.0000.000	RETIREMENT	52,479	49,910	65,757	74,900	76,398	77,926	79,484	81,074	82,696
51600.0000.000	BENEFITS	35,540	26,675	29,760	50,000	51,500	53,560	55,167	56,822	58,526
51700.0000.000	CONFERENCES AND TRAINING	2,912	1,386	830	0	0	0	0	0	0
51608.0000.000	CAR ALLOWANCE	5,161	10,129	11,727	12,100	12,403	12,713	13,030	13,356	13,690
52105.0000.000	TELEPHONE	8,255	8,219	8,056	7,500	7,688	7,880	8,077	8,279	8,486
52300.0000.000	DEPARTMENTAL EXPENSE	19,591	15,235	12,647	15,000	15,375	15,759	16,153	16,557	16,971
52325.0000.000	OPERATING SOFTWARE	2,152	1,486	1,313	2,150	2,204	2,259	2,315	2,373	2,433
52331.0000.000	ELECTION EXPENSE	29,038	134	132,461	0	40,000	0	40,000	0	40,000
52332.0000.000	MUNICIPAL CODE MTCE. EXPE	0	6,109	0	2,500	2,563	2,627	2,692	2,760	2,829
52334.0000.000	PUBLIC NOTICE ADVERTISING	1,946	0	100	3,500	3,588	3,677	3,769	3,863	3,960
52400.0000.000	MAINTENANCE - OFFICE EQPT	0	0	0	0	0	0	0	0	0
52800.0000.000	CONTRACTUAL SERVICES	8,132	3,750	18,504	4,000	4,100	4,203	4,308	4,415	4,526
55125.0000.000	CAPITAL OUTLAY - SOFTWARE	0	0	0	0	0	0	0	0	0
55130.0000.000	CAPITAL OUTLAY-MACH./EQUI	0	0	341	0	0	0	0	0	0
	TOTAL	542,432	382,623	589,296	491,850	545,523	520,098	574,572	549,456	604,763

Next Meeting
September 24, 2009
6:30 pm
Police Department