

CITY OF PACIFICA, CALIFORNIA

SPECIAL REVENUE FUNDS

Special Revenue Funds are created in accordance with Federal, State, or City regulations which require that monies apportioned from these specific funds be spent only for certain designated purposes. Funds included in this fund category are:

DISASTER ACCOUNTING FUND - This fund accounts for all revenues and expenditures incurred due to natural and man-made disasters.

SUPPLEMENTAL LAW ENFORCEMENT SERVICES - This fund was created to account for revenues and expenditures associated with money allocated by the legislature to all cities and counties throughout the state to supplement front line law enforcement services.

FIRE ASSESSMENT FUND - This fund was created to account for revenues and expenditures associated with money collected through the special fire assessment to supplement costs associated with the Fire Department.

GAS TAX FUND - This fund was established to receive and expend the City's allocation of the State Gasoline Taxes. Each city is allocated funds on a population basis in accordance with Sections 2105, 2106, 2107 and 2107.5 of the California Street and Highway Code. Population is determined by the latest Federal Census or survey requested and certified by the cities and conducted by the State Department of Finance. Expenditures may be made for construction or purchasing of rights-of-way on minor streets. Expenditures of money apportioned under Section 2107 may be made for any street purpose. Under Section 2107.5 a flat allocation of \$6,000 per year is granted the City for street engineering.

NPDES STORMWATER FUND - The NPDES (National Pollution Discharge Elimination System) Stormwater Fund was established in fiscal year 1994-95 to account for revenues and expenditures associated with Federal and State mandated stormwater operations.

PLANNED LOCAL DRAINAGE FUND - Revenues are derived from fees levied on new construction in local districts. Funds can be utilized only for the drainage system in those particular districts.

**DISASTER ACCOUNTING FUND
FUND 38 - REVENUES**

SOURCE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
REVENUES:						
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER TAXES	-	-	-	-	-	N/A
LICENSES & PERMITS	-	-	-	-	-	N/A
USE OF MONEY/PROPERTY	-	-	-	-	-	N/A
INTERGOVERNMENTAL REV.	1,002,270	762,535	-	-	-	N/A
CURRENT SERVICES CHARGES	-	-	-	-	-	N/A
RECREATION FEES	-	-	-	-	-	N/A
OTHER REVENUES	60	31,963	-	-	-	N/A
TOTAL REVENUES	1,002,330	794,498	-	-	-	N/A
OTHER FINANCING SOURCES:						
TRANSFERS-IN	-	-	-	-	-	N/A
TOTAL RESOURCES	1,002,330	794,498	-	-	-	N/A

PROJECT SUMMARY

PROJECT	COMPLETED/ NEW/ CONTINUING	FY08-09 BUDGET	FY08-09 EXPENDED	CANCELED BUDGET AUTHORITY	FY09-10 CARRYOVER	ADDITIONAL FY09-10 AUTHORITY
						-
						-
						-

**DISASTER ACCOUNTING FUND
FUND 38 - EXPENDITURES**

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	\$ 39,485	\$ 72,193	\$ -	\$ -	\$ -	N/A
PERSONNEL BENEFITS	14,420	21,173	-	-	-	N/A
SUPPLIES	11,354	28,998	-	-	-	N/A
OTHER SERVICES/CHARGES	962,112	265,170	-	-	-	N/A
INTERGOVERNMENTAL	-	-	-	-	-	N/A
CAPITAL OUTLAY	-	49,261	-	-	-	N/A
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	-	-	-	-	-	N/A
TOTAL	\$ 1,027,371	\$ 436,795	\$ -	\$ -	\$ -	N/A

PERSONNEL SUMMARY

POSITION	NUMBER OF BUDGETED FTE EMPLOYEES				MONTHLY/ HOURLY RANGE
	2006-07	2007-08	2008-09	2009-10	
NO PERSONNEL ASSIGNED					
TOTAL	-	-	-	-	

SUPPLEMENTAL LAW ENFORCEMENT SERVICES
FUND 07 - REVENUES

SOURCE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
REVENUES:						
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER TAXES	-	-	-	-	-	N/A
LICENSES & PERMITS	-	-	-	-	-	N/A
USE OF MONEY/PROPERTY	2,172	414	-	-	-	N/A
INTERGOVERNMENTAL REV.	100,000	100,000	-	-	-	N/A
CURRENT SERVICES CHARGES	-	-	-	-	-	N/A
RECREATION FEES	-	-	-	-	-	N/A
OTHER REVENUES	-	-	-	-	-	N/A
TOTAL REVENUES	102,172	100,414	-	-	-	N/A
OTHER FINANCING SOURCES:						
TRANSFERS-IN	-	-	-	-	-	N/A
TOTAL RESOURCES	<u>\$ 102,172</u>	<u>\$ 100,414</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>N/A</u>

**SUPPLEMENTAL LAW ENFORCEMENT SERVICES
FUND 07 - EXPENDITURES**

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	\$ 106,050	\$ 67,997	\$ -	\$ -	\$ -	N/A
PERSONNEL BENEFITS	47,442	31,300	-	-	-	N/A
SUPPLIES	-	-	-	-	-	N/A
OTHER SERVICES/CHARGES	-	-	-	-	-	N/A
INTERGOVERNMENTAL	-	-	-	-	-	N/A
CAPITAL OUTLAY	-	-	-	-	-	N/A
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	-	-	-	-	-	N/A
TOTAL	\$ 153,492	\$ 99,297	\$ -	\$ -	\$ -	N/A

PERSONNEL SUMMARY

POSITION	NUMBER OF BUDGETED FTE EMPLOYEES				MONTHLY/ HOURLY RANGE
	2006-07	2007-08	2008-09	2009-10	
Police Officer	1.00	0.69	-	-	-
TOTAL	1.00	0.69	-	-	

**FIRE ASSESSMENT
FUND 08 - REVENUES**

SOURCE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
REVENUES:						
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER TAXES	1,036,378	1,036,951	1,020,000	1,020,000	-	-100.00%
LICENSES & PERMITS	-	-	-	-	-	N/A
USE OF MONEY/PROPERTY	11,305	13,018	3,500	3,500	2,500	-28.57%
INTERGOVERNMENTAL REV.	-	-	-	-	-	N/A
CURRENT SERVICES CHARGES	-	-	-	-	-	N/A
RECREATION FEES	-	-	-	-	-	N/A
OTHER REVENUES	-	-	-	-	-	N/A
TOTAL REVENUES	<u>1,047,683</u>	<u>1,049,969</u>	<u>1,023,500</u>	<u>1,023,500</u>	<u>2,500</u>	<u>-99.76%</u>
OTHER FINANCING SOURCES:						
TRANSFERS-IN	-	-	-	-	-	N/A
Beginning Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>N/A</u>
TOTAL RESOURCES	<u>\$ 1,047,683</u>	<u>\$ 1,049,969</u>	<u>\$ 1,023,500</u>	<u>\$ 1,023,500</u>	<u>\$ 2,500</u>	<u>-99.76%</u>

**FIRE ASSESSMENT
FUND 08 - EXPENDITURES**

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	\$ -	\$ 541,700	\$ 566,700	\$ 554,791	\$ -	-100.00%
PERSONNEL BENEFITS	-	284,196	324,200	281,253	-	-100.00%
SUPPLIES	-	-	-	-	-	N/A
OTHER SERVICES/CHARGES	-	-	2,500	2,500	2,500	0.00%
INTERGOVERNMENTAL	18,763	18,877	18,000	18,000	-	-100.00%
CAPITAL OUTLAY	-	-	40,000	61,050	-	-100.00%
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	870,000	-	-	-	-	N/A
SUB-TOTAL	888,763	844,773	951,400	\$ 917,594	2,500	-99.74%
ENDING FUND BALANCE	<hr/>					
TOTAL	\$ 888,763	\$ 844,773	\$ 951,400	\$ 917,594	\$ 2,500	-99.74%

PERSONNEL SUMMARY

POSITION	NUMBER OF BUDGETED FTE EMPLOYEES				MONTHLY/ HOURLY RANGE
	2006-07	2007-08	2008-09	2009-10	
FIREFIGHTER/EMT	-	6.00	6.00	-	5,774-7,633
TOTAL	-	-	6.00	-	

**GAS TAX FUND
FUND 10 - REVENUES**

SOURCE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 CANCELLED	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
REVENUES:							
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER TAXES	1,026,153	720,346	746,000	-	746,000	1,046,000	40.21%
LICENSES & PERMITS	-	-	-	-	-	-	N/A
USE OF MONEY/PROPERTY	6,339	(5,570)	-	-	-	-	N/A
INTERGOVERNMENTAL REV.	33,393	18,418	33,000	-	33,000	33,000	0.00%
CURRENT SERVICES CHARGES	-	-	-	-	-	-	N/A
RECREATION FEES	-	-	-	-	-	-	N/A
OTHER REVENUES	160	1,000	-	-	-	-	N/A
TOTAL REVENUES	1,066,045	734,194	779,000	-	779,000	1,079,000	38.51%
OTHER FINANCING SOURCES:							
TRANSFERS-IN	-	-	-	-	-	-	N/A
TOTAL RESOURCES	\$ 1,066,045	\$ 734,194	\$ 779,000	\$ -	\$ 779,000	\$ 1,079,000	38.51%

PROJECT SUMMARY

PROJECT	COMPLETED/ NEW/ CONTINUING	2008-09 BUDGET	ESTIMATED 2008-09 EXPENDED	ESTIMATED 2008-09 EXPENDED	ESTIMATED 2008-09 EXPENDED	ESTIMATED 2008-09 EXPENDED	PROPOSED 2009-10 BUDGET
	Cancelled	-	-	-	-	-	-
LED Traffic Signal Project	Completed	-	-	-	-	-	-
Rockaway Beach Parking Lot	Completed	-	-	-	-	-	-
Palmetto Ave. Pavement Rehab	Cancelled	-	-	-	-	-	-
Total		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**GAS TAX FUND
FUND 10 - EXPENDITURES**

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	\$ 400,872	\$ 460,588	\$ 470,100	\$ 145,443	\$ 150,900	-67.90%
PERSONNEL BENEFITS	160,612	173,232	196,300	56,196	67,700	-65.51%
SUPPLIES	45,489	31,068	54,000	51,000	69,000	27.78%
OTHER SERVICES/CHARGES	327,050	439,298	437,100	367,350	397,460	-9.07%
INTERGOVERNMENTAL	-	-	-	-	-	N/A
CAPITAL OUTLAY	54,289	3,258	10,000	10,675	9,000	-10.00%
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	-	-	-	-	-	N/A
TOTAL	\$ 988,312	\$ 1,107,444	\$ 1,167,500	\$ 630,664	\$ 694,060	-40.55%

PERSONNEL SUMMARY

POSITION	NUMBER OF BUDGETED FTE EMPLOYEES				MONTHLY/ HOURLY RANGE
	2006-07	2007-08	2008-09	2009-10	
DIR PUBLIC WORKS/CITY ENGINE	-	0.20	0.02	0.00	12,309-14,079
FIELD SERVICES MANAGER	0.30	0.30	0.30	0.10	9,005-10,355
STREETS/BLDG SUPERINT.	0.25	0.25	0.25	0.25	7,328-8,848
PARKS SUPERINTENDENT	-	0.75	0.15	0.25	7,328-8,848
PARKS/PW SUPERVISOR	0.85	0.10	0.10	0.10	5,398-6,861
STREET SUPERVISOR	0.50	-	0.25	0.25	5,398-6,861
MAINTENANCE WORKER I	-	1.25	1.25	1.00	3,955-4,774
MAINTENANCE WORKER II	1.00	0.25	0.25	0.00	4,213-5,020
MAINTENANCE WORKER III	0.50	0.25	-	-	4,547-5,398
SENIOR TREE TRIMMER	0.50	-	0.50	0.00	4,573-5,448
TREE TRIMMER	2.25	2.75	2.25	0.25	4,213-5,020
ADMINISTRATIVE ASSISTANT	0.37	0.10	0.10	0.00	
ADMINISTRATIVE CLERK II	-	0.37	0.37	0.00	3,544-4,298
EQUIPMENT OPERATOR	0.50	1.00	0.75	0.25	4,341-5,151
ASSISTANT CIVIL ENGINEER	-	0.25	-	-	-
ASSOCIATE CIVIL ENGINEER	-	0.20	0.36	0.00	7,130-8,360
TOTAL	7.02	8.02	6.90	2.45	

**NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM
FUND 16- REVENUES**

SOURCE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
REVENUES:						
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER TAXES	175,996	176,078	176,000	176,000	176,000	0.00%
LICENSES & PERMITS	-	-	-	-	-	N/A
USE OF MONEY/PROPERTY	-	(8,294)	-	-	-	N/A
INTERGOVERNMENTAL REV.	33,393	18,418	33,000	33,000	33,000	0.00%
CURRENT SERVICES CHARGES	-	-	-	-	-	N/A
RECREATION FEES	-	-	-	-	-	N/A
OTHER REVENUES	-	298	-	-	-	N/A
TOTAL REVENUES	209,389	186,500	209,000	209,000	209,000	0.00%
OTHER FINANCING SOURCES:						
TRANSFERS- IN	-	-	-	-	-	N/A
TOTAL RESOURCES	<u>\$ 209,389</u>	<u>\$ 186,500</u>	<u>\$ 209,000</u>	<u>\$ 209,000</u>	<u>\$ 209,000</u>	<u>0.00%</u>

**NATIONAL POLLUTION DISCHARGE ELIMINATION SYSTEM
FUND 16 - EXPENDITURES**

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	\$ 201,053	\$ 196,030	\$ 41,000	\$ 65,100	\$ 40,600	-0.98%
PERSONNEL BENEFITS	67,496	73,473	17,300	26,100	19,500	12.72%
SUPPLIES	352	7,575	1,275	1,295	1,400	9.80%
OTHER SERVICES/CHARGES	53,511	50,946	50,000	53,500	53,820	7.64%
INTERGOVERNMENTAL	4,730	5,172	5,000	5,000	5,000	0.00%
CAPITAL OUTLAY	1,000	-	825	-	-	-100.00%
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	-	-	-	-	-	N/A
TOTAL	\$ 328,142	\$ 333,196	\$ 115,400	\$ 150,995	\$ 120,320	4.26%

PERSONNEL SUMMARY

POSITION	NUMBER OF BUDGETED FTE EMPLOYEES				MONTHLY/ HOURLY RANGE
	2006-07	2007-08	2008-09	2009-10	
CITY MANAGER	0.07	0.07	-	-	-
CITY ATTORNEY	0.02	0.02	-	-	-
DIRECTOR OF FINANCE	0.02	-	-	-	-
ADMIN. SERVICES DIRECTOR	-	0.01	-	-	-
DIR OF PUBLIC WORKS/CITY ENC	-	-	-	-	-
FIELD SERVICES MANAGER	0.20	0.20	0.05	0.05	9,005-10,355
STREET & BLDG SUPERINT.	-	0.15	0.025	0.025	7,328-8,848
CITY CLERK	0.02	0.02	-	-	-
STREET SUPERVISOR	-	-	-	-	-
ASSISTANT CIVIL ENGINEER	0.40	-	-	-	-
EQUIPMENT OPERATOR	1.00	1.00	0.50	0.50	4,341-5,151
EXECUTIVE ASSISTANT	0.02	0.02	-	-	-
STREETS/BUILDING SUPER.	0.15	-	-	-	-
ASSOCIATE CIVIL ENGINEER	-	0.45	-	-	-
PROJECT COORDINATOR	0.15	0.50	-	-	-
TOTAL	2.05	2.44	0.575	0.575	

**PLANNED LOCAL DRAINAGE
FUND 19 - REVENUES**

SOURCE	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 CANCELLED	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
REVENUES:							
PROPERTY TAXES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
OTHER TAXES	-	-	-	-	-	-	N/A
LICENSES & PERMITS	-	-	-	-	-	-	N/A
USE OF MONEY/PROPERTY	11,275	15,007	9,000	-	4,500	4,500	-50.00%
INTERGOVERNMENTAL REV.	-	-	-	-	-	-	N/A
CURRENT SERVICES CHARGES	16,554	154,541	30,000	-	-	50,000	66.67%
RECREATION FEES	-	-	-	-	-	-	N/A
OTHER REVENUES	-	-	-	-	-	-	N/A
TOTAL REVENUES	27,829	169,548	39,000	-	4,500	54,500	39.74%
OTHER FINANCING SOURCES:							
TRANSFERS-IN	-	20,000	-	-	-	-	N/A
TOTAL RESOURCES	\$ 27,829	\$ 189,548	\$ 39,000	\$ -	\$ 4,500	\$ 54,500	39.74%

PROJECT SUMMARY

PROJECT	COMPLETED/ NEW/ CONTINUING	2008-09 BUDGET	ESTIMATED 2008-09 EXPENDED	PROPOSED 2009-10 BUDGET
Drainage Basin-San Pedro Terr	On Hold	-	-	-
Montezuma Storm Drain	Cancelled	-	-	-
Drainage Master Plan Study	Continuing	-	-	150,000
Calera Creek Drainage Impr.	On Hold	-	-	-
TOTAL		\$ -	\$ -	\$ 150,000

**PLANNED LOCAL DRAINAGE
FUND 19 - EXPENDITURES**

FUNCTION	2006-07 ACTUAL	2007-08 ACTUAL	2008-09 BUDGET	2008-09 PROJECTED	2009-10 ADOPTED	PERCENT CHANGE
SALARIES AND WAGES	\$ -	\$ -	\$ -	\$ -	\$ -	N/A
PERSONNEL BENEFITS	-	-	-	-	-	N/A
SUPPLIES	1,198	-	3,000	3,000	3,000	0.00%
OTHER SERVICES/CHARGES	-	-	-	-	6,000	N/A
INTERGOVERNMENTAL	-	-	-	-	-	N/A
CAPITAL OUTLAY	6,920	8,455	-	-	150,000	N/A
DEBT SERVICE	-	-	-	-	-	N/A
TRANSFERS-OUT	-	-	-	-	-	N/A
TOTAL	\$ 8,118	\$ 8,455	\$ 3,000	\$ 3,000	\$ 159,000	5200.00%

PERSONNEL SUMMARY

POSITION	NUMBER OF BUDGETED FTE EMPLOYEES				MONTHLY/ HOURLY RANGE
	2006-07	2007-08	2008-09	2009-10	
NO PERSONNEL ASSIGNED					
TOTAL	0.00	0.00	0.00	0.00	