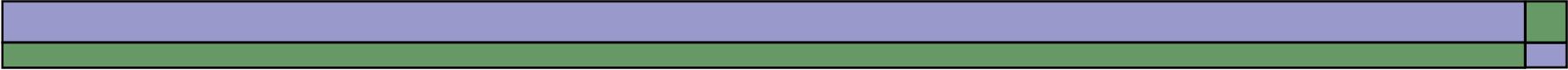


City of Pacifica  
May 8, 2013

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Budget Work Session  
FY 2013/14



# FY 2012/13 Budget Work Session #2

- **Continued Discussion from May 1, 2013 Budget Study Session**
  - \*Draft Reserve Policy**
    - Impact on future bond ratings for debt financing**
    - Draft with changes from last meeting**
  
- **Wastewater Treatment Plant and Collections Budget (Funds 18 and 34)**
  
- **All other Funds including Capital Projects**
  - Gas Tax (Fund 10)**
  - Street Assessment (Fund 8)**
  - Manor Drive (Fund 14)**
  - Drainage (Fund 19)**
  - Parks and Playfields (Fund 26)**
  - Internal Services (Funds 71 & 72 Motor Pool)**
  - Highway 1 (Fund 12)**
  - NPDES (Fund 19)**
  - Capital Improvement (Fund 22)**
  - Davies Trust (Fund 27)**
  
- **Other items for consideration**
  
- **Next Budget Study Session (if necessary) – Wednesday, May 22nd at 6PM**
- **Upcoming City Council Meetings – Monday, May 13<sup>th</sup> Sewer Rate Hearing, Tuesday, May 28, 2013 and Monday, June 10, 2013 – 7PM**

## **General Fund Reserve Policy for GASB 54**

### General Fund Reserves

The City shall work to fully fund reserves at 10% of General Fund expenditures. As part of each budget cycle, the City Council will evaluate any additional revenue generated over the prior year and will allocate the increased revenue to reserves. The Council may consider allocating additional revenue to economic development projects that will generate additional revenue. At the time that 10% is attained, the City Council will review the goal of 10% and consider increasing the reserve goal.

Two-thirds of those reserves shall be unreserved and undesignated. The remaining one-third shall be for economic contingencies. Unreserved, undesignated reserves are General Fund balances that accumulate over time as a result of revenues in excess of expenditures. This type of reserve is not set aside for any particular purpose.

The economic contingency reserve provides for unexpected interruptions in cash inflows to the City. Economic contingencies may occur as a result of the State holding back on or altering tax disbursements, loss of sales tax receipts from major retailers moving out of the City, or a significant economic slowdown. This reserve will be utilized to cover the City's expenditures until a solution to the shortage is found.

### Appropriation/Expenditure of Reserve Funds

A majority vote of the whole City Council is required for any appropriation and expenditure of funds from the reserves noted above.

## Wastewater Treatment Plant – Requirements (Fund 18)

REVENUES					
Use of Money & Property	25,872	16,479	23,000	23,000	25,000
Current Service Charges	11,598,644	11,937,379	12,400,000	12,400,000	13,200,000
Other Revenues	47,044	34,415	10,000	10,000	10,000
Total Revenues	11,671,560	11,988,273	12,433,000	12,433,000	13,235,000
Total Resources	15,505,543	15,815,845	17,397,216	17,397,216	17,216,162
EXPENDITURES					
Salaries and Wages	2,345,738	2,559,373	2,453,900	2,518,275	2,466,600
Personnel Retirement & Benefits	698,269	748,251	928,363	800,075	977,174
Department Expense/Supplies	527,860	580,906	582,362	604,362	618,233
Other Services/Charges	1,879,375	1,812,724	2,047,283	2,021,283	2,203,465
Depreciation	0	0	0	0	0
Intergovernmental	1,020,513	1,021,289	1,039,012	1,039,012	1,070,182
Capital Outlay	19,588	1,402,969	455,000	441,000	90,000
Debt Service	2,865,962	2,726,117	2,909,447	2,909,447	2,996,229
Transfers Out	2,320,666	0	3,082,600	3,082,600	3,077,637
Total Expenditures	11,677,971	10,851,629	13,497,967	13,416,054	13,499,520
Contingency	0	1,113,427	320,061	-752,352	38,095
Reserve for Plant Replacement *	3,827,572	3,850,789	3,579,188	4,733,514	3,678,547
Total Requirements	15,505,543	15,815,845	17,397,216	17,397,216	17,216,162

## Sewer Facility Construction – Requirements (Fund 34)

### FUND 34

#### SEWER FACILITY CONSTRUCTION

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	1,697,126	1,373,743	427,230	427,230	2,699,114
<b>REVENUES</b>					
Current Service Charges	26,683	8,057	30,000	30,000	30,000
Bond Proceeds	0	0	2,500,000	2,500,000	0
Other Revenues	21,829	938	0	0	0
Transfers In	2,320,666	1,056,000	3,082,600	3,082,600	3,077,637
Total Revenues	<u>2,369,178</u>	<u>1,064,995</u>	<u>5,612,600</u>	<u>5,612,600</u>	<u>3,107,637</u>
Total Resources	<u>4,066,304</u>	<u>2,438,738</u>	<u>6,039,830</u>	<u>6,039,830</u>	<u>5,806,751</u>
<b>EXPENDITURES</b>					
Capital Projects	2,692,561	2,011,508	5,582,600	3,340,716	5,669,350
Total Expenditures	<u>2,692,561</u>	<u>2,011,508</u>	<u>5,582,600</u>	<u>3,340,716</u>	<u>5,669,350</u>
Contingency	1,373,743	427,230	457,230	2,699,114	137,401
Total Requirements	<u>4,066,304</u>	<u>2,438,738</u>	<u>6,039,830</u>	<u>6,039,830</u>	<u>5,806,751</u>

## Wastewater Treatment Plant – Construction Projects - Collections

PROJECT	COMPLETED/ NEW/ CONTINUING	2012-13 BUDGET	ESTIMATED 2012-13 EXPENDED	ADOPTED 2013-14 BUDGET
<b>COLLECTIONS:</b>				
Regional Board Fines	Continuing	265,000	265,000	-
Brighton Pump Station	Continuing	20,000	20,000	-
Anza Pump Station	Continuing	10,000	10,000	20,000
Linda Mar Pump Station	Continuing	40,000	90,000	80,350
Collection System	Continuing	1,480,000	60,000	500,000
Rockaway Pump Station	Continuing	7,000	7,000	-
Sewer System Master Plan	Continuing	30,000	15,000	30,000
Sharp Park Pump Station	Continuing	95,000	80,000	-
Skyridge Pump Station	Continuing	10,000	-	20,000
Linda Mar Generator	Continuing	350,000	200,000	350,000
CCTV Software & Equipment	Continuing	10,000	30,000	-
Palmetto Slip Line Project	Continuing	-	-	-
CMMS Maintenance Software	Continuing	32,600	32,600	-
Sep Lateral Program-CDO	Continuing	550,000	550,000	227,000
Field Toughbooks	Completed	-	-	-
Rockaway Creek W. of 1 Restore	Cancelled	-	-	-
OCE Settlement	Continuing	37,000	7,000	37,000
Smoke Testing	Completed	-	-	-
Root Foaming	New	100,000	38,116	61,000
Capacity Improvement Projects	New	300,000	300,000	300,000
Equalization Basin Project	New	1,000,000	200,000	1,300,000
Repair, Rehab & Replace	New	-	1,000,000	1,374,000
Lateral Grant Assistance	New	-	-	50,000
Forcemain Condition Assessment	New	-	-	50,000
<b>Subtotal Collection Projects</b>		4,336,600	2,904,716	4,399,350

## Wastewater Treatment Plant – Construction Projects - Plant

**PLANT PROJECTS:**

Regional Board Fines	Continuing	20,000	-	-
Digesters	Continuing	440,000	5,000	400,000
Odor Control System	Continuing	30,000	-	30,000
Pump Replacements	Continuing	285,000	170,000	200,000
Meter & Probe Replacements	Continuing	15,000	15,000	15,000
Centrifuges	Continuing	20,000	10,000	100,000
Plant Landscaping	Continuing	20,000	20,000	-
Scada & PLC System	Continuing	35,000	15,000	38,000
Calera Creek Wetlands Compliance	Continuing	55,000	55,000	50,000
NPDES Permit & Compliance	Continuing	50,000	45,000	10,000
Ultraviolet Disinfection Project	Continuing	21,000	20,000	-
Laboratory Programs (WIMS)	Continuing	30,000	25,000	-
Transformer Shed	Continuing	25,000	-	25,000
Parking Lot Restoration	Continuing	1,000	-	20,000
Roof Improvements	Continuing	70,000	-	100,000
Polymer Mixing Devices	Continuing	20,000	20,000	20,000
Laboratory Room Improvements	Continuing	35,000	35,000	40,000
Surveying Equipment	Completed	-	-	-
CCWRP Security/Gate Systems	New	50,000	1,000	48,000
Biosolids	New	24,000	-	24,000
Secondary System/Blowers	New	-	-	80,000
Fuel Tank	New	-	-	70,000
<b>Subtotal Plant Projects</b>		1,246,000	436,000	1,270,000
<b>TOTAL</b>		<b>\$ 5,582,600</b>	<b>\$ 3,340,716</b>	<b>\$ 5,669,350</b>

## Street Construction Requirements (Fund 9)

### FUND 9

#### STREET CONSTRUCTION FUND

		Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance		235,932	33,175	-314,672	-314,672	-308,923
REVENUES	Property Taxes	0	0	0	0	0
	Other Taxes	740,118	794,584	750,000	750,000	750,000
	Licenses & Permits	0	0	0	0	0
	Use of Money & Property	0	0	0	0	0
	Intergovernmental Revenue	41,229	486,193	153,891	153,891	628,411
	Current Service Charges	0	0	0	0	0
	Recreation Fees	0	0	0	0	0
	Other Revenues	13,150	6,900	0	0	0
	Other Financing Sources	0	0	0	0	0
Total Revenues		794,497	1,287,677	903,891	903,891	1,378,411
Total Sources -- Revenues + Beginning Balance		1,030,429	1,320,852	589,219	589,219	1,069,488
EXPENDITURES	Salaries and Wages	274,340	224,867	220,712	200,562	197,890
	Personnel Retirement & Benefits	124,575	93,469	100,761	87,975	109,621
	Departmental Expense/Supplies	227	344	3,300	1,030	3,000
	Other Services/Charges	40,892	47,698	66,675	29,275	68,222
	Intergovernmental	0	0	0	0	0
	Capital Outlay	24,220	715,146	2,563	34,300	489,500
	Debt Service	0	0	0	0	0
	Transfers Out	533,000	554,000	545,000	545,000	529,000
Total Expenditures		997,254	1,635,524	939,011	898,142	1,397,233
Contingency/Operating Reserve		33,175	-314,672	-349,792	-308,923	-327,745
Total Requirements		1,030,429	1,320,852	589,219	589,219	1,069,488

## Street Construction Projects (Fund 9)

### PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>ADOPTED 2013-14 BUDGET</u>
City Street Overlay/Repair	Continuing	-	-	-
ADA Curb Ramps	Continuing	-	-	-
Mapping Pavement Mgmt.	Continuing	6,000	6,000	6,300
Street Light Replacement	Continuing	12,600	12,600	13,230
Congestion Management	Continuing	34,300	34,300	35,000
Accident Location Study	Continuing	1,000	-	1,000
FY 2010-Stip Cycle 1 Lsr-Var St F	Completed	-	-	-
ARRA Economic Stimulus-Fed	Completed	-	-	-
FY 2014-Pave. Rehab Linda Mar   New		-	-	487,000
<b>Total</b>		<b>\$ 53,900</b>	<b>\$ 52,900</b>	<b>\$ 542,530</b>

## Gas Tax Fund Requirements (Fund 10)

### FUND 10

#### GAS TAX MAINTENANCE FUND

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	241,419	141,803	274,539	274,539	280,635
REVENUES					
Property Taxes	0	0	0	0	0
Other Taxes	1,024,237	1,146,695	1,106,102	1,106,102	1,179,092
Licenses & Permits	0	0	0	0	0
Use of Money & Property	236	437	250	250	250
Intergovernmental Revenue	33,712	33,619	33,844	33,844	33,844
Current Service Charges	0	0	0	0	0
Recreation Fees	0	0	0	0	0
Other Revenues	5,425	2,272	0	29,597	29,643
Other Financing Sources	0	0	0	0	0
Total Revenues	1,063,610	1,183,023	1,140,196	1,169,793	1,242,829
Total Sources -- Revenues + Beginning Balance	1,305,029	1,324,826	1,414,735	1,444,332	1,523,464
EXPENDITURES					
Salaries and Wages	474,182	294,837	254,225	260,850	260,715
Personnel Retirement & Benefits	179,576	125,977	113,285	119,667	135,220
Departmental Expense/Supplies	60,200	45,443	90,475	90,475	92,738
Other Services/Charges	430,029	575,761	943,006	593,006	838,671
Intergovernmental	0	0	0	0	0
Capital Outlay	19,239	8,269	54,050	55,050	36,576
Debt Service	0	0	0	44,649	136,100
Transfers Out	0	0	0	0	0
Total Expenditures	1,163,226	1,050,287	1,455,041	1,163,697	1,500,019
Contingency	141,803	274,539	-40,306	280,635	23,445
Operating Reserve					
Total Requirements	1,305,029	1,324,826	1,414,735	1,444,332	1,523,464

## Gas Tax Fund Projects (Fund 10)

### PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	_____	_____	_____	<u>PROPOSED 2013-14 BUDGET</u>
Streetlights Undergrounding	Continuing	350,000	-				350,000
LED Traffic Signal Project	Completed	-	-				-
Rockaway Beach Parking Lot	Completed	-	-				-
Palmetto Ave. Pavement Rehab	Cancelled	-	-				-
<b>Total</b>		\$ 350,000	\$ -	\$ -	\$ -	\$ -	\$ 350,000

## Highway One Requirements (Fund 12)

### FUND 12

#### HIGHWAY 1 IMPROVEMENT FUND

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	302,928	545,104	288,922	288,922	161,124
REVENUES					
Property Taxes	0	0	0	0	0
Other Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Use of Money & Property	225	642	1,000	1,000	1,000
Intergovernmental Revenue	357,108	780,023	869,977	869,977	715,593
Current Service Charges	0	0	0	0	0
Other Revenues	14,230	7,529	30,000	30,000	30,000
Other Financing Sources	0	0	0	0	0
Total Revenues	371,563	788,194	900,977	900,977	746,593
Total Sources -- Revenues + Beginning Balance	674,491	1,333,298	1,189,899	1,189,899	907,717
EXPENDITURES					
Salaries and Wages	20,828	21,207	19,100	19,250	8,300
Personnel Retirement & Benefits	9,008	9,827	8,641	8,825	5,004
Departmental Expense/Supplies	83	868	5,000	700	4,500
Other Services/Charges	99,468	1,012,474	1,596,011	1,000,000	579,361
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Expenditures	129,387	1,044,376	1,628,752	1,028,775	597,165
Contingency	545,104	288,922	-438,853	161,124	310,552
Operating Reserve					
Total Requirements	674,491	1,333,298	1,189,899	1,189,899	907,717

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# Highway One Construction Projects (Fund 12)

## PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>PROPOSED 2013-14 BUDGET</u>
Hwy 1 Transportation Planning	Continuing	6,150	-				1,000
Calera Parkway	Continuing	2,000	200				500
San Pedro Creek Bridge	Continuing	1,580,361	1,000,500				580,361
San Pedro Hdl's Bike Lane	Cancelled	-	-				-
San Pedro Terr Bike Trail	Completed	-	-				-
<b>Total</b>		<b>\$ 1,588,511</b>	<b>\$ 1,000,700</b>				<b>\$ 581,861</b>

## Manor Drive Requirements (Fund 14)

### FUND 14

#### MANOR DRIVE IMPROVEMENT FUND

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	977,676	960,286	942,854	942,854	963,635
REVENUES					
Property Taxes	0	0	0	0	0
Other Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Use of Money & Property	5,472	3,465	2,500	2,500	1,000
Intergovernmental Revenue	0	0	0	0	0
Current Service Charges	0	0	0	0	0
Other Revenues	4,022	7,013	20,000	20,000	0
Other Financing Sources	0	0	0	0	0
Total Revenues	9,494	10,478	22,500	22,500	1,000
Total Sources -- Revenues + Beginning Balance	987,170	970,764	965,354	965,354	964,635
EXPENDITURES					
Salaries and Wages	18,872	19,182	0	0	0
Personnel Retirement & Benefits	8,012	8,728	1,719	1,719	1,776
Departmental Expense/Supplies	0	0	0	0	0
Other Services/Charges	0	0	448,250	0	448,250
Intergovernmental	0	0	0	0	0
Capital Outlay	0	0	80,000	0	80,000
Transfers Out	0	0	0	0	0
Total Expenditures	26,884	27,910	529,969	1,719	530,026
Contingency	960,286	942,854	435,385	963,635	434,609
Operating Reserve					
Total Requirements	987,170	970,764	965,354	965,354	964,635

# Manor Drive Construction Projects (Fund 14)

## PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>PROPOSED 2013-14 BUDGET</u>
Manor Drive Widening/Signals				
Contractual Services	Continuing	65,350	-	65,350
Contractual Services/Legal	Continuing	12,900	-	12,900
Contract Engineering Services	Continuing	20,000	-	20,000
Milagra-Hwy 1 On Ramp				
Contractual Services	Continuing	370,000	-	370,000
Contract Engineering Services	Continuing	60,000	-	60,000
<b>TOTAL</b>		<b>\$ 528,250</b>	<b>\$ -</b>	<b>\$ 528,250</b>

# NPDES Requirements (Fund 16)

## (National Pollutant Discharge Elimination System)

**FUND 16**

**NPDES STORMWATER FUND**

		Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance		-76,829	20,915	147,539	147,539	204,558
REVENUES	Property Taxes	0	0	0	0	0
	Other Taxes	177,562	177,562	180,000	180,000	180,000
	Licenses & Permits	0	0	0	0	0
	Use of Money & Property	-304	223	75	75	75
	Intergovernmental Revenue	33,712	33,619	33,844	33,844	95,895
	Current Service Charges	0	0	0	0	0
	Other Revenues	0	0	0	0	0
	Other Financing Sources	0	0	0	0	0
Total Revenues		<u>210,970</u>	<u>211,404</u>	<u>213,919</u>	<u>213,919</u>	<u>275,970</u>
Total Sources -- Revenues + Beginning Balance		<u>134,141</u>	<u>232,319</u>	<u>361,458</u>	<u>361,458</u>	<u>480,528</u>
EXPENDITURES	Salaries and Wages	35,092	9,481	31,200	31,575	41,900
	Personnel Retirement & Benefits	10,182	5,484	14,094	14,350	19,683
	Departmental Expense/Supplies	625	205	5,441	6,175	5,577
	Other Services/Charges	57,480	60,091	70,000	69,500	113,925
	Intergovernmental	9,847	9,519	5,000	5,000	5,000
	Capital Outlay	0	0	0	30,300	80,000
	Transfers Out	0	0	0	0	0
Total Expenditures		<u>113,226</u>	<u>84,780</u>	<u>125,735</u>	<u>156,900</u>	<u>266,085</u>
	Contingency					
	Operating Reserve	20,915	147,539	235,723	204,558	214,443
Total Requirements		<u>134,141</u>	<u>232,319</u>	<u>361,458</u>	<u>361,458</u>	<u>480,528</u>

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# NPDES Projects (Fund 16)

## (National Pollutant Discharge Elimination System)

### PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>PROPOSED 2013-14 BUDGET</u>	<u>PROPOSED PERCENT BUDGET</u>
Citywide SD Inlet Improvement Program	Continuing	5,125	5,125	5,253	N/A
Trash Capture Device Installation Project	Completed	-	30,300	80,000	N/A
San Pedro Creek TMPL Monitoring Plan/Annual Mon.	New	-	-	40,000	N/A
<b>TOTAL</b>		<b>\$ 5,125</b>	<b>\$ 35,425</b>	<b>\$ 125,253</b>	<b>N/A</b>

## Local Drainage Requirements (Fund 19)

### FUND 19

#### PLANNED LOCAL DRAINAGE FUND

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	433,903	406,886	314,634	314,634	307,034
REVENUES					
Property Taxes	0	0	0	0	0
Other Taxes	0	0	0	0	0
Licenses & Permits	0	0	0	0	0
Use of Money & Property	2,448	1,303	1,400	1,400	1,500
Intergovernmental Revenue	0	0	0	0	0
Current Service Charges	340	0	0	0	0
Other Revenues	0	0	0	0	0
Other Financing Sources	0	0	0	0	0
Total Revenues	<u>2,788</u>	<u>1,303</u>	<u>1,400</u>	<u>1,400</u>	<u>1,500</u>
Total Sources -- Revenues + Beginning Balance	<u>436,691</u>	<u>408,189</u>	<u>316,034</u>	<u>316,034</u>	<u>308,534</u>
EXPENDITURES					
Salaries and Wages	0	0	0	0	0
Personnel Retirement & Benefits	0	0	0	0	0
Departmental Expense/Supplies	0	0	3,075	3,000	3,000
Other Services/Charges	0	0	6,150	6,000	6,000
Intergovernmental	0	0	0	0	0
Capital Outlay	29,805	93,555	5,000	0	0
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Expenditures	<u>29,805</u>	<u>93,555</u>	<u>14,225</u>	<u>9,000</u>	<u>9,000</u>
Contingency	406,886	314,634	301,809	307,034	299,534
Operating Reserve					
Total Requirements	<u>436,691</u>	<u>408,189</u>	<u>316,034</u>	<u>316,034</u>	<u>308,534</u>

## Local Drainage Construction Projects (Fund 19)

### PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>PROPOSED 2013-14 BUDGET</u>
Drainage Basin-San Pedro Terr	On Hold	-	-	-
Drainage Master Plan Study	Completed	5,000	-	-
Calera Creek Drainage Impr.	On Hold	-	-	-
TOTAL		\$ 5,000	\$ -	\$ -

# Capital Improvement Requirements (Fund 22)

FUND 22

## CAPITAL IMPROVEMENT FUND

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance *	3,514,750	3,411,113	2,961,222	2,961,222	2,656,146
REVENUES					
Property Taxes	0	0	0	0	0
Other Taxes	0	0	0	0	0
Licenses & Permits	28,900	10,194	59,229	59,229	59,229
Use of Money & Property	16,846	10,920	500	500	500
Intergovernmental Revenue	0	80,037	263,872	14,872	249,000
Current Service Charges	0	0	0	0	0
Other Revenues	193,823	105,913	78,000	221,000	1,325,000
Other Financing Sources	0	0	0	0	0
Total Revenues	239,569	207,064	401,601	295,601	1,633,729
Total Sources -- Revenues + Beginning Balance	3,754,319	3,618,177	3,362,823	3,256,823	4,289,875
EXPENDITURES					
Salaries and Wages	56,750	58,987	41,100	41,550	40,700
Personnel Retirement & Benefits	22,237	24,676	19,344	19,025	21,684
Departmental Expense/Supplies	162	178	1,025	1,025	1,051
Other Services/Charges	0	2,100	19,100	12,100	12,153
Intergovernmental	0	0	0	0	0
Capital Outlay - Equipment	2,000	2,050	2,050	2,100	2,100
Capital Projects	262,057	568,964	1,862,950	524,877	3,014,900
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Expenditures	343,206	656,955	1,945,569	600,677	3,092,588
Contingency	477,940	12,529	385,705	0	0
Reserve-Capital Projects	2,000,000	1,865,520	223,376	1,497,973	314,114
Reserve-Frontierland Remediation	917,766	1,067,766	792,766	1,142,766	867,766
Reserve-ADA	15,407	15,407	15,407	15,407	15,407
Reserve-AB 1600					
Total Requirements	3,754,319	3,618,177	3,362,823	3,256,823	4,289,875

May 8, 2013

City of Pacifica - All Funds  
Budget Work Session #2

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## Capital Improvement Construction Projects (Fund 22)

### PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>2012-13 BUDGET</u>	<u>ESTIMATED 2012-13 EXPENDED</u>	<u>PROPOSED 2013-14 BUDGET</u>
Esplnd/RV Park Trail Beach Access	Continuing	-	-	-
Frontierland Remed Park & Equip	Continuing	350,000	-	350,000
San Pedro Creek Fld Control	On Hold	-	-	-
Pier Rehabilitation	Continuing	-	34,000	465,000
Capistrano Bridge Fish Passage	On Hold	-	-	-
ADA Projects	On Hold	-	-	-
Linda Mar Culvert Fish Pass	On Hold	-	-	-
Muni Bldg Repairs	Completed	-	-	-
Police Station Construction	Transf to GF	-	-	-
Esplanade Rock Revetment	Completed	-	-	-
Devils Slide Headlands Trail	Transf to F26	-	-	-
Pier Memorial Bench Program	Continuing	3,000	3,232	-
Financial Software	Continuing	20,000	-	-
Olympian Drainage Project	Completed	-	-	-
Community Center Restroom	Completed	-	-	-
Bike Park	On Hold	-	-	-
Sharp Park Strategic Plan	Continuing	-	-	-
IT Infrastructure Replacement	Continuing	30,000	7,650	-
Economic Analysis-Beach Blvd Proj	Continuing	200,000	100,000	100,000
Library Needs Assessment	Continuing	12,000	12,000	-
EECB Grant-Federal	Continuing	-	1,270	-
Palmetto Streetscape	Continuing	1,250,000	148,000	2,102,000
Pacifica Shuttle	Continuing	-	20,825	-
Energy Retrofit Project	Continuing	-	200,000	-
<b>Total</b>		<b>\$ 1,865,000</b>	<b>\$ 526,977</b>	<b>\$ 3,017,000</b>

## Parks and Playfields Requirements (Fund 26)

### FUND 26

#### PARKS/PLAYFIELD CAPITAL IMPROVEMENTS

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	262,379	227,389	-134,401	-134,401	12,249
<b>REVENUES</b>					
Use of Money & Property	1,425	211	800	800	800
Intergovernmental Revenue	0	0	0	150,000	0
Current Service Charges	0	0	0	0	0
Special Programs Revenues	3,600	1,200	0	0	0
Other Revenues	35,499	48,545	40,000	40,000	40,000
Other Financing Sources	0	0	0	0	0
<b>Total Revenues</b>	<b>40,524</b>	<b>49,956</b>	<b>40,800</b>	<b>190,800</b>	<b>40,800</b>
<b>Total Sources -- Revenues + Beginning Balance</b>	<b>302,903</b>	<b>277,345</b>	<b>-93,601</b>	<b>56,399</b>	<b>53,049</b>
<b>EXPENDITURES</b>					
Salaries and Wages	38,948	39,203	29,400	29,800	29,300
Personnel Retirement & Benefits	16,125	17,217	13,943	14,350	16,253
Departmental Expense/Supplies	476	0	0	0	0
Other Services/Charges	0	0	0	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	19,965	355,326	0	0	0
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>75,514</b>	<b>411,746</b>	<b>43,343</b>	<b>44,150</b>	<b>45,553</b>
Contingency/Operating Reserve	227,389	-134,401	-136,944	12,249	7,496
<b>Total Requirements</b>	<b>302,903</b>	<b>277,345</b>	<b>-93,601</b>	<b>56,399</b>	<b>53,049</b>

## Parks and Playfields Capital Projects (Fund 26)

### PROJECT SUMMARY

<b>PROJECT</b>	<b>COMPLETED/ NEW/ CONTINUING</b>	<b>2012-13 BUDGET</b>	<b>ESTIMATED 2012-13 EXPENDED</b>				<b>PROPOSED 2013-14 BUDGET</b>
Memorial Bench Program	Completed	-	-				-
Esplanade Trail - 500 Block	Completed	-	-				-
Linda Mar Restroom	Cancelled	-	-				-
Headlands Trail	Continuing	-	-				-
Sanchez Dog Park	Completed	-	-				-
<b>TOTAL</b>		<b>\$ -</b>	<b>\$ -</b>				<b>\$ -</b>

## Davies Trust Requirements (Fund 27)

### FUND 27

#### PB&R - R. DAVIES TRUST FUND

	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	3,533,753	3,482,450	3,452,773	3,452,773	3,450,039
<b>REVENUES</b>					
Use of Money & Property	12,420	5,795	6,000	3,600	3,600
Intergovernmental Revenue	0	0	0	0	0
Current Service Charges	0	0	0	0	0
Recreation Fees	0	0	0	0	0
Other Revenues	0	112	0	0	0
Other Financing Sources	0	0	0	0	0
<b>Total Revenues</b>	<b>12,420</b>	<b>5,907</b>	<b>6,000</b>	<b>3,600</b>	<b>3,600</b>
<b>Total Sources -- Revenues + Beginning Balance</b>	<b>3,546,173</b>	<b>3,488,357</b>	<b>3,458,773</b>	<b>3,456,373</b>	<b>3,453,639</b>
<b>EXPENDITURES</b>					
Salaries and Wages	6,446	20,000	16,000	6,100	0
Personnel Retirement & Benefits	319	500	440	150	0
Departmental Expense/Supplies	10,514	10,000	10,000	0	3,500
Other Services/Charges	0	5,000	5,000	0	0
Intergovernmental	0	0	0	0	0
Capital Outlay	46,360	0	0	0	0
Debt Service	84	84	84	84	84
Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>63,723</b>	<b>35,584</b>	<b>31,524</b>	<b>6,334</b>	<b>3,584</b>
Contingency/Operating Reserve	32,450	2,773	-22,751	39	55
Trust Principal	3,450,000	3,450,000	3,450,000	3,450,000	3,450,000
<b>Total Requirements</b>	<b>3,546,173</b>	<b>3,488,357</b>	<b>3,458,773</b>	<b>3,456,373</b>	<b>3,453,639</b>

## Davies Trust Construction Projects (Fund 27)

### PROJECT SUMMARY

<u>PROJECT</u>	<u>COMPLETED/ NEW/ CONTINUING</u>	<u>FY2012-13 BUDGET</u>	<u>FY2012-13 EXPENDED</u>	<u>PROPOSED 2013-14 BUDGET</u>
Community Center Roof	Completed	-	-	-
Fairmont Park/Dedication	Completed	-	-	-
Parks & Rec Projects	Continuing	31,440	6,250	-
Skatepark Restroom	Completed	-	-	-
Fairmont Rec Roof	Completed	-	-	-
Community Ctr Kitchen Floor/Par	Completed	-	-	-
Oceana Pool Renovation	Completed	-	-	-
<b>TOTAL</b>		<b>\$31,440</b>	<b>\$6,250</b>	<b>\$0</b>

## Internal Services Funds

- Fund 40 Debt – to be presented on May 28th
- Fund 65 Dental Plan - to be presented on May 28th
- Fund 66 Workers Compensation - presented on May 28th
- Fund 67 General Liability - to be presented on May 28th
- Fund 71 Motor Pool Operations
- Fund 72 Motor Pool Replacement

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 government on a cost reimbursement basis.

## Motor Pool Operations Requirements (Funds 71)

### FUND 71

#### MOTOR POOL OPERATIONS FUND

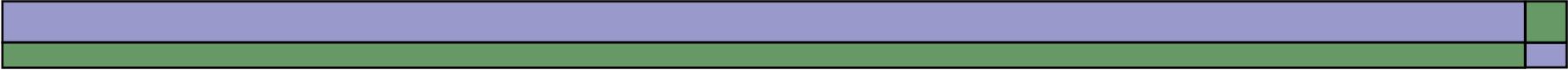
	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	178,393	215,847	149,456	149,456	45,633
<b>REVENUES</b>					
Use of Money & Property	1,230	747	850	850	850
Intergovernmental Revenue	0	0	0	0	0
Current Service Charges	954,169	798,121	839,848	839,848	865,043
Other Revenues	971	21,765	0	12,150	0
Other Financing Sources	0	0	0	0	0
Total Revenues	956,370	820,633	840,698	852,848	865,893
Total Sources -- Revenues + Beginning Balance	1,134,763	1,036,480	990,154	1,002,304	911,526
<b>EXPENDITURES</b>					
Salaries and Wages	328,300	317,495	314,500	322,575	315,600
Personnel Retirement & Benefits	114,602	107,666	117,944	112,625	132,594
Departmental Expense/Supplies	436,748	418,789	453,300	448,300	467,689
Other Services/Charges	34,802	37,974	44,970	42,971	44,569
Intergovernmental	0	0	0	0	0
Capital Outlay	4,464	5,100	30,200	30,200	30,955
Debt Service	0	0	0	0	0
Transfers Out	0	0	0	0	0
Total Expenditures	918,916	887,024	960,914	956,671	991,407
Contingency/Operating Reserve	215,847	149,456	29,240	45,633	-79,881
Total Requirements	1,134,763	1,036,480	990,154	1,002,304	911,526

## Motor Pool Replacement Requirements (Fund 72)

### FUND 72

#### MOTOR POOL REPLACEMENT FUND

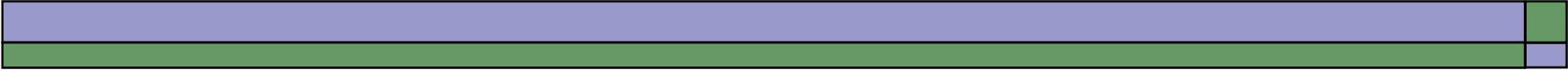
	Actual 2010-11	Actual 2011-12	Budget 2012-13	Projected 2012-13	Proposed 2013-14
Beginning Balance	1,622,674	2,076,758	2,175,232	2,175,232	1,943,755
<b>REVENUES</b>					
Use of Money & Property	6,775	4,656	5,000	5,000	5,000
Current Service Charges	420,936	1,082,568	745,689	517,988	338,504
Other Revenues	26,373	109,392	0	0	0
Other Financing Sources	0	0	0	0	0
<b>Total Revenues</b>	<b>454,084</b>	<b>1,196,616</b>	<b>750,689</b>	<b>522,988</b>	<b>343,504</b>
<b>Total Sources -- Revenues + Beginning Balance</b>	<b>2,076,758</b>	<b>3,273,374</b>	<b>2,925,921</b>	<b>2,698,220</b>	<b>2,287,259</b>
<b>EXPENDITURES</b>					
Departmental Expense/Supplies	0	393	0	0	0
Other Services/Charges	0	0	0	0	0
Capital Outlay	229,922	1,097,749	920,000	754,465	269,860
Annual Depr Exp	0	0	0	0	0
Transfers Out	0	0	0	0	0
<b>Total Expenditures</b>	<b>229,922</b>	<b>1,098,142</b>	<b>920,000</b>	<b>754,465</b>	<b>269,860</b>
Contingency/Operating Reserve	1,494,951	1,685,801	1,493,844	1,416,316	1,474,137
Reserve for Vehicle Replacement	581,807	489,431	512,077	527,439	543,262
<b>Total Requirements</b>	<b>2,076,758</b>	<b>3,273,374</b>	<b>2,925,921</b>	<b>2,698,220</b>	<b>2,287,259</b>



# Discussion

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## Discussion



# Budget Dates for City Council Meetings

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- Monday, May 13, 2013 Sewer Rate Hearing
- Wednesday, May 22, 2013 Budget Work Session (if necessary)
- Tuesday, May 28, 2013
  - Capital Improvement Program
  - NPDES and UUT (No changes proposed)
  
- Monday, June 10, 2013
  - General Fund Budget

Copies of this presentation are posted on the City's website. The budget Study Session presentations can be found in the Finance section and the City News and Events section of the website at:

[www.cityofpacific.org/depts/finance](http://www.cityofpacific.org/depts/finance)  
[www.cityofpacific.org/about/news\\_n\\_events](http://www.cityofpacific.org/about/news_n_events)