



# FY 2014 Mid-Biennial Operating Budget Update

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Director of Finance: Tracy Vesely

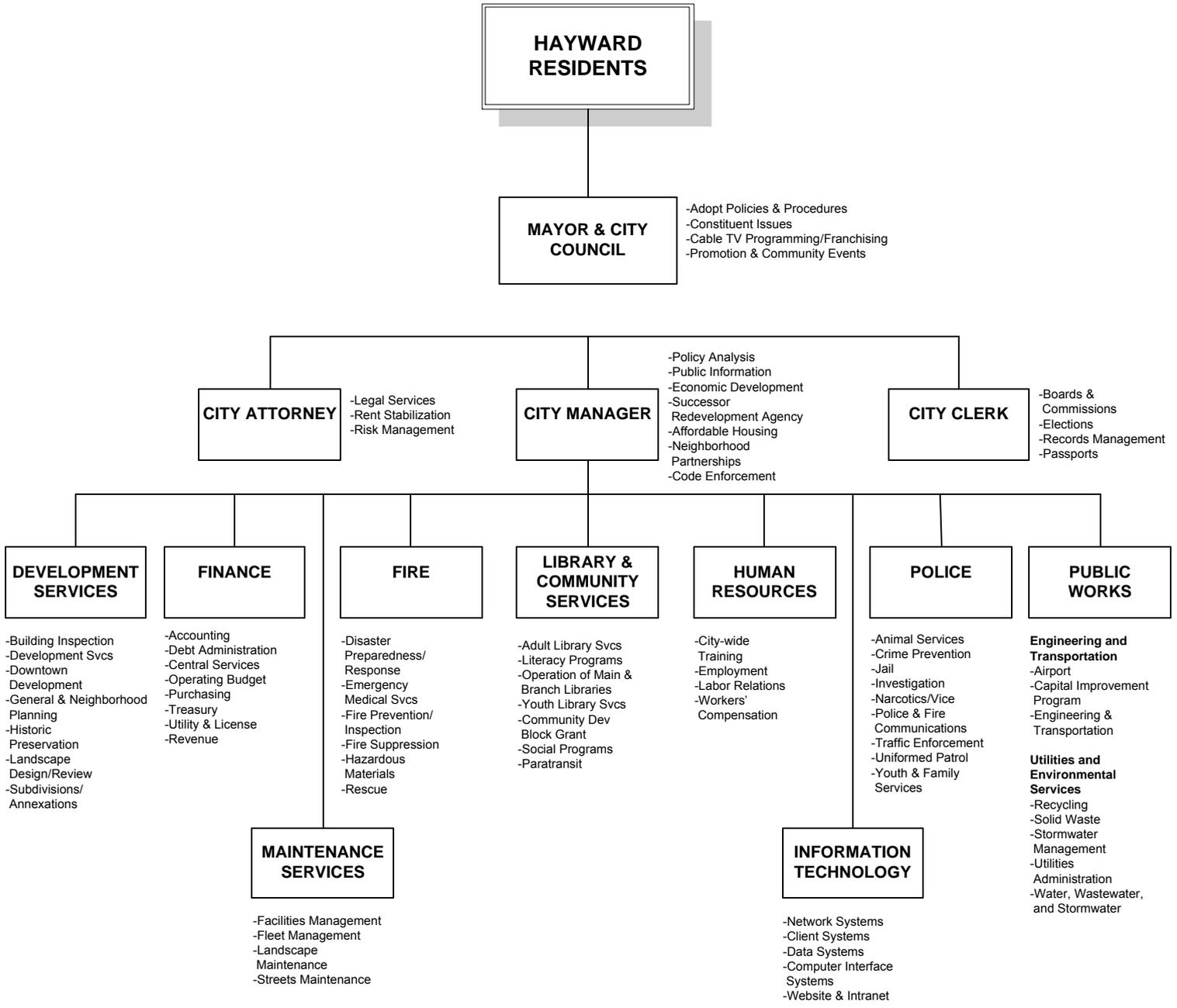
Prepared by Department of Finance

Special thanks to:

Mark Guenther, Information Technology Director  
Sarah Monnastes, Human Resources Analyst II  
Nan Barton, Financial Analyst

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# CITY OF HAYWARD ORGANIZATION



## City of Hayward Elected Officials

The Mayor and six Council members represent Hayward residents, adopt public policy, and approve resource allocations consistent with community priorities. The City Council generally meets the first, third, and fourth Tuesday of each month at 7:00 p.m. in Council Chambers, 2nd Floor of 777 B Street, Hayward, CA 94541. The public is invited and encouraged to attend Council meetings.



**Michael Sweeney**  
Mayor  
Term Expires 2014



**Marvin Peixoto**  
Council Member  
Term Expires 2014



**Barbara Halliday**  
Council Member  
Term Expires 2016



**Mark Salinas**  
Council Member  
Term Expires 2014



**Greg Jones**  
Council Member  
Term Expires 2016



**Francisco Zermeño**  
Council Member  
Term Expires 2016



**Al Mendall**  
Council Member  
Term Expires 2016

**City of Hayward  
Administrative Staff**

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**Appointed by City Council**

City Manager	Fran David
City Attorney	Michael Lawson
City Clerk	Miriam Lens

**Department Directors**

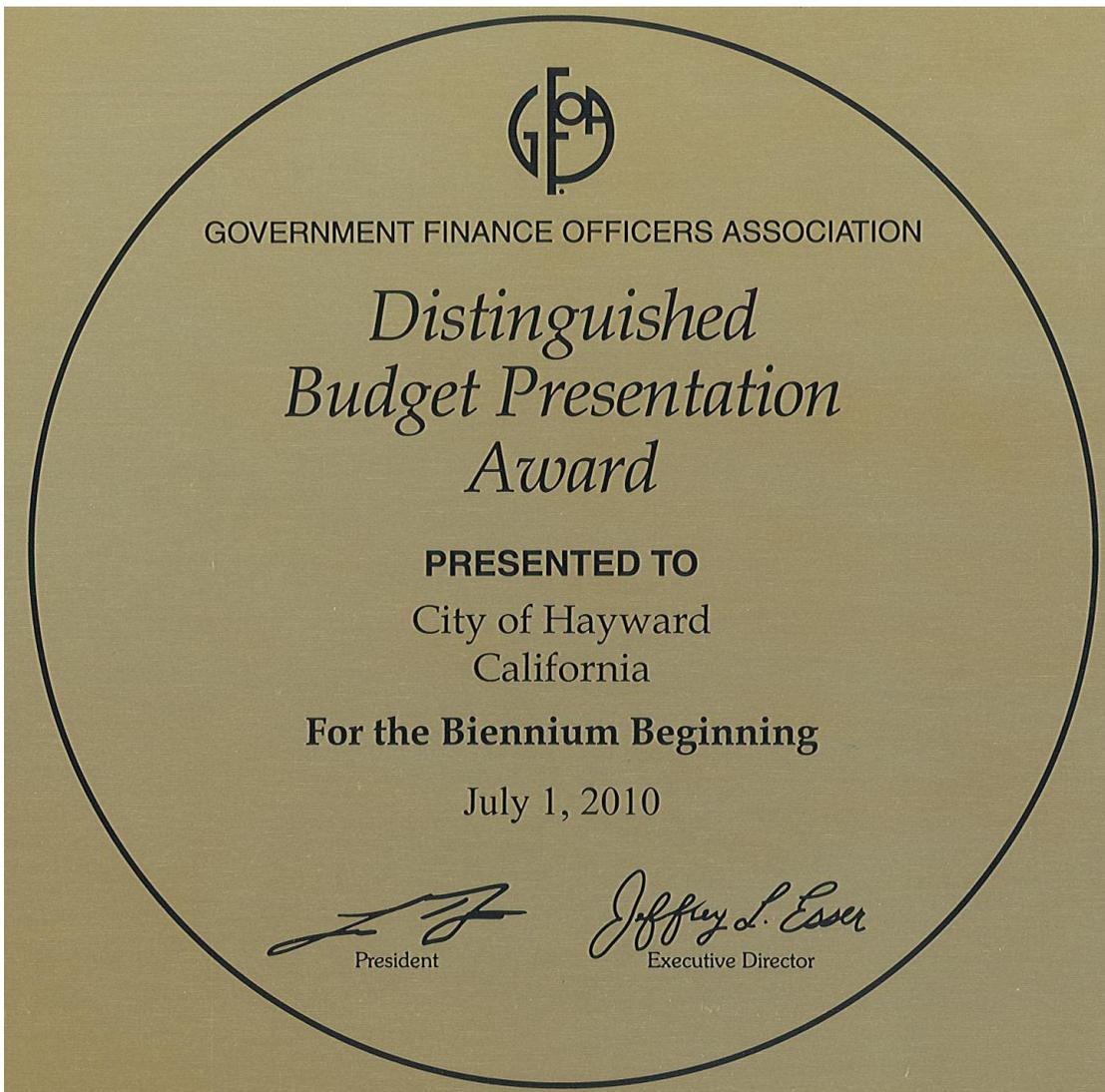
Assistant City Manager	Kelly McAdoo
Development Services	David Rizk
Finance	Tracy Vesely
Fire	Chief Garrett Contreras
Human Resources	Fran Robustelli
Information Technology	Mark Guenther
Library & Community Services	Sean Reinhart
Maintenance Services	Matt McGrath
Police	Chief Diane Urban
Public Works Engineering & Transportation	Morad Fakhrai
Public Works Utilities & Environmental Services	Alex Ameri

## Budget Award

Government Finance Officers Association

The Government Finance Officers Association of the United States and Canada (GFOA) presented the City of Hayward with a *Distinguished Budget Presentation Award* for its bi-annual budget for the fiscal year beginning July 1, 2010. This is the highest budget award presented by GFOA. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device.

This award is valid for a two-year period.





## SAFE

TOP PRIORITY

- Improve public safety in targeted areas
  - Downtown - Neighborhoods - BART stations
  - Entertainment areas - Retail areas
- Continue consistent, determined use of the SMASH Program
- Reduce gang violence in Hayward
  - Develop & implement an improved gang enforcement strategy, including a gang injunction program
  - Support gang prevention and intervention programs through schools and other agencies
  - Partner with all applicable agencies and organizations to reduce gang activity in Hayward
- Reduce residential burglaries
- Reduce 'urban mining' and prevent illegal buying
- Improve safety of school campuses and routes to and from schools
  - Partner with HUSD to improve training and operations of school campus safety personnel
  - Enhance curfew and truancy enforcement
- Improve the shopping experience in all major retail areas, particularly Downtown and in malls and centers
- Reduce impact of unacceptable social behaviors—including panhandling—on commercial and retail areas of the community
- Improve disaster preparedness and disaster response in the community
- Continue to abate homeless encampments in the community

## CLEAN

TOP PRIORITY

- Strengthen code enforcement and eliminate blight citywide
- Continue Neighborhood Partnership Program
  - Revise Strategic Plan to incorporate strategies for the next phase of the program
  - Implement next phase of program
- Strengthen and expand KHCG Task Force into neighborhood organizations
- Decrease litter in the city
- Decrease illegal dumping
- Prevention and rapid abatement of graffiti
- Improve graffiti prevention through increased use of public art in retail and commercial areas
- Control and/or regulate car sales in the public right-of-way

## GREEN (SUSTAINABLE)

TOP PRIORITY

- Continue implementation of the Climate Action Plan
- Increase Hayward's sustainability as a community in all aspects of urban life
- Continue efforts to increase the overall tree inventory throughout the community
- Develop and implement residential and commercial energy efficiency and renewable energy programs, including non-General Fund financing components
- Increase use of clean and green energy such as solar photovoltaic and biogas-to-energy production at utility facilities
- Increase use of recycled water
- Continue to implement the "Healthy City" program and to gain national and state recognition
  - Partner with other agencies to fight obesity among Hayward youth
  - Pursue and implement a model urban agriculture program throughout the community
- Continue efforts to eliminate long-term homelessness in Hayward and identify housing for individuals when and where appropriate

## Organizational Health

- Ensure a safe and healthy work environment
- Implement the selected Financial Enterprise/Enterprise Resource Planning (ERP) system
- Improve the organization's ability to apply business process analysis in decision making
- Redesign and deploy the City's website
- Continue staff development and succession planning
- Develop an employee attraction and retention program
- Strengthen the organization's ability and capacity to manage disasters
- Continue the development, adoption, and maintenance of strategic plans for key functions
  - Finance: develop
  - Economic Development: update and implement
  - Police: update and maintain
- Develop goals and corresponding metrics to assess progress in programmatic areas such as economic development, business attraction, and other key projects and programs

## Land Use

- Conclude implementation of the 238 Settlement Agreement
- Implement a 238 Corridor land disposition strategy
- Adopt and implement Mission Boulevard Corridor Form-Based Code
- Redesign and update gateways and corridors; partner with County where appropriate
- Continue implementation of South Hayward BART TOD Project
- Revise the City's Sign Ordinance
- Develop a Downtown Specific Plan
- Develop framework, scope, budget, and funding for updating the General Plan
- Continue implementation of Airport development projects including California Air National Guard reuse
- Continue to implement Historic Preservation Program elements
- Continue to participate in development of a regional Sustainable Communities Strategy
- Update the City's Subdivision Ordinance

## Fiscal Stability

- Implement programs and fiscal policies to resolve long-term, structural deficit
- Protect and maximize local revenues
- Increase community property values
  - Increase academic performance in Hayward schools in partnership with HUSD and the community
  - Brand, market, and promote the community of Hayward
- Determine strategy and funding options for economic development efforts following dissolution of the Redevelopment Agency
- Protect City's assets and key interests in the wake of the State's elimination of the Redevelopment Agency
- Strengthen and protect City's business community
  - Engage in and succeed at aggressive economic development
  - Protect and promote the City's industrial base
  - Strengthen Chamber, business and industrial partnerships
- Work with partners to successfully implement Promise Neighborhood grant and secure multi-year funding
- Through partnership with other agencies and organizations, develop and support the necessary elements to provide high-quality educational opportunities for all, throughout the community
- Work with partners in the community to improve the academic performance of all K-12 students
- Seek and secure outside funding:
  - Grants - Appropriations
  - Federal and State programs
- Develop long-term facilities master plan to identify and evaluate City facility needs and funding options



# Neighborhood Services, Fiscal Stability and Organizational Change Initiatives

## Neighborhood Services Initiative

### Element 1: Reorganization of Departments to Create Focus on Neighborhoods

- Integration of Neighborhood Services Programs (structure to be determined)
- Integration of Maintenance Services operations (structure to be determined)
- Evaluate Animal Control Services organizational placement

### Element 2: Creation and Strengthening of Adopted Public Nuisance Ordinance

- Review for inclusion of all nuisance issues that are spread among other ordinances, such as graffiti, weed abatement, inoperative vehicles, etc.
- Adopt Demolition element within public nuisance ordinance

### Element 3: Legal Support of Abatement Proceedings

- Request City Attorney evaluate need and provide continued necessary support for aggressive and immediate action to move to abatement after administrative citation process is exhausted.

### Element 4: Additional Staffing for Community Preservation Efforts

- Evaluate alternative funding sources with the goal to provide additional code enforcement personnel to establish a Neighborhood Partnership Program. Funding proposed to come from citation process and RDA transfer with no General Fund impact as part of FY09 budget.

### Element 5: Creation of Corridor Improvement Program

- Assign dedicated code enforcement personnel to major commercial corridors, working with Planning Staff to ensure compliance with original conditions of approval and enforce existing conditions.

### Element 6: Creation of Neighborhood Partnership Program

- Development of a programmatic approach to establishing neighborhood/City relationship.
- Build system of integration of neighborhood needs with capital improvement requests and 10-year CIP and establish neighborhood project fund using surplus land sale as seed funding source as well as increased RDA funding where possible.

### Future Element: Police Staffing

- Consistent with the future Police Department Strategic Plan, create neighborhood/district policing offices with CSO staffing and community meeting space in North, South and Central districts (to be determined) when resources become available.

### Future Element: Neighborhood Leadership Academy

- Develop internal Neighborhood Leadership Academy for aspiring neighborhood leaders that want to learn about how the City operates, resource availability/constraints, etc.

## Fiscal Stability Initiative

### Element 1: Balanced General Fund Budget Policy

- Take actions necessary to eliminate use of reserves by July 1, 2009
- Focus on efficiency improvements and employee innovations
- Saving jobs top priority, but reduction of staff may be necessary
- Attrition first goal in reducing staffing numbers
- May recommend retirement enhancement to induce departures

### Element 2: Long Range Financial Plans

- Council adoption of long range financial planning fiscal policy
- Development of General Fund 10-year Financial Plan
- Development of 10-year Financial Plans, Other major funds

### Element 3: Internal Service Fund Establishment

- Fleet Replacement
- Facilities Replacement (components and capacity)
- Technology Replacement (components and capacity)
- Liability/Workers Compensation
- Retiree Medical Liability Fund
  - Determine estimated annual funding requirements for each fund
  - Use available one time monies as seed funding for establishing funds and build reserves over the 10-year plan

### Element 4: Capital Improvement Program (CIP)

- Development of 10-year CIP
- Include operating cost obligations associated with projects
- Identify alternative funding sources for needed improvements
- Maximize Redevelopment investments

### Element 5: Performance Based Budgeting (PBB)

- Establishment of outcome driven budgeting
- Inclusion of performance indicators (qualitative measurements)
- Inclusion of task measurements (quantitative measurements)
- Likely use of task force to develop

### Element 6: Revenue Enhancement Efforts

- Establish full cost recovery as goal in appropriate areas
- Ensure fully-loaded charges to all funds back to General Fund
- Look at all possible/legal alternative funding sources
- Propose revenue measure to public to support service level maintenance
- Review fees annually for all services and apply CPI
- Evaluate inter-jurisdictional partnerships/fees for service (fleet maintenance partnership, technology services partnerships, etc.)

## Organizational Change Initiative

### Element 1: Mission, Ambitions, and Values Task Force

- Creation of the MAV Employee Task Force to establish the organization's Mission, Ambitions and Values

### Element 2: Innovations Task Force

- Creation of an employee task force to look at best practices and evaluate for implementation (underway)

### Element 3: Management Achieving Performance System (MAPS) Implementation

- Implementation of performance planning and evaluation system for all management and executive team staff (underway)

### Element 4: Departmental Realignment for Service Delivery Improvement and increased accountability

- Develop budget recommendation to integrate all Maintenance Services operations (structure to be determined)
- Evaluate Development Services for possible integration of process elements
- Integrate Neighborhood Services programs (structure to be determined)

### Element 5: Customer Service Task Force

- Creation of an employee task force to develop departmental customer service action plan framework

### Element 6: Accountability

- Active enforcement of personnel policies regarding work environment, harassment, behavior, work habits, etc. Department Heads, managers, and supervisors to be held accountable for ensuring personnel policies are adhered to.
- The Human Resources Department will train at least two members of their staff to assist departments in conducting administrative investigations.
- Employee evaluations will be conducted regularly and in a quality manner and will be reviewed by appropriate departmental staff

### Element 7: Outcome Orientation Development

- A process to develop benchmarks for all program areas will be established and included within future budget documents. Department Heads and their managers will be held accountable for establishing, measuring and working toward benchmark goals.
- Problem solving will become an organizational focus. "We can if" will replace "We can't because" within our organizational culture.

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## Budget Guide

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The purpose of the City of Hayward's budget is to provide a financial plan that integrates Council goal-setting into the budget process and supports the City Council Priorities and Initiatives. It also represents the official organizational plan by which City policies, priorities and programs are implemented. The budget serves as a communication tool with residents, businesses and employees about how the City's financial resources are allocated to provide services to the community.

The following is a brief outline of the contents of the budget book:

**City Council Priorities:** Each year, Council establishes and affirms their priorities for staff to help guide the development of the upcoming annual budget, and to provide a platform for assessing work productivity and performance at the end of each year

**Budget Guide:** The Budget Guide presents a brief description of the budget process and the key elements of the budget.

**Budget Message:** City Manager's transmittal letter to the City Council details the budget, including budget issues and policies that lead to the development of the budget.

**Financial Summaries:** Financial summaries for all city funds.

**General Fund:** City's discretionary General Fund summaries of expenditures and revenues, detailed summaries of key General Fund revenues, ten-year forecast and reserves.

**Enterprise/Internal Service Funds, and Other Revenue Funds:** Multi-year forecasts and summaries for the city's key non-general fund operating funds.

**Staffing Summary:** Provides detailed staffing information, at both a summary level and by department.

**Department Financial Summaries:** Provides department financial overviews at a fund and program level.

**Supplemental:** This section contains other related budget materials such as a Capital Improvement Program overview, related budget resolutions and a glossary.

## Budget Calendar

On June 25, 2013, the City Manager will present to the Mayor and Council the **Proposed FY 2014 Mid-Biennial Operating Budget Update**. The budget will be considered by the Mayor and Council at several work sessions. The public is invited to all meetings and there is a public comment period at every budget meeting.

**Budget Calendar and Budget Documents** – Below is a list of all City Council meetings with a tentative budget work session or agenda item, and will be updated with a link to the Council report or presentation as they become available.

- Items with a "work session" agenda are discussed during the regular 7 p.m. City Council meeting. The Council does not vote in a work session.
- Items on an "action" or "consent" agenda are part of the regular (7 p.m.) meeting.

Please visit the [City Council Meeting's web page](#) for more information about the Council's meeting schedule and to read the Council agenda's.

Date	Council Agenda	Proposed FY 2014 Mid-Biennial Operating Budget Update
Tuesday, May 7	Legislative Session	Presentation to City Council of the Proposed FY 2014 Mid-Biennial Operating Budget Update
Tuesday, May 21	Work session #1	FY 2014 Mid-Biennial Budget Update
Tuesday, May 28	Work session #2	FY 2014 Mid-Biennial Budget Update
Tuesday, June 4	Work session #3	FY 2014 Mid-Biennial Budget Update
Tuesday, June 18	Action: Public Hearing	Public Hearing on Proposed FY 2014 Mid-Biennial Operating Budget Update
Tuesday, June 25	Action	Adoption of the FY 2014 Mid-Biennial Operating Budget Update; FY 2014 Gann Appropriation Limit; the Recommended FY 2014 Capital Improvement Budget Update.

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May 7, 2013

Honorable Mayor and Members of the City Council:

I am pleased to submit to you the City of Hayward FY 2014 Proposed Mid-Biennial Operating Budget Update (FY 2014 Update) for your consideration over the next eight weeks prior to adopting the budget – which is tentatively scheduled for June 24, 2013. This is an update to the two-year budget previously adopted by Council in June 2012. The next two months will include several budget work sessions and a public hearing so that both City Council and the public will have an opportunity to review and comment on the recommended FY 2014 funding levels for City programs and services. While there are a few modifications, overall, the budget is fairly unchanged from the original FY 2014 budget.

Although the trend appears toward improvement, most economic forecasters are looking at the economy in 2013 and into FY 2014 as being something of an up and down ride. The City of Hayward is just beginning to see glimmers of economic improvement. Sales tax revenues are improving and the real estate market is beginning to see some increased activity, albeit at reduced valuation levels from previous years. While revenues overall have increased by 10% since FY 2008, expenditures have increased by over 15%. Additionally, some revenue categories (e.g. Property Tax and Property Transfer Tax) have not reached 2008 levels. In 2008, revenues exceeded expenditures; and in 2014, expenditures exceed revenues. So while revenues are improving, our cost of operations, unfunded benefit liabilities and unmet capital needs continue to dramatically rise; hence, the City's ongoing structural gap.

When City Council adopted the biennial budget on June 26, 2012, they did so with the use of the General Fund Reserve for both FY 2013 and FY 2014 (\$6.9 million projected for FY 2014). While the FY 2014 forecast was updated in March 2013 (revised use of reserve to \$4 million), and has again been further refined as part of the budget process, there still exists a significant operating structural gap – currently projected at \$2.3 million for FY 2014, which assumes all bargaining units achieve the 17% concession target – and grows with each fiscal year.

As the organization shifts its limited resources to address service needs, staff proposes some operational and department reorganizations in the FY 2014 Update. However, we have worked toward identifying offsetting revenues or expenditure reductions to mitigate any new costs. The budget is largely balanced through structural savings from compensation and benefit concessions made by the incredible contributions of our City employees, operating expenditure cuts, new revenue, and a limited use of the General Fund Reserve.

**Office of the City Manager**

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The use of the Reserve (a one-time balancing measure) is intended to mitigate the need for further program and service reductions, while phasing in concession agreements with the bargaining groups and identifying additional long-term balancing measures. In addition, the use of the Reserve is also a mechanism to “buy time” while economic development efforts are employed to generate new revenues to further close the gap. The intent is to erase the remaining gap by FY 2015, achieving a budget that is structurally balanced – with a long-term plan to address remaining unfunded liabilities and capital needs.

## FY 2014 CITY BUDGET OVERVIEW

### Citywide Financials

The City operating budget is comprised of a number of different funding sources.<sup>1</sup> The General Fund is the largest single fund and represents the revenue for which the City Council has the most discretion. The total proposed City expenditure budget for the FY 2014 Update is \$247.8 million, with a General Fund budget of \$126.4 million.

*The Proposed FY 2014 Update assumes additional labor concessions that reflect savings targets established for the labor groups with which the City is currently bargaining. These targets total \$1.75 million (\$1.1 million for the General Fund and \$650,000 for other funds). Not realizing these savings will increase the gap and thus the use of the Reserve.*

**Table 1: City Expenditure Budget Summary – All Funds**

<i>in 1,000's</i>	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated	\$ FY 2014 Change	% FY 2014 Change
General Fund	121,952	123,524	127,094	126,403	(691)	-0.5%
All Other Funds	121,907	116,399	122,328	121,404	(924)	-0.8%
<b>Total City Budget</b>	<b>243,859</b>	<b>239,923</b>	<b>249,422</b>	<b>247,807</b>	(1,615)	-0.6%

The FY 2014 Update reflects minimal change in expenditures from the FY 2014 adopted budget (less than 1%) – and the savings is attributed to assumed concession savings and some reductions in costs related to water and wastewater enterprise fund operations.

### Citywide Staffing

Staffing resources over the last eleven years have shrunk by 20% in the General Fund from a high in FY 2003 of 772.8 General Fund positions to 621.55 positions as adopted for FY 2014 (a loss of 151.25 FTE). Total citywide staffing (inclusive of all operating funds) has shrunk by 16% since FY 2003 (from 937 to 790.5 FTE). This reduction in labor resources has been in response to budget shortfalls and has caused several departments to be at or below their critical minimum staffing levels, particularly in the administrative support areas. Other service delivery departments have been cut to the bone as well; and further reductions will likely necessitate the complete elimination of whole programs. In spite of years of these significant resource

<sup>1</sup> Other funds is comprised of all non-General Fund revenue sources with key funds including the City’s enterprise funds (Water, Sewer, Airport, etc.), Internal Service Funds (Facilities, Equipment, Technology).

reductions, departments continue to provide high-quality services to Hayward residents through innovation, creativity, and extreme employee productivity.

The FY 2014 Update reflects a number of staffing changes due to department reorganizations and program changes, resulting in a net increase of 6.5 Full Time Equivalents (FTE) to the General Fund – largely offset by new grant or program revenues or expenditure reductions. In addition, there are 4.6 FTE changes that affect other revenue funds. Many of these changes were previously approved by City Council during the FY 2013 mid-year review.

The additional staffing strengthens identified weaknesses in administrative functions like Finance and Information Technology, and adds critical economic development-related positions in the City Manager’s office to support implementation of the recently Council-adopted Economic Development Strategic Plan. Other staffing changes support the needs of operating departments, including, adding key oversight and permit activity support to the Fire Department, increased analytical support for Development Services programs, and improved oversight at the Water Pollution Control Plant. The Staffing section of the budget document provides more details regarding staffing changes.

**Table 2: Staffing Summary**

FTE Summary	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014	#Change	%Change
				Adopted	Update		
General Fund	652.7	616.6	621.6	621.6	628.1	6.5	1.0%
All Other Funds	183.5	169.8	169.8	168.9	173.5	4.6	2.7%
<b>Total City Postions</b>	<b>836.2</b>	<b>786.4</b>	<b>791.4</b>	<b>790.45</b>	<b>801.55</b>	<b>11.1</b>	<b>1.4%</b>

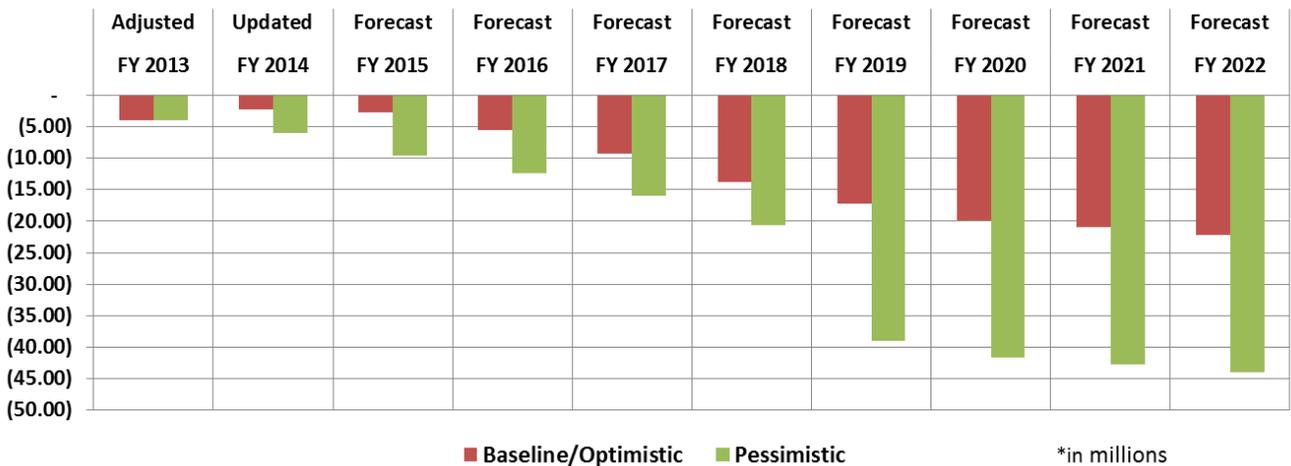
## GENERAL FUND DISCUSSION

The General Fund represents about 51% of the City’s total operating budget, providing many important services such as public safety, street maintenance, code enforcement, library and learning services, and other community programs for the residents of Hayward. The economic crisis has hit the General Fund the hardest of all of the City’s revenue funds. The impacts of this crisis, coupled with long-term chronic shortfall between revenues and expenditures, required the implementation of significant balancing measures in recent years; and if the City did nothing, the projected shortfall in FY 2014 could continue to grow to \$44 million by FY 2022.

In considering the various assumptions, staff provides two Ten-Year Plan perspectives (Baseline/Optimistic & Pessimistic) to provide a range of General Fund impacts. Unfortunately, even the “optimistic” set of assumptions leaves the City with a continued structural gap. The key differences between these two sets of assumptions revolve around these drivers:

1. Continuation or sunset of the UUT
2. Continuation or loss of current concession agreements
3. Addition of new concession savings

**Table 3: General Fund 10-Year Gap Forecast**



**Basic General Fund Ten-Year Plan Assumptions**

The City’s Ten-Year Plan is dynamic and is updated several times a year to serve as a long-term financial planning tool. The Plan contains a number of driving assumptions. While Table 3 identifies two different scenarios, the focus will be on the red bars, as these represent the FY 2014 General Fund budget as proposed in this update.

Baseline/Optimistic Assumptions

- ❑ Updated revenue assumptions for FY 2014; 2% - 3% growth in future years
- ❑ Utility Users Tax is re-authorized by the voters in 2018 – 0% growth
- ❑ All labor concessions carry forward as ongoing, structural change
- ❑ No across-the-board cost of living increases for FY 2013 – FY 2015; 2% annual growth FY 2016+
- ❑ Updated CalPERS rates from June 30, 2011 valuation & new rate increases effective FY 2016 due to amortization and smoothing policy changes (adopted by CalPERS 4/17/2013)
- ❑ Updated health rates effective January 1, 2013
- ❑ Vacancy savings: Non-sworn (\$0), Police (\$1.3M) and Fire (\$350K); reduces in future years
- ❑ Funding for assumed debt service for Fire Station #7 rehabilitation project
- ❑ Funding for creation of vehicle replacement fund
- ❑ Additional labor concessions (\$1.1M) are budgeted to bring all units to the 17% target
- ❑ Effective FY 2014, increased annual allocation toward funding the City’s Retiree Medical (OPEB) required annual contribution to \$4 million/year by FY 2019

Pessimistic Assumptions

- ❑ Savings achieved through current concession agreements sunset:
  - Firefighters Association Local 1909 and Fire Management; Fire Chief’s Association: 7/1/13
  - Hayward Police Officers Association: 7/1/14
- ❑ Some bargaining units do not achieve 17% target
- ❑ UUT sunsets in FY 2019

**Use of the General Fund Reserve**

The estimated General Fund Reserve (cash) is about \$23.8 million, and assumes the need to use about \$4.0 million of the Reserve in FY 2013, which could change depending on the actual results of FY 2013. \$25.3 million represents 20% of the gross proposed FY 2014 General Fund expenditure budget. 20% is a prudent reserve level for a city of Hayward’s size and in keeping with current Council policy. Council has been wise in the past use of reserves, and staff has

made every effort to maintain those reserve levels as close to Council policy as possible. The reserve is one-time funding that is intended for emergency needs (such as a catastrophic natural disaster). It also provides some flexibility to address one-time priority programs, smooth out economic swings, and to buffer the loss of state and federal funds.

After implementing significant balancing measures, making considerable adjustments to revenue projections, and assuming all labor concessions hit the 17% target and are on-going, the remaining operating *structural* General Fund gap is projected at \$2.3 million in FY 2014. While this gap is reduced from prior projections, it does not include many of the unfunded City liabilities and capital needs. Table 4 illustrates the change in the projected gap from the original projections for FY 2014 and the revised projections for the FY 2014 Update that include increased revenues and increased concession savings.

**Table 4: General Fund FY 2014 Gap**

<i>(in 1,000's)</i>	FY 2014 Adopted	FY 2014 Update
<b>Projected General Fund gap</b>	<b>19,409</b>	<b>6,832</b>
Employee Concessions	(10,859)	(1,114)
Operating Expense (Reductions)/additions	(2,077)	422
New Revenue	(741)	(3,856)
General Plan Update	1,100	
<b>Gap/Use of the General Fund Reserve</b>	<b>6,832</b>	<b>2,284</b>

*\*FY 2014 Update reflects changes from the Adopted. For example, the \$1.1M in employee concessions are new, assumed concessions as discussed in this document.*

### **Hayward's City Employees Help Close the Gap**

When approaching the FY 2013 & FY 2014 Biennial Budget in late 2011, the original General Fund deficit for FY 2014 was projected at \$19 million. Given the challenge of closing such a large shortfall, it was necessary to again turn to the strong partnership between the City and employees, with a goal of implementing recurring, structural change. All employee groups were asked to consider wage and benefit concessions of 17% to be achieved by FY 2015. To date, most groups have achieved 10.5% to 17% in overall structural savings, allowing the City to avoid significant service reductions and to preserve jobs. The FY 2014 Update assumes the permanent continuation of these concessions and reflects an additional \$1.1 million to represent the balance of concessions to bring all bargaining groups to a full 17%.

### **What is the Long-term Plan to Balance the General Fund Budget?**

The FY 2014 budget is balanced, albeit it is balanced with the use of the General Fund Reserves and reliance on employee concessions. Without permanent structural changes to the operating budget, the gap grows in future years and continued use of the City's Reserve is not sustainable. As the City approaches the next two-year budget cycle (FY 2015 & FY 2016), City Council, City Manager, employees, and Hayward citizens will be faced with the difficult task of identifying how to structurally balance the General Fund operating budget. Without other changes, including a significant improvement in the economy, this will likely involve program and service reductions. Council will begin considering these issues in September 2013.

## KEY FY 2014 BUDGET CHANGES

### General Fund Revenues

Recognizing some economic improvement and having more complete revenue information for FY 2013, staff is proposing increases to several revenue projections. These recommendations build off of the projections presented this past March during the FY 2013 mid-year review. Overall, staff is proposing to increase FY 2014 revenues over the adopted by \$3.86 million or 3.2%.

**Table 5: FY 2014 General Fund Revenues**

	Adopted FY 2013	Adusted FY 2013	Adopted FY 2014	Update FY 2014	FY 2014 \$Change	FY 2014 %Change
<b>Revenue</b>						
Property Tax	35,768	35,768	36,588	37,541	953	2.6%
Sales Tax	26,590	27,940	27,312	29,500	2,188	8.0%
UUT	15,096	15,096	15,398	15,000	(398)	-2.6%
Franchise Fees	9,686	9,686	9,917	9,917	0	0.0%
Property Transfer Tax	3,525	4,000	3,600	4,500	900	25.0%
Business License Tax	2,448	2,448	2,497	2,500	3	0.1%
Transient Occupancy Tax	1,418	1,418	1,460	1,460	0	0.0%
Other Taxes - Emergency Facilities Tax	1,754	1,754	1,807	1,807	0	0.0%
Charges for Services	8,190	8,140	8,259	8,596	337	4.1%
Other Revenue	3,850	3,850	3,978	3,978	0	0.0%
Intergovernmental	2,713	3,302	2,728	3,341	613	22.5%
Fines and Forfeitures	2,570	2,770	2,579	1,869	(710)	-27.5%
Interest and Rents	453	453	264	264	0	0.0%
<b>Total Revenue</b>	<b>114,061</b>	<b>116,625</b>	<b>116,387</b>	<b>120,273</b>	<b>3,886</b>	<b>3.3%</b>
Transfers in	3,867	3,836	3,875	3,845	(30)	-0.8%
<b>Total Revenue/Resources</b>	<b>117,928</b>	<b>120,461</b>	<b>120,262</b>	<b>124,119</b>	<b>3,857</b>	<b>3.2%</b>

#### Property Tax +\$953K

Property Tax is tied directly to assessed valuation and the decline in these revenues since 2009 (high of \$40.7 million) coupled with California's tax controls, make rapid recovery unlikely. However, with the majority of the second installment of Property Tax revenues received in April 2013 by the City, and following a discussion with the County Assessor about projected FY 2014 valuations in late March, staff is proposing a modest increase to Property Tax revenue projections. While the market is still slow to recover, we are seeing some improvements in valuation and the Assessor has indicated that he will assess the full 2% growth on value for FY 2014 (the City then receives 1% of this as revenue).

The FY 2014 Adopted projection already increased over FY 2013 and assumed the new revenue generated by CalPine (about \$800,000). The FY 2014 Update increase reflects this assumption, limited growth, and also includes \$350,000 returned from the Real Property Tax Trust Fund as a redistribution of redevelopment revenues, which is allocated toward funding the Economic Development Strategic Plan. The additional revenue (both property and sales tax) projected to result from activities identified in the Economic Development Strategic Plan is not captured in the current revenue projections because the Strategic Plan is only in the very early stages of implementation. As activities commence, staff will adjust both property and sales tax projections as appropriate based on the related outcomes.

Sales Tax +\$2.2M

As discussed during the mid-year update, we are seeing an increase in Sales Tax receipts. In response to this improvement, revenue projections for FY 2014 have been adjusted accordingly – an 8% increase over original projections.

The most recent four quarters for Hayward of net cash receipts (March 2012-March 2013) indicate a 5.4% increase over the same period last year and a 14.8% increase for the most recent four quarters (April 2012 through March 2013) over the prior year. Projections for FY 2013 and FY 2014 include some one-time use tax revenues generated by large equipment purchases for the new power plant located in Hayward. The projections for FY 2014 account return the City to revenue levels similar to the higher level of 2008. Based on the City's current sales tax base, we do not anticipate seeing large jumps in sales tax receipts in future years. However, considering some economic development improvements and a sustained level receipts, staff assumes a steady economic growth of 3% - 4% in future years.

Utility Users Tax -\$398K

Based on current receipts and an indication that we may have reached the maximum market with regard to the tax, staff is recommending a slight (-2.6%) reduction to the FY 2014 projection. In addition to "market saturation," staff anticipates impacts from several consumer trends such as the increasing use of pre-paid or disposable mobile phones and the inability to assess the UUT on those related services. Staff feels that this tax has reached the vast majority of payees in the City and that without significant population or business growth, there will not be growth in the UUT. The zero-growth forecast reflects the fact that over time, revenues will erode do to the changing nature of telephone and related telecommunication services and result in the loss of related UUT revenue. This picture is further impacted by the potential actions the State and Federal governments could take regarding taxing telecommunications.

Real Property Transfer Tax +\$900K

The FY 2014 Adopted Budget reflects a projection of \$3.6 million in annual revenue from Real Property Transfer Tax, down by almost 50% since the \$7.1 million received in FY 2007. In reviewing revenues year-to-date for FY 2013, we are seeing some trending upwards in this revenue and staff is recommending an increase in these projections. Residential transactions have increased and we are seeing some increase in commercial transactions as the lending market opens up again. The adjustment to the FY 2014 Update is \$900K more than originally adopted and represents a 25% increase in revenues.

*RPTT Volatility and Base Annual Revenues*

RPTT is volatile revenue – and is totally connected to Hayward's real estate market conditions, both value and rate of churn. It is reasonable to assume that Hayward will receive an annual base of revenues due to normal property turnover. However, given the unpredictability of this revenue, it is also reasonable to assume that spikes to this revenue are one-time in nature. Meaning, revenues received in excess of an annual base (to be established) should be considered non-recurring and used toward one-time expenses such as capital improvements and reduction of benefit liabilities. This prudent fiscal approach helps avoid the mistake of budgeting recurring costs against one-time spikes in revenue – thereby exacerbating the City's structural gap.

Charges for Services +\$337K

This adjustment to revenues is largely related to a projected increase in fee revenue related to fire inspections due to increased fire inspection resources, as well as a variety of other minor revenue adjustments based on current trends. An offsetting expenditure is included in the Fire Department budget for a related revenue-generating position.

Intergovernmental +\$613K

This adjustment is directly attributed to grant funding from the new \$3.6 million Community Oriented Policing Services (COPS) Hiring Program grant award from the U.S. Department of Justice to help support the funding of nine police officer positions over a four year period – beginning in FY 2014 and ending in FY 2017. This amount represents the prorated, first year of grant funding.

Fines & Forfeitures -\$710K

The loss of this revenue is directly attributed to the elimination of the Red Light Camera Program and is largely offset by a like reduction in associated program expenses. The loss of the red light program revenue of \$1 million is offset by increases in other program revenues.

**General Fund Expenditures**

Overall – the proposed FY 2014 expenditures have reduced from the FY 2014 adopted budget by \$691,000 or -.5%. While there are several “ups and downs,” the primary reason for the projected change is the assumed \$1.1 million in new employee concession savings.

**Table 6: FY 2014 General Fund Expenditures**

	Adopted FY 2013	Adusted FY 2013	Adopted FY 2014	Update FY 2014	FY 2014 \$Change	FY 2014 %Change
<b>Expenditures</b>						
Salary	64,680	63,215	64,680	64,863	183	0.3%
Overtime	5,384	6,513	5,384	5,384	0	0.0%
Target Salary/Vacancy Savings	(1,500)	(1,270)	(1,650)	(1,650)	0	0.0%
Medical Benefits	9,854	9,854	10,840	10,886	46	0.4%
Dental Benefits	1,080	1,080	1,101	1,120	19	1.7%
Retiree Medical	2,321	2,586	2,428	2,347	(81)	-3.4%
Worker's Compensation	4,939	4,939	4,939	4,949	10	0.2%
Other Benefits	1,276	1,275	1,276	1,669	393	30.8%
PERS	15,317	15,193	16,804	15,912	(892)	-5.3%
<b>Staffing Subtotal</b>	<b>103,351</b>	<b>103,385</b>	<b>105,802</b>	<b>105,479</b>	<b>(323)</b>	<b>-0.3%</b>
Interdepartmental (ID) Charges	(5,113)	(5,300)	(5,212)	(5,295)	(83)	1.6%
<b>Net Staffing Expense</b>	<b>98,238</b>	<b>98,085</b>	<b>100,590</b>	<b>100,184</b>	<b>(406)</b>	<b>-0.4%</b>
Maintenance & Utilities	1,018	1,018	1,018	1,018	0	0.0%
Supplies & Services	6,374	6,374	6,527	6,092	(435)	-6.7%
Internal Service Fees	9,294	9,294	9,313	9,409	96	1.0%
Minor Capital	0	0	0	30	30	
Transfers Out (includes CIP)	8,600	8,600	9,646	10,784	1,138	11.8%
<b>Assumed Labor Concessions</b>				(1,114)	(1,114)	
<b>FY 2013 Mid-Year Adjustments</b>		<b>1,072</b>				
<b>Total Expenditures</b>	<b>123,524</b>	<b>124,443</b>	<b>127,094</b>	<b>126,403</b>	<b>(691)</b>	<b>-0.5%</b>

The key cost changes in Employee Services relate to the staffing modifications described previously and further described in the Staffing section of the budget document (net increase of \$183,000) and changes to the cost of benefits, particularly an adjustment in budgeted CalPERS retirement rates for FY 2014 (reduction of \$892,000).

#### CalPERS Retirement Rates

The change in retirement costs is due to the FY 2014 actual rates provided by PERS being lower than the budgeted rates. When Council adopted the biennial budget, CalPERS had recently lowered the expected investment rate of return from 7.75% to 7.5% and staff was anticipating large rate increases in FY 2014. Because CalPERS ended up “smoothing” this rate increase, the full impact was not entirely felt in FY 2014; therefore, the budgeted number was higher than the actual rates finalized by CalPERS for FY 2014. Retirement rates still reflect an increase over FY 2013 – and grow at an alarming rate through FY 2020.

On April 17, 2013, the CalPERS Board adopted changes to the CalPERS amortization and smoothing policies, resulting in significant employer rate increases starting in FY 2016. The General Fund Ten-Year Plan includes these estimated rate increases (phased over FY 2016 – FY 2020). These increases reflect phased growth as a percentage of payroll up to 8% - 14% by FY 2020. The precise rate amounts will likely be refined over the next six months as CalPERS finalizes the actual employer rates for all agencies.

Other key expenditure changes include a decrease in costs for Services & Supplies (-\$435K) mainly attributed to the elimination of the Red Light Camera Program and the resultant contract termination savings. The Update reflects an increased allocation toward the OPEB (Other Post-Employment Benefit) Retiree Medical unfunded liability of \$918,000. This is basically an offset to the one-time savings experienced in the budgeted PERS rates and appropriately reallocates these benefit liability budgeted savings toward the severely underfunded OPEB liability.

#### **Other Funds Expenditures and Revenues**

Overall, revenues and expenditures in other funds are largely unchanged. The most significant changes are related to the Water and the Wastewater Enterprise Funds.

#### Water Fund

- ❑ Lowering the assumed rate increase for FY 2014 from 14% to 6% - a reduction in projected revenue of \$2.1 million.
- ❑ Lowering the assumed cost of water from \$26.6 million to \$22.2 million due to reduced water consumption and cost savings related to pre-paying debt to the SFPUC.
- ❑ Allocating \$100,000 to fund periodic landscape and other improvements on City-owned properties related to reducing irrigation water use.

#### Wastewater Fund

- ❑ The FY 2014 budget originally assumed a 4% sewer service charge increase. For the FY 2014 Update staff proposes no rate increase and lowers revenue projections accordingly.
- ❑ Reduction of \$725,000 related to the maintenance agreement associated with a new fuel cell cogeneration facility. The City has decided to utilize a different technology and

this funding is no longer needed and the allocation can be returned to fund balance. The FY 2015 budget will include a request for funds to support maintenance of the new cogeneration system.

- Add 1 FTE WPFC Operations Supervisor position.

### **UNFUNDED NEEDS & LIABILITIES**

While the FY 2014 Operating Budget reflects the basic operating needs of the City, as well as the inclusion of funding toward some benefit liabilities and capital needs, it does not reflect the full spectrum of need – as many of these needs are by necessity “unfunded.” As you can see in the discussion below regarding benefit liabilities, the City is not fully funding these obligations. The FY 2014 Capital Improvement Program Update reflects “Identified Capital Needs” totaling almost \$370 million for which funding is undetermined. In accord with Council policy, the General Fund 10-Year Plan begins to include an allocation toward these unfunded CIP needs effective FY 2015.

#### **Benefit Liabilities**

The City of Hayward, like all cities and municipal agencies, manages unfunded benefit liabilities as part of its financial picture. Unfunded liabilities are defined as identifiable obligations of an organization for which the organization does not have 100% of the funding (cash or other assets) set aside to cover the cost should all obligations become immediately due.

Generally, an organization manages a balance between funding a portion of all of those obligations and the associated risk that the obligations will be due at the same time. This balance is considered the practical and responsible approach since payment demands of these obligations rarely, if ever, occur simultaneously. The alternative would be to 100% fund the obligations causing a great portion of the City’s cash to be reserved and not available for funding critical and desired City services and operations.

The City completes annual actuarial valuations for most benefit liabilities. These valuations consider economic, demographic, and historical composition of the benefit programs and establish amounts that the City should set aside each year to fund its benefit-related financial obligations. In today’s economic climate it is critical that the City continue to actively manage its liabilities to ensure long-term fiscal stability.

The City’s four primary benefit liabilities include:

- 1) Retirement
- 2) Workers’ Compensation
- 3) Other Post-Employee Benefits (OPEB) – Retiree Medical Benefits, and
- 4) Accrued Leave Payouts.

**Table 7: Summary of Benefit Liabilities**

<i>(in millions)</i>	Actuarial Valuation Date	Accrued Liability	Actuarial Value of Assets	Funded Ratio	Unfunded Liability (1)	Unfunded Ratio
CalPERS Police Safety Plan	6/30/2011	\$ 254.1	\$ 194.9	76.7%	\$ 59.2	23.3%
CalPERS Fire Safety Plan	6/30/2011	\$ 206.4	\$ 161.5	78.2%	\$ 44.9	21.8%
CalPERS Miscellaneous Plan	6/30/2011	\$ 340.5	\$ 262.9	77.2%	\$ 77.6	22.8%
Retiree Medical (all groups)	6/30/2011	\$ 69.0	\$ 0.5	0.7%	\$ 68.4	99.3%
Workers' Compensation	6/30/2012	\$ 11.7	\$ 4.0	34.1%	\$ 7.7	65.9%
Accrued Leave Payouts (2)	6/30/2012	\$ 6.1	\$ -	0.0%	\$ 6.1	100.0%
<b>Total</b>		<b>\$ 887.7</b>	<b>\$ 623.8</b>	<b>70.3%</b>	<b>\$ 263.9</b>	<b>29.7%</b>

(1) The percent of unfunded liability in the chart above is based on the Actuarial Value of the Assets, which assumes smoothing over time. If the Market Value of Assets is used to perform the calculation the CalPERS funded liability status would be 68% for Police and Misc. plans and 69.4 for the Fire plan.

(2) Accrued Leave Payouts - no actuarial valuation

Each of the benefit liabilities is unique in its structure and funding. As demonstrated in Table 7, the degree of funding varies depending on the benefit. While the City's CalPERS plans reflect a relatively high level of funding, these levels are reduced from prior years (at one time 100% funded) due primarily to the performance of the CalPERS investment portfolio and overall construct of the CalPERS actuarial assumptions and methodology.

### ***Funding Status by Plan Type***

#### Retirement Annual cost (\$22 million)

The City is fully meeting its annual required contribution (ARC) amounts based on the CalPERS premium rates. Given the CalPERS "smoothing" methodology, meeting this ARC does not necessarily pay down future unfunded liability. In fact, given the economic impact on the CalPERS investment portfolio, the unfunded liability actually grows. As mentioned earlier, changes implemented by CalPERS related to the rate methodology and possible actuarial assumptions changes will dramatically increase the employer contribution rates paid by cities. However, these actions will help lessen the long-term liability of the plans.

#### Workers' Compensation (Annual Cost: \$4.7 million)

The City is self-funded for Workers' compensation. While the City fully funds present day costs it is not funding future liability.

#### Retire Medical (OPEB) (Annual Cost: \$2.7 million for current retirees)

The actuarial calculation of the City's ARC is \$6.6 million. The City is not funding the ARC – falling short by about \$4 million. The General Fund Ten-Year Plan addresses this situation, and effective FY 2014, phases in the cost of fully funding the ARC by FY 2018. However, this does not address the total unfunded liability.

#### Accrued Leave Payouts (Annual Cost: FY 2012= \$1.9 million)

Each year the City pays for vested leave accruals as employees retire or leave the organization. Historically, these payments have been funded through vacancy salary savings and are not specifically budgeted for. As staffing numbers have diminished, the capacity to absorb these costs

has as well. To proactively address this liability, staff is considering building a funding mechanism into payroll and a component of the fringe benefit rate (e.g., 1% of payroll for non-sworn and 2% of payroll for sworn positions). This will result in a budgeted increase to the City budget without offsetting budgetary decreases.

Council will further discuss these benefit liabilities and unfunded capital needs during an upcoming budget work session.

## **CONCLUSION**

The City of Hayward has long prided itself as a lean and efficient organization, making the most of the resources entrusted to us. The prolonged recession has forced the organization to make hard choices about which services will be provided to the community, and how best to provide them. While the FY 2014 Update presents a balanced budget plan, the City must still resolve the remaining structural operating budget gap and establish a long-term funding plan for the City's unfunded liabilities and capital needs. Absent a significantly improved economy, this may involve more difficult choices and sacrifices in the immediate future. The projected FY 2014 General Fund operating budget gap is \$2.3 million (with assumed labor concessions) and grows each fiscal year.

The budget reflects the presumed spending plan for FY 2014 in keeping with City Council priorities. However, there are many unfunded needs not represented in this budget that will impact future funding levels – including retirement and retiree medical benefit liabilities and capital infrastructure and technology needs.

I would like to thank both the City Council and City staff for the strong partnership that has enabled the City to effectively meet the challenges we face. All City employees, including the Mayor, Council, and executives, have all made impressive contributions toward reducing wage and benefits costs. It is through partnership with the City's bargaining groups and unrepresented employees that the City is able to close the structural deficit to the degree reflected in this budget; and Council's prudent use of reserves allows staff to present a balanced fiscal plan.

I look forward to FY 2014 as we make progress toward fiscal stability as well as the continued provision of quality services to Hayward citizens.

Sincerely,



Fran David  
City Manager  
ICMA-CM

## Financial Summaries

### All Funds

*This section provides an overview of City of Hayward operating funds. The following is a brief summary of each type of fund.*

#### **Governmental Fund Types**

These fund types are used to account for tax-supported governmental activities.

##### **General Fund**

The general operating fund of the City, used to account for all financial resources except those required to be accounted for in another fund.

##### **Special Revenue Funds**

Special Revenue funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted. Examples of restricted revenues include grant funding, enabling legislation, or earmarking funds for a specific purpose.

- Community Development Block Grant Fund
- Downtown Business Improvement Fund
- Housing and Homeownership Funds
- Small Business Economic Development Loan Fund
- Citizen’s Option for Public Safety Fund
- Measure B – Paratransit Fund
- Narcotics Asset Seizure Fund
- Recycling Fund
- Neighborhood Stabilization Program
- Energy Efficiency and Conservation Block Grant
- Park Dedication
- Landscape & Lighting Districts
- Maintenance Districts

##### **Debt Service Funds**

Debt Service funds are used to account for the accumulation of resources and the payment of general long-term debt.

- General Debt Service (COP)
- Hayward Redevelopment Agency
- Special Assessments

##### **Proprietary Fund Types**

These fund types are used to account for a government’s business-type activities (activities supported, at least in part, by fees or charges).

**Enterprise Funds**

Enterprise Funds present City operations that are financed and operated like private business enterprises. This type of fund permits user charges to finance or recover the costs, including depreciation, of providing the services to the general public on a continuing basis.

- Airport Maintenance and Operation Fund
- Stormwater Maintenance and Operation Fund
- Wastewater Maintenance and Operation Fund
- Water Maintenance and Operation Fund

**Internal Service Funds**

Internal Service Funds are used to finance and account for goods and/or services provided by one City department to another, on a cost reimbursement basis.

- Employee Benefits Fund (Retiree Medical)
- Facilities Management Fund
- Fleet Management Fund
- Information Technology Fund
- Risk Management Fund
- Worker's Compensation Fund

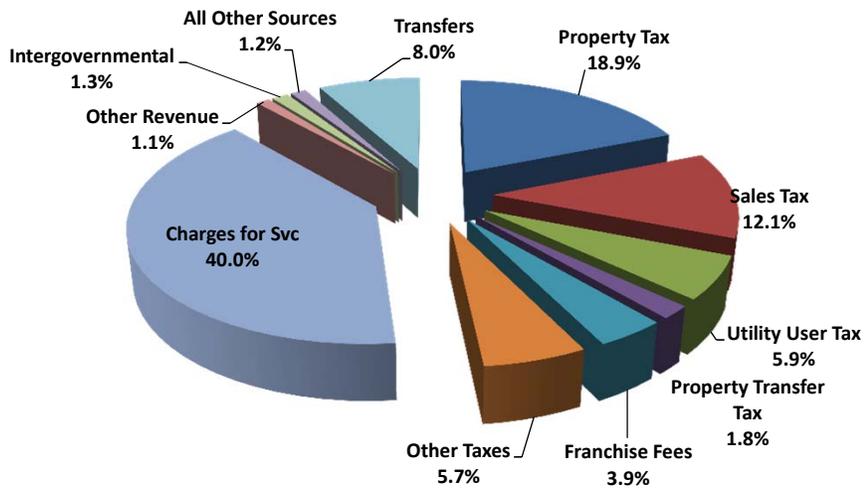
<b>All Operating Funds - Summary</b>							<b>FY 2014 Updated</b>
<i>\$'s in 1000's</i>							
<b>FY 2014</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Enterprise</b>	<b>Internal Service</b>	<b>Successor RDA</b>	<b>TOTAL</b>
<b>Revenues</b>							
Property Tax	38,141	-	-	-	-	9,603	47,744
Sales Tax	30,500	-	-	-	-	-	30,500
Utility User Tax (New Oct 2009)	15,000	-	-	-	-	-	15,000
Real Property Transfer Tax	4,500	-	-	-	-	-	4,500
Franchise Fees	9,917	-	-	-	-	-	9,917
Other Taxes	5,980	8,546	-	-	-	-	14,526
Charges for Service	8,836	-	-	70,365	21,830	-	101,031
Other Revenue	2,711	-	-	-	-	-	2,711
Intergovernmental	3,341	-	-	-	-	-	3,341
From All Other Sources	2,133	-	992	-	-	-	3,125
	<b>121,059</b>	<b>8,546</b>	<b>992</b>	<b>70,365</b>	<b>21,830</b>	<b>9,603</b>	<b>232,395</b>
Transfers from other funds*	<b>3,844</b>	<b>3,323</b>	<b>6,749</b>	<b>2,439</b>	<b>3,930</b>	-	<b>20,285</b>
<b>Total Revenues</b>	<b>124,903</b>	<b>11,869</b>	<b>7,741</b>	<b>72,804</b>	<b>25,760</b>	<b>9,603</b>	<b>252,680</b>
<b>Expenditures</b>							
Salary							
Regular	65,729	998	-	9,738	3,381	143	79,989
Overtime	5,384	-	-	382	166	-	5,932
Vacancy Savings	(1,650)	-	-	-	-	-	(1,650)
Benefits							
Medical Benefits	10,943	205	-	2,212	671	36	14,067
Retiree Medical	2,348	22	-	221	68	4	2,663
Other Benefits	7,375	71	-	1,127	282	8	8,863
PERS	16,046	194	-	1,900	650	28	18,818
Charges (to)/from other programs	(5,315)	(57)	12	467	176	97	(4,620)
<i>Net Staffing Expense</i>	<b>100,860</b>	<b>1,433</b>	<b>12</b>	<b>16,047</b>	<b>5,394</b>	<b>316</b>	<b>124,062</b>
Maintenance & Utilities	1,018	360	-	2,524	2,364	26	6,292
Supplies & Services	5,718	5,253	53	10,469	5,432	152	27,077
Internal Service Fee	9,409	69	-	2,445	411	2	12,336
Capital	130	-	-	-	-	-	130
Debt Service	-	-	7,765	4,954	1,754	800	15,273
All Other Uses	678	1,277	-	22,200	6,861	7	31,023
	<b>16,953</b>	<b>6,959</b>	<b>7,818</b>	<b>42,592</b>	<b>16,822</b>	<b>987</b>	<b>92,131</b>
Total Expense	<b>117,813</b>	<b>8,392</b>	<b>7,830</b>	<b>58,639</b>	<b>22,216</b>	<b>1,303</b>	<b>216,193</b>
Transfers to other funds*	<b>10,783</b>	<b>430</b>	<b>35</b>	<b>13,749</b>	<b>2,537</b>	<b>6,597</b>	<b>34,131</b>
<b>Subtotal Expenditures</b>	<b>128,596</b>	<b>8,822</b>	<b>7,865</b>	<b>72,388</b>	<b>24,753</b>	<b>7,900</b>	<b>250,324</b>
Assumed Labor Concession Savings	(1,114)	-	-	-	-	-	(1,114)
<b>Total Expenditures</b>	<b>127,482</b>	<b>8,822</b>	<b>7,865</b>	<b>72,388</b>	<b>24,753</b>	<b>7,900</b>	<b>249,210</b>
<b>(Use) / Add to fund balance</b>	<b>(2,579)</b>	<b>3,047</b>	<b>(124)</b>	<b>416</b>	<b>1,007</b>	<b>1,703</b>	<b>2,356</b>

Note: General Fund column represents fund 100 only.

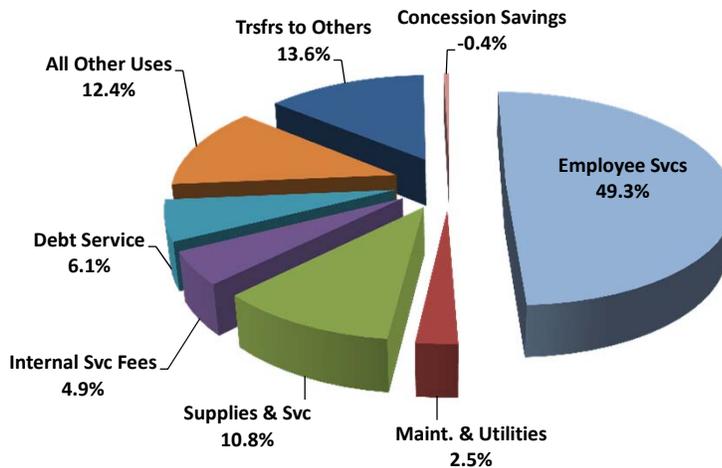
**All Operating Funds**  
*Summary of Revenues and Expenditures*

**FY 2014**  
**Updated**

**FY 2014 All Operating Funds Revenues - By Type**  
**\$252.7 Million**  
*(Amounts Stated in Millions)*



**FY 2014 All Operating Funds Expenditures - By Category**  
**\$249.2 Million**  
*(Amounts Stated in Millions)*

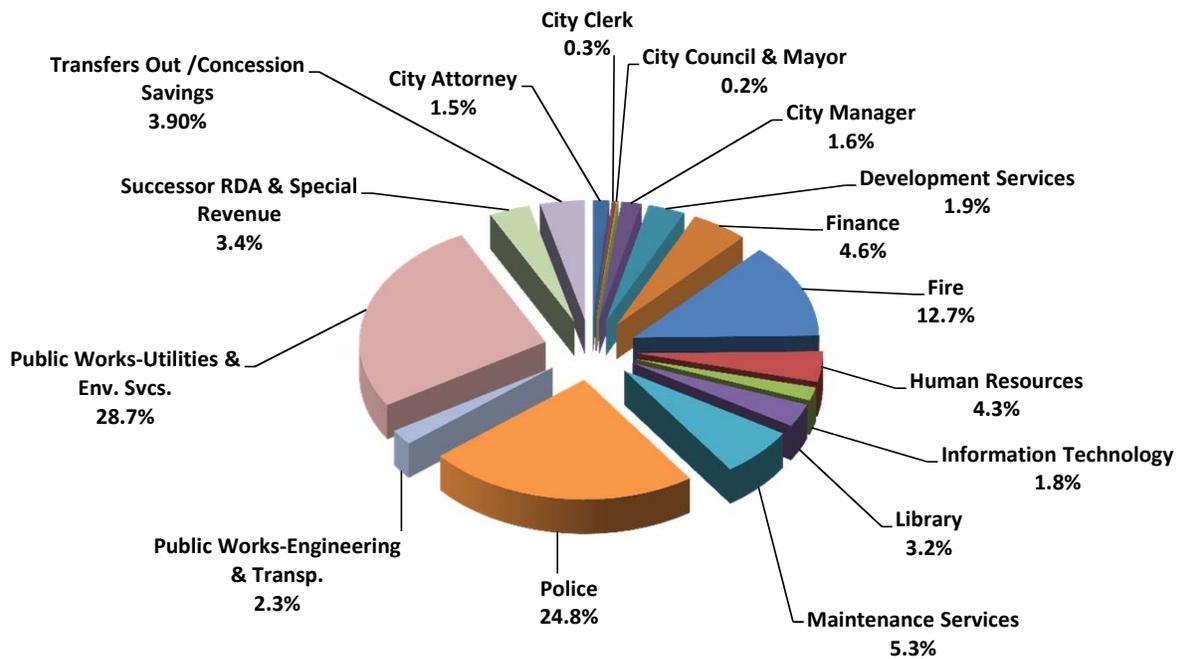


## Summary of Expenditures by Department - All Funds

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
City Attorney	3,794,690	2,983,564	3,601,810	3,630,984	3,549,101
City Clerk	529,145	763,709	588,773	779,493	775,883
City Council & Mayor	505,022	495,426	528,091	541,590	505,797
City Manager	2,680,119	2,693,154	3,743,826	3,725,931	4,378,551
Development Services	5,892,520	6,367,384	4,467,440	4,566,068	8,013,994
Finance*	12,211,498	15,704,465	12,098,404	12,182,074	12,422,449
Fire	30,009,518	30,753,307	30,484,478	31,013,823	31,975,216
Human Resources	9,236,908	8,178,238	10,301,574	10,329,609	10,291,552
Information Technology	4,627,732	4,709,759	4,331,528	4,350,822	4,472,511
Library	9,538,831	6,605,193	7,552,421	7,349,540	7,781,502
Maintenance Services	17,721,385	15,062,411	15,112,358	15,732,546	16,485,307
Police	59,299,927	59,151,308	59,535,147	60,765,523	58,943,718
Public Works-Engineering & Transp.	5,491,213	5,027,286	5,410,825	5,309,761	5,269,483
Public Works-Utilities & Env. Svcs.	51,863,595	59,035,985	65,469,050	71,188,959	65,777,401
Successor RDA & Special Revenue	24,474,198	7,263,480	8,098,503	8,309,749	8,899,868
Transfers Out/Concession Savings	6,265,824	8,514,356	8,599,784	9,645,475	9,669,462
<i>Transfers Out</i>	6,265,824	8,514,356	8,599,784	9,645,475	10,783,462
<i>Assumed Labor Concession Savings</i>	-	-	-	-	(1,114,000)
	<b>\$ 244,142,125</b>	<b>\$ 233,309,025</b>	<b>\$ 239,924,012</b>	<b>\$ 249,421,947</b>	<b>\$ 249,211,795</b>

\*FY2012 includes a one-time transfer of RDA Successor Agency debt.

### FY 2014 Updated



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## General Fund Summary and Cash Fund Balance Designations

*\$ in 1,000s*

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>Revenues</b>					
Property Tax	\$ 35,726	\$ 35,715	\$ 35,768	\$ 36,588	\$ 38,141
Sales Tax	25,492	26,346	26,590	27,312	30,500
Utility Users Tax	14,700	14,797	15,096	15,398	15,000
Franchise Fees	9,091	9,892	9,686	9,917	9,917
Real Property Transfer Tax	3,821	4,778	3,525	3,600	4,500
Other Taxes	5,342	5,814	5,620	5,764	5,980
Charges for Services	8,916	7,696	8,190	8,259	8,836
Inter-Governmental	5,046	3,716	2,713	2,728	3,341
Fines & Forfeitures	2,792	2,403	2,570	2,579	1,869
Other Revenues	3,417	3,797	3,850	3,978	2,711
Interest & Rents	548	510	453	264	264
Transfers In	6,462	4,514	3,867	3,875	3,844
<b>Total Operating Revenues:</b>	<b>\$ 121,353</b>	<b>\$ 119,978</b>	<b>\$ 117,928</b>	<b>\$ 120,262</b>	<b>\$ 124,903</b>
<b>Expenditures</b>					
Salaries & Benefits	\$ 96,827	\$ 98,041	\$ 98,238	\$ 100,590	\$ 100,860
Maintenance & Utilities	1,932	810	1,018	1,018	1,018
Supplies & Services	6,311	5,793	6,374	6,527	6,396
Internal Service Fees	9,600	9,280	9,294	9,313	9,409
Capital	53	71	-	-	130
Assumed Concession Savings	-	-	-	-	(1,114)
Transfers Out	6,420	8,514	8,600	9,646	10,783
<b>Total Operating Expenditures:</b>	<b>\$ 121,143</b>	<b>\$ 122,509</b>	<b>\$ 123,524</b>	<b>\$ 127,094</b>	<b>\$ 127,482</b>
<b>Annual Surplus/(Shortfall)</b>	<b>\$ 210</b>	<b>\$ (2,531)</b>	<b>\$ (5,596)</b>	<b>\$ (6,832)</b>	<b>\$ (2,579)</b>
<b>Ending Fund Cash Balance (CAFR)</b>	<b>\$ 29,549</b>	<b>\$ 27,018</b>	<b>\$ 21,422</b>	<b>\$ 14,590</b>	<b>\$ 18,843</b>

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Proposed Update
<b>Cash Fund Balance Designations</b>					
<b>Unassigned</b>					
Contingencies	\$ 10,695	\$ 5,572	\$ 5,000	\$ 5,000	\$ 5,000
Economic Uncertainty	9,350	7,020	5,855	259	3,843
Liquidity	4,675	5,810	5,000	5,000	5,000
Emergencies	-	4,000	5,000	5,000	5,000
Public Safety	1,000	1,000	-	-	-
Hotel Conference Center	190	190	-	-	-
Retirement Reserve	522	-	-	-	-
Undesignated Fund Balance	3,118	1,747	-	-	-
<b>Total Designated Fund Balance</b>	<b>\$ 29,550</b>	<b>\$ 25,339</b>	<b>\$ 20,855</b>	<b>\$ 15,259</b>	<b>\$ 18,843</b>

**DRAFT General Fund Ten-Year Plan: FY 2014 Proposed Update**

	PY2 Actual FY 2011	PY1 Actual FY 2012	Year 1 Adopted FY 2013	Year 1 Adjusted FY 2013	Year 2 Adopted FY 2014	Year 2 Update FY 2014	Year 3 Forecast FY 2015	Year 4 Forecast FY 2016	Year 5 Forecast FY 2017	Year 6 Forecast FY 2018	Year 7 Forecast FY 2019	Year 8 Forecast FY 2020	Year 9 Forecast FY 2021	Year 10 Forecast FY 2022	
<b>Revenue</b>															
1	Property Tax	35,726	35,716	35,768	35,768	36,588	37,541	38,260	38,995	40,090	41,219	42,395	43,607	44,856	46,143
2	Sales Tax	25,492	26,346	26,590	27,940	27,312	29,500	30,321	31,243	32,965	33,954	35,312	36,724	38,193	39,721
3	UUT	14,700	14,797	15,096	15,096	15,398	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
4	Franchise Fees	9,091	9,892	9,686	9,686	9,917	9,917	10,358	10,488	10,235	10,024	9,849	9,709	9,600	9,519
5	Property Transfer Tax	3,821	4,778	3,525	4,000	3,600	4,500	4,590	4,682	4,775	4,871	4,968	5,068	5,169	5,272
6	Business License Tax	2,390	2,483	2,448	2,448	2,497	2,500	2,550	2,805	2,861	2,918	2,977	3,036	3,097	3,159
7	Transient Occupancy Tax	1,253	1,466	1,418	1,418	1,460	1,460	1,489	1,519	1,549	1,580	1,612	1,644	1,677	1,711
8	Other Taxes - Emergency Facilities Tax	1,699	1,751	1,754	1,754	1,807	1,807	1,816	1,825	1,834	1,843	1,853	1,862	1,871	1,881
9	Charges for Services	8,914	7,811	8,190	8,140	8,259	8,596	8,767	8,942	9,121	9,303	9,488	9,678	9,871	10,068
10	Other Revenue	3,417	3,797	3,850	3,850	3,978	3,978	4,113	4,255	4,404	4,560	4,724	4,897	5,078	5,268
11	Intergovernmental	5,046	3,717	2,713	3,302	2,728	3,341	3,756	3,772	3,387	2,804	2,821	2,838	2,856	2,875
12	Fines and Forfeitures	2,793	2,403	2,570	2,770	2,579	1,869	1,883	1,898	1,913	1,927	1,942	1,958	1,973	1,988
13	Interest and Rents	549	511	453	453	264	264	268	273	279	285	291	298	305	313
14	<b>Total Revenue</b>	<b>114,891</b>	<b>115,465</b>	<b>114,061</b>	<b>116,625</b>	<b>116,387</b>	<b>120,273</b>	<b>123,173</b>	<b>125,696</b>	<b>128,414</b>	<b>130,288</b>	<b>133,233</b>	<b>136,319</b>	<b>139,546</b>	<b>142,916</b>
15	Transfers in	6,462	4,514	3,867	3,836	3,875	3,845	3,943	4,084	4,231	4,385	4,547	4,715	4,892	5,077
16	<b>Total Revenue/Resources</b>	<b>121,354</b>	<b>119,979</b>	<b>117,928</b>	<b>120,461</b>	<b>120,262</b>	<b>124,119</b>	<b>127,115</b>	<b>129,780</b>	<b>132,645</b>	<b>134,673</b>	<b>137,779</b>	<b>141,034</b>	<b>144,438</b>	<b>147,993</b>
<b>Expenditures</b>															
<b>Salaries &amp; Benefits</b>															
19	Salary	62,548	61,697	64,680	63,215	64,680	64,863	65,007	66,303	67,625	68,974	70,350	71,753	73,184	74,644
20	Overtime	5,261	5,412	5,384	6,513	5,384	5,384	5,384	5,492	5,602	5,714	5,828	5,944	6,063	6,185
21	Target Salary/Vacancy Savings	-	-	(1,500)	(1,270)	(1,650)	(1,650)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)	(1,000)
22	Medical Benefits	8,211	8,515	9,854	9,854	10,840	10,886	11,974	13,172	14,489	15,938	17,532	19,285	21,213	23,335
23	Dental Benefits	-	988	1,080	1,080	1,101	1,120	1,142	1,165	1,188	1,212	1,236	1,261	1,286	1,312
24	Retiree Medical	2,141	2,560	2,321	2,586	2,428	2,347	2,444	2,550	2,667	2,796	2,938	3,094	3,266	3,455
25	Worker's Compensation	-	4,877	4,939	4,939	4,939	4,949	5,091	5,190	5,294	5,396	5,504	5,611	5,724	5,838
26	Other Benefits	7,511	1,726	1,276	1,275	1,276	1,669	1,670	1,696	1,718	1,739	1,768	1,789	1,813	1,837
27	PERS	16,081	17,492	15,317	15,193	16,804	15,912	16,866	18,833	20,862	22,796	24,559	26,672	27,219	27,777
28	Furlough Savings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	<b>Salaries &amp; Benefits Subtotal</b>	<b>101,753</b>	<b>103,267</b>	<b>103,351</b>	<b>103,385</b>	<b>105,802</b>	<b>105,479</b>	<b>108,577</b>	<b>113,400</b>	<b>118,445</b>	<b>123,565</b>	<b>128,715</b>	<b>134,410</b>	<b>138,769</b>	<b>143,383</b>
30	Interdepartmental (ID) Charges	(5,047)	(5,332)	(5,113)	(5,300)	(5,212)	(5,295)	(5,295)	(5,401)	(5,509)	(5,619)	(5,731)	(5,846)	(5,963)	(6,082)
31	<b>Net Staffing Expense</b>	<b>96,706</b>	<b>97,935</b>	<b>98,238</b>	<b>98,085</b>	<b>100,590</b>	<b>100,184</b>	<b>103,282</b>	<b>108,000</b>	<b>112,936</b>	<b>117,946</b>	<b>122,983</b>	<b>128,564</b>	<b>132,806</b>	<b>137,300</b>
<b>Operating Expenses</b>															
33	Maintenance & Utilities	1,932	810	1,018	1,018	1,018	1,018	1,028	1,038	1,049	1,059	1,070	1,081	1,091	1,102
34	Supplies & Services	6,311	5,900	6,374	6,374	6,527	6,092	6,153	6,214	6,277	6,339	6,403	6,467	6,531	6,597
35	Internal Service Fees	9,721	9,280	9,294	9,294	9,313	9,409	9,503	9,598	9,694	9,791	9,889	9,988	10,088	10,189
36	Capital (now included in Transfers)	56	71	-	-	-	30	-	-	-	-	-	-	-	-
37	Transfers Out of the General Fund*	6,420	8,514	8,600	8,600	9,646	10,784	11,024	11,552	12,979	14,420	15,745	15,869	15,980	16,095
38	FY 2013 Mid-Year Adjustments	-	-	-	1,072	-	-	-	-	-	-	-	-	-	-
39	<b>Net Operating Expense</b>	<b>24,440</b>	<b>24,575</b>	<b>25,286</b>	<b>26,358</b>	<b>26,504</b>	<b>27,333</b>	<b>27,708</b>	<b>28,403</b>	<b>29,999</b>	<b>31,609</b>	<b>33,107</b>	<b>33,404</b>	<b>33,691</b>	<b>33,983</b>
40	<b>Expenditures Subtotal</b>	<b>121,146</b>	<b>122,510</b>	<b>123,524</b>	<b>124,443</b>	<b>127,094</b>	<b>127,517</b>	<b>130,990</b>	<b>136,402</b>	<b>142,935</b>	<b>149,556</b>	<b>156,090</b>	<b>161,968</b>	<b>166,497</b>	<b>171,283</b>
41	Assumed Additional Labor Concessions	-	-	-	-	-	(1,114)	(1,114)	(1,114)	(1,114)	(1,114)	(1,114)	(1,114)	(1,114)	(1,114)
42	<b>Total Expenditures</b>	<b>121,146</b>	<b>122,510</b>	<b>123,524</b>	<b>124,443</b>	<b>127,094</b>	<b>126,403</b>	<b>129,876</b>	<b>135,288</b>	<b>141,821</b>	<b>148,442</b>	<b>154,976</b>	<b>160,854</b>	<b>165,383</b>	<b>170,169</b>
43	<b>Total Surplus/(Shortfall)</b>	<b>208</b>	<b>(2,531)</b>	<b>(5,596)</b>	<b>(3,982)</b>	<b>(6,832)</b>	<b>(2,284)</b>	<b>(2,761)</b>	<b>(5,509)</b>	<b>(9,176)</b>	<b>(13,769)</b>	<b>(17,197)</b>	<b>(19,820)</b>	<b>(20,944)</b>	<b>(22,176)</b>
44															
45	<b>Beginning Fund Balance</b>	<b>29,343</b>	<b>29,550</b>	<b>27,764</b>	<b>27,764</b>	<b>22,168</b>	<b>23,782</b>	<b>21,498</b>	<b>18,737</b>	<b>6,172</b>	<b>(4,368)</b>	<b>(18,353)</b>	<b>(36,445)</b>	<b>(58,583)</b>	<b>(81,387)</b>
46	<b>Change to Reserves</b>	<b>208</b>	<b>(2,531)</b>	<b>(5,596)</b>	<b>(3,982)</b>	<b>(6,832)</b>	<b>(2,284)</b>	<b>(2,761)</b>	<b>(5,509)</b>	<b>(9,176)</b>	<b>(13,769)</b>	<b>(17,197)</b>	<b>(19,820)</b>	<b>(20,944)</b>	<b>(22,176)</b>
47	<i>Change to Deposits</i>														
48	<i>Adjustments to fund balance</i>		745												
49	<b>Ending Fund Balance</b>	<b>29,550</b>	<b>27,764</b>	<b>22,168</b>	<b>23,782</b>	<b>15,336</b>	<b>21,498</b>	<b>18,737</b>	<b>6,172</b>	<b>(4,368)</b>	<b>(18,353)</b>	<b>(36,445)</b>	<b>(58,583)</b>	<b>(81,387)</b>	<b>(104,995)</b>
50	<b>City Council Reserve Policy</b>	<b>24,229</b>	<b>24,502</b>	<b>24,705</b>	<b>24,889</b>	<b>25,419</b>	<b>25,281</b>	<b>25,975</b>	<b>27,058</b>	<b>28,364</b>	<b>29,688</b>	<b>30,995</b>	<b>32,171</b>	<b>33,077</b>	<b>34,034</b>
51	<i>(20% of Total Expenditures)</i>														
52	<b>Under Reserve Policy</b>			<b>(2,537)</b>	<b>(1,106)</b>	<b>(10,083)</b>	<b>(3,783)</b>	<b>(7,238)</b>	<b>(20,886)</b>	<b>(32,732)</b>	<b>(48,041)</b>	<b>(67,440)</b>	<b>(90,754)</b>	<b>(114,464)</b>	<b>(139,029)</b>
53				<i>-10%</i>	<i>-4%</i>	<i>-40%</i>	<i>-15%</i>	<i>-28%</i>	<i>-77%</i>	<i>-115%</i>	<i>-162%</i>	<i>-218%</i>	<i>-282%</i>	<i>-346%</i>	<i>-409%</i>
54	<b>*Transfers Out include debt service, insurance, capital funding, OPEB liability funding</b>														

## General Fund - Fund Transfer Summary

### *Fund Transfers (FY 2011 - 2014)*

<i>\$'s in 1,000's</i>	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
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#### **Transfers into the General Fund**

Transfer for Cost Allocation	2,783	2,696	2,449	2,449	2,449
Transfer from Special Gas Tax	2,225	1,691	1,140	1,148	1,148
Miscellaneous					
Transfer from Housing Mort Bond Fund	467	-	-	-	-
Transfer from Debt Service Close Out					
Transfer from Citizen's Option Grant	158	-	184	184	184
Transfer from Byrnes Justice Assist Grant	89	-	86	86	55
Transfer from Fleet Capital	24	-	-	-	-
Transfer from RDA, Gen Fund Repmt*	-	-	-	-	-
Transfer from RDA, Misc	165	128	-	-	-
Transfer from Local Imprv Dist Fund	357	-	-	-	-
Transfer from Comm Fac Dist Fund	175	-	8	8	8
Transfer from RDA, Low & Mod Housing	-	-	-	-	-
Transfer from Fire Education Reimbursement	-	-	-	-	-
Transfer from Debt Service	19	-	-	-	-
Transfer from Housing Fund	-	-	-	-	-
<b>Transfers into the General Fund</b>	<b>6,462</b>	<b>4,515</b>	<b>3,867</b>	<b>3,875</b>	<b>3,844</b>

#### **Transfers out of the General Fund**

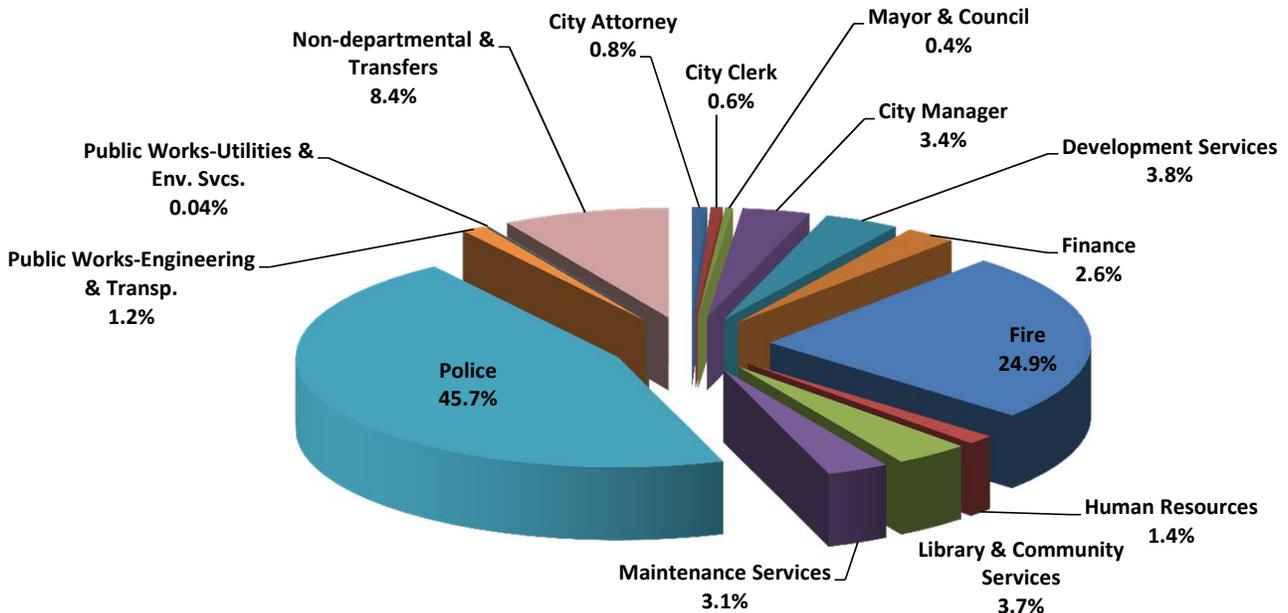
Transfer to Debt Service	2,772	2,781	2,822	2,809	2,809
Transfer for Risk Management Premium	2,347	2,465	2,331	2,331	2,621
Transfer to Centennial Hall		-	-	-	-
Transfer to Trans Sys Improvement Fund		50	350	350	350
Transfer to Worker's Compensation Fund	-	310	310	510	310
Transfer to Capital Projects	810	2,192	1,101	1,102	1,102
Transfer to Ent Rrc Plng	-	-	-	-	-
Transfer to COP	-	2	-	-	-
Transfer to Library Grant Fund	-	98	-	-	-
Transfer to Information Technology Operating	-	-	-	-	130
Transfer to Facilities Operating	163	-	-	-	-
Transfer to Fire Capital	326	429	797	1,369	1,369
To Tech Replacement Fund	-	-	209	216	216
Transfer to Fleet Management	-	42	500	600	600
Transfer to Police Capital	-	145	170	349	349
Transfer to Maintenance Services Capital	-	-	10	10	10
Transfer to Retiree Medical Fund	-	-	-	-	918
<b>Transfers out of the General Fund</b>	<b>6,418</b>	<b>8,514</b>	<b>8,600</b>	<b>9,646</b>	<b>10,783</b>

## Summary of Expenditures by Department - General Fund

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014
	Actual	Actual	Adopted	Adopted	Updated*
City Attorney	1,086,845	962,717	1,026,608	1,044,801	992,742
City Clerk	529,145	763,709	588,773	779,493	775,883
Mayor & Council	505,024	495,426	528,091	541,590	505,797
City Manager	2,630,849	2,753,799	3,743,826	3,725,931	4,378,551
Development Services	5,312,524	5,059,476	4,391,140	4,489,768	4,886,813
Finance	3,116,983	2,952,152	3,233,526	3,294,292	3,347,890
Fire	29,994,479	31,052,839	30,484,478	31,013,823	31,975,216
Human Resources	1,198,790	995,471	1,830,483	1,852,071	1,768,306
Library & Community Services	4,996,073	4,762,628	4,606,357	4,677,113	4,810,461
Maintenance Services	3,784,135	3,829,832	3,867,644	3,938,776	4,035,507
Police	58,887,700	58,825,906	59,091,147	60,495,523	58,704,718
Public Works-Engineering & Transp.	2,682,921	1,509,780	1,481,562	1,542,922	1,579,070
Public Works-Utilities & Env. Svcs.	-	29,022	51,207	51,689	51,906
Non-departmental & Transfers	6,419,609	8,516,000	8,599,784	9,645,475	10,783,462
	<b>\$ 121,145,077</b>	<b>\$ 122,508,757</b>	<b>\$ 123,524,626</b>	<b>\$ 127,093,267</b>	<b>\$ 128,596,322</b>

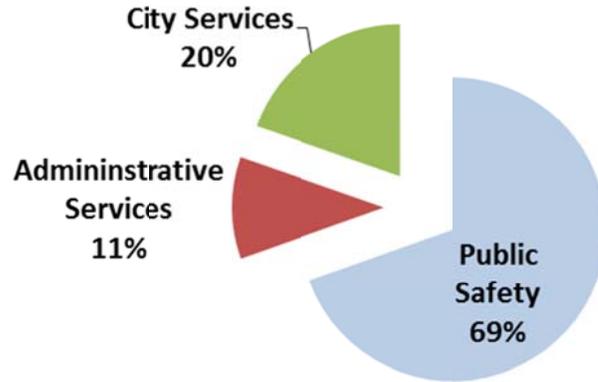
\*Note: Does not include assumed Labor Concession savings of \$1.1 million.

### FY 2014 = \$128.6M

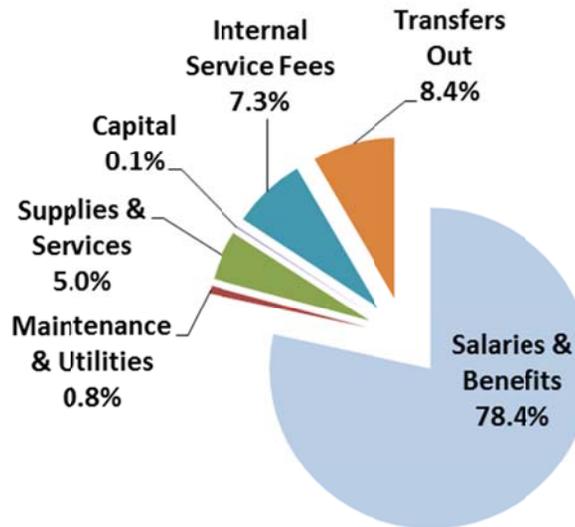


**General Fund  
Expenditures Summary**

**FY 2014  
General Fund Staffing by Service Area**



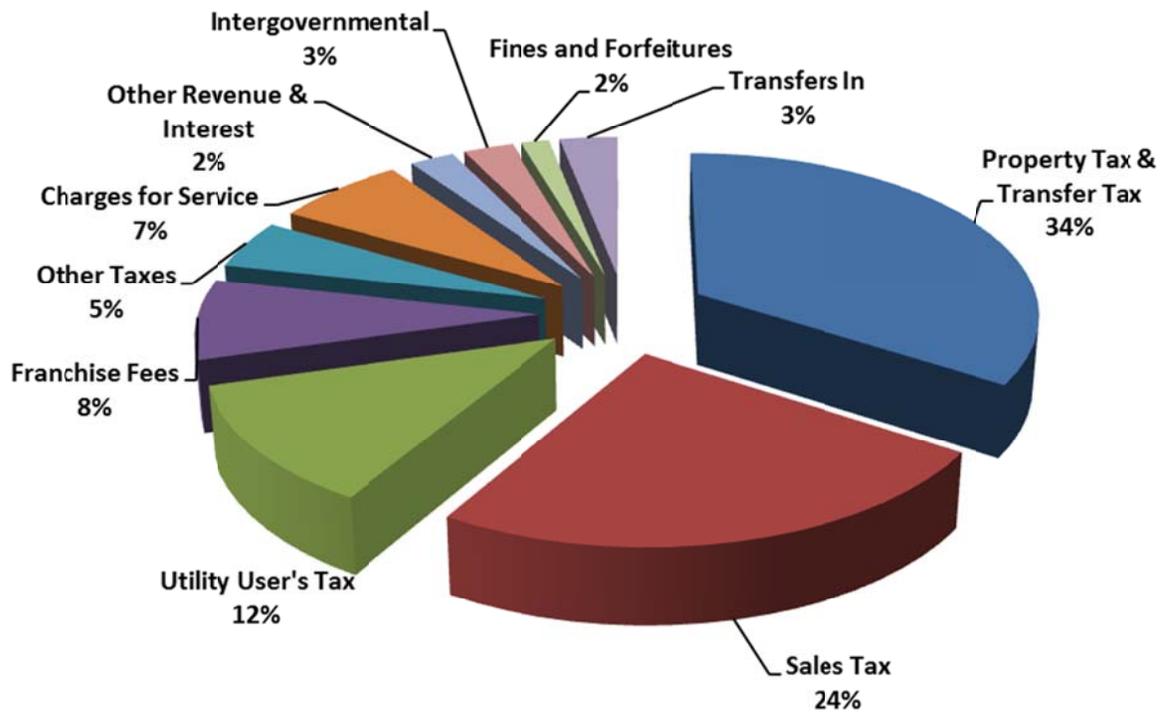
**FY 2014  
General Fund Expenditures by Category**



**General Fund Revenues  
by Source**

**FY 2014 General Fund Updated**

**Revenues/Resources Summary  
\$124.9 million**



## Summary of General Fund Revenues

Revenues by Category <i>in 1,000's</i>	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>Property Taxes</b>					
Property Tax Secured	\$ 21,608	\$ 21,587	\$ 21,853	\$ 22,616	\$ 23,300
Property Tax Unsecured	1,328	1,384	1,167	1,179	1,300
In-Lieu (Enterprise Funds)	1,620	1,649	1,629	1,629	1,629
RDA Pass Thru	218	434	298	298	298
Trust Fund Redistribution (RDA)	-	-	-	-	350
Property Tax - VLF Swap	10,131	10,096	10,071	10,071	10,564
Airport	821	565	750	795	700
<b>Total Property Taxes</b>	<b>\$ 35,726</b>	<b>\$ 35,715</b>	<b>\$ 35,768</b>	<b>\$ 36,588</b>	<b>\$ 38,141</b>
<b>Sales &amp; Use Tax</b>					
Sales and Use Taxes	\$ 18,243	\$ 19,597	\$ 19,827	\$ 20,408	\$ 22,000
Sales Tax/Public Safety	620	677	570	587	700
Sales Tax Triple Flip	6,629	6,072	6,193	6,317	7,800
<b>Total Sales &amp; Use Tax</b>	<b>25,492</b>	<b>26,346</b>	<b>26,590</b>	<b>27,312</b>	<b>30,500</b>
<b>Utility Users Tax</b>	<b>14,700</b>	<b>14,797</b>	<b>15,096</b>	<b>15,398</b>	<b>15,000</b>
<b>Franchise Fee Tax</b>					
Franchise - Waste MGMT	\$ 3,746	\$ 3,951	\$ 3,806	\$ 3,997	\$ 3,997
Franchise - Water	1,940	2,326	2,490	2,490	2,490
Franchise - Sewer	1,308	1,363	1,365	1,365	1,365
Franchise - PG & E	964	977	946	964	964
Franchise - Cable TV	1,133	1,275	1,079	1,101	1,101
<b>Total Franchise Fee Tax</b>	<b>9,091</b>	<b>9,892</b>	<b>9,686</b>	<b>9,917</b>	<b>9,917</b>
<b>Real Property Transfer Tax</b>	<b>\$ 3,821</b>	<b>\$ 4,778</b>	<b>\$ 3,525</b>	<b>\$ 3,600</b>	<b>\$ 4,500</b>
<b>Other Taxes</b>					
Business License Tax	\$ 2,390	\$ 2,483	\$ 2,448	\$ 2,497	\$ 2,711
Emergency Facilities Tax	1,699	1,751	1,754	1,807	1,809
Construction Tax	-	114	-	-	-
Transient Occupancy Tax	1,253	1,466	1,418	1,460	1,460
<b>Total Other Taxes</b>	<b>\$ 5,342</b>	<b>\$ 5,814</b>	<b>\$ 5,620</b>	<b>\$ 5,764</b>	<b>\$ 5,980</b>
<b>Charges for Services</b> <i>(comprised of Licenses &amp; Permits, Fees &amp; Service Charges, Construction Related Fees)</i>					
<b>Licenses and Permits</b>					
Fire Licenses & Permits	\$ 1,219	\$ 1,327	\$ 1,487	\$ 1,515	\$ 1,645
Police Licenses & Permits	233	322	300	305	305
Other Licenses & Permits	272	178	157	160	219
<b>Total Licenses and Permits</b>	<b>\$ 1,724</b>	<b>\$ 1,827</b>	<b>\$ 1,944</b>	<b>\$ 1,980</b>	<b>\$ 2,169</b>
<b>Fees and Service Charges</b>					
Fire Fees & Svc Charges	\$ 931	\$ 727	\$ 647	\$ 660	\$ 757
Police Fees & Svc Charges	1,022	932	939	948	979
Residential Rental Inspections	473	628	593	594	560
Vehicle Maintenance & Operations	35	44	-	-	22
Other Fees & Svc Charges	974	365	502	506	418
<b>Total Fees and Service Charges</b>	<b>\$ 3,435</b>	<b>\$ 2,696</b>	<b>\$ 2,681</b>	<b>\$ 2,708</b>	<b>\$ 2,736</b>

## Summary of General Fund Revenues

Revenues by Category <i>in 1,000's</i>	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>Construction Related Fees</b>					
Construction Permits	\$ 1,534	\$ 1,351	\$ 1,388	\$ 1,388	\$ 1,700
Plan Checking Fees	825	860	1,157	1,157	1,397
Supplemental Improvement Tax	243	143	306	312	120
New Construction Inspections	1,155	820	714	714	714
<b>Total Construction Related Fees</b>	<b>\$ 3,757</b>	<b>\$ 3,174</b>	<b>\$ 3,565</b>	<b>\$ 3,571</b>	<b>\$ 3,931</b>
<b>Total Charges for Services</b>	<b>\$ 8,916</b>	<b>\$ 7,697</b>	<b>\$ 8,190</b>	<b>\$ 8,259</b>	<b>\$ 8,836</b>
<b>Inter-Governmental</b>					
Police Grants/Reimb	\$ 3,389	\$ 3,035	\$ 1,756	\$ 1,756	\$ 2,355
Fire County EMS Reimb	354	472	486	501	501
Vehicle License Fee (VLF)	695	76	76	76	76
State Mandate Reimb	126	30	-	-	-
Fire Mutual Aid Reimb	75	40	390	390	390
Library Grants	354	51	-	-	-
Miscellaneous	53	13	5	5	19
<b>Total From Other Agencies</b>	<b>\$ 5,046</b>	<b>\$ 3,717</b>	<b>\$ 2,713</b>	<b>\$ 2,728</b>	<b>\$ 3,341</b>
<b>Fines and Forfeitures</b>					
Vehicle Fines	\$ 189	\$ 505	\$ 203	\$ 205	\$ 205
Parking Citations - In House	525	542	738	743	863
Parking Citations - DMV	179	221	113	114	114
FTB Parking Tax Offset	36	77	4	4	4
Photo Red Light	1,303	486	1,000	1,000	-
Criminal Fines	394	453	430	430	430
Administrative Citations	54	9	-	-	5
Code Enforcement	-	-	-	-	165
Library Fines	112	110	82	83	83
<b>Total Fines and Forfeitures</b>	<b>\$ 2,792</b>	<b>\$ 2,403</b>	<b>\$ 2,570</b>	<b>\$ 2,579</b>	<b>\$ 1,869</b>
<b>Other Revenues</b>					
Fairview Fire Protection District	\$ 2,223	\$ 2,450	\$ 2,573	\$ 2,701	\$ 2,634
Workers' Comp Salary Reimb	1,035	1,199	1,200	1,200	-
Account closure (one-time)	-	-	-	-	-
Other	159	148	77	77	77
<b>Total Other Revenues</b>	<b>\$ 3,417</b>	<b>\$ 3,797</b>	<b>\$ 3,850</b>	<b>\$ 3,978</b>	<b>\$ 2,711</b>
<b>Interest &amp; Rents</b>					
Interest Earned	\$ 127	\$ 56	\$ 150	\$ 150	\$ 150
Miscellaneous Interest Income	65	19	128	114	114
Laydown Rental Income	355	433	175	-	-
Vehicle Reimbursement	-	-	-	-	-
Building & Parking Rental	1	2	-	-	-
<b>Total Interest &amp; Rents</b>	<b>\$ 548</b>	<b>\$ 510</b>	<b>\$ 453</b>	<b>\$ 264</b>	<b>\$ 264</b>
<b>Total General Fund Revenues</b>					
	<b>\$ 114,891</b>	<b>\$ 115,466</b>	<b>\$ 114,061</b>	<b>\$ 116,387</b>	<b>\$ 121,059</b>
Transfers In	6,462	4,514	3,867	3,875	3,844
<b>Total Revenues Including Transfers</b>	<b>\$ 121,353</b>	<b>\$ 119,980</b>	<b>\$ 117,928</b>	<b>\$ 120,262</b>	<b>\$ 124,903</b>

## **PROPERTY TAXES**

Property Tax revenues are the City's largest General Fund revenue source, comprising 34% of General Fund revenues.

### Real Property Taxes

Under the State Constitution, Real Property Taxes (Property Taxes) are applied to all taxable real and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), and are set at 1% of the assessed value. The Alameda County Assessor maintains property tax assessment rolls that account for all property. Property Taxes are adjusted per the following:

- ❑ The assessed value of real property that has not changed ownership increases by the change in the California Consumer Price Index up to a maximum of 2% per year.
- ❑ Property that changes ownership; is substantially altered; is newly constructed; "state-assessed" rather than "local-assessed" property; and personal property (i.e., possessory interest, and other personal property considered to be permanently attached to the property), is assessed at the full market value in the first year, and subject to the 2% cap, thereafter.

In 1979, in order to mitigate the loss of Property Tax revenues after approval of Proposition 13, the State legislature approved AB 8. This action was approved to provide a permanent method for allocating the proceeds from the 1% property tax rate, by allocating revenues back to local governments based on their historic shares of property tax revenues. As part of the State's FY 1994 budget, the AB 8 formula was altered requiring another ongoing shift in City Property Tax revenue to K-12 schools and community colleges (Education Revenue Augmentation Fund or ERAF).

Proposition 1A, enacted in November 2004 and Proposition 22, enacted in November 2010, provides protection for local property taxes, sales taxes, and Vehicle In-lieu Tax/License Fees (VLF) revenues by prohibiting the State Legislature from taking any action that would:

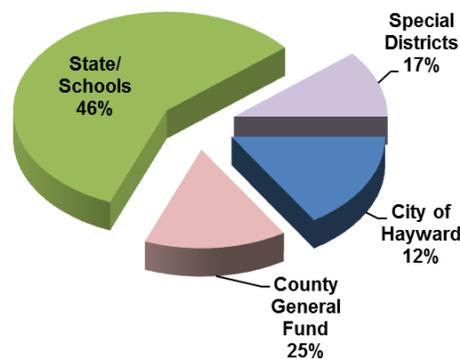
- ❑ Reduce the local Bradley-Burns Uniform sales and Use Tax rate or alter its allocation.
- ❑ Decrease VLF revenue from the 0.65% rate without providing replacement funding.
- ❑ Shift property taxes from cities, counties or special districts.

## Major General Fund Revenues

### PROPERTY TAXES, cont.

The City's Property Tax is collected by Alameda County. The City currently receives approximately 12% of the 1% countywide real property tax levied, and most of the revenue is received in December and April.

Allocation of County-wide Property Tax



#### Supplemental Property Taxes

Supplemental Taxes are the result of the reassessment of property as of the 1<sup>st</sup> day of the month following either an ownership change or completion of new construction. In most cases, this reassessment results in one or more supplemental tax bills being sent to the property owner during the year, in addition to the annual property tax bill.

#### Vehicle In-lieu Tax/License Fees (VLF)

Motor Vehicle In-Lieu Tax (VLF) is a tax imposed by the State on the ownership of a registered vehicle. VLF is collected by the State Department of Motor Vehicles (DMV) and more than 95% of these fees are divided equally between counties and cities, and their aggregate shares are distributed in proportion to the respective populations of the cities and counties. The State withholds less than 5% of these fees for the support of the Department of Motor Vehicles. Until FY 1999, the annual license fee was 2% of the market value of the vehicle as determined by the DMV. In 1998-99, the State reduced the license fees by 25%, but agreed to backfill local jurisdictions for this loss in revenue.

In 2004, the Governor lowered the annual VLF to 0.65%, from 2.0%. In the budget agreement between the Governor and cities and counties, the Governor agreed to backfill the 1.35% difference in VLF with property taxes from the Education Revenue Augmentation Fund (ERAF). Beginning in FY 2006, this property tax in lieu of VLF was presumed to grow at the same rate as the change in gross assessed valuation of taxable property in the City from the prior year.

## **PROPERTY TAXES, cont.**

### Personal Property Taxes

Personal Property Tax is assessed at the rate of 1% of the market value on a business' personal property, such as office furniture, machinery and other equipment. The tax is billed by Alameda County in a single installment due August 31<sup>st</sup>, and most of the amount due to the City is remitted in September and credited to the General Fund.

### ***Analysis***

Factors that affect the revenue generated by property taxes are:

- ❑ Changes in assessed values, which are caused by inflation adjustments up to 2% of construction activity, sales of properties and Proposition 8 reassessments
- ❑ Economic growth in the Bay Area
- ❑ Supplemental Taxes are affected by sales of real property and/or new construction in the City that occurs after the assessment lien date (of January 1<sup>st</sup>) until the end of the fiscal year (June 30<sup>th</sup>).
- ❑ Factors that have affected the revenue generated by VLF in the past include the sales of new vehicles in California, DMV administrative costs, and the proportion of Hayward's population to the total for the State and County. Starting in FY 2006, the rate of growth in the assessed values of properties also impacted VLF revenues, as the amount of the VLF backfill paid increased by the change in gross assessed values of taxable properties.
- ❑ Factors that affect the revenue generated by taxes on personal property are business capital expenditures growth, and the collection rate. The growth in annual personal property tax revenues should generally be close to the growth in annual assessed values, except for significant changes in collection rates.

## Major General Fund Revenues

### PROPERTY TAXES, cont.

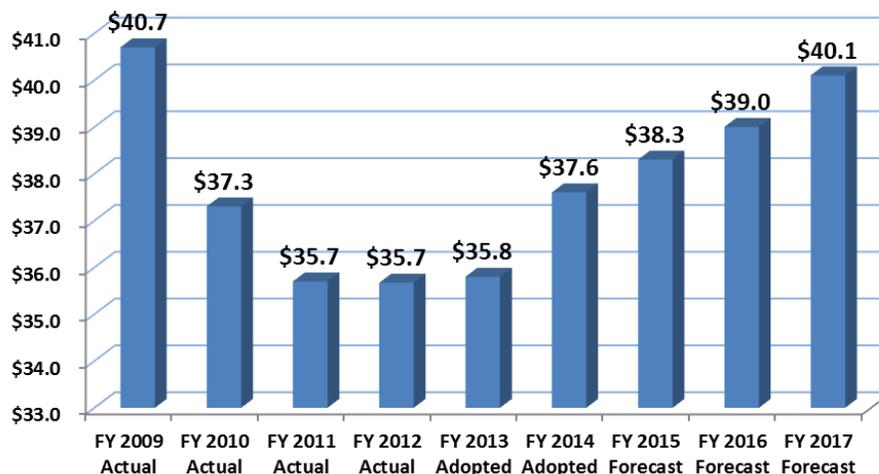
#### Forecast

The revenue projection for Real Property Tax revenue is primarily based on the annual County Assessor's Office estimate of assessed values, which is provided before May 10<sup>th</sup> each year. The difference between the estimate in May and the actual certification in August is generally small.

Real Property Tax revenue is projected to show minor growth in FY 2013 and FY 2014. Revenues are conservatively projected to begin growing in FY 2015 (1% - 2% growth each year).

PROPERTY TAXES (All)	Actual Revenue		Projected Revenue				
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total Collections	35,726	35,716	35,768	37,541	38,260	38,995	40,090
\$ Change		(10)	52	1,773	719	735	1,095
% Change		-0.03%	0.15%	4.96%	1.92%	1.92%	2.81%

FY 2014 revenue projections reflect the infusion of new annual property tax (about \$800,000/year) from CalPine for their new facility. Recent information from the County Assessor indicates net land and improvements value growth as of April 7, 2013 of 3.65% for FY 2014. The FY 2014 projections consider this growth in valuation. Future growth is estimates at 2% to 3% annually and is consistent with relatively stable, yet slow growing, real estate market conditions. As depicted in the chart below, revenues may only return to their FY 2009 levels by FY 2017.



**SALES AND USE TAXES**

Sales and Use Tax is the City’s second largest source of General Fund revenue and represents 24% of total General Fund revenue. Sales Tax is an excise tax imposed on retailers for the privilege of selling or leasing tangible personal property. The Use Tax is an excise tax imposed for the storage, use, or other consumption of tangible personal property purchased from any retailer. The proceeds of sales and use taxes imposed within the boundaries of Hayward are distributed by the State to various agencies, with the City of Hayward receiving the equivalent of 1% of the amount collected.

The State modified the structure of city sales tax revenues, effective July 1, 2004, when they enacted legislation from a voter-approved deficit financing bond measure. This measure included a reduction of the local Bradley-Burns sales tax share from 1% to 0.75%, routing the 0.25% to other State funding needs. The .25% was fully replaced with property tax revenues (sales tax back-fill) to make cities whole. This shuffle of revenues is commonly referred to as the “Triple Flip.”

Effective April 1, 2009, the State sales and use tax rate was increased by 1. This 1% tax rate increase expired on July 1, 2011. However, Proposition 30, temporary Taxes to Education, was approved by voters on November 6, 2012. This measure provided for an increase in the tax rate of .25% for four years (January 2013 through December 31, 2016)

The total sales tax rate for Hayward is currently 9.00% and distributed as follows:

**DISTRIBUTION  
OF SALES TAX  
COLLECTIONS  
WITHIN  
ALAMEDA  
COUNTY**

<b>Agency</b>	<b>%</b>
State of California	5.50%
State Public Safety Fund (Proposition 172)	0.50%
State Education Protection account	0.25%
City of Hayward (includes .25% Triple Flip reimbursement)	<b>1.00%</b>
Alameda County	0.25%
Alameda County Transportation Improvement Authority	0.50%
Alameda County Essential Health Care Services	0.50%
Alameda County BART	0.50%
<b>Total Sales Tax in Hayward</b>	<b>9.00%</b>

## Major General Fund Revenues

### SALES AND USE TAXES, cont.

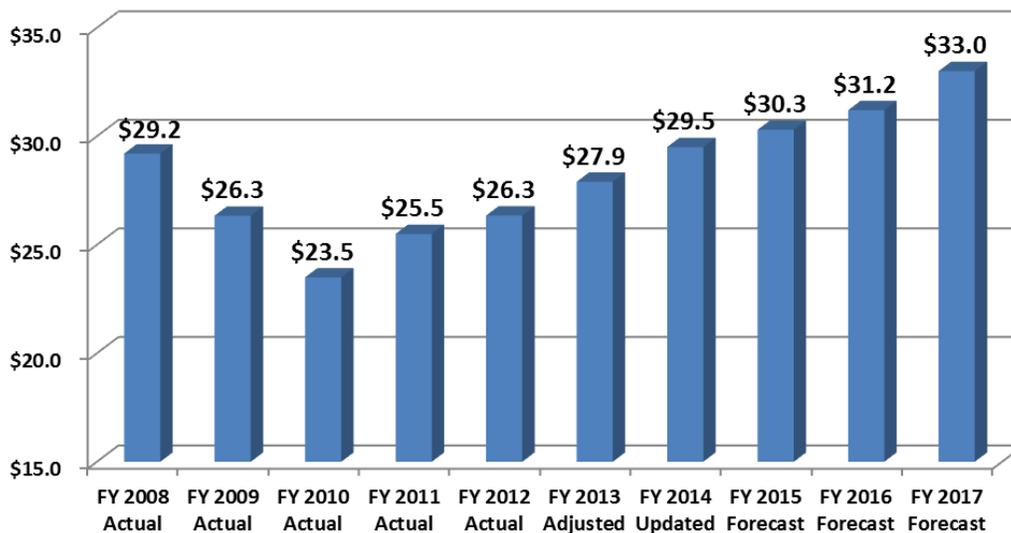
#### Analysis of Sales Tax

Factors that affect the revenue generated by Sales Tax include:

- ❑ Overall economic growth in the Bay Area and competition from neighboring cities;
- ❑ Growth rate of specific dominant commercial/industrial sectors in Hayward;
- ❑ Hayward's business attraction/retention efforts, especially on retail establishments; and
- ❑ Catalog and Internet sales
- ❑ Success of the City's Use Tax efforts

#### Forecast

Hayward saw a dramatic reduction in overall sales tax in FY 2010 (\$23.5 million) from the FY 2009 level of \$26.3 million. In part this was due to the failing economy, and in part from a reimbursement correction made by the State. The State significantly reduced the City's sales tax Triple Flip backfill amount in FY 2010 to reconcile overpayments in prior years. For FY 2011 and FY 2012, staff had conservatively projected these revenues at the lower FY 2010 level. Data from the State Board of Equalization regarding a true-up of the City's Triple Flip backfill revenue adjusts this portion of the sales tax revenue back to the normal base. Total Sales Tax received in FY 2012 was \$26.3 million (and included some one-time revenues) and we project receipt of about \$27.9 million in FY 2013.



**Major General Fund  
Revenues**

**SALES AND USE TAXES, cont.**

Base sales tax is projected to grow by 5.58% in FY 2014 and 3.0% - 5.0% in the out years. This level of growth reflects a stabilizing economy and also includes some one-time use tax revenues (FY 2013 and FY 2014) related to the construction of a new power plant in Hayward.

The projections for FY 2014 return the City to revenue levels similar to the higher level of 2008. Based on the City's current sales tax base, we do not anticipate seeing large jumps in sales tax receipts in future years (absent significant economic development growth). However, considering some economic development improvements and a sustained level receipts, staff assumes a steady economic growth in future years.

<b>SALES TAX (in 1,000s)</b>	<b>Actual Revenue</b>		<b>Projected Revenue</b>				
	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Collections</b>	\$25,492	\$26,346	\$27,940	\$29,500	\$30,321	\$31,243	\$32,965
<b>\$ Change</b>		854	1,594	1,560	821	922	1,722
<b>% Change</b>		3.35%	6.05%	5.58%	2.78%	3.04%	5.51%

## Major General Fund Revenues

### UTILITY USERS TAX

Utility Users Tax (UUT) has generally been a steady and reliable source of General Fund revenue for most governmental entities, and is the third largest source of General Fund revenue for Hayward. Effective March 1, 2009, the City began imposing a 5.5% UUT on electric, gas, cable services, and telecommunications services. The tax is not applicable to State, County, or City agencies, or to insurance companies and banks.

#### Analysis

Some factors that affect the revenue generated by UUT are:

- ❑ Consumption/use of gas, electricity, telecommunication services, cable, and cellular;
- ❑ Regulatory actions, including deregulation and re-regulation;
- ❑ PUC rate changes;
- ❑ Market forces;
- ❑ Evolution of technology; and
- ❑ Legislative actions at State and Federal levels

#### Forecast

UUT is expected to increase approximately just less than 1% in FY 2012, with projected annual growth of 2% in FY 2013. Gas and electricity rates are likely to rise in future years, but trends indicate that reduced consumption offset much of these cost increases (and resulting UUT revenues).

UTILITY USERS TAX	Actual Revenue		Projected Revenue				
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
Total Collections	\$14,700	\$14,797	\$15,096	\$15,000	\$15,000	\$15,000	\$15,000
\$ Change		97	299	-96	0	0	0
% Change		0.66%	2.02%	-0.64%	0.00%	0.00%	0.00%

Based on current receipts and the indication that we have reached the maximum market with regard to the tax, staff is recommending a slight reduction to the FY 2014 projection over FY 2013 estimates. In addition to “market saturation,” staff anticipates impacts from several consumer trends such as the increasing use of pre-paid or disposable mobile phones and the inability to assess the UUT on those related services. Staff feels that this tax has reached the vast majority of payees in the City and that without significant population or business growth, there will not be growth in the UUT. The zero-growth forecast reflects the fact that over time, revenues will erode due to the changing nature of telephone and related telecommunication services and result in the loss of related UUT revenue. This picture is further impacted by the potential actions the State and Federal governments could take regarding taxing telecommunications.

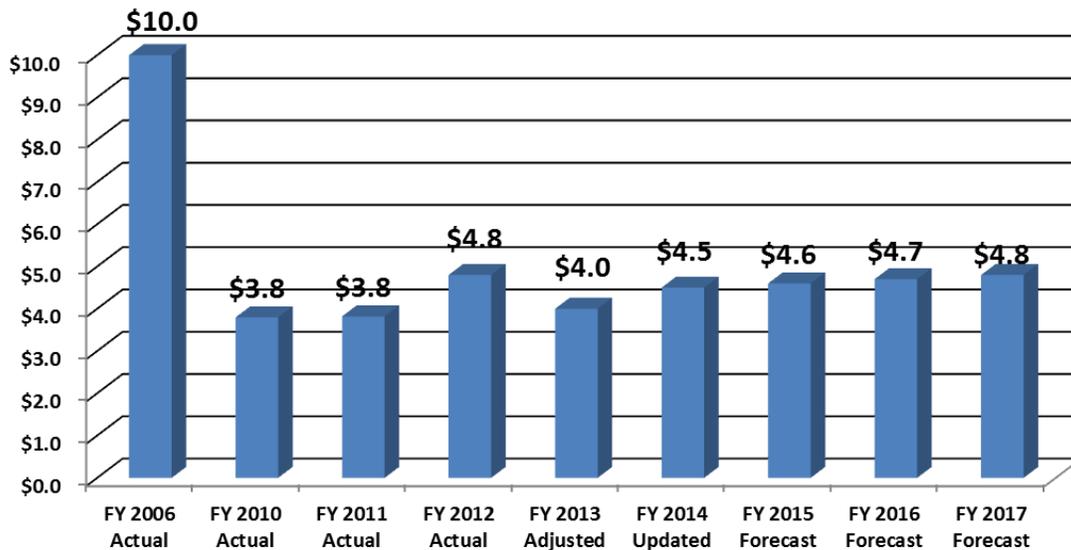
## Major General Fund Revenues

### REAL PROPERTY TRANSFER TAXES

The Real Property Transfer Tax (Transfer Tax) rate set by the City of San Hayward is \$4.50 per \$1,000 of the value of consideration paid for the documented sale of real property or any transfer of interest in real property. The tax is due when the documents of transfer are recorded with the County. Title companies collect the tax as part of the sale closing process, and remit the funds to Alameda County when sales or transfers are finalized. Penalties are imposed on delinquent payments, and interest is charged from the date of delinquency until paid. Alameda County remits the amounts due monthly, and the amounts are credited to the General Fund.

#### *Analysis*

Because Real Property Transfer Tax is tied directly to all real property sales, it is a volatile revenue source, and difficult to predict more than one year at a time. Factors that affect the revenue generated by Transfer Taxes are the sale price of property and the frequency with which property is sold. These immediate factors are driven by the availability of mortgage loans, the level of long-term interest rates, the supply and demand for real estate in Hayward, and general economic growth in the Bay Area. Currently, all of these factors, except long-term interest rates, are negative and have continued to result in sharply lower Property Transfer Tax revenues. The chart below illustrates the sharp decline in revenues in response to the real estate market collapse.



**Major General Fund  
Revenues**

**REAL PROPERTY TRANSFER TAXES cot.**

**Forecast**

Hayward continues to feel the impact of the struggling housing market. While we may never see the type of revenue we saw in FY 2006 – we do project mild growth starting in FY 2013 consistent with the property tax forecast.

PROPERTY TRANSFER TAX	Actual Revenue		Projected Revenue				
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017
<b>Total Collections</b>	\$3,821	\$4,778	\$4,000	\$4,500	\$4,590	\$4,682	\$4,775
<b>\$ Change</b>		957	-778	500	90	92	93
<b>% Change</b>		25.05%	-16.28%	12.50%	2.00%	2.00%	1.99%

Revenues received on FY 2012 totaled \$4.8 million, about \$800,000 of that was attributed to a large commercial transaction – a rare, one-time occurrence. Through the end of December 2012, the City received over \$2 million, with the spring sales season still to come. It is reasonable to expect that the City will receive another \$2 million by year-end. Therefore, staff adjusted FY 2013 projections accordingly.

The FY 2014 Proposed Update reflects a projection of \$4.5 million in annual revenue from Real Property Transfer Tax, which is 900K more than originally adopted and represents a 25% increase in revenues. Residential transactions have increased and we are seeing some increase in commercial transactions as the lending market opens up again.

**BUSINESS LICENSE TAX**

A tax receipt (colloquially called a “business license”) is issued each year upon payment of a Business License Tax (BLT), which is either a fixed amount or based on a varying percentage of the prior year’s gross receipts, depending on the type of business. The Business License must be renewed on January 1<sup>st</sup> each year, and the required tax is delinquent if paid after February 28<sup>th</sup>.

**Analysis**

Factors that affect the BLT revenue are:

- ❑ Number of business renewals;
- ❑ Commercial and industrial growth rates;
- ❑ Attraction/loss of businesses;
- ❑ Economic growth in the Bay Area; and
- ❑ Results of Finance BLT collection activity; and the City Auditor’s and Finance Department audit programs.

The City of Hayward’s Business License Ordinance is extremely outdated and requires a comprehensive revision. Given the outdated business categories and rates, it is assumed that such a revision will result in at least a 10% increase in overall revenues. This is a large project that ultimately will need to be approved by a vote of Hayward residents.

**Forecast**

The BLT revenues are expected to decrease by 1.4% in FY 2013 over the prior year, with forecasted annual growth of 2% starting in FY 2013. The forecast includes an assumed growth of 10% in FY 2016 following the implementation of an updated Business License Ordinance. This is a very conservative estimate – as actual revenue growth could be higher following implementation of the new ordinance..

<b>BUSINESS LICENSE TAX</b>	<b>Actual Revenue</b>		<b>Projected Revenue</b>				
	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>	<b>FY 2016</b>	<b>FY 2017</b>
<b>Collections</b>	\$2,390	\$2,483	\$2,448	\$2,500	\$2,550	\$2,805	\$2,861
<b>\$ Change</b>		93	-35	52	50	255	56
<b>% Change</b>		3.89%	-1.41%	2.12%	2.00%	10.00%	2.00%

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## **WATER MAINTENANCE & OPERATIONS FUND (621)**

The Water Maintenance & Operations Enterprise Fund provides funding for the operation and maintenance of the Water Distribution System. The System is comprised of 360 miles of pipeline, 14 water storage reservoirs, and 7 pump stations, all of which are used to convey a current average of 16 million gallons per day of water to Hayward residences, businesses, educational facilities, and hospitals. The Fund also supports the purchase of water supplies from the San Francisco Public Utilities Commission (SFPUC) and pays the costs of meter reading, billing, and utility-related customer service functions.

Staff is proposing water rate adjustments for FY 2014 and FY 2015, which would result in average increases of 6% in each year. However, water consumption has decreased in recent years by more than 10%, so some customers are seeing a much lower actual consumption cost increase due to conservation. Future rate increases will depend on SFPUC wholesale rates and water consumption patterns; however, the five-year forecast assumes increases of 6% in FYs 2016 and 2017.

### ***Analysis***

The major issue impacting the Water Fund is the rising wholesale cost of purchasing water, due in part to the costs of improving the reliability of the regional water system. The SFPUC approved an 11.4% increase in the wholesale rate in FY 2013 and had anticipated a further increase of 7.2% in FY 2014, followed by a 16.6% adjustment in FY 2015. The proposed FY 2014 rate and future rate projections have been modified due, in part, to the recent pre-payment to SFPUC of existing capital debt. Briefly, wholesale purchasers, including Hayward, issued revenue bonds in January 2013 and used the proceeds to prepay SFPUC for capital costs previously recovered through the wholesale rate. As a result, the cost of purchasing water will essentially consist of two components: 1) the SFPUC wholesale rate; and 2) an annual surcharge of about \$2.7 million for Hayward's share of the debt service associated with the capital debt prepayment. As a practical matter, the combined cost of purchasing a one hundred cubic foot (ccf) unit of water, 750 gallons, is expected to increase from the current \$2.93 to \$3.77, including the annual surcharge, in FY 2017, an increase of 29%, based on projected wholesale rates and water consumption.

Beginning in FY 2014, the Water Fund will support a portion of the proposed new Revenue Manager and Deputy Director of Finance positions, both in the Finance Department. In addition, the Fund will support a portion of the proposed flexibly staffed position of Sustainability Technician/Assistant to assist with implementation of sustainability programs, including water conservation measures. The cost of the position will be largely offset by the elimination of the vacant secretary position.

The Water Fund is also impacted by the quantity of water consumption. During the last three years water usage has decreased, both in Hayward and region-wide. While the causes of this decrease are not fully understood, it may be, in part, the result of the economic situation and climatic factors. Hayward has not yet experienced a return to normal usage. Future projected use conservatively assumes continued reduced usage during the next three years, with return to normal use in FY 2017.

## Multi-Year Forecast Enterprise Funds

Despite the recommended rate increase, some budget deficits are occurring. The deficits, related in large part to the significant wholesale water rate increases, were anticipated and planned for by developing a sufficient fund reserve to reduce the impact to Hayward customers. With appropriate rate adjustments and prudent spending constraints, the annual shortfall will be erased by FY 2017.

### Forecast

#### Water Maintenance & Operations Fund 621

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	<b>17,287,872</b>	<b>16,610,100</b>	<b>16,610,100</b>	<b>14,641,992</b>	<b>14,641,992</b>	<b>16,473,467</b>	<b>14,236,200</b>	<b>12,532,300</b>
<b>Program Revenues</b>								
Water Sales	31,007,187	33,200,000	33,200,000	38,500,000	36,400,000	39,400,000	42,700,000	46,000,000
Service Charges	3,749,412	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000	3,900,000
Installation Fees	198,489	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Other Revenues	125,960	260,000	260,000	260,000	260,000	260,000	260,000	260,000
Interest	47,889	150,000	150,000	130,000	130,000	73,000	71,000	63,000
Transfers In	523,156	569,275	569,275	490,315	490,315	489,600	490,300	490,100
<b>Total Revenues</b>	<b>35,652,093</b>	<b>38,329,275</b>	<b>38,329,275</b>	<b>43,530,315</b>	<b>41,430,315</b>	<b>44,372,600</b>	<b>47,671,300</b>	<b>50,963,100</b>
<b>Expenditures</b>								
Personnel	5,543,014	6,093,027	6,114,809	6,248,458	6,262,787	6,513,100	6,773,400	7,044,500
Non-Personnel	7,506,155	7,880,110	8,112,636	7,683,692	7,873,777	7,437,300	7,690,200	6,915,700
Water Purchases	20,177,473	24,800,000	22,800,000	26,600,000	22,200,000	29,000,000	31,200,000	31,800,000
Transfers Out	3,152,722	3,269,938	3,269,938	3,769,938	3,262,276	3,659,500	3,711,600	3,766,200
<b>Total Expenditures</b>	<b>36,379,364</b>	<b>42,043,075</b>	<b>40,297,383</b>	<b>44,302,088</b>	<b>39,598,840</b>	<b>46,609,900</b>	<b>49,375,200</b>	<b>49,526,400</b>
<b>Annual Surplus/(Shortfall)</b>	<b>(727,271)</b>	<b>(3,713,801)</b>	<b>(1,968,109)</b>	<b>(771,773)</b>	<b>1,831,475</b>	<b>(2,237,300)</b>	<b>(1,703,900)</b>	<b>1,436,700</b>
<b>Ending Fund Balance</b>	<b>16,610,100</b>	<b>12,896,300</b>	<b>14,641,992</b>	<b>13,870,219</b>	<b>16,473,467</b>	<b>14,236,200</b>	<b>12,532,300</b>	<b>13,969,000</b>

### Forecast Assumptions

- Water sales revenue for FY 2014 and FY 2015 based on proposed average rate adjustments of 6%, depending on usage, to be considered by the City Council in July 2013 and effective October 1, 2014 and 2015. Planning level rate adjustments of 6% each year in FY 2016 and FY 2017. Actual proposed adjustments beyond FY 2015 will depend on SFPUC wholesale rates and water consumption.
- No increases assumed in other revenue sources.
- Estimated water consumption conservatively assumed to rebound by 9% to the FY 2010 usage level in FY 2017.
- Water purchase costs in accordance with most current projections from SFPUC.
- Debt service obligation of \$800,000 annually, of which about 60% is paid from the Water System Capital Improvement Fund and other funds.

## **WASTEWATER MAINTENANCE & OPERATIONS FUND (611/612)**

The Wastewater Maintenance & Operations Enterprise Fund provides funding for the collection, treatment and disposal of wastewater from residential and non-residential sources. This includes operation and maintenance of 320 miles of sanitary sewer pipelines, nine wastewater lift stations, and the Water Pollution Control Facility (WPCF).

The Fund also supports costs associated with the Industrial Pretreatment Program, which performs permitting, inspection and monitoring of industrial wastewater to ensure compliance with all Federal, State and local discharge regulations for protection of the WPCF and the public waters.

Staff is proposing that sewer service rates not be increased in FY 2014, with a 3% adjustment in FY 2015. The five-year forecast assumes a further 3% increase in FY 2017.

### ***Analysis***

The major issue impacting the Wastewater Fund is the cost of capital improvements to ensure that Hayward continues to meet all Federal and State wastewater discharge standards, notably repayment of a low-interest \$54 million loan from the State Water Resources Control Board Revolving Fund to pay for Phase I of the WPCF Improvement Project. A portion of the debt service is paid from the Wastewater Capital Improvement Fund.

Beginning mid-year in FY 2013, the Wastewater Fund supports the position of Water Pollution Control Facility (WPCF) Operations and Maintenance Manager, which had been vacant for a number of years and was unfunded in the FY 2013 adopted budget. This position provides for enhanced safety training, updating of standard operating procedures and coordinated oversight of operational and maintenance functions. Staff had considered leaving the position of WPCF Operations Supervisor vacant upon retirement of the incumbent. However, it has been determined that filling this position provides the most effective operational and preventative maintenance control, and it is recommended that the position be retained in the budget.

Beginning in FY 2014, the Wastewater Fund will support a portion of the proposed new Revenue Manager and Deputy Director of Finance positions, both in the Finance Department. In addition, the Fund will support a portion of the proposed flexibly staffed position of Sustainability Technician/Assistant to assist with implementation of sustainability programs, including pollution prevention measures. The cost of the position will be largely offset by the elimination of the vacant secretary position.

Despite the recommended rate adjustment in FY 2015, some budget deficits are occurring. The budget deficits were anticipated and planned for by developing a sufficient fund reserve. The Fund is expected to be out of a deficit situation by FY 2019. Staff will continue to utilize staff resources efficiently and seek opportunities to reduce expenditures in the meantime.

## Multi-Year Forecast Enterprise Funds

### Forecast

#### Wastewater Maintenance & Operations Funds 611/612

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	15,036,883	13,912,907	13,912,907	13,266,368	13,266,368	12,289,185	11,192,000	9,922,100
<b>Program Revenues</b>								
Sewer Service Charges	18,178,904	18,200,000	18,200,000	19,000,000	18,200,000	18,600,000	18,800,000	19,200,000
Sewer Connection Fees	2,733,497	2,000,000	2,000,000	5,000,000	5,000,000	4,000,000	4,000,000	2,000,000
Other Revenues	170,370	96,000	96,000	96,000	96,000	96,000	96,000	96,000
Interest	26,351	120,000	120,000	115,000	115,000	61,000	56,000	50,000
Transfers In	2,030,706	2,030,037	2,030,112	1,948,813	1,948,813	1,950,400	1,951,600	1,734,700
<b>Total Revenues</b>	23,139,828	22,446,037	22,446,112	26,159,813	25,359,813	24,707,400	24,903,600	23,080,700
<b>Expenditures</b>								
Personnel	5,834,251	6,220,936	6,195,495	6,359,543	6,651,999	6,918,100	7,194,900	7,482,700
Non-Personnel	9,872,169	10,912,024	10,636,184	11,534,052	10,809,869	10,667,500	10,774,600	9,547,100
Transfers Out	8,555,253	6,260,972	6,260,972	8,910,972	8,875,129	8,219,000	8,204,000	6,275,000
<b>Total Expenditures</b>	24,261,673	23,393,932	23,092,651	26,804,567	26,336,997	25,804,600	26,173,500	23,304,800
<b>Annual Surplus/(Shortfall)</b>	<b>(1,121,845)</b>	<b>(947,895)</b>	<b>(646,539)</b>	<b>(644,754)</b>	<b>(977,184)</b>	<b>(1,097,200)</b>	<b>(1,269,900)</b>	<b>(224,100)</b>
<b>Ending Fund Balance</b>	<b>13,912,907</b>	<b>12,965,012</b>	<b>13,266,368</b>	<b>12,621,615</b>	<b>12,289,185</b>	<b>11,192,000</b>	<b>9,922,100</b>	<b>9,698,000</b>

### Assumptions

- Wastewater service charge revenue for FY 2014 and FY 2015 based on proposed average rate adjustments of 3% in FY 2015 only, to be considered by the City Council in July 2013 and effective October 1, 2014. Planning level rate adjustment of 3% in FY 2017.
- Increase in sewer connection fees due to payments from Calpine for Russell City Energy Center. Funds are transferred to Sewer Capital Improvement Fund and do not impact the Wastewater Operating Fund.
- Debt service obligation of about \$4,200,000 annually, of which about 50% is paid from Capital Improvement and Replacement Funds.

## Multi-Year Forecast Enterprise Funds

### STORMWATER MAINTENANCE & OPERATIONS FUND (601/602)

The Stormwater Maintenance & Operations Enterprise Fund provides funding for the maintenance of the City's stormwater conveyance system to comply with State and Federal mandates to reduce pollutants in stormwater runoff. The Fund supports street sweeping to remove debris, storm drain cleaning and maintenance, and inspection and abatement activities related to illicit discharges to the storm drain system.

#### Analysis

The major issue impacting the Stormwater Fund is the fact that the Stormwater fees, which provide the majority of revenues, are characterized as taxes, and, as such, limited to current levels without explicit voter approval. Stormwater fee increases are not expected since a 2/3 majority of voters would need to approve such increases, which is very unlikely. A second source of revenue, street cleaning fees, are assessed to recover costs associated with debris clean-up as a result of garbage collection, and are paid through garbage billings. There is potential for the City Council to consider an increase in this revenue source when a new franchise agreement is developed in FY 2017. For planning purposes, it is assumed that the street cleaning fee revenue would increase by about 20%, beginning in FY 2017, generating an additional \$150,000 annually.

The Fund projects an annual shortfall starting in FY 2015. While there is an adequate fund balance to cover the gap in the near term, absent new revenues, the only option to balance the fund in the future will be to either transfer funds from the City's General Fund or reduce expenses.

#### Forecast

##### Stormwater Maintenance & Operations Funds 601/602

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	<b>2,513,458</b>	<b>2,901,565</b>	<b>2,901,565</b>	<b>2,902,163</b>	<b>2,902,163</b>	<b>2,935,356</b>	<b>2,874,000</b>	<b>2,736,100</b>
<b>Program Revenues</b>								
Stormwater Fees	1,997,785	1,990,000	1,990,000	1,990,000	1,990,000	2,000,000	2,000,000	2,010,000
Street Cleaning Fees <sup>(1)</sup>	713,488	666,000	666,000	670,000	670,000	680,000	690,000	840,000
Inspection Fees	12,519	16,000	16,000	16,000	16,000	16,000	16,000	16,000
Other Revenues	14,258	1,000	1,000	1,000	1,000	1,000	1,000	1,000
Interest	9,713	32,000	32,000	35,000	35,000	15,000	14,000	14,000
Transfers In	0	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>2,747,763</b>	<b>2,705,000</b>	<b>2,705,000</b>	<b>2,712,000</b>	<b>2,712,000</b>	<b>2,712,000</b>	<b>2,721,000</b>	<b>2,881,000</b>
<b>Expenditures</b>								
Personnel	1,570,150	1,679,209	1,746,209	1,709,979	1,680,526	1,751,000	1,817,500	1,890,200
Non-Personnel	665,262	881,870	833,293	881,713	879,067	897,800	911,200	927,500
Transfers Out	124,900	124,900	124,900	124,900	119,214	124,600	130,200	136,100
<b>Total Expenditures</b>	<b>2,360,312</b>	<b>2,685,979</b>	<b>2,704,402</b>	<b>2,716,592</b>	<b>2,678,807</b>	<b>2,773,400</b>	<b>2,858,900</b>	<b>2,953,800</b>
<b>Annual Surplus/(Shortfall)</b>	<b>387,451</b>	<b>19,021</b>	<b>598</b>	<b>-4,592</b>	<b>33,193</b>	<b>(61,400)</b>	<b>(137,900)</b>	<b>(72,800)</b>
<b>Ending Fund Balance</b>	<b>2,901,565</b>	<b>2,920,586</b>	<b>2,902,163</b>	<b>2,897,571</b>	<b>2,935,356</b>	<b>2,874,000</b>	<b>2,736,100</b>	<b>2,663,300</b>

(1) FY 2017 revenue assumes increase in street cleaning fee; not yet approved by City Council

## Multi-Year Forecast Enterprise Funds

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### *Assumptions*

- No assumed stormwater fee increases.
- Street cleaning fee increase assumed in FY 2017 for planning purposes, resulting in additional revenue of \$150,000 annually.

## Multi-Year Forecast Enterprise Funds

### AIRPORT ENTERPRISE FUND (631)

Hayward Executive Airport is a 527 acre public facility under the City's Department of Public Works-Engineering & Transportation. The airport serves as a reliever to the Oakland, San Francisco and San Jose International airports, and has 207 City-owned hangars and 106 tiedown spaces. There are 432 based-aircraft reported in 2013, and the 2012 total operations reported by the FAA is 83,275. The Airport Enterprise Fund provides funding for the operation and maintenance of the airport, including hangar maintenance, pavement rehabilitation, renovation of runway and airfield lighting & markings, a noise abatement program, and the security & safety of the airport.

#### Analysis

The major issue impacting the Airport Fund is the fact that the economic downturn has greatly affected the aviation industry and aviation-related businesses. This translates to less operations, less fuel flowage commissions collected, slower development of land leases, and a declining demand for hangar and tiedown spaces. However, once the aviation industry rebounds as the economy improves, it will have a positive effect on airport revenue.

The fund maintains a healthy fund balance, yet reflects an annual shortfall. While not yet reflected in the forecast, Hayward anticipates new development at the airport that will translate to additional enterprise fund revenues. The shortfall will be corrected through appropriate rate adjustments, new development, restructuring of landing fees and prudent spending practices.

#### Forecast

##### Airport Operating Fund - Fund 631

	FY 2011 Actual	FY 2012 Adopted	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	3,597,048	3,389,311	3,389,311	3,073,511	3,073,511	2,544,111	2,544,111	1,974,678	1,619,082	1,282,718
<b>Program Revenues</b>										
Rents	2,476,296	2,498,582	2,556,794	2,632,014	2,590,000	2,723,090	2,723,090	2,811,483	2,867,115	2,961,675
Commissions	303,835	382,790	344,971	370,000	305,200	370,000	320,000	330,000	340,000	350,000
Interest	53,598	113,500	39,893	92,598	12,800	48,060	48,060	48,910	49,870	50,942
Other Revenues	9,298	113,278	14,452	7,550	45,000	5,950	5,950	7,450	7,450	7,450
<b>Total Revenues</b>	2,843,027	3,108,150	2,956,110	3,102,162	2,953,000	3,147,100	3,097,100	3,197,843	3,264,435	3,370,067
<b>Expenditures</b>										
Personnel	1,110,358	1,249,443	1,350,498	1,441,068	1,242,457	1,487,618	1,421,533	1,425,743	1,454,118	1,483,040
Non-Personnel	494,039	678,232	495,493	554,101	495,000	559,000	510,000	515,000	520,000	525,000
Transfers Out	1,446,367	1,678,464	1,425,919	1,934,094	1,744,943	1,735,000	1,735,000	1,612,696	1,626,681	1,543,205
<b>Total Expenditures</b>	3,050,764	3,606,139	3,271,910	3,929,263	3,482,400	3,781,618	3,666,533	3,553,439	3,600,799	3,551,245
<b>Annual Surplus/(Shortfall)</b>	-207,737	-497,989	-315,800	-827,101	-529,400	-634,518	-569,433	-355,596	-336,364	-181,178
<b>Ending Fund Balance</b>	3,389,311	2,891,322	3,073,511	2,246,410	2,544,111	1,909,593	1,974,678	1,619,082	1,282,718	1,101,540

***Assumptions***

- Hangar rates increase every other year (biennially) on odd numbered years (e.g. July 2009, July 2011, July 2013). This rate adjustment applies to all hangars and storage spaces, excluding tiedowns. The rate adjustment is based on a seventy-five percent (75%) of the percentage increase in the Consumer Price Index (CPI) for the San-Francisco-Oakland-San Jose area. A market analysis is conducted every four (4) years to ensure that hangar rates are consistent with the prevailing market rates.
- Land lease rents are adjusted every five years. The increases are alternately based on the Consumer Price Index (CPI) and Fair Market Value (FMV) (e.g. CPI Adjustment: January in the years 2003, 2013, 2023, 2033, 2043 and Market Analysis: January in the years 2008, 2018, 2028, 2038).
- Commissions are collected from fuel flowage and Hayward Area Recreational District (HARD). The commission from fuel flowage is five cents per gallon of petroleum products delivered or an amount equal to 3 percent of the gross receipts, whichever amount is greater. The commission from HARD (for the Skywest Golf Course & Restaurant) is calculated at six percent of the first \$100,000, eight percent of the next \$50,000, and ten percent of all receipts in excess of \$150,000.

## Multi-Year Forecast Internal Service Funds

### FACILITY MAINTENANCE & OPERATIONS FUND (720)

Facility Management is part of the Maintenance Services Department and is responsible for management and maintenance of City owned, occupied, and leased structures, which include 35 structures, four fountains, three lighting sites, and two leased buildings. Management of facilities includes oversight of janitorial and burglar alarm services, maintenance and replacement of flooring, management of the City Hall Volunteer Station, and booking and facilitating the use of City Council Chambers, Rotunda, and City Hall Plaza. Maintenance of facilities includes electrical and lighting, painting, heating/ventilating/air conditioning, locksmith services, plumbing, appliance repair/installation, furniture repair/refinishing, cabinet and countertop making, and roof repair/replacement. Fifteen City emergency generators and corresponding underground fuel storage tanks are inspected annually, along with periodic inspection of fire sprinkler systems in City buildings. Other responsibilities include the design and construction required for remodeling City facilities, and maintenance of the Hayward Amtrak Station.

Program revenue is generated by City department service fees for the operation, maintenance, repair, and capital improvement of City facilities. Facility capital projects are fully funded by revenue from these service fees.

#### Forecast

##### Facilities Operations - Fund 720

	FY 2012 Actual	FY 2013 Adjusted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	\$ (64,491)	\$ 439,756	\$ 406,487	\$ 408,452	\$ 408,452	\$ 353,869	\$ 387,965	\$ 497,091
<b>Program Revenues</b>								
Service Fees	\$ 3,734,412	\$ 3,462,744	\$ 3,462,744	\$ 3,462,744	\$ 3,462,744	\$ 3,635,881	\$ 3,817,675	\$ 4,008,559
Building and Rotunda Rental	\$ 77,949	\$ 50,800	\$ 83,985	\$ 22,000	\$ 32,000	\$ 32,000	\$ 32,000	\$ 32,000
Interest Income	\$ (419)	\$ 3,000	\$ 574	\$ 3,000	\$ 500	\$ 500	\$ 500	\$ 500
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Revenues</b>	\$ 3,811,942	\$ 3,516,544	\$ 3,547,303	\$ 3,487,744	\$ 3,495,244	\$ 3,668,381	\$ 3,850,175	\$ 4,041,059
<b>Expenditures</b>								
Staffing	\$ 1,117,938	\$ 1,128,032	\$ 1,127,499	\$ 1,153,638	\$ 1,144,893	\$ 1,167,791	\$ 1,191,147	\$ 1,214,970
Maintenance	\$ 727,404	\$ 690,000	\$ 726,579	\$ 690,000	\$ 748,376	\$ 770,828	\$ 793,952	\$ 817,771
Utilities	\$ 725,548	\$ 779,800	\$ 747,314	\$ 793,300	\$ 769,734	\$ 792,826	\$ 816,611	\$ 841,109
Other Operational Expense	\$ 357,897	\$ 390,614	\$ 382,579	\$ 366,909	\$ 394,056	\$ 405,878	\$ 418,054	\$ 430,596
Debt Service	\$ 159,038	\$ 261,497	\$ 261,497	\$ 172,897	\$ 172,897	\$ 172,897	\$ 172,897	\$ 172,897
CIP Project Funding	\$ 80,000	\$ 160,000	\$ 160,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 200,000	\$ 225,000
Transfers Out	\$ 139,870	\$ 139,870	\$ 139,870	\$ 139,870	\$ 139,870	\$ 144,066	\$ 148,388	\$ 152,840
<b>Total Expenditures</b>	\$ 3,307,695	\$ 3,549,813	\$ 3,545,338	\$ 3,496,614	\$ 3,549,827	\$ 3,634,286	\$ 3,741,049	\$ 3,855,182
<b>Annual Surplus/(Shortfall)</b>	\$ 504,247	\$ (33,269)	\$ 1,965	\$ (8,870)	\$ (54,583)	\$ 34,096	\$ 109,126	\$ 185,877
<b>Ending Fund Balance</b>	\$ 439,756	\$ 406,487	\$ 408,452	\$ 399,582	\$ 353,869	\$ 387,965	\$ 497,091	\$ 682,967

## Multi-Year Forecast Internal Service Funds

### *Assumptions*

- **Revenue growth rate:**
  - Facility service rates will remain unchanged for FY 2014. Starting in FY 2015, a 5% growth rate is applied to facility service rates.
- **Expense growth rate:**
  - A 2% growth rate is applied for staff expense starting in FY 2015.
  - A 3% growth rate is applied for maintenance and utilities, and other operational expense starting in FY 2015.
  - Debt Service expense includes a 2005 Solar Power Loan, and a 2012 California Energy Commission loan for installation of two solar photovoltaic panels and upgraded lighting systems at various City facilities. The payments are offset by realized energy savings.
  - A 3% growth rate is applied for Internal Service Fee expense starting in FY 2015.
  - A 3% growth rate is applied to transfers out, which include the General Fund Cost Allocation charge, along with the Risk Management Liability Insurance charge, starting in FY 2015.
- **Working Capital Balance:**
  - The Facilities Operating Fund plans to utilize its positive working capital balance in FY 2014 until increased facility service rates in FY 2015 provide enough revenue to offset expenses.
- **Facility Capital Projects:**
  - Starting in FY 2011, the facilities internal service fund began self-funding its capital improvement projects through its facilities service rates. Facilities capital improvement projects are presented in the Capital Improvement Program budget in Fund 721. A decrease in service rates in FY 2013 constrained the ability of the program to complete future facilities capital projects.

## Multi-Year Forecast Internal Service Funds

### FLEET MAINTENANCE & OPERATIONS FUND (730)

Fleet Management is part of the Maintenance Services Department and provides for the operation, maintenance, repair, and acquisition of a City fleet of 400 pieces of equipment. Fleet Management is responsible for performing preventative maintenance services, vehicle repairs, State mandated inspections, and complying with all applicable hazardous material regulations.

Program revenue is generated by City department service fees, which are based on operation, maintenance, and repair of the vehicles and equipment. Funding for new and replacement vehicle purchases is accomplished with a combination of bank loans and City cash resources.

#### Forecast

##### Fleet Operating Fund - Fund 730

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	<b>761,411</b>	<b>1,044,327</b>	<b>1,044,327</b>	<b>1,124,421</b>	<b>1,124,421</b>	<b>1,004,750</b>	<b>818,666</b>	<b>736,426</b>
<b>Program Revenues</b>								
Service Rates	4,013,149	4,107,889	4,107,889	4,107,889	4,107,889	4,272,205	4,443,093	4,620,816
Other Revenues	10,057	0	2,100	0	2,000	2,000	2,000	2,000
Lease Proceeds	814,000	520,000	520,000	900,000	1,385,000	1,350,000	925,000	0
Transfers In	184,456	0	8,734	0	0	0	0	0
<b>Total Revenues</b>	<b>5,021,662</b>	<b>4,627,889</b>	<b>4,638,723</b>	<b>5,007,889</b>	<b>5,494,889</b>	<b>5,624,205</b>	<b>5,370,093</b>	<b>4,622,816</b>
<b>Expenditures</b>								
Staffing	1,006,100	1,151,003	1,069,794	1,176,858	1,078,174	1,099,737	1,121,732	1,144,167
Fuel	984,619	950,000	1,030,000	975,000	1,060,900	1,092,727	1,125,509	1,159,274
Other Operational Expenses	630,170	699,297	699,297	714,797	720,276	741,884	764,141	787,065
Debt Service (CIP Vehicle Purchase)	1,011,416	953,833	949,761	1,051,694	1,080,258	1,227,289	1,208,341	1,015,654
Internal Service Fees	135,911	133,247	133,247	133,422	133,422	137,425	141,547	145,794
Transfer Lease Proceeds to Capital	814,000	520,000	520,000	900,000	1,385,000	1,350,000	925,000	0
Transfers Out	156,530	156,530	156,530	156,530	156,530	161,226	166,063	171,045
<b>Total Expenditures</b>	<b>4,738,746</b>	<b>4,563,910</b>	<b>4,558,629</b>	<b>5,108,301</b>	<b>5,614,560</b>	<b>5,810,288</b>	<b>5,452,333</b>	<b>4,422,998</b>
<b>Annual Surplus/(Shortfall)</b>	<b>282,916</b>	<b>63,979</b>	<b>80,094</b>	<b>-100,412</b>	<b>-119,671</b>	<b>-186,084</b>	<b>-82,240</b>	<b>199,818</b>
<b>Ending Fund Balance</b>	<b>1,044,327</b>	<b>1,108,306</b>	<b>1,124,421</b>	<b>1,024,009</b>	<b>1,004,750</b>	<b>818,666</b>	<b>736,426</b>	<b>936,245</b>

### *Assumptions*

- **Revenue growth rate:**
  - Fleet service rates will remain unchanged for FY 2014. Starting in FY 2015, a 4% growth rate is applied to fleet service rates.
- **Expense growth rate:**
  - A 2% growth rate is applied for staff expense starting in FY 2015.
  - A 3% growth rate is applied for fuel, auto parts, and other operational expenses starting in FY 2015.
  - Debt Service expense for vehicle purchases is based on forecasted bank financing, as budgeted in the Capital Improvement Project budget.
  - A 3% growth rate is applied for Internal Service Fee expense starting in FY 2015.
  - Transfer of Loan funds to the CIP is based on forecasted bank financing, as budgeted in the Capital Improvement Project budget.
  - A 3% growth rate is applied to transfers out, which include the General Fund Cost Allocation charge, along with the Risk Management Liability Insurance charge, starting in FY 2015.
- **Working Capital Balance:**
  - The Fleet Operating Fund plans to utilize its positive working capital balance in FY 2014, 2015, and 2016, until increased fleet service rates provide enough revenue to offset expenses.
- **Equipment Purchases:**
  - **Budget:** Fleet equipment purchases are budgeted in the Capital Improvement Program budget.
  - **Funding Source:** Equipment is purchased using a combination of bank loans and City cash. Bank loans have been the primary source of funding for the majority of the City's equipment since FY 2005. For the next three years, the City plans to use a combination of bank loans and cash. Beginning in FY 2017, the City plans to discontinue bank loans and use 100% cash to finance equipment purchases.
  - **General Fund Vehicle Purchases:** Starting in FY 2013, the General Fund began contributing cash funds to assist in the purchase of General Fund equipment, in combination with bank loans. This annual contribution will be increased each year, as represented in the General Fund Ten Year Plan.
  - **Enterprise Fund Vehicle Purchases:** Starting in FY 2011, Enterprise programs began contributing vehicle replacement funds. These cash funds are deposited into the enterprise vehicle capital fund and are used to purchase enterprise program equipment.

## Multi-Year Forecast Internal Service Funds

### INFORMATION TECHNOLOGY FUND (725)

The Information Technology Internal Service Fund supports the operations of the Information Technology Department. The Department implements technology initiatives that are consistent with the strategic goals and resources of the City. The Fund supports operations for a citywide, comprehensive management information system, the City's Public Safety CAD/RMS system and related mobile computing environment, the development process tracking system and the City's financial database. This includes managing and maintaining the citywide network and server infrastructure, supporting the citywide VOIP telephone system, and administering Public-Educational-Government cable television programming. Funding is generated primarily through internal service charges collected from all city departments.

#### Analysis

As technology advances, the demands on the Information Technology Department and its supporting enterprise funds increase. Major capital expenses are funded through the Information Technology CIP Fund (Fund 726) – which derives funding from transfers from the Information Technology Fund and transfers from the General Fund.

#### Forecast

##### Information Technology Fund 725

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	635,461	601,433	601,433	566,873	566,873	543,815	481,442	418,384
<b>Program Revenues</b>								
Information Technology Fee	3,524,909	3,633,720	3,633,720	3,663,680	3,663,680	4,031,902	4,152,859	4,277,445
CAD/RMS Debt Svc Reimb-GF	412,977	405,248	405,248	397,773	397,773	397,773	397,773	0
Information Technology Capital F	0	0	0	0	0	200,000	204,000	208,080
PEG Revenue	256,791	220,000	220,000	220,000	220,000	220,000	220,000	220,000
Other Revenue	34,925	32,000	32,000	32,000	32,000	32,000	32,000	32,000
Fund Interest	9,140	6,000	6,000	6,000	6,000	6,000	6,000	6,000
Transfers In	0	0	0	0	130,000	0	0	0
<b>Total Revenues</b>	4,238,742	4,296,968	4,296,968	4,319,453	4,449,453	4,887,675	5,012,632	4,743,525
<b>Expenditures</b>								
Personnel	2,321,189	2,212,795	2,212,795	2,259,554	2,391,032	2,462,763	2,536,646	2,612,745
Non-Personnel	1,763,701	1,930,853	1,930,853	1,903,388	1,887,950	2,087,950	2,129,730	1,766,390
Transfers Out	187,880	187,880	187,880	187,880	193,529	399,335	409,315	419,554
<b>Total Expenditures</b>	4,272,770	4,331,528	4,331,528	4,350,822	4,472,511	4,950,048	5,075,691	4,798,690
<b>Annual Surplus/(Shortfall)</b>	-34,028	-34,560	-34,560	-31,369	-23,058	-62,373	-63,058	-55,165
<b>Ending Fund Balance</b>	601,433	566,873	566,873	535,504	543,815	481,442	418,384	363,219

#### Assumptions

- Fee increase in FY 2015 due to ERP software maintenance expense and capital transfer
- Expenditure and fee decrease in FY 2017 due to maturity of CAD/RMS system debt service
- Minimal use of fund balance over next two fiscal years

### **RECYCLING FUND (213/214/215)**

The Recycling Fund supports activities related to the City's recycling and waste reduction programs.

#### ***Analysis***

The major issue impacting the Recycling Fund is the fact that Measure D funds, the primary revenue source, are decreasing. Measure D funds are a direct function of solid waste deposited in landfills; to the extent that City waste diversion and recycling programs are successfully diverting solid waste from landfills, the amount of Measure D revenue decreases. Staff anticipates the annual disbursement of Measure D funds to stabilize after FY 2016. This decrease is causing an annual shortfall in the fund.

There is potential for the City Council to approve an integrated waste management fee to supplement Measure D funds when a new solid waste and recycling services franchise agreement is developed in FY 2017. For planning purposes, \$400,000/year beginning in FY 2017 is projected for this new fee. Actual revenue from this source, if any, will depend on Council's decision about implementing such a fee. It should be noted that the forecasted revenue below includes funding from an integrated waste management fee.

Beginning in FY 2014, the Recycling Fund will support the proposed flexibly staffed position of Sustainability Technician/Assistant to assist with implementation of sustainability programs such as residential and commercial energy conservation, development of alternative energy sources in the community and City facilities, pursuit of grant funding and low interest loans, and implementation of the City's Climate Action Plan. The cost of the position will be largely offset by the elimination of the vacant secretary position. Also a portion of the cost of the new position will be allocated to the Water and Wastewater Funds in recognition of the support provided to water conservation and pollution prevention programs.

The Fund projects an annual shortfall, and while there is an adequate fund balance to cover the gap in the near term, absent new revenues, the only option to balance the fund in the future will be to either transfer funds from the City's General Fund or reduce expenses.

## Multi-Year Forecast Other Funds

### Forecast

	FY 2012 Actual	FY 2013 Adopted	FY 2013 Estimated	FY 2014 Adopted	FY 2014 Update	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected
<b>Beginning Fund Balance</b>	<b>1,461,462</b>	<b>1,490,118</b>	<b>1,490,118</b>	<b>1,289,606</b>	<b>1,289,606</b>	<b>1,094,659</b>	<b>857,500</b>	<b>585,800</b>
<b>Program Revenues</b>								
Measure D Funds	424,989	380,000	380,000	380,000	380,000	370,000	360,000	360,000
ACWMA Mitigation Funds	100,788	80,000	80,000	0	0	0	0	0
DOC Grant	39,310	40,000	40,000	40,000	40,000	40,000	40,000	40,000
Used Oil Grants/CalRecycle	80,904	50,000	50,000	40,000	40,000	40,000	40,000	40,000
Donations (student contest)	2,325	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Interest	5,277	16,000	16,000	16,000	16,000	6,000	5,000	4,000
Integrated Waste Management Fee <sup>(1)</sup>	0	0	0	0	0	0	0	400,000
Reimb for Del Assessment	25,965	0	0	0	0	0	0	0
<b>Total Revenues</b>	<b>679,558</b>	<b>568,500</b>	<b>568,500</b>	<b>478,500</b>	<b>478,500</b>	<b>458,500</b>	<b>447,500</b>	<b>846,500</b>
<b>Expenditures</b>								
Personnel	366,781	427,198	427,198	437,574	420,107	436,800	454,500	472,300
Non-Personnel	174,722	256,686	256,686	171,152	171,152	172,800	174,500	176,200
Transfers Out	85,128	85,128	85,128	85,128	82,188	86,100	90,200	94,500
<b>Total Expenditures</b>	<b>626,631</b>	<b>769,012</b>	<b>769,012</b>	<b>693,854</b>	<b>673,447</b>	<b>695,700</b>	<b>719,200</b>	<b>743,000</b>
<b>Annual Surplus/(Shortfall)</b>	<b>52,927</b>	<b>(200,512)</b>	<b>(200,512)</b>	<b>(215,354)</b>	<b>(194,947)</b>	<b>(237,200)</b>	<b>(271,700)</b>	<b>103,500</b>
<b>Ending Fund Balance</b>	<b>1,490,118</b>	<b>1,289,606</b>	<b>1,289,606</b>	<b>1,074,252</b>	<b>1,094,659</b>	<b>857,500</b>	<b>585,800</b>	<b>689,300</b>
(1) Based on assumed integrated waste management fee beginning in FY 2017; not yet approved by City Council								

### Assumptions

- No assumed Measure D fund increases.
- Potential waste management fee assumed in FY 2017 for planning purposes, with projected annual revenue of \$400,000.

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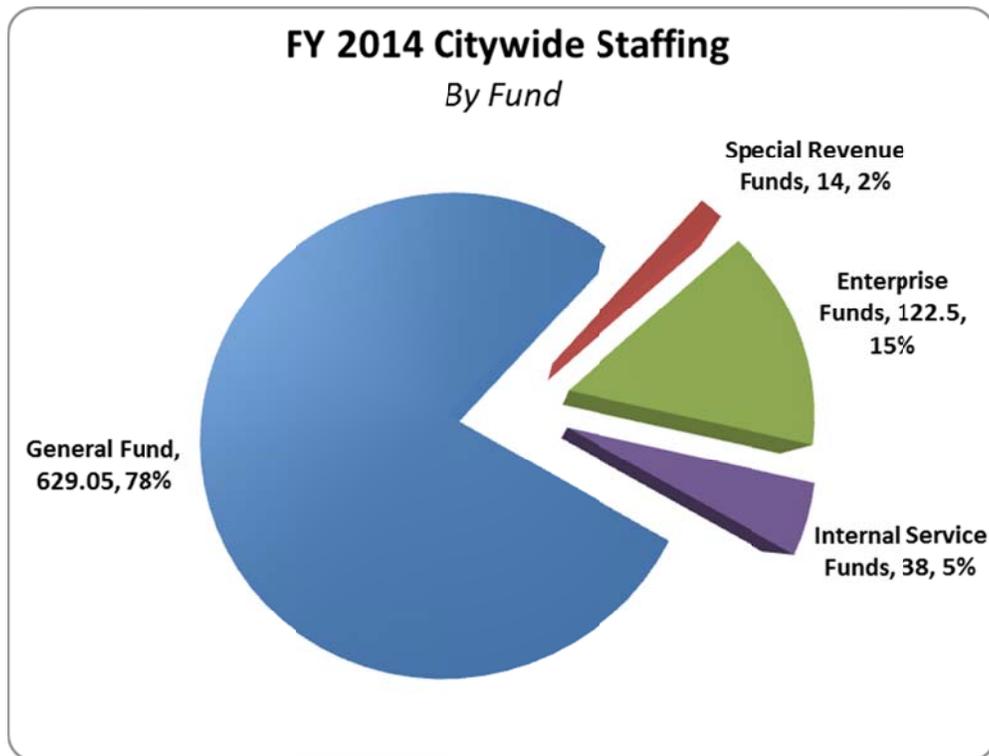
# City of Hayward Staffing Summary

## Citywide Staffing

FY 2014 Citywide staffing totals 803.55 FTE.

The Staffing Summary Section provides an overview of City of Hayward staffing. In department sections, staffing schedules are presented by individual fund.

In FY 2014, adopted budget includes a total of 803.55 full time equivalent (FTE) positions. The majority of City staffing (78% or 629.05 FTE) is funded in the General Fund. For FY 2014, a net citywide increase of 13.1 FTE positions is included (when comparing the change from FY 2014 Adopted to FY 2014 Proposed Updated). The change includes a net increase of 7.5 FTE positions in the General Fund, a net increase of 3.00 FTE in Special Revenue Funds, a net increase of 2.1 FTE in Enterprise Funds, and a net increase of 0.5 FTE in Internal Service Funds.

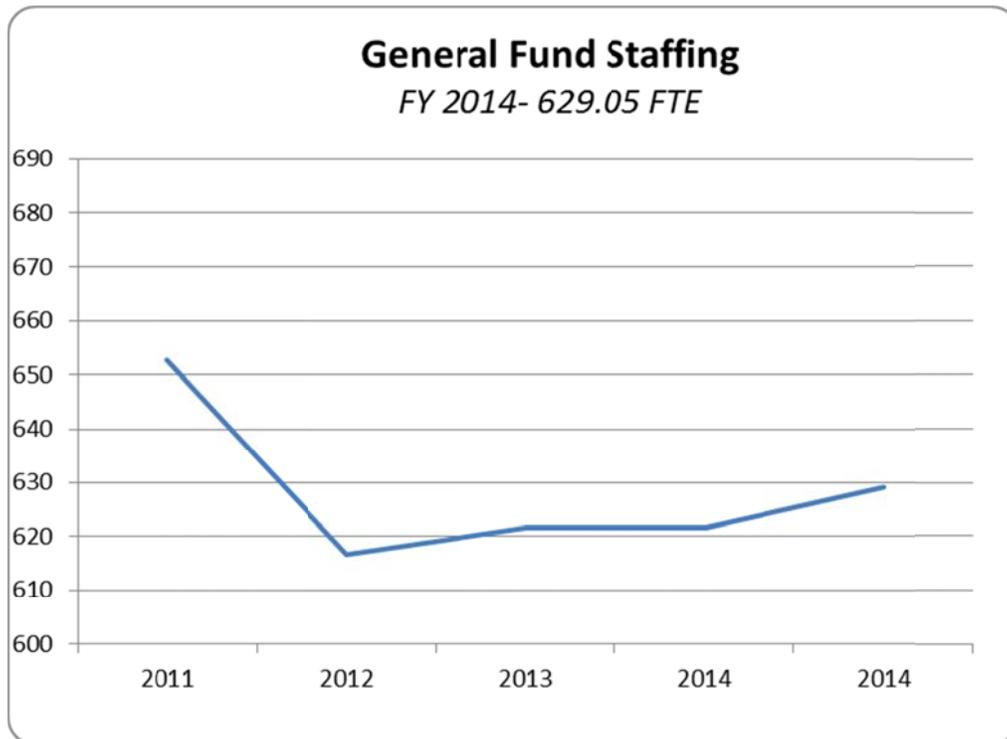


# City of Hayward Staffing Summary

## General Fund

FY 2014 General Fund staffing totals 629.05 FTE.

In FY 2014, a net increase of 7.5 FTE positions is included (when comparing the change from FY 2014 Adopted to FY 2014 Proposed Updated). The increase of 7.5 FTE positions is a result of a combination of a number of department reorganizations and restructuring.



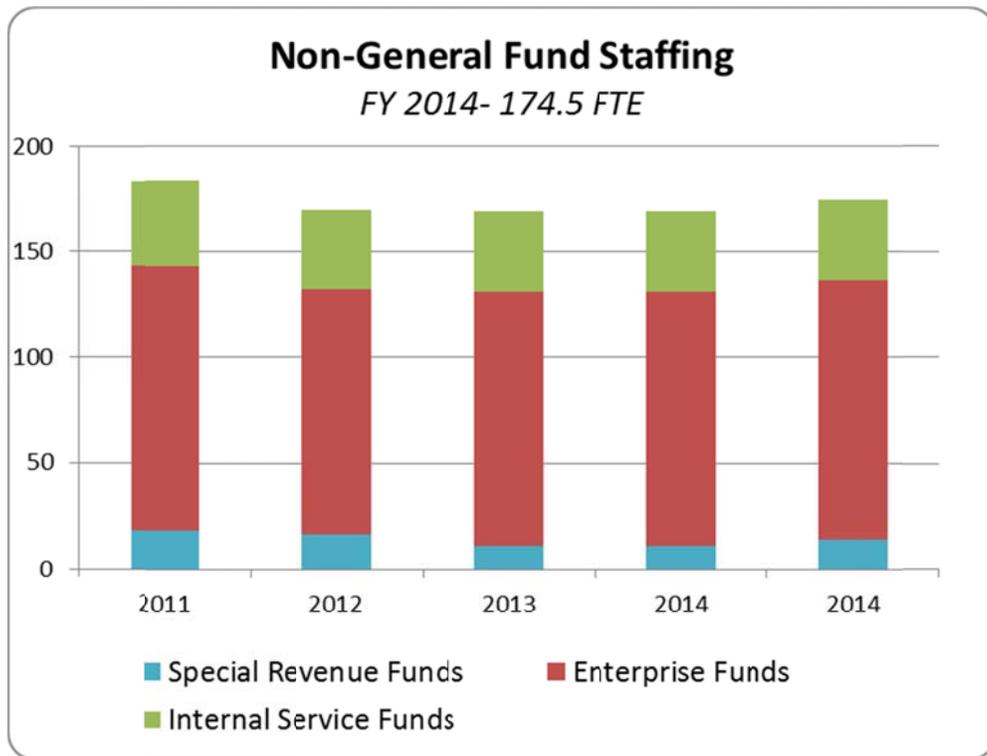
# City of Hayward Staffing Summary

## Non-General Fund Staffing Totals

FY 2014 Non-General Fund staffing totals 174.5 FTE.

Staffing outside of the General Fund falls into three different funding groups. The funding groups include Internal Service, Enterprise and Special Revenue.

In FY 2014, a net increase of 5.6 FTE is included (when comparing the change from FY 2014 Adopted to FY 2014 Proposed Updated). The increase of 5.6 FTE is a result of a combination of a number of department reorganizations and restructuring.



### ***Summary Proposed FY 2014 Department Staffing Changes***

Over the course of FY 2013, departments have worked toward restructuring to best meet the service needs of the City. Several departments have made staffing changes to provide more efficient and improved services. Below is a summary of the “net” position changes in comparing the FY 2014 Adopted Budget to the FY 2014 Proposed Update.

#### City Manager +6 FTE

The primary changes to the City Manager’s Office staffing levels are in the Economic Development Division. City Council adopted an Economic Development Strategic Plan in FY 2013 that provides vision and direction for the City’s marketing/branding efforts and business attraction/retention efforts. In support of this plan, the Council authorized the reclassification of one position and the addition of two new positions. The Division will now have three professional positions supporting the economic development work efforts and one administrative support position. While these positions represent an added cost to the General Fund, the strategic plan highlights work efforts that will likely result in added revenues for the City, which is something bargaining units have been advocating.

Additionally, the Code Enforcement Division proposes to add a Code Enforcement Inspector and the Neighborhood Services Program a Community Service Officer, which are funded by, and will support the activities of, the Federal Promise Neighborhoods grant; and add one Senior Code Enforcement Inspector that will focus inspection efforts on use permit violations and construction without permits, areas where the City previously lacked enforcement resources. All positions will be offset by either grant revenues or enforcement fees/fines, resulting in a limited (if any) cost impact to the General Fund.

The final addition to the City Manager’s Office comes in the Housing Authority budget. Staff proposes to add a two year limited term Administrative Clerk position to the Mortgage Revenue Bond Fund. The position is supported from bond administrative fees paid by affordable housing developments in the City with no impact on the General Fund and will work on the backlog of administrative duties related to the monitoring of these housing developments.

#### Development Services +2 FTE

Staff is proposing the addition of an Administrative Analyst I/II to provide needed analytical support. Currently, the department receives support from .25 FTE of an analyst and this has proven to be insufficient to meet the demanding needs of such a complex department. The second addition comes in the Building Division. Staff is proposing the addition of an Administrative Clerk I/II to assist in the Permit Center. The cost for this position will be split among the Building, Planning, and Hazardous Materials Divisions which utilize the Permit

## City of Hayward Staffing Summary

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Center. The addition of this position will allow for the Permit Technician, who is currently occupying the reception desk, to assist more customers with permit submittals.

### Finance Department +1.6FTE

In response to recent audit findings regarding the department's staffing, the department is embarking on a reorganization to enhance oversight and increase resources in critical areas. The net 1.6 FTE is the result of: elimination of a vacant Financial Analyst position and the creation of a new Deputy Director of Finance position; addition of a Revenue Manager position; increasing three part time Customer Account Clerk positions to full time. There is minimal General Fund impact – as the majority of this cost is offset by a position deletion in the General Fund and appropriate charges to enterprise funds for related services.

### Fire Department +1FTE

The department is proposing to permanently establish a third Fire Staff Captain as part of its permit and prevention activities. This new position is entirely offset by corresponding increases in program revenues.

### Information Technology Department +1.5FTE

The department is proposing to add a new technology analyst to support public safety operations and is proposing to increase a part-time video assistant position to full-time.

### Public Works – Utilities & Environmental Services Department +1FTE

The department is proposing to reinstate a Water Pollution Control Facility (WPCF) Operations Supervisor position. A mid-year adjustment was made to fund a WPCF Operations and Maintenance Manager, with the intention of discontinuing the funding for the Operations Supervisor position as it became vacant. It has since become apparent that retaining this position will provide the most effective operational and preventative maintenance control at the plant. The position is fully funded through the enterprise funds. The department also proposes to add a Sustainability Technician Assistant position to support implementation of sustainability programs, and to eliminate a vacant secretary position.

<b>Citywide Staffing Summary - By Fund</b>						
		<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund</b>						
100	General Fund <sup>1</sup>	<b>652.65</b>	<b>616.6</b>	<b>621.55</b>	<b>621.55</b>	<b>629.05</b>
<b>Special Revenue Funds</b>						
215	Recycling Fund	4	3	3	3	3
223	Housing Revolving Loan Program <sup>2</sup>	2	2	2	2	0
225	Community & Economic Dev Block Grant Fund <sup>3</sup>	2	2.25	2	2	4
227	Small Business Loan Delivery	1	1	0	0	0
235	Neighborhood Services Promise Grant <sup>4</sup>	0	0	0	0	2
241	Housing Authority	0	3	0	0	0
245	Housing Mortgage Bond Fund <sup>10</sup>	1	1	1	1	2
246	Paratransit Fund	1	1	1	1	1
451	Redevelopment Agency Operating Fund	4	3	0	0	0
452	Low & Moderate Housing Fund	3	0	0	0	0
470	Redevelopment Successor Agency	0	0	2	2	2
		<b>18</b>	<b>16.25</b>	<b>11</b>	<b>11</b>	<b>14</b>
<b>Enterprise Funds</b>						
602	Stormwater Operating Fund <sup>5</sup>	10	9	9	9	10
612	Wastewater Operating Fund <sup>6</sup>	44.5	40.5	42	42	43
621	Water Operating Fund <sup>7</sup>	60	56	58.4	58.4	58.5
631	Airport Operating Fund	10.5	10.5	11	11	11
		<b>125</b>	<b>116</b>	<b>120.4</b>	<b>120.4</b>	<b>122.5</b>
<b>Internal Service Funds</b>						
710	Workers' Compensation Fund	2	2	2	2	2
711	Risk Management Fund	3	3	3	3	3
720	Facilities Management Fund	9	8	8	8	8
725	Information Technology Fund <sup>8</sup>	16.5	15.5	15.5	15.5	17
730	Fleet Management <sup>9</sup>	10	9	9	9	8
		<b>40.5</b>	<b>37.5</b>	<b>37.5</b>	<b>37.5</b>	<b>38</b>
		<b>836.15</b>	<b>786.35</b>	<b>790.45</b>	<b>790.45</b>	<b>803.55</b>

**Staffing Changes to Updated FY 2014:**

1. Addition of 7.5 FTE in General Fund.
2. Deletion of 2.0 FTE in Housing Revolving Loan Program Fund.
3. Addition of 2.0 FTE in Community & Economic Dev Block Grant Fund.
4. Addition of 2.0 FTE in Neighborhood Services Promise Grant Fund.
5. Addition of 1.0 FTE in Stormwater Operating Fund.
6. Addition of 1.0 FTE in Wastewater Operating Fund.
7. Addition of 0.1 FTE in Water Operating Fund.
8. Addition of 1.5 FTE in Information Technology Fund.
9. Deletion of 1.0 FTE in Fleet Management Fund.
10. Addition of 1.0 FTE in Housing Mortgage Bond Fund.

### Citywide Staffing Summary By Department - All Funds

	Adjusted 2011	Adopted 2012	Adopted 2013	Adopted 2014	Updated 2014
<b>SUMMARY BY DEPARTMENT - ALL FUNDS</b>					
City Attorney Department	9	8	8	8	8
City Clerk Department	4	4	4	4	4
City Council & Mayor Department	8	8	8	8	8
City Manager Department <sup>1</sup>	22	20	22	22	28
Development Services Department <sup>2</sup>	38.5	33.25	30	30	32
Finance Department <sup>3</sup>	26.25	25.5	27.4	27.4	29
Fire Department <sup>4</sup>	134.5	133.5	133.5	133.5	134.5
Human Resources Department	8.75	8	9	9	9
Information Technology <sup>5</sup>	16.5	15.5	15.5	15.5	17
Library & Community Services Department	43.45	39.1	39.55	38.55	38.55
Maintenance Services Department	59	53	53	53	53
Police Department	317.7	303.00	303.00	303.00	303.00
Public Works Department	148.5	135.5	0	0	0
Public Works - Engineering & Transportation	0	0	43	43	43
Public Works - Utilities & Environmental Services <sup>6</sup>	0	0	95.5	95.5	96.5
	<b>738.65</b>	<b>786.35</b>	<b>791.45</b>	<b>790.45</b>	<b>803.55</b>

**Staffing Changes to Updated FY 2014:**

1. Addition of 6.0 FTE City Manager Department.
2. Addition of 2.0 FTE Development Services Department.
3. Addition of 1.6 FTE Finance Department.
4. Addition of 1.0 FTE Fire Department.
5. Addition of 1.5 FTE Information Technology Department.
6. Addition of 1.0 FTE Public Works - Utilities & Environmental Services Department.

<b>City Attorney Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
City Attorney	1	1	1	1	1
Assistant City Attorney <sup>1</sup>	3	2	3	3	2
Deputy City Attorney II <sup>2</sup>	0	1	0	0	1
Legal Secretary I/II	2	1	1	1	1
	<b>6</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Risk Management Fund (711)</b>					
Assistant City Attorney	2	2	1	1	1
Deputy City Attorney	0	0	1	1	1
Legal Secretary II	1	1	1	1	1
	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>

Staffing Changes to Adopted FY 2014:

1. Deletion of 1.0 FTE Assistant City Attorney.
2. Addition of 1.0 FTE Deputy City Attorney II.

<b>City Clerk Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
City Clerk	1	1	1	1	1
Deputy City Clerk	1	1	1	1	1
Administrative Secretary	0	0	0	0	0
Senior Secretary	2	2	2	2	2
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>

Staffing Changes to Adopted FY 2014:

1. None.

<b>City Council/Mayor Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Mayor	1	1	1	1	1
City Council	6	6	6	6	6
Administrative Secretary (Conf)	1	0	0	0	0
Executive Assistant	0	0	1	1	1
HR Administrative Secretary	0	1	0	0	0
	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>

Staffing Changes to Adopted FY 2014:

1. None

<b>City Manager Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
City Manager	1	1	1	1	1
Assistant City Manager	1	1	1	1	1
Neighborhood Development Manager	1	1	1	1	1
Economic Development Manager	1	1	1	1	1
Neighborhood Partnership Manager	1	1	1	1	1
Community Preservation Supervisor	1	1	0	0	0
Code Enforcement Supervisor	0	0	1	1	1
Senior Code Enforcement Inspector <sup>1</sup>	0	0	0	0	1
Code Enforcement Inspector <sup>2</sup>	0	0	0	0	7
Community Preservation Inspector <sup>2</sup>	5	4	4	4	0
Housing Inspector <sup>2</sup>	0	0	3	3	0
Economic Development Specialist <sup>3</sup>	0	0	0	0	2
Economic Development Coordinator <sup>4</sup>	0	0	1	1	0
Community & Media Relations Officer	0	0	1	1	1
Executive Assistant	1	1	1	1	1
Senior Secretary <sup>5</sup>	0	0	0	0	1
Secretary	1	1	1	1	1
Management Fellow	0	0	1	1	1
Administrative Clerk I/II	0	0	1	1	1
	<b>13</b>	<b>12</b>	<b>19</b>	<b>19</b>	<b>22</b>
<b>Small Business Loan Fund (227)</b>					
Economic Development Coordinator	1	1	0	0	0
	<b>1</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Neighborhood Services-Promise Grant (235)</b>					
Code Enforcement Inspector (1/1/2014) <sup>6</sup>	0	0	0	0	1
Community Service Officer <sup>7</sup>	0	0	0	0	1
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</b>
<b>Housing Authority Fund (241)</b>					
Housing Manager	0	1	0	0	0
Housing Development Specialist	0	1	0	0	0
Secretary	0	1	0	0	0
	<b>0</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>City Manager Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>Housing Mortgage Bond Fund (245)</b>					
Housing Development Specialist	0	0	1	1	1
Community Programs Specialist	1	1	0	0	0
Administrative Clerk I <sup>11</sup>	0	0	0	0	1
	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>
<b>Redevelopment Operating Fund (451)</b>					
Redevelopment Director	1	1	0	0	0
Redevelopment Project Manager	2	1	0	0	0
Senior Secretary	1	1	0	0	0
	<b>4</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Low &amp; Moderate Housing Fund (452)</b>					
Housing Manager	1	0	0	0	0
Housing Development Specialist	1	0	0	0	0
Secretary	1	0	0	0	0
	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Redevelopment Successor Agency (470)</b>					
Redevelopment Project Manager <sup>8</sup>	0	0	1	1	0
Administrative Analyst I/II <sup>9</sup>	0	0	0	0	1
Senior Secretary <sup>10</sup>	0	0	1	1	0
Administrative Clerk I/II <sup>10</sup>	0	0	0	0	1
	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>2</b>

**Staffing Changes to Adopted FY 2014:**

1. Addition of 1.0 FTE Senior Code Enforcement Inspector.
2. Reclass of 4.0 FTE Comm. Pres. Inspectors and 3.0 FTE Housing Inspectors to 7.0 FTE Code Enforcement Inspectors.
3. Addition of 2.0 FTE Economic Development Specialists.
4. Deletion of 1.0 FTE Economic Development Coordinator.
5. Addition of 1.0 FTE Senior Secretary.
6. Addition of 1.0 FTE Code Enforcement Inspector (Promise Grant - 2 Year position)
7. Addition of 1.0 FTE Community Service Officer (Promise Grant - 2 Year position)
8. Deletion of 1.0 FTE Redevelopment Project Manager.
9. Addition of 1.0 FTE Administrative Analyst I/II.
10. Underfilling of 1.0 FTE Senior Secretary with 1.0 Administrative Clerk I/II.
11. Addition of 1.0 FTE Administrative Clerk I (2-year position)

<b>Development Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Development Services Director	1	1	1	1	1
City Building Official	1	1	1	1	1
Planning Manager	1	1	1	1	1
Landscape Architect	0	1	1	1	1
Development Review Engineer	1	1	1	1	1
Supervising Building Inspector	1	0	0	0	0
Supervising Housing Inspector	1	1	0	0	0
Plan Checking Engineer	1	1	1	1	1
Senior Planner	2	2	2	2	2
Associate Planner	3	3	3	3	3
Senior Plan Checker	1	1	1	1	1
Senior Building Inspector/Electrical	1	1	1	1	1
Senior Building Inspector/Plum-Mech.	1	1	1	1	1
Senior Building Inspector/Structural	1	1	1	1	1
Administrative Analyst I/II <sup>1</sup>	1	0.75	0	0	1
Plan Checker	2	2	2	2	2
Senior Housing Inspector	0	0	0	0	0
Development Review Specialist	1	0	0	0	0
Building Inspector	4	3	3	3	3
Housing Inspector	3	2	0	0	0
Senior Permit Technician	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Graphics/Planning Illustrator	0.5	0.5	1	1	1
Permit Technician	3	4	4	4	4
Senior Secretary	2	1	1	1	1
Secretary	2	2	2	2	2
Administrative Clerk I/II	2	0	0	0	1
	<b>38.5</b>	<b>33.25</b>	<b>30</b>	<b>30</b>	<b>32</b>

**Staffing Changes to Adopted FY 2014:**

1. Addition of 1.0 FTE Administrative Analyst I/II.
2. Addition of 1.0 FTE Administrative Clerk I/II.

<b>Finance Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Director Of Finance	1	1	1	1	1
Deputy Director of Finance <sup>1</sup>	0	0	0	0	1
Finance Operations Manager	1	0	0	0	0
Purchasing & Services Manager	1	1	1	1	1
Accounting Manager	0	1	1	1	1
Budget Officer	1	1	0	0	0
Revenue Manager <sup>2</sup>	0	0	0	0	1
Revenue Officer	1	0	0	0	0
Financial Analyst <sup>3</sup>	0	0	2	2	1
Finance Supervisor	0	1	1	1	1
Senior Accountant	1	1	1	1	1
Administrative Analyst II	0	0	0	0	0
Senior Accounting Technician	4	2	2	2	2
Administrative Secretary	1	1	0	0	0
Accounting Technician <sup>4</sup>	1	3	3	3	2
Purchasing Assistant	1	0	0	0	0
Purchasing Technician	0	1	1	1	1
Finance Technician <sup>4</sup>	0	0	1	1	2
Senior Account Clerk	2	2	2	2	2
Senior Customer Account Clerk	1	1	1	1	1
Customer Account Clerk <sup>8</sup>	2.75	2	2.5	2.5	3
Mail & Purchasing Clerk	1	1	1	1	1
	<b>19.75</b>	<b>19</b>	<b>20.5</b>	<b>20.5</b>	<b>22</b>
<b>Water Fund (621)</b>					
Senior Accounting Technician <sup>5</sup>	1	1	1	1	0
Accounting Technician <sup>6</sup>	0	0	0	0	1
Senior Customer Account Clerk	2	2	2	2	2
Customer Account Clerk <sup>7</sup>	3.5	3.5	3.5	3.5	4
Administrative Clerk I <sup>9</sup>	0	0	0.4	0.4	0
	<b>6.5</b>	<b>6.5</b>	<b>6.9</b>	<b>6.9</b>	<b>7</b>

**Staffing Changes to Adopted FY 2014:**

1. Addition of 1.0 FTE Deputy Director of Finance.
2. Addition of 1.0 FTE Revenue Manager.
3. Deletion of 1.0 FTE Financial Analyst.
4. Reclass of 1.0 FTE Accounting Technician to 1.0 FTE Finance Technician.

**Finance Staffing Summary**

	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
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- 5. Deletion of 1.0 FTE Senior Accounting Technician.
- 6. Addition of 1.0 FTE Accounting Technician.
- 7. Addition of 0.5 FTE Customer Account Clerk (increase 2 - 0.75 FTE Customer Account Clerks to 1.0 FTE).
- 8. Addition of 0.5 FTE Customer Account Clerk.
- 9. Deletion of 0.4 FTE Administrative Clerk I.

<b>Fire Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Fire Chief	1	1	1	1	1
Deputy Fire Chief	2	2	2	2	2
Fire Marshal	1	1	1	1	1
Fire Training Officer	1	1	1	1	1
Staff Fire Captain <sup>1</sup>	2	2	2	2	3
Battalion Chief (56 Hr)	6	6	6	6	6
Fire Captain (56 Hr)	33	33	33	33	33
Apparatus Operator (56 Hr)	33	33	33	33	33
Firefighter (56 Hr)	41	41	41	41	41
Hazardous Materials Program Coordinator	1	1	1	1	1
Fire Protection Engineer	1	1	1	1	1
Emergency Medical Services Coordinator	1	1	1	1	1
Fire Prevention Inspector	2	2	2	2	2
Fire Services Supervisor	0	0	1	1	1
Administrative Analyst III	1	1	1	1	1
Hazardous Materials Investigator	2	2	2	2	2
Administrative Secretary	1	1	0	0	0
Permit Technician	2	2	0	0	0
Fire Services Technician I/II	0	0	3	3	3
Senior Secretary	1	1	0	0	0
Secretary	1	1	0	0	0
Administrative Clerk I/II	1	0	1	1	1
Mail Clerk	0.5	0.5	0.5	0.5	0.5
	<b>134.5</b>	<b>133.5</b>	<b>133.5</b>	<b>133.5</b>	<b>134.5</b>

Staffing Changes to Adopted FY 2014:

1. Addition of 1.0 FTE Staff Fire Captain (40 HR).

<b>Human Resources Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Human Resources Director	1	1	1	1	1
Human Resources Manager	1	1	1	1	1
Senior Human Resources Analyst	0	0	0	0	0
Human Resources Analyst I/II	3	3	3	3	3
Human Resources Administrative Secretary <sup>1</sup>	1	0	1	1	0
Human Resources Technician <sup>1</sup>	0.75	1	1	1	2
	<b>6.75</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>7</b>
<b>Worker's Compensation Fund (710)</b>					
Employee Benefits Administrator	1	0	0	0	0
Human Resources Analyst I/II	0	1	1	1	1
Human Resources Technician	1	1	1	1	1
	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

Staffing Changes to Adopted FY 2014:

1. Deletion of 1.0 FTE Human Resources Administrative Secretary.
2. Addition of 1.0 FTE Human Resources Technician.

<b>Information Technology Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>Information Technology Fund (725)</b>					
Information Technology Director	1	1	1	1	1
Information Systems Manager	1	1	1	1	1
Data & Systems Coordinator	1	1	1	1	1
Network Systems Specialist	2	1	1	1	1
Technology Solutions Analyst I/II <sup>1</sup>	0	0	0	0	1
Geographic Info Systems Coordinator	1	1	1	1	1
Programmer Analyst	2	2	2	2	2
IT Analyst I/II	0	0	1	1	1
Web Specialist	1	1	1	1	1
Network/Microcomputer Specialist	4	4	3	3	3
Administrative Secretary	1	1	1	1	1
Audio Video Specialist	1	1	1	1	1
Secretary (Conf)	0	0	0	0	0
Data Systems Operator	1	1	1	1	1
Technical Assistant	0.5	0.5	0	0	0
Video Assistant <sup>2</sup>	0	0	0.5	0.5	1
	<b>16.5</b>	<b>15.5</b>	<b>15.5</b>	<b>15.5</b>	<b>17</b>

Staffing Changes to Adopted FY 2014:

1. Addition of 1.0 FTE Technology Solutions Analyst I/II (FY2013).
2. Increase 0.5 FTE Video Assistant to 1.0 FTE Video Assistant.

<b>Library &amp; Community Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Library & Neighborhood Services Director	0	0	0	0	0
Library & Community Services Director	1	1	1	1	1
Social Services Planning Manager	0	0	0	0	0
Library Operations Manager	1	1	1	1	1
Supervising Librarian I	4	3	3	3	3
Administrative Secretary	1	1	1	1	1
Information Systems Support Technician	1	1	1	1	1
Librarian I	8	6.5	6.5	6.5	6.5
Educational Services Coordinator	0	0	1	1	1
Literacy Program Coordinator	1	1	1	1	1
Lead Library Assistant	3	2	1	1	1
Senior Library Assistant	3	3	3	3	3
Library Assistant	8	7.5	7.5	7.5	7.5
Administrative Clerk I	0.25	0.25	0.25	0.25	0.25
Senior Library Page	3	2.4	2.4	2.4	2.4
Library Page	4.2	4.2	3.9	3.9	3.9
	<b>38.45</b>	<b>33.85</b>	<b>33.55</b>	<b>33.55</b>	<b>33.55</b>
<b>Housing Revolving Loan Program (Fund 223)</b>					
Senior Property Rehabilitation Specialist	1	1	0	0	0
Administrative Analyst I/II <sup>1</sup>	0	0	1	1	0
Secretary <sup>2</sup>	1	1	1	1	0
	<b>0</b>	<b>0</b>	<b>2</b>	<b>2</b>	<b>0</b>
<b>Community &amp; Economic Development Block Grant Fund (Funds 225)</b>					
Community Services Manager <sup>3</sup>	0	0	0	0	1
Social Services Planning Manager <sup>4</sup>	1	1	1	1	0
Property Rehabilitation Specialist	0	0	0	0	0
Community Programs Specialist	1	1	0	0	0
Administrative Analyst I/II <sup>5</sup>	0	0.25	1	1	3
	<b>2</b>	<b>2.25</b>	<b>2</b>	<b>2</b>	<b>4</b>

<b>Library &amp; Community Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>Paratransit Fund (246)</b>					
Senior Property Rehabilitation Specialist	0	0	1	1	1
Paratransit Coordinator	1	1	0	0	0
	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>

**Staffing Changes to Adopted FY 2014:**

1. Deletion of 1.0 FTE Administrative Analyst I/II (FY2013).
2. Deletion of 1.0 FTE Secretary.
3. Addition of 1.0 FTE Community Services Manager.
4. Deletion of 1.0 FTE Social Services Planning Manager.
5. Addition of 2.0 FTE Administrative Analyst I/II (FY2013).

<b>Maintenance Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Director Of Maintenance Services	1	1	1	1	1
Landscape Maintenance Manager	1	0	0	0	0
Streets Maintenance Supervisor	1	1	1	1	1
Landscape Maintenance Supervisor	0	1	1	1	1
Administrative Analyst II	1	1	1	1	1
Senior Maintenance Leader <sup>1</sup>	1	1	1	1	2
Groundskeeper III	1	1	1	1	1
Administrative Secretary	1	1	1	1	1
Tree Trimmer	3	3	2	2	2
Maintenance Leader	2	2	2	2	2
Groundskeeper II	1	0	1	1	1
Maintenance Worker/Laborer <sup>2,3</sup>	7	4	4	4	3
Sweeper Equipment Operator	0	1	1	1	1
Groundskeeper I/Laborer	10	8	8	8	8
Secretary	0	1	1	1	1
	<b>30</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>26</b>
<b>Stormwater Fund (602)</b>					
Lead Sweeper Equipment Operator	1	0	0	0	0
Senior Sweeper Equipment Operator <sup>4</sup>	0	1	1	1	0
Sweeper Equipment Operator <sup>5</sup>	3	3	3	3	4
Maintenance Worker <sup>7</sup>	2	2	2	2	3
	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>7</b>
<b>Water Fund (621)</b>					
Groundskeeper II	2	2	2	2	2
Groundskeeper I	2	2	2	2	2
	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>
<b>Facilities Fund (720)</b>					
Facilities & Building Manager	1	1	1	1	1
Administrative Analyst I/II	1	1	1	1	1
Electrician I/II	1	1	1	1	1

<b>Maintenance Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
Facilities Painter II	1	1	1	1	1
Facilities Carpenter II	2	2	2	2	2
Facilities Painter I	1	1	1	1	1
Storekeeper - Expediter	1	0	0	0	0
Facilities Service Worker II	1	1	1	1	1
	<b>9</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Fleet Fund (730)</b>					
Equipment Manager	1	0	0	0	0
Fleet Management Supervisor	0	1	1	1	1
Equipment Mechanic I/II <sup>6</sup>	7	6	6	6	5
Senior Secretary	1	1	1	1	1
Equipment Parts Storekeeper	1	1	1	1	1
	<b>10</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>8</b>

Staffing Changes to Adopted FY 2014:

1. Addition of 1.0 FTE Senior Maintenance Leader.
2. Addition of 1.0 FTE Maintenance Worker (FY2013).
3. Deletion of 1.0 FTE Maintenance Worker.
4. Deletion of 1.0 FTE Senior Sweeper Equipment Operator.
5. Addition of 1.0 FTE Sweeper Equipment Operator
6. Deletion of 1.0 FTE Equipment Mechanic I/II (FY2013).
7. Addition of 1.0 FTE Maintenance Worker.

<b>Police Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Chief Of Police	1	1	1	1	1
Police Captain	2	2	2	2	2
Operations Support Services Manager	1	1	1	1	1
Police Lieutenant	11	11	11	11	11
Youth & Family Services Administrator	1	1	1	1	1
Police Sergeant <sup>1</sup>	25	25	25	25	26
Inspector <sup>2</sup>	13	12	10	10	7
Police Officer <sup>3</sup>	149	142.5	142	142	144
Counseling Supervisor	2	1	1	1	1
Administrative Analyst III	2	2	1	1	1
Crime Analyst	0	0	1	1	1
Animal Services Administrator	1	1	1	1	1
Personnel & Training Administrator <sup>4</sup>	0	0	0	0	1
Communications Administrator	1	1	1	1	1
Jail Administrator	1	0	0	0	0
Records Administrator	1	1	1	1	1
Property/Evidence Administrator	1	1	1	1	1
Property & Evidence Supervisor	1	1	1	1	1
Police Programs Analyst I/II	0	0	1	1	1
Communications Supervisor	4	4	4	4	4
Family Counselor I	8	8	8	8	8
Jail Supervisor	4	4	4	4	4
Communications Operator	18.5	18.5	19	19	19
Crime Prevention Supervisor	1	0	0	0	0
Administrative Secretary	2	2	2	2	2
Animal Services Supervisor <sup>5</sup>	1	1	1	1	0
Records Supervisor	3	3	3	3	3
Crime Scene Technician	4	4	4	4	4
Community Service Officer <sup>6</sup>	19	20	21	21	20
Crime Prevention Specialist	2	2	2	2	2
Property Technician <sup>7</sup>	3	2	2	2	3
Animal Control Officer <sup>8</sup>	1	1	1	1	2
Secretary	3	3	3	3	3
Police Records Clerk II <sup>9</sup>	19	17	17	17	16
Animal Shelter Supervisor	2	2	2	2	2
Animal Care Attendant	9	8	8	8	8
Traffic Safety Assistant	1.2	0	0	0	0
	<b>317.7</b>	<b>303</b>	<b>303</b>	<b>303</b>	<b>303</b>

Staffing Changes to Adopted FY 2014:

1. Addition of 1.0 FTE Police Sergeant.
2. Deletion of 3.0 FTE Inspectors.
3. Addition of 2.0 FTE Police Officers.
4. Addition of 1.0 FTE Personnel & Training Administrator (FY2013).
5. Deletion of 1.0 FTE Animal Services Supervisor (FY2013).
6. Deletion of 1.0 FTE Community Service Officer (Redflex).



**Police Staffing Summary**

	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
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- 7. Addition of 1.0 FTE Property Technician.
- 8. Addition of 1.0 FTE Animal Control Officer (FY2013).
- 9. Deletion of 1.0 FTE Police Records Clerk II.

<b>Public Works - Engineering &amp; Transportation Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>General Fund (100)</b>					
Director Of Public Works	1	1	1	1	1
Deputy Director of Pulbic Works	1	1	0	0	0
Assistant City Engineer	1	1	1	1	1
Transportation Manager	1	1	1	1	1
Senior Civil Engineer	1	1	1	1	1
Senior Transportation Engineer	0	0	1	1	1
Supervising Construction Inspector	1	1	1	1	1
Survey Engineer	1	0	0	0	0
Assoc Civil Engineer/Assist Civil Engineer	9	9	9	9	9
Assoc Transportation Engineer	2	1	1	1	1
Senior Construction Inspector	2	2	2	2	2
Administrative Analyst I/II	2	2	1	1	1
Assistant Transportation Engineer	1	1	1	1	1
Surveyor	1	1	1	1	1
Construction Inspector	4	3	3	3	3
Engineering Technician	4	4	4	4	4
Traffic Signal Technician	0	0	1	1	1
Administrative Secretary	1	1	0	0	0
Senior Secretary	2	2	2	2	2
Secretary	1	1	1	1	1
	<b>36</b>	<b>33</b>	<b>32</b>	<b>32</b>	<b>32</b>
<b>Airport Fund (631)</b>					
Airport Manager	1	1	1	1	1
Airport Operations Manager	1	1	1	1	1
Administrative Analyst I/II	1	1	1	1	1
Administrative Secretary	1	0	0	0	0
Senior Airport Maintenance Worker	1	1	1	1	1
Airport Maintenance Worker	4	4	4	4	4
Secretary	1	1	1	1	1
Senior Secretary	0	1	1	1	1
Airport Attendant	0	0	0	0	0
Administrative Intern	0.5	0	0	0	0
Noise Abatement Analyst	0	0.5	1	1	1
	<b>10.5</b>	<b>10.5</b>	<b>11</b>	<b>11</b>	<b>11</b>

Staffing Changes to Adopted FY 2014:

1. None.

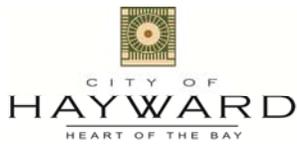
<b>Public Works - Utilities &amp; Environmental Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
<b>Recycling Fund (215)</b>					
Solid Waste Manager	1	1	1	1	1
Recycling Specialist	1	1	1	1	1
Sustainability Technician/Assistant <sup>1</sup>	0	0	0	0	1
Secretary <sup>2</sup>	1	1	1	1	0
Administrative Intern	1	0	0	0	0
	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Stormwater Fund (602)</b>					
Water Pollution Control Admin	1	1	1	1	1
Water Pollution Control Source Inspector	2	1	1	1	1
Secretary	1	1	1	1	1
	<b>4</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>
<b>Waste Water Fund (612)</b>					
Water Pollution Control Facility (WPCF) Manager	1	1	1	1	1
WPCF Operations & Maintenance Manager <sup>3</sup>	1	0	0	0	1
Senior Utilities Engineer	1	1	1	1	1
WPCF Maintenance Supervisor	1	1	1	1	1
WPCF Operations Supervisor <sup>4,5</sup>	1	1	1	1	1
Lab Supervisor	1	1	1	1	1
Associate Civil Engineer	1	1	1.5	1.5	1.5
Electrician I/II	4	4	4	4	4
Senior Water Pollution Source Control Inspector	1	1	1	1	1
Senior Utility Leader	1	1	1	1	1
Water Pollution Source Control Inspector	3	2	2	2	2
WPCF Lead Operator	6	6	6	6	6
Utilities Maintenance Mechanic	4	4	4	4	4
Laboratory Technician	3	2	2	2	2
WPCF Operator	6	5	5	5	5
Utility Leader	2	2	2	2	2
Equipment Operator	1	1	1	1	1
Utility Worker	4	4	4	4	4
Administrative Analyst I/II	0	0	1	1	1
Senior Secretary	1	1	1	1	1
Maintenance Worker	1	1	1	1	1
Technical Intern	0.5	0.5	0.5	0.5	0.5

<b>Public Works - Utilities &amp; Environmental Services Staffing Summary</b>					
	<b>Adjusted 2011</b>	<b>Adopted 2012</b>	<b>Adopted 2013</b>	<b>Adopted 2014</b>	<b>Updated 2014</b>
	<b>44.5</b>	<b>40.5</b>	<b>42</b>	<b>42</b>	<b>43</b>
<b>Water Fund (621)</b>					
Director of Public Works	0	0	1	1	1
Deputy Director of Public Works	1	1	0	0	0
Utilities Superintendent	1	1	0	0	0
Landscape Architect	1	0	0	0	0
Utilities Operations & Maintenance Manager	1	1	1	1	1
Environmental Services Manager	0	0	1	1	1
Senior Utilities Engineer	1	1	1	1	1
Utilities Maintenance Supervisor	1	1	0	0	0
Utilities Operations & Maintenance Supervisor	0	0	1	1	1
Utilities Field Services Supervisor	0	0	1	1	1
Associate Civil Engineer	1	1	1	1	1
Administrative Analyst III	1	1	1	1	1
Electrician I/II	1	1	1	1	1
Senior Utility Leader	1	1	1	1	1
Senior Utility Customer Service Leader	1	1	1	1	1
Senior Utility Service Representative	1	1	1	1	1
Utilities Maintenance Mechanic	5	5	5	5	5
Utility Leader	3	3	3	3	3
Administrative Secretary	1	1	2	2	2
Cross Connection Control Specialist	1	1	1	1	1
Water Meter Mechanic	3	3	3	3	3
Equipment Operator	2	2	2	2	2
Utilities Service Worker	2	2	2	2	2
Utility Worker	14	11	11	11	11
Senior Secretary	1	1	1	1	1
Storekeeper - Expediter	1	1	1	1	1
Backflow/Cross Connection Tester	1	1	1	1	1
Water Meter Reader	2.5	2.5	2.5	2.5	2.5
Secretary	1	1	1	1	1
	<b>49.5</b>	<b>45.5</b>	<b>47.5</b>	<b>47.5</b>	<b>47.5</b>

**Staffing Changes to Adopted FY 2014:**

1. Addition of 1.0 FTE Sustainability Technician/Assistant.
2. Deletion of 1.0 FTE Secretary.
3. Addition of 1.0 FTE WPCF Operations & Maintenance Manager (FY2013).
4. Deletion of 1.0 FTE WPCF Operations Supervisor (FY2013).
5. Addition of 1.0 FTE WPCF Operations Supervisor.

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Department Summary  
All Funds Summary - By Category

City Attorney Department  
All Funds

**All Funds Summary - By Category**

Funding: General Fund and Risk Management Fund.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
General Fund Revenue	82,280	47,660	37,615	38,367	38,367
Risk Management Fund	3,360,980	3,454,227	3,273,845	3,273,845	3,490,252
Risk Management Fund Balance	(653,133)	(1,433,380)	(698,643)	(687,662)	(933,893)
	<b>2,790,127</b>	<b>2,068,507</b>	<b>2,612,817</b>	<b>2,624,550</b>	<b>2,594,726</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>1,004,563</b>	<b>915,057</b>	<b>988,993</b>	<b>1,006,434</b>	<b>954,375</b>
<b>Total Revenues</b>	<b>3,794,690</b>	<b>2,983,564</b>	<b>3,601,810</b>	<b>3,630,984</b>	<b>3,549,101</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	1,008,269	897,740	1,020,020	1,020,020	970,818
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	110,147	106,616	118,391	130,231	125,140
Retiree Medical	19,629	14,424	14,424	14,424	14,400
Other Benefits	59,940	55,127	62,732	63,020	53,337
PERS	200,038	168,492	185,900	202,631	190,844
Charges (to)/from other programs	(15,050)	(2,160)	-	-	-
<i>Net Staffing Expense</i>	<b>1,382,973</b>	<b>1,240,239</b>	<b>1,401,467</b>	<b>1,430,326</b>	<b>1,354,539</b>
Maintenance & Utilities	738	1,442	1,800	1,800	1,800
Supplies & Services	1,998,710	1,321,853	1,792,829	1,792,829	1,787,729
Internal Service Fees	94,263	92,484	78,168	78,483	77,487
Capital	-	-	-	-	-
<i>Net Operating Expense</i>	<b>2,093,711</b>	<b>1,415,779</b>	<b>1,872,797</b>	<b>1,873,112</b>	<b>1,867,016</b>
<b>Transfers out to other funds</b>	<b>318,006</b>	<b>327,546</b>	<b>327,546</b>	<b>327,546</b>	<b>327,546</b>
<b>Total Expenditures</b>	<b>3,794,690</b>	<b>2,983,564</b>	<b>3,601,810</b>	<b>3,630,984</b>	<b>3,549,101</b>

**Department Summary**

All Funds Summary - By Program

**City Attorney Department**

All Funds

**All Funds Summary - By Program**

Funding: General Fund and Risk Management Fund.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
General Fund Revenue	82,280	47,660	37,615	38,367	38,367
Risk Management Fund	3,360,980	3,454,227	3,273,845	3,273,845	3,490,252
Risk Management Fund Balance	(653,133)	(1,433,380)	(698,643)	(687,662)	(933,893)
	<b>2,790,127</b>	<b>2,068,507</b>	<b>2,612,817</b>	<b>2,624,550</b>	<b>2,594,726</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>1,004,563</b>	<b>915,057</b>	<b>988,993</b>	<b>1,006,434</b>	<b>954,375</b>
<b>Total Revenues</b>	<b>3,794,690</b>	<b>2,983,564</b>	<b>3,601,810</b>	<b>3,630,984</b>	<b>3,549,101</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfer Out to Other Funds By Program</b>					
General Fund	1,086,843	962,717	1,026,608	1,044,801	992,742
Risk Management Fund	2,707,847	2,020,847	2,575,202	2,586,183	2,556,359
<b>Total Expenditures</b>	<b>3,794,690</b>	<b>2,983,564</b>	<b>3,601,810</b>	<b>3,630,984</b>	<b>3,549,101</b>
<b>Net Change</b>			-	-	-

**Department Summary**  
Department: 100-1300

**City Attorney Department**  
**General Fund**

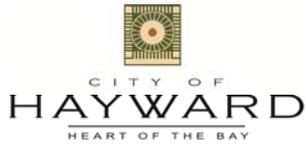
**Office of the City Attorney**

Description: General legal services.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Rental Review Fees	82,280	47,660	37,615	38,367	38,367
<b>Total Revenues</b>	<b>\$82,280</b>	<b>\$47,660</b>	<b>\$37,615</b>	<b>\$38,367</b>	<b>\$38,367</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	694,925	648,032	689,379	689,379	651,163
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	68,772	62,493	64,956	71,452	77,613
Retiree Medical	13,086	9,015	9,015	9,015	9,000
Other Benefits	41,062	37,599	41,576	41,756	35,373
PERS	139,840	116,937	125,640	136,947	128,006
Charges (to)/from other programs	(8,130)	2,502	-	-	-
<i>Net Staffing Expense</i>	<b>949,555</b>	<b>876,578</b>	<b>930,566</b>	<b>948,549</b>	<b>901,155</b>
Maintenance & Utilities	738	1,200	1,500	1,500	1,500
Supplies & Services	71,439	22,244	43,529	43,529	38,429
Internal Service Fees	65,110	62,695	51,013	51,223	51,658
Capital Outlay	-	-	-	-	-
<i>Net Operating Expense</i>	<b>137,287</b>	<b>86,139</b>	<b>96,042</b>	<b>96,252</b>	<b>91,587</b>
<b>Total Expenditures</b>	<b>\$1,086,843</b>	<b>\$962,717</b>	<b>\$1,026,608</b>	<b>\$1,044,801</b>	<b>\$992,742</b>
<b>General Fund Subsidy</b>	<b>\$1,004,563</b>	<b>\$915,057</b>	<b>\$988,993</b>	<b>\$1,006,434</b>	<b>\$954,375</b>

**FY 2014 Significant Budget Changes:**

1. Decrease 1.0 FTE Assistant City Attorney (FY2013).
2. Increase 1.0 FTE Deputy City Attorney II (FY2013).



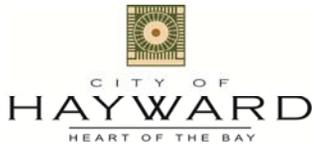
**Department Summary**  
100-1400

**City Clerk Department**  
General Fund

<b>Office of the City Clerk</b>
Description: Office of the City Clerk.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Sale Of Documents - Passports	16,454	13,057	16,370	16,697	16,697
Sale of Documents - Election	-	11,000	-	-	-
Sale of Documents - General	2,002	1,789	899	917	917
<b>Total Revenues</b>	<b>18,456</b>	<b>25,846</b>	<b>17,269</b>	<b>17,614</b>	<b>17,614</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	277,146	306,057	332,333	332,333	330,978
Overtime	-	1,436	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	40,362	45,344	48,807	53,687	54,709
Retiree Medical	8,724	7,212	7,212	7,212	7,200
Other Benefits	18,528	23,709	22,360	22,504	19,430
PERS	53,353	68,049	60,567	66,018	65,064
Charges (to)/from other programs	6,602	67	-	-	-
<i>Net Staffing Expense</i>	<b>404,714</b>	<b>451,874</b>	<b>471,279</b>	<b>481,754</b>	<b>477,381</b>
Maintenance & Utilities	676	640	800	800	800
Supplies & Services	47,750	35,977	42,280	42,280	42,280
Internal Service Fees	76,005	77,983	74,414	74,659	75,422
Election Expense	-	197,235	-	180,000	180,000
<i>Net Operating Expense</i>	<b>124,430</b>	<b>311,835</b>	<b>117,494</b>	<b>297,739</b>	<b>298,502</b>
<b>Total Expenditures</b>	<b>529,145</b>	<b>763,709</b>	<b>588,773</b>	<b>779,493</b>	<b>775,883</b>
<b>General Fund Subsidy</b>	<b>510,689</b>	<b>737,863</b>	<b>571,504</b>	<b>761,879</b>	<b>758,269</b>

**FY 2014 Significant Budget Changes:**  
1. None.



**Department Summary**  
 Department: 100-1100

**City Council & Mayor Department**  
 General Fund

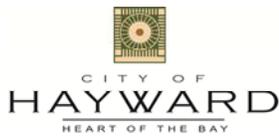
**Office of the City Council and Mayor**

Description: Office of the City Council and Mayor.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	268,100	266,624	268,840	268,840	272,122
Overtime	-	619	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	91,122	77,334	92,024	101,227	64,168
Retiree Medical	-	14,424	14,424	14,424	14,400
Other Benefits	39,967	19,128	19,951	20,095	18,437
PERS	36,324	44,165	45,383	49,465	48,699
Charges (to)/from other programs	-	-	-	-	-
<i>Net Staffing Expense</i>	<b>435,513</b>	<b>422,294</b>	<b>440,622</b>	<b>454,051</b>	<b>417,826</b>
Supplies & Services	33,276	36,207	58,628	58,628	58,628
Internal Service Fees	36,233	36,925	28,841	28,911	29,343
<i>Net Operating Expenses</i>	<b>69,509</b>	<b>73,132</b>	<b>87,469</b>	<b>87,539</b>	<b>87,971</b>
<b>Total Expenditures</b>	<b>505,022</b>	<b>495,426</b>	<b>528,091</b>	<b>541,590</b>	<b>505,797</b>
<b>General Fund Subsidy</b>	<b>505,022</b>	<b>495,426</b>	<b>528,091</b>	<b>541,590</b>	<b>505,797</b>

**FY 2014 Significant Budget Changes:**

1. None.



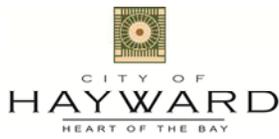
**Department Summary**  
All Funds Summary - By Category

**City Manager Department**  
All Funds

**All Funds Summary - By Category**

Funding: General, Redevelopment, Successor Agency RDA and Special Revenue funds.

	FY 2011 Actual	FY2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In From Other Funds</b>					
General Fund Revenue	347,690	192,219	616,916	616,916	724,716
Promise Grant Revenue	-	-	-	-	371,696
Housing Mortgage Rev Bond Prog	148,941	198,817	138,828	97,453	90,078
Home Loan Program	75,328	180,595	255,270	-	242,507
Rental Housing Development Grants	6,126	4,990	-	-	-
Downtown Business Improvement Prog	105,364	89,694	50,000	50,000	50,000
Redevelopment Agency	12,279,824	5,230,788	-	-	-
Successor Agency RDA	-	3,375,429	9,363,306	9,602,654	9,602,654
Housing Authority	583,890	5,670,452	2,712,304	3,403,122	3,403,122
Home Ownership Loan Program	18,436	57,732	-	-	-
Neighborhood Stabilization Grant Program	820,034	1,817,089	-	-	-
	14,385,632	16,817,805	13,136,624	13,770,145	14,484,773
<b>(Contribution to)/ Use of Fund Balance</b>					
Promise Grant	-	-	-	-	(734)
Housing Mortgage Rev Bond Prog	1,026,888	(29,083)	109,734	152,461	122,370
Home Loan Program	49,951	(30,246)	-	-	-
Rental Housing Development Grants	(6,126)	(4,990)	-	-	-
Downtown Business Improvement Prog	19,388	(19,555)	5,000	5,000	5,000
Redevelopment Agency	8,182,743	(4,906,279)	-	-	-
Successor Agency RDA	-	(299,611)	(2,553,999)	(1,690,786)	(1,702,643)
Housing Authority	785,091	(3,796,633)	(2,583,970)	(3,310,155)	(3,284,182)
Home Ownership Loan Program	(219,515)	(319,399)	602,030	-	-
Neighborhood Stabilization Grant Program	441,758	(261,312)	-	-	-
	10,280,177	(9,667,108)	(4,421,205)	(4,843,480)	(4,859,455)
<b>Fund Subsidy</b>					
General Fund Subsidy	2,332,430	2,500,935	3,126,910	3,109,015	3,653,835
<b>Total Revenues</b>	<b>26,998,238</b>	<b>9,651,632</b>	<b>11,842,329</b>	<b>12,035,680</b>	<b>13,279,153</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	2,102,174	1,881,953	2,198,324	2,198,324	2,562,208
Overtime	4,207	20,290	-	-	-
FY11 EE Commitment - FY12 Furloughs Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	222,268	223,310	342,182	376,403	520,912
Retiree Medical	45,801	32,003	39,666	39,666	50,400
Other Benefits	119,516	136,529	153,601	154,393	179,380
PERS	389,437	428,409	398,986	434,895	501,466
Charges (to)/from other programs	13,795	(120,480)	(21,154)	62,517	48,137
<i>Net Staffing Expense</i>	<b>2,897,199</b>	<b>2,602,014</b>	<b>3,111,605</b>	<b>3,266,198</b>	<b>3,862,503</b>



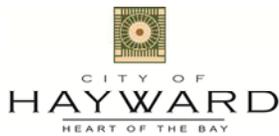
**Department Summary**  
All Funds Summary - By Category

**City Manager Department**  
All Funds

**All Funds Summary - By Category**

*Continued*

	FY 2011 Actual	FY2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
Supplies & Services	1,383,395	975,168	1,001,274	882,220	1,199,557
Pass Thru Payments	1,241,590	-	-	-	-
ERAF Payments	910,283	-	-	-	-
Grants & Loans	3,053,104	2,626,289	240,036	-	228,035
Community Promotions	117,777	118,051	102,000	102,000	27,000
HUSD/HARD Contracts	236,081	9,000	9,000	9,000	9,000
Hayward Clean and Green	9,802	8,361	10,000	10,000	10,000
Neighborhood Initiatives	2,808	4,011	17,060	17,060	15,060
Eden Info & Referral	-	-	-	-	-
Internal Service Fees	242,438	219,785	252,025	252,795	252,352
Maintenance & Utilities	37,558	28,539	38,061	38,822	39,971
Loan Interest	-	-	31,141	27,289	27,289
Principal Retirement	-	-	768,859	772,711	772,711
Project Expenditures	121,387	506,297	304,160	7,000	163,704
Capital	708	-	-	-	30,000
<i>Net Operating Expense</i>	<b>7,356,929</b>	<b>4,495,501</b>	<b>2,773,616</b>	<b>2,118,897</b>	<b>2,774,679</b>
<b>Transfers to Other Funds</b>	<b>16,900,189</b>	<b>2,859,119</b>	<b>5,957,108</b>	<b>6,650,585</b>	<b>6,641,237</b>
<b>Total Expenditures</b>	<b>27,154,317</b>	<b>9,956,634</b>	<b>11,842,329</b>	<b>12,035,680</b>	<b>13,278,419</b>
<b>Net Change</b>			-	-	734



**Department Summary**  
All Funds Summary - By Category

**City Manager Department**  
All Funds

**All Funds Summary - By Program**

Funding: Redevelopment, Successor Agency RDA and Special Revenue funds.

	FY 2011 Actual	FY2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In From Other Funds</b>					
General Fund Revenue	347,690	192,219	616,916	616,916	724,716
Promise Grant	-	-	-	-	371,696
Housing Mortgage Rev Bond Prog	148,941	198,817	138,828	97,453	90,078
Home Loan Program	75,328	180,595	255,270	-	242,507
Rental Housing Development Grants	6,126	4,990	-	-	-
Downtown Business Improvement	105,364	89,694	50,000	50,000	50,000
Redevelopment Agency Summary	12,279,824	5,230,788	-	-	-
Successor Agency RDA	-	3,375,429	9,363,306	9,602,654	9,602,654
Housing Authority	583,890	5,670,452	2,712,304	3,403,122	3,403,122
Home Ownership Loan Program	18,436	57,732	-	-	-
Neighborhood Stabilization Grant Program	820,034	1,817,089	-	-	-
	14,385,632	16,817,805	13,136,624	13,770,145	14,484,773
<b>(Contribution to)/ Use of Fund Balance</b>					
Promise Grant	-	-	-	-	(734)
Housing Mortgage Rev Bond Prog	1,026,888	(29,083)	109,734	152,461	122,370
Home Loan Program	49,951	(30,246)	-	-	-
Rental Housing Development Grants	(6,126)	(4,990)	-	-	-
Downtown Business Improvement	19,388	(19,555)	5,000	5,000	5,000
Redevelopment Agency Summary	8,182,743	(4,906,279)	-	-	-
Successor Agency RDA	-	(299,611)	(2,553,999)	(1,690,786)	(1,702,643)
Housing Authority	785,091	(3,796,633)	(2,583,970)	(3,310,155)	(3,284,182)
Home Ownership Loan Program	(219,515)	(319,399)	602,030	-	-
Neighborhood Stabilization Program	441,758	(261,312)	-	-	-
	10,280,177	(9,667,108)	(4,421,205)	(4,843,480)	(4,859,455)
<b>Fund Subsidy</b>					
General Fund Subsidy	2,332,430	2,500,935	3,126,910	3,109,015	3,653,835
<b>Total Revenues</b>	<b>26,998,238</b>	<b>9,651,632</b>	<b>11,842,329</b>	<b>12,035,680</b>	<b>13,279,153</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfer Out to Other Funds</b>					
Office of the City Manager	2,680,119	2,693,154	3,743,826	3,725,931	4,378,551
Promise Grant	-	-	-	-	370,962
Housing Mortgage Rev Bond Prog	1,175,829	169,734	248,562	249,914	212,448
Home Loan Program	125,279	150,349	255,270	-	242,507
Downtown Business Improvement	124,752	70,139	55,000	55,000	55,000
Redevelopment Agency Summary	20,462,566	324,509	-	-	-
Successor Agency RDA	-	3,380,820	6,809,307	7,911,868	7,900,011
Housing Authority	1,168,981	1,582,152	128,334	92,967	118,940
Home Ownership Loan Program	155,000	30,000	602,030	-	-
Neighborhood Stabilization Program	1,261,791	1,555,777	-	-	-
<b>Total Expenditures</b>	<b>27,154,317</b>	<b>9,956,634</b>	<b>11,842,329</b>	<b>12,035,680</b>	<b>13,278,419</b>
<b>Net Change</b>	<b>(156,079)</b>	<b>(305,002)</b>	<b>-</b>	<b>-</b>	<b>734</b>



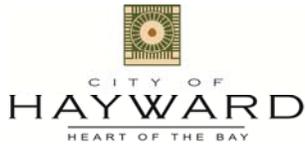
**Department Summary**  
 Department: 100-1200

**City Manager Department**  
 General Fund

**City Manager Department - General Fund Summary**

Description: Office of the City Manager, Economic Development, Neighborhood Services, and Community

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Community Preservation Fees	329,326	180,251	176,200	176,200	171,553
Rental Inspection Fees	-	-	440,716	440,716	388,163
Fines and Forfeitures	-	-	-	-	165,000
Other Revenue	18,364	11,968	-	-	-
<b>Total Revenues</b>	<b>347,690</b>	<b>192,219</b>	<b>616,916</b>	<b>616,916</b>	<b>724,716</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	1,388,843	1,463,485	1,894,214	1,894,214	2,160,160
Overtime	4,207	20,102	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	147,030	170,199	307,285	338,016	425,486
Retiree Medical	28,353	21,636	34,257	34,257	39,600
Other Benefits	79,759	107,149	133,827	134,511	147,145
PERS	261,672	329,872	344,454	375,455	423,612
Charges (to)/from other programs	(252,574)	(292,370)	(2,601)	(56,612)	(90,939)
<i>Net Staffing Expense</i>	1,657,289	1,820,073	2,711,436	2,719,841	3,105,064
Maintenance & Utilities	9,459	6,877	12,671	12,671	13,820
Supplies & Services	454,202	543,429	638,124	611,124	928,461
Community Promotions	117,777	118,051	102,000	102,000	27,000
HUSD/HARD Contracts	236,081	9,000	9,000	9,000	9,000
Hayward Clean and Green	9,802	8,361	10,000	10,000	10,000
Neighborhood Initiatives	2,808	4,011	17,060	17,060	15,060
Eden Info & Referral	-	-	-	-	-
Internal Service Fees	191,994	183,352	243,535	244,235	240,146
Capital	708	-	-	-	30,000
<i>Net Operating Expense</i>	1,022,830	873,081	1,032,390	1,006,090	1,273,487
<b>Total Expenditures</b>	<b>2,680,119</b>	<b>2,693,154</b>	<b>3,743,826</b>	<b>3,725,931</b>	<b>4,378,551</b>
<b>General Fund Subsidy</b>	<b>2,332,430</b>	<b>2,500,935</b>	<b>3,126,910</b>	<b>3,109,015</b>	<b>3,653,835</b>



**Department Summary**  
All Funds Summary - By Category

**Development Services Department**  
All Funds

**All Funds Summary - By Category**

Funding: General Fund, Energy Efficiency Cons. Block Grant, and Park District Funds.

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014
	Actual	Actual	Adopted	Adopted	Updated
<b>REVENUES</b>					
<b>Revenue</b>					
General Fund Revenue	4,401,366	3,834,153	3,544,607	3,544,607	4,096,827
Park Districts	654,913	371,698	113,297	115,563	3,700,518
Energy Efficiency Conserv. Block Grant	233,898	793,167	-	-	-
	<b>5,290,178</b>	<b>4,999,018</b>	<b>3,657,904</b>	<b>3,660,170</b>	<b>7,797,345</b>
<b>(Contribution)/Use of Fund Balance</b>					
Park District Funds	(429,867)	143,043	(36,997)	(39,263)	(573,337)
	<b>(429,867)</b>	<b>143,043</b>	<b>(36,997)</b>	<b>(39,263)</b>	<b>(573,337)</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>1,032,209</b>	<b>1,225,323</b>	<b>846,533</b>	<b>945,161</b>	<b>789,986</b>
<b>Total Revenues</b>	<b>5,892,520</b>	<b>6,367,384</b>	<b>4,467,440</b>	<b>4,566,068</b>	<b>8,013,994</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	3,284,048	3,088,430	2,922,726	2,922,726	3,009,756
Overtime	5,122	8,343	2,700	2,700	2,700
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	454,768	454,934	438,480	482,329	562,304
Retiree Medical	85,059	61,302	54,090	54,090	57,600
Other Benefits	200,185	233,419	192,397	193,441	197,913
PERS	658,637	771,949	528,819	576,416	589,047
Charges (to)/from other programs	(335,492)	(509,900)	(612,609)	(607,976)	(659,852)
<i>Net Staffing Expense</i>	<b>4,352,327</b>	<b>4,108,477</b>	<b>3,526,603</b>	<b>3,623,726</b>	<b>3,759,468</b>
Maintenance & Utilities	12,897	8,879	8,650	8,650	8,650
Supplies & Services	513,629	705,559	378,211	378,211	3,685,192
Internal Service Fees	760,269	751,302	553,976	555,481	560,684
Capital	19,500	-	-	-	-
Projects	233,898	793,167	-	-	-
<i>Net Operating Expense</i>	<b>1,540,193</b>	<b>2,258,907</b>	<b>940,837</b>	<b>942,342</b>	<b>4,254,526</b>
<b>Total Expenditures</b>	<b>5,892,520</b>	<b>6,367,384</b>	<b>4,467,440</b>	<b>4,566,068</b>	<b>8,013,994</b>



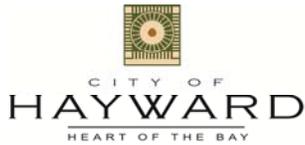
**Department Summary**  
All Funds Summary - By Program

**Development Services Department**  
All Funds

**All Funds Summary - By Program**

Description: General Fund, Energy Efficiency Conservation, Block Grant, and Park District Funds.

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014
	Actual	Actual	Adopted	Adopted	Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Building	4,183,575	3,582,297	2,980,933	2,980,933	3,533,153
Planning	217,791	251,856	563,674	563,674	563,674
Energy Efficiency Conserv. Block Grant	233,898	793,167	-	-	-
Park Districts	654,913	371,698	113,297	115,563	3,700,518
	<b>5,290,178</b>	<b>4,999,018</b>	<b>3,657,904</b>	<b>3,660,170</b>	<b>7,797,345</b>
<b>(Contribution)/Use of Fund Balance</b>					
Park District Funds	(429,867)	143,043	(36,997)	(39,263)	(573,337)
	<b>(429,867)</b>	<b>143,043</b>	<b>(36,997)</b>	<b>(39,263)</b>	<b>(573,337)</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	1,032,209	1,225,323	846,533	945,161	789,986
	<b>1,032,209</b>	<b>1,225,323</b>	<b>846,533</b>	<b>945,161</b>	<b>789,986</b>
<b>Total Revenues</b>	<b>5,892,520</b>	<b>6,367,384</b>	<b>4,467,440</b>	<b>4,566,068</b>	<b>8,013,994</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Administration	377,282	392,525	418,273	425,514	510,073
Building	3,463,714	3,250,503	2,795,112	2,859,691	3,163,177
Planning	1,592,579	1,416,448	1,177,755	1,204,563	1,213,563
Energy Efficiency Conserv. Block Grant	233,898	793,167	-	-	-
Park Districts	225,046	514,741	76,300	76,300	3,127,181
	<b>225,046</b>	<b>514,741</b>	<b>76,300</b>	<b>76,300</b>	<b>3,127,181</b>
<b>Total Expenditures</b>	<b>5,892,520</b>	<b>6,367,384</b>	<b>4,467,440</b>	<b>4,566,068</b>	<b>8,013,994</b>



**Department Summary**  
 Department: 100-3600

**Development Services Department**  
 General Fund

**Development Services - General Fund Summary**

Description: Administration, Building, and Planning.

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014
	Actual	Actual	Adopted	Adopted	Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Licenses & Permits	1,585,285	1,418,978	1,446,656	1,446,656	1,758,876
From Other Agencies	-	-	-	-	-
Fees & Service Charges	2,798,437	2,413,429	2,097,506	2,097,506	2,337,506
Other Revenue	17,644	1,746	445	445	445
<b>Total Revenues</b>	<b>4,401,366</b>	<b>3,834,153</b>	<b>3,544,607</b>	<b>3,544,607</b>	<b>4,096,827</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	3,284,048	3,088,430	2,922,726	2,922,726	3,009,756
Overtime	5,122	8,343	2,700	2,700	2,700
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	454,768	454,934	438,480	482,329	562,304
Retiree Medical	85,059	61,302	54,090	54,090	57,600
Other Benefits	200,185	233,419	192,397	193,441	197,913
PERS	658,637	771,949	528,819	576,416	589,047
Charges (to)/from other programs	(339,971)	(517,411)	(613,909)	(609,276)	(665,052)
<i>Net Staffing Expense</i>	<b>4,347,848</b>	<b>4,100,966</b>	<b>3,525,303</b>	<b>3,622,426</b>	<b>3,754,268</b>
Maintenance & Utilities	12,897	8,879	8,650	8,650	8,650
Supplies & Services	293,062	198,329	303,211	303,211	563,211
Internal Service Fees	760,269	751,302	553,976	555,481	560,684
Capital	19,500	-	-	-	-
<i>Net Operating Expense</i>	<b>1,085,728</b>	<b>958,510</b>	<b>865,837</b>	<b>867,342</b>	<b>1,132,545</b>
<b>Total Expenditures</b>	<b>5,433,575</b>	<b>5,059,476</b>	<b>4,391,140</b>	<b>4,489,768</b>	<b>4,886,813</b>
<b>General Fund Subsidy</b>	<b>1,032,209</b>	<b>1,225,323</b>	<b>846,533</b>	<b>945,161</b>	<b>789,986</b>

**All Funds Summary - By Category**

Funding: General Fund, Water, and Debt Service funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In From Other Funds</b>					
General Fund Revenue	3,667,273	3,972,819	3,866,000	3,957,000	4,171,000
Debt Service	8,044,109	4,958,921	7,750,477	7,740,503	7,702,103
	<b>11,711,382</b>	<b>8,931,740</b>	<b>11,616,477</b>	<b>11,697,503</b>	<b>11,873,103</b>
<b>(Contribution)/Use of Fund Balance</b>					
Debt Service Funds	157,404	4,061,607	103,266	103,266	163,516
<b>Fund Subsidy</b>					
General Fund Subsidy	(550,284)	(1,020,667)	(632,474)	(662,708)	(823,110)
Water Fund Subsidy	892,996	957,274	1,006,977	1,022,163	1,208,940
	<b>342,712</b>	<b>(63,393)</b>	<b>374,503</b>	<b>359,455</b>	<b>385,830</b>
<b>Total Revenues</b>	<b>12,211,498</b>	<b>12,929,954</b>	<b>12,094,246</b>	<b>12,160,224</b>	<b>12,422,449</b>
<b>EXPENDITURES</b>					
<b>Expenditures By Category</b>					
<b>Salary</b>					
Regular	1,906,416	1,845,459	2,170,385	2,170,385	2,360,264
Overtime	11,874	8,961	8,000	8,000	8,000
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	256,269	288,488	390,091	429,103	466,539
Retiree Medical	58,887	46,878	52,287	52,287	52,200
Other Benefits	122,947	147,441	141,427	142,399	148,332
PERS	353,864	424,612	392,280	427,583	459,644
Charges (to)/from other programs	(4,574)	11,398	(47,688)	(48,248)	(98,023)
<i>Net Staffing Expense</i>	<b>2,705,683</b>	<b>2,773,237</b>	<b>3,106,782</b>	<b>3,181,509</b>	<b>3,396,956</b>
Maintenance & Utilities	4,156	6,842	6,845	6,845	6,845
Supplies & Services	807,327	617,943	604,880	604,880	647,429
Internal Service Fees	390,572	398,958	367,267	368,492	369,618
Postage	144,133	159,057	201,264	201,264	201,264
Principal	3,125,880	3,331,671	3,595,240	3,715,000	3,755,000
Interest	4,457,138	4,310,647	4,176,968	4,047,234	4,010,337
Capital	708	-	-	-	-
<i>Net Operating Expense</i>	<b>8,929,913</b>	<b>8,825,118</b>	<b>8,952,464</b>	<b>8,943,715</b>	<b>8,990,493</b>
<b>Transfers Out To Other Funds</b>	<b>575,903</b>	<b>4,106,110</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Expenditures</b>	<b>12,211,498</b>	<b>15,704,465</b>	<b>12,094,246</b>	<b>12,160,224</b>	<b>12,422,449</b>
<b>Net Change</b>			-	-	-

**Department Summary**

**Finance Department**

All Funds Summary - By Program

All Funds

**All Funds Summary - By Program**

Funding: General Fund, Water, and Debt Service funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
General Fund	3,667,273	3,972,819	3,866,000	3,957,000	4,171,000
Debt Service	8,044,109	11,742,799	7,750,477	7,740,503	7,702,103
	<b>11,711,382</b>	<b>15,715,618</b>	<b>11,616,477</b>	<b>11,697,503</b>	<b>11,873,103</b>
<b>(Contribution)/Use of Fund Balance</b>					
Debt Service Funds	<b>157,404</b>	<b>52,240</b>	<b>103,266</b>	<b>103,266</b>	<b>163,516</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	(550,284)	(1,020,667)	(632,474)	(662,708)	(823,110)
Water Fund Subsidy	892,996	957,274	1,006,977	1,022,163	1,208,940
	<b>342,712</b>	<b>(63,393)</b>	<b>374,503</b>	<b>359,455</b>	<b>385,830</b>
<b>Total Revenues</b>	<b>12,211,498</b>	<b>15,704,465</b>	<b>12,094,246</b>	<b>12,160,224</b>	<b>12,422,449</b>
<b>EXPENDITURES</b>					
<b>Expenditures By Program</b>					
Administration	742,503	552,008	809,791	825,183	787,464
Accounting	1,189,013	1,188,003	1,202,049	1,225,248	1,205,146
Purchasing	513,723	536,490	545,944	553,481	553,099
Revenue	671,751	675,651	675,742	690,380	802,181
Utility Billing	892,996	957,274	1,006,977	1,022,163	1,208,940
Debt Service	8,201,513	11,795,039	7,853,743	7,843,769	7,865,619
<b>Total Expenditures</b>	<b>12,211,498</b>	<b>15,704,465</b>	<b>12,094,246</b>	<b>12,160,224</b>	<b>12,422,449</b>
<b>Net Change</b>	-	-	-	-	-

**Finance - General Fund Summary**

Description: Administration, Accounting, Purchasing, and Revenue.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Business Tax	2,388,857	2,483,442	2,448,000	2,497,000	2,711,000
Transient Occupancy Tax	1,252,797	1,465,937	1,418,000	1,460,000	1,460,000
Other Revenue	25,620	23,440	-	-	-
<b>Total Revenues</b>	<b>3,667,273</b>	<b>3,972,819</b>	<b>3,866,000</b>	<b>3,957,000</b>	<b>4,171,000</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	1,531,776	1,472,180	1,736,592	1,736,592	1,923,062
Overtime	10,722	7,566	2,000	2,000	2,000
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	219,254	228,505	322,819	355,104	375,386
Retiree Medical	43,620	34,257	37,863	37,863	39,600
Other Benefits	95,190	114,145	112,759	113,497	119,197
PERS	281,414	329,375	313,605	341,828	374,731
Charges (to)/from other programs	(96,240)	(57,686)	(146,018)	(147,478)	(322,279)
<i>Net Staffing Expense</i>	2,085,736	2,128,342	2,379,620	2,439,406	2,511,697
Maintenance & Utilities	2,301	5,180	2,000	2,000	2,000
Supplies & Services	623,026	420,840	438,288	438,288	416,248
Internal Service Fees	337,540	345,703	315,160	316,140	319,487
Postage	67,678	52,087	98,458	98,458	98,458
Capital	708	-	-	-	-
<i>Net Operating Expense</i>	1,031,253	823,810	853,906	854,886	836,193
<b>Total Expenditures</b>	<b>3,116,989</b>	<b>2,952,152</b>	<b>3,233,526</b>	<b>3,294,292</b>	<b>3,347,890</b>
<b>General Fund Subsidy</b>	<b>(550,284)</b>	<b>(1,020,667)</b>	<b>(632,474)</b>	<b>(662,708)</b>	<b>(823,110)</b>

**Debt Service - Summary**

Description: Debt service accounts are used to account for the accumulation of resources for, and the payment of general long-term debt.

<i>\$'s in 1,000s</i>	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Certificate of Participation	9,069	1,334	3,000	3,000	3,000
Hayward Redevelopment Agency	3,666	207	-	-	-
Successor RDA	-	216	-	-	-
Special Assessment	1,361,218	910,307	988,700	988,700	950,300
	<b>1,373,953</b>	<b>912,064</b>	<b>991,700</b>	<b>991,700</b>	<b>953,300</b>
<b>Fund Transfers In From Other Funds</b>					
Various	6,670,156	10,830,735	6,758,777	6,748,803	6,748,803
	<b>6,670,156</b>	<b>10,830,735</b>	<b>6,758,777</b>	<b>6,748,803</b>	<b>6,748,803</b>
<b>Total Revenues</b>	<b>8,044,109</b>	<b>11,742,799</b>	<b>7,750,477</b>	<b>7,740,503</b>	<b>7,702,103</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Charges (to)/from other programs	9,878	7,168	8,316	8,316	12,474
Supplies & Services	32,715	39,443	38,219	38,219	52,808
Interest	4,457,138	4,310,647	4,176,968	4,047,234	4,010,337
Principal Retirement	3,125,880	3,331,671	3,595,240	3,715,000	3,755,000
	<b>7,625,610</b>	<b>7,688,929</b>	<b>7,818,743</b>	<b>7,808,769</b>	<b>7,830,619</b>
<b>Fund Transfers Out To Other Funds</b>					
Various	575,903	4,106,110	35,000	35,000	35,000
	<b>575,903</b>	<b>4,106,110</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Total Expenditures</b>	<b>8,201,513</b>	<b>11,795,039</b>	<b>7,853,743</b>	<b>7,843,769</b>	<b>7,865,619</b>
<b>Net Change</b>	<b>(157,404)</b>	<b>(52,240)</b>	<b>(103,266)</b>	<b>(103,266)</b>	<b>(163,516)</b>

**Debt Service - Summary By Type**

Description: Debt service accounts are used to account for the accumulation of resources for, and the payment of general long-term debt.

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2014
<i>\$'s in 1,000s</i>	Actual	Actual	Adopted	Adopted	Updated
<b>REVENUES</b>					
Certificate of Participation	2,713,550	2,784,767	2,724,955	2,711,646	2,711,646
Hayward Redevelopment Agency	3,944,341	1,238,847	-	-	-
Successor RDA	-	6,783,878	4,009,822	4,013,157	4,013,157
Special Assessment	1,386,218	935,307	1,015,700	1,015,700	977,300
<b>Total Revenues</b>	<b>8,044,109</b>	<b>11,742,799</b>	<b>7,750,477</b>	<b>7,740,503</b>	<b>7,702,103</b>
<b>EXPENDITURES</b>					
Certificate of Participation	2,793,332	2,855,981	2,722,208	2,708,899	2,708,899
Hayward Redevelopment Agency	3,941,362	5,243,874	-	-	-
Successor RDA	-	2,774,511	4,012,458	4,015,793	4,015,793
Special Assessment	1,466,819	920,673	1,119,077	1,119,077	1,140,927
<b>Total Expenditures</b>	<b>8,201,513</b>	<b>11,795,039</b>	<b>7,853,743</b>	<b>7,843,769</b>	<b>7,865,619</b>
<b>Net Change</b>	<b>(157,404)</b>	<b>(52,240)</b>	<b>(103,266)</b>	<b>(103,266)</b>	<b>(163,516)</b>

**Department Summary**  
General Fund - Summary By Category

**Fire Department**  
General Fund

**Fire - General Fund Summary**

Description: Administration, Special Operations, and Operations.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Licenses & Permits	1,226,697	1,327,009	1,427,968	1,456,528	1,645,177
Fees & Service Charges	933,397	687,460	644,638	657,534	756,895
Fairview FPD Reimbursement	2,222,787	2,449,534	2,573,000	2,701,000	2,634,000
EMS Reimbursement	353,869	471,825	486,000	501,000	501,000
Mutual Aid Reimbursement	74,530	39,787	390,000	390,000	390,000
Mt Eden Fire Services	39,440	39,942	-	-	-
Other Revenue	265,865	316,876	193	193	193
<b>Total Revenues</b>	<b>5,116,584</b>	<b>5,332,433</b>	<b>5,521,799</b>	<b>5,706,255</b>	<b>5,927,265</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	16,820,438	16,953,509	16,965,612	16,965,612	17,560,980
Overtime	1,887,308	2,104,502	2,523,646	2,523,646	2,523,646
Vacancy Savings*	-	-	(500,000)	(650,000)	(350,000)
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	1,756,017	1,854,847	2,083,120	2,291,450	2,337,012
Retiree Medical	516,588	696,662	696,662	696,662	796,500
Other Benefits	1,929,145	2,026,792	1,763,803	1,768,519	1,840,929
PERS	4,673,352	4,767,910	4,654,665	5,118,116	4,937,931
Charges (to)/from other programs	(2,532)	(12,176)	-	-	19,875
<i>Net Staffing Expense</i>	27,580,315	28,392,046	28,187,508	28,714,005	29,666,873
<b>Maintenance &amp; Utilities</b>					
Maintenance & Utilities	78,631	69,812	59,000	59,000	59,000
<b>Supplies &amp; Services</b>					
Supplies & Services	667,133	634,528	600,657	600,657	585,690
<b>Internal Service Fees</b>					
Internal Service Fees	1,680,299	1,654,162	1,637,313	1,640,161	1,663,653
<b>Capital</b>					
Capital	3,140	2,759	-	-	-
<i>Net Operating Expense</i>	2,429,204	2,361,261	2,296,970	2,299,818	2,308,343
<b>Total Expenditures</b>	<b>30,009,518</b>	<b>30,753,307</b>	<b>30,484,478</b>	<b>31,013,823</b>	<b>31,975,216</b>
<b>General Fund Subsidy</b>	<b>24,892,934</b>	<b>25,420,874</b>	<b>24,962,679</b>	<b>25,307,568</b>	<b>26,047,951</b>

\*Target Vacancy Savings

Note: \$390,000 of budgeted overtime is budgeted for mutual aid.

**Department Summary**  
General Fund - Summary By Program

**Fire Department**  
General Fund

**General Fund - Summary By Program**

Description: Administration, Special Operations, and Operations.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Administration	38,475	-	-	-	-
Special Operations	2,161,137	2,018,351	2,072,799	2,114,255	2,402,265
Operations	2,916,972	3,314,082	3,449,000	3,592,000	3,525,000
<b>Total Revenues</b>	<b>5,116,584</b>	<b>5,332,433</b>	<b>5,521,799</b>	<b>5,706,255</b>	<b>5,927,265</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Administration	617,179	793,013	633,211	645,927	643,196
Special Operations	2,389,008	2,390,898	2,372,781	2,426,188	2,754,022
Operations	27,003,331	27,868,928	27,478,486	27,941,708	28,577,998
<b>Total Expenditures</b>	<b>30,009,518</b>	<b>31,052,839</b>	<b>30,484,478</b>	<b>31,013,823</b>	<b>31,975,216</b>
<b>General Fund Subsidy</b>	<b>24,892,934</b>	<b>25,720,406</b>	<b>24,962,679</b>	<b>25,307,568</b>	<b>26,047,951</b>

**Department Summary**

**Human Resources Department**

All Funds Summary - By Category

All Funds

**All Funds Summary - By Category**

Funding: General Fund and Internal Service funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In from Other Funds</b>					
General Fund Revenue	26,354	29,626	-	-	-
Worker's Compensation Fund	5,499,980	6,042,798	6,197,627	6,397,627	6,197,627
Employee Benefits Fund	2,539,657	3,027,162	2,631,526	2,631,526	2,631,526
	<b>8,065,991</b>	<b>9,099,586</b>	<b>8,829,153</b>	<b>9,029,153</b>	<b>8,829,153</b>
<b>(Contributions)/Use of Fund Balance</b>					
Worker's Compensation	202,073	(1,412,344)	(323,944)	(517,497)	(271,789)
Employee Benefits	(171,688)	(474,849)	(34,118)	(34,118)	(34,118)
	<b>30,385</b>	<b>(1,887,193)</b>	<b>(358,062)</b>	<b>(551,615)</b>	<b>(305,907)</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>1,140,531</b>	<b>965,845</b>	<b>1,830,483</b>	<b>1,852,071</b>	<b>1,768,306</b>
<b>Total Revenues</b>	<b>9,236,908</b>	<b>8,178,238</b>	<b>10,301,574</b>	<b>10,329,609</b>	<b>10,291,552</b>
<b>EXPENDITURES</b>					
<b>Expenditures By Expense Category</b>					
Salary					
Regular	779,764	615,324	831,538	831,538	827,763
Overtime	2,046	2,355	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	118,338	90,329	135,793	149,374	127,402
Retiree Medical	19,629	14,424	16,227	16,227	16,200
Other Benefits	50,451	39,002	56,189	56,513	51,166
PERS	142,562	109,419	150,783	164,353	161,258
Charges (to)/from other programs	(106,775)	(455)	-	-	-
<i>Net Staffing Expense</i>	<b>1,006,014</b>	<b>870,398</b>	<b>1,190,530</b>	<b>1,218,005</b>	<b>1,183,789</b>
Worker's Compensation Expense	4,842,917	3,508,712	4,900,530	4,900,530	4,900,530
Retiree Medical Benefits	2,367,969	2,552,313	2,597,408	2,597,408	2,597,408
Maintenance & Utilities	1,738	2,059	500	500	500
Supplies & Services	747,451	966,554	1,320,052	1,320,052	1,317,052
Internal Service Fees	116,842	119,487	133,839	134,399	133,425
Capital	-	-	-	-	-
<i>Net Operating Expense</i>	<b>8,076,917</b>	<b>7,149,125</b>	<b>8,952,329</b>	<b>8,952,889</b>	<b>8,948,915</b>
<b>Transfers Out To Other Funds</b>	<b>153,976</b>	<b>158,715</b>	<b>158,715</b>	<b>158,715</b>	<b>158,848</b>
<b>Total Expenditures</b>	<b>9,236,908</b>	<b>8,178,238</b>	<b>10,301,574</b>	<b>10,329,609</b>	<b>10,291,552</b>
<b>Net Change</b>	-	-	-	-	-

**Department Summary**  
All Funds Summary - By Program

**Human Resources Department**  
All Funds

**All Funds Summary - By Program**

Funding: General Fund and Internal Service funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In from Other Funds</b>					
General Fund	26,354	29,626	-	-	-
Worker's Compensation Fund	5,499,980	6,042,798	6,197,627	6,397,627	6,197,627
Employee Benefits Fund	2,539,657	3,027,162	2,631,526	2,631,526	2,631,526
	<b>8,065,991</b>	<b>9,099,586</b>	<b>8,829,153</b>	<b>9,029,153</b>	<b>8,829,153</b>
<b>(Contributions)/Use of Fund Balance</b>					
Worker's Compensation	202,073	(1,412,344)	(323,944)	(517,497)	(271,789)
Employee Benefits	(171,688)	(474,849)	(34,118)	(34,118)	(34,118)
	<b>30,385</b>	<b>(1,887,193)</b>	<b>(358,062)</b>	<b>(551,615)</b>	<b>(305,907)</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>1,140,531</b>	<b>965,845</b>	<b>1,830,483</b>	<b>1,852,071</b>	<b>1,768,306</b>
<b>Total Expenditures</b>	<b>9,236,908</b>	<b>8,178,238</b>	<b>10,301,574</b>	<b>10,329,609</b>	<b>10,291,552</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfer Out to Other Funds By Program</b>					
HR - General Fund	1,166,885	995,471	1,830,483	1,852,071	1,768,306
Worker's Compensation	5,702,053	4,630,454	5,873,683	5,880,130	5,925,838
Employee Benefits	2,367,969	2,552,313	2,597,408	2,597,408	2,597,408
<b>Total Expenditures</b>	<b>9,236,908</b>	<b>8,178,238</b>	<b>10,301,574</b>	<b>10,329,609</b>	<b>10,291,552</b>
<b>Net Change</b>	-	-	-	-	-

**Department Summary**

Department: 100-1600

**Human Resources Department**

General Fund

**Human Resources**

Description: Human Resources.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Medicare Part D Subsidy	26,354	29,639	-	-	-
Interim Supplement Impv Tax	-	(28)	-	-	-
HR Outside Training	-	15	-	-	-
<b>Total Revenues</b>	<b>26,354</b>	<b>29,626</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	632,814	463,277	675,450	675,450	671,409
Overtime	768	1,382	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	86,083	55,886	98,700	108,571	96,702
Retiree Medical	15,267	10,818	12,621	12,621	12,600
Other Benefits	39,749	28,575	44,959	45,211	41,337
PERS	113,468	82,588	122,336	133,346	130,522
Charges (to)/from other programs	(106,775)	(118,817)	-	-	(58,951)
<i>Net Staffing Expense</i>	<b>781,374</b>	<b>523,709</b>	<b>954,066</b>	<b>975,199</b>	<b>893,619</b>
Maintenance & Utilities	1,738	2,059	500	500	500
Supplies & Services	293,249	378,322	772,838	772,838	769,838
Internal Service Fees	90,524	91,381	103,079	103,534	104,349
Capital Outlay	-	-	-	-	-
<i>Net Operating Expense</i>	<b>385,511</b>	<b>471,762</b>	<b>876,417</b>	<b>876,872</b>	<b>874,687</b>
<b>Total Expenditures</b>	<b>1,166,885</b>	<b>995,471</b>	<b>1,830,483</b>	<b>1,852,071</b>	<b>1,768,306</b>
<b>General Fund Subsidy</b>	<b>1,140,531</b>	<b>965,845</b>	<b>1,830,483</b>	<b>1,852,071</b>	<b>1,768,306</b>

**FY 2014 Significant Budget Changes:**

1. Deletion of 1.0 FTE HR Administrative Secretary (FY2013).
2. Addition of 1.0 FTE Human Resources Technician (FY2013).

**Fund Summary**

Fund: 725

**Information Technology Department**

Internal Service Fund

**Information Technology**

Description: Citywide Information Technology

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Information Technology Internal Service Fee	4,072,640	3,937,886	4,038,968	4,061,453	4,061,453
Fund Interest	(6,339)	9,140	6,000	6,000	6,000
PEG Revenue	226,697	256,791	220,000	220,000	220,000
Other Revenue	33,039	34,925	32,000	32,000	32,000
<i>Total Revenue</i>	<b>4,326,037</b>	<b>4,238,742</b>	<b>4,296,968</b>	<b>4,319,453</b>	<b>4,319,453</b>
<b>Fund Transfers In from</b>					
General Fund	467,485	379,692			130,000
<i>Total Transfers In</i>	<b>467,485</b>	<b>379,692</b>	-	-	<b>130,000</b>
<b>Total Revenues</b>	<b>4,793,522</b>	<b>4,618,434</b>	<b>4,296,968</b>	<b>4,319,453</b>	<b>4,449,453</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	1,559,787	1,561,129	1,560,825	1,560,825	1,626,263
Overtime	52,093	66,395	41,000	41,000	41,000
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	175,927	187,112	217,988	239,788	288,950
Retiree Medical	34,896	28,848	28,848	28,848	30,600
Other Benefits	92,832	110,297	93,027	93,585	98,849
PERS	295,481	366,136	271,107	295,508	305,370
Charges (to)/from other programs	(1,265)	1,272	-	-	-
<i>Net Salary &amp; Benefits</i>	<b>2,209,751</b>	<b>2,321,189</b>	<b>2,212,795</b>	<b>2,259,554</b>	<b>2,391,032</b>
Maintenance & Utilities	720,382	708,340	628,720	628,720	628,720
Supplies & Services	550,395	539,850	631,101	631,101	628,401
Internal Service Fees	119,317	140,511	142,412	142,412	129,674
Debt Svc Computer Equip	111,480	115,976	123,394	103,486	103,486
Debt Svc VOIP	262,055	-	-	-	-
Debt Svc CAD/RMS	467,485	379,692	405,226	397,669	397,669
Capital	5,498	(463,535)	-	-	-
<i>Net Operating Expense</i>	<b>2,236,612</b>	<b>1,420,834</b>	<b>1,930,853</b>	<b>1,903,388</b>	<b>1,887,950</b>
<b>Fund Transfers Out to</b>					
General Fund - Cost Allocation	127,877	131,713	131,713	131,713	131,713
Cap Proj Transf To Tech Replacement	-	759,591	-	-	-
Information Technology Capital Fund	-	20,265	-	-	-
Liability Insurance Premium	53,492	56,167	56,167	56,167	61,816
	<b>181,369</b>	<b>967,736</b>	<b>187,880</b>	<b>187,880</b>	<b>193,529</b>
<b>Total Expenditures</b>	<b>4,627,732</b>	<b>4,709,759</b>	<b>4,331,528</b>	<b>4,350,822</b>	<b>4,472,511</b>
<b>Net Change</b>	<b>165,790</b>	<b>(91,325)</b>	<b>(34,560)</b>	<b>(31,369)</b>	<b>(23,058)</b>

**FY 2014 Significant Budget Changes:**

1. Addition of 1.0 FTE Technology Solutions Analyst II (FY2013).
2. Increase of 0.5 FTE Video Assistant to 1.0 FTE Video Assistant.

**Department Summary**

**Library & Community Services Department**

All Funds Summary - By Category

All Funds

**All Funds Summary - By Category**

Funding: General and Special Revenue funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In From Other Funds</b>					
General Fund Revenue	401,085	152,931	82,407	83,231	83,231
Community & Econ Block Grant	1,787,308	2,815,112	2,192,816	2,222,530	1,728,728
Paratransit Program	811,007	685,441	703,000	728,000	728,000
Community & Economic Block - Stimulus Grants	70,964	-	-	-	-
Homeless Prev Rapid Housing - Stimulus Grants	-	-	-	-	-
	<b>3,070,364</b>	<b>3,653,484</b>	<b>2,978,223</b>	<b>3,033,761</b>	<b>2,539,959</b>
<b>(Contribution)/Use of Fund Balance</b>					
Community & Econ Block Grant	1,845,841	(1,468,736)	(234,500)	(316,736)	239,478
Paratransit Program	(317,296)	(189,252)	284,748	38,634	274,835
Community & Economic Block - Stimulus Grants	57,401	-	-	-	-
Homeless Prev Rapid Housing - Stimulus Grants	293,666	-	-	-	-
	<b>1,879,612</b>	<b>(1,657,988)</b>	<b>50,248</b>	<b>(278,102)</b>	<b>514,313</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>4,588,854</b>	<b>4,609,697</b>	<b>4,523,950</b>	<b>4,593,882</b>	<b>4,727,230</b>
<b>Total Revenues</b>	<b>9,538,831</b>	<b>6,605,193</b>	<b>7,552,421</b>	<b>7,349,541</b>	<b>7,781,502</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	2,705,269	2,612,028	2,591,033	2,591,033	2,607,271
Vacancy Savings	-	-	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	366,208	390,712	446,315	490,949	458,329
Retiree Medical	139,584	106,377	100,968	100,968	100,800
Other Benefits	173,803	201,319	164,915	165,989	156,726
PERS	507,578	619,031	452,494	493,219	487,539
Charges (to)/from other programs	46,357	25,197	(49,966)	(51,251)	(86,484)
<i>Net Staffing Expense</i>	<b>3,938,800</b>	<b>3,954,664</b>	<b>3,705,759</b>	<b>3,790,907</b>	<b>3,724,181</b>
Maintenance & Utilities	117,305	184,940	177,627	177,627	177,627
Supplies & Services	3,609,138	1,210,114	2,503,563	2,208,721	2,861,716
Stimulus Grant	422,031	-	-	-	-
Grants	441,400	302,038	278,000	278,000	339,100
Internal Service Fees	717,342	716,754	611,872	613,972	614,224
Capital	28,784	-	-	-	-
<i>Net Operating Expense</i>	<b>5,336,000</b>	<b>2,413,846</b>	<b>3,571,062</b>	<b>3,278,320</b>	<b>3,992,667</b>
<b>Transfers to Other Funds</b>	<b>264,031</b>	<b>236,683</b>	<b>275,600</b>	<b>280,314</b>	<b>64,654</b>
<b>Total Expenditures</b>	<b>9,538,831</b>	<b>6,605,193</b>	<b>7,552,421</b>	<b>7,349,541</b>	<b>7,781,502</b>
<b>Net Change</b>	-	-	-	-	-

**Department Summary**

**Library & Community Services Department**

All Funds Summary - By Program

All Funds

**All Funds Summary - By Program**

Funding: General and Special Revenue funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
General Fund Revenue	401,085	152,931	82,407	83,231	83,231
Community & Econ Block Grant	1,787,308	2,815,112	2,192,816	2,222,530	1,728,728
Paratransit Program	811,007	685,441	703,000	728,000	728,000
Community & Economic Block - Stimulus Grants	70,964	-	-	-	-
Homeless Prev Rapid Housing - Stimulus Grants	-	-	-	-	-
	<b>3,070,364</b>	<b>3,653,484</b>	<b>2,978,223</b>	<b>3,033,761</b>	<b>2,539,959</b>
<b>(Contribution)/Use of Fund Balance</b>					
Community & Econ Block Grant	1,817,331	(1,418,736)	(234,500)	(316,736)	239,478
Paratransit Program	(317,296)	(189,252)	284,748	38,634	274,835
Community & Economic Block - Stimulus Grants	57,401	-	-	-	-
Homeless Prev Rapid Housing - Stimulus Grants	293,666	-	-	-	-
	<b>1,851,102</b>	<b>(1,607,988)</b>	<b>50,248</b>	<b>(278,102)</b>	<b>514,313</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>4,588,854</b>	<b>4,609,697</b>	<b>4,523,950</b>	<b>4,593,882</b>	<b>4,727,230</b>
<b>Total Revenues</b>	<b>9,510,321</b>	<b>6,655,193</b>	<b>7,552,421</b>	<b>7,349,541</b>	<b>7,781,502</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfers Out to Other Funds</b>					
Administration	431,570	410,664	463,044	473,784	494,262
Library Services	4,065,137	3,964,550	3,726,987	3,787,003	3,780,176
Community Services	493,232	387,414	416,326	416,326	536,023
Community & Econ Block Grant	3,633,149	1,346,376	1,958,316	1,905,794	1,968,206
Paratransit Program	493,712	496,189	987,748	766,634	1,002,835
Community & Economic Block - Stimulus Grants	128,365	-	-	-	-
Homeless Prev Rapid Housing - Stimulus Grants	293,666	-	-	-	-
<b>Total Expenditures</b>	<b>9,538,831</b>	<b>6,605,193</b>	<b>7,552,421</b>	<b>7,349,541</b>	<b>7,781,502</b>
<b>Net Change</b>	<b>(28,510)</b>	<b>50,000</b>	<b>-</b>	<b>-</b>	<b>-</b>

Department Summary  
Department: 100 - 3300

Library & Community Services Department  
General Fund

**Library - General Fund Summary**

Description: Administration, Library, and Community Services.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Library Fines	112,486	110,461	82,407	83,231	83,231
Grants	288,599	45,849	-	-	-
Other Revenue	-	(3,379)	-	-	-
<b>Total Revenues</b>	<b>401,085</b>	<b>152,931</b>	<b>82,407</b>	<b>83,231</b>	<b>83,231</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	2,152,379	2,087,844	2,116,772	2,116,772	2,122,938
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	281,785	309,907	355,791	391,372	364,836
Retiree Medical	126,498	95,559	91,953	91,953	91,800
Other Benefits	140,119	161,772	135,330	136,224	128,434
PERS	395,524	486,343	366,060	399,006	392,739
Charges (to)/from other programs	34,158	(53,504)	30,000	29,515	130,530
<i>Net Staffing Expense</i>	3,130,463	3,087,921	3,095,906	3,164,842	3,231,277
Maintenance & Utilities	117,198	184,940	177,627	177,627	177,627
Supplies & Services	597,743	512,201	483,030	483,030	483,030
Grants	441,400	302,038	278,000	278,000	339,100
Internal Service Fees	674,351	675,528	571,794	573,614	579,427
Capital	28,784	-	-	-	-
<i>Net Operating Expense</i>	1,859,476	1,674,707	1,510,451	1,512,271	1,579,184
<b>Total Expenditures</b>	<b>4,989,939</b>	<b>4,762,628</b>	<b>4,606,357</b>	<b>4,677,113</b>	<b>4,810,461</b>
<b>General Fund Subsidy</b>	<b>4,588,854</b>	<b>4,609,697</b>	<b>4,523,950</b>	<b>4,593,882</b>	<b>4,727,230</b>

**Fund Summary**

Funds: 223, 225, 227, 229, 230, 231

**Library & Community Services Department**

Special Revenue Fund

**Community & Economic Block Grant - By Category**

Description: Funds received from the U.S. Department of Housing and Urban Development.  
Activities include providing housing, neighborhood facilities, and economic development serving low and moderate-income residents and downtown commercial building facade improvements.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Grants	1,201,712	2,316,606	1,619,289	1,619,289	1,356,206
Delayed Loan Payments	233,333	141,819	150,000	175,000	182,500
Principal Payments	144,888	169,095	138,600	138,600	138,600
Interest Earned	10,212	23,164	40,830	40,830	50,330
Other Revenue	12,776	10,136	42,500	42,500	1,092
	<b>1,602,921</b>	<b>2,660,820</b>	<b>1,991,219</b>	<b>2,016,219</b>	<b>1,728,728</b>
<b>Transfers In From Other Funds</b>					
From Com Econ Dev Blk Grant to Sm Bus Loans	-	-	-	-	-
From Revlvg Loan to Com Econ Dev Blk Grant	62,707	119,007	-	-	-
From HRLP Loan to HRLP Admin	-	-	201,597	206,311	-
From Sm Bus Loan to Sm Bus Loan Delivery	121,680	35,285	-	-	-
	<b>184,387</b>	<b>154,292</b>	<b>201,597</b>	<b>206,311</b>	<b>-</b>
<b>Total Revenues</b>	<b>1,787,308</b>	<b>2,815,112</b>	<b>2,192,816</b>	<b>2,222,530</b>	<b>1,728,728</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	467,222	437,047	375,170	375,170	380,360
Vacancy Savings	-	-	-	-	-
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	71,204	66,652	70,526	77,579	85,068
Retiree Medical	10,905	9,015	7,212	7,212	7,200
Other Benefits	28,410	32,557	22,796	22,940	22,264
PERS	94,818	109,811	68,375	74,529	74,771
Charges (to)/from other programs	14,096	27,309	(92,084)	(93,004)	(235,594)
<i>Net Staffing Expense</i>	<b>686,655</b>	<b>682,391</b>	<b>451,995</b>	<b>464,426</b>	<b>334,069</b>
Maintenance & Utilities	107	-	-	-	-
Supplies & Services	38,537	175,879	95,591	95,591	61,820
Internal Service Fees	35,550	34,024	27,343	27,518	20,134
Grants	2,622,066	231,669	1,122,057	1,052,215	1,501,866
Project Costs	-	-	-	-	-
<i>Net Operating Expense</i>	<b>2,696,260</b>	<b>441,572</b>	<b>1,244,991</b>	<b>1,175,324</b>	<b>1,583,820</b>
<b>Fund Transfers Out to</b>					
From Revlvg Loan to Com Econ Dev Blk Grant	62,707	-	-	-	-
From HRLP Loan to HRLP Admin	-	119,007	201,597	206,311	-
From Sm Bus Loan to Sm Bus Loan Delivery	121,680	35,285	-	-	-
Cost Allocation to General Fund	50,901	52,428	44,040	44,040	44,040
Liability Insurance Premium	14,946	15,693	15,693	15,693	6,277
	<b>250,234</b>	<b>222,413</b>	<b>261,330</b>	<b>266,044</b>	<b>50,317</b>
<b>Total Expenditures</b>	<b>3,633,149</b>	<b>1,346,376</b>	<b>1,958,316</b>	<b>1,905,794</b>	<b>1,968,206</b>
<b>Net Difference Gain (Use) of Fund Bal</b>	<b>(1,845,841)</b>	<b>1,468,736</b>	<b>234,500</b>	<b>316,736</b>	<b>(239,478)</b>

**FY 2014 Significant Changes:**

1. Deletion of 1.0 FTE Social Services Planning Manager.
2. Addition of 1.0 FTE Community Services Manager.

**Fund Summary Continued**

Fund: 223, 225, 227, 229, 230, 231

**Library & Community Services Department**

Special Revenue Fund

**Community & Economic Block Grant - By Program**

Description: Funds received from the U.S. Department of Housing and Urban Development.  
Activities include providing housing, neighborhood facilities, and economic development serving low and moderate-income residents and downtown commercial building facade improvements.

	FY 2011 Actual	FY 2012 Adopted	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
223 Revolving Loan Program - Admin	63,010	68,704	581,597	586,311	-
225 Comm Econ Dev Blk Grant	1,040,436	1,933,084	1,246,789	1,246,789	1,311,298
227 Small Business Loan Delivery	121,521	184,889	35,000	35,000	-
229 Revolving Loan Program	224,645	383,684	150,000	175,000	175,000
230 Rental Rehab Grant	-	-	-	-	-
231 Small Business Revolving Loan	366,206	194,751	179,430	179,430	242,430
<b>Total Revenues</b>	<b>1,815,818</b>	<b>2,765,112</b>	<b>2,192,816</b>	<b>2,222,530</b>	<b>1,728,728</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
223 Revolving Loan Program - Admin	80,419	122,784	581,597	586,311	-
225 Comm Econ Dev Blk Grant	3,006,074	694,953	717,747	724,581	1,293,206
227 Small Business Loan Delivery	190,115	170,290	34,015	34,161	-
229 Revolving Loan Program	62,858	123,093	351,597	381,311	175,000
231 Small Business Revolving Loan	293,683	235,256	273,360	179,430	500,000
<b>Total Expenditures</b>	<b>3,633,149</b>	<b>1,346,376</b>	<b>1,958,316</b>	<b>1,905,794</b>	<b>1,968,206</b>
<b>Net Difference Gain (Use) of Fund Bal</b>	<b>(1,817,331)</b>	<b>1,418,736</b>	<b>234,500</b>	<b>316,736</b>	<b>(239,478)</b>

**FY 2014 Significant Changes:**

1. Deletion of 1.0 FTE Social Services Planning Manager.
2. Addition of 1.0 FTE Community Services Manager.

**Department Summary**  
All Funds Summary - By Category

**Maintenance Services Department**  
All Funds

**All Funds Summary - By Category**

Funding: General Fund; Water Fund; Stormwater Fund; Facilities Mgmt Fund; Centennial Hall; and Mgmt Fleet Fund.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
General Fund Revenue	323,388	460,642	300,000	300,000	420,000
Stormwater Revenue	12,259	13,462	-	-	-
Facilities Revenue	3,238,843	3,808,976	3,516,544	3,487,744	3,495,244
Centennial Hall Revenue	-	-	-	-	-
Fleet Revenue	7,784,057	4,837,206	4,627,889	5,007,889	5,495,889
LLD/MD	729,910	826,131	836,357	836,357	836,357
	<b>12,088,457</b>	<b>9,946,417</b>	<b>9,280,790</b>	<b>9,631,990</b>	<b>10,247,490</b>
<b>(Contribution)/Use of Fund Balance</b>					
Facilities	(420,256)	(452,243)	9,269	8,870	64,114
Centennial Hall	-	-	-	-	-
Fleet Management	(304,121)	(83,322)	(63,979)	100,412	146,254
LLD/MD	(136,724)	(18,478)	(25,219)	(25,219)	(25,219)
	<b>(861,101)</b>	<b>(554,043)</b>	<b>(79,929)</b>	<b>84,063</b>	<b>185,149</b>
<b>Fund Subsidy</b>					
General Fund Subsidy - Maint Svc	3,460,742	3,369,190	3,567,644	3,638,776	3,615,507
General Fund Subsidy - Facilities	-	-	-	-	-
Stormwater Fund Subsidy - Streets	1,452,214	1,370,249	1,599,318	1,622,692	1,597,594
Water Fund Subsidy - Landscape	682,293	746,142	744,535	755,025	839,567
	<b>5,595,249</b>	<b>5,485,581</b>	<b>5,911,497</b>	<b>6,016,493</b>	<b>6,052,668</b>
<b>Transfers In From Other Funds</b>	<b>898,780</b>	<b>184,456</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Revenues</b>	<b>17,721,385</b>	<b>15,062,411</b>	<b>15,112,358</b>	<b>15,732,546</b>	<b>16,485,307</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	4,095,372	3,770,572	3,939,236	3,939,236	3,925,043
Overtime	264,389	402,201	419,778	419,778	449,778
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	800,987	821,956	914,844	1,006,334	1,020,629
Retiree Medical	128,679	95,559	95,559	95,559	95,400
Other Benefits	483,691	543,604	487,399	488,977	481,442
PERS	794,401	946,294	716,397	780,872	770,758
Charges (to)/from other programs	(199,361)	(394,264)	(109,919)	(111,740)	(105,540)
<i>Net Staffing Expense</i>	<b>6,368,159</b>	<b>6,185,922</b>	<b>6,463,294</b>	<b>6,619,016</b>	<b>6,637,510</b>
Maintenance & Utilities	2,255,656	2,285,071	2,466,646	2,480,146	2,600,727
Supplies & Services	2,517,680	2,517,631	2,443,450	2,484,000	2,603,692
Internal Service Fees	1,593,832	1,523,026	1,542,888	1,544,043	1,532,978
Debt Service	1,463,547	1,360,361	1,219,680	1,228,941	1,253,155
Capital Outlay	1,050	-	-	-	-
<i>Net Operating Expense</i>	<b>7,831,765</b>	<b>7,686,089</b>	<b>7,672,664</b>	<b>7,737,130</b>	<b>7,990,552</b>
<b>Transfers Out to Other Funds</b>	<b>3,521,461</b>	<b>1,190,400</b>	<b>976,400</b>	<b>1,376,400</b>	<b>1,857,245</b>
<b>Total Expenditures</b>	<b>17,721,385</b>	<b>15,062,411</b>	<b>15,112,358</b>	<b>15,732,546</b>	<b>16,485,307</b>
<b>Net Change</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Department Summary**  
All Funds Summary - By Program

**Maintenance Services Department**  
All Funds

**All Funds Summary - By Program**

Funding: General Fund; Water Fund; Stormwater Fund; Facilities Mgmt Fund; Centennial Hall; and Mgmt Fleet Fund.

	<b>FY 2011 Actual</b>	<b>FY 2012 Actual</b>	<b>FY 2013 Adopted</b>	<b>FY 2014 Adopted</b>	<b>FY 2014 Updated</b>
<b>REVENUES</b>					
<b>Revenue</b>					
Landscape - General Fund	33,483	35,875	-	-	-
Streets - General Fund	289,906	424,767	300,000	300,000	420,000
Streets - Stormwater	12,259	13,462	-	-	-
Facilities - Internal Svc Fund	3,859,373	3,808,976	3,516,544	3,487,744	3,495,244
Centennial Hall - Enterprise Fund	-	-	-	-	-
Fleet Management - Internal Svc Fund	7,784,057	4,837,206	4,627,889	5,007,889	5,495,889
LLD/MD - Special Revenue Fund	729,910	826,131	836,357	836,357	836,357
	<b>12,708,987</b>	<b>9,946,417</b>	<b>9,280,790</b>	<b>9,631,990</b>	<b>10,247,490</b>
<b>(Contribution)/Use of Fund Balance</b>					
Facilities	(420,256)	(452,243)	9,269	8,870	64,114
Centennial Hall	-	-	-	-	-
Fleet Management	(304,121)	(83,322)	(63,979)	100,412	146,254
LLD/MD	(136,724)	(18,478)	(25,219)	(25,219)	(25,219)
	<b>(861,101)</b>	<b>(554,043)</b>	<b>(79,929)</b>	<b>84,063</b>	<b>185,149</b>
<b>Fund Subsidy</b>					
Gen Fund Subsidy - Maint Svc	3,460,742	3,369,190	3,567,644	3,638,776	3,615,507
Gen Fund Subsidy - Centennial Hall	-	-	-	-	-
Transfers In - Fleet Management	278,250	184,456	-	-	-
Water Fund Subsidy - Landscape	682,293	746,142	744,535	755,025	839,567
Stormwater Subsidy - Streets	1,452,214	1,370,249	1,599,318	1,622,692	1,597,594
	<b>5,873,499</b>	<b>5,670,037</b>	<b>5,911,497</b>	<b>6,016,493</b>	<b>6,052,668</b>
<b>Total Revenues</b>	<b>17,721,385</b>	<b>15,062,411</b>	<b>15,112,358</b>	<b>15,732,546</b>	<b>16,485,307</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Administration - Gen Fund	191,648	204,277	59,084	64,447	65,677
Landscape - Gen Fund	2,198,725	2,181,254	2,359,691	2,401,806	2,376,022
Landscape - Water Fund	682,293	746,142	744,535	755,025	839,567
Streets - Gen Fund	1,393,758	1,444,301	1,448,869	1,472,523	1,593,808
Streets - Stormwater Fund	1,464,472	1,383,711	1,599,318	1,622,692	1,597,594
Facilities	3,439,117	3,356,733	3,525,813	3,496,614	3,559,358
Centennial Hall	-	-	-	-	-
Fleet	7,758,186	4,938,340	4,563,910	5,108,301	5,642,143
LLD/MD	593,186	807,653	811,138	811,138	811,138
	<b>17,721,385</b>	<b>15,062,411</b>	<b>15,112,358</b>	<b>15,732,546</b>	<b>16,485,307</b>
<b>Total Expenditures</b>	<b>17,721,385</b>	<b>15,062,411</b>	<b>15,112,358</b>	<b>15,732,546</b>	<b>16,485,307</b>
<b>Net Change</b>	-	-	-	-	-

**Maintenance Services - General Fund Summary**

Description: Administration, Landscape Maintenance, and Street Maintenance.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Interest & Rents	-	-	-	-	-
Fines & Forfeitures	257,286	387,158	-	-	-
Fees & Service Charges	12,410	12,563	300,000	300,000	420,000
Other Revenue	53,692	60,921	-	-	-
<b>Total Revenues</b>	<b>323,388</b>	<b>460,642</b>	<b>300,000</b>	<b>300,000</b>	<b>420,000</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
<b>Salary</b>					
Regular	1,950,078	1,826,148	1,937,774	1,937,774	1,940,345
Overtime	132,956	195,278	285,778	285,778	285,778
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	411,670	412,794	458,633	504,499	495,650
Retiree Medical	65,430	46,878	46,878	46,878	46,800
Other Benefits	226,770	258,715	228,847	229,614	224,812
PERS	373,380	456,835	353,161	384,945	381,435
Charges (to)/from other programs	(703,155)	(630,555)	(787,992)	(795,872)	(688,317)
<i>Net Staffing Expense</i>	<b>2,457,130</b>	<b>2,566,093</b>	<b>2,523,079</b>	<b>2,593,616</b>	<b>2,686,503</b>
Maintenance & Utilities	193,468	183,379	238,119	238,119	238,118
Supplies & Services	204,308	209,542	220,415	220,415	220,410
Internal Service Fees	929,225	870,818	886,031	886,626	890,476
<i>Net Operating Expense</i>	<b>1,327,001</b>	<b>1,263,739</b>	<b>1,344,565</b>	<b>1,345,160</b>	<b>1,349,004</b>
<b>Total Expenditures</b>	<b>3,784,131</b>	<b>3,829,832</b>	<b>3,867,644</b>	<b>3,938,776</b>	<b>4,035,507</b>
<b>General Fund Subsidy</b>	<b>3,460,742</b>	<b>3,369,190</b>	<b>3,567,644</b>	<b>3,638,776</b>	<b>3,615,507</b>



**Department Summary**  
All Funds Summary - By Category

**Police Department**  
All Funds

**All Funds Summary - By Category**

Funding: General Fund, Special Revenue, and Enterprise funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
General Fund Revenue	7,238,512	5,648,937	4,024,884	4,039,209	3,039,209
Community Oriented Policing Grant	150,134	243,329	-	-	184,000
Byrnes Grant	89,528	71,548	86,000	86,000	55,000
Narcotic Asset Seizure	17,148	547,735	-	-	-
	<b>7,495,322</b>	<b>6,511,549</b>	<b>4,110,884</b>	<b>4,125,209</b>	<b>3,278,209</b>
<b>(Contribution)/Use of Fund Balance</b>					
Community Oriented Policing Grant	7,994	(243,329)	184,000	184,000	-
Byrnes Grant	90	-	-	-	-
Narcotic Asset Seizure	41,582	(293,881)	174,000	-	-
	<b>49,666</b>	<b>(537,210)</b>	<b>358,000</b>	<b>184,000</b>	<b>-</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>51,754,939</b>	<b>53,176,969</b>	<b>55,066,263</b>	<b>56,456,314</b>	<b>55,665,509</b>
<b>Total Revenues</b>	<b>59,299,927</b>	<b>59,151,308</b>	<b>59,535,147</b>	<b>60,765,523</b>	<b>58,943,718</b>
<b>EXPENDITURES</b>					
<b>Expenditures By Expense Category</b>					
<b>Salary</b>					
Regular	31,365,655	30,881,527	31,951,769	31,951,769	31,878,151
Overtime	2,313,743	1,817,175	2,563,623	2,563,623	2,563,623
Vacancy Savings*	-	-	(1,000,000)	(1,000,000)	(1,300,000)
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	4,300,051	4,444,200	5,105,238	5,615,807	5,534,218
Retiree Medical	1,065,885	1,502,319	1,258,739	1,365,789	1,175,700
Other Benefits	4,594,500	4,326,729	4,380,034	4,390,798	4,385,732
PERS	8,497,358	9,298,420	7,826,217	8,594,578	7,948,915
Charges (to)/from other programs	11,357	20,790	-	-	-
<i>Net Staffing Expense</i>	<b>52,148,550</b>	<b>52,291,160</b>	<b>52,085,620</b>	<b>53,482,364</b>	<b>52,186,339</b>
<b>Maintenance &amp; Utilities</b>					
Maintenance & Utilities	362,992	344,909	507,723	507,723	505,723
<b>Supplies &amp; Services</b>					
Supplies & Services	2,187,524	2,187,124	2,188,383	2,188,383	1,543,703
<b>Internal Service Fees</b>					
Internal Service Fees	4,284,633	3,946,622	4,309,421	4,317,053	4,368,953
<b>Capital</b>					
Capital	68,482	309,945	-	-	100,000
<i>Net Operating Expense</i>	<b>6,903,631</b>	<b>6,788,600</b>	<b>7,005,527</b>	<b>7,013,159</b>	<b>6,518,379</b>
<b>Transfers to other funds</b>	<b>247,746</b>	<b>71,548</b>	<b>444,000</b>	<b>270,000</b>	<b>239,000</b>
<b>Total Expenditures</b>	<b>59,299,927</b>	<b>59,151,308</b>	<b>59,535,147</b>	<b>60,765,523</b>	<b>58,943,718</b>
<b>Net Change</b>	-	-	-	-	-

\*Target Vacancy Savings



**Department Summary**  
All Funds Summary - By Program

**Police Department**  
All Funds

**All Funds Summary - By Program**

Funding: General Fund and Special Revenue funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
Office of the Chief	60,744	39,424	48,000	48,000	48,000
Field Operations	2,208,691	1,332,074	1,218,139	1,218,534	218,534
Investigations	2,155,905	1,645,078	1,420,589	1,420,667	1,420,667
Support Services	1,292,706	1,128,789	988,156	1,002,008	1,002,008
Special Programs	1,537,457	1,503,572	350,000	350,000	350,000
Community Oriented Policing Grant	150,134	243,329	-	-	184,000
Byrnes Grant	89,528	71,548	86,000	86,000	55,000
Narcotic Asset Seizure	17,148	547,735	-	-	-
	<b>7,512,312</b>	<b>6,511,549</b>	<b>4,110,884</b>	<b>4,125,209</b>	<b>3,278,209</b>
<b>(Contribution)/Use of Fund Balance</b>					
Community Oriented Policing Grant	7,994	(243,329)	184,000	184,000	-
Byrnes Grant	90	-	-	-	-
Narcotic Asset Seizure	41,582	(293,881)	174,000	-	-
	<b>49,666</b>	<b>(537,210)</b>	<b>358,000</b>	<b>184,000</b>	<b>-</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	<b>51,754,939</b>	<b>53,176,969</b>	<b>55,066,263</b>	<b>56,456,314</b>	<b>55,665,509</b>
<b>Total Revenues</b>	<b>59,316,917</b>	<b>59,151,308</b>	<b>59,535,147</b>	<b>60,765,523</b>	<b>58,943,718</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfer Out to Other Funds</b>					
Office of the Chief	2,290,791	2,390,875	2,539,775	2,592,025	2,725,409
Field Operations	30,777,302	30,365,078	29,707,388	30,441,923	29,335,454
Investigations	13,759,201	13,986,753	15,016,897	15,384,487	14,858,405
Support Services	10,357,579	10,366,036	10,197,953	10,402,432	10,141,548
Special Programs (Grants)	1,808,578	1,717,164	1,629,134	1,674,656	1,643,902
Community Oriented Policing Grant	158,128	-	184,000	184,000	184,000
Byrnes Grant	89,618	71,548	86,000	86,000	55,000
Narcotic Asset Seizure	58,730	253,854	174,000	-	-
<b>Total Expenditures</b>	<b>59,299,927</b>	<b>59,151,308</b>	<b>59,535,147</b>	<b>60,765,523</b>	<b>58,943,718</b>
<b>Net Change</b>	<b>16,990</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Police - General Fund Summary**

Description: Office of the Chief, Field Ops Special Ops Spt Svcs, and Spec Progs.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Licenses & Permits	318,830	322,110	299,554	304,805	304,805
Photo Red Light	1,302,895	485,643	1,000,000	1,000,000	-
Interest & Rents	-	-	-	-	-
Intergovernmental	3,681,080	3,034,905	1,755,275	1,755,275	1,755,275
Fees & Service Charges	1,115,892	932,059	969,684	978,758	978,758
Other Revenue	819,815	874,220	371	371	371
<b>Total Revenues</b>	<b>7,238,512</b>	<b>5,648,937</b>	<b>4,024,884</b>	<b>4,039,209</b>	<b>3,039,209</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	31,365,655	30,881,527	31,951,769	31,951,769	31,878,151
Overtime	2,313,743	1,817,175	2,563,623	2,563,623	2,563,623
Vacancy Savings*	-	-	(1,000,000)	(1,000,000)	(1,300,000)
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	4,300,051	4,444,200	5,105,238	5,615,807	5,534,218
Retiree Medical	1,065,885	1,502,319	1,258,739	1,365,789	1,175,700
Other Benefits	4,594,500	4,326,729	4,380,034	4,390,798	4,385,732
PERS	8,497,358	9,298,420	7,826,217	8,594,578	7,948,915
Charges (to)/from other programs	11,357	20,790	-	-	-
<i>Net Staffing Expense</i>	<b>52,148,550</b>	<b>52,291,160</b>	<b>52,085,620</b>	<b>53,482,364</b>	<b>52,186,339</b>
Maintenance & Utilities	362,992	344,909	507,723	507,723	505,723
Supplies & Services	2,163,031	2,175,124	2,188,383	2,188,383	1,543,703
Internal Service Fees	4,284,633	3,946,622	4,309,421	4,317,053	4,368,953
Capital	34,245	68,091	-	-	100,000
<i>Net Operating Expense</i>	<b>6,844,901</b>	<b>6,534,746</b>	<b>7,005,527</b>	<b>7,013,159</b>	<b>6,518,379</b>
<b>Total Expenditures</b>	<b>58,993,451</b>	<b>58,825,906</b>	<b>59,091,147</b>	<b>60,495,523</b>	<b>58,704,718</b>
<b>General Fund Subsidy</b>	<b>51,754,939</b>	<b>53,176,969</b>	<b>55,066,263</b>	<b>56,456,314</b>	<b>55,665,509</b>

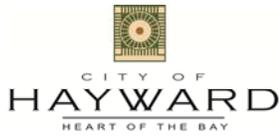
\*Target Vacancy Savings

Department Summary  
All Funds Summary - By Category

**All Funds Summary - By Category**

Funding: General Fund and Enterprise funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In from Other Funds</b>					
General Fund Revenue	219,048	189,974	214,248	217,644	217,957
Airport Maint & Operation	2,882,322	2,959,486	3,102,162	3,169,534	3,152,513
	<b>3,101,370</b>	<b>3,149,460</b>	<b>3,316,410</b>	<b>3,387,178</b>	<b>3,370,470</b>
<b>(Contribution)/Use of Fund Balance</b>					
Airport Maint & Operation	(23,399)	(536,133)	827,101	597,305	537,900
	<b>(23,399)</b>	<b>(536,133)</b>	<b>827,101</b>	<b>597,305</b>	<b>537,900</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	2,413,242	1,372,280	1,267,314	1,325,278	1,361,113
<b>Total Revenues</b>	<b>5,491,213</b>	<b>3,985,607</b>	<b>5,410,825</b>	<b>5,309,761</b>	<b>5,269,483</b>
<b>EXPENDITURES</b>					
<b>Expenditures By Expense Category</b>					
<b>Salary</b>					
Regular	3,817,593	4,169,594	4,053,887	4,053,887	4,096,738
Overtime	40,464	57,886	23,400	23,400	23,400
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
<b>Benefits</b>					
Medical Benefits	464,458	533,030	637,001	700,705	732,186
Retiree Medical	100,326	84,741	77,529	77,529	77,400
Other Benefits	260,594	345,163	311,400	312,913	306,501
PERS	743,972	978,306	733,238	799,229	798,309
Charges (to)/from other programs	(3,348,210)	(3,922,666)	(3,510,726)	(3,550,162)	(3,633,643)
<i>Net Staffing Expense</i>	<b>2,079,198</b>	<b>2,246,054</b>	<b>2,325,729</b>	<b>2,417,501</b>	<b>2,400,891</b>
Maintenance & Utilities	1,358,865	203,167	224,667	228,962	228,962
Supplies & Services	339,058	336,530	406,916	407,275	405,023
Internal Service Fees	839,840	867,667	757,645	759,255	742,218
Capital	-	-	-	-	-
<i>Net Operating Expense</i>	<b>2,537,762</b>	<b>1,407,364</b>	<b>1,389,228</b>	<b>1,395,492</b>	<b>1,376,203</b>
<b>Transfers Out to Other Funds</b>	<b>874,253</b>	<b>1,373,868</b>	<b>1,695,868</b>	<b>1,496,768</b>	<b>1,492,389</b>
<b>Total Expenditures</b>	<b>5,491,213</b>	<b>5,027,286</b>	<b>5,410,825</b>	<b>5,309,761</b>	<b>5,269,483</b>
<b>Net Change</b>	-	<b>(1,041,679)</b>	-	-	-



**Department Summary**  
 All Funds Summary - By Program

**All Funds Summary - By Program**

Funding: General Fund and Enterprise funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
General Fund Revenue	219,048	189,974	214,248	217,644	217,957
Hayward Executive Airport	2,882,322	2,959,486	3,102,162	3,169,534	3,152,513
	<b>3,101,370</b>	<b>3,149,460</b>	<b>3,316,410</b>	<b>3,387,178</b>	<b>3,370,470</b>
<b>(Contribution)/Use of Fund Balance</b>					
Hayward Executive Airport	(23,399)	(536,133)	827,101	597,305	537,900
	<b>(23,399)</b>	<b>(536,133)</b>	<b>827,101</b>	<b>597,305</b>	<b>537,900</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	2,413,242	1,372,280	1,267,314	1,325,278	1,361,113
<b>Total Revenues</b>	<b>5,491,213</b>	<b>3,985,607</b>	<b>5,410,825</b>	<b>5,309,761</b>	<b>5,269,483</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfer Out to Other Funds By Program</b>					
General Fund	2,632,291	1,562,254	1,481,562	1,542,922	1,579,070
Executive Airport	2,858,923	2,423,353	3,929,263	3,766,839	3,690,413
<b>Total Expenditures</b>	<b>5,491,213</b>	<b>3,985,607</b>	<b>5,410,825</b>	<b>5,309,761</b>	<b>5,269,483</b>
<b>Net Change</b>	-	-	-	-	-

**Division Summary**

Division: 100 - 2100

**Engineering & Transportation**

Description: Eng & Transportation Svc; Plan Checking, Survey and Mapping, Construction Inspection, Design, Transportation Planning & Op, and Street Lighting.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Sales and Other Taxes	-	-	-	-	1,700
Interest and Rents	-	-	-	-	22,160
Intergovernmental	26,735	13,257	4,800	4,800	18,900
Fees & Service Charges	119,557	107,019	169,787	173,183	136,197
Other Revenue	72,756	69,698	39,661	39,661	39,000
<b>Total Revenues</b>	<b>219,048</b>	<b>189,974</b>	<b>214,248</b>	<b>217,644</b>	<b>217,957</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	2,725,532	3,097,622	3,188,161	3,188,161	3,207,670
Overtime	23,000	36,969	6,400	6,400	6,400
FY11 EE Commitment - FY12 Furloughs	-	-	-	-	-
Benefits					
Medical Benefits	333,352	398,087	478,323	526,159	554,535
Retiree Medical	71,973	59,499	57,696	57,696	57,600
Other Benefits	167,638	240,786	218,297	219,449	216,139
PERS	542,923	752,185	576,050	627,893	625,657
Charges (to)/from other programs	(3,027,634)	(3,699,453)	(3,640,266)	(3,680,997)	(3,689,309)
<i>Net Staffing Expense</i>	<b>836,785</b>	<b>885,695</b>	<b>884,661</b>	<b>944,761</b>	<b>978,692</b>
Maintenance & Utilities	1,150,429	2,431	9,899	9,899	9,899
Supplies & Services	45,390	38,315	67,239	67,239	64,987
Internal Service Fees	551,955	583,339	519,763	521,023	525,492
<i>Net Operating Expense</i>	<b>1,747,775</b>	<b>624,085</b>	<b>596,901</b>	<b>598,161</b>	<b>600,378</b>
<b>Total Expenditures</b>	<b>2,584,559</b>	<b>1,509,780</b>	<b>1,481,562</b>	<b>1,542,922</b>	<b>1,579,070</b>
<b>General Fund Subsidy</b>	<b>2,365,511</b>	<b>1,319,806</b>	<b>1,267,314</b>	<b>1,325,278</b>	<b>1,361,113</b>
<b>Division Staffing FTE</b>	<b>33.0</b>	<b>30.0</b>	<b>32.0</b>	<b>32.0</b>	<b>32.0</b>
<b>FY 2014 Significant Budget Changes:</b>					
1. None.					

Department Summary  
All Funds Summary - By Category

**All Funds Summary - By Category**

Funding: General Fund, Special Revenue, and Enterprise funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers In from Other Funds</b>					
General Fund Revenue	-	-	8,095	8,257	8,257
Recycling Program	966,766	679,558	568,500	478,500	478,500
Stormwater Maint & Operation	2,732,682	2,747,763	2,705,000	2,712,000	2,778,400
Waste Water Maint & Operation	20,575,286	23,139,828	22,446,038	26,159,815	25,359,815
Water Maint & Operation	29,911,805	35,860,271	38,329,274	43,530,316	41,430,316
Regional Water Inter-Tie	4,700	51,071	50,000	50,000	83,500
	<b>54,191,239</b>	<b>62,478,491</b>	<b>64,106,907</b>	<b>72,938,888</b>	<b>70,138,788</b>
<b>(Contribution)/Use of Fund Balance</b>					
Recycling Program	(380,987)	60,075	195,610	217,014	194,947
Stormwater Maint & Operation	(1,749,799)	(1,770,852)	(1,618,636)	(1,617,212)	(1,697,187)
Waste Water Maint & Operation	209,475	(516,475)	930,043	644,752	977,186
Water Maint & Operation	(440,215)	(1,232,434)	1,844,514	(1,005,415)	(3,879,982)
Regional Water Inter-Tie	5,836	(11,842)	(32,500)	(32,500)	-
	<b>(2,355,690)</b>	<b>(3,471,528)</b>	<b>1,319,031</b>	<b>(1,793,361)</b>	<b>(4,405,036)</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	28,046	29,022	43,112	43,432	43,649
	<b>28,046</b>	<b>29,022</b>	<b>43,112</b>	<b>43,432</b>	<b>43,649</b>
<b>Total Revenues</b>	<b>51,863,595</b>	<b>59,035,985</b>	<b>65,469,050</b>	<b>71,188,959</b>	<b>65,777,401</b>
<b>EXPENDITURES</b>					
<b>Expenditures By Expense Category</b>					
Salary					
Regular	8,466,372	8,176,658	8,982,544	8,982,544	9,103,460
Overtime	444,169	541,755	364,900	364,900	364,900
Benefits					
Medical Benefits	1,463,198	1,515,117	1,835,973	2,019,582	2,085,925
Retiree Medical	257,358	198,330	207,345	207,345	207,000
Other Benefits	1,132,329	1,061,384	1,046,330	1,049,764	1,054,936
PERS	1,647,447	2,018,290	1,626,051	1,772,393	1,776,351
Charges (to)/from other programs	6,689	(156,638)	405,506	409,562	501,824
<i>Net Staffing Expense</i>	<b>13,417,561</b>	<b>13,354,896</b>	<b>14,468,649</b>	<b>14,806,090</b>	<b>15,094,396</b>
Maintenance & Utilities	1,817,238	1,589,465	2,203,417	2,928,842	2,308,842
Supplies & Services	8,690,387	9,594,896	10,212,728	10,129,728	10,274,922
Internal Service Fees	2,343,384	2,252,393	2,276,409	2,279,244	2,252,538
Water Purchases	15,435,741	20,177,473	24,800,000	26,600,000	22,200,000
Debt Service	4,851,382	5,111,605	5,117,739	4,953,997	4,953,997
Capital	-	-	-	-	-
<i>Net Operating Expense</i>	<b>33,138,132</b>	<b>38,725,832</b>	<b>44,610,293</b>	<b>46,891,811</b>	<b>41,990,299</b>
<b>Transfers Out to Other Funds</b>					
Other Department Operating Costs	(3,039,761)	(3,087,127)	(3,350,830)	(3,399,880)	(3,646,101)
	<b>(3,039,761)</b>	<b>(3,087,127)</b>	<b>(3,350,830)</b>	<b>(3,399,880)</b>	<b>(3,646,101)</b>
<b>Total Expenditures</b>	<b>51,863,595</b>	<b>59,035,985</b>	<b>65,469,050</b>	<b>71,188,959</b>	<b>65,777,401</b>
<b>Net Change</b>	-	-	-	-	-

Department Summary  
All Funds Summary - By Program

**All Funds Summary - By Program**

Funding: General Fund, Special Revenue, and Enterprise funds.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue and Transfers in from Other Funds</b>					
General Fund Revenue	-	-	8,095	8,257	8,257
Recycling Program	966,766	679,558	568,500	478,500	478,500
Stormwater	2,732,682	2,747,763	2,705,000	2,712,000	2,778,400
Wastewater	20,575,286	23,139,828	22,446,038	26,159,815	25,359,815
Water	29,911,805	35,860,271	38,329,274	43,530,316	41,430,316
Regional Water Inter-Tie	4,700	51,071	50,000	50,000	83,500
	<b>54,191,239</b>	<b>62,478,491</b>	<b>64,106,907</b>	<b>72,938,888</b>	<b>70,138,788</b>
<b>(Contribution)/Use of Fund Balance</b>					
Recycling Program	(380,987)	60,075	195,610	217,014	194,947
Stormwater	(1,749,799)	(1,770,852)	(1,618,636)	(1,617,212)	(1,697,187)
Wastewater	209,475	(516,475)	930,043	644,752	977,186
Water	(440,215)	(1,232,434)	1,844,514	(1,005,415)	(3,879,982)
Regional Water Inter-Tie	5,836	(11,842)	(32,500)	(32,500)	-
	<b>(2,355,690)</b>	<b>(3,471,528)</b>	<b>1,319,031</b>	<b>(1,793,361)</b>	<b>(4,405,036)</b>
<b>Fund Subsidy</b>					
General Fund Subsidy	28,046	29,022	43,112	43,432	43,649
	<b>28,046</b>	<b>29,022</b>	<b>43,112</b>	<b>43,432</b>	<b>43,649</b>
<b>Total Revenues</b>	<b>51,863,595</b>	<b>59,035,985</b>	<b>65,469,050</b>	<b>71,188,959</b>	<b>65,777,401</b>
<b>EXPENDITURES</b>					
<b>Expenditures and Transfer Out to Other Funds By Program</b>					
General Fund	28,046	29,022	51,207	51,689	51,906
Recycling	585,779	739,633	764,110	695,514	673,447
Stormwater	982,882	976,911	1,086,364	1,094,788	1,081,213
Wastewater	20,784,761	22,623,353	23,376,081	26,804,567	26,337,001
Water	29,471,590	34,627,837	40,173,788	42,524,901	37,550,334
Regional Water Inter-Tie	10,536	39,229	17,500	17,500	83,500
	<b>51,863,595</b>	<b>59,035,985</b>	<b>65,469,050</b>	<b>71,188,959</b>	<b>65,777,401</b>
<b>Total Expenditures</b>	<b>51,863,595</b>	<b>59,035,985</b>	<b>65,469,050</b>	<b>71,188,959</b>	<b>65,777,401</b>
<b>Net Change</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Program Summary**  
Program: 100 - 4632

**Solid Waste Program**

Description: Oversee the City's contract with Waste Management of Alameda County.

	FY 2011 Actual	FY 2012 Actual	FY 2013 Adopted	FY 2014 Adopted	FY 2014 Updated
<b>REVENUES</b>					
<b>Revenue</b>					
Fees & Service Charges	-	-	8,095	8,257	8,257
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>8,095</b>	<b>8,257</b>	<b>8,257</b>
<b>EXPENDITURES</b>					
<b>Expenditures</b>					
Salary					
Regular	-	-			
Overtime	-	-			
Benefits					
Medical Benefits	-	-			
Retiree Medical	-	-			
Other Benefits	-	-			
PERS	-	-			
Charges (to)/from other programs	26,490	26,753	48,278	48,760	48,977
<i>Net Staffing Expense</i>	<b>26,490</b>	<b>26,753</b>	<b>48,278</b>	<b>48,760</b>	<b>48,977</b>
Maintenance & Utilities	144	-	-	-	-
Supplies & Services	1,411	2,269	2,929	2,929	2,929
Internal Service Fees	-	-	-	-	-
Capital	-	-	-	-	-
<i>Net Operating Expense</i>	<b>1,556</b>	<b>2,269</b>	<b>2,929</b>	<b>2,929</b>	<b>2,929</b>
<b>Total Expenditures</b>	<b>28,046</b>	<b>29,022</b>	<b>51,207</b>	<b>51,689</b>	<b>51,906</b>
<b>General Fund Subsidy</b>	<b>28,046</b>	<b>29,022</b>	<b>43,112</b>	<b>43,432</b>	<b>43,649</b>
<b>FY 2014 Significant Budget Changes:</b>					
1. None.					

# Capital Improvement Program

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## **Capital Improvement Program Summary FY 2014 – FY 2022**

### **CIP OVERVIEW AND PROCESS**

The Capital Improvement Program (CIP) is a ten-year planning document, and is a separate and distinct document from the City's operating budget. The CIP process is aligned with the two-year operating budget process, with a full CIP process occurring every other year. In the second year, no new projects are added to the program except in unusual circumstances, the first two years of the program are updated, and the review process is abbreviated. The CIP contains revenue and expenditure estimates for public infrastructure projects (street construction and improvements, sewer and water systems upgrades), seismic retrofitting of public facilities, airport projects, replacement of major equipment, and other miscellaneous projects.

A capital budget is adopted annually by the City Council to authorize spending on the projects represented in the CIP. These funding allocations are not reflected in the City's operating budget – except for transfers for operating revenue funds to the CIP funds.

The capital program is supported through a variety of funding sources; and is largely comprised of restricted-use funds, such as the Gas Tax, Measure B, and enterprise (e.g., Sewer, Water, and Airport) funds. The General Fund supports specific capital projects, providing a source of revenue for general capital needs. In addition, City staff has been successful in recent years in obtaining capital projects financing from outside funding sources such as state and federal grants.

During the biennial CIP process, available funding is reviewed and capital project requests are submitted by City departments for evaluation by an internal capital infrastructure review committee. The recommended Ten-Year Capital Improvement Program is compiled and presented to the Planning Commission for conformance with the General Plan, to the City Council Budget and Finance Committee and then to the full City Council. A public hearing at which the public is invited to comment on the proposals in the CIP is conducted at the same time as the operating budget public hearing. The capital spending plan for the upcoming year is adopted by the Council by resolution along with the operating budget. Capital projects are budgeted on a life-to-date basis, and modifications are made to the CIP when additional funds become available or expenditure projections are refined.

### **FY 2014 CAPITAL IMPROVEMENT BUDGET**

The FY 2014 capital budget totals about \$98 million, with approximately \$320 million programmed for the period FY 2014 through FY 2022. The CIP also includes a list of additional identified capital needs – for which there is no funding – totaling about \$370 million.

The CIP contains 24 funds in which projects are funded and programmed: Gas Tax (210), Measure B - Local Transportation (211), Measure B - Pedestrian & Bicycle (212), Vehicle Registration Fee (217), Housing Authority Capital (242), Capital Improvement (410), Street System Improvement (413), Police Capital Project (415), Fire Capital Project (416), Maintenance Services Capital (417), Library and Community Services Capital (418), Transportation System Improvement (420), Route 238 Trust (430), Sewer Capital Improvement (613), Sewer Collection Replacement (614), Water Pollution Control Facility Replacement (616), Water Capital Improvement (622), Water System Replacement (623), Regional Water Intertie Capital (627), Airport Capital (632), Facilities Internal Service (721), Technology Services Internal Service (726), Fleet Management General Fund Capital (731), and Fleet Management Enterprise Capital (732).

<b>Capital Improvement Program Summary FY 2014 – FY 2022</b>
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**Major new project expenditures in the FY 2014 capital budget include the following:**

* Sidewalk Rehabilitation FY15 – Districts 1 & 8 (413)	800,000
* Fire Station No. 7 – Construction (416)	7,800,000
* 750’ Reservoir Inspection and Testing (622)	750,000
* Airport Striping Repair (632)	600,000

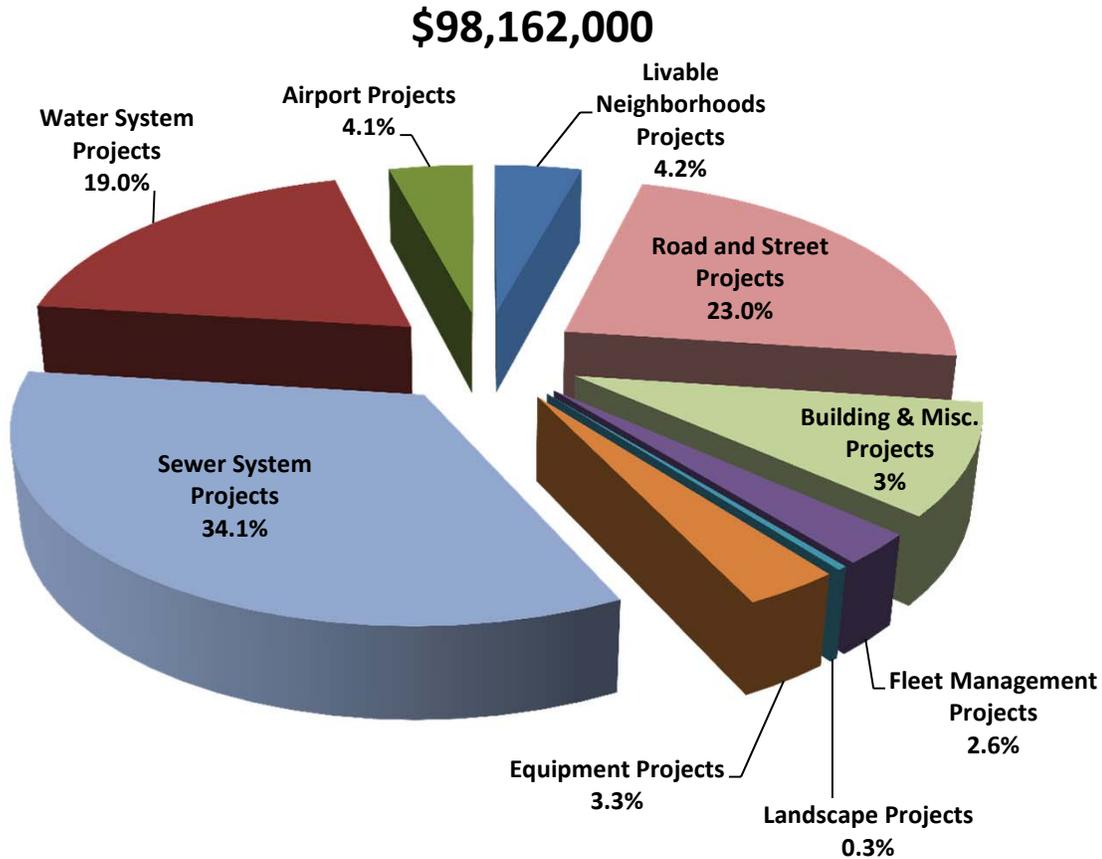
**Major continuing project expenditures in the FY 2014 capital budget include the following:**

* New and Replacement Streetlights (210)	610,000
* Pavement Rehabilitation FY15-FY22 (210)	3,650,000
* Pavement Reconstruction Measure B FY16-FY22 (211)	600,000
* Pavement Rehabilitation Measure B FY16-FY22 (211)	1,400,000
* Route 238 Corridor Improvement Project-Phase III (430)	10,900,000
* Public Safety Mobile Replacement Project (726)	498,000
* Vehicle Replacement Needs – Fire FY14-FY22 (731)	2,531,000
* Vehicle Replacement Needs – Other FY14-FY22 (731)	875,000
* Vehicle Replacement Needs – Police FY14-FY22 (731)	1,758,000
* WPCF Administration Building Renovation (613)	2,000,000
* Flow Equalization Pond Evaluation, Expansion and Lining Rehab (616)	1,500,000
* Mission Aqueduct Seismic Improvements (622)	3,125,000
* Seismic Retrofit Maitland Reservoir (622)	1,440,000
* Sulphur Creek Mitigation-Design & Construction (632)	1,000,000

**OPERATING BUDGET IMPACTS**

Because the City operating budget essentially funds many CIP projects through transfers to the CIP funds, the initial project costs have an immediate budgetary impact – and must be considered within the context of the full City budget. In developing the CIP, the impact of new projects on the operating budget is considered and identified in the project description pages of those projects considered to have impacts on the operating budget. Many of the capital projects listed above will likely have minimal operations and maintenance impacts on the operating budget. The introduction of new infrastructure into the City's systems can be expected to result in long-term savings due to decreased maintenance requirements associated with older infrastructure. However, in the long term, the City will need to identify funding for maintenance of the new Route 238 Corridor.

## Citywide Capital Improvement Project Expenditures by Category FY 2014 - All Funding Sources



Project Category	FY 2014 Adopted	FY 2014 Proposed	Change (+/-)
Livable Neighborhoods Projects	\$ 2,917,000	\$ 4,128,000	\$ 1,211,000
Road and Street Projects	18,567,000	22,535,000	3,968,000
Building & Misc. Projects	1,362,000	9,283,000	7,921,000
Fleet Management Projects	1,867,000	2,580,000	713,000
Landscape Projects	329,000	329,000	-
Equipment Projects	2,090,000	3,229,000	1,139,000
Sewer System Projects	7,466,000	33,455,000	25,989,000
Water System Projects	10,755,000	18,617,000	7,862,000
Airport Projects	750,000	4,006,000	3,256,000
<b>Total Capital Improvement Projects</b>	<b>\$ 46,103,000</b>	<b>\$ 98,162,000</b>	<b>\$ 52,059,000</b>

## General Fund Five-Year CIP Plan

Program Areas	FY 2014 Adopted	FY 2014 Proposed Updated	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Transportation System Improvement</b>						
Citywide Intersection Improvement Study	150	150	-	-	-	-
Traffic Control Devices Repair/Replacement	40	40	40	40	40	40
Speed Lump Installation Program	70	80	80	80	80	80
Controller Cabinet Replacement Program	25	25	25	25	25	25
Transportation System Management Projects	40	40	40	40	40	40
Quick Response Traffic Safety Projects	15	15	15	15	15	15
Intersection Improvement Project - TBD	-	-	50	250	50	250
Total Projects	340	350	250	450	250	450
<b>Transfer from General Fund</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>	<b>350</b>
Funded from Other Sources	(10)	-	(100)	100	(100)	100
<b>Citywide Capital Projects</b>						
Mural Art Program	50	25	-	-	-	-
General Plan Update & Identified Capital Needs	1,102	1,102	1,500	1,000	1,000	1,000
UST Remediation Study - Fire Station 2	25	46	25	-	-	-
Landscape Material/Street Tree Replacements	55	55	55	55	55	55
Surplus Property Maintenance	15	15	15	15	15	15
Property Taxes on Excess Right-of-Way	5	5	5	5	5	5
Project Predesign Services	35	35	35	35	35	35
Annual Median Tree & Shrub Replacement	50	50	50	50	50	50
Neighborhood Partnership Program Project	50	50	50	50	50	50
City Hall Rotunda Sound System	-	25	-	-	-	-
Improvements to City Council Chambers	-	25	-	-	-	-
Disaster Preparedness Exercise	-	50	-	-	-	-
Foothill Gateway Landscape Plan	-	50	-	-	-	-
Total Projects	1,387	1,533	1,735	1,210	1,210	1,210
<b>Transfer from General Fund</b>	<b>1,102</b>	<b>1,102</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
Funded from Other Sources	285	431	235	210	210	210
<b>Information Technology Replacement</b>						
Enterprise Resource Planning (ERP) System	940	978	140	140	-	-
Desktop Computer Replacement Program	100	100	100	100	100	100
Public Safety Mobile Replacement Project	50	390	10	10	10	10
Network Server Replacement Project	-	-	100	100	100	100
Geographic Information System Improvements	-	-	25	25	25	25
Total Projects	1,090	1,468	375	375	235	235
<b>Transfer from General Fund</b>	<b>216</b>	<b>216</b>	<b>224</b>	<b>232</b>	<b>240</b>	<b>248</b>
Funded from Other Sources	874	1,252	151	143	(5)	(13)
<b>Fleet Management</b>						
Vehicle Replacement Needs - Fire	675	1,100	1,380	905	1,010	1,040
Vehicle Replacement Needs - Other General Fund	276	400	345	705	425	840
Vehicle Replacement Needs - Police	550	535	550	705	685	720
Total Projects	1,501	2,035	2,275	2,315	2,120	2,600
<b>Transfer from General Fund</b>	<b>600</b>	<b>600</b>	<b>1,000</b>	<b>1,500</b>	<b>2,000</b>	<b>2,500</b>
Funded from Other Sources	901	1,435	1,275	815	120	100

## General Fund Five-Year CIP Plan

Program Areas	FY 2014 Adopted	FY 2014 Proposed Updated	FY 2015 Projected	FY 2016 Projected	FY 2017 Projected	FY 2018 Projected
<b>Maintenance Services Capital</b>						
Replacement Equipment	10	10	10	10	10	10
Total Projects	10	10	10	10	10	10
<b>Transfer from General Fund</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>	<b>10</b>
Funded from Other Sources	-	-	-	-	-	-
<b>Fire Capital</b>						
Debt Service for Construction of Fire Station #7	590	590	590	590	590	590
Emergency Equipment Cargo Trailer	-	100	-	-	-	-
Shallow Water Rescue Boat	-	130	-	-	-	-
Station-Based Air Compressor for SCBA Bottles	-	130	-	-	-	-
Self-Contained Breathing Apparatus	750	750	-	-	-	-
Apparatus Appliances	12	12	12	12	12	12
Hose (5", 3", 1 3/4", 1 1/2", 1")	25	25	25	25	25	25
Furnishings	20	20	20	20	20	20
Nozzles	7	7	7	7	7	7
Physical Fitness Equipment	18	18	18	18	18	18
Hydraulic Rescue Tool	-	-	-	-	75	-
Defibrillators	-	-	-	-	-	240
Emergency Notification System	-	40	-	-	-	-
Rotary Rescue Saws	-	-	-	-	9	-
Float-O-Pumps	-	-	-	-	4	-
Positive Pressure Blowers	-	-	-	-	10	-
Portable Generators	-	-	-	-	20	-
Lucas Chest Compression System	-	-	-	-	-	75
Total Projects	1,422	1,822	672	672	790	987
<b>Transfer from General Fund</b>	<b>779</b>	<b>1,369</b>	<b>727</b>	<b>730</b>	<b>732</b>	<b>735</b>
Funded from Other Sources	643	453	(55)	(58)	58	252
<b>Police Capital</b>						
Dispatch Equipment	18	18	146	65	3	19
Patrol Rifles and Shotguns	14	15	6	6	6	6
SWAT Team Equipment	27	27	40	40	1	31
K9 Handler Setup	2	2	2	2	2	-
Tasers	-	-	-	-	-	96
Traffic Enforcement Equipment	-	-	12	18	-	-
Body Armor	22	25	81	22	111	22
Field Operations Equipment	1	1	1	1	1	1
Criminal Investigations Equipment	5	5	27	2	5	-
Special Investigations Equipment	3	3	-	-	3	1
K9 Units	16	33	-	17	17	-
Total Projects	108	129	315	173	149	176
<b>Transfer from General Fund</b>	<b>349</b>	<b>349</b>	<b>173</b>	<b>93</b>	<b>127</b>	<b>134</b>
Funded from Other Sources	(241)	(220)	142	80	22	42
<b>Total Transfer from General Fund</b>	<b>3,406</b>	<b>3,996</b>	<b>3,984</b>	<b>3,915</b>	<b>4,459</b>	<b>4,977</b>

# FY 2014 - FY 2022 CAPITAL IMPROVEMENT PROGRAM

## LIVABLE NEIGHBORHOODS EXPENDITURE SUMMARY

PROJECT DESCRIPTION	TOTAL	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22
Pedestrian and Bicycle Improvements	295	175	15	15	15	15	15	15	15	15
Wheelchair Ramps	1,070	122	120	108	120	120	120	120	120	120
Sidewalk Rehabilitation & New Sidewalks	10,890	1,260	1,260	1,260	1,160	1,160	1,160	1,210	1,210	1,210
Speed Hump Installation & Traffic Calming	1,442	162	160	160	160	160	160	160	160	160
Street Trees/Median Landscaping/Murals	4,310	930	605	205	975	1,175	105	105	105	105
Traffic Signal & Streetlight Energy/Maintenance	8,415	839	863	887	912	938	965	985	1,003	1,023
New and Replacement Street Lights	880	640	30	30	30	30	30	30	30	30
<b>TOTAL CAPITAL EXPENDITURES</b>	<b>27,302</b>	<b>4,128</b>	<b>3,053</b>	<b>2,665</b>	<b>3,372</b>	<b>3,598</b>	<b>2,555</b>	<b>2,625</b>	<b>2,643</b>	<b>2,663</b>

NOTE: All expenditures expressed in \$1,000's.

**FY14 LIVABLE NEIGHBORHOODS**

Expenditure amounts do not include reimbursements, transfers between funds, or vehicle replacements and operating/maintenance expense.			PRIOR	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	TOTAL
			EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.	EXPEND.
(In thousands)													
FUND:	PROJECT NUMBER	DESCRIPTION											
<b>PEDESTRIAN AND BICYCLE IMPROVEMENTS</b>													
Measure B Tax (212)	5175	Pedestrian Traffic Signal Improvements	187	15	15	15	15	15	15	15	15	15	135
Street System Imp (413)	5198	West A Street Sidewalk Improvements	22	160									160
		<b>SUBTOTAL</b>		<b>175</b>	<b>15</b>	<b>295</b>							
<b>WHEELCHAIR RAMPS</b>													
Gas Tax Fund (210)	5115	Wheelchair Ramps FY14 - Districts 7 & 10	12	110									110
Gas Tax Fund (210)	TBD	Wheelchair Ramps FY15 - Districts 1 & 8	0	12	108								120
Gas Tax Fund (210)	TBD	Wheelchair Ramps FY16 - FY22	0	0	12	108	120	120	120	120	120	120	840
		<b>SUBTOTAL</b>		<b>122</b>	<b>120</b>	<b>108</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>1,070</b>
<b>SIDEWALK REHABILITATION &amp; NEW SIDEWALK</b>													
Measure B Tax (212)	5154	New Sidewalks FY14: Huntwood, D St., Industrial	50	350									350
Measure B Tax (212)	TBD	New Sidewalks FY15	0	50	400								450
Measure B Tax (212)	TBD	New Sidewalks FY16 - FY22	0	0	50	450	450	450	450	500	500	500	3,350
Measure B Tax (212)	New	Project Predesign Services	0	10	10	10	10	10	10	10	10	10	90
Street System Imp (413)	TBD	Sidewalk Rehab Project FY14 - Districts 7 & 10	0	800									800
Street System Imp (413)	TBD	Sidewalk Rehab Project FY15 - Districts 1 & 8	0	50	750								800
Street System Imp (413)	TBD	Sidewalk Rehabilitation FY16 - FY22	0	0	50	800	700	700	700	700	700	700	5,050
		<b>SUBTOTAL</b>		<b>1,260</b>	<b>1,260</b>	<b>1,260</b>	<b>1,160</b>	<b>1,160</b>	<b>1,160</b>	<b>1,210</b>	<b>1,210</b>	<b>1,210</b>	<b>10,890</b>
<b>SPEED HUMP INSTALLATION &amp; TRAFFIC CALMING</b>													
Measure B Tax (211)	5166	Speed Monitoring Devices	178	32	30	30	30	30	30	30	30	30	272
Capital Imp (410)	6950	Neighborhood Partnership Program Project	319	50	50	50	50	50	50	50	50	50	450
Transp Sys Imp (420)	5734	Speed Hump Installation Program	70	80	80	80	80	80	80	80	80	80	720
		<b>SUBTOTAL</b>		<b>162</b>	<b>160</b>	<b>1,442</b>							
												136	

**FY14 LIVABLE NEIGHBORHOODS**

Expenditure amounts do not include reimbursements, transfers between funds, or vehicle replacements and operating/maintenance expense.

PRIOR EXPEND.	FY14 EXPEND.	FY15 EXPEND.	FY16 EXPEND.	FY17 EXPEND.	FY18 EXPEND.	FY19 EXPEND.	FY20 EXPEND.	FY21 EXPEND.	FY22 EXPEND.	TOTAL
(In thousands)										

FUND:	PROJECT NUMBER	DESCRIPTION										
<b>STREET TREES/MEDIAN LANDSCAPING/MURALS</b>												
Capital Imp (410)	6906	Mural Art Program	100	25								25
Capital Imp (410)	6978	Foothill Gateway Landscape Plan	0	50								50
Capital Imp (410)	5102	Landscape Material/Street Tree Replacements	55	55	55	55	55	55	55	55	55	495
Capital Imp (410)	6938	Annual Median Tree & Shrub Replacement	50	50	50	50	50	50	50	50	50	450
Street System Imp (413)	TBD	Median Landscaping Improvement Project FY12 - Industrial Parkway - Hwy 880 to Mission	1,000	150								150
Street System Imp (413)	TBD	Median Landscaping Improvement Project FY13 - Winton-Hesperian to Santa Clara	100	100								100
Street System Imp (413)	TBD	Median Landscaping Improvement Project FY14 - Industrial Parkway - Hesperian to Hwy 880	0	500								500
Street System Imp (413)	TBD	Median Landscaping Improvement Project FY15 - Hesperian - Winton to Chabot Ct.	0	0	500							500
Street System Imp (413)	TBD	Median Landscaping Improvement Project FY16 - Hesperian - West A St. to Winton	0	0	0	100	770					870
Street System Imp (413)	TBD	Median Landscaping Improvement Project FY17 - Industrial Blvd. - Hwy 92 to Arf Ave.	0	0	0	0	100	1,070				1,170
		<b>SUBTOTAL</b>		<b>930</b>	<b>605</b>	<b>205</b>	<b>975</b>	<b>1,175</b>	<b>105</b>	<b>105</b>	<b>105</b>	<b>4,310</b>
<b>TRAFFIC SIGNAL AND STREETLIGHT ENERGY/MAINTENANCE</b>												
Gas Tax Fund (210)	5186	Traffic Signal Energy	181	72	74	76	78	80	83	85	86	722
Gas Tax Fund (210)	5187	Traffic Signal Maintenance	415	248	253	258	263	268	274	279	284	2,416
Gas Tax Fund (210)	5188	Streetlight Energy	1,114	315	328	341	355	369	383	391	398	3,286
Gas Tax Fund (210)	5189	Streetlight Maintenance	400	204	208	212	216	221	225	230	235	1,991
		<b>SUBTOTAL</b>		<b>839</b>	<b>863</b>	<b>887</b>	<b>912</b>	<b>938</b>	<b>965</b>	<b>985</b>	<b>1,003</b>	<b>8,415</b>
<b>NEW AND REPLACEMENT STREETLIGHTS</b>												
Gas Tax Fund (210)	5132	New and Replacement Street Lights	151	640	30	30	30	30	30	30	30	880
		<b>SUBTOTAL</b>		<b>640</b>	<b>30</b>	<b>880</b>						
<b>TOTAL LIVABLE NEIGHBORHOODS PROJECTS</b>				<b>4,128</b>	<b>3,053</b>	<b>2,665</b>	<b>3,372</b>	<b>3,598</b>	<b>2,555</b>	<b>2,625</b>	<b>2,643</b>	<b>27,302</b>

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## Resolutions

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HAYWARD CITY COUNCIL

RESOLUTION NO. 12-119

Introduced by Council Member Zermeño

RESOLUTION APPROVING THE OPERATING BUDGET OF  
THE CITY OF HAYWARD FOR FISCAL YEARS 2013 AND  
2014; ADOPTING APPROPRIATIONS FOR FISCAL YEAR  
2013, EXCEPT FOR THE SOCIAL SERVICES PROGRAM

WHEREAS, the City Manager has submitted to the City Council of the City of Hayward estimates of revenues from all sources and estimates of expenditures required for the proper conduct of the activities of the City of Hayward for fiscal years 2013 and 2014 contained in those documents entitled "City of Hayward Recommended Operating Budget Fiscal Years 2013 and 2014," with adjustments to the Recommended Budget as approved at the June 19, 2012 Council Public Hearing; and

WHEREAS, four Council Work Sessions and a public hearing were held by the City Council of the City of Hayward, at which time all interested persons were afforded an opportunity to be heard on matters pertaining to the budget recommended by the City Manager.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Hayward as follows:

1. That the budget presented by the City Manager in the document entitled "City of Hayward Recommended Biennial Operating Budget Fiscal Years 2013 and 2014" including Council Priorities and Service Delivery Outcomes, with adjustments to the Recommended Budget as outlined in the June 19, 2012 Public Hearing Budget Report is hereby approved and adopted as the budget of the City of Hayward for FY 2013 and FY 2014, with the specific exception of the Social Services Program, which is separately addressed in Resolution No. 12-122. Copies of the budget documents and the staff reports presented by the City Manager are on file in the office of the City Clerk and are hereby referred to, incorporated herein, and made a part of this resolution as though set forth in full.
2. That except as may be otherwise provided, any and all expenditures relating to the objectives described in the budget are hereby approved and authorized and payments therefore may be made by the Director of Finance of the City of Hayward without further action of Council.
3. That for the purposes of determining whether the City Manager is authorized to execute a contract for a commodity or service pursuant to City Charter section 701 subsection 8, the City Manager shall have the authority to expend such funds and enter into and execute any and all contracts and documents necessary to carry out the priorities and service delivery outcomes of the Council's appropriations as set forth in this budget.

4. The City Manager shall have the authority to bind and prepay all coverage and to negotiate and execute all documents necessary to obtain the insurance, third party administration services, loss fund stabilization and defense of claims budgeted for in the Liability Insurance Fund. In consultation with the City Attorney, the City Manager and/or City Attorney shall be authorized to represent the City on the board of the Exclusive Risk Management Authority of California and take any and all actions necessary or appropriate to advance the City's interests in connection with risk management services and procuring of insurance coverage.
5. The Director of Finance is hereby authorized to transfer the amounts from one fund to another as indicated in Exhibit A at such time as he/she may determine, giving consideration to the intended purposes for which the transfers are made and available balances in each of the funds.
6. The amounts as reflected in Exhibit B are hereby appropriated for expenditure.
7. Any monies received during FY 2013 as a consequence of a grant application approved by the City Council are hereby appropriated for the purposes for which the grant has been approved. Such appropriation includes authorization for the City Manager to expend such monies and for the Director of Finance to make payments therefore in accordance with the terms and conditions and for the purposes of the grant.
8. The Director of Finance is directed to comply with GASB 31 (Unrealized investment gains and losses) and is authorized to make such entries as are required to the City's financial records. In addition, the Director of Finance is authorized to make such changes to the budget as are required by GASB 31.
9. There are hereby appropriated the following amounts to Reserves and Designations of Fund Balances, which the Director of Finance shall enter upon the records and reflect in the financial statement of the City:

<u>General Fund</u>	<u>FY 2013</u>
<b>Designated for:</b>	
Economic Uncertainty	4,743
Liquidity	5,000
Emergencies	5,000
Contingencies	5,000
<b>Total Designated Fund Balance</b>	<b>19,743</b>
<b>Proposed Use of the Reserve</b>	<b>5,596</b>
<b>Total Reserved and Designated</b>	<b>\$25,339</b>

In addition to the above specified amounts, the balances in each fund that are not otherwise appropriated are hereby appropriated to Contingency Reserves in those funds.

Expenditures from Reserves or Designated Fund Balances shall require the approval of the City Council.

10. The Director of Finance is hereby authorized and directed to distribute the above appropriations, transfers, and reserves to the various accounts of the City in accordance with generally accepted accounting principles and consistent with the purposes and objectives as outlined in the approved budget.
11. Any contract for professional service included in the annual budget that will cost more than \$25,000 shall be executed by the City Manager only upon approval of the contract by the City Council given at a meeting of the City Council.
12. The City Manager is hereby authorized to enter into a revolving loan Credit Agreement with Bank of the West, in a form which is satisfactory to the City Attorney.

IN COUNCIL, HAYWARD, CALIFORNIA June 26, 2012

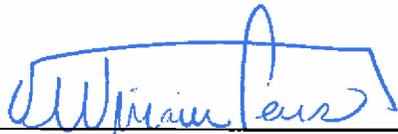
ADOPTED BY THE FOLLOWING VOTE:

AYES: COUNCIL MEMBERS: Zermeño, Quirk, Halliday, Peixoto, Salinas, Henson  
MAYOR: Sweeney

NOES: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: None

ATTEST:   
City Clerk of the City of Hayward

APPROVED AS TO FORM:

  
City Attorney of the City of Hayward

**FY 2013 Fund Transfers To/From**

EXHIBIT A

<b>General Fund Transfers In</b>				
100	9801	215	Cost Allocation From Recycling Fund	(72,573)
100	9801	225	Cost Allocation From CDBG Fund	(44,040)
100	9801	241	Cost Allocation From Low & Mod Fund	(40,531)
100	9801	246	Cost Allocation From Paratransit	(11,132)
100	9801	602	Cost Allocation From StormWater	(90,363)
100	9801	611	Cost Allocation From Sewer Revenue	(418,725)
100	9801	621	Cost Allocation From Water	(824,700)
100	9801	631	Cost Allocation From Airport	(114,181)
100	9801	710	Cost Allocation From Workers Comp	(152,438)
100	9801	711	Cost Allocation From Liability Insurance	(327,546)
100	9801	720	Cost Allocation From Facilities Fund	(108,187)
100	9801	725	Cost Allocation From Tech Services Fund	(131,713)
100	9801	730	Cost Allocation From Equipment Mgmt	(113,170)
100	9804	210	Transfer From Gas Tax Fund	(1,140,000)
100	9835	278	Transfer From Citizens Option Pub	(184,000)
100	9840	273	Transfer-Byrnes Justice Assist Grant	(86,000)
100	9892	870	Misc Transfer From CFD #1 Trustee	(8,000)
<b>Transfers In Total</b>				<b>(3,867,299)</b>

<b>General Fund Transfers Out</b>				
100	9905	410	Transfer To Capital Projects	1,101,000
100	9905	415	Transfer To Police Capital FD	170,000
100	9905	416	Transfer to Fire Capital FD	797,000
100	9909	711	Liability Insurance Allocation	2,330,829
100	9919	420	Capital Transfer To Transp Sys Improve	350,000
100	9921	417	Supplemental To Maintenance Services	10,000
100	9921	726	Supplemental To Tech Rplcmt Fund	209,000
100	9937	320	D/S ABAG 2001-02 (ABAG 33)	96,115
100	9947	320	D/S City Hall Debt Service	2,624,175
100	9967	330	D/S Promissory Note-Fire S Equipment	100,000
100	9992	320	Misc Trsfr To COP	1,665
100	9992	710	Misc Trsfr To Workers Comp Fund	310,000
100	9992	731	Misc Trsfr To Fleet Capital	500,000
<b>Transfers Out Total</b>				<b>8,599,784</b>

<b>Recycling Fund</b>				
215	9901	100	Trsfr Out Cost Allocation to General Fund	72,573
215	9909	711	Trsfr Out Liability Insurance Allocation	12,555
<b>Recycling Fund</b>				<b>85,128</b>

<b>HRLP Revolving Loan Program-Admin</b>				
223	9892	229	Trsfr In Misc Trsfr From FTHBP Fund	(201,597)
223	9909	711	Trsfr Out To Liability Insurance Allocation	6,278
<b>HRLP Revolving Loan Program-Admin</b>				<b>(195,319)</b>

<b>Community Development Block Grant Fund (CDBG)</b>				
225	9901	100	Trsfr Out Cost Allocation to General Fund	44,040
225	9909	711	Trsfr Out To Liability Insurance Allocation	6,277
<b>Com Devel Block Grant Fund (CDBG)</b>				<b>50,317</b>

<b>Small Business Loan Delivery Fund</b>				
227	9909	711	Trsfr Out To Liability Insurance Allocation	3,138
<b>Small Business Loan Delivery Fund</b>				<b>3,138</b>

FY 2013 Fund Transfers To/From

EXHIBIT A

**HRLP Revolving Loan Fund**

229	9992	223	Trsfr Out Misc Trsfr To Hrlp Rvlvg Loan	201,597
<b>HRLP Revolving Loan Fund</b>				<b>201,597</b>

**Housing Authority-Low/Mod HSG**

241	9892	247	Trsfr In From First Time Homebuyer	(602,030)
241	9892	433	Trsfr In From RT 238 Admin	(738,672)
241	9892	470	Trsfr In From Successor Agency	(1,292,172)
241	9901	100	Trsfr Out Cost Alloc To General Fund	40,531
241	9909	711	Trsfr Out To Liability Insurance Fund	9,415
<b>Housing Authority-Low/Mod HSG</b>				<b>(2,582,928)</b>

**Housing Mortgage Bond Fund**

245	9909	711	Trsfr Out To Liability Insurance Allocation	3,138
<b>Housing Mortgage Bond Fund</b>				<b>3,138</b>

**Housing Mortgage Bond Fund**

246	9901	100	Trsfr Out Cost Alloc To General Fund	11,132
246	9909	711	Trsfr Out To Liability Insurance Allocation	3,138
<b>Housing Mortgage Bond Fund</b>				<b>14,270</b>

**Housing Authority-Low/Mod Home Loans**

247	9992	241	Trsfr Out To Housing Authority	602,030
<b>Housing Auth-Low/Mod Home Loans</b>				<b>602,030</b>

**Narcotics Asset Seizure-DOT**

272	9931	415	Trsfr Out To Police Capital	174,000
<b>Narcotics Asset Seizure-DOT</b>				<b>174,000</b>

**Byrnes Justice Assist Grant Fund**

273	9940	100	Trsfr Out Byrnes Justice Assist G	86,000
<b>Byrnes Justice Assist Grant Fund</b>				<b>86,000</b>

**Citizen's Option in for Public Safety Fund**

278	9935	100	Trsfr Out To Gen'l Fr Citizens Opt	184,000
<b>Citizen's Opt in for Public Safety Fund</b>				<b>184,000</b>

**Successor Agency RDA Debt Svc**

312	9817	470	Trsfr In D/S-Tabs RDA Success Agency	(3,368,982)
312	9847	470	Trsfr In D/S-06Tabs Fr RDA Suc Agency	(636,340)
312	9892	470	Trsfr In Misc Trsfr Fr Success Agency	(4,500)
<b>Successor Agency RDA Debt Svc</b>				<b>(4,009,822)</b>

**Certificates of Participation Fund**

320	9837	100	Trsfr In D/S ABAG 2001-02 (ABAG 33)	(96,115)
320	9847	100	Trsfr In D/S City Hall Debt Service	(2,624,175)
320	9892	100	Trsfr In Misc Trsfr From General Fund	(1,665)
<b>Certificates of Participation</b>				<b>(2,721,955)</b>

**Successor Agency-RDA of COH**

470	9917	312	Trsfr Out D/S-Tabs RDA Suc Agcy Dbt Svc	3,368,982
470	9947	312	Trsfr Out D/S-06Tabs RDA Suc Agency	636,340
470	9992	241	Trsfr Out To Housing Authority	1,292,172
470	9992	312	Trsfr Out Misc Trsfr-D/S Tabs Suc Agency	4,500
<b>Successor Agency-RDA of COH</b>				<b>5,301,994</b>

**Stormwater Maint. & Operations Fund**

602	9901	100	Trsfr Out Cost Allocation To Gen Fund	90,363
602	9909	711	Trsfr Out To Liability Insurance Alloc	34,537
<b>Stormwater Maint. &amp; Operations Fund</b>				<b>124,900</b>

**Sewer Revenue Fund**

611	9817	613	Trsfr In D/S ABAG 2001-02 (ABAG XXIV)	(78,846)
611	9837	616	Trsfr In D/S07 Sewer Rev Refund Bds	(367,228)
611	9877	613	Trsfr In D/S CA SWRCB Loan/Sewer	(219,714)
611	9877	613	Trsfr In D/S CA SWRCB Loan/Sewer	(1,363,750)
611	9892	616	Trsfr In Misc Trsfr Fr WWTP Replace	(500)
611	9901	100	Trsfr Out Cost Allocation to Gen Fund	418,725
611	9908	614	Trsfr Out Capital Reserves to Sewer	1,000,000
611	9908	616	Trsfr Out Capital Reserves to WWTP	2,000,000
611	9919	726	Trsfr Out Capital Trsfr to Tech Serv ERP	124,500
611	9932	613	Trsfr Out Connect Fee Tran To Sewer Imp	2,000,000
<b>Sewer Revenue Fund</b>				<b>3,513,187</b>

**Wastewater Revenue & Oper. Fund**

612	9909	711	Trsfr Out To Liability Insurance Allocation	367,747
612	9970	732	Trsfr Out To Fleet Mgmt-Ent Capital	350,000
<b>Wastewater Revenue &amp; Oper. Fund</b>				<b>717,747</b>

**Water Maintenance & Oper. Fund**

621	9817	622	Trsfr In D/S 1996 HPFA Fr Water Imprv	(78,846)
621	9837	622	Trsfr In D/S 04 Water Sys Transfer	(301,309)
621	9892	631	Trsfr In Misc Trsfr From Airport	(189,119)
621	9901	100	Trsfr Out Cost Alloc To General Fund	824,700
621	9909	711	Trsfr Out To Liability Insurance Allocation	292,738
621	9916	623	Trsfr Out Capital Reserves To Water	2,000,000
621	9919	726	Trsfr Out Capital Trsfr to Tech Serv ERP	152,500
<b>Water Maintenance &amp; Oper. Fund</b>				<b>2,700,664</b>

**Airport Operations Fund**

631	9901	100	Trsfr Out Cost Alloc To General Fund	114,181
631	9909	711	Trsfr Out To Liability Insurance Allocation	66,568
631	9916	632	Trsfr Out Cap Reserves To Airport Capital	1,300,000
631	9919	726	Trsfr Out Cap Trsfr to Tech Serv ERP	26,000
631	9992	621	Trsfr Out Misc Trsfr to Water Maintenance	189,119
<b>Airport Operations Fund</b>				<b>1,695,868</b>

**Workers' Compensation Fund**

710	9805	100	Trsfr In From General Fund	(310,000)
710	9901	100	Trsfr Out Cost Allocation To Gen Fund	152,438
710	9909	711	Trsfr Out To Liability Insurance Alloc	6,277
<b>Workers' Compensation Fund</b>				<b>(151,285)</b>

**Risk Management Fund**

711	9809	100	Trsfr In Liab Ins Alloc-General Fund	(2,330,829)
711	9809	215	Trsfr In Liab Ins Alloc-Recycling	(12,555)
711	9809	223	Trsfr In Liab Ins Alloc-HRLP Rev L P	(6,278)
711	9809	225	Trsfr In Liab Ins Alloc-Block Grant	(6,277)
711	9809	227	Trsfr In Liab Ins Alloc-Bus Develop	(3,138)
711	9809	241	Trsfr In Liab Ins Alloc-Low & Mod Hsg	(9,415)

FY 2013 Fund Transfers To/From

EXHIBIT A

711	9809	245	Trsfr In Liab Ins Alloc-Housing Mortg	(3,138)
711	9809	246	Trsfr In Liab Ins Alloc-Meas B2 PRTRNST	(3,138)
711	9809	602	Trsfr In Liab Ins Alloc-Stormwater	(34,537)
711	9809	612	Trsfr In Liab Ins Alloc-WWTP M & O	(367,747)
711	9809	621	Trsfr In Liab Ins Alloc-Water M & O	(292,738)
711	9809	631	Trsfr In Liab Ins Alloc-Airport	(66,568)
711	9809	710	Trsfr In Liab Ins Alloc-Workers Comp	(6,277)
711	9809	720	Trsfr In Liab Ins Alloc-Facilities FD	(31,683)
711	9809	725	Trsfr In Liab Ins Alloc-Tech Services FD	(56,167)
711	9809	730	Trsfr In Liab Ins Alloc-Equip Mgmt	(43,360)
711	9901	100	Trsfr Out Cost Alloc to General Fund	327,546
<b>Risk Management Fund</b>				<b>(2,946,299)</b>

**Facilities Management Fund**

720	9901	100	Trsfr Out Cost Alloc To General Fund	108,187
720	9909	711	Trsfr Out To Liability Insurance Alloc	31,683
720	9919	721	Trsfr Out Cap Proj Trsfr To Fac Cap FD	160,000
<b>Facilities Management Fund</b>				<b>299,870</b>

**Technology Services Fund**

725	9901	100	Trsfr Out Cost Alloc To General Fund	131,713
725	9909	711	Trsfr Out To Liability Insurance Alloc	56,167
<b>Technology Services Fund</b>				<b>187,880</b>

**Fleet Management Fund**

730	9901	100	Trsfr Out Cost Alloc To General Fund	113,170
730	9909	711	Trsfr Out To Liability Insurance Fund	43,360
730	9992	731	Trsfr Out Misc Trsfr to Fleet Mgmt Cap	520,000
<b>Fleet Management Fund</b>				<b>676,530</b>

**Comm. Facility Dist. #1-Trustee Fund**

870	9992	100	Trsfr Out Misc Trsfr To General Fund	8,000
870	9992	871	Trsfr Out To CFD #1 Adm FD	27,000
<b>Comm. Facility Dist. #1-Trustee Fund</b>				<b>35,000</b>

**Comm. Facility Dist. #1 -Adm Fund**

871	9892	870	Trsfr In Misc From CFD #1 Trustee	(27,000)
<b>Comm. Facility Dist. #1 -Adm Fund</b>				<b>(27,000)</b>

**General Fund**

100 123,524,626

**Special Revenue Funds**

213	Recycling Fund	122,500
214	Recycling Fund	40,000
215	Recycling Fund	601,610
223	HRLP Revolving Loan Prog	581,597
225	CDBG	717,747
227	Small Business Loan	34,015
228	Home Loan Fund	255,270
229	Revolving Fund Loan	351,597
231	Small Business Revolving	273,360
245	Housing Mortgage Bond Fund	248,562
246	Paratransit Fund	987,748
261	Park Dedication - Zone A	15,260
262	Park Dedication - Zone B	15,260
263	Park Dedication - Zone C	15,260
264	Park Dedication - Zone D	15,260
265	Park Dedication - Zone E	15,260
270	Downtown Bus Improvement	55,000
272	DOT	174,000
273	Byrne Justice Assistance	86,000
278	Citizen's Option for Public Safety	184,000
818	MD 2	88,230
820	LLD Zone 6	9,725
821	LLD Zone 9	1,815
822	LLD Zone 10	157,445
823	LLD Zone 11	143,658
824	LLD Zone 12	44,915
825	LLD Zone 13	6,295
831	LLD Zone 1	6,780
832	LLD Zone 2	7,775
833	LLD Zone 3	110,845
834	LLD Zone 4	20,815
835	LLD Zone 5	5,195
836	MD 1	35,195
837	LLD Zone 7	164,195
839	LLD Zone 8	8,255

**Special Revenue Fund Total** 5,600,444

**Enterprise Funds**

602	Stormwater	2,685,682
611	Wastewater Revenue	12,396,808
612	Wastewater	10,979,273
621	Water	41,925,300
631	Airport	3,929,263
628	Regional Intertie	17,500

**Enterprise Fund Total** 71,933,826

**Debt Service Funds**

312	SRDA Debt Service	4,012,458
320	Certificate of Participation	2,722,208
529	LID 16 Debt Service	246,063
534	LID 17 Debt Service	37,585
870	CFD #1	823,429

FY 2013 Fund Expenditure Appropriations - Operating Budget

EXHIBIT B

871	CFD #1 Adm Fund	16,158
	<b><i>Debt Service Fund Total</i></b>	<u>7,857,901</u>

**Internal Service Funds**

710	Worker's Compensation	5,873,683
711	Risk Management	2,575,202
720	Facilities	3,525,813
725	Technology Services	4,331,528
730	Fleet	4,563,910
740	Employee Benefits	2,597,408
	<b><i>Internal Service Fund Total</i></b>	<u>23,467,544</u>

REDEVELOPMENT SUCCESSOR AGENCY OF THE CITY OF HAYWARD

RESOLUTION NO. RSA- 12-05

Introduced by Agency Member Zermeño

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HAYWARD, ACTING AS THE GOVERNING BOARD OF THE SUCCESSOR AGENCY FOR THE REDEVELOPMENT AGENCY OF THE CITY OF HAYWARD, APPROVING THE BUDGET OF THE REDEVELOPMENT SUCCESSOR AGENCY OF THE CITY OF HAYWARD AND ADOPTING APPROPRIATIONS FOR FISCAL YEAR 2013

WHEREAS, the City Manager has submitted to the Successor Agency of the Redevelopment Agency (the "Redevelopment Successor Agency") of the City of Hayward estimates of revenue from all sources and estimates of expenditures required for the proper conduct of the activities of the Redevelopment Successor Agency of the City of Hayward for fiscal year 2013; and

WHEREAS, a public hearing was held by the Redevelopment Successor Agency of the City of Hayward, at which time all interested persons were afforded an opportunity to be heard on matters pertaining to the recommended budget.

NOW, THEREFORE, BE IT RESOLVED by the Redevelopment Successor Agency of the City of Hayward that:

1. The budget presented by the City Manager is hereby approved and adopted as the budget of the Redevelopment Successor Agency of the City of Hayward for FY 2013. The budget presented by the City Manager and approved by this resolution appears on pages 115, of the document entitled FY 2013 & FY 2014 Recommended Biennial Operating Budget, which is hereby referred to, incorporated herein, and made a part of this resolution as though set forth in full.
2. Any and all expenditures relating to the objectives described in the budget are hereby approved and authorized and payments therefore may be made by the Finance Director of the City of Hayward.
3. The following amounts are hereby appropriated for expenditure:

4. Except as limited in paragraph 6 of this resolution, the City Manager is authorized without further action from Council to enter into a contract or agreement for any commodity or service included in the annual budget of the Redevelopment Successor Agency.

5. For the purposes of determining whether the City Manager has the authority to execute a contract for a commodity or service pursuant to section 4 above, the City Manager shall have the authority to expend such funds and enter into and execute any and all contracts and documents necessary to carry out the objectives of the Redevelopment Successor Agency's appropriations as set forth in this budget.

6. Any contract for professional service included in the annual budget that will cost more than \$25,000 shall be executed by the City Manager only upon approval of the contract by the Redevelopment Successor Agency Board given at a meeting of the Redevelopment Successor Agency.

HAYWARD, CALIFORNIA June 26, 2012

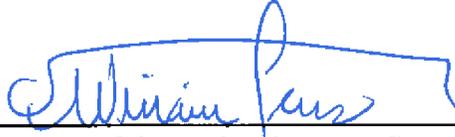
ADOPTED BY THE FOLLOWING VOTE:

AYES: AGENCY MEMBERS: Zermeño, Quirk, Halliday, Peixoto, Salinas, Henson  
CHAIR: Sweeney

NOES: AGENCY MEMBERS: None

ABSTAIN: AGENCY MEMBERS: None

ABSENT: AGENCY MEMBERS: None

ATTEST:   
Secretary of the Redevelopment Successor Agency  
of the City of Hayward

APPROVED AS TO FORM:

  
General Counsel

HOUSING AUTHORITY OF THE CITY OF HAYWARD

RESOLUTION NO. HA 12-02

Introduced by Commissioner Zermeño

RESOLUTION CONFIRMING THE PROPOSED HAYWARD  
HOUSING AUTHORITY BUDGET FOR FISCAL YEAR 2013

WHEREAS, the Executive Director has submitted to the Hayward Housing Authority Board of Directors estimates of revenues from all sources and estimates of expenditures required for the proper conduct of the activities of the Hayward Housing Authority for fiscal year 2013 contained in those documents entitled "FY 2013 & FY 2014 Recommended Biennial Operating Budget" with adjustments to the Recommended Budget as specified in the budget report of June 19, 2012; and

WHEREAS, a public hearing was held by the Housing Authority Board of Directors, on June 19, 2012, at which time all interested persons were afforded an opportunity to be heard on matters pertaining to the budget recommended by the Executive Director; and

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Hayward Housing Authority as follows:

1. That the budget for FY2013 presented by the Executive Director in the document entitled FY 2013 & FY 2014 Recommended Biennial Operating Budget, with adjustments to the Recommended Budget as outlined in the June 19, 2012 budget report, is hereby accepted and confirmed as the budget of the Hayward Housing Authority for FY 2013. Copies of the budget documents and the staff reports presented by the Executive Director are on file in the office of the City Clerk and are hereby referred to, incorporated herein, and made a part of this resolution as though set forth in full.

2. The following amounts are hereby appropriated for expenditure:

<b>Fiscal Year 2013 Expenditure Budget</b>	
Housing Authority Fund (Fund 241)	\$ 128,334
Housing Authority-Home Ownership Loans (Fund 247)	\$ 602,030
<hr/> Total:	<hr/> \$ 730,364

3. The Director of Finance is directed to comply with GASB 31 (Unrealized investment gains and losses) and is authorized to make such entries as are required to the Housing Authority's financial records. In addition, the Director of Finance is authorized to make such changes to the budget as are required by GASB 31.

HAYWARD, CALIFORNIA, June 26, 2012

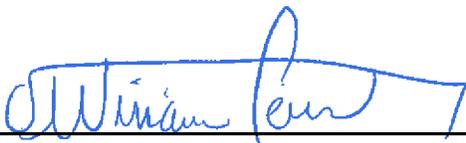
ADOPTED BY THE FOLLOWING VOTE:

AYES: COMMISSION MEMBERS: Zermefio, Quirk, Halliday, Peixoto, Salinas, Henson  
CHAIR: Sweeney

NOES: COMMISSION MEMBERS: None

ABSTAIN: COMMISSION MEMBERS: None

ABSENT: COMMISSION MEMBERS: None

ATTEST:   
Secretary of the Hayward Housing Authority

APPROVED AS TO FORM:

  
General Counsel

HAYWARD CITY COUNCIL

RESOLUTION NO. 12-121

Introduced by Council Member Zermefio

RESOLUTION APPROVING CAPITAL IMPROVEMENT  
PROJECTS FOR FISCAL YEAR 2013

WHEREAS, the City Manager has submitted to the City Council of the City of Hayward estimates of revenues from all sources and estimates of expenditures required for the proper conduct of the activities of the City of Hayward for Fiscal Year 2013 contained in those documents entitled "City of Hayward Fiscal Year 2013 Recommended Budget" and "Ten-Year Capital Improvement Program FY13 – FY22"; and

WHEREAS, a public hearing was held by the City Council of the City of Hayward on June 19, 2012, at which time all interested persons were afforded an opportunity to be heard on matters pertaining to the Capital Improvement Program budget recommended by the City Manager; and

WHEREAS, by Resolution No.12-119, dated June 26, 2012, the City Council adopted the budget and appropriated funds for operating expenses for Fiscal Year 2012.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Hayward as follows:

1. That the Capital Improvement Projects for Fiscal Year 2013, as embodied in the Ten-Year Capital Improvement Program FY13 – FY22, are hereby adopted as the Capital Improvement Program for Fiscal Year 2013. Copies of the budget documents and the staff reports presented by the City Manager are on file in the office of the City Clerk and are hereby referred to, incorporated herein, and made a part of this resolution as though set forth in full.
2. That except as may be otherwise provided, any and all expenditures relating to the objectives described in the Capital Improvement Program budget are hereby approved and authorized and payments therefore may be made by the Director of Finance without further action of Council.
3. That for the purposes of determining whether the City Manager is authorized to execute a contract for a commodity or service pursuant to City Charter section 701 subsection 8, the City Manager shall have the authority to expend such funds and enter into and execute any and all contracts and documents necessary to carry out the objectives of the Council's appropriations as set forth in this Capital Improvement Program budget.

4. The following are hereby approved for expenditure:

**I. CAPITAL PROJECTS EXPENDITURE APPROPRIATIONS**

Gas Tax Fund (210)	6,192,000
Measure B Tax Fund [Local Transportation] (211)	2,140,000
Measure B Tax Fund [Pedestrian & Bicycle] (212)	515,000
Capital Improvement Fund (410)	2,109,000
Street System Improvement Fund (413)	10,300,000
Police Capital Project (415)	300,000
Fire Capital Project (416)	1,044,000
Maintenance Services Capital (417)	10,000
Library and Community Services Capital (418)	700,000
Transportation System Improvement Fund (420)	538,000
Route 238 Fund (430)	24,810,000
Sewer Capital Improvement Fund (613)	18,145,000
Sewer Replacement Fund (614)	2,345,000
Wastewater Treatment Plant Replacement Fund (616)	13,668,000
Water Improvement Fund (622)	9,206,000
Water Replacement Fund (623)	6,753,000
Airport Capital Fund (632)	3,404,000
Facilities Internal Service Fund (721)	416,000
Technology Services Internal Service Fund (726)	1,700,000
Fleet Management General Fund (731)	1,033,000
Fleet Management Enterprise (732)	947,000

**TOTAL: ALL CAPITAL FUNDS 106,275,000**

5. The Director of Finance is hereby authorized to transfer the following amounts from one fund to another as indicated below at such time as she may determine, giving consideration to the intended purposes for which the transfers are made and available balances in each of the funds.

**II. FUND TRANSFERS**

FROM FUND:	TO FUND:	AMOUNT:
Gas Tax (210)	General (100)	1,140,000
Route 238 (430)	Gas Tax (210)	200,000
General (100)	Capital Fund (410)	1,101,000
Gas Tax (210)	Street System Improvements (413)	1,486,000
Route 238 (430)	Street System Improvements (413)	250,000
General (100)	Police Capital Project (415)	170,000
Narcotics Asset Forfeiture (272)	Police Capital Project (415)	174,000

General (100)	Fire Capital Project (416)	797,000
General (100)	Maintenance Services Capital (417)	10,000
General (100)	Transp System Improvement (420)	350,000
Sewer Operations (611)	Sewer Capital (613)	2,000,000
Water System Capital (622)	Sewer Capital (613)	2,000,000
Technology Svcs Operating (725)	Sewer Capital (613)	405,000
Sewer Operations (611)	Sewer Replacement (614)	1,000,000
Sewer Operations (611)	WPCF Replacement (616)	2,000,000
Water Operating (621)	Water System Replacement (623)	2,000,000
Water System Capital (622)	Water System Replacement (623)	500,000
Airport Operations (631)	Airport Capital (632)	1,300,000
Facilities Operating (720)	Facilities Capital (721)	160,000
General (100)	Tech Svcs Capital (726)	209,000
Capital Fund (410)	Tech Svcs Capital (726)	320,000
Sewer Operations (611)	Tech Svcs Capital (726)	124,500
Water Operating (621)	Tech Svcs Capital (726)	152,500
Airport Operating (631)	Tech Svcs Capital (726)	26,000
General (100)	Fleet Capital (731)	500,000
Fleet Operating (730)	Fleet Capital (731)	520,000
Stormwater Operating (602)	Fleet Management Enterprise (732)	85,000
Sewer Operating (612)	Fleet Management Enterprise (732)	590,000
Water Operating (621)	Fleet Management Enterprise (732)	286,000
Airport Operations (631)	Fleet Management Enterprise (732)	71,000

In order to provide for completion of work on projects previously authorized but not completed as of June 30, 2011, in addition to the above appropriations for capital expenditures, appropriation balances remaining as of June 30, 2012, for capital projects previously authorized but uncompleted, are hereby appropriated for expenditure in fiscal year 2013.

6. Any monies received during Fiscal Year 2013 as a consequence of a grant application approved by the City Council are hereby appropriated for the purposes for which the grant has been approved. Such appropriation includes authorization for the City Manager to expend such monies and for the Finance Director to make payments therefore in accordance with the terms and conditions and for the purposes of the grant.

7. The Director of Finance is hereby authorized and directed to distribute the above appropriations to the various accounts of the City in accordance with generally accepted accounting practices and consistent with the purposes and objectives as outlined in the approved budget.

8. The budget for capital projects for Fiscal Year 2013, as contained in the document entitled "Ten-Year Capital Improvement Program FY13 – FY22," is hereby approved.

9. Any contract for professional service included in the annual budget that will cost more than \$25,000 shall be executed by the City Manager only upon approval of the contract by the City

Council given at a meeting of the City Council.

IN COUNCIL, HAYWARD, CALIFORNIA June 26, 2012

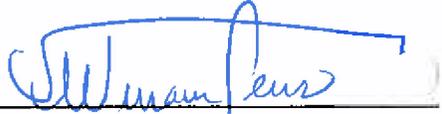
ADOPTED BY THE FOLLOWING VOTE:

AYES: COUNCIL MEMBERS: Zermeño, Quirk, Halliday, Peixoto, Salinas, Henson  
MAYOR: Sweeney

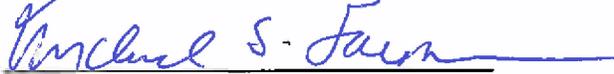
NOES: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: None

ATTEST:   
City Clerk of the City of Hayward

APPROVED AS TO FORM:

  
City Attorney of the City of Hayward

HAYWARD CITY COUNCIL

RESOLUTION NO. 12-120

Introduced by Council Member Zermeño

RESOLUTION ESTABLISHING THE APPROPRIATIONS  
LIMIT FOR FISCAL YEAR 2013

WHEREAS, on November 6, 1979, the citizens of the State of California approved Proposition 4, which added Article XIII B to the Constitution of the State of California to place various limitations on the fiscal powers of State and local government; and

WHEREAS, on June 5, 1990, the citizens of the State of California approved Proposition 111, which provided new Proposition 111 adjustment formulas; and

WHEREAS, Senate Bill 1352, enacted by the Legislature of the State of California, provides for the implementation of Article XIII by defining various terms in this article; and

WHEREAS, pursuant to the requirements of Senate Bill 1352, the City Council, on June 19, 2012 adopted a Resolution that gave notice, as required by law, that the City Council would establish the City of Hayward appropriations limit for FY 2013 by a Resolution of the City Council on June 26, 2012.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Hayward adopt a Resolution establishing the appropriations limit at \$226,378,611 for FY 2013 pursuant to Article XIII B of the Constitution of the State of California based on the calculations for the appropriations limit.

BE IT FURTHER RESOLVED, that in accordance with the requirements of State law regarding the appropriations limit, the annual adjustment factors for 2013 shall be the City of Hayward population growth and the California per capita income factor.

IN COUNCIL, HAYWARD, CALIFORNIA June 26, 2012

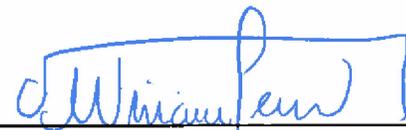
ADOPTED BY THE FOLLOWING VOTE:

AYES: COUNCIL MEMBERS: Zermeño, Quirk, Halliday, Peixoto, Salinas, Henson  
MAYOR: Sweeney

NOES: COUNCIL MEMBERS: None

ABSTAIN: COUNCIL MEMBERS: None

ABSENT: COUNCIL MEMBERS: None

ATTEST:   
City Clerk of the City of Hayward

APPROVED AS TO FORM:

  
City Attorney of the City of Hayward

# Glossary & Acronyms

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## Glossary and Acronyms

**2-1-1:** 2-1-1 is a free, non-emergency, confidential, 3-digit phone number and service that provides easy access to housing information, and critical health and human services. 2-1-1 operates 24 hours a day, 7 days a week with multi-lingual capabilities.

**Account Balance:** Total dollars remaining in an account after current revenues are added and current expenditures are subtracted.

**(ACTA) Alameda County Transportation Authority:** The agency that administers the Alameda County transportation sales tax program.

**(ACTIA) Alameda County Transportation Improvement Authority:** The agency that administers the re-authorized Alameda County transportation sales tax program.

**Activity:** An accounting entity created to capture the revenues and expenses connected with a specific unit of work or service responsibility.

**(ADA) American Disabilities Act:** The Americans with Disabilities Act gives civil rights protections to individuals with disabilities similar to those provided to individuals on the basis of race, color, sex, national origin, age, and religion. It guarantees equal opportunity for individuals with disabilities in public accommodations, employment, transportation, State and local government services, and telecommunications.

**(ALS) Advanced Life Support:** implies that an emergency medical technician (EMT) is capable of performing advanced life support skills as either an EMT-A (Advanced), EMT-I (Intermediate) or an EMT-P (Paramedic), commonly referred to simply as a paramedic or medic. Also known as (FRALS) First Responder Advanced Life Support.

**Appropriation:** An authorization granted by the City Council to make expenditures and to incur obligations for specific purposes.

**(ARRA) American Recovery and Reinvestment Act:** On Feb. 13, 2009, Congress passed the American Recovery and Reinvestment Act of 2009. It was signed into law four days later. As a direct response to the economic crisis, the Recovery Act has three immediate goals: Create new jobs and save existing ones; Spur economic activity and invest in long-term growth; Foster unprecedented levels of accountability and transparency in government spending.

**Assessed Valuation:** A dollar value placed on real estate or other property by Alameda County as a basis for levying property taxes.

**Audit:** A review of the City's accounts by an independent accounting firm to verify that the City's financial statements accurately reflect the City's financial position.

**Balanced Budget:** The budget for a fund is balanced when total budgeted resources, including revenues, transfers in from other funds, and unallocated fund balance from previous years meet or exceed total budgeted use of resources, including expenditures and transfers out to other funds.

**(BALIS) - Bay Area Library Information System:** organization of public libraries created to enhance local library and information services through cooperative resource sharing. It is one of fifteen such cooperatives in California which are helping their members share the resources to better serve library users. The BALIS service area covers three counties: Alameda, Contra Costa and San Francisco, with a combined population of approximately three million.

**(BART) Bay Area Rapid Transit:** providing train service throughout the San Francisco metropolitan area including the East Bay.

**Base Budget:** Estimate of the funding level required to continue existing service levels during the next fiscal year, including the deletion of current year funding for one-time activities and additions necessary to meet current expenditure patterns and to provide for anticipated inflationary cost increases.

**(BAAQMD) Bay Area Air Quality Management District:** Agency which sponsors programs and regulates industry and employers to promote clean air.

**(BIA) Business Improvement District:** is a public-private partnership in which businesses in a defined area pay an additional tax or fee in order to fund improvements within the district's boundaries. Also known as (DBI) Downtown Business Improvement.

**Bond:** Capital raised by issuing a written promise to pay a specified sum of money, called the face value or principal amount, with interest at predetermined intervals.

**Budget:** A comprehensive financial plan of operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

**(CAD/RMS) Public Safety Computer Aided Dispatch/Records Management System:** This system provides support for public safety dispatch and the management of the related records and reports that results from police and fire responses

**(CALEA) Commission on Accreditation for Law Enforcement Agencies:** It was created in 1979 as a credentialing authority through the joint efforts of law enforcement's major executive

## Glossary and Acronyms

associations: International Association of Chiefs of Police (IACP); National Organization of Black Law Enforcement Executives (NOBLE); National Sheriffs' Association (NSA); and the Police Executive Research Forum (PERF). The purpose of CALEA's Accreditation Programs is to improve the delivery of public safety services, primarily by maintaining a body of standards, developed by public safety practitioners, covering a wide range of up-to-date public safety initiatives; establishing and administering an accreditation process; and recognizing professional excellence.

**(CalPERS) California Public Employees' Retirement Systems:** The retirement system, administered by the State of California, to which all permanent City employees belong.

**Capital Acquisitions:** Items of a permanent or semi-permanent nature that cost in excess of \$5,000.

**Capital Improvements:** A permanent major addition to the City's real property assets including the design, construction, purchase, or major renovation of land, buildings, or facilities. Examples are the installation or repair of new or existing streets, traffic signals, sewer lines, roads, and parks.

**(CDBG) Community Development Block Grant:** Federal funding that allows communities to create flexible, locally designed comprehensive community development strategies to enable them to develop viable urban communities (Title I, Housing and Community Development Act of 1974).

**(CIP) Capital Improvement Program:** An ongoing plan of single and multiple year capital expenditures, which is updated annually.

**(COPs) Certificates of Participation:** A lending agreement secured by a lease on the acquired asset or other City assets

**(CPI) Consumer Price Index:** An indicator of inflation, used in some salary-increase or other calculations.

**Debt Service:** The payment of interest and principal on borrowed funds.

**Deficit:** The result of an excess of expenditures over resources.

**Department:** A major administrative division of the City with overall management responsibility for an operation or a group of related operations within a functional area.

**Designated Reserve:** Funds specifically appropriated and set aside for anticipated expenditure requirements which are uncertain.

**Division:** An organizational sub-unit of a department which encompasses a substantial portion of the duties assigned to a department.

**Eden I & R (Information and Referral):** For over 34 years, Eden I & R has been successfully fulfilling its mission of "*linking people and resources*" by consistently and creatively responding to the community's changing needs. The agency's services are the results of collaborations that depend on the work of hundreds of community-based organizations. Because no other centralized source for health, housing, and human services information exists anywhere else in Alameda County, Eden I&R has become a critical resource for thousands of at-risk individuals, such as youth, non-English speakers, the economically disadvantaged, people living with HIV/AIDS, domestic violence survivors, the elderly, disabled, the homeless, and human service agencies seeking services or housing for their clients.

**Employee Services:** An expenditure category used to account for the salaries, overtime, and benefits for City employees.

**Encumbrance:** A commitment of funds for goods or services for which the expenditure has not yet occurred.

**Enterprise Fund:** A fund established to finance and account for the acquisition, operation, and maintenance of governmental facilities and services that are entirely or predominantly self-supported by user charges. In Hayward, examples of enterprise funds are those for water, sewer, and the airport.

**(EOC) Emergency Operations Center:** A centralized location where individuals responsible for responding to a large-scale emergency can have immediate communication with each other and with City management for the purpose of enhancing coordination in exercising direction and control of emergency response and recovery efforts.

**(ERAF) Educational Revenue Augmentation Fund:** In 1992, the State of California found itself in a serious deficit position. To meet its obligations to fund education at specified levels under Proposition 98, the state enacted legislation that shifted partial financial responsibility for funding education to local government (cities, counties, and special districts). The state did this by instructing county auditors to shift the allocation of local property tax revenues from local government to "educational revenue augmentation funds" (ERAFs), directing that specified amounts of city, county and other local agency property taxes be deposited into these funds to support schools.

**(ERP) Enterprise Resource Planning:** It is an integrated computer-based system used to manage internal and external resources including tangible assets, financial resources, materials, and human resources. It is a software architecture

## Glossary and Acronyms

whose purpose is to facilitate the flow of information between all business functions inside the boundaries of the organization and manage the connections to outside stakeholders. Built on a centralized database and normally utilizing a common computing platform, ERP systems consolidate all business operations into a uniform and enterprise wide system environment

**(ESG) Emergency Shelter Grant:** The Emergency Shelter Grants program provides homeless persons with basic shelter and essential supportive services. It can assist with the operational costs of the shelter facility, and for the administration of the grant. ESG also provides short-term homeless prevention assistance to persons at imminent risk of losing their own housing due to eviction, foreclosure, or utility shutoffs. The City of Hayward does not receive a direct annual allocation of ESG funds.

**Expenditure:** The amount of cash paid or to be paid for services rendered, goods received or an asset purchased.

**(FB) Fund Balance:** The total dollars remaining in a fund after current expenditures for operations and capital improvements are subtracted.

**(FD) Fund:** A separate, independent accounting entity used to set forth the financial position of results of operations related to the specific purpose for which the fund was created. Examples of funds used in the City of Hayward are the General Fund, the Community Development Block Grant Fund, and the Airport Operations Fund.

**Franchise Fee:** State statutes provide cities with the authority to impose fees on privately owned utility and other companies for the privilege of using city owned rights-of-way. The franchise fee is negotiated between the City and the utility.

For the City of Hayward, franchise fees are charged to the following: Waste Management of Alameda County (WMAC) (collection and disposal of residential and commercial waste), Pacific Gas & Electric Company (PG&E) (distribution of electric power and natural gas), and Comcast Cable (cable television provider).

The City Of Hayward owns and operates its own water distribution and wastewater collection and treatment systems, in which it charges a franchise fee to the utility funds, as authorized by State law.

**(FTE) Full-time Equivalent:** The decimal equivalent of a position converted to a full-time basis. For example, one person working half time would count as 0.5 FTE; one person working full-time would count as 1.0 FTE.

**(FY) Fiscal Year:** The twelve-month period to which the annual budget applies. In Hayward, this period of time is July 1 through June 30.

**Gann Limit:** State of California legislation that limits a City's appropriations growth rate to changes in population and either the change in California per capita income or the change in the local assessment roll due to non-residential new construction.

**(GASB) Governmental Accounting Standards Board:** This is the organization that establishes generally accepted accounting principles for state and local governments.

**(GF) General Fund:** The City's principal operating fund, which is supported by general taxes and fees and which can be used for any legal government purpose.

**(GIS) Geographic Information System:** It is any system that captures, stores, analyzes, manages, and presents data that are linked to a location. In the simplest terms, GIS is the merging of cartography and database technology. GIS systems are used in cartography, remote sensing, land surveying, utility management, photogrammetric, geography, urban planning, emergency management, navigation, and localized search engines.

**Grant:** A contribution by a government or other organization to support a particular function or project. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed the recipient.

**(HA) Housing Authority:** Housing Authority provides affordable housing opportunities through a variety of mechanisms and programs. Among the powers, duties and functions of the Housing Authority are the ability to acquire, construct, finance, operate, rehabilitate, refinance, or development affordable housing.

**(HARD) Hayward Area Recreation and Park District:** The Hayward Area Recreation & Park District is an independent special use district providing park and recreation services for over 250,000 residents living within a 64 square-mile area which includes the City of Hayward, Castro Valley, San Lorenzo and the unincorporated Ashland, Cherryland and Fairview districts.

**(HODAG) Rental Housing Development Grant:** The Housing Development Action Grant program has been defunct since 1989. However, between 1983 and 1989, these funds were used to establish rent-stabilized housing for low income-eligible tenant households.

**(HOME) HOME Investment Partnerships Program:** HOME provides formula grants to States and localities that communities use-often in partnership with local nonprofit

## Glossary and Acronyms

groups-to fund a wide range of activities that build, buy, and/or rehabilitate affordable housing for rent or homeownership or provide direct rental assistance to low-income people.

**(HRLP) Housing Rehabilitation Loan Program:** Through this CDBG-funded, City-operated program, grants and deferred, below-market-rate loans are made to eligible households to maintain their housing, by improving accessibility, correcting code violations, and making health and safety related repairs.

**(HUD) Housing and Urban Development:** Department of Housing and Urban Development: the United States federal department that administers federal programs dealing with better housing and urban renewal; created in 1965

**(HUSD) Hayward Unified School District:** The Hayward Unified School District is comprised of 23 Elementary schools, 5 Middle schools, 3 High schools, an Alternative High School, English Language Center, Adult Education Center, and childcare centers for pre-school children. They have over 20,000 students in grades K-12 who interact with teachers in Hayward Unified's classrooms each day who bring with them diverse cultures, heritages, languages, and economic conditions.

**Interdepartmental Charges and Credits:** A mechanism through which one program may bill another program (charges) and be reimbursed (credits) for the cost of various services provided. Interdepartmental charges and credits are based on the actual, direct costs of the service provided. They function as cost allocation tools, allowing the financial reports to more accurately reflect the real cost of individual programs.

**Infrastructure:** Facilities on which the continuance and growth of the community depend on, such as roads, sidewalks, parks, public buildings, etc.

**Inter-fund Transfers:** The movement of money from one fund to another for costs associated with liability insurance, worker's compensation, and cost allocation. Most transfers are made on a quarterly basis.

**(ISF) Internal Service Fund:** A fund that is used to finance and account for goods and /or services provided by one City department to other City departments on a cost-reimbursement basis. These include the Worker's Compensation Insurance, Liability Insurance, and Equipment Management funds.

**(KHCG) Keep Hayward Clean and Green:** The KHCG Task Force was formed by the City Council to assist Council and City staff in addressing issues that impact community

appearance. The Task Force currently has 20 members, including a liaison from the Hayward Youth Commission. Members will get involved with clean-up efforts, encourage involvement by other community members, and assist the City in improving policies and procedures to support the overall KHCG effort.

**(LLD) Landscape and Lighting District:** A 1972 State of California Act: Landscaping and Lighting District is a flexible tool used by local government agencies to pay for landscaping, lighting and other improvements and services in public areas. As a form of benefit assessment, it is based on the concept of assessing only those properties that benefit from improvements financed, either directly or indirectly through increased property values. Because it is considered a benefit assessment, a 1972 Act assessment is not subject to Proposition 13 limitations.

**(L & M) Low and Moderate Housing Program:** The Low and Moderate Housing Fund provides housing assistance within and outside of the Redevelopment Area. Eligible activities include: assistance to first-time homebuyers; rehabilitation of single family and multifamily residences; gap financing for affordable housing; and acquisition, demolition, and new construction of rental or ownership housing.

**(MD) Maintenance District:** Maintenance Districts are formed for the payment, in whole or in part, of the costs and expenses of maintaining and operating public improvements which are local in nature and which specially benefit the lots or parcels assessed. It is intended that the costs and expenses of maintaining and operating such public improvements shall be payable from annual benefit assessments apportioned among the lots or parcels of property within the established maintenance district, the nature and formula.

**Maintenance and Utilities:** An expenditure category used to account for costs related to the repair and maintenance of equipment, buildings, and grounds that are not performed by City employees. This category also includes utility charges for some departments.

**(MHR) Minor Home Repair:** The Minor Home Repair Program provides grants for low-income Hayward homeowners, including seniors and people with disabilities, to make accessibility modifications, correct code violations and health and safety related repairs. The program emphasizes energy-efficient options and environmentally-friendly materials.

**(MOU) Memorandum of Understanding:** The documented agreements resulting from labor negotiations between the City of Hayward and its bargaining units.

**Non-recurring Costs:** One-time activities for which the expenditure should be budgeted only in the fiscal year in which the activity is undertaken.

## Glossary and Acronyms

**Object:** A term used in the expenditure classification to distinguish the article purchased or services obtained, for example, salaries, utility costs, or office supplies.

**(OPEB) Other Post Employment Benefits:** Post-employment benefits are those benefits other than pension benefits, including post-employment healthcare (retiree medical) and other non-pension benefits.

**Operating Budget:** Annual appropriation of funds to support ongoing program costs, including employee services, maintenance, supplies, and equipment.

**Ordinance:** A formal legislative enactment by the City Council, which has the full force and effect of law within the City boundaries unless it is in conflict with any higher form of law, such as a state statute or constitutional provision.

**Overhead:** Charges to various funds to cover the cost of administrative services, rent, custodial services, etc.

**(PEG) Public/Educational/Government service:** The availability of a cable or state franchise holder's system for public, educational, or governmental use by various agencies, institutions, organizations, groups, and individuals, including the City and its designated access providers, to acquire, create, and distribute programming not under a state franchise holder's editorial control.

**(PG&E) Pacific Gas and Electric:** Pacific Gas and Electric Company, incorporated in California in 1905, is one of the largest combination natural gas and electric utilities in the United States. Based in San Francisco, the company is a subsidiary of PG&E Corporation. The company provides natural gas and electric service to approximately 15 million people throughout a 70,000-square-mile service area in northern and central California. Pacific Gas and Electric Company and other utilities in the state are regulated by the California Public Utilities Commission. The CPUC was created by the state Legislature in 1911.

**Program:** An activity or group of activities that is an organizational subunit of a department, and is directed toward providing a particular service or support function. Each City department may be responsible for a number of programs.

**Property Tax:** Property tax is an ad valorem (value-based) tax imposed on real property and tangible personal property within the City's jurisdiction.

The largest element of property tax includes secured or real property. For most of us, real property is our house and the land on which the house was built. Property Tax is determined by two factors: the assessed value of the

property and the tax rate for the area in which the property is located.

The two factors are controlled through the provisions of Proposition 13. The other element of property tax includes non-secured (or personal property), which is tangible property, such as machinery.

Business owners who have a taxable personal property cost of \$100,000 or more are required to submit a Business Property Statement annually. Similarly, owners of aircraft and boats are required to file a Vessel Property Statement.

**Proprietary Fund:** A term also used to describe enterprise funds or those funds used to account for City operations that are financed and operated like private business enterprises, i.e., facilities and services owned by the City.

**(RDA) Redevelopment Agency:** The Redevelopment Agency is an independent body responsible for developing and implementing redevelopment projects in the Hayward Redevelopment area. The Agency Board is comprised of the City Council. The fund supports expenditures related to the development and implementation of redevelopment projects in Hayward.

**Reserved Fund Balance:** Accounts used to record a portion of the fund balance as legally segregated for a specific use or not available for appropriation.

FY2013 & FY2014 will use new reserve definitions and the current Designation will be titled Committed, Assigned or Unassigned.

**Resolution:** A special order by the City Council that requires less legal formality than an ordinance in terms of public notice prior to approval.

**Resources:** Total amount available for appropriation, including estimated revenues, beginning fund balances, and fund transfers.

**Revenue:** Income received during the fiscal year from taxes, fees, permits, franchises, interest, and intergovernmental sources.

**(RPTT) Real Property Transfer Tax:** RPTT is levied when real property is sold, based on the sale price. It is typically paid by the buyer, but can be paid by the seller or a combination of the two. The City Council has the authority to set a real property transfer tax as a general tax. In FY 1992-93, the City increased its real property transfer tax to \$4.50 per thousand dollars, based on the full purchase price of residential, commercial, and industrial property transfers.

When combined with the \$1.10 documentary stamp tax levied by Alameda County, the total rate applied to property sales in Hayward is \$5.60 per thousand dollars.

## Glossary and Acronyms

Real Property Transfer Tax is a volatile revenue source; based solely on the frequency and magnitude of local real estate transactions. As real estate transactions increase, so does this revenue source, assuming sales prices remain stable or increase.

**Salaries and Benefits:** A budget category that accounts for salaries of employees, overtime, and employee benefits, such as retire and medical premiums.

**Sales Tax:** Sales Tax is an excise tax imposed on retailers for the privilege of selling tangible personal property.

**Special Revenue Fund:** A fund used to account for revenue sources that are restricted by law or administrative action to expenditures for specified purposes. Examples of Hayward special revenue funds are the Small Business Economic Development Loan, Recycling, and Local Law Enforcement Block Grant funds.

**Structural Deficit:** The permanent financial gap that results when, discounting economic cycles, ongoing revenues do not match or keep pace with ongoing expenditures.

**Supplies and Services:** An expenditure category used to account for all departmental expenses except for personnel, maintenance, utilities, and capital costs.

**(TOT) Transient Occupancy Tax:** A tax imposed on travelers who stay in temporary lodging facilities within the City.

**Undesignated Fund Balance:** Accounts used to record a portion of the fund balance not legally segregated for a specific use and, therefore available for appropriation.

**Use Tax:** Use Tax is an excise tax imposed on a person for the storage, use, or other consumption of tangible personal property purchased from any retailer.

**(UUT) Utility Users Tax:** The UUT may be imposed by a city on the consumption of utility services, including (but not limited to) electricity, gas, water, sewer, telephone (including cell phone and long distance), sanitation and cable television. The rate of the tax and the use of its revenues are determined by the local agency. A UUT may be imposed as a special tax, earmarked for a specific purpose, or a general tax to be used for a variety of municipal service needs at the discretion of the city council. The tax is levied by the city, collected by the utility as a part of its regular billing procedure, and then remitted to the city.

**(VLF) Vehicle License Fee:** The “true” VLF component is a tax on the ownership of a registered vehicle in place of taxing vehicles as personal property. The in-lieu tax is

calculated based on individual vehicles’ market value and depreciation rate.