



SUBJECT: Fourth Budget Study Session and Adoption of the Fiscal Year 2012-2013 Budget EXHIBITS: Resolution and additional exhibits are list under the Analysis Section of the Report	Report No. 5265
	For Agenda of: June 12, 2012
	Department: Finance
	Originator: LaRae Brown <i>LR</i>
Approved: <i>MR</i>	
Budget Action? Yes: <input type="checkbox"/> No: <input checked="" type="checkbox"/> Finance Review: _____	

REPORT TYPE: ACTION <input checked="" type="checkbox"/> INFORMATION _____
ITEM TYPE: CONSENT _____ PUBLIC HEARING _____ OLD BUSINESS <input checked="" type="checkbox"/> NEW BUSINESS _____

RECOMMENDATION:

Staff recommends that the City Council adopt a Resolution approving the Fiscal Year 2012-2013 Budget

BACKGROUND:

This is the fourth informational study session for the Fiscal Year 2012-2013 Proposed Budget.

The first budget study session was held on April 24, 2012, and an overall review of the budget development process and budget assumptions were discussed. The following items were presented:

- Attachment A: Fund Balance History / Projection: General Fund and Special Revenue Funds
- Attachment B: Fund Balance History / Projection: Enterprise and Internal Service Funds
- Attachment C: General Fund Projected Revenues and Expenditures
- Attachment D: General Fund Assumptions
- Attachment E: General Fund Detailed Revenues
- Attachment F: General Fund Detailed Expenditures
- Attachment G: Operating Transfers
- Attachment H: Debt Schedule
- Attachment I: General Fund: Fiscal Year End Fund Balance
- Attachment J: Position Allocation (By Department)

The second budget study session was held on May 08, 2012, and additional information for items discussed at the April 24, 2012 was presented. In addition, the following documents were distributed:

- Attachment D-1: General Fund Expenditures Not Included in the Budget
- Attachment K: All Funds: Revenues and Expenditures

Line Item Expenditure Detail by Department for the General Fund and Other Funds

Attachment L: City Council
Attachment M: City Administration
Attachment N: Community Development
Attachment O: Finance Department
Attachment P: Fire Department
Attachment Q: Parks
Attachment R: Public Works
Attachment S: Recreation

The third budget study session was held on May 22, 2012, and additional information for items discussed at the May 08, 2012 was presented. In addition, the following documents were distributed:

Attachment D-1A: General Fund Expenditures Not Included in the Budget
Attachment T: ADA Compliance List and Projected Construction Costs
Attachment U: Salary Schedules
Attachment V: Property Tax Allocation
Attachment W: Sales Tax Allocation
Attachment X: Contract Vendors

Additional information for items presented at the May 22, 2012 is listed below:

General Information

1) Educational Revenue Augmentation Fund (ERAF): What is ERAF?

Answer:

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.

The state has provided some funding to local governments that it considers mitigation of ERAF. However, the vast majority of these funds are earmarked for particular purposes. Considering all state subventions that the Legislative Analyst defines as "ERAF mitigation," the net ERAF impact on cities is over \$900 million.

As a part of the budget agreement that put Proposition 1A of 2004 on the ballot to protect city revenues from additional shifts and state takeaways, cities counties and special districts agreed to contribute an additional \$1.3 billion per year in FY04-05 and FY05-06. Although these ERAF III shifts ended in FY06-07, the original ongoing shifts that began in 1992-94, have not been reduced. Proposition 1A, which passed by an unprecedented 84% yes vote, constitutionally protects major city revenues from additional shifts to the state, and strengthens local government's ability to get reimbursement for unfunded mandates. However, it did not provide local governments with any new revenue nor reduce or alter the ERAF I and II shifts.

The ERAF takeaways have impacted California, the quality of life, and the attractiveness of local communities to business. City residents have experienced the following consequences of the ERAF shift:

- Cuts in human services, including parks, libraries and other community services
- Deferred maintenance on the public's investment in its infrastructure
- Greater pressure for increases in local taxes, fees and assessments

- 2) Security Deposits: What happens to security deposits for City Buildings?

Answer:

After inspection of the facility, the security deposit is returned to the renter.

- 3) Security Deposits: Who does the after event or rental inspection?

Answer:

Staff working a weekend event inspects the facility before and after the event for damage. During the weekday, facilities are checked during set up and breakdown of the facility.

- 4) Regarding the \$18,000 Library HVAC upgrade, which is part of the Sieman's contract, please remind us how the General Fund will be made whole and how long that will take.

Answer:

The HVAC upgrade at the Library is not part of the Sieman's contract. The existing Direct Digital Control system and the Graphical User Interface software has been experiencing internal failures. Staff has tried several times to resolve the issues but intermittent software problems continue. The entire system has been discontinued by Johnson Controls and they no longer will provide support. The only option available is to remove the existing N30 controller and replace with a new web based server. If the current controls fail, the Library's heating and ventilation system will be out of operation.

- 5) Defunded janitor contract \$10,000. How will this be paid?

Answer:

The janitor contract was not defunded. The janitor contract was removed from the "General Fund / Expenditures Not Included in the Budget" Attachment D-1 at the May 08, 2012 budget study session. When the budget was developed, Public Works did not allocate the janitor services provided at the Sanitation Plant to the Sanitation Fund. That was corrected and the entire janitorial contract is in the budget.

- 6) Does the City still pay over \$240,000 for dispatch services, or is some of this part of the Sheriff's contract?

Answer:

Dispatch services are not a part of the Sheriff's Law Enforcement Contract. The City does pay \$240,000 for dispatch services, as shown on Attachment X.

- 7) How will \$75,000 Economic Development be employed?

Answer:

The City will seek and pursue business opportunities and work with the business community to develop an economic development plan.

- 8) Is final vacation leave pay (20% leave accrual) \$259,572 new?

Answer:

On June 30, 2010, the unfunded leave accrual in the General Fund was \$1,296,862. Last fiscal year Council agreed to fund this liability over the next five years at \$259,572 each fiscal year. When this fiscal year end is closed, we will again calculate the unfunded leave accrual liability and if adjustments are required, we will bring those recommendations back to Council for approval.

- 9) Senior wing partition door replacement - est. \$45,000- need? Source payment?

Answer:

The General Fund would be the source for payment.

- 10) How urgent is Highline Canal? \$30,000 concrete repairs

Answer:

The Highline and Cowan Canals are the two major arteries that carry storm water from the City's streets, culverts, and creeks to the San Francisco Bay. The canals are approximately one mile long, and both canals are in constant need of annual maintenance and repairs. In prior years, the City has spent approximately \$40,000 to \$50,000 per year on the maintenance and repairs of the concrete walls. Due to budget constraints last year, no repairs were done. This year we are proposing to make repairs in only the Highline Canal. Next year, we would propose to make such repairs in the Cowan Canal. If a section of wall in either canal were to fail, especially during a heavy rain, it is likely the flow of storm water would be sufficiently impeded, cresting, and flooding surrounding areas, and the City would be liable for such damages.

Employee Positions

- 1) Vacant Positions: Confirm how many and which vacant positions are funded.

Answer:

The following vacant positions are included in the budget:

Finance (2 Positions): Finance System Analyst II and Senior Accounting Technician

Recreation (1 Position): Office Assistant I

Fire (1 Position): Firefighter

- 2) Finance: When will Finance be fully staffed, how soon can they fill their vacancies?

Answer:

Human Resources is evaluating the workload and task assignments, and developing job descriptions, in order to do an overview of the entire department for possible re-organization. This task should be completed in the next few months.

- 3) Fire: Should the budget for the Fire Chief now be reduced, in accord with the likelihood that the City will share a chief with three other cities rather than one?

Answer:

The projection at this time is that the entire Fire personnel budget will be utilized.

- 4) Community Development: The Staff report of 5/22 states that the City employs a 50% project manager for housing. Has the City considered reducing this in light of the very limited housing being built. Can this be an as -needed contract position paid for by the applicant?

Answer:

This position is only used as needed, and is working on the RDA Successor Agency real property issues, Dolores Lia, and the resale and outstanding Low and Moderate Income Homebuyer Loans.

- 5) City Administration: How were the close to \$200,000 designated last year for an Asst. City Manager spent? Same question about any other budgeted but not filled positions in 2011-2012 Budget.

Answer:

Over the past few years, the funding for the Assistant City Manager position has been utilized to pay for various studies, and consultants including Human Resources, Workers Compensation, Fleet Management Re-Organization, Public Works Re-Organization, Employee Negotiations, and Police and Fire Consolidation work.

When year end is closed and all actual revenues and expenditures are recorded at each Fund Level, a report is brought back to the City Council requesting approval to do one final budget adjustment, in order to match the actual revenues and expenditures that took place in that fiscal year. If there is a variance, (actual revenues exceeded actual expenditures, or actual expenditures exceed actual revenues) those amounts are either added to or taken from actual "Fund Balance"

Departmental Information

- 1) Overtime - breakdown by department.

Answer:

All Departmental line item expenditures including overtime are shown on Attachments L through S.

Department	Overtime Budget All Funds
City Administration	894
Community Development	1,267
Finance	4,728
Fire	596,070
Parks	4,318
Public Works	93,446
Recreation	671
GRAND TOTAL	701,394

- 2) Recreation: Marian Kong - daily academic support \$33,733 - Do we collect fees.

Answer:

Daily academic support is provided Monday through Friday from 3:00pm through 6:00pm. Fees are charged and vary depending on how many days a week a person participates and the number of weeks each month.

- 3) Recreation: Revenues - no detail - only 2 accounts 340740 and 330520.

Answer:

Rent and Concessions (account 330520) is used to record actual building and park rental revenue

Registration (account 340740) is used to record actual class registration fees

The Recreation Fund (1215) has a budget in the following four revenue accounts:

Revenue Account Number	Account Description	Amount
330520	Rent and Concessions	220,000
340740	Registration	688,500
370830	Gifts and Donations	2,000
380970	Operating Transfer In	90,389
GRAND TOTAL		1,000,889

- 4) Recreation: "Special Department Expense account 411230 of \$50,514 - only accounted for \$42,086.

Answer:

As shown on Attachment S - the Recreation Department under the Recreation Fund: (Fund 1215) has a total budget of \$42,086 for Special Department expense. This account is utilized to pay for arts and crafts supplies, sports uniforms, and equipment, senior and camp lunches and excursions.

Pre School	499.55
Youth Sports	7,712.05
Vacation Camps	23,500.21
Teens	150.00
Special Events	300.00
Senior Programs	8,373.85
Miscellaneous	1,550.52
Grand Total	42,086.18

There is also a budget of \$8,428 for Special Department expenditures and \$1,665 for Contractual Services shown under other funds, and those expenditures are related to various commission and committees.

Commission / Committee	Fund	Amount
Sister City	1550 - Sister City	2,000
Arts Commission	1101 - General Fund	2,698
Parks & Recreation Commission	1101 - General Fund	2,698
Senior Advisory Commission	1101 - General Fund	2,698
GRAND TOTAL		10,094

- 5) Recreation: What would it take for the Recreation Department to make + \$88,000 more? Breakeven?

Answer:

Class registration and rental fees would need a significant increase.

- 6) Public Works: Water revenue \$5,715,637 but expenditures \$6,077,396 = \$361,759? Water purchase \$3,223,160 v. Revenue \$4,556,078 = 1,333,082.

Answer:

Shown below is the Water Fund (Fund 1662) revenue and expenditure budget:

BUDGETED REVENUES		
Account Number	Account Description	Amount
330510	Interest Income	21,000
355782	Water: Sales	4,556,078
355785	Water: Penalty Charge	15,000
355786	Water: Installation Charge	5,000
355787	Water: Meter Charge	1,117,559
370980	Current Service Charge	1,000
GRAND TOTAL REVENUE		5,715,637

BUDGETED EXPENDITURES		
Account Number	Account Description	Amount
410XXX	Personnel Costs	1,738,233
411203	Contractual Services	120,745
411208	Maintenance: Other Equipment	87,500
411209	Equipment Rental: (City Owned)	161,752
411212	Printing and Postage	16,988
411213	Rents, Leases & Taxes	28,904
411216	Software License & Maintenance	24,414
411217	Maintenance: Infrastructure	90,171
411220	Rebate: Water Conservation	42,314
411232	Fees & Assessments	55,500
411261	Electricity	36,000
41XXX	Other Services	60,990
412306	Water: Purchase SFPUD	3,223,160
412XXX	Supplies	36,542
413401	Insurance: General Liability	70,356
413409	Overhead Allocation	280,316
413410	Bad Debts/Write Offs	3,511
GRAND TOTAL EXPENDITURES		6,077,396

Proposed budgeted Expenditures exceed Revenues by \$361,759.

As shown on Attachment B:

Projected 2011-2012 Cash Balance: \$6,534,624

Projected 2012-2013 Cash Balance: \$6,172,865

Projected Decrease in Cash Balance \$ 361,759

Note: The expenditure budget of \$6,077,396 does not include depreciation expense, projected to be \$294,958.

Contract Information

At the May 22, 2012 Budget Study session staff provided Attachment X, which listed various types of contracts the City currently has for services. Department Directors have contract signature authority up to five thousand dollars (\$5,000). The City Manager has signature authority up to fifty thousand dollars (\$50,000). Contracts over fifty thousand dollars (\$50,000) are brought to City Council for approval. Attachment X was not an all-inclusive list, as it only listed contracts generally over five thousand dollars (\$5,000) and contracts expensed to the following expenditure accounts:

- 411201 - Communications
- 411203 - Contractual Services
- 411206 - Maintenance: Building and Grounds
- 411208 - Maintenance Other Equipment
- 411213 - Rents, Leases, and Taxes
- 411216 - Software License and Maintenance
- 411217 - Maintenance: Infrastructure
- 411230 - Special Department Expense
- 411232 - Fees and Assessments
- 411250 - Audit Services

When contracts are paid the expenditure account number utilized will reflect the type of service provided. Therefore, in reality there could be contracts charged to over eighty-six (86) expenditure accounts. Another words, when contracts are paid, they are not all charge to 411203-Contractual Services. For example: The City Attorney invoices are paid using expenditure account 411240 - Legal Services: General.

If Council would like a complete copy and list of all contracts, that can be provided but it will take some time to gather all the information. There is not one central location for every contract, because Departments can sign contracts up to five thousand dollars (\$5,000) and those contracts would be within each department.

- 1) Please provide dates the following contracts were entered into, amount of contract (per year and total), and duration of contract and Council authorization, if any, for the following contracts: Building Official plan check review; ADP; and LSA Associates. What does LSA work on?

Answer:

CSG / Building Official - Date: 07/23/2002 / Contract Amount: \$110.00 per hour

CSG / Plan Check - Date: 07/23/2002 / Contract Amount: \$75.00 per hour

LSA / Plan Check - Date: 04/15/2011 / Contract Amount: \$125.00 per hour.

Note: The CSG and LSA services are paid by the applicant.

ADP - Date: 06/16/2011 / Contract Amount: \$29,914 / Expiration Date: 10/01/2014.

- 2) Council has traditionally allocated \$1,200 per member per year for expenses incurred in relation to performance of their duties as outlined in the City Council Protocols. This past year an added expense for training was recommended by the City Attorney. Some Councilmembers and staff have indicated a need to set aside training dollars in addition to per member expenses.

Answer:

Staff has included \$6,000 in this proposal.

ANALYSIS:

Due to various unforeseen circumstances within the Finance Department, over the last several months, which included the retirement of one employee, the resignation of another employee, the complete implementation of a new city wide payroll system, the elimination of the Police Department, the elimination of the Redevelopment Agency, tasks required for the Successor Agency, and Oversight Committee, and the unanticipated personnel time off of the Finance Director due to a surgical requirement, the Mid-Year Budget was not presented.

The fiscal year end is June 30, 2012, and as of June 6, 2012, the General Fund revenues received are at 94.79% of the budget and the expenditures are at 84.5% of the budget.

	<u>Budget</u>	<u>Actuals</u>	<u>Percentage</u>
Total Revenues	17,777,184	16,850,907	94.79%
Expenditures	17,777,184		
Encumbrances/Adjustments	732,113		
Total Expenditures	18,509,297	15,229,683	84.50%

We are on track with the budget and we do not expect any significant changes.

A complete presentation of the Fiscal Year 2011-2012 Budget, required adjustments, and the actual revenues and expenditures will be presented in the next few months.

A complete set of all Attachments are attached to aid in this study session:

- Attachment A: Fund Balance History / Projection: General Fund and Special Revenue Funds
- Attachment B: Fund Balance History / Projection: Enterprise and Internal Service Funds
- Attachment C: General Fund Projected Revenues and Expenditures
- Attachment D-1A: General Fund Expenditures Not Included in the Budget
- Attachment E: General Fund Detailed Revenues
- Attachment F: General Fund Detailed Expenditures
- Attachment G: Operating Transfers
- Attachment H: Debt Schedule
- Attachment I: General Fund: Fiscal Year End Fund Balance
- Attachment J: Position Allocation (By Department)
- Attachment K: All Funds: Revenues and Expenditures
- Attachment L: City Council
- Attachment M: City Administration
- Attachment N: Community Development
- Attachment O: Finance Department

- Attachment P: Fire Department
- Attachment Q: Parks
- Attachment R: Public Works
- Attachment S: Recreation
- Attachment T: ADA Compliance List and Projected Construction Costs
- Attachment U: Salary Schedules
- Attachment V: Property Tax Allocation
- Attachment W: Sales Tax Allocation
- Attachment X: Contract Vendors

FISCAL IMPACT:

The Fiscal Year 2012-2013 Projected Revenues and Expenditures for the General Fund and all other Funds are summarized below:

GENERAL FUND	
Budget / Projected Revenues	18,641,294
Budget / Projected Expenditures	<u>18,425,879</u>
Variance	215,415
ALL OTHER FUNDS	
Budget / Projected Revenues	24,273,958
Budget / Projected Expenditures	<u>24,379,932</u>
Variance	-105,975
TOTAL ALL FUNDS COMBINED	
Budget / Projected Revenues	42,915,252
Budget / Projected Expenditures	<u>42,805,811</u>
Variance	109,441

Budget Reserve Requirement for the General Fund:

The Fiscal Year 2012-2013 General Fund Budget is balanced (revenues exceed expenditures) and the fifteen percent (15%) reserve requirement of \$2,763,882 has been attained.

Five-Year Budget Projection:

In July 2012, staff will return to Council and provide a five-year budget projection, including detailed future budget assumptions. This will provide the opportunity to continue the development of a long-range plan to ensure the long-term fiscal health and viability of the City of Millbrae.

We will continue to monitor and report Federal and State Grant opportunities, the State Budget and the actions that will affect our City.

COUNCIL ACTION:

Adopt the resolution, approving the Fiscal Year 2012-2013 Budget.

**CITY OF MILLBRAE, COUNTY OF SAN MATEO
STATE OF CALIFORNIA**

RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2012-2013

WHEREAS, the City Manager presented a Proposed Annual Budget for Fiscal Year 2012-2013 detailing anticipated revenues, expenditures, contributions, debt service and authorized full-time equivalent positions; and,

WHEREAS, the City Council conducted study sessions on April 24, May 08, May 22, and June 12, 2012 for the purpose of reviewing the Fiscal Year 2012-2013 Proposed Annual Budget and discussion of the critical financial issues facing the City of Millbrae, and inviting public comment on the items contained within: and,

WHEREAS, the City Council has now considered the Proposed Budget for Fiscal Year 2012-2013 thereto,

NOW, THEREFORE BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF MILLBRAE does hereby adopt the Proposed Budget for Fiscal Year 2012-2013.

Scope

This resolution defines the authority and responsibilities of the City Manager in implementing the Fiscal Year 2012-2013 Approved Budget of the City of Millbrae. Former budget resolutions for the City of Millbrae are hereby superseded in their entirety.

Definitions

- 1.1 "Approved Budget" is the budget adopted by the City Council on June 12, 2012 for Fiscal Year 2012-2013, including subsequent transfers, labor agreements as well as employee service changes due to promotions, merit increases, and re-allocations through June 30, 2013.
- 1.2 "Revenue" includes Property Tax, License and Franchise Fees, Other Fines, Forfeitures and Penalties, Federal and State, Services, and Operating Transfers.
- 1.3 "Appropriation" includes expenditures for Salary and Benefits, Services and Supplies, Capital Outlay and Operating Transfers.
- 1.4 "Departments" are City Council, City Administration, Community Development, Finance, Fire, and Public Works.
- 1.5 "Full Time Employee" is one full – time regular position.

Authorized Staffing

- 2.1 The full-time staffing depicts the level of authorized full-time staffing in the Approved Budget by Department.
- 2.2 An increase or decrease, in full-time staffing levels as authorized by the Approved or Amended Budget must be approved by the City Council.

- 2.3 A reassignment of authorized full-time employees and the personnel service funding associated with a reassignment may be made at the discretion of the Department Head with the approval of the City Manager.

Appropriations

- 3.1 The approved expenditures for Fiscal Year 2012-2013 shall be set forth in the Proposed Budget Documents and incorporated within.
- 3.2 The City Manager is authorized to increase appropriations of the budget only when funds are received in the form of Developer fees. These funds, by their nature, must be expended in accordance with Council policy in relation to development of the project. This authority is limited to only the portion of Developer fees set aside for reimbursement of City expenditures for processing the required permits and other approvals as well as project oversight.
- 3.3 All Fiscal Year 2012-2013 appropriations remaining unexpended at June 30, 2013 shall revert to the Fund Balance of their respective Funds.

Appropriation Transfers from Contingency

- 4.1 Appropriation transfers from contingency reserve up to and including \$100,000 may be approved by the City Manager. Transfers in excess of \$100,000 shall be approved by the City Council by resolution, except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager.

Other Appropriation Transfers

- 5.1 An Appropriation transfer within the same Department must be approved by the City Manager.
- 5.2 Appropriation transfers between two or more Departments and/or Funds up to and including \$100,000 may be approved by the City Manager. Appropriation transfers in excess of \$100,000 shall be approved by the City Council by resolution.

Encumbrances

- 6.1 All purchase order commitments encumbered at June 30, 2012 are hereby re-encumbered in Fiscal Year 2012-2013. The exact dollar amount of such re-encumbrances shall be determined after the City accounts have been closed and reconciled for the 2011-2012 Fiscal Year and such amounts shall be reflected as adjustments to the Approved Budget.

Miscellaneous Controls

- 7.1 Expenditures at the Department and Fund level shall not exceed the Approved or Amended Budget by Fund.
- 7.2 Deficiencies in an expenditure class at the Department and Fund level must be corrected by an intra or inter-departmental appropriation transfer or an appropriation transfer from the contingency reserve budget. If such additional funds are not available, the City Manager shall take such steps as are necessary to reduce expenditures in said Department including restriction on purchase orders.

Mid-year Budget Review

8.1 On or before February 28, 2013, the City Council shall receive a Mid-year Budget Review including the following information:

- ✓ The-re-estimate of the Fiscal Year 2012-2013 financial condition of all Funds including the Revenues and Expenditures projected by June 30, 2013. The projected Fund Balance and recommendations for eliminating any projected June 30, 2013 Fund deficits.

REGULARLY PASSED AND ADOPTED this 12 day of June, 2012.

Mayor

ATTEST:

City Clerk

Fund Balance History and Projection: General Fund and Special Revenue Funds

Fund Type	Fund Number and Description	2007-2008 ENDING BALANCE	2008-2009 ENDING BALANCE	2009-2010 ENDING BALANCE	2010-2011 ENDING BALANCE	2011-2012 Budgeted Revenues	2011-2012 Budgeted Expenditures	2011-2012 Projected Balance	2012-2013 Proposed Revenues	2012-2013 Proposed Expenditures	2012-2013 Projected Balance
DEBT SERVICE FUNDS											
1354	1999 LOAN: POLICE REMODEL	387,717	383,215	395,230	401,839	321,171	321,171	401,839	266,400	266,400	401,839
1355	2001 GOB: LIBRARY	654,274	679,445	702,190	726,251	634,775	628,218	732,808	634,775	634,031	733,552
1356	2004 TPO: PENSION							0	895,000	895,000	0
TOTAL: DEBT SERVICE FUNDS		1,041,990	1,062,660	1,097,420	1,128,090	955,946	949,389	1,134,647	1,796,175	1,795,431	1,135,391
DEVELOPER PROJECT FUNDS											
1104	DEVELOPER: FEES	1,069,736	825,167	826,054	1,277,881			1,277,881			1,277,881
1170	SAFEWAY				9,427			9,427			9,427
1171	STARWOOD HOTELS	10,000	9,258	8,928	8,928			8,928			8,928
1191	BRADDOCK / LOGAN DEVELOPMENT	24,051	229,963	291,027	292,775	1,000	1,000	292,775			292,775
1435	PLAZA BAY	36,516	35,083	35,083	0			0			0
TOTAL: CAPITAL PROJECT FUNDS		1,140,303	1,099,470	1,161,092	1,589,011	1,000	1,000	1,589,011	0	0	1,589,011
REDEVELOPMENT AGENCY FUNDS (RDA)											
2236	RDA: LMIHF 20% TAX INCREMENT	1,878,030	(59,150)	(1,080,994)	(580,817)	1,102,349	599,083	(77,551)			(77,551)
2326	RDA: 80% TAX INCREMENT (DEBT SERVICE)	3,728,398	5,080,777	5,284,638	5,870,759	4,508,496	3,236,651	7,142,604	970,927	970,927	7,142,604
2416	RDA: OPERATIONS	131,610	278,797	271,098	551,782	778,616	778,619	551,779	489,812	489,812	551,779
2420	RDA: DEVELOPMENT OPPORTUNITY	2,339,820	1,890,122	1,884,238	1,859,554			1,859,554			1,859,554
TOTAL: REDEVELOPMENT AGENCY		8,077,858	7,190,546	6,358,981	7,701,278	6,389,461	4,614,354	9,476,385	1,460,739	1,460,739	9,476,385

Fund Balance History and Projection: General Fund and Special Revenue Funds

Fund Type	Fund Number and Description	2007-2008 ENDING BALANCE	2008-2009 ENDING BALANCE	2009-2010 ENDING BALANCE	2010-2011 ENDING BALANCE	2011-2012 Budgeted Revenues	2011-2012 Budgeted Expenditures	2011-2012 Projected Balance	2012-2013 Proposed Revenues	2012-2013 Proposed Expenditures	2012-2013 Projected Balance
GENERAL FUND											
1101	GENERAL FUND	2,900,789	2,748,966	2,862,333	4,093,656	17,777,184	17,777,184	4,093,656	18,641,294	18,425,879	4,309,071
SPECIAL REVENUE FUNDS											
1103	DEVELOPER: PERMITS	2,351,075	4,058,646	2,044,103	2,240,059	130	130	2,240,059			2,240,059
1120	JOINT FIRE TRAINING PROGRAM	747	82,696	97,319	0	244,151	244,151	0	246,488	246,488	0
1205	MEASURE A	1,666,420	735,670	1,048,911	1,343,226	386,000	261,395	1,467,831	386,000	201,252	1,652,579
1211	HIGHWAY USERS TAX: 2105/2106/2107/2107.5	538,273	536,486	545,801	541,439	363,364	363,364	541,439	341,385	334,229	548,595
1215	RECREATION	(94,502)		(300)	40,175	1,096,164	1,096,164	40,175	996,889	998,889	40,175
1217	ASSET FORFEITURE	1,234	1,186	1,186	3,451			3,451			3,451
1218	NOISE INSULATION: V	26,099	18,669	18,669	0			0			0
1227	INTEGRATED WASTE MANAGEMENT	211,564	151,005	96,179	109,003	251,566	230,518	130,051	251,566	217,683	163,934
1228	SAM TRANS: (ECR) / VICTORIA AVE	9,021	3,911	3,869	3,597	470,000	470,000	3,597			3,597
1231	STATE: SLESF / (COP)	(222)	94,284	16,192	13,317	101,752	101,752	13,317			13,317
1244	STATE: TRAFFIC CONGESTION RELIEF	400,668	1,098,967	1,009,128	1,210,636	243,409	141,573	1,312,472	240,455	144,616	1,408,311
1246	FEMA	15	15	15	0			0			0
1249	FEDERAL: PUBLIC SAFETY EQUIPMENT GRANT			0	0			0			0
1250	SMC: STREET SWEEP / CONGESTION	35,694	51,540	71,567	26,671	123,397	95,367	54,701	123,397	93,867	84,231
1280	SENIOR: PROGRAM DONATIONS	34,620	55,357	47,492	35,540	100	8,000	27,640	100	2,000	25,740
1530	FIELD LICENSE AGREEMENT		1,279,975	460,777	2,025	379,167	379,167	2,025	363,191	363,191	2,025
1531	DEVELOPER: HOUSING FEES			1,683,902	3,277,214			3,277,214			3,277,214
1540	DOCUMENT IMAGING FEES	146,139	158,900	173,459	162,944	20,000	20,000	162,944	20,000	20,000	162,944
1542	PEG PROGRAMMING CAPITAL	216,805	209,183	186,658	188,138	1,000	16,022	173,116	1,000	16,022	158,094
1545	PARKS SPECIAL REVENUE		6,625	10,093	5,000		5,000	0			0
1550	SISTER CITY	16,524	7,807	7,813	11,456	2,000	2,000	11,456	2,000	2,000	11,456
	TOTAL SPECIAL REVENUE FUNDS	5,560,073	8,550,922	7,522,831	9,213,891	3,682,200	3,434,604	9,461,487	2,974,471	2,644,437	9,795,721

Fund Balance History and Projection: Enterprise and Internal Service Funds

Fund Type	Fund Number and Description	2007-2008 ENDING FUND BALANCE	2008-2009 ENDING FUND BALANCE	2009-2010 ENDING FUND BALANCE	2010-2011 ENDING FUND BALANCE	2010-2011 Ending Fund Balance Components						2011-2012 Budgeted Revenues	2011-2012 Budgeted Expenditures (No Depreciation)	2011-2012 Projected Ending Fund Balance
						2010-2011 Total Fixed Assets	2010-2011 Long Term Liabilities	2010-2011 Short Term Liabilities	2010-2011 CASH and Receivables	2010-2011 CASH Less Short-Term Liabilities				

ENTERPRISE FUNDS

1661	SANITATION	635,610	578,792	(2,720,165)	775,877	6,573,364	(12,932,434)	(2,152,571)	9,287,518	7,134,946	7,672,100	8,135,188	312,788
1663	SANITATION: CAPITAL FACILITY	142,962	2,451,695	7,111,628	7,061,492	24,514,687	(17,738,215)	(1,082,565)	1,367,605	285,020	10,656,965	8,409,666	9,310,791
1666	SANITATION: DEBT SERVICE	89,167	88,704	127,585	128,388				128,388	128,388			128,388
1665	SANITATION: CO-GENERATION	4,665,392	4,314,693	3,716,628	3,245,532	3,023,335			222,197	222,197	431	431	3,245,533
1662	WATER	10,304,911	11,480,016	11,917,318	12,636,447	7,369,008	(110,885)	(644,731)	6,023,056	5,378,325	6,261,000	5,104,700	13,792,747
1664	STORM DRAIN	472,554	585,662	548,040	503,864	470,322	(11,579)	(33,289)	78,408	45,119	476,649	436,061	544,451
TOTAL: ENTERPRISE FUNDS		16,310,697	19,499,561	20,701,034	24,351,601	41,950,716	(30,793,111)	(3,913,176)	17,107,172	13,193,996	25,069,145	22,086,046	27,334,699

INTERNAL SERVICE FUNDS

1770	INSURANCE: WORKERS' COMPENSATION	220,766	(149,025)	0	0		(695,224)	(463,483)	1,158,707	695,224	1,276,896	1,276,896	0
1771	INSURANCE: GENERAL LIABILITY	26,597	(12,499)	0	20,624		(7,754)	(73,276)	101,654	28,378	516,518	516,518	20,624
1772	INSURANCE: UNEMPLOYMENT	9,673		0	0					0	40,247	40,247	0
1773	GARAGE REVOLVING	995,137	1,101,923	1,292,759	1,457,610	845,804	(21,805)	(73,170)	706,782	633,612	651,921	489,298	1,620,233
1774	POLICE VEHICLE MAINTENANCE	154,202	289,437	256,585	257,501	201,839		(9,530)	65,192	55,662	142,053	142,053	257,500
1780	LEAVE ACCRUALS				(404,391)		(1,308,743)	(511,113)	1,415,646	904,532	404,391		(0)
TOTAL: INTERNAL SERVICE FUNDS		1,406,375	1,229,835	1,549,344	1,331,343	1,047,643	(2,033,527)	(1,130,573)	3,447,979	2,317,407	3,031,966	2,464,953	1,898,356

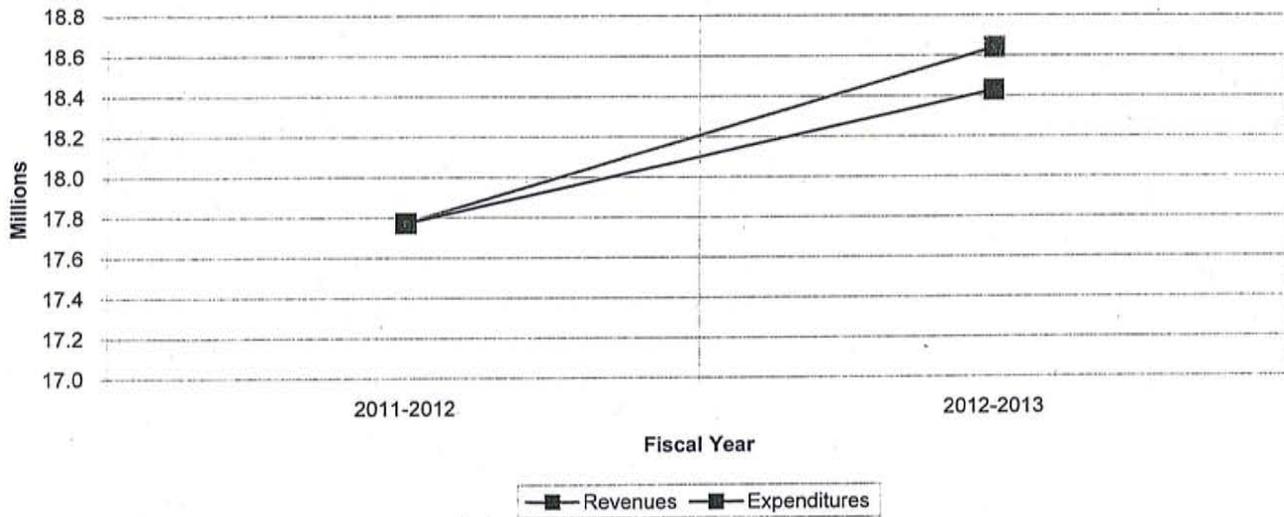
06/12/12 REVISED ATTACHMENT B

2011-2012 CASH Projected Balance	2012-2013 Proposed Revenues	2012-2013 Proposed Expenditures (No Depreciation)	2012-2013 Projected Ending Fund Balance	2012-2013 CASH Projected Balance
6,671,858	8,388,033	7,814,809	886,012	7,245,082
2,534,319	1,196,751	1,211,306	9,296,236	2,519,764
128,388			128,388	128,388
222,198	431	431	3,245,533	222,198
6,534,624	5,715,637	6,077,396	13,430,988	6,172,865
85,707	439,420	398,832	585,039	126,295
16,177,095	15,740,272	15,502,775	27,572,196	16,414,592

695,224	836,393	836,393	0	695,224
28,378	467,666	467,666	20,624	28,378
0	29,401	29,401	0	0
796,234	651,921	451,826	1,820,328	996,329
55,661				
1,308,923	316,919		316,919	1,625,842
2,884,420	2,302,300	1,785,286	2,157,870	3,345,773

695,224	836,393	836,393	0	695,224
28,378	467,666	467,666	20,624	28,378
0	29,401	29,401	0	0
796,234	651,921	451,826	1,820,328	996,329
55,661				
1,308,923	316,919		316,919	1,625,842
2,884,420	2,302,300	1,785,286	2,157,870	3,345,773

General Fund: Projected Revenues and Expenditures



Description	2011-2012	2012-2013
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REVENUES

Property Taxes	5,979,446	6,053,902
Other Tax and Prior Year	100,000	518,888
Fire Assessment	1,410,800	1,420,800
Other Taxes	7,130,178	7,320,227
Permits, Fines, Interest and Rent	2,550,436	2,883,638
Fed, State, and County Grants	86,169	
Other Revenues: Other Fund Payments for Pension Bond	346,655	
Other Revenues	173,500	443,839
Total Revenues	17,777,184	18,641,294

EXPENDITURES

Personnel Costs	10,621,415	6,485,410
Overtime and Stand By Pay	1,037,805	612,092
Earned Sick and Vacation Leave	57,547	57,547
20% Leave Accrual Liability as of 6/30/10	259,372	259,372
Retiree Medical Insurance	384,595	505,783
P.E.R.S. Pension Obligation Bond Payment - Other Funds	346,655	
P.E.R.S. Pension Obligation Bond Payment - General Fund	518,345	540,871
Supplies and Services	3,417,766	3,580,936
San Mateo County Sheriff's Contract		4,966,277
General Fund Expenditures Added to the Budget		292,493
Other Operating Expenditures	131,386	76,170
Capital: Joint Fire Station		250,000
Operating Transfers	686,446	532,528
Loan: Interest Payment (1999 - Police Dept Remodel)	315,852	266,400
Total Expenditures	17,777,184	18,425,879

Revenues less Expenditures

0

215,415

General Fund / Expenditures Not Included in the Budget

Description Of Expenditure	Amount Not Included In the Budget	AMOUNT ADDED TO THE BUDGET
STARTING BALANCE		349,094
Pine Beetle	10,000	10,000
Skate Park Repair	8,000	8,000
Playground Fiber (Bayside, Central, Marina & Rotary)	17,320	9,093
Removal of Playground (Lyons & Green Hills)	117,350	13,000
Council Chambers and Lobby: HVAC Upgrade	30,000	
Library: HVAC Digital Upgrade	18,000	18,000
City Hall and Fire Station 37 Exterior Painting	45,000	
Police Station: Floor Replacement	45,000	
Chetcuti Building: Carpet Tiles Floor Replacement	28,000	19,000
City Parking Lots: Repave and Relight 5 Parking Lots	400,000	
Organization Study	100,000	
Economic Development		75,000
ADA Compliance List and Projected Cost	220,880	110,400
Community Center Improvement		
Senior Wing & Rooms A, B, & C Partition Door Replacement	45,000	
Sealing of Parking Lot	40,000	
Subfloor and Flooring Rooms D, E & F (Tap Floor)	35,000	
Flooring Kitchen and Rooms A, B & C	35,000	
Acoustical Title Replaced Rooms D, E, F, Exercise & Lobby	50,000	
Vinyl Wall Coverings and Painting	45,000	
Kitchen Remodel	100,000	
Storm Drainage (General Fund is Subsidizing the Storm Drain Fund)		
Cowan Canal: Concrete Repairs	20,000	
Highline Canal: Concrete Repairs	30,000	30,000
Storm Drain Capacity Increase: Hillcrest and El Paseo	75,000	
Corrugated Piping Replacement: Lomita and Crestview	200,000	
TOTAL AMOUNT ADDED TO THE BUDGET		292,493
Reserve: Expenditures / 292,493 x 15%		43,874
GENERAL FUND BALANCE REMAINING		12,727

GENERAL FUND / DETAILED REVENUES

Revenue Description	Proposed Budget	Grand Total
Revenues		
Prop Tax: Current Year Secured	4,000,000	
Prop Tax: Current Year Unsecured	225,000	
Prop Tax: Homeowner's Tax Relief	33,000	
Prop Tax: SB 813 Supplemental	92,000	
Prop Tax: In Lieu Of Vehicle License Fee	1,760,402	
Prop Tax: Administration Fee (San Mateo County)	-56,500	
		6,053,902 Property Tax
Prop Tax: Other Tax and Prior Year	518,888	518,888 Other Tax & Prior Year
Prop Tax: Special Assessments (Fire)	1,420,800	1,420,800 Fire Assessment
Sales And Use Tax	1,458,000	
Sales And Use Tax: 1/2 Cent Public Safety	65,000	
Prop Tax: Triple Flip	549,000	
Property Transfer Tax	110,000	
Parking Tax	85,400	
Telecommunications	275,000	
Garbage: South San Francisco Scavenger	476,000	
Utilities: Pacific Gas And Electric	230,000	
Transient Occupancy Tax	3,733,827	
Business License	338,000	
		7,320,227 Other Taxes
Interest Income	97,594	
Rental Income: Cell Towers (9 Sites)	223,360	
Airport Commission (Noise Monitoring)	240	
Office Depot (License Agreement)	2,400	
Permits / Inspections / Engineer / Planning	831,110	
Other Permits / Services / Fines	1,728,934	
		2,883,638 Permits, Fines, Interest & Rent
State Motor Vehicle License Fees (This was Eliminated by the State)	0	0 Fed, State, and County Grants
Interdepartmental Services (RDA Successor Agency)	250,000	
Current Service Charges: Shared Services	190,839	
Miscellaneous Revenue	3,000	
		443,839 Other Revenues
		18,641,294 TOTAL REVENUES

Property Tax - San Mateo County is on the Teeter Plan

First enacted in 1949, the Teeter Plan provides California counties with an optional alternative method for allocating delinquent property tax revenues. Using the accrual method of accounting under the Teeter Plan, counties allocate property tax revenues based on the total amount of property taxes billed, but not yet collected. The Teeter Plan allows counties to finance property tax receipts for local agencies by borrowing money to advance cash to each taxing jurisdiction in an amount equal to the current year's delinquent property taxes. In exchange, the counties receive the penalties and interest on the delinquent taxes when collected.

Cell Tower Sites

The City of Millbrae receives income for nine cell tower sites. The sites are located at: La Prenda Tank, Madrone Pump, Helen Tank and on the Spur Trail just west of Taylor Field near Richmond Drive.

Sales and Use Tax: 1/2 Cent Public Safety

Proposition 172 was passed in 1992, to cushion the impact of the ERAF (Education Revenue Augmentation Fund) property tax shift. The purpose of Proposition 172 was not necessarily to increase public safety funding, but to maintain public safety funding levels in spite of ERAF property tax shifts. Proposition 172 revenues are collected by the State Board of Equalization and apportioned to each County based on proportionate shares of statewide taxable sales. Each County then allocates the revenue to cities essentially in proportion to their loss due to the 1993-94 Phase II ERAF property tax shifts. Phase II of ERAF is based on each agency's estimated receipt of property tax revenues under AB8 of 1980.

Telecommunications

Revenue in this account is from both AT&T and Comcast

State Vehicle License Fee Revenue

As a part of the State Legislature's efforts to solve the state's chronic budget problems, SB89 of 2011 eliminates, effective July 1, 2011, Vehicle License Fee (VLF) revenue allocated under Revenue and Taxation Code 11005.

Budget Fiscal Year 2012 / 2013

05/22/12 REVISED ATTACHMENT F

GENERAL FUND / DETAILED EXPENDITURES

Expenditure Description	Proposed Budget	Grand Total
PENDITURES		
Salary: Regular	4,067,942	
Salary: Special	43,528	
Salary: Holiday	70,096	
Fire: Paramedic Education	68,148	
Incentive Pay: Ed Cert	86,598	
Incentive Pay: Certified Pay	2,934	
Worker's Compensation	475,125	
P.E.R.S.: General	796,351	
Part Time: Lincoln National Retirement Part Time	1,057	
Insurance: Health	724,229	
Insurance: Dental	28,507	
Insurance: Vision Care	7,785	
Insurance: Life	18,840	
Insurance: SDI & LTD	9,977	
Insurance: Medicare	62,614	
Insurance: Unemployment	15,612	
Allowance: Uniform	3,625	
Allowance: Cell Phone	2,442	
		6,485,410 Personnel Costs
Salary: Overtime	612,092	612,092 Overtime and Stand By Pay
Salary: Final Vacation Leave Pay	57,547	57,547 Earned Sick and Vacation Leave
Salary: Final Vacation Leave Pay (20% Leave Accrual Liability)	259,372	259,372 20% Leave Accrual Liability (06/10)
Insurance: Health (Retiree)	505,783	505,783 Retiree Medical Insurance
P.E.R.S. Pension Obligation Bond Payment	540,871	540,871 2004 Pension Obligation Bond
Services and Supplies	3,042,686	3,042,686 Services and Supplies
Legal Services	489,000	489,000 Legal Services
Tree Services (City Wide)	15,250	
Tree Services (Pine Beetle)	10,000	25,250 Tree Services
City Wide Phone System	34,000	34,000 City Wide Phone System
San Mateo County Sheriff's Contract	4,966,277	4,966,277 SMC Sheriff's Contract
Skate Park Repair	8,000	
Playground Fiber	9,093	
Playground Equipment Removal	13,000	
Library: HVAC Digital Upgrade	18,000	
Chetcuti Building: Carpet Tiles for Floor Replacement	19,000	
Economic Development	75,000	
ADA Compliance List and Projected Costs	110,400	
Highline Canal: Concrete Repairs	30,000	
Insurance: General Liability	234,462	
Claims Settlement	400,000	
Overhead Allocation	(559,292)	
Solar Energy Rebates	1,000	
		358,663 Other Operating Expenditures
Capital: Joint Fire Station	250,000	250,000 Capital: Joint Fire Station
Operating Transfer Out		
Debt Service: Audit (1999- Police Dept Remodel)	295	
Loan: Principle Payment (1999 - Police Dept Remodel)	163,000	
Loan: Interest Payment (1999 - Police Dept Remodel)	103,105	
Joint Fire Training	135,710	
Storm Drain	200,238	
Fields Maintenance	108,191	
Recreation	88,389	
		798,928 Operating Transfers
		18,425,879 TOTAL EXPENDITURES
		215,415 Revenues Less Expenditures

Budget Fiscal Year 2012 / 2013

OPERATING TRANSFERS

GF: General Fund
 SR: Special Revenue
 RDA: Successor Agency

DS: Debt Service
 IS: Internal Service
 EF: Enterprise

Fund Number	Description of Transaction	General Fund Expenditure Transfer Out 480970	Special Revenue Interdepartmental 370960	Special Revenue Transfer In 380970	Special Revenue Expenditure Transfer Out 480970	Debt Service Revenue Transfer In 380970	Enterprise Funds Revenue Transfer In 380970	RDA Successor Expenditure Fees & Assessments 411232	RDA Successor Expenditure Transfer Out 480970	RDA Successor Revenue Transfer In 380970
1101	General Fund (GF) / Joint Fire Training (SR)	135,710								
1120	General Fund (GF) / Joint Fire Training (SR)			135,710						
1101	General Fund (GF) / Fields Maintenance (SR)	108,191								
1530	General Fund (GF) / Fields Maintenance (SR)			108,191						
1101	General Fund (GF) / 1999 COP (Certificates of Participation) Bonds (DS)	266,400								
1354	General Fund (GF) / 1999 COP (Certificates of Participation) Bonds (DS)					266,400				
1101	General Fund (GF) / Storm Drain (EF)	200,238								
1664	General Fund (GF) / Storm Drain (EF)						200,238			
1101	General Fund (GF) / Recreation (SR)	88,389								
1215	General Fund (GF) / Recreation (SR)			88,389						
1280	Senior Donation (SR) / Recreation (SR)				2,000					
1215	Senior Donation (SR) / Recreation (SR)			2,000						
2326	RDA / Field License Agreement (SR)							180,000		
1530	RDA / Field License Agreement (SR)		180,000							
2326	RDA / Operations (SR)								438,452	
2416	RDA / Operations (SR)									438,452
Grand Total		798,928	180,000	334,290	2,000	266,400	200,238	180,000	438,452	438,452

Total Transfers In: Revenue Account 380970
 Total Transfers Out: Expenditure Account 480970

1,239,380
 1,239,380

Fiscal Year 2012-2013
Debt Schedule

Type of Issue	Issue Date	Date of Maturity	Amount of Original Issue	June 30, 2011 Balance	FY 11/12 Retirements	FY 11/12 Additions	June 30 2012 Balance	FY 12/13 Retirements	June 30, 2013 Outstanding
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General Fund Obligations

1999 LOAN Police Expansion / New Comm Room	12/01/99	03/01/24	4,105,000	2,850,000	424,000		2,426,000	163,000	2,263,000
2001 General Obligation Bonds - Library	08/07/05	08/01/36	10,600,000	10,160,000	115,000		10,045,000	130,000	9,915,000
2004 Pension Obligation Bonds	06/01/04	06/01/34	11,521,630	14,819,095	860,000		13,959,095	890,000	13,069,095
Total General Fund Obligation			26,226,630	27,829,095	1,399,000		26,430,095	1,183,000	25,247,095

Redevelopment Agency Obligations

2005 Tax Allocation Bonds - Redevelopment	08/01/05	08/01/35	8,590,000	7,985,000	185,000		7,800,000	190,000	7,610,000
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Enterprise Fund Obligations

2009 State Revolving Loan - C06-5017-110	10/21/09	10/21/32	28,397,180	17,738,215		6,923,365	24,661,580	1,377,204	23,284,376
2009 COP Wastewater Revenue - Series A	12/15/09	12/01/39	5,560,000	5,560,000			5,560,000		5,560,000
2009 COP Wastewater Revenue - Series B	12/15/09	12/01/34	10,250,000	8,650,000	1,630,000		7,020,000	150,000	6,870,000
Total Enterprise Fund Obligations			44,207,180	31,948,215	1,630,000	6,923,365	37,241,580	1,527,204	35,714,376
Grand Total			79,023,810	67,762,310	3,214,000	6,923,365	71,471,675	2,900,204	68,571,471

General Fund: Fiscal Year End Fund Balance

	July 01, 2007 Beginning Fund Balance		<u><u>4,696,259</u></u>
	Fiscal Year 07-08 Actual Revenues	16,812,171	
	Fiscal Year 07-08 Actual Expenditures	<u>(18,607,641)</u>	
	Revenues Less Expenditures	(1,795,470)	
	June 30, 2008 Ending Fund Balance		<u><u>2,900,789</u></u>

B	July 01, 2008 Beginning Fund Balance		<u><u>2,900,789</u></u>
	Fiscal Year 08-09 Actual Revenues	17,461,827	
	Fiscal Year 08-09 Actual Expenditures	<u>(17,613,650)</u>	
	Revenues Less Expenditures	(151,823)	
	June 30, 2009 Ending Fund Balance		<u><u>2,748,966</u></u>

C	July 01, 2009 Beginning Fund Balance		<u><u>2,748,966</u></u>
	Fiscal Year 09-10 Actual Revenues	18,004,270	
	Fiscal Year 09-10 Actual Expenditures	<u>(17,890,903)</u>	
	Revenues Less Expenditures	113,367	
	June 30, 2010 Ending Fund Balance		<u><u>2,862,333</u></u>

D	July 01, 2010 Beginning Fund Balance		<u><u>2,862,333</u></u>
	Fiscal Year 10-11 Actual Revenues	18,896,459	
	Fiscal Year 10-11 Actual Expenditures	<u>(17,665,136)</u>	
	Revenues Less Expenditures	1,231,323	
	June 30, 2011 Projected Ending Fund Balance		<u><u>4,093,656</u></u>

E	July 01, 2011 Projected Beginning Fund Balance		<u><u>4,093,656</u></u>
	Fiscal Year 11-12 Projected Revenues	17,777,184	
	Fiscal Year 11-12 Projected Expenditures	<u>(17,777,184)</u>	
	Revenues Less Expenditures	0	
	June 30, 2012 Projected Ending Fund Balance		<u><u>4,093,656</u></u>

F	July 01, 2012 Projected Beginning Fund Balance		<u><u>4,093,656</u></u>
	Fiscal Year 12-13 Projected Revenues	18,641,294	
	Fiscal Year 12-13 Projected Expenditures	<u>(18,425,879)</u>	With Concessions
	Revenues Less Expenditures	215,415	
	June 30, 2013 Projected Ending Fund Balance		<u><u>4,309,071</u></u>

	June 30, 2013 Projected Ending Fund Balance	4,309,071
	Reserve: PERS Retiree Medical Insurance	(1,532,462)
	June 30, 2013 Projected Fund Balance Less PERS Retiree Medical	<u><u>2,776,609</u></u>

General Fund Reserve Requirement		
	Projected Ending Fund Balance Less PERS Reserves	2,776,609
	Reserve: Expenditures / 18,425,879 x 15%	<u>2,763,882</u>
	General Fund Reserve	12,727

**RESOLUTION 08-61
RDA RESOLUTION 08.10**

**CITY OF MILLBRAE, COUNTY OF SAN MATEO
STATE OF CALIFORNIA**

**JOINT RESOLUTION OF THE CITY OF MILLBRAE AND THE MILLBRAE
REDEVELOPMENT AGENCY ESTABLISHING BUDGET RESERVES**

WHEREAS, the City of Millbrae and Millbrae Redevelopment Agency (RDA) adopt annual budgets through a two year financial plan process; and

WHEREAS, the City of Millbrae and RDA Board have not had a formal budget reserve requirement for general or special funds; and

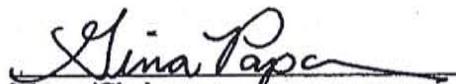
WHEREAS, establishing a formal reserve requirement is both a sound fiscal policy and management practice; and

NOW THEREFORE BE IT RESOLVED that the City Council of Millbrae and RDA Board that the annual budget and 2 year fiscal plans shall include a 15% general fund and an additional 10% reserve for other operating funds including redevelopment and utilities; and

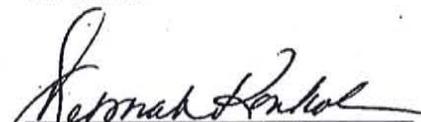
BE IT FURTHER RESOLVED that such reserves can only be utilized by a City Council/RDA Board action and use is limited to providing stability in economic downturns such as a recession or unforeseen major events such as an earthquake; and

BE IT FURTHER RESOLVED that when the City Council/RDA Board of Directors authorizes the use of reserve funds it shall be the responsibility of the City Manager/Executive Director to address replacement of utilized funds and reestablishment of reserves in the next fiscal/budget cycle.

REGULARLY PASSED AND ADOPTED this 25th day of November, 2008.


Mayor/Chair

ATTEST:


City Clerk/Secretary

Position Allocation

Department	Job Title / Classification	Approved Budget 2007-2008	Approved Budget 2008-2009	Approved Budget 2009-2010	Approved Budget 2010-2011	Approved Budget 2011-2012	Proposed Budget 2012-2013
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CITY ADMINISTRATION

Council Member		5.00	5.00	5.00	5.00	5.00	5.00
City Manager		1.00	1.00	1.00	1.00	1.00	1.00
Assistant City Manager		1.00	1.00	1.00	1.00	1.00	
City Clerk		1.00	1.00	1.00	1.00	1.00	1.00
Executive Assistant					1.00	1.00	1.00
Administrative Assistant / Human Resource		1.00	1.00	1.00			
Deputy City Clerk / Administrative Assistant		1.00	1.00	1.00			
Information Systems Supervisor		1.00	1.00	1.00			
Total		11.00	11.00	11.00	9.00	9.00	8.00

Part Time Temporary Positions / Full Time Equivalent							
Office Assistant I	(1/2 Time Position)			0.50			
Total - Part Time				0.50	0.00	0.00	0.00

COMMUNITY DEVELOPMENT

Community Development Director		1.00	1.00	0.75	0.75	0.75	0.75
City Planner		1.00	1.00	1.00	1.00	1.00	1.00
Building Official	(1/2 Time Position)	1.00	1.00	1.00	0.50	0.50	0.50
Plan Checker / Building Inspector		1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	1.00
Code Enforcement Officer	(1/2 Time Position)	0.50	0.50	0.50	0.50	0.50	0.50
Associate Planner	(.80 Position)	0.80	0.80	0.80			
Total		6.30	6.30	6.05	4.75	4.75	4.75

Part Time Temporary Positions / Full Time Equivalent							
Project Manager - Housing	(1/2 Time Position)				0.50	0.50	0.50
Total - Part Time					0.50	0.50	0.50

FINANCE

Finance Director		1.00	1.00	1.00	1.00	1.00	1.00
Financial Services Manager						1.00	1.00
Financial System Analyst II		1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician			2.00	2.00	3.00	3.00	3.00
Senior Accounting Technician		1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Supervisor					1.00	1.00	1.00
Records: Officer							1.00
Records: Officer	(1/2 Time Position)						0.65
Accounting Clerk III		3.00	1.00	1.00			
Senior Accountant		1.00	1.00	1.00			
City Treasurer		1.00	1.00	1.00			
Total		8.00	8.00	8.00	7.00	8.00	9.65

Part Time Temporary Positions / Full Time Equivalent							
Project Manager	(1/2 Time Position)				1.00	0.50	0.50
Total - Part Time					1.00	0.50	0.50

Position Allocation

Department	Job Title / Classification	Approved Budget 2007-2008	Approved Budget 2008-2009	Approved Budget 2009-2010	Approved Budget 2010-2011	Approved Budget 2011-2012	Proposed Budget 2012
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FIRE

Fire Chief		0.50	0.50	0.50	0.50	0.50	0.50
Administrative Assistant	(1/2 Time Position)	0.50	0.50	0.50	0.50	0.50	0.50
Division Chief		2.00	2.00	2.00	2.00	2.00	2.00
Division Chief - Fire Marshall		1.00	1.00	1.00	1.00	1.00	1.00
Division Chief - Fire Training		1.00	1.00	1.00	1.00	1.00	1.00
Fire Captain		6.00	6.00	6.00	6.00	6.00	6.00
Firefighter		15.00	15.00	15.00	15.00	15.00	15.00
Total		26.00	26.00	26.00	26.00	26.00	26.00

PARKS

Parks Superintendent		1.00	1.00	1.00	1.00	1.00	1.00
Parks Field Supervisor		1.00	1.00	1.00	1.00	1.00	1.00
Parks Maintenance Technician		3.00	3.00	3.00	2.00	2.00	2.00
Senior Maintenance Worker		1.00	1.00	1.00	1.00	1.00	1.00
Maintenance Worker		2.00	2.00	2.00	3.00	3.00	3.00
Office Assistant I	(1/2 Time Position)	0.50	0.50	0.50			
Total		8.50	8.50	8.50	8.00	8.00	8.00

Part Time Temporary Positions / Full Time Equivalent							
Parks Maintenance Worker				2.00			
Total - Part Time				2.00			

RECREATION

Recreation Superintendent		1.00	1.00	1.00	1.00	1.00	1.00
Recreation Services Manager		1.00	1.00	1.00	1.00	1.00	1.00
Recreation Coordinator		2.00	2.00	2.00	2.00	1.00	1.00
Administrative Assistant		1.00	1.00	1.00	1.00		
Office Assistant I						1.00	1.00
Tiny Tot Teacher	(1/2 Time Position)	0.50	0.50	0.50	0.50	0.50	0.50
Office Assistant II		1.00	1.00	1.00			
Total		6.50	6.50	6.50	5.50	4.50	4.50

Part Time Temporary Positions / Full Time Equivalent							
Recreation Temporary				11.98	8.16	8.29	8.29
Total - Part Time				11.98	8.16	8.29	8.29

Position Allocation

Department	Job Title / Classification	Approved Budget 2007-2008	Approved Budget 2008-2009	Approved Budget 2009-2010	Approved Budget 2010-2011	Approved Budget 2011-2012	Proposed Budget 2012-2013
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PUBLIC WORKS

Public Works Director		1.00	1.00	1.00	1.00	1.00	1.00
City Engineer		1.00	1.00	1.00	1.00	1.00	1.00
Engineering Technician		1.00	1.00	1.00	1.00	1.00	1.00
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant		3.00	3.00	3.00	3.00	2.00	2.00
Office Assistant I				1.00	1.00	1.00	1.00
Office Assistant II		1.00	1.00			1.00	1.00
Environmental Programs Manager	(.80 Position)				0.80	0.80	0.80
Environmental Programs Coordinator	(.80 Position)				0.80	0.80	0.80
Lab and Source Control Supervisor		1.00	1.00	1.00	1.00	1.00	1.00
Senior Industrial Waste Inspector		1.00	1.00	1.00	1.00	1.00	1.00
Laboratory Analyst / Chemist		1.00	1.00	1.00	1.00	1.00	1.00
Plant: Superintendent		1.00	1.00	1.00	1.00	1.00	1.00
Public Works: Superintendent		1.00	1.00	1.00	1.00	1.00	1.00
Public Works: Supervisor I		2.00	2.00	2.00	2.00	2.00	1.00
Public Works: Supervisor II		1.00	1.00	1.00	1.00	1.00	1.00
Public Works: Foreman		1.00	1.00	1.00	1.00	1.00	1.00
Plant: Chief Treatment Operator II		1.00	1.00	1.00	1.00	1.00	1.00
Plant: Senior Treatment Operator		1.00	1.00	1.00	1.00	1.00	1.00
Plant: Operator I		1.00	1.00	1.00	1.00	1.00	1.00
Plant: Operator II		3.00	3.00	3.00	3.00	3.00	3.00
Plant: Senior Maintenance Worker		1.00	1.00	1.00	1.00	1.00	1.00
Plant: Maintenance Worker II				1.00	1.00	1.00	1.00
Public Works: Lead Worker II		2.00	2.00	2.00	2.00	2.00	2.00
Senior Maintenance Worker		3.00	3.00	4.00	5.00	5.00	5.00
Maintenance Worker		12.00	12.00	11.00	9.00	9.00	9.00
Equipment Mechanic III		1.00	1.00	1.00	1.00	1.00	1.00
Pump Mechanic I				1.00	1.00	1.00	1.00
Street Sweeper Operator		1.00	1.00	1.00	1.00	1.00	1.00
Associate Engineer		1.00	1.00	1.00			
Equipment Mechanic I		1.00	1.00				
Industrial Waste Inspector II		1.00	1.00	1.00			
Plant Maintenance Worker I		1.00	1.00				
Recycling Assistant	(.80 Position)	0.80	0.80	0.80			
Solid Waste/Recycle Manager	(.80 Position)	0.80	0.80	0.80			
Senior Water Maintenance Worker		1.00	1.00	1.00			
Total		49.60	49.60	49.60	45.60	45.60	44.60

Part Time Temporary Positions / Full Time Equivalent							
Maintenance Worker				2.00			
Total - Part Time				2.00			

Grand Total Permanent *	115.90	115.90	115.65	105.85	105.85	105.50
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Grand Total Part Time Temporary	0.00	0.00	15.98	9.66	9.29	9.29
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* Totals do not include the Police Department

ALL FUNDS: REVENUES AND EXPENDITURES

Account Number Account Description	Proposed Budget
REVENUES	
301010 - Prop Tax: Current Year Secured	5,583,177
301020 - Prop Tax: Current Year Unsecured	237,250
301030 - Prop Tax: Homeowner's Tax Relief	38,525
301050 - Prop Tax: Other Prior Year	518,888
301060 - Prop Tax: Administration Fee Smco	(72,698)
301070 - Prop Tax: Special Assessments	1,420,800
301080 - Prop Tax: SB 813 Supplemental	102,750
301090 - Prop Tax: In Lieu Of Vehicle License Fee	1,760,402
301 - Taxes	9,589,094
302110 - Sales and Use Tax	1,458,000
302111 - Measure A Tax	380,000
302112 - Sales and Use Tax: 1/2 Cent Public Safety	65,000
302113 - Prop Tax: Triple Flip	549,000
302120 - Property Transfer Tax	110,000
302132 - Parking Tax: Clarion	80,000
302136 - Parking Tax: Westin	5,400
302 - Other Taxes Revenues	2,647,400
303101 - Telecommunications	275,000
303102 - Garbage: South San Francisco Scavenger	476,000
303103 - Utilities: Pacific Gas and Electric	230,000
303 - Franchise Taxes	981,000
304101 - TOT: Transient Occupancy Tax	3,733,827
304 - Hotel Taxes	3,733,827
310210 - Business License	310,000
319210 - Business License: Application / Renewal Fee	28,000
310 - Licenses	338,000
320310 - Permit: Building	315,000
320320 - Permit: Plumbing	45,000
320330 - Permit: Electrical	31,000
320340 - Permit: Gas	16,000
320345 - Permit: Document Imaging	20,000
320350 - Permit: Sewer Connection Fee	5,000
320390 - Permit: Departmental Review Fee	45,000
320 - Permits	477,000
325410 - Civil Fines / Bail Forfeiture	263,000
325420 - Parking Citation	328,000
325430 - State Officers Citations	716,000
325490 - Other Fines	7,500
325 - Fines/Forfeitures	1,314,500
330510 - Interest Income	163,625
330512 - Fiscal Agent: Interest Earned	0
330520 - Rent & Concession: Parks and Recreation	235,000
330530 - Rent & Concession: Government	277,360
330 - Use Of Money & Property	675,985
335630 - State Motor Vehicle License Fees	0
335631 - Highway Users Tax: 2103	238,455
335640 - Highway Users Tax: 2106	75,819
335650 - Highway Users Tax: 2107 & 2107.5	157,385
335660 - Grant: State	5,500
335661 - Highway Users Tax: 2105	106,181
335663 - Millbrae Elementary School District	60,000
335664 - City/County Association Of Governments	123,397

ALL FUNDS: REVENUES AND EXPENDITURES

Account Number Account Description	Proposed Budget
335 - State,Co., Fed. Grants	766,737
340740 - Recreation: Registration	688,500
340 - Recreation Fees	688,500
345610 - Planning: Development Application	10,000
345620 - Planning: Use Permits	6,000
345630 - Planning: Variance	2,000
345640 - Planning: Design Review	40,000
345650 - Planning: Antenna/Wireless-Commercial	10,000
345660 - Planning: Environment Determination	2,160
345670 - Planning: Misc. Review/Action	1,200
345671 - Planning: General Plan Update	28,000
345680 - Planning: Document Copies	50
345710 - Engineer: Services	65,000
345711 - Planning: Fees & Service	11,000
345712 - Building: Plan Check	194,000
345713 - Sale Of Maps & Ordinances	100
345714 - Engineer: Integrated Waste Management	245,566
345720 - Building: Technology Fee	9,500
345641 - Planning: Zoning Clearance	100
345 - Engineer & Planning Fee	624,676
350774 - Fire: Joint Training Reimbursement	110,778
350775 - Fire: Inspection / Service	72,100
350776 - Fire: Paramedic / First Responder	55,217
350778 - Public Safety: DUI	3,500
350780 - Public Safety: Services	105,000
350781 - Public Safety: False Alarm	19,000
350782 - Public Safety: Alarm Monitoring	25,000
350783 - Public Safety: Parking Permit	19,000
350 - Pub. Safety Services	409,595
355762 - Treatment: Groundwater	29,073
355781 - Sanitation Services	8,088,854
355782 - Water: Sales	4,556,078
355784 - In Lieu: Water and Sewer	115,617
355785 - Water: Penalty Charge	15,000
355786 - Water: Installation Charge	5,000
355787 - Water: Meter Charge	1,117,559
355790 - Sewer: #290 Surcharge	39,165
355791 - Sewer: #291 Surcharge	147,136
355795 - Storm Drain Fee	245,380
355770 - Grease Services	43,805
355 - Water & Sanitation Svc	14,402,667
370820 - Sale Of Equipment	5,000
370830 - Gifts and Donations	2,000
370910 - Equipment Rental (City Own)	646,921
370960 - Interdepartmental Services	2,655,460
370980 - Current Service Charges	200,839
370985 - Payroll: Earned Accruals	316,919
370990 - Miscellaneous Revenue	3,000
370 - Other Revenues	3,830,139
380960 - Proceeds: Bond/Loan Financing	1,196,751
380970 - Operating Transfer In	1,239,380
380 - Rev.- Other Fin. Source	2,436,131
TOTAL REVENUES	42,915,252

110,778 Joint Fire Training

55,217 JPA Paramedic

ALL FUNDS: REVENUES AND EXPENDITURES

Account Number Account Description	Proposed Budget
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EXPENDITURES

410101 - Salary: Regular	8,168,694
410103 - Salary: Special	164,140
410104 - Salary: Holiday	70,096
410106 - Salary: Final Vacation Leave Pay	342,672
410107 - Salary: Overtime	701,395
410111 - Fire: Paramedic Education	68,148
410113 - Incentive Pay: Ed Cert	100,021
410114 - Incentive Pay: Certified Pay	39,300
410150 - Worker's Compensation	833,393
410151 - P.E.R.S.: General	1,451,477
410152 - Part Time: Lincoln National Retirement	6,666
410153 - Insurance: Health	1,613,079
410154 - Insurance: Dental	42,624
410155 - Insurance: Vision Care	14,036
410156 - Insurance: Life	35,789
410157 - Insurance: SDI & LTD	23,406
410158 - Insurance: Medicare	121,616
410159 - Insurance: Unemployment	29,394
410160 - Allowance: Uniform	11,726
410161 - Allowance: Cell Phone	4,800
410162 - Part Time: PARS Retirement	169
410163 - Payroll: Retiree Health Insurance	530,548
410190 - P.E.R.S.: Pension Obligation	895,000
410 - Personnel Costs	15,268,188
411201 - Advertising	15,734
411202 - Communications	331,811
411203 - Contractual Services	7,561,713
411204 - Dues & Publications	62,140
411205 - Conference & Meetings	34,677
411206 - Maintenance: Building & Grounds	134,973
411207 - Maintenance: Vehicle	91,829
411208 - Maintenance: Other Equipment	326,039
411209 - Equipment Rental (City Owned)	646,921
411211 - Laundry And Linen Service	28,898
411212 - Printing And Postage	77,180
411213 - Rents, Leases & Taxes	318,182
411214 - Training And Safety	66,332
411215 - Credit Card Service Charge	36,146
411216 - Software License and Maintenance	93,112
411217 - Maintenance: Infrastructure	397,699
411220 - Rebate: Water Conservation	67,315
411230 - Special Department Expense	201,967
411231 - Commercial Waste Prevention	1,962
411232 - Fees and Assessments	490,756
411232 - Fees and Assessments	67,000
411233 - Video Supplies	4,637
411240 - Legal Service: General	434,687
411241 - Legal Service: Labor Relation	145,000
411242 - Tree Services	16,750
411250 - Audit Services	96,664
411251 - Administration	250,000
411261 - Electricity	450,903

701,396 Overtime Citywide

530,548 Retiree Medical Insurance

SSF NSBU Agreement

579,687 Total Legal Services

ALL FUNDS: REVENUES AND EXPENDITURES

Account Number Account Description	Proposed Budget
411262 - Natural Gas	136,500
411263 - Water and Sewer	184,168
411276 - Grading and Hauling	79,200
General Fund Expenditures Added to the Budget	292,493
411 - Services	13,143,389
412301 - Motor Fuel	117,622
412302 - Parts and Tires	4,240
412303 - Small Tools and Equipment	40,001
412304 - Office Supplies	50,946
412305 - Wearing Apparel	22,964
412306 - Water Purchase: SFPUD	3,223,160
412307 - School Education Recycle Program	5,145
412308 - Conservation Supplies	11,359
412309 - Irrigation Supplies	2,000
412310 - Public Education Material	4,996
412311 - Medical and Laboratory Supplies	117,096
412330 - Special Department Supplies	35,936
412331 - Office Equipment (Under 5,000)	51,422
412 - Supplies	3,686,886
413330 - Debt Service: Administration Fee	10,795
413401 - Insurance: General Liability	467,666
413402 - Claims Settlement	1,239,119
413403 - Insurance: Premium	331,000
413405 - Bond & Loan: Principle Payment	2,900,204
413406 - Bond & Loan: Interest Payment	1,855,748
413407 - Depreciation	1,195,465
413409 - Overhead Allocation	0
413410 - Bad Debts / Write Offs	9,612
413421 - Solar Energy Rebates	1,000
413430 - Contingency	10,609
413 - Other Operating Exp.	8,021,217
415505 - Capital: Improvement Other Than Building	1,000,000
415510 - Capital: New Construction	250,000
415515 - Capital: Construction Management	196,751
415 - Capital Expenditures	1,446,751
480970 - Operating Transfer Out	1,239,380
480 - Operating Transfers	1,239,380
TOTAL EXPENDITURES	42,805,811

2,900,204 Bond & Loan Principle

1,000,000 Plant Renovation
250,000 Capital: Joint Fire Station
196,751 Plant Renovation

Revenues Less Expenditures

109,441

CITY COUNCIL EXPENDITURES

Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	15,318		15,318
410150 - Worker's Compensation	703		703
410151 - P.E.R.S.: General	4,655		4,655
410153 - Insurance: Health	26,023		26,023
410154 - Insurance: Dental	3,564		3,564
410155 - Insurance: Vision Care	110		110
410156 - Insurance: Life	93		93
410157 - Insurance: SDI & LTD	30		30
410158 - Insurance: Medicare	200		200
410 - Personnel Costs	50,696	0	50,696
411204 - Dues & Publications	16,020		16,020
411205 - Conference & Meetings	6,500		6,500
411212 - Printing and Postage	2,086		2,086
411230 - Special Department Expense	2,570		2,570
411 - Services	27,175	0	27,175
413401 - Insurance: General Liability	3,138		3,138
413 - Other Operating Exp.	3,138	0	3,138
Total Expenditures	81,009	0	81,009

CITY ADMINISTRATION EXPENDITURES

Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	236,802	248,477	485,278
410103 - Salary: Special	12,189	14,201	26,391
410106 - Salary: Final Vacation Leave Pay	316,919	25,753	342,672
410107 - Salary: Overtime	452	442	894
410150 - Worker's Compensation	10,851	11,404	22,255
410151 - P.E.R.S.: General	38,472	40,361	78,833
410153 - Insurance: Health	33,256	32,592	65,848
410154 - Insurance: Dental	485	475	960
410155 - Insurance: Vision Care	199	163	362
410156 - Insurance: Life	1,489	1,565	3,053
410157 - Insurance: SDI & LTD	1,841	1,935	3,776
410158 - Insurance: Medicare	3,602	3,824	7,426
410159 - Insurance: Unemployment	795	844	1,639
410161 - Allowance: Cell Phone	252	348	600
410163 - Payroll: Retiree Health Insurance	505,783	24,765	530,548
410190 - P.E.R.S.: Pension Obligation		7,267	7,267
410 - Personnel Costs	1,163,387	414,416	1,577,803
411201 - Advertising	5,592	0	5,592
411202 - Communications	260,126	0	260,126
411203 - Contractual Services	6,042,624	53,259	6,095,883
411204 - Dues & Publications	14,210	0	14,210
411205 - Conference & Meetings	8,132	0	8,132
411208 - Maintenance: Other Equipment	88	0	88
411212 - Printing and Postage	15,062	0	15,062
411215 - Credit Card Service Charge	13,713	0	13,713
411216 - Software License and Maintenance	7,600	1,940	9,540
411230 - Special Department Expense	124,136	0	124,136
411232 - Fees & Assessments	120,000	180,000	300,000
411240 - Legal Service: General	343,000	50,458	393,458
411241 - Legal Service: Labor Relation	145,000	0	145,000
411251 - Administration		250,000	250,000
411261 - Electricity	111,000	0	111,000
411262 - Natural Gas	25,000	0	25,000
411263 - Water And Sewer	110,500	0	110,500
Economic Development	75,000		75,000
411 - Services	7,420,782	535,657	7,956,440
412304 - Office Supplies	11,737	0	11,737
412 - Supplies	11,737	0	11,737
413401 - Insurance: General Liability	8,840	0	8,840
413402 - Claims Settlement	400,000	739,119	1,139,119
413403 - Insurance: Premium		331,000	331,000
413407 - Depreciation		511,284	511,284
413409 - Overhead Allocation	-559,292	0	-559,292
413 - Other Operating Exp.	-150,452	1,581,403	1,430,951
480970 - Operating Transfer Out	555,027	438,452	993,479
480 - Operating Transfers	555,027	438,452	993,479
Total Expenditures	9,000,482	2,969,928	11,970,410

COMMUNITY DEVELOPMENT EXPENDITURES

Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	593,198		593,198
410103 - Salary: Special	7,166		7,166
410107 - Salary: Overtime	1,267		1,267
410150 - Worker's Compensation	27,286		27,286
410151 - P.E.R.S.: General	91,862		91,862
410152 - Part Time: Lincoln National Retirement Part Time	1,057		1,057
410153 - Insurance: Health	84,858		84,858
410154 - Insurance: Dental	960		960
410155 - Insurance: Vision Care	1,087		1,087
410156 - Insurance: Life	2,254		2,254
410157 - Insurance: SDI & LTD	2,623		2,623
410158 - Insurance: Medicare	8,566		8,566
410159 - Insurance: Unemployment	1,890		1,890
410 - Personnel Costs	824,074	0	824,074
411201 - Advertising	1,800		1,800
411202 - Communications	550		550
411203 - Contractual Services	95,000	19,989	114,989
411204 - Dues & Publications	3,250		3,250
411205 - Conference & Meetings	1,500		1,500
411209 - Equipment Rental (City Owned)	6,768		6,768
411212 - Printing and Postage	1,500		1,500
411214 - Training and Safety	550		550
411216 - Software License and Maintenance	7,500		7,500
411 - Services	118,418	19,989	138,407
412303 - Small Tools and Equipment	100		100
412304 - Office Supplies	1,250		1,250
412331 - Office Equipment (Under 5,000)	500		500
412 - Supplies	1,850	0	1,850
413401 - Insurance: General Liability	19,150		19,150
413421 - Solar Energy Rebates	1,000		1,000
413 - Other Operating Exp.	20,150	0	20,150
Total Expenditures	964,492	19,989	984,482

FINANCE DEPARTMENT EXPENDITURES
Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	486,649	345,322	831,971
410103 - Salary: Special	8,410	4,699	13,110
410107 - Salary: Overtime	858	3,870	4,728
410150 - Worker's Compensation	22,377	16,028	38,405
410151 - P.E.R.S.: General	70,933	56,174	127,107
410153 - Insurance: Health	86,993	84,862	171,855
410154 - Insurance: Dental	590	370	960
410155 - Insurance: Vision Care	656	431	1,087
410156 - Insurance: Life	2,284	1,549	3,833
410157 - Insurance: SDI & LTD	2,436	1,393	3,829
410158 - Insurance: Medicare	7,105	5,129	12,234
410159 - Insurance: Unemployment	1,568	1,132	2,700
410161 - Allowance: Cell Phone	390	210	600
410190 - P.E.R.S.: Pension Obligation	540,871	35,047	575,918
410 - Personnel Costs	1,232,122	556,215	1,788,337
411202 - Communications	7,395	200	7,595
411203 - Contractual Services	32,000	200	32,200
411204 - Dues & Publications	1,340	0	1,340
411205 - Conference & Meetings	3,000	0	3,000
411208 - Maintenance: Other Equipment	2,863	1,000	3,863
411212 - Printing and Postage	3,872	20,000	23,872
411214 - Training and Safety	500	1,000	1,500
411216 - Software License and Maintenance	30,000	20,459	50,459
411250 - Audit Services	61,000	35,664	96,664
411 - Services	141,970	78,523	220,493
412303 - Small Tools and Equipment	1,500	0	1,500
412304 - Office Supplies	5,074	9,000	14,074
412331 - Office Equipment (Under 5,000)	36,000	2,000	38,000
412 - Supplies	42,574	11,000	53,574
413330 - Debt Service: Administration Fee		7,795	7,795
413401 - Insurance: General Liability	20,420	0	20,420
413405 - Bond & Loan: Principle Payment		1,373,000	1,373,000
413406 - Bond & Loan: Interest Payment		946,254	946,254
413 - Other Operating Exp.	20,420	2,327,049	2,347,469
Total Expenditures	1,437,086	2,972,787	4,409,873

FIRE DEPARTMENT EXPENDITURES
Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	2,153,394	141,135	2,294,529
410103 - Salary: Special	7,989		7,989
410104 - Salary: Holiday	70,096		70,096
410107 - Salary: Overtime	596,070		596,070
410111 - Fire: Paramedic Education	68,148		68,148
410113 - Incentive Pay: Ed Cert	86,598		86,598
410150 - Worker's Compensation	348,505	16,936	365,441
410151 - P.E.R.S.: General	495,151	29,439	524,590
410153 - Insurance: Health	327,875	16,627	344,502
410154 - Insurance: Dental	22,344	240	22,584
410155 - Insurance: Vision Care	5,733	362	6,096
410156 - Insurance: Life	10,447	890	11,337
410157 - Insurance: SDI & LTD	1,399		1,399
410158 - Insurance: Medicare	34,319		34,319
410159 - Insurance: Unemployment	9,412	446	9,858
410160 - Allowance: Uniform	1,382	346	1,728
410161 - Allowance: Cell Phone	1,800	600	2,400
410190 - P.E.R.S.: Pension Obligation		11,954	11,954
410 - Personnel Costs	4,240,661	218,976	4,459,638
411202 - Communications	23,853		23,853
411203 - Contractual Services	75,285		75,285
411204 - Dues & Publications	3,526		3,526
411205 - Conference & Meetings	4,566		4,566
411206 - Maintenance: Building & Grounds	7,825		7,825
411207 - Maintenance: Vehicle	19,770		19,770
411208 - Maintenance: Other Equipment	6,037		6,037
411209 - Equipment Rental (City Owned)	41,201		41,201
411211 - Laundry and Linen Service	2,266		2,266
411212 - Printing and Postage	2,035		2,035
411213 - Rents, Leases & Taxes	4,882		4,882
411214 - Training and Safety	21,974		21,974
411230 - Special Department Expense	10,502		10,502
411261 - Electricity	9,300		9,300
411262 - Natural Gas	4,400		4,400
411263 - Water and Sewer	3,400		3,400
411 - Services	240,821	0	240,821
412301 - Motor Fuel	17,122		17,122
412302 - Parts and Tires	3,740		3,740
412303 - Small Tools and Equipment	1,069		1,069
412304 - Office Supplies	4,808		4,808
412305 - Wearing Apparel	14,647		14,647
412310 - Public Education Material	3,996		3,996
412330 - Special Department Supplies	7,287		7,287
412331 - Office Equipment (Under 5,000)	2,425		2,425
412 - Supplies	55,094	0	55,094
413401 - Insurance: General Liability	141,731	6,479	148,210
413 - Other Operating Exp.	141,731	6,479	148,210
415510 - Capital: New Construction	250,000		250,000
415 - Other Operating Exp.	250,000	0	250,000
480970 - Operating Transfer Out	135,710		135,710
480 - Operating Transfers	135,710	0	135,710
Total Expenditures	5,064,017	225,455	5,289,472

PARKS EXPENDITURES

Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	406,649	41,823	448,472
410103 - Salary: Special	3,593		3,593
410107 - Salary: Overtime	4,318		4,318
410150 - Worker's Compensation	49,198	5,010	54,208
410151 - P.E.R.S.: General	66,181	6,813	72,994
410153 - Insurance: Health	119,637	18,348	137,985
410154 - Insurance: Dental	480		480
410156 - Insurance: Life	1,625	106	1,731
410157 - Insurance: SDI & LTD	1,229		1,229
410158 - Insurance: Medicare	6,054	606	6,661
410159 - Insurance: Unemployment	1,336	134	1,470
410160 - Allowance: Uniform	1,600		1,600
410190 - P.E.R.S.: Pension Obligation		3,749	3,749
410 - Personnel Costs	661,900	76,589	738,489
411202 - Communications	3,000		3,000
411203 - Contractual Services	8,000		8,000
411204 - Dues & Publications	550		550
411206 - Maintenance: Building & Grounds	19,683	48,000	67,683
411208 - Maintenance: Other Equipment	4,500		4,500
411209 - Equipment Rental (City Owned)	58,718		58,718
411213 - Rents, Leases & Taxes	3,500	180,000	183,500
411214 - Training and Safety	3,346		3,346
411230 - Special Department Expense	1,200		1,200
411242 - Tree Services	15,250		15,250
411261 - Electricity	6,729		6,729
411263 - Water and Sewer		48,268	48,268
Tree Services (Pine Beetle)	10,000		10,000
Skate Park Repair	8,000		8,000
Playground Fiber	9,093		9,093
Playground Equipment Removal	13,000		13,000
411 - Services	164,569	276,268	440,837
412301 - Motor Fuel	1,000		1,000
412302 - Parts and Tires	500		500
412303 - Small Tools and Equipment	3,167		3,167
412304 - Office Supplies	1,000		1,000
412305 - Wearing Apparel	1,500		1,500
412309 - Irrigation Supplies	2,000		2,000
412330 - Special Department Supplies	3,000		3,000
412 - Supplies	12,167	0	12,167
413401 - Insurance: General Liability	17,870	7,415	25,285
413 - Other Operating Exp.	17,870	7,415	25,285
480970 - Operating Transfer Out	108,191		108,191
480 - Operating Transfers	108,191	0	108,191
Total Expenditures	964,697	360,272	1,324,969

PUBLIC WORKS DEPARTMENT EXPENDITURES

Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
410101 - Salary: Regular	175,932	2,841,774	3,017,705
410103 - Salary: Special	4,180	96,707	100,888
410107 - Salary: Overtime	9,126	84,319	93,446
410113 - Incentive Pay: Ed Cert		13,423	13,423
410114 - Incentive Pay: Certified Pay	2,934	36,366	39,300
410150 - Worker's Compensation	16,206	286,045	302,251
410151 - P.E.R.S.: General	29,096	470,328	499,424
410153 - Insurance: Health	45,587	674,757	720,344
410154 - Insurance: Dental	84	12,312	12,396
410155 - Insurance: Vision Care		4,569	4,569
410156 - Insurance: Life	648	11,153	11,801
410157 - Insurance: SDI & LTD	419	8,170	8,588
410158 - Insurance: Medicare	2,768	42,472	45,240
410159 - Insurance: Unemployment	611	9,688	10,299
410160 - Allowance: Uniform	643	7,756	8,399
410190 - P.E.R.S.: Pension Obligation		274,374	274,374
410 - Personnel Costs	288,235	4,874,211	5,162,446
411201 - Advertising	592	7,749	8,342
411202 - Communications	5,461	28,961	34,422
411203 - Contractual Services	195,180	844,510	1,039,690
411204 - Dues & Publications	1,007	22,068	23,075
411205 - Conference & Meetings	1,600	9,379	10,979
411206 - Maintenance: Building & Grounds	45,614	13,851	59,465
411207 - Maintenance: Vehicle		72,100	72,100
411208 - Maintenance: Other Equipment	5,790	300,761	306,551
411209 - Equipment Rental (City Owned)	34,664	505,570	540,234
411211 - Laundry and Linen Service	3,798	22,833	26,632
411212 - Printing and Postage	695	19,360	20,055
411213 - Rents, Leases & Taxes	6,484	123,317	129,801
411214 - Training and Safety	2,698	36,005	38,704
411215 - Credit Card Service Charge		7,433	7,433
411216 - Software License and Maintenance	1,998	17,215	19,213
411217 - Maintenance: Infrastructure	59,101	338,599	397,699
411220 - Rebate: Water Conservation		67,315	67,315
411230 - Special Department Expense	4,392	8,612	13,004
411231 - Commercial Waste Prevention		1,962	1,962
411232 - Fees and Assessments	7,160	250,596	257,756
411233 - Video Supplies		4,637	4,637
411240 - Legal Service: General	1,000	40,229	41,229
411242 - Tree Services		1,500	1,500
411261 - Electricity	1,000	301,329	302,329
411262 - Natural Gas		100,600	100,600
411263 - Water and Sewer		18,000	18,000
411276 - Grading and Hauling	3,000	76,200	79,200
411 - Services	381,234	3,240,691	3,621,925

PUBLIC WORKS DEPARTMENT EXPENDITURES

Fiscal Year 2012-2013

Account Number	GENERAL FUND	Other Funds	All Funds
412301 - Motor Fuel		99,500	99,500
412303 - Small Tools and Equipment	4,707	29,458	34,165
412304 - Office Supplies	4,973	10,886	15,859
412305 - Wearing Apparel	2,247	4,570	6,817
412306 - Water Purchase: SFPUD		3,223,160	3,223,160
412307 - School Education Recycle Program		5,145	5,145
412308 - Conservation Supplies		11,359	11,359
412310 - Public Education Material		1,000	1,000
412311 - Medical and Laboratory Supplies	200	116,896	117,096
412330 - Special Department Supplies	20,196	4,853	25,049
412331 - Office Equipment (Under 5,000)	3,497	7,000	10,497
Library: HVAC Digital Upgrade	18,000		18,000
Chetcuti Building: Carpet Tiles for Floor Replacement	19,000		19,000
ADA Compliance List and Projected Costs	110,400		110,400
Highline Canal: Concrete Repairs	30,000		30,000
412 - Supplies	213,220	3,513,827	3,727,046
413330 - Debt Service: Administration Fee		3,000	3,000
413401 - Insurance: General Liability	23,313	200,920	224,233
413402 - Claims Settlement		100,000	100,000
413405 - Bond & Loan: Principle Payment		1,527,204	1,527,204
413406 - Bond & Loan: Interest Payment		909,495	909,495
413407 - Depreciation		684,180	684,180
413409 - Overhead Allocation		559,292	559,292
413410 - Bad Debts / Write Offs		9,612	9,612
413430 - Contingency		10,609	10,609
413 - Other Operating Exp.	23,313	4,004,312	4,027,625
415505 - Capital: Improvement Other Than Building		1,000,000	1,000,000
415515 - Capital: Construction Management		196,751	196,751
415 - Capital Expenditures	0	1,196,751	1,196,751
Total Expenditures	906,002	16,829,792	17,735,793

RECREATION EXPENDITURES

Fiscal Year 2012-2013

Account Number	Recreation Fund	Other Funds	All Funds
410101 - Salary: Regular	482,222		482,222
410103 - Salary: Special	5,004		5,004
410107 - Salary: Overtime	671		671
410150 - Worker's Compensation	22,844		22,844
410151 - P.E.R.S.: General	52,011		52,011
410152 - Part Time: Lincoln National Retirement Part Time	5,609		5,609
410153 - Insurance: Health	61,664		61,664
410154 - Insurance: Dental	720		720
410155 - Insurance: Vision Care	725		725
410156 - Insurance: Life	1,685		1,685
410157 - Insurance: SDI & LTD	1,932		1,932
410158 - Insurance: Medicare	6,971		6,971
410159 - Insurance: Unemployment	1,538		1,538
410161 - Allowance: Cell Phone	1,200		1,200
410162 - Part Time: PARS Retirement	169		169
410190 - P.E.R.S.: Pension Obligation	21,738		21,738
410 - Personnel Costs	666,704	0	666,704
411202 - Communications	2,265		2,265
411203 - Contractual Services	194,002	1,665	195,667
411204 - Dues & Publications	170		170
411208 - Maintenance: Other Equipment	5,000		5,000
411212 - Printing and Postage	12,570		12,570
411214 - Training and Safety	258		258
411215 - Credit Card Service Charge	15,000		15,000
411216 - Software License and Maintenance	6,400		6,400
411230 - Special Department Expense	42,086	8,428	50,514
411261 - Electricity	21,546		21,546
411262 - Natural Gas	6,500		6,500
411263 - Water and Sewer	4,000		4,000
411 - Services	309,797	10,093	319,890
412304 - Office Supplies	2,217		2,217
412330 - Special Department Supplies	600		600
412 - Supplies	2,817	0	2,817
413401 - Insurance: General Liability	18,390		18,390
413 - Other Operating Exp.	18,390	0	18,390
480970 - Operating Transfer Out		2,000	2,000
480 - Operating Transfers	0	2,000	2,000
Total Expenditures	997,709	12,093	1,009,802

ADA Compliance List and Projected Construction Costs

BUILDING NAME	BUILDING ADDRESS	ACCESSIBILITY ISSUES	COST PER UNIT	TOTAL COST
Fire Station 38	785 Crestview Drive	No accessible parking sign	\$500.00 EA	\$500.00
		No accessible path of travel to the front door. (sidewalk)	\$20.00 SF	\$4,500.00
		Front door handle should be levered type	\$200.00 EA	\$200.00
		Accessible Signage for entrance and restroom door	\$250.00 EA	\$750.00
Fire Station 37	511 Magnolia Avenue	Leading edge entrance stair needs contrasting stripes	\$200.00 LS	\$200.00
		Visitor Parking area: Van parking stall missing signage	\$500.00 EA	\$500.00
		Line striping and blue border around off-load aisle	\$200.00 LS	\$200.00
		Intermediate landing on the ramp is not the required dimension of 72" in the direction of travel	\$3,500.00 LS	\$3,500.00
		Accessible locker not provided in the locker room	\$3,000.00 LS	\$3,000.00
Police Station	581 Magnolia Avenue	Path from back door to the parking lot requires truncated domes, as it leads to a drive aisle	\$1,200.00 LS	\$1,200.00
		Drinking fountain alcove is required to be 18" in depth		
		Have 17" from front of fountain to face of the wall	LS	\$2,500.00
City Hall and Council Chambers	621 Magnolia Avenue	Low Drinking fountain clear space of 30" by 48" is not provided	\$3,000.00 LS	\$3,000.00
		Accessible Parking off-load aisle has more than 2% cross slope, is not the required width of 8 feet and has a drainage grate that exceeds the opening allowances located within its boundaries	\$8,000.00 LS	\$8,000.00
		The off-load aisle needs blue border striping	\$200.00 LS	\$200.00
		The \$250 minimum fine signage is missing	\$500.00 EA	\$500.00
		Due to the conditions, it is recommended to shift the parking space and aisle over one and redistribute the council spaces also one to the left	LS	\$500.00
		Council Chambers: assisted listening devices for the hearing impaired	\$20K-\$30K LS	
		Exterior Ramp handrails need extensions	\$90.00 LF	\$1,200.00
		The bottom landing of the ramp is not the required 72" in the direction of travel	\$3,500.00 LS	\$3,500.00
		Missing \$250 parking penalty signage	\$500.00 EA	\$4,000.00
		Missing blue boarder around all parking space off-load aisles.	\$200.00 LS	\$200.00
Operations Center	400 East Millbrae	Missing domes and curb	\$1,200.00 LS	\$1,200.00
		Site will be fully compliant upon completion of the final asphalt overlay Accessible signage at parking stalls, entrance door and stripe stall.		✓

ADA Compliance List and Estimated Construction Costs

BUILDING NAME	BUILDING ADDRESS	ACCESSIBILITY ISSUES	COST PER UNIT	TOTAL COST
Recreation and Senior Center	477 Lincoln Circle	Parking lots (front and rear) need tow away and \$250 penalty signage	\$500.00 EA	\$1,000.00
		Parking stalls need blue border striping	\$200.00 LS	\$200.00
		Front door- install directional signage	\$150.00 EA	\$600.00
		Stage: no access, provide lift	\$25,000.00 LS	\$25,000.00
		Exterior gazebo and BBQ pit are inaccessible. (sidewalk)	\$20.00 SF	\$4,000.00
		All light switches are mounted too high	LS	\$3,000.00
		Kitchen: non-accessible items: sink faucet, under sink access, oven blocking 18" clear strike edge space, light needs motion sensor, door knob at exterior not allowed, microwave mounted and paper towel dispenser too high	LS	\$3,500.00
		Restrooms lacking accessible sign adjacent to door	\$150.00 EA	\$300.00
		Senior area: light switch and paper towel dispenser are mounted too high	\$500.00 LS	\$500.00
		Tot play area not accessible, has sand, needs rollable surface	\$60,000.00 LS	\$60,000.00
		Path to grassy area is too steep of a grade	\$6,000.00 LF	\$30,000.00
		Restrooms are not accessible from the exterior because interior remodel the doors are gone. Remove signage for the restrooms on the exterior	\$250.00 LS	\$250.00
		Accessible path from rear parking stalls has a cross slope of 9.5% at one point, maximum allowable cross slope is 2%	\$13,500.00 LS	\$13,500.00
Storm drain grate is located in the off-load aisle. Restripe remove ADA parking spaces	\$2,300.00 LS	\$2,300.00		
Taylor Field	Richmond Drive	No accessible parking stripe street parking for accessible stall. Signage \$500 & Striping \$500	\$1,000.00 LS	\$1,000.00
		Drinking fountain needs high/low	\$2,000.00 EA	\$2,000.00
		Window to pick up food too high	\$1,200.00 LS	\$1,200.00
		No signage at restrooms	\$250.00 EA	\$1,000.00
		Thresholds for bathrooms too high. Maximum grade change allowable is 1/2" at the threshold	\$1,000.00 LS	\$1,000.00
		Ramp is 11.7% (Max slope of ramp is 8.33%)	\$3,500.00 EA	\$7,000.00
		The only way to get to the ramp is through the drivable vehicle-rolling gate.	\$2,000.00 LS	\$2,000.00
Parks Building	West of Recreation Center	No path of travel. Remove/replace ss rail	40 @ \$90.00 LF	\$3,600.00
		No handrail or curb on ramp	\$250.00 EA	\$500.00
		No signage on restrooms	RAMP: \$18K LIFT: \$30K LS	\$18,000.00
		The primary entrance needs accessible path either by ramp or lift		
GRAND TOTAL				\$220,800.00

EA - EACH
LS - LUMP SUM
LF - LINEAR FOOTAGE
SF - SQUARE FOOT

Contract Vendors

Not inclusive of all expenditures in each journal.

Vendor Name	Description of Service	Fund Number	Department Number / Name	Account Number / Title	Approximate Contract
San Mateo Co. Public Health Lab	Water Quality Testing	1662-Water	6030-Water Distribution	411203 Contractual Service	12,000
Two Brothers Catholic Services	Catholic Protection	1662-Water	6030-Water Distribution	411203 Contractual Service	21,000
Kennedy/Jenks Consultants inc	Construction WP Support SVC	1663-Sanitation Capital Fe	5070-Sanitation Cap Proj	411203 Contractual Service	772,640
Innovative Claim Solutions	Worker's Comp Admin Fee	1770-Worker's Comp	0261-Worker's Compensation	411203 Contractual Service	38,072
Norcal Alarm	Alarm testing	1101-General Fund	2370-Facility Maintenance	411206 Building & Grounds M	8,295
Telecommunications	Facilities mgmnt & maintenance radios	1101-General Fund	2510-Streets	411208 Maintenance: Other E	4,784
Sharp Business Systems	Copier Maintenance	1661-Sanitation	5030-Waste Water Treatment	411208 Maintenance: Other E	1,724
Telecommunications	Facilities mgmnt & maintenance radios	1661-Sanitation	5050-Waste Water Collection	411208 Maintenance: Other E	3,192
HSQ Technology	SCADA system support, parts	1662-Water	6030-Water Distribution	411208 Maintenance: Other E	3,382
Telecommunications	Facilities mgmnt & maintenance radios	1662-Water	6030-Water Distribution	411208 Maintenance: Other E	3,192
Electro Motion In	Maintenance on Generators	1773-Garage Revolving	1710-Garage	411208 Maintenance: Other E	10,512
Neopost USA inc	Postage Meter Rental/maint fee	1101-General Fund	1110-Non Departmental	411213 Rents, Leases & Taxi	2,899
OneSource	Copier lease	1101-General Fund	1110-Non Departmental	411213 Rents, Leases & Taxi	4,710
Ricoh Americas Corp	Color Copier/fax lease	1101-General Fund	2210-Fire	411213 Rents, Leases & Taxi	4,882
Millbrae Elementary School District	Field License Agreement	1530- Field License Agree	FLA-Fields	411213 Rents, Leases & Taxi	180,000
OneSource	Copier lease	1661-Sanitation	5030-Waste Water Treatment	411213 Rents, Leases & Taxi	1,567
OneSource	Copier lease	1662-Water	6030-Water Distribution	411213 Rents, Leases & Taxi	943
HDL	Property Tax, Business Lic.,	1101-General Fund	0264-Data Processing	411216 Software License & M	3,773
Harris Computer Systems	Financial Software Maintenance	1101-General Fund	0264-Data Processing	411216 Software License & M	26,928
IBM	Software Maintenance-TM1	1101-General Fund	0264-Data Processing	411216 Software License & M	11,632
Hitech Systems	Safety Net Software Maintenance	1101-General Fund	0275-Public Safety Contracts	411216 Software License & M	5,000
Turbo Data Systems	Ticket pro Maintenance	1101-General Fund	0275-Public Safety Contracts	411216 Software License & M	2,600
CRW Systems	Trakit Software/Building	1101-General Fund	0520-Building	411216 Software License & M	6,000
Zoll Data Systems	Licenses for fire rooms	1101-General Fund	2220-Fire Operations	411216 Software License & M	1,260
SpringBrook	Utility Billing Software	1661-Sanitation	0620-Utility Billing	411216 Software License & M	3,931
Infor Global Solutions	MP 2 Maintenance Prog	1661-Sanitation	5030-Waste Water Treatment	411216 Software License & M	1,500
SpringBrook	Utility Billing Software	1662-Water	0620-Utility Billing	411216 Software License & M	3,931
HSQ Technology	SCADA system support	1662-Water	6030-Water Distribution	411216 Software License & M	6,772
Dept of Transportation	Electric & Maint. Traffic Signals	1101-General Fund	2510-Streets	411217 Infrastructure	17,192
Republic Intelligent Transportation Serv.	Streetlight Maintenance	1101-General Fund	2510-Streets	411217 Infrastructure	27,227
Golden State Flow Measurement	Meters & Registers	1662-Water	6030-Water Distribution	411217 Infrastructure	34,997
Narcotics Trak Flyer Keller	Contribution	1101-General Fund	0275-Public Safety Contracts	411230 Special Department E	120,000
San Mateo County	Parking Citation Allocation	1101-General Fund	0275-Public Safety Contracts	411232 Fees & Assessments	120,000
C/CAG	Gas Tax Congestion relief Fund	1101-General Fund	2320-Engineering	411232 Fees & Assessments	7,160
C/CAG	Gas Tax Congestion relief Fund	1205-Measure A	2320-Engineering	411232 Fees & Assessments	60,419
C/CAG	Gas Tax Congestion relief Fund	1211-Highway Tax	2320-Engineering	411232 Fees & Assessments	11,194
SWRCB-State Water Resources Control Permit fees	Control Permit fees	1661-Sanitation	5030-Waste Water Treatment	411232 Fees & Assessments	22,252
San Mateo County Environmental Health Generator, recycles waste,hazmat	Generator, recycles waste,hazmat	1661-Sanitation	5030-Waste Water Treatment	411232 Fees & Assessments	5,000
Department of Health Services	Environmental Laboratory Fee	1661-Sanitation	5030-Waste Water Treatment	411232 Fees & Assessments	2,811
San Francisco Estuary Institute	Regional Monitoring	1661-Sanitation	5030-Waste Water Treatment	411232 Fees & Assessments	8,691
San Mateo County Environmental Health Oversight, storm water fee, cross connec	Oversight, storm water fee, cross connec	1662-Water	5030-Waste Water Treatment	411232 Fees & Assessments	22,980
Bay Area Water Supply & Conservation	Water System Fees	1662-Water	6030-Water Distribution	411232 Fees & Assessments	39,504
Dept. of Health Services	Assessment fees	1662-Water	6030-Water Distribution	411232 Fees & Assessments	9,746
SWRCB-State Water Resources Control Permit fees	Water System Fees	1662-Water	6030-Water Distribution	411232 Fees & Assessments	7,279
Maze & Associates	Auditing Services	1664-Storm Drain	4020-NPEDI'S Maintenance	411250 Audit Services	65,224
Capital Accounting Partners	Annual Report of Financial Transaction/S	1101-General Fund	0610-Finance	411250 Audit Services	5,000