

**CITY COUNCIL
AGENDA REPORT**



**CITY OF MILLBRAE
621 Magnolia Avenue
Millbrae, CA 94030**

SUBJECT: Resolution Adopting the Budget for Fiscal Year 2014/2015 and Resolution Adopting a Classification and Compensation Plan for Fiscal Year 2014/2015 ATTACHMENTS: Additional/Revised Exhibits as listed in the Analysis Section of the Report	Report No. 5516
	For Agenda of: June 10, 2014
	Department: Finance
	Originator:
Approved:	
Budget Action? Yes: ____ No: <u>X</u> Finance Review: _____	

REPORT TYPE: ACTION <u>X</u> INFORMATION ____
ITEM TYPE: CONSENT ____ PUBLIC HEARING ____ OLD BUSINESS <u>X</u> NEW BUSINESS ____

RECOMMENDATION:

Staff recommends that the City Council adopt a Resolution Adopting the Budget for Fiscal Year 2014/2015 and Resolution Adopting a Classification and Compensation Plan for Fiscal Year 2014/2015.

BACKGROUND:

This is the second informational study session for the Fiscal Year 2014-2015 Proposed Budget.

The first budget study session was held on May 31, 2014, 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 & Special Revenue Funds
- Attachment B: Fund Balance History & Projection: Enterprise & Internal Service Funds
- Attachment C: 5 Year General Fund Financial Forecast
- Attachment D: General Fund Detailed Revenues and Expenditures
- Attachment E: All Funds: Revenues and Expenditures
- Attachment F: Capital Improvement Program
- Attachment G: Operating Transfers
- Attachment H: Debt Schedule
- Attachment I: Position Allocation (By Department)
- Attachment J: Property Tax Allocation
- Attachment K: Sales Tax Allocation

At the May 31, 2014, study session the following questions were asked and below are the responses from staff:

- Other Post Employment Benefits (OPEB) - \$4,900,000 will bring us current as of what date and what will the annual liability be estimated going forward?

Answer: The \$4,900,000 transfer was developed as a means of setting aside a portion of the City's General Fund and other operating funds that fund personnel costs in order to pay down the OPEB obligation while keeping the General Fund reserves at the required level of 15% of the annual operating expenditures. In January 2012, an Actuarial Analysis was performed by Bartel & Associates, which projected the City's total OPEB obligation to be \$15,346,000 as of January 1, 2014. The recommended transfer will increase the contributions in the OPEB Internal Service Fund to \$7,088,000 or approximately 46% of the full liability by June 30, 2015.

As identified in the Actuarial Analysis, on a pay-as-you go basis the annual OPEB benefits for FY 2013-2014 were anticipated to be \$653,000 and also identified was an Annual Required Contribution that indicates what the contribution would need to be if the City were to fully fund its OPEB obligations within 20 years which was estimated at \$1,161,000 for FY 2013-2014.

An updated actuarial study will be required in FY 2014-2015 for the following 3-year period.

- The City of Millbrae recently paid \$64,689.75 to the City of Burlingame for the Tourism Business Improvement District. What is this, can we re-allocate funds?

Answer: In 2001, the San Mateo Convention and Visitors' Bureau recommended that a tourism business improvement district be formed under Streets & Highway Code section 36500, et seq. Shortly thereafter, the San Mateo County Tourism Business Improvement district was formed, encompassing much of San Mateo County, including the unincorporated areas and areas within most cities in the County; Millbrae was one such City. Upon consent from the affected agencies, the City of Burlingame acts as the lead agency for the District setting the annual assessments and processing the collected assessments. Burlingame was chosen because of the large number of hotel rooms within that city. The participating public agencies collect the assessment on a monthly basis and remit the assessments to Burlingame, which by agreement with the Bureau, remits this amount to the Bureau.

The assessment is levied on Millbrae commercial lodging facilities (inns, hotels, and motels) on a per room basis and was voted on by the hotels. It is unclear if the City of Millbrae can withdraw from the assessment. It would have to be a decision by the hotels within the City limits not the City. The revenues would not, in any case, revert to the City.

- On Attachment E: All Funds: Revenues and Expenditures, please clarify what the columns actually represent.

Answer: Attachment E has been revised to show the following column headers:

Amended Budget is changed to: 13/14 Approved Budget.

Actual is changed to: Actual Expenses Through May 15, 2014

Baseline is changed to: 14/15 Proposed Budget.

- What is the total dollar figure for citywide road repairs and what is the estimate to improve the Pavement Condition Index (PCI) score?

Answer: The average PCI for Millbrae is 62 based on the last pavement survey conducted in 2011. Based on the 2011 study, the City will need to spend about \$900,000 annually on preventative maintenance to keep the average PCI at 62. If the City increases the investment by \$200,000 annually and have a street repair budget of \$1.1 million annually, we will be able to increase our average PCI to 67 in ten years. If the City invests about \$2.5 million annually in street repair and maintenance, the average PCI will increase from the current 62 to 81 in five years. The City is currently conducting another pavement survey and the result will be available in the fall at which time more information will be provided.

- Please provide a breakdown of the \$45,000 in FY 15-16 and the \$10,000 in FY 16-17 in expenses for the Museum included in the Capital Improvement Program Table 7 Public Facilities.

Answer: Staff is requesting a budget of \$20,000 for museum exterior painting for FY 14-15. The \$45,000 requested for FY 15-16 is to address exterior structural work such as replacing dry rot, porch and handrails as well as ensuring ADA compliance. The \$10,000 budget request for FY 16-17 is a placeholder to address any other issues the museum may have after the ADA compliance audit to be conducted in FY 15-16.

- Does the Taylor Concession included in the Capital Improvement Program Table 7 Public Facilities belong to the City or to Millbrae Elementary School District?

Answer: The City is responsible for maintaining the Taylor Concession stand as detailed in the Field Use Agreement with the School District.

- What is the \$60,000 from the Millbrae Elementary School District on Attachment D: General Fund Detailed Revenues and Expenditures?

Answer: The \$60,000 revenue from School District is part of the Field Use Agreement. According to the agreement, the district will reimburse the City \$60,000 for the maintenance of the fields and in return, the City has the right to use the fields.

- Consider the installation of 1 – 2 Electric Vehicle charging stations and add this to the Capital Improvement Program.

Answer: There are three levels of charging stations. Staff recommends including Level 3 funding in the budget.

Levels	Electrical Requirements	Installation Costs	Charge Time
Level 1	120 Volts	\$7,000	12 hours
Level 2	240 Volts	\$18,000	4 hours
Level 3	480 Volts	\$70,000 to \$100,000	20-30 minutes

- On Tables 5 and 6 of the Capital Improvement Program, what dollar amount can be attributed to the Baykeeper Consent Decree related work?

Answer: Of the \$3.838 million budget requested for Sewer Collection CIP, \$3.679 million is Baykeeper related projects. The following is a brief description of the individual projects:

- (1) Flow Monitoring (\$50K) to measure real flow rates to calibrate hydraulic model.
- (2) Madrone Lift Station (\$300K) to continue Madrone basin inflow/infiltration (I/I) reduction project.
- (3) Sewer Lateral Program (\$300K) to replace sewer laterals to reduce I/I.
- (4) Sewer Main Replacement (\$1.4 million) to continue aging pipeline replacement to minimize sanitary sewer overflow (SSO) and I/I and to prevent pipeline failure.
- (5) Sewer Main Replacement (\$1.329 million) is a budget carry over request from FY 13-4. The project is currently under design and construction contract is anticipated to be awarded in July. The project will replace aging pipeline to reduce SSO and I/I and to prevent pipeline failure.
- (6) Sewer Video Inspection (\$150K) to inspect the last remaining 15 miles of sanitary sewer mains as required by the Baykeeper consent decree.
- (7) Smoke Testing (\$50K) to determine illegal connections of roof drains into sanitary sewer collection system. A policy is being developed to address illegal cross connection and the policy will be brought forward to Council for review in the fall.
- (8) Storage Basin (\$100K) to study the feasibility of constructing a wet weather storage basin to address insufficient capacity in existing collection system due to high I/I.

- On Attachment B: Fund Balance History & Projection: Enterprise & Internal Service Funds, the Leave Accruals fund balance shows -0-, are any funds set aside for this?

Answer: The projected accrued liability ending June 30, 2014 is approximately \$1.5 million, which is fully funded.

- On Attachment G: Operating Transfers, where are the Fire Assessment fund transfers?

Answer: Fire Assessment money is budgeted and collected as revenue in the General Fund and Fire Department expenses are paid from the General Fund so no transfers are required. To clarify this further, in the future staff will designate Fire Assessment as revenue specifically for the Fire Department.

- On Table 7, Public Facilities of the CIP, what is included in the \$110,000 ADA Transition Plan/Implementation?

Answer: The \$110,000 budget requested for FY 14-15 is to conduct an ADA compliance analysis as well as to prepare bid documents for subsequent implementation. This includes all City facilities. After the compliance analysis is completed, staff will bring a presentation a presentation to Council regarding the details of this project.

- Where is Millbrae Community Television (MCTV) funding in the budget?

Answer: The funding for the MCTV contract is included in the General Fund Contractual Services.

The following adjustments have been made to the attachments presented at the first study session:

Attachment B: Fund Balance History & Projection: Enterprise & Internal Service Funds
Internal Service Fund

- Deleted duplicate line for OPEB (fund Number 1790).

Attachment D: General Fund Detailed Revenues and Expenditures

- Changed column titles to reflect the following as noted above:
 - Amended Budget is changed to 13/14 Approved Budget.
 - Actual is changed to Actual Expenses Through May 15, 2014
 - Baseline is changed to 14/15 Proposed Budget.
- Changed the projected budget revenue amount for Special Assessments (Fire Assessment) from \$1,490,000 to \$1,500,000 as originally projected.
- Increased the Contractual Services budget by \$25K to reflect an increase in the proposal for the Update of the Circulation Element.

Attachment E: All Funds: Revenues and Expenditures

- Changed column titles to reflect the following as noted above:
 - Amended Budget is changed to 13/14 Approved Budget.
 - Actual is changed to Actual Expenses Through May 15, 2014
 - Baseline is changed to 14/15 Proposed Budget.
- Changed the projected budget revenue amount for Special Assessments (Fire Assessment) from \$1,490,000 to \$1,500,000 as originally projected.
- Increased the Contractual Services budget by \$25K to reflect an increase in the proposal for updates to the Update of the Circulation Element.
- Reduced Contractual Services budget by \$1.1 million to reflect that the FY 13-14 carryover on the CIP Street Improvements Table 2 funds have been encumbered in FY 13-14 and the contract was signed on May 27, 2014.

Attachment F: Capital Improvement Program

- Five Year Summary, Table 1 is a roll up of Tables 2 – 10 and changed due to the following changes made to individual Tables:
 - Street Improvements, Table 2, the Street Capital Improvement FY 13-14 carryover of \$1.1 million has been deleted because the contract for this project was signed on May 27, 2014 and therefore the funds have been encumbered in FY 13-14. The contract was signed on May 27, 2014.
 - Studies and Technology, Table 9, the Update of the Circulation Element has been increased by \$25K.

Attachment L: Expenditure Appropriations by Department and fund has been added which summarizes the proposed FY 14-15 revenue and expenditures for each department.

Attachment M: Resolution Adopting the Fiscal Year 2014-2015 Budget has been added.

Attachment N: Resolution Adopting the Classification and Compensation Plan for Fiscal Year 2014-2015 has been added as the City is required to adopt a Classification and Compensation Schedule to be included in the annual budget and which is subject to periodic modifications to add and or delete classifications and modify related compensation.

During the May 31, 2014 Study Session, a power point presentation was made which stated that the Fire Assessment will increase by 2% in future years. This is not correct and has been removed from the presentation.

ANALYSIS:

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

- Attachment A: Fund Balance History & Projection: General Fund & Special Revenue Funds
- Attachment B: Fund Balance History & Projection: Enterprise & Internal Service Funds - REVISED
- Attachment C: 5 Year General Fund Financial Forecast
- Attachment D: General Fund Detailed Revenues and Expenditures - REVISED
- Attachment E: All Funds: Revenues and Expenditures - REVISED
- Attachment F: Capital Improvement Program - REVISED
- Attachment G: Operating Transfers
- Attachment H: Debt Schedule
- Attachment I: Position Allocation (By Department)
- Attachment J: Property Tax Allocation
- Attachment K: Sales Tax Allocation
- Attachment L: Expenditure Appropriations by Department and Fund - NEW
- Attachment M: Resolution Adopting the Budget for Fiscal Year 2014-2015 - NEW
- Attachment N: Resolution Adopting the Classification and Compensation Plan for Fiscal Year 2014-2015 - NEW
- Attachment O: Salary Schedules – NEW

FISCAL IMPACT:

The FY 2014-2015 Projected Revenues and Expenditures for the General Fund and all other Funds are summarized below:

GENERAL FUND	
Budget / Projected Revenues	23,005,067
Budget / Projected Expenditures	<u>26,465,754</u>
Variance	(3,460,687)
ALL OTHER FUNDS	
Budget / Projected Revenues	29,899,378
Budget / Projected Expenditures	<u>25,586,422</u>
Variance	4,312,956

TOTAL ALL FUNDS COMBINED	
Budget / Projected Revenues	52,904,445
Budget / Projected Expenditures	<u>52,052,176</u>
Variance	852,269

Budget Reserve Requirement for the General Fund:

The FY 2014-2015 General Fund Budget is balanced and the fifteen percent (15%) reserve requirement of \$2,817,305 has been maintained.

Staff will continue to monitor and report Federal and State Grant opportunities, the State Budget, Local trends and any actions that will potentially affect our City and budget.

COUNCIL ACTION:

Adopt the resolution, approving the Budget for Fiscal Year 2014/2015 and adopt the resolution approving a Classification and Compensation Plan for Fiscal Year 2014/2015.

City of Millbrae

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

Fund Number	Fund Description	2009-2010 ENDING BALANCE	2010-2011 ENDING BALANCE	2011-2012 ENDING BALANCE	2012-2013 ENDING BALANCE	2013-2014 Projected Balance	2014-2015 Proposed Operating Revenues	2014-2015 Proposed Operating Expenditures	2014-2015 Proposed Capital Revenues	2014-2015 Proposed Capital Expenditures	2014-2015 Projected Ending Fund Balance	Percentage of Reserves
GENERAL FUND												
1101	GENERAL FUND	2,862,333	4,093,656	5,493,200	10,560,403	11,741,793	22,995,067	26,465,753	573,000	2,636,000	6,208,107	27%
SPECIAL REVENUE FUNDS												
1103	DEVELOPER: PERMITS	2,044,103	2,240,059	2,429,003	3,194,653	2,844,653				223,000	2,621,653	100%
1120	JOINT FIRE TRAINING PROGRAM	97,319	0	11,722	143,952	143,952	302,971	354,890			92,033	30%
1205	MEASURE A	1,048,911	1,343,226	1,495,960	1,428,966	2,113,697	480,000	192,619	445,000	2,350,000	496,079	103%
1211	HIGHWAY USERS TAX: 2105/2106/2107/2107.5	545,801	541,439	574,907	654,129	1,175,628	327,527	410,361		303,000	789,794	241%
1215	RECREATION	(300)	40,175	65,035	172,239	172,239	1,077,149	1,240,388		9,000	0	0%
1217	ASSET FORFEITURE	1,186	3,451	8,939	15,294	15,294					15,294	100%
1227	INTEGRATED WASTE MANAGEMENT	96,179	109,003	147,818	229,134	262,305	220,000	247,325		2,000	232,980	106%
1228	SAM TRANS: (ECR) / VICTORIA AVE	3,869	3,597	921	(144,774)	(144,774)					(144,774)	0%
1244	STATE: TRAFFIC CONGESTION RELIEF	1,009,128	1,210,636	1,435,006	1,552,946	271,038	232,703	109,245		2,000	392,496	169%
1250	SMC: STREET SWEEP / CONGESTION	71,567	26,671	16,696	84,113	86,637	188,000	185,423			89,214	47%
1280	SENIOR: PROGRAM DONATIONS	47,492	35,540	28,627	27,570	26,570	1,000	1,000			26,570	2657%
1530	FIELD LICENSE AGREEMENT	460,777	2,025	57,082	0	0	376,559	376,559			0	0%
1531	DEVELOPER: HOUSING FEES	1,683,902	3,277,214	3,269,325	3,524,904	3,525,885	6,000	13,019			3,518,867	58648%
1532	GENERAL PLAN UPDATE				248,110	213,110				50,000	163,110	0%
1540	DOCUMENT IMAGING FEES	173,459	162,944	194,380	228,468	228,468	20,000	20,000			228,468	1142%
1542	PEG PROGRAMMING CAPITAL	186,658	188,138	152,180	114,706	97,866	1,000	17,840			81,026	8103%
1550	SISTER CITY	7,813	11,456	11,820	10,585	10,585	2,625	2,275			10,935	417%
	TOTAL: SPECIAL REVENUE FUNDS	7,522,831	9,195,574	9,899,421	11,484,994	11,043,153	3,235,534	3,170,944	445,000	2,939,000	8,613,743	266%

City of Millbrae

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

Fund Type	Fund Number and Description	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	2014-2015	Percentage of Reserves
		ENDING BALANCE	ENDING BALANCE	ENDING BALANCE	ENDING BALANCE	Projected Balance	Proposed Operating Revenues	Proposed Operating Expenditures	Proposed Capital Revenues	Proposed Capital Expenditures	Projected Ending Fund Balance		
DEBT SERVICE FUNDS													
1354	1999 LOAN: POLICE REMODEL	395,230	401,839	105,571	105,866	105,866	269,624	269,624				105,866	39%
1355	2001 GOB: LIBRARY	702,190	726,251	754,955	791,811	808,886	641,850	641,450				809,286	126%
1356	2004 TPO: PENSION				933	933	930,000	930,000				933	0%
	TOTAL: DEBT SERVICE FUNDS	1,097,420	1,128,090	860,526	898,610	915,685	1,841,474	1,841,073	0	0	0	916,085	50%
DEVELOPER PROJECT FUNDS													
1104	DEVELOPER: FEES	826,054	1,277,881	1,277,881	248,286	(1,714)						(1,714)	0%
1150	PINDERA - 120 SOUTH ECR				(190)	(190)						(190)	0%
1160	BELAMOR HOMEOWERSHIP PROGRAM			2,883	2,307	2,307						2,307	0%
1170	SAFEWAY		9,427	(8,183)	(7,834)	(7,834)						(7,834)	0%
	TOTAL: CAPITAL PROJECT FUNDS	826,054	1,287,308	1,272,581	242,568	(7,432)	0	0	0	0	0	(7,432)	0%
SUCCESSOR AGENCY- PRIOR REDEVELOPMENT													
2236	RDA: SUCCESSOR HOUSING (LMIHF 20%)	(1,080,994)	(580,817)	624,352	1,228,639	1,228,639						1,228,639	100%
2326	RDA: SUCCESSOR (DEBT SERVICE) (80%)	5,284,638	5,870,759	3,177,512	1,020,380	1,020,380	990,711	990,711				1,020,380	103%
2416	RDA: OPERATIONS	271,098	551,782	464,588	426,783	426,783	506,421	508,173				425,031	84%
	TOTAL: REDEVELOPMENT AGENCY	4,474,743	5,841,724	4,266,452	2,675,801	2,675,801	1,497,132	1,498,884	0	0	0	2,674,049	179%

City of Millbrae

Fund Balance History and Projection: Enterprise and Internal Service Funds

Fund Number	Fund Description	2009-2010 ENDING FUND BALANCE	2010-2011 ENDING FUND BALANCE	2011-2012 ENDING FUND BALANCE	2012-2013 ENDING FUND BALANCE	2013-2014 Projected Ending Fund Balance	2014-2015 Proposed Operating Revenues	2014-2015 Proposed Operating Expenditures	2014-2015 Proposed Capital Revenues	2014-2015 Proposed Capital Expenditures	2014-2015 Projected Ending Fund Balance	Percentage of Reserves
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ENTERPRISE FUNDS

1661	SANITATION	8,235,679	11,211,289	12,977,348	15,292,813	13,369,627	8,730,854	9,355,637		4,398,000	8,346,844	96%
1662	WATER	11,917,318	12,636,447	13,041,753	13,467,383	13,148,819	6,495,248	7,851,203		3,374,000	8,418,864	130%
1664	STORM DRAIN	548,040	503,864	505,154	383,466	527,142	550,000	527,142		550,000	0	0%
	TOTAL: ENTERPRISE FUNDS	20,701,034	24,351,600	26,524,255	29,143,663	25,645,309	15,776,102	17,733,982	0	8,322,000	15,365,429	97%

INTERNAL SERVICE FUNDS

1770	INSURANCE: WORKERS' COMPENSATION	0	0	15,676	(864,848)	(864,848)	1,548,477	667,435		8,000	8,194	1%
1771	INSURANCE: GENERAL LIABILITY	0	20,624	6,303	276,303	276,303	455,550	562,537		4,000	165,316	36%
1772	INSURANCE: UNEMPLOYMENT	0	0	0	22,323	22,323	28,278	28,278		1,000	21,323	75%
1773	GARAGE REVOLVING	1,292,759	1,457,610	1,569,654	1,768,321	2,076,870	706,921	502,881		311,000	1,969,910	279%
1780	LEAVE ACCRUALS		(404,391)	0	0	0	0				0	0%
1790	OPEB			0	0	2,184,462	4,903,538				7,088,000	0%
	TOTAL: INTERNAL SERVICE FUNDS	1,292,759	1,073,843	1,591,633	1,202,100	1,510,649	2,739,226	1,761,131	0	324,000	2,164,743	79%

City of Millbrae
General Fund Operations Budget
FY 2014/2015

Enter a Fund	1101
Enter a Department	All Programs
Project	All Projects

FY 2013-2014			
Revenue Account Number	13/14 Approved Budget	Actual Expenses Through May 15, 2014	14/15 Proposed Budget
301010 - PROP TAX: CURRENT YEAR SECURED	4,275,000.00	4,276,651.92	5,340,099.00
301020 - PROP TAX: CURRENT YEAR UNSECURED	222,000.00	244,066.39	306,787.44
301030 - PROP TAX: HOMEOWNER'S TAX RELIEF	31,000.00	15,339.31	35,000.00
301050 - PROP TAX: OTHER PRIOR YEAR	615,276.00	366,849.37	400,000.00
301051 - PROP TAX: REDEMPTIONS / RPTTF	305,055.00	455,209.47	305,055.00
301060 - PROP TAX: ADMINISTRATION FEE SMCO	-45,000.00	-47,635.80	-45,000.00
301070 - PROP TAX: SPECIAL ASSESSMENTS	1,210,000.00	1,105,127.42	1,500,000.00
301080 - PROP TAX: SB 813 SUPPLEMENTAL	100,000.00	128,335.88	129,455.00
301090 - PROP TAX: IN LIEU OF VEHICLE LICENSE FEE	1,760,402.00	1,939,864.00	1,944,023.00
301 - TAXES	8,473,733.00	8,483,807.96	9,915,419.44
302110 - SALES AND USE TAX	1,671,000.00	1,101,577.02	1,639,980.60
302112 - SALES AND USE TAX: 1/2 CENT PUBLIC SAFETY	74,000.00	76,115.27	74,000.00
302113 - PROP TAX: TRIPLE FLIP	584,000.00	481,994.03	549,000.00
302120 - PROPERTY TRANSFER TAX	116,000.00	160,489.94	160,000.00
302132 - PARKING TAX: ALOFT	80,000.00	35,029.34	40,000.00
302136 - PARKING TAX: WESTIN	6,500.00	17,698.51	20,000.00
302 - OTHER TAXES REVENUES	2,531,500.00	1,872,904.11	2,482,980.60
303101 - TELECOMMUNICATIONS	280,000.00	284,391.64	260,000.00
303102 - GARBAGE: SOUTH SAN FRANCISCO SCAVENGER	492,000.00	388,290.48	420,000.00
303103 - UTILITIES: PACIFIC GAS AND ELECTRIC	230,000.00	217,122.73	210,000.00
303 - FRANCHISE TAXES	1,002,000.00	889,804.85	890,000.00
304101 - TOT: THE DYLAN AT SFO	250,000.00	228,774.36	265,000.00
304102 - TOT: THE ALOFT HOTEL	800,000.00	1,009,735.61	1,200,000.00
304103 - TOT: EL RANCHO INN	860,000.00	738,416.17	917,000.00
304104 - TOT: MILLWOOD	130,000.00	115,441.48	142,000.00
304105 - TOT: LA QUINTA INN & SUITES	275,000.00	298,954.00	378,000.00
304106 - TOT: WESTIN	2,000,000.00	1,750,047.75	2,188,000.00
304107 - TOT: FAIRFIELD INN & SUITES	434,000.00	376,919.97	440,000.00
304 - HOTEL TAXES	4,749,000.00	4,518,289.34	5,530,000.00

310210 - BUSINESS LICENSE	310,000.00	320,883.73	316,000.00
319210 - BUSINESS LICENSE: APPLICATION / RENEWAL FEE	30,000.00	30,891.06	30,000.00
310 - LICENSES	340,000.00	351,774.79	346,000.00
320310 - PERMIT: BUILDING	380,000.00	277,750.65	380,000.00
320320 - PERMIT: PLUMBING	55,000.00	41,306.53	55,000.00
320330 - PERMIT: ELECTRICAL	33,000.00	26,032.45	33,000.00
320340 - PERMIT: GAS	18,000.00	10,504.05	18,000.00
320390 - PERMIT: DEPARTMENTAL REVIEW FEE	55,000.00	41,796.47	64,534.01
320 - PERMITS	541,000.00	397,390.15	550,534.01
325410 - CIVIL FINES / BAIL FORFEITURE	270,000.00	205,685.59	216,000.00
325420 - PARKING CITATION	240,000.00	161,617.73	180,000.00
325430 - STATE OFFICERS CITATIONS	700,000.00	574,921.19	715,000.00
325440 - MOTOR VEHICLE FINE: CHILD SEAT	0.00	1.33	0.00
325490 - OTHER FINES	2,000.00	629.49	500.00
325 - FINES/FORFEITURES	1,212,000.00	942,855.33	1,111,500.00
330510 - INTEREST INCOME	131,713.00	384,388.94	131,715.00
330512 - FISCAL AGENT: INTEREST EARNED	200.00	0.00	200.00
330530 - RENT & CONCESSION: GOVERNMENT	263,287.00	244,915.14	263,287.00
330 - USE OF MONEY & PROPERTY	395,200.00	629,304.08	395,202.00
335630 - STATE MOTOR VEHICLE LICENSE FEES	0.00	13,589.19	13,600.00
335662 - HIGHWAY: REIMBURSEMENTS	0.00	465.36	0.00
335663 - MILLBRAE ELEMENTARY SCHOOL DISTRICT	0.00	60,000.00	0.00
335664 - CITY/COUNTY ASSOCIATION OF GOVERNMENTS	0.00	5,487.05	0.00
335665 - STATE MANDATE REIMBURSEMENT	0.00	45,262.00	45,000.00
335680 - GRANT: COUNTY	100,000.00	86,045.75	100,000.00
335 - STATE, CO., FED. GRANTS	100,000.00	210,849.35	158,600.00
345610 - PLANNING: DEVELOPMENT APPLICATION	10,000.00	6,633.00	10,000.00
345620 - PLANNING: USE PERMITS	6,000.00	12,353.00	6,000.00
345630 - PLANNING: VARIANCE	2,000.00	1,267.00	2,000.00
345640 - PLANNING: DESIGN REVIEW	40,000.00	46,207.00	40,000.00
345650 - PLANNING: ANTENNA/WIRELESS-COMMERCIAL	10,000.00	0.00	10,000.00
345660 - PLANNING: ENVIRONMENT DETERMINATION	2,160.00	4,896.00	2,160.00
345670 - PLANNING: MISC. REVIEW/ACTION	1,200.00	100.00	1,200.00
345671 - PLANNING: GENERAL PLAN UPDATE	0.00	0.00	0.00
345680 - PLANNING: DOCUMENT COPIES	50.00	3.25	50.00
345710 - ENGINEER: SERVICES	65,000.00	104,909.00	65,000.00
345711 - PLANNING: FEES & SERVICE	11,000.00	521.00	11,000.00
345712 - BUILDING: PLAN CHECK	150,000.00	161,559.99	150,000.00
345713 - SALE OF MAPS & ORDINANCES	100.00	0.00	100.00
345720 - BUILDING: TECHNOLOGY FEE	11,400.00	10,263.20	11,400.00
345641 - PLANNING: ZONING CLEARANCE	100.00	0.00	100.00
345 - ENGINEER & PLANNING FEE	309,010.00	348,712.44	309,010.00

350775 - FIRE: INSPECTION / SERVICE	72,100.00	2,968.00	72,100.00
350776 - FIRE: PARAMEDIC / FIRST RESPONDER	55,217.00	46,750.00	55,217.00
350778 - PUBLIC SAFETY: DUI - DRIVING UNDER THE INFLUENCE	3,500.00	150.00	1,000.00
350780 - PUBLIC SAFETY: SERVICES	20,000.00	16,768.00	20,000.00
350781 - PUBLIC SAFETY: FALSE ALARM	23,000.00	34,778.00	70,000.00
350782 - PUBLIC SAFETY: ALARM MONITORING	20,000.00	1,086.00	20,000.00
350783 - PUBLIC SAFETY: PARKING PERMIT	21,000.00	24,755.75	21,000.00
350 - PUB. SAFETY SERVICES	214,817.00	127,255.75	259,317.00
355784 - IN LIEU: WATER AND SEWER	119,086.00	0.00	119,086.00
355 - WATER & SANITATION SVC	119,086.00	0.00	119,086.00
370951 - INSURANCE SETTLEMENT	0.00	5,000.00	0.00
370960 - INTERDEPARTMENTAL SERVICES	753,732.51	0.00	753,732.51
370980 - CURRENT SERVICE CHARGES	180,685.20	117,731.51	180,685.20
370990 - MISCELLANEOUS REVENUE	3,000.00	5,054.94	3,000.00
370 - OTHER REVENUES	937,417.71	127,786.45	937,417.71
380962 - REFUNDS / REBATES	35,000.00	1,868.08	0.00
380963 - REBATE: SOLAR PROJECT	3,660.00	2,309.98	0.00
380 - REV.- OTHER FIN. SOURCE	38,660.00	4,178.06	0.00
300 - REVENUES	20,963,423.71	18,904,912.66	23,005,066.76

Expense Account Budgeting

FY 2013-2014			
Expense Account Number	13/14 Approved Budget	Actual Expenses Through May 15, 2014	14/15 Proposed Budget
410101 - SALARY: REGULAR	4,324,145.45	3,242,081.74	5,018,605.46
410102 - SALARY: TEMP AND PART TIME	0.00	115,575.02	0.00
410103 - SALARY: SPECIAL	4,199.95	7,798.77	4,199.94
410104 - SALARY: HOLIDAY	105,293.73	47,975.04	105,293.73
410106 - SALARY: FINAL VACATION LEAVE PAY	29,330.71	0.00	37,933.77
410107 - SALARY: OVERTIME	490,000.00	488,066.78	490,000.00
410109 - SUPPLEMENT: WORKERS COMP	0.00	632.34	0.00
410149 - RETIREMENT HEALTH SAVING PLAN (RHS)	0.00	6,647.04	0.00
410150 - WORKER'S COMPENSATION	424,005.67	374,461.72	452,346.69
410151 - P.E.R.S.: GENERAL	990,191.72	738,624.99	1,094,133.25
410152 - PART TIME: LINCOLN NATIONAL RETIREMENT	1,554.93	734.81	1,554.93
410153 - INSURANCE: HEALTH	784,388.00	561,038.62	874,188.24
410154 - INSURANCE: DENTAL	46,305.14	33,014.07	50,816.16
410155 - INSURANCE: VISION CARE	9,483.29	7,437.93	13,828.48
410156 - INSURANCE: LIFE	18,743.64	14,783.79	20,867.86
410157 - INSURANCE: SDI & LTD	12,593.55	6,277.47	16,344.37
410158 - INSURANCE: MEDICARE	60,901.32	49,277.43	65,301.84
410159 - INSURANCE: UNEMPLOYMENT	14,260.22	12,316.84	15,284.58
410160 - ALLOWANCE: UNIFORM	16,490.98	10,108.59	16,770.10
410161 - ALLOWANCE: CELL PHONE	3,310.48	1,703.68	2,052.27
410162 - PART TIME: PARS RETIREMENT	0.00	502.73	0.00
410163 - PAYROLL: RETIREE HEALTH INSURANCE	456,490.16	611,276.17	456,490.16
410187 - SALARY: OVERTIME SHARED STAFFING	60,000.00	46,125.00	60,000.00
410190 - P.E.R.S.: PENSION OBLIGATION/TRANSFER IN	477,258.43	477,258.43	507,258.43
410191 - OPEB: OTHER POST EMPLOYMENT BENEFITS LIABILITY	244,000.00	0.00	244,000.00
410 - PERSONNEL COSTS	8,572,947.37	6,853,719.00	9,547,270.26
411201 - ADVERTISING	3,006.76	7,073.58	3,006.76
411202 - COMMUNICATIONS	299,870.75	149,700.27	299,510.08
411203 - CONTRACTUAL SERVICES	6,136,935.45	6,116,170.27	7,083,504.76
411204 - DUES & PUBLICATIONS	40,177.12	38,077.05	52,287.12
411205 - CONFERENCE & MEETINGS	25,298.03	22,004.37	26,298.03
411206 - MAINTENANCE: BUILDING & GROUNDS	86,215.24	137,815.06	127,987.79
411207 - MAINTENANCE: VEHICLE	23,509.33	36,304.63	23,609.33
411208 - MAINTENANCE: OTHER EQUIPMENT	22,261.18	25,538.44	17,488.00
411209 - EQUIPMENT RENTAL (CITY OWNED)	141,351.00	141,351.00	100,150.00
411211 - LAUNDRY AND LINEN SERVICE	6,064.20	4,423.44	3,497.10
411212 - PRINTING AND POSTAGE	29,250.49	28,371.60	29,255.41
411213 - RENTS, LEASES & TAXES	24,865.30	19,273.31	18,553.74
411214 - TRAINING AND SAFETY	29,568.12	18,944.98	37,419.84
411215 - CREDIT CARD SERVICE CHARGE	13,712.65	25,611.01	13,712.65

411216 - SOFTWARE LICENSE AND MAINTENANCE	80,569.85	51,561.04	75,498.20
411217 - MAINTENANCE: INFRASTRUCTURE	169,500.58	66,869.95	194,187.00
411230 - SPECIAL DEPARTMENT EXPENSE	378,857.23	94,947.07	358,791.67
411232 - FEES AND ASSESSMENTS	287,466.00	132,601.63	630,291.00
411240 - LEGAL SERVICE: GENERAL	426,000.00	452,172.68	446,000.00
411241 - LEGAL SERVICE: LABOR RELATION	120,000.00	4,125.00	120,000.00
411242 - TREE SERVICES	50,000.00	45,167.76	70,000.00
411250 - AUDIT SERVICES	122,225.00	45,311.00	61,000.00
411261 - ELECTRICITY	128,029.00	56,836.75	136,029.00
411262 - NATURAL GAS	29,400.00	20,202.00	25,000.00
411263 - WATER AND SEWER	113,900.00	78,091.83	110,500.00
411276 - GRADING AND HAULING	3,000.00	0.00	2,000.00
411280 - PAYROLL PROCESSING	34,354.00	24,868.81	34,354.00
411281 - COLLECTION BUREAU	0.00	114.51	0.00
411 - SERVICES	8,825,387.28	7,843,529.04	10,099,931.48
412301 - MOTOR FUEL	73,122.08	32,389.59	78,222.08
412302 - PARTS AND TIRES	500.00	0.00	500.00
412303 - SMALL TOOLS AND EQUIPMENT	107,958.05	32,025.27	44,036.15
412304 - OFFICE SUPPLIES	29,841.72	19,059.88	33,090.13
412305 - WEARING APPAREL	18,393.81	20,972.96	17,246.81
412309 - IRRIGATION SUPPLIES	2,000.00	4,078.63	2,000.00
412310 - PUBLIC EDUCATION MATERIAL	3,996.40	2,089.24	3,996.40
412311 - MEDICAL AND LABORATORY SUPPLIES	200.00	3,164.08	200.00
412330 - SPECIAL DEPARTMENT SUPPLIES	30,483.14	31,581.28	38,146.39
412331 - OFFICE EQUIPMENT (UNDER 5,000)	8,422.30	40,488.65	5,997.30
412 - SUPPLIES	274,917.50	185,849.58	223,435.26
413401 - INSURANCE: GENERAL LIABILITY	159,693.12	0.00	159,693.12
413402 - CLAIMS SETTLEMENT	300,000.00	0.00	300,000.00
413409 - OVERHEAD ALLOCATION	0.00	0.00	0.00
413421 - REBATE: SOLAR ENERGY	1,000.00	400.00	1,000.00
413 - OTHER OPERATING EXP.	460,693.12	400.00	460,693.12
415203 - CAPITAL: CONTRACTUAL SERVICE	800.00	800.00	0.00
415504 - CAPITAL: EQUIPMENT, MACHINE AND FURNITURE	22,680.00	24,992.44	0.00
415505 - CAPITAL: IMPROVEMENT OTHER THAN BUILDING	48,315.06	12,111.06	0.00
415510 - CAPITAL: NEW CONSTRUCTION	0.00	0.00	0.00
415 - CAPITAL EXPENDITURES	71,795.06	37,903.50	0.00
480970 - OPERATING TRANSFER OUT	791,649.07	869,649.07	6,159,423.44
480 - OPERATING TRANSFERS	791,649.07	869,649.07	6,159,423.44
400 - Total Expenditures	18,997,389.40	15,791,050.19	26,490,753.56
		6,853,719.00	

Revenue Less Expenditure

1,966,034.31

3,113,862.47

(3,485,686.80)

City of Millbrae
Citywide Operations Budget- All Funds
FY 2014/2015

Enter a Fund	All Funds
Enter a Department	All Programs
Project	All Projects

FY 2013-2014			
Revenue Account Number	13/14 Approved Budget	Actual Expenses Through May 15, 2014	14/15 Proposed Budget
301010 - PROP TAX: CURRENT YEAR SECURED	4,904,000.00	4,790,135.70	5,957,599.00
301020 - PROP TAX: CURRENT YEAR UNSECURED	232,250.00	254,747.81	315,037.44
301030 - PROP TAX: HOMEOWNER'S TAX RELIEF	36,525.00	17,625.70	40,000.00
301050 - PROP TAX: OTHER PRIOR YEAR	615,276.00	366,796.48	400,000.00
301051 - PROP TAX: REDEMPTIONS / RPTTF	1,284,766.00	769,281.47	1,284,766.00
301060 - PROP TAX: ADMINISTRATION FEE SMCO	-56,000.00	-56,742.90	-56,300.00
301070 - PROP TAX: SPECIAL ASSESSMENTS	1,210,000.00	1,105,127.42	1,500,000.00
301080 - PROP TAX: SB 813 SUPPLEMENTAL	115,750.00	140,204.62	142,855.00
301090 - PROP TAX: IN LIEU OF VEHICLE LICENSE FEE	1,760,402.00	1,939,864.00	1,944,023.00
301 - TAXES	10,102,969.00	9,327,040.30	11,527,980.44
302110 - SALES AND USE TAX	1,671,000.00	1,101,577.02	1,639,980.60
302111 - MEASURE A TAX	380,000.00	421,064.39	474,000.00
302112 - SALES AND USE TAX: 1/2 CENT PUBLIC SAFETY	74,000.00	70,202.28	74,000.00
302113 - PROP TAX: TRIPLE FLIP	584,000.00	481,994.03	549,000.00
302120 - PROPERTY TRANSFER TAX	116,000.00	160,489.94	160,000.00
302132 - PARKING TAX: ALOFT	80,000.00	35,029.34	40,000.00
302136 - PARKING TAX: WESTIN	6,500.00	17,698.51	20,000.00
302 - OTHER TAXES REVENUES	2,911,500.00	2,288,055.51	2,956,980.60
303101 - TELECOMMUNICATIONS	280,000.00	220,934.00	260,000.00
303102 - GARBAGE: SOUTH SAN FRANCISCO SCAVENGER	492,000.00	388,290.48	420,000.00
303103 - UTILITIES: PACIFIC GAS AND ELECTRIC	230,000.00	217,122.73	210,000.00
303 - FRANCHISE TAXES	1,002,000.00	826,347.21	890,000.00
304101 - TOT: THE DYLAN AT SFO	250,000.00	228,774.36	265,000.00
304102 - TOT: THE ALOFT HOTEL	800,000.00	1,009,735.61	1,200,000.00
304103 - TOT: EL RANCHO INN	860,000.00	738,416.17	917,000.00
304104 - TOT: MILLWOOD	130,000.00	115,441.48	142,000.00
304105 - TOT: LA QUINTA INN & SUITES	275,000.00	298,954.00	378,000.00
304106 - TOT: WESTIN	2,000,000.00	1,750,047.75	2,188,000.00
304107 - TOT: FAIRFIELD INN & SUITES	434,000.00	376,919.97	440,000.00

304 - HOTEL TAXES	4,749,000.00	4,518,289.34	5,530,000.00
310210 - BUSINESS LICENSE	310,000.00	319,745.73	316,000.00
319210 - BUSINESS LICENSE: APPLICATION / RENEWAL FEE	30,000.00	30,573.06	30,000.00
310 - LICENSES	340,000.00	350,318.79	346,000.00
320310 - PERMIT: BUILDING	380,000.00	260,784.19	380,000.00
320320 - PERMIT: PLUMBING	55,000.00	38,867.32	55,000.00
320330 - PERMIT: ELECTRICAL	33,000.00	24,836.03	33,000.00
320340 - PERMIT: GAS	18,000.00	9,847.18	18,000.00
320345 - PERMIT: DOCUMENT IMAGING	20,151.53	31,016.00	20,000.00
320350 - PERMIT: SEWER CONNECTION FEE	0.00	5,956.84	6,000.00
320390 - PERMIT: DEPARTMENTAL REVIEW FEE	55,000.00	39,379.20	64,534.01
320 - PERMITS	561,151.53	410,686.76	576,534.01
325410 - CIVIL FINES / BAIL FORFEITURE	270,000.00	205,685.59	216,000.00
325420 - PARKING CITATION	240,000.00	151,871.73	180,000.00
325430 - STATE OFFICERS CITATIONS	700,000.00	574,921.19	715,000.00
325440 - MOTOR VEHICLE FINE: CHILD SEAT	0.00	1.33	0.00
325490 - OTHER FINES	2,000.00	629.49	500.00
325 - FINES/FORFEITURES	1,212,000.00	933,109.33	1,111,500.00
330510 - INTEREST INCOME	254,288.00	452,857.99	238,790.00
330512 - FISCAL AGENT: INTEREST EARNED	36,200.00	-26,793.31	36,200.00
330520 - RENT & CONCESSION: PARKS & RECREATION	257,000.00	231,058.75	277,360.00
330530 - RENT & CONCESSION: GOVERNMENT	314,647.00	287,715.14	314,647.00
330 - USE OF MONEY & PROPERTY	862,135.00	944,838.57	866,997.00
335630 - STATE MOTOR VEHICLE LICENSE FEES	0.00	13,589.19	13,600.00
335631 - HIGHWAY USERS TAX: 2103	312,366.00	240,335.90	230,703.00
335640 - HIGHWAY USERS TAX: 2106	73,144.00	71,052.29	87,310.00
335650 - HIGHWAY USERS TAX: 2107 & 2107.5	158,493.00	131,917.70	132,195.38
335660 - GRANT: STATE	23,721.93	23,767.32	-18,221.93
335661 - HIGHWAY USERS TAX: 2105	103,096.00	79,622.43	106,022.00
335662 - HIGHWAY: REIMBURSEMENTS	0.00	7,716.44	0.00
335663 - MILLBRAE ELEMENTARY SCHOOL DISTRICT	60,000.00	60,000.00	60,000.00
335664 - CITY/COUNTY ASSOCIATION OF GOVERNMENTS	183,827.00	56,111.07	188,000.00
335665 - STATE MANDATE REIMBURSEMENT	0.00	45,262.00	45,000.00
335680 - GRANT: COUNTY	100,000.00	76,759.04	100,000.00
335 - STATE, CO., FED. GRANTS	1,014,647.93	806,133.38	944,608.45
340740 - RECREATION: REGISTRATION	728,000.00	666,385.04	719,380.00
340 - RECREATION FEES	728,000.00	666,385.04	719,380.00
345610 - PLANNING: DEVELOPMENT APPLICATION	10,000.00	6,260.00	10,000.00
345620 - PLANNING: USE PERMITS	6,000.00	9,819.00	6,000.00
345630 - PLANNING: VARIANCE	2,000.00	1,267.00	2,000.00
345640 - PLANNING: DESIGN REVIEW	40,000.00	43,925.00	40,000.00
345650 - PLANNING: ANTENNA/WIRELESS-COMMERCIAL	10,000.00	0.00	10,000.00
345660 - PLANNING: ENVIRONMENT DETERMINATION	2,160.00	4,708.00	2,160.00
345670 - PLANNING: MISC. REVIEW/ACTION	1,200.00	100.00	1,200.00
345671 - PLANNING: GENERAL PLAN UPDATE	15,000.00	8,561.23	15,000.00
345680 - PLANNING: DOCUMENT COPIES	50.00	3.25	50.00
345710 - ENGINEER: SERVICES	73,000.00	101,334.00	67,000.00

345711 - PLANNING: FEES & SERVICE	11,000.00	477.00	11,000.00
345712 - BUILDING: PLAN CHECK	150,000.00	150,612.60	150,000.00
345713 - SALE OF MAPS & ORDINANCES	100.00	0.00	100.00
345714 - ENGINEER: INTEGRATED WASTE MANAGEMENT	245,566.00	195,541.33	220,000.00
345720 - BUILDING: TECHNOLOGY FEE	11,400.00	9,823.20	11,400.00
345641 - PLANNING: ZONING CLEARANCE	100.00	0.00	100.00
345 - ENGINEER & PLANNING FEE	577,576.00	532,431.61	546,010.00
350774 - FIRE: JOINT TRAINING REIMBURSEMENT	110,778.00	95,041.50	110,778.00
350775 - FIRE: INSPECTION / SERVICE	72,100.00	2,957.00	72,100.00
350776 - FIRE: PARAMEDIC / FIRST RESPONDER	55,217.00	46,750.00	55,217.00
350778 - PUBLIC SAFETY: DUI - DRIVING UNDER THE INFLUENCE	3,500.00	150.00	1,000.00
350780 - PUBLIC SAFETY: SERVICES	20,000.00	15,844.00	20,000.00
350781 - PUBLIC SAFETY: FALSE ALARM	23,000.00	32,570.00	70,000.00
350782 - PUBLIC SAFETY: ALARM MONITORING	20,000.00	1,086.00	20,000.00
350783 - PUBLIC SAFETY: PARKING PERMIT	21,000.00	24,393.75	21,000.00
350 - PUB. SAFETY SERVICES	325,595.00	218,792.25	370,095.00
355762 - TREATMENT: GROUNDWATER	80,000.00	76,268.72	106,000.00
355781 - SANITATION SERVICES	8,288,854.00	5,753,104.13	8,288,854.00
355782 - WATER: SALES	5,144,000.00	3,906,265.13	5,144,000.00
355783 - WATER: CONNECTION CHARGE	0.00	161,920.00	30,000.00
355784 - IN LIEU: WATER AND SEWER	119,086.00	0.00	119,086.00
355785 - WATER: PENALTY CHARGE	15,000.00	14,373.00	15,000.00
355786 - WATER: INSTALLATION CHARGE	50,000.00	-3,660.69	50,000.00
355787 - WATER: METER CHARGE	1,200,148.00	959,721.31	1,200,148.00
355790 - SEWER: #290 SURCHARGE	52,000.00	30,312.69	52,000.00
355791 - SEWER: #291 SURCHARGE	147,000.00	85,264.71	147,000.00
355795 - STORM DRAIN FEE	255,380.00	227,693.38	255,380.00
355770 - GREASE SERVICES	46,000.00	0.00	46,000.00
355 - WATER & SANITATION SVC	15,397,468.00	11,211,262.38	15,453,468.00
370820 - SALE OF EQUIPMENT	5,000.00	42,923.85	5,000.00
370830 - GIFTS AND DONATIONS	2,700.00	3,502.00	3,050.00
370910 - EQUIPMENT RENTAL (CITY OWN)	646,921.00	646,921.00	646,921.00
370951 - INSURANCE SETTLEMENT	0.00	22,581.82	0.00
370960 - INTERDEPARTMENTAL SERVICES	3,250,537.22	1,773,221.91	3,250,537.22
370980 - CURRENT SERVICE CHARGES	207,685.20	140,436.61	209,785.20
370985 - PAYROLL: EARNED ACCRUALS	0.00	0.00	0.00
370990 - MISCELLANEOUS REVENUE	3,000.00	22,541.23	3,000.00
370850 - HOMEBUYER LOAN PAYMENT	0.00	1,689.08	0.00
370 - OTHER REVENUES	4,115,843.42	2,653,817.50	4,118,293.42
380960 - PROCEEDS: BOND/LOAN FINANCING	0.00	429,096.10	0.00
380962 - REFUNDS / REBATES	35,000.00	5,784.13	0.00
380963 - REBATE: SOLAR PROJECT	3,660.00	2,309.98	0.00
380970 - OPERATING TRANSFER IN	1,248,710.07	2,879,656.47	6,946,598.44
380 - REV.- OTHER FIN. SOURCE	1,287,370.07	3,316,846.68	6,946,598.44
300 - REVENUES	45,187,255.95	39,004,354.65	52,904,445.36

Expense Account Budgeting

FY 2013-2014			
Expense Account Number	13/14 Approved Budget	Actual Expenses Through May 15, 2014	14/15 Proposed Budget
410101 - SALARY: REGULAR	8,280,283.55	5,861,161.36	9,243,453.04
410102 - SALARY: TEMP AND PART TIME	141,439.68	287,627.05	141,439.68
410103 - SALARY: SPECIAL	9,999.88	75,847.10	9,999.86
410104 - SALARY: HOLIDAY	105,293.73	47,975.04	105,293.73
410106 - SALARY: FINAL VACATION LEAVE PAY	65,270.61	100,240.16	67,558.39
410107 - SALARY: OVERTIME	572,300.00	540,047.25	572,300.00
410109 - SUPPLEMENT: WORKERS COMP	0.00	632.34	0.00
410149 - RETIREMENT HEALTH SAVING PLAN (RHS)	0.00	6,231.60	0.00
410150 - WORKER'S COMPENSATION	811,072.96	626,521.94	851,253.70
410151 - P.E.R.S.: GENERAL	1,688,644.29	1,183,660.33	1,876,557.48
410152 - PART TIME: LINCOLN NATIONAL RETIREMENT	1,554.93	3,119.67	1,554.93
410153 - INSURANCE: HEALTH	1,661,455.69	1,164,677.49	1,917,942.48
410154 - INSURANCE: DENTAL	78,124.46	51,321.00	72,576.00
410155 - INSURANCE: VISION CARE	16,901.54	11,457.20	20,134.80
410156 - INSURANCE: LIFE	35,253.64	25,171.57	37,470.80
410157 - INSURANCE: SDI & LTD	26,327.76	13,870.11	31,368.94
410158 - INSURANCE: MEDICARE	119,091.80	90,914.42	122,177.00
410159 - INSURANCE: UNEMPLOYMENT	27,390.99	21,432.43	28,288.94
410160 - ALLOWANCE: UNIFORM	23,963.64	19,092.78	25,343.64
410161 - ALLOWANCE: CELL PHONE	6,139.51	2,688.81	3,150.42
410162 - PART TIME: PARS RETIREMENT	0.00	1,872.41	0.00
410163 - PAYROLL: RETIREE HEALTH INSURANCE	694,105.00	599,524.23	694,105.00
410187 - SALARY: OVERTIME SHARED STAFFING	60,000.00	44,725.00	60,000.00
410190 - P.E.R.S.: PENSION OBLIGATION/TRANSFER IN	930,000.00	930,000.00	930,000.00
410191 - OPEB: OTHER POST EMPLOYMENT BENEFITS LIABILITY	244,000.00	0.00	244,000.00
410 - PERSONNEL COSTS	15,598,613.66	11,709,811.29	17,055,968.82
411201 - ADVERTISING	10,756.21	8,845.66	10,756.21
411202 - COMMUNICATIONS	331,296.88	170,471.03	330,405.39
411203 - CONTRACTUAL SERVICES	8,152,027.53	7,058,008.17	6,950,520.47
411204 - DUES & PUBLICATIONS	62,915.08	41,406.25	75,150.26
411205 - CONFERENCE & MEETINGS	35,547.88	30,503.00	35,368.81
411206 - MAINTENANCE: BUILDING & GROUNDS	147,813.81	171,428.82	190,459.40
411207 - MAINTENANCE: VEHICLE	95,609.33	106,082.87	94,209.33
411208 - MAINTENANCE: OTHER EQUIPMENT	372,954.95	269,057.57	403,355.14
411209 - EQUIPMENT RENTAL (CITY OWNED)	646,921.00	646,921.00	605,720.00
411211 - LAUNDRY AND LINEN SERVICE	28,897.63	14,957.11	21,128.08
411212 - PRINTING AND POSTAGE	81,180.39	74,596.56	81,486.24
411213 - RENTS, LEASES & TAXES	337,994.50	210,437.13	328,910.94
411214 - TRAINING AND SAFETY	66,831.60	41,017.75	75,183.32
411215 - CREDIT CARD SERVICE CHARGE	36,146.09	38,678.50	36,146.09
411216 - SOFTWARE LICENSE AND MAINTENANCE	119,583.91	73,486.12	116,512.26
411217 - MAINTENANCE: INFRASTRUCTURE	1,229,771.46	423,346.47	658,521.78
411220 - REBATE: WATER CONSERVATION	42,314.59	18,426.83	42,314.59

411230 - SPECIAL DEPARTMENT EXPENSE	449,445.64	145,056.20	404,315.48
411231 - COMMERCIAL WASTE PREVENTION	1,961.93	6,875.30	1,961.93
411232 - FEES AND ASSESSMENTS	730,198.00	515,227.03	1,094,923.00
411233 - VIDEO SUPPLIES	4,637.26	0.00	1,637.26
411240 - LEGAL SERVICE: GENERAL	533,292.10	443,627.25	547,929.10
411241 - LEGAL SERVICE: LABOR RELATION	120,000.00	4,125.00	120,000.00
411242 - TREE SERVICES	71,500.00	62,750.00	71,000.00
411250 - AUDIT SERVICES	199,336.25	44,876.00	151,799.55
411251 - ADMINISTRATION	177,662.00	0.00	177,662.00
411261 - ELECTRICITY	450,903.25	248,226.18	458,903.25
411262 - NATURAL GAS	136,500.00	97,807.08	132,100.00
411263 - WATER AND SEWER	184,167.83	128,771.04	180,767.83
411276 - GRADING AND HAULING	79,200.00	77,822.10	77,900.00
411280 - PAYROLL PROCESSING	34,354.00	24,537.56	34,354.00
411281 - COLLECTION BUREAU	0.00	114.51	0.00
411 - SERVICES	14,971,721.10	11,197,486.09	13,511,401.71
412301 - MOTOR FUEL	172,622.08	121,030.81	177,722.08
412302 - PARTS AND TIRES	500.00	0.00	500.00
412303 - SMALL TOOLS AND EQUIPMENT	137,415.76	91,537.66	62,105.06
412304 - OFFICE SUPPLIES	51,945.56	27,346.26	52,811.18
412305 - WEARING APPAREL	22,963.71	23,976.85	19,046.81
412306 - WATER PURCHASE: SFPUD	3,223,160.00	2,352,189.22	4,261,100.00
412307 - SCHOOL EDUCATION RECYCLE PROGRAM	5,145.37	929.73	5,145.37
412308 - CONSERVATION SUPPLIES	11,358.50	14,308.68	11,358.50
412309 - IRRIGATION SUPPLIES	2,000.00	3,829.93	2,000.00
412310 - PUBLIC EDUCATION MATERIAL	4,996.40	2,559.89	4,996.40
412311 - MEDICAL AND LABORATORY SUPPLIES	117,095.77	120,173.80	119,095.77
412330 - SPECIAL DEPARTMENT SUPPLIES	35,936.01	32,049.10	41,081.27
412331 - OFFICE EQUIPMENT (UNDER 5,000)	49,172.30	39,647.65	10,247.30
412 - SUPPLIES	3,834,311.46	2,829,579.58	4,767,209.74
413330 - DEBT SERVICE: ADMINISTRATION FEE	10,795.00	9,740.17	10,795.00
413401 - INSURANCE: GENERAL LIABILITY	455,550.12	0.00	449,624.12
413402 - CLAIMS SETTLEMENT	1,013,916.21	205,653.95	832,466.01
413403 - INSURANCE: PREMIUM	299,025.00	354,155.05	387,564.00
413405 - BOND & LOAN: PRINCIPLE PAYMENT	2,902,913.93	1,755,258.30	2,902,913.93
413406 - BOND & LOAN: INTEREST PAYMENT	1,798,225.12	1,639,294.36	1,798,225.12
413407 - DEPRECIATION	1,210,582.00	0.00	1,210,582.00
413408 - LOSS ON DISPOSAL OF FIXED ASSETS	0.00	25,205.78	0.00
413409 - OVERHEAD ALLOCATION	576,070.52	0.00	576,070.52
413410 - BAD DEBTS / WRITE OFFS	9,593.38	0.00	9,611.76
413416 - BOND: ISSUANCE COST / DISCOUNT	0.00	183,821.72	0.00
413421 - REBATE: SOLAR ENERGY	1,000.00	400.00	1,000.00
413422 - REBATE: SEWER LATERAL	25,000.00	36,457.17	25,000.00
413430 - CONTINGENCY	10,609.00	0.00	10,609.00

413 - OTHER OPERATING EXP.	8,313,280.28	4,209,986.50	8,214,461.46
415201 - CAPITAL: ADVERTISING	0.00	1,436.50	0.00
415203 - CAPITAL: CONTRACTUAL SERVICE	297,411.37	179,283.87	0.00
415240 - CAPITAL: LEGAL SERVICES	35,000.00	10,725.00	0.00
415430 - CAPITAL: CONTINGENCY	12,888.89	0.00	0.00
415504 - CAPITAL: EQUIPMENT, MACHINE AND FURNITURE	272,680.00	30,773.16	0.00
415505 - CAPITAL: IMPROVEMENT OTHER THAN BUILDING	5,380,876.17	315,359.98	0.00
415506 - CAPITAL: ENGINEERING AND DESIGN	152,181.66	110,519.16	0.00
415507 - CAPITAL: FLEET	700,000.00	478,090.41	0.00
415508 - CAPITAL: MATERIALS AND SUPPLIES	0.00	1,962.01	0.00
415510 - CAPITAL: NEW CONSTRUCTION	250,000.00	0.00	0.00
415515 - CAPITAL: CONSTRUCTION MANAGEMENT	5,342.21	3,143.29	0.00
415522 - CAPITAL: SITE STUDIES	78,700.00	6,019.14	0.00
415 - CAPITAL EXPENDITURES	7,185,080.30	1,137,312.52	0.00
480970 - OPERATING TRANSFER OUT	1,248,710.07	2,879,656.47	7,428,134.44
480 - OPERATING TRANSFERS	1,248,710.07	2,879,656.47	7,428,134.44
400 - Total Expenditures	51,151,716.87	33,963,832.45	50,977,176.17

Revenue Less Expenditure

(5,964,460.92)

5,040,522.20

852,269.19

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

FIVE YEAR SUMMARY

TABLE 1

CAPITAL IMPROVEMENT CATEGORIES		FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
		Thousands of Dollars					
STREET IMPROVEMENTS	Table 2	\$ 1,550	\$ 1,725	\$ 1,825	\$ 4,825	\$ -	\$ 9,925
STORM DRAINS	Table 3	\$ 550	\$ 515	\$ 525	\$ 530	\$ 120	\$ 2,240
WATER SYSTEM	Table 4	\$ 3,315	\$ 2,300	\$ 2,675	\$ 2,800	\$ 330	\$ 11,420
SEWER COLLECTION SYSTEM	Table 5	\$ 3,838	\$ 8,860	\$ 4,375	\$ 3,125	\$ -	\$ 20,198
WATER POLLUTION CONTROL PLANT	Table 6	\$ 480	\$ 350	\$ 450	\$ 400	\$ -	\$ 1,680
PUBLIC FACILITIES	Table 7	\$ 689	\$ 570	\$ 450	\$ 420	\$ 110	\$ 2,239
PARKS	Table 8	\$ 303	\$ 390	\$ 745	\$ 520	\$ 30	\$ 1,988
STUDIES AND TECHNOLOGY	Table 9	\$ 1,960	\$ 275	\$ 250	\$ 300	\$ -	\$ 2,785
GARAGE	Table 10	\$ 305	\$ 330	\$ 245	\$ 280	\$ 205	\$ 1,365
Total		\$ 12,990	\$ 15,315	\$ 11,540	\$ 13,200	\$ 795	\$ 53,840

FUNDING SOURCE:		FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
		Thousands of Dollars					
C/CAG	City/County Association of Governments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Developer Fees & Permits		\$ 158	\$ -	\$ -	\$ -	\$ -	\$ 158
Garage		\$ 311	\$ 330	\$ 245	\$ 280	\$ 205	\$ 1,371
Gas Tax		\$ 153	\$ -	\$ -	\$ -	\$ -	\$ 153
General Fund		\$ 1,997	\$ 110	\$ 490	\$ 490	\$ -	\$ 3,087
General Liability		\$ 4	\$ -	\$ -	\$ -	\$ -	\$ 4
General Plan Fees		\$ 50	\$ -	\$ -	\$ -	\$ -	\$ 50
Grants		\$ 1,018	\$ -	\$ -	\$ -	\$ -	\$ 1,018
Integrated Waste		\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
Measure A		\$ 955	\$ -	\$ -	\$ -	\$ -	\$ 955
Prop 42		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Recreation		\$ 9	\$ -	\$ -	\$ -	\$ -	\$ 9
Rule 20A		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sanitation Fund		\$ 4,398	\$ -	\$ -	\$ -	\$ -	\$ 4,398
Storm Drain		\$ 550	\$ -	\$ -	\$ -	\$ -	\$ 550
TCRF		\$ 2	\$ -	\$ -	\$ -	\$ -	\$ 2
Unemployment		\$ 1	\$ -	\$ -	\$ -	\$ -	\$ 1
Unfunded		\$ -	\$ 14,875	\$ 10,805	\$ 12,430	\$ 590	\$ 38,700
W/C		\$ 8	\$ -	\$ -	\$ -	\$ -	\$ 8
Water Fund		\$ 3,374	\$ -	\$ -	\$ -	\$ -	\$ 3,374
Total		\$ 12,990	\$ 15,315	\$ 11,540	\$ 13,200	\$ 795	\$ 53,840

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

STREET IMPROVEMENTS

TABLE 2

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
5KW Streetlight Conversion	\$ 75	\$ 200				\$ 275
ADA Ramps	\$ 25	\$ 25	\$ 25	\$ 25		\$ 100
ECR Pedestrian Safety Enhancement Study	\$ 50					\$ 50
Rule 20A Undergrounding			\$ 300	\$ 3,000		\$ 3,300
Sidewalk Program	\$ 150		\$ 150			\$ 300
Signal: New Traffic Signal			\$ 50	\$ 300		\$ 350
Street Reconstruction	\$ 250	\$ 500	\$ 500	\$ 600		\$ 1,850
Street Repairs/Seals	\$ 250	\$ 250	\$ 100	\$ 200		\$ 800
Street Resurfacing	\$ 750	\$ 750	\$ 700	\$ 700		\$ 2,900
Total	\$ 1,550	\$ 1,725	\$ 1,825	\$ 4,825	\$ -	\$ 9,925

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Gas Tax	\$ 150					\$ 150
OBAG Grant	\$ 445					\$ 445
Measure A	\$ 955					\$ 955
Unfunded		\$ 1,725	\$ 1,825	\$ 4,825		\$ 8,375
Total	\$ 1,550	\$ 1,725	\$ 1,825	\$ 4,825	\$ -	\$ 9,925

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

STORM DRAINS
TABLE 3

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Canal Cleaning & Repairs	\$ 25	\$ 25	\$ 25	\$ 25	\$ 25	\$ 125
New Storm Drains/Repairs	\$ 70	\$ 70	\$ 70	\$ 70	\$ 70	\$ 350
Storm System GIS Mapping/System Inventory	\$ 50	\$ 70	\$ 10	\$ 5		\$ 135
Storm Water Inlet Replacements	\$ 25	\$ 15	\$ 15	\$ 15	\$ 15	\$ 85
Stormwater Master Plan	\$ 100					\$ 100
Stormwater Pump Station Rehabilitation	\$ 125	\$ 25				\$ 150
Tide Gates		\$ 150	\$ 200	\$ 200		\$ 550
Trash Capture	\$ 125	\$ 150	\$ 195	\$ 205		\$ 675
Valley Gutter Installation/Replacement	\$ 30	\$ 10	\$ 10	\$ 10	\$ 10	\$ 70
	\$ 550	\$ 515	\$ 525	\$ 530	\$ 120	\$ 2,240

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Storm Drain	\$ 550					\$ 550
Unfunded		\$ 515	\$ 525	\$ 530	\$ 120	\$ 1,690
Total	\$ 550	\$ 515	\$ 525	\$ 530	\$ 120	\$ 2,240

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

WATER SYSTEM
TABLE 4

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Fire Hydrant Upgrade/Replacement	\$ 50	\$ 75	\$ 50	\$ 75	\$ 50	\$ 300
Gate Valve Replacements	\$ 30	\$ 30		\$ 50	\$ 30	\$ 140
Pressure Regulating Valve (PRV) Refurbishing	\$ 35	\$ 70				\$ 105
Pump Station Rehabilitation				\$ 275		\$ 275
Water Distribution System GIS/AIMS	\$ 50					\$ 50
Water Main Replacement	\$ 1,600	\$ 1,600	\$ 100	\$ 2,000		\$ 5,300
Water Main Replacement (FY 13/14 carryover)	\$ 1,300					\$ 1,300
Water Meter Upgrades/Replacements	\$ 25	\$ 150	\$ 25	\$ 125	\$ 25	\$ 350
Water Service Transfers	\$ 50	\$ 50		\$ 75	\$ 50	\$ 225
Water Tank: New		\$ 50	\$ 2,500			\$ 2,550
Water Tanks Maintenance	\$ 175	\$ 275		\$ 200	\$ 175	\$ 825
Total	\$3,315	\$2,300	\$2,675	\$2,800	\$330	\$11,420
FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Water Fund	\$ 3,315					\$ 3,315
Unfunded		\$ 2,300	\$ 2,675	\$ 2,800	\$ 330	\$ 8,105
Total	\$ 3,315	\$ 2,300	\$ 2,675	\$ 2,800	\$ 330	\$ 11,420

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

SEWER COLLECTION SYSTEM

TABLE 5

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Confined Space Equipment	\$ 15					\$ 15
Flow Monitoring	\$ 50	\$ 50				\$ 100
Hydro Hose Reel for VacCon Combination Sewer Cleaning Machine (VEH# 711)	\$ 7					\$ 7
Madrone Lift Station	\$ 300	\$ 6,760				\$ 7,060
Manhole Program	\$ 100	\$ 100	\$ 150	\$ 150		\$ 500
Mini Excavator	\$ 5					\$ 5
Portable Bypass 8" Pump & 2500' of Discharge Hose for Madrone Sewer Lift Station	\$ 20					\$ 20
Sewer Lateral Program	\$ 300	\$ 325	\$ 500	\$ 500		\$ 1,625
Sewer Main Replacement/Repair	\$ 1,400	\$ 1,425	\$ 1,675	\$ 2,425		\$ 6,925
Sewer Main Replacement/Repair (13/14 carryover)	\$ 1,329					\$ 1,329
Sewer Plugs	\$ 7					\$ 7
Sewer Video Inspections	\$ 150	\$ 50	\$ 50	\$ 50		\$ 300
Smoke Testing	\$ 50	\$ 50				\$ 100
Storage Basin	\$ 100	\$ 100	\$ 2,000			\$ 2,200
Trench Shoring	\$ 5					\$ 5
Total	\$ 3,838	\$ 8,860	\$ 4,375	\$ 3,125	\$ -	\$ 20,198

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Sanitation Fund	\$ 3,838					\$ 3,838
Unfunded		\$ 8,860	\$ 4,375	\$ 3,125		\$ 16,360
Total	\$ 3,838	\$ 8,860	\$ 4,375	\$ 3,125	\$ -	\$ 20,198

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

WATER POLLUTION CONTROL PLANT
TABLE 6

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
#1 Digester Repairs			\$ 450			\$ 450
#3 Water Pumps				\$ 100		\$ 100
Biogas System & Flare All methane piping flare		\$ 350				\$ 350
Chlorine System	\$ 175					\$ 175
Plant Air System	\$ 225					\$ 225
Secondary Tank Area Repair				\$ 100		\$ 100
Study: Class A Bio-solids				\$ 100		\$ 100
Study: Reclaimed Water				\$ 100		\$ 100
WPCP-O&M	\$ 80					\$ 80
Total	\$ 480	\$ 350	\$ 450	\$ 400	\$ -	\$ 1,680

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Sanitation Fund	\$ 480					\$ 480
Unfunded		\$ 350	\$ 450	\$ 400		\$ 1,200
Total	\$ 480	\$ 350	\$ 450	\$ 400	\$ -	\$ 1,680

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

PUBLIC FACILITIES
TABLE 7

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
ADA Transition Plan/Implementation	\$ 110	\$ 110	\$ 110	\$ 110	\$ 110	\$ 550
Chetcuti Room Flooring	\$ 50					\$ 50
City Hall		\$ 80	\$ 20	\$ 40		\$ 140
City Hall Bathroom Improvements	\$ 50					\$ 50
City Hall Exterior Painting	\$ 10					\$ 10
Community Center		\$ 195	\$ 185	\$ 30		\$ 410
Community Center Kitchen Remodel	\$ 120					\$ 120
Fire Station #37 Painting	\$ 60					\$ 60
Fire Tower				\$ 15		\$ 15
Library		\$ 60	\$ 60	\$ 40		\$ 160
Library Electrical Upgrades	\$ 20					\$ 20
Library Exterior/Interior Painting	\$ 20					\$ 20
Library HVAC Repairs	\$ 20					\$ 20
Museum		\$ 45	\$ 10			\$ 55
Museum Exterior Painting	\$ 20					\$ 20
New Temporary Fire Station						\$ -
Parking Lots		\$ 65		\$ 65		\$ 130
Police Department			\$ 65	\$ 120		\$ 185
Police Department Security Fencing & Gates	\$ 56					\$ 56
Police Station Carpeting	\$ 70					\$ 70
Recreation Center Parking Lot Resurfacing	\$ 65					\$ 65
Tankless water Heater & Recirculation Pump for Fire Station #37	\$ 3					\$ 3
Taylor Concession		\$ 15				\$ 15
Taylor Concession ADA Accessibility	\$ 15					\$ 15
Total	\$689	\$570	\$450	\$420	\$110	\$2,239

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
General Fund	\$ 679					\$ 679
General Fund / ABAG Grant	\$ 10					\$ 10
Unfunded		\$ 570	\$ 450	\$ 420	\$ 110	\$ 1,550
Total	\$ 689	\$ 570	\$ 450	\$ 420	\$ 110	\$ 2,239

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

PARKS
TABLE 8

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Lights: LED Palm Lights Downtown	\$ 35	\$ 10				\$ 45
Lights: Taylor Field / Wire Replacement	\$ 40					\$ 40
Park: Central Playground		\$ 50	\$ 150			\$ 200
Park: Equipment Replacement	\$ 30	\$ 30	\$ 30	\$ 30	\$ 30	\$ 150
Park: Master Plan / Implementation		\$ 100	\$ 490	\$ 490		\$ 1,080
Park: Meadows Playground			\$ 75			\$ 75
Park: Mills Park		\$ 200				\$ 200
Park: Powder Coating Garbage Cans	\$ 13					\$ 13
Park: Tennis Court Resurfacing	\$ 160					\$ 160
Tree: Master Plan / Inventory	\$ 25					\$ 25
TOTAL	\$ 303	\$ 390	\$ 745	\$ 520	\$ 30	\$ 1,988

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Developer Fees & Permits	\$ 108					\$ 108
General Fund	\$ 195	\$ 110	\$ 490	\$ 490	\$ -	\$ 1,285
Unfunded		\$ 280	\$ 255	\$ 30	\$ 30	\$ 595
Total	\$ 303	\$ 390	\$ 745	\$ 520	\$ 30	\$ 1,988

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

STUDIES AND TECHNOLOGY

TABLE 9

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
AD: Document Management	\$ 25	\$ 25				\$ 50
AD: Social Media Implementation	\$ 12					\$ 12
AD: Website Update	\$ 40					\$ 40
Citywide: GIS			\$ 100	\$ 100		\$ 200
ED: Economic Development Plan	\$ 200					\$ 200
ED: Tourism SFO Project	\$ 60					\$ 60
ED: Way Finding Signage	\$ 160					\$ 160
FD: Fee	\$ 100					\$ 100
FD: Financial Software	\$ 300					\$ 300
IT: Fiber Upgrade	\$ 10					\$ 10
IT: IT Upgrades				\$ 200		\$ 200
IT: Microsoft Office Upgrade	\$ 35					\$ 35
IT: WiFi	\$ 20					\$ 20
Update: Bicycle Pedestrian Plan	\$ 113					\$ 113
Update: Circulation Element	\$ 125					\$ 125
Update: General Plan		\$ 200	\$ 150			\$ 350
Update: Housing Element	\$ 50					\$ 50
Update: PDA	\$ 650					\$ 650
Update: Specific Plan	\$ 60	\$ 50				\$ 110
Total	\$ 1,960	\$ 275	\$ 250	\$ 300	\$ -	\$ 2,785

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Developer Fees & Permits	\$ 50					\$ 50
General Fund	\$ 1,123					\$ 1,123
General Plan Fees	\$ 50					\$ 50
Grant	\$ 563					\$ 563
Sanitation Fund	\$ 80					\$ 80
Water Fund	\$ 59					\$ 59
Gas Tax	\$ 3					\$ 3
Recreation	\$ 9					\$ 9
Integrated Waste	\$ 2					\$ 2
TCRF	\$ 2					\$ 2
W/C	\$ 8					\$ 8
General Liability	\$ 4					\$ 4
Unemployment	\$ 1					\$ 1
Garage	\$ 6					\$ 6
Unfunded		\$ 275	\$ 250	\$ 300		\$ 825
Total	\$ 1,960	\$ 275	\$ 250	\$ 300	\$ -	\$ 2,785

CITY OF MILLBRAE
CAPITAL IMPROVEMENT PROGRAM

GARAGE
TABLE 10

DESCRIPTION	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Backhoe (Replace VEH#468)				\$ 75		\$ 75
Compressor (Replace VEH#484)		\$ 30				\$ 30
Crown Victoria Sedan (Replace VEH#116)			\$ 40			\$ 40
Ford Expedition (Replace VEH#114)				\$ 40		\$ 40
Ford F150 Super Cab Pick-up (Replace VEH#329)	\$ 25					\$ 25
Ford F150 Super Cab Pick-up (Replace VEH#480)		\$ 25				\$ 25
Ford F150 Super Cab Pick-up (Replace VEH#483)	\$ 25					\$ 25
Ford F150 Super Cab Pick-up (Replace VEH#634)				\$ 25		\$ 25
Ford F250 Crew Cab Utility Pick-up Truck w/ Material Rack (Replace VEH#806)	\$ 30					\$ 30
Ford F250 Crew Cab Utility Truck (Replace VEH#112)	\$ 40					\$ 40
Ford F250 Regular Cab Utility Truck (Replace VEH#631)	\$ 35					\$ 35
Ford F250 Super Cab Pick-up Truck (Replace VEH#485)			\$ 25			\$ 25
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replace VEH#386)	\$ 30					\$ 30
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replace VEH#479)			\$ 30			\$ 30
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replace VEH#508)					\$ 30	\$ 30
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replace VEH#627)					\$ 30	\$ 30
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replace VEH#633)	\$ 30					\$ 30
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replace VEH#709)					\$ 30	\$ 30
Ford F250 Super Cab Pick-up Truck w/ Lift Gate (Replce VEH#478)	\$ 30					\$ 30
Ford F350 Crew Cab Utility Truck (Replace VEH#628)			\$ 50			\$ 50
Ford F350 Crew Cab Utility Truck (Replace VEH#755)			\$ 50			\$ 50
Ford F350 Crew Cab Utility Truck w/ Crane (Replace VEH#481)		\$ 50				\$ 50
Ford F550 Dump Truck (Replace VEH#326)		\$ 50				\$ 50
Ford F550 Dump Truck (Replace VEH#629)			\$ 50			\$ 50
Ford F650 Dump Truck (Replace VEH#328)				\$ 65		\$ 65
Generator (Replace VEH#383)				\$ 75		\$ 75
Generator (Replace VEH#482)					\$ 75	\$ 75
Sewer Collections Camera Van (Replace VEH#706)	\$ 60					\$ 60
Street Sweeper (Replace VEH#304)		\$ 175				\$ 175
Utility Van (Replace VEH#635)					\$ 40	\$ 40
Total	\$305	\$330	\$245	\$280	\$205	\$1,365

FUNDING SOURCE:	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	TOTAL ALL FY
Thousands of Dollars						
Garage Revolving	\$ 305	\$ 330	\$ 245	\$ 280	\$ 205	\$ 1,365
Total	\$ 305	\$ 330	\$ 245	\$ 280	\$ 205	\$ 1,365

Budget Fiscal Year 2014/2015

OPERATING TRANSFERS

GF: General F	DS: Debt Service	DS: Debt Service
SR: Special R	IS: Internal Service	IS: Internal Service
RDA: Success	EF: Enterprise	EF: Enterprise

Fund Number	Description of Transaction	General Fund	Special Revenue	Special Revenue	Special Revenue	Debt Service	RDA Successor	Enterprise Funds	RDA Successor	Enterprise Funds	RDA Successor	Internal Service	Internal Service
		Expenditure Transfer Out 480970	Revenue Interdepartmental 370950	Revenue Transfer In 380970	Expenditure Transfer Out 480970	Revenue Transfer In 380970	Expenditure Transfer Out 480970	Revenue Transfer In 380970	Expenditure Transfer Out 411232	Revenue Transfer In 480970	Expenditure Transfer Out 480970	Revenue Transfer In 380970	Expenditure Transfer Out 480970
1101	General Fund (GF) / Joint Fire Training (SR)	192,193											
1120	General Fund (GF) / Joint Fire Training (SR)			192,193									
1101	General Fund (GF) / Fields Maintenance (SR)	115,022											
1530	General Fund (GF) / Fields Maintenance (SR)			115,022									
1101	General Fund (GF) / 1999 COP (Certificates of Participation) Bonds (DS)	269,624											
1354	General Fund (GF) / 1999 COP (Certificates of Participation) Bonds (DS)					269,624							
1101	General Fund (GF) / Storm Drain (EF)	276,762											
1664	General Fund (GF) / Storm Drain (EF)							276,762					
1101	General Fund (GF) / Recreation (SR)	33,399											
1215	General Fund (GF) / Recreation (SR)			33,399									
1280	Senior Donation (SR) / Recreation (SR)				1,000								
1215	Senior Donation (SR) / Recreation (SR)			1,000									
2326	RDA / Field License Agreement (SR)								180,000				
1530	RDA / Field License Agreement (SR)		180,000										
1790	OPEB Funding												4,903,538
1101	OPEB Funding	3,990,840											
1120	OPEB Funding				38,141								
1211	OPEB Funding				14,891								
1215	OPEB Funding				108,960								
1227	OPEB Funding				20,335								
1244	OPEB Funding				6,292								
1250	OPEB Funding				2,959								
1661	OPEB Funding									431,953			
1662	OPEB Funding									218,055			
1664	OPEB Funding									29,308			
1770	OPEB Funding											9,642	
1771	OPEB Funding											21,400	
1773	OPEB Funding											10,761	
1101	Workers Compensation Funding	700,000											
1770	Workers Compensation Funding												700,000
2326	RDA / Operations (SR)												
2416	RDA / Operations (SR)												
Grand Total		5,577,840	180,000	341,614	192,578	269,624	0	276,762	180,000	679,317	0	41,803	5,603,538

ATTACHMENT G

City of Millbrae
Long Term Debt

Type of Issue	Issue Date	Date of Maturity	Original Issue Amount	Balance June 30, 2013	FY 13-14 Additions	FY 13-14 Retirements	Balance June 30, 2014	FY 14-15 Principle & Interest
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General Fund Obligations

2001 General Obligation Bonds: Public Library Interest Rate: 5.12% - 8.5%	08/07/05	08/01/36	10,600,000	9,915,000		9,915,000	-	
2004 Pension Obligation Bonds Series A-2 Interest Rate: 4.35% - 6.58%	06/01/04	06/01/34	11,521,630	13,999,318		925,000	13,074,318	960,000
2011 Direct Lender Tax Exempt Loan Interest Rate: 4.25%	08/25/11	03/01/24	2,555,000	2,263,000		166,000	2,097,000	263,123
2013 General Obligation Refunding Bonds Interest Rate: 1.00% - 5.00%	7/11/13	08/01/36	9,745,000		9,745,000	200,000	9,545,000	573,438
Total General Fund Obligations				26,177,318	9,745,000	11,206,000	24,716,318	1,796,560

Successor Agency Obligations

2005 Tax Allocation Bonds: Redevelopment Agency Interest Rate: 3.0% - 4.7%	08/01/05	08/01/35	8,590,000	7,610,000		200,000	7,410,000	531,563
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Enterprise Fund Obligations

2009 Wastewater - Certification of Participation Series A / Interest Rate: 7.423%	06/01/10	12/01/39	5,560,000	5,560,000			5,560,000	412,719
Series B / Interest Rate: 2.0% - 5.125%	06/01/10	12/01/34	10,250,000	6,870,000		155,000	6,715,000	488,681
2009 California State Water Resources Revolving Loan Interest Rate: 1%	11/30/12	11/30/31	28,397,180	27,294,385		1,311,914	25,982,471	1,584,464
Total Enterprise Fund Obligations				39,724,385		1,466,914	38,257,471	2,485,864

Grand Total				73,511,703	9,745,000	12,872,914	70,383,789	4,813,987
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City of Millbrae Position Allocation

Department	Job Title / Classification	Approved Budget 2008-2009	Approved Budget 2009-2010	Approved Budget 2010-2011	Approved Budget 2011-2012	Approved Budget 2012-2013	Approved Budget 2013-2014	Proposed Budget 2014-2015
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CITY ADMINISTRATION

Council Member		5.00	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	1.00
Administrative Services / Human Resource							1.00	1.00
Administrative Analyst							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	1.00
Executive Assistant				1.00	1.00	1.00	1.00	1.00
Administrative Assistant / Human Resource		1.00	1.00					
Deputy City Clerk / Administrative Assistant		1.00	1.00					
Information Systems Supervisor		1.00	1.00					
Total		11.00	11.00	9.00	9.00	8.00	10.00	11.00
Part Time Temporary Positions / Full Time Equivalent								
Office Assistant I	(1/2 Time Position)		0.50					
Total - Part Time		0.00	0.50	0.00	0.00	0.00	0.00	0.00

COMMUNITY DEVELOPMENT

Community Development Director		1.00	0.75	0.75	0.75	0.75	1.00	1.00
City Planner		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Building Official	(1/2 Time Position)	1.00	1.00	0.50	0.50	0.50	0.50	0.50
Plan Checker / Building Inspector		1.00	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	1.00
Code Enforcement Officer	(1/2 Time Position)	0.50	0.50	0.50	0.50	0.50	0.50	0.50
Associate Planner	(.80 Position)	0.80	0.80					
Total		6.30	6.05	4.75	4.75	4.75	5.00	5.00
Part Time Temporary Positions / Full Time Equivalent								
Project Manager - Housing	(1/2 Time Position)			0.50	0.50	0.50	0.25	0.25
Total - Part Time		0.00	0.00	0.50	0.50	0.50	0.25	0.25

FINANCE

Finance Director		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Financial Services Manager					1.00	1.00	1.00	1.00
Financial System Analyst II		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Accounting Technician		2.00	2.00	3.00	3.00	3.00	3.00	3.00
Senior Accounting Technician		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Information Systems Supervisor				1.00	1.00	1.00	1.00	1.00
Permits Officer	(Moved to Police)					1.00	1.00	
Office Assistant	(1/2 Time Position)					0.65	0.65	0.65
Accounting Clerk III		1.00	1.00					
Senior Accountant		1.00	1.00					
City Treasurer		1.00	1.00					
Total		8.00	8.00	7.00	8.00	9.65	9.65	8.65
Part Time Temporary Positions / Full Time Equivalent								
Project Manager	(1/2 Time Position)			1.00	0.50	0.50	0.50	
Total - Part Time		0.00	0.00	1.00	0.50	0.50	0.50	0.00

City of Millbrae
Position Allocation

Department	Job Title / Classification	Approved Budget 2008-2009	Approved Budget 2009-2010	Approved Budget 2010-2011	Approved Budget 2011-2012	Approved Budget 2012-2013	Approved Budget 2013-2014	Proposed Budget 2014-2015
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FIRE

Fire Chief		0.50	0.50	0.50	0.50	0.50	0.25	
Millbrae Deputy Chief							0.50	1.50
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	0.50	
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	6.00
Fire Prevention							0.50	0.50
Firefighter		15.00	15.00	15.00	13.00	11.00	12.00	12.00
Total		25.50	25.50	25.50	23.50	21.50	22.75	20.00

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

PARKS

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

Part Time Temporary Positions / Full Time Equivalent								
Administrative Assistant	(1/2 Time Position)							0.50
Parks Maintenance Worker			2.00					
Total - Part Time		0.00	2.00	0.00	0.00	0.00	0.00	0.50

POLICE

Permits Officer	(Moved from Finance)							1.00
Total		0.00	0.00	0.00	0.00	0.00	0.00	1.00

RECREATION

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

Part Time Temporary Positions / Full Time Equivalent								
Recreation Specialist (part-time)								0.75
Recreation Temporary			11.98	8.16	8.29	8.29	8.29	8.29
Total - Part Time		0.00	11.98	8.16	8.29	8.29	8.29	9.04

**City of Millbrae
Position Allocation**

Department	Job Title / Classification	Approved Budget 2008-2009	Approved Budget 2009-2010	Approved Budget 2010-2011	Approved Budget 2011-2012	Approved Budget 2012-2013	Approved Budget 2013-2014	Proposed Budget 2014-2015
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PUBLIC WORKS

Public Works Director		1.00	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	1.00
Associate Engineer		1.00	1.00				1.00	1.00
Administrative Assistant		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Senior Office Assistant		3.00	3.00	3.00	2.00	2.00	2.00	2.00
Office Assistant I			1.00	1.00	1.00	1.00	1.00	1.00
Environmental Programs Manager				0.80	0.80	0.80	1.00	1.00
Environmental Programs Coordinator (.80 Position)				0.80	0.80	0.80	0.50	0.50
Lab and Source Control Supervisor		1.00	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	1.00
Laboratory Analyst / Chemist		1.00	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	1.00
Public Works: Superintendent		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Public Works: Supervisor I		2.00	2.00	2.00	2.00	1.00	1.00	2.00
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	1.00
Plant: Senior Treatment Operator		1.00	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	1.00
Plant: Operator II		3.00	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	1.00
Plant: Maintenance Worker II			1.00	1.00	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	2.00
Senior Maintenance Worker		3.00	4.00	5.00	5.00	5.00	5.00	5.00
Maintenance Worker		12.00	11.00	9.00	9.00	9.00	9.00	9.00
Equipment Mechanic III		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Pump Mechanic I			1.00	1.00	1.00	1.00	1.00	1.00
Street Sweeper Operator		1.00	1.00	1.00	1.00	1.00	1.00	1.00
Office Assistant II		1.00			1.00	1.00		
Engineering Technician		1.00	1.00	1.00	1.00	1.00		
Equipment Mechanic I		1.00						
Industrial Waste Inspector II		1.00	1.00					
Plant Maintenance Worker I		1.00						
Public Works: Supervisor II		1.00	1.00	1.00	1.00	1.00		
Recycling Assistant (.80 Position)		0.80	0.80					
Solid Waste/Recycle Manager (.80 Position)		0.80	0.80					
Senior Water Maintenance Worker		1.00	1.00					
Total		49.60	49.60	45.60	45.60	44.60	42.50	42.50

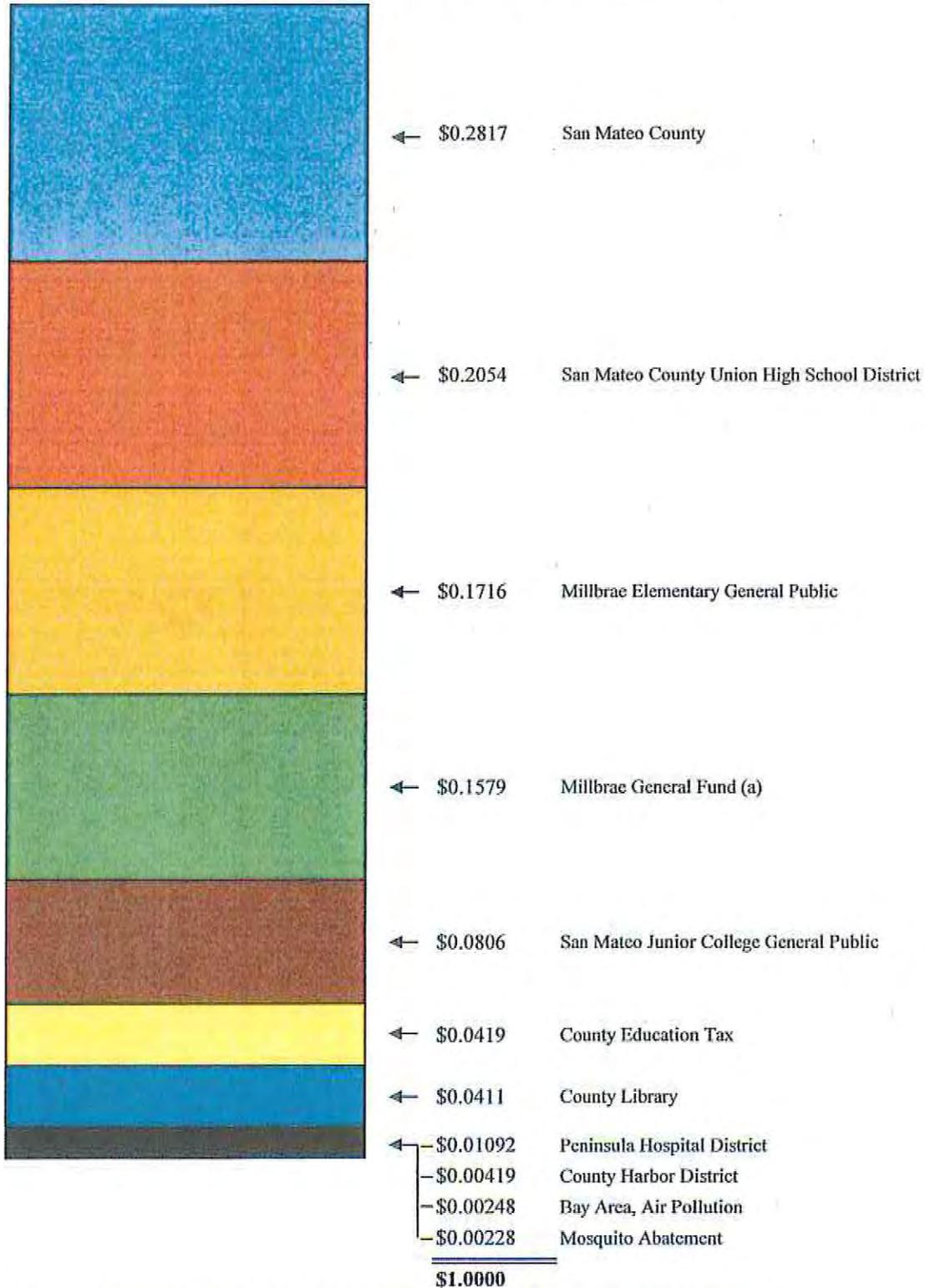
Part Time Temporary Positions / Full Time Equivalent								
Maintenance Worker			2.00					
Total - Part Time		0.00	2.00	0.00	0.00	0.00	0.00	0.00

Grand Total Permanent *	115.40	115.15	105.35	103.35	101.00	102.40	100.65
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Grand Total Part Time Temporary	0.50	16.98	10.16	9.79	9.79	9.54	10.79
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CITY OF MILLBRAE
STATISTICS

PROPERTY TAX DOLLAR BREAKDOWN



Annual Tax Increment (ATI) Ratios for Tax Rate Area 014-001, Excluding Redevelopment Factors and Additional Debt Service

CITY OF MILLBRAE
STATISTICS

SALES TAX PERCENTAGE BREAKDOWN

SALES TAX ALLOCATION FOR ITEMS SOLD IN THE CITY OF MILLBRAE

The sales tax rate for the City of Millbrae is: 9.00%

Listed below is the allocation of 9.00% Sales Tax:

6.00%	State of California
.50%	State Local Public Safety Fund
.75%	San Mateo County
.50%	San Mateo Transportation Authority (SMTA)
.50%	San Mateo County Transit District (SMCT)
<u>.75%</u>	City of Millbrae
9.00%	Total Sales Tax Allocation

To put this in perspective:

If a taxable item purchased in the City of Millbrae is \$100.00 the sales tax will be \$9.00 rounded

The allocation of the \$9.00 will be:

Entity Receiving The Sales Tax	Allocation of Sales Tax	Total Sales Tax
State of California	6.00%	\$ 6.00
State Local Public Safety Fund	.50%	\$ 0.50
San Mateo County	.75%	\$ 0.75
San Mateo Transportation Authority (SMTA)	.50%	\$ 0.50
San Mateo County Transit District (SMCT)	.50%	\$ 0.50
City of Millbrae	.75%	\$ 0.75
Total Sales Tax Allocation		\$ 9.00

The City of Millbrae will receive \$ 0.75 (seventy-five cents), from the total \$ 9.00 paid in sales tax.

Fiscal Year 2014-2015
EXPENDITURE APPROPRIATIONS BY DEPARTMENT AND FUND

Department	General Fund	Special Revenue Funds	Debt Service Funds	Enterprise Funds	Internal Service Funds	Successor Agency Funds	Total All Funds
City Council	142,508	-	-	-	-	-	142,508
City Administration	9,394,869	297,731	-	2,496,480	1,375,553	928,187	14,492,820
Community Development	1,063,197	32,986	-	-	-	-	1,096,184
Finance	1,337,667	77,305	1,871,073	860,422	30,087	570,697	4,747,252
Recreation	272,463	1,047,755	-	-	-	-	1,320,217
Parks	1,189,060	367,006	-	-	-	-	1,556,066
Police	6,956,907	-	-	-	-	-	6,956,907
Fire	5,166,426	286,308	-	-	-	-	5,452,734
Public Works	967,657	61,854	-	14,277,082	355,492	-	15,662,085
Total	26,490,754	2,170,946	1,871,073	17,633,984	1,761,132	1,498,884	51,426,772

RESOLUTION NO. 14-30

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

RESOLUTION ADOPTING THE BUDGET FOR FISCAL YEAR 2014-2015

WHEREAS, the City Manager presented a Proposed Annual Budget for Fiscal Year 2014-2015 detailing anticipated revenues, expenditures, contributions, debt service and authorized full-time equivalent positions; and,

WHEREAS, the City Council conducted a study session on May 31, 2014, for the purpose of reviewing the Fiscal Year 2014-2015 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 2014-2015 thereto,

NOW, THEREFORE BE IT RESOLVED THAT THE CITY COUNCIL OF THE CITY OF MILLBRAE does hereby adopt the Proposed Budget for Fiscal Year 2014-2015.

Scope

This resolution defines the authority and responsibilities of the City Manager in implementing the Fiscal Year 2014-2015 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 10, 2014 for Fiscal Year 2014-2015, including subsequent transfers, labor agreements as well as employee service changes due to promotions, merit increases, and re-allocations through June 30,2015.
- 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 2014-2015 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 2014-2015 appropriations remaining unexpended at June 30, 2015 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, 2014 are hereby re-encumbered in Fiscal Year 2014-2015. The exact dollar amount of such re-encumbrances shall be

determined after the City accounts have been closed and reconciled for the 2013-2014 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. As stated in section 4.1, any such transfers in excess of \$100,000 require approval of the City Council by resolution except for payments to employees for vacation and sick leave termination, which may be approved by the City Manager. 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, 2015, the City Council shall receive a Mid-year Budget Review including the following information:

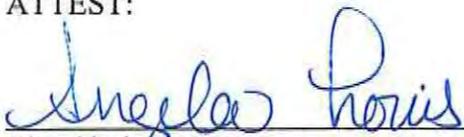
The-re-estimate of the Fiscal Year 2014-2015 financial condition of all Funds including the Revenues and Expenditures projected by June 30, 2015. The projected Fund Balance and recommendations for eliminating any projected June 30, 2015 Fund deficits.

REGULARLY PASSED AND ADOPTED this 10th day of June 2014.



Mayor

ATTEST:



City Clerk

I do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of Millbrae this 10th day of June 2014, by the following vote:

AYES:	COUNCILMEMBERS:	Lee, Gottschalk, Colapietro, Oliva, and Holober
NOES:	COUNCILMEMBERS:	None
ABSENT:	COUNCILMEMBERS:	None
ABSTAIN:	COUNCILMEMBERS:	None
EXCUSED:	COUNCILMEMBERS:	None


CITY CLERK

RESOLUTION NO. 14-31

CITY OF MILLBRAE, COUNTY OF SAN MATEO
STATE OF CALIFORNIA

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MILLBRAE
ADOPTING A CLASSIFICATION AND COMPENSATION PLAN FOR FISCAL YEAR
2014/15

WHEREAS, the City maintains a Classification and Compensation Schedule inclusive of all authorized classifications; and

WHEREAS, the Classification and Compensation Schedule includes the salary ranges associated with and to be paid to employees assigned to such authorized classifications; and

WHEREAS, the City is required to adopt a Classification and Compensation Schedule to be included in the annual budget and which is subject to periodic modifications to add and or delete classifications and modify related compensation, and

WHEREAS, the City Council desires to approve a Classification and Compensation Schedule to be adopted as a part of the 2014/15 budget inclusive of authorized classifications and related compensation;

NOW, THEREFORE, BE IT RESOLVED, that the Classification and Compensation Schedule for Fiscal Year 2014/15 is hereby adopted to include the classifications and associated salary ranges as shown in Attachment A.

REGULARLY passed and adopted this 10th day of June, 2014.



MAYOR

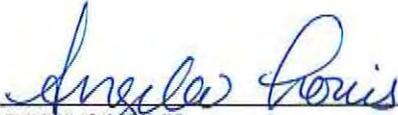
ATTEST:



CITY CLERK

I do hereby certify that the foregoing Resolution was duly and regularly passed and adopted by the City Council of the City of Millbrae this 10th day of June 2014, by the following vote:

AYES:	COUNCILMEMBERS:	Lee, Gottschalk, Colapietro, Oliva, and Hober
NOES:	COUNCILMEMBERS:	None
ABSENT:	COUNCILMEMBERS:	None
ABSTAIN:	COUNCILMEMBERS:	None
EXCUSED:	COUNCILMEMBERS:	None


CITY CLERK

CITY OF MILLBRAE

Attachment A

MANAGEMENT AND CONFIDENTIAL

EFFECTIVE DATE: July 1, 2014

POSITION CODE	CLASSIFICATION JOB TITLE	EARNINGS PER HOUR / MONTH					EARNINGS PER YEAR				
		A	B	C	D	E	A	B	C	D	E
MH 01	CITY MANAGER	16,083					193,000				
MA02	ASST CITY MANAGER	12,542	13,169	13,828	14,519	15,245	150,505	158,030	165,932	174,229	182,940
MA03	CITY CLERK	7,376	7,745	8,132	8,539	8,966	88,512	92,938	97,585	102,464	107,587
MA04	EXECUTIVE ASSISTANT	5,299	5,564	5,842	6,134	6,441	63,585	66,764	70,102	73,607	77,288
MH11	COMMUNITY DEVELOPMENT DIRECTOR	11,936	12,533	13,159	13,817	14,508	143,229	150,390	157,910	165,805	174,095
MA12	CITY PLANNER	9,167	9,625	10,106	10,611	11,142	109,998	115,498	121,273	127,337	133,703
MA13	BUILDING OFFICIAL	8,466	8,889	9,334	9,801	10,291	101,594	106,673	112,007	117,607	123,488
MA14	PLAN CHECK / BUILDING INSPECTOR	6,608	6,939	7,286	7,650	8,032	79,300	83,265	87,428	91,799	96,389
MA15	CODE ENFORCEMENT OFFICER	5,142	5,399	5,669	5,953	6,250	61,707	64,792	68,032	71,433	75,005
MH21	FINANCE DIRECTOR	11,440	12,012	12,612	13,243	13,905	137,277	144,141	151,348	158,916	166,861
MA22	FINANCIAL SERVICES MANAGER	7,852	8,245	8,657	9,090	9,544	94,225	98,936	103,883	109,077	114,531
MA23	INFORMATION SYSTEM SUPERVISOR	6,857	7,199	7,559	7,937	8,334	82,279	86,393	90,713	95,248	100,011
MA24	FINANCIAL SYSTEM ANALYST II	5,913	6,209	6,519	6,845	7,187	70,955	74,502	78,228	82,139	86,246
MA25	SENIOR ACCOUNTING TECHNICIAN	5,173	5,432	5,703	5,988	6,288	62,076	65,180	68,439	71,861	75,453
MH31	FIRE: CHIEF	12,687	13,322	13,988	14,687	15,421	152,247	159,860	167,853	176,245	185,057
MA32	FIRE: DIVISION CHIEF	9,077	9,531	10,008	10,508	11,034	108,929	114,375	120,094	126,099	132,403
MA33	FIRE: DIVISION CHIEF - FIRE MARSHALL	9,985	10,484	11,009	11,559	12,137	119,822	125,813	132,104	138,709	145,644
MA33	FIRE: DIVISION CHIEF - TRAINING	9,985	10,484	11,009	11,559	12,137	119,822	125,813	132,104	138,709	145,644
MA34	CENTRAL COUNTY DEPUTY FIRE CHIEF	12,705	13,340	14,008	14,707	15,442	152,464	160,082	168,090	176,488	185,302
MA42	PARKS: SUPERINTENDENT	7,159	7,517	7,893	8,287	8,702	85,905	90,200	94,710	99,446	104,418

MA43	PARKS: FIELD SUPERVISOR	5,208	5,469	5,742	6,029	6,331
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62,501	65,626	68,908	72,353	75,971
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MH61	PUBLIC WORKS DIRECTOR	11,922	12,518	13,144	13,802	14,492
MA62	CITY ENGINEER	9,425	9,896	10,391	10,911	11,456
MA64	PUBLIC WORKS: SUPERINTENDENT	9,170	9,628	10,110	10,615	11,146
MA65	PLANT: SUPERINTENDENT	9,170	9,628	10,110	10,615	11,146
MA66	PUBLIC WORKS: SUPERVISOR II	8,069	8,472	8,896	9,341	9,808
MA67	PUBLIC WORKS: SUPERVISOR I	6,384	6,703	7,039	7,390	7,760
MA68	LAB & SOURCE CONTROL SUPERVISOR	7,104	7,459	7,832	8,224	8,635
MA69	PUBLIC WORKS: FOREMAN	5,545	5,822	6,113	6,419	6,740
MA72	PLANT: CHIEF TREATMENT OPERATOR II	7,841	8,233	8,644	9,077	9,530
MA73	PLANT: CHIEF TREATMENT OPERATOR I	6,487	6,811	7,151	7,509	7,885
MA74	ENVIRONMENTAL PROGRAM MANAGER	5,593	5,873	6,167	6,475	6,799
MA75	ENVIRONMENTAL COORDINATOR	4,204	4,414	4,634	4,866	5,109

143,067	150,220	157,731	165,618	173,899
113,101	118,756	124,694	130,929	137,475
110,036	115,538	121,315	127,381	133,750
110,036	115,538	121,315	127,381	133,750
96,827	101,669	106,752	112,090	117,695
76,609	80,440	84,462	88,685	93,119
85,246	89,508	93,983	98,683	103,617
66,539	69,866	73,359	77,027	80,878
94,088	98,793	103,732	108,919	114,365
77,843	81,737	85,815	90,104	94,616
67,121	70,477	74,001	77,701	81,586
50,443	52,965	55,613	58,394	61,313

MA82	RECREATION: SUPERINTENDENT	7,231	7,593	7,973	8,371	8,790
MA84	RECREATION: COORDINATOR	4,279	4,493	4,718	4,954	5,201

86,777	91,116	95,672	100,455	105,478
51,348	53,915	56,611	59,442	62,414

FIRE

POSITION CODE	CLASSIFICATION JOB TITLE	EARNINGS PER HOUR / MONTH				
		A	B	C	D	E

EARNINGS PER YEAR				
A	B	C	D	E

FR01	FIRE: FIREFIGHTER BASE SALARY	5,903	6,198	6,508	6,833	7,175
FR11	FIRE: CAPTAIN	7,547	7,924	8,321	8,737	9,173

70,836	74,376	78,096	81,996	86,100
90,564	95,088	99,852	104,844	110,076

TEAMSTERS MAINTENANCE

POSITION CODE	CLASSIFICATION JOB TITLE	EARNINGS PER HOUR / MONTH				
		A	B	C	D	E

EARNINGS PER YEAR				
A	B	C	D	E

TM01	PARKS: MAINTENANCE TECHNICIAN	4,160	4,368	4,586	4,816	5,057
TM11	MAINTENANCE WORKER	3,617	3,798	3,988	4,187	4,396
TM12	SENIOR MAINTENANCE WORKER	3,962	4,160	4,368	4,587	4,816
TM13	PUBLIC WORKS: LEAD WORKER II	4,577	4,806	5,046	5,298	5,563
TM14	EQUIPMENT MECHANIC III	5,303	5,568	5,847	6,139	6,446
TM15	PUMP MECHANIC I	4,578	4,807	5,047	5,300	5,565
TM16	STREET SWEEPER OPERATOR	4,137	4,344	4,561	4,789	5,029
	EQUIPMENT MECHANIC I	4,129	4,335	4,552	4,779	5,018
	SR. WATER MAINTENANCE WORKER	4,160	4,368	4,586	4,816	5,057

49,920	52,416	55,032	57,792	60,684
43,404	45,576	47,856	50,244	52,752
47,544	49,920	52,416	55,044	57,792
54,924	57,672	60,552	63,576	66,756
63,636	66,816	70,164	73,668	77,352
54,936	57,684	60,564	63,600	66,780
49,644	52,128	54,732	57,468	60,348
49,548	52,020	54,624	57,348	60,216
49,920	52,416	55,032	57,792	60,684

TEAMSTERS

POSITION CODE	CLASSIFICATION JOB TITLE	EARNINGS PER HOUR / MONTH				
		A	B	C	D	E

EARNINGS PER YEAR				
A	B	C	D	E

TC01	ACCOUNTING TECHNICIAN	4,368	4,586	4,816	5,057	5,309
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52,416	55,032	57,792	60,684	63,708
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TC11	OFFICE ASSISTANT I	3,043	3,195	3,355	3,523	3,699
TC12	OFFICE ASSISTANT II	3,755	3,943	4,140	4,347	4,564
	OFFICE ASSISTANT II (HALF TIME)	1,878	1,972	2,070	2,174	2,283
TC13	SENIOR OFFICE ASSISTANT	4,130	4,337	4,553	4,781	5,020
TC14	ADMINISTRATIVE ASSISTANT	4,543	4,770	5,009	5,259	5,522

36,516	38,340	40,260	42,276	44,388
45,060	47,316	49,680	52,164	54,768
22,536	23,664	24,840	26,088	27,396
49,560	52,044	54,636	57,372	60,240
54,516	57,240	60,108	63,108	66,264

TC24	PERMIT OFFICER	4,596	4,826	5,067	5,320	5,586
TC25	OFFICE ASSISTANT SPECIAL SERVICES (65%)	2,988	3,137	3,294	3,459	3,632

55,152	57,912	60,804	63,840	67,032
35,856	37,644	39,528	41,508	43,584

TC41	TINY TOT TEACHER (HALF TIME)	12.97
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TEAMSTERS SANITATION

POSITION CODE	CLASSIFICATION JOB TITLE	EARNINGS PER HOUR / MONTH				
		A	B	C	D	E

EARNINGS PER YEAR				
A	B	C	D	E

SA00	INDUSTRIAL WASTE INSPECTOR (TRAINEE)	4,743	4,980	5,229	5,491	5,765
SA01	INDUSTRIAL WASTE INSPECTOR I	5,187	5,446	5,719	6,005	6,305
SA02	INDUSTRIAL WASTE INSPECTOR II	5,523	5,799	6,089	6,394	6,713
SA03	SENIOR INDUSTRIAL WASTE INSPECTOR	6,081	6,385	6,704	7,040	7,391
SA04	LABORATORY ANALYST (TECHNICIAN)	4,803	5,043	5,295	5,560	5,838
SA05	LABORATORY CHEMIST	5,147	5,404	5,675	5,958	6,256
SA06	PLANT: MAINTENANCE WORKER I	4,756	4,994	5,243	5,506	5,781
SA07	PLANT: MAINTENANCE WORKER II	5,188	5,447	5,720	6,006	6,306
SA08	PLANT: SENIOR MAINTENANCE WORKER	5,707	5,992	6,292	6,607	6,937
SA10	PLANT: OPERATOR (TRAINEE)	4,355	4,573	4,801	5,041	5,294
SA11	PLANT: OPERATOR I	4,756	4,994	5,243	5,506	5,781
SA12	PLANT: OPERATOR II	5,187	5,446	5,719	6,005	6,305
SA13	PLANT: SENIOR TREATMENT OPERATOR	5,707	5,992	6,292	6,607	6,937

56,916	59,760	62,748	65,892	69,180
62,244	65,352	68,628	72,060	75,660
66,276	69,588	73,068	76,728	80,556
72,972	76,620	80,448	84,480	88,692
57,636	60,516	63,540	66,720	70,056
61,764	64,848	68,100	71,496	75,072
57,072	59,928	62,916	66,072	69,372
62,256	65,364	68,640	72,072	75,672
68,484	71,904	75,504	79,284	83,244
52,260	54,876	57,612	60,492	63,528
57,072	59,928	62,916	66,072	69,372
62,244	65,352	68,628	72,060	75,660
68,484	71,904	75,504	79,284	83,244

PART TIME

ADP CODE	CLASSIFICATION JOB TITLE	EARNINGS PER HOUR				
		A	B	C	D	E

PT03	PT - TINY TOT TEACHER	12.97				
PT05	PT - PROJECT MANAGER	43.00				101.00
PT11	PT - RECREATION SPECIALIST II	14.00	14.70	15.44	16.21	17.02
PT12	PT - JUNIOR RECREATION LEADER	8.00	8.50	9.00	9.50	10.00
PT13	PT - RECREATION LEADER I	8.25	8.75	9.25	9.75	10.25
PT14	PT - RECREATION LEADER II	8.50	9.00	9.50	10.00	10.50
PT15	PT - RECREATION LEADER III	9.50	10.00	10.50	11.00	11.50
PT16	PT - RECREATION SPECIALIST I	10.50	11.00	11.50	12.00	12.50