


MEMORANDUM

CITY OF PASADENA

Department of Finance

DATE: May 11, 2009
TO: City Council/City Council Finance Committee
FROM: Andrew Green, Director of Finance 
SUBJECT: Budget Follow-up Questions and Answers

The items below and attached are the follow-up materials for the City Manager's Recommended Fiscal Year 2010 Operating Budget. Included are responses to questions posed at the Finance Committee budget meetings.

1. Provide balance of Charter Capital Fund after \$3.6 million for capital is allocated to the Urgent Care Facility.

Response: Please see Attachment A.

2. Provide how many vacant positions there are the in Public Works Department out of 357.87 FTEs listed in the recommended budget.

Response: As of May 5, 2009, there are 66.96 vacant positions in the Public Works Department. Of these 40.46 vacant positions are part of the Operating budget and 26.5 vacant positions are part of the Capital budget. Nine of these vacant positions are currently in the recruitment process.

3. Provide information on how long vacant positions were vacant prior to eliminating them in the budget.

Response: Each department will provide this information at the time of the department's budget presentation. However Public Works Department response is below as it was not available at the time of the hearing:

Operating Budget Vacancies

Position Title	FTE Total	Vacancy Date
Staff Assistant III	0.5	12/31/2008
Management Analyst IV	1.0	07/01/2008

Position Title	FTE Total	Vacancy Date
Engineer	0.45	04/7/2003
Engineer	0.10	10/28/2002
Public Works MW II	1.0	07/14/2008
Public Works MW II	1.0	10/27/2008
Public Works MW II	1.0	10/18/2008
Public Works MW III	1.0	03/2/2009
Staff Assistant IV	1.0	01/14/2008
Program Coordinator I	1.0	03/30/2009
Crew Supervisor II	0.39	12/31/2008
General Fund Total	8.44	

Garage Attendant	1.0	7/8/2008
Electrician	1.0	6/25/2007
Plumber	1.0	7/7/2008
HVAC Technician	1.0	*

*Position is anticipated to be vacated by employee who is on long term worker's compensation leave

Non-General Fund Total 4.0

Capital Budget Vacancies

City Hall Seismic Retrofit Manager	1.0	06/12/2006
Associate Engineer	1.0	04/14/2008
Principal Engineer	1.0	04/14/2008
Capital Fund Total	3.0	

4. Provide information showing how citizen safety will be impacted if 1,800 fewer trees are trimmed.

Response: To minimize the impact that this reduction would have on public safety, staff would expand the pruning cycle for evergreen trees (such as Oak and Magnolia) from five to six years and would try to maintain a five-year cycle for deciduous trees (such as Chinese Elm and Liquid Amber) which have a greater rate of limb breakage. While difficult to project the amount of additional limb breakage, it is likely that this reduction will result in an increase in fallen limbs and could result in an increase in damage to physical property.

5. Provide list of tree plantings and maintenance with dates and quantity of what has been done.

Response:

	FY 2008 Projected Work	FY 2008 Completed Work	FY 2009 Projected Work	FY 2009 Completed Work (through 3-31- 09)	FY 2010 Projected Work
Work Performed					
Tree Pruning by City Crews	8,000	8,188	8,000	4,878	6,200
Tree Prunes by Contract	7,000	7,330	7,000	5,429	7,000
Total Tree Prunes	15,000	15,518	15,000	10,307	13,200
Tree Removals					
Dead	150	143	150	154	150
Hazardous	300	448	300	393	300
Vandalism	50	48	50	52	50
Sidewalk/Curb	300	564	300	379	300
Tree Removal Totals	800	1,203	800	978	800
Trees Watered	25,000	15,815	25,000	19,475	25,000
Total Trees Planted	500	439	500	378	500

6. Research whether grants can be obtained to pay for Art NEXUS contract. Provide information about when the funds were cut by the Arts and Culture Commission.

Response: Funds for NEXUS were last allocated in fiscal year 2008. The initial project had one-time funding of \$80,000 for two years. The ARTS Commission partially funded two additional years at \$30,000 with the General Fund funding \$35,000. It is unlikely that the consultant for NEXUS might be eligible for future funding from grants. There is insufficient time for applications for FY 2010 funding and most eligible funding sources would be competitive with Pasadena arts and culture organizations.

7. Refer to the Legislative Committee a study on the City's commissions and determine if it is possible to reduce meetings and staff time but still get work done.

Response: This topic will go before the Legislative Committee on May 20, 2009.

8. Provide detail of the PCDC budget. Provide explanation of the \$5 million increase in the budget.

Response: Please see Attachment B. The net increase from fiscal year 2009 is \$6,795,041 and primarily relates to: new programs/projects in the amount of \$3,305,800; \$2,543,550 in inter-fund transfers; interest payments of \$813,707 and \$132,486 in Housing Set-Aside funds.

9. Provide information on performance drop from 9,320 quadrennial (multi-family rental units) inspections in FY07, to 6,120 inspections in FY08, to 5,300 inspections in FY09.

Response: The numbers reflected in the following response are based on actuals. There are 20,307 multifamily units in the City subject to quadrennial program. In fiscal year 2007 the total inspections were 7,254, in 2008 the total was 6,043 and in 2009 it is expected that 5,299 inspections will occur. The reason for the decline is a lot of catch up inspections were made in FY2007 and FY2008. FY2009 reflects what a normal year should be in terms of workload.

10. Provide a contingency plan for the Health Fund should the initiatives in the May 19 election not pass.

Response: At this time, it would be very difficult to develop a contingency plan without knowing the extent of potential cuts from the State. Even if the May 19 propositions fail, it is unknown which programs or services, if any, will be impacted. If the Public Health Department is notified of further reductions in funding, the Public Health Department will meet and confer with the City Manager to assess the potential impacts to the community and discuss possible options to sustain program and service levels.

11. Provide fund balance for the Transportation Sales Tax (Prop A) Fund and the Prop C Fund.

Response: Please see Attachment C and D.

12. There is no Employee Option Benefit Fund (EOBF) line item expense shown: why? This has been a big expense in prior years, sky-rocketing from \$10 mil. In 2004, to \$19 mil. In 2009 budget. Need to be able to compare to prior years.

Response: The EOBF line item in the Budget Review reports is line item 8049 titled "Medical". FY2010 budgeted amount is \$21,688,784 for all funds compared to \$16,654,288 for FY2009 or an increase of 27.9%. Approximately \$4.4 million of the FY2010 total is for Water and Power

Department. The new budget system allows for all departments to be budgeted consistently and in the past the EOB for Water and Power was in the benefits line item.

13. Most of the Department expense summaries show a substantial shift in PERS costs from employee portion (8038) to city portion (8040). What is going on here?

Response: In order to be consistent with accounting for PERS costs the new budget system allows the two PERS line items to be budgeted where the costs are charged. The total for the two line items for General Fund fiscal year 2010 is \$5,908,294 and when compared to fiscal year 2009 at \$6,063,645 represents a decrease of 2.57%.

14. There should be total expense summaries by account classes for the General Fund and Total City (as presented in past years) so that the Council can compare 2010 amounts with prior years, and see changes.

Response: Please see Attachments E and F.

15. Specific questions relating to Water and Power Department as provided by Councilmember McAustin.

Response: Please see Attachment G which contains both the questions and the responses.

16. How many new FTEs city-wide is the City Manager proposing?

The Water and Power Department has added 6 new FTEs as follows: 2.0 Power Plant Mechanics, 2.0 Power Plant Operators, 1.0 Principal Engineer and 1.0 Engineer.

The Public Health Department has added 2.25 new FTEs as follows: 1.0 Staff Assistant III, 1.0 Nutritionist and .25 Community Services Representative III.

Please see Attachment H for a summary of FTEs by Department.

Attachment A

**Charter Capital Fund
March 31, 2009**

Description	Amount
Assets	7,545,495
Fund Balance	7,545,495
Designated For C I P	5,357,744 *
* Urgent Care Facility	3,600,000
* Kinneloa Avenue Walnut to Titley	1,640,000
* Playhouse District Streetscape - Phase I	117,744
	<u>5,357,744</u>
Available Balance	<u>2,187,751</u>

PASADENA COMMUNITY DEVELOPMENT COMMISSION
 FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET

PROJECT AREA	TOTALS	CENTRAL AREA	NEIGHBORHOOD REVITALIZATION
FTE	15.97		
EXPENDITURES			
Administration			
Personnel	1,906,508	1,624,280	282,228
Service & Supplies	379,039	326,283	52,756
Internal Service Charges	139,271	126,493	12,778
Abatement / Indirect	539,226	464,166	75,060
Equipment	-	-	-
Total Administration	\$2,964,044	\$2,541,222	\$422,822
Debt Service			
Tax Allocation Bonds	2,088,452	-	2,088,452
Advance and Loan City	19,582,730	19,278,709	304,021
Total Debt Service	21,671,182	19,278,709	2,392,473
Project / Program	12,687,623	5,930,443	6,757,180
Total Expenses	\$37,322,849	\$27,750,373	\$9,572,476
REVENUES			
Projected fund balance July 1, 2009	22,695,990	12,155,108	10,540,882
Other Revenues			
General fund	800,000	800,000	-
Incremental property tax	29,758,649	25,559,591	4,199,058
Investment income	1,071,072	560,138	510,934
Transfer from other project area	2,543,550	64,481	2,479,069
Other sources (rental income/developer reimbursements)	1,286,732	1,001,732	285,000
Total other revenues	35,460,003	27,985,942	7,474,061
Projected fund balance June 30, 2010	\$20,833,144	\$12,390,676	\$8,442,468

PASADENA COMMUNITY DEVELOPMENT COMMISSION
FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET

FAIR OAKS REDEVELOPMENT PROJECT AREA				ORANGE GROVE REDEVELOPMENT PROJECT AREA					
	Acct	Totals	Debt Service Fund	General	Totals	Debt Service Fund	General & PAC Merger	Northwest Community Plan	Northwest Marketing
PROJECT EXPENDITURES									
Legal (out side)	8118	-	-	802-452210	-	-	803-452225	803-452226	803-452227
Financial fees and audit	8149	5,000	5,000	-	-	5,000	-	-	-
Planning	8164	-	-	-	-	-	3,100	10,000	25,000
Real estate acquisition	8166	-	-	-	-	-	-	-	-
Capital Project (Prior Year)		-	-	-	-	-	-	-	-
Operation of acquired property	8171	35,000	-	35,000	-	-	-	-	-
Rehabilitation	8172	-	-	-	-	-	-	-	-
Debt service - principal	8684	125,000	125,000	-	-	206,000	-	-	-
Debt Service - Interest	8677	722,272	722,272	-	-	93,329	-	-	-
Payment to City Advances	8680	50,000	50,000	-	-	-	-	-	-
Payment to COP 96	8683	-	-	-	-	47,726	-	-	-
Property tax pass-thru payment	8303	29,000	29,000	-	-	35,000	-	-	-
PCDC Administration Costs	8165	89,607	-	89,607	-	-	92,341	-	-
Transfer for to Other funds	6722	96,120	96,120	-	-	132,019	-	-	-
Transfer to Affordable Housing Fd	8723	182,684	182,684	-	-	175,732	-	-	-
Total Expenditures		1,334,682	1,210,075	124,607		694,805	95,441	10,000	25,000
REVENUE									
Projected fund balance (7/1/09)		990,167	2,517,971	(1,527,804)		1,798,524	-	-	-
Other Revenues									
Tax incremental property tax	6006	913,418	913,418	-	-	878,658	-	-	-
General fund (City)	6807	-	-	-	-	-	-	-	-
Rental income	6977	35,000	-	35,000	-	-	-	-	-
Investment earnings	6931	106,859	106,859	-	-	50,000	-	-	-
Reimbursement from Developers	7026	100,000	50,000	50,000	-	-	-	-	-
Transfer from DSF	6844	96,120	96,120	96,120	-	-	97,019	10,000	25,000
Total other revenues		1,251,397	1,070,277	181,120		928,658	97,019	10,000	25,000
Projected fund balance (6/30/10)		906,882	2,378,173	(1,471,291)		2,032,377	-	-	-

PASADENA COMMUNITY DEVELOPMENT COMMISSION
FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET

LAKE WASHINGTON PROJECT AREA									
(FUND 806)	Acct	Totals	Debt Service Fund	General	Storefront Improvement	Lake Avenue Business District	MEMO ONLY	Washington Theater	
PROJECT EXPENDITURES									
			850-459990	806-452215	806-452218	806-452251	806-452239		
	8118	-	-	-	-	-	-	-	-
	8149	5,000	5,000	-	-	-	-	-	-
	8164	20,000	-	-	-	20,000	-	-	-
	8166	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	375,000	-
	8171	-	-	-	-	-	-	-	-
	8172	75,000	-	-	75,000	-	-	-	-
	8684	60,000	60,000	-	-	-	-	-	-
	8677	460,925	460,925	-	-	-	-	-	-
	8680	150,000	150,000	-	-	-	-	-	-
	8683	22,937	22,937	-	-	-	-	-	-
	8303	7,500	7,500	-	-	-	-	-	-
	8165	41,918	-	41,918	-	-	-	-	-
	6722	-	-	-	-	-	-	-	-
	8723	83,540	83,540	-	-	-	-	-	-
		926,820	789,902	41,918	75,000	20,000		375,000	
REVENUE									
		1,114,114	790,504	198,610	75,000	50,000			
	6006	417,702	417,702	-	-	-	-	-	-
	6807	-	-	-	-	-	-	-	-
	6977	-	-	-	-	-	-	-	-
	6931	105,893	70,497	35,496	-	-	-	-	-
	7026	150,000	150,000	-	-	-	-	-	-
	6844	-	-	-	-	-	-	-	-
		673,695	638,199	35,496	-	-		-	
		860,988	638,800	192,188	-	30,000		(375,000)	

PASADENA COMMUNITY DEVELOPMENT COMMISSION
FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET

LINCOLN REDEVELOPMENT PROJECT AREA										
	Acct	Totals	General & PAC/Merger	Development Opportunities	Lincoln Avenue Study	Lincoln PAC Support	NW Community Plan	Business Support	Northwest Marketing	
(FUND 807)										
PROJECT EXPENDITURES										
Legal (out side)	8118	-	807-452219	807-452258	807-452254	807-452255	807-452257	807-452256	807-452259	-
Financial fees and audit	8149	-	-	-	-	-	-	-	-	-
Planning	8164	932,600	3,100	700,000	190,000	4,500	10,000	10,000	15,000	-
Real estate acquisition	8166	-	-	-	-	-	-	-	-	-
Operation of acquired property	8171	-	-	-	-	-	-	-	-	-
Rehabilitation	8172	-	-	-	-	-	-	-	-	-
Public Improvement	8273	-	-	-	-	-	-	-	-	-
Debt service - principal	8684	-	-	-	-	-	-	-	-	-
Debt Service - Interest	8677	97,951	97,951	-	-	-	-	-	-	-
Payment to City Advances	8680	-	-	-	-	-	-	-	-	-
Payment to COP 96	8683	-	-	-	-	-	-	-	-	-
Property tax pass-thru payment	8303	11,000	11,000	-	-	-	-	-	-	-
PCDC Administration Costs	8165	28,249	28,249	-	-	-	-	-	-	-
Transfer to other funds	8722	-	-	-	-	-	-	-	-	-
Transfer to Affordable Housing Fd	8723	60,830	60,830	-	-	-	-	-	-	-
Total Expenditures		1,130,630	201,130	700,000	190,000	4,500	10,000	10,000	15,000	
REVENUE										
Projected fund balance (7/1/09)		1,373,289	433,789	700,000	200,000	4,500	10,000	10,000	15,000	
Other Revenues										
Tax Incremental property tax	6006	304,150	304,150	-	-	-	-	-	-	-
Rental income	6977	-	-	-	-	-	-	-	-	-
Investment earnings	6931	81,234	81,234	-	-	-	-	-	-	-
Transfer from DSF	6844	-	-	-	-	-	-	-	-	-
Total other revenues		385,384	385,384	-	-	-	-	-	-	
Projected fund balance (6/30/10)		628,043	618,043	-	10,000	-	-	-	-	
Carry Over										

PASADENA COMMUNITY DEVELOPMENT COMMISSION
FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET

VILLA PARKE REDEVELOPMENT PROJECT AREA									
(FUND 804)	Acct	Totals	Debt Service Fund	General & PAC Merger	Northwest Community Plan	Storefront Improvement Program	Community Center Improvement		
PROJECT EXPENDITURES									
Legal (out side)	8118	-	-	-	-	-	804-452245	-	-
Financial fees and audit	8149	5,000	5,000	-	-	-	-	-	-
Planning	8164	29,100	-	4,100	10,000	-	-	15,000	-
Real estate acquisition	8166	-	-	-	-	-	-	-	-
Capital Project	8273	2,000,000	-	-	-	-	-	2,000,000	-
Operation of acquired property	8171	-	-	-	-	-	-	-	-
Rehabilitation	8172	90,000	-	-	-	90,000	-	-	-
Public Improvement	8276	-	-	-	-	-	-	-	-
Debt Service - Principal	8684	237,000	237,000	-	-	-	-	-	-
Debt service - interest	8677	85,976	85,976	-	-	-	-	-	-
Payment to City Advances	8680	-	-	-	-	-	-	-	-
Payment to COOP 96	8683	33,358	33,358	-	-	-	-	-	-
Property tax pass-thru payment	8303	116,000	116,000	-	-	-	-	-	-
PCDC Administration Costs	8165	170,708	-	170,708	-	-	-	-	-
Transfer to other funds	8722	2,250,930	2,250,930	-	-	-	-	-	-
Transfer to Affordable Housing Fd	8723	337,026	337,026	-	-	-	-	-	-
Total Expenditures		5,355,098	3,065,290	174,808	10,000	90,000	2,015,000		
REVENUE									
Projected fund balance (7/1/09)		5,264,789	5,228,674	36,115	-	-	-	-	-
Other Revenues									
Tax Incremental property tax	6006	1,685,130	1,685,130	-	-	-	-	-	-
Rental income	6977	-	-	-	-	-	-	-	-
Investment earnings	6931	166,848	166,848	-	-	-	-	-	-
Transfer from DSF	6844	2,250,930	-	135,930	10,000	90,000	2,015,000	-	-
Total other revenues		4,102,908	1,851,978	135,930	10,000	90,000	2,015,000		
Projected fund balance (6/30/10)		4,012,599	4,015,362	-	-	-	-		
Carry Over									

PASADENA COMMUNITY DEVELOPMENT COMMISSION
 FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET

DOWNTOWN REDEVELOPMENT PROJECT AREA						
BUSINESS DEVELOPMENT PROGRAM - (Memo Only)						
(FUND 801)	Acct.	Totals	Business Outreach 801-451310	Economic Collaboration 801-451320	Marketing Advertising 801-451330	Technology Initiatives 801-451340
PROJECT EXPENDITURES						
Legal and financial	8118	-	-	-	-	-
Financial fees and audit	8149	-	-	-	-	-
Planning	8164	230,000	40,000	15,000	90,000	85,000
Real estate acquisition	8166	-	-	-	-	-
Operation of acquired property	8171	-	-	-	-	-
Rehabilitation	8172	-	-	-	-	-
Public improvement	8273	-	-	-	-	-
Debt Service - Interest	8677	-	-	-	-	-
Payment to City Advances	8677	-	-	-	-	-
Payment to COP 96	8680	-	-	-	-	-
PCDC Administration Costs	8165	-	-	-	-	-
Transfer to Affordable Housing Fd	8717	-	-	-	-	-
Total Expenditures		230,000	40,000	15,000	90,000	85,000
REVENUE						
Projected fund balance (7/1/09)						
Other Revenues						
Tax Incremental property tax	6006	-	-	-	-	-
General fund (transfer)	6807	-	-	-	-	-
Rental income	6977	230,000	40,000	15,000	90,000	85,000
Investment earnings	6931	-	-	-	-	-
Miscellaneous revenue	7023	-	-	-	-	-
Total other revenues		230,000	40,000	15,000	90,000	85,000
Projected fund balance (6/30/10)		-	-	-	-	-

**PASADENA COMMUNITY DEVELOPMENT COMMISSION
FISCAL YEAR 2009-2010 PROPOSED OPERATING BUDGET**

Attachment B

OLD PASADENA REDEVELOPMENT PROJECT AREA						
	Acct	Totals	General 805-452123	Retail Recruitment & Surveys 805-452126	Management District Support 805-452127	Development Opportunities 805-452147
PROJECT EXPENDITURES						
Legal and financial	8149	-	-	-	-	-
Planning	8164	1,331,204	-	20,000	89,204	1,222,000
Real estate acquisition	8166	-	-	-	-	-
Operation of acquired property	8171	-	-	-	-	-
Rehabilitation	8172	-	-	-	-	-
Public improvement	8273	940,981	940,981	-	-	-
Interest / City Advances	8677	43,902	43,902	-	-	-
PCDC Administration Costs	8165	547,361	547,361	-	-	-
Property tax pass-thru payment	8303	90,000	90,000	-	-	-
Transfer to Affordable Housing Fd	8723	1,590,777	1,590,777	-	-	-
Total Expenditures		4,544,224	3,213,020	20,000	89,204	1,222,000
REVENUE						
Projected fund balance (7/1/09)		7,531,831	6,200,627	20,000	89,204	1,222,000
Other Revenues						
Tax incremental property tax	6006	5,302,590	5,302,590	-	-	-
Investment earnings	6931	238,091	238,091	-	-	-
Total other revenues		5,540,681	5,540,681	-	-	-
Projected fund balance (6/30/10)		8,528,287	8,528,287	-	-	-

Attachment C

**Transportation Sales Tax (Prop A) Fund
March 31, 2009**

Description	Amount
Assets	5,549,678
Liabilities	158,768
Fund Balance	5,390,910
Reserve for Future Projects	1,782,328
Designated For C I P	3,527,838 *
* Gold Line Enhancements	223,502
* Light Rail Auto Control System	48,001
* Lake Ave. Light Rail Enhancements	1,522,497
* Pedestrian Bridge-SM Villa Station	1,390,442
* Replace Dial A Ride Vans	93,750
* Bus Shelters, Benches and Passenger Alighting Pads	249,646
	<u>3,527,838</u>
Available Balance	<u>80,744</u>

Attachment D

**Proposition C Fund
March 31, 2009**

Description	Amount
Assets	999,387
Liabilities	461,800
Fund Balance	537,587
Reserve for Future Projects	187,139
Designated For C I P	1,206,151 *
* South Fair Oaks Specific Plan	58,130
* Pedestrian Bridge-SM Villa Station	500,000
* Gold Line Enhancements	551,000
* East Specific Plan	97,021
	<u>1,206,151</u>
Available (Unavailable) Balance	<u>(855,703)</u>

****NOTE:** The unavailable balance indicates an overcommitted fund balance and not an overexpended fund balance. There is currently a fund balance of \$537,587 and the Transportation Department is working on a plan to meet or release these commitments.

Attachment E

YEAR: Fy2010
 SCENARIO: RECOMMEND
 FORMAT: Budget Review

000000 All_Funds
 Budget Review (Expenses)

PERIOD ENDING: JUL
 CURRENCY: USD
 UNITS: 1

DISCRPTION	FY2007	FY2008	FY2009	FY2009	FY2010	\$CHANGE	%
	ACTUAL	ACTUAL	ADOPTED	REVISED	RECOMMEND		
8003 Eliminated Positions	0	0	0	0	-1,517,709	-1,517,709	100.0%
8005 Regular Pay - PERS	83,085,521	87,257,733	108,738,556	108,738,556	119,321,874	10,583,318	9.7%
8007 Regular Pay - FPRS	126,989	132,535	0	0	0	0	0.0%
8008 Regular Pay - SPERS	30,526,035	32,293,820	42,889,575	42,889,575	42,674,190	-215,385	(0.5%)
8010 Non Benefit Employees	358,781	341,191	9,146	9,146	0	-9,146	(100.0%)
8011 Overtime Pay	6,781,130	8,167,273	5,795,045	5,795,045	5,639,306	-155,739	(2.7%)
8012 Overtime Subject To PERS	253,297	321,888	240,511	240,511	209,891	-30,620	(12.7%)
8013 FirePolice Post-Retire Med	975,465	1,038,842	1,276,970	1,276,970	1,280,226	3,256	0.3%
8014 Position Coverage	5,482,922	5,588,540	4,330,139	4,330,139	4,357,612	27,473	0.6%
8016 Holiday Schedule Pay - SP	823,284	835,268	1,359,078	1,359,078	1,415,879	56,801	4.2%
8018 PST-Part Time Employees-	3,366,885	3,628,184	3,052,931	3,052,931	3,747,984	695,053	22.8%
8020 Management Benefit	1,973	4,765	0	0	0	0	0.0%
8021 Trip Reduction Incentive Pa	0	135	33,600	33,600	5,000	-28,600	(85.1%)
8022 FPRS Payroll	14,572,466	14,864,336	0	0	0	0	0.0%
8023 Auto Allowance	251,346	242,713	245,042	245,042	243,772	-1,270	(0.5%)
8024 Personal Dvlpmnt Allowan	382,894	392,919	325,836	325,836	336,178	10,342	3.2%
8027 Workers' Compensation	8,481,346	9,368,802	9,485,764	9,485,764	10,134,230	648,466	6.8%
8030 Jury Duty	786	275	0	0	0	0	0.0%
8031 General Liability	3,093,936	2,447,863	1,687,928	1,687,928	3,204,554	1,516,626	89.9%
8034 Sick Pay	1,639	6,425	0	0	0	0	0.0%
8035 Holiday Pay	10,845	15,562	0	0	0	0	0.0%
8036 Vacation Pay	8,411	14,682	0	0	0	0	0.0%
8037 Miscellaneous Pay	68,373	293,389	0	0	0	0	0.0%
8038 Employee Portion-PERS	4,396,978	3,427,293	6,024,298	6,024,298	4,167,555	-1,856,743	(30.8%)
8039 Employee Portion-SPERS	3,079,816	3,226,908	4,288,959	4,288,959	4,165,291	-123,668	(2.9%)
8040 City Portion-PERS	8,362,384	10,317,310	6,053,839	6,053,839	13,305,532	7,251,693	119.8%
8041 City Portion-PARS	142,583	153,878	122,117	122,117	142,145	20,028	16.4%
8042 City Portion-SPERS	7,262,306	7,888,310	10,031,871	10,031,871	10,194,418	162,547	1.6%
8043 City Portion-FPRS	3,851,864	3,208,114	0	0	0	0	0.0%
8044 Life Insurance	94,120	87,854	130,299	130,299	134,225	3,926	3.0%
8045 Dental Insurance	1,030,886	1,076,624	920,704	920,704	1,086,469	165,765	18.0%
8046T Medicare Total	1,490,550	1,621,761	1,991,397	1,991,397	2,548,037	556,640	28.0%
8047 Long Term Disability	284,893	315,572	218,945	218,945	312,008	93,063	42.5%
8048 Chld Care Subskties	542	0	2,776	2,776	0	-2,776	(100.0%)
8049 Medical	16,053,958	17,981,435	16,954,288	16,954,288	21,688,784	4,734,496	27.9%
8050 Benefits	18,312,529	21,567,475	9,004,522	9,004,522	0	-9,004,522	(100.0%)
8053 W & P Severance Pay	0	6,986	0	0	0	0	0.0%
8054 Vision Care	4,437	6,082	0	0	0	0	0.0%
8055 Health Care Spending	2,528	3,746	0	0	0	0	0.0%
8056 Accrued Payroll Expense	336,999	1,291,001	17,926,623	17,932,431	5,175,477	-12,756,954	(71.1%)
8057 Defunded Positions	3	0	0	0	0	0	0.0%
8058 Benefits Admin.	6,198,218	6,509,294	0	0	0	0	0.0%
†8700 Total Personnel	229,559,937	245,944,800	253,140,759	253,146,567	253,972,929	826,362	0.3%
8101 Materials And Supplies	17,222,457	14,166,417	8,420,099	8,420,099	7,443,766	-976,333	(11.6%)
8102 Tool Room Operation Expe	4,691	639	0	0	0	0	0.0%
8103 Uniforms	189,017	180,186	353,263	353,263	366,262	12,999	3.7%
8104 Nutrition Education Material	4,682	31,958	10,500	10,500	500	-10,000	(95.2%)
8105 Lease Payments	11,511,048	11,687,187	14,035,970	14,035,970	14,104,810	68,840	0.5%
8106 Rent Expense	1,175,431	1,826,210	1,919,427	1,942,697	2,170,452	227,755	11.7%
8107 Equipment Lease Payment	691,287	629,356	1,689,267	1,747,298	1,819,172	71,874	4.1%
8108 Computer Related Supplies	329,470	419,716	525,104	525,104	331,542	-193,562	(36.9%)
8109 Equip Purchases Under \$1,	4,225,728	1,769,654	1,603,037	1,929,433	1,197,704	-731,729	(37.9%)
8110 Outside Printing & Duplicati	198,105	199,217	286,865	286,865	220,629	-66,236	(23.1%)
8111 Educatnl Printing & Duplic	0	1,442	0	0	0	0	0.0%
8112 Legal and Other Advertisin	165,177	129,972	123,297	123,297	87,020	-36,277	(29.4%)
8113 Photo Copy Machine Maint	337,689	319,845	404,786	404,786	391,138	-13,648	(3.4%)
8114 Other Contract Services	93,558,948	73,727,934	41,152,322	42,462,322	40,220,539	-2,241,783	(5.3%)
8115 Consultant Services	16,170,474	14,779,651	4,060,938	4,060,938	3,047,883	-1,013,055	(24.9%)
8116 Contract Maintenance	1,305,248	1,449,036	2,378,111	2,378,111	2,260,069	-118,042	(5.0%)
8117 Data Processing Operation	327,767	366,209	1,057,933	1,057,933	720,756	-337,177	(31.9%)
8118 Outside Legal Services	1,441,643	1,492,073	2,148,289	2,148,289	1,574,822	-573,467	(26.7%)
8120 Architect Fees	8	0	0	0	0	0	0.0%
8121 Computer (PC) Maint/Repa	14,616	18,434	42,995	42,995	29,686	-13,309	(31.0%)
8122 Support To Advisory Comm	40,354	32,877	53,412	53,412	38,253	-15,159	(28.4%)
8123 Moving Expenses	1,264,721	166,767	0	0	0	0	0.0%
8124 Dues And Memberships	382,476	359,030	451,342	451,342	379,759	-71,583	(15.9%)
8125 Special Civic Events	281,519	296,900	270,910	270,910	255,210	-15,700	(5.8%)
8126 Conf & Mtgs- Comm & Co	18,717	15,498	11,972	11,972	11,872	-100	(0.8%)
8127 Conf & Mtgs-City Departme	680,604	833,850	778,650	778,650	567,365	-211,285	(27.1%)
8128 Mileage	43,590	47,221	101,773	101,773	85,455	-16,318	(16.0%)
8129 Education	204,477	156,914	172,959	172,959	173,343	384	0.2%
8130 Training Costs	495,085	773,946	1,294,288	1,294,288	769,845	-524,443	(40.5%)
8131 Health Grants-Special Nee	19,749	16,566	114,175	114,175	114,175	0	0.0%
8132 Video Productions	13,790	8,529	43,000	43,000	23,000	-20,000	(46.5%)
8133 Medicl Pay Doctors-Workr	1,306	1,388	1,000	1,000	1,000	0	0.0%
8134 Data Processing Developm	8,035	0	20,600	20,600	17,600	-3,000	(14.6%)
8135 Reference Matls Subscripti	185,543	204,532	264,934	264,934	250,540	-14,394	(5.4%)

YEAR: Fy2010
 SCENARIO: RECOMMEND
 FORMAT: Budget Review

000000 All_Funds
 Budget Review (Expenses)

PERIOD ENDING: JUL
 CURRENCY: USD
 UNITS: 1

DISCRPTION	FY2007	FY2008	FY2009	FY2009	FY2010	\$CHANGE	%
	ACTUAL	ACTUAL	ADOPTED	REVISED	RECOMMEND		
8136 Library Books	958,335	1,031,177	1,029,252	1,029,252	954,252	-75,000	(7.3%)
8137 Gasoline and Lubricants	2,584,380	3,272,538	2,603,845	2,603,845	2,304,334	-299,511	(11.5%)
8138 Gas/Fuel	532,592	917,797	1,005,302	1,005,302	1,143,985	138,683	13.8%
8139 Water	13,268,763	15,076,555	16,898,959	16,898,959	18,221,948	1,322,989	7.8%
8140 Telephone	1,135,858	1,176,467	1,330,300	1,330,300	1,142,078	-188,222	(14.1%)
8141 Refuse Collection	201,245	224,867	189,669	189,669	208,978	19,309	10.2%
8142 Electric	6,412,609	6,976,248	6,849,336	6,849,336	7,048,436	199,100	2.9%
8143 City Hall Space Rental	142,571	124,023	124,307	124,307	124,307	0	0.0%
8144 Postage	721,465	738,303	873,531	873,531	798,625	-74,906	(8.6%)
8145 Taxes, Payroll and Other	-303,326	-206,420	258,081	258,081	243,781	-14,300	(5.5%)
8146 Wages	319,955	453,795	0	0	0	0	0.0%
8147 Workers Compensation Ot	22,893	22,852	0	0	0	0	0.0%
8149 Fiscal Agent/Bank Fees &	614,917	631,549	277,500	277,500	324,500	47,000	16.9%
8150 Cash Over and Short	-13,123	-61	100	100	100	0	0.0%
8151 Returned Checks	181,026	188,122	0	0	0	0	0.0%
8152 Foreign Cities Affiliation	29,212	15,000	15,000	15,000	15,000	0	0.0%
8153 Grants-In-Aid	101,500	96,000	108,000	108,000	108,000	0	0.0%
8154 Audio Visual Materials	0	137	3,245	3,245	3,245	0	0.0%
8155 Unemployment Insurance	0	-4,650	0	0	0	0	0.0%
8156 Insurance	851,036	831,737	871,855	871,855	852,955	-18,900	(2.2%)
8160 Housing Assistance Admin	17,416	15,458	0	0	0	0	0.0%
8162 Refund Of Funds Held By C	178,438	0	0	0	0	0	0.0%
8163 City Cost Abatement	1,128,719	1,155,811	1,217,486	1,217,486	1,319,285	101,799	8.4%
8164 Planning	513,069	624,743	2,498,789	2,498,789	3,292,361	793,572	31.8%
8165 PCDC-Admin Service Char	19,877	2,764	0	0	1	1	100.0%
8166 Real Estate Acquisition	-1,665	36,908	0	0	0	0	0.0%
8167 Affordable Housing	204,416	190,192	6,683,230	6,683,230	1,635,832	-5,047,398	(75.5%)
8168 Relocation	376,281	109,499	0	0	0	0	0.0%
8170 Emergency Shelter Service	254,379	263,478	256,000	256,000	256,000	0	0.0%
8171 Operation Of Acquired Pro	13,096	54,054	30,904	30,904	35,000	4,096	13.3%
8172 Rehabilitation	73,476	322,553	857,358	857,358	230,000	-627,358	(73.2%)
8173 Dispositlon	0	113,803	0	0	0	0	0.0%
8174 Contingencies	520,896	161,172	0	0	0	0	0.0%
8175 Material Overhead	-2,103,249	-2,204,028	-1,150,000	-1,150,000	-2,000,000	-850,000	73.9%
8176 Utility Rebates	1,064,482	1,445,020	4,244,872	4,244,872	4,287,323	42,451	1.0%
8177 Program Expenditures	14,549,144	14,097,593	9,007,611	9,007,611	11,891,992	2,884,381	32.0%
8178 Program Expenditure Reco	-4,944,188	-5,601,588	0	0	0	0	0.0%
8179 Prepayment Of Costs	1,329	44,705	62,000	62,000	62,000	0	0.0%
8180 Billed Costs	0	335,000	0	0	0	0	0.0%
8181 Prior Year Program/Proj Co	0	49,485	0	0	0	0	0.0%
8183 Unabsorbed Indirect Costs	-318,202	-305,993	0	0	0	0	0.0%
8184 Current Year-Indirect Costs	1,097,512	1,055,554	788,902	788,902	796,543	7,641	1.0%
8186 Discounts Lost	5,026	4,742	0	0	0	0	0.0%
8187 Discounts Earned	-45,849	-82,756	0	0	0	0	0.0%
8188 Grants-Subcontractors	1,949,529	1,772,792	2,632,875	2,632,875	2,865,690	232,815	8.8%
8212 Permits and Fees	403,264	507,723	331,600	331,600	250,600	-81,000	(24.4%)
8213 Purchased Power-Long Ter	45,944,102	42,379,824	41,928,244	41,928,244	45,390,676	3,462,432	8.3%
8214 Overtime Meals	30,126	29,763	26,898	26,898	22,790	-4,108	(15.3%)
8215 Underground Utility Rebate	0	102,997	1,216,000	1,216,000	1,520,000	304,000	25.0%
8216 Utility Assistance Rebate	302,309	361,411	580,000	580,000	485,000	-95,000	(16.4%)
8217 Litigation	111,474	147,732	100,000	100,000	100,000	0	0.0%
8218 Vehicle Rental	11,500	37,505	94,745	94,745	55,049	-39,696	(41.9%)
8219 Vandalism/Loss Repair/Re	0	5	0	0	0	0	0.0%
8222 Purchased Power Short Ter	12,931,207	17,680,959	18,803,774	18,803,774	6,887,411	-11,916,363	(63.4%)
8223 Purchased Power-Transmis	11,732,500	11,187,227	11,968,000	11,968,000	11,801,781	-166,219	(1.4%)
8224 Purch. Power-Ancillary Ser	710,475	677,178	1,673,500	1,673,500	801,158	-872,342	(52.1%)
8226 Wholesale Energy for Resal	0	6,875,687	1,033,364	1,033,364	1,033,364	0	0.0%
8228 Outside Services-Intrafund	-413,875	163,282	173,000	173,000	157,000	-16,000	(9.2%)
8229 Gas/Fuel-Short Term	7,659,347	11,306,277	10,895,840	10,895,840	11,525,644	629,804	5.8%
8230 Advertising	178,245	249,975	311,500	311,500	274,000	-37,500	(12.0%)
8232 Freight Expense	32	5,503	0	0	0	0	0.0%
8272 Tuition Reimbursement	38,297	45,442	35,000	35,000	35,000	0	0.0%
8273 PCDC-Public Improvement	0	0	0	0	2,000,000	2,000,000	100.0%
8276 Software	93,530	29,005	0	0	0	0	0.0%
8283 Purchased Air Emission Cr	0	0	350,000	350,000	250,000	-100,000	(28.6%)
8284 Fuel Bumed for Wholesale	784,668	1,306,811	1,755,814	1,755,814	1,755,814	0	0.0%
8287 Support Services - Childcar	1,780	2,800	0	0	0	0	0.0%
8288 Recruitment	3,750	2,000	4,740	4,740	4,740	0	0.0%
8290 Cell Phone Reimbursement	-45,008	-53,102	-6,320	-6,320	-7,350	-1,030	16.3%
8291 Purchased Power - Renew	3,569,729	7,174,932	9,718,000	9,718,000	12,320,662	2,602,662	26.8%
8292 ISO GMC Energy Expense	262,926	218,472	600,000	600,000	283,246	-316,754	(52.8%)
8293 ISO Energy Services	-477,949	-415,828	874,740	874,740	74,966	-799,774	(91.4%)
8294 ISO GMC Transmission Ex	1,394,866	833,235	1,500,000	1,500,000	804,043	-695,957	(46.4%)
8295 ISO System TAC	3,932,207	3,886,257	4,452,940	4,452,940	4,944,888	491,948	11.0%
8296 Parking Management	900,844	926,796	1,032,000	1,032,000	1,022,400	-9,600	(0.9%)
8297 Security	392,055	393,262	488,000	488,000	488,000	0	0.0%
8298 Repairs and Maintenance	329,717	420,825	319,200	319,200	327,100	7,900	2.5%

DISCRIPTION	FY2007	FY2008	FY2009	FY2009	FY2010	\$CHANGE	%
	ACTUAL	ACTUAL	ADOPTED	REVISED	RECOMMEND		
8299 Trash Compactor	18,811	12,126	11,100	11,100	11,100	0	0.0%
8300 Public Relations	15,831	26,030	25,000	25,000	25,000	0	0.0%
8301 Gas/Fuel - Long Term	156,768	937,825	100,000	100,000	0	-100,000	(100.0%)
8303 Property Tax Pass-Thru Ex	0	518,081	0	0	571,500	571,500	100.0%
8304 Transmision Congestion	0	0	150,000	150,000	150,000	0	0.0%
T8800 Total Services & Supplie	285,802,822	279,314,168	253,906,206	255,623,903	242,206,300	-13,417,603	(5.2%)
8501 Land	0	2,318	0	0	0	0	0.0%
8502 Buildings	0	2,838,889	0	0	0	0	0.0%
8503 Improvements Other Than	1,342,635	1,456,351	922,530	922,530	940,981	18,451	2.0%
8504 Equipment	2,033,285	844,657	2,696,610	2,696,610	140,625	-2,555,985	(94.8%)
8505 Automotive Equipment	3,475,447	2,698,968	3,275,837	3,472,194	1,703,512	-1,768,682	(50.9%)
8506 Computer Equipment	596,677	796,819	62,750	62,750	49,051	-13,699	(21.8%)
8507 Contra Capital	-4,243,144	-5,633,592	0	0	0	0	0.0%
T8900 Total Equipment	3,204,900	3,004,410	6,957,727	7,154,084	2,834,169	-4,319,915	(60.4%)
8601 IS-Structural Maintenance	3,149,568	3,352,338	3,331,602	3,331,602	3,260,460	-71,142	(2.1%)
8602 IS-Tenant Improvements	1,055,965	1,566,873	185,136	185,136	171,287	-13,849	(7.5%)
8603 IS-Lockshop	37,220	48,498	19,511	19,511	21,426	1,915	9.8%
8604 IS-Utilities & Insurance-Hse	1,635,156	1,670,544	1,727,443	1,727,443	2,370,923	643,480	37.3%
8605 IS-Houskeeping Services	1,664,048	1,639,636	1,648,204	1,648,204	1,469,812	-178,392	(10.8%)
8606 IS-Floors And Windows	93,415	34,870	42,886	42,886	79,066	36,180	84.4%
8607 IS-Printing	1,125,088	1,023,237	997,913	997,913	970,965	-26,948	(2.7%)
8608 IS-Mail - Basic Services	369,134	373,235	386,351	386,351	389,087	2,736	0.7%
8609 IS-Telephones - Basic	1,439,025	1,649,423	1,589,055	1,589,055	1,532,383	-56,672	(3.6%)
8610 IS-Computer Ops-HP3000-	77,922	52,486	53,780	53,780	55,619	1,839	3.4%
8611 IS-ADS - Direct Request	232,422	80,467	320,416	320,416	281,027	-39,389	(12.3%)
8612 IS-PC Direct Request	472,537	630,830	654,785	654,785	681,102	26,317	4.0%
8613 IS-Radio-Basic Services	712,683	639,211	602,867	602,867	591,669	-11,198	(1.9%)
8615 IS-Auto Body Repair	54,058	47,806	53,687	53,687	52,837	-850	(1.6%)
8616 IS-Fleet Maint-Equip Maint	3,774,784	4,379,847	3,996,491	3,996,491	3,885,586	-110,905	(2.8%)
8617 IS-Fleet Maint-Equip Repla	2,252,450	2,336,653	2,114,049	2,114,049	2,010,154	-103,895	(4.9%)
8618 IS-Fleet Maint-Fuel	2,256,956	3,073,881	2,646,717	2,646,717	2,638,560	-8,157	(0.3%)
8620 IS-Building Preventive Main	1,000,000	1,000,011	998,124	998,124	998,662	538	0.1%
8621 IS-Radio - Direct Request	20,702	17,534	17,500	17,500	17,500	0	0.0%
8622 IS-Telephones - Usage	563,435	579,737	669,609	669,609	694,158	24,549	3.7%
8623 IS-PC Training	0	2,121	55,554	55,554	65,666	10,112	18.2%
8624 IS-Enterprise Network	2,522,744	2,888,496	3,159,612	3,159,612	2,816,439	-343,173	(10.9%)
8625 IS-Telephone Additions	446	0	4,066	4,066	4,066	0	0.0%
8626 IS-Mail Direct Request	33,808	32,605	24,972	24,972	24,871	-101	(0.4%)
8630 IS-AD&S-PeopleSoft	635,403	628,052	643,849	643,849	692,651	48,802	7.6%
8632 IS-AD&S-GIS	640,957	568,399	626,571	626,571	655,021	28,450	4.5%
8633 IS-ITSD Telephone-IVR	77,244	57,814	93,970	93,970	93,970	0	0.0%
8634 IS-Security Srvc's at CityHal	160,560	264,933	263,636	263,636	274,685	11,049	4.2%
8635 IS-ITSD Projects-Basic	540	0	540	540	0	-540	(100.0%)
8641 IS-MS Licensing	272,698	228,426	228,415	228,415	223,272	-5,143	(2.3%)
8642 IS-Compressed Natural Ga	0	0	138,520	138,520	138,520	0	0.0%
T9000 Total Internal Service C	26,330,969	28,867,962	27,295,831	27,295,831	27,161,443	-134,388	(0.5%)
8676 Principal	10,865,171	40,070,174	3,426,084	839,626	1,055,713	216,087	25.7%
8677 Interest	47,777,967	47,541,390	34,176,937	35,146,038	35,733,388	587,350	1.7%
8678 Amortization of Bond Expe	155,936	170,824	30,290	30,290	30,290	0	0.0%
8679 Amortization COI-IPA Note	0	0	0	0	14,154	14,154	100.0%
8680 Principal PCDC Advance's	0	0	30,000	30,000	260,806	230,806	769.4%
8682 Principal PCDC Note's	1,499,027	1,581,064	0	0	2,406,607	2,406,607	100.0%
8683 Principal PCDC COP's	0	0	0	0	104,021	104,021	100.0%
8684 Principal PCDC TAB	383,000	796,000	1,996,876	1,996,876	1,210,277	-786,599	(39.4%)
8690 Amortization Prem/Discount	0	0	0	0	674,122	674,122	100.0%
T9100 Total Principal & Interes	60,681,100	90,159,451	39,660,187	38,042,830	41,489,378	3,446,548	9.1%
8702 Transfers To Refuse	0	85,000	0	0	85,000	85,000	100.0%
8703 Trans To Capital Projects F	47,602,529	16,286,113	3,219,275	3,219,275	50,000	-3,169,275	(98.4%)
8705 Transfers To General Fund	12,937,794	17,792,004	13,736,655	13,736,655	16,993,140	3,256,485	23.7%
8706 Transfers To Library Svcs	10,420,198	11,168,441	12,099,865	12,099,865	12,111,966	12,101	0.1%
8707 Transfers To Gas Tax Fund	0	10,476	0	0	0	0	0.0%
8709 Transfers To Health Fund	1,184,347	1,085,121	1,048,628	1,048,628	1,484,473	435,845	41.6%
8710 Transfers To Building Maint	161,899	183,236	412,240	412,240	117,000	-295,240	(71.6%)
8711 Transfers To Parking Ops	195,946	233,754	172,534	172,534	202,620	30,086	17.4%
8715 Trans To Prop C Local Tra	851,779	962,032	362,593	362,593	903,506	540,913	149.2%
8718 Trans To Plaza Las Fuente	0	0	0	0	27,500	27,500	100.0%
8719 Trans To Human Svcs End	0	200,000	0	0	0	0	0.0%
8720 Transfers To Building Svcs	0	1,958	0	0	0	0	0.0%
8721 Trans To Computing & Co	0	2,517	0	0	0	0	0.0%
8722 Transfers To Debt Service	36,048,815	65,770,107	31,758,875	31,758,875	37,630,291	5,871,416	18.5%
8723 Trans To Affordable Housin	2,940,278	2,903,897	3,098,103	3,098,103	3,230,589	132,486	4.3%
8724 Transfers To Light and Pow	2,370,276	31,000	0	0	0	0	0.0%
8727 Transfers To PCDC	1,204,019	1,166,082	800,000	800,000	3,279,069	2,479,069	309.9%
8729 Transfers To Mail Services	0	678	0	0	0	0	0.0%
8731 Transfers To Hahamonga O	540,000	540,000	540,000	540,000	540,000	0	0.0%
8733 Transfers To W. Gateway P	37,904	148,224	149,671	149,671	149,671	0	0.0%

Attachment E

YEAR: FY2010
 SCENARIO: RECOMMEND
 FORMAT: Budget Review

000000 All Funds
 Budget Review (Expenses)

PERIOD ENDING: JUL
 CURRENCY: USD
 UNITS: 1

DISCRPTION	FY2007 ACTUAL	FY2008 ACTUAL	FY2009 ADOPTED	FY2009 REVISED	FY2010 RECOMMEND	\$CHANGE	%
8738 Trans to Playhouse Parking	115,000	115,000	0	0	0	0	0.0%
8739 Trans to 2003 VarRateDem	126,730	0	0	0	0	0	0.0%
8742 Transfers to Sewer Fund	0	7,826	0	0	0	0	0.0%
8745 Trans to Capital Public Art	12,000	12,000	0	0	0	0	0.0%
8746 Trans to Lib Eq Repl Pasad	0	55,000	0	0	0	0	0.0%
8748 Transfers to Cultural Trust	15,000	0	0	0	0	0	0.0%
8750 Trans to Supportive Housin	0	133,823	0	0	0	0	0.0%
8751 Trans to Housing Assistanc	0	64,648	0	0	0	0	0.0%
8752 Trans to Rental Assistance	0	178,195	490,162	490,162	0	-490,162	(100.0%)
T9200 Total Transfers Out	116,764,514	119,137,133	67,888,601	67,888,601	76,804,825	8,916,224	13.1%
8801 Depreciation	21,937,703	23,381,279	21,662,380	23,221,705	23,683,794	462,089	2.0%
8802 Warehouse Store Issues	8,765,502	9,550,686	684,369	684,369	552,379	-131,990	(19.3%)
8803 Equipment Usage	872,379	735,110	308,321	308,321	299,805	-8,516	(2.8%)
8876 Bad Debt Expense	795,366	824,389	1,009,428	1,009,428	1,049,374	39,946	4.0%
8877 Equipment Clearing	-872,379	-735,110	-750,000	-750,000	-675,000	75,000	(10.0%)
8878 W & P Capital Contra	-7,316,025	-5,619,163	0	0	0	0	0.0%
8879 Loss on Early Retirmtnt of D	108,464	108,464	108,464	108,464	108,464	0	0.0%
8881 Cost of Issuance-Gvmntal	20,061	157,118	0	0	0	0	0.0%
T9300 Total Other Expenses	24,311,070	28,402,772	23,022,962	24,582,287	25,018,816	436,529	1.8%
T8000 Total Expense	746,655,314	794,830,696	671,872,273	673,734,103	669,487,860	-4,246,244	(0.6%)

DISCRPTION	FY2007	FY2008	FY2009	FY2009	FY2010	\$CHANGE	%
	ACTUAL	ACTUAL	ADOPTED	REVISED	RECOMMEND		
8003 Eliminated Positions	0	0	0	0	-1,517,709	-1,517,709	100.0%
8005 Regular Pay - PERS	30,882,941	32,238,652	43,109,732	43,109,732	40,427,822	-2,681,910	(6.2%)
8007 Regular Pay - FPRS	126,989	132,535	0	0	0	0	0.0%
8008 Regular Pay - SPERS	29,782,317	31,520,683	41,831,936	41,831,936	41,603,654	-228,282	(0.5%)
8010 Non Benefit Employees	252,494	245,894	0	0	0	0	0.0%
8011 Overtime Pay	2,313,840	2,712,313	1,926,297	1,926,297	1,749,303	-176,994	(9.2%)
8012 Overtime Subject To PERS	124,124	136,508	166,008	166,008	155,382	-10,626	(6.4%)
8013 FirePolice Post-Retire Med	951,130	1,016,138	1,245,241	1,245,241	1,248,110	2,869	0.2%
8014 Position Coverage	5,477,171	5,565,888	4,325,640	4,325,640	4,352,933	27,293	0.6%
8016 Holiday Schedule Pay - SP	800,531	814,824	1,282,663	1,282,663	1,336,407	53,744	4.2%
8018 PST-Part Time Employees-	1,981,628	2,083,578	1,744,170	1,744,170	1,555,302	-188,868	(10.8%)
8020 Management Benefit	990	4,608	0	0	0	0	0.0%
8023 Auto Allowance	129,689	122,687	154,963	154,963	133,144	-21,819	(14.1%)
8024 Personal Devlpmnt Allowan	180,900	188,670	194,273	194,273	167,157	-27,116	(14.0%)
8027 Workers' Compensation	5,756,848	6,385,204	6,821,338	6,821,338	5,620,175	-1,201,163	(17.6%)
8031 General Liability	1,561,304	1,065,381	892,206	892,206	1,260,886	368,680	41.3%
8037 Miscellaneous Pay	9,593	26,164	0	0	0	0	0.0%
8038 Employee Portion-PERS	1,634,962	1,294,210	3,028,719	3,028,719	1,409,204	-1,619,515	(53.5%)
8039 Employee Portion-SPERS	3,004,144	3,156,554	4,183,195	4,183,195	4,054,220	-128,975	(3.1%)
8040 City Portion-PERS	3,116,757	3,802,495	3,034,926	3,034,926	4,499,090	1,464,164	48.2%
8041 City Portion-PARS	84,881	88,685	69,767	69,767	58,321	-11,446	(16.4%)
8042 City Portion-SPERS	7,084,077	7,714,155	9,784,489	9,784,489	9,922,548	138,059	1.4%
8043 City Portion-FPRS	3,851,864	3,206,114	0	0	0	0	0.0%
8044 Life Insurance	57,276	53,279	86,445	86,445	66,758	-19,687	(22.8%)
8045 Dental Insurance	536,630	562,118	586,256	586,256	514,607	-71,649	(12.2%)
8046T Medicare Total	803,964	867,761	1,343,759	1,343,759	1,321,178	-22,581	(1.7%)
8047 Long Term Disability	143,870	166,069	144,401	144,401	153,657	9,256	6.4%
8048 Child Care Subsidies	519	0	1,141	1,141	0	-1,141	(100.0%)
8049 Medical	8,058,004	9,048,374	10,380,919	10,380,919	10,512,337	131,418	1.3%
8050 Benefits	9,786,273	11,519,161	0	0	0	0	0.0%
8053 W & P Severance Pay	0	6,986	0	0	0	0	0.0%
8054 Vision Care	1,576	2,568	0	0	0	0	0.0%
8055 Health Care Spending	853	536	0	0	0	0	0.0%
8056 Accrued Payroll Expense	294,266	787,853	0	128,022	5,087,992	4,959,970	3874.3%
8058 Benefits Admin.	3,312,437	3,482,167	0	0	0	0	0.0%
T8700 Total Personnel	122,104,861	130,038,814	136,338,484	136,466,506	135,692,476	-774,030	(0.6%)
8101 Materials And Supplies	3,286,556	2,914,677	3,097,396	3,097,396	2,977,033	-120,363	(3.9%)
8102 Tool Room Operation Expe	0	-117	0	0	0	0	0.0%
8103 Uniforms	96,980	89,874	155,235	155,235	121,120	-34,115	(22.0%)
8105 Lease Payments	546,038	423,305	423,449	440,525	435,432	-5,093	(1.2%)
8106 Rent Expense	117,913	181,003	185,408	185,408	190,292	4,884	2.6%
8107 Equipment Lease Payment	515,920	503,383	844,325	844,325	1,337,956	493,631	58.5%
8108 Computer Related Supplies	129,160	144,310	240,094	240,094	139,601	-100,493	(41.9%)
8109 Equip Purchases Under \$1,	793,110	689,467	722,421	722,421	616,068	-106,353	(14.7%)
8110 Outside Printing & Duplicati	95,842	91,321	151,772	151,772	102,558	-49,214	(32.4%)
8111 Educatnl Printing & Duplic	0	1,442	0	0	0	0	0.0%
8112 Legal and Other Advertisin	69,729	60,441	101,461	101,461	69,436	-32,025	(31.6%)
8113 Photo Copy Machine Maint	192,761	139,244	197,250	197,250	199,050	1,800	0.9%
8114 Other Contract Services	13,920,506	13,747,796	15,853,915	15,909,392	13,228,498	-2,680,894	(16.9%)
8115 Consultant Services	1,036,332	1,132,273	1,513,323	1,513,323	1,037,541	-475,782	(31.4%)
8116 Contract Maintenance	224,086	243,697	344,411	344,411	344,411	0	0.0%
8117 Data Processing Operation	139,477	150,522	219,866	219,866	170,461	-49,405	(22.5%)
8118 Outside Legal Services	907,459	1,070,959	1,051,071	1,051,071	1,046,071	-5,000	(0.5%)
8121 Computer (PC) Maint/Repa	13,828	13,158	2,500	2,500	1,000	-1,500	(60.0%)
8122 Support To Advisory Comm	26,164	20,413	23,812	23,812	16,253	-7,559	(31.7%)
8123 Moving Expenses	169	0	0	0	0	0	0.0%
8124 Dues And Memberships	181,030	157,790	152,911	152,911	142,309	-10,602	(6.9%)
8125 Special Civic Events	80,938	117,208	76,710	76,710	59,710	-17,000	(22.2%)
8126 Conf & Mtgs- Comm & Co	8,065	6,682	3,072	3,072	3,072	0	0.0%
8127 Conf & Mtgs-City Departme	270,725	285,948	196,791	196,791	147,961	-48,830	(24.8%)
8128 Mileage	12,509	15,016	23,389	23,389	20,889	-2,500	(10.7%)
8129 Education	81,027	95,902	90,506	90,506	89,006	-1,500	(1.7%)
8130 Training Costs	119,423	64,848	118,876	118,876	77,316	-41,560	(35.0%)
8132 Video Productions	6,940	0	28,000	28,000	15,000	-13,000	(46.4%)
8134 Data Processing Developm	0	0	5,600	5,600	2,600	-3,000	(53.6%)
8135 Reference Mails Subscriptii	52,491	53,707	77,584	77,584	76,984	-600	(0.8%)
8136 Library Books	5,782	1,381	0	0	0	0	0.0%
8137 Gasoline and Lubricants	155,036	197,181	140,430	140,430	140,430	0	0.0%
8138 Gas/Fuel	1,127	4,211	1,900	1,900	1,900	0	0.0%
8139 Water	792,457	759,154	643,874	643,874	639,374	-4,500	(0.7%)
8140 Telephone	117,314	125,090	101,969	101,969	102,869	900	0.9%
8141 Refuse Collection	138,440	144,737	124,484	124,484	141,607	17,123	13.8%
8142 Electric	2,087,741	2,497,318	2,125,541	2,125,541	2,125,541	0	0.0%
8144 Postage	369,995	287,444	427,986	427,986	309,882	-118,104	(27.6%)
8145 Taxes, Payroll and Other	23,057	103,695	207,000	207,000	165,000	-42,000	(20.3%)
8146 Wages	136,842	155,801	0	0	0	0	0.0%
8147 Workers Compensation Ot	14,019	12,342	0	0	0	0	0.0%

YEAR: Fy2010
SCENARIO: RECOMMEND
FORMAT: Budget Review

101 General Fund
Budget Review (Expenses)

PERIOD ENDING: JUL
CURRENCY: USD
UNITS: 1

DISCRPTION	FY2007	FY2008	FY2009	FY2009	FY2010	\$CHANGE	%
	ACTUAL	ACTUAL	ADOPTED	REVISED	RECOMMEND		
8149 Fiscal Agent/Bank Fees &	8,279	5,712	0	0	0	0	0.0%
8150 Cash Over and Short	-13,123	-61	100	100	100	0	0.0%
8151 Returned Checks	181,026	188,122	0	0	0	0	0.0%
8152 Foreign Cities Affiliation	29,212	15,000	15,000	15,000	15,000	0	0.0%
8153 Grants-In-Aid	100,000	96,000	108,000	108,000	108,000	0	0.0%
8154 Audio Visual Materials	0	137	2,245	2,245	2,095	-150	(6.7%)
8156 Insurance	61,278	56,264	2,500	2,500	0	-2,500	(100.0%)
8164 Planning	1,199	0	0	0	0	0	0.0%
8171 Operation Of Acquired Pro	0	3,843	0	0	0	0	0.0%
8177 Program Expenditures	1,421,275	424,760	1,650,000	1,650,000	332,077	-1,317,923	(79.9%)
8178 Program Expenditure Reco	-83,982	-89,193	0	0	0	0	0.0%
8186 Discounts Lost	1	92	0	0	0	0	0.0%
8187 Discounts Earned	-4,912	-6,676	0	0	0	0	0.0%
8212 Permits and Fees	322	18,914	0	0	0	0	0.0%
8217 Litigation	110,772	147,605	100,000	100,000	100,000	0	0.0%
8218 Vehicle Rental	8,616	7,014	4,640	4,640	4,640	0	0.0%
8219 Vandalism/Loss Repair/Re	0	5	0	0	0	0	0.0%
8276 Software	77	0	0	0	0	0	0.0%
8290 Cell Phone Reimbursement	-18,983	-32,054	0	0	0	0	0.0%
T8800 Total Services & Supplie	28,568,043	27,538,105	31,556,817	31,629,370	26,856,143	-4,773,227	(15.1%)
8504 Equipment	506,482	168,215	2,076,410	2,076,410	7,425	-2,068,985	(99.6%)
8505 Automotive Equipment	188,821	334,828	75,760	75,760	51,760	-24,000	(31.7%)
8506 Computer Equipment	0	0	36,050	36,050	27,051	-8,999	(25.0%)
8507 Contra Capital	0	-12,986	0	0	0	0	0.0%
T8900 Total Equipment	695,302	490,057	2,188,220	2,188,220	86,236	-2,101,984	(96.1%)
8601 IS-Structural Maintenance	1,723,289	1,892,072	1,901,384	1,901,384	1,854,871	-46,513	(2.4%)
8602 IS-Tenant Improvements	203,909	342,629	56,336	56,336	56,336	0	0.0%
8603 IS-Lockshop	7,475	19,965	16,221	16,221	16,221	0	0.0%
8604 IS-Utilities & Insurance-Hse	881,304	931,428	969,860	969,860	1,293,592	323,732	33.4%
8605 IS-Houskeeping Services	836,508	870,812	886,151	886,151	811,771	-74,380	(8.4%)
8606 IS-Floors And Windows	78,648	14,885	33,639	33,639	33,639	0	0.0%
8607 IS-Printing	638,224	578,942	533,560	533,560	521,550	-12,010	(2.3%)
8608 IS-Mall - Basic Services	199,811	200,392	210,178	210,178	203,048	-7,130	(3.4%)
8609 IS-Telephones - Basic	737,987	806,514	790,108	790,108	745,018	-45,090	(5.7%)
8610 IS-Computer Ops-HP3000-	77,922	52,486	53,780	53,780	55,619	1,839	3.4%
8611 IS-ADS - Direct Request	60,941	19,157	193,248	193,248	180,248	-13,000	(6.7%)
8612 IS-PC Direct Request	416,195	369,937	439,816	439,816	479,188	39,372	9.0%
8613 IS-Radio-Basic Services	514,029	496,591	456,019	456,019	448,352	-7,667	(1.7%)
8615 IS-Auto Body Repair	28,883	26,518	25,927	25,927	23,427	-2,500	(9.6%)
8616 IS-Fleet Maint-Equip Maint	1,650,434	2,005,953	1,725,012	1,725,012	1,511,628	-213,384	(12.4%)
8617 IS-Fleet Maint-Equip Repla	1,917,969	2,001,400	1,825,312	1,825,312	1,674,537	-150,775	(8.3%)
8618 IS-Fleet Maint-Fuel	855,325	1,198,608	945,232	945,232	888,169	-57,063	(6.0%)
8620 IS-Building Preventive Main	545,717	563,144	566,480	566,480	566,946	466	0.1%
8621 IS-Radio - Direct Request	14,597	12,611	17,000	17,000	17,000	0	0.0%
8622 IS-Telephones - Usage	256,000	261,111	309,186	309,186	308,137	-1,049	(0.3%)
8623 IS-PC Training	0	0	37,259	37,259	37,259	0	0.0%
8624 IS-Enterprise Network	1,316,701	1,508,824	1,651,223	1,651,223	1,441,210	-210,013	(12.7%)
8625 IS-Telephone Additions	446	0	4,066	4,066	4,066	0	0.0%
8626 IS-Mall Direct Request	13,478	15,755	2,372	2,372	2,372	0	0.0%
8630 IS-AD&S-PeopleSoft	635,403	628,052	643,849	643,849	692,651	48,802	7.6%
8632 IS-AD&S-GIS	472,325	410,263	431,963	431,963	476,258	44,295	10.3%
8633 IS-ITSD Telephone-IVR	1,545	1,124	0	0	0	0	0.0%
8634 IS-Security Svcs at CityHal	109,357	195,255	198,333	198,333	208,234	9,901	5.0%
8635 IS-ITSD Projects-Basic	540	0	540	540	0	-540	(100.0%)
8641 IS-MS Licensing	141,820	124,084	124,227	124,227	121,479	-2,748	(2.2%)
8642 IS-Compressed Natural Ga	0	0	15,276	15,276	0	-15,276	(100.0%)
T9000 Total Internal Service C	14,336,783	15,548,513	15,063,557	15,063,557	14,672,825	-390,732	(2.6%)
8677 Interest	0	0	23,326	23,326	23,326	0	0.0%
T9100 Total Principal & Interes	0	0	23,326	23,326	23,326	0	0.0%
8702 Transfers To Refuse	0	85,000	0	0	85,000	85,000	100.0%
8703 Trans To Capital Projects F	10,248,068	1,474,680	3,219,275	3,219,275	0	-3,219,275	(100.0%)
8706 Transfers To Library Svcs	8,629,127	9,190,812	9,860,268	9,860,268	9,870,129	9,861	0.1%
8709 Transfers To Health Fund	1,156,980	1,055,985	1,048,628	1,048,628	1,454,131	405,503	38.7%
8710 Transfers To Building Maint	52,419	53,992	355,240	355,240	0	-355,240	(100.0%)
8711 Transfers To Parking Ops	0	33,600	0	0	5,000	5,000	100.0%
8715 Trans To Prop C Local Tra	335,105	345,158	355,513	355,513	366,178	10,665	3.0%
8722 Transfers To Debt Service	30,088,194	30,284,629	29,875,505	29,875,505	34,697,156	4,821,651	16.1%
8727 Transfers to PCDC	800,000	800,000	800,000	800,000	800,000	0	0.0%
8733 Transfers to W. Gateway P	37,904	148,224	149,671	149,671	149,671	0	0.0%
T9200 Total Transfers Out	51,347,797	43,472,080	45,664,100	45,664,100	47,427,265	1,763,165	3.9%
T8000 Total Expense	217,052,786	217,087,568	230,834,504	231,035,079	224,758,270	-6,276,809	(2.7%)

**Water and Power Department
Responses to Councilmember McAustin Questions
May 5, 2009**

- 1, 2.5 new FTE's for PWP are accounted for as follows:

Fund	Position Title	Number of Positions
Power	Apprentice Power Plant Mechanic	4
Water	Engineer	1
Water	Principal Engineer	1
Defunded Positions	Various	(3.5)
Net Positions		2.5

These positions do not relate to the 7 new FTE's that would be added for enforcement of the water conservation ordinance. Those seven employees would be included in the Water Fund budget, assuming the proposed water rate increases are approved by City Council. Authorization to fill the positions may be included in the City Manager's final 2010 recommended budget or would be addressed at the time of recruitment.

2. The Water and Power funds are two completely separate funds and accounting entities, each with separate rate ordinances and appropriations. The two entities are managed in one Department, but are completely separate from each other from a financial and operational perspective. The existing rate ordinances provide that revenue generated from each set of rates must be used exclusively to fund the operations of that entity. The budgets and operating results are presented separately for the Water and Power funds.
3. Some of the projects under consideration to develop new water supplies are as follows:
- Reclaimed Water
 - Monk Hill and Sunset Treatment Plants – groundwater clean-up
 - Groundwater Storage Program – ongoing negotiations with MWD
 - Eastside Collector Pipeline – ongoing funding discussions with various agencies
 - Devil's Gate Tunnel Water Recapture
 - Development of Arroyo Basin Spreading Grounds
 - Storm Water Recapture
 - Conservation Programs

Attachment G

These programs are in various stages of feasibility study, economic analysis, planning or future consideration. Some of the projects may never advance beyond the planning and analysis stage if they prove to be impractical or economically or environmentally infeasible.

4. As discussed in #1 above, the seven new FTEs associated with implementing the water conservation program are not currently included in the recommended budget. The revenue increases associated with the proposed rate increases are included in the recommended budget because the additional revenue is necessary regardless of whether the seven FTEs are added. If the seven FTEs are ultimately approved, the additional cost would become part of the recommended Water Fund budget.
5. 8106 – Rent Expense – the new building at the yards will have no impact on rent expense. The rent expense is for the leased office facilities at 150 S, Los Robles and 1055 E. Colorado Blvd, as well as parking at both facilities. The new building at the Yards will house the water quality lab, and the offices, meeting rooms, and meter reading functions for the field operations staff as well as the City's primary EOC.

The capital budgets for Water and Power include funding for the new field operations building during each of the three years of construction (2009, 2010 and 2011.) No new bonds were issued for the construction of this facility.

6. 8115 – Consultant Services - PWP uses a variety of consultants for both capital and non-capital projects. If consulting services are used for capital projects, those costs are capitalized along with other labor, materials, equipment, etc. Consultants are also used to perform studies and analysis for projects that do not qualify for capitalization, including some software upgrades, engineering for non-capital projects, updates to the Urban Water Management Plan, cost of service studies, and the Water Integrated Resource Plan.
7. 8118 – Legal Fees – The status of the FERC lawsuit will be addressed in a future communication.
8. 8139 – Water – charges to this account are primarily to pay invoices for water purchased from Metropolitan Water District.

Attachment G

9. 8176 – Utility Rebates – charges to this account are for rebates to PWP customers for a variety of programs, including lighting efficiency projects, HVAC upgrades, Energy Star appliances, compact fluorescent bulbs, direct install programs, low flow toilets, low flow shower heads, weather controlled irrigation devices, etc. Funding for Power programs is provided by the Public Benefits Charge while the water rebate programs are funded by MWD with matched funds from Water operations.

Attachment H

STATEMENT OF BUDGETED FTEs

	FY 2007 Actual	FY 2008 Adopted	FY 2008 Revised	FY 2009 Adopted	FY 2010 Recomm
DEPARTMENTS					
City Attorney/City Prosecutor	34.000	35.000	35.000	35.000	33.0000
City Clerk	16.500	16.500	16.500	16.500	14.0000
City Council	10.000	10.000	10.000	10.000	10.0000
City Manager	13.000	13.000	16.000	16.500	10.8000
Finance	143.750	146.250	146.250	146.750	135.7500
Fire	181.500	186.500	186.500	186.500	185.5000
Housing	26.050	26.050	26.050	27.050	26.0000
Human Resources	26.150	26.800	26.800	26.800	24.3000
Human Services & Recreation	146.205	147.215	147.215	148.215	142.6251
Libraries & Information Services	120.270	121.770	121.770	121.770	115.9500
Planning & Development	213.000	214.000	211.000	211.000	203.0000
Police	394.050	401.050	405.050	408.050	408.0500
Public Health	112.120	106.800	108.800	103.100	91.0750
Public Works	360.310	368.310	372.310	373.310	357.8725
Transportation	44.000	46.000	46.000	48.000	48.0000
Water & Power	415.000	423.000	423.000	428.000	430.5000
TOTAL DEPARTMENTS	2,255.905	2,288.245	2,298.245	2,306.545	2,236.4226
OPERATING COMPANIES					
Pasadena Center Operating Company (PCOC)	98.000	98.000	98.000	98.000	98.0000
Rose Bowl Operating Company (RBOC)	20.000	21.000	21.000	22.000	21.0000
TOTAL OPERATING COMPANIES	118.000	119.000	119.000	120.000	119.0000
CITY GRAND TOTAL (By Department)	2,373.905	2,407.245	2,417.245	2,426.545	2,355.4226