

Attachment A
FY 2015 Recommended Budget Revenues and Appropriations
Revenues By Category

	Fiscal Year 2015 Recommended Budget (\$000)	
	General Fund	Total All Funds
	-----\$'s in thousands-----	
Property Tax	\$44,120	\$87,307
Sales Tax	33,140	33,791
Transient Occupancy Taxes	12,801	12,801
Utility Taxes	30,602	30,602
Franchise Taxes	3,237	6,837
Other Taxes	15,250	23,221
Taxes Subtotal	139,150	194,559
Licenses and Permits	3,445	10,186
Intergovernmental	14,559	60,482
Charges For Services	22,585	35,015
Fines and Forfeitures	6,763	6,818
Investment Earnings	1,425	10,079
Rental Income	1,207	16,131
Miscellaneous	1,368	11,419
Operating Income	0	312,302
Operating Transfers In	19,091	81,390
Non-Operating Income	-	5,772
Revenue Subtotal	209,593	744,153
Capital Improvement Program	-	72,320
Affiliated Agencies		
Pasadena Center Operating Company	-	19,641
Pasadena Community Access Corporation	-	1,115
Rose Bowl Operating Company	-	41,409
Affiliated Agencies Subtotal	-	62,165
Total Revenues	\$209,593	\$878,638

Attachment A
FY 2015 Recommended Budget Revenues and Appropriations
Appropriations By Department

	Fiscal Year 2015 Recommended Budget (\$000)		FTEs
	General Fund	Total All Funds	
-----\$'s in thousands-----			
<u>Operating Expenses</u>			
City Departments			
City Council	\$2,058	\$2,058	10.00
City Manager	5,172	5,172	19.53
City Attorney/City Prosecutor	6,137	6,137	29.00
City Clerk	2,374	2,842	13.00
Finance	8,894	12,834	73.75
Fire	40,395	40,964	180.50
Information Technology	-	14,743	71.50
Police	62,569	66,660	367.75
Planning & Community Development	7,199	12,968	76.75
Human Resources	3,431	4,191	23.00
Public Health	-	14,370	125.45
Libraries and Information Services	-	13,494	106.95
Human Services & Recreation	9,477	9,477	93.21
Housing & Career Services	-	24,378	48.42
Public Works	21,072	66,234	314.60
Transportation	5,277	31,926	50.00
Water & Power	-	287,581	426.00
Non Departmental	35,460	45,117	-
Department Total	209,515	661,146	2,029.40
Successor Agency to PCDC	-	43,185	1.00
Citywide Sub-Total	209,515	704,331	2,030.40
Capital Labor Adjustment	-	(26,901)	-
Inter-Departmental Transfers	-	(136,765)	-
Citywide Operating Sub-Total	209,515	540,665	2,030.40
<u>Affiliated Agencies</u>			
Pasadena Center Operating Company	-	19,368	98.00
Pasadena Community Access Corporation	-	1,115	16.00
Rose Bowl Operating Company	-	41,735	26.00
Affiliated Agencies Sub-Total	-	62,218	140.00
Total Operating Appropriations	209,515	602,883	2,170.40
<u>Capital Appropriations</u>			
Information Technology	-	1,612	-
Pasadena Center Operating Company	-	250	-
Planning & Community Development	-	600	-
Police	-	600	-
Public Works	-	13,561	-
Rose Bowl Operating Company	-	6,150	-
Transportation	-	8,320	-
Water & Power	-	41,226	-
Capital Improvement Program Appropriations Subtotal	-	72,320	-
Total Appropriations	\$209,515	\$675,203	2,170.40

General Fund: Ten Year History of City Costs

	2006	2007	2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014 Revised	FY 2015 Recommended
Salaries	72,621,691	79,424,425	84,863,347	89,338,083	85,147,257	85,303,813	86,227,885	80,543,873	82,576,556	82,909,003
Overtime	2,048,411	2,437,964	2,848,821	2,497,295	1,892,353	1,972,158	2,027,722	2,242,365	2,189,492	2,625,965
Benefits	33,867,404	36,432,820	39,035,249	42,119,080	39,688,686	47,265,523	38,368,702	39,971,048	44,333,954	44,198,169
Personnel Cost Subtotal	108,537,506	118,295,209	126,747,417	133,954,459	126,728,296	134,541,494	126,624,309	122,757,286	129,100,002	129,733,137
Services & Supplies	26,342,889	28,568,086	27,541,834	26,070,197	23,091,571	25,651,145	25,464,092	24,992,279	31,763,700	33,829,547
Equipment	95,543	695,302	503,043	170,652	5,379,965	25,157	36,284	391,690	236,476	236,476
Internal Service Charges	13,738,318	14,357,974	15,584,437	15,606,815	14,771,991	14,730,880	15,815,941	16,751,076	16,812,493	18,288,490
Transfers Out	40,834,292	51,347,797	43,472,080	48,101,652	48,110,735	47,626,660	37,722,524	41,222,553	26,520,861	27,427,178
Grand Total	189,548,547	213,264,368	213,848,811	223,903,775	218,082,559	222,575,336	205,663,150	206,114,884	204,433,532	209,514,828
Personnel Cost Categories as Percent of Personnel Costs										
Personnel - Salaries	66.9%	67.1%	67.0%	66.7%	67.2%	63.4%	68.1%	65.6%	64.0%	63.9%
Personnel - Overtime	1.9%	2.1%	2.2%	1.9%	1.5%	1.5%	1.6%	1.8%	1.7%	2.0%
Personnel - Benefits	31.2%	30.8%	30.8%	31.4%	31.3%	35.1%	30.3%	32.6%	34.3%	34.1%
	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Personnel Costs as Percent of City Total										
Personnel - Salaries	38.3%	37.2%	39.7%	39.9%	39.0%	38.3%	41.9%	39.1%	40.4%	39.6%
Personnel - Overtime	1.1%	1.1%	1.3%	1.1%	0.9%	0.9%	1.0%	1.1%	1.1%	1.3%
Personnel - Benefits	17.9%	17.1%	18.3%	18.8%	18.2%	21.2%	18.7%	19.4%	21.7%	21.1%
	57.3%	55.5%	59.3%	59.8%	58.1%	60.4%	61.6%	59.6%	63.2%	61.9%

Notes:

Benefit costs exclude FPRS-related costs.

General Fund 5-year Financial Forecast

May 11, 2014

	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019
	Actual	Revised	Projected	Projected	Projected	Projected	Projected
Beginning Amount Available for Appropriations	5,155,623	7,669,620	8,995,145	9,073,981	10,001,463	11,966,219	12,278,022
REVENUES							
Property Taxes	41,549,264	42,276,549	44,120,000	48,310,626	50,291,439	52,354,274	55,388,496
Sales Tax	30,200,687	32,100,000	33,140,000	35,525,198	37,372,509	38,065,879	38,795,305
Utility User Tax	29,530,245	29,783,135	30,601,500	32,023,218	33,142,073	34,301,693	35,503,604
Transient Occupancy Tax	11,109,306	11,977,842	12,800,500	12,787,674	13,201,298	13,628,381	14,069,363
Franchise Taxes	2,062,860	2,537,908	3,237,100	2,672,039	2,742,137	2,814,338	2,888,705
Other Taxes	13,799,503	14,696,774	15,250,000	15,789,043	16,366,571	16,966,120	17,588,548
Total Taxes	128,251,864	133,372,208	139,149,100	147,107,798	153,116,027	158,130,685	164,234,021
Licenses & Permits	2,946,637	3,947,821	3,444,575	4,195,135	4,324,244	4,455,449	4,588,808
Intergovernmental Revenues	14,448,000	14,801,859	14,557,443	14,542,916	14,886,076	15,237,815	15,598,348
Charges for Services	21,584,175	21,464,710	22,586,591	22,535,326	23,493,079	23,870,858	24,869,297
Fines & Forfeitures	7,342,622	6,680,142	6,763,094	7,075,492	7,282,105	7,494,918	7,714,115
Investment/Interest Earnings	9,869,948	3,320,000	1,424,894	1,864,537	1,879,973	1,895,872	1,912,248
Rental Income	1,242,303	1,095,600	1,205,589	1,100,332	1,102,805	1,105,352	1,107,975
Miscellaneous	1,311,191	1,503,473	1,370,154	1,503,017	1,527,668	1,553,058	1,579,210
TOTAL REVENUES	186,996,741	186,185,812	190,501,440	199,924,551	207,611,976	213,744,007	221,604,023
EXPENDITURES							
Personnel	122,757,286	129,047,293	129,733,138	134,705,895	140,643,635	146,903,815	153,370,179
Services & Supplies	25,209,430	30,187,436	33,829,547	34,506,138	35,196,261	35,900,186	36,618,190
Equipment	391,690	330,366	236,476	238,841	243,618	248,490	253,460
Internal Services	16,751,076	16,812,493	18,288,490	18,562,817	18,934,074	19,312,755	19,699,010
TOTAL EXPENDITURES	165,109,482	176,377,588	182,087,651	188,013,691	195,017,587	202,365,246	209,940,839
Excess Revenues over (Expenses)	21,887,259	9,808,224	8,413,789	11,910,859	12,594,389	11,378,761	11,663,184
OPERATING TRANSFER (IN / (OUT))							
Debt Service	(22,494,295)	(13,458,557)	(13,828,122)	(15,690,641)	(15,690,641)	(15,690,641)	(15,690,641)
Contributions to Other Funds/Misc	(18,728,258)	(13,062,304)	(13,599,056)	(13,139,576)	(13,300,740)	(14,268,420)	(14,846,844)
Abatements for Svcs to Other Funds ²	3,851,277	1,347,060	184,502	185,987	187,516	189,092	190,715
Enterprise Contributions	17,998,014	16,691,102	18,907,724	17,660,853	18,174,231	18,703,011	19,247,654
NET OPERATING TRANSFER (IN / (OUT))	(19,373,262)	(8,482,699)	(8,334,952)	(10,983,377)	(10,629,634)	(11,066,958)	(11,099,117)
Operating Income/(Loss)	2,513,997	1,325,525	78,837	927,482	1,964,756	311,803	564,067
CIP Project (Robinson Park) from reserve	0	0	0	0	0	0	0
NET OFF BUDGET RESERVE ACTIVITY	0	0	0	0	0	0	0
Ending Amount Available for Appropriations	7,669,620	8,995,145	9,073,981	10,001,463	11,966,219	12,278,022	12,842,089



Revenues by Category

	FY 2014 Revised	FY 2015 Recommended	Year-Over-Year Change Amount	%
	-----\$'s in thousands-----			
Property Tax	67,874	87,306	19,432	28.6%
Other Taxes	22,670	23,221	551	2.4%
Sales Tax	32,486	33,791	1,305	4.0%
Transient Occupancy Taxes	12,270	12,801	531	4.3%
Utility Taxes	31,302	30,602	(700)	-2.2%
Franchise Taxes	5,875	6,836	961	16.4%
Taxes Subtotal	172,477	194,557	22,080	12.8%
Licenses and Permits	9,175	10,186	1,011	11.0%
Intergovernmental	61,320	60,482	(838)	-1.4%
Charges For Services	33,568	35,015	1,447	4.3%
Operating Transfers In	66,291	81,390	15,099	22.8%
Fines and Forfeitures	7,087	6,818	(269)	-3.8%
Investment Earnings	9,618	10,079	461	4.8%
Rental Income	15,786	16,131	345	2.2%
Miscellaneous Revenue	10,788	10,338	(450)	-4.2%
Other Financing Sources	1,455	1,083	(372)	-25.6%
Operating Income	299,846	312,302	12,456	4.2%
Non-Operating Income	6,112	5,772	(340)	-5.6%
Total Revenues	693,523	744,153	50,630	7.3%

Missing Slide (goes between slide 21 and slide 22)