



# City of Richmond, California

Fiscal Year 2013-14

Mid-Year Review

March 25, 2014



CITY OF RICHMOND, CALIFORNIA

FY2013-14  
MID-YEAR BUDGET REVIEW

For the:



Prepared for:

Gayle McLaughlin, Mayor

Jovanka Beckles, Vice Mayor

Nathaniel Bates, Councilmember

Corky Boozé, Councilmember

Tom Butt, Councilmember

Jim Rogers, Councilmember

Jael Myrick, Councilmember

Bill Lindsay, City Manager

Prepared by:  
THE FINANCE DEPARTMENT

March 25, 2014

## **ACKNOWLEDGEMENTS**

*Bill Lindsay, City Manager*

*James Goins, Finance Director/City Treasurer*

### **Budget Team**

*Andrea Miller, Budget Administrator*

*Markisha Guillory, Senior Budget Analyst*

*Bert Jones, Budget Analyst*

*Vrenesia Ward, Budget Analyst/CIP*

### **Performance Measures**

*Leah J. Viramontes, Budget Analyst*

### **Grants**

*Connie Valentine, Senior Budget Analyst*

### **Administrative Support/Coordinator**

*Theresa Austin, Executive Secretary*

### **Revenue Analysis**

*Antonio Banuelos, CRO, Revenue Manager*

### **Pension Analysis**

*Susan Segovia, Debt Analyst*

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**City of Richmond**



**Mid-Year Review of Revenues and Expenditures  
Fiscal Year 2013-14**

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## FY2015-17 BIENNIAL BUDGET CALENDAR

<i>RESPONSIBLE DEPARTMENT / STAFF</i>	<i>ACTION / ACTIVITY</i>	<i>DATE</i>
Finance Department/ All Departments	First Quarter (7/1 – 9/30/13) Operating & CIP Performance Measure Status Reports due.	<b>October 15, 2013</b>
Finance Department	Submit Adopted FY2013-15 Operating and Capital Improvement Budgets to GFOA & CSMFO for Distinguished Budget Award Programs.	<b>October 25, 2013</b>
Finance Department/ All Departments	Revised FY2013-14 and 2014-15 Operating Budget to City Council.	<b>November 5, 2013</b>
Finance Department	Submit First Quarter (7/1 – 9/30/13) Variance Analysis to Finance Committee.	<b>December 6, 2013</b>
Finance Department/ All Departments	Second Quarter (10/1 – 12/31/13) Operating & CIP Performance Measure Status Reports due.	<b>January 15, 2014</b>
Finance Department	Submit Second Quarter (10/1 – 12/31/13) Variance Analysis to Finance Committee.	<b>February 7, 2014</b>
Finance Department/ City Manager/City Council	<b>FY2013-14 Mid-Year Budget Review.</b>	<b>March 25, 2014</b>
Finance Department	Proposed Five-Year Financial Plan presentation to Senior Staff	<b>April 9, 2014</b>
Finance Department	<b>Budget Information Meeting FY2014-15 Budget Projections distributed to departments.</b>	<b>April 14, 2014</b>
Finance Department	FY2012-13 Comprehensive Annual Financial Report (CAFR) Complete.	<b>April 15, 2014</b>
Finance Department/ All Departments	Third Quarter (1/1 – 3/31/14) Operating & CIP Performance Measure Status Reports due.	<b>April 15, 2014</b>
Finance Department/ All Departments	Revised FY2014-15 budget information and signed personnel reports due to Finance.	<b>April 25, 2014</b>
Finance Department/City Manager/All Departments	<b>FY2014-15 Budget Hearings</b> City Manager and Executive Budget Committee hold internal budget hearings with departments to review Revised 2013-14 and Proposed FY2014-15 Operating & CIP Budget.	<b>April 29, 2014- May 6, 2014</b>
Finance Department	Submit Third Quarter (1/1 – 3/31/14) Variance Analysis to Finance Committee.	<b>May 2, 2014</b>
All Departments/ City Manager/City Council	<b>Five-Year Financial Plan Presentation to City Council for adoption</b>	<b>May 27, 2014</b>
Finance Department/ City Manager/Related Departments	Community Budget Meetings – 4 Locations to be determined	<b>May &amp; June 2014</b>
Finance Department/ City Manager/City Council	<b>Study Session with City Council.</b> Proposed FY2014-15 Operating and Capital Improvement Budget and policy discussion. Budget Checklist created.	<b>June 3, 2014</b>



## FY2015-17 BIENNIAL BUDGET CALENDAR

Finance Department/ City Manager/City Council	<b>Council decision on budget checklist.</b>	<b>June 17, 2014</b>
Finance Department/ City Manager/City Council	<b>Council to adopt Proposed FY2014-15 Operating and Capital Improvement Budget.</b>	<b>June 24, 2014</b>
Finance Department	Adopted FY2014-15 budget available in MUNIS.	<b>June 30, 2014</b>
Finance Department/ All Departments	Fourth Quarter (4/1 – 6/30/14) Operating & CIP Performance Measure Status Reports due.	<b>July 15, 2014</b>
Finance Department	Submit Fourth Quarter (4/1 – 6/30/14) Variance Analysis to Finance Committee.	<b>August 1, 2014</b>
Finance Department/ All Departments	First Quarter (7/1 – 9/30/14) Operating & CIP Performance Measure Status Reports due.	<b>October 15, 2014</b>
Finance Department	Submit First Quarter (7/1 – 9/30/14) Variance Analysis to Finance Committee.	<b>November 7, 2014</b>
Finance Department/ All Departments	Second Quarter (10/1 – 12/31/14) Operating & CIP Performance Measure Status Reports due.	<b>January 15, 2015</b>
Finance Department	Submit Second Quarter (10/1 – 12/31/14) Variance Analysis to Finance Committee.	<b>February 6, 2015</b>
Finance Department/ City Manager/City Council	<b>FY2014-15 Mid-Year Budget Review.</b>	<b>February 17, 2015</b>
Finance Department/ All Departments	<p style="text-align: center;"><b>FY2015-17 BUDGET KICK OFF &amp; TRAINING</b></p> <ul style="list-style-type: none"> <li>▪ Workshop and training on the budget process, budget input and budget reports;               <ul style="list-style-type: none"> <li>▪ Budget Guidelines and Procedures distributed;</li> <li>▪ Discussion of budget changes and policies;</li> </ul> </li> <li>▪ Budget Projections and Baseline Budget distributed;</li> <li>▪ Personnel lists and position allocations distributed.</li> </ul>	<b>February 19, 2015 1PM – 4PM</b>
All Departments	FY2015-16 & FY2016-17 Budget Input Window	<b>February 23, 2015- March 6, 2015</b>
All Departments	Signed personnel list; department budget summary; program & org charts; and, five-year financial forecast if applicable due to Finance Department.	<b>March 6, 2015</b>
Finance Department/City Manager/All Departments	<p><b>Budget Hearings</b></p> City Manager and Executive Budget Committee hold internal budget hearings with departments to review mid-biennium budget analysis and Proposed FY2015-17 Operating & CIP Budget.	<b>March 16, 2015- April 3, 2015</b>
Finance Department	FY2013-14 Comprehensive Annual Financial Report (CAFR) Complete.	<b>April 15, 2015</b>
Finance Department/ All Departments	Third Quarter (1/1 – 3/31/15) Operating & CIP Performance Measure Status Reports due.	<b>April 15, 2015</b>
Finance Department	Submit Third Quarter (1/1 – 3/31/15) Variance Analysis to Finance Committee.	<b>May 1, 2015</b>



## FY2015-17 BIENNIAL BUDGET CALENDAR

<b>Finance Department/ City Manager/City Council</b>	<b>Study Session with the City Manager and City Council; Transmit to Council proposed two-year operating budget for fiscal years 2015-17 and FY2015-16 to 2019-20 Capital Improvement Plan.</b>	<b>May 5, 2015</b>
<b>Finance Department/ City Manager/Related Departments</b>	Community Budget Meetings – 6 Locations to be determined	<b>May &amp; June 2015</b>
<b>Finance Department/ City Manager/City Council</b>	<b>Departmental Budget Presentations. City Council review and policy discussion. Budget Checklist created.</b>	<b>June 2, 2015</b>
<b>Finance Department/ City Manager/City Council</b>	<b>City Council review and direction on Budget Checklist and changes to proposed budget.</b>	<b>June 16, 2015</b>
<b>Finance Department/ City Manager/City Council</b>	<b>Council to adopt FY2015-16 and 2016-17 Operating Budget, and FY2015-16 to 2019-20 Capital Improvement Plan.</b>	<b>June 23, 2015</b>
<b>Finance Department</b>	Adopted FY2015-16 budget available in MUNIS.	<b>June 30, 2015</b>
<b>Finance Department/ All Departments</b>	Fourth Quarter (4/1 – 6/30/15) Operating & CIP Performance Measure Status Reports due.	<b>July 15, 2015</b>
<b>Finance Department</b>	Submit Fourth Quarter (4/1 – 6/30/15) Variance Analysis to Finance Committee.	<b>August 7, 2015</b>
<b>Finance Department</b>	Submit Adopted FY2015-17 Operating and Capital Improvement Budgets to GFOA & CSMFO for Distinguished Budget Award Programs.	<b>September 23, 2015</b>



**FINANCE DEPARTMENT**

# AGENDA REPORT

**DATE:** March 25, 2014  
**TO:** Mayor McLaughlin and Members of the City Council  
**FROM:** James Goins, Finance Director  
**SUBJECT:** REVISED FISCAL YEAR 2013-14 OPERATING BUDGET

## **STATEMENT OF THE ISSUE:**

Staff is requesting that the City Council review the fiscal year 2013-14 mid-year financial forecast and approve the recommended budget adjustments. As noted in this report, staff is forecasting an operating deficit for FY 2013-14 in the amount of approximately \$7.0 million as a result of a combined \$9.6 million shortfall in its three major revenue sources (property taxes, sales taxes, and utility users taxes). This will reduce the General Fund reserve to an amount below the policy level previously set by the Council. As a result, staff is also recommending that the Council direct the City Manager to develop recommendations for further operating budget amendments that will allow this reserve balance to be restored during FY 2014-15.

## **RECOMMENDED ACTION:**

REVIEW the mid-year financial forecast; ADOPT a resolution approving the proposed fiscal year 2013-14 budget adjustments; and DIRECT the City Manager staff to develop recommendations for further operating budget amendments that will allow the reserve balance previously established by City Council policy to be met during FY 2014-15.

## **FINANCIAL IMPACT OF RECOMMENDATION:**

Staff is estimating an operating revenue shortfall of \$4.4 million from the level that was adopted in November 2013, and is recommending additional expenditure reductions of \$1.4 million from the adjusted level approved in November 2013. The resulting fiscal year (FY) 2013-2014 budget deficit is currently projected at \$7.0 million.

## **DISCUSSION:**

### **Summary of FY 2013-15 Budget Development Process**

On May 7, 2013, the City Council received an update on the status of the proposed FY 2013-15 Operating Budget and proposed FY 2013-18 Five-Year Capital Improvement Budget. At that time, both the Operating Budget and the General Fund Budget were balanced to within 11% of total proposed operating expenditures, representing a \$15.0 million gap.

On May 21, 2013, staff presented the proposed FY 2013-15 Operating Budget and the FY 2013-18 Five-Year Capital Improvement Plan Budget. At that time, the Operating Budget was balanced to within 3%, with a projected gap of \$4.6 million. The General Fund Budget was balanced to within 3%, with a projected gap of \$4.1 million.

On June 4, 2013, the City Council received a presentation of the proposed FY 2013-15 Operating Budget and proposed FY 2013-18 Five-Year Capital Improvement Budget. At that time, the Operating Budget and General Fund Budget gaps remained at \$4.6 million and \$4.1 million, respectively. The budget team continued work with departments to identify and develop acceptable methods to reduce the projected gaps.

On June 11, 2013, the City Council received the proposed FY 2013-15 Operating Budget and FY 2013-18 Five-Year Capital Improvement Budget. At that time, departmental budgets were presented and the budget checklist was created. The Operating Budget gap remained at \$4.1 million and the General Fund budget gap was reduced to \$3.6 million.

On June 18, 2013, the City Council received a report on the budget checklist items developed during the June 11<sup>th</sup> meeting.

On June 25, 2013, the City Council adopted the FY 2013-15 Operating Budget and FY 2013-18 Five-Year Capital Improvement Budget. At that time, the General Fund budget was balanced to within 1%, with a projected deficit of \$699,000. The following evening, the West Contra Costa County School District authorized additional payments to the City to fund a School Resource Officer program, which further reduced the deficit to approximately \$250,000, or less than two-tenths of 1% of the City's operating revenues. The budget also included a cash reserve within the policy parameters previously established by the City Council (April 2007) which provides for a minimum cash reserve of 7% of General Fund expenditures.

In early July 2013, the City received information regarding assessed values for the 2013-14 property tax year, which is based on a January 1, 2013 lien date. The critical part of this information was that the City of Richmond's assessed values for FY 2013-14 showed a decline of 14.62%. This is in a backdrop of a countywide increase in assessed values of 3.45%, and with 14 of the 19 cities experiencing growth rates of in excess of 5%. Richmond was the only city in Contra Costa County to experience a decline in assessed values.

On November 5, 2013, the City Council adopted a revised FY2013-14 Operating Budget with General Fund expenditures in the amount of \$134 million, which was balanced to within 2%, with a projected deficit of \$3.4 million to adjust for the reduction in assessed valuation. This \$3.4 million deficit still provided for a General Fund reserve in excess of the established City Council policy.

In December 2013, the first property tax payment was received from Contra Costa County. The December payment usually represents 55% of the yearly total, an additional 40% is paid in April 2014, and the final 5% is paid in June 2014. The actual revenue received at the December installment indicated that the adjustments in November 2013 were insufficient and that estimated property taxes for FY 2013-14 would still be well below the amended budget. The General Fund property tax revenue was overestimated by approximately \$1.9 million, and the pension tax override (PTOR) revenue was overestimated by \$1.6 million.

Additionally, one of the sales tax revenue streams, the Vehicle License Fee (VLF) backfill swap, which is tied to the State’s “triple-flip” funding mechanism, decreased by 20% as a result of the decreased assessed property values. A modest increase of 3% was projected as part of the June 2013 budget; however, current estimates are that sales tax revenue will be \$1.8 million below the June 2013 estimate. Finally, utility user tax (UUT) revenue is expected to fall short by approximately \$1.7 million from what was originally estimated in June of 2013.

FY 2013-14 Revised General Fund Expenditure Revisions

In response to the decrease in projected revenue, City staff worked to reduce expenditures by completing historical trend analyses and providing recommendations. In some cases, staff was able to roll budgets back to levels in prior fiscal years. Adjustments are summarized below.

In addition to expenditure adjustments contained within this mid-year budget review, staff is proposing a freeze on filling existing vacant positions (with some exceptions in public safety departments), and on creating new contracts and purchase requisitions. A process has been implemented which requires a waiver form to be submitted requesting to fill vacant positions and all new contracts and purchase requisitions will be reevaluated.

Recommended General Fund revenue adjustments are as follows:

<b>Revenue Category</b>	<b>Adopted FY 2013-14 Adjustment (November 5, 2013)</b>	<b>Proposed FY 2013-14 Adjustment (March 25, 2014)</b>	<b>Total Adjustments</b>
Property Tax	-\$4,369,000	-\$1,892,165	-\$6,261,165
Sales Tax		-\$1,777,417	-\$1,777,417
Utility Users Tax		-\$1,709,817	-\$1,709,817
Other taxes	\$435,000		\$435,000
Charges for Services	\$304,937	\$483,506	\$788,443
Other Revenue	-\$153,520	\$496,736	\$343,216

Operating Transfers In		-\$1,664,384	-\$1,664,384
<b>Total Net Reduction</b>	<b>-\$3,782,583</b>	<b>-\$6,063,541</b>	<b>-\$9,846,124</b>

Recommend General Fund expenditure adjustments are as follows (refer to Attachment 3):

Expenditure Category	Adopted FY 2013-14 Adjustment (November 5, 2013)	Proposed FY 2013-14 Adjustment (March 25, 2014)	Total Adjustments
Salaries & Wages	\$399,735	\$566,453	\$966,188
Benefits	-\$167,074	-\$1,541,585	-\$1,708,659
Professional Services	-\$305,052	-\$616,626	-\$921,678
Other Operating	-\$213,104	\$249	-\$212,855
Utilities	-\$540,706		-\$540,706
Equipment & Contract Services	-\$38,067	\$117,252	\$79,185
Asset & Capital Outlay	\$10,000	\$109,968	\$119,968
Operating Transfers Out	\$49,582	-\$1,037,324	-\$987,742
<b>Total Net Reduction</b>	<b>-\$804,686</b>	<b>-\$2,401,614</b>	<b>-\$3,206,300</b>

Expenditure reductions in the revised budget for each department are as follows (refer to Attachment 3):

Department	Adopted FY 2013-14 Adjustment (November 5, 2013)	Proposed FY 2013-14 Adjustment (March 25, 2014)	Total Adjustments
Office of the Mayor	-\$10,239		-\$10,239
City Council			\$0
Police Commission	-\$683		-\$683
City Manager		-\$146,078	-\$146,078
City Clerk	-\$38,301	\$1,212	-\$37,089
City Attorney	-\$95,000	\$42,080	-\$52,920
Planning and Building	-\$631	\$184	-\$447
Finance	-\$69,156	-\$31,863	-\$101,019
Human Resources	-\$121,820	-\$155,560	-\$277,380
Police	-\$178,292	-\$527,141	-\$705,433
Fire	-\$411,639	\$1,623,605	\$1,211,966
Office of Neighborhood Safety		-\$340,691	-\$340,691
Public Works	-\$693,193	-\$442,264	-\$1,135,457
Library and Cultural Services	-\$279,210	-\$547,609	-\$826,819
Recreation Services	-\$40,611	-\$125,571	-\$166,182
Information Technology	-\$30,204	-\$56,734	-\$86,938
Non-Departmental *	\$1,164,294	-\$1,695,184	-\$530,890
<b>Total Net Reduction</b>	<b>-\$804,686</b>	<b>-\$2,401,614</b>	<b>-\$3,206,300</b>
	* Reflects labor contract salary increases approved by the City Council		

## Operating Fund Revisions

Other operating fund adjustments are as follows (refer to attachment 4):

<b>Department</b>	<b>Adopted FY 2013-14 Adjustment (November 5, 2013)</b>	<b>Proposed FY 2013-14 Adjustment (March 25, 2014)</b>	<b>Total Adjustments</b>
Paratransit (GF Subsidy)	-\$2,600		-\$2,600
Paratransit (Exp)	-\$2,600		-\$2,600
Planning and Building (Rev)	\$4,589,849		\$4,589,849
Planning and Building (Exp)	\$4,410,349		\$4,410,349
Engineering (Rev)		-\$40,481	-\$40,481
Engineering (Exp)		-\$40,481	-\$40,481
Code Enforcement (GF Subsidy)	-\$80,000	-\$214,971	-\$294,971
Code Enforcement (Exp)	-\$80,000	-\$214,971	-\$294,971
Employment & Training (GF Subsidy)		-\$603,662	-\$603,662
Employment & Training (Exp)		-\$603,662	-\$603,662
Employment & Training (Rev)		\$1,170,369	\$1,170,369
Employment & Training (Exp)		\$1,170,369	\$1,170,369
Stormwater (GF Subsidy)	-\$17,000	-\$372,210	-\$389,210
Stormwater (Exp)	-\$17,000		-\$17,000
Housing Department	\$149,182		\$149,182
CDBG (Rev)	\$36,000		\$36,000
CDBG (Exp)	\$36,000		\$36,000
General Capital Fund (Rev)	\$152,752		\$152,752
General Capital Fund (Exp)	\$129,742	\$13,242	\$142,984
Civic Center Fund	\$82,000		\$82,000
Wastewater	\$700,000		\$700,000
Police CAD System	\$320,000	-\$159,222	\$160,778
Police RMS	\$10,000		\$10,000
Successor Agency PTF (Rev)		\$21,000	\$21,000
Successor Agency PTF (Exp)		\$21,000	\$21,000
Successor Agency Admin (Rev)		\$215,000	\$215,000
Successor Agency Admin (Exp)		\$421,023	\$421,023

## One-Time Revenue from Real Estate Transactions

The City can anticipate one-time revenue from the pending sale of the Westridge Apartments (due to close in April 2014) and, later, from the sale of Terminal One. By City Council policy, such one-time revenue can only be used for one-time expenditures – not for operations. Moreover, proceeds from these real property sales will offset debt obligations of the Housing Authority and the Port, respectively. Staff will provide to the Council a pro forma balance sheet showing the financial impact of these transactions.

## Next Steps

Staff requests that the Council direct the City Manager to develop recommendations for further operating budget amendments that will allow the reserve balance previously established by City Council policy to be met during FY 2014-15. Inherent in these

recommendations will be an evaluation of revenue projections for 2014-15, which will have a bearing on the type and extent of adjustments that need to be made. In addition, on an operational basis, staff recommends that the City Manager be authorized to implement additional expenditure reductions and revenue enhancements in order to improve the financial balance.

**DOCUMENTS ATTACHED:**

Attachment 1 – Revenue and Expense Summary

Attachment 2 – General Fund Revenue

Attachment 3 – General Fund Expenditure Revisions

Attachment 4 – Other Operating Funds

Attachment 5 – FY2013-14 Mid-Year Budget Review Presentation

**RESOLUTION NO. 26-14**

**RESOLUTION TO PROTECT OUR COMMUNITY FROM THE HAZARDS OF  
INCREASING CRUDE-BY-RAIL TRANSPORT IN RICHMOND**

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**WHEREAS**, there has recently been a substantial increase in crude oil being transported by rail in North America, including highly flammable and volatile Bakken crude oil from North Dakota; and

**WHEREAS**, according to the US Pipeline and Hazardous Materials Safety Administration, in the year 2013 alone more crude oil was spilled from train derailments (1.1 million gallons) than during the entire period of 1976-2012 (792,600 gallons); and

**WHEREAS**, in the early morning of July 6, 2013, a train carrying fracked crude Bakken oil from North Dakota derailed and exploded in Lac-Mégantic, a small town in Québec, Canada, killing 47 people and destroying the downtown; and

**WHEREAS**, in early November, 2013, a tanker train with 2.9 million gallons of Bakken crude oil derailed and burned in a west Alabama swamp, with an unknown amount of oil continuing to contaminate this fragile habitat, and

**WHEREAS**, Albany County, NY has issued a moratorium on Global Partners LP's plans to increase the processing of Bakken crude oil at the Port of Albany, since heating and storage of Bakken crude arriving to the port could pose a threat to the safety of county residents due to a combination of its extreme volatility and flammability as well as the inferiority of most of the tank cars used to rail those crude volumes into the county; and

**WHEREAS**, the Environmental Quality Committee and the Natural Resources and Water Committee of the California State Senate scheduled hearings on emergency response to rail accidents due to concerns over the increased transport of crude oil into California by rail and the high number of train accidents and explosions last year; and [per notice in 3/19/2014 WCTimes]

**WHEREAS**, local media reported on March 14, 2014, that trains were observed bringing crude oil by rail into the Kinder Morgan rail terminal in Richmond and the crude oil from these trains was being unloaded onto trucks for shipment to refineries in Contra Costa County; and

**WHEREAS**, the Bay Area Air Quality Management District allegedly issued Kinder Morgan a permit to receive and unload crude oil at its Richmond rail terminal without an environmental impact report; and

**WHEREAS**, the community of Richmond has suffered the impacts of many crude oil disasters, the most recent being the August 6, 2012 explosion and fire at the Chevron refinery that sent 15,000 residents to local hospitals; and

**WHEREAS**, The US National Transportation Safety Board has recently concluded the following:

“Oil spill response planning requirements for rail transportation and oil/petroleum products are practically nonexistent compared with other modes of transportation;” and

“That because conditions have significantly changed with the recent massive growth in crude oil transportation, the regulations are no longer sufficient to mitigate the risks of petroleum product releases in accidents;” and

“Current regulations do not require railroads transporting crude oil in multiple tank cars to develop comprehensive spill response plans and have resources on standby for response to worst-case discharges;” and the NTBS therefore recommends: “where technically feasible... require rerouting [of trains] to avoid transportation of such hazardous materials through populated and other sensitive areas;” and

**WHEREAS**, disasters such as the one in Lac-Mégantic is not only a horrific tragedy, but also a corporate crimes that we want to avoid at all costs in Richmond; and

**WHEREAS**, we owe it to all the people who have suffered and died to assign broad culpability by addressing the greed, deregulation and an extreme energy rush and willingness on the part of companies to gamble with human life and the environment; and

**THEREFORE, BE IT RESOLVED** that we call on our Congressional delegation to take steps to halt the movement of crude oil in the U.S. until this mode of transport is fully regulated such that the health, welfare and safety of people and the environment are protected; and

**BE IT FURTHER RESOLVED** that we direct the City Manager to send copies of this resolution to the Director and Board members of the Bay Area Air Quality Management District; Congressmen George Miller and Mike Thompson, Senators Barbara Boxer and Diane Feinstein; State Senators Mark DeSaulnier and Loni Hancock; Assembly member Nancy Skinner; Contra Costa County Board of Supervisors; and Contra Costa County Chief Environmental Health and Hazardous Materials Officer Randy Sawyer.

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I certify that the foregoing resolution was passed and adopted by the Council of the City of Richmond at a special meeting thereof held on **March 25, 2014**, by the following vote:

AYES: Councilmembers Bates, Boozé, Butt, Myrick, Rogers, Vice Mayor Beckles, and Mayor McLaughlin.

NOES: None.

ABSENT: None.

ABSTENTION: None.

DIANE HOLMES  
CLERK OF THE CITY OF RICHMOND

(SEAL)

Approved:

GAYLE MCLAUGHLIN  
Mayor

Approved as to form:

BRUCE GOODMILLER  
City Attorney

State of California     }  
County of Contra Costa     : ss.  
City of Richmond     }

I certify that the foregoing is a true copy of **Resolution No. 26-14**, finally passed and adopted by the City Council of the City of Richmond at a special meeting held on March 25, 2014.

**City of Richmond**  
**FY2013-14 Mid-Year Budget Review**  
**General Fund Summary of Revenue and Expenditures**

	6/25/2013 Adopted FY2013-14	Difference	11/5/2013 Revised FY2013-14	Difference	3/25/2014 Proposed FY2013-14	FY2013-14 Cumulative Change
<b>Revenue:</b>						
Property Tax	34,527,660	(4,369,000)	30,158,660	(1,892,165)	<b>28,266,495</b>	<b>(6,261,165)</b>
Sales Tax	31,442,633	-	31,442,633	(1,777,417)	<b>29,665,216</b>	<b>(1,777,417)</b>
Utility Users Tax	51,088,925	-	51,088,925	(1,709,817)	<b>49,379,108</b>	<b>(1,709,817)</b>
Other Taxes	7,248,989	435,000	7,683,989	-	7,683,989	<b>435,000</b>
Licenses, Permits and Fees	5,108,340	(253,520)	4,854,820	(33,705)	<b>4,821,115</b>	<b>(287,225)</b>
Fines, Forfeitures and Penalties	325,000	-	325,000	-	325,000	-
Interest and Investment Income	335,038	-	335,038	-	335,038	-
Charges for Services	1,423,000	304,937	1,727,937	483,506	<b>2,211,443</b>	<b>788,443</b>
Other Revenues	826,911	-	826,911	52,788	<b>879,699</b>	<b>52,788</b>
Rental Income	716,070	-	716,070	(67,207)	<b>648,863</b>	<b>(67,207)</b>
Federal Grant Revenue	699,472	-	699,472	-	699,472	-
State Grant Revenue	382,000	-	382,000	(15,140)	<b>366,860</b>	<b>(15,140)</b>
Other Grant Revenue	30,244	-	30,244	560,000	590,244	<b>560,000</b>
Proceeds from Sale of Property	100,000	100,000	200,000	-	200,000	<b>100,000</b>
Loan/Bond Proceeds	109,701	-	109,701	-	109,701	-
<b>Estimated Revenue through June 30</b>	<b>\$ 134,363,983</b>	<b>\$ (3,782,583)</b>	<b>\$ 130,581,400</b>	<b>\$ (4,399,157)</b>	<b>\$ 126,182,243</b>	<b>\$ (8,181,740)</b>
<b>Expenditures:</b>						
Salaries and wages	68,086,379	399,735	68,486,114	566,453	<b>69,052,567</b>	<b>966,188</b>
Benefits	33,822,645	(167,074)	33,655,571	(1,541,585)	<b>32,113,986</b>	<b>(1,708,659)</b>
Professional services	11,284,602	(305,052)	10,979,550	(616,626)	<b>10,362,924</b>	<b>(921,678)</b>
Other Operating	8,266,060	(213,104)	8,052,956	249	8,053,205	<b>(212,855)</b>
Utilities	4,180,136	(540,706)	3,639,430	-	3,639,430	<b>(540,706)</b>
Equipment & Contractual Svcs.	1,697,869	(38,067)	1,659,802	117,252	1,777,054	<b>79,185</b>
Cost Pool	13,486,471	-	13,486,471	-	13,486,471	-
Asset & Capital Outlay	415,850	10,000	425,850	109,968	535,817	<b>119,968</b>
Debt Service Expenditures	1,193,863	-	1,193,863	-	1,193,863	-
A87 Cost Plan Reimbursement	(7,627,848)	-	(7,627,848)	-	(7,627,848)	-
<b>Estimated Expenditures through June 30</b>	<b>\$ 134,806,027</b>	<b>\$ (854,268)</b>	<b>\$ 133,951,759</b>	<b>\$ (1,364,290)</b>	<b>\$ 132,587,469</b>	<b>\$ (2,218,558)</b>
<b>Other Financing Sources (Uses)</b>						
Operating Transfers In	9,877,877	-	9,877,877	(1,664,384)	<b>8,213,493</b>	<b>(1,664,384)</b>
Operating Transfers Out	9,843,340	49,582	9,892,922	(1,037,324)	<b>8,855,598</b>	<b>(987,742)</b>
<b>Estimated Other Financing Sources (Uses) through June 30</b>	<b>\$ 34,537</b>	<b>\$ 49,582</b>	<b>\$ (15,045)</b>	<b>\$ (2,701,708)</b>	<b>\$ (642,105)</b>	<b>\$ (676,642)</b>
Amount Above (Below) [2]	\$ (407,508)		\$ (3,385,405)		\$ (7,047,331)	\$ (6,639,824)
Beginning Balance [1]: July 1	\$ 14,913,935		\$ 14,913,935		\$ 14,913,935	\$ -
<b>Estimated Ending Balance: June 30</b>	<b>\$ 14,506,427</b>		<b>\$ 11,528,530</b>		<b>\$ 7,866,604</b>	<b>\$ (6,639,824)</b>
Minimum Balance [3]	\$ 10,125,456		\$ 10,069,128		\$ 9,901,015	\$ (224,441)
Variance	\$ 4,380,972		\$ 1,459,403		\$ (2,034,411)	\$ (6,415,383)

**Footnotes:**

[1] Unreserved/undesignated fund balance. \*Revised 2/10/14

[2] Includes prior year encumbrance carry forwards.

[3] 7% minimum required.

City of Richmond  
 General Fund Revenue Summary  
 FY2013-14 Mid-Year Budget Review

ACCOUNTS FOR: (0001) GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013	11/5/2013	Through	3/25/2014	VARIANCE	NOTES
			2013-14 ADOPTED	2013-14 REVISED	12/31/2013 2013-14 Actual	2013-14 Projected		
<b>REVENUE:</b>								
(30) PROPERTY TAXES	27,732,608	32,489,548	34,527,660	30,158,660	15,649,356	28,266,495	(1,892,165)	[1]
(31) SALES & USE TAX	27,788,340	29,865,548	31,442,633	31,442,633	5,952,797	29,665,216	(1,777,417)	[2]
(32) UTILITY USERS TAX	50,984,315	48,442,541	51,088,925	51,088,925	28,382,389	49,379,108	(1,709,817)	[3]
(33) OTHER TAXES	6,550,828	6,247,351	7,248,989	7,683,989	1,830,699	7,683,989	-	
(34) LICENSES PRMITS&FEES	3,888,443	4,107,566	5,108,340	4,854,820	1,417,041	4,821,115	(33,705)	[4]
(35) FINES & FORFEITUR	338,104	328,917	325,000	325,000	73,659	325,000	-	
(36) USE OF MONEY&PROP	342,202	211,196	335,038	335,038	80,090	335,038	-	
(37) CHARGES FOR SERVI	1,369,658	1,190,629	1,423,000	1,727,937	1,403,048	2,211,443	483,506	[5]
(38) OTHER REVENUE	5,330,976	1,392,337	826,911	826,911	319,478	879,699	52,788	[6]
(39) RENTAL INCOME	779,944	681,141	716,070	716,070	303,179	648,863	(67,207)	[7]
(3A) INTERGOV STATE TA	54,148	44,814	-	-	-	-	-	
(3B) INTERGOV FED GRAN	1,635,188	822,600	699,472	699,472	254,847	699,472	-	
(3C) INTERGOV STATE GR	573,188	501,327	382,000	382,000	211,764	366,860	(15,140)	[8]
(3D) INTERGOV OTHER GR	487,427	464,500	30,244	30,244	57,387	590,244	560,000	[9]
(60) PROC FR SLE PROP	188,489	53,618	100,000	200,000	146,245	200,000	-	
(61) LOAN/BOND PROCEED	2,848,225	132,064	109,701	109,701	16,553	109,701	-	
(90) OPER XFERS IN	14,825,933	9,028,336	9,877,877	9,877,877	2,549,922	8,213,493	(1,664,384)	[10]
(93) XTRAORDINARY XFER	3,964,674	-	-	-	-	-	-	
<b>TOTAL REVENUE</b>	<b>149,682,691</b>	<b>136,004,031</b>	<b>144,241,860</b>	<b>140,459,277</b>	<b>58,648,455</b>	<b>134,395,736</b>	<b>(6,063,541)</b>	

**NOTES:**

- [1] Assessed Valuation lower than expected. Decrease stems from the Chevron Refinery Fire.
- [2] Received \$1.7M less in Vehicle License Fee Backfill Swap revenue. It was also affected by decreased Assessed Valuation.
- [3] UUT stemming from Gas and Electricity did not grow as projected and UUT Cap Amount CPI stayed flat rather than increased by the projected 4%.
- [4] Recreation revenue projections less than expected.
- [5] Additional permitting revenue stemming from Fire Department permit of Chevron of \$483,506
- [6] Recreation miscellaneous revenue increases projected; Family Justice Center miscellaneous lease revenue.
- [7] Recreation rental revenue lower than expected.
- [8] Grant revenue adjustments.
- [9] East Bay Community Foundation grant, \$20,000. Pass through revenue from the Successor Agency via the county, \$540,000.
- [10] Decrease in Operating Transfer into General Fund stemming from Pension Tax Override being less than projected due to Property Tax being less than expected.

City of Richmond  
 General Fund Expenditure Summary  
 FY2013-14 Mid-Year Budget Review

ACCOUNTS FOR: (0001) GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013 2013-14 ADOPTED	11/5/2013 2013-14 REVISED	Through 12/31/2013 2013-14 ACTUAL	3/25/2014 FY2013-14 PROPOSED	VARIANCE	NOTES
(10) OFFICE OF THE MAYOR								
(40) SALARIES AND WAGE	238,151	229,848	246,227	246,227	103,162	246,227	-	
(41) PYRLL/FRINGE BENE	128,122	137,857	151,333	151,333	64,243	151,333	-	
(42) PROF & ADMIN	56,672	45,006	34,600	34,600	12,371	34,600	-	
(43) OTHER OPERATING	6,839	5,583	14,650	7,000	2,903	7,000	-	
(44) UTILITIES	2,903	2,103	4,739	2,150	3,034	2,150	-	
(47) COST POOL	158,488	146,644	146,398	146,398	73,195	146,398	-	
(4A) A87 COST PLAN REI	(153,244)	(140,163)	(140,163)	(140,163)	(69,846)	(140,163)	-	
(91) OPER XFERS OUT	3,225	7,366	-	-	-	-	-	
<b>TOTAL OFFICE OF THE MAYOR</b>	<b>441,157</b>	<b>434,244</b>	<b>457,784</b>	<b>447,545</b>	<b>189,062</b>	<b>447,545</b>	-	
(11) CITY COUNCIL								
(40) SALARIES AND WAGE	250,596	248,067	273,649	273,649	124,753	272,899	(750)	
(41) PYRLL/FRINGE BENE	120,733	129,301	125,071	125,071	65,991	125,071	-	
(42) PROF & ADMIN	87,936	73,716	95,900	95,900	45,421	96,200	300	
(43) OTHER OPERATING	7,490	13,474	15,600	15,600	6,005	16,050	450	
(44) UTILITIES	1,546	983	1,100	1,100	669	1,100	-	
(47) COST POOL	209,152	230,603	242,379	242,379	121,192	242,379	-	
(48) ASSET/CAPITAL OUT	350	407	500	500	366	500	-	
(4A) A87 COST PLAN REI	(318,560)	(291,216)	(291,216)	(291,216)	(145,110)	(291,216)	-	
<b>TOTAL CITY COUNCIL</b>	<b>359,243</b>	<b>405,336</b>	<b>462,983</b>	<b>462,983</b>	<b>219,287</b>	<b>462,983</b>	-	
(12) POLICE COMMISSION								
(40) SALARIES AND WAGE	127,078	67,352	111,024	111,024	34,057	102,824	(8,200)	
(41) PYRLL/FRINGE BENE	44,178	43,782	45,499	45,499	22,080	45,499	-	
(42) PROF & ADMIN	4,037	1,792	35	35	4,689	8,235	8,200	
(43) OTHER OPERATING	1,259	311	1,100	850	501	850	-	
(44) UTILITIES	588	23	533	100	24	100	-	
(47) COST POOL	49,903	51,020	47,779	47,779	23,892	47,779	-	
<b>TOTAL POLICE COMMISSION</b>	<b>227,043</b>	<b>164,280</b>	<b>205,970</b>	<b>205,287</b>	<b>85,242</b>	<b>205,287</b>	-	

ACCOUNTS FOR: (0001) GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013 2013-14 ADOPTED	11/5/2013 2013-14 REVISED	Through 12/31/2013 2013-14 ACTUAL	3/25/2014 FY2013-14 PROPOSED	VARIANCE	NOTES
(13) CITY MANAGER								
(40) SALARIES AND WAGE	888,555	1,042,151	1,124,676	1,124,676	675,372	1,124,676	-	
(41) PYRLL/FRINGE BENE	363,189	474,340	562,241	562,241	297,135	562,241	-	
(42) PROF & ADMIN	1,539,319	1,821,046	1,366,226	1,366,226	410,323	1,206,148	(160,078)	[1a]
(43) OTHER OPERATING	130,056	83,535	73,929	73,929	18,953	87,929	14,000	[1b]
(44) UTILITIES	7,714	8,403	6,400	6,400	4,450	6,400	-	
(45) EQPT & CONTRACT S	137,222	17,431	-	-	(6,000)	-	-	
(47) COST POOL	213,545	205,443	212,511	212,511	106,256	212,511	-	
(4A) A87 COST PLAN REI	(428,456)	(384,479)	(400,859)	(400,859)	(199,458)	(400,859)	-	
<b>TOTAL CITY MANAGER</b>	<b>2,851,145</b>	<b>3,267,870</b>	<b>2,945,124</b>	<b>2,945,124</b>	<b>1,307,031</b>	<b>2,799,047</b>	<b>(146,078)</b>	
(14) CITY CLERK								
(40) SALARIES AND WAGE	272,611	275,492	279,261	308,097	192,546	308,097	-	
(41) PYRLL/FRINGE BENE	128,907	136,939	141,951	141,951	88,714	141,951	-	
(42) PROF & ADMIN	110,604	247,560	333,000	280,000	41,481	281,212	1,212	[2a]
(43) OTHER OPERATING	12,896	16,428	44,137	30,000	5,159	30,000	-	
(47) COST POOL	80,785	80,711	76,280	76,280	38,141	76,280	-	
(4A) A87 COST PLAN REI	(212,199)	(203,125)	(203,125)	(203,125)	(101,304)	(203,125)	-	
<b>TOTAL CITY CLERK</b>	<b>393,605</b>	<b>554,006</b>	<b>671,504</b>	<b>633,203</b>	<b>264,738</b>	<b>634,415</b>	<b>1,212</b>	
(15) CITY ATTORNEY								
(40) SALARIES AND WAGE	714,851	946,116	858,087	858,087	483,371	858,087	-	
(41) PYRLL/FRINGE BENE	252,322	340,253	349,944	349,944	194,583	349,944	-	
(42) PROF & ADMIN	728,709	430,892	644,500	569,500	140,439	611,580	42,080	[3a]
(43) OTHER OPERATING	17,598	20,300	20,250	20,250	7,382	20,250	-	
(44) UTILITIES	3,176	2,718	3,000	3,000	1,112	3,000	-	
(45) EQPT & CONTRACT S	479	3,297	24,200	4,200	344	4,200	-	
(47) COST POOL	342,133	338,408	309,511	309,511	154,755	309,511	-	
(4A) A87 COST PLAN REI	(660,963)	(696,366)	(696,366)	(696,366)	(348,186)	(696,366)	-	
<b>TOTAL CITY ATTORNEY</b>	<b>1,398,306</b>	<b>1,385,619</b>	<b>1,513,126</b>	<b>1,418,126</b>	<b>633,800</b>	<b>1,460,206</b>	<b>42,080</b>	

ACCOUNTS FOR: (0001) GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013 2013-14 ADOPTED	11/5/2013 2013-14 REVISED	Through 12/31/2013 2013-14 ACTUAL	3/25/2014 FY2013-14 PROPOSED	VARIANCE	NOTES
(16) PLANNING & BUILDING								
(40) SALARIES AND WAGE	50,318	50,858	123,010	123,010	36,800	123,010	-	
(41) PYRLL/FRINGE BENE	23,109	25,251	72,043	72,043	19,100	72,043	-	
(42) PROF & ADMIN	6,807	196	3,384	3,384	-	3,384	-	
(43) OTHER OPERATING	4,893	10,217	5,375	5,375	776	5,559	184	[4a]
(44) UTILITIES	334	307	350	350	25	350	-	
(45) EQPT & CONTRACT S	-	-	631	-	-	-	-	
(47) COST POOL	122,976	124,806	102,981	102,981	51,492	102,981	-	
(91) OPER XFERS OUT	2,377	5,428	-	-	-	-	-	
<b>TOTAL PLANNING &amp; BUILDING</b>	<b>210,814</b>	<b>217,063</b>	<b>307,774</b>	<b>307,143</b>	<b>108,194</b>	<b>307,327</b>	<b>184</b>	
(17) FINANCE								
(40) SALARIES AND WAGE	2,906,686	2,784,802	3,008,717	2,975,672	1,526,268	2,975,672	-	
(41) PYRLL/FRINGE BENE	1,243,746	1,230,918	1,376,910	1,376,910	708,669	1,376,910	-	
(42) PROF & ADMIN	400,670	381,248	784,008	764,172	344,204	734,704	(29,468)	[5a]
(43) OTHER OPERATING	85,519	86,735	102,925	89,850	35,008	87,455	(2,395)	[5b]
(44) UTILITIES	3,930	4,852	4,500	4,500	1,672	4,500	-	
(45) EQPT & CONTRACT S	1,000	83	3,700	500	113	500	-	
(47) COST POOL	570,666	551,643	572,825	572,825	286,415	572,825	-	
(4A) A87 COST PLAN REI	(2,256,837)	(2,146,475)	(2,144,426)	(2,144,426)	(1,068,828)	(2,144,426)	-	
<b>TOTAL FINANCE</b>	<b>2,955,380</b>	<b>2,893,806</b>	<b>3,709,159</b>	<b>3,640,003</b>	<b>1,833,521</b>	<b>3,608,140</b>	<b>(31,863)</b>	
(18) HUMAN RESOURCES								
(40) SALARIES AND WAGE	921,643	792,475	687,767	606,954	393,871	566,547	(40,407)	
(41) PYRLL/FRINGE BENE	319,249	319,609	301,164	260,757	163,721	301,164	40,407	
(42) PROF & ADMIN	81,094	104,777	468,600	468,600	16,251	313,040	(155,560)	[6a]
(43) OTHER OPERATING	27,940	27,855	64,125	64,125	15,773	64,125	-	
(44) UTILITIES	4,254	2,530	3,150	2,550	679	2,550	-	
(47) COST POOL	397,742	402,130	380,505	380,505	190,257	380,505	-	
(4A) A87 COST PLAN REI	(690,841)	(652,433)	(652,433)	(652,433)	(324,384)	(652,433)	-	
(91) OPER XFERS OUT	3,142	7,176	-	-	-	-	-	
<b>HUMAN RESOURCES TOTAL</b>	<b>1,064,223</b>	<b>1,004,118</b>	<b>1,252,878</b>	<b>1,131,058</b>	<b>456,167</b>	<b>975,498</b>	<b>(155,560)</b>	

ACCOUNTS FOR: (0001) GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013 2013-14 ADOPTED	11/5/2013 2013-14 REVISED	Through 12/31/2013 2013-14 ACTUAL	3/25/2014 FY2013-14 PROPOSED	VARIANCE	NOTES
(19) POLICE								
(40) SALARIES AND WAGE	32,320,320	31,132,605	31,833,754	31,903,754	16,533,797	32,100,502	196,748	[7a]
(41) PYRLLFRINGE BENE	15,781,939	13,582,190	15,724,667	15,724,667	7,523,268	15,136,335	(588,332)	[7b]
(42) PROF & ADMIN	2,562,739	2,678,051	3,838,502	3,651,002	1,547,877	3,441,016	(209,986)	[7c]
(43) OTHER OPERATING	2,017,052	2,572,010	2,588,764	2,588,764	1,100,088	2,545,735	(43,029)	[7d]
(44) UTILITIES	125,228	132,282	210,792	150,000	44,028	150,000	-	
(45) EQPT & CONTRACT S	748,286	344,661	228,464	228,464	154,064	233,613	5,149	
(47) COST POOL	6,020,214	4,394,452	5,367,542	5,367,542	1,974,132	5,367,542	-	
(48) ASSET/CAPITAL OUT	2,745,415	313,735	174,242	174,242	100,548	286,551	112,309	
(49) DEBT SVC EXPENDIT	243,059	484,118	720,279	720,279	360,139	720,279	-	
(91) OPER XFERS OUT	545,263	92,279	-	-	-	-	-	
<b>POLICE TOTAL</b>	<b>63,109,514</b>	<b>55,726,382</b>	<b>60,687,006</b>	<b>60,508,714</b>	<b>29,337,941</b>	<b>59,981,572</b>	<b>(527,141)</b>	
(20) FIRE								
(40) SALARIES AND WAGE	13,713,349	13,050,265	12,757,807	12,508,974	7,976,179	13,708,974	1,200,000	[8a]
(41) PYRLLFRINGE BENE	5,561,855	5,344,268	7,112,130	6,985,463	3,530,470	6,985,463	-	
(42) PROF & ADMIN	75,937	134,520	243,029	244,117	72,978	705,222	461,105	[8b]
(43) OTHER OPERATING	497,282	596,709	392,151	369,160	131,129	331,660	(37,500)	[8c]
(44) UTILITIES	41,071	43,298	45,040	45,040	15,521	45,040	-	
(45) EQPT & CONTRACT S	248,961	68,874	112,436	98,200	54,051	98,200	-	
(47) COST POOL	2,593,071	1,947,848	2,097,658	2,097,658	829,860	2,097,658	-	
(48) ASSET/CAPITAL OUT	31,407	39,687	35,428	35,428	16,569	35,428	-	
(49) DEBT SVC EXPENDIT	211,553	347,650	346,068	346,068	189,728	346,068	-	
(50) GRANT EXPENDITURE	266	-	-	-	-	-	-	
(91) OPER XFERS OUT	179,196	409,242	369,350	369,350	-	369,350	-	
<b>FIRE TOTAL</b>	<b>23,153,949</b>	<b>21,982,362</b>	<b>23,511,097</b>	<b>23,099,458</b>	<b>12,816,484</b>	<b>24,723,063</b>	<b>1,623,605</b>	
(21) OFFICE OF NEIGHBORHOOD SAFETY								
(40) SALARIES AND WAGE	734,223	767,238	818,411	818,411	358,954	693,646	(124,765)	[9a]
(41) PYRLLFRINGE BENE	328,609	357,315	412,069	412,069	180,376	349,830	(62,239)	[9a]
(42) PROF & ADMIN	790,035	579,512	857,972	857,972	236,897	684,285	(173,687)	[9b]
(43) OTHER OPERATING	52,709	35,792	34,090	34,090	8,351	34,090	-	
(44) UTILITIES	23,374	16,969	13,000	13,000	7,988	13,000	-	
(45) EQPT & CONTRACT S	2,696	10,000	10,100	10,100	-	10,100	-	
(47) COST POOL	213,352	172,207	181,667	181,667	90,833	181,667	-	
(48) ASSET/CAPITAL OUT	1,965	4,657	9,600	9,600	4,900	9,600	-	
(50) GRANT EXPENDITURE	174,960	23,993	-	-	2,688	20,000	20,000	[9c]
(91) OPER XFERS OUT	3,123	7,132	-	-	-	-	-	
<b>OFFICE OF NEIGHBORHOOD SAFETY TOTAL</b>	<b>2,325,046</b>	<b>1,974,815</b>	<b>2,336,909</b>	<b>2,336,909</b>	<b>890,986</b>	<b>1,996,218</b>	<b>(340,691)</b>	

ACCOUNTS FOR: (0001) GENERAL FUND	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013 2013-14 ADOPTED	11/5/2013 2013-14 REVISED	Through 12/31/2013 2013-14 ACTUAL	3/25/2014 FY2013-14 PROPOSED	VARIANCE	NOTES
(23) PUBLIC WORKS								
(40) SALARIES AND WAGE	6,915,435	6,962,934	7,506,193	7,434,292	3,544,285	7,250,509	(183,783)	[10a]
(41) PYRLL/FRINGE BENE	3,711,278	4,076,289	4,468,609	4,468,609	2,103,161	4,340,767	(127,842)	[10a]
(42) PROF & ADMIN	170,020	467,605	678,678	678,678	160,780	563,657	(115,021)	[10b]
(43) OTHER OPERATING	2,696,367	2,979,157	3,271,124	3,126,124	1,214,541	3,096,403	(29,721)	[10c]
(44) UTILITIES	2,224,869	2,927,996	3,476,292	3,000,000	1,426,888	2,925,000	(75,000)	[10d]
(45) EQPT & CONTRACT S	649,190	618,742	574,338	574,338	216,382	663,441	89,103	[10e]
(47) COST POOL	2,184,156	1,385,451	2,366,312	2,366,312	1,183,159	2,366,312	-	
(48) ASSET/CAPITAL OUT	9,873	11,766	36,050	36,050	-	36,050	-	
(49) DEBT SVC EXPENDIT	87,097	88,825	85,182	85,182	62,788	85,182	-	
(4A) A87 COST PLAN REI	(882,800)	(932,026)	(859,505)	(859,505)	(467,862)	(859,505)	-	
(91) OPER XFERS OUT	149,167	360,814	244,731	244,731	-	244,731	-	
<b>PUBLIC WORKS TOTAL</b>	<b>17,914,652</b>	<b>18,947,552</b>	<b>21,848,004</b>	<b>21,154,811</b>	<b>9,444,123</b>	<b>20,712,547</b>	<b>(442,264)</b>	
(24) LIBRARY & CULTURAL								
(40) SALARIES AND WAGE	2,718,840	2,561,638	2,883,593	2,619,084	1,210,326	2,294,187	(324,897)	[11a]
(41) PYRLL/FRINGE BENE	1,183,174	1,204,661	1,402,708	1,402,708	601,410	1,237,377	(165,331)	[11a]
(42) PROF & ADMIN	399,594	355,607	772,164	757,463	81,045	700,082	(57,381)	[11b]
(43) OTHER OPERATING	98,259	469,269	503,660	503,660	152,142	503,660	-	
(44) UTILITIES	10,641	7,770	11,000	11,000	3,477	11,000	-	
(47) COST POOL	443,325	386,423	488,509	488,509	244,255	488,509	-	
(48) ASSET/CAPITAL OUT	17,641	12,179	7,150	7,150	264	7,150	-	
<b>(24) LIBRARY &amp; CULTURAL</b>	<b>4,871,474</b>	<b>4,997,547</b>	<b>6,068,783</b>	<b>5,789,573</b>	<b>2,292,918</b>	<b>5,241,964</b>	<b>(547,609)</b>	
(25) RECREATION SERVICE								
(40) SALARIES AND WAGE	2,857,249	2,838,387	3,627,244	3,627,244	1,464,881	3,541,990	(85,254)	[12a]
(41) PYRLL/FRINGE BENE	1,034,856	1,162,639	1,014,689	1,014,689	607,711	972,062	(42,627)	[12a]
(42) PROF & ADMIN	256,508	227,396	347,500	296,889	137,058	305,781	8,892	[12b]
(43) OTHER OPERATING	96,305	79,542	99,511	99,511	38,097	95,270	(4,241)	[12c]
(44) UTILITIES	16,866	18,244	18,300	18,300	8,182	18,300	-	
(45) EQPT & CONTRACT S	1,184	-	-	-	-	-	-	
(47) COST POOL	336,777	217,133	437,895	437,895	218,946	437,895	-	
(48) ASSET/CAPITAL OUT	67,155	64,250	62,380	72,380	16,842	70,039	(2,341)	[12d]
<b>RECREATION SERVICE TOTAL</b>	<b>4,666,900</b>	<b>4,607,592</b>	<b>5,607,519</b>	<b>5,566,908</b>	<b>2,491,716</b>	<b>5,441,337</b>	<b>(125,571)</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 FY2013-14	VARIANCE	NOTES
(0001) GENERAL FUND	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		
(26) INFORMATION TECHNOLOGY								
(40) SALARIES AND WAGE	1,167,916	1,055,348	1,189,099	1,189,099	591,733	1,189,099	-	
(41) PYRLL/FRINGE BENE	486,103	478,458	561,617	561,617	281,209	561,617	-	
(42) PROF & ADMIN	526,256	649,799	678,004	657,800	252,122	638,066	(19,734)	[13a]
(43) OTHER OPERATING	148,288	132,451	130,718	120,718	59,199	120,718	-	
(44) UTILITIES	535,690	379,207	381,941	381,941	181,972	381,941	-	
(45) EQPT & CONTRACT S	617,813	586,339	744,000	744,000	301,750	707,000	(37,000)	[13b]
(47) COST POOL	500,806	503,005	455,719	455,719	227,855	455,719	-	
(48) ASSET/CAPITAL OUT	94,282	78,185	90,500	90,500	25,933	90,500	-	
(4A) A87 COST PLAN REI	(1,282,767)	(1,282,766)	(1,282,766)	(1,282,766)	(641,382)	(1,282,766)	-	
(91) OPER XFERS OUT	1,000,000	-	-	-	-	-	-	
<b>INFORMATION TECHNOLOGY TOTAL</b>	<b>3,794,386</b>	<b>2,580,027</b>	<b>2,948,832</b>	<b>2,918,628</b>	<b>1,280,392</b>	<b>2,861,894</b>	<b>(56,734)</b>	
(91) NON-DEPARTMENTAL								
(40) SALARIES AND WAGE	-	-	757,860	1,757,860	-	1,757,860	-	
(41) PYRLL/FRINGE BENE	2,794,455	2,992,124	-	-	1,543,163	(657,860)	(657,860)	[14a]
(42) PROF & ADMIN	2,744,004	400,628	138,500	253,212	129,369	253,212	-	
(43) OTHER OPERATING	1,718,753	2,161,026	888,950	888,950	91,894	888,950	-	
(47) COST POOL	327,224	-	-	-	-	-	-	
(49) DEBT SVC EXPENDIT	800,307	769,934	42,334	42,334	80,154	42,334	-	
(4A) A87 COST PLAN REI	(1,507,645)	(956,988)	(956,989)	(956,989)	(478,518)	(956,989)	-	
(91) OPER XFERS OUT	12,852,456	9,266,634	9,229,259	9,278,841	-	8,241,517	(1,037,324)	[14b]
<b>NON-DEPARTMENTAL TOTAL</b>	<b>19,729,554</b>	<b>14,633,358</b>	<b>10,099,914</b>	<b>11,264,208</b>	<b>1,366,061</b>	<b>9,569,024</b>	<b>(1,695,184)</b>	
(92) NON-DEPARTMENTAL - HRHRC								
(40) SALARIES AND WAGE	-	2,067	-	-	3,969	-	-	
(41) PYRLL/FRINGE BENE	-	322	-	-	831	-	-	
(42) PROF & ADMIN	-	1,490	-	-	-	-	-	
(43) OTHER OPERATING	-	7,044	15,000	15,000	3,350	15,000	-	
<b>NON-DEPARTMENTAL - HRHRC</b>	<b>-</b>	<b>10,923</b>	<b>15,000</b>	<b>15,000</b>	<b>8,150</b>	<b>15,000</b>	<b>-</b>	
<b>GRAND TOTAL</b>	<b>149,466,391</b>	<b>135,786,901</b>	<b>144,649,367</b>	<b>143,844,682</b>	<b>65,025,812</b>	<b>141,443,067</b>	<b>(2,401,615)</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 FY2013-14	VARIANCE	NOTES
(0001) GENERAL FUND	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		

**NOTES:**

- [1a] Grants and professional service adjustments.
- [1b] Travel & training transfer from Human Resources.
- [2a] Travel & training transfer from Human Resources.
- [3a] Travel & training transfer from Human Resources.
- [4a] Travel & training transfer from Human Resources.
- [5a] Travel & training transfer from Human Resources. Savings realized on contracts; defer business license and property tax audits.
- [5b] Travel & training transfer from Human Resources.
- [6a] Travel & training transfers to other departments. Projected citywide travel and training savings (\$75,000).
- [7a] Adjusted salary savings from (4) vacant Officers; (1) Office Assistant; and (1) Records Specialist. Budget overstated in COPS Grant org. Added additional sworn overtime budget.
- [7b] Budget overstated in COPS Grant org.
- [7c] Various savings in professional services.
- [7d] Various savings in other operating.
- [8a] Allocate funding from Chevron interagency agreement for Fire Inspector and Office Aide. Added additional sworn overtime budget.
- [8b] Various savings in professional services.
- [8c] Various savings in other operating.
- [9a] Salary savings from (2) vacant Neighborhood Change Agenctcs; (1) Office Assistant I.
- [9b] Adjustments to correct budget.
- [9c] Appropriate funding from East Bay Community Foundation grant.
- [10a] Salary savings from (1) vacant Utility Worker I, (1) Groundskeeper/Gardner, (1) Equipment Operator, (1) Maintenance Worker II.
- [10b] Various savings in professional services.
- [10c] Various savings in other operating.
- [10d] Various savings in utilities.
- [10e] Various savings in equipment & contract services.
- [11a] Salary savings from (1) vacant Librarian, (1) Library Assistant II, (3) Library Associate, (1) Administrative Librarian, (1) Head of Reference.
- [11b] Projected savings in books and subscriptions.
- [12a] Salary savings from (2) vacant Recreation Program Specialist
- [12b] Travel & training transfer from Human Resources.
- [12c] Adjustments to correct budget.
- [12d] Adjustments to correct budget.
- [13a] Various savings in professional services.
- [13b] Various savings in equipment & contract services.
- [14a] Reduced appropriation for Part-time Healthcare Act.
- [14b] Reduced General Fund subsidy to other operating funds as a result of projected savings.

City of Richmond  
Other Operating Funds Revenue and Expenditure Summary  
FY2013-14 Mid-Year Budget Review

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013	11/5/2013	Through 12/31/2013	3/25/2014		
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	2013-14	2013-14	2013-14	2013-14	DIFF	NOTES
			ADOPTED	REVISED	ACTUAL	PROPOSED		
<b>1003 PARATRANSIT OPERATIONS</b>								
36 USE OF MONEY&PROPRTY	(5,621)	-	-	-	18	-	-	
38 OTHER REVENUE	44,680	45,013	43,000	43,000	26,647	43,000	-	
3C INTERGOV STATE GRANT	256,316	-	-	-	-	-	-	
3D INTERGOV OTHER GRANT	583,390	640,961	685,182	685,182	109,600	685,182	-	
90 OPER XFERS IN	707,479	435,189	454,266	451,666	-	451,666	-	
Total Revenue	1,586,244	1,121,164	1,182,448	1,179,848	136,265	1,179,848	-	
40 SALARIES AND WAGES	353,528	354,047	399,108	399,108	188,016	399,108	-	
41 PYRLL/FRINGE BENEFIT	202,734	224,350	242,814	242,814	120,459	242,814	-	
42 PROF & ADMIN	66,580	49,544	47,710	47,710	29,152	47,710	-	
43 OTHER OPERATING	12,070	16,006	15,900	15,900	4,015	15,900	-	
44 UTILITIES	7,499	5,233	5,000	5,000	1,560	5,000	-	
47 COST POOL	598,586	470,261	466,636	466,636	233,314	466,636	-	
48 ASSET/CAPITAL OUTLAY	289,603	1,743	5,280	2,680	1,611	2,680	-	
Total Expenditure	1,530,599	1,121,184	1,182,448	1,179,848	578,128	1,179,848	-	
<b>NET PARATRANSIT OPERATIONS</b>	<b>55,645</b>	<b>(20)</b>	<b>-</b>	<b>-</b>	<b>(441,863)</b>	<b>-</b>	<b>-</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 2013-14	DIFF	NOTES
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		
<b>1050 CR-PLANNING &amp; BUILDING</b>								
34 LICENSES/PRMITS&FEES	4,995,347	8,062,082	3,416,165	3,520,665	1,166,261	3,520,665	-	
36 USE OF MONEY&PROPRTY	(42,467)	-	-	-	-	-	-	
37 CHARGES FOR SERVICES	458,612	626,233	790,500	4,865,500	2,147,198	4,865,500	-	
38 OTHER REVENUE	529,653	547,176	1,000	1,000	1,121	1,000	-	
3B INTERGOV FED GRANT	-	-	-	-	-	-	-	
3C INTERGOV STATE GRANT	-	519,714	1,350,552	1,760,901	-	1,298,217	(462,684)	[1a]
3D INTERGOV OTHER GRANT	100,985	-	-	-	-	-	-	
90 OPER XFERS IN	2,152,696	582,322	104,000	104,000	-	104,000	-	
Total Revenue	8,194,826	10,337,527	5,662,217	10,252,066	3,314,580	9,789,382	(462,684)	
40 SALARIES AND WAGES	1,898,758	1,767,961	1,731,452	1,731,452	901,734	1,731,452	-	
41 PYRLL/FRINGE BENEFIT	833,386	808,140	835,516	835,516	425,532	835,516	-	
42 PROF & ADMIN	3,459,214	6,074,005	1,311,157	5,721,506	2,264,988	5,729,123	7,617	[1b]
43 OTHER OPERATING	66,344	44,838	63,378	63,378	30,930	62,065	(1,313)	[1c]
44 UTILITIES	7,723	7,066	8,000	8,000	2,511	8,000	-	
45 EQPT & CONTRACT SVCS	3,411	-	-	-	-	-	-	
47 COST POOL	1,744,332	1,628,341	1,689,181	1,689,181	844,594	1,689,181	-	
91 OPER XFERS OUT	7,176	7,176	-	-	-	-	-	
Total Expenditure	8,020,344	10,337,527	5,638,684	10,049,033	4,470,289	10,055,337	6,304	
<b>NET CR-PLANNING &amp; BUILDING</b>	<b>174,481</b>	<b>-</b>	<b>23,533</b>	<b>203,033</b>	<b>(1,155,709)</b>	<b>(265,955)</b>	<b>(468,988)</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 2013-14	DIFF	NOTES
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		
<b>1051 CR-ENGINEERING</b>								
34 LICENSES/PRMITS&FEES	457,941	463,394	578,250	578,250	364,663	578,250	-	
36 USE OF MONEY&PROPRTY	8,905	12,628	-	-	3,414	-	-	
37 CHARGES FOR SERVICES	1,368,906	1,203,756	1,800,000	1,800,000	22,856	1,800,000	-	
38 OTHER REVENUE	27,360	40,517	45,000	45,000	653	45,000	-	
3D INTERGOV OTHER GRANT	746,125	-	-	-	-	-	-	
90 OPER XFERS IN	1,098,284	1,346,405	823,980	823,980	-	783,499	(40,481)	[2a]
Total Revenue	3,707,521	3,066,701	3,247,230	3,247,230	391,586	3,247,230	(40,481)	
40 SALARIES AND WAGES	1,039,755	1,070,862	929,618	929,618	514,324	902,631	(26,987)	[2b]
41 PYRLL/FRINGE BENEFIT	413,381	464,922	454,620	454,620	225,013	441,126	(13,494)	[2b]
42 PROF & ADMIN	136,948	65,913	44,000	44,000	7,419	44,000	-	
43 OTHER OPERATING	145,909	19,460	20,200	20,200	4,579	20,200	-	
44 UTILITIES	6,336	6,559	6,600	6,600	2,703	6,600	-	
45 EQPT & CONTRACT SVCS	5,000	6,653	4,100	4,100	233	4,100	-	
47 COST POOL	1,457,006	1,356,585	1,786,092	1,786,092	893,048	1,786,092	-	
48 ASSET/CAPITAL OUTLAY	305,430	68,614	2,000	2,000	43,961	717,188	715,188	[2c]
91 OPER XFERS OUT	7,131	7,131	-	-	-	-	-	
Total Expenditure	3,516,895	3,066,701	3,247,230	3,247,230	1,691,281	3,921,937	674,707	
<b>NET CR-ENGINEERING</b>	<b>190,626</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,299,695)</b>	<b>(674,707)</b>	<b>(715,188)</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 2013-14	DIFF	NOTES
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		
<b>1053 CR-CODE ENFORCEMENT</b>								
34 LICENSES/PRMITS&FEES	719,574	1,066,224	1,120,000	1,120,000	346,726	1,120,000	-	
35 FINES & FORFEITURES	176,871	266,306	400,000	400,000	105,686	400,000	-	
36 USE OF MONEY&PROPRTY	(20,240)	53	(10,000)	(10,000)	3	(10,000)	-	
90 OPER XFERS IN	2,487,257	2,994,748	3,140,200	3,060,200	-	2,845,229	(214,971)	[3a]
Total Revenue	3,363,462	4,327,330	4,650,200	4,570,200	452,415	4,570,200	(214,971)	
40 SALARIES AND WAGES	1,943,484	2,015,555	2,194,902	2,114,902	954,836	2,016,921	(97,981)	[3b]
41 PYRLLFRINGE BENEFIT	982,390	1,122,239	1,243,059	1,243,059	565,850	1,194,069	(48,990)	[3b]
42 PROF & ADMIN	36,598	45,380	52,300	52,300	5,494	39,300	(13,000)	[3c]
43 OTHER OPERATING	(48,467)	94,184	101,700	101,700	26,693	46,700	(55,000)	[3d]
44 UTILITIES	51,849	36,743	45,000	45,000	19,716	45,000	-	
45 EQPT & CONTRACT SVCS	22,850	17,254	24,800	24,800	7,809	24,800	-	
47 COST POOL	969,152	905,943	978,739	978,739	489,372	978,739	-	
48 ASSET/CAPITAL OUTLAY	22,083	41,560	9,700	9,700	3,465	9,700	-	
50 GRANT EXPENDITURES	37,482	-	-	-	-	-	-	
91 OPER XFERS OUT	48,473	48,472	-	-	-	-	-	
Total Expenditure	4,065,894	4,327,330	4,650,200	4,570,200	2,073,234	4,355,229	(214,971)	
<b>NET CR-CODE ENFORCEMENT</b>	<b>(702,431)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(1,620,819)</b>	<b>214,971</b>	<b>-</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 2013-14	DIFF	NOTES
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		
<b>1205 EMPLOYMENT &amp; TRAINING</b>								
34 LICENSES/PRMITS&FEES	79,795	424,140	50,000	50,000	53,620	50,000	-	
37 CHARGES FOR SERVICES	281,911	121,696	411,000	411,000	96,361	411,000	-	
38 OTHER REVENUE	286,512	188,217	-	-	160,866	-	-	
3B INTERGOV FED GRANT	3,851,331	3,357,684	2,622,508	2,622,508	503,860	2,622,508	-	
3C INTERGOV STATE GRANT	301,871	-	183,000	183,000	-	953,000	770,000	[4a]
3D INTERGOV OTHER GRANT	343,906	245,806	395,316	395,316	91,975	795,685	400,369	[4b]
90 OPER XFERS IN	759,344	427,460	879,418	879,418	-	275,756	(603,662)	[4c]
Total Revenue	5,904,670	4,765,003	4,541,242	4,541,242	906,682	4,541,242	566,707	
40 SALARIES AND WAGES	1,781,580	1,585,349	1,748,366	1,748,366	772,556	1,341,838	(406,528)	[4d]
41 PYROLLFRINGE BENEFIT	801,187	777,448	1,061,331	1,061,331	405,593	864,197	(197,134)	[4d]
42 PROF & ADMIN	87,021	53,098			7,909		-	
43 OTHER OPERATING	169,413	101,194	950,000	950,000	24,534	950,000	-	
44 UTILITIES	5,615	3,194	6,000	6,000	1,166	6,000	-	
45 EQPT & CONTRACT SVCS	458,525	404,221	196,127	196,127	19,724	196,127	-	
47 COST POOL	-	81,455	579,418	579,418	289,716	579,418	-	
48 ASSET/CAPITAL OUTLAY	-	24,200			-		-	
50 GRANT EXPENDITURES	1,197,495	1,164,015			439,167	1,170,369	1,170,369	[4e]
52 EMPLMT & TRNG ALLOC	607,778	458,877			18,010		-	
91 OPER XFERS OUT	-	-			-		-	
Total Expenditure	5,108,613	4,653,051	4,541,242	4,541,242	1,978,374	4,541,242	566,707	
<b>NET EMPLOYMENT &amp; TRAINING</b>	<b>796,057</b>	<b>111,952</b>	<b>-</b>	<b>-</b>	<b>(1,071,693)</b>	<b>-</b>	<b>-</b>	

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 2013-14	DIFF	NOTES
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED		
<b>4006 STORMWATER</b>								
34 LICENSES/PRMITS&FEES	155	5,268	11,000	11,000	633	11,000	-	
35 FINES & FORFEITURES	-	15,080	20,000	20,000	3,757	20,000	-	
36 USE OF MONEY&PROPRTY	(16,882)	-	-	-	-	-	-	
37 CHARGES FOR SERVICES	1,796,073	1,817,441	1,854,701	1,854,701	1,008,062	1,854,701	-	
39 RENTAL INCOME	4,308	4,212	4,380	4,380	1,755	4,380	-	
3C INTERGOV STATE GRANT	-	72,353	765,000	765,000	-	765,000	-	
3D INTERGOV OTHER GRANT	-	-	34,615	34,615	-	34,615	-	
90 OPER XFERS IN	-	-	389,211	372,211	-	-	(372,211)	[5a]
Total Revenue	1,783,654	1,914,353	3,078,907	3,061,907	1,014,207	3,061,907	(372,211)	
40 SALARIES AND WAGES	181,879	196,990	206,925	206,925	104,708	206,925	-	
41 PYRLL/FRINGE BENEFIT	80,753	91,928	101,685	101,685	49,882	101,685	-	
42 PROF & ADMIN	1,309,826	1,343,677	2,539,781	2,522,781	418,064	2,655,311	132,530	[5b]
43 OTHER OPERATING	29,870	26,948	28,750	28,750	32,153	37,750	9,000	[5b]
44 UTILITIES	13,887	6,931	11,000	11,000	6,509	11,000	-	
45 EQPT & CONTRACT SVCS	-	-	34,615	34,615	-	34,615	-	
47 COST POOL	90,564	122,217	156,151	156,151	78,078	156,151	-	
49 DEBT SVC EXPENDITURE	122,145	73,491	-	-	-	-	-	
Total Expenditure	1,828,924	1,862,183	3,078,907	3,061,907	689,394	3,203,437	141,530	
<b>NET STORMWATER</b>	<b>(45,270)</b>	<b>52,171</b>	<b>-</b>	<b>-</b>	<b>324,813</b>	<b>(141,530)</b>	<b>(513,741)</b>	
<b>Operating Subsidy Total</b>	<b>7,205,060</b>	<b>5,786,124</b>	<b>5,791,075</b>	<b>5,691,475</b>	<b>-</b>	<b>4,460,150</b>	<b>(1,231,325)</b>	

ACCOUNTS FOR: OTHER OPERATING FUNDS	2011-12 ACTUAL	2012-13 ACTUAL	6/25/2013 2013-14 ADOPTED	11/5/2013 2013-14 REVISED	Through 12/31/2013 2013-14 ACTUAL	3/25/2014 2013-14 PROPOSED	DIFF	NOTES
<b>1200 Housing Administration</b>								
Total Revenue	-	448,365	573,497	722,679	-	722,679	-	
Total Expenditure	-	448,365	402,400	402,400	208,252	402,426	26	[6a]
<b>1201 CDBG</b>								
Total Revenue	1,345,443	261,977	1,704,766	1,740,766	233,017	1,740,766	-	
Total Expenditure	1,312,906	599,125	1,704,766	1,740,766	435,492	1,748,363	7,597	[7a]
<b>2001 Capital Outlay Fund</b>								
Total Revenue	2,733,074	3,493,069	8,202,207	8,354,959	5,110,501	13,441,395	5,086,436	[8a]
Total Expenditure	5,807,361	6,186,649	12,605,248	12,734,990	1,441,086	18,753,583	6,018,593	[8b]
<b>2004 Civic Center Fund</b>								
Total Expenditure	1,110,214	1,019,955	-	82,000	82,000	82,000	-	
<b>4003 Wastewater</b>								
Total Expenditure	13,793,511	16,097,073	26,785,830	27,485,830	7,894,782	27,653,016	167,186	[9a]
<b>5005 CAD System Maintenance</b>								
Total Expenditure	5,538,871	4,449,291	5,130,756	5,450,756	2,303,385	5,291,534	(159,222)	[10a]
<b>5006 RMS Records Service</b>								
Total Expenditure	599,594	339,766	462,495	472,495	161,342	472,495	-	
<b>6101 SA Property Tax Trust Fund</b>								
Total Revenue	-	-	16,687,000	16,687,000	-	16,708,000	21,000	[11a]
Total Expenditure	-	-	16,687,000	16,687,000	6,499,547	16,708,000	21,000	[11b]
<b>6102 SA Administration</b>								
Total Revenue	-	-	1,322,392	1,322,392	-	1,537,392	215,000	[12a]
Total Expenditure	-	-	1,315,154	1,315,154	874,952	1,736,177	421,023	[12b]

ACCOUNTS FOR:	2011-12	2012-13	6/25/2013 2013-14	11/5/2013 2013-14	Through 12/31/2013 2013-14	3/25/2014 2013-14		
OTHER OPERATING FUNDS	ACTUAL	ACTUAL	ADOPTED	REVISED	ACTUAL	PROPOSED	DIFF	NOTES

**NOTES:**

- [1a] Budget adjustments to align with expenditures.
- [1b] Prior year encumbrance carry forward.
- [1c] Miscellaneous transfers and adjustments.
- [2a] General Fund subsidy reduced as a result of salary savings from vacated Engineer II position.
- [2b] Salary savings from vacated Engineer II position.
- [2c] Prior year purchase order encumbrance carry forward.
- [3a] General Fund subsidy reduced as a result of salary savings from (2) vacant Code Enforcement Officer I positions.
- [3b] Salary savings from (2) vacant Code Enforcement Officer I positions.
- [3c] Various savings in professional services.
- [3d] Various savings in other operating.
- [4a] Allocate WIA Project Hire grant.
- [4b] Allocate the following grants: SD Bechtel, Chevron restitution, Chevron Stage Project, Chevron Economic Self-Sufficiency Project, and YH Soda Foundation.
- [4c] General Fund subsidy reduced as a result of salary savings from vacant positions.
- [4d] Salary savings from (1) Accounting Assistant, (1) Employment Program Specialist I, (1) Employment Program Specialist II, (1) Administrative Service Analyst, (1) Budget Analyst, (1) Senior Employment Program Specialist, (1) Administrative Trainee.
- [4e] Appropriate expenditures for additional grant revenue received.
- [5a] General Fund subsidy reduced as a result of projected operating sufficiency.
- [5b] Prior year purchase order encumbrance carry forward.
- [6a] Prior year purchase order encumbrance carry forward.
- [7a] Prior year purchase order encumbrance carry forward.
- [8a] Council approved revenue adjustments: Bank of America lease agreement, PG&E rebates, and Shuttle Service III.
- [8b] Council approved expenditure adjustments: Street Light project, Shuttle service, prior year purchase order encumbrance carry forward. New request: appropriate RZEDB funded Fire Station 68 payment.
- [9a] Prior year purchase order encumbrance carry forward.
- [10a] Salary savings from (4) vacant Communication Dispatcher I positions.
- [11a] Tax increment revenue.
- [11b] Transfer out to administration fund.
- [12a] Transfer in from RPTTF fund \$21,000. Additional General Fund subsidy \$194,000.
- [12b] Prior year purchase order carry forward. Reduced staff salary contra charged to projects. Additional retiree medical.