

City of Laguna Beach

California



Adopted Budget

FY 2013-14 & FY 2014-15

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City of Laguna Beach

ELECTED OFFICIALS

MAYOR	KELLY BOYD
MAYOR PRO TEM	ELIZABETH PEARSON
COUNCILMEMBER	TONI ISEMAN
COUNCILMEMBER	STEVE DICTEROW
COUNCILMEMBER	ROBERT WHALEN
CITY CLERK	LISETTE CHEL-WALKER
CITY TREASURER	LAURA PARISI

Administration

City Manager	John Pietig
Assistant City Manager	Christa Johnson
Director of Finance and Information Technology	Gavin Curran
Director of Public Works/City Engineer	Steve May
Director of Community Development	John Montgomery
Deputy City Manager/Director of Community Services	Benjamin Siegel
Director of Water Quality	David Shissler
Chief of Police	Paul Workman
Fire Chief	Jeff LaTendresse
Marine Safety Chief	Kevin Snow

Budget Preparation Team:

<i>Finance Officer</i>	<i>Nancy Pauley</i>
<i>Accountant</i>	<i>Magdalena Lotolc</i>



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EXHIBIT A
MODIFICATIONS TO THE 2013-14 AND 2014-15
PROPOSED BUDGET
AS ADOPTED BY THE CITY COUNCIL ON JUNE 18, 2013

1. Appropriate \$400,000 to refurbish the 800 MHz Countywide Communications System from one-time available funds within the General Fund in FY 2013-14.
2. Appropriate \$60,000 for a grant seeking specialist from one-time funds available within the General Fund in FY 2013-14 and FY 2014-15 to continue pursuing relevant grant funding for projects within Laguna Beach.
3. Appropriate \$3,000 from one-time funds available within the General Fund in FY 2013-14 for strategic planning. These funds will be used for more in-depth City Council strategic planning session.
4. Appropriate \$25,000 from one-time funds available within the General Fund in FY 2013-14 and FY 2014-15 to supplement funding related to identifying options to improve traffic circulation, add pedestrian and bike improvements, and improve the aesthetic nature of Laguna Canyon Road.
5. Appropriate \$150,000 from on-going funds available within the General Fund in FY 2013-14 and FY 2014-15 to support the implementation of a View Preservation Program.
6. Appropriate \$10,000 from on-going funds available within the General Fund in both FY 2013-14 and FY 2014-15 for cleaning sidewalks in the downtown area. The funding will be used for additional cleaning which will be prioritized to target the worst and most frequently used areas.
7. Appropriate \$40,000 from ongoing funds available with the General Fund in FY 2013-14 and FY 2014-15 for a Downtown Policing Program. The funding will support the year-round deployment of an officer two to three afternoons a week to interact with the businesses and patrol the downtown.
8. Appropriate \$25,000 in both FY 2013-14 and FY 2014-15 from ongoing funds available within the General Fund to continue to provide traffic control on Saturdays and Sundays during peak traffic periods in the 40 non-summer weekends.
9. Reclassify one full-time Public Safety Dispatcher position to Public Safety Dispatcher/Emergency Management Coordinator and adjust the salary range by 10% and appropriated \$7,200 from ongoing funds available in the General Fund in both FY 2013-14 and FY 2014-15.
10. Reclassify an Assistant Planner to Associate Planner and appropriate from ongoing funds available in the General Fund \$4,100 in FY 13-14 and \$4,300 in FY 14-15.

11. Increase the estimated revenue in the General Fund by \$3,839 for the rent received from the Festival of Arts and appropriate \$3,839 in FY 2013-14 for the community assistance grants bringing the total from \$240,000 to \$243,839.
12. Appropriate \$2,000 in FY 2013-14 and FY 2014-15 from on-going funds available in the General Fund for the stipend paid to the two additional members of the Arts Commission (Approved at the Council Meeting May 21, 2013).
13. Decrease the Community Development Block (CDBG) grant award by \$1,500 in the General Fund from \$50,000 to \$48,500 in both FY 2013-14 and FY 2014-15. This grant is used as supplement funding for the Alternative Sleeping Location.
14. Reduce the appropriation for the Cross Cultural Funding by \$5,000, from \$20,000 to \$15,000 in both FY 2013-14 and FY 2014-15.
15. In the Capital Improvement Fund appropriate \$100,000 for the Stair Steps Trail parking lot project with a matching grant of \$79,000 from the Coastal Conservancy and the balance of \$21,000 from available fund balance.
16. In the Capital Improvement Fund increase the estimated grant revenue by \$125,000 for the second Coastal Conservancy grant that will be used to supplant design costs for the Top of the World Pedestrian Trail project.

Changes to Proposed Budget approved by City Council on June 11, 2013

17. Appropriate \$7,800,000 million from the the Parking Fund and \$5,000,000 from the Capital Improvement Fund for the Village Entrance project over the next two years, FY 2013-14 through FY 2014-15.
18. Appropriate \$150,000 from the Parking Fund in FY 2013-14 and FY 2014-15 for wireless connectivity and credit card fees related to the installation of 1,178 credit card parking meters.
19. Increase estimated revenues in the Parking Fund by \$535,000 in FY 2013-14 and \$1,070,000 in FY 2014-15 for the increase in parking meter rates of \$0.25 in FY 2013-14 and an additional \$0.25 in FY 2014-15.

MEMORANDUM

DATE: April 30, 2013

TO: City Council

FROM: John Pietig, City Manager

**SUBJECT: TRANSMITTAL OF THE PRELIMINARY TWO-YEAR BUDGET FOR
FY 2013-14 AND FY 2014-15.**

The Municipal Code requires the City Manager to submit a proposed budget to the City Council by May 1 of each year. In compliance with that mandate, the preliminary spending plan for Fiscal Year (FY) 2013-14 and (FY) 2014-15 is hereby presented. A public workshop and hearing concerning the budget is scheduled for 3:00 p.m. on Tuesday, May 21. A second public forum will be held on Tuesday, June 18; it is anticipated that the Council will adopt the two-year budget at that session.

I. EXECUTIVE SUMMARY

The City of Laguna Beach is emerging from the recession with prudent reserves and a more streamlined organization. During the recession, municipal services were maintained and the City was able to reduce its workforce without layoffs or furloughs. The local economy is starting to recover and revenue from sales tax, transient occupancy tax and property tax is increasing. These three revenue sources generate 75% of the funds for general services. Unfortunately, the cost of providing City services, and the demand for additional services, is also increasing during a time that the economic recovery is still tenuous.

The proposed budget maintains current services and reserves and assumes moderate growth in revenues over the next two years. Funding is provided to supplement the underfunded equipment replacement program bringing the total appropriation to \$500,000 in FY 2013-14 and \$600,000 in FY 2014-15. Funds are also programmed to address increasing retirement and healthcare costs and increase contributions to address general liability claims.

The proposed 10-Year Capital Improvement Program has been revised to allocate a total of \$5 million during the next two years for a future Village Entrance Project. The primary impact of this change is that substantial renovations to City facilities (such as the Recreation Building next to City Hall and Fire Stations) will be postponed for several years while funding is redirected to a Village Entrance Project. While these facilities will need to be improved at some point in the future, these delays can be managed with minimal impacts. Projects to improve streets, sidewalks, beach ends, parks, etc., will largely be unaffected by the changes. The City Council will be separately discussing a comprehensive financial plan to fund a Village Entrance Project.

The City Council is working to adopt a prudent long-term financial plan for bus and trolley services, which will need to be incorporated into the budget in the future.

Fees for refuse service are not expected to increase for the next two years. Fees for sewer services will increase by the pre-approved amount of 3.5% a year.

The proposed operating and capital improvement budget is \$68.5 million for FY 2013-14 and \$67.5 million for FY 2014-15. The General Fund, the City’s primary operating fund, is \$48.5 million in FY 2013-14 and \$49.6 million in FY 2014-15 with revenues and net transfers exceeding expenditures by \$622,900 in the first year and \$423,700 in the second year. While this is generally good news, it is important to realize that the additional funding will be eroded by increased costs over the next few years and that fiscal restraint is necessary to avoid adding programs and services that are not sustainable in the future. In addition, there are a number of requests or needs that have not been accommodated in the proposed budget including, but not limited to, the following items:

- Labor negotiations are on-going and the budget will need to be adjusted to reflect any agreements.
- No funding is programmed for a view preservation program which could cost more than \$300,000 per year.
- Reduce the transfer from the Parking Fund to the General Fund that is budgeted at \$700,000 a year.
- Allocating an additional \$2.1 million of funding is needed to replace the 800 MHz countywide public safety communication system in the next five years.

The table below shows projected revenues and expenditures for the General Fund over the next three years and notes the impact from anticipated changes in retirement, health care and operating costs:

	<u>FY 2013-14</u>	<u>FY 2014-15</u>	<u>Projected FY 2015-16</u>
Projected Revenues and net Transfers	\$49,122,700	\$50,024,700	\$50,943,000
Salaries and Benefits	(35,133,000)	(36,033,400)	(36,800,000)
Maintenance and Operations	(10,178,700)	(10,320,700)	(10,500,000)
Capital Equipment	(500,000)	(600,000)	(700,000)
Special Programs ⁽¹⁾	<u>(2,688,100)</u>	<u>(2,646,900)</u>	<u>(2,650,000)</u>
Total Expenditures	(48,499,800)	(49,601,000)	(50,650,000)
Expected Revenues over Expenditures	<u>\$622,900</u>	<u>\$423,700</u>	<u>\$293,000</u>

(1) Special Programs are unique programs outside of a department’s normal operating costs. Some of the programs include Business Improvement District and one-time grant programs.

The three-year projection shows that expenditures are projected to increase faster than revenues over the next three years. This means that additional consideration should be given before adding on-going expenses to the budget.

II. GENERAL FUND REVENUE

Property taxes are the single largest source of revenue for the City and make up 54% of the total revenue in the General Fund. This year the Proposition 13 inflation factor will again be 2% percent increasing the assessed value for properties not sold during the year by at least that amount.

Delinquencies have also declined over the past two years. The Orange County Tax Assessor is predicting a 1%-2.5% increase in property taxes for FY 2013-14. The proposed budget projects a 2.25% increase in property taxes in FY 2013-14 and FY 2014-15. If property taxes do not increase by at least 2.25% each year, additional expenditure reductions may be necessary. Each 1% change in the property tax generates about \$230,000 in new revenue to the City.

Sales Taxes - Consumer spending has improved over the last two years. Sales tax revenues increased 9% in FY 2011-12 and are expected to increase another 6.8% in FY 2012-13. Unfortunately, this higher year-over-year growth is not expected to continue. The most recent projection from the City's sales tax consultant is that sales tax revenue will increase 7% over the next two years. With that in mind, the proposed budget includes increases of 4% in FY 2013-14 and 3% in FY 2014-15. Each 1% of sales tax in the General Fund equals about \$45,000.

Transient lodging taxes - In FY 2011-12, transient occupancy tax revenue increased 11% compared to the year before, and this year (FY 2012-13) it is expected to grow another 5.6%. As with sales tax, the higher year-over-year growth is not expected to continue. The proposed budget projects a 4% increase for FY 2013-14, and a 3% increase in FY 2014-15. Each 1% of hotel taxes in the General Fund equals about \$50,000.

Community Development revenues are not expected to increase, continuing to remain roughly \$600,000 below their peak in FY 2007-08. It has been seven years since the City Council approved significant fee increases in Community Development to offset City expenses. Fee increases are not recommended at this time; however, with the continuing development of the new permit software system and an additional staff position approved in February 2013, it may be necessary to review the fee structure sometime over the next two-year budget cycle.

Interest Revenue is projected to be about \$575,000 each year for the next two years. The low federal funds rate together with the Federal Reserve policies have helped depress yields on investments leaving the City with the expectation of much lower interest returns compared to previous years.

The proposed budget estimate is a 4.1% (\$1.9 million) increase in General Fund revenues in FY 2013-14 for a total of \$48,422,700, and a 1.9% increase (\$902,000) in FY 2014-15 for a total of \$49,324,700.

III. GENERAL FUND EXPENDITURES

The proposed two-year budget has been prepared to maintain current service levels with only a few exceptions, which are noted below. A separate memorandum will be prepared and given to the City Council at the budget workshop to address requests for funding that could not be accommodated in the budget.

- Health insurance costs will increase \$88,000 next year and \$330,000 in FY 2014-15. There are two components associated with the increase: 1) the cost associated with the implementation of the Patient Protection and Affordable Care Act (PPACA), and 2) the expiration of the City's negotiated agreement with Aetna Health Care that capped fees for two years.

- Even with the Public Employee Pension Reform Act (PEPRA) taking effect January 1, 2013, the City is still vulnerable to changes in CalPERS rates. Over the next two years, CalPERS has projected that rates will increase 2-4% costing an additional \$240,000 in FY 2013-14 and \$300,000 in FY 2014-15. Most recently, on April 16, 2013, the CalPERS Board approved raising employer rates roughly 50% over the next seven years starting in FY 2015-16.
- The cost of general liability claims continues to increase. The proposed budget recommends increasing the charge to pay for these claims by \$200,000 in FY 2013-14 and another \$100,000 in FY 2014-15.
- The budget includes funding of \$500,000 in FY 2013-14 and \$600,000 in FY 2014-15 to replace capital equipment and software. Unfortunately, this program is not projected to be fully funded until FY 2015-16; therefore, any additional funding will most likely need to come from mid-year savings.
- \$33,000 is included in FY 2013-14 for cleanup activities at the police shooting range.
- \$50,000 a year has been set aside to implement a more aggressive sidewalk repair program to address potential sidewalk hazards throughout the city.
- \$20,000 is included in FY 2013-14 for a mandated speed survey of collector streets, which will justify the legal speed limits to allow for radar enforcement.
- \$40,000 is included in FY 2013-14 to update the City's aerial photographs in the geographic information system (GIS). The last time the photos were updated was in 2008.
- \$20,000 a year has been set aside as potential "matching funds" for the Cross Cultural Council to assist with operations at the Laguna Day Workers Center and La Playa.

The proposed two-year budget increases General Fund expenditures by 2.2% (\$1,042,800) in FY 2013-14 and 2.2% (\$1,101,200) in FY 2014-15. The total projected General Fund expenditures for FY 2013-14 is \$48,499,800 and \$49,601,000 for FY 2014-15.

Overall, the proposed two-year General Fund budget is balanced with revenues exceeding expenditures by \$622,900 in FY 2013-14 and \$423,700 in FY 2014-15. The Recession Smoothing Account and the 10% mandatory reserve remain intact. The balance in excess of the required reserves is approximately \$809,000 in FY 2013-14 and \$1,123,000 in FY 2014-15. Although the budget is balanced in both fiscal years, fiscal restraint will still be necessary to maintain a prudent financial plan for the City.

IV. STAFFING CHANGES

The two-year budget includes only one change to the number of personnel and that is the addition of a full time Assistant Planner position in Community Development which is partially offset by the reduction of a half-time office specialist position in the same department. The net cost increase is approximately \$40,000 a year.

VII. LABOR RELATIONS

In 2011, the City was able to implement higher employee retirement contributions and second tier retirement formulas for fire and police association employees. Negotiations have already commenced with the Municipal Employees Association and the Fire Association since those agreements expire on June 30, 2013. Negotiations with the part-time Lifeguards and the Police Employees Association will commence in the near future. Employees have not received cost of living increases since July 2009 for Municipal, Management, part-time Lifeguards and Police Association members, and since July 2010 for members of the Fire Association. However, employees have also not endured layoffs or furloughs during the same time period.

VIII. PARKING FUND

The proposed budget includes transfers to the Transit Fund of \$794,000 in FY 2013-14 and \$904,000 in FY 2014-15, a \$700,000 transfer to the General Fund each year for the next two years, and side fund loan repayments of \$647,500 in FY 2013-14 and \$568,000 in FY 2014-15. The side fund loan repayments represent amounts loaned to the General Fund, from several city funds, to pay off the City's public safety "side fund" retirement liability at CalPERS. At the end of FY 2014-15, the Parking Fund is projected to have an ending fund balance of \$10.4 million, most of which is expected to be needed for a Village Entrance Project.

Over the next few months, the City Council will be considering recommendations from the Downtown Parking Management Plan to improve the availability of parking in the downtown and to increase revenue for a Village Entrance Project.

IX. TRANSIT FUND

While ridership of the City's mainline transit system has remained relatively flat, the festival transit system has enjoyed a substantial increases in usage; however, this comes at a cost. Over the last several years, while ridership and services have increased past subsidies have decreased. For example, the Transportation Development Act (TDA) subsidy from the state has declined \$200,000 from its peak of \$1.2 million, and the State Transportation Assistance has declined. In addition, the City no longer receives TDA funding to replace buses and trolleys. With significant reductions in revenue and increases in the cost of service, the transit system requires a greater subsidy from the Parking Fund.

The proposed two-year budget assumes the City will purchase six additional trolleys in FY 2013-14 for \$632,000 and three replacement main line buses in FY 2014-15 for \$300,000. The six trolleys will be partially funded with a \$318,000 Proposition B State-Local Partnership Program grant from the Orange County Transportation Authority (OCTA) and \$318,000 in matching City funds using Measure M2 funding. Unfortunately, funding to replace the three buses in FY 14-15 must be subsidized from the Parking Fund. In FY 2013-14, the total Transit Fund subsidy from the Parking Fund is projected to be \$794,000, and \$904,000 for FY 2014-15. Using the current financial model, the average Parking Fund subsidy over the next fourteen years is expected to be \$1.2 million. The City Council is currently evaluating revenue enhancement techniques proposed in the Downtown Parking Management Plan or modifying the mainline services to provide a stable long-term financial plan for the transit system. To that end, in FY 2013-14 \$50,000 has been set aside to evaluate the options to reduce costs and increase revenues.

The proposed budget also includes the continued leasing of parking spaces at Mission Hospital Laguna Beach for two more years at \$68,000 a year.

X. STREET LIGHTING FUND

The Street Lighting Fund continues to be adequately financed from a dedicated portion of the property tax. Operating revenues continue to exceed operating costs by more than \$700,000 each year. As opportunities arise, funds are allocated from the Street Lighting Fund for related special projects including the City's share of undergrounding costs and the purchase of Rule 20A credits. Rule 20A funding has already been secured to underground the utility poles around Big Bend that distribute electricity to customers (the transmission poles will not be undergrounded as part of this effort). The proposed budget also includes \$60,000 for the installation of pedestrian lighting on the Third Street stairs.

XI. GAS TAX FUND

In FY 2013-14, receipts from excise tax on gasoline passed through by the state will continue to fund about \$1 million of street repairs and slurry sealing that should maintain the streets in good condition. Measure M2 funds of \$318,000 will also be used as matching funds to purchase six trolleys in the Transit Fund. In FY 2014-15, the budget includes \$800,000 in funding for street repairs and \$330,000 to repay an internal loan which enabled the City to undertake more than \$10 million of street paving in FY 2008-09.

XII. OPEN SPACE, PARK IN-LIEU, HOUSING IN-LIEU, PARKING IN-LIEU, ART IN-LIEU AND DRAINAGE IN-LIEU FUNDS

Expenditures from these funds occur as opportunities present themselves. No expenses are currently projected for next fiscal year.

XIII. CAPITAL IMPROVEMENT FUND

Revenues into the Capital Improvement Fund are projected to remain stable for the next two years with hotel tax revenue increasing by 4% in FY 2013-14 and 3% in FY 2014-15. Revenues dedicated to capital projects will total \$5.4 million in FY 2013-14 and \$5.5 million in FY 2014-15. It should be noted that a total of \$5 million has been set aside over the next two years to contribute funding for a Village Entrance project. Highlights of upcoming projects include:

Fiscal Year 2013-14:

- \$2.5 million is set aside for the Village Entrance Project.
- \$1.5 million supplemental funding to renovate Alta Laguna, Top of the World, and Lang Parks. The renovation activities include athletic field replacement, irrigation upgrades, drainage improvements and new amenities.
- \$300,000 in supplemental funding for Temple Hills Drive storm drain construction to extend an existing storm drain from Dunning Drive, near Coast View Drive, to Palm Drive.

- \$100,000 in supplemental funding for the High School Tennis Court. This will bring the total City contribution for refurbishing the courts to \$310,000.
- \$285,000 to renovate the High School Community Pool. Some of the improvements include new filtration system, concrete pad for the heater, pool lights, tile on the ADA ramp, and replacing a broken drain in the men's locker room. Thirty percent of the project cost (\$85,000) will be reimbursed by the School District.
- \$400,000 to replace the access stairs at Oak Street Beach. The stairways have exposed aggregate, worn treads, and are cracking. It is also anticipated that the aluminum handrails will need replacement with the stairs.
- \$400,000 to replace the Mountain Road Beach access stairs. The renovation will include replacing the retaining walls surrounding the view point and ADA access to the viewpoint.

Fiscal Year 2014-15:

- Another \$2.5 million is set aside for the Village Entrance Project bringing the total contribution from the Capital Improvement Fund to \$5 million.
- \$200,000 for the Jasmine Street Storm Drain Design; construction of the storm drain is programmed into FY 2016-17.
- \$300,000 for the Coast Highway Sidewalk Design. Connecting sidewalk projects are proposed for several areas on Coast Highway near Moss Street, Arch Street, Solana Way, and Alta Vista Way. This project provides for the design of these sidewalk projects, while construction funding is programmed into FY 2016-17.
- \$500,000 to replace restrooms at Riddle Field.
- \$500,000 to extend the sidewalk on Temple Hills Drive from Dunning Drive to Rim Rock Canyon Drive.
- \$600,000 to replace the restrooms at South Main Beach. The existing restroom facility does not comply with current ADA access standards. The project provides for the design and construction of a new restroom building and the surrounding sidewalks and landscaping in Main Beach Park.
- \$400,000 to replace the access stairs at Pearl Street Beach.

XIV. SEWER FUND

Next year's budget includes \$840,000 in supplemental funding for the Loma Terrace Sewer Replacement, \$1 million for the Laguna South Orange County Wastewater Authority (SOCWA) wet well design and rehabilitation, and \$240,000 in supplemental funding for SOCWA capital improvements. Over the next five years, the capital improvement plan for the sewage system provides \$4.1 million for SOCWA improvements to the treatment plant of which the City is part owner. This equates to 42% of the sewer capital improvement budget over that period.

Through a protest vote process in 2012, the citizens of Laguna Beach approved three consecutive 3.5% rate increases. The proposed biennial budget includes the second and third 3.5% rate increases commencing on July 1 of the fiscal year.

XV. DISASTER CONTINGENCY FUND

The Disaster Contingency Fund continues to earn interest bringing the FY 2014-15 ending balance to just over \$6 million. In FY 2011-12, the City Council set aside \$1 million from General Fund savings toward funding a permanent solution to stabilize the Burn Dump. Staff continues to evaluate alternatives for a permanent solution to this project. If the final estimated project costs exceed the \$1 million appropriation, the Disaster Contingency Fund will likely have to make up the difference. Any expenditure from the Disaster Contingency Fund requires four affirmative votes of the Councilmembers and requires that the City use its best efforts to replenish the Fund within thirty six months following the allocation.

XVI. INTERNAL SERVICE FUNDS

The Automotive Replacement Fund provides financing to replace the City's vehicles as they end their useful lives. The proposed two-year budget calls for purchasing twenty three vehicles. The useful life of the vehicles is being prolonged as much as possible to minimize costs.

The Insurance Fund collects contributions from each of the departmental budgets for workers compensation, liability coverage, medical insurance, dental insurance, long-term disability insurance, and unemployment compensation and leave payoffs. The allocation to each department is predicated on the incidence of cost within those departments, i.e., those departments that have higher expenses are charged a higher premium. In FY 2011-12, the City Council transferred \$900,000 to help offset increasing general claim costs and an additional \$400,000 at the FY 2012-13 mid-year. Therefore, it is necessary to supplement the funding for claims. The proposed budget increases funding by \$100,000 each year, for a total annual increase of \$200,000 to try and address the funding shortfalls. Workers compensation costs have remained relatively stable over the past two years. This has allowed the charges for workers compensation to be reduced by \$100,000 which partially offsets the aforementioned general liability increase.

As mentioned earlier, health insurance cost are expected to increase 30% over the next two years. The Affordable Care Act includes complex mandates on coverage, affordability, tracking and reporting with significant penalties for failure to comply. The increase related to these compliance requirements is approximately \$200,000. Given the uncertainties regarding implementation of the Act, the increase in funding is an estimate and may need to be supplemented.

INTRODUCTION

“How to Use This Budget”

The Annual Budget for the City of Laguna Beach for fiscal year 2013-14 and 2014-15 was adopted by Resolution No. 13.033 by the City Council on June 18, 2013.

The Introduction follows the City Manager’s Budget Transmittal that accompanied the Proposed Budget when it was first submitted to the City Council on April 30, 2013. The discussion of issues in the City Manager’s Budget Transmittal refers only to the Proposed Budget as submitted at that time.

Subsequent to its submittal on April 30, 2013 and the preparation of this Budget Transmittal, numerous modifications have been made to the Proposed Budget. These modifications are shown on pages i-ii and they have been incorporated into the body of this budget document within the columns marked “Adopted Budget”.

This document is divided into five sections:

1. City-Wide Summaries
2. Revenues
3. Expenditures
4. Appendix (Budget Detail by Fund)
5. Capital Improvement Program

The five sections are preceded by the Exhibit A - Modifications to the Preliminary Budget and the City Manager’s Transmittal. If you are not familiar with the City’s budget, you may wish to review the section on city-wide summaries first. This will provide you with a broad overview of the City’s revenues, expenditures, beginning and ending balances, and it will also assist you in better understanding the issues raised in the Budget Transmittal and modifications to the Proposed Budget.

The following provides a brief description of each of the sections contained in the Adopted Budget.

Section I: City-Wide Summaries

This section provides the broadest overview of the Adopted Budget. The first chart, “Beginning and Ending Balances,” shows all of the City’s funds and indicates the estimated beginning balances, revenues, transfers, expenditures and ending balances. At the top of this chart are shown the City’s operating and capital project funds and at the bottom the City’s internal service funds are shown.

Following is a chart entitled “Sources and Uses of Funds - Summary by Department and Fund.” Similar to the first chart, this chart also shows the revenues, expenditures and balances for each fund. The difference is that this chart also indicates how *funding is allocated* among the various departmental budgets. A page number is provided next to each department which refers to the pages within this budget document that provide more detailed information regarding that department’s budget.

Section II: Revenue Budget

The Revenue Budget begins with a summary of *all* projected revenues shown by major source within each fund.

It is followed by a bar and pie chart analysis of the City’s *General Fund* which summarizes various aspects of the *General Fund’s* revenues, expenditures and history.

This section concludes with a detailed breakdown and history for each individual revenue source organized by fund and a description of key sources of revenues.

Section III: Expenditure Budget

1. Organization by Department and Division

The expenditure budgets in this document are organized by department and are disaggregated down to the division level. For the most part, all of the expenditure items within each division are funded from a single fund source and that fund is shown at the top right-hand corner of the division budget. In the few cases where a particular expenditure item is funded from a source other than the fund shown at the top of the division budget, a footnote is included indicating the source of funding.

The chart that appears in the introductory section to the Expenditure Section (p. 28) shows all of the City’s departments and divisions and how they are organized within the Expenditure Section of this budget. For quick reference this chart contains page references to the individual departments.

2. Internal Service Funds

The City has two internal service funds, one for vehicle replacement and a second one for insurance and benefits. They are both shown at the end of the Expenditure Budget Section (pp. 157-159). An internal service fund is a revolving fund which is established to isolate the costs of a particular function and then to allocate those costs to the various operating divisions.

Costs for the functions of the internal service funds are allocated to individual operating divisions through the use of an annual rate which is adjusted each year to reflect anticipated costs. For example, the rates for vehicle replacement are based on the specific vehicles assigned to each division and the rates for employee medical insurance are based on the number of employees in each division.

Based on this rate, each division pays to the internal service fund an annual amount which is shown as an expenditure item in each division's budget. This payment becomes the revenue for the internal service fund which in turn directly pays for the goods and services provided, such as new vehicles or medical insurance.

The advantage of establishing rate-based internal service funds is that they provide an accounting mechanism to build up reserves to pay for very expensive items, such as the purchase of a fire truck or the payment of a large insurance claim. This allows the City to spread out the cost for these items over many years. Additionally, a rate-based vehicle replacement internal service fund more accurately assigns the cost of equipment over the period during which the equipment is used.

Section IV: Appendix

This section shows the detailed expenditure budgets for the City's principal funds including the General Fund, the Parking Authority Fund, the Sewer Fund and the Transit Fund. It also shows a summary for all funds combined.

In the Expenditure Section of this budget document, these detailed expenditure budgets are *arrayed by department and division*. In this Appendix Section, the detailed expenditure budgets are *arrayed by fund*.

Section V: Capital Improvement Program

This Section (pp. 171-219) contains a listing of all capital improvement projects budgeted for this year. Additionally, it indicates the source of funding and provides a more detailed description of the scope and location for each project. The amounts budgeted for each project are also included within the expenditure budgets for each of the operating departments that are responsible for managing the projects.

This section also contains the City's Ten Year Capital Improvement Plan which indicates by year the estimated cost and funding source for each project included within the plan.



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Section I

City-Wide Summaries

Beginning & Ending Balances FY 2013-14.....	page 2
Beginning & Ending Balances FY 2014-15.....	page 3
Sources & Uses of Funds by Department & Fund FY 2013-14	page 5
Sources & Uses of Funds by Department & Fund FY 2014-15	Page 5a
History of Authorized Positions.....	page 6

Beginning and Ending Balances

Fiscal Year 2013-14

All Funds¹

	Estimated Beginning Balance July 1, 2013	Estimated Revenues	Transfers In (Out)	Estimated Expenditures	Estimated Ending Balance June 30, 2014
<u>Operating and Capital Project Funds</u>					
General	\$8,997,342	\$48,425,000	\$700,000 ²	\$49,130,300	\$8,992,042 ⁶
Open Space	206,553				206,553
Capital Improvement	1,092,732	5,680,000	(2,500,000) ³	3,990,000	282,732
Parking Authority	6,419,413	4,818,200	1,655,721 ⁴	12,036,900	856,434
Parking in Lieu	110,181				110,181
Park in Lieu	275,823				275,823
Art in Lieu	119,765				119,765
Drainage	57,934				57,934
Housing in Lieu	217,540				217,540
Gas Tax	255,014	1,096,000	(318,000) ⁵	1,000,000	33,014
Street Lighting	1,711,837	1,100,600		375,700	2,436,737
Wastewater	559,173	6,763,000		7,091,500	230,673
Disaster Contingency	6,029,553	70,000			6,099,553
Transit	2,000	2,052,000	1,109,800	3,161,800	2,000
Total	26,054,860	70,004,800	647,521	76,786,200	19,920,981
<u>Internal Service Funds</u>					
Insurance	1,702,918	6,954,000		7,003,300	1,653,618
Vehicle Replacement	1,152,530	1,235,700		350,000	2,038,230
Total	\$2,855,448	\$8,189,700	\$0	\$7,353,300	\$3,691,848

¹ Includes all operating, capital project and internal service funds. Excludes trust and agency, carryover, and special assessment district funds.

² Includes transfer in of \$700,000 from the Parking Authority Fund.

³ Includes transfer out of \$2,500,000 to the Parking Authority Fund for the Village Entrance Project.

⁴ Includes a transfer in of \$647,521 from the principal payment of the Side Fund Loan, a transfer in of \$2,500,000 from the CIP Fund for the Village Entrance Project, a transfer out of \$700,000 to the General Fund and \$791,800 to the Transit Fund.

⁵ Includes a transfer out of \$318,000 to the Transit Fund, matching funds for Trolley purchase.

⁶ On June 11, 2013 The City Council approved a policy to maintain on-going General Fund reserves above 15%. The General Fund reserve for FY 2013-14 is 18%.

Beginning and Ending Balances

Fiscal Year 2014-15

All Funds¹

	Estimated Beginning Balance July 1, 2014	Estimated Revenues	Transfers In (Out)	Estimated Expenditures	Estimated Ending Balance June 30, 2015
<u>Operating and Capital Project Funds</u>					
General	8,992,042	\$49,323,200	\$700,000 ²	49,767,100	\$9,248,142 ⁵
Open Space	206,553				206,553
Capital Improvement	282,732	5,501,000	(2,500,000) ³	2,800,000	483,732
Parking Authority	856,434	6,298,000	1,468,316 ⁴	5,370,900	3,251,850
Parking in Lieu	110,181				110,181
Park in Lieu	275,823				275,823
Art in Lieu	119,765				119,765
Drainage	57,934				57,934
Housing in Lieu	217,540				217,540
Gas Tax	33,014	1,111,000		1,130,000	14,014
Street Lighting	2,436,737	1,118,500		320,600	3,234,637
Wastewater	230,673	6,953,000		6,264,000	919,673
Disaster Contingency	6,099,553	70,000			6,169,553
Transit	2,000	1,866,000	899,700	2,765,700	2,000
Total	19,920,981	72,240,700	568,016	68,418,300	24,311,397
<u>Internal Service Funds</u>					
Insurance	1,653,618	7,547,700	97,538 ⁵	7,680,600	1,618,256
Vehicle Replacement	2,038,230	1,235,700		874,300	2,399,630
Total	\$3,691,848	\$8,783,400	\$97,538	\$8,554,900	\$4,017,886

¹ Includes all operating, capital project and internal service funds. Excludes trust and agency, carryover, and special assessment district funds.

² Includes a transfers in of \$700,000 from the Parking Authority.

³ Includes a transfers out of \$2,500,000 to the Parking Authority Fund for Village Entrance Project.

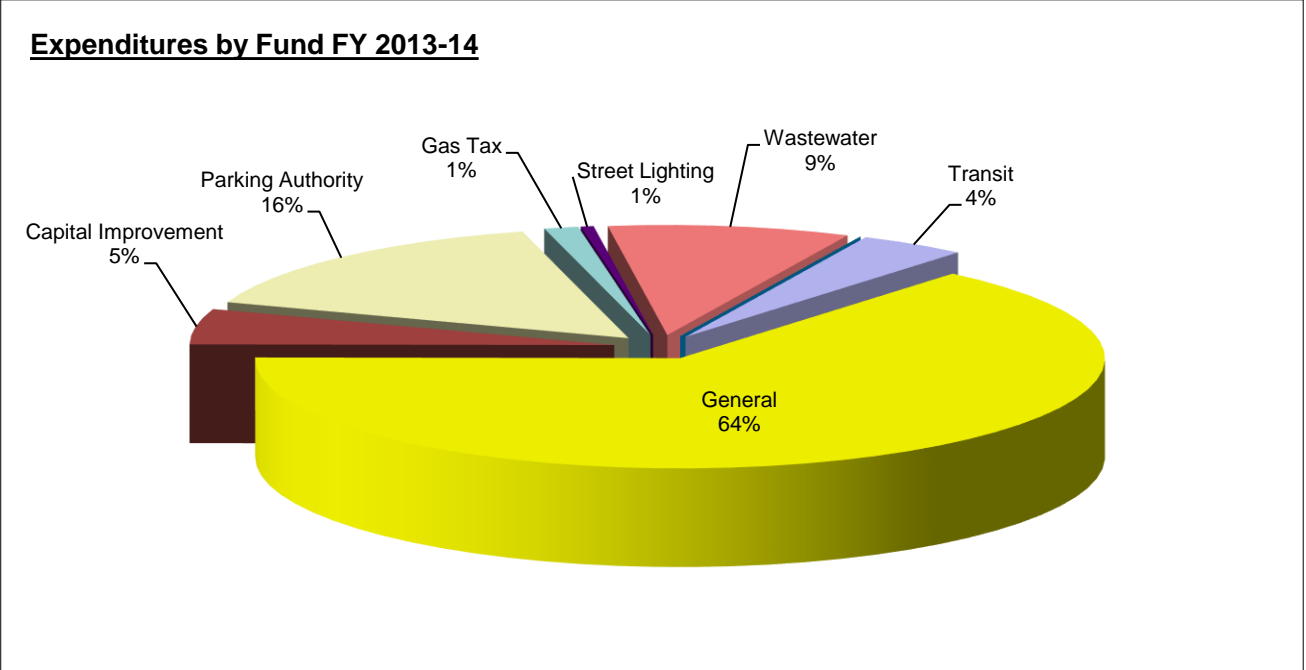
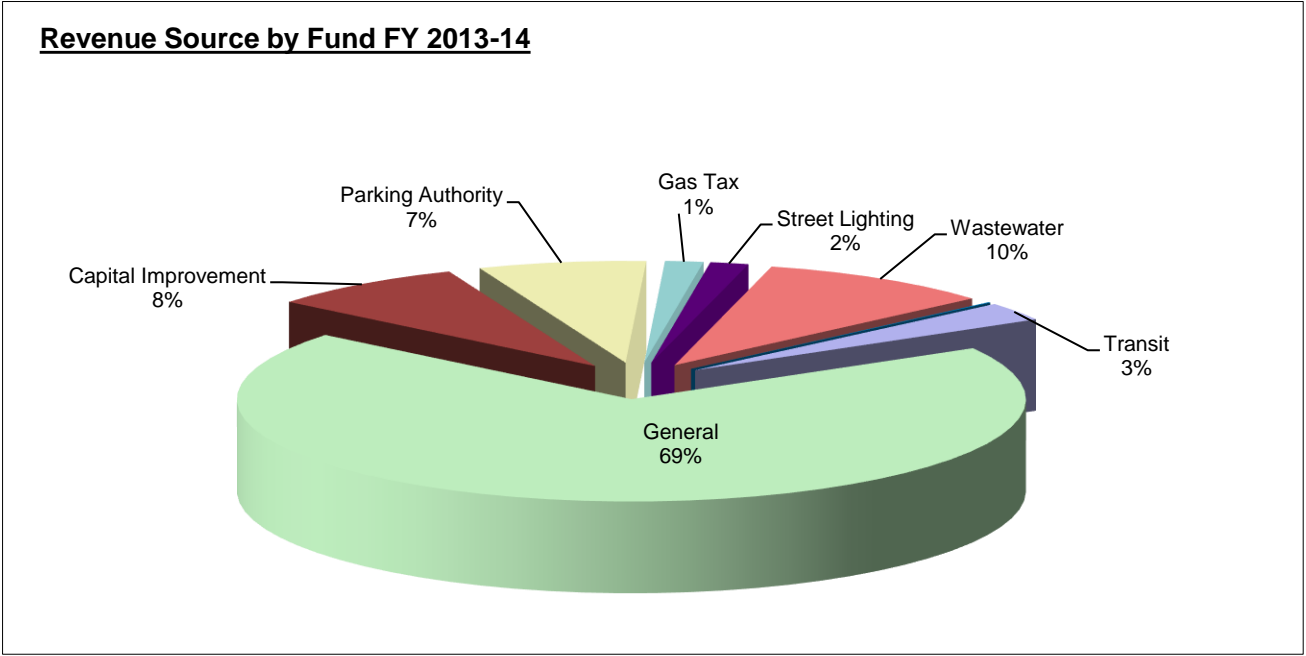
⁴ Includes a transfers in of \$568,016 from the principal payment of the Side Fund Loan, a transfer in of \$2,500,000 from the CIP Fund for the Village Entrance Project, a transfer out of \$700,000 to the General Fund, and \$899,700 to the Transit Fund.

⁵ Includes a transfer in of \$97,538 from the principal payment of the Side Fund Loan.

⁶ On June 11, 2013 the City Council approved policy to maintain on-going General Fund reserves above 15%. The General Fund reserve for FY 2014-15 is 18%.

Sources & Uses of Funds¹

All Funds

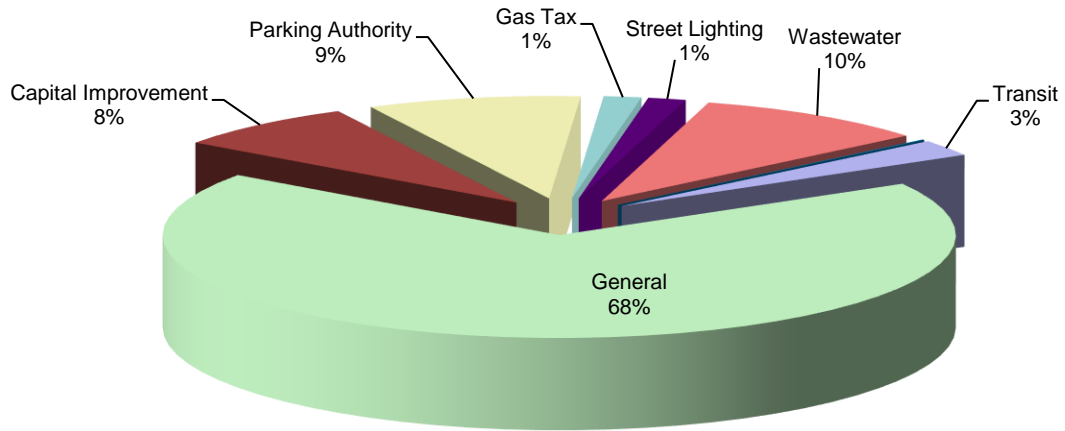


¹ Includes all operating and capital project funds. Excludes trust and agency, carryover, contingency reserves, and special assessment district funds.

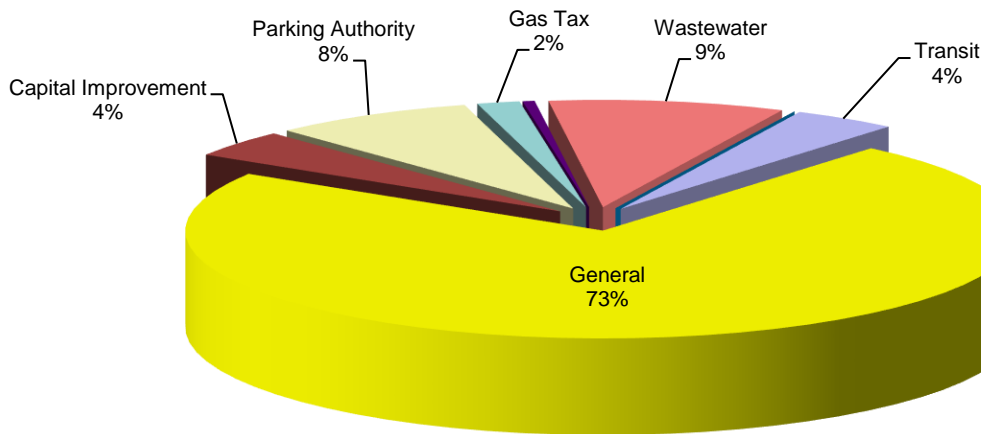
Sources & Uses of Funds¹

All Funds

Revenue Source by Fund FY 2014-15



Expenditures by Fund FY 2014-15



¹ Includes all operating and capital project funds. Excludes trust and agency, carryover, contingency reserves, and special assessment district funds.

All Funds

Sources & Uses of Funds¹
Summary by Department & Fund

	Total Budget (All Funds)	Total Budget Allocated by Fund													Internal Service Funds		
		General Fund	Open Space	Capital Improvement	Parking Authority	Parking In Lieu	Park In Lieu	Art In Lieu	Drainage Fund	Housing In Lieu	Gas Tax	Street Lighting	Wastewater Fund	Disaster Relief	Transit Fund	Vehicle Repl.	Insurance
SOURCES OF FUNDS																	
BEGINNING BALANCE: July 1, 2013																	
Revenues	26,054,860	8,997,342	206,553	1,092,732	6,419,413	110,181	275,823	119,765	57,934	217,540	255,014	1,711,837	6,029,553	2,000	1,152,530	1,702,918	
Transfers: In/(Out)	70,004,800	48,425,000	0	5,680,000	4,818,200	0	0	0	0	0	1,096,000	1,100,600	70,000	2,052,000	1,235,700	6,954,000	
	647,521	700,000	0	(2,500,000)	1,655,721	0	0	0	0	0	(318,000)	0	0	1,109,800	0	0	
TOTAL SOURCES OF FUNDS	96,707,181	58,122,342	206,553	4,272,732	12,893,334	110,181	275,823	119,765	57,934	217,540	1,033,014	2,812,437	6,099,553	3,163,800	2,388,230	8,656,918	
USES OF FUNDS																	
City Council (p. 33)	63,700	63,700															
City Manager (p. 34)	732,000	732,000															
City Clerk (p. 36)	305,700	305,700															
City Treasurer (p. 38)	150,700	150,700															
City Attorney (p. 40)	585,000	585,000															
Administrative Services (p. 41)	2,642,900	2,642,900															
Police (p. 53)	14,716,500	13,799,900			916,600												
Fire (p. 70)	9,715,700	9,715,700															
Marine Safety (p. 81)	2,477,000	2,477,000															
Public Works (p. 87)	29,203,500	9,555,700	3,990,000	11,120,300							1,000,000	375,700		3,161,800			
Water Quality (p. 111)	7,494,100	402,600															
Community Development (p. 122)	4,081,000	4,081,000															
Community Services (p. 135)	2,758,600	2,758,600															
Cultural Arts (p. 147)	1,859,800	1,859,800															
TOTAL USES OF FUNDS	76,786,200	49,130,300	0	3,990,000	12,036,900	0	0	0	0	0	1,000,000	375,700	0	3,161,800	350,000	7,003,300	
ENDING BALANCE: June 30, 2014	19,920,981	8,992,042	206,553	282,732	856,434	110,181	275,823	119,765	57,934	217,540	33,014	2,436,737	6,099,553	2,000	2,038,230	1,653,618	

¹ Includes all operating, capital project, and internal service funds. Excludes trust and agency, carryover, and special assessment district funds.

Sources & Uses of Funds¹
Summary by Department & Fund

All Funds

SOURCES OF FUNDS	Total Budget (All Funds)	Total Budget Allocated by Fund													Internal Service Funds		
		General Fund	Open Space	Capital Improvement	Parking Authority	Parking In Lieu	Park In Lieu	Art In Lieu	Drainage Fund	Housing In Lieu	Gas Tax	Street Lighting	Wastewater Fund	Disaster Relief	Transit Fund	Vehicle Repl.	Insurance
BEGINNING BALANCE: July 1, 2014	19,920,981	8,992,042	206,553	282,732	856,434	110,181	275,823	119,765	57,934	217,540	33,014	2,436,737	230,673	6,099,553	2,000	2,038,230	1,653,618
Revenues	72,240,700	49,323,200	0	5,501,000	6,298,000	0	0	0	0	217,540	1,111,000	1,118,500	6,953,000	70,000	1,866,000	1,235,700	7,547,500
Transfers: In/(Out)	568,016	700,000	0	(2,500,000)	1,468,316	0	0	0	0	0	0	0	0	0	899,700	0	97,538
TOTAL SOURCES OF FUNDS	92,729,697	59,015,242	206,553	3,283,732	8,622,750	110,181	275,823	119,765	57,934	217,540	1,144,014	3,555,237	7,183,673	6,169,553	2,767,700	3,273,930	9,298,656
USES OF FUNDS																	
City Council (p. 33)	63,600	63,600															
City Manager (p. 34)	732,500	732,500															
City Clerk (p. 36)	351,600	351,600															
City Treasurer (p. 38)	149,600	149,600															
City Attorney (p. 40)	585,000	585,000															
Administrative Services (p. 41)	2,846,000	2,846,000															
Police (p. 53)	14,620,000	13,692,800			927,200												
Fire (p. 70)	9,945,700	9,945,700															
Marine Safety (p. 81)	2,468,300	2,468,300															
Public Works (p. 87)	21,137,800	9,677,800	2,800,000	4,443,700							1,130,000	320,600	6,264,000		2,765,700		
Water Quality (p. 111)	6,663,800	399,800															
Community Development (p. 122)	4,143,800	4,143,800															
Community Services (p. 135)	2,798,000	2,798,000															
Cultural Arts (p. 147)	1,912,600	1,912,600															
TOTAL USES OF FUNDS	68,418,300	49,767,100	0	2,800,000	5,370,900	0	0	0	0	217,540	1,130,000	320,600	6,264,000	0	2,765,700	874,300	7,680,600
ENDING BALANCE: June 30, 2015	24,311,397	9,248,142	206,553	483,732	3,251,850	110,181	275,823	119,765	57,934	217,540	14,014	3,234,637	919,673	6,169,553	2,000	2,399,630	1,618,056

¹ Includes all operating, capital project, and internal service funds. Excludes trust and agency, carryover, and special assessment district funds.

Population and Assessed Valuation

Population Estimate Year 2012 **22,966**
Assessed Valuation Fiscal Year 2012-13 **\$10,595,965,831**

History of Authorized Positions

Fiscal Year	City Clerk	City Manager	City Treas.	Admin. Services	Police	Fire	Marine Safety	Public Works	Water Quality	Comm Devel.	Comm. Service	Cultural Arts	Total
83-84	2	2	.5	9	66	35	3	50		14	3.5		185.00
84-85	2	2	.5	9	66	35	3	50		14.5	4.2		186.20
85-86	2	2	.5	9	66.5	35	3	49		16.6	4.2		187.80
86-87	2	2	.5	9	67.5	35	3	50		16.6	4.2		189.80
87-88	2	2	.5	9	67	34	3	48		17	3.8		186.30
88-89	2	2	.5	9	75	40	3	52		21	3.8		208.30
89-90	2	2	.5	10	77	40	3	53		21	3.8		212.30
90-91	2	2	.5	9	79	43	3	57		22.6	4.75		222.85
91-92	2	2	.5	9	79	43	3	58		22.6	4.8		223.90
92-93	2	2	.5	9	79	40	3	58		21.6	4.8		219.90
93-94	2	2	.5	8.6	77	36	3	56		20.1	4.8		210.00
94-95	2	2	.5	8.6	77	42	3	54		20.1	4.8		214.00
95-96	2	2	.5	8.6	79	43	3	52		19.1	4.75		213.95
96-97	2	2	.5	9	79.5	43	3	49		19.0	4.75		211.75
97-98	2	2	.5	9.4	81	43	3	49		20	5.25		215.18
98-99	2	2	.5	9.5	82	43	3	50		20.2	5.75		217.95
99-00	2	2	.5	9.5	82	43	3	50		21.4	6.75		220.15
00-01	2	2	.5	10.5	84	44	4	55		21.4	6.75		230.15
01-02	2	2	.5	10.5	85	44	4	66		22.6	6.75		243.35
02-03	2	3	.5	11.6	86	44	4	69		23.6	6.75		250.45
03-04	2	3	.625	12	86	41	4	54	15	23.6	6.5	1	248.725
04-05	2	3	.625	12	86	40.75	5	56	15	24	6.5	1	251.875
05-06	2	3	.625	12.4	86	41	5	56	15	24	6.5	1	252.525
06-07	2	3	.625	12.4	86	41	6	56	15	26	6.5	1	255.525
07-08	2	3	.625	12.4	86	41	8	56	15	26	6.5	1	257.525
08-09	2	3	.625	12.4	85	41	8	57	15	29	6.65	1	260.675
09-10	2	3	.625	12.4	85	41	8	55	15	28	6.65	1	257.675
10-11	2	3	.625	12.4	84	41	7.6	54	15	27	6.75	1	254.375
11-12	2	3	.625	12	84	41	7.5	51	15	26.5	6.75	1	250.375
12-13	2	3	.625	12	84	41	7.5	50	15	26.5	6.75	1	249.375
13-14	2	3	.625	12	84	41	7.6	51	15	27	6.75	1	250.975
14-15	2	3	.625	12	84	41	7.6	51	15	27	6.75	1	250.975

Section II

Revenues

Revenue Summary.....	page 8
General Fund Analysis.....	page 11
All Fund Analysis.....	page 14a
Revenue Detail.....	page 15
Description of Key Revenue Sources.....	page 24

Revenue Summary

Fiscal Year 2013-14 & 2014-15

All Funds

	<u>FY 2013-14</u>	<u>% of Total</u>	<u>FY 2014-15</u>	<u>% of Total</u>
General Fund				
Property Tax	\$26,526,000		\$27,081,000	
Sales Tax	4,940,000		5,085,000	
Transient Occupancy Tax	5,200,000		5,350,000	
Business License Tax	840,000		840,000	
Other Taxes	1,145,000		1,145,000	
Licenses & Permits	942,000		942,000	
Citations	16,000		16,000	
Use of Money & Property	1,259,800		1,257,000	
Revenue from Other Agencies	522,500		522,500	
Charges for Current Services	6,635,700		6,686,700	
Reimbursements & Contributions	370,000		370,000	
Other Revenue	28,000		28,000	
Subtotal General Fund	48,425,000	69.1%	49,323,200	68.4%
Capital Improvement Fund				
Transient Occupancy Tax	3,560,000		3,670,000	
Parking & Other Fines	1,250,000		1,250,000	
Real Property Transfer Tax	400,000		400,000	
Building Construction Tax	180,000		180,000	
State Grants	204,000			
Other Revenue	86,000		1,000	
Subtotal Capital Improvement	5,680,000	8.1%	5,501,000	7.6%
Parking Authority Fund				
Parking Lots & Meters	4,704,200		5,239,000	
Parking Permits	100,000		1,045,000	
Other Revenue	14,000		14,000	
Subtotal Parking Authority Fund	4,818,200	6.9%	6,298,000	8.7%
Wastewater Fund				
Wastewater Service Charges	6,706,000		6,938,000	
Revenue from Other Agencies	57,000		15,000	
Subtotal Wastewater Fund	6,763,000	9.7%	6,953,000	9.6%

Revenue Summary
Fiscal Year 2013-14 & 2014-15

**All
Funds**

	<u>FY 2013-14</u>	<u>% of Total</u>	<u>FY 2014-15</u>	<u>% of Total</u>
Transit Fund				
State Grants	1,576,000		1,390,000	
Bus Fares & Other Income	216,000		216,000	
Revenue from Other Agencies	150,000		150,000	
Parking Authority Fund Subsidy in Lieu of Tram & Bus Fares	110,000		110,000	
Subtotal Transit Fund	<u>2,052,000</u>	2.9%	<u>1,866,000</u>	2.6%
Gas Tax Fund	1,096,000	1.6%	1,111,000	1.5%
Street Lighting Fund	1,100,600	1.6%	1,118,500	1.5%
Disaster Contingency Fund	70,000	0.1%	70,000	0.1%
TOTAL ALL REVENUES	<u><u>\$70,004,800</u></u>	100%	<u><u>\$72,240,700</u></u>	100%



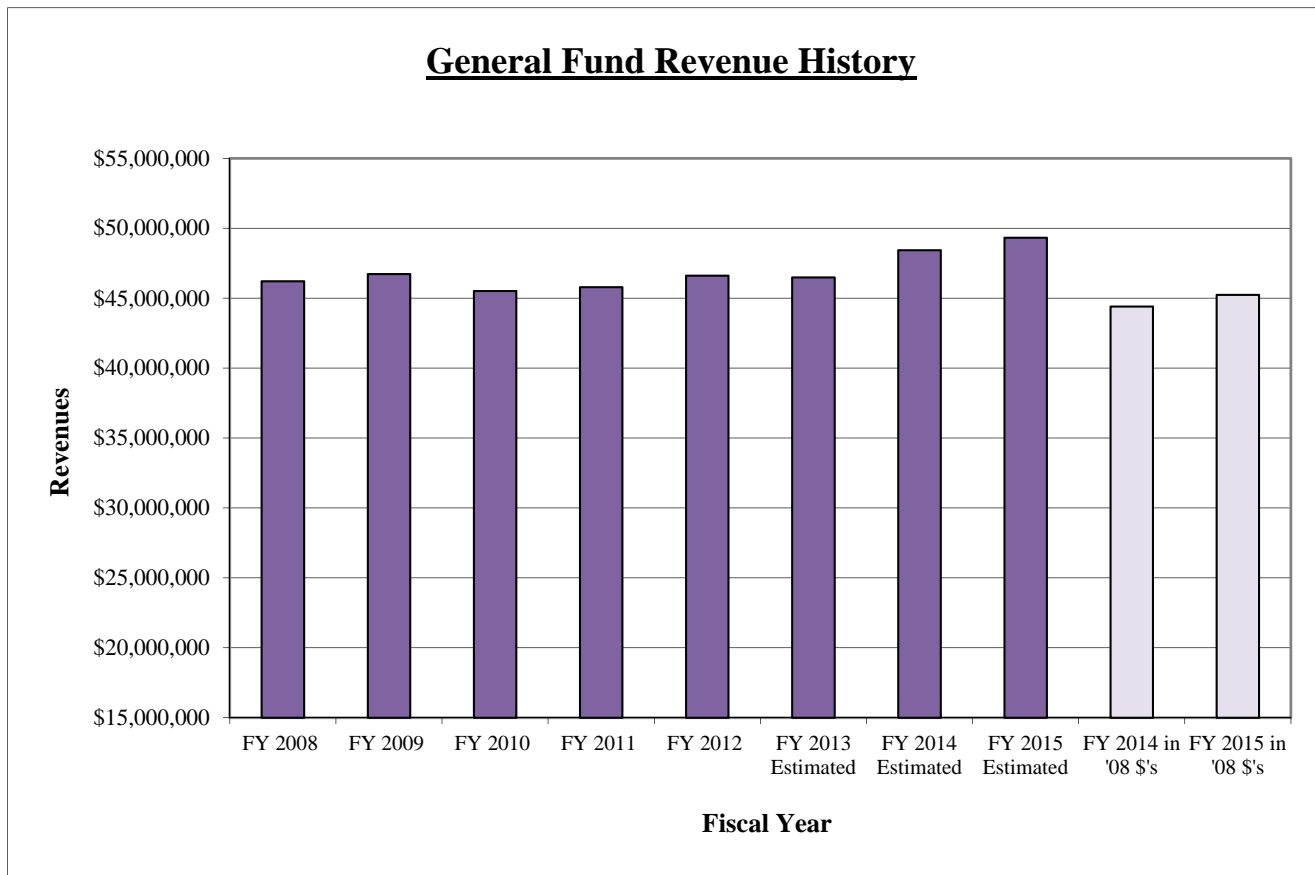
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General Fund Analysis

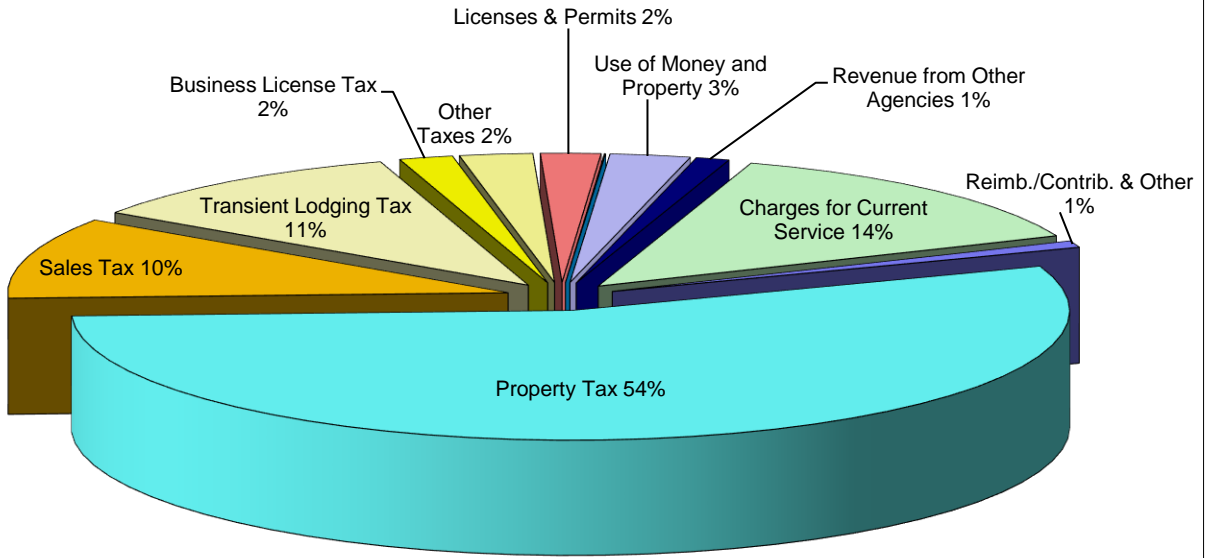
As shown on the Revenue Summary, the City relies on the General Fund as its primary source of operating revenues. The following three charts provide an overview of the history, composition and use of General Fund revenues.

The additional charts on succeeding pages provide a history for significant components of the general fund revenue including property tax, sales tax, transient occupancy tax and investment income.

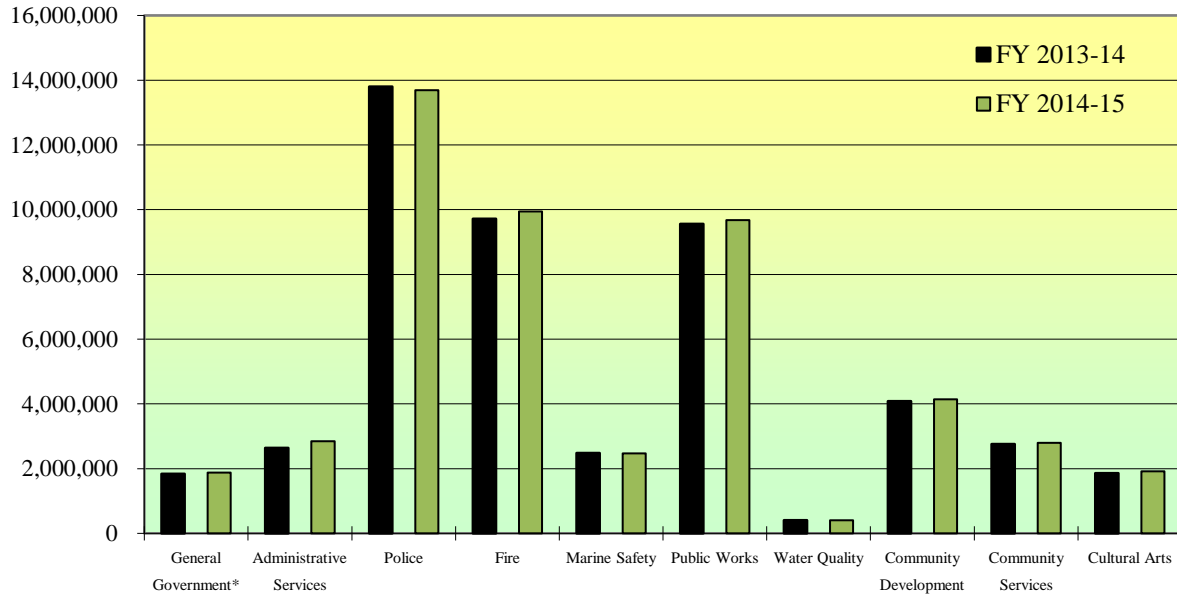
In the bar charts showing revenue histories, two unshaded bars have been added to the far right side of each graph to show the impact of inflation over the period of time covered by the graph. The unshaded bars are labeled “FY 2014 and FY 2015 in ’08 \$’s.” The values for these two bars arrived by applying the inflation rate over the preceding years to the amount of revenue projected for Fiscal Years 2014 and 2015. For example, in looking at the General Fund Revenue History shown immediately below, revenues have grown five and seven percent respectively since 2008, but when measured in dollars that are adjusted for inflation (the unshaded bars), the *purchasing power* of the revenues in 2014 and 2015 has actually decreased by about eight percent.



General Fund Revenue Source Two Year Average

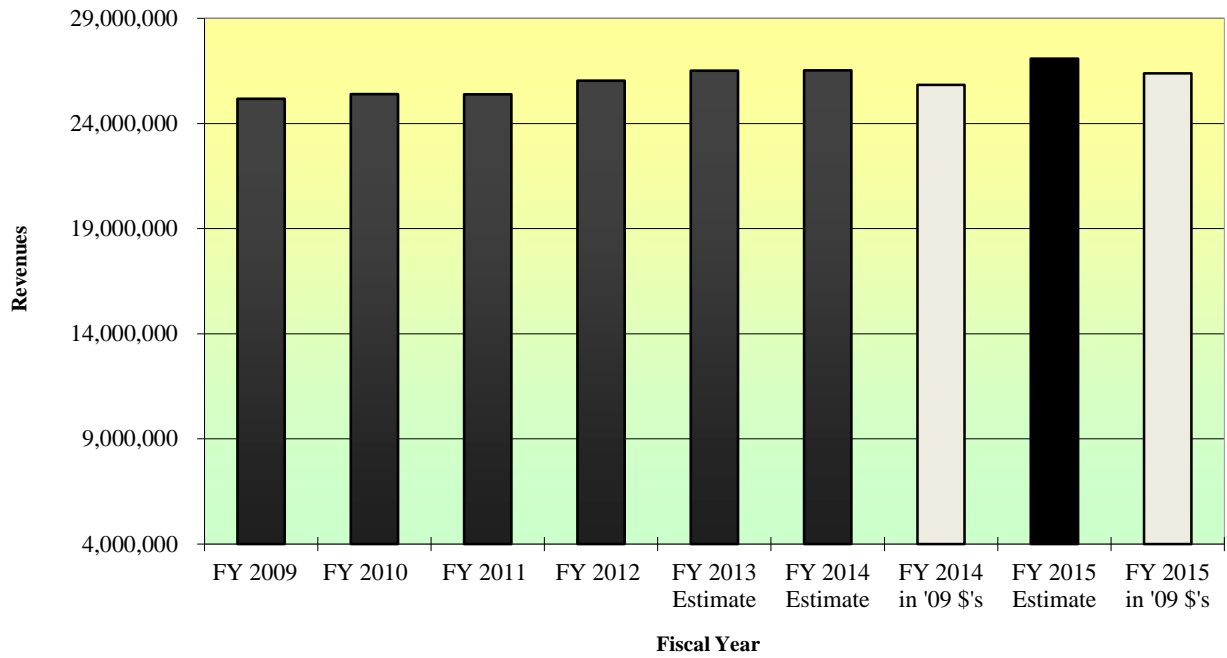


General Fund Expenditures by Department

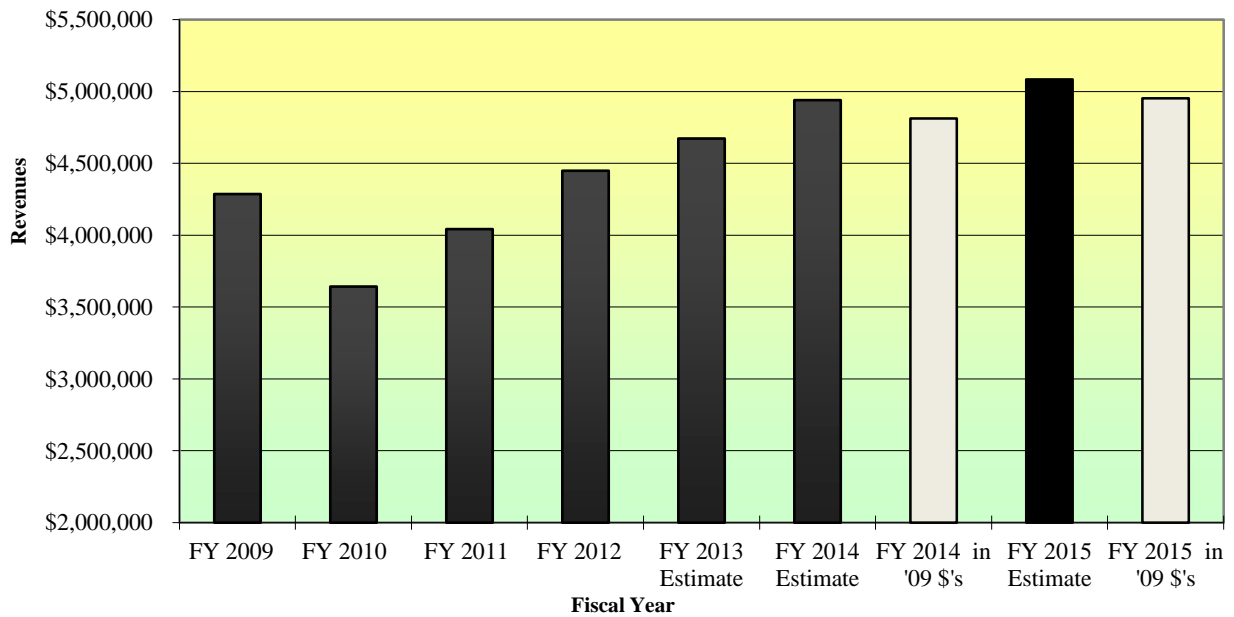


* Includes City Council, City Manager, City Clerk, City Treasurer and City Attorney.

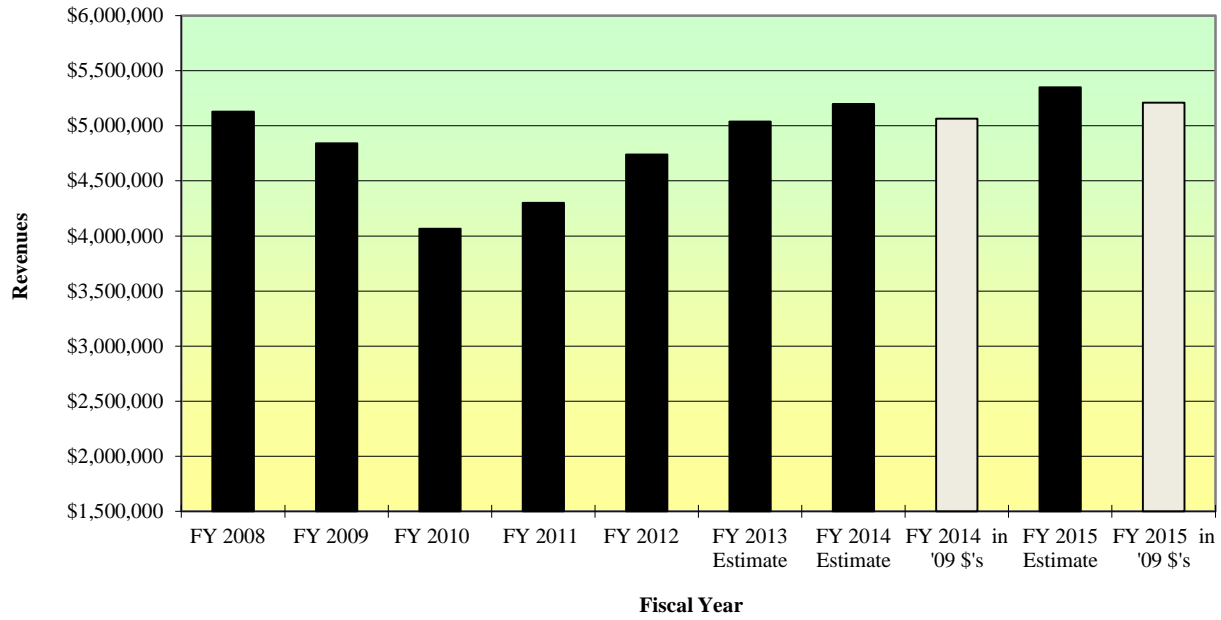
Property Tax through FY 2014-15



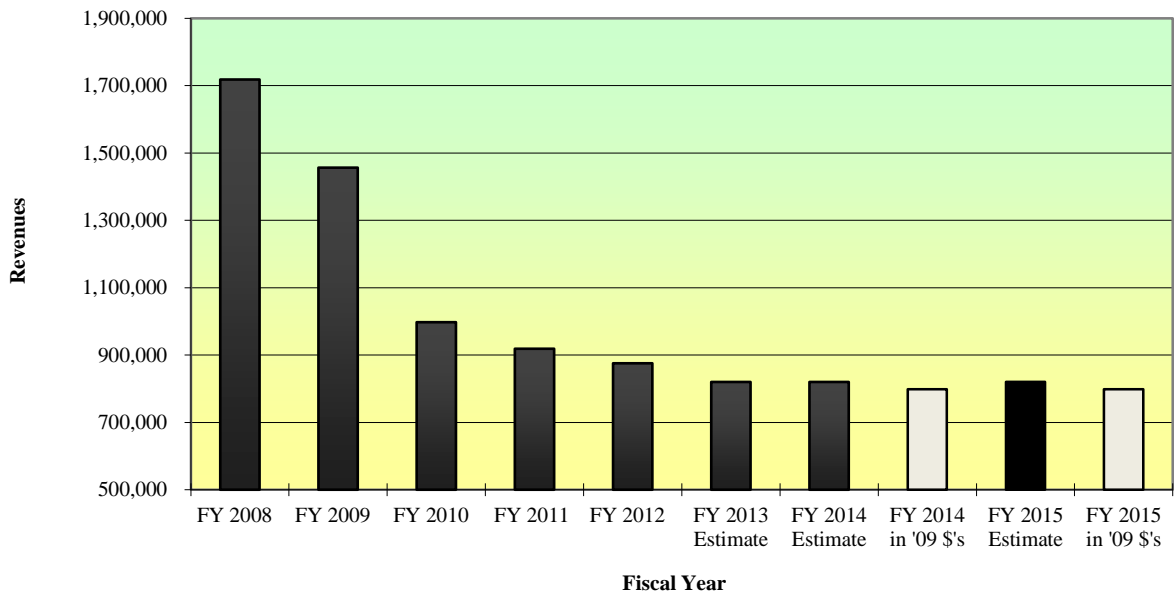
Sales Tax through FY 2014-15



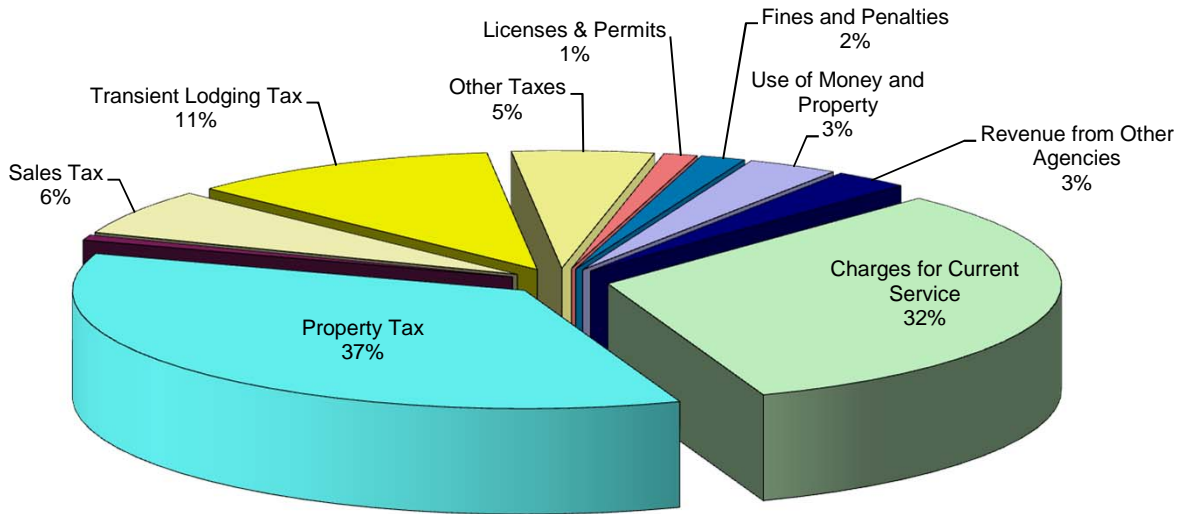
Transient Occupancy Tax through FY 2014-15



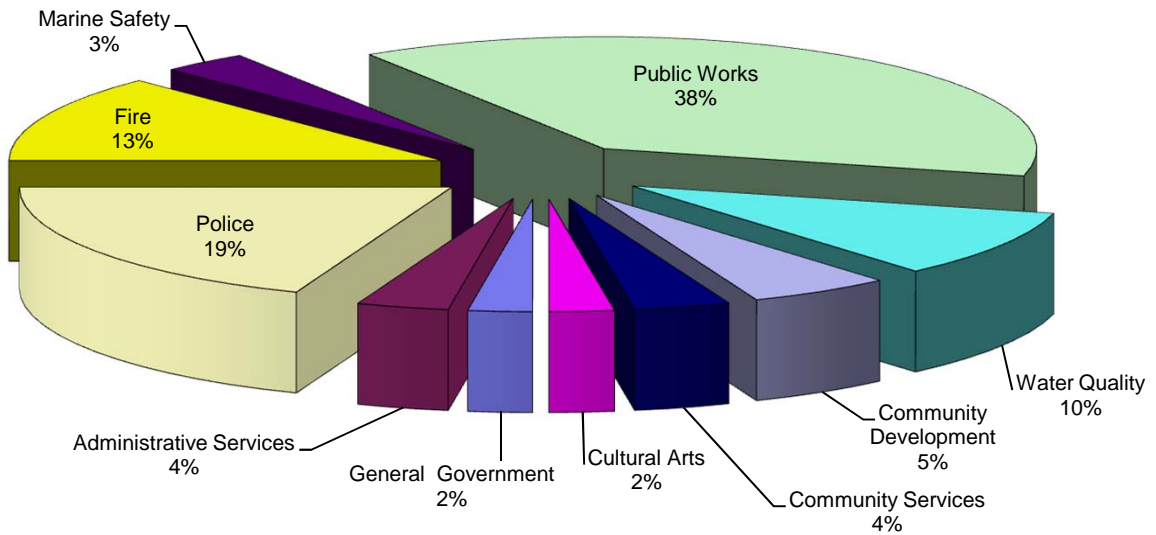
Investment Income through FY 2014-15



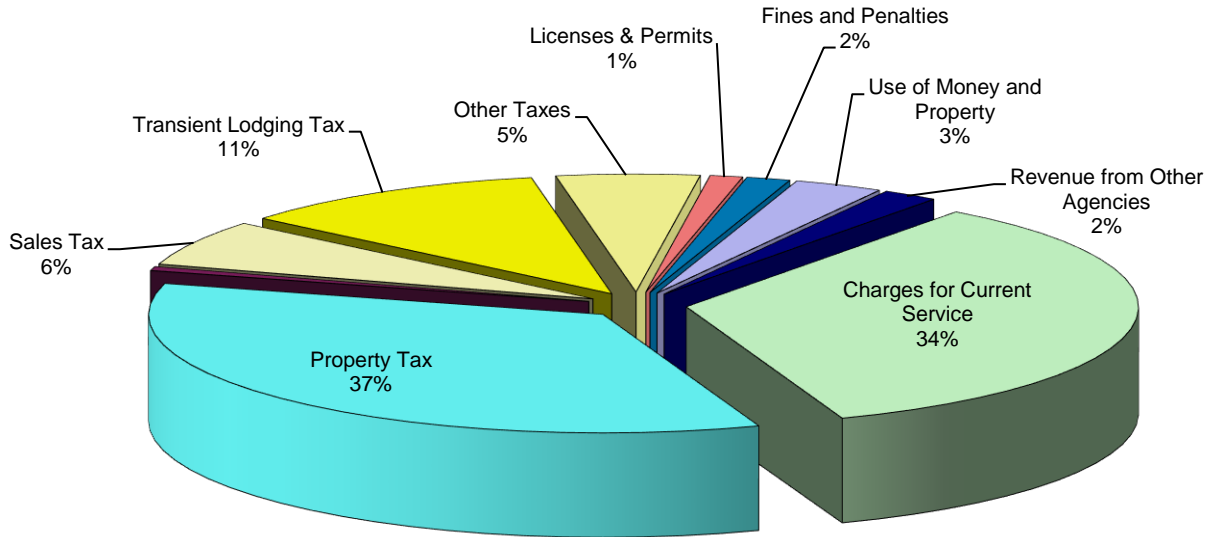
All Funds Revenue Source FY 2013-14



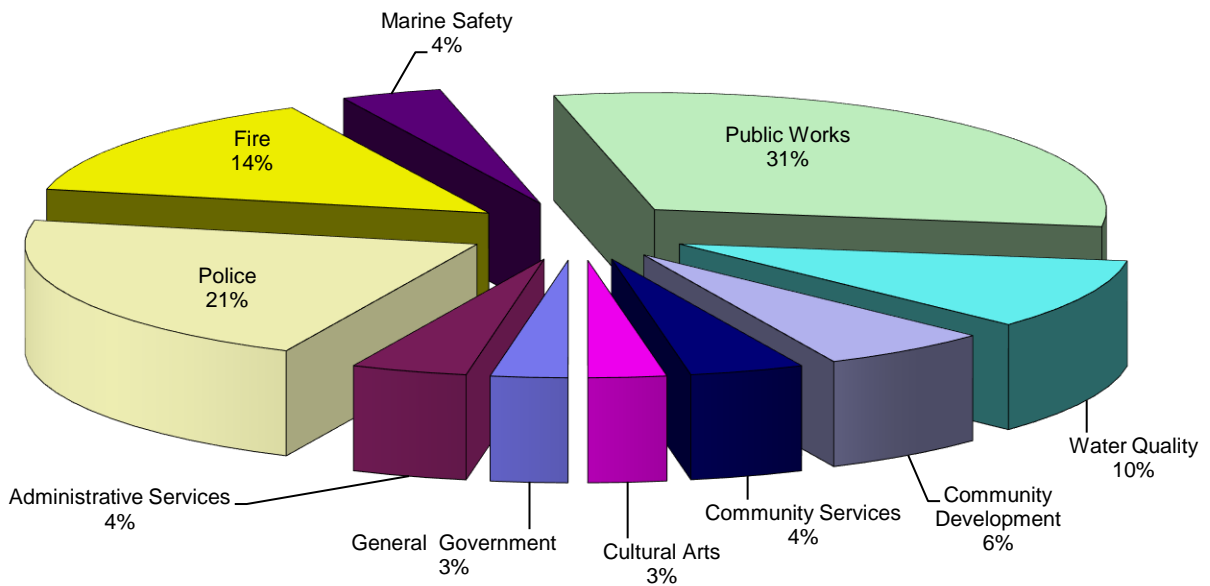
All Funds Expenditures by Department FY 2013-14



All Funds Revenue Source FY 2014-15



All Funds Expenditures by Department FY 2014-15



Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
110 GENERAL FUND					
<u>Property Tax</u>					
3010 Current Secured	\$21,496,420	\$21,970,000	\$22,100,000	\$22,600,000	\$23,120,000
3015 Public Utility	199,503	185,000	185,000	185,000	185,000
3020 Current Unsecured	899,049	875,000	875,000	875,000	875,000
3025 Supplemental Apportionment	139,040	250,000	250,000	250,000	250,000
3030 Prior Years	374,641	250,000	280,000	250,000	250,000
3040 Other Property Taxes	3,670	1,000	5,000	1,000	1,000
3050 Interest & Penalties - Delinquencies	118,871	115,000	115,000	115,000	100,000
3080 In Lieu of VLF	2,155,078	2,160,000	2,200,000	2,250,000	2,300,000
Subtotal	25,386,271	25,806,000	26,010,000	26,526,000	27,081,000
<u>Other Taxes</u>					
3101 Sales Tax - General	3,183,601	3,193,000	3,350,000	3,500,000	3,600,000
3103 Sales Tax - Public Safety	285,890	293,000	293,000	300,000	310,000
3104 In Lieu of Sales Tax	979,382	1,000,000	1,100,000	1,140,000	1,175,000
3112 Transient Occupancy Tax	4,600,140	4,676,000	4,860,000	5,050,000	5,200,000
3114 TOT-Short Term Lodging	139,711	125,000	150,000	150,000	150,000
3118 Franchise Tax - Trash	189,326	180,000	185,000	185,000	185,000
3119 Franchise Tax - Cable TV	614,796	600,000	600,000	600,000	600,000
3120 Franchise Tax - Natural Gas	90,317	80,000	90,000	90,000	90,000
3121 Franchise Tax - Electricity	272,265	260,000	270,000	270,000	270,000
3135 Business License Tax	843,338	820,000	840,000	840,000	840,000
Subtotal	11,198,765	11,227,000	11,738,000	12,125,000	12,420,000
<u>Licenses and Permits</u>					
3300 Animal Licenses	59,851	60,000	60,000	60,000	60,000
3310 Building Permits	711,365	700,000	700,000	700,000	700,000
3312 Strong Motion Impact Program			2,000	2,000	2,000
3313 Plumbing Permits	32,384	30,000	30,000	30,000	30,000
3316 Electric Permits	45,418	42,000	45,000	45,000	45,000
3319 Mechanical Permits	30,129	26,000	30,000	30,000	30,000
3320 Coastal Development Permits	22,656	25,000	25,000	25,000	25,000
3328 Public Works Permits	4,644	4,000	4,000	4,000	4,000
3335 Grading Permits	15,733	2,000	2,000	2,000	2,000
3340 Temporary Use Permits	7,245	3,000	3,000	3,000	3,000
3345 Conditional Use Permits	22,834	20,000	20,000	20,000	20,000
3350 Encroachment Permits	7,050	6,000	6,000	6,000	6,000
3360 Alarm Permits	16,575	15,000	15,000	15,000	15,000
Subtotal	975,884	933,000	942,000	942,000	942,000
<u>Fines and Penalties</u>					
3440 Citations - Code Enforcement	16,032	5,000	15,000	15,000	15,000
3441 Citations - Water Quality	1,100	1,000	1,000	1,000	1,000
Subtotal	17,132	6,000	16,000	16,000	16,000

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Use of Money and Property</u>					
3500 Investment Earnings	631,295	500,000	575,000	575,000	575,000
3501 Interest on Side Fund Loan	244,170	245,000	245,000	245,000	245,000
3510 Rent - Community Center	9,515	10,000	10,000	10,000	10,000
3511 Rent-Veterans Memorial Comm.Center	42,000	42,000	42,000	42,000	42,000
3512 Lease-Steel Building (LRRC)	11,000	12,000	12,000	12,000	12,000
3513 ASL - Rent & Utilities	1,880				
3515 Rent - Festival of Arts	239,300	230,000	243,000	243,800	240,000
3530 Rent - Moulton Playhouse		15,000	15,000	15,000	15,000
3540 Rent - Anneliese Pre-School	75,786	75,000	75,000	77,000	78,000
3550 Rent - Miscellaneous	40,160	40,000	40,000	40,000	40,000
Subtotal	1,295,106	1,169,000	1,257,000	1,259,800	1,257,000
<u>From Other Agencies</u>					
3601 Motor Vehicle In-Lieu Tax			13,000		
3615 Homeowners Property Tax Relief	194,786	195,000	195,000	195,000	195,000
3635 Peace Officers Standards & Training	31,518	25,000	25,000	25,000	25,000
3636 POST - Fire	34,714	35,000	40,000		
3690 Mutual Aid Contract	47,238		35,000		
3705 Abandoned Vehicle Program	19,779		3,000		
<u>County Grant:</u>					
3195 Irvine Cove Div Pass Through			100,000		
<u>State Grants:</u>					
3640 Recycling-State	11,008	7,000	7,000	7,000	7,000
3641 Used Oil Recycling Block	6,978	5,000	5,000	5,000	5,000
3650 COPS	100,000	100,000	100,000	100,000	100,000
3659 OTS DUI Check Points			122,000		
3668 AVOID 26	8,266		12,000		
3750 911 ECO Grant	24,960				
3810 Community Development Block Grant	7,228	50,000	50,000	48,500	48,500
3874 Auto Theft Task Force	174,743	100,000	100,000	100,000	100,000
3876 Transportation Planning		180,000	180,000		
<u>Federal Grants:</u>					
3660 UASI Grant	(515)		24,000		
3761 DOJ Police Vest	2,176		2,400	2,000	2,000
Subtotal	662,878	697,000	1,013,400	482,500	482,500

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object	Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
	<u>Charges for Current Services</u>					
3901	Variance	53,420	50,000	50,000	50,000	50,000
3907	Plan Check Fees - Building	381,447	325,000	380,000	380,000	380,000
3908	Water Quality Inspection Fees	4,110	5,000	9,000	10,000	10,000
3909	Plan Check Fees - Zoning	198,100	150,000	160,000	160,000	160,000
3910	Design Review	409,032	400,000	410,000	410,000	410,000
3915	Subdivision Fees	2,100	5,000	2,000	2,000	2,000
3926	Environmental Report	1,050	2,000	2,000	2,000	2,000
3930	Real Property Report	154,190	130,000	150,000	150,000	150,000
3935	Design Review Appeals	7,800	12,000	10,000	5,000	5,000
3939	Document Retention Fee	23,623	20,000	20,000	20,000	20,000
3940	Other Filing & Permit Fees	4,983	30,000	15,000	15,000	15,000
3942	Use & Occupancy Inspection Fees	30,510	25,000	30,000	30,000	30,000
3943	Grading Fee - Diamond/Crestview	2,703				
3944	Floor Area Fee - Diamond/Crestview	1,399	1,000	1,000	1,000	1,000
3955	Special Policing Fees	32,662	5,000	3,000	5,000	5,000
3956	False Alarm Fees	4,700	5,000	5,000	5,000	5,000
3957	Finger Printing	1,169	1,000	1,000	1,000	1,000
3958	Police Accident Reports	13,648	11,000	11,000	11,000	11,000
3960	Vehicle Towing & Release Fees	15,360	20,000	20,000	15,000	15,000
3961	DUI Cost Recovery Fee	6,885	5,000	8,000	7,000	7,000
3962	Police Evidence Money	1,281				
3963	Police Booking Fees	52,085	45,000	50,000	50,000	50,000
3965	Animal Services - Laguna Woods	82,660	82,000	86,800	90,200	90,200
3970	Animal Shelter Fees	15,820	15,000	15,000	15,000	15,000
3978	Weed & Lot Cleaning	17,079	15,000	15,000	15,000	15,000
3980	Landscape Development Fee	23,730	30,000	25,000	25,000	25,000
3990	C & D Administration Fees	2,020	3,000	2,000	2,000	2,000
4003	Business Improvement District	1,610,206	1,520,000	1,670,000	1,720,000	1,771,000
4005	Refuse Service Charges	2,011,192	1,996,000	2,000,000	2,000,000	2,000,000
4010	Paramedic Non-Resident Fees	77,734	78,000	78,000	78,000	78,000
4011	Paramedic Medical Supplies Fees	23,276	27,000	25,000	25,000	25,000
4012	Swimming Pool Classes	179,213	170,000	175,000	175,000	175,000
4013	Swimming Pool Use Fees	37,480	40,000	50,000	40,000	40,000
4014	Marine Safety Beach Classes	122,721	120,000	120,000	120,000	120,000
4020	Recreation - Social & Cultural	650,707	610,000	610,000	610,000	610,000
4024	Recreation - Adult Softball	18,578	20,000	15,000	15,000	15,000
4030	Recreation - Misc. Sports Programs	159,258	170,000	170,000	202,000	202,000
4038	Recreation - Special Programs	4,889	12,000	5,000	5,000	5,000
4042	Recreation - Park Weddings	101,410	100,000	100,000	100,000	100,000
4043	Recreation - Film Permits	24,656	15,000	15,000	15,000	15,000
4044	Recreation - Miscellaneous Fees	1,590	1,000	1,000	1,500	1,500
4130	Lifeguard Services - Private Beaches	28,010	28,000	28,000	28,000	28,000
4131	Lifeguard Tidepool Tours	855	2,000	1,000	1,000	1,000
4132	Special Marine Safety Services	10,880				
4140	Sale of Maps, Books & Copying	3,217	4,000	3,000	3,000	3,000

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
4150 Assessment District Service Fees	11,116	20,000	20,000	20,000	20,000
4160 Returned Check Fee	482	1,000	1,000	1,000	1,000
Subtotal	6,621,036	6,326,000	6,567,800	6,635,700	6,686,700
<u>Other Revenue</u>					
4202 Sale of Real & Personal Property	9,505	2,000	2,000	2,000	2,000
4220 Police Auction	2,604	1,000	2,000	1,000	1,000
4229 Subpoenas	16,544	10,000	10,000	10,000	10,000
4230 Miscellaneous Income	15,955	5,000	15,000	15,000	15,000
4280 Over & Short	(399)				
Subtotal	44,209	18,000	29,000	28,000	28,000
<u>Reimbursements & Contributions</u>					
Reimbursements:					
4008 Recycling Revenue	1,104				
4045 Recreation - Administrative Fees	65,807	50,000	60,000	60,000	60,000
4060 Solid Waste Contractual				50,000	50,000
4301 SB 90	13,656		13,300		
4303 Lifeguard Training - SA College	20,742	20,000	20,000	20,000	20,000
4304 Fire Training - College				40,000	40,000
4312 Other Agencies	3,425		3,200		
4314 Festival of Arts Parking Plan	30,414	33,000	27,000	32,000	32,000
4315 Recovery of Remediation Costs			54,000		
4320 Workers' Compensation Insurance	174,235	115,000	115,000	115,000	115,000
4330 Property Damage	15,897	7,000	5,000	7,000	7,000
4357 LB School District	43,699	50,000	50,000	71,000	71,000
4360 Miscellaneous	24,606	20,000	20,000	10,000	10,000
Contributions:					
4059 Homeless Meters	2,673		1,500		
4370 Non-Government Sources	4,150	1,000	1,000		
4375 Animal Shelter	9,441	5,000	5,000	5,000	5,000
Subtotal	409,849	301,000	375,000	410,000	410,000
GENERAL FUND TOTAL	46,611,130	46,483,000	47,948,200	48,425,000	49,323,200

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
116 CAPITAL IMPROVEMENT FUND					
3113 Transient Occupancy Tax	3,164,711	2,987,000	3,432,000	3,560,000	3,670,000
3138 Real Property Transfer Tax	387,393	200,000	400,000	400,000	400,000
3144 Building Construction Tax	183,704	180,000	180,000	180,000	180,000
3410 Vehicle Code Fines	190,603	200,000	200,000	200,000	200,000
3415 Municipal Code Fines - Other	6,874	15,000	15,000	15,000	15,000
3420 Municipal Code Fines - Parking	854,190	820,000	850,000	850,000	850,000
3422 Municipal Code Fines - DMV	166,460	150,000	160,000	160,000	160,000
3442 Administrative Citations - Police	16,705	35,000	35,000	25,000	25,000
3959 Auto Immobilization Fee	1,785	1,000	1,500	1,000	1,000
<u>Reimbursements & Contributions</u>					
Reimbursements:					
4312 Other Agencies		165,000	165,000		
4360 Miscellaneous			11,200		
4384 Laguna Beach School District			90,000	85,000	
<u>County Grants:</u>					
3692 Measure M2 Program	100,000				
<u>State Grants:</u>					
3651 Clean Beach Initiative			98,300		
3749 Trans. Enhance. Activities		150,000	630,000		
3741 Coastal Conservancy Grant I				79,000	
3742 Coastal Conservancy Grant II				125,000	
<u>Federal Grants:</u>					
3750 ARRA Stimulus Grant	131,079				
CAPITAL IMPROVEMENT FUND TOTAL	5,203,503	4,903,000	6,268,000	5,680,000	5,501,000
118 PARKING AUTHORITY FUND					
Parking Meter Zones	2,691,562	2,470,000	2,415,000	3,200,200	3,735,000
Parking Lot Meters & Fees	1,466,495	1,329,000	1,754,000	1,504,000	1,504,000
4084 Parking Permits	99,403	1,045,000	1,045,000	100,000	1,045,000
4230 Miscellaneous Income	1,147	1,000	1,000	1,000	1,000
4231 Parking Meter Bag	13,350	10,000	13,000	13,000	13,000
Over & Short	1,904				
PARKING AUTHORITY FUND TOTAL	4,273,861	4,855,000	5,228,000	4,818,200	6,298,000
120 PARKING IN-LIEU FUND					
3500 Investment Earnings	1,378		1,000		
PARKING IN-LIEU FUND TOTAL	1,378	0	1,000	0	0

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
122 PARK IN-LIEU FUND					
3500 Investment Earnings	306				
PARK IN-LIEU FUND TOTAL	306	0	0	0	0
123 ART IN-LIEU FUND					
3150 Art In-Lieu Fee			35,700		
3500 Investment Earnings	1,626				
4370 Contributions-Non Government	10,875		1,400		
4373 Donation-World Trade Center	2,500				
4374 Donation-Bench Competition	20,000				
ART IN-LIEU FUND TOTAL	35,001	0	37,100	0	0
124 DRAINAGE FUND					
3500 Investment Earnings	724				
DRAINAGE FUND TOTAL	724	0	0	0	0
127 HOUSING IN-LIEU FUND					
3500 Investment Earnings	16,390		183,600		
HOUSING IN-LIEU FUND TOTAL	16,390	0	183,600	0	0
132 GAS TAX FUND					
3102 Sales Tax - Measure M	356,302	360,000	360,000	375,000	390,000
3500 Investment Earnings	644				
3620 OCTA Gas Tax Exchange	511,752				
3623 Gasoline Tax - Section 2103	337,787	250,000	300,000	300,000	300,000
3624 Gasoline Tax - Section 2105	116,563	135,000	135,000	135,000	135,000
3625 Gasoline Tax - Section 2106	84,181	90,000	90,000	90,000	90,000
3626 Gasoline Tax - Section 2107	172,126	180,000	180,000	180,000	180,000
3627 Gasoline Tax - Section 2107.5	6,000	6,000	6,000	6,000	6,000
4360 Reimbursements	61,125	50,000	50,000	10,000	10,000
GAS TAX FUND TOTAL	1,646,480	1,071,000	1,121,000	1,096,000	1,111,000

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
134 STREET LIGHTING DISTRICT FUND					
<u>Property Taxes:</u>					
3010 Current Secured	736,925	752,000	752,000	767,300	782,900
3015 Public Utility	6,766	6,900	6,900	7,000	7,100
3020 Current Unsecured	30,769	30,400	30,400	31,000	31,000
3025 Supplemental Apportionment	4,767	4,200	4,200	5,400	5,400
3030 Prior Years	12,904	6,000	6,000	10,200	10,400
3040 Other Property Taxes	315,085	267,000	267,000	270,000	272,000
3050 Interest & Penalties	3,704	3,000	3,000	3,000	3,000
3615 Homeowners Property Tax Relief	6,672	6,700	6,700	6,700	6,700
4360 Miscellaneous Income	344				
STREET LIGHTING DISTRICT FUND TOTAL	1,117,935	1,076,200	1,076,200	1,100,600	1,118,500
137 WASTEWATER FUND					
3982 Wastewater Service Charges	6,224,372	6,399,000	6,399,000	6,620,000	6,852,000
3986 Wastewater Connection Charges	84,609	86,000	86,000	86,000	86,000
<u>Grants:</u>					
3680 State Grant	451,278		248,000		
3697 Rockledge Lift Station			450,000		
3750 Energy Efficiency Grant			16,000		
<u>Reimbursements:</u>					
4312 Other Agencies	71,467				
4313 North Coast Interceptor	34,138	30,000	43,000	57,000	15,000
4330 Property Damage	5,916				
4360 Miscellaneous	6,722		20,000		
WASTEWATER FUND TOTAL	6,878,502	6,515,000	7,262,000	6,763,000	6,953,000
140 DISASTER CONTINGENCY FUND					
3500 Investment Earnings	71,665	100,000	70,000	70,000	70,000
DISASTER RELIEF FUND TOTAL	71,665	100,000	70,000	70,000	70,000

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
310 TRANSIT FUND					
3105 Transportation Tax - Operating	975,051	1,098,800	1,098,800	1,048,000	1,080,000
3108 Transportation Tax - Capital		575,000	575,000		100,000
3500 Investment Earnings	3,936				
4090 Main Line Summer Fares	14,051	8,000	8,000	8,000	8,000
4091 Main Line Regular Fares	17,469	20,000	20,000	20,000	20,000
4092 Main Line AQMD Passes	13,875	15,000	15,000	15,000	15,000
4093 Transit Plus Taxi Vouchers	22,044	10,000	10,000	35,000	35,000
4094 Act V Lot Park & Ride	109,326	110,000	110,000	110,000	110,000
4095 Main Line Regular Passes	2,399	3,000	3,000	3,000	3,000
4096 Bus Charter Fees	28,501	25,000	25,000	25,000	25,000
4097 Festival Regular Fares*	110,000	110,000	110,000	110,000	110,000
<u>Grants & Reimbursements:</u>					
3711 State Transit Funding	209,205	70,000	202,000	210,000	210,000
3720 OCTA Operating Assistance	86,598	202,000	150,000	150,000	150,000
3675 SLPP Grant				318,000	
3684 Proposition 1B (OCTA)	50,267				
4360 Reimburse Miscellaneous	543				
TRANSIT FUND TOTAL	1,643,263	2,246,800	2,326,800	2,052,000	1,866,000
ALL OPERATING FUNDS TOTAL	\$67,500,140	\$67,250,000	\$71,521,900	\$70,004,800	\$72,240,700

* Fares paid by Parking Authority Fund.

Revenue Detail
Fiscal Year 2013-14 & 2014-15

**All
Funds**

Object Account Title	Actual 2011-12	Adopted Budget 2012-13	Revised Estimate 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>INTERNAL SERVICE FUNDS</u>					
126 INSURANCE & BENEFITS FUND					
4400 Employer - General Liability	\$600,000	\$600,000	\$600,000	\$800,000	\$900,000
4403 Employer - Workers' Compensation	1,013,800	1,088,000	1,088,000	988,800	988,800
4406 Employer - Group Insurance	2,618,013	2,940,700	2,940,700	3,134,100	3,435,000
4412 Employer - Dental Insurance	248,748	164,000	164,000	131,900	155,600
4420 Employer - Life Insurance	62,184	38,000	38,000	15,000	15,000
4425 Employer - Long Term Disability	155,472	50,000	50,000	25,000	25,000
4430 Employer - Unemployment Insurance	31,092	61,000	61,000	40,000	40,000
4440 Employee - Medical Insurance	479,941	495,000	495,000	558,000	638,900
4445 Employee - Retiree/Cobra	348,482	353,000	353,000	360,200	412,500
4452 Employee - Dental Insurance	71,268	44,000	44,000	78,000	81,800
4460 Employee Benefit - Comp Time	32,300	26,200	26,200	26,200	26,200
4461 Employee Benefit - Vacation	408,900	408,900	408,900	435,200	460,300
4462 Employee Benefit - Sick Leave	318,600	355,200	355,200	361,600	368,400
<u>Reimbursements and Earnings:</u>					
4320 Worker's Compensation	45,384		55,000		
4360 Miscellaneous	133		18,000		
INSURANCE & BENEFITS FUND TOTAL	\$6,434,316	\$6,624,000	\$6,697,000	\$6,954,000	\$7,547,500
128 VEHICLE REPLACEMENT FUND					
3560 Vehicle Use Rent	1,104,700	1,107,000	1,107,000	1,235,700	1,235,700
4202 Sale of Real & Personal Property	59,515		14,000		
VEHICLE REPLACEMENT FUND TOTAL	1,164,215	1,107,000	1,121,000	1,235,700	1,235,700

Description of Key Revenue Sources

Property Tax: All real and tangible personal property in the State is subject to a property tax equal to 1% of its "full cash value." Valuations of real property are frozen at the value of the property in 1975, with an allowable adjustment of up to 2% per year for inflation. However, property is reassessed to its current value when a change of ownership occurs. In addition, new construction is assessed at its current value.

Property Tax in Lieu of Vehicle License Fee: In FY 2004-2005, cities and counties began receiving additional property tax to replace vehicle license fee (VLF) revenue that was cut when the state repealed the state general fund backfill for the reduction in VLF. This property tax in lieu of VLF grows with the change in gross assessed valuation of taxable property in the jurisdiction from the prior year. Property tax in lieu of VLF allocations are in addition to other property tax apportionments.

Sales Tax: The City's share of sales tax is equal to 1% of total taxable sales generated within the City (or 1% of the 8% local sales tax rate). The balance of the local sales tax rate is distributed to the County of Orange, the State of California and the Orange County Transportation Authority.

In Lieu of Sales Tax: In FY 2004-2005, cities and counties began receiving additional property tax in lieu of sales tax. While the State of California fiscal recovery bonds are outstanding, one quarter of one percent of the city sales tax has been suspended. The City receives additional property tax in an amount equal to the sales tax.

Transient Occupancy Tax: Hotel/motel guests within the City of Laguna Beach pay a transient occupancy tax ("bed tax") of 10% of the room charge for stays of thirty (30) days or less.

Use of Money and Property: This revenue category includes interest the City earns on its cash balances as well as rents it collects from various City owned property.

Business License Tax: All businesses in the City, with the exception of certain exempt concerns, pay a business license tax depending on type of business and gross receipts.

Licenses & Permits: Revenue in this category is generated from a variety of licenses and permits issued by the City such as animal licenses, building permits, grading permits and conditional use permits.

Description of Key Revenue Sources (*con't*)

From Other Agencies: This revenue category reflects subventions and other payments received from other governmental agencies (federal, state and county). The majority of this revenue is from the Home Owners Property Tax Relief.

Charges for Current Services: Revenue in this category is generated from fees collected for specific City services including police and fire service charges, land use planning fees, recreation fees, refuse charges, etc.

Franchise Tax: This revenue is generated from taxes paid by businesses that have a franchise in the City involving use of the public right-of-way (e.g. cable television, natural gas and electric).

Parking Meters and Fees: Revenue is generated from parking meters and City-owned parking lots as well as from resident, business and shopper parking permits.

Parking-In-Lieu Fees: When additions are made to a structure in the downtown area or there is a change in use that necessitates more parking, additional parking must be provided and/or in -lieu parking certificates equal to the number of spaces required must be purchased.

Housing-In-Lieu Fees: The California Government Code requires new housing developments to provide, where feasible, housing units for low income people. When developing three or more units in Laguna Beach, the City requires an in-lieu fee if the developer does not provide the affordable housing.

Park-In-Lieu Fees: The City requires the dedication of land and/or the payment of a fee as a condition of approval for a tentative subdivision map or a parcel map. This in-lieu fee varies depending on density.

Drainage-In-Lieu Fees: This fee is levied as a condition of approval for a final subdivision map and is used to defray the costs of needed drainage facilities such as new storm drains. This in-lieu fee varies depending on density.

Art-In-Lieu Fees: Depending on the size of a project, developers are required to install a public art piece or contribute funds for this purpose equal to one and one-quarter percent of the project's total value.



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Section III

Expenditures

General Government.....	page 29
Administrative Services Department.....	page 41
Police Department.....	page 53
Fire Department.....	page 70
Marine Safety Department.....	page 81
Public Works Department.....	page 87
Water Quality Department.....	page 114
Community Development Department.....	page 125
Community Services Department.....	page 138
Cultural Arts Department.....	page 150
Internal Service Funds.....	page 157

Each of the above departments are further broken down by division and the budgets for each division are shown within their respective departments. The *chart on the next page* (p. 28) shows all of the City’s operating departments and divisions and how they are organized within the Expenditure Section of this budget. For quick reference this chart also contains the page numbers of the individual departments.

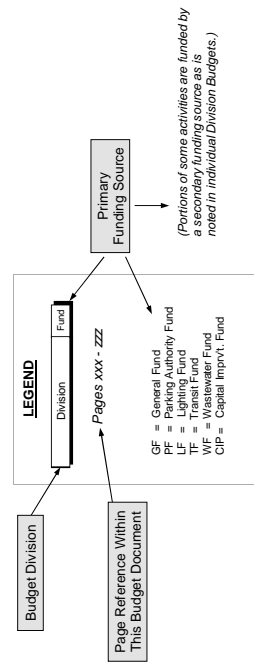
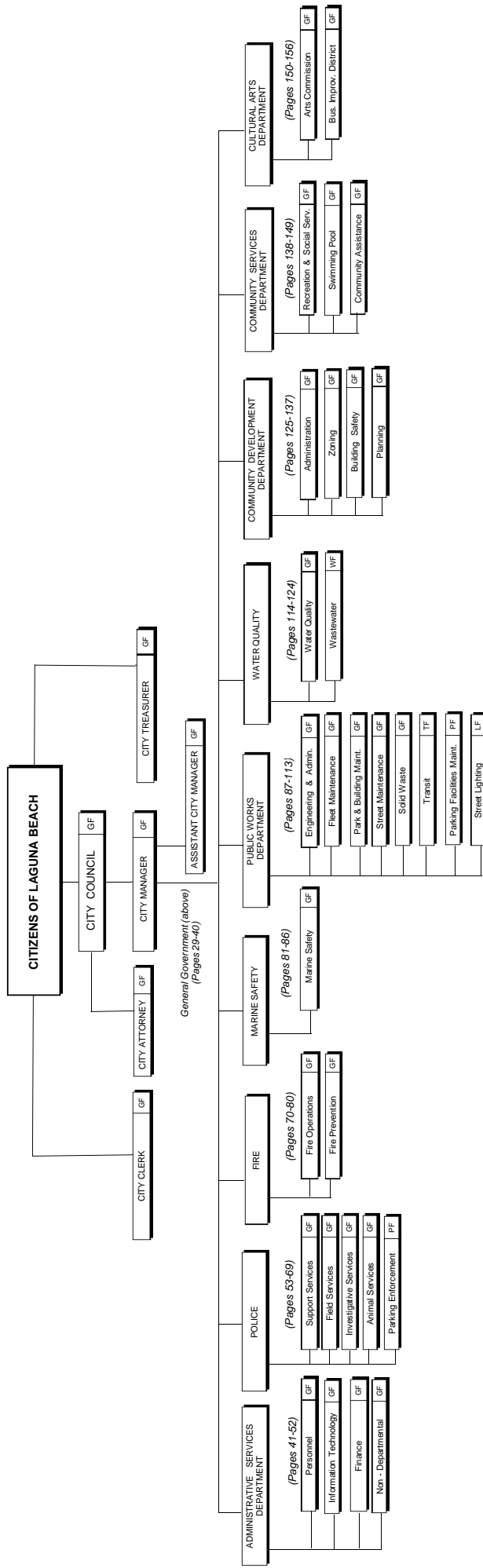
For the most part, all of the expenditure items within each division are funded from a single fund source; that fund is shown at the top right-hand corner of the division budget. In the few cases where a particular expenditure item is funded from a source other than the fund shown at the top of the division budget, a footnote is included indicating the source of funding.

For a broad overview of the Expenditure Budget and a more detailed picture of the funding source for *each department*, see the chart entitled “Sources & Uses of Funds - *Summary by Department & Fund*” on page: 4, 5 and 6 of this budget.

**Organization Chart
Expenditure Budget**

**All
Divisions**

**City of Laguna Beach
FY 2013-14 & FY 2014-15 Budget Structure**



General Government

The *General Government Operations* provide the legislative and chief executive functions of the City. Included are the elected positions in the City -- City Councilmembers, City Clerk and City Treasurer. The City Manager and City Attorney are appointed.

City Council - The five member City Council is elected at large. Each Councilmember serves a four-year term. The Council is responsible for the legislative functions of the City. Its meetings are generally held the first and third Tuesdays of each month starting at 6:00 p.m.

In order to secure greater input regarding issues of community interest and concern, the City Council has created commissions, boards, and standing committees including but not limited to: Arts Commission; Board of Adjustment/Design Review Board; Personnel Board; Planning Commission; Heritage Committee; HIV Advisory Committee; Housing and Human Services Committee; Environmental Sustainability Committee, Parking; Traffic and Circulation Committee; Disaster Preparedness Committee and the Recreation Committee.

City Manager - Under the provisions of the Municipal Code, the City Manager is responsible for the administrative functions of the City. With the exception of the City Clerk and City Treasurer--both of whom are elected--each of the City Department Heads reports to the City Manager who, in turn, reports to the City Council. The Executive Assistant assists the City Manager and the five Councilmembers. Included in this budget are the expenses of various intergovernmental organizations, such as the League of California Cities and the Southern California Association of Governments.

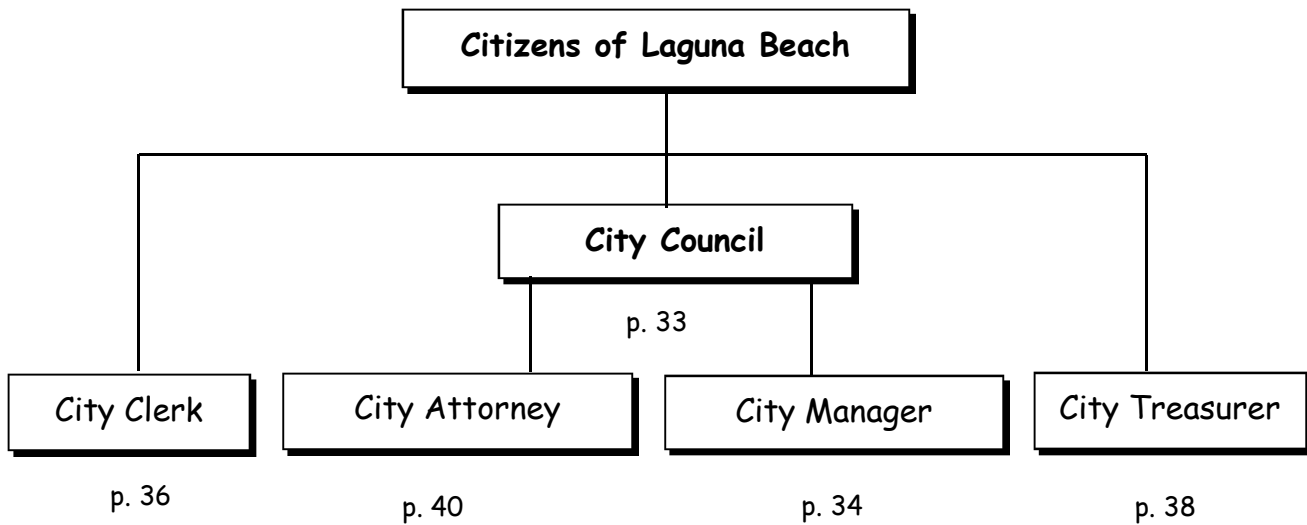
City Clerk - The City Clerk is elected and serves a four-year term. The department is comprised of two employees, the City Clerk and the Deputy City Clerk. The City Clerk is the City's Legislative Administrator whose duties include: preparation of agenda packets and minutes for all City Council meetings, administration of the City's records management system, maintenance of the Municipal Code Document, processing of legal documents (e.g., ordinances, resolutions, contracts, agreements, deeds and easements, in-lieu certificates, historic register applications, domestic partnership registrations, etc.), and administration of certain tort claims.

The City Clerk also serves as the City's Election Official, responsible for municipal elections and ensuring that filing requirements are adhered to by elected as well as appointed officials pursuant to the Political Reform Act. The City Clerk's Department serves as the Public Information Office and resource center for the public, providing information about various services and/or referrals to other sources.

City Treasurer - The City Treasurer is elected and serves a four-year term. The Treasurer's responsibilities include the following: receiving for safekeeping all funds coming into the City treasury; monitoring compliance with laws governing public funds; Chief Investment Officer; preparation of monthly investment reports; monitoring cash flow, conducting periodic audits of money collected through transient occupancy tax and business improvement district, assessment district administration, trustee between property owners and holders of various City bonds.

City Attorney - The City Attorney advises City officers in all legal matters pertaining to the business of the City. The department budget provides funds for legal services related to general City activities and for civil litigation in which the City is involved. City Attorney services are provided via a contract with a private law firm, Rutan and Tucker. The contract provides for a retainer for up to 60 hours of legal services, with additional litigation billed on a per hour basis. The department budget includes funds for retention of other attorneys when Rutan and Tucker has a conflict of interest, or when specialized expertise is necessary. Funds to pay for the District Attorney to prosecute Municipal Code violations are also included in this budget.

The chart below shows the budget structure of the *General Government Operations*. The numbers below each division indicate the pages that follow in which a more detailed budget can be found:



General Government Budget Summary

*All
Divisions*

Department

City Council
City Manager
City Clerk
City Treasurer
City Attorney
General Government Total

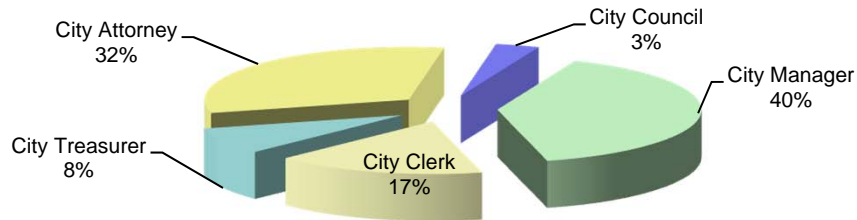
MAJOR CATEGORY OF EXPENDITURE FY 2013-14					
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$36,700	\$27,000				\$63,700
670,800	61,200				\$732,000
271,800	33,900				\$305,700
127,800	22,900				\$150,700
	585,000				\$585,000
\$1,107,100	\$730,000	\$0	\$0	\$0	\$1,837,100

Department

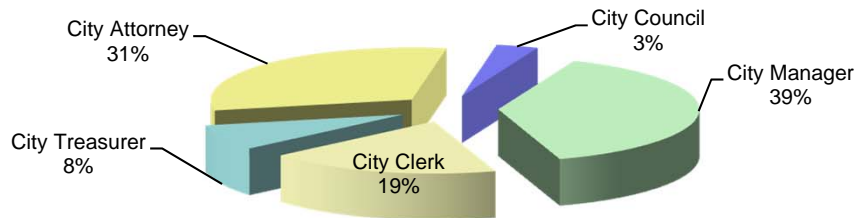
City Council
City Manager
City Clerk
City Treasurer
City Attorney
General Government Total

MAJOR CATEGORY OF EXPENDITURE FY 2014-15					
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$36,500	\$27,100				\$63,600
671,000	61,500				\$732,500
280,600	71,000				\$351,600
130,100	19,500				\$149,600
	585,000				\$585,000
\$1,118,200	\$764,100	\$0	\$0	\$0	\$1,882,300

Summary By Department Total FY 2013-14



Summary By Department Total FY 2014-15



City Council*General Fund/1101*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1003	Salaries, Part Time	\$33,600	\$33,600	\$33,600	\$33,600
1101	P.E.R.S. Retirement	1,555	1,600	1,600	1,400
1103	P.A.R.S. Retirement	1,008	1,000	1,000	1,000
1318	Medicare Insurance	543	500	500	500
	Subtotal	36,705	36,700	36,700	36,500
Maintenance and Operations					
2011	Training, Travel And Dues	11,171	16,500	16,500	16,500
2031	Telephone	7,635	5,900	5,900	6,000
2101	Materials And Supplies	332	1,900	1,900	1,900
2281	Printing	193	1,000	1,000	1,000
2401	Contractual Services	335	1,700	1,700	1,700
	Subtotal	19,665	27,000	27,000	27,100
	Grand Total	\$56,370	\$63,700	\$63,700	\$63,600

City Manager*General Fund/1201*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$421,559	\$476,900	\$481,100	\$486,300
1003	Salaries, Part Time	1,278			
1038	Sick Leave Payoff	1,600	8,300	8,300	8,300
1040	Vacation Payoff	2,900	2,900	3,100	3,300
1059	Residency Incentive	17,879	15,000	15,000	15,000
1101	P.E.R.S. Retirement	95,793	110,000	111,900	102,300
1103	P.A.R.S. Retirement	48			
1201	Workers' Compensation	4,200	3,900	4,000	3,900
1300	Employee Group Insurance	37,200	39,000	40,200	44,700
1318	Medicare Insurance	6,521	7,100	7,200	7,200
	Subtotal	588,978	663,100	670,800	671,000
Maintenance and Operations					
2011	Training, Travel and Dues	37,323	36,500	38,500	38,500
2024	Electricity	773	700	800	800
2027	Water	100	200	200	200
2031	Telephone	1,588	1,300	1,600	1,600
2101	Materials and Supplies	3,805	5,700	4,100	4,100
2170	General Insurance	6,600	6,200	5,500	5,800
2222	Repairs and Maint. Other		700	700	700
2281	Printing	117	600	600	600
2401	Contractual Services	16,859	6,700	9,200	9,200
	Subtotal	67,165	58,600	61,200	61,500
	Grand Total	\$656,143	\$721,700	\$732,000	\$732,500

City Manager Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
City Manager	1	1	1	\$214,200	\$214,200	\$214,200
Assistant City Manager	1	1	1	187,100	189,000	192,700
Executive Assistant	1	1	1	75,600	77,900	79,400
TOTAL	3	3	3	\$476,900	\$481,100	\$486,300

City Clerk*General Fund/1301*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$188,900	\$188,900	\$185,900	\$192,900
1006	Salaries, Overtime	4,433	6,000	5,800	6,200
1038	Sick Leave Payoff	2,200	3,300	3,300	3,300
1040	Vacation Payoff	2,400	2,400	2,600	2,800
1053	Holiday Allowance				
1101	Retirement	45,274	44,400	43,200	41,300
1201	Workers' Compensation	1,500	1,500	1,500	1,500
1300	Employee Group Insurance	24,800	26,000	26,800	29,800
1318	Medicare Insurance	1,849	2,800	2,700	2,800
	Subtotal	271,355	275,300	271,800	280,600
Maintenance and Operations					
2011	Training, Travel and Dues	4,024	4,400	5,600	5,600
2024	Electricity	773	700	800	800
2027	Water	100	200	200	200
2031	Telephone	503	600	600	600
2101	Materials and Supplies	4,331	7,700	7,400	7,400
2170	General Insurance	2,300	2,400	2,100	2,200
2281	Printing	6,530	6,000	6,000	6,000
2302	Legal Advertising	3,753	5,900	5,900	5,900
2401	Contractual Services	6,540	42,300	5,300	42,300
2432	Postage	57			
	Subtotal	28,911	70,200	33,900	71,000
	Grand Total	\$300,266	\$345,500	\$305,700	\$351,600

City Clerk Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
City Clerk	1	1	1	\$120,200	\$121,400	\$123,800
Deputy City Clerk	1	1	1	65,400	61,400	65,800
Assignment Pay				3,300	3,100	3,300
TOTAL	2	2	2	\$188,900	\$185,900	\$192,900

City Treasurer*General Fund/1401*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$84,986	\$85,500	\$86,400	\$88,100
1038	Sick Leave Payoff	1,300	900	900	900
1040	Vacation Payoff	4,800	4,800	5,100	5,400
1101	Retirement	20,311	20,100	20,100	18,900
1201	Workers' Compensation	600	700	700	700
1300	Employee Group Insurance	12,400	13,000	13,400	14,900
1318	Medicare Insurance	1,303	1,200	1,200	1,200
	Subtotal	125,700	126,200	127,800	130,100
<u>Maintenance and Operations</u>					
2011	Training, Travel and Dues	5,267	4,300	5,800	5,800
2024	Electricity	762	900	800	800
2027	Water	50	300	100	100
2031	Telephone	897	800	900	900
2101	Materials and Supplies	870	700	1,200	700
2170	General Insurance	1,000	1,000	900	1,000
2401	Contractual Services	8,437	10,900	13,200	10,200
	Subtotal	17,282	18,900	22,900	19,500
	Grand Total	\$142,982	\$145,100	\$150,700	\$149,600

City Treasurer Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
City Treasurer	0.625	0.625	0.625	\$85,500	\$86,400	\$88,100
TOTAL	0.625	0.625	0.625	\$85,500	\$86,400	\$88,100

City Attorney

General Fund/1501

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Maintenance and Operations</u>					
2401	Contractual Services	\$481,484	\$585,000	\$585,000	\$585,000
	Grand Total	\$481,484	\$585,000	\$585,000	\$585,000

Administrative Services Department

The Administrative Services Department is comprised of four divisions; Personnel, Information Technology, Finance and Non-Departmental. This department also provides technical support to all operating departments. There are 12 authorized positions. A description of services provided by each division is as follows:

Personnel - This division provides internal support to all operating departments. The division has 3.4 employees: a Personnel Services Manager, 1.9 Senior Personnel Specialists and a .5 Senior Office Specialist. Responsibilities of the division include maintenance of personnel records for the City's 249 full-time and 275 part-time employees. It also includes responsibility for recruitment, selection, hiring and orientation of all new employees. Annually, the division conducts approximately 40 recruitments, reviews more than 4,000 applications and processes approximately 1,400 Personnel Action Forms. Personnel also manages employee training and development programs; administers the City's compensation, classification and employee benefits programs; oversees equal employment opportunity programs; ensures compliance with State and Federal employment mandates; and coordinates employee safety and workers' compensation programs. Personnel is also responsible for the interpretation and implementation of the Memoranda of Understanding, Personnel Rules and Administrative Policies with employee bargaining units. Staff support is provided to the Personnel Board.

Information Technology - This division provides information technology support for the City's internal computer network, including the operation, maintenance and repair of network hardware and client workstations. Primary responsibilities include the following: day-to-day network center operation, including the provision of a safe and secure environment for centralized data libraries and equipment; maintenance of documentation for hardware and software components: routine installation, troubleshooting and repair for servers, hubs, cabling, personal computers and related peripherals; formulation and review of client/server procedures, software platforms and the acquisition of assets to ensure overall systems compatibility and the maintenance of a technologically unified workforce; provide city-wide coordination for compatible and cohesive data formats and general implementation assistance of information technology to other city departments. This division also manages the City's web site.

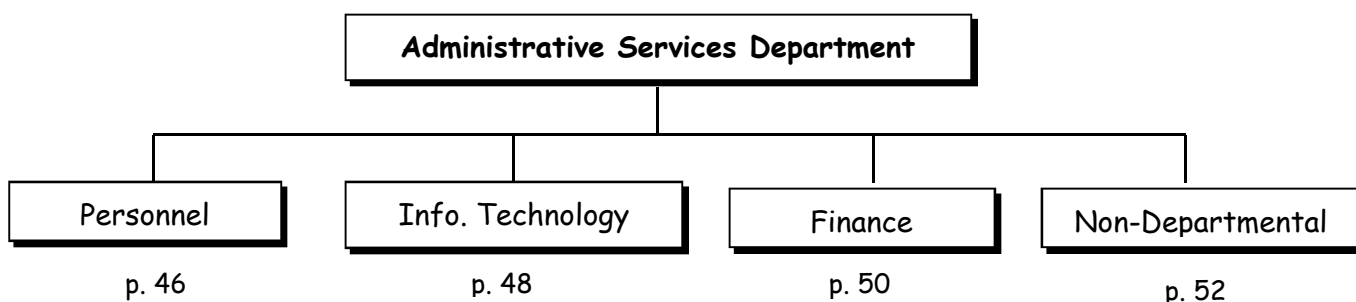
Finance - This division performs all finance, accounting, business licensing and cashiering functions for the City. Prepares and monitors the City's annual budget, administers transient occupancy tax and business improvement district collections. Primary responsibilities include the following: daily processing of accounts payable, accounts receivable, capital assets and payroll. This division is also responsible for the daily processing of payments to the City, in-coming and out-going mail and the issuing of 13,000 parking permits biannually. Annually, the division issues more than 9,600 payroll and 6,900 vendor checks. The division also provides accounting for approximately \$75 million in revenues and approximately \$73 million in expenditures, and coordinates inventory of the City's general capital assets. In addition, the division is responsible for closing the City's financial records at year-end and the computation, review and placement of assessments for sewer, solid waste management and weed abatement on the County of Orange Tax Roll. An annual audit by an independent certified public accountant is administered and financed through this division's contractual service account.

Non-Departmental - This division includes city-wide costs, such as for maintenance, stationary, postage and other city-wide projects. These costs have been centralized for budgetary purposes.

Major Initiatives:

- Continue to focus on workers' compensation program improvements through claim management and department training with a goal of reducing work related injuries and lost time.
- Improve the availability of information to City's staff and to the public through the City's web site and other media.

The chart below shows the budget structure of the Administrative Services Department. The numbers below each division indicate the pages that follow in which a more detailed budget can be found:



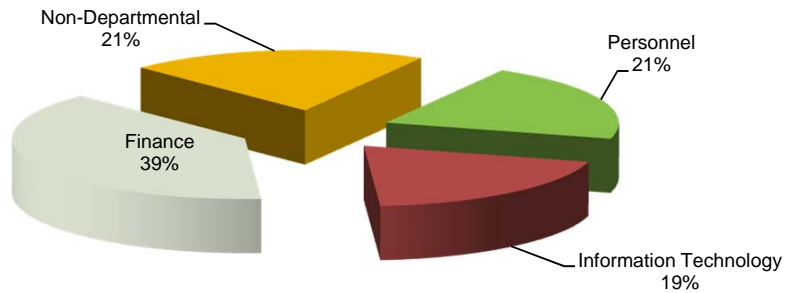
Administrative Services Department Budget Summary

**All
Divisions**

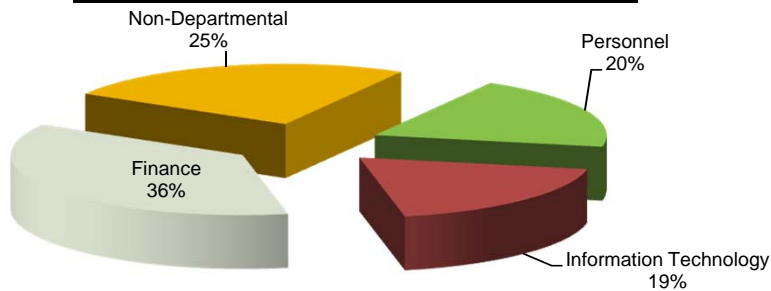
<u>Division</u>	MAJOR CATEGORY OF EXPENDITURE FY 2013-14					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Personnel	429,500	93,300		30,900		\$553,700
Information Technology	291,800	225,900				\$517,700
Finance	877,100	144,300				\$1,021,400
Non-Departmental	406,500	(368,900)	443,500	69,000		550,100
Department Total	\$2,004,900	\$94,600	\$443,500	\$99,900	\$0	\$2,642,900

<u>Division</u>	MAJOR CATEGORY OF EXPENDITURE FY 2014-15					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Personnel	437,900	93,600		30,900		\$562,400
Information Technology	302,800	231,500				\$534,300
Finance	894,800	144,800				\$1,039,600
Non-Departmental	412,600	(368,900)	600,000	66,000		709,700
Department Total	\$2,048,100	\$101,000	\$600,000	\$96,900	\$0	\$2,846,000

Summary By Division FY 2013-14



Summary By Division FY 2014-15



**Administrative Services Department
Budget Detail**

**All
Divisions**

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,378,825	\$1,331,000	\$1,401,500	\$1,441,700
1003	Salaries, Part Time	8,672	15,000	50,000	45,000
1006	Salaries, Overtime	8,174	12,500	12,500	12,900
1009	Salaries, Redistributed	(29,700)	(29,700)	(40,900)	(41,300)
1038	Sick Leave Payoff	19,600	19,100	19,100	19,100
1040	Vacation Payoff	26,900	26,900	28,300	29,800
1101	Retirement	279,869	384,700	344,400	332,900
1103	P.A.R.S. Retirement	563	600	800	600
1201	Workers' Compensation	8,700	8,400	8,400	8,500
1300	Employee Group Insurance	148,800	156,000	160,800	178,800
1318	Medicare Insurance	15,756	19,200	20,000	20,100
	Subtotal	1,866,160	1,943,700	2,004,900	2,048,100
Maintenance and Operations					
2011	Training, Travel and Dues	14,293	17,200	17,200	17,200
2024	Electricity	17,016	17,700	20,000	20,400
2027	Water	810	900	900	900
2031	Telephone	4,387	4,300	4,300	4,300
2101	Materials and Supplies	34,641	47,700	48,700	48,800
2150	Rents and Leases	52,618	57,600	55,000	55,000
2170	General Insurance	13,700	13,200	11,700	12,600
2222	Repairs and Maint. Other	10,251	35,600	35,600	35,600
2281	Printing	8,318	11,500	11,500	11,500
2302	Legal Advertising	3,231	5,000	5,000	5,000
2401	Contractual Services	278,934	261,000	334,200	339,200
2432	Postage	31,805	48,600	48,600	48,600
2501	Bond Principal	1,565,000			
2521	Bond Interest	39,125			
2804	Costs Redistributed	(525,300)	(513,800)	(518,100)	(518,100)
2940	Cross Cultural Task Force	15,000	20,000	20,000	20,000
	Subtotal	1,563,829	26,500	94,600	101,000
Capital Outlay					
5408	Office Furniture & Equipment	7,819		443,500	600,000
5622	Other Equipment	136,291			
	Subtotal	144,110	0	443,500	600,000
Special Programs					
	Special Programs	93,017	70,800	99,900	96,900
	Open Space Acquisition	432			
	Subtotal	93,449	70,800	99,900	96,900
	Grand Total	\$3,667,548	\$2,041,000	\$2,642,900	\$2,846,000

Administrative Services Department
Position Summary

***All
Divisions***

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Director of Finance & IT	1	1	1	\$170,300	\$172,000	\$175,400
Finance Officer	1	1	1	147,100	148,600	151,500
Personnel Services Manager	1	1	1	135,100	136,400	139,100
Accountant	1	1	1	80,900	81,700	83,300
Accounting Technician	1.6	1.6	1.6	108,100	112,500	118,200
Computer Network Administrator	1	1	1	91,500	101,500	108,700
Information System Specialist	1	1	1	97,800	98,800	100,800
Sr. Personnel Specialist	1.9	1.9	1.9	136,200	137,600	140,400
Sr. Office Specialist	2.5	2.5	2.5	122,000	127,600	133,900
Non-Departmental				242,000	284,800	290,400
TOTAL	12	12	12	\$1,331,000	\$1,401,500	\$1,441,700

Personnel DivisionAdministrative Services
General Fund/1601

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$300,486	\$296,600	\$298,300	\$305,500
1006	Salaries, Overtime	310	600	600	600
1038	Sick Leave Payoff	7,000	5,100	5,100	5,100
1040	Vacation Payoff	3,700	3,700	3,900	4,100
1101	Retirement	68,483	69,800	69,400	65,400
1201	Workers' Compensation	2,400	2,300	2,300	2,300
1300	Employee Group Insurance	42,200	44,200	45,600	50,600
1318	Medicare Insurance	4,331	4,300	4,300	4,300
	Subtotal	428,910	426,600	429,500	437,900
Maintenance and Operations					
2011	Training, Travel and Dues	4,658	5,000	5,000	5,000
2024	Electricity	1,435	1,200	1,400	1,400
2027	Water	150	200	200	200
2031	Telephone	560	600	600	600
2101	Materials and Supplies	8,168	10,900	11,900	12,000
2170	General Insurance	3,700	3,600	3,200	3,400
2222	Repairs and Maint. Other		400	400	400
2281	Printing		1,500	1,500	1,500
2302	Legal Advertising	3,231	5,000	5,000	5,000
2401	Contractual Services	52,381	58,900	64,100	64,100
	Subtotal	74,281	87,300	93,300	93,600
Special Programs					
8000	DMV Requirements	2,720	5,300	5,900	5,900
8031	Educational Reimbursement	20,574	10,000	10,000	10,000
8039	Employee Training	9,070	15,000	15,000	15,000
	Subtotal	32,365	30,300	30,900	30,900
	Grand Total	\$535,556	\$544,200	\$553,700	\$562,400

Personnel Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Personnel Services Manager	1	1	1	\$135,100	\$136,400	\$139,100
Sr. Personnel Specialist	1.9	1.9	1.9	136,200	137,600	140,400
Sr. Office Specialist	0.5	0.5	0.5	25,300	24,300	26,000
TOTAL	3.4	3.4	3.4	\$296,600	\$298,300	\$305,500

Information Technology Services

*Administrative Services
General Fund/1603*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$193,147	\$189,300	\$200,300	\$209,500
1006	Salaries, Overtime	5,307	8,400	8,400	8,700
1038	New Sick Leave Payoff	4,800	3,200	3,200	3,200
1040	Vacation Payoff	1,900	1,900	2,000	2,100
1101	Retirement	43,793	44,500	46,600	44,800
1201	Workers' Compensation	1,600	1,500	1,500	1,600
1300	Employee Group Insurance	24,800	26,000	26,800	29,800
1318	Medicare Insurance	2,883	2,900	3,000	3,100
	Subtotal	278,229	277,700	291,800	302,800
Maintenance and Operations					
2011	Training, Travel and Dues		2,000	2,000	2,000
2024	Electricity	13,197	14,000	13,700	14,000
2027	Water	510	400	500	500
2031	Telephone	1,878	1,200	1,400	1,400
2101	Materials and Supplies	11,316	12,000	12,000	12,000
2150	Rents and Leases	52,473	56,800	54,200	54,200
2170	General Insurance	2,600	2,300	2,100	2,400
2222	Repairs and Maint. Other	6,411	32,000	32,000	32,000
2401	Contractual Services	129,826	106,000	108,000	113,000
	Subtotal	218,211	226,700	225,900	231,500
Capital Outlay					
5622	Other Equipment	126,101			
	Subtotal	126,101	0	0	0
	Grand Total	\$622,540	\$504,400	\$517,700	\$534,300

Information Technology Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Computer Network Administrator	1	1	1	\$91,500	\$101,500	\$108,700
Information System Specialist	1	1	1	97,800	98,800	100,800
TOTAL	2	2	2	\$189,300	\$200,300	\$209,500

Finance Division

*Administrative Services
General Fund/1701*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$619,151	\$603,100	\$618,100	\$636,300
1003	Salaries, Part Time	8,672	15,000	20,000	15,000
1006	Salaries, Overtime	2,558	3,500	3,500	3,600
1009	Salaries, Redistributed	(29,700)	(29,700)	(40,900)	(41,300)
1038	Sick Leave Payoff	7,800	10,800	10,800	10,800
1040	Vacation Payoff	21,300	21,300	22,400	23,600
1101	Retirement	140,864	141,800	140,800	134,600
1103	P.A.R.S. Retirement	325	600	800	600
1201	Workers' Compensation	4,700	4,600	4,600	4,600
1300	Employee Group Insurance	81,800	85,800	88,400	98,400
1318	Medicare Insurance	8,313	8,400	8,600	8,600
	Subtotal	865,784	865,200	877,100	894,800
Maintenance and Operations					
2011	Training, Travel and Dues	9,636	10,200	10,200	10,200
2024	Electricity	2,385	2,500	2,500	2,600
2027	Water	150	300	200	200
2031	Telephone	1,949	2,500	2,300	2,300
2101	Materials and Supplies	5,022	6,600	6,600	6,600
2150	Rents and Leases	145	800	800	800
2170	General Insurance	7,400	7,300	6,400	6,800
2222	Repairs and Maint. Other	3,839	3,200	3,200	3,200
2281	Printing	8,318	10,000	10,000	10,000
2401	Contractual Services	94,244	96,100	102,100	102,100
	Subtotal	133,089	139,500	144,300	144,800
Capital Outlay					
5408	Office Furniture and Equipment	7,819			
5622	Other Equipment	10,190			
	Subtotal	18,009	0	0	0
	Grand Total	\$1,016,882	\$1,004,700	\$1,021,400	\$1,039,600

Finance Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Director of Finance & IT	1	1	1	\$170,300	\$172,000	\$175,400
Finance Officer	1	1	1	147,100	148,600	151,500
Accountant	1	1	1	80,900	81,700	83,300
Accounting Technician	1.6	1.6	1.6	108,100	112,500	118,200
Senior Office Specialist	2	2	2	96,700	103,300	107,900
TOTAL	6.6	6.6	6.6	\$603,100	\$618,100	\$636,300

Non-Departmental Division

*Administrative Services
General Fund/1781*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$266,041	\$242,000	\$284,800	\$290,400
1003	Salaries, Part Time			30,000	30,000
1101	Retirement	26,729	128,600	87,600	88,100
1103	P.A.R.S. Retirement	238			
1318	Medicare Insurance	229	3,600	4,100	4,100
	Subtotal	293,237	374,200	406,500	412,600
<u>Maintenance and Operations</u>					
2024	Electricity			2,400	2,400
2101	Materials and Supplies	10,135	18,200	18,200	18,200
2401	Contractual Services	1,483		60,000	60,000
2432	Postage	31,805	48,600	48,600	48,600
2804	Costs Redistributed	(525,300)	(513,800)	(518,100)	(518,100)
2940	Cross Cultural Task Force	15,000	20,000	15,000	15,000
	Subtotal	(466,877)	(427,000)	(373,900)	(373,900)
<u>Capital Outlay</u>					
5408	Capital Outlay			443,500	600,000
	Subtotal	0	0	443,500	600,000
<u>Special Programs</u>					
8030	One Time Retirement Incentive	10,000			
8125	Grant Seeking Specialist		30,000	60,000	60,000
8126	National League of Cities Survey	9,900			
8129	Economic Development Grant	37,500			
8204	LAFCO Funding	3,252	5,000	5,000	5,000
8325	Crossing Guard		5,500	6,000	6,000
8415	Strategic Planning			3,000	
8596	Salaries for Movie Detail	18,356			
	Subtotal	79,008	40,500	74,000	71,000
	Grand Total	(\$94,632)	(\$12,300)	\$550,100	\$709,700

Police Department

The Police Department's budget is organized into five activities and provides general law enforcement services, including animal control. There are 84 positions, 47 of which are sworn personnel. In addition, the department utilizes 7 reserve officers, 25 community volunteers, 11 police explorers, and 24 seasonal positions during the summer months. The following is a description of the services provided by each division:

Support Services - This division provides technical support functions for the department as a whole, in addition to the management of records, facility maintenance, purchasing, computer systems, planning and research, public safety communications (Police, Fire and Marine Safety-during the winter months), parking services, vehicle maintenance, trustee program, jail operations and statistical services. The most critical responsibility involves the Public Safety Communications Section staffed by ten full-time dispatchers and one part-time dispatcher. These highly trained personnel process emergency and non-emergency police activities, which totaled more than 44,000 in 2012. The records section is staffed by five specialists who are assisted by the department's Citizen's on Patrol (volunteers) staff. The records section is responsible for assisting the public at the business counter, processing reports, compiling statistical information pursuant to local, state and federal mandates, preparation of court documents and processing of citations. The Support Services division also handles fleet maintenance for 34 vehicles, completes the departmental payroll and co-manages the parking enforcement program.

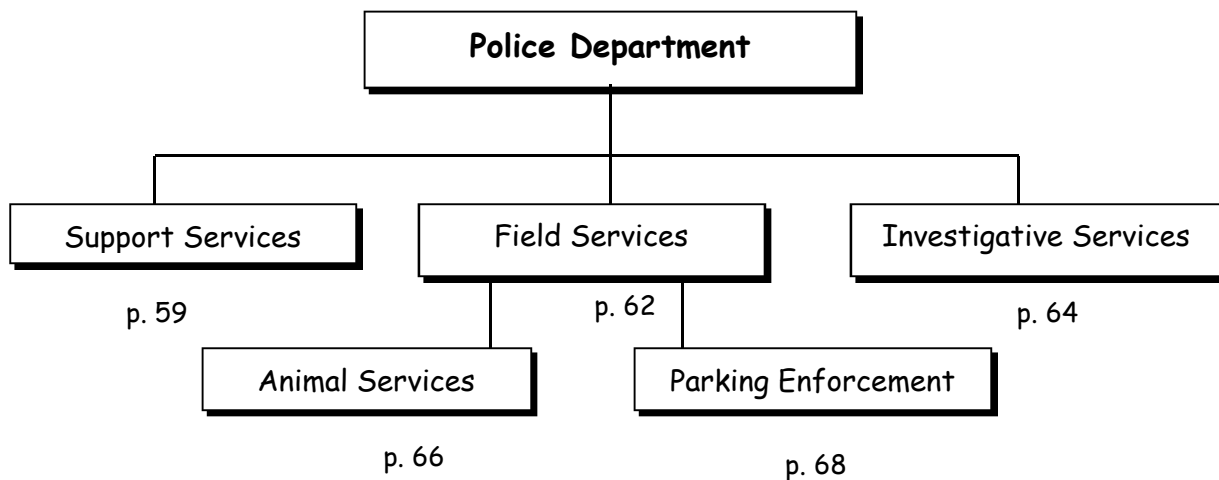
Field Services - This division consists primarily of uniformed field personnel responsible for enforcement of municipal, state and federal laws. The Patrol Section, with its twenty-five field officers, is the main response team for calls for service. Officers are responsible for a specific area and respond to calls, patrol trouble spots, and document incidents in that area. The Traffic Unit with three motorcycle officers and one traffic unit, supports the patrol officers' duties. They investigate complex traffic collisions, enforce traffic violations, and are used as normal beat officers as deployment demands increase. Reserve officers, police explorers and volunteers perform many duties which would otherwise be assigned to full time employees. Five sergeants are assigned to Field Services as supervisors and two lieutenants serve as the shift commanders.

Investigative Services - This division is responsible for investigation of crimes, internal affairs, property/evidence, background investigations of new employees, forensic services, city wide emergency preparedness, court liaison duties and processing/monitoring of special permits (e.g., taxi and tow yard, etc.). Staffing consists of nine sworn and four civilian personnel, all of whom are involved in multi-faceted criminal investigations. The division also handles several administrative assignments. The Neighborhood Watch Program develops preventive measures to reduce crime in the community and provides safety programs to our schools. The Youth Diversion Program provides an alternative to the juvenile justice system by allowing minor juvenile indiscretions to be handled at a local informal level. Division personnel also supplement field operations as increased service demands dictate.

Animal Services Section - Under the supervision of the civilian supervisor and with three full time personnel and approximately 40 volunteers, the Animal Shelter cares for more than 300 impounded animals each year. In addition, three animal services officers enforce animal regulations within Laguna Beach and the community of Laguna Woods. The staff in this section license more than 4,000 animals, oversees the City's dog park and assists with the rehabilitation and release of injured wild animals and birds.

Parking Enforcement - This unit has five full-time personnel and two part-time summer enforcement officers, as well as support staff who are responsible for processing more than 42,000 parking citations per year and collecting the associated fines. The officers enforce all parking regulations, remove traffic hazards, monitor abandoned vehicles, etc. All parking personnel are equipped and trained to provide immediate field support during major incidents, disasters and traffic/crowd control situations.

The chart below shows the budget structure of the Police Department. The numbers below each division indicate the pages that follow in which a more detailed budget can be found:



Police Department Budget Summary

*All
Divisions*

Division

Support Services
Field Services
Investigative Services
Animal Services
Parking Enforcement
Department Total

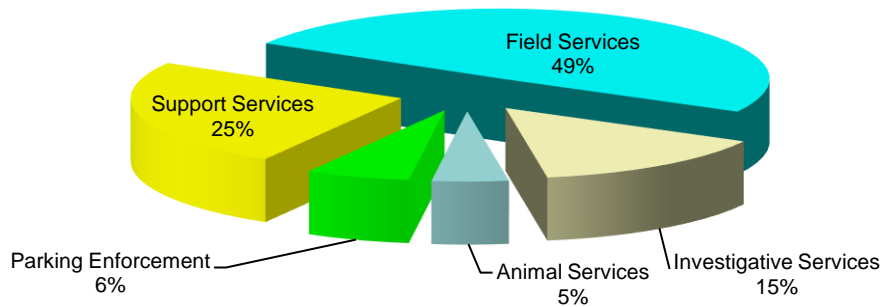
<i>MAJOR CATEGORY OF EXPENDITURE FY 2013-14</i>					Division
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$2,653,800	\$631,000		\$402,500		\$3,687,300
6,748,800	496,000		38,000		\$7,282,800
1,932,700	190,600		34,000		\$2,157,300
573,800	93,700		5,000		\$672,500
733,700	182,900				\$916,600
\$12,642,800	\$1,594,200	\$0	\$479,500	\$0	\$14,716,500

Division

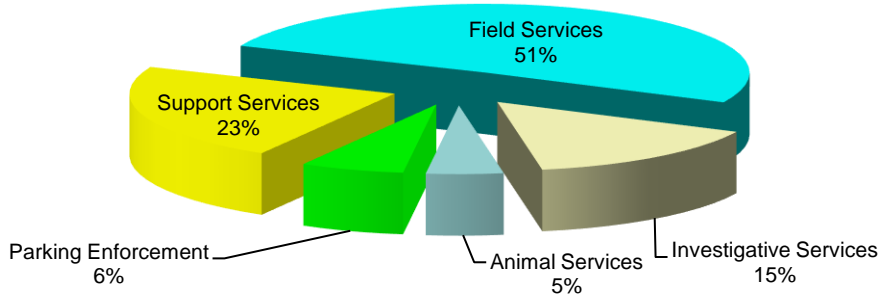
Support Services
Field Services
Investigative Services
Animal Services
Parking Enforcement
Department Total

<i>MAJOR CATEGORY OF EXPENDITURE FY 2014-15</i>					Division
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$2,723,900	\$638,400		\$2,500		\$3,364,800
6,917,700	503,400		5,000		\$7,426,100
1,985,800	195,800		34,000		\$2,215,600
587,100	94,200		5,000		\$686,300
743,900	183,300				\$927,200
\$12,958,400	\$1,615,100	\$0	\$46,500	\$0	\$14,620,000

Summary By Division FY 2013-14



Summary By Division FY 2014-15



***Police Department
Budget Detail***

***All
Divisions***

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$6,692,253	\$7,151,900	\$7,198,300	\$7,269,800
1003	Salaries, Part Time	310,206	237,300	237,300	237,300
1006	Salaries, Overtime	533,448	416,100	456,100	456,100
1009	Salaries, Redistributed		100		
1038	Sick Leave Payoff	102,200	115,900	115,900	115,900
1040	Vacation Payoff	145,300	145,300	152,800	160,600
1042	Comp Time Payoffs	25,300	20,900	20,900	20,900
1053	Holiday Allowance	163,429	153,500	153,500	153,500
1101	Retirement	2,025,805	2,147,800	2,195,600	2,312,000
1102	PERS-Side Fund	477,700	477,700	477,700	477,700
1103	P.A.R.S. Retirement	11,552	8,000	8,000	8,000
1201	Workers' Compensation	442,900	441,300	395,900	395,400
1300	Employee Group Insurance	1,041,600	1,092,000	1,125,600	1,245,300
1318	Medicare Insurance	99,199	100,900	105,200	105,900
	Subtotal	12,070,892	12,508,700	12,642,800	12,958,400
<u>Maintenance and Operations</u>					
2001	Uniforms and Laundry	56,884	51,300	56,300	56,300
2011	Training, Travel and Dues	15,406	20,400	21,400	21,400
2021	Natural Gas	1,938	5,000	3,100	3,200
2024	Electricity	45,702	29,300	45,700	46,600
2027	Water	3,475	5,000	4,000	4,000
2031	Telephone	92,398	82,600	91,700	93,500
2051	Gas and Lubrications	100,033	118,900	118,900	118,900
2101	Materials and Supplies	110,839	112,600	118,000	118,000
2150	Rents and Leases	238,299	244,800	261,300	261,300
2170	General Insurance	180,200	146,800	167,300	185,400
2201	Repairs and Maint. Auto.	68,538	93,800	93,800	93,800
2222	Repairs and Maint. Other	77,991	85,500	85,500	85,500
2281	Printing	24,583	18,600	26,600	26,600
2401	Contractual Services	495,829	489,800	500,600	500,600
	Subtotal	1,512,115	1,504,400	1,594,200	1,615,100

Police Department
Budget Detail (Con't)

All
Divisions

Account		Actual	Adopted	Adopted	Adopted
		Expenditures	Budget	Budget	Budget
No.	Account Title	2011-12	2012-13	2013-14	2014-15
Capital Outlay					
5408	Office Furniture & Equipment	42,217			
5622	Other Equipment	6,620	28,000		
	Subtotal	48,837	28,000	0	0
Special Programs					
	Special Programs	57,116	42,000	479,500	46,500
	Subtotal	57,116	42,000	479,500	46,500
	Grand Total	\$13,688,959	\$14,083,100	\$14,716,500	\$14,620,000

Police Department Position Summary

*All
Divisions*

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Police Chief	1	1	1	\$187,100	\$189,000	\$192,700
Police Captain	2	2	2	294,200	297,200	303,000
Police Lieutenant	2	2	2	270,100	272,800	278,200
Police Sergeant	7	7	7	793,700	793,700	793,700
Police Corporal	13	13	13	1,311,400	1,294,100	1,296,100
Police Officer	22	22	22	1,776,100	1,847,800	1,882,300
Dispatcher/EM Coordinator		1	1		78,900	78,900
Dispatcher	6	5	5	430,300	358,600	358,600
Senior Dispatcher	4	4	4	323,600	314,900	318,500
Records Specialist	6	6	6	316,800	298,000	304,900
Support Services Supervisor	1	1	1	112,500	113,400	113,400
Police Civilian Supervisor	1	1	1	88,900	88,900	88,900
Police Fleet Coordinator	1	1	1	70,900	70,900	70,900
Administrative Assistant	1	1	1	64,400	66,100	67,400
Admin. Office Specialist	1	1	1	57,500	58,100	59,200
Comm. Serv. Officer II	1	1	1	65,400	65,400	65,400
Comm. Serv. Officer I	2	1	1	114,500	61,900	61,900
Comm. Serv. Officer		1	1		55,200	60,900
Sr. Office Specialist	1	1	1	53,700	54,200	55,300
Kennel Manager	1	1	1	61,900	61,900	61,900
Animal Serv. Officer	3	3	3	185,700	185,700	185,700
Kennel Aide	2	2	2	107,300	107,300	107,300
Parking Control Officer	5	5	5	287,400	287,400	287,400
Computer Operator	1	1	1	61,900	61,900	61,900
Assignment Pay				15,900	14,900	15,300
Bilingual Pay				5,400	3,600	3,600
Education Incentive				84,500	84,500	84,500
Uniform Pay				10,800	12,000	12,000
TOTAL	84	84	84	\$7,151,900	\$7,198,300	\$7,269,800

Support Services Division*Police Department
General Fund/2101*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,645,998	\$1,761,300	\$1,744,800	\$1,764,700
1003	Salaries, Part Time	71,996	36,500	36,500	36,500
1006	Salaries, Overtime	93,691	54,600	54,600	54,600
1009	Salaries, Redistributed	(125,600)	(125,500)	(101,800)	(103,200)
1038	Sick Leave Payoff	25,500	25,500	25,500	25,500
1040	Vacation Payoff	28,500	28,500	30,000	31,500
1042	Comp Time Payoffs	6,000	3,500	3,500	3,500
1053	Holiday Allowance	28,595	27,600	27,600	27,600
1101	Retirement	412,228	440,500	443,100	460,300
1102	PERS-Side Fund	33,400	33,400	33,400	33,400
1103	P.A.R.S. Retirement	2,700	1,400	1,400	1,400
1201	Workers' Compensation	64,200	48,300	36,300	36,000
1300	Employee Group Insurance	272,800	286,000	294,800	327,800
1318	Medicare Insurance	23,689	22,200	24,100	24,300
	Subtotal	2,583,697	2,643,800	2,653,800	2,723,900

Maintenance and Operations

2001	Uniforms and Laundry	4,250	6,000	6,000	6,000
2011	Training, Travel and Dues	7,203	10,700	9,400	9,400
2024	Electricity	40,300	25,500	40,300	41,100
2027	Water	1,420	2,000	1,800	1,800
2031	Telephone	76,436	71,700	76,000	77,500
2051	Gas and Lubrications	1,249	7,400	7,400	7,400
2101	Materials and Supplies	42,528	43,000	42,700	42,700
2150	Rents and Leases	18,796	18,800	18,800	18,800
2170	General Insurance	49,100	38,000	46,300	51,400
2201	Repairs and Maint. Automotive	8	5,500	5,500	5,500
2222	Repairs and Maint. Other	66,305	65,000	65,000	65,000
2281	Printing	6,858	6,000	8,000	8,000
2401	Contractual Services	295,892	296,300	303,800	303,800
	Subtotal	610,343	595,900	631,000	638,400

Support Services Division (con't)

*Police Department
General Fund/2101*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Outlay					
5408	Office Furniture and Equipment	42,217			
5622	Other Equipment	6,620			
	Subtotal	48,837	0	0	0
Special Programs					
8061	O.C. Human Relations Comm.	2,558	2,500	2,500	2,500
8063	800 MHz Countywide System			400,000	
8971	IT Support	34,658			
	Subtotal	37,216	2,500	402,500	2,500
	Grand Total	\$3,280,094	\$3,242,200	\$3,687,300	\$3,364,800

Support Services Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Police Chief	1	1	1	\$187,100	\$189,000	\$192,700
Police Captain	1	1	1	\$147,100	148,600	151,500
Support Services Supervisor	1	1	1	112,500	113,400	113,400
Police Civilian Supervisor	1	1	1	88,900	88,900	88,900
Dispatcher/EM Coordinator		1	1		78,900	78,900
Dispatcher	6	5	5	430,300	358,600	358,600
Sr. Dispatcher	4	4	4	323,600	314,900	318,500
Records Specialist	5	5	5	263,100	244,300	251,200
Administrative Assistant	1	1	1	64,400	66,100	67,400
Admin. Office Specialist	1	1	1	57,500	58,100	59,200
Police Fleet Coordinator	1	1	1	70,900	70,900	70,900
Bilingual Pay				2,700	900	900
Assignment Pay				13,200	12,200	12,600
TOTAL	22	22	22	\$1,761,300	\$1,744,800	\$1,764,700

Field Services DivisionPolice Department
General Fund/2102

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$3,192,487	\$3,513,500	\$3,566,000	\$3,606,400
1003	Salaries, Part Time	197,862	171,300	171,300	171,300
1006	Salaries, Overtime	375,556	281,900	321,900	321,900
1009	Salaries, Redistributed	26,800	26,800		
1038	Sick Leave Payoff	56,700	57,500	57,500	57,500
1040	Vacation Payoff	90,600	90,600	95,200	100,000
1042	Comp Time Payoffs	15,500	14,500	14,500	14,500
1053	Holiday Allowance	108,187	94,300	94,300	94,300
1101	Retirement	1,087,301	1,183,300	1,214,400	1,283,600
1102	PERS-Side Fund	353,500	353,500	353,500	353,500
1103	P.A.R.S. Retirement	7,319	5,500	5,500	5,500
1201	Workers' Compensation	325,400	341,600	314,700	314,800
1300	Employee Group Insurance	446,400	468,000	482,400	536,400
1318	Medicare Insurance	53,341	55,200	57,600	58,000
	Subtotal	6,336,953	6,657,500	6,748,800	6,917,700
Maintenance and Operations					
2001	Uniforms and Laundry	46,431	37,000	42,000	42,000
2011	Training, Travel and Dues	2,700	4,200	6,500	6,500
2031	Telephone	3,239	800	3,100	3,200
2051	Gas and Lubrications	84,292	88,000	88,000	88,000
2101	Materials and Supplies	22,492	24,600	24,600	24,600
2150	Rents and Leases	164,800	160,400	176,300	176,300
2170	General Insurance	76,600	65,700	70,800	78,100
2201	Repairs and Maint. Auto.	54,353	69,000	69,000	69,000
2222	Repairs and Maint. Other	7,131	5,000	5,000	5,000
2281	Printing	5,523	2,000	4,000	4,000
2401	Contractual Services	19,434	3,400	6,700	6,700
	Subtotal	486,994	460,100	496,000	503,400
Capital Outlay					
5622	Other Equipment		28,000		
	Subtotal		28,000	0	0
Special Programs					
8245	CERT Program	2,178	5,000	5,000	5,000
8416	LED Recovery Project			33,000	
	Subtotal	2,178	5,000	38,000	5,000
	Grand Total	\$6,826,126	\$7,150,600	\$7,282,800	\$7,426,100

Field Services Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Police Captain	1	1	1	\$147,100	\$148,600	\$151,500
Police Lieutenant	2	2	2	270,100	272,800	278,200
Police Sergeant	5	5	5	566,900	566,900	566,900
Police Corporal	11	11	11	1,112,000	1,096,700	1,096,700
Police Officer	17	17	17	1,346,400	1,408,800	1,440,900
Education Incentive				69,200	69,200	69,200
Bilingual Pay				1,800	1,800	1,800
Uniform Pay					1,200	1,200
TOTAL	36	36	36	\$3,513,500	\$3,566,000	\$3,606,400

Investigative Services Division

*Police Department
General Fund/2104*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,101,595	\$1,115,600	\$1,126,000	\$1,137,200
1006	Salaries, Overtime*	59,284	74,400	74,400	74,400
1038	Sick Leave Payoff	17,000	19,700	19,700	19,700
1040	Vacation Payoff	17,300	17,300	18,200	19,200
1042	Comp Time Payoffs	3,800	2,900	2,900	2,900
1053	Holiday Allowance	16,113	19,100	19,100	19,100
1101	Retirement	347,520	349,000	357,300	378,600
1102	PERS-Side Fund	90,800	90,800	90,800	90,800
1201	Workers' Compensation	41,200	40,900	35,700	35,700
1300	Employee Group Insurance	161,200	169,000	174,200	193,700
1318	Medicare Insurance	13,030	14,400	14,400	14,500
	Subtotal	1,868,842	1,913,100	1,932,700	1,985,800
Maintenance and Operations					
2001	Uniforms and Laundry	2,344	4,500	4,500	4,500
2011	Training, Travel and Dues	5,368	5,000	5,000	5,000
2031	Telephone	5,049	3,000	5,000	5,000
2051	Gas and Lubrications	3,416	10,300	10,300	10,300
2101	Materials and Supplies	14,086	17,000	17,700	17,700
2150	Rents and Leases	23,425	33,600	33,600	33,600
2170	General Insurance	43,900	32,300	40,500	45,700
2201	Repairs and Maint. Auto.	5,046	8,500	8,500	8,500
2222	Repairs and Maint. Other	2,819	3,500	3,500	3,500
2281	Printing	959	2,000	2,000	2,000
2401	Contractual Services	59,717	60,000	60,000	60,000
	Subtotal	166,130	179,700	190,600	195,800
Special Programs					
8118	P.O.S.T. Reimb. Training	46,701	34,000	34,000	34,000
8244	D.A.R.E. Program	655			
	Subtotal	47,357	34,000	34,000	34,000
	Grand Total	\$2,082,330	\$2,126,800	\$2,157,300	\$2,215,600

* Partly or fully funded by a police grant.

Investigative Services Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Police Sergeant	2	2	2	\$226,800	\$226,800	\$226,800
Police Corporal	2	2	2	199,400	197,400	199,400
Police Officer	5	5	5	429,700	439,000	441,400
Comm. Serv. Officer II	1	1	1	65,400	65,400	65,400
Comm. Serv. Officer I	2	1	1	114,500	61,900	61,900
Comm. Serv. Officer		1	1		55,200	60,900
Sr. Office Specialist	1	1	1	53,700	54,200	55,300
Education Incentive				15,300	15,300	15,300
Uniform Pay				10,800	10,800	10,800
TOTAL	13	13	13	\$1,115,600	\$1,126,000	\$1,137,200

Animal Services Division*Police Department
General Fund/2201*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$354,187	\$354,900	\$354,900	\$354,900
1003	Salaries, Part Time	26,317	21,500	21,500	21,500
1006	Salaries, Overtime	3,975	2,000	2,000	2,000
1038	Sick Leave Payoff	2,100	6,200	6,200	6,200
1040	Vacation Payoff	5,200	5,200	5,500	5,800
1053	Holiday Allowance	7,929	9,500	9,500	9,500
1101	Retirement	86,085	82,400	85,100	89,200
1103	P.A.R.S. Retirement	992	800	800	800
1201	Workers' Compensation	2,900	3,500	4,100	4,000
1300	Employee Group Insurance	74,400	78,000	80,400	89,400
1318	Medicare Insurance	3,856	3,800	3,800	3,800
	Subtotal	567,941	567,800	573,800	587,100
Maintenance and Operations					
2001	Uniforms and Laundry	1,968	1,800	1,800	1,800
2011	Training, Travel and Dues	135	300	300	300
2021	Natural Gas	1,938	5,000	3,100	3,200
2024	Electricity	5,403	3,800	5,400	5,500
2027	Water	2,055	3,000	2,200	2,200
2031	Telephone	3,199	2,800	3,200	3,300
2051	Gas and Lubrications	7,895	8,000	8,000	8,000
2101	Materials and Supplies	30,528	22,000	27,000	27,000
2150	Rents and Leases	11,100	11,100	11,100	11,100
2170	General Insurance	4,500	4,600	4,100	4,300
2201	Repairs and Maint. Auto.	3,009	4,800	4,800	4,800
2222	Repairs and Maint. Other	1,158	5,000	5,000	5,000
2281	Printing	1,856	1,600	2,600	2,600
2401	Contractual Services	7,950	15,100	15,100	15,100
	Subtotal	82,695	88,900	93,700	94,200
Special Programs					
8243	Animal Shelter Donations	5,022	5,000	5,000	5,000
	Subtotal	5,022	5,000	5,000	5,000
	Grand Total	\$655,659	\$661,700	\$672,500	\$686,300

Animal Services Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Kennel Manager	1	1	1	\$61,900	\$61,900	\$61,900
Animal Serv. Officer	3	3	3	185,700	185,700	185,700
Kennel Aide	2	2	2	107,300	107,300	107,300
TOTAL	6	6	6	\$354,900	\$354,900	\$354,900

Parking Enforcement Division*Police Department
Parking Fund/2301*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$397,987	\$406,600	\$406,600	\$406,600
1003	Salaries, Part Time	14,031	8,000	8,000	8,000
1006	Salaries, Overtime	941	3,200	3,200	3,200
1009	Salaries, Redistributed	98,800	98,800	101,800	103,200
1038	Sick Leave Payoff	900	7,000	7,000	7,000
1040	Vacation Payoff	3,700	3,700	3,900	4,100
1053	Holiday Allowance	2,604	3,000	3,000	3,000
1101	Retirement	92,670	92,600	95,700	100,300
1103	P.A.R.S. Retirement	541	300	300	300
1201	Workers' Compensation	9,200	7,000	5,100	4,900
1300	Employee Group Insurance	86,800	91,000	93,800	98,000
1318	Medicare Insurance	5,165	5,300	5,300	5,300
	Subtotal	713,340	726,500	733,700	743,900
Maintenance and Operations					
2001	Uniforms and Laundry	1,892	2,000	2,000	2,000
2011	Training, Travel and Dues		200	200	200
2031	Telephone	4,474	4,300	4,400	4,500
2051	Gas and Lubrications	3,180	5,200	5,200	5,200
2101	Materials and Supplies	1,204	6,000	6,000	6,000
2150	Rents and Leases	20,178	20,900	21,500	21,500
2170	General Insurance	6,100	6,200	5,600	5,900
2201	Repairs and Maint. Auto.	6,123	6,000	6,000	6,000
2222	Repairs and Maint. Other	579	7,000	7,000	7,000
2281	Printing	9,387	7,000	10,000	10,000
2401	Contractual Services	112,835	115,000	115,000	115,000
	Subtotal	165,952	179,800	182,900	183,300
	Grand Total	\$879,292	\$906,300	\$916,600	\$927,200

Parking Enforcement Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Parking Control Officer	5	5	5	\$287,400	\$287,400	\$287,400
Computer Operator	1	1	1	61,900	61,900	61,900
Records Specialist	1	1	1	53,700	53,700	53,700
Bilingual Pay				900	900	900
Assignment Pay				2,700	2,700	2,700
TOTAL	7	7	7	\$406,600	\$406,600	\$406,600

Fire Department

The Fire Department is organized into two budgetary divisions, Fire Operations/Training and Fire Prevention. The Department responds to approximately 3000 requests for emergency service. The majority (50%) of these incidents are emergency medical related. Responses to fires in buildings, vehicles or the wild land account for another 15% of the Department's emergency responses; 15% of emergency responses are rescues involving trapped persons as a result of vehicle accidents, falls from a cliff, construction site accidents, and weather related incidents. The Department also responds to spills and releases of hazardous materials, public service and other miscellaneous requests, which account for the remaining 20% of the Fire Department's incident responses. The Department maintains a fully-equipped emergency response force of twelve firefighters on duty, at all times, assigned to suppression; in addition to 4 staff personnel, 15 reserve firefighters, an administrative secretary and a part-time fire prevention officer. A description of services provided by each division is as follows:

Operations/Training Division - There are four fire stations in the City: Station One at City Hall, Station Two on Agate Street, Station Three at Top of the World, and Station Four in South Laguna. Each station has a Fire Captain, Fire Engineer, and Firefighter who work 24 hour shifts from 7:00 a.m. to 7:00 a.m. One engine company operates out of each station and there is a reserve unit as backup at Stations One and Four. Station Two has a four-wheel drive brush unit that is specifically designed to go into the wildland interface areas and a squad that is equipped to respond to fuel spills, water removal calls, and board-ups. Station One also has a utility vehicle that responds to public service calls such as flooding and mudslides. The Department also has access to one engine supplied by the State of California Emergency Management Agency (CalEMA) which is activated as part of the mutual aid system in the case of a major wildland fire or other emergency. The Department has seventeen personnel with paramedic training who staff two paramedic engine companies that respond from Station One and Station Four. These engine companies have specialized equipment for medical emergency incidents and at least two of the three firefighters are paramedics. Firefighter/Paramedics respond to all medical emergencies within the City. In addition to fire suppression and paramedic responsibilities, fire personnel are involved in a number of other activities. They maintain the stations and associated equipment, participate in skills maintenance-training programs, and conduct fire prevention inspections annually in local businesses as well as residences adjacent to open space areas.

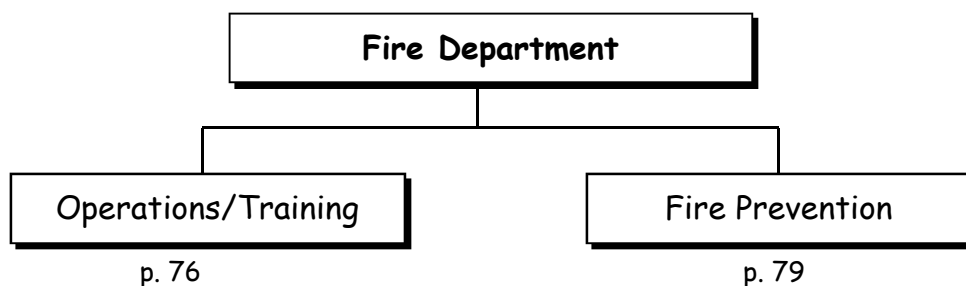
Fire Prevention Division - The Fire Prevention Division manages the daily fire prevention activities and inspections of the engine companies; the plan review and new construction process; supervises the fire investigators; and oversees the vegetation management programs.

The vegetation management program is divided into two sub-divisions, weed abatement and fuel-modification. The weed abatement program reduces fire hazards that result from uncontrolled growth of vegetation on private properties. The fuel management program consists of approximately 325 acres surrounding the exterior of the City, along the open wildland areas, where vegetation is reduced creating fuel breaks to protect residential structures. The fuel modification program is accomplished and maintained through the use of goats and hand crews.

Major Initiatives:

- Enhance the training and professional development of all personnel.
- Continue to review and enhance Fire Department communications systems and dispatch procedures.
- Enhance Firefighter safety through the use of new technologies available now and in the future.
- Enhance the Information Technology capabilities of the Fire Department through improvements in telecommunications, network connections, and software and hardware acquisitions where applicable.
- Improve service delivery, data collection and continuous quality improvement through the use of electronic and automated systems.
- Address the repairs needed to the Fire Department's facilities and fire stations through the establishment of priorities in concert with funding availabilities.

The chart below shows the budget structure of the Fire Department. The numbers underneath each activity indicate the following pages on which a more detailed budget can be found:



Fire Department

All Divisions

Division

Fire Operations
 Fire Prevention
 Department Total

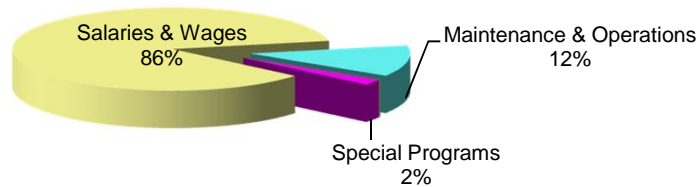
<i>MAJOR CATEGORY OF EXPENDITURE FY 2013-14</i>					Division
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$8,056,200	\$1,064,300				\$9,120,500
275,500	110,900		\$208,800		\$595,200
\$8,331,700	\$1,175,200	\$0	\$208,800	\$0	\$9,715,700

Division

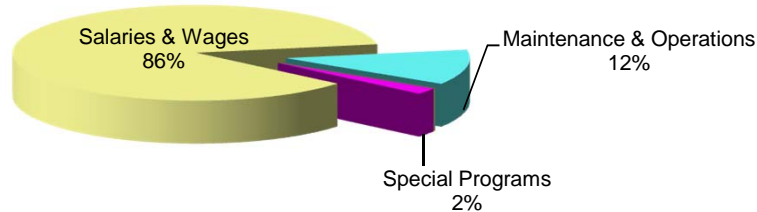
Fire Operations
 Fire Prevention
 Department Total

<i>MAJOR CATEGORY OF EXPENDITURE FY 2014-15</i>					Division
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$8,276,300	\$1,070,500				\$9,346,800
280,200	109,900		\$208,800		\$598,900
\$8,556,500	\$1,180,400	\$0	\$208,800	\$0	\$9,945,700

Summary By Category FY 2013-14



Summary By Category FY 2014-15



Fire Department Budget Detail

All Divisions

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$4,176,382	\$4,364,200	\$4,399,000	\$4,472,800
1003	Salaries, Part Time	29,124	46,400	44,000	44,000
1006	Salaries, Overtime	990,584	970,700	990,000	990,000
1007	Salaries, Overtime-Mutual Aid	28,598			
1038	Sick Leave Payoff	86,300	75,600	75,600	75,600
1040	Vacation Payoff	90,800	90,800	95,400	100,300
1042	Comp Time Payoffs	1,100	1,900	1,900	1,900
1059	Residency Incentive	33,458	40,500	33,100	33,100
1101	Retirement	1,268,195	1,311,300	1,351,200	1,434,400
1102	PERS-Side Fund	350,600	350,600	350,600	350,600
1103	P.A.R.S. Retirement	746	1,800	1,700	1,700
1201	Workers' Compensation	321,500	408,800	365,000	365,500
1300	Employee Group Insurance	508,400	533,000	549,400	610,900
1318	Medicare Insurance	59,733	72,800	74,800	75,700
	Subtotal	7,945,521	8,268,400	8,331,700	8,556,500
<u>Maintenance and Operations</u>					
2001	Uniforms and Laundry	74,978	77,200	77,200	77,200
2011	Training, Travel and Dues	56,279	59,200	77,400	76,300
2021	Natural Gas	2,178	2,900	2,700	2,800
2024	Electricity	28,682	25,000	28,700	29,300
2027	Water	4,304	4,500	4,500	4,600
2031	Telephone	29,246	28,800	28,900	29,500
2051	Gas and Lubrications	50,645	67,900	68,000	68,000
2101	Materials and Supplies	73,675	69,800	70,800	70,800
2110	Paramedic Medical Supplies	46,711	48,000	51,000	51,000
2150	Rents and Leases	230,700	230,400	298,900	298,900
2170	General Insurance	65,500	69,100	59,100	64,000
2201	Repairs and Maint. Auto.	104,843	105,000	105,000	105,000
2222	Repairs and Maint. Other	44,061	67,300	57,300	57,300
2281	Printing	2,500	6,000	6,000	6,000
2401	Contractual Services	281,938	233,400	239,700	239,700
	Subtotal	1,096,239	1,094,500	1,175,200	1,180,400

Fire Department
Budget Detail (Con't)

All
Divisions

Account	Actual	Adopted	Adopted	Adopted
No. Account Title	Expenditures	Budget	Budget	Budget
	2011-12	2012-13	2013-14	2014-15
Capital Outlay				
5305	Improvements Other Than Bldgs.	21,447		
5622	Other Equipment	99,264		
	Subtotal	120,711	0	0
Special Programs				
	Special Programs	228,300	208,000	208,800
	Subtotal	228,300	208,000	208,800
	Grand Total	\$9,390,771	\$9,570,900	\$9,715,700

Fire Department

All Divisions

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Fire Chief	1	1	1	\$187,100	\$189,000	\$192,700
Deputy Chief	1	1	1	147,100	148,600	151,500
Fire Division Chief	2	2	2	294,200	297,200	303,000
Fire Captain	12	12	12	1,257,000	1,260,900	1,274,000
Fire Engineer	12	12	12	1,092,100	1,100,200	1,109,300
Firefighter	12	12	12	823,200	839,100	876,800
Administrative Assistant	1	1	1	65,400	66,100	67,400
Acting Pay				39,800	39,800	40,000
Education Pay				70,500	74,800	74,800
Holiday Pay				137,600	133,100	133,100
Paramedic Pay				250,200	250,200	250,200
TOTAL	41	41	41	\$4,364,200	\$4,399,000	\$4,472,800

Fire Operations Division*Fire Department
General Fund/2401*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$4,029,270	\$4,217,100	\$4,250,400	\$4,321,300
1003	Salaries, Part Time	10,255	26,400	24,000	24,000
1006	Salaries, Overtime	987,637	970,700	990,000	990,000
1007	Salaries, Overtime-Mutual Aid	28,598			
1038	Sick Leave Payoff	82,500	73,000	73,000	73,000
1040	Vacation Payoff	71,200	71,200	74,800	78,600
1042	Comp Time Payoffs	1,100	1,900	1,900	1,900
1059	Residency Incentive	26,360	33,100	25,700	25,700
1101	Retirement	1,220,438	1,261,700	1,303,400	1,387,400
1102	PERS-Side Fund	340,100	340,100	340,100	340,100
1103	P.A.R.S. Retirement	39	1,000	900	900
1201	Workers' Compensation	320,200	407,500	363,700	364,200
1300	Employee Group Insurance	496,000	520,000	536,000	596,000
1318	Medicare Insurance	57,181	70,200	72,300	73,200
	Subtotal	7,670,877	7,993,900	8,056,200	8,276,300
Maintenance and Operations					
2001	Uniforms and Laundry	71,843	73,900	73,900	73,900
2011	Training, Travel and Dues	48,712	51,600	68,000	68,000
2021	Natural Gas	2,178	2,900	2,700	2,800
2024	Electricity	28,682	25,000	28,700	29,300
2027	Water	4,304	4,500	4,500	4,600
2031	Telephone	29,246	28,800	28,900	29,500
2051	Gas and Lubrications	48,711	62,500	62,600	62,600
2101	Materials and Supplies	68,041	63,500	64,500	64,500
2110	Paramedic Medical Supplies	46,711	48,000	51,000	51,000
2150	Rents and Leases	218,600	218,300	286,800	286,800
2170	General Insurance	63,500	67,100	57,300	62,100
2201	Repairs and Maint. Auto.	100,543	100,700	100,700	100,700
2222	Repairs and Maint. Other	44,061	67,300	57,300	57,300
2281	Printing	1,379	4,300	4,300	4,300
2401	Contractual Services	146,179	173,100	173,100	173,100
	Subtotal	922,689	991,500	1,064,300	1,070,500

Fire Operations Division (con't)*Fire Department
General Fund/2401*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Outlay					
5305	Improvements Other Than Bldgs	21,447			
5622	Other Equipment	99,264			
	Subtotal	120,711	0	0	0
	Grand Total	\$8,714,277	\$8,985,400	\$9,120,500	\$9,346,800

Fire Operations Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Fire Chief	1	1	1	\$187,100	\$189,000	\$192,700
Fire Deputy Chief	1	1	1	147,100	148,600	151,500
Fire Division Chief	1	1	1	147,100	148,600	151,500
Fire Captain	12	12	12	1,257,000	1,260,900	1,274,000
Fire Engineer	12	12	12	1,092,100	1,100,200	1,109,300
Firefighter	12	12	12	823,200	839,100	876,800
Administrative Assistant	1	1	1	65,400	66,100	67,400
Acting Pay				39,800	39,800	40,000
Education Pay				70,500	74,800	74,800
Holiday Pay				137,600	133,100	133,100
Paramedic Pay				250,200	250,200	250,200
TOTAL	40	40	40	\$4,217,100	\$4,250,400	\$4,321,300

Fire Prevention Division*Fire Department
General Fund/2501*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$147,112	\$147,100	\$148,600	\$151,500
1003	Salaries, Part Time	18,870	20,000	20,000	20,000
1006	Salaries, Overtime	2,947			
1038	Sick Leave Payoff	3,800	2,600	2,600	2,600
1040	Vacation Payoff	19,600	19,600	20,600	21,700
1059	Residency Incentive	7,098	7,400	7,400	7,400
1101	Retirement	47,757	49,600	47,800	47,000
1102	PERS-Side Fund	10,500	10,500	10,500	10,500
1103	P.A.R.S. Retirement	708	800	800	800
1201	Workers' Compensation	1,300	1,300	1,300	1,300
1300	Employee Group Insurance	12,400	13,000	13,400	14,900
1318	Medicare Insurance	2,552	2,600	2,500	2,500
	Subtotal	274,644	274,500	275,500	280,200
Maintenance and Operations					
2001	Uniforms and Laundry	3,135	3,300	3,300	3,300
2011	Training, Travel and Dues	7,567	7,600	9,400	8,300
2051	Gas and Lubrications	1,935	5,400	5,400	5,400
2101	Materials and Supplies	5,634	6,300	6,300	6,300
2150	Rents and Leases	12,100	12,100	12,100	12,100
2170	General Insurance	2,000	2,000	1,800	1,900
2201	Repairs and Maint. Auto.	4,300	4,300	4,300	4,300
2281	Printing	1,121	1,700	1,700	1,700
2401	Contractual Services	135,759	60,300	66,600	66,600
	Subtotal	173,550	103,000	110,900	109,900
Special Programs					
8040	Fuel Modification Program	164,221	159,800	159,800	159,800
8301	Hazardous Materials Mitigation	8,937	9,200	10,000	10,000
8804	Weed Abatement-Private Lots	55,142	39,000	39,000	39,000
	Subtotal	228,300	208,000	208,800	208,800
	Grand Total	\$676,494	\$585,500	\$595,200	\$598,900

Fire Prevention Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Fire Division Chief	1	1	1	\$147,100	\$148,600	\$151,500
TOTAL	1	1	1	\$147,100	\$148,600	\$151,500

Marine Safety Department

The Marine Safety Department is responsible for 5.5 miles of City coastline and 16.5 miles of ocean. Marine Safety has seven full-time positions and one regular part-time position: one Marine Safety Chief, one Captain, two Lieutenants, three Marine Safety Officers, and one regular part-time Marine Protection Officer. During the course of the year the Marine Safety Department is augmented with three Recurrent Hourly Lifeguards and one hundred Seasonal Ocean Lifeguards.

The Marine Safety Department provides 24-hour lifeguard service 365 days a year. Marine Safety's primary duties include: ocean rescue, emergency medical response, accident prevention, ordinance enforcement, and public assistance. The Department also provides technical rescue response in scuba search-and-rescue/recovery, coastal cliff rescue, and backcountry extrication. During an average year, Marine Safety personnel rescue approximately 3,500 individuals from the ocean and provide medical attention to another 4,000 people. The Marine Safety staff enforces beach and marine-related municipal ordinances along with state codes, averaging 170,000 enforcements annually.

The Marine Safety Department is organized into four functional divisions: (1) Field Operations Level 1 (summer deployment), (2) Junior Lifeguards, (3) Field Operations Level 2 & 3 (non-summer deployment), (4) Marine Education and Enforcement.

Field Operation Level 1 (Summer Deployment) - Summer deployment consists of 48 positions per day providing ocean lifeguard coverage to the City beaches and Irvine Cove. The Department's summer operation is structured into four geographic and two functional divisions.

- Division 1 ranges from Irvine Cove to Rock Pile Beach and is covered by eight lifeguard towers, a rescue patrol vehicle, and two supervisors.
- Division 2 is Main Beach, with six lifeguard towers and the base of operations for the tower lifeguard relief deployment. Division 2 utilizes up to three supervisors.
- Division 3 covers Sleepy Hollow Beach to Pearl Street, an area overseen by lifeguards in seven towers and two supervisors in a rescue patrol vehicle.
- Division 4 extends from Woods Cove to Treasure Island includes seven towers and two supervisors in a rescue patrol vehicle.

- Division 5, the first of two functional divisions, includes marine safety dispatching, department administration, Ocean Lifeguard I, II and III training, and field maintenance for the department.
- Division 6, the other functional division, oversees marine ordinance enforcement, patrol, and public education and marine protection.

Junior Lifeguards - This program educates and instructs the youth of Laguna Beach and surrounding cities in ocean awareness and aquatic safety, marine ecology, rudimentary first aid, and responsible enjoyment of our coastal resources. Each year approximately 450 young people between the ages of 8 and 15 participate in the program. A cadre of experienced Ocean Lifeguards serves as instructors.

Field Operations Levels 2/3 and Training (Non-Summer Deployment) - Level 2/3 deployment starts the day after Labor Day and continues through the third week of June. Operations during non-summer months consist of seven full-time marine safety personnel, one regular part-time Marine Protection Officer three Recurrent Hourly Lifeguards, and approximately 20 Ocean Lifeguards. A Level 2/3 deployment schedule is utilized to address varying seasonal and weekend demands. Field Operations include patrol, emergency rescue, 24-hour response, and enforcement of beach and related municipal ordinances and state codes. Annual maintenance of Department equipment is performed at this time of year. During Level 2 & 3 staffing, the Marine Safety Department completes the majority of the year's training in four specific disciplines: (1) Marine Safety Officer certification training, (2) technical rescue training, (3) pre-summer Ocean Lifeguard I, II, III training, and (4) the Rookie Lifeguard Academy.

Marine Education and Enforcement - The Marine Protection Officer patrols beaches issuing warnings and citations regarding marine violations. During certain times of the year, Tide Pool Educators and volunteer Tidewater Docents assist the Marine Safety Department in educating beach patrons and school groups about the delicate balance of the intertidal zone. Marine Safety personnel perform educational outreach as well as overseeing the enforcement of marine ordinances.

Major Initiatives:

- Coordinate the replacement of the Marine Safety Headquarters.
- Continue the replacement of lifeguard chairs with lifeguard towers that provide sustained protection from the environment.
- Continue to evaluate Ocean Lifeguard recruitment procedure in order to facilitate consistent staffing of Levels 1 and 2.
- Update and enhance instructional techniques used in the Rookie Lifeguard Academy.

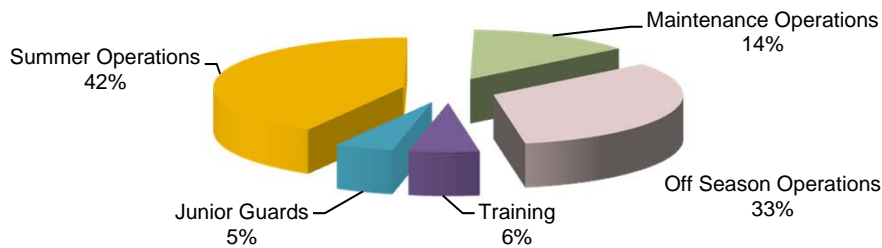
Marine Safety Department Budget Summary

*All
Divisions*

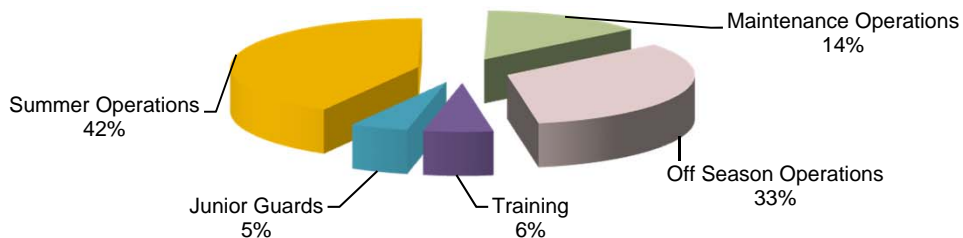
<u>Division</u>	MAJOR CATEGORY OF EXPENDITURE FY 2013-14					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Marine Safety	\$2,102,100	\$344,900	\$30,000			\$2,477,000
Department Total	\$2,102,100	\$344,900	\$30,000	\$0	\$0	\$2,477,000

<u>Division</u>	MAJOR CATEGORY OF EXPENDITURE FY 2014-15					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Marine Safety	\$2,121,600	\$346,700				\$2,468,300
Department Total	\$2,121,600	\$346,700	\$0	\$0	\$0	\$2,468,300

Summary By Operation FY 2013-14



Summary By Operation FY 2014-15



**Marine Safety Department
Budget Detail**

General Fund/2601

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$680,251	\$688,200	\$706,700	\$720,600
1003	Salaries, Part Time	757,016	824,400	824,700	824,700
1004	Tidepool, Part Time	4,396	4,500	4,500	4,500
1006	Salaries, Overtime	99,699	112,900	112,900	112,900
1038	Sick Leave Payoff	18,800	11,700	11,700	11,700
1040	Vacation Payoff	7,600	7,600	8,000	8,400
1042	Comp Time Payoffs	400			
1053	Holiday Allowance	1,058			
1101	Retirement	202,216	205,700	193,700	187,600
1102	PERS-Side Fund	28,800	28,800	28,800	28,800
1103	P.A.R.S. Retirement	35,417	31,100	31,100	31,100
1201	Workers' Compensation	38,600	47,900	54,400	54,300
1300	Employee Group Insurance	93,000	97,500	101,800	113,200
1318	Medicare Insurance	22,401	23,600	23,800	23,800
	Subtotal	1,989,655	2,083,900	2,102,100	2,121,600
Maintenance and Operations					
2001	Uniforms and Laundry	35,648	35,900	35,900	35,900
2011	Training, Travel and Dues	11,727	11,100	11,100	11,100
2021	Natural Gas	718	700	700	700
2024	Electricity	3,600	3,900	3,800	3,900
2027	Water	18,756	18,000	18,800	19,200
2031	Telephone	13,235	14,500	14,100	14,400
2051	Gas and Lubrications	8,794	14,100	14,100	14,100
2101	Materials and Supplies	67,983	65,000	65,000	65,000
2150	Rents and Leases	77,000	77,000	85,300	85,300
2170	General Insurance	19,100	19,600	17,600	18,600
2201	Repairs and Maint. Auto.	5,476	8,800	8,800	8,800
2222	Repairs and Maint. Other	29,684	29,000	29,000	29,000
2281	Printing	3,192	1,200	1,200	1,200
2401	Contractual Services	27,822	39,500	39,500	39,500
	Subtotal	322,735	338,300	344,900	346,700
Capital Outlay					
5408	(A) Lifeguard HQ Equipment		<i>Prior years capital items shown in totals only</i>	30,000	
	Subtotal	11,838	50,000	30,000	0
	Grand Total	\$2,324,228	\$2,472,200	\$2,477,000	\$2,468,300

***Marine Safety Department
Position Summary***

***All
Divisions***

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Chief of Marine Safety	1	1	1	\$135,100	\$136,400	\$139,100
Marine Safety Captain	1	1	1	101,500	102,500	104,500
Marine Safety Lieutenant	2	2	2	177,900	179,700	183,200
Marine Safety Officer	3	3	3	233,200	239,300	244,000
Marine Protection Officer	0.5	0.6	0.6	39,500	47,800	48,800
Uniform Allowance				1,000	1,000	1,000
TOTAL	7.5	7.6	7.6	\$688,200	\$706,700	\$720,600



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Public Works Department

The Public Works Department is organized into eight divisions: Engineering and Administration, Fleet Maintenance, Parks and Building Maintenance, Street Maintenance, Solid Waste, Transit, Parking Facilities Maintenance, and Street Lighting. Capital Improvement Projects are included within the respective division budgets. There are 50 employees in the department. Following are descriptions of services provided by each division:

Engineering and Administration - This division has eight employees who are responsible for managing the division, performing clerical functions, coordinating assessment district activities, overseeing capital improvement projects, and inspecting various public and private projects.

Fleet Maintenance - This division has three employees who are responsible for the routine repair, replacement and maintenance of City vehicles and equipment. The division maintains over 200 pieces of equipment, including a variety of heavy and light-duty trucks and vehicles, medium sized tractors, and specialized equipment.

Parks and Building Maintenance - The 21 employees in this division perform maintenance activities at 94 separate parks and facilities totaling more than 76 acres. There are approximately 60,000 square feet of City buildings, including 12 public restrooms throughout the City. Additional part-time staff assists with litter control and downtown cleanup. The City contracts with private companies for custodial services at City Hall, Lang Park, the Corporation Yard, the Senior Center and the Animal Shelter. The City also contracts for trimming of trees and turf mowing in the parks.

Street Maintenance - This division has nine employees who maintain City streets, sidewalks, and storm drains. The City has approximately 80 miles of paved streets and 1,000 storm drain inlets, catch basins, and drain outlets. In residential areas, streets are swept weekly. In the downtown area, streets are swept seven days per week during the summer and six days per week at other times of the year. The division also manages the daily downtown clean-up program and abatement of street intersection obstructions. This budget provides for contractual services for tree

trimming within street area, street median maintenance, street striping, pothole repair, and disposal of construction debris and litter.

Solid Waste - More than 90 percent of this division's budget represents expenditures associated with contracted services including trash collection and disposal, recycling and hazardous waste disposal. One full time employee and one part time employee administer the solid waste contract and recycling programs, manage compliance with environmental regulations and mandates, and handle requests from citizens and businesses for information, special services, and complaint resolution. State grant funds augment the division's programming for beverage container recycling and used oil recycling. This division's costs are recovered through a solid waste assessment on individual property tax bills.

Transit - The Transit Division budget includes costs associated with administering, operating, and maintaining the City's transit system. Services provided include the Mainline Transit System, which is an intra-city system that serves as a feeder service to the Orange County Transportation Authority (OCTA) bus system; Festival Service, which is offered during the ten-week summer festival season; and Charter Service, which allows private parties to schedule private service during non-festival months (September through June). There are six full time staff in this division. Another 100 part time staff are employed during the summer festival season. The City receives revenue from a variety of sources to fund the transit operations. Funding sources include a State tax on gasoline, air quality subvention funds, fare-box revenues, and private charters. Transit operations are partially subsidized by parking receipts. The Transit Fund also includes funds for intra-city paratransit service provided through OCTA.

Parking Facilities Maintenance - This division has three employees who maintain more than 2,100 street parking meters and eight parking lots. Functions include installation, maintenance, and replacement of meters, parking permit machines, and change machines. In addition, the division collects meter revenue daily. Part-time staff assists with parking lot maintenance.

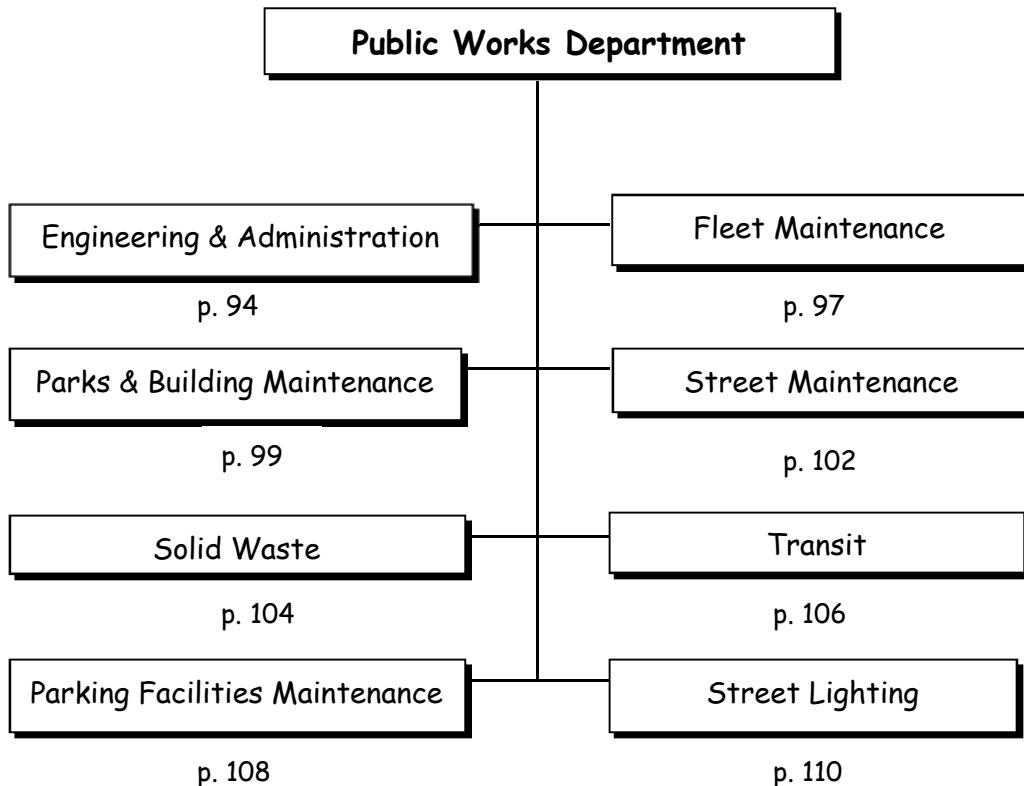
Street Lighting - This fund represents property tax revenue collected for the purpose of lighting the City's public rights-of-way. These restricted use funds provide for electrical energy and maintenance and repair for street lights and associated facilities. The fund is also used to acquire Public Utility Commission Rule 20-A credits that can be used for replacing overhead electrical wires and equipment

with underground facilities where street lights are also replaced or installed. This is accomplished with the cooperation of Southern California Edison and San Diego Gas and Electric.

Major Initiatives:

- Renovate three parks including Alta Laguna, Top of the World and Lang.
- Slurry seal streets in Temple Hills, Arch Beach Heights and Bluebird Canyon.
- Place overhead utilities on Virginia Way underground.
- Reconstruct the restroom at the south end of Main Beach.
- Replace five beach stair accesses including Oak Street, Mountain Road, Cleo Street, Anita Street and Pearl Street.
- Install sidewalks on South Coast Hwy. between Ruby Street and Nyes Place
- Design new sidewalks for Temple Hills Drive.

The chart below shows the budget structure of the Public Works Department. The numbers below for each division indicate the pages that follow in which more detailed budgets can be found:

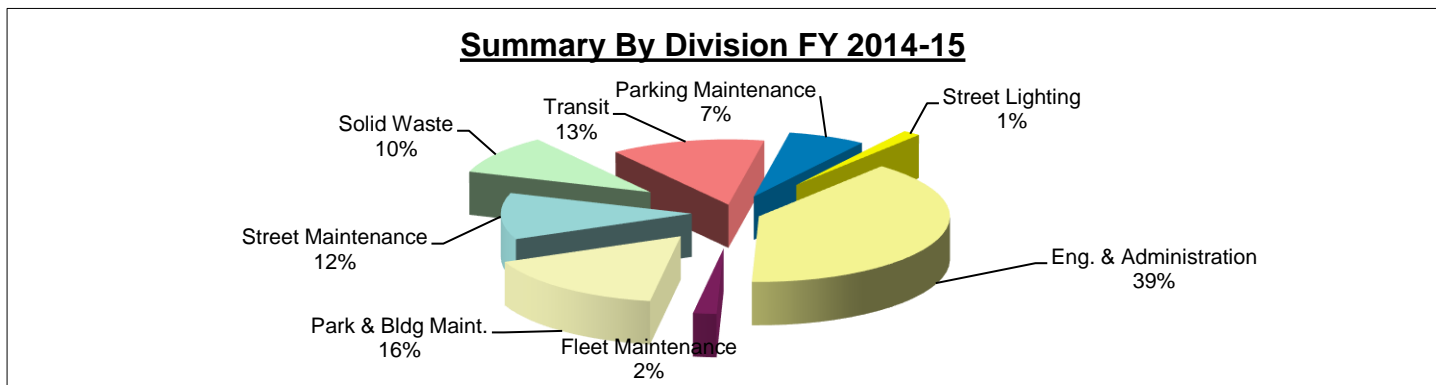
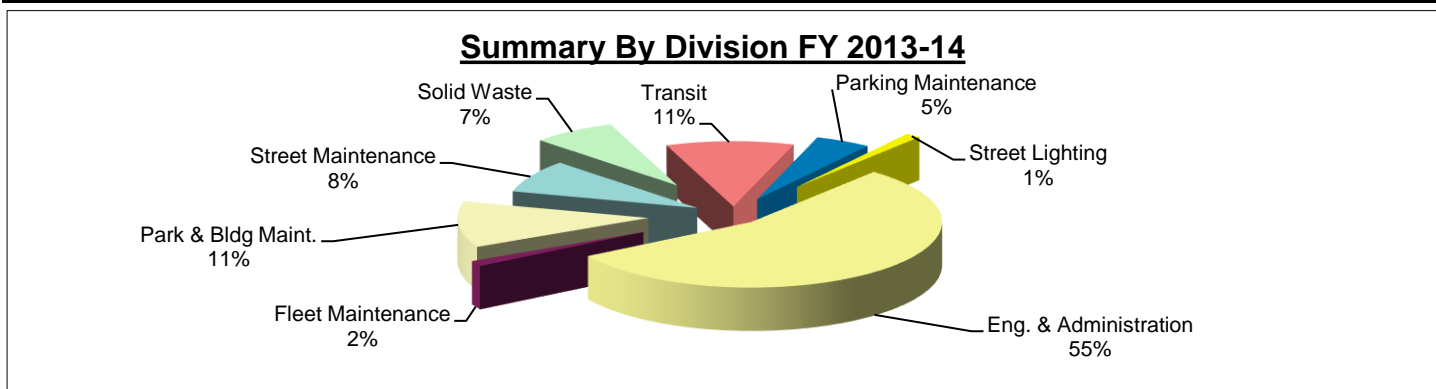


Public Works Department Budget Summary

*All
Divisions*

<u>Division</u>	MAJOR CATEGORY OF EXPENDITURE FY 2013-14					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Eng. & Administration	\$1,239,300	\$78,900	\$19,700	\$45,000	\$14,737,500	\$16,120,400
Fleet Maintenance	340,100	66,900	1,700			\$408,700
Park & Bldg Maint.	2,040,000	1,238,200	1,700	45,000		\$3,324,900
Street Maintenance	936,500	1,424,300	3,400			\$2,364,200
Solid Waste	169,400	1,888,900		16,700		\$2,075,000
Transit	1,421,900	821,000	636,000	282,900		\$3,161,800
Parking Facilities Maint.	519,400	675,400		178,000		\$1,372,800
Street Lighting	26,100	244,600		45,000	60,000	\$375,700
Department Total	\$6,692,700	\$6,438,200	\$662,500	\$612,600	\$14,797,500	\$29,203,500

<u>Division</u>	MAJOR CATEGORY OF EXPENDITURE FY 2014-15					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Eng. & Administration	\$1,256,600	\$79,900		\$25,000	\$6,982,500	\$8,344,000
Fleet Maintenance	351,000	67,300				\$418,300
Park & Bldg Maint.	2,101,900	1,242,500		45,000		\$3,389,400
Street Maintenance	957,200	1,474,400				\$2,431,600
Solid Waste	171,000	1,889,300		16,700		\$2,077,000
Transit	1,443,500	789,300	300,000	232,900		\$2,765,700
Parking Facilities Maint.	527,100	676,100	10,000	178,000		\$1,391,200
Street Lighting	26,500	249,100		45,000		\$320,600
Department Total	\$6,834,800	\$6,467,900	\$310,000	\$542,600	\$6,982,500	\$21,137,800



**Public Works Department
Budget Detail**

**All
Divisions**

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$3,449,332	\$3,634,200	\$3,770,800	\$3,884,100
1003	Salaries, Part Time	790,902	810,700	811,100	811,100
1006	Salaries, Overtime	101,573	195,000	158,600	161,400
1009	Salaries, Redistributed	36,600	36,400	42,100	42,400
1038	Sick Leave Payoff	42,786	67,000	67,000	67,000
1040	Vacation Payoff	58,471	62,600	70,000	73,600
1042	Comp Time Payoffs	4,000	2,500	2,500	2,500
1053	Holiday Allowance	755			
1101	Retirement	746,451	857,600	879,800	833,000
1103	P.A.R.S. Retirement	9,586	30,600	30,500	30,500
1201	Workers' Compensation	154,400	133,300	114,200	114,200
1300	Employee Group Insurance	632,400	650,000	683,400	751,800
1318	Medicare Insurance	46,499	60,700	62,700	63,200
	Subtotal	6,073,757	6,540,600	6,692,700	6,834,800
Maintenance and Operations					
2001	Uniforms and Laundry	26,514	33,100	33,100	33,100
2011	Training, Travel and Dues	20,163	31,600	27,600	27,600
2021	Natural Gas	7,112	8,100	8,500	8,500
2024	Electricity	301,088	294,800	301,800	307,800
2027	Water	155,007	149,000	155,100	158,200
2031	Telephone	24,350	33,800	30,700	31,400
2051	Gas and Lubrications	311,941	447,300	418,000	418,000
2101	Materials and Supplies	511,882	632,900	577,200	577,300
2150	Rents and Leases	488,111	547,400	558,800	510,100
2170	General Insurance	207,600	275,100	467,800	536,300
2201	Repairs and Maint. Automotive	199,303	218,000	188,000	188,000
2222	Repairs and Maint. Other	128,827	130,100	130,100	130,100
2281	Printing	21,751	49,100	49,100	49,100
2302	Legal Advertising		400	400	400
2401	Contractual Services	3,073,151	3,066,000	3,250,500	3,250,500
2432	Postage	6,661	6,000	6,000	6,000
2508	Vehicle Cost Redistribution	(93,645)	(62,000)	(90,000)	(90,000)
2804	Costs Redistributed	332,200	323,000	325,500	325,500
	Depreciation	198,950			
	Subtotal	5,920,965	6,183,700	6,438,200	6,467,900

***Public Works Department
Budget Detail***

***All
Divisions***

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Capital Outlay</u>					
5408	Office Furniture & Equipment	3,749		17,900	
5510	Automotive Equipment		575,000	636,000	300,000
5622	Other Equipment	44,011		8,600	10,000
	Subtotal	47,760	575,000	662,500	310,000
<u>Special Programs</u>					
	Special Programs	603,354	466,100	612,600	542,600
	Subtotal	603,354	466,100	612,600	542,600
<u>Capital Improvements</u>					
	Capital Improvement Projects	3,960,946	6,070,000	14,797,500	6,982,500
	Subtotal	3,960,946	6,070,000	14,797,500	6,982,500
	Grand Total	\$16,606,782	\$19,835,400	\$29,203,500	\$21,137,800

**Public Works Department
Position Summary**

**All
Divisions**

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Director of Public Works/City Eng.	1	1	1	\$187,100	\$189,000	\$192,700
Assistant City Engineer	1	1	1	147,100	148,600	151,500
Deputy Director Public Works	2	2	2	270,200	272,800	278,200
Project Director	1	1	1	135,100	136,400	139,100
Associate Civil Engineer		1	1		118,000	120,300
Associate Engineer	1			106,000		
Sr. Administrative Analyst	1	1	1	77,100	81,700	83,300
Project Manager	2	2	2	195,700	197,700	201,600
Administrative Assistant	2	2	2	130,800	132,200	134,800
PW Technician	1	1	1	50,900	54,000	57,800
Equipment Mechanic	3	3	3	195,500	207,400	214,800
Maint Lead Worker	4	4	4	294,200	297,100	303,100
Maintenance Worker II	3	3	3	179,900	184,500	191,400
Maintenance Worker I	9	8	8	452,700	414,900	434,500
Maintenance Worker	1	1	1	48,300	48,600	52,000
Parks Gardener	6	6	6	365,100	374,700	382,600
Equipment Operator	2	2	2	130,500	132,200	134,800
Motor Sweeper Operator	2	2	2	130,800	131,800	134,700
Senior Fleet Maint Supervisor	1	1	1	84,500	89,700	96,000
Maintenance Supervisor	2	2	2	165,700	171,300	178,800
Transit Supervisor	1	1	1	70,000	74,300	75,800
Traffic Maintenance Tech.	1	1	1	65,400	66,100	67,400
Custodian	1	2	2	49,100	100,800	104,400
Bus Driver	2	3	3	102,500	147,000	154,500
TOTAL	50	51	51	\$3,634,200	\$3,770,800	\$3,884,100

Engineering & Administration Division

*Public Works
General Fund/3101*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$814,467	\$901,800	\$921,900	\$940,000
1006	Salaries, Overtime	3,188	10,000	10,100	10,300
1009	Salaries, Redistributed	(54,200)	(54,200)	(65,900)	(66,500)
1038	Sick Leave Payoff	19,000	13,600	13,600	13,600
1040	Vacation Payoff	18,200	18,200	19,200	20,200
1101	Retirement	186,236	212,100	214,500	201,100
1201	Workers' Compensation	6,500	6,600	6,700	6,700
1300	Employee Group Insurance	99,200	104,000	107,200	119,200
1318	Medicare Insurance	10,424	11,800	12,000	12,000
	Subtotal	1,103,015	1,223,900	1,239,300	1,256,600
Maintenance and Operations					
2011	Training, Travel and Dues	7,496	13,500	13,500	13,500
2021	Natural Gas	1,467	600	1,500	1,500
2024	Electricity	5,193	5,200	5,200	5,300
2027	Water	285	400	400	400
2031	Telephone	8,902	9,400	9,300	9,500
2051	Gas and Lubrications	1,151	2,600	2,600	2,600
2101	Materials and Supplies	8,662	10,400	9,700	9,800
2150	Rents and Leases	10,600	7,500	7,500	7,500
2170	General Insurance	10,100	10,300	9,300	9,900
2222	Repairs and Maint. Other	292	1,000	1,000	1,000
2281	Printing	2,800	3,500	3,500	3,500
2302	Legal Advertising		400	400	400
2401	Contractual Services	188,862	15,000	15,000	15,000
	Subtotal	245,808	79,800	78,900	79,900
Capital Outlay					
5408	(R) Five Desk Computers			9,300	
5408	(R) Laptop			1,800	
5622	(R) Autocad Software Updates			6,000	
5622	(R) Project Professional Software			1,100	
5622	(R) Video Projector			1,500	
	Subtotal	8,782	0	19,700	0
Special Programs					
8003	Quiet Zone Near Mozambique	14,482			
8019	Emerald Bay Traffic Signal	10,900			
8104	Hydrologic Monitoring System	28,392			
8150	North Laguna Bike Route	6,269			
8417	Speed Studies For City Streets			20,000	
8710	Laguna Cyn Parking/Traffic Study			25,000	25,000
	Subtotal	60,042	0	45,000	25,000
Capital Improvements					
	Capital Improvement Projects	3,957,129	6,070,000	14,737,500 ¹	6,982,500 ²
	Subtotal	3,957,129	6,070,000	14,737,500	6,982,500
	Grand Total	\$5,374,777	\$7,373,700	\$16,120,400	\$8,344,000

¹ Represents fourteen individual projects funded from a variety of sources. See Capital Improvement Project Summary (page 173).

² Represents eleven individual projects funded from a variety of sources. See Capital Improvement Project Summary (page 189).

Engineering & Administration Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Director of Public Works/City Eng.	1	1	1	\$187,100	\$189,000	\$192,700
Assistant City Engineer	1	1	1	147,100	148,600	151,500
Project Director	1	1	1	135,100	136,400	139,100
Associate Civil Engineer		1	1		118,000	120,300
Associate Engineer	1			106,000		
Project Manager	2	2	2	195,700	197,700	201,600
Administrative Assistant	2	2	2	130,800	132,200	134,800
TOTAL	8	8	8	\$901,800	\$921,900	\$940,000

Fleet Maintenance Division*Public Works
General Fund/3102*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$193,676	\$195,500	\$207,400	\$214,800
1006	Salaries, Overtime	11,579	30,000	25,300	25,800
1038	Sick Leave Payoff	7,100	3,400	3,400	3,400
1040	Vacation Payoff	9,900	9,900	10,400	11,000
1053	Holiday Allowance	472			
1101	Retirement	44,920	46,200	48,400	46,100
1201	Workers' Compensation	1,800	1,800	1,700	1,800
1300	Employee Group Insurance	37,200	39,000	40,200	44,700
1318	Medicare Insurance	2,971	3,300	3,300	3,400
	Subtotal	309,618	329,100	340,100	351,000
Maintenance and Operations					
2001	Uniforms and Laundry	4,225	3,500	3,500	3,500
2011	Training, Travel and Dues	8,302	5,300	5,300	5,300
2021	Natural Gas	1,539	2,700	2,300	2,300
2024	Electricity	6,757	6,500	6,800	6,900
2027	Water	1,128	1,000	1,000	1,000
2031	Telephone	1,512	3,200	2,600	2,700
2051	Gas and Lubrications	4,729	6,900	6,900	6,900
2101	Materials and Supplies	18,235	15,000	15,000	15,000
2170	General Insurance	2,800	2,700	2,400	2,600
2201	Repairs and Maint. Automotive	76,601	72,000	72,000	72,000
2222	Repairs and Maint. Other	9,028	9,000	9,000	9,000
2281	Printing		300	300	300
2401	Contractual Services	28,360	29,800	29,800	29,800
2508	Vehicle Cost Redistribution	(93,645)	(62,000)	(90,000)	(90,000)
	Subtotal	69,570	95,900	66,900	67,300
Capital Outlay					
5408	(R) Desk Computer			1,700	
5622	Other Equipment	4,950			
	Subtotal	4,950	0	1,700	0
	Grand Total	\$384,138	\$425,000	\$408,700	\$418,300

Fleet Maintenance Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Equipment Mechanic	3	3	3	\$195,100	\$207,400	\$214,800
TOTAL	3	3	3	\$195,100	\$207,400	\$214,800

Park & Building Maintenance Division*Public Works
General Fund/3104*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,247,654	\$1,291,800	\$1,321,900	\$1,366,200
1003	Salaries, Part Time	86,902	57,500	57,500	57,500
1006	Salaries, Overtime	35,106	29,400	29,700	30,300
1009	Salaries, Redistributed	(29,000)	(29,000)	(42,800)	(43,400)
1038	Sick Leave Payoff	11,500	22,100	22,100	22,100
1040	Vacation Payoff	17,300	17,300	18,200	19,200
1042	Comp Time Payoffs	2,300	1,600	1,600	1,600
1053	Holiday Allowance	283			
1101	Retirement	288,131	305,000	308,600	293,500
1103	P.A.R.S. Retirement	3,317	2,200	2,200	2,200
1201	Workers' Compensation	16,600	17,300	21,100	21,100
1300	Employee Group Insurance	260,400	273,000	281,400	312,900
1318	Medicare Insurance	17,860	17,100	18,500	18,700
	Subtotal	1,958,354	2,005,300	2,040,000	2,101,900
Maintenance and Operations					
2001	Uniforms and Laundry	10,892	14,200	14,200	14,200
2011	Training, Travel and Dues	1,030	1,900	1,900	1,900
2021	Natural Gas	990	1,800	1,500	1,500
2024	Electricity	34,065	33,100	34,100	34,800
2027	Water	124,243	121,000	124,200	126,700
2031	Telephone	3,606	7,200	6,000	6,100
2051	Gas and Lubrications	48,929	85,500	85,500	85,500
2101	Materials and Supplies	237,110	239,300	239,300	239,300
2150	Rents and Leases	215,553	200,200	200,300	200,300
2170	General Insurance	15,900	16,100	14,600	15,600
2201	Repairs and Maint. Automotive	530			
2222	Repairs and Maint. Other	104,214	87,900	87,900	87,900
2281	Printing	61	300	300	300
2401	Contractual Services	329,339	428,400	428,400	428,400
	Subtotal	1,126,461	1,236,900	1,238,200	1,242,500
Capital Outlay					
5408	(R) Desk Computer			1,700	
5622	Other Equipment	30,279			
	Subtotal	30,279	0	1,700	0

Park & Building Maintenance Division (con't)

*Public Works
General Fund/3104*

Account		Actual	Adopted	Adopted	Adopted
		Expenditures	Budget	Budget	Budget
No.	Account Title	2011-12	2012-13	2013-14	2014-15
Special Programs					
8815	Abatement of Invasive Weeds	29,291	45,000	45,000	45,000
8959	Lang Park MP Room Floor	23,128			
	Subtotal	52,419	45,000	45,000	45,000
	Grand Total	\$3,167,513	\$3,287,200	\$3,324,900	\$3,389,400

Park & Building Maintenance Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Deputy Director Public Work	1	1	1	\$135,100	\$136,400	\$139,100
Maintenance Supervisor	1	1	1	\$76,800	81,500	87,200
Maint. Lead Worker	1	1	1	73,600	74,300	75,800
Parks Gardener	6	6	6	365,100	374,700	382,600
Maintenance Worker II	2	2	2	118,000	122,000	127,600
Maintenance Worker I	7	6	6	360,400	317,500	330,100
Maintenance Worker	1	1	1	48,300	48,600	52,000
Equipment Operator	1	1	1	65,400	66,100	67,400
Custodian	1	2	2	49,100	100,800	104,400
TOTAL	21	21	21	\$1,291,800	\$1,321,900	\$1,366,200

Street Maintenance Division*Public Works
General Fund/3106*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$564,138	\$664,400	\$673,600	\$690,100
1003	Salaries, Part Time	63,352	37,000	37,000	37,000
1006	Salaries, Overtime	24,563	41,800	42,200	43,100
1009	Salaries, Redistributed	(86,200)	(86,200)	(198,100)	(199,700)
1038	Sick Leave Payoff	3,400	10,100	10,100	10,100
1040	Vacation Payoff	12,500	12,500	13,200	13,900
1042	Comp Time Payoffs	1,700	900	900	900
1101	Retirement	129,880	157,200	157,600	148,400
1103	P.A.R.S. Retirement	2,400	1,400	1,400	1,400
1201	Workers' Compensation	112,900	90,300	68,200	68,100
1300	Employee Group Insurance	124,000	117,000	120,600	134,100
1318	Medicare Insurance	8,398	9,800	9,800	9,800
	Subtotal	961,031	1,056,200	936,500	957,200
Maintenance and Operations					
2001	Uniforms and Laundry	4,014	5,000	5,000	5,000
2011	Training, Travel and Dues	2,497	2,700	2,700	2,700
2021	Natural Gas	990	1,100	1,000	1,000
2024	Electricity	7,157	7,300	7,300	7,400
2027	Water	21,287	18,800	21,300	21,700
2031	Telephone	3,640	6,300	5,400	5,500
2051	Gas and Lubrications	47,576	80,100	80,100	80,100
2101	Materials and Supplies	147,901	260,400	210,400	210,400
2150	Rents and Leases	183,291	221,900	233,100	220,800
2170	General Insurance	149,400	215,300	399,500	461,300
2201	Repairs and Maint. Automotive	67			
2222	Repairs and Maint. Other	5,539	10,000	10,000	10,000
2281	Printing	7	500	500	500
2401	Contractual Services	397,936	388,000	448,000	448,000
	Subtotal	971,303	1,217,400	1,424,300	1,474,400
Capital Outlay					
5408	(R) Two Desk Computers			3,400	
	Subtotal	0	0	3,400	0
	Grand Total	\$1,932,334	\$2,273,600	\$2,364,200	\$2,431,600

Street Maintenance Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Deputy Director Public Work	1	1	1	\$135,100	\$136,400	\$139,100
Maintenance Lead Worker	3	3	3	220,600	222,800	227,300
Maintenance Worker II	1	1	1	61,900	62,500	63,800
Equipment Operator	1	1	1	65,100	66,100	67,400
Motor Sweeper Operator	2	2	2	130,800	131,800	134,700
PW Technician	1	1	1	50,900	54,000	57,800
TOTAL	9	9	9	\$664,400	\$673,600	\$690,100

Solid Waste Division*Public Works
General Fund/3201*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$71,706	\$77,100	\$81,700	\$83,300
1003	Salaries, Part Time			47,500	47,500
1009	Salaries, Redistributed	6,200	6,200	1,400	1,200
1038	Sick Leave Payoff	1,800	1,200	1,200	1,200
1040	Vacation Payoff	1,000	1,000	1,100	1,200
1101	Retirement	16,588	18,100	18,800	17,300
1103	P.A.R.S. Retirement			1,800	1,800
1201	Workers' Compensation	600	600	600	700
1300	Employee Group Insurance	12,400	13,000	13,400	14,900
1318	Medicare Insurance	1,040	1,100	1,900	1,900
	Subtotal	111,333	118,300	169,400	171,000
Maintenance and Operations					
2011	Training, Travel and Dues		600	600	600
2031	Telephone	315	400	400	400
2101	Materials and Supplies	69	1,300	1,300	1,300
2170	General Insurance	2,500	2,500	3,300	3,700
2281	Printing	400	5,000	5,000	5,000
2401	Contractual Services	1,809,852	1,866,200	1,861,200	1,861,200
2432	Postage		2,500	2,500	2,500
2804	Cost Redistributed	13,900	13,800	14,600	14,600
	Subtotal	1,827,036	1,892,300	1,888,900	1,889,300
Special Programs					
8105	Recycling Grant Programs	4,050	6,700	6,700	6,700
8117	Used Oil Recycling	7,313	5,000	5,000	5,000
8961	HHW Curbside Collections	20,532	30,000		
8969	C & D Recycling Deposit	2,972	5,000	5,000	5,000
	Subtotal	34,866	46,700	16,700	16,700
	Grand Total	\$1,973,236	\$2,057,300	\$2,075,000	\$2,077,000

Solid Waste Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Sr. Administrative Analyst	1	1	1	\$77,100	\$81,700	\$83,300
TOTAL	1	1	1	\$77,100	\$81,700	\$83,300

Transit Administration Division*Public Works
Transit Fund/3401*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1003	Salaries, Part Time	\$13,475		\$29,400	\$29,400
1009	Salaries, Redistributed	63,400	\$63,200	154,100	155,600
1103	P.A.R.S. Retirement	505		1,100	1,100
1201	Workers' Compensation	500	500	500	500
1318	Medicare Insurance	195		400	400
	Subtotal	78,076	63,700	185,500	187,000
Maintenance and Operations					
2021	Natural Gas	587	300	600	600
2031	Telephone	933	500	700	700
2101	Materials and Supplies	479	1,000	1,000	1,000
2170	General Insurance	700	800	700	700
2222	Repairs and Maint. Other		200	200	200
2401	Contractual Services	10,951	5,200	5,200	5,200
2804	Costs Redistributed	172,100	164,700	164,700	164,700
	Depreciation	198,950			
	Subtotal	384,700	172,700	173,100	173,100
Special Programs					
8108	Transit Evening Services	65,017	31,000	60,000	60,000
8123	Free Ride to Work Program	115	13,000	13,000	13,000
8124	Free Summer Fares		19,000	19,000	19,000
8418	Short Range Transit Plan			50,000	
	Subtotal	65,132	63,000	142,000	92,000
	Grand Total	\$527,907	\$299,400	\$500,600	\$452,100

Transit Maintenance Division*Public Works
Transit Fund/3402*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$123,789	\$130,200	\$138,200	\$148,000
1003	Salaries, Part Time	67,991	70,800	70,800	70,800
1006	Salaries, Overtime	4,272	21,300	11,100	11,300
1038	Sick Leave Payoff	(2,421)	4,500	4,500	4,500
1040	Vacation Payoff	1,668	1,600	1,800	1,900
1101	Retirement	28,638	30,700	32,300	31,800
1103	P.A.R.S. Retirement	2,566	2,700	2,700	2,700
1201	Workers' Compensation	2,300	1,700	1,700	1,700
1300	Employee Group Insurance	24,800	26,000	26,800	28,000
1318	Medicare Insurance	2,841	3,200	3,200	3,300
	Subtotal	256,445	292,700	293,100	304,000
Maintenance and Operations					
2001	Uniforms and Laundry	5,300	3,500	3,500	3,500
2011	Training, Travel and Dues		5,900	1,900	1,900
2027	Water	1,128	1,000	1,100	1,100
2031	Telephone	1,903	3,500	3,000	3,100
2051	Gas and Lubrications	3,581	3,500	3,500	3,500
2101	Materials and Supplies	26,672	30,000	25,000	25,000
2170	General Insurance	2,900	2,700	2,400	2,600
2201	Repairs and Maint. Automotive	120,332	140,000	110,000	110,000
2222	Repairs and Maint. Other	1,688	5,000	5,000	5,000
2281	Printing		500	500	500
2401	Contractual Services	1,887	3,000	3,000	3,000
	Subtotal	165,390	198,600	158,900	159,200
	Grand Total	\$421,835	\$491,300	\$452,000	\$463,200

Transit Maintenance Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Sr. Fleet Maint. Supervisor	1	1	1	\$84,500	\$89,700	\$96,000
Maintenance Worker I	1	1	1	45,700	48,500	52,000
TOTAL	2	2	2	\$130,200	\$138,200	\$148,000

Transit Festival Operations Division

*Public Works
Transit Fund/3403*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1003	Salaries, Part Time	378,936	450,600	405,000	405,000
1006	Salaries, Overtime	8,511	37,300	20,000	20,000
1103	P.A.R.S. Retirement	301	16,900	15,200	15,200
1201	Workers' Compensation	3,800	3,900	3,800	3,700
1318	Medicare Insurance	116	7,100	6,200	6,200
	Subtotal	391,664	515,800	450,200	450,100
<u>Maintenance and Operations</u>					
2001	Uniforms and Laundry	518	4,000	4,000	4,000
2024	Electricity	2,000	2,800	2,500	2,600
2051	Gas and Lubrications	40,341	127,800	112,500	112,500
2101	Materials and Supplies	8,610	8,000	8,000	8,000
2150	Rents and Leases	67,267	106,400	106,400	70,000
2170	General Insurance	5,900	6,000	5,300	5,500
2281	Printing	11,363	14,000	14,000	14,000
2401	Contractual Services	18,605	39,000	17,000	17,000
	Subtotal	154,605	308,000	269,700	233,600
<u>Capital Outlay</u>					
5510	Three Trolleys	<i>Prior years capital items shown in totals only</i>		636,000	
	Subtotal	0	530,000	636,000	0
<u>Special Programs</u>					
8419	Project V			52,500	52,500
	Subtotal	0	0	52,500	52,500
	Grand Total	\$546,269	\$1,353,800	\$1,408,400	\$736,200

Transit Mainline Operations Division

*Public Works
Transit Fund/3404*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$226,926	\$172,500	\$221,300	\$230,300
1003	Salaries, Part Time	142,807	164,000	125,900	125,900
1006	Salaries, Overtime	9,191	15,200	10,100	10,300
1038	Sick Leave Payoff	(293)	8,700	8,700	8,700
1040	Vacation Payoff	(3,197)	1,000	4,900	4,900
1101	Retirement	4,161	40,800	51,700	49,400
1103	P.A.R.S. Retirement	116	6,200	4,700	4,700
1201	Workers' Compensation	6,700	7,900	7,100	7,100
1300	Employee Group Insurance	37,200	39,000	53,600	56,000
1318	Medicare Insurance	424	5,100	5,100	5,100
	Subtotal	424,035	460,400	493,100	502,400
<u>Maintenance and Operations</u>					
2001	Uniforms and Laundry	950	1,500	1,500	1,500
2011	Training, Travel and Dues	713	700	700	700
2021	Natural Gas	1,539	1,600	1,600	1,600
2024	Electricity	6,539	5,400	6,500	6,600
2027	Water	2,806	2,300	2,800	2,900
2031	Telephone	379	300	300	300
2051	Gas and Lubrications	159,160	134,000	120,000	120,000
2101	Materials and Supplies	4,140	4,000	4,000	4,000
2170	General Insurance	13,200	14,400	26,400	30,300
2281	Printing	3,802	12,000	12,000	12,000
2401	Contractual Services	8,643	42,500	43,500	43,500
	Subtotal	201,871	218,700	219,300	223,400
<u>Capital Outlay</u>					
5510	Three Buses		<i>Prior years capital items shown in totals only</i>		300,000
	Subtotal	0	45,000	0	300,000
<u>Special Programs</u>					
8095	AQMD Grant Funds	1,700	1,700	1,700	1,700
8107	GPS Tracking Festival Buses	85			
8304	Paratransit Costs	109,792	86,700	86,700	86,700
	Subtotal	111,577	88,400	88,400	88,400
	Grand Total	\$737,483	\$812,500	\$800,800	\$1,114,200

Transit Mainline Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Transit Supervisor	1	1	1	\$70,000	\$74,300	\$75,800
Bus Driver	2	3	3	\$102,500	147,000	154,500
TOTAL	3	4	4	\$172,500	\$221,300	\$230,300

Parking Facilities Maintenance Division

Public Works
Parking Authority Fund/3501

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$206,978	\$200,900	\$204,800	\$211,400
1003	Salaries, Part Time	37,438	30,800	38,000	38,000
1006	Salaries, Overtime	5,164	10,000	10,100	10,300
1009	Salaries, Redistributed	117,800	117,800	167,300	168,700
1038	Sick Leave Payoff	2,700	3,400	3,400	3,400
1040	Vacation Payoff	1,100	1,100	1,200	1,300
1101	Retirement	47,897	47,500	47,900	45,400
1103	P.A.R.S. Retirement	381	1,200	1,400	1,400
1201	Workers' Compensation	2,700	2,700	2,800	2,800
1300	Employee Group Insurance	37,200	39,000	40,200	42,000
1318	Medicare Insurance	2,228	2,200	2,300	2,400
	Subtotal	461,585	456,600	519,400	527,100
Maintenance and Operations					
2001	Uniforms and Laundry	614	1,400	1,400	1,400
2011	Training, Travel and Dues	125	1,000	1,000	1,000
2024	Electricity	14,802	14,100	14,800	15,100
2027	Water	4,130	4,500	4,300	4,400
2031	Telephone	3,160	3,000	3,000	3,100
2051	Gas and Lubrications	6,475	6,900	6,900	6,900
2101	Materials and Supplies	58,482	60,500	60,500	60,500
2150	Rents and Leases	11,400	11,400	11,500	11,500
2170	General Insurance	4,200	4,300	3,900	4,100
2201	Repairs and Maint. Automotive	1,774	6,000	6,000	6,000
2222	Repairs and Maint. Other	6,203	15,000	15,000	15,000
2281	Printing	3,318	13,000	13,000	13,000
2401	Contractual Services	273,913	233,900	384,400	384,400
2432	Postage	6,661	3,500	3,500	3,500
2804	Costs Redistributed	146,200	144,500	146,200	146,200
	Subtotal	541,456	523,000	675,400	676,100
Capital Outlay					
5408	Office Furniture and Equipment	3,749			
5622	(R) Change Machine				10,000
	Subtotal	3,749	0	0	10,000
Special Programs					
8093	Electric Car Charging Stations	17,457			
8305	Festival Tram Fares	110,000	110,000	110,000	110,000
8813	Lease Parking Medical Center	68,000	68,000	68,000	68,000
	Subtotal	195,457	178,000	178,000	178,000
	Grand Total	\$1,202,248	\$1,157,600	\$1,372,800	\$1,391,200

Parking Facilities Maintenance Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Maintenance Supervisor	1	1	1	\$88,900	\$89,800	\$91,600
Traffic Maint Technician	1	1	1	65,400	66,100	67,400
Maintenance Worker I	1	1	1	46,600	48,900	52,400
TOTAL	3	3	3	\$200,900	\$204,800	\$211,400

Street Lighting DivisionPublic Works
Street Lighting Fund/3601

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1009	Salaries, Redistributed	\$18,600	\$18,600	\$26,100	\$26,500
	Subtotal	18,600	18,600	26,100	26,500
Maintenance and Operations					
2024	Electricity	224,575	220,400	224,600	229,100
2101	Materials and Supplies	1,522	3,000	3,000	3,000
2222	Repairs and Maint. Other	1,863	2,000	2,000	2,000
2401	Contractual Services	4,805	15,000	15,000	15,000
	Subtotal	232,764	240,400	244,600	249,100
Special Programs					
8027	PUC Rule20A Credit Purchase	48,861	10,000		
8331	Street Light Shields			10,000	10,000
8621	Holiday Lighting Program	35,000	35,000	35,000	35,000
	Subtotal	83,861	45,000	45,000	45,000
Capital Improvements					
9944	Street Light Relocation	3,817			
9437	Third Street Pedestrian Lighting			60,000 *	
	Subtotal	3,817	0	60,000	0
	Grand Total	\$339,042	\$304,000	\$375,700	\$320,600

* Represents one project #15. See Capital Improvement Project Summary (page 173) and page 188 for project detail.

Water Quality Department

The Water Quality Department is organized into two Divisions: Wastewater and Water Quality. There are 15 employees in the Department. The following are descriptions of services provided by Division:

Wastewater - The Wastewater Division is responsible for maintaining 95 miles of sewer lines, 25 lift stations, the four-mile North Coast Interceptor that transmits sewage to the coastal treatment plant and 22 Urban Runoff Diversion Units. Key functions include maintaining the wastewater collection system, continuing an aggressive capital improvement program to reduce sewer spills, securing grants and managing low-interest funding, coordinating with the South Orange County Wastewater Authority, complying with mandates from the Environmental Protection Agency and the Regional Water Quality Control Board, and advocating City policy necessary to meet federal Clean Water Act requirements.

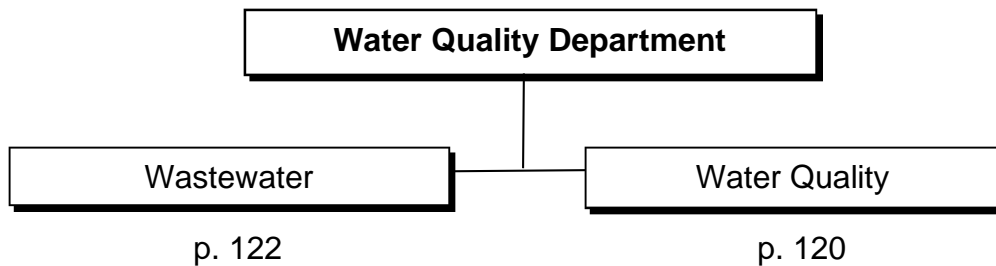
The Division has 13 staff allocated to it for FY 2013-14. This includes 10 crewmembers, a project manager, and the Director of Water Quality and an administrative assistant position. The later two positions are allocated to both Divisions in the Department.

Water Quality - The Water Quality Division functions to comply with, and implement, the requirements of the National Pollution Discharge Elimination System (water quality) permit. The permit functions to support the federal Clean Water Act and is administered and enforced by the San Diego Regional Water Quality Control Board. The 2009 permit identifies tasks which cities and counties must complete to comply with the permit and reduce water pollution. This Division consists of two full-time employees responsible for coordinating permit compliance with other City departments, businesses, residents, contractors and the County. In order to carry out these responsibilities, the Division provides education to the community on activities to reduce water pollution, encourages participation, and takes enforcement actions when necessary.

Major Initiatives:

- Reduce sewer spills by developing, identifying funding, and implementing a ten-year capital improvement program for the wastewater system.
- Reduce sewer spills caused by roots through the implementation of the private sewer laterals program.
- Implement programs to reduce water pollution and meet the new water quality regulations.
- Acquire low-interest loans and grant funding to support urban water diversion projects and wastewater system improvements.
- Implement the adopted Sewer System Strategic Plan.

The chart below shows the budget structure of the Water Quality Department. The numbers below each division indicate the pages that follow in which a more detailed budget can be found:



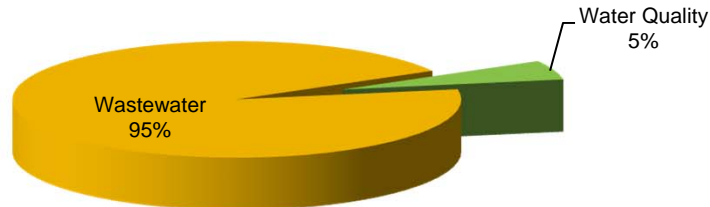
Water Quality Department Budget Summary

*All
Divisions*

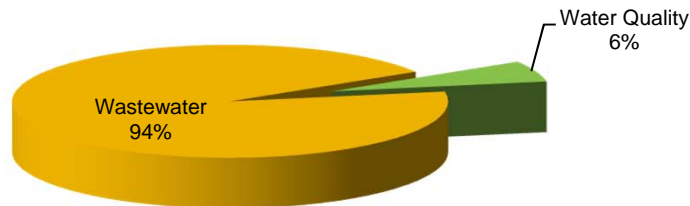
<u>Division</u>	<i>MAJOR CATEGORY OF EXPENDITURE FY 2013-14</i>					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Water Quality	\$270,700	\$17,400		\$114,500		\$402,600
Wastewater	1,558,200	3,230,600	\$11,700	21,000	2,270,000	\$7,091,500
Department Total	\$1,828,900	\$3,248,000	\$11,700	\$135,500	\$2,270,000	\$7,494,100

<u>Division</u>	<i>MAJOR CATEGORY OF EXPENDITURE FY 2014-15</i>					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Water Quality	\$275,900	\$17,700		\$106,200		\$399,800
Wastewater	1,579,700	3,277,800		21,500	1,385,000	\$6,264,000
Department Total	\$1,855,600	\$3,295,500	\$0	\$127,700	\$1,385,000	\$6,663,800

Summary By Division FY 2013-14



Summary By Division FY 2014-15



Water Quality Department Budget Detail

*All
Divisions*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,193,445	\$1,228,000	\$1,223,000	\$1,252,700
1006	Salaries, Overtime	34,574	36,500	36,900	37,600
1009	Salaries, Redistributed	14,100	14,200	19,800	19,900
1038	Sick Leave Payoff	10,400	21,300	21,300	21,300
1040	Vacation Payoff	16,600	16,600	17,500	18,500
1042	Comp Time Payoffs	300	200	200	200
1059	Residency Incentive	2,656	6,000	6,000	6,000
1101	Retirement	266,101	278,400	274,100	258,600
1201	Workers' Compensation	10,000	11,500	13,800	13,600
1300	Employee Group Insurance	186,000	195,000	201,000	211,800
1318	Medicare Insurance	14,911	15,500	15,300	15,400
	Subtotal	1,749,087	1,823,200	1,828,900	1,855,600
Maintenance and Operations					
2001	Uniforms and Laundry	7,595	7,600	7,600	7,800
2011	Training, Travel and Dues	10,411	11,500	13,600	13,900
2021	Natural Gas	2,321	2,800	2,600	2,700
2024	Electricity	185,568	190,400	189,100	192,900
2027	Water	5,491	9,000	7,900	8,100
2031	Telephone	10,697	17,400	15,200	15,500
2051	Gas and Lubrications	25,785	28,100	29,100	30,100
2101	Materials and Supplies	50,806	59,200	59,200	59,200
2150	Rents and Leases	142,396	143,800	143,800	143,800
2170	General Insurance	65,000	26,800	27,300	30,000
2201	Repairs and Maint. Auto.	33,093	22,500	23,500	24,500
2222	Repairs and Maint. Other	77,198	78,200	86,300	86,300
2281	Printing	2,456	2,300	2,300	2,300
2401	Contractual Services	93,726	114,200	114,300	115,200
2402	Contractual SOCWA Operation	1,639,644	1,650,000	1,825,000	1,862,000
2432	Postage	8,759	1,900	500	500
2521	State Loan Principal & Interest	492,630	492,500	493,000	493,000
2522	Loan Administration Fees	16,147	15,100	15,100	15,100
2804	Costs Redistributed	193,100	190,800	192,600	192,600
	Subtotal	3,062,821	3,064,100	3,248,000	3,295,500

**Water Quality Department
Budget Detail (Con't)**

***All
Divisions***

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Capital Outlay</u>					
5408	Office Furniture & Equipment			1,700	
5622	Other Equipment	39,652		10,000	
	Subtotal	<u>39,652</u>	<u>0</u>	<u>11,700</u>	<u>0</u>
<u>Special Programs</u>					
	Special Programs	84,075	178,700	135,500	127,700
	Subtotal	<u>84,075</u>	<u>178,700</u>	<u>135,500</u>	<u>127,700</u>
<u>Capital Improvements</u>					
	Capital Improvement Projects	3,213,607	2,695,000	2,270,000	1,385,000
	Subtotal	<u>3,213,607</u>	<u>2,695,000</u>	<u>2,270,000</u>	<u>1,385,000</u>
	Grand Total	<u>\$8,149,241</u>	<u>\$7,761,000</u>	<u>\$7,494,100</u>	<u>\$6,663,800</u>

**Water Quality Department
Position Summary**

**All
Divisions**

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Water Quality Director	1	1	1	\$187,100	\$189,000	\$192,700
Project Manager	1	1	1	97,800	98,800	100,800
Sr. Sewer Services Supervisor	1	1	1	97,800	98,800	100,800
Sr. Water Quality Analyst	1	1	1	97,800	98,800	100,800
Maintenance Supervisor	1	1	1	88,900	89,800	91,600
Environmental Specialist	1	1	1	71,700	72,400	73,900
Maintenance Lead Worker	1	1	1	73,500	74,300	75,800
Administrative Assistant	1	1	1	57,800	47,700	51,100
Maintenance Worker II	5	4	4	247,600	250,100	255,200
Maintenance Worker I	2	3	3	161,000	156,300	163,000
Housing Assistance Program				47,000	47,000	47,000
TOTAL	15	15	15	\$1,228,000	\$1,223,000	\$1,252,700

Water Quality DivisionWater Quality Department
General Fund/3303

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$158,266	\$169,500	\$171,200	\$174,700
1006	Salaries, Overtime	2,224	6,000	6,100	6,200
1009	Salaries, Redistributed	16,300	14,800	18,300	19,300
1038	Sick Leave Payoff	2,500	2,900	2,900	2,900
1040	Vacation Payoff	1,300	1,300	1,400	1,500
1042	Comp Time Payoffs	300	200	200	200
1101	Retirement	36,598	39,900	39,800	37,400
1201	Workers' Compensation	1,400	1,500	1,500	1,400
1300	Employee Group Insurance	24,800	26,000	26,800	29,800
1318	Medicare Insurance	2,327	2,500	2,500	2,500
	Subtotal	246,015	264,600	270,700	275,900
Maintenance and Operations					
2011	Training, Travel and Dues	964	600	2,000	2,000
2024	Electricity	2,886	2,900	2,900	3,000
2027	Water	158	200	200	200
2031	Telephone	942	1,100	1,100	1,100
2051	Gas and Lubrications	106	600	600	600
2101	Materials and Supplies		400	400	400
2150	Rents and Leases	4,300	4,300	4,300	4,300
2170	General Insurance	2,300	2,300	2,100	2,200
2201	Repairs and Maint. Auto.	80	400	400	400
2222	Repairs and Maint. Other		300	300	300
2281	Printing	302	800	800	800
2401	Contractual Services	997	2,300	2,300	2,400
2432	Postage	2,403	1,400		
	Subtotal	15,440	17,600	17,400	17,700
Special Programs					
8002	Aliso Creek Study				
8303	Public Education	10,390	5,000	14,000	8,200
8314	Water Quality Special Projects	6,833	5,600	4,000	1,500
8420	Total Maximum Daily Load Comp			11,500	11,500
8533	NPDES Storm Water Permit	51,027	80,000	80,000	80,000
8968	ASBS Compliance BDGHT			5,000	5,000
	Subtotal	68,251	90,600	114,500	106,200
	Grand Total	\$329,705	\$372,800	\$402,600	\$399,800

Water Quality Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Sr. Water Quality Analyst	1	1	1	\$97,800	\$98,800	\$100,800
Environmental Specialist	1	1	1	71,700	72,400	73,900
TOTAL	2	2	2	\$169,500	\$171,200	\$174,700

Wastewater DivisionWater Quality Department
Wastewater Fund/3301 & 3302

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,035,179	\$1,058,500	\$1,051,800	\$1,078,000
1006	Salaries, Overtime	32,350	30,500	30,800	31,400
1009	Salaries, Redistributed	(2,200)	(600)	1,500	600
1038	Sick Leave Payoff	7,900	18,400	18,400	18,400
1040	Vacation Payoff	15,300	15,300	16,100	17,000
1059	Residency Incentive	2,656	6,000	6,000	6,000
1101	Retirement	229,503	238,500	234,300	221,200
1201	Workers' Compensation	8,600	10,000	12,300	12,200
1300	Employee Group Insurance	161,200	169,000	174,200	182,000
1318	Medicare Insurance	12,584	13,000	12,800	12,900
	Subtotal	1,503,072	1,558,600	1,558,200	1,579,700
Maintenance and Operations					
2001	Uniforms and Laundry	7,595	7,600	7,600	7,800
2011	Training, Travel and Dues	9,447	10,900	11,600	11,900
2021	Natural Gas	2,321	2,800	2,600	2,700
2024	Electricity	182,682	187,500	186,200	189,900
2027	Water	5,332	8,800	7,700	7,900
2031	Telephone	9,755	16,300	14,100	14,400
2051	Gas and Lubrications	25,679	27,500	28,500	29,500
2101	Materials and Supplies	50,806	58,800	58,800	58,800
2150	Rents and Leases	138,096	139,500	139,500	139,500
2170	General Insurance	62,700	24,500	25,200	27,800
2201	Repairs and Maint. Auto.	33,013	22,100	23,100	24,100
2222	Repairs and Maint. Other	77,198	77,900	86,000	86,000
2281	Printing	2,153	1,500	1,500	1,500
2401	Contractual Services	92,729	111,900	112,000	112,800
2402	Contractual SOCWA Operation	1,639,644	1,650,000	1,825,000	1,862,000
2432	Postage	6,355	500	500	500
2521	State Loan Principal & Interest	492,630	492,500	493,000	493,000
2522	Loan Administration Fees	16,147	15,100	15,100	15,100
2804	Costs Redistributed	193,100	190,800	192,600	192,600
	Subtotal	3,047,381	3,046,500	3,230,600	3,277,800

Wastewater Division (Con't)

Water Quality Department
Wastewater Fund/3301 & 3302

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Outlay					
5408	(R) Personal Computer			1,700	
5622	(R) Sewer Video Inspection Camera			10,000	
	Subtotal	39,652	0	11,700	0
Special Programs					
8121	Raising Height of Manholes	11,200			
8206	Wastewater Grease Control Prog.	4,624	20,300	12,500	13,000
8332	AQMD Compliance		7,800	8,500	8,500
8333	Laguna SOCWA Wet Well Cleaning		60,000		
	Subtotal	15,824	88,100	21,000	21,500
Capital Improvements					
	Capital Improvement Projects*	3,213,607	2,695,000	2,270,000	1,385,000
	Subtotal	3,213,607	2,695,000	2,270,000	1,385,000
	Grand Total	\$7,819,536	\$7,388,200	\$7,091,500	\$6,264,000

* Represents four projects funded from the Wastewater Fund. See Water Quality Department Capital Improvement Project Section (p. 215) for project descriptions.

Wastewater Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Water Quality Director	1	1	1	\$187,100	\$189,000	\$192,700
Project Manager	1	1	1	97,800	98,800	100,800
Sr. Sewer Services Supervisor	1	1	1	97,800	98,800	100,800
Maintenance Supervisor	1	1	1	88,900	89,800	91,600
Maintenance Lead Worker	1	1	1	73,500	74,300	75,800
Administrative Assistant	1	1	1	57,800	47,700	51,100
Maintenance Worker II	5	4	4	247,600	250,100	255,200
Maintenance Worker I	2	3	3	161,000	156,300	163,000
Housing Assistance Program				47,000	47,000	47,000
TOTAL	13	13	13	\$1,058,500	\$1,051,800	\$1,078,000

Community Development Department

The Community Development Department is organized into the following four divisions: Administration, Zoning, Building and Planning. A description of services provided by each division is as follows:

Administrative Division - The Administrative Division consists of the Director of Community Development and an Administrative Assistant. The Director is responsible for the overall operation of the Department, including the Department work priorities, budget, personnel and project scheduling. The Director also supervises the Code Enforcement Supervisor.

Zoning Division - This Division is managed by the City's Zoning Administrator and principally engages in zoning plan check functions and provides staff support to the Design Review Board. The Zoning Division is responsible for the administration of the Zoning Code. The Zoning Division staff is also involved in the processing of certificates of use and real property reports. This Division is intended to be financially self-sustaining with zoning review fees covering the operational expenses of the Division. However, due to the downturn in the economy, the revenues have not kept up with expenditures. The Zoning Division also provides staff support for the Heritage Committee and is responsible for the City's Historic Preservation Program.

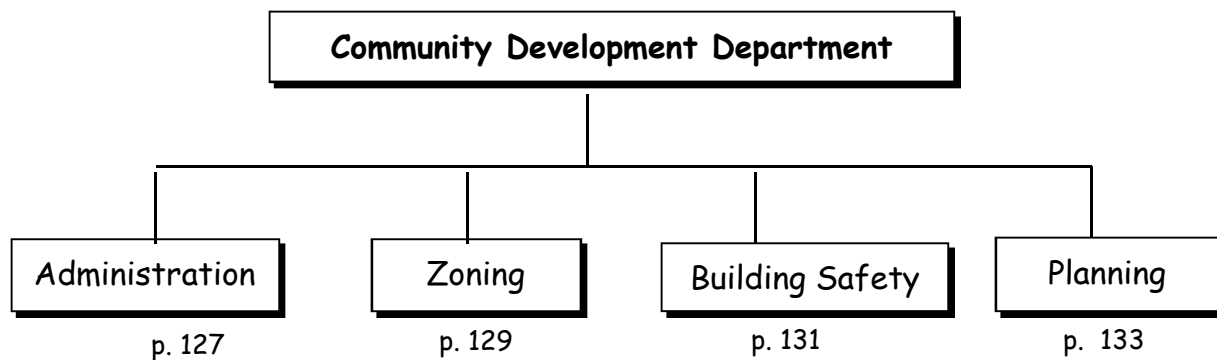
Building Safety Division - The Building Safety Division is managed by the City's Building Official. The Division provides building plan checks (for compliance with the California Building Code), issues building permits, conducts all field inspections and provides clerical support at the public counter. This Division is intended to be financially self-sustaining with building permit and plan check fees covering the operational expenses of the Division. However, due to the downturn in the economy, the revenues have not kept up with expenditures. In the 2012 calendar year, the Building Safety Division issued 2,052 permits for a total permit valuation of \$98,369,420.

Planning Division - This Division is managed by the Planning Manager and is responsible for all current and advanced planning projects, such as Conditional Use Permits, Subdivisions, Specific Plans and the City General Plan. The Planning Division is also responsible for the majority of the Department's Special Projects. Current Special Projects that maintain high City Council priorities are listed below. The Planning Division provides staff support to the Planning Commission and Housing and Human Services Committee.

Major Initiatives:

- Village Entrance Project.
- General Plan updates (Housing and Transportation Elements).
- Comprehensive Customer Service Program.
- Downtown Specific Plan Update.
- Parking Management Plan.

The chart below shows the budget structure of the Community Development Department. The numbers below each activity indicate the pages that follow in which a more detailed budget can be found:



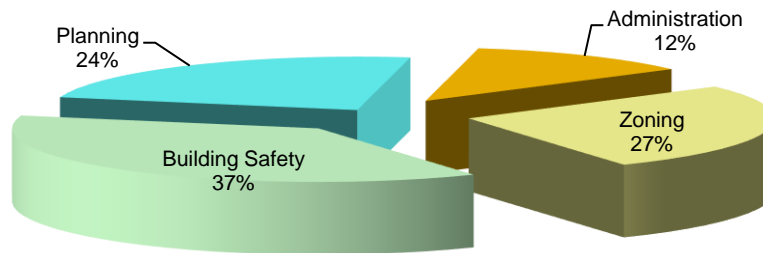
Community Development Department Budget Summary

*All
Divisions*

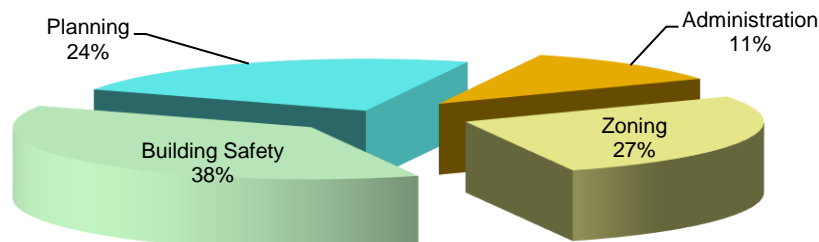
<u>Division</u>	<i>MAJOR CATEGORY OF EXPENDITURE FY 2013-14</i>					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Administration	\$341,400	\$111,300		\$41,000		\$493,700
Zoning	970,800	89,000		30,000		\$1,089,800
Building Safety	1,424,600	81,900		15,000		\$1,521,500
Planning	784,100	41,900		150,000		\$976,000
Department Total	\$3,520,900	\$324,100	\$0	\$236,000	\$0	\$4,081,000

<u>Division</u>	<i>MAJOR CATEGORY OF EXPENDITURE FY 2014-15</i>					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Administration	\$349,700	\$124,700		\$1,000		\$475,400
Zoning	1,005,500	89,500		30,000		\$1,125,000
Building Safety	1,460,600	80,100		15,000		\$1,555,700
Planning	795,200	42,500		150,000		\$987,700
Department Total	\$3,611,000	\$336,800	\$0	\$196,000	\$0	\$4,143,800

Summary By Division FY 2013-14



Summary By Division FY 2014-15



Community Development Department Budget Detail

*All
Divisions*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$2,203,530	\$2,306,400	\$2,396,900	\$2,471,300
1003	Salaries, Part Time	28,412	27,600	27,600	27,600
1006	Salaries, Overtime	53,405	34,500	35,900	36,800
1038	Sick Leave Payoff	23,900	36,600	36,600	36,600
1040	Vacation Payoff	43,200	43,200	45,500	48,000
1042	Comp Time Payoffs	1,100	700	700	700
1101	Retirement	504,853	542,400	557,400	528,800
1103	P.A.R.S. Retirement	1,066	1,100	1,000	1,000
1201	Workers' Compensation	25,100	25,100	24,600	24,600
1300	Employee Group Insurance	328,600	351,000	361,800	402,300
1318	Medicare Insurance	30,410	32,000	32,900	33,300
	Subtotal	3,243,576	3,400,600	3,520,900	3,611,000
<u>Maintenance and Operations</u>					
2011	Training, Travel and Dues	12,435	27,700	34,800	32,300
2024	Electricity	11,705	11,800	11,900	12,200
2027	Water	630	1,100	900	900
2031	Telephone	11,923	10,100	10,700	10,900
2051	Gas and Lubrications	3,756	7,700	7,700	7,700
2101	Materials and Supplies	16,010	26,400	23,900	24,000
2150	Rents and Leases	31,835	31,900	31,900	31,900
2170	General Insurance	29,000	28,400	31,600	34,200
2201	Repairs and Maint. Auto.	8,020	1,900	1,900	1,900
2222	Repairs and Maint. Other	1,590	5,400	5,400	5,400
2281	Printing	4,011	15,200	11,200	11,200
2401	Contractual Services	186,281	143,500	152,200	164,200
	Subtotal	317,197	311,100	324,100	336,800
<u>Capital Outlay</u>					
5408	Office Furniture & Equipment	145,078			
	Subtotal	145,078	0	0	0
<u>Special Programs</u>					
	Special Programs	41,486	566,000	236,000	196,000
	Subtotal	41,486	566,000	236,000	196,000
	Grand Total	\$3,747,336	\$4,277,700	\$4,081,000	\$4,143,800

**Community Development Department
Position Summary**

**All
Divisions**

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Dir. of Comm. Development	1	1	1	\$170,300	\$172,000	\$175,400
Building Official	1	1	1	135,100	136,400	139,100
Zoning Administrator	1	1	1	135,100	136,400	139,100
Planning Manager	1	1	1	135,100	136,400	139,100
Deputy Building Official	1	1	1	116,800	118,000	120,300
Sr. Building Inspector/Plan Checker	1	1	1	97,800	98,800	100,800
Code Enfor. Officer	1	1	1	61,000	67,900	72,700
Code Enfor. Supervisor	1	1	1	88,900	83,500	89,400
Principal Planner	4	4	4	421,200	425,500	434,000
Senior Planner		1	1		89,800	91,600
Associate Planner	1	1	1	84,700	73,900	79,100
Assistant Planner	2	2	2	124,300	130,000	139,800
Building Inspector	2	2	2	161,800	163,400	166,700
Sr. Building Inspector	1	1	1	88,900	89,800	91,600
Administrative Assistant	2	2	2	125,100	129,500	134,800
Sr. Permit Aide	3	3	3	186,100	187,900	191,800
Records Management Coordinator	1	1	1	57,500	58,100	59,200
Sr. Office Specialist	1	2	2	53,700	93,200	100,000
Office Specialist	1.5			56,700		
Assignment Pay				6,300	6,400	6,800
TOTAL	26.5	27	27	\$2,306,400	\$2,396,900	\$2,471,300

Administration Division*Community Development
General Fund/4101*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$238,634	\$233,000	\$238,500	\$246,200
1006	Salaries, Overtime	3,235	5,600	5,700	5,800
1038	Sick Leave Payoff	2,000	4,000	4,000	4,000
1040	Vacation Payoff	5,300	5,300	5,600	5,900
1101	Retirement	54,393	54,800	55,500	52,700
1201	Workers' Compensation	1,900	1,800	1,800	1,800
1300	Employee Group Insurance	24,800	26,000	26,800	29,800
1318	Medicare Insurance	3,521	3,500	3,500	3,500
	Subtotal	333,783	334,000	341,400	349,700
<u>Maintenance and Operations</u>					
2011	Training, Travel and Dues	5,249	6,000	10,800	10,800
2024	Electricity	8,028	8,300	8,200	8,400
2027	Water	429	900	700	700
2031	Telephone	6,091	6,600	6,400	6,500
2101	Materials and Supplies	609	3,500	3,500	3,500
2170	General Insurance	2,900	2,900	8,600	9,700
2222	Repairs and Maint. Other		600	600	600
2281	Printing		300	300	300
2401	Contractual Services	48,708	64,500	72,200	84,200
	Subtotal	72,014	93,600	111,300	124,700
<u>Capital Outlay</u>					
5408	Office Furniture & Equipment	116,007			
	Subtotal	116,007	0	0	0
<u>Special Programs</u>					
8015	Heritage Committee	700	1,000	1,000	1,000
8964	Aerial Photography/Topography			40,000	
	Subtotal	700	1,000	41,000	1,000
	Grand Total	\$522,504	\$428,600	\$493,700	\$475,400

Administration Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Dir. of Comm. Development	1	1	1	\$170,300	\$172,000	\$175,400
Administrative Assistant	1	1	1	59,700	63,400	67,400
Assignment Pay				3,000	3,100	3,400
TOTAL	2	2	2	\$233,000	\$238,500	\$246,200

Zoning DivisionCommunity Development
General Fund/4102

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$539,082	\$556,300	\$646,500	\$673,800
1003	Salaries, Part Time	14,612	13,800	13,800	13,800
1006	Salaries, Overtime	25,060	15,300	16,400	17,000
1038	Sick Leave Payoff	10,700	9,000	9,000	9,000
1040	Vacation Payoff	11,600	11,600	12,200	12,900
1042	Comp Time Payoffs	1,100	700	700	700
1101	Retirement	124,115	130,800	150,300	144,200
1103	P.A.R.S. Retirement	548	600	500	500
1201	Workers' Compensation	4,800	4,400	4,500	4,500
1300	Employee Group Insurance	86,800	91,000	107,200	119,200
1318	Medicare Insurance	8,237	8,500	9,700	9,900
	Subtotal	826,654	842,000	970,800	1,005,500
Maintenance and Operations					
2011	Training, Travel and Dues	2,370	9,800	9,800	9,800
2031	Telephone	519	200	300	300
2101	Materials and Supplies	6,366	6,500	6,500	6,500
2150	Rents and Leases	4,100	4,100	4,100	4,100
2170	General Insurance	7,500	6,800	6,300	6,800
2222	Repairs and Maint. Other		600	600	600
2281	Printing	686	4,800	2,400	2,400
2401	Contractual Services	58,019	58,000	59,000	59,000
	Subtotal	79,561	90,800	89,000	89,500
Capital Outlay					
5408	Office Furniture & Equipment	4,972			
	Subtotal	4,972	0	0	0
Special Programs					
8501	Landscape Review Consulting	9,258	30,000	30,000	30,000
8326	Historic Inventory Consultant		75,000		
	Subtotal	9,258	105,000	30,000	30,000
	Grand Total	\$920,444	\$1,037,800	\$1,089,800	\$1,125,000

Zoning Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Zoning Administrator	1	1	1	\$135,100	\$136,400	\$139,100
Principal Planner	1	1	1	105,300	106,400	108,500
Associate Planner		1	1		73,900	79,100
Assistant Planner	2	2	2	124,300	130,000	139,800
Code Enfor. Officer	1	1	1	61,000	67,900	72,700
Administrative Assistant	1	1	1	65,400	66,100	67,400
Sr. Permit Aide	1	1	1	61,900	62,500	63,800
Assignment Pay				3,300	3,300	3,400
TOTAL	7	8	8	\$556,300	\$646,500	\$673,800

Building Safety DivisionCommunity Development
General Fund/4104

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$897,007	\$962,500	\$966,600	\$995,100
1006	Salaries, Overtime	24,873	7,000	7,100	7,200
1038	Sick Leave Payoff	8,800	15,500	15,500	15,500
1040	Vacation Payoff	23,700	23,700	24,900	26,200
1101	Retirement	204,621	226,400	224,800	212,900
1201	Workers' Compensation	13,300	13,800	13,300	13,100
1300	Employee Group Insurance	142,600	156,000	160,800	178,800
1318	Medicare Insurance	10,894	11,700	11,600	11,800
	Subtotal	1,325,794	1,416,600	1,424,600	1,460,600
Maintenance and Operations					
2011	Training, Travel and Dues	3,105	6,900	9,200	6,700
2024	Electricity	3,677	3,500	3,700	3,800
2027	Water	202	200	200	200
2031	Telephone	5,313	3,300	4,000	4,100
2051	Gas and Lubrications	3,756	7,700	7,700	7,700
2101	Materials and Supplies	4,530	6,700	6,400	6,500
2150	Rents and Leases	23,235	23,300	23,300	23,300
2170	General Insurance	11,600	11,600	10,500	10,900
2201	Repairs and Maint. Auto.	8,020	1,900	1,900	1,900
2222	Repairs and Maint. Other	1,440	2,000	2,000	2,000
2281	Printing	951	4,600	3,000	3,000
2401	Contractual Services	70,188	10,000	10,000	10,000
	Subtotal	136,016	81,700	81,900	80,100
Capital Outlay					
5408	Office Furniture and Equipment	22,270			
	Subtotal	22,270	0	0	0
Special Programs					
8503	Document Scanning	14,748	20,000	15,000	15,000
	Subtotal	14,748	20,000	15,000	15,000
	Grand Total	\$1,498,827	\$1,518,300	\$1,521,500	\$1,555,700

Building Safety Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Building Official	1	1	1	\$135,100	\$136,400	\$139,100
Deputy Building Official	1	1	1	116,800	118,000	120,300
Sr. Building Inspector/Plan Checker	1	1	1	97,800	98,800	100,800
Sr. Building Inspector	1	1	1	88,900	89,800	91,600
Code Enfor. Supervisor	1	1	1	88,900	83,500	89,400
Building Inspector	2	2	2	161,800	163,400	166,700
Sr. Permit Aide	2	2	2	124,200	125,400	128,000
Records Management Coordinator	1	1	1	57,500	58,100	59,200
Sr. Office Specialist	1	2	2	53,700	93,200	100,000
Office Specialist	1			37,800		
TOTAL	12	12	12	\$962,500	\$966,600	\$995,100

Planning Division

*Community Development
General Fund/4106*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$528,808	\$554,600	\$545,300	\$556,200
1003	Salaries, Part Time	13,800	13,800	13,800	13,800
1006	Salaries, Overtime	237	6,600	6,700	6,800
1038	Sick Leave Payoff	2,400	8,100	8,100	8,100
1040	Vacation Payoff	2,600	2,600	2,800	3,000
1101	Retirement	121,724	130,400	126,800	119,000
1103	P.A.R.S. Retirement	518	500	500	500
1201	Workers' Compensation	5,100	5,100	5,000	5,200
1300	Employee Group Insurance	74,400	78,000	67,000	74,500
1318	Medicare Insurance	7,758	8,300	8,100	8,100
	Subtotal	757,345	808,000	784,100	795,200
Maintenance and Operations					
2011	Training, Travel and Dues	1,712	5,000	5,000	5,000
2101	Materials and Supplies	4,504	9,700	7,500	7,500
2150	Rents and Leases	4,500	4,500	4,500	4,500
2170	General Insurance	7,000	7,100	6,200	6,800
2222	Repairs and Maint. Other	150	2,200	2,200	2,200
2281	Printing	2,374	5,500	5,500	5,500
2401	Contractual Services	9,366	11,000	11,000	11,000
	Subtotal	29,606	45,000	41,900	42,500
Capital Outlay					
5408	Office Furniture & Equipment	1,829			
	Subtotal	1,829	0	0	0
Special Programs					
8327	Update Downtown Plan		120,000		
8328	Landscape & Scenic Highways		120,000		
8329	Transport/Circulation/Growth		200,000		
8415	Strategic Planning			150,000	150,000
8806	Land Use Element EIR	10,000			
	Subtotal	10,000	440,000	150,000	150,000
	Grand Total	\$798,779	\$1,293,000	\$976,000	\$987,700

Planning Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Planning Manager	1	1	1	\$135,100	\$136,400	\$139,100
Principal Planner	3	3	3	315,900	319,100	325,500
Senior Planner		1	1		89,800	91,600
Associate Planner	1			84,700		
Office Specialist	0.5			18,900		
TOTAL	5.5	5	5	\$554,600	\$545,300	\$556,200

Community Services Department

The Community Services Department is organized into three Divisions: Recreation and Social Services, Swimming Pool and Community Assistance. There are 6.75 authorized full-time positions, approximately 80 seasonal and part-time positions, and more than 100 contracted instructors. A description of services provided by each division is as follows:

Recreation and Social Services - The Recreation and Social Services Division consists of 5.75 full-time and approximately 35 seasonal employees. It provides a variety of recreation and cultural activities, and supplements the social services and senior citizen needs in the community. The Division is responsible for a variety of activities: sports programs for both youth and adults, parenting and tiny tot classes, senior programs, dance, fitness, art and enrichment activities. A quarterly brochure of activities is mailed to all Laguna Beach residents. In addition, the Division manages the Community and Senior Center, Lang Park Community Center and non-metered parking lot programs. Class fees, sports programs, permit charges, rents, leases, and special program reimbursements generate about 85% of the Division's budget, excluding the cost of operating the parking lots.

Swimming Pool - This Division has one full-time Pool Manager and approximately 45 seasonal personnel. The Division is responsible for managing the aquatic facility shared with the Laguna Beach Unified School District. Apart from maintaining the pool and related equipment, a variety of special programs are offered through the Recreation Division: beginning through advanced Red Cross swim lessons, lap swimming, aquatic exercises, youth swim and water polo teams, water safety certification, etc. The cost to operate the pool is shared with the School District. Expenses include utilities, chemicals, testing supplies, pool covers, repairs, replacements and maintenance.

Community Assistance - The Community Assistance Grant Program provides funds to help support local community organizations. The allocation for the fiscal year represents the lease payment received from the Festival of Arts. The City Council usually appoints two Council members to recommend the allocation of these funds.

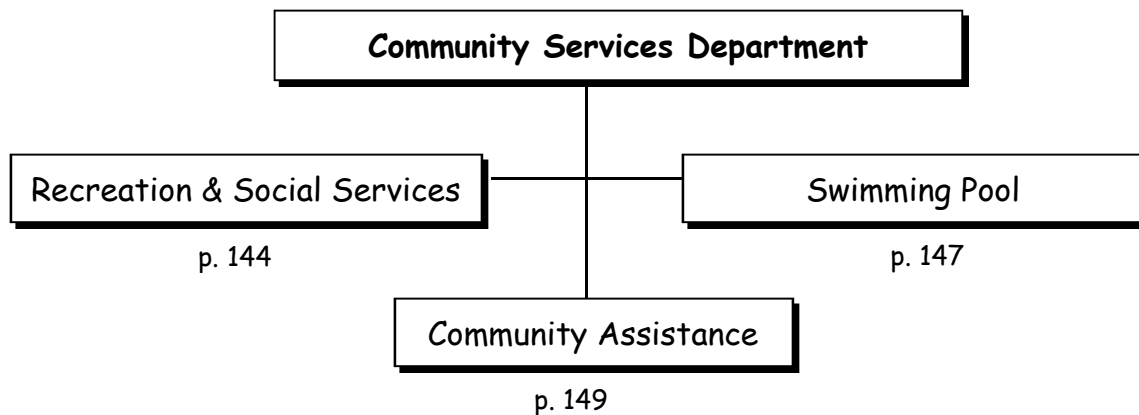
Alternative Sleeping Location

The funding for the Alternative Sleeping Location is included in the Community Services Department.

Major Initiatives:

- Collaborate with the Laguna Beach Unified School District to complete renovations to the high school tennis courts and community pool.
- Develop systematic approach to obtain feedback from program participants and modify programming as needed.
- Review and update policy for reserving City facilities.

The chart below shows the budget structure of the Community Services Department. The numbers below each activity indicate the pages that follow in which a more detailed budget can be found:



Community Services Department Budget Summary

*All
Divisions*

Division

Recreation & Social Serv.
Swimming Pool
Community Assistance
Shelter
Department Total

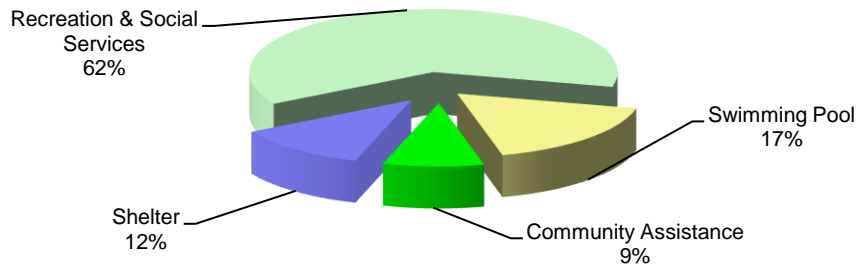
<i>MAJOR CATEGORY OF EXPENDITURE FY 2013-14</i>					Division
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$790,700	\$891,600		\$30,600		\$1,712,900
217,100	259,700				\$476,800
	243,800		325,100		\$243,800
					\$325,100
\$1,007,800	\$1,395,100	\$0	\$355,700	\$0	\$2,758,600

Division

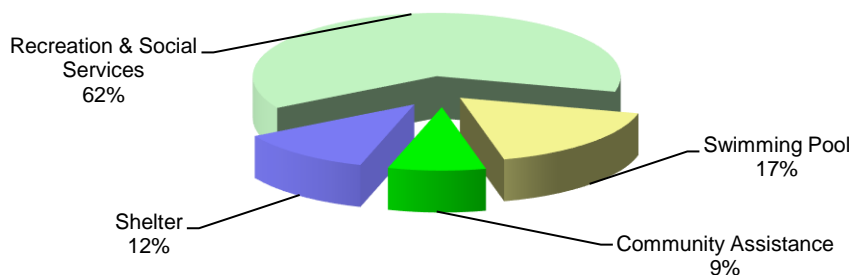
Recreation & Social Serv.
Swimming Pool
Community Assistance
Shelter
Department Total

<i>MAJOR CATEGORY OF EXPENDITURE FY 2014-15</i>					Division
Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
\$817,600	\$894,600		\$30,600		\$1,742,800
219,600	261,400				\$481,000
	240,000		334,200		\$240,000
					\$334,200
\$1,037,200	\$1,396,000	\$0	\$364,800	\$0	\$2,798,000

Summary By Division FY 2013-14



Summary By Division FY 2014-15



**Community Services Department
Budget Detail**

**All
Divisions**

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$480,710	\$497,600	\$513,600	\$537,000
1003	Salaries, Part Time	204,936	263,800	254,000	254,000
1006	Salaries, Overtime	5,491	8,200	11,700	11,800
1009	Salaries, Redistributed	(21,000)	(21,000)	(21,000)	(21,000)
1038	Sick Leave Payoff	6,600	7,200	7,200	7,200
1040	Vacation Payoff	7,900	7,900	8,400	8,900
1042	Comp Time Payoffs	100			
1101	Retirement	110,587	115,700	119,400	114,600
1103	P.A.R.S. Retirement	7,681	9,900	9,000	9,000
1201	Workers' Compensation	5,600	5,700	5,800	5,900
1300	Employee Group Insurance	83,800	87,800	88,500	98,400
1318	Medicare Insurance	10,012	11,200	11,200	11,400
	Subtotal	902,418	994,000	1,007,800	1,037,200
Maintenance and Operations					
2001	Uniforms and Laundry	7,807	3,700	3,800	3,900
2011	Training, Travel and Dues	7,114	13,700	14,400	14,600
2021	Natural Gas	42,572	45,000	44,100	44,900
2024	Electricity	76,718	77,500	81,600	83,200
2027	Water	22,810	21,600	27,800	23,300
2031	Telephone	4,640	5,000	5,400	5,500
2101	Materials and Supplies	57,908	71,500	72,900	74,400
2150	Rents and Leases	29,235	29,200	31,900	33,000
2170	General Insurance	8,900	10,200	8,100	8,700
2222	Repairs and Maint. Other	54,744	39,900	44,900	48,100
2281	Printing	21,601	37,800	37,800	37,800
2401	Contractual Services	695,078	696,800	762,300	762,300
2432	Postage	1,190	16,300	16,300	16,300
	Community Assistance	207,500	239,300	243,800	240,000
	Subtotal	1,237,817	1,307,500	1,395,100	1,396,000
Capital Outlay					
5305	Improvements Other Than Buildings		19,500		
5622	Other Equipment	37,983	11,500		
	Subtotal	37,983	31,000	0	0

**Community Services Department
Budget Detail (Con't)**

***All
Divisions***

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Special Programs</u>					
	Special Programs	279,810	344,100	355,700	364,800
	Subtotal	<u>279,810</u>	<u>344,100</u>	<u>355,700</u>	<u>364,800</u>
	Grand Total	<u>\$2,458,027</u>	<u>\$2,676,600</u>	<u>\$2,758,600</u>	<u>\$2,798,000</u>

**Community Services Department
Position Summary**

***All
Divisions***

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Deputy City Manager/ Director of Community Services	1	1	1	\$147,100	\$148,600	\$151,500
Recreation Supervisor	2	2	2	125,900	133,300	148,500
Administrative Assistant	1	1	1	65,400	66,100	67,400
Pool Manager	1	1	1	49,500	52,500	54,200
Senior Services Coordinator	1	1	1	69,500	72,400	73,900
Sr. Office Assistant	0.75	0.75	0.75	40,200	40,700	41,500
TOTAL	6.75	6.75	6.75	\$497,600	\$513,600	\$537,000

Recreation & Social Services DivisionCommunity Services
General Fund/5101 & 5103

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$427,282	\$448,100	\$461,100	\$482,800
1003	Salaries, Part Time	92,851	146,800	135,000	135,000
1006	Salaries, Overtime	182	4,200	4,200	4,300
1009	Salaries, Redistributed	(21,000)	(21,000)	(21,000)	(21,000)
1038	Sick Leave Payoff	4,700	6,400	6,400	6,400
1040	Vacation Payoff	2,900	2,900	3,100	3,300
1101	Retirement	98,227	104,200	107,200	103,300
1103	P.A.R.S. Retirement	3,479	5,500	4,500	4,500
1201	Workers' Compensation	4,400	4,400	4,500	4,500
1300	Employee Group Insurance	71,400	74,800	77,100	85,700
1318	Medicare Insurance	7,535	8,700	8,600	8,800
	Subtotal	691,956	785,000	790,700	817,600
Maintenance and Operations					
2001	Uniforms and Laundry	4,612	1,400	1,400	1,400
2011	Training, Travel and Dues	4,879	10,100	10,100	10,100
2021	Natural Gas	6,670	7,200	7,000	7,100
2024	Electricity	50,120	46,000	50,100	51,100
2027	Water	13,924	13,500	13,900	14,200
2031	Telephone	3,949	4,200	4,100	4,200
2101	Materials and Supplies	17,400	32,400	32,400	32,400
2150	Rents and Leases	29,235	29,200	31,900	33,000
2170	General Insurance	6,900	8,200	6,300	6,700
2222	Repairs and Maint. Other	17,800	21,700	21,700	21,700
2281	Printing	20,935	36,600	36,600	36,600
2401	Contractual Services	587,336	593,800	659,800	659,800
2432	Postage	1,190	16,300	16,300	16,300
	Subtotal	764,949	820,600	891,600	894,600

Recreation & Social Services Division (con't)

*Community Services
General Fund/5101 & 5103*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Special Programs					
8017	Cold Weather Shelter*	930			
8092	Summer Festivals Parking		30,600	30,600	30,600
8190	Alternative Sleeping Location*	278,085	308,500	320,100	329,200
8191	Project Homecoming	794	5,000	5,000	5,000
	Subtotal	279,810	344,100	355,700	364,800
	Grand Total	\$1,736,715	\$1,949,700	\$2,038,000	\$2,077,000

* Partially Funded by the Community Development Block Grant.

Recreation & Social Services Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Deputy City Manager/ Director of Community Services	1	1	1	\$147,100	\$148,600	\$151,500
Recreation Supervisor	2	2	2	125,900	133,300	148,500
Administrative Assistant	1	1	1	65,400	66,100	67,400
Senior Services Coordinator	1	1	1	69,500	72,400	73,900
Sr. Office Assistant	0.75	0.75	0.75	40,200	40,700	41,500
TOTAL	5.75	5.75	5.75	\$448,100	\$461,100	\$482,800

Swimming Pool Division

*Community Services
General Fund/5102*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$53,428	\$49,500	\$52,500	\$54,200
1003	Salaries, Part Time	112,086	117,000	119,000	119,000
1006	Salaries, Overtime	5,309	4,000	7,500	7,500
1038	New Sick Leave Payoff	1,900	800	800	800
1040	Vacation Payoff	5,000	5,000	5,300	5,600
1042	Comp Time Payoffs	100			
1101	Retirement	12,360	11,500	12,200	11,300
1103	P.A.R.S. Retirement	4,203	4,400	4,500	4,500
1201	Workers' Compensation	1,200	1,300	1,300	1,400
1300	Employee Group Insurance	12,400	13,000	11,400	12,700
1318	Medicare Insurance	2,477	2,500	2,600	2,600
	Subtotal	210,462	209,000	217,100	219,600
Maintenance and Operations					
2001	Uniforms and Laundry	3,195	2,300	2,400	2,500
2011	Training, Travel and Dues	2,235	3,600	4,300	4,500
2021	Natural Gas	35,902	37,800	37,100	37,800
2024	Electricity	26,598	31,500	31,500	32,100
2027	Water	8,887	8,100	13,900	9,100
2031	Telephone	691	800	1,300	1,300
2101	Materials and Supplies	40,508	39,100	40,500	42,000
2170	General Insurance	2,000	2,000	1,800	2,000
2222	Repairs and Maint. Other	36,944	18,200	23,200	26,400
2281	Printing	666	1,200	1,200	1,200
2401	Contractual Services	107,742	103,000	102,500	102,500
	Subtotal	265,368	247,600	259,700	261,400
Capital Outlay					
5305	Improvements Other Than Bldg		19,500		
5622	Other Equipment	37,983	11,500		
	Subtotal	37,983	31,000	0	0
	Grand Total	\$513,813	\$487,600	\$476,800	\$481,000

Swimming Pool Division Position Summary

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Pool Manager	1	1	1	\$49,500	\$52,500	\$54,200
TOTAL	1	1	1	\$49,500	\$52,500	\$54,200

Community Assistance

*Community Services
General Fund/5201*

Account No.	Organization	Actual Expenditures 2011-12	Adopted Budget 2012-13	Community Request 2013-14	Adopted Budget 2013-14	Adopted Budget 2014-15
2900	Contingency		\$200		\$3,300	\$240,000
2966	Age Well Senior Services	\$9,500	9,500	\$10,000	8,000	
2957	American Cancer Society, CA Division	500				
2981	Animal Crackers Pet Rescue	2,000	2,000			
2922	Boys & Girls Club of Laguna Beach	10,000	10,000	30,000	15,000	
2932	Coastal Family Therapy Services		2,000	6,000	2,000	
2940	Crosscultural Council	20,000	15,000	20,000	20,000	
2999	Crystal Cove Alliance			15,000		
2908	Friends of Laguna Beach Library, Inc.	14,500	15,000	15,000	15,000	
2911	Friends of the Hortense Miller Garden	4,000	4,600	6,280	4,000	
2938	Friendship Shelter, Inc.	4,000	4,000	14,000	4,000	
2950	Glenwood House of Laguna Beach			20,000	5,000	
2984	Helping Hand World Wide	3,500	5,000	10,000	2,000	
2943	HIV Advisory Committee	8,500	13,500	30,000	13,500	
2999	KX 93.5 LB Radio, Inc.			10,000		
2999	Laguna Arts Museum			10,000		
2915	Laguna Beach Chamber of Commerce	15,500	20,000	25,950	20,000	
2917	Laguna Beach Community Clinic	20,000	20,000	25,000	20,000	
2947	Laguna Beach Historical Society	1,000	1,500	5,000	1,500	
2958	Laguna Beach Housing & Human Services	500	500			
2964	Laguna Beach Live!	8,000	10,000	16,400	10,000	
2959	Laguna Beach Safe Rides	500				
2924	Laguna Beach Seniors, Inc.	15,000	20,000	25,000	20,000	
2985	Laguna Beach Sister Cities Assn.	1,000	1,500			
2979	Laguna Beach Women's Club	3,500	4,000	6,000	1,000	
2986	Laguna Canyon Foundation	2,500	6,500	6,500	5,000	
2925	Laguna Community Concert Band	6,000	6,000	7,000	6,000	
2918	Laguna Dance Festival (CA Dance)	7,000	8,000	20,000	7,000	
2972	Laguna Ocean Foundation	3,500	5,000	10,000	5,000	
2949	Laguna Outreach Comm. Arts (LOCA)	3,500	4,000	6,779	4,000	
2980	Laguna Plein Air Painters Association	2,000	4,000	30,000	8,000	
2905	Laguna Relief & Resource Center		7,500	17,000	7,000	
2953	Laura's House	1,000	1,500	3,500	1,500	
2999	M.A.C.Y. Awards			5,000		
2954	Mission Hospital Laguna Beach	3,000				
2999	My Hero Projects			10,000		
2912	No Square Theater	8,000	9,000	15,000	10,000	
2920	Pacific Marine Mammal Center	9,000	10,000	15,000	8,000	
2955	Protecting Unwanted Pets (PUP)	2,000		4,000		
2974	Rotary Club of Laguna Beach	500	500	2,000		
2951	Soroptimist Int'l of Laguna Beach			3,000	500	
2931	Sally's Fund, Inc.	10,000	10,000	15,000	10,000	
2960	Sawdust Art Festival	1,000	1,500	6,000	500	
2916	TLC Branch Laguna Club for Kids	7,000	7,500	10,000	7,000	
Grand Total		\$207,500	\$239,300	\$485,409	\$243,800	\$240,000

Cultural Arts Department

The Cultural Arts Department is organized into two divisions: the Arts Commission and the Business Improvement District. A description of the services provided by each division is as follows:

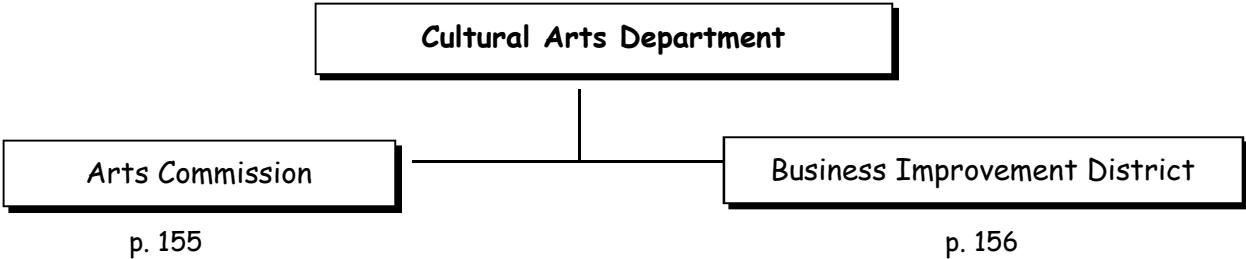
Arts Commission - The Arts Commission consists of seven appointed community members. The Commission makes recommendations to the City Council about cultural affairs. The Commission organizes special programs, which include Artist Designed Benches, Banner Competition, Music in the Park, Palette Competition, Art That's Small at City Hall, and the Art-in-Public Places program. A full-time Cultural Arts Manager serves as a liaison to the Commission and the City's artists, arts organizations and galleries and also facilitates the Community Cultural Calendar, Public Art Brochure and Arts Directory.

Business Improvement District - The Business Improvement District was established to fund activities that promote tourism and related tourist events. The funds are generated from a 2% assessment on hotel room receipts. One half is allocated to the Laguna Beach Hospitality Association and the other half is distributed equally among the Arts Commission, Cultural Art Funding, Laguna Art Museum, Laguna Playhouse and Laguna College of Art and Design.

Major Initiatives:

- Continue to collaborate with developers in installing Art in Public Places.
- Continue to offer opportunities for Laguna Beach artists to display and perform their works.
- Implement the community cultural plan.

The chart below shows the budget structure of the Cultural Arts Department. The numbers below each activity indicate the pages that follow in which a more detailed budget can be found:



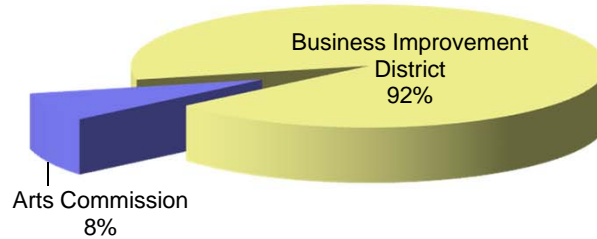
Cultural Arts Department Budget Summary

*All
Divisions*

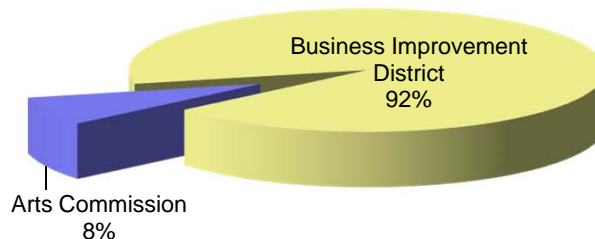
<u>Division</u>	<i>MAJOR CATEGORY OF EXPENDITURE FY 2013-14</i>					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Arts Commission	\$137,100	\$2,700				\$139,800
Business Improv. District				1,720,000		\$1,720,000
Department Total	\$137,100	\$2,700	\$0	\$1,720,000	\$0	\$1,859,800

<u>Division</u>	<i>MAJOR CATEGORY OF EXPENDITURE FY 2014-15</i>					Division
	Salaries & Wages	Maint. & Operations	Capital Outlay	Special Programs	Capital Projects	
Arts Commission	\$138,800	\$2,800				\$141,600
Business Improv. District				1,771,000		\$1,771,000
Department Total	\$138,800	\$2,800	\$0	\$1,771,000	\$0	\$1,912,600

Summary By Division FY 2013-14



Summary By Division FY 2014-15



***Cultural Arts Department
Budget Detail***

***All
Divisions***

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$87,940	\$88,900	\$89,800	\$91,600
1003	Salaries, Part Time	6,720	6,700	8,700	8,700
1038	Sick Leave Payoff	200	1,500	1,500	1,500
1040	Vacation Payoff	500	500	600	700
1101	Retirement	21,609	20,900	20,700	19,000
1103	P.A.R.S. Retirement	256	300	300	300
1201	Workers' Compensation	700	700	700	700
1300	Employee Group Insurance	12,400	13,000	13,400	14,900
1318	Medicare Insurance	1,530	1,400	1,400	1,400
	Subtotal	131,854	133,900	137,100	138,800
<u>Maintenance and Operations</u>					
2011	Training, Travel and Dues	3,231	700	700	700
2031	Telephone	313	300	300	300
2101	Materials and Supplies	623	600	700	700
2170	General Insurance	1,100	1,200	1,000	1,100
2281	Printing	67			
2401	Contractual Services	1,120			
	Subtotal	5,267	2,800	2,700	2,800
<u>Special Programs</u>					
	Special Programs	1,448,700	1,520,000	1,720,000	1,771,000
	Subtotal	1,448,700	1,520,000	1,720,000	1,771,000
	Grand Total	\$1,585,821	\$1,656,700	\$1,859,800	\$1,912,600

***Cultural Arts Department
Position Summary***

***All
Divisions***

<u>Position Title</u>	<i>No. of Positions</i>			<i>Salaries</i>		
	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget	Adopted Budget
	2012-13	2013-14	2014-15	2012-13	2013-14	2014-15
Cultural Arts Manager	1	1	1	\$88,900	\$89,800	\$91,600
TOTAL	1	1	1	\$88,900	\$89,800	\$91,600

Arts Commission Division

*Cultural Arts
General Fund/5151*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$87,940	\$88,900	\$89,800	\$91,600
1003	Salaries, Part Time	6,720	6,700	8,700	8,700
1038	New Sick Leave Payoff	200	1,500	1,500	1,500
1040	Vacation Payoff	500	500	600	700
1101	Retirement	21,609	20,900	20,700	19,000
1103	P.A.R.S. Retirement	252	300	300	300
1201	Workers' Compensation	700	700	700	700
1300	Employee Group Insurance	12,400	13,000	13,400	14,900
1318	Medicare Insurance	1,452	1,400	1,400	1,400
	Subtotal	131,772	133,900	137,100	138,800
Maintenance and Operations					
2011	Training, Travel and Dues	3,231	700	700	700
2031	Telephone	313	300	300	300
2101	Materials and Supplies	623	600	700	700
2170	General Insurance	1,100	1,200	1,000	1,100
2281	Printing	67			
2401	Contractual Services	1,120			
	Subtotal	6,454	2,800	2,700	2,800
Special Programs*					
8050	World Trade Center Donation	23,432			
8053	Art Designed Bench Competition	1,146			
	Subtotal	24,578	0	0	0
	Grand Total	\$162,804	\$136,700	\$139,800	\$141,600

* Funded by the Art in Lieu Fund.

Business Improvement District

*Cultural Arts
General Fund/5202*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
8012	Laguna Beach Visitor's Bureau	\$779,197	\$760,000	\$860,000	\$885,000
8041	Laguna Art Museum	155,839	152,000	172,000	177,200
8200	Laguna Moulton Playhouse	155,839	152,000	172,000	177,200
8201	Laguna College of Art and Design	155,839	152,000	172,000	177,200
8004	Arts Commission Special Programs	323,900	152,000	172,000	177,200
8203	Cultural Arts Funding	135,166	152,000	172,000	177,200
Subtotal		\$1,705,781	\$1,520,000	\$1,720,000	\$1,771,000

Allocations of Funds*			
Description	As of July 1, 2012	As of July 1, 2013	As of July 1, 2014
<i>Arts Commission Special Programs:</i>			
Artist Open Studios	\$7,325	\$8,000	
Artist Design Benches	4,996	27,000	
Banner/Palette Competitions	14,471	24,000	
City Hall Exhibitions	1,544	6,000	
Cultural Arts Facilities	7,181	50,000	
Cultural Arts Information Publications		12,000	
Performing Arts	29,079	33,000	
Restoration of Public Art	4,033	10,000	
Rotating Sculpture Program	2,000	2,000	
World Trade Center Donation	23,432		
Subtotal	94,061	172,000	172,000
<i>Cultural Arts Funding:</i>			
CaDance	16,000	17,000	
Community Art Project		1,500	
Festival of Arts		10,000	
First Thursday's Art Walk	22,000	22,400	
Laguna Beach Alliance for the Arts	15,500	15,500	
Laguna Beach Chorale	1,000		
Laguna Beach Live!	22,000	23,000	
Laguna Beach Sister City Association	1,500	1,500	
Laguna Community Concert Band	9,000	9,000	
Laguna Outreach Community Arts	15,000	15,000	
Laguna Plein Air Painters Association	7,000	11,500	
Laguna Tunes	3,000	3,000	
My Hero Project	4,000	4,500	
No Square Theater	22,000	22,500	
On -Line Processing		600	
Sawdust Art Festival	14,000	15,000	
Subtotal	152,000	172,000	172,000
Grand Total	\$246,061	\$172,000	\$172,000

** Allocations for program year 2013-14 & 2014-15 are based on revenues received in the preceding fiscal year. The 2013-14 budget reflects the anticipated reserves for FY 2012-13.*

Internal Service Funds

The following pages contain the budgets for the City's two internal service funds: one for vehicle replacement and one for insurance and benefits. As explained earlier in this budget document, an internal service fund is a revolving fund which is established to isolate the costs of a particular function and then to allocate those costs to the various operating divisions.

Costs for the functions of the internal service funds are allocated to individual operating divisions through the use of an annual rate which is adjusted each year to reflect anticipated costs. For example, the rates for vehicle replacement are based on the specific vehicles assigned to each division, and the rates for employee medical insurance are based on the number of employees in each division.

Based on this rate, each division pays to the internal service fund an annual amount which is shown as an expenditure item in the division budget. This payment becomes the revenue for the internal service fund which in turn directly pays for the goods and services provided, such as new vehicles or medical insurance.

The advantage of establishing rate-based internal service funds is that they provide an accounting mechanism to build up reserves to pay for very expensive items, such as the purchase of a fire truck or the payment of a large insurance claim. This allows the City to spread out the cost for these items over many years instead of having to pay the entire cost in a single year. Additionally, a rate-based vehicle replacement internal service fund more accurately assigns the cost of using equipment over the period during which the equipment is used.

Insurance & Benefits*Internal Service Fund
Insurance & Benefits Fund*

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1040	Vacation Payoff	\$548,874	\$408,900	\$428,800	\$453,500
1041	Sick Leave Payoff	358,572	355,200	356,300	355,200
1042	Comp Time Payoffs	1,624	26,200	26,200	26,200
1201	Workers' Comp. Insurance	619,248	1,088,000	988,000	988,000
1303	Health Insurance	3,463,211	3,467,700	3,731,500	4,272,000
1306	Dental Insurance	213,023	232,200	232,500	237,400
1309	Life Insurance	23,594	37,800	37,800	37,800
1310	Retiree Health Savings	287,385	300,000	300,000	300,000
1313	Long Term Disability Ins.	40,423	50,000	50,000	50,000
1316	Unemployment Insurance	40,272	60,800	40,500	40,500
1318	Medicare Insurance	5,956	8,000	11,700	20,000
	Subtotal	5,602,181	6,034,800	6,203,300	6,780,600
Maintenance and Operations					
2170	General Insurance	1,394,587	600,000	800,000	900,000
	Subtotal	1,394,587	600,000	800,000	900,000
	Grand Total	\$6,996,768	\$6,634,800	\$7,003,300	\$7,680,600

Vehicle Replacement*Internal Service Fund
Vehicle Replacement Fund*

Description	Division	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Police Department:</u>			
Three Marked Patrol Vehicles	2102	\$126,000	\$126,000
Marked Motorcycle	2102		29,300
Detective Vehicle	2104		35,000
Two Utility Trucks	2201		70,000
Utility Truck	2301		35,000
	Subtotal	126,000	295,300
<u>Fire Department:</u>			
Fire Engine Time III	2401		360,000
	Subtotal	0	360,000
<u>Marine Safety:</u>			
Two Toyota Utility Trucks	2601		134,000
	Subtotal	0	134,000
<u>Public Works Department:</u>			
Two F-350 Pickup Trucks	3104	90,000	
Three F-150 Pickup Trucks	3104	105,000	
Two Toyota Pickup Trucks	3104		50,000
Sidewalk Sweeper	3104		35,000
	Subtotal	195,000	85,000
<u>Community Development Department:</u>			
Light Truck	4104	29,000	
	Subtotal	29,000	0
GRAND TOTAL		\$350,000	\$874,300



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Section IV

APPENDIX

Budget Detail By Fund

(For Major Funds Only)

All Funds Summary¹

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$21,038,113	\$22,041,700	\$22,453,000	\$22,908,900
1003	Salaries, Part Time	2,170,867	2,265,500	2,291,000	2,286,000
1004	Tidepool, Part Time	4,396	4,500	4,500	4,500
1006	Salaries, Overtime	1,831,381	1,792,400	1,820,400	1,825,700
1007	Salaries, Overtime-Mutual Aid	28,598			
1038	Sick Leave Payoff	315,886	368,400	368,400	368,400
1040	Vacation Payoff	407,371	411,500	437,300	460,300
1042	Comp Time Payoffs	32,300	26,200	26,200	26,200
1053	Holiday Allowance	165,243	153,500	153,500	153,500
1059	Residency Incentive	53,993	61,500	54,100	54,100
1101	Retirement	5,588,619	6,040,600	6,113,100	6,184,800
1102	PERS, Side Fund	857,100	857,100	857,100	857,100
1103	P.A.R.S. Retirement	67,924	84,400	83,400	83,200
1201	Workers' Compensation	1,013,800	1,088,800	989,000	988,800
1300	Employee Group Insurance	3,109,400	3,253,300	3,366,100	3,716,800
1318	Medicare Insurance	310,667	348,900	358,900	361,900
	Subtotal	36,995,657	38,798,300	39,376,000	40,280,200
Maintenance and Operations					
2001	Uniforms and Laundry	209,426	208,800	213,900	214,200
2011	Training, Travel and Dues	208,843	254,800	284,600	281,500
2021	Natural Gas	56,839	64,500	61,700	62,800
2024	Electricity	672,386	652,700	685,000	698,700
2027	Water	211,533	209,800	220,400	219,700
2031	Telephone	201,812	205,400	210,300	214,400
2051	Gas and Lubrications	500,955	684,000	655,800	656,800
2101	Materials and Supplies	933,703	1,101,700	1,051,000	1,052,300
2110	Paramedic Medical Supplies	46,711	48,000	51,000	51,000
2150	Rents and Leases	1,290,194	1,362,100	1,466,900	1,419,300
2170	General Insurance	600,000	600,000	800,000	899,900
2201	Repairs and Maint. Auto	419,272	450,000	421,000	422,000

¹Includes all operating and capital project funds. Excludes trust and agency, internal service funds, carryovers, contingency reserves and special assesment district funds.

All Funds Summary (Con't)

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
2222	Repairs and Maint. Other	424,345	471,700	474,800	478,000
2281	Printing	95,317	149,300	153,300	153,300
2302	Legal Advertising	6,983	11,300	11,300	11,300
2401	Contractual Services	5,647,536	5,690,800	6,007,700	6,059,600
2402	Contractual SOCWA Operations	1,639,644	1,650,000	1,825,000	1,862,000
2432	Postage	48,472	72,800	71,400	71,400
2501	Bond Principal	1,565,000			
2508	Vehicle Cost Redistribution	(93,645)	(62,000)	(90,000)	(90,000)
2521	Interest	531,755	492,500	493,000	493,000
2522	Loan Administration Fees	16,147	15,100	15,100	15,100
2940	Cross Cultural Task Force	35,000	20,000	15,000	15,000
2956	Gas Tax Exchange	511,752			
	Arts Commission Programs	209,687			
	Community Assistance	222,500	239,300	243,800	240,000
	Depreciation	19,895			
	Subtotal	16,232,062	14,592,600	15,342,000	15,501,300
Capital Outlay					
5305	Improv.Other Than Buildings	21,447	19,500		
5408	Office Furniture & Equipment	204,022	50,000	493,100	600,000
5510	Automotive Equipment		575,000	636,000	300,000
5622	Other Equipment	370,499	39,500	18,600	10,000
	Subtotal	595,968	684,000	1,147,700	910,000
Special Programs					
	Special Programs	2,726,199	3,400,200	3,853,000	3,359,300
	Subtotal	2,726,199	3,400,200	3,853,000	3,359,300
Capital Improvements					
	Capital Improvement Projects	7,510,125	8,765,000	17,067,500	8,367,500
	Subtotal	7,510,125	8,765,000	17,067,500	8,367,500
	Grand Total	\$64,060,011	\$66,240,100	\$76,786,200	\$68,418,300

General Fund Summary

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	19,047,255	20,073,000	20,430,300	20,834,600
1003	Salaries, Part Time	1,516,188	1,541,300	1,613,900	1,608,900
1004	Tidepool, Part Time	4,396	4,500	4,500	4,500
1006	Salaries, Overtime	1,770,952	1,674,900	1,735,100	1,739,200
1007	Salaries, Overtime-Mutual Aid	28,598			
1009	Salaries, Redistributed	(296,400)	(297,800)	(450,800)	(454,600)
1038	Sick Leave Payoff	307,100	326,400	326,400	326,400
1040	Vacation Payoff	388,800	388,800	409,400	431,100
1042	Comp Time Payoffs	32,300	26,200	26,200	26,200
1053	Holiday Allowance	162,638	150,500	150,500	150,500
1059	Residency Incentive	51,337	55,500	48,100	48,100
1101	Retirement	5,185,750	5,590,500	5,651,200	5,736,700
1102	PERS, Side Fund	857,100	857,100	857,100	857,100
1103	P.A.R.S. Retirement	63,510	57,100	58,000	57,800
1201	Workers' Compensation	980,000	1,055,100	955,700	955,900
1300	Employee Group Insurance	2,762,200	2,889,300	2,977,500	3,310,800
1318	Medicare Insurance	286,917	313,000	323,600	326,300
	Subtotal	33,148,640	34,705,400	35,116,700	35,959,500
Maintenance and Operations					
2001	Uniforms and Laundry	192,557	188,800	193,900	194,000
2011	Training, Travel and Dues	198,558	236,100	269,200	265,800
2021	Natural Gas	52,392	59,800	56,900	57,900
2024	Electricity	241,789	222,500	250,400	255,400
2027	Water	198,137	193,200	204,500	203,400
2031	Telephone	181,207	177,500	184,800	188,300
2051	Gas and Lubrications	262,539	379,100	379,200	379,200
2101	Materials and Supplies	781,788	930,400	884,700	886,000
2110	Paramedic Medical Supplies	46,711	48,000	51,000	51,000
2150	Rents and Leases	1,053,253	1,083,900	1,188,000	1,176,800
2170	General Insurance	504,300	541,100	730,500	823,000
2201	Repairs and Maint. Auto	258,031	275,900	275,900	275,900
2222	Repairs and Maint. Other	336,814	364,600	359,600	362,800
2281	Printing	65,295	101,300	102,300	102,300
2302	Legal Advertising	6,983	11,300	11,300	11,300
2401	Contractual Services	5,122,169	5,125,300	5,312,600	5,363,700

General Fund Summary (Con't)

Fund Detail

Account		Actual	Adopted	Adopted	Adopted
		Expenditures	Budget	Budget	Budget
No.	Account Title	2011-12	2012-13	2013-14	2014-15
2432	Postage	35,456	68,800	67,400	67,400
2508	Vehicle Cost Redistribution	(93,645)	(62,000)	(90,000)	(90,000)
2804	Costs Redistributed	(511,400)	(500,000)	(503,500)	(503,500)
2940	Cross Cultural Task Force		20,000	15,000	15,000
2956	Exchange Expenditure	511,752			
	Community Assistance	222,500	239,300	243,800	240,000
	Subtotal	9,667,185	9,704,900	10,187,500	10,325,700
Capital Outlay					
5305	Improv. Other Than Buildings	21,447	19,500		
5408	Office Furniture & Equipment	200,273	50,000	491,400	600,000
5622	Other Equipment	330,847	39,500	8,600	
	Subtotal	552,567	109,000	500,000	600,000
Special Programs					
	Special Programs	883,144	2,937,700	3,326,100	2,881,900
	Subtotal	883,144	2,937,700	3,326,100	2,881,900
	Grand Total	\$44,251,536	\$47,457,000	\$49,130,300	\$49,767,100

Parking Authority Fund Summary

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$604,965	\$607,500	\$611,400	\$618,000
1003	Salaries, Part Time	51,469	38,800	46,000	46,000
1006	Salaries, Overtime	6,105	13,200	13,300	13,500
1009	Salaries, Redistributed	216,600	216,600	269,100	271,900
1038	Sick Leave Payoff	3,600	10,400	10,400	10,400
1040	Vacation Payoff	4,800	4,800	5,100	5,400
1053	Holiday Allowance	2,604	3,000	3,000	3,000
1101	Retirement	140,567	140,100	143,600	145,700
1103	P.A.R.S. Retirement	922	1,500	1,700	1,700
1201	Workers' Compensation	11,900	9,700	7,900	7,700
1300	Employee Group Insurance	124,000	130,000	134,000	140,000
1318	Medicare Insurance	7,393	7,500	7,600	7,700
	Subtotal	1,174,925	1,183,100	1,253,100	1,271,000
Maintenance and Operations					
2001	Uniforms and Laundry	2,506	3,400	3,400	3,400
2011	Training, Travel and Dues	125	1,200	1,200	1,200
2024	Electricity	14,802	14,100	14,800	15,100
2027	Water	4,130	4,500	4,300	4,400
2031	Telephone	7,635	7,300	7,400	7,600
2051	Gas and Lubrications	9,656	12,100	12,100	12,100
2101	Materials and Supplies	59,686	66,500	66,500	66,500
2150	Rents and Leases	31,578	32,300	33,000	33,000
2170	General Insurance	10,300	10,500	9,500	10,000
2201	Repairs and Maint. Auto	7,896	12,000	12,000	12,000
2222	Repairs and Maint. Other	6,782	22,000	22,000	22,000
2281	Printing	12,705	20,000	23,000	23,000
2401	Contractual Services	386,748	348,900	499,400	499,400
2432	Postage	6,661	3,500	3,500	3,500
2804	Costs Redistributed	146,200	144,500	146,200	146,200
	Subtotal	707,408	702,800	858,300	859,400

Parking Authority Fund Summary (Con't)

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Outlay					
5408	Office Furniture & Equipment	3,749			
5622	Other Equipment				10,000
	Subtotal	3,749	0	0	10,000
Special Programs					
	Special Programs	184,780	178,000	178,000	178,000
	Subtotal	184,780	178,000	178,000	178,000
Capital Improvements					
	Capital Improvement Projects	397,584	50,000	9,747,500	3,052,500
	Subtotal	397,584	50,000	9,747,500	3,052,500
	Grand Total	\$2,468,447	\$2,113,900	\$12,036,900	\$5,370,900

Wastewater Fund Summary

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Salaries and Wages					
1001	Salaries, Full Time	\$1,035,179	\$1,058,500	\$1,051,800	\$1,078,000
1006	Salaries, Overtime	32,350	30,500	30,800	31,400
1009	Salaries, Redistributed	(2,200)	(600)	1,500	600
1038	Sick Leave Payoff	7,900	18,400	18,400	18,400
1040	Vacation Payoff	15,300	15,300	16,100	17,000
1059	Residency Incentive	2,656	6,000	6,000	6,000
1101	Retirement	229,503	238,500	234,300	221,200
1201	Workers' Compensation	8,600	10,000	12,300	12,200
1300	Employee Group Insurance	161,200	169,000	174,200	182,000
1318	Medicare Insurance	12,584	13,000	12,800	12,900
	Subtotal	1,503,072	1,558,600	1,558,200	1,579,700
Maintenance and Operations					
2001	Uniforms and Laundry	7,595	7,600	7,600	7,800
2011	Training, Travel and Dues	9,447	10,900	11,600	11,900
2021	Natural Gas	2,321	2,800	2,600	2,700
2024	Electricity	182,682	187,500	186,200	189,900
2027	Water	5,332	8,800	7,700	7,900
2031	Telephone	9,755	16,300	14,100	14,400
2051	Gas and Lubrications	25,679	27,500	28,500	29,500
2101	Materials and Supplies	50,806	58,800	58,800	58,800
2150	Rents and Leases	138,096	139,500	139,500	139,500
2170	General Insurance	62,700	24,500	25,200	27,800
2201	Repairs and Maint. Auto	33,013	22,100	23,100	24,100
2222	Repairs and Maint. Other	77,198	77,900	86,000	86,000
2281	Printing	2,153	1,500	1,500	1,500
2401	Contractual Services	92,729	111,900	112,000	112,800
2402	Contractual SOCWA Operations	1,639,644	1,650,000	1,825,000	1,862,000
2432	Postage	6,355	500	500	500
2521	Bond Interest	492,630	492,500	493,000	493,000
2522	Loan Administration Fees	16,147	15,100	15,100	15,100
2804	Costs Redistributed	193,100	190,800	192,600	192,600
	Subtotal	3,047,381	3,046,500	3,230,600	3,277,800

Wastewater Fund Summary (Con't)

Fund Detail

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
Capital Outlay					
5408	Office Furniture & Equipment			1,700	
5622	Other Equipment	39,652		10,000	
	Subtotal	39,652	0	11,700	0
Special Programs					
	Special Programs	15,824	88,100	21,000	21,500
	Subtotal	15,824	88,100	21,000	21,500
Capital Improvements					
	Capital Improvement Projects	3,213,607	2,695,000	2,270,000	1,385,000
	Subtotal	3,213,607	2,695,000	2,270,000	1,385,000
	Grand Total	\$7,819,536	\$7,388,200	\$7,091,500	\$6,264,000

Transit Fund Summary

Fund

Account No.	Account Title	Actual Expenditures 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14	Adopted Budget 2014-15
<u>Salaries and Wages</u>					
1001	Salaries, Full Time	\$350,714	\$302,700	\$359,500	\$378,300
1003	Salaries, Part Time	603,210	685,400	631,100	631,100
1006	Salaries, Overtime	21,974	73,800	41,200	41,600
1009	Salaries, Redistributed	63,400	63,200	154,100	155,600
1038	Sick Leave Payoff	(2,714)	13,200	13,200	13,200
1040	Vacation Payoff	(1,529)	2,600	6,700	6,800
1101	Retirement	32,799	71,500	84,000	81,200
1103	P.A.R.S. Retirement	3,488	25,800	23,700	23,700
1201	Workers' Compensation	13,300	14,000	13,100	13,000
1300	Employee Group Insurance	62,000	65,000	80,400	84,000
1318	Medicare Insurance	3,577	15,400	14,900	15,000
	Subtotal	1,150,220	1,332,600	1,421,900	1,443,500
<u>Maintenance and Operations</u>					
2001	Uniforms and Laundry	6,769	9,000	9,000	9,000
2011	Training, Travel and Dues	713	6,600	2,600	2,600
2021	Natural Gas	2,126	1,900	2,200	2,200
2024	Electricity	8,539	8,200	9,000	9,200
2027	Water	3,935	3,300	3,900	4,000
2031	Telephone	3,215	4,300	4,000	4,100
2051	Gas and Lubrications	203,082	265,300	236,000	236,000
2101	Materials and Supplies	39,902	43,000	38,000	38,000
2150	Rents and Leases	67,267	106,400	106,400	70,000
2170	General Insurance	22,700	23,900	34,800	39,100
2201	Repairs and Maint. Auto	120,332	140,000	110,000	110,000
2222	Repairs and Maint. Other	1,688	5,200	5,200	5,200
2281	Printing	15,165	26,500	26,500	26,500
2401	Contractual Services	40,085	89,700	68,700	68,700
2804	Costs Redistributed	172,100	164,700	164,700	164,700
	Depreciation	198,950			
	Subtotal	906,566	898,000	821,000	789,300
<u>Capital Outlay</u>					
5510	Automotive Equipment		575,000	636,000	300,000
	Subtotal	0	575,000	636,000	300,000
<u>Special Programs</u>					
	Special Programs	176,709	151,400	282,900	232,900
	Subtotal	176,709	151,400	282,900	232,900
	Grand Total	\$2,233,495	\$2,957,000	\$3,161,800	\$2,765,700

Section V

CAPITAL IMPROVEMENT PROGRAM – PUBLIC WORKS **DEPARTMENT**

Introduction

The City's Capital Improvement Program for the Public Works Department includes major projects to replace or construct portions of the City's physical infrastructure including, for example, its streets, buildings, parks, street lights and storm drains.

The following schedules are included on the pages that follow:

1. *"Capital Improvement Project Summary"* (page 173 and page 189). These two schedules summarize all capital improvement projects budgeted for Fiscal Year 2013-14 and Fiscal Year 2014-15.
2. *"Capital Project Information"* (pages 174-188 and 190-200). These pages describe the projects budgeted for Fiscal Year 2013-14 and Fiscal Year 2014-15.
3. *"Ten Year Capital Improvement Plan"* (pages 195-204). A ten-year schedule is provided through Fiscal Year 2022-23 for all capital projects proposed at this time. A one-page funding summary for the entire Ten-Year Plan is shown on page 201. A revenue and budget projection schedule is shown on page 202.
4. *"Capital Improvements Not Included in the Ten-Year Plan"* (pages 203-216). This schedule lists projects that have not been included in the Ten-Year Plan presented in order of cost.



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Fiscal Year 2013/14
CAPITAL IMPROVEMENT PROJECT SUMMARY
See the Following Pages for Description of Each Project

Capital Improvement Fund

Acct No.			
1	9952	Park Renovation Supplemental Funding (Moulton, Alta, TOW, & Lang)	\$1,500,000
2	9114	Temple Hills Drive Storm Drain Constuction Supplemental Funding	\$300,000
3	9383	LCR Trail from ACT V to Art College Supplemental Funding	\$250,000
4	9950	High School Tennis Courts Renovation Supplemental Funding	\$100,000
5	9924	High School Community Pool Renovation	\$285,000 ¹
6	9431	South Main Beach Restroom Design	\$100,000
7	9432	Riddle Field Restroom and Park Replacement Design	\$200,000
8	9433	Oak Street Beach Stairs Replacement	\$400,000
9	9434	Beautification of Street End at Oak Street	\$100,000
10	9435	Mountain Road Beach Access Stairs Replacement	\$400,000
11	9436	Glenneyre Street Trial Round-About	\$50,000
12	9212	Temple Hills Sidewalk Design	\$80,000
13	9438	Stair Steps Trail Parking Lot Construction	\$100,000 ²
14	9377	TOW Pedestrian Access Pathway to Fire Road Supplemental Funding	\$125,000 ³
Total Cost of 2013/14 Capital Improvement Fund Projects			\$3,990,000

Gas Tax Fund

Acct No.			
15	9108	FY 2013/14 Street Slurry Seal and Rehabilitation	\$1,000,000
Total Cost of 2013/14 Gas Tax Fund Projects			\$1,000,000

Parking Authority Fund

Acct No.			
16	9321	Village Entrance Project - 1	\$9,747,500 ⁴
Total Cost of 2013/14 Parking Authority Fund Projects			\$9,747,500

Street Lighting Fund

Acct No.			
17	9437	Third Street Hill Pedestrian Lighting	\$60,000
Total Cost of 2013/14 Street Lighting Fund Projects			\$60,000

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2013/14	\$14,797,500
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- 1 School District reimbursement of 30% (\$85,000) of the project cost per the Joint Use Agreement*
- 2 \$79,000 funded by a California Coastal Conservancy grant.*
- 3 \$125,000 funded by a California Coastal Conservancy grant.*
- 4 \$2,500,000 funded by a transfer from the Capital Improvement Fund*

CIP Project Information

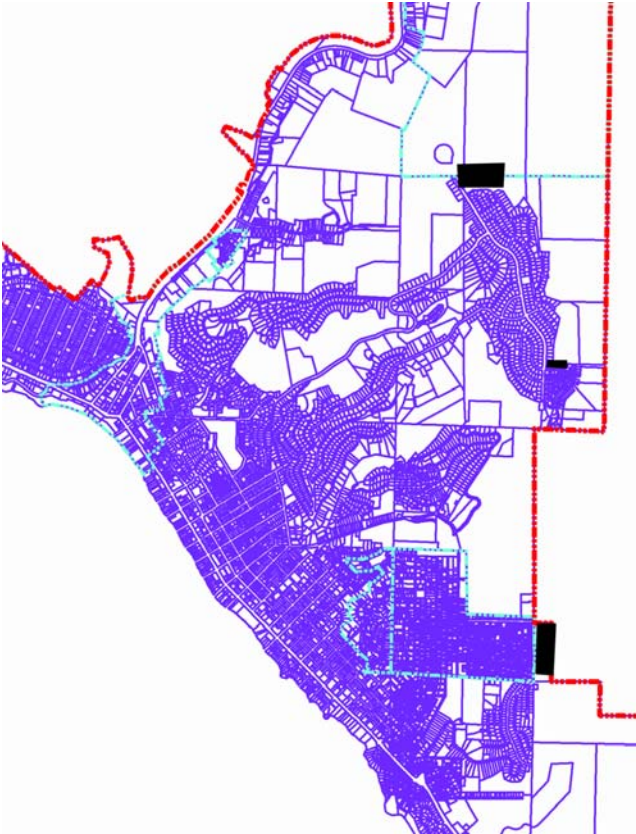
Capital Improvement Fund

Park Renovation Supplemental Funding (Moulton, Alta, TOW, & Lang) \$1,500,000

CIP Ten-Year Plan Year: 1 13/14 CIP Number 1

Project Description and Purpose:

Supplemental funding is needed to renovate Moulton Meadows, Alta Laguna, Top of the World, and Lang Parks. The renovation activities include athletic field replacement, irrigation upgrades, drainage improvements and new amenities.



CIP Project Information

Capital Improvement Fund

Temple Hills Drive Storm Drain Constuction Supplemental Funding

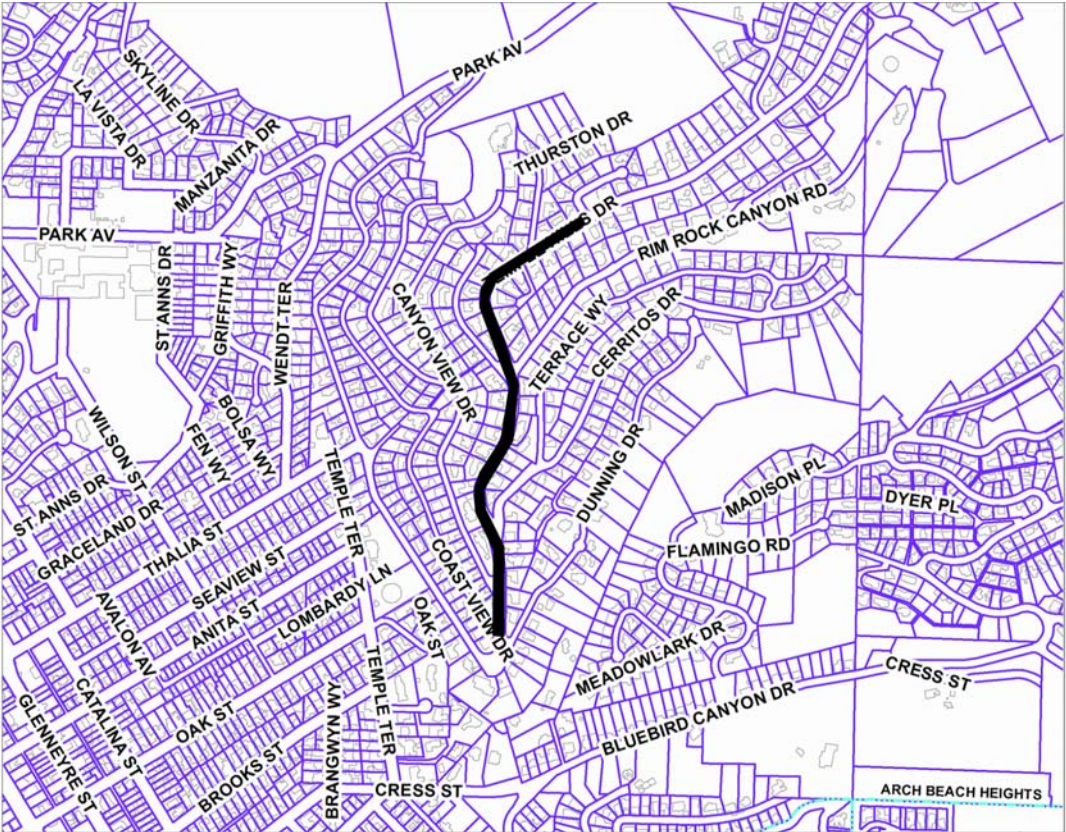
\$300,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 2

Project Description and Purpose:

The currently funded project to extend an existing storm drain from Dunning Drive near Coast View up Temple Hills Drive to Rim Rock Canyon Dr. has been revised to extend the storm drain futher up the street to Palm Drive. This project provides supplemental funding for that work. The Temple Hills sidewalk project will be designed and coordinated with this storm drain project.



CIP Project Information

Capital Improvement Fund

LCR Trail from ACT V to Art College Supplemental Funding

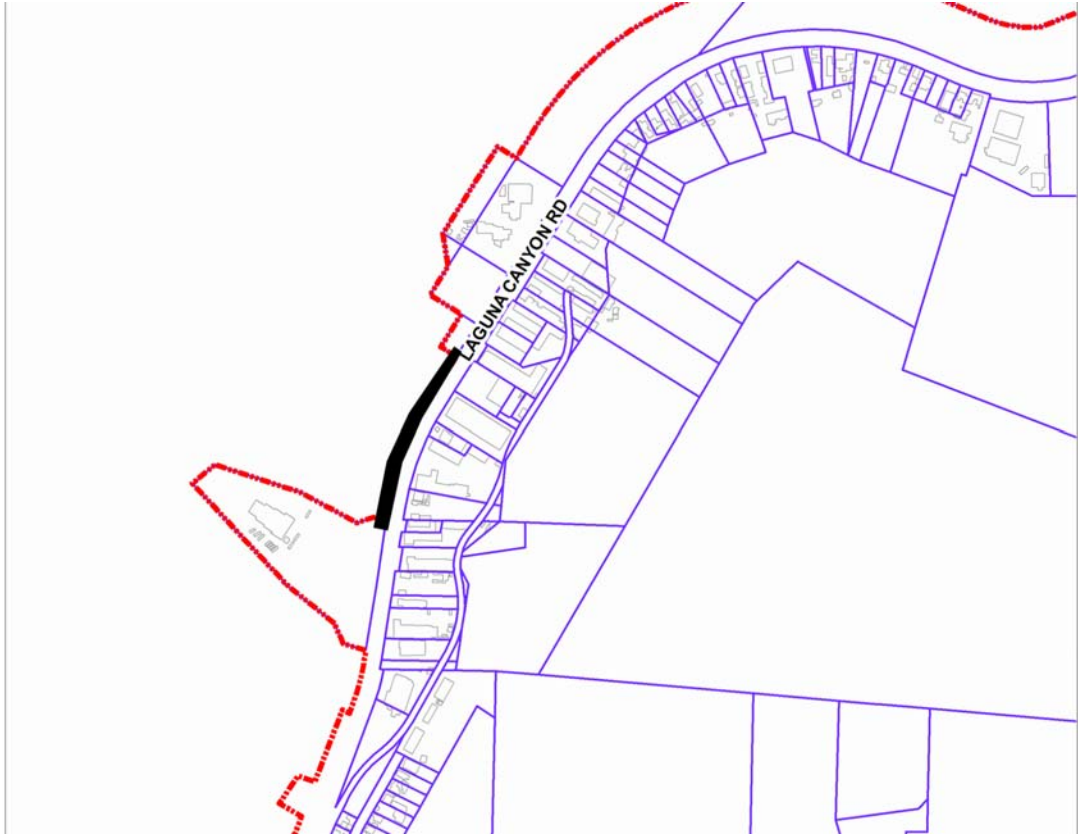
\$250,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 3

Project Description and Purpose:

It is anticipated that the addition of pathway lighting and other design features, or conditions, will need to be incorporated into the pathway project from ACT V parking lot to the Laguna College of Art and Design Parking lot. This project provides supplemental funding for that work.



CIP Project Information

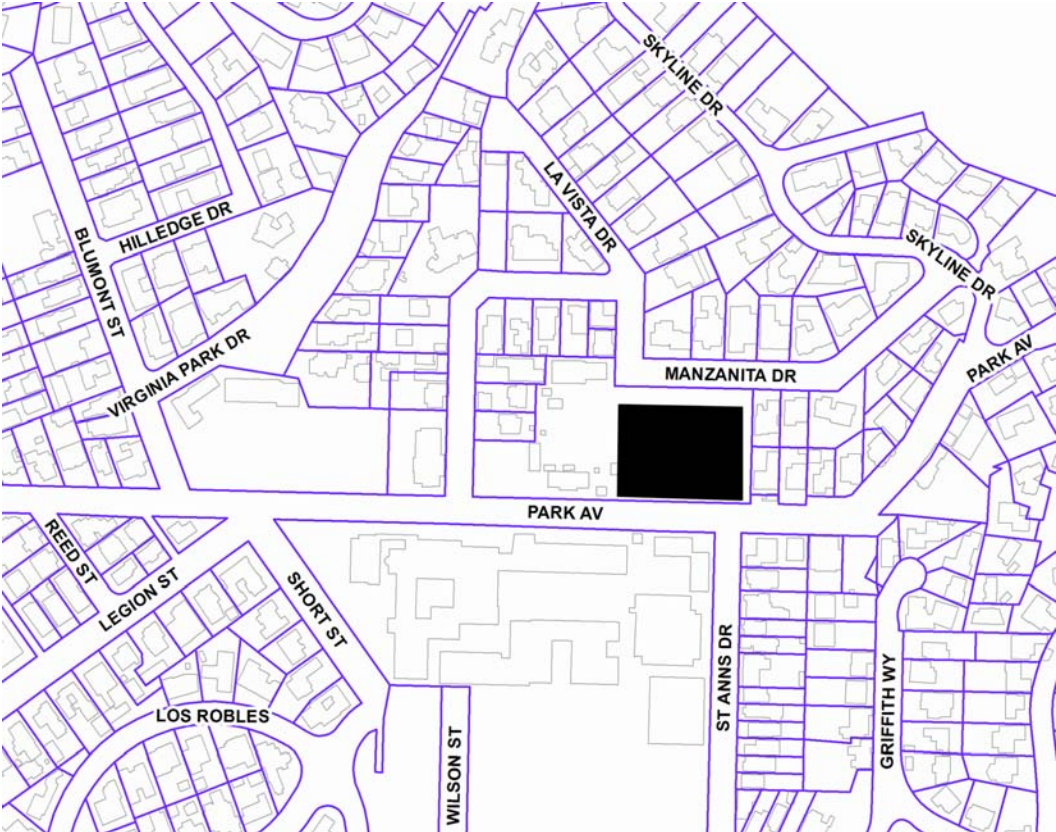
Capital Improvement Fund

High School Tennis Courts Renovation Supplemental Funding \$100,000

CIP Ten-Year Plan Year: 1 13/14 CIP Number 4

Project Description and Purpose:

This project provides \$100,000 of supplemental funding for the High School Tennis Court Renovation project approved in FY 2010/11 bringing the total for the project to \$400,000. The school district will contribute approximately 30% of the project cost which was recognized in FY 2010/11. The project will repair and resurface all courts. Chain link fencing will be replaced and extended between the courts. New windscreens will be placed around the perimeter of the courts. Light fixtures will be replaced on the existing poles on courts 1 through 4.



CIP Project Information

Capital Improvement Fund

High School Community Pool Renovation

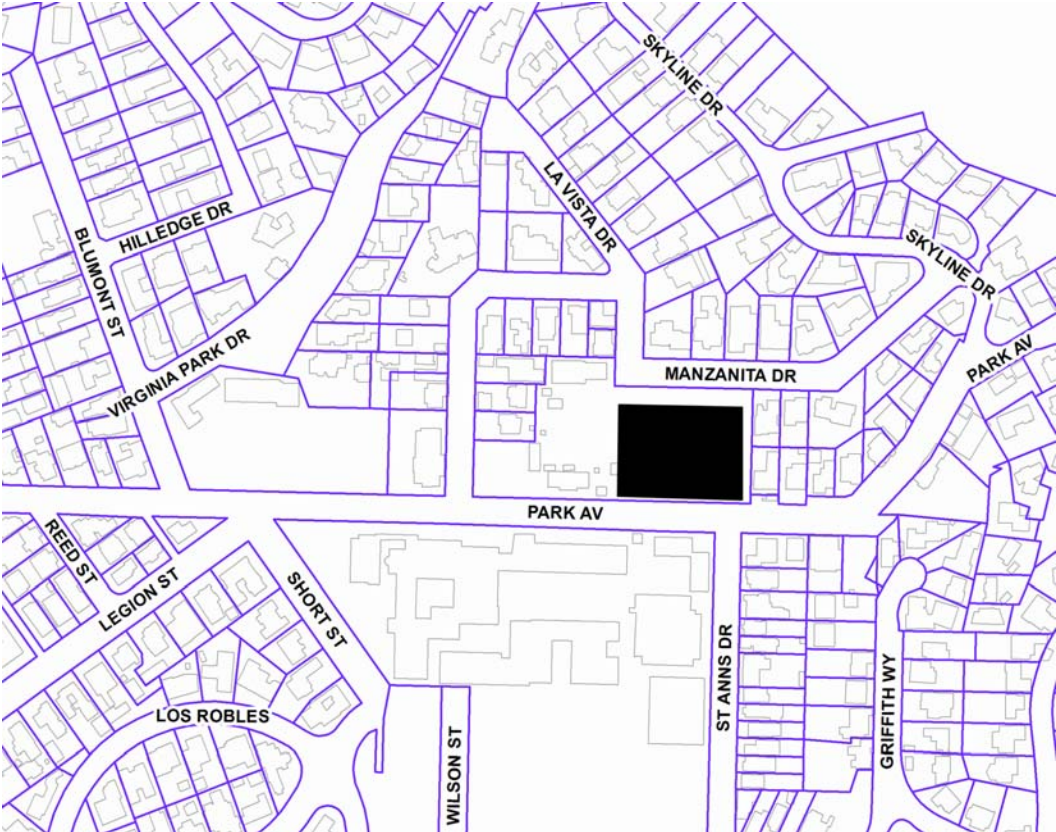
\$285,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 5

Project Description and Purpose:

This project replaces key components of the pool such as the filtration system, concrete pad for heater, pool lights, tile on ADA ramp, expansion joints, outlet valve tile and acid washing the pool shell. In addition, a broken drain line in Men's Locker Room will be replaced and the pool deck will be repaired. Approximately 30% reimbursement from the School District.



CIP Project Information

Capital Improvement Fund

South Main Beach Restroom Design

\$100,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 6

Project Description and Purpose:

The existing restroom facility does not comply with current ADA access standards. The layout and space available in the existing facility is not adequate to renovate the building without significantly decreasing the number of fixtures per restroom. This project provides for the design of a new restroom building and the surrounding sidewalks and landscaping in Main Beach Park. Construction funding of the project is programmed in FY 2014/15.



CIP Project Information

Capital Improvement Fund

Riddle Field Restroom and Park Replacement Design

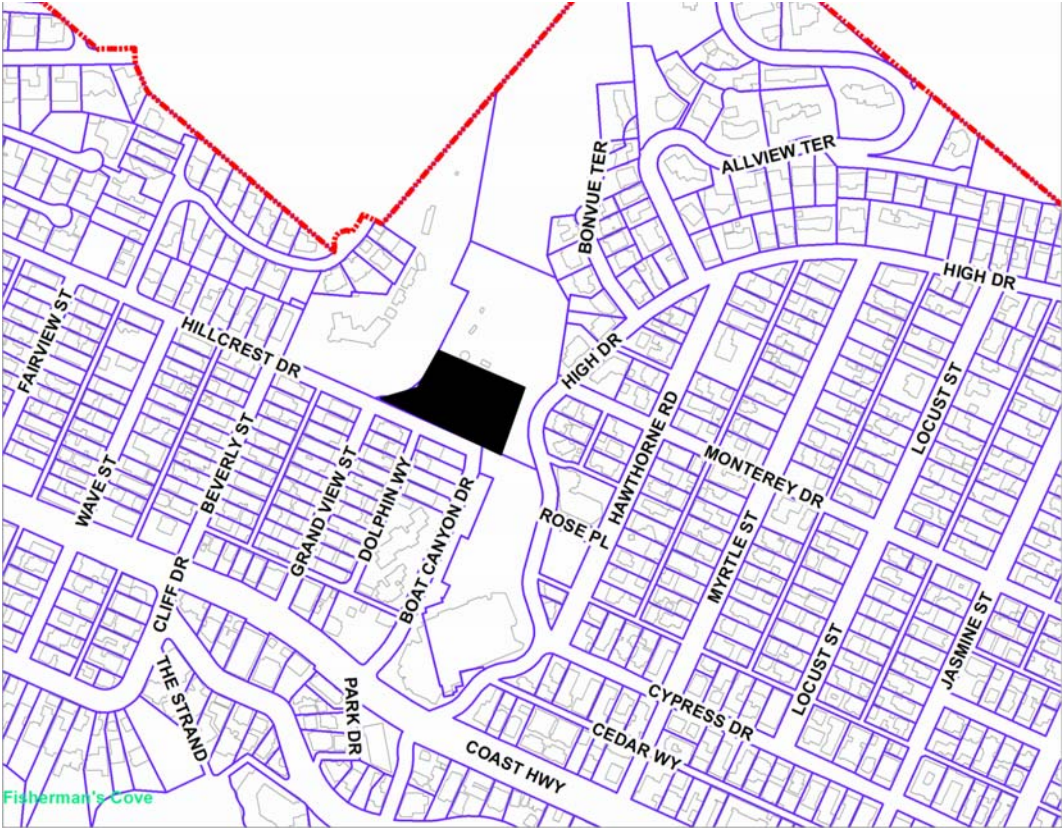
\$200,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 7

Project Description and Purpose:

This project provides for the Civil design to provide ADA access to the park and the restrooms. The restroom building is in poor condition and may need replacement. Providing ADA access to the restroom building from all park locations may require that the restroom building be relocated on site. This project also provides for the architectural design of the public restroom.



CIP Project Information

Capital Improvement Fund

Oak Street Beach Stairs Replacement

\$400,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 8

Project Description and Purpose:

The beach stairway is in need of replacement. The stairways have exposed aggregate, worn treads, and are cracking; it is anticipated that the aluminum handrails will need replacement with the stairs.



CIP Project Information

Capital Improvement Fund

Beautification of Street End at Oak Street

\$100,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 9

Project Description and Purpose:

This beautification project enhances the existing street end improvements associated with Oak Street beach access stairway. The enhancement concepts will be designed with the Oak Street Beach Stairs Replacement project programmed into this Fiscal Year.



CIP Project Information

Capital Improvement Fund

Mountain Road Beach Access Stairs Replacement

\$400,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 10

Project Description and Purpose:

The Mountain Road beach access stairs are in need of replacement. The renovation should include: replacing the retaining walls surrounding the view point, ADA access to the viewpoint, a video survey of the existing storm drain line under the stairs and possible replacement, and lighting throughout the area. The design of this project needs to be coordinated with a future nuisance water diversion project for the area.



CIP Project Information

Capital Improvement Fund

Glenneyre Street Trial Round-About

\$50,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 11

Project Description and Purpose:

This project will construct a Round-About on Glenneyre Street at an intersection yet to be determined. The Round-About will be a prototype for future similar features.



CIP Project Information

Capital Improvement Fund

Temple Hills Sidewalk Design

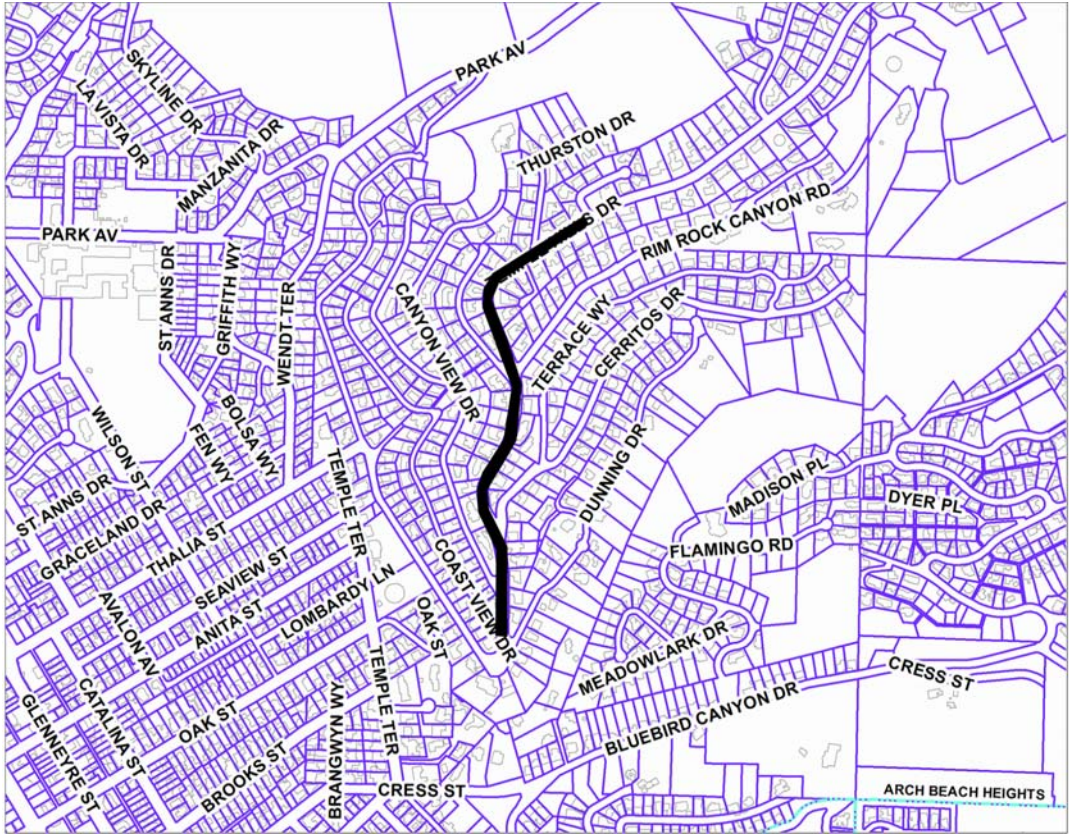
\$80,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 12

Project Description and Purpose:

Design the Temple Hills sidewalk project in coordination with the Temple Hills Storm Drain project to identify right-of-way and other project constraints for a successful project. Construction is programmed into FY 2014/15.



CIP Project Information

Capital Improvement Fund

Stair Steps Trail Parking Lot Construction

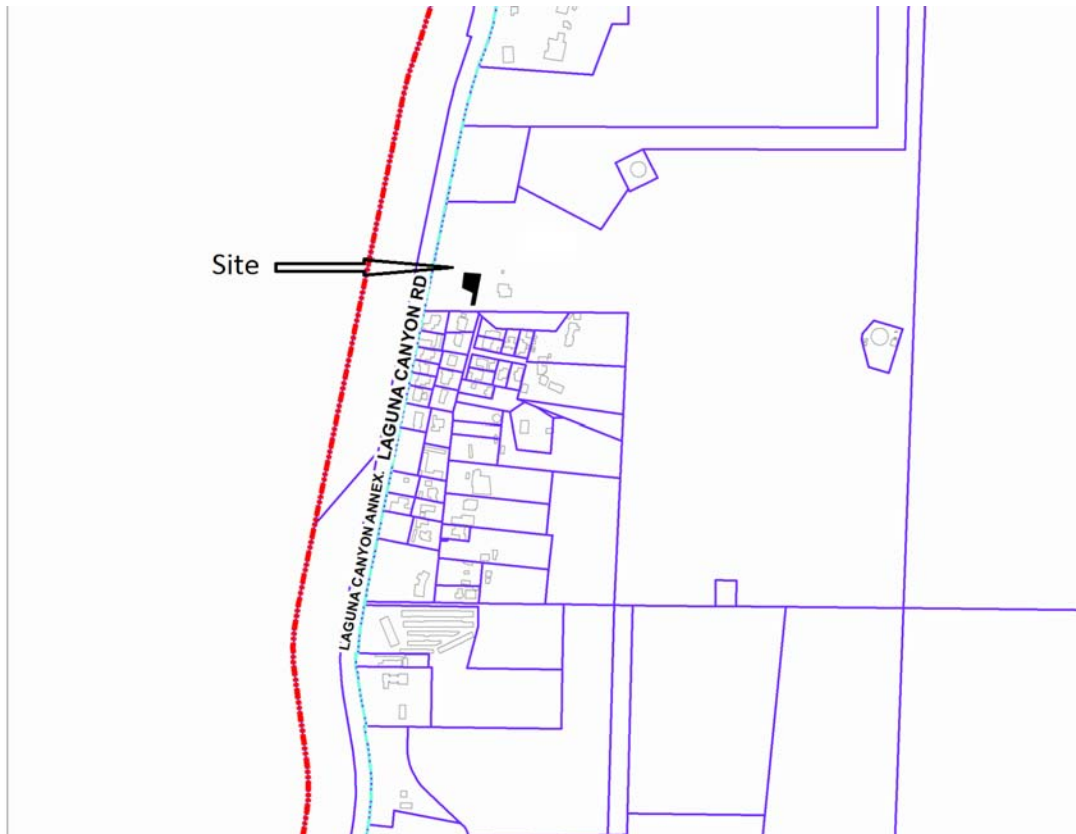
\$100,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 13

Project Description and Purpose:

The Stair Steps Trail is a popular hiking and mountain biking trail leading to Woods Canyon. This project constructs a gravel parking lot for approximately 11 vehicles near the Phillips Lane bridge and Laguna Canyon Road for trail users. The parking lot will be accessible from Phillips Lane and constructed in a previously disturbed area that is reasonably flat. The parking lot will be pervious gravel paving with a stone border. A small bio-swale will be constructed at the edge of the parking lot to capture any run-off from the parking area. The project will be funded in part by a \$79,000 grant from the California Coastal Conservancy.



CIP Project Information

Capital Improvement Fund

TOW Pedestrian Access Pathway to Fire Road Supplemental Funding \$125,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 14

Project Description and Purpose:

A grant from the California Coastal Conservancy in the amount of \$125,000 will fund the design costs for the pathway project. The City Council has authorized that the grant revenue of the Capital Improvement Fund be increased by \$125,000 and to increase the project budget from \$300,000 to \$425,000.



CIP Project Information

Gas Tax Fund

FY 2013/14 Street Slurry Seal and Rehabilitation

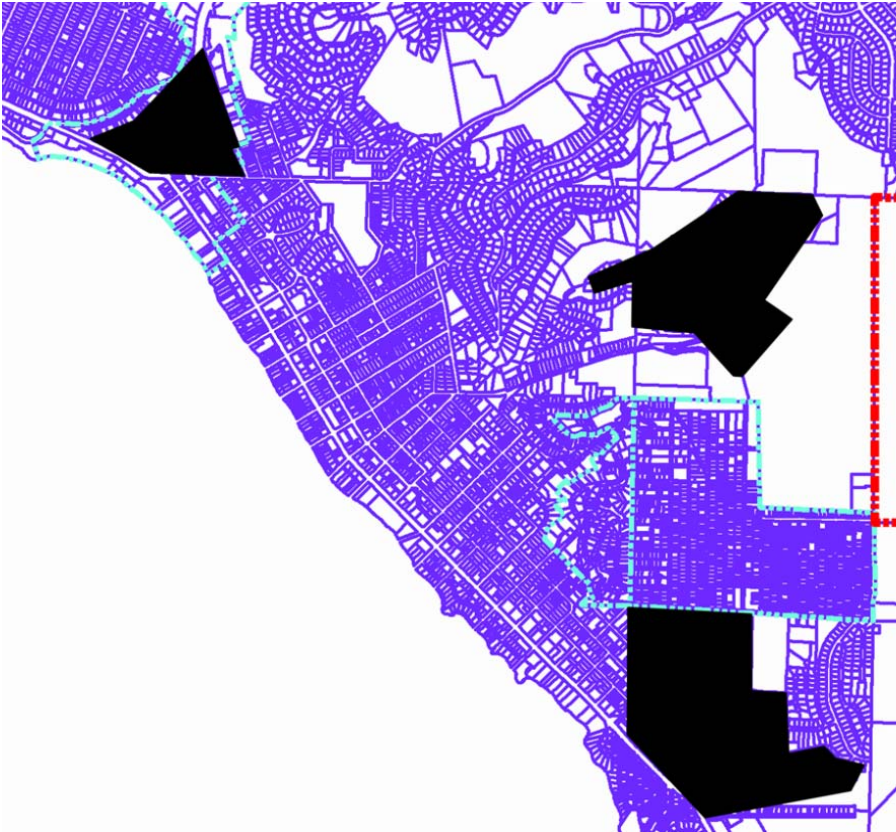
\$1,000,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 15

Project Description and Purpose:

Slurry seal streets rehabilitated between 2002 and 2005, including the Alta Vista area, Upper Bluebird Canyon, and Upper Victoria Beach. Includes ADA upgrades to existing pedestrian facilities.



CIP Project Information

Parking Authority Fund

Village Entrance Project - 1

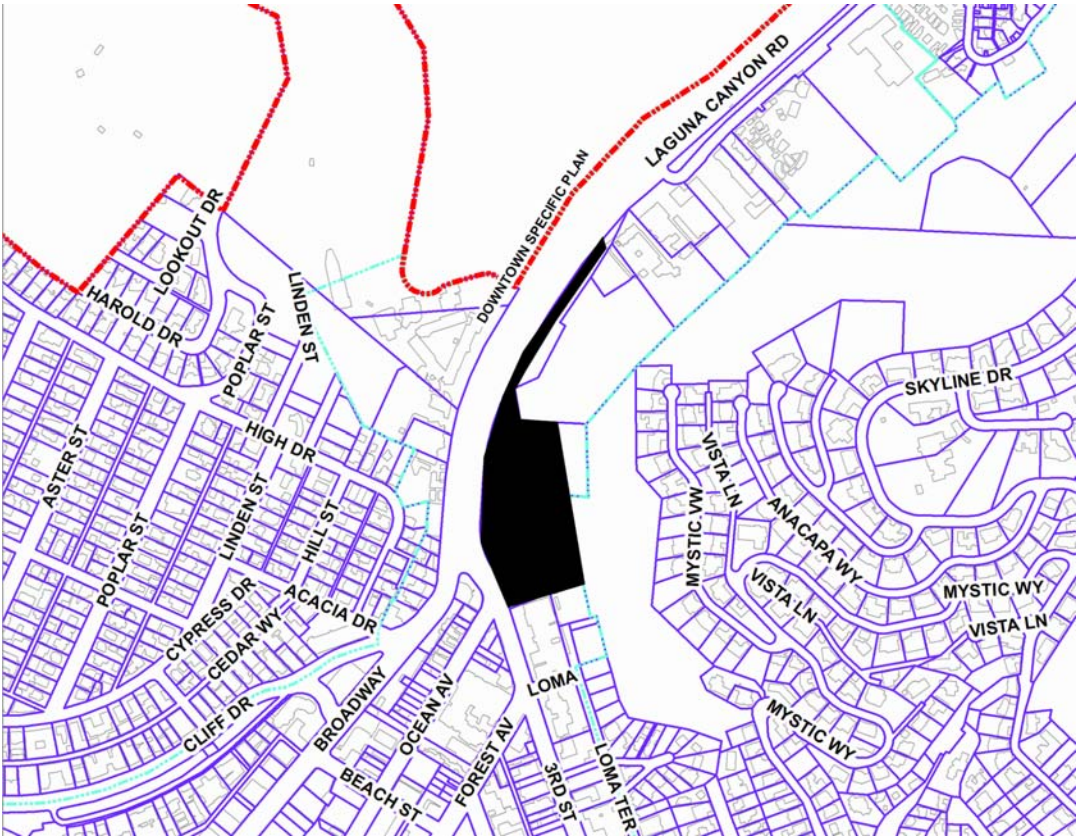
\$9,747,500

CIP Ten-Year Plan Year: 1 13/14

CIP Number 16

Project Description and Purpose:

The total estimated cost for the project concept selected by the City Council on March 26, 2013 is \$42.3 million which includes a recommended 20% contingency given the preliminary nature of the current design. The proposed funding strategy utilizes \$13.3 million in available City cash and anticipates borrowing roughly \$29 million to provide a total of \$42.3 million for the project. This project appropriates \$6,600,000 from the Parking Authority Fund, \$647,500 from the principal payment of the Side Fund Loan, \$500,000 from the Sewer Fund (appropriated in FY 2012/13), and \$5,000,000 from the Capital Improvement Fund (\$2.5 million is programmed in FY 2013/14 and \$2.5 million programmed in FY 2014/15).



CIP Project Information

Street Lighting Fund

Third Street Hill Pedestrian Lighting

\$60,000

CIP Ten-Year Plan Year: 1 13/14

CIP Number 17

Project Description and Purpose:

The existing lighting on the Third Street pedestrian stairway will be relocated to cast light on the stairway risers instead of the landings. Planter areas disturbed by the installation of the electrical conduits will be renovated.



Fiscal Year 2014/15

CAPITAL IMPROVEMENT PROJECT SUMMARY

See the Following Pages for Description of Each Project

Capital Improvement Fund

Acct No.		
1	9439	Jasmine Street Storm Drain Design
2	9440	Oriole Drive Storm Drain Replacement Design
3	9211	Coast Highway Sidewalk Design
4	9432	Riddle Field Restroom Replacement
5	9212	Temple Hills Sidewalk Construction
6	9431	South Main Beach Restroom Replacement
7	9441	Pearl Street Beach Access Stairs Replacement
8	9010	Citywide Sidewalk Repairs
Total Cost of 2014/15 Capital Improvement Fund Projects		\$2,800,000

Gas Tax Fund

Acct No.		
9	9108	FY 2014/15 Street Slurry Seal and Rehabilitation
10	9109	Repayment of Gas Tax Loan - Payment 5 of 6
Total Cost of 2014/15 Gas Tax Fund Projects		\$1,130,000

Parking Authority Fund

Acct No.		
11	9321	Village Entrance Project - 2
Total Cost of 2014/15 Parking Authority Fund Projects		\$3,052,500
TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2014/15		\$6,982,500

1 Repayment of \$330,000 of the remaining \$690,000 internal loan from the Street Lighting Fund
2 \$2,500,000 funded by a transfer from the Capital Improvement Fund

CIP Project Information

Capital Improvement Fund

Jasmine Street Storm Drain Design

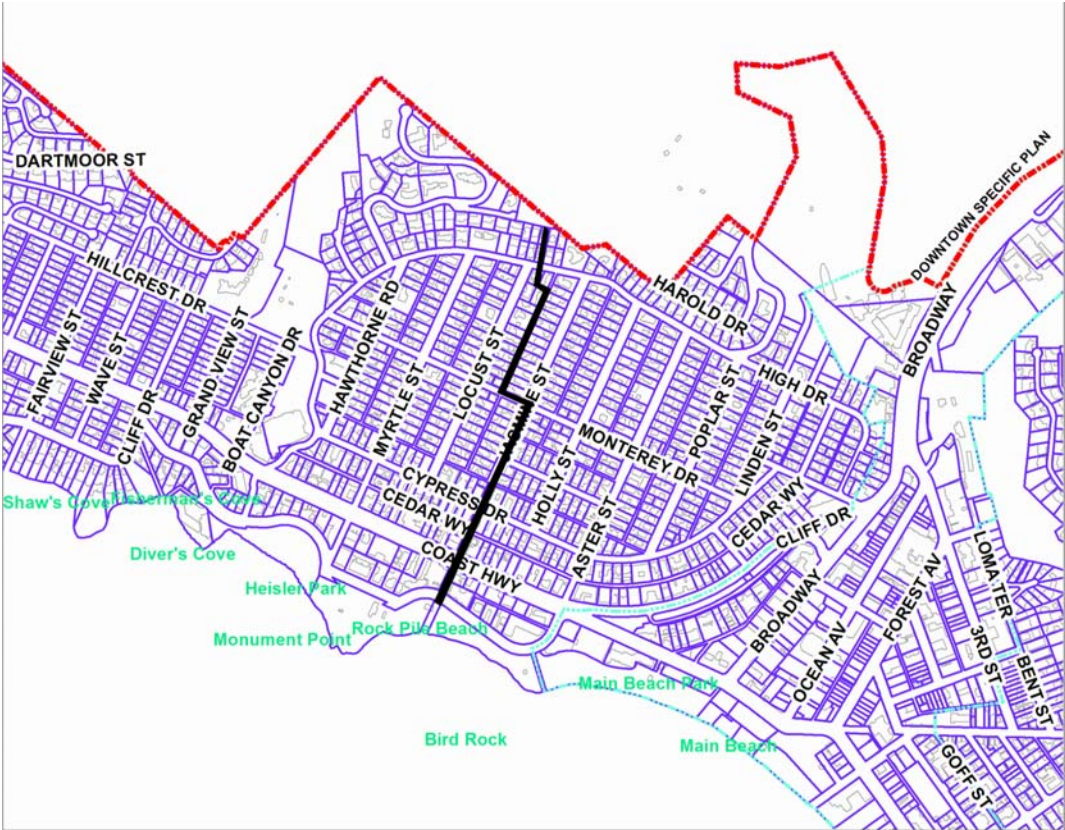
\$200,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 1

Project Description and Purpose:

This storm drain construction project has been split into a design phase and construction phase. This project provides for the design of a storm drain that extends from Cliff Drive easterly along Jasmine to Monterey Drive, then northerly along Monterey Drive to the alley between Locust Street and Jasmine Street, crossing High Drive and extending to the natural drainage course near Allview Terrace. Construction of the storm drain is programmed into FY 2016/17.



CIP Project Information

Capital Improvement Fund

Oriole Drive Storm Drain Replacement Design

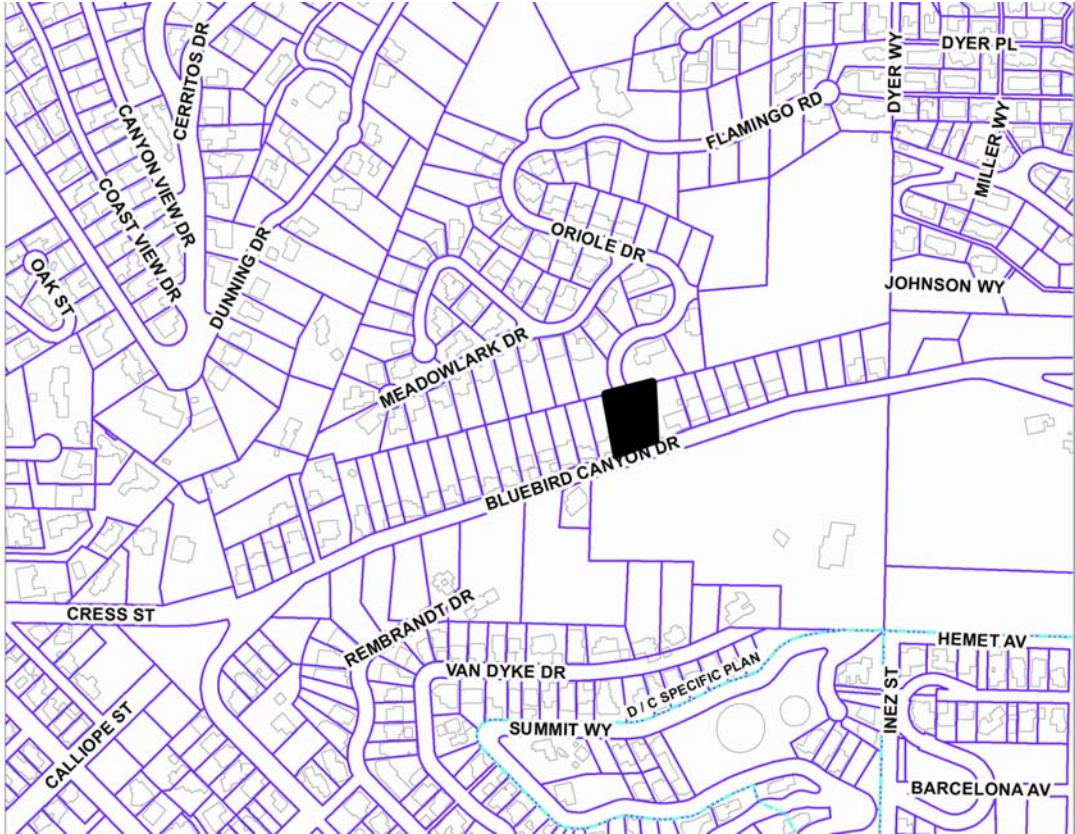
\$100,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 2

Project Description and Purpose:

The metal storm drain under Oriole is corroding and needs replacement. This study will investigate the capacity requirements of the drain and various replacement options. Construction funding is programmed into FY 2015/16.



CIP Project Information

Capital Improvement Fund

Coast Highway Sidewalk Design

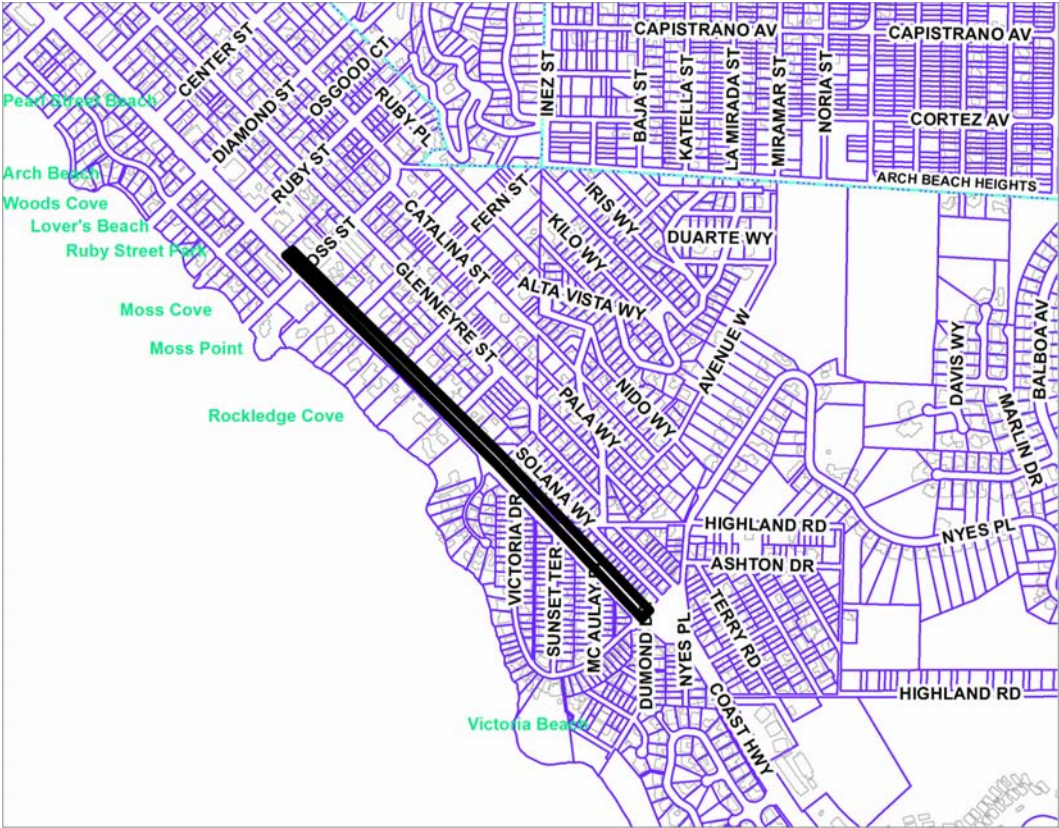
\$300,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 3

Project Description and Purpose:

Design for projects 216,217,218,219 Connecting sidewalk projects are proposed for several areas on Coast Highway near: Moss Street, Arch Street, Solana Way, and Alta Vista Way. This project provides for the design of these sidewalk projects while construction funding is programmed into FY 2016/17.



CIP Project Information

Capital Improvement Fund

Riddle Field Restroom Replacement

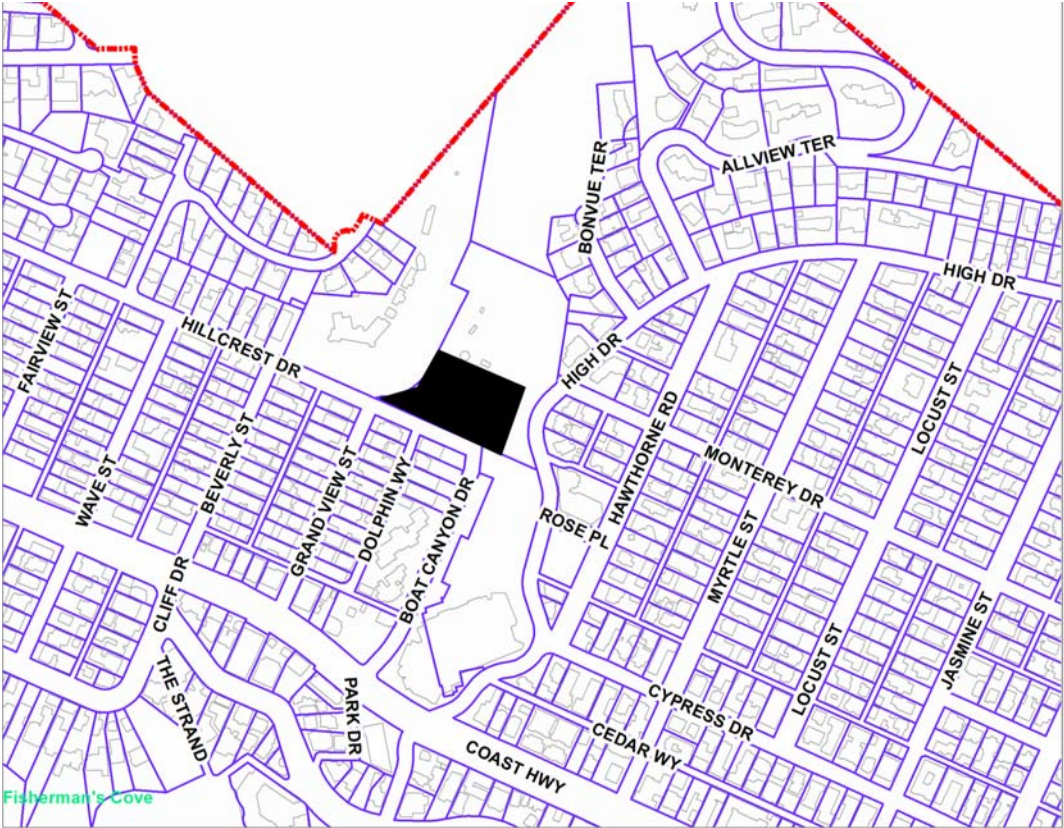
\$500,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 4

Project Description and Purpose:

The design and location of the public restroom is provided by the design project in FY 2013/14. This project provides funding for the construction.



CIP Project Information

Capital Improvement Fund

Temple Hills Sidewalk Construction

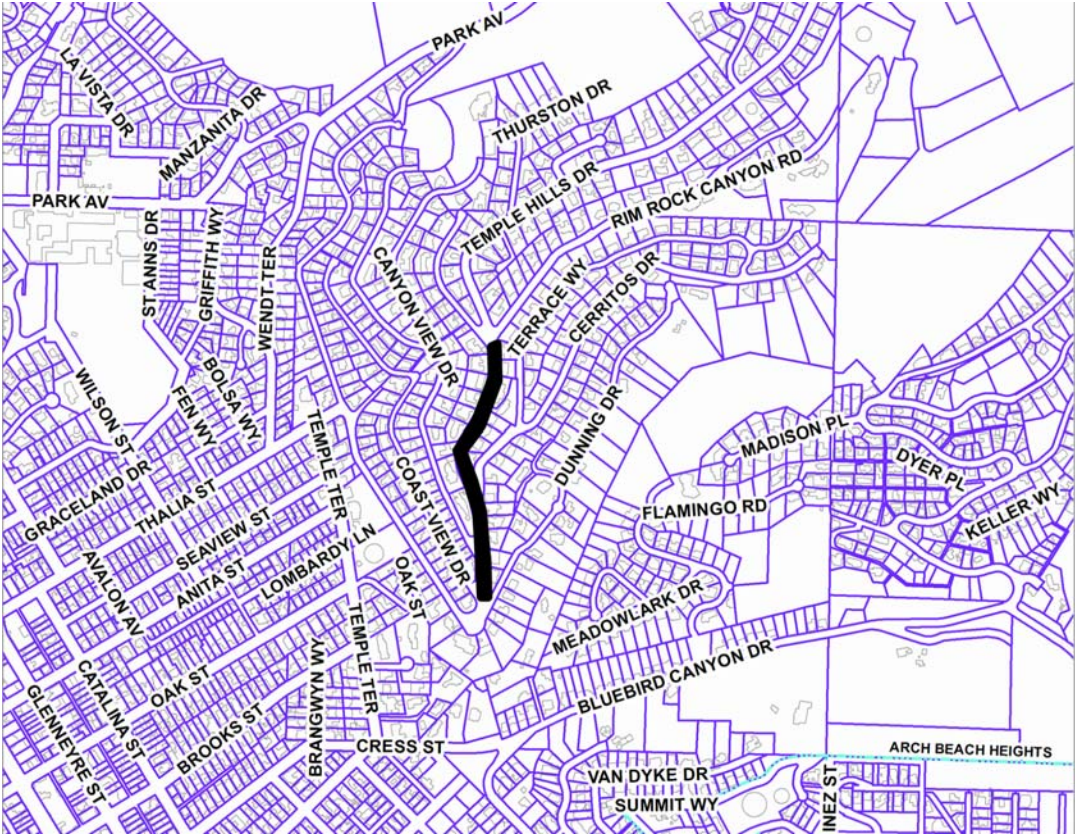
\$500,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 5

Project Description and Purpose:

Extend the sidewalk on Temple Hills Drive from Dunning Drive to Rim rock Canyon Drive.



CIP Project Information

Capital Improvement Fund

South Main Beach Restroom Replacement

\$600,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 6

Project Description and Purpose:

The existing restroom facility does not comply with current ADA access standards. The layout and space available in the existing facility is not adequate to renovate the building without significantly decreasing the number of fixtures per restroom. This project provides for the design and construction of a new restroom building and the surrounding sidewalks and landscaping in Main Beach Park.



CIP Project Information

Capital Improvement Fund

Pearl Street Beach Access Stairs Replacement

\$400,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 7

Project Description and Purpose:

The beach access stairs at Pearl Street need to be replaced. The small retaining wall along the last flight of stairs has failed. A proposed design might include caisson supported stairs to allow for a stair realignment. The asphalt areas behind the street guard rail needs to be resloped to eliminate cross slopes. Any future sewer lift station renovations should be considered in a proposed design.



CIP Project Information

Capital Improvement Fund

Citywide Sidewalk Repairs

\$200,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 8

Project Description and Purpose:

This project provides for the removal and replacement of small sidewalk repair projects. The repairs will be conducted in numerous locations throughout the City.

CIP Project Information

Gas Tax Fund

FY 2014/15 Street Slurry Seal and Rehabilitation

\$800,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 9

Project Description and Purpose:

Slurry seal streets that were rehabilitated in 2007. The approximate areas are: West of South Coast Highway from Sleepy Hollow to Nyes Place; East of South Coast Highway from Cress Street to Alta Vista Way; and, Victoria Beach.



CIP Project Information

Gas Tax Fund

Repayment of Gas Tax Loan - Payment 5 of 6

\$330,000

CIP Ten-Year Plan Year: 2 14/15

CIP Number 10

Project Description and Purpose:

Funded by Gas Tax revenues this provides for the repayment of \$330,000 of the remaining \$690,000 internal loan from the Street Lighting Fund.

CIP Project Information

Parking Authority Fund

Village Entrance Project - 2

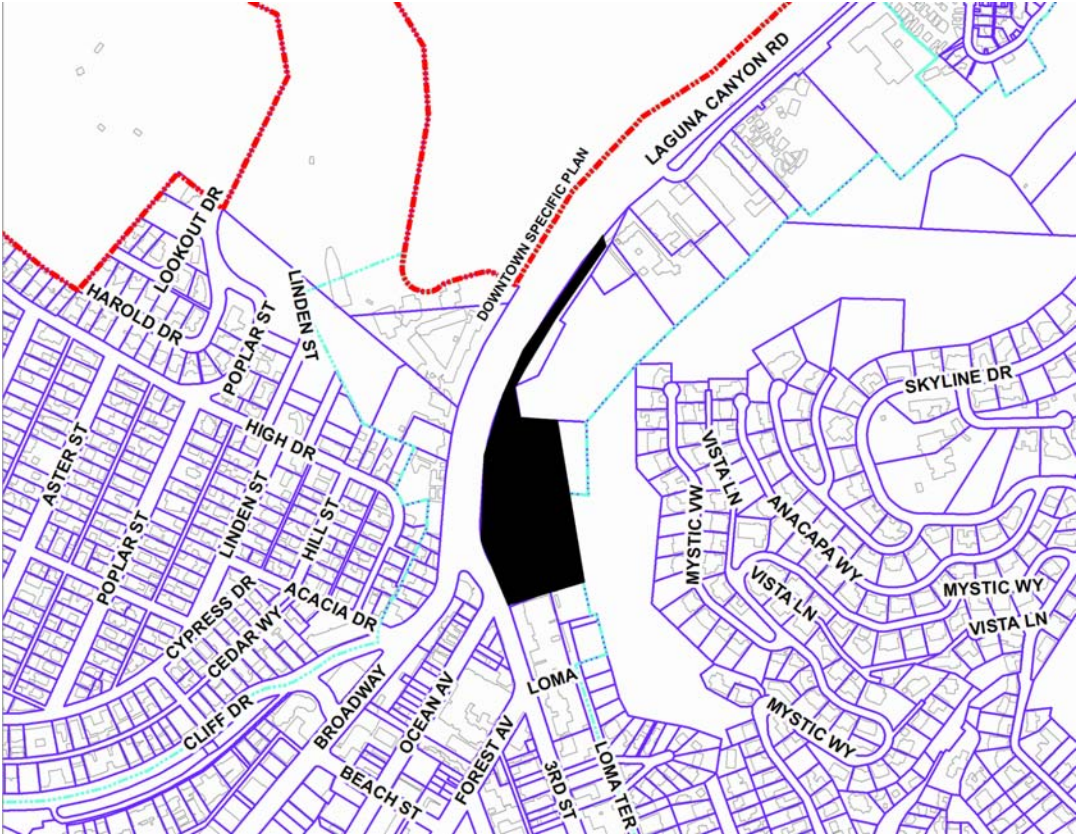
\$3,052,500

CIP Ten-Year Plan Year: 2 14/15

CIP Number 11

Project Description and Purpose:

The total estimated cost for the project concept selected by the City Council on March 26, 2013 is \$42 million which includes a recommended 20% contingency given the preliminary nature of the current design. The proposed funding strategy utilizes \$13.3 million in available City cash and anticipates borrowing roughly \$29 million to provide a total of \$42.3 million for the project. This project appropriates \$552,500 from the principal payment of the Side Fund Loan, and a transfer of \$2,500,000 from the Capital Improvement Fund totalling \$3,052,500 of supplemental funding for the Village Entrance project. Which brings the total project funding to \$13,300,000.



FUNDING SUMMARY
TEN YEAR CAPITAL IMPROVEMENT PLAN
Fiscal Year 2013/14 through Fiscal Year 2022/23

	Year	Capital Improvement Fund	Gas Tax Fund	Parking Authority Fund	Street Lighting Fund	Total
1.	2013/14	\$3,990,000 ^{1,2}	\$1,000,000	\$9,747,500 ³	\$60,000	\$ 14,797,500
2.	2014/15	2,800,000	1,130,000	3,052,500 ⁴		6,982,500
3.	2015/16	8,450,000 ^{5,6,7}	1,100,000			9,550,000
4.	2016/17	5,900,000 ⁸	1,100,000			7,000,000
5.	2017/18	5,800,000	1,200,000			7,000,000
6.	2018/19	5,400,000	1,200,000			6,600,000
7.	2019/20	5,700,000	1,200,000			6,900,000
8.	2020/21	5,400,000	1,200,000			6,600,000
9.	2021/22	5,800,000	1,200,000			7,000,000
10.	2022/23	<u>5,600,000</u>	<u>1,200,000</u>			<u>6,800,000</u>
TOTAL		<u><u>\$54,840,000</u></u>	<u><u>\$11,530,000</u></u>	<u><u>\$12,800,000</u></u>	<u><u>\$60,000</u></u>	<u><u>\$79,230,000</u></u>

¹ Includes School District Reimbursement of \$85,000

² Includes California Coastal Conservancy Grant Funding of \$204,000

³ Includes a Transfer from the Capital Improvement Fund of \$2,500,000

⁴ Includes a Transfer from the Capital Improvement Fund of \$2,500,000

⁵ Includes CalTrans Funding of \$2,000,000

⁶ Includes OCTA Grant Funding of \$720,000

⁷ Includes Clean Beaches Initiative Grant Funding of \$350,000 (for three projects)

⁸ Includes Orange County Flood Control Participation of \$500,000

CITY OF LAGUNA BEACH CAPITAL IMPROVEMENT PROGRAM REVENUE AND BUDGET PROJECTIONS

Program Year	1	2	3	4	5	6	7	8	9	10
Fiscal Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
116 CAPITAL IMPROVEMENT FUND										
Starting Fund Balance	\$ 1,092,000	\$ 281,000	\$ 481,000	\$ 631,000	\$ 761,000	\$ 491,000	\$ 621,000	\$ 451,000	\$ 581,000	\$ 361,000
Revenues:										
3138 Real Property Transfer Tax	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000
3144 Building Construction Tax	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
3410 Vehicle Code Fines	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
3415 Municipal Code Fines Other	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
3420 Municipal Code Fines Parking	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 850,000
3422 Municipal Code Fines DMV	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000	\$ 160,000
3442 Administrative Citations Police	\$ 250,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
3113 Hotel Taxes from Montage	\$ 3,560,000	\$ 3,670,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000	\$ 3,700,000
County of Orange				\$ 500,000						
School District	\$ 85,000									
CA Coastal Conservancy Grant	\$ 204,000									
Caltrans			\$ 2,000,000							
OCTA			\$ 720,000							
State Clean Beaches Initiative Grant			\$ 350,000					\$ 50,000		
Total Revenues	\$ 5,679,000	\$ 5,500,000	\$ 8,600,000	\$ 6,030,000	\$ 5,530,000	\$ 5,530,000	\$ 5,530,000	\$ 5,530,000	\$ 5,580,000	\$ 5,530,000
Transfer to Parking Authority Fund	\$ (2,500,000)	\$ (2,500,000)								
Total Funds Available	\$ 4,271,000	\$ 3,281,000	\$ 9,081,000	\$ 6,661,000	\$ 6,291,000	\$ 6,021,000	\$ 6,151,000	\$ 5,981,000	\$ 6,161,000	\$ 5,891,000
CIP Budget	\$ (3,990,000)	\$ (2,800,000)	\$ (8,450,000)	\$ (5,900,000)	\$ (5,800,000)	\$ (5,400,000)	\$ (5,700,000)	\$ (5,400,000)	\$ (5,800,000)	\$ (5,600,000)
Ending Fund Balance	\$ 281,000	\$ 481,000	\$ 631,000	\$ 761,000	\$ 491,000	\$ 621,000	\$ 451,000	\$ 581,000	\$ 361,000	\$ 291,000

Program Year	1	2	3	4	5	6	7	8	9	10
Fiscal Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
132 GAS TAX FUND										
Starting Fund Balance	\$ 255,000	\$ 33,000	\$ 10,000	\$ 29,000	\$ 95,000	\$ 73,000	\$ 64,000	\$ 68,000	\$ 85,000	\$ 116,000
Revenues:										
3102 Sales Tax Measure M2	\$ 375,000	\$ 386,000	\$ 398,000	\$ 410,000	\$ 422,000	\$ 435,000	\$ 448,000	\$ 461,000	\$ 475,000	\$ 489,000
3500 Investment Earnings	\$ -	\$ -	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
3623 Gasoline Tax Section 2103 HUTA	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
3624 Gasoline Tax Section 2105	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000
3625 Gasoline Tax Section 2106	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
3626 Gasoline Tax Section 2107	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000	\$ 180,000
3627 Gasoline Tax Section 2107.5	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
4360 LBCWD Reimbursement	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
Total Revenues	\$ 1,096,000	\$ 1,107,000	\$ 1,119,000	\$ 1,166,000	\$ 1,178,000	\$ 1,191,000	\$ 1,204,000	\$ 1,217,000	\$ 1,231,000	\$ 1,245,000
Transfer To Transit Fund For Trolley Purchase	\$ (318,000)									
Total Funds Available	\$ 1,033,000	\$ 1,140,000	\$ 1,129,000	\$ 1,195,000	\$ 1,273,000	\$ 1,264,000	\$ 1,288,000	\$ 1,285,000	\$ 1,316,000	\$ 1,361,000
CIP Budget	\$ (1,000,000)	\$ (1,130,000)	\$ (1,100,000)	\$ (1,100,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)	\$ (1,200,000)
Ending Fund Balance	\$ 33,000	\$ 10,000	\$ 29,000	\$ 95,000	\$ 73,000	\$ 64,000	\$ 68,000	\$ 85,000	\$ 116,000	\$ 161,000

Program Year	1	2	3	4	5	6	7	8	9	10
Fiscal Year	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23
134 STREET LIGHTING FUND										
Starting Fund Balance	\$ 1,711,000	\$ 2,435,900	\$ 3,233,800	\$ 4,036,900	\$ 4,840,000	\$ 5,643,100	\$ 6,446,200	\$ 7,249,300	\$ 8,052,400	\$ 8,855,500
Total Revenues	\$ 1,100,600	\$ 1,118,500	\$ 1,123,700	\$ 1,123,700	\$ 1,123,700	\$ 1,123,700	\$ 1,123,700	\$ 1,123,700	\$ 1,123,700	\$ 1,123,700
Total Funds Available	\$ 2,811,600	\$ 3,554,400	\$ 4,357,500	\$ 5,160,600	\$ 5,963,700	\$ 6,766,800	\$ 7,569,900	\$ 8,373,000	\$ 9,176,100	\$ 9,979,200
Operating Expenses	\$ (315,700)	\$ (320,600)	\$ (320,600)	\$ (320,600)	\$ (320,600)	\$ (320,600)	\$ (320,600)	\$ (320,600)	\$ (320,600)	\$ (320,600)
CIP Budget	\$ (60,000)		\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Ending Fund Balance	\$ 2,435,900	\$ 3,233,800	\$ 4,036,900	\$ 4,840,000	\$ 5,643,100	\$ 6,446,200	\$ 7,249,300	\$ 8,052,400	\$ 8,855,500	\$ 9,658,600

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2013/14

Year One

Capital Improvement Fund

1	Park Renovation Supplemental Funding (Moulton, Alta, TOW, & Lang)	\$1,500,000
2	Temple Hills Drive Storm Drain Constuction Supplemental Funding	\$300,000
3	LCR Trail from ACT V to Art College Supplemental Funding	\$250,000
4	High School Tennis Courts Renovation Supplemental Funding	\$100,000
5	High School Community Pool Renovation	\$285,000 ¹
6	South Main Beach Restroom Design	\$100,000
7	Riddle Field Restroom and Park Replacement Design	\$200,000
8	Oak Street Beach Stairs Replacement	\$400,000
9	Beautification of Street End at Oak Street	\$100,000
10	Mountain Road Beach Access Stairs Replacement	\$400,000
11	Glenneyre Street Trial Round-About	\$50,000
12	Temple Hills Sidewalk Design	\$80,000
13	Stair Steps Trail Parking Lot Construction	\$100,000 ²
14	TOW Pedestrian Access Pathway to Fire Road Supplemental Funding	\$125,000 ³
Total Cost of 2013/14 Capital Improvement Fund Projects		\$3,990,000

Gas Tax Fund

15	FY 2013/14 Street Slurry Seal and Rehabilitation	\$1,000,000
Total Cost of 2013/14 Gas Tax Fund Projects		\$1,000,000

Parking Authority Fund

16	Village Entrance Project - 1	\$9,747,500 ⁴
Total Cost of 2013/14 Parking Authority Fund Projects		\$9,747,500

Street Lighting Fund

17	Third Street Hill Pedestrian Lighting	\$60,000
Total Cost of 2013/14 Street Lighting Fund Projects		\$60,000

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2013/14 **\$14,797,500**

¹ School District reimbursement of 30% (\$85,000) of the project cost per the Joint Use Agreement

² \$79,000 funded by a California Coastal Conservancy grant.

³ \$125,000 funded by a California Coastal Conservancy grant.

⁴ \$2,500,000 funded by a transfer from the Capital Improvement Fund

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2014/15

Year Two

Capital Improvement Fund

1 Jasmine Street Storm Drain Design	\$200,000
2 Oriole Drive Storm Drain Replacement Design	\$100,000
3 Coast Highway Sidewalk Design	\$300,000
4 Riddle Field Restroom Replacement	\$500,000
5 Temple Hills Sidewalk Construction	\$500,000
6 South Main Beach Restroom Replacement	\$600,000
7 Pearl Street Beach Access Stairs Replacement	\$400,000
8 Citywide Sidewalk Repairs	\$200,000

Total Cost of 2014/15 Capital Improvement Fund Projects **\$2,800,000**

Gas Tax Fund

9 FY 2014/15 Street Slurry Seal and Rehabilitation	\$800,000
10 Repayment of Gas Tax Loan - Payment 5 of 6	\$330,000 ¹

Total Cost of 2014/15 Gas Tax Fund Projects **\$1,130,000**

Parking Authority Fund

11 Village Entrance Project - 2	\$3,052,500 ²
---------------------------------	--------------------------

Total Cost of 2014/15 Parking Authority Fund Projects **\$3,052,500**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2014/15 **\$6,982,500**

¹ Repayment of \$330,000 of the remaining \$690,000 internal loan from the Street Lighting Fund

² \$2,500,000 funded by a transfer from the Capital Improvement Fund

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2015/16

Year Three

Capital Improvement Fund

1 Laguna Canyon Channel Rehabilitation	\$4,000,000	1
2 Coast Hwy Right Turn Pocket at Broadway Construction	\$1,200,000	2
3 Summit Drive Storm Drain Design	\$150,000	
4 Anita Street Beach Stairs Replacement	\$400,000	
5 Anita Street Sidewalk Construction	\$200,000	
6 Cleo Street Beach Stairs Replacement	\$400,000	
7 St. Ann's Drive Retaining Wall Replacement	\$300,000	
8 Oriole Drive Storm Drain Replacement	\$1,000,000	
9 Bluebird Park Fence Replacement on Cress Street	\$100,000	
10 Gaviota Drive Nuisance Water Diversion	\$300,000	3
11 Mountain Road Nuisance Water Diversion	\$300,000	4
12 Bluebird Canyon Drive Nuisance Water Diversion Upgrade	\$100,000	5
Total Cost of 2015/16 Capital Improvement Fund Projects		\$8,450,000

Gas Tax Fund

13 FY 2015/16 Street Slurry Seal and Rehabilitation	\$740,000	
14 Repayment of Gas Tax Loan - Payment 6 of 6	\$360,000	6
Total Cost of 2015/16 Gas Tax Fund Projects		\$1,100,000

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2015/16

\$9,550,000

1 Budget includes \$2,000,000 in prospective funding from Caltrans

2 \$720,000 Funded by a grant from OCTA

3 Possible State Clean Beaches Initiative grant funding of \$150,000

4 Budget includes prospective State Clean Beaches Initiative grant funding of \$150,000

5 Budget includes prospective grant funding of \$50,000

6 Repayment of \$360,000 of the remaining \$360,000 internal loan from the Street Lighting Fund.

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2016/17

Year Four

Capital Improvement Fund

1 Laguna Canyon Channel at Beach Street Rehabilitation	\$2,000,000 ¹
2 Jasmine Street Storm Drain Construction	\$1,300,000
3 Coast Highway Near Moss St. Sidewalk Construction	\$300,000
4 Coast Highway Near Arch St. Sidewalk Construction	\$200,000
5 Coast Highway Near Solana Way Sidewalk Construction	\$500,000
6 Coast Highway Near Alta Vista Sidewalk Construction	\$600,000
7 Manzanita Drive Storm Drain Construction	\$800,000
8 Citywide Sidewalk Repairs	\$200,000

Total Cost of 2016/17 Capital Improvement Fund Projects **\$5,900,000**

Gas Tax Fund

9 FY 2016/17 Street Slurry Seal and Rehabilitation	\$1,100,000
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Total Cost of 2016/17 Gas Tax Fund Projects **\$1,100,000**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2016/17 **\$7,000,000**

1 Budget includes \$500,000 in prospective funding from the County of Orange

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2017/18

Year Five

Capital Improvement Fund

1	City Hall and Fire Stations Renovations Accrual Year 1	\$1,800,000
2	Summit Drive Storm Drain Construction	\$1,600,000
3	Dartmoor Street Storm Drain Construction	\$900,000
4	Cliff Drive 600 Block Drainage Improvements	\$100,000
5	10th Avenue Storm Drain Construction	\$300,000
6	Fisherman's Cove Stairs Replacement	\$400,000
7	Cerritos Drive Retaining Wall Repair	\$300,000
8	Bluebird Canyon Drive Retaining Wall Construction	\$400,000

Total Cost of 2017/18 Capital Improvement Fund Projects **\$5,800,000**

Gas Tax Fund

9	FY 2017/18 Street Slurry Seal and Rehabilitation	\$1,200,000
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Total Cost of 2017/18 Gas Tax Fund Projects **\$1,200,000**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2017/18 **\$7,000,000**

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2018/19

Year Six

Capital Improvement Fund

1	City Hall and Fire Stations Renovations Accrual Year 2	\$1,800,000
2	Coast Highway South of Moss Point Sidewalk Construction	\$400,000
3	Ceanothus to Aliso Creek Storm Drain Construction	\$1,300,000
4	Wave Street Storm Drain Construction	\$600,000
5	Y Place Storm Drain Construction	\$100,000
6	Holly Street Storm Drain Construction	\$800,000
7	Moss Street Beach Stairs Replacement	\$400,000

Total Cost of 2018/19 Capital Improvement Fund Projects **\$5,400,000**

Gas Tax Fund

8	FY 2018/19 Street Slurry Seal and Rehabilitation	\$1,200,000
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Total Cost of 2018/19 Gas Tax Fund Projects **\$1,200,000**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2018/19 **\$6,600,000**

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2019/20

Year Seven

Capital Improvement Fund

1	City Hall and Fire Stations Renovations Accrual Year 3	\$1,800,000
2	Laguna Canyon Road Median Rehabilitation and Relandscaping	\$1,000,000
3	Coast Hwy. West St. to Catalina Ave. Sidewalk Construction	\$400,000
4	Coast Hwy. South of 5th Ave. Sidewalk Construction	\$300,000
5	Coast Hwy. Treasure Island Park to Camel Point Dr. Sidewalk Constructio	\$800,000
6	Sleepy Hollow Beach Stairs Replacement	\$400,000
7	Sleepy Hollow Retaining Wall Replacement	\$200,000
8	Catalina and El Camino Del Mar Median Construction	\$300,000
9	Terry/Ashton Pedestrian Access	\$300,000
10	Citywide Sidewalk Repairs	\$200,000

Total Cost of 2019/20 Capital Improvement Fund Projects **\$5,700,000**

Gas Tax Fund

11	FY 2019/20 Slurry Seal and Rehabilitation	\$1,200,000
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Total Cost of 2019/20 Gas Tax Fund Projects **\$1,200,000**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2019/20 **\$6,900,000**

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2020/21	Year Eight
Capital Improvement Fund	
1 City Hall and Fire Stations Renovations Accrual Year 4	\$1,200,000
2 Balboa Avenue and Nyes Place Storm Drain Construction	\$1,500,000
3 Myrtle Street (upper) Storm Drain Construction	\$1,100,000
4 Terry/Rounsevel Drainage Improvements	\$800,000
5 Canyon View Drive/Buena Vista Way Drainage Construction	\$800,000
Total Cost of 2020/21 Capital Improvement Fund Projects	\$5,400,000
Gas Tax Fund	
6 FY 2020/21 Slurry Seal and Rehabilitation	\$1,200,000
Total Cost of 2020/21 Gas Tax Fund Projects	\$1,200,000
TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2020/21	\$6,600,000

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2021/22

Year Nine

Capital Improvement Fund

1 Park Avenue (upper) Storm Drain Construction	\$2,500,000
2 Glenneyre St., Calliope St. to Bluebird Cyn. Dr. Sidewalk Construction	\$300,000
3 El Toro Road/Canyon Hills Median Improvements	\$200,000
4 Hinkle Place/Coast Highway Intersection Improvement	\$400,000
5 Del Mar Sidewalk Construction	\$500,000
6 Aster Street Sidewalk Construction	\$100,000
7 Catalina Avenue Storm Drain Construction	\$800,000
8 Laguna Avenue Creation of Additional Parking	\$100,000
9 Alta Vista Retaining Wall Replacement Lower Section	\$500,000
10 Crestview Place to Ruby Place Emergency Access Stair Construction	\$200,000
11 Crescent Bay Beach Ramp Extension	\$200,000

Total Cost of 2021/22 Capital Improvement Fund Projects **\$5,800,000**

Gas Tax Fund

12 FY 21/22 Slurry Seal and Rehabilitation	\$1,200,000
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Total Cost of 2021/22 Gas Tax Fund Projects **\$1,200,000**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2021/22 **\$7,000,000**

TEN YEAR CAPITAL IMPROVEMENT PLAN

Fiscal Year 2013/14 through Fiscal Year 2022/23

Fiscal Year 2022/23

Year Ten

Capital Improvement Fund

1	Coast Hwy. 7th Ave. to 8th Ave. Sidewalk Construction	\$900,000
2	Fairview Street Shaw's Cove Beach Access Stair Replacement	\$400,000
3	Coast Hwy. 8th Ave. to 9th Ave. Sidewalk Construction	\$500,000
4	Victoria Drive Beach Access Stairs Replacement	\$400,000
5	Coast Hwy. 9th Ave. to 10th Ave. Sidewalk Construction	\$350,000
6	Coast Hwy. South of 10th Ave. Sidewalk Construction	\$950,000
7	Cliff Drive Divers Cove Beach Access Stair Replacement	\$400,000
8	Diamond Street Additional Parking	\$200,000
9	Cajon Street Storm Drain Construction	\$400,000
10	Dumond Drive Nuisance Water Diversion Upgrade	\$100,000 ¹
11	Thurston Park Rehabilitation	\$200,000
12	Cliff Drive/Acacia Intersection Improvements	\$100,000
13	Crestview Place Vehicle Turn-Around Construction	\$400,000
14	585 Glenneyre Intersection Improvements	\$100,000
15	Miramar Street Stairs Construction	\$200,000

Total Cost of 2022/23 Capital Improvement Fund Projects **\$5,600,000**

Gas Tax Fund

16	FY 2022/23 Street Slurry Seal and Rehabilitation	\$1,200,000
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Total Cost of 2022/23 Gas Tax Fund Projects **\$1,200,000**

TOTAL OF ALL PROJECTS FOR FISCAL YEAR 2022/23 **\$6,800,000**

¹ Possible grant funding of \$50,000

Capital Improvements Not Included In the Ten-Year Plan

Project Name (Alphabetical Order)	Number	Rough Order ¹ of Magnitude
5th Avenue Nuisance Water Diversion Upgrade	196	\$300,000
Arch Beach Heights Park Stairs to Oro Street	424	\$300,000
Aster Street Storm Drain Construction	162	\$800,000
Baja (near 870) Retaining Wall Replacement	497	\$150,000
Cedar Way Right of Way Survey	235	\$100,000
Citywide Pedestrian Countdown Timers on Ten Traffic Signals	276	\$100,000
Citywide Traffic Signal Pre-emption	271	\$500,000
Cliff Drive Strand Stairs to Fisherman's Cove Construction	70	\$500,000
Coast Highway 3rd Avenue to 10th Avenue Storm Drain Construction	305	\$1,600,000
Coast Highway, 11th Ave. to 10th Ave. Storm Drain Construction	122	\$300,000
Coast Highway, Alta Vista Way to Upland Road, Storm Drain Construction	315	\$400,000
Coast Highway, 10th Avenue to South City Limits, Median Construction	109	\$2,000,000
Coast Hwy. Aliso Way to West St. Sidewalk Construction	400	\$10,000,000
Coast Hwy. North of Eastline Rd. Sidewalk Construction	399	\$200,000
Cortez/Baja to Crestview Storm Drain Construction	337	\$400,000
Cypress Drive Curb & Gutter Replacement	77	\$100,000
Dumond Drive Beach Ramp Extension	179	\$400,000
El Toro Road Traffic Signal Interconnect	248	\$200,000
Fire Stations Interior Improvements	477	\$120,000
Hobo Canyon Storm Drain Construction	354	\$100,000
Irvine Bowl Tennis Court Relocation	236	\$500,000
Laguna Canyon Channel Urban Runoff Recycling Facility Project Report	128	\$100,000
Laguna Canyon Creek Restoration	250	\$2,000,000

1. Rough Order of Magnitude in 2013 Dollars

Capital Improvements Not Included In the Ten-Year Plan

Project Name (Alphabetical Order)	Number	Rough Order ¹ of Magnitude
Laguna Canyon Road Sidewalk Construction	133	\$500,000
Laguna Canyon Road Undergrounding of Utilities	89	\$25,000,000
Main Beach South Ramp Construction	108	\$200,000
Mermaid Street Reconstruction at 367 - 407	277	\$400,000
Monterey Drive Sidewalk Construction	279	\$400,000
Monterey Street Access Ramp Construction	38	\$100,000
North of Vista Del Sol Sidewalk Construction	403	\$3,300,000
Ocean Front Retaining Wall Replacement	94	\$300,000
Ocean Vista Drive Storm Drain Construction	318	\$300,000
Pinecrest Drive Storm Drain Construction	150	\$300,000
Shaw's Cove Shower Facility Construction	188	\$100,000
Sleepy Hollow Lane Nuisance Water Diversion	145	\$300,000
South of Point Place Sidewalk Construction	402	\$1,500,000
Temple Hills Pedestrian Path Phase 3	241	\$2,000,000
Upper Cress Street Storm Drain Construction	156	\$600,000
Victoria Beach Street Light Replacement	198	\$300,000
Victoria Drive Beach Stairs Replacement	178	\$400,000
40Capital Improvement Fund Projects Not Included in the Ten-Year Plan Totaling		\$57,170,000

1. Rough Order of Magnitude in 2013 Dollars

CAPITAL IMPROVEMENT PROGRAM – **WATER QUALITY DEPARTMENT**

Introduction

The City's Capital Improvement Program for the Water Quality Department includes major projects to replace or construct portions of the City's wastewater system.

The following schedules are included on the pages that follow:

1. *"Wastewater Fund Ten Year Capital Improvement Plan"* (pages 219-220). This schedule summarizes all capital improvement projects budgeted for Fiscal Year 2013-14.
2. *"10 Year Wastewater Fund Financial Plan"* (page 221). This is a one-page summary of Wastewater Fund revenue and budget projections for the next ten years.



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Proposed 10-Year
Wastewater System
Capital Improvement Program

No. Fiscal Year	Project ID No.	Capital Project Description	
1	1	Construction Loma Terrace Sewer Replacement (Supplemental, 3301-9101)	\$ 840,000
	2	Design/FONSI of Victoria I Lift Sta Recon (3301-9415)	190,000
	3	Laguna SOCWA Wetwell Design and Rehab (3301-9443)	1,000,000
	4	SOCWA Capital Improvements (Export Sludge FM, Sedimentation Basin and Control Sys Upgrade, Digester Dome Repair, Supplemental, 3301-9022)	240,000
Year 1 Total =			\$ 2,270,000
2	5	Millers Lift Station Wet Well & Wall Lining (3301-9430)	\$ 75,000
	6	Anita and Pearl St LS Wet Well Lining (3301-9442)	50,000
	7	SOCWA Capital Improvements (Export Sludge FM, Aeration Sys Upgrade, 3301-9022)	1,260,000
Year 2 Total =			\$ 1,385,000
3	8	Design Santa Cruz Lift Station Permanent Bypass & Demo Plans	\$ 150,000
	9	Design Replacement Lines - Crestview, Ramona, Circle Way, Forest Ave	200,000
	10	Laguna SOCWA Replace Eight Manifold Valves	75,000
	11	Design of Victoria II Lift Station Rehabilitation	25,000
	12	SOCWA Capital Improvements (Switchboard Replacement)	990,000
Year 3 Total =			\$ 1,440,000
4	13	Victoria I Lift Station Reconstruction	\$ 1,750,000
	14	SOCWA Capital Improvements (Main Elect Cable Replace)	746,000
Year 4 Total =			\$ 2,496,000
5	15	Reconstruct Mains -Ramona Ave, Crestview Pl, Circle Way, Forest Ave	\$ 550,000
	16	Bluebird Canyon Lift Station Mechanical Rehab/Reconstruct	50,000
	17	Victoria II Lift Station Mechanical Rehab-Reconstruction	275,000
	18	SOCWA Capital Improvements (Sec. Sediment Basin Upgrades, Pump Replace)	949,000
Year 5 Total =			\$ 1,824,000

Proposed 10-Year
Wastewater System
Capital Improvement Program

No. Fiscal Year	Project ID No.	Capital Project Description	
6	19	Santa Cruz Lift Station Permanent Bypass	\$ 675,000
	20	Design Anita Street Lift Station Reconstruction	200,000
	21	SOCWA Capital Improvements (Odor Control Sys Upgrades, Instrument Upgrades)	948,000
Year 6 Total =			\$ 1,823,000
7	22	Anita Lift Station Reconstruction	\$ 1,500,000
	23	OCWA Lift Station Electrical Upgrades	100,000
	24	SOCWA Capital Improvements (SCADA Sys Upgrades, Filter Upgrade, Sediment Sys Upgrade)	959,000
Year 7 Total =			\$ 2,559,000
8	25	McKnight Lift Station Control Panel + Elect Replacements	\$ 100,000
	26	Replace Oxygen Generators at Laguna and Bluebird SOCWA	225,000
	27	SOCWA Capital Improvements (Channel Reconst, Pump Sta Reconst)	1,250,000
Year 8 Total =			\$ 1,575,000
9	28	Rehab Lift Station Wet Wells	\$ 200,000
	29	SOCWA Capital Improvements (Screening Comp Facility, U/G Infrastructure Replace, DAF Sys Refurb)	1,622,000
Year 9 Total =			\$ 1,822,000
10	30	EIR/Neg Dec - Rehab/Reconst Irvine and Fisherman's	\$ 50,000
	31	EIR/Neg Dec for Reconstructing McKnight and Millers Lift Station	100,000
	32	SOCWA Capital Improvements (Drain Pump Sta Replace)	1,412,000
Year 10 Total =			\$ 1,562,000

10-YEAR SEWER FUND FINANCIAL PLAN

(Figures in \$1,000s)

	Year 1 FY 2013/14	Year 2 FY 2014/15	Year 3 FY 2015/16	Year 4 FY 2016/17	Year 5 FY 2017/18	Year 6 FY 2018/19	Year 7 FY 2019/20	Year 8 FY 2020/21	Year 9 FY 2021/22	Year 10 FY 2022/23
Available Beginning Fund Balance w/ Carryovers	559	231	920	1,483	909	926	864	(14)	13	(301)
Revenues:										
Sewer Service Charges	6,640	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872	6,872
Rate Increases	3.5%	3.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Residential Rates Monthly Dollars	46.75	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42	48.42
County Collection Charges	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)	(20)
Sewer Connection Charges	86	86	86	86	86	86	86	86	86	86
Emerald Bay Reimbursement	57	15	18	15	15	15	19	24	15	15
Total Estimated Revenue	6,763	6,953	6,957	6,953	6,953	6,953	6,958	6,963	6,953	6,953
Expenses:										
Total Operating Expenses	4,313	4,371	4,449	4,529	4,611	4,693	4,778	4,863	4,951	5,040
Inflation Adjustment	0.0%	0.0%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Debt Service:										
State Loan Principal & Interest (1)	508	508	504	503	501	500	498	497	495	494
Total Debt Service	508	508	504	503	501	500	498	497	495	494
Capital:										
Sewer System Improvement Projects	1,030	125	375	1,750	875	875	1,500	100	200	150
North Coast Interceptor + SOCWA stations	1,000	0	75	0	0	0	100	225	0	0
SOCWA Treatment Plant (2)	240	1,260	990	746	949	948	959	1,250	1,622	1,412
Total Capital Improvement Expenses	2,270	1,385	1,440	2,496	1,824	1,823	2,559	1,575	1,822	1,562
Total Budgeted Expenses	7,091	6,264	6,393	7,528	6,936	7,016	7,835	6,935	7,268	7,096
Revenues - Expenses	(328)	689	563	(575)	18	(63)	(877)	27	(315)	(142)
Available Ending Fund Balance	231	920	1,483	909	926	864	(14)	13	(301)	(443)

(1) CA Infrastructure Bank Loan Total \$4.3M as of FY '13-'14 @ 2.73% + 0.3% Fees: Payments began 8/2005 for a 19-year period.
 (2) SOCWA Treatment Plant improvements include estimated funding for the Sludge Forcemain Project.
 Note: Beginning Fund Balance in Year 1 includes \$100,000 project savings from Main Beach Lift Station Project



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