

|                     |                                               | A              | B              | C              | D              | E              |
|---------------------|-----------------------------------------------|----------------|----------------|----------------|----------------|----------------|
|                     |                                               | FY 2015        | FY 2016        | FY 2017        | FY 2017        | Change \$      |
|                     | (in the 1,000's)                              | Actuals        | Actual         | Adopted        | Projected      | (D-B)          |
| <b>Revenue</b>      |                                               |                |                |                |                |                |
| 1                   | Property Tax - recurring                      | 39,637         | 41,828         | 44,405         | 45,334         | 3,506          |
| 2                   | RPTTF Pass-Thru & Annual                      | 1,866          | 2,331          | 1,600          | 2,400          | 69             |
| 3                   | Property Tax - one-time                       | 625            | -              | -              | -              | -              |
| 4                   | Property Tax Total                            | 42,128         | 44,159         | 46,005         | 47,734         | 3,575          |
| 5                   | Sales Tax                                     | 31,058         | 33,059         | 32,600         | 33,401         | 342            |
| 6                   | UUT                                           | 15,681         | 16,017         | 16,543         | 16,543         | 526            |
|                     | UUT Prior Period Payment                      | -              | 6,023          | -              | 3,027          | (2,996)        |
| 7                   | Franchise Fees                                | 10,128         | 10,139         | 9,362          | 9,362          | (777)          |
| 8                   | Property Transfer Tax                         | 5,710          | 7,849          | 7,154          | 7,800          | (49)           |
| 9                   | Business License Tax                          | 2,603          | 2,623          | 2,846          | 2,846          | 223            |
| 10                  | Transient Occupancy Tax                       | 2,033          | 2,591          | 2,036          | 2,036          | (555)          |
| 11                  | Emergency Facilities Tax                      | 1,887          | 2,153          | 1,840          | 1,840          | (313)          |
| 12                  | Charges for Services                          | 9,939          | 12,218         | 11,137         | 11,787         | (431)          |
| 13                  | Other Revenue                                 | 622            | 959            | 452            | 400            | (559)          |
| 14                  | Intergovernmental                             | 7,904          | 8,893          | 8,038          | 8,038          | (855)          |
| 15                  | Fines and Forfeitures                         | 2,413          | 1,899          | 2,014          | 2,014          | 115            |
| 16                  | Interest and Rents                            | 117            | 151            | 614            | 614            | 463            |
| 17                  | <b>Total Revenue</b>                          | <b>132,223</b> | <b>148,733</b> | <b>140,641</b> | <b>147,443</b> | <b>(1,290)</b> |
| 18                  | Transfers in                                  | 3,177          | 5,529          | 4,025          | 4,025          | (1,504)        |
| 19                  | <b>Total Revenue/Resources</b>                | <b>135,400</b> | <b>154,262</b> | <b>144,665</b> | <b>151,467</b> | <b>(2,795)</b> |
| <b>Expenditures</b> |                                               |                |                |                |                |                |
| 20                  | Salary                                        | 63,732         | 67,497         | 71,806         | 68,759         | 1,262          |
| 21                  | Overtime                                      | 6,973          | 7,778          | 5,530          | 7,059          | (719)          |
| 22                  | <b>Wages Subtotal</b>                         | <b>70,705</b>  | <b>75,275</b>  | <b>77,336</b>  | <b>75,818</b>  | <b>543</b>     |
| 23                  | Medical & Dental                              | 10,197         | 10,958         | 13,054         | 11,366         | 408            |
| 24                  | Retiree Medical (pay-go)                      | 2,248          | 2,810          | 2,846          | 2,846          | 36             |
| 25                  | Worker's Compensation                         | 5,324          | 5,732          | 6,343          | 6,000          | 268            |
| 26                  | Other Benefits                                | 1,976          | 2,133          | 2,067          | 2,067          | (66)           |
| 27                  | Retirement (CalPERS)                          | 18,008         | 20,689         | 23,919         | 23,065         | 2,376          |
| 28                  | <b>Benefits Subtotal</b>                      | <b>37,753</b>  | <b>42,322</b>  | <b>48,230</b>  | <b>45,344</b>  | <b>3,022</b>   |
| 29                  | Assumed Vacancy Savings                       | -              | -              | (2,860)        | -              | -              |
| 30                  | Interdepartmental (ID) Charges                | (3,731)        | (4,451)        | (4,832)        | (4,404)        | 47             |
| 31                  | Unemployment Self Insurance                   | 68             | 52             | 150            | 100            | 48             |
| 32                  | OPEB Liability Contribution*                  | 2,060          | 1,106          | -              | -              | (1,106)        |
| 33                  | <b>Net Staffing Expense</b>                   | <b>106,855</b> | <b>114,304</b> | <b>118,023</b> | <b>116,858</b> | <b>2,554</b>   |
| 34                  | Maintenance & Utilities                       | 1,007          | 907            | 1,025          | 756            | (151)          |
| 35                  | Supplies & Services                           | 9,760          | 8,900          | 6,940          | 8,863          | (37)           |
| 36                  | Internal Service Fees                         | 11,553         | 13,336         | 14,413         | 14,413         | 1,077          |
| 37                  | Minor Capital Outlay                          | -              | -              | 25             | 25             | 25             |
| 38                  | Debt Service*                                 | 3,302          | 3,445          | 3,710          | 3,568          | 123            |
| 39                  | Liability Insurance*                          | 2,385          | 2,338          | 2,889          | 4,389          | 2,051          |
| 40                  | Economic Dev. Fund (from RPTTF)*              | 350            | -              | 350            | 350            | 350            |
| 41                  | Capital Funding*                              | 1,925          | 2,444          | 1,654          | 1,654          | (790)          |
| 42                  | Stormwater Fund*                              |                |                |                | 113            | 113            |
| 43                  | Capital Improvement Program FY 2015           |                | 3,420          |                |                |                |
| 44                  | <b>Non-Personnel Expenses Subtotal</b>        | <b>30,281</b>  | <b>34,790</b>  | <b>31,005</b>  | <b>34,130</b>  | <b>(660)</b>   |
| 45                  | UUT Prior Period Payment Offset               | -              | 6,023          | -              | 3,027          | (2,996)        |
| 46                  | <b>Total Expenditures</b>                     | <b>137,136</b> | <b>155,117</b> | <b>149,029</b> | <b>154,015</b> | <b>(1,102)</b> |
| 47                  | <b>Subtotal Recurring Surplus/(Shortfall)</b> | <b>(1,736)</b> | <b>(855)</b>   | <b>(4,364)</b> | <b>(2,548)</b> | <b>(1,693)</b> |
| 48                  | <i>*Transfers Out of General Fund Total</i>   | <i>10022</i>   | <i>12753</i>   | <i>8603</i>    | <i>10074</i>   |                |