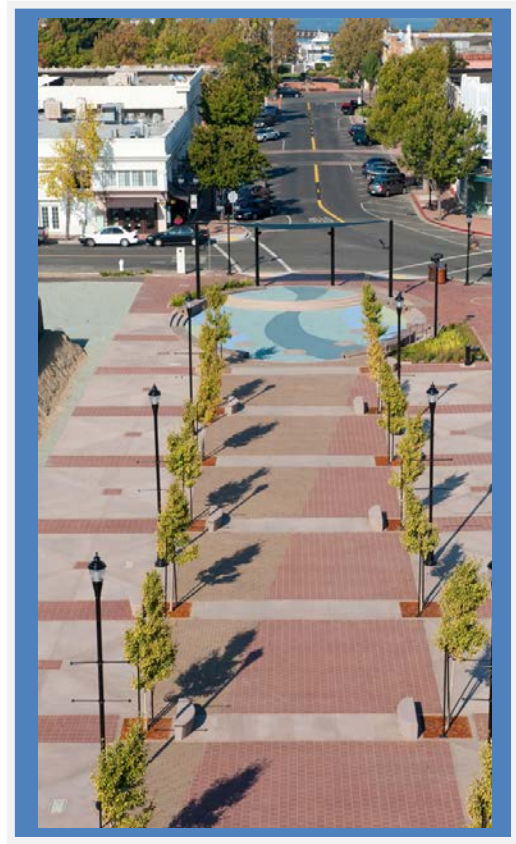
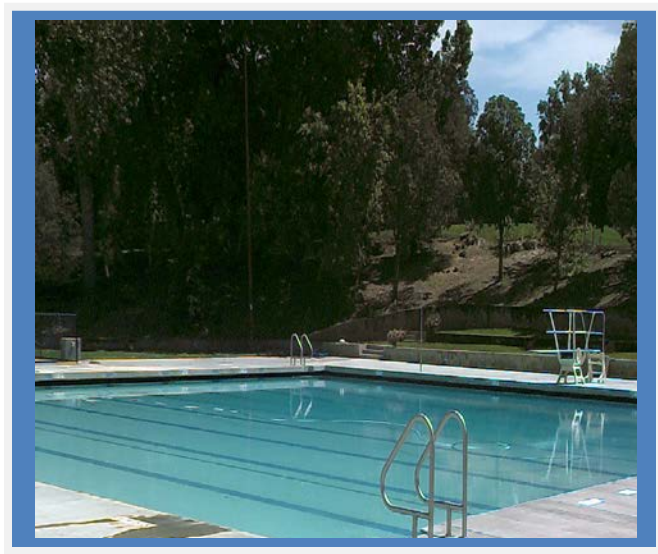


Adopted Annual Budget Fiscal Year 2012-13



City of Pittsburg, California



Cover Page Photos:

Pittsburg Marina and Hills

Pier Fishers

Sullenberger Pool at Buchanan Park

Old Town Plaza

➤ **ACKNOWLEDGEMENTS**

City Council

Ben Johnson, Mayor
Nancy Parent, Vice Mayor
Will Casey, Council Member
Salvatore Evola, Council Member
Pete Longmire, Council Member

Other Elected Officials

Alice E. Evenson, City Clerk
James F. Holmes, City Treasurer

City Attorney

Ruthann G. Ziegler, Esquire, City Attorney

Management Staff

Joe Sbranti, City Manager
Garrett Evans, Assistant City Manager, Development Services
Aaron Baker, Chief of Police
Don Buchanan, Director of Recreation and Maintenance Services
Van dePiero, Harbormaster
Alice E. Evenson, Director of Records and Council Services
Keith Halvorson, City Engineer
Sharon Jackson, Supervisor of Housing Authority
Tina Olson, Director of Finance and Administration
Walter Pease, Director of Water and Sewer System Enterprises

➤ **ACKNOWLEDGEMENTS**

Prepared by the Finance Department:

Tina Olson, Director of Finance and Administration

Karen Chang, Finance Division Manager, Reporting

Margaret Padua, Finance Division Manager, Revenue and Collections

Deborah Yamamoto, Finance Division Manager, Accounting

Diane Agar, Financial Analyst I

Traian Lalescu, Accountant II

Tanya Ray-Miller, Accounting Technician

Kathi Luna, Administrative Assistant

Special Thanks to City Department Staff:

Brian Addington, Police Department

Maria Aliotti, Development Services

Joyce Baker, Police Department

Keith Halvorson, City Engineer

Hilario Mata, Department of Public Works

Jill Hecht, City Manager's Office

Melaine Venenciano, Development Services

Budget Book Cover Photos Provided by Engineering Staff

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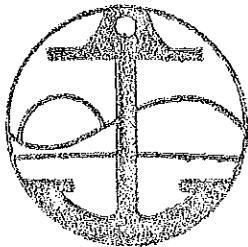
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City of Pittsburg
65 Civic Avenue • Pittsburg, California 94565

Date: June 8, 2012
To: Honorable Mayor and Council Members
From:  Joe Sbranti, City Manager
Subject: FY 2012-13 Budget – Budget Message

Introduction

The City of Pittsburg is entering the fifth fiscal year since the start of the Great Recession in 2007-08. While the Bay Area economy is rapidly improving, particularly in San Francisco and the South Bay, Pittsburg's economy is recovering much more slowly. There are positive signs: The City's unemployment rate has declined from 17% in May of 2011 to 14.5% in April of 2012 and Sales Tax revenues are 12% greater in FY 2011-12 than in FY 2010-11. However, property values remain relatively flat, resulting in stagnant property tax-related revenues. During this same period, the City has experienced increases in the cost to provide health insurance and pension benefits to its employees.

The City has responded to the revenue shortfalls and employee benefit cost increases by reducing costs, including modifying labor contracts to require employees to pay their portion of pension contributions and a portion of health benefit premiums, contracting out recreational programs including the golf course, and streamlining administrative services through automation and consolidation that reduced administrative expenses. In addition, the City established a Budget Stabilization Fund in 2004 to which it has deposited one-time revenues. Including the FY 2011-12 \$2 million allocation, the Budget Stabilization Fund currently has a balance of approximately \$10 million.

Unfortunately, as described below, these prior balancing efforts have not resulted in a structurally balanced General Fund budget for fiscal year 2012-13.

AB1X 26 – The State Eliminates Redevelopment Agencies

Pittsburg's Redevelopment Agency ("Agency") has actively operated as a redevelopment agency since 1958 and pursued various types of redevelopment opportunities throughout the Los Medanos Community Development Project Area. The Agency also helped fund important City services that reduced blight in Pittsburg,

including code enforcement and graffiti abatement. In addition, the Agency supported the City's administrative services, which relieved the City's General Fund of this burden.

The California Legislature adopted ABx1 26 on June 28, 2011 and the California Supreme Court, in California Redevelopment Association, et aL v. Ana Matosantos, et aL, upheld ABx1 26 on December 29, 2011, amending the California Redevelopment Law and dissolving the Agency effective February 1, 2012. To manage the wind-down of the Agency and pay enforceable obligations such as debt service, ABx1 26 allowed cities to become Successor Agencies and receive 3% of tax increment monies as administrative fees.

Pursuant to ABx1 26, the Successor Agency is overseen by the Oversight Board for the Successor Agency for the Redevelopment Agency of the City of Pittsburg ("Oversight Board"). The Oversight Board consists of seven members, representing the various local taxing entities that would receive surplus tax increment revenues, such as the Pittsburg Unified School District, and the Contra Costa Community College District.

As a result of the Agency's dissolution, the City's General Fund FY 2012-13 budget has absorbed almost \$2 million in expenses comprised of staff and services formerly funded by the Agency. This has exacerbated the General Fund's structural imbalance.

In addition, the Agency's budget is reviewed and approved by the Oversight Board and is therefore not included with the City's budget. However, we included the Successor Agency's budget and debt service schedules in the budget book primarily as a management tool for staff.

FY 2012-13 General Fund Budget- Expense Reductions

Our main goal in crafting the FY 2012-13 budget has been to preserve public safety services as much as possible to the residents of Pittsburg. I believe we were successful in achieving that goal.

The following describes the most salient changes to the City's budget:

Position Changes- To balance the FY 2012-13 General Fund budget, we deleted or unfunded 13 full-time equivalent (FTE) positions and replaced three of those positions with seasonal staff to help manage capital projects in the Engineering Division. We also staggered the start dates for filling 4.0 vacant Police Officer positions. The City's total FTE will be 226 in FY 2012-13, down from 239 in FY 2011-12. None of these position eliminations resulted in a lay-off. We will continue to have 58 FTE Police Officer positions.

Other Cost Reductions – In addition to position reductions, we reduced several non-labor items, including reducing non-police vehicle replacements by \$200,000 and reducing payments to the Contra Costa County Employee Retirement Association (CCCERA) for unfunded liability by \$358,504 through an intra-fund loan by the Water fund that reduced interest charges. Finally, we will be able to increase recoveries for staff time by \$338,000 from capital project accounts.

Measure P – Temporary Sales Tax Increase

Unfortunately, even with the actions identified above, the City's General Fund continues to experience a structural imbalance: annual operating revenues are less than operating expenses. To help address this imbalance, on June 5, 2012 the residents of Pittsburg approved Measure P, which increased the sales tax in Pittsburg by 0.5% for five years, declining to 0.25% for the subsequent five years. At the end of this 10-year term, the sales tax increase expires. Measure P is expected to generate \$1.5 million in FY 2012-13 and approximately \$2.2 million in FY 2013-14. Since the City's General Fund primarily supports the City's Police Department, these funds will primarily go towards supporting public safety services.

Use of Budget Stabilization Fund to Balance the FY 2012-13 Budget

Consistent with City Council's direction, we are proposing to use approximately \$1.8 million from the Budget Stabilization Fund to help balance the FY 2012-13 General Fund budget. Assuming we use the full \$2 million in Budget Stabilization funds to balance the FY 2011-12 budget¹, there will be \$6.2 million remaining to help balance future years' budgets.

City staff has developed a 7-year Balancing Plan ("the Plan") that estimates revenues and expenditures and identifies proposed future drawdowns from the Budget Stabilization Fund. The Plan also estimates expected cost reductions and/or new revenues that will result in a balanced General Fund budget by end of FY 2017-18. A copy of this Plan is included in the FY 2012-13 budget book.

Looking Forward

If the City's General Fund revenues do not increase beyond the forecasted one percent in subsequent fiscal years, the City will be faced with further reductions in its General Fund. The Plan identifies the need to either reduce expenses and/or increase revenues by \$550,000 in FY 2013-14, \$1.3 million in 2014-15, and \$1.3 million in FY 2015-16. To address these anticipated future shortfalls, at the the May 7, 2012 Budget Workshop,

¹ We will not know the extent to which the \$2 million from the Budget Stabilization Fund used to balance the FY 2011-12 General Fund budget will actually be required to balance the budget until after we close the City's books in August of 2012.

City Council members expressed interest in pursuing furloughs for the non-sworn staff before reducing services such as the Senior Center or laying-off staff. To that end, we have begun analyzing possible furlough scenarios and have shared those scenarios with the City's union representatives. When we begin discussions with the unions over the next year for the new 3-year labor contracts, we expect furloughs to be a major item around which we will bargain.

Conclusion

While the FY 2012-13 budget has presented many challenges, I would like to also note we are on schedule to complete several important projects in FY 2012-13 including (1) the renovation of the historic California Theater, (2) expansion of the Pittsburg Library, (3) renovation of Sullenberger Pool at Buchanan Park, (4) pavement rehabilitation on Bailey Road and on Railroad Avenue, and (5) pedestrian and bicycle improvement projects on Bailey Road and on Parkside Drive. Completion of these projects will enhance the quality of life for Pittsburg residents and visitors.

Finally, I would like to thank our Finance and Administration Director, Tina Olson, and the Finance Department staff as well as the other department directors and staff for all of their efforts in developing the City's budget. I am continually impressed with Team Pittsburg's ability to work together to identify solutions to the City's financial challenges. I also want to thank the City Council for their continued support of me and City staff as we work to balance the City's budgets.

➤ MISSION STATEMENT

To provide responsive and high quality public services in partnership with our citizens while celebrating our community's rich history, cultural diversity, and pride in our prosperous future.

Our Continuing Values:

INTEGRITY	To be open and honest, to honor with our commitments
TRUST	To conduct all activities in ways which increase confidence in the City's policies and services
COMMITMENT	To sustain a focus on excellence in public service
RESPECT	To be responsive to all the people we work and serve, to act in a timely and sensitive way
PRIDE	To recognize and celebrate the unique and positive characteristics of the City of Pittsburg
CONTINUOUS LEARNING	To grow in our understanding of the workplace and the community so that we can provide the most responsive and efficient service
PARTNERSHIP	To foster collaboration in meeting community challenges to maximize active citizen participation.



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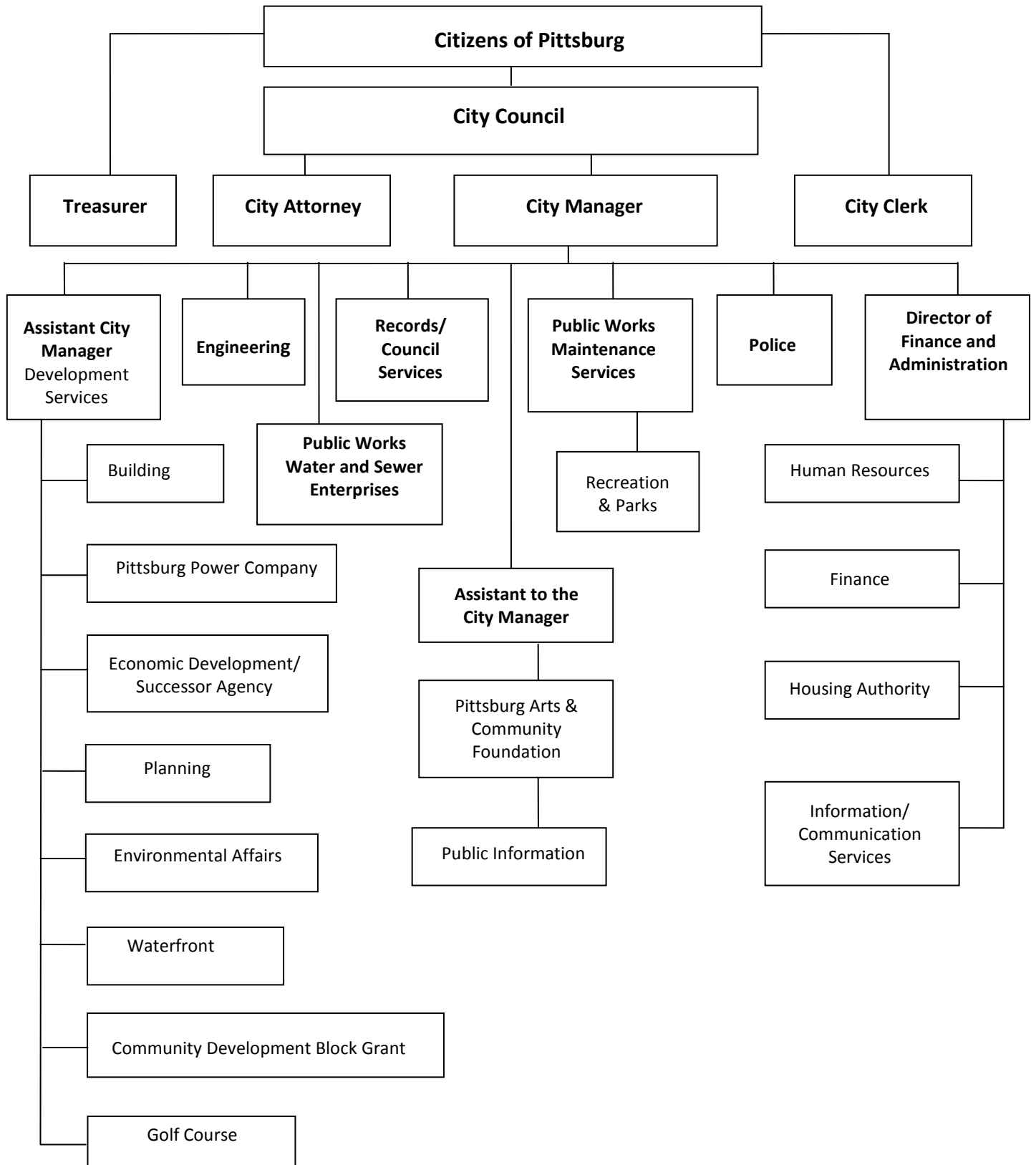
➤ LONG TERM/SHORT TERM GOALS

<u>LONG TERM GOALS</u>	<u>SHORT TERM GOALS</u>	<u>IMPLEMENTATION THROUGH DEPARTMENTS AND PROGRAMS</u>
Economic vitality through job creation, redevelopment and business encouragement	→ Redevelopment and revitalization in Old Town, promote energy partnerships and revenue generating projects, development of the industrial waterfront	→ City Manager, Development Services Department, Finance Department, Pittsburg Arts & Community Foundation, and Pittsburg Power Company
Improve the appearance of the City by developing and consistently applying design guidelines, maintaining public facilities and effectively enforcing City Codes	→ Active Code Enforcement Team, acquisition and demolition of abandoned/blighted properties, and adhering to building maintenance schedules	→ Building, Development Services, Engineering, Planning, Police, Solid Waste/Recycling, County, State and Federal agencies
Enhance the quality of life and foster a sense of community	→ Enhance resident awareness and knowledge of the City through programs for local businesses, literacy programs, art instruction and shows, performing arts, cultural festivals, car shows, recreation programs for children and seniors and the Historical Society	→ Development Services, Pittsburg Arts Community Foundation, Pittsburg Power Company, Public Works, Recreation and Parks
Ensure and maintain public safety	→ Maintain low crime rate, maintain existing and create new partnerships for a positive community presence	→ Police and the Code Enforcement Team
Increase focus on direct City service through careful and effective use of resources dedicated to administrative tasks	→ Streamline, automate and simplify work processes to reduce time and resources dedicated to administrative tasks	→ City Clerk, Finance Department, Human Resources and all other City departments
Build, maintain and improve public infrastructure, including streets, water lines, parks, storm drains, sewer lines, public buildings, sidewalks and other facilities	→ Five Year Capital Improvement Program, list of projects funded by Redevelopment Agency, annual public facility maintenance programs	→ Development Services and Public Works Maintenance
Develop, enhance and improve access to affordable housing near shopping and services	→ Partnerships to develop and provide housing for seniors and low-income residents	→ Development Services, Pittsburg Arts Community Foundation, and Pittsburg Housing Authority



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➤ CITY GOVERNMENT ORGANIZATION





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➤ BUDGET PROCESS AND BASIS OF ACCOUNTING

BUDGET PROCESS

The budget process begins in December and culminates seven months later with the adoption of the Annual Budget in June.

Mid Year Budget Review

Work begins in December of each year on the mid-year review. The mid-year review is a detailed analysis of all City revenues and expenditures during the current fiscal year. The Mid-year Report actual and estimates is published and distributed to the City Council, staff, and the general public for consideration during the month of February each year. The mid-year financial analysis provides the financial starting point for the subsequent year's Operating Budget.

Update General Fund 5-Year Forecast

Preparing accurate General Fund revenue and expenditure forecasts is an important part of the budget process. 5-year forecast of the General Fund begins during the mid-year budget review. The forecast is revised as necessary based on different budgeting scenarios and as more accurate revenue and expenditure data is available during the budget preparation process. The update and revisions occur again once year-end financial statements have been prepared.

Revenue Estimates

Revenue estimates are developed each year using the actual revenues realized from the prior fiscal year and adjusted upwards or downwards based on whether staff has information to suggest such an adjustment is necessary. For example, property taxes are adjusted based on the most recent assessed valuation reports that the City receives from the County. Similarly, the City's sales tax advisor develops sales tax revenue projections based on trends in various sales categories. Rate based revenues such as those associated with water, sewer, and Island Energy services are based on the current rates, recent consumption patterns, and anticipated changes to water supply due to rainfall patterns.

Budget Preparation

Budget packets are distributed by the Finance Department to each City department in January. Departments submit preliminary budget requests to the Finance Department in February/March. During this time all revenue sources are projected. Budget staff reviews departmental requests and compiles the Preliminary Budget. The requested budgets are then presented to Senior Management and the City Manager for review and approval.

Recommendations and revisions from review sessions are incorporated into the proposed operating budget. The Finance Subcommittee reviews, makes revisions as necessary, and approves the proposed operating budget.

The Oversight Board of the Successor Agency to the Former Redevelopment Agency reviews and approves the proposed Successor Agency budget.

After approval by the two committees, the City Council holds two Public Hearings/Workshops to obtain input from the public. After giving due consideration to the input provided by the citizens, the City Council finalizes and adopts the budget by June 30th.

5-Year Capital Improvement Program

The City of Pittsburg 5-Year Capital Improvement Program (CIP) is a multi-year planning instrument that identifies the construction of new facilities and infrastructure, and for the expansion, rehabilitation, or replacement of existing City-owned assets. Each year a 5-year CIP is developed in conjunction with the operating budget and reflects changing priorities and funding availability. The 5-Year CIP must be approved by the Community Advisory Commission and Planning Commission prior to seeking Council approval.

Budget Amendments

All changes to the Operating Budget throughout the year require budget amendments which require the following levels of governing body approval:

Items Requiring Council/Agency Action

- Appropriation of fund balance reserves
- Transfers of appropriations between funds
- New inter-fund loans or advances
- Creation of new capital projects
- Transactions which increase total fund budgets

Items Delegated to the City Manager/Executive Director

- Budget modifications in excess of \$5,000.
- Transfers between departments and divisions so that the total fund budget remains the same
- Approval of transfers within funds which increase salary and benefit appropriations so that the total fund budget remains the same

Items Delegated to Department Heads

- Budget modifications of \$5,000 or less
- Allocation of departmental appropriations to line items except for salary and benefit appropriations
- Changes which exceed current funds disbursement authorizations must be approved by the City Manager/Executive Director. These changes cannot increase the department budget.

BASIS OF ACCOUNTING

Governmental Funds include the General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds. The Governmental Funds and the Redevelopment Agency Funds are accounted for using the modified accrual basis of accounting.

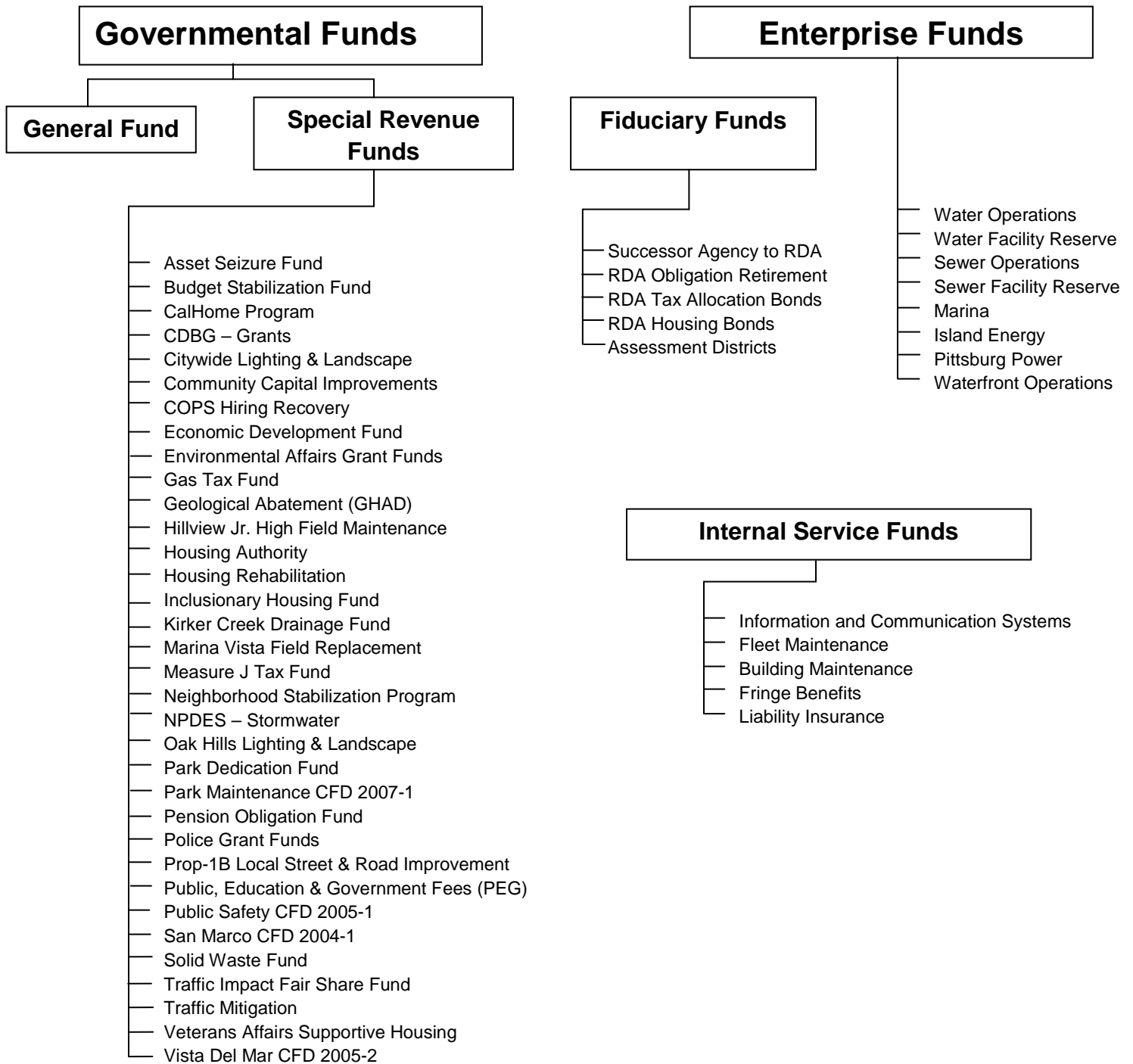
Proprietary funds include Enterprise Funds and Internal Service Funds. These funds are accounted for using the accrual basis of accounting.

The budgetary process is based upon accounting for certain transactions on a basis other than generally accepted accounting principles (GAAP basis). The major difference between the budgetary basis and GAAP basis is that year end encumbrances are recognized as the equivalent of expenditures on the budgetary basis in governmental funds, while encumbered amounts are not recognized as expenditures on the GAAP basis.

CITY OF PITTSBURG - BUDGET PROCESS

		Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Mid Year Budget Review	Distribution of Mid-Year Status Reports for Department Year-End Estimates												
	Department Year End Estimates of Revenues and Expenditures Based on Actuals												
	Finance Staff Review and Reporting												
	City Manager Review and Approval												
	Mid-Year Review to City Council												
Update General Fund Forecast	Update 5-Year Forecast for the General Fund												
Budget Preparation	Budget Kickoff Meeting/Distribution of Budget Packets												
	Staff Development of Proposed Budgets and Objectives												
	Finance Department Budget Preparation												
	Senior Management and City Manager Review of Budget												
	Finance Committee Meetings to Review and Approve Proposed Operating Budget												
	Oversight Board of the Successor Agency to Former RDA Review and Approval of Proposed Operating Budget												
	Public Hearing/Workshop on Proposed Operating Budget (two scheduled)												
	Budget Adoption												
	Department Review and Preparation												
	Draft Review												
5-Year CIP	Community Advisory Commission Approval												
	Planning Commission Approval												
	Capital Improvement Program (CIP) to Council for Approval												
Budget Amendments	Budget Amendments - As Needed throughout the Fiscal Year												

➤ BUDGETARY FUND STRUCTURE





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➤ MAJOR REVENUE SOURCES – ENTERPRISE FUNDS

The City's Enterprise Funds account for the acquisition, operation and maintenance of government facilities and services which are entirely self-supported through user charges.

Marina Fund

Pittsburg's Marina is divided into three distinct harbors with a total of 649 berths; 274 are covered berths. The Marina is self-sufficient generating all of its revenues through the use of its berthing facilities and the sale of gasoline.

Pittsburg Power and Island Energy Funds

The Pittsburg Power Company (PPC) is a municipal utility formed under the California Constitution. The PPC does business in the City of Pittsburg and as Island Energy on Mare Island located in Vallejo, California. The PPC develops revenue streams for the City of Pittsburg while retaining existing businesses and attracting new business.

Island Energy is an Enterprise Fund, which distributes natural gas and electricity to the industries, schools, businesses and residents on Mare Island. Island Energy's focus is to build capital asset value and income for the City of Pittsburg as Mare Island is redeveloped over time.

Sewer Operating Fund

The City charges water customers who also use the City's sewer system sewer fees to cover the cost to operate and maintain the City's sewer system.

Water Operating Fund

The City charges water customers fees for water usage to cover the cost to procure water as well as operate and maintain the City's water system

Water and Sewer Facility Reserve Charge Funds

A Facility Reserve Charge (FRC) or development impact mitigation fee is a charge to pay for public facilities in existence at the time the charge is imposed and serve new development, or to pay for new facilities that will be of benefit to the person or property being charged (new development or upgrades to existing meter capacity).

FRC's are intended to recover a portion of the City's Capital Improvement Program costs and utility rate payers' prior investment in capital facilities that support land development through utility system expansion prior to new development.

The city has separate FRC's for both the water and sewer utilities. However, the development of FRC unit costs for the water and sewer utilities is very similar and addresses the same fundamental concerns. The payment of appropriate FRC's should:

1. Recoup the cost of new utility facilities that are necessary to provide utility services to new development, or
2. Recoup the value of utility facilities that have been previously provided for by ratepayer investment through construction, maintenance and rehabilitation and are now available for use by new developments.

The total FRC established for a particular utility and zone of benefit can result from either or both of these fundamental requirements. The unit cost of new capital facilities are established by calculating the cost of these facilities in the City's Capital Improvement Program (CIP) and apportioning these total costs to various developments in an equitable manner through the development of documents such as the Water and Wastewater Master Plans and the Water and Sewer Facility Reserve Charges report.

The unit cost of, or value to be recouped for, existing facilities is established by determining the replacement value of these facilities and equitably apportioning this cost to various developments in proportion with their use of the utility facilities.

The City has established the following water and sewer facility reserve charges that are maintained in separate fund accounts.

Water Facility Reserve Charge Funds:

- Water Facility Reserve – Water Treatment Plant Expansion
- Water Facility Reserve – Water Distribution
- Water Facility Reserve – Zone I/II Reservoir
- Water Facility Reserve – SE 20" Transmission Line
- Water Facility Reserve – SW Hills CIP (Phase I & II)
- Water Facility Reserve – SW Hills Phase III Pipe
- Water Facility Reserve – SW Hills Phase III Pump

Sewer Facility Reserve Charge Funds:

- Sewer Facility Reserve Fees – Buy In Fees for Collection System Expansion
- Sewer Facility Reserve Fees – Pipe

➤ MAJOR REVENUE SOURCES – GENERAL FUND

The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The major revenue sources for this fund are property taxes, sales taxes, unrestricted revenues from the state (e.g., motor vehicle-in-lieu fees), county tipping fees, franchise fees, development service fees, police fines/fees and recreation program fees. Expenditures are made for general government, Human Resources, Finance, Police, Recreation, and Public Works and other services.

Administrative Recoveries

Administrative recoveries are from the Water and Sewer enterprises, the Lighting/Landscape Assessment District, the City of Pittsburg Housing Authority and other non-General Fund sources that reimburse the General Fund for administrative costs.

Business License Tax

This is an annual tax on local businesses, based upon either gross receipts (under progressive tax rates) or flat fees, depending on the type of business. Generally, retail businesses, service providers, and contractors pay based on gross receipts, while professionals (e.g., accountants, lawyers, dentists) pay under a flat fee. The rates are established by City Ordinance. Revenue estimates are based on prior years' actual revenues.

County Tipping Fees – Keller Canyon Mitigation

The Keller Canyon Mitigation Fund (Fund) was approved in 1994 as an Amendment to the Keller Canyon Landfill Land Use Permit. A Tipping Fee of \$3.00 per ton is divided between Contra Costa County (\$1.75 per ton) and the City (\$1.25 per ton). The Fund increased in 2000 after the Napa-Vallejo Waste Management Authority authorized the Devlin Road Transfer Station to transport its solid waste to Keller Canyon Landfill. The Operator, Republic Services, Inc., is requesting an increase in daily tonnage in anticipation of additional solid waste disposal contracts which would increase the Tipping Fee amount to the City. The City presently receives approximately \$900,000 annually depending on the volume of solid waste accepted at Keller Canyon Landfill.

Development Service Fees

These revenues, which consist of design review charges, plan check services and building permits from the Engineering and Planning and Building Departments are directly dependent upon the level of residential and commercial construction taking place in the community. These fees are generally collected during the planning and/or building permit process and are used to recover the costs of operating the City's development service functions such as planning, engineering, and building.

Franchise Fees on Cable

Cable service was originally regulated by local franchising authority and awarded non-exclusive franchises to serve local communities. This authority was transferred to the State Public Utilities Commission in 2007 with the passage of the Digital Infrastructure and Video Competition Act (DIVCA). The state franchise requires channels be set aside for public, educational, and government programming and a Franchise Fee, typically 5 percent, to be paid to the local host community. The City receives 5 percent Franchise Fees on gross receipts from Comcast Cable and AT&T U-Verse which is approximately \$640,000 annually in revenue.

Franchise Fee from the Recycling Center & Transfer Station (RCTS)

Contra Costa Waste Service, Inc., the operator of the RCTS pays a Franchise Fee for the general benefit and the support of City services. The Franchise Fee, which includes the annual \$25,000 fee for the exclusive right to operate a Wood Recycling Facility, for FY 2012-13 will be 805,000 with an annual CPI inflation factor. In addition, a Solid Waste Recycling and Inspection Fee of \$1.50 per ton plus CPI on all solid waste received at the RCTS will be collected as a dedicated funding source for City's mandated Solid Waste Management Programs, the Local Enforcement Agency, litter abatement mandates, and other solid waste / sustainable related operations and activities. This funding source is expected to generate \$420,000 annually for these various programs. For these Fees, the RCTS was granted an annual automatic renewal of their Franchise Agreement.

Franchise Fees on Refuse and Recycling

Pittsburg Disposal Service pays a Residential Franchise Fee, Commercial, and Industrial Franchise Fee of 12 percent based on gross receipts or approximately \$1,100,000 annually. The Franchise Fee will be evaluated every five years based on a countywide average to determine a fee increase. In addition, the City facilities' refuse and recycling collection is provided at no charge. A new Community Benefit and City Services Fee of \$500,000 will be collected and phased in over a four year period. The first payment of \$300,000 started in July 2011. For these various Fees to the City, Pittsburg Disposal Service has the exclusive right to collect refuse and recycling from all sectors in the community as well as annual automatic renewal of the Franchise Agreement.

Franchise Fees on Utilities

This Franchise Fee is paid by Pacific Gas & Electric Company for the purpose of using City right-of-ways for the transmission and distribution of electricity and natural gas to its customers. The Franchise Fee is a percentage of gross receipts; the Electricity Franchise is 0.5% and the Gas Franchise is 1.0%. In addition, the City is paid a Surcharge on electricity and natural gas to replace Franchise Fees lost due to deregulation. Franchise Fees remain stable but demonstrate influences on growth depending on the condition of the economy.

Interest Earnings

The City utilizes a strict cash management program to ensure that all available funds are invested to earn the maximum yield consistent with safety and liquidity. Invested money is pooled and each required fund or account receives interest income based on its share of average cash balances. Budget estimates are based on the most recent interest rates earned on the City's funds.

Motor Vehicle In-Lieu Fees (VLF)

State residents pay a fee to the State each year that is computed as a percent of the depreciated value of their motor vehicles. Each city and county in California receives a portion of the total motor vehicle license fee collected through the State based on the assessed valuation growth or decline within a community.

Police Fines/Fees

The Police Department's revenues consist largely of citations, moving violations, abandoned vehicle abatement, administrative citations and Proposition 172, the half-cent sales tax for public safety services. A smaller percentage of the revenues are generated from fees collected for various services which include document/report reproduction, research services, court appearances, vehicle inspections, and fingerprint services.

Property Tax

Homes, businesses, and other taxable real and personal property are subject to a property tax rate of 1% of assessed value. Assessed value is based on the 1975 value of property with subsequent increases limited to 2% or CPI (Consumer Price Index), whichever is less. However, when there is a transfer of property ownership, or when property is newly constructed, it is reappraised at its current full market value.

Pittsburg's tax rate for the area that is not included in the Pittsburg Redevelopment Agency project area is about 15% of the 1% property tax that homeowners pay to the County. For every \$100 paid the City receives approximately \$15.00. However, due to the fact that over 65% of the City is within the Redevelopment project area, the County has calculated that the City receives less than 4% of the net 1% base tax rate for the total City.

In addition, the City's property taxes have been severely reduced in the past several years due to the state's need to finance its own budget. Pittsburg property taxes shifted as a result of the passage of Educational Relief Augmentation Fund (ERAF) and AB 860 and are expected to continue.

Property tax projections are based on County estimates, historical experience, and potential new development growth.

Property Transfer Tax

This is a tax imposed upon the transfer of real property. Pittsburg receives \$.55 per \$1,000 of property value that is the standard allowed under State law. Estimates are based on historical experience and market conditions.

Recreation Program fees

These fees are charged to participants of recreation programs to cover the cost of operating the program. These include fees for facility rentals, community events, Small World Park, youth activities, sports, aquatics, and recreation classes.

Sales Tax

This is a tax levied on goods and services at the point-of-sale. Sales tax in Pittsburg is 8.25% of which 1% is returned to Pittsburg. Revenues are estimated using historical data, State Controller estimates, economic indicators, and information provided by the City's sales tax consultant (MuniServices).

Measure P – Temporary Sales Tax Increase

On June 5, 2012 the residents of Pittsburg approved Measure P, which increased the sales tax in Pittsburg by 0.5% for five years. It will decline to 0.25% for the subsequent five years. At the end of the 10-year term, the sales tax increase will expire. Measure P is expected to generate \$1.5 million in FY 2012-13. This increase will be used to help support public safety services.

Transfer-in from other Funds and Administrative Overhead

These amounts represent the transfer of cash from other funds to reflect the administrative support and other services provided by the General Fund. Examples would be Water and Sewer for Utility Billing services, Storm Water, Power, Island Energy, and miscellaneous Assessment District funds. Other transfers such as Gas Tax and Measure J reflect street related expenses incurred by the General Fund.

Transient Occupancy Tax (TOT or Hotel Tax)

The City of Pittsburg has a TOT rate of 10% that is assessed for the privilege of occupancy in any hotel. This rate was increased from 8% effective January 1, 2012.

➤ MAJOR REVENUE SOURCES – INTERNAL SERVICE FUNDS

There are several internal services funds that were created to account for the cost and revenues of services provided to other City departments for which those departments are charged.

Building Maintenance Fund

The Building Maintenance Division of the Department of Public Works (DPW) maintains and/or oversees maintenance and service contracts for all City owned buildings. User charges to respective City departments based on square footage provide the revenues to support the Building Maintenance function.

Fleet Maintenance Fund

The Fleet Maintenance Division of DPW provides maintenance of the City's 250 vehicle fleet. User charges to respective City departments based on the number of vehicles provide the revenues to support this function.

Fringe Benefit Fund

The Fringe Benefit Fund provides for centralized accounting and funding of employee benefits including vacation buy back, termination payouts, Workers Compensation, health insurance for retirees, dental and unemployment insurance and other miscellaneous benefit administration costs. Each department contributes to this fund based on the number of employees.

General Liability Insurance Fund

The General Liability Insurance Fund provides a centralized funding mechanism to pay the City's insurance premiums, liability claims, and deductible expenses. The City procures insurance through the Contra Costa County Municipal Pooling Authority (MPA). User charges to respective City departments based on the number of employees and claims received provide the revenues to support these expenses.

Information and Communications Fund

Centrally budgeted for the operation, maintenance and replacement of the Citywide network infrastructure, telephone, computer equipment and other hardware and software needs. User charges to other departments provide the revenues to support this function.

➤ MAJOR REVENUE SOURCES – SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. The City of Pittsburg has several special revenue funds: Citywide Lighting and Landscape District, Oak Hills Lighting and Landscape District, National Pollutant Discharge Elimination System (NPDES) Storm Water Fund, Geological Hazard Abatement District (GHAD) Fund, Community Development Block Grant (CDBG) Fund, San Marco Community Facilities District (CFD) 2004-01 Fund, Vista del Mar CFD 2005-2 Fund, Public Safety CFD 2005-1 Fund, Park Maintenance CFD 2007-1 Fund, Gas Tax Fund, Measure C Fund, Park Dedication Fund, Traffic Mitigation Fund, Kirker Creek Drainage Fund, Inclusionary Housing Fund, Traffic Impact Fair Share Fund, Prop-1B Local Street and Road Improvement Fund, Economic Development Fund and the Budget Stabilization Fund. The following defines several of the City's larger Special Revenue Funds:

Budget Stabilization Fund

This fund was established by the City Council on October 18, 2004 for the purpose of covering General Fund budget shortfalls or other future unexpected contingencies. Year-end General Fund surpluses are deposited into the fund.

Economic Development Fund

On August 3, 1999 the Pittsburg Power Company sold its 60% share of a proposed power plant to Calpine for \$15.6 million dollars. Six million dollars of the proceeds from that sale was set aside to be used for economic development activities in the City of Pittsburg.

It was determined that this reserve for economic development would have more flexibility and fewer restrictions if the \$6 million was transferred from the Pittsburg Power Company to the City of Pittsburg's General Fund. This transfer took place during Fiscal Year 1999-00.

During Fiscal Year 2004-05, in order to ensure that these funds were used to benefit economic development, staff recommended the creation of a new Economic Development Fund (Fund No. 202). With this consideration, the City Council adopted Resolution No. 02-9703 that transferred \$6 million from the General Fund reserve to the newly created Economic Development Fund to provide financing for economic development activities within the City of Pittsburg.

Gas Tax Fund

This is a special revenue fund used to account for the receipt and disbursement of State and Federal gas taxes and grant monies to be used for the maintenance, repair, and design of streets. State gas tax funds are distributed to cities based on population from gas taxes collected at the point of sale. The use of gas tax funds is restricted to street expenditures by State and Federal legislation. Revenue estimates are based on prior years' experience.

Housing Authority Fund

The federal Housing and Urban Development Department (HUD) provides housing vouchers to eligible low-income families, the elderly and the disabled that allows them to afford decent, safe, and sanitary housing in the private market. HUD's housing voucher becomes a subsidy paid to the landlord by the local Housing Authority through the City's Housing Authority Fund. HUD reimburses the City for the vouchers issued.

Veterans Affairs Supportive Housing

The federal Housing and Urban Development Department (HUD) provides housing vouchers to homeless veterans participating in the HUD Veterans Affairs Supportive Housing (VASH) Program. The HUD-VASH program combines the HUD Housing Choice Voucher rental assistance for homeless veterans with the case management and clinical services provided by the Department of Veterans Affairs (VA) at its medical centers in the community.

Inclusionary Housing Fund

This fund was established to account for fees paid by developers in the form of "in-lieu" fees that would be used for the construction of affordable housing.

Kirker Creek Drainage Fund

The City collects a fee from developers of properties that are within the Kirker Creek Watershed Drainage Area. These fees are deposited into a separate special revenue fund to be expended solely for land acquisition, construction, engineering, administration, repair maintenance and operating of planned drainage facilities within the drainage area, or to reduce the principal or interest of any bonded indebtedness of the drainage area.

Landscape and Lighting District

In 1988 the City established a Citywide Assessment District to fund improvement and maintenance of landscaping and lighting of City parks and facilities, medians, rights of way and streets. Effective in FY 2007-08, the current annual assessment for Citywide Lighting and Landscape Assessment District services is \$102.18 per residential unit.

Measure J Fund

In 1988, the Contra Costa County voters approved a ½ cent sales tax called Measure C for the purpose of funding transportation projects within the County. The imposition of the sales tax expired 03/31/2009 and was replaced with Measure J. This measure allocates sales tax to the cities within the County based on population and road mileage. These funds may be used only for transportation and transit related projects.

National Pollutant Discharge Elimination System (NPDES)

The National Pollutant Discharge Elimination System (NPDES) is a joint effort of the Planning, Engineering and Public Works departments through the Contra Costa county Clean Water Program. Since 1993, the City has worked with Contra Costa County, Contra Costa County Flood Control and Water Conservation District and 15 other cities in the county to meet federal mandates for minimizing pollutants in storm water runoff.

This is obligated to fund its pro-rata share of the Clean Water Program's staffing and overhead costs as well as local level activities necessary to comply with provisions of the joint Municipal Regional Permit (MRP). Contra Costa County collects a property assessment of \$30 per Equivalent Runoff Unit each year on behalf of the City to fund its clean water activities. The fee cannot be increased without a two-thirds majority vote of property owners.

Oak Hills Assessment District

The Oak Hills Landscape Division is dedicated to enhancing the quality of the life for the citizens and visitors of the Oak Hills District by providing a level of grounds care and customer service that promotes a positive community image. The annual assessment for the total Oak Hills Assessment District services is \$77.18 per residential unit.

Park Dedication Fee Fund

The City collects the Pittsburg Park Dedication Fee from developers of properties and deposits these monies in this separate special revenue fund. These funds may be used for the design, development and construction of new parks within the City. These funds are restricted to new park construction and the expansion and rehabilitation of existing parks.

Park Maintenance Community Facility District

The Park Maintenance Community Facility District (2007-1) is dedicated to enhancing the quality of life for the citizens and visitors of The Community Facility District and provides a level of grounds care and customer service that promotes a positive community image. The annual assessment for total District services is \$50.82 per residential unit. There are 391 residential units in the District.

Public Safety Community Facilities District (CFD) 2005-1

On August 1, 2005 the City Council approved the formation of the Public Safety Services Community Facilities District (CFD) 2005-1 (“the District”) to provide funding for public safety services to residents and businesses in the District. Residential units pay \$480.18 annually per unit and non-residential uses pay \$960.35 per acre. There are 378 residential units and 42.6 acres in the District.

San Marco Community Facilities District 2004-01

On June 7, 2004 the City Council approved the formation of the San Marco Community Facilities District (CFD) 2004-01 for the purpose of providing funding for Police services. During Fiscal Year 2003-04 the General Fund incurred costs in the amount of \$85,215 that were related to the legal formation of the CFD and the formula calculation of the special tax assessment. On September 7, 2004 the City Council approved a loan from the General Fund to cover the Fiscal Year 2003-04 costs that would be prepaid from future special tax assessments that would be collected on the Contra Costa County tax roll. This loan would also include an interest payback provision based on the quarterly State Local Agency Investment Fund (LAIF) rate for the period the loan is outstanding. On October 17, 2005 the City Council approved an additional loan of \$14,000 from the General Fund to cover the Fiscal year 2004-05 and Fiscal Year 2005-06 administrative costs, a total of \$99,215. In 2012-13, the revenues are estimated to be \$319,320 based on the tax rate of \$480.18 per residential unit with an estimated 665 units.

Solid Waste Fund

Under the transfer station operating agreement with the Contra Costa Waste Service, Inc. (the City’s transfer station Operator), the City receives quarterly flat rate payments of \$2.25/ton as a Recycling and Inspection Fee of solid waste that is recycled at the Recycling Center and Transfer Stations (RCTS). This agreement was further amended so that effective May 3, 2011, this Solid Waste Recycling and Inspection Fee would be modified to a flat rate of \$1.50/ton plus annual CPI adjustment on all solid waste and recycled material accepted at the transfer station. Solid Waste Management creates and implements programs and services for schools, City offices, businesses and the community by promoting waste prevention, reuse and recycling to meet the state-mandated, AB 939 (50% waste diversion requirements leading to the eventual ‘zero-waste’ formula).

Southwest Pittsburg GHAD II

On February 20, 2001 the City Council created the Southwest Pittsburg Geological Hazard Abatement District (GHAD) in order to provide maintenance of slope stability in the open space areas of Southwest Pittsburg. Funding for the GHAD is provided through assessment fees levied on the property taxes of the homes built in the hillside areas. Of the approximately 1,819 parcels included in the district, most are single-family units under two acres in Oak Hills and San Marco and are assessed \$213.78 per year. Detached single family unit parcels

located in the Vista Del Mar subdivision are assessed \$369.40 per year. Multi-family parcels in San Marco are assessed at \$142.52 per unit per year. This fund centralizes the accounting for the revenues and expenses associated with GHAD as required by law.

Traffic Impact Fair Share Fund

This fund was established to account for developer fees as a condition of development to mitigate future traffic impacts.

Traffic Mitigation Fee Fund

The City collects the Pittsburg Transportation Mitigation Fee from developers of properties and deposits these monies in this separate special revenue fund for the purpose of funding the City's Traffic Mitigation capital projects.

➤ MAJOR REVENUE SOURCES – FIDUCIARY FUNDS

Successor Agency to the Former Pittsburg Redevelopment Agency - Redevelopment Obligation Retirement Fund

AB1X 26, adopted in June 2011, required redevelopment agencies to be dissolved and replaced with Successor Agencies responsible for winding down the affairs of the redevelopment agencies including disposing of their assets. The City of Pittsburg is the Successor Agency to the former Pittsburg Redevelopment Agency. Successor Agencies must adopt Recognized Obligation Payment Schedules (ROPS) every six months that identify enforceable obligations consisting of bonds, loans, payments required by governments (except pass-through payments), court judgments and settlements, legal contracts and agreements and contracts necessary for continued administration. AB1X 26 also required Successor Agencies to create a Redevelopment Obligation Retirement Fund to which they are to deposit tax increment revenues received from the County.



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➤ General Fund 7-Year Forecast and Balancing Plan

Since FY 2007-08, the City of Pittsburg's General Fund has experienced General Tax revenue decline of \$6.3 million. During that same timeframe, the City's health and pension benefit expenses dramatically increased. Fortunately, the City Council established a Budget Stabilization Fund in 2004 to which they required one-time General Fund monies be deposited. The Budget Stabilization Fund can be used to help balance future General Fund budgets in the event revenues decline or the City experiences unexpected and/or uncontrollable cost increases. There is currently approximately \$10 million in the Budget Stabilization Fund.

To help City management and City Council plan the City's General Fund budget and use of the Budget Stabilization Fund such that the City's General Fund operating revenues equal or exceed operating expenses, the City developed a 7-year General Fund Forecast and Balancing Plan ("7-year Plan"). The 7-year Plan is periodically updated throughout the fiscal year based on current revenue and expenditure information.

Major assumptions used to develop forecasts in the 7-year Plan are as follows:

Revenue Assumptions		Expenditure Assumptions	
<u>Annual Increase in Operating Revenues:</u>		2% Wage Increase in FY 2015-16	
FYs 2013-14 and 2014-15	1%	Retiree Health Benefits increase 10% annually	
FYs 2015-16 thru 2017-18	2%	Pension and Health Benefits per existing Labor MOUs	
<u>Eliminate RDA Transfers-in</u>		Other Expenses increase by 3% annually	
FY 2012-13 Onward	(1,422,400)		
Total Available Budget			
Stabilization Fund	10,000,000		

Based on the 7-year Plan, the City should have a structurally balanced General Fund budget by FY 2017-18 assuming the City reduces expenditures and/or secures new revenues of almost \$4 million and expending most of the currently available Budget Stabilization Fund balance.

7-year General Fund Budget Balancing Plan

Projected

YE Estimate	Budget FY	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
FY 2011-12	2012-13					
21,758,482	21,588,538	21,804,423	22,022,468	22,462,917	22,912,175	23,370,419
6,733,445	5,560,919	5,816,528	5,874,693	5,933,440	5,992,775	6,052,703
46,667		944,856				
300,000	357,000	408,000	510,000	520,200	530,604	541,216
28,838,594	27,506,457	28,973,808	28,407,161	28,916,557	29,435,554	29,964,337

Model:

Annual Revenues (taxes, fees, fines & interest earnings)
 Transfers-in from other City funds to fund administration and other
 General Fund supported services (except Budget Stabilization Fund
 monies) 1% annual growth rate
 EBRCSA off-setting one-time Revenues
 Billboard Revenues
 New Transfer Station Franchise Fees
 Total Annual Revenues

Potential New Revenues

Increased Landfill Fees from expanded capacity (3,500 to 4,900 tons
 per day (40% increase) current revenues = \$1,010,000)
 New Sales Tax (Measure P)
 Total Potential New Revenues

Total Revenues

Annual Expenses

Salaries - Misc
 Salaries - Sworn
 Salaries - Part-time
 Salaries - Overtime
 Salaries - Step Increases
 Pension - Non-sworn (combined)
 Pension - Sworn
 Health Care (combined)
 FICA & Medicare (combined)
 Pension Bonds & CCCERA Loan Payment
 Retiree Health
 Other Expenses
 EBRCSA Costs
 RDA Program and Indirect Costs
 Subtotal Annual Expenses

Proposed Adjustments (Increased by 3% annually to reflect cost escalation that would have otherwise occurred)

FY 2012/13 Cuts and/or New Revenues Not Yet Identified
 FY 2013-14 Cuts and/or New Revenues Not Yet Identified
 FY 2014-15 Cuts and/or New Revenues Not Yet Identified
 FY 2015-16 Cuts and/or New Revenues Not Yet Identified
 FY 2016-17 Cuts and/or New Revenues Not Yet Identified
 Police MOU Provisions
 Subtotal Proposed Adjustments

Total Annual Expense + Proposed Adjustments

Surplus/(Deficit) (Revenues - Expenditures)

Use of Budget Stabilization Funds

Net Surplus/(Deficit)

(1) 1/2 Cent Sales Tax Measure approved on June 5, 2012 Ballot

Indicates significant decrease in revenues or increase in costs

Table 1
Summary of Fund Condition

	¹ Estimated Reserves June 30, 2012	Projected Revenues 2012-13	Transfers-In	Projected Expenditures 2012-13	Transfers-Out	Estimated Balance June 30, 2013
General Fund						
General Fund	7,095,996	25,147,365	5,637,934	30,242,782	542,517	7,095,996
Subtotal, General Fund	<u>\$ 7,095,996</u>	<u>\$ 25,147,365</u>	<u>\$ 5,637,934</u>	<u>\$ 30,242,782</u>	<u>\$ 542,517</u>	<u>\$ 7,095,996</u>
Internal Service Funds						
Building Maintenance	537,838	1,234,071	-	1,196,957	-	574,952
Fleet Maintenance	532,026	1,738,303	-	1,725,436	-	544,893
Fringe Benefits	1,016,054	2,959,299	-	2,914,039	80,800	980,514
Information Communication Services	335,542	1,051,062	-	1,053,313	-	333,291
Insurance	872,428	564,526	-	595,813	101,000	740,141
Subtotal, Internal Service Funds	<u>\$ 3,293,888</u>	<u>\$ 7,547,261</u>	<u>\$ -</u>	<u>\$ 7,485,558</u>	<u>\$ 181,800</u>	<u>\$ 3,173,791</u>
Enterprise Funds						
Golf Course	4,093	-	12,000	12,000	-	4,093
Island Energy	2,204,366	3,959,826	-	4,050,948	-	2,113,244
Marina	354,455	1,978,400	-	1,976,194	-	356,661
Pittsburg Power	2,921,824	1,313,010	-	733,820	436,500	3,064,514
Sewer Utility	7,153,346	4,391,810	552,387	7,658,529	1,134,635	3,304,379
Water Front Operations	311,213	489,500	-	576,624	-	224,089
Water Utility (includes bond proceeds)	9,842,206	16,387,354	551,400	15,897,738	1,284,249	9,598,973
Subtotal, Enterprise Funds	<u>\$ 22,791,503</u>	<u>\$ 28,519,900</u>	<u>\$ 1,115,787</u>	<u>\$ 30,905,853</u>	<u>\$ 2,855,384</u>	<u>\$ 18,665,953</u>
Special Revenue Funds						
Assets Seizure	92,614	1,900	-	-	-	94,514
Budget Stabilization	7,544,430	-	-	-	1,778,842	5,765,588
CalHome Program	60,138	260	-	-	-	60,398
COPS Hiring Recovery	-	115,000	-	-	115,000	-
Economic Development	1,344,875	260,000	-	235,185	-	1,369,690
Energy Efficiency and Conservation	-	16	-	-	-	16
Gas Tax	1,243,210	1,700,500	-	1,050,000	1,042,139	851,571
Hillview Jr. High Athletic Field	30,000	30,000	-	-	-	60,000
Housing Authority-Section 8	1,304,993	11,716,437	-	12,274,386	-	747,044
HUD Community Development Block Grant	19,868	540,261	-	415,035	139,255	5,839
HUD Veterans Affairs Supportive Housing	407,848	1,001,100	-	984,000	-	424,948
Lighting and Landscape	(90,076)	2,700,800	613,317	3,223,699	-	342
Lighting and Landscaping Oak Hill	47,472	34,645	-	53,032	-	29,085
Local Law Enforcement Block Grant	-	1,055	-	-	-	1,055
Marina Vista Field Replacement	98,660	31,150	-	-	-	129,810
Measure J Tax Fund	868,461	672,168	-	24,000	648,168	868,461
Miscellaneous Grants	-	1,850	-	-	-	1,850
Neighborhood Stabilization	36,326	60	-	-	-	36,386
Park Maintenance CFD 2007-1	(129,608)	48,785	-	60,447	-	(141,270)
Public Safety CFD 2005-1	47,138	222,750	-	269,826	-	62
Public, Education & Gov't Fees (PEG)	96,000	129,000	-	129,000	-	96,000
RDA-Housing S-A-Los Medanos #2 & #3	3,276,318	69,000	-	69,341	-	3,275,977
San Marco CFD 2004-1	30,902	319,700	-	330,162	-	20,440
Small Cities Grant	(169,427)	21,380	-	-	-	(148,047)
Solid Waste	264,113	424,800	-	413,271	100,000	175,642
Southwest Pittsburg GHAD II	1,858,724	603,500	-	451,882	-	2,010,342
Storm Water Utility NPDES	213,941	686,201	100,000	948,456	47,470	4,216
Traffic Congestion Relief	8,775	-	-	-	-	8,775
Vista Del Mar CFD 2005-2	7,486	86,000	-	83,943	-	9,543
Subtotal, Special Revenue Funds	<u>\$ 18,513,181</u>	<u>\$ 21,418,318</u>	<u>\$ 713,317</u>	<u>\$ 21,015,665</u>	<u>\$ 3,870,874</u>	<u>\$ 15,758,277</u>
Capital Projects Funds						
Capital Improvement	358,345	-	-	-	-	358,345
Community Capital Improvement	64,611	774,871	-	732,271	-	107,211
Inclusionary Housing	377,723	7,400	-	-	-	385,123
Kirker Creek Drainage Fees	1,281,637	20,000	-	-	16,463	1,285,174
Park Dedication	134,994	4,900	-	52,710	-	87,184
RDA - Project Fund	4,347	-	-	-	-	4,347
Traffic Impact Fair Share	502,708	8,000	-	-	-	510,708
Traffic Mitigation	2,404,324	44,500	-	71,344	-	2,377,480
Subtotal, Capital Projects Funds	<u>\$ 5,128,689</u>	<u>\$ 859,671</u>	<u>\$ -</u>	<u>\$ 856,325</u>	<u>\$ 16,463</u>	<u>\$ 5,115,572</u>

	Estimated Reserves June 30, 2012	Projected Revenues 2012-13	Transfers-In	Projected Expenditures 2012-13	Transfers-Out	Estimated Balance June 30, 2013
Successor Agency to RDA Funds						
RDA-Tax Increment	16,178	4,574,936	-	1,484,783	3,087,645	18,686
Redevelopment Obligation Retirement Fund	-	31,380,328	-	-	31,380,328	-
Subtotal, Successor Agency Funds	<u>\$ 16,178</u>	<u>\$ 35,955,264</u>	<u>\$ -</u>	<u>\$ 1,484,783</u>	<u>\$ 34,467,973</u>	<u>\$ 18,686</u>
Debt Service Funds						
Assessment Districts Funds	4,139,614	3,004,599	-	2,828,732	-	4,315,481
Pension Obligations	1,150,258	2,462,839	-	2,461,841	-	1,151,256
RDA - Housing Bonds	2,438,406	18,980	1,942,326	1,961,307	-	2,438,405
RDA – Tax Allocation Bonds	75,499,398	1,562,898	32,525,647	33,964,003	-	75,623,940
²Subtotal, Debt Service Funds	<u>\$ 83,227,676</u>	<u>\$ 7,049,316</u>	<u>\$ 34,467,973</u>	<u>\$ 41,215,883</u>	<u>\$ -</u>	<u>\$ 83,529,082</u>
Total, All Funds	<u>\$ 140,067,111</u>	<u>\$ 126,497,095</u>	<u>\$ 41,935,011</u>	<u>\$ 133,206,849</u>	<u>\$ 41,935,011</u>	<u>\$133,357,357</u>

1. Represents working capital and does not include fixed assets, inventory, long term advances or loans.
2. Debt Service fund balances include debt service reserves held by trustee.

Table 2
Revenue Source by Category and Object

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
General Fund					
Fines & Forfeitures	427,644	504,300	467,800	(36,500)	-7.24
Franchise Fees	2,660,883	3,471,500	3,184,000	(287,500)	-8.28
Intergovernmental Revenue	1,033,621	1,254,000	1,085,000	(169,000)	-13.48
Other Revenues	1,319,836	1,140,163	1,883,904	743,741	65.23
Other Taxes	5,399,071	5,291,200	5,081,000	(210,200)	-3.97
Permits, Licenses & Fees	1,521,344	1,181,380	1,394,461	213,081	18.04
Property Taxes	2,210,198	2,454,000	2,274,000	(180,000)	-7.33
Sales Taxes	5,438,354	5,710,000	7,900,000	2,190,000	38.35
Service Fees	988,085	1,214,225	1,266,200	51,975	4.28
Transfers-In	10,776,935	7,890,089	5,637,934	(2,252,155)	-28.54
Use of Money & Property	454,826	960,185	611,000	(349,185)	-36.37
Subtotal, General Fund	\$ 32,230,797	\$ 31,071,042	\$ 30,785,299	\$ (285,743)	-0.92 %
Internal Service Funds					
Other Revenues	4,249,148	3,523,828	4,206,552	682,724	19.37
Service Fees	3,140,065	3,317,503	3,309,409	(8,094)	-0.24
Use of Money & Property	18,299	9,844	31,300	21,456	217.96
Subtotal, Internal Service Funds	\$ 7,407,512	\$ 6,851,175	\$ 7,547,261	\$ 696,086	10.16 %
Enterprise Funds					
Debt Service	146,125	56,000	153,824	97,824	174.69
Franchise Fees	512,446	420,000	420,000	-	-
Intergovernmental Revenue	-	1,844,648	-	(1,844,648)	-100.00
Other Revenues	7,515,549	1,378,606	1,656,570	277,964	20.16
Service Fees	25,742,034	24,710,747	25,685,616	974,869	3.95
Transfers-In	950,998	515,080	1,115,787	600,707	116.62
Use of Money & Property	372,807	630,913	603,890	(27,023)	-4.28
Subtotal, Enterprise Funds	\$ 35,239,959	\$ 29,555,994	\$ 29,635,687	\$ 79,693	0.27 %
Special Revenue Funds					
Fines & Forfeitures	85,261	-	-	-	-100.00
Franchise Fees	-	96,000	129,000	33,000	34.38
Intergovernmental Revenue	15,710,976	13,902,246	12,812,620	(1,089,626)	-7.84
Other Revenues	1,387,107	1,853,000	969,190	(883,810)	-47.70
Other Taxes	2,194,829	2,322,817	2,343,268	20,451	0.88
Service Fees	157,182	71,000	67,500	(3,500)	-4.93
Special Assessments	4,597,971	4,479,380	4,641,301	161,921	3.61
Transfers-In	2,743,650	1,664,287	713,317	(950,970)	-57.14
Use of Money & Property	103,350	63,471	455,439	391,968	617.55
Subtotal, Special Revenue Funds	\$ 26,980,326	\$ 24,452,201	\$ 22,131,635	\$ (2,320,566)	-9.49 %
Capital Projects Funds					
Intergovernmental Revenue	541,167	5,485,943	732,271	(4,753,672)	-86.65
Operating Expenditures	(16,092)	-	-	-	-100.00
Other Revenues	360,610	1,738,086	-	(1,738,086)	-100.00
Service Fees	1,426,961	86,293	-	(86,293)	-100.00
Transfers-In	16,174,425	17,560,917	-	(17,560,917)	-100.00
Use of Money & Property	162,523	76,704	127,400	50,696	66.09
Subtotal, Capital Projects Funds	\$ 18,649,594	\$ 24,947,943	\$ 859,671	\$ (24,088,272)	-96.55 %
Successor Agency to RDA Funds					
Fines & Forfeitures	145,634	163,600	-	(163,600)	-100.00
Intergovernmental Revenue	1,697,217	1,638,788	-	(1,638,788)	-100.00
Other Revenues	565,146	4,071,554	954,603	(3,116,951)	-76.55
Property Taxes	37,682,600	45,614,629	31,380,328	(14,234,301)	-31.21
Service Fees	290,801	757,500	-	(757,500)	-100.00
Transfers-In	5,361,454	3,430,944	-	(3,430,944)	-100.00
Use of Money & Property	919,813	3,295,295	3,620,333	325,038	11.73
Subtotal, Successor Agency Funds	\$ 46,662,665	\$ 58,972,310	\$ 35,955,264	\$ (23,017,046)	-39.03 %

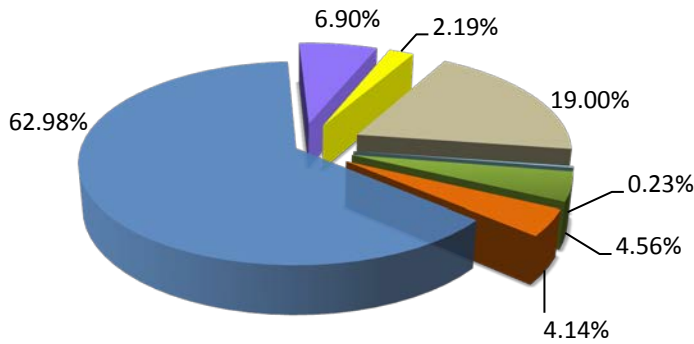
	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Debt Service Funds					
Debt Service	1,591,220	1,643,749	1,594,328	(49,421)	-3.01
Other Revenues	1,166,413	-	-	-	-100.00
Service Fees	2,183,988	3,250,300	2,461,839	(788,461)	-24.26
Special Assessments	3,046,136	3,387,068	2,976,474	(410,594)	-12.12
Transfers-In	38,381,789	46,688,728	34,467,973	(12,220,755)	-26.17
Use of Money & Property	28,164	16,498	16,675	177	1.07
Subtotal, Debt Service Funds	\$ 46,397,710	\$ 54,986,343	\$ 41,517,289	\$ (13,469,054)	-24.50 %
Total, All Funds	\$ 213,568,563	\$ 230,837,008	\$ 168,432,106	\$ (62,404,902)	-27.03 %

Table 3
General Fund Revenues and Expenditures

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
General Fund Reserves (1)	7,113,103	7,095,996	7,095,996	-	0.00
Revenues					
Fines & Forfeitures	427,644	504,300	467,800	(36,500)	-7.24
Franchise Fees	2,660,883	3,471,500	3,184,000	(287,500)	-8.28
Intergovernmental Revenue	1,033,621	1,254,000	1,085,000	(169,000)	-13.48
Other Revenues	1,319,836	1,140,163	1,883,904	743,741	65.23
Other Taxes	5,399,071	5,291,200	5,081,000	(210,200)	-3.97
Permits, Licenses & Fees	1,521,344	1,181,380	1,394,461	213,081	18.04
Property Taxes	2,210,198	2,454,000	2,274,000	(180,000)	-7.33
Sales Taxes	5,438,354	5,710,000	7,900,000	2,190,000	38.35
Service Fees	988,085	1,214,225	1,266,200	51,975	4.28
Transfers-In	10,776,935	7,890,089	5,637,934	(2,252,155)	-28.54
Use of Money & Property	454,826	960,185	611,000	(349,185)	-36.37
Total, Revenues	\$ 32,230,797	\$ 31,071,042	\$ 30,785,299	\$ (285,743)	-0.92%
Expenditures					
Administration	7,629,737	6,203,425	5,850,242	(353,183)	-5.69
City Council	74,507	81,025	70,670	(10,355)	-12.78
Development Services	1,259,705	1,401,342	1,404,989	3,647	0.26
Engineering	1,660,894	1,175,709	1,276,032	100,323	8.53
Police Department	18,686,553	19,673,058	19,387,036	(286,022)	-1.45
Public Works	1,612,876	1,837,890	2,123,290	285,400	15.53
Recreation and Parks	723,831	651,326	673,040	21,714	3.33
Total, Expenditures	\$ 31,648,103	\$ 31,023,775	\$ 30,785,299	\$ (238,476)	-0.77%

(1) Represents working capital and does not include fixed assets, inventory, long-term advances or loans

General Fund Expenditures by Department



- Administration
- City Council
- Development Services
- Engineering
- Police Department
- Public Works
- Recreation and Parks



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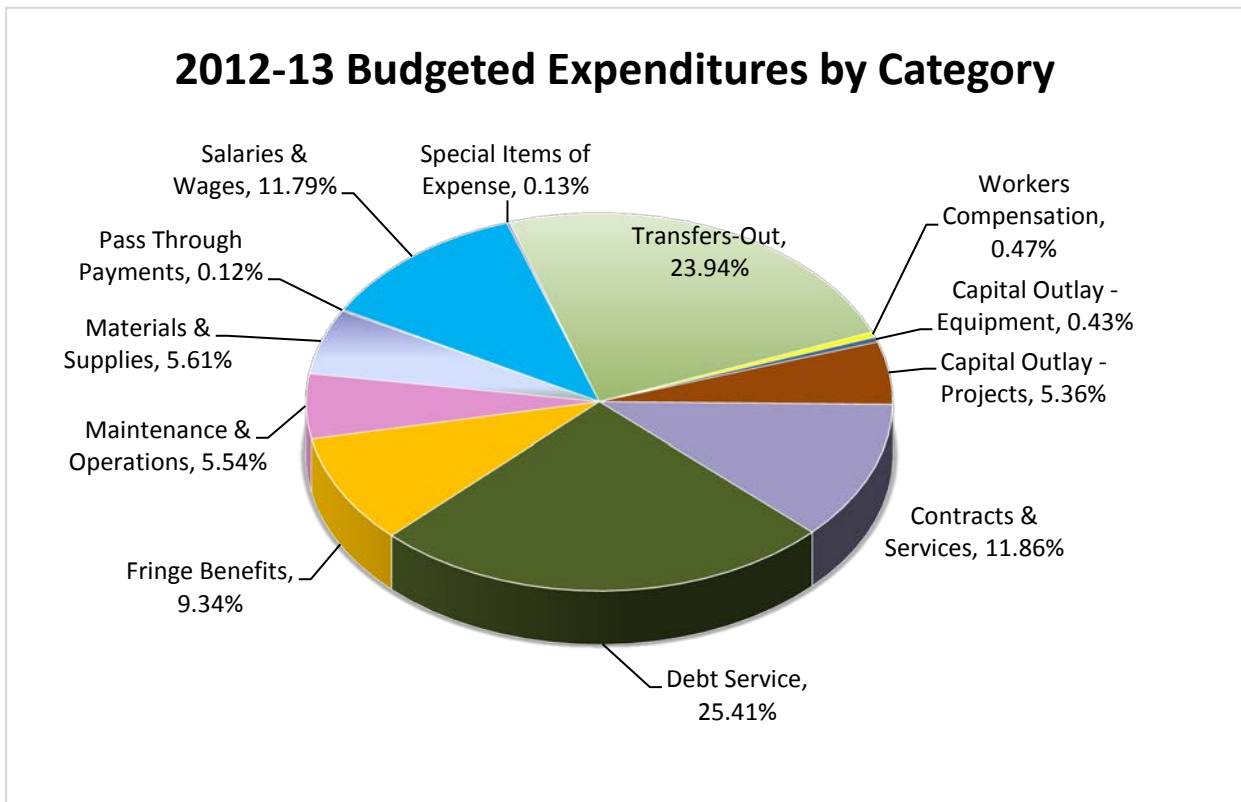
Table 4
General Fund Revenues

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Property Taxes					
Homeowners Tax Relief	95,451	104,000	95,000	(9,000)	-8.65
Prior Year Taxes	(84,582)	(100,000)	(100,000)	-	-
Secured Property Taxes	1,666,016	1,700,000	1,600,000	(100,000)	-5.88
Supplemental Taxes	176,604	50,000	83,000	33,000	66.00
Unitary Taxes	50,447	400,000	286,000	(114,000)	-28.50
Unsecured Property Taxes	306,262	300,000	310,000	10,000	3.33
Subtotal, Property Taxes	\$ 2,210,198	\$ 2,454,000	\$ 2,274,000	\$ (180,000)	-7.33 %
Sales Taxes					
Sales & Use Taxes	4,300,627	4,300,000	4,800,000	500,000	11.63
Sales & Use Taxes - Backfill	1,137,727	1,410,000	1,600,000	190,000	13.48
Sales Taxes - Increase	-	-	1,500,000	1,500,000	-100.00
Subtotal, Sales Taxes	\$ 5,438,354	\$ 5,710,000	\$ 7,900,000	\$ 2,190,000	38.35 %
Other Taxes					
Business License Tax	575,959	500,000	500,000	-	-
Motor Vehicle Tax	3,936,649	3,996,200	3,750,000	(246,200)	-6.16
Other Taxes	154,722	185,000	170,000	(15,000)	-8.11
Public Safety - Prop 172 Sales Tax	451,889	350,000	350,000	-	-
Transient Occupancy Taxes	279,852	260,000	311,000	51,000	19.62
Subtotal, Other Taxes	\$ 5,399,071	\$ 5,291,200	\$ 5,081,000	\$ (210,200)	-3.97 %
Franchise Fees					
Calpine	13,494	13,500	14,000	500	3.70
Comcast Broadband	559,366	550,000	550,000	-	-
Franchise Fees - Other	52,858	140,000	85,000	(55,000)	-39.29
PG&E	473,981	940,000	475,000	(465,000)	-49.47
Pittsburg Disposal	788,420	1,053,000	1,255,000	202,000	19.18
RCTS	772,764	775,000	805,000	30,000	3.87
Subtotal, Franchise Fees	\$ 2,660,883	\$ 3,471,500	\$ 3,184,000	\$ (287,500)	-8.28 %
Service Fees					
Building Service Fees	160,143	153,350	171,550	18,200	11.87
Engineering Service Fees	7,847	12,590	-	(12,590)	-100.00
Other Service Fees	59,499	306,400	371,300	64,900	21.18
Planning Service Fees	55,615	10,300	11,300	1,000	9.71
Police Service Fees	353,415	414,885	333,200	(81,685)	-19.69
Public Works Service Fees	276,165	245,000	260,600	15,600	6.37
Recreation Entrance Fees	52,730	50,000	75,000	25,000	50.00
Recreation Service Fees	20,908	21,700	21,600	(100)	-0.46
Recreation Sports Fees	1,763	-	21,650	21,650	-100.00
Subtotal, Service Fees	\$ 988,085	\$ 1,214,225	\$ 1,266,200	\$ 51,975	4.28 %
Use of Money & Property					
Investment Earnings	128,753	253,041	310,000	56,959	22.51
Loan Repayments	-	443,000	65,000	(378,000)	-85.33
Rental Income	326,073	264,144	236,000	(28,144)	-10.65
Subtotal, Use of Money & Property	\$ 454,826	\$ 960,185	\$ 611,000	\$ (349,185)	-36.37 %
Fines & Forfeitures					
Abandoned Vehicle Abatement	93,440	95,000	90,000	(5,000)	-5.26
Booking Fees	7,241	6,000	7,000	1,000	16.67
Code Enforcement Fines	44,354	100,300	115,800	15,500	15.45
Police Fines	119,573	147,000	107,000	(40,000)	-27.21
Police Forfeitures	630	1,000	1,000	-	-
POST Reimbursements	25,836	25,000	20,000	(5,000)	-20.00
Traffic Fines	127,870	125,000	120,000	(5,000)	-4.00
Vehicle Code Fines	8,700	5,000	7,000	2,000	40.00
Subtotal, Fines & Forfeitures	\$ 427,644	\$ 504,300	\$ 467,800	\$ (36,500)	-7.24 %
Permits, Licenses & Fees					
Building Fees	98,773	103,100	59,150	(43,950)	-42.63
Building Permits	633,380	405,000	570,000	165,000	40.74
Business License Fees	125,430	96,600	97,000	400	0.41
Engineering Fees	546,761	466,330	528,261	61,931	13.28
Other Fees	12,361	10,500	10,500	-	-
Other Permits	5,756	2,800	5,300	2,500	89.29

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Planning & Zoning	88,398	85,050	114,750	29,700	34.92
Police Fees	10,485	12,000	9,500	(2,500)	-20.83
Subtotal, Permits, Licenses & Fees	\$ 1,521,344	\$ 1,181,380	\$ 1,394,461	\$ 213,081	18.04 %
Intergovernmental Revenue					
Grants	-	-	-	-	-100.00
RDA AB-1290/City Pass Through	135,942	194,000	135,000	(59,000)	-30.41
State Mandated Costs	18,482	50,000	30,000	(20,000)	-40.00
Tipping Fee	879,197	1,010,000	920,000	(90,000)	-8.91
Subtotal, Intergovernmental Revenue	\$ 1,033,621	\$ 1,254,000	\$ 1,085,000	\$ (169,000)	-13.48 %
Other Revenues					
Administrative Overhead	957,484	956,363	1,718,904	762,541	79.73
Donations	2,100	13,200	3,000	(10,200)	-77.27
Gain - Fixed Assets	5,727	500	-	(500)	-100.00
Other Reimbursements	205,042	70,000	62,000	(8,000)	-11.43
Other revenues	47,761	100	-	(100)	-100.00
Reimbursements - Property Damage	1,722	-	-	-	-100.00
School Resource Officer Reimbursement	100,000	100,000	100,000	-	-
Subtotal, Other Revenues	\$ 1,319,836	\$ 1,140,163	\$ 1,883,904	\$ 743,741	65.23 %
Transfers-In					
Transfers-In	10,776,935	7,890,089	5,637,934	(2,252,155)	-28.54
Subtotal, Transfers-In	\$ 10,776,935	\$ 7,890,089	\$ 5,637,934	\$ (2,252,155)	-28.54 %
Total, General Fund Revenues	\$ 32,230,797	\$ 31,071,042	\$ 30,785,299	\$ (285,743)	-0.92 %

Table 5
Summary of Revenues and Expenditures - All Funds

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Revenues					
Capital Projects Funds	18,665,686	24,947,943	859,671	(24,088,272)	-96.55
Debt Service Funds	46,397,710	54,986,343	41,517,289	(13,469,054)	-24.50
Enterprise Funds	35,239,959	29,555,994	29,635,687	79,693	0.27
General Fund	32,230,797	31,071,042	30,785,299	(285,743)	-0.92
Internal Service Funds	7,407,512	6,851,175	7,547,261	696,086	10.16
Successor Agency to RDA Funds	46,662,665	58,972,310	35,955,264	(23,017,046)	-39.03
Special Revenue Funds	26,980,326	24,452,201	22,131,635	(2,320,566)	-9.49
Total, Revenues	\$ 213,584,655	\$ 230,837,008	\$ 168,432,106	\$ (62,404,902)	-27.03%
Expenditures					
Capital Outlay - Equipment	2,074,279	3,263,120	749,903	(2,513,217)	-77.02
Capital Outlay - Projects	22,775,777	41,121,563	9,388,086	(31,733,477)	-77.17
Contracts & Services	22,924,565	24,423,611	20,779,563	(3,644,048)	-14.92
Debt Service	40,163,193	49,171,778	44,486,995	(4,684,783)	-9.53
Fringe Benefits	16,297,372	17,520,427	16,356,437	(1,163,990)	-6.64
Maintenance & Operations	8,747,856	9,204,411	9,711,289	506,878	5.51
Materials & Supplies	8,736,808	10,993,129	9,823,018	(1,170,111)	-10.64
Pass Through Payments	6,567,347	6,727,383	201,900	(6,525,483)	-97.00
Salaries & Wages	22,628,725	22,510,164	20,655,106	(1,855,058)	-8.24
Special Items of Expense	12,273,475	3,995,297	230,510	(3,764,787)	-94.23
Transfers-Out	73,560,866	77,750,045	41,935,011	(35,815,034)	-46.06
Workers Compensation	710,409	1,167,264	824,042	(343,222)	-29.40
Total, Expenditures	\$ 237,460,672	\$ 267,848,192	\$ 175,141,860	\$ (92,706,332)	-34.61%





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Table 6
Summary of Expenditures by Program

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
City Council					
City Council	74,507	81,025	70,670	(10,355)	-12.78
Subtotal, City Council	\$ 74,507	\$ 81,025	\$ 70,670	\$ (10,355)	-12.78 %
Administration					
City Manager	78,975	89,597	104,996	15,399	17.19
City Clerk	198,333	247,261	249,965	2,704	1.09
City Attorney	439,240	388,698	426,770	38,072	9.79
Human Resources	607,558	580,655	574,026	(6,629)	-1.14
Treasurer	6,696	6,850	6,595	(255)	-3.72
Finance	2,064,871	2,053,937	2,087,594	33,657	1.64
General Fund - Non Departmental	4,236,803	2,842,713	2,400,296	(442,417)	-15.56
Information Technology	1,033,232	1,197,651	1,053,313	(144,338)	-12.05
Employee Fringe Benefits	2,362,670	3,588,861	2,994,839	(594,022)	-16.55
Insurance	622,747	824,366	696,813	(127,553)	-15.47
Budget Stabilization	-	2,000,000	1,778,842	(221,158)	-11.06
Subtotal, Administration	\$ 11,651,125	\$ 13,820,589	\$ 12,374,049	\$ (1,446,540)	-10.47 %
Police Department					
Police Services	18,686,553	19,673,058	19,387,036	(286,022)	-1.45
San Marco CFD	172,868	424,018	330,162	(93,856)	-22.13
Vista Del Mar CFD	68,858	63,850	83,943	20,093	31.47
Public Safety CFD	137,546	208,942	269,826	60,884	29.14
Asset Forfeitures	16,047	37,491	-	(37,491)	-100.00
Police Grants	371,938	724,780	115,000	(609,780)	-84.13
Subtotal, Police Department	\$ 19,453,810	\$ 21,132,139	\$ 20,185,967	\$ (946,172)	-4.48 %
Development Services					
Planning Division	608,922	551,445	572,206	20,761	3.76
Building Division	650,783	755,897	774,783	18,886	2.50
Marina	1,748,549	1,956,496	1,976,194	19,698	1.01
Golf Course	16,730	86,400	12,000	(74,400)	-86.11
Solid Waste Fund	215,000	174,027	100,000	(74,027)	-42.54
Environmental Affairs	980,266	1,235,676	542,271	(693,405)	-56.12
CDBG Entitlements	799,084	751,399	554,290	(197,109)	-26.23
Veterans Affairs Supportive Housing	334,360	899,257	984,000	84,743	9.42
CallHome Program	242,546	108,000	-	(108,000)	-100.00
Waterfront Operations	-	292,670	576,624	283,954	97.02
Economic Development	239,405	786,946	235,185	(551,761)	-70.11
Business Improvement District (BID)	-	94,000	58,000	(36,000)	-38.30
Subtotal, Development Services	\$ 5,835,645	\$ 7,692,213	\$ 6,385,553	\$ (1,306,660)	-16.99 %
Engineering					
Engineering Division	1,660,894	1,175,709	1,276,032	100,323	8.53
Gas Tax	1,200,794	2,238,746	2,092,139	(146,607)	-6.55
Measure J Tax	773,514	916,900	672,168	(244,732)	-26.69
NPDES	864,853	1,137,182	995,926	(141,256)	-12.42
Southwest Pittsburg GHAD	381,328	522,463	451,882	(70,581)	-13.51
Pittsburg CIP	1,243	301,938	-	(301,938)	-100.00
Developer Fee Funds	5,072,548	6,478,827	140,517	(6,338,310)	-97.83
Prop 1B Local Street & Road Impr.	852,496	-	-	-	-100.00
Community Capital Improvements	15,969,470	18,421,431	732,271	(17,689,160)	-96.02
Subtotal, Engineering	\$ 26,777,140	\$ 31,193,196	\$ 6,360,935	\$ (24,832,261)	-79.61 %
Public Works – Maintenance Services					
Public Works Administration	37,503	67,996	90,186	22,190	32.63
Streets	1,575,373	1,769,894	1,899,164	129,270	7.30
Street Lighting	701,719	677,801	684,579	6,778	1.00
Street Trees	397,542	368,017	362,594	(5,423)	-1.47
Concrete	111,563	99,482	80,269	(19,213)	-19.31
Fleet Maintenance	1,981,135	1,926,150	1,725,436	(200,714)	-10.42
Building Maintenance	1,188,241	1,100,668	1,196,957	96,289	8.75
Graffiti Removal Program	111,373	114,191	133,940	19,749	17.29
Subtotal, Public Works	\$ 6,104,449	\$ 6,124,199	\$ 6,173,125	\$ 48,926	0.80 %

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Recreation and Parks					
Recreation & Parks Administration	172,520	111,488	106,872	(4,616)	-4.14
Recreation Services	524,417	486,385	510,287	23,902	4.91
Parks & Recreation - Swim Center	26,894	53,453	55,881	2,428	4.54
Parks & Recreation - Landscape	2,370,311	2,262,014	2,096,257	(165,757)	-7.33
Landscape - Oak Hills Assessment	68,940	44,681	53,032	8,351	18.69
Park Maintenance CFD	56,264	58,483	60,447	1,964	3.36
Marina Vista Field Replacement	-	-	-	-	-100.00
Recreation Grants	5,275	17,875	-	(17,875)	-100.00
Subtotal, Recreation and Parks	\$ 3,224,621	\$ 3,034,379	\$ 2,882,776	\$ (151,603)	-5.00 %
Public Works - Water and Sewer Enterprises					
Water Operating	11,337,014	17,245,770	12,978,357	(4,267,413)	-24.74
Water CIP	643,105	7,247,031	1,150,000	(6,097,031)	-84.13
Water Facility Reserve Fee Funds	363,083	1,450,756	700,000	(750,756)	-51.75
Sewer Maintenance	1,846,599	2,095,056	2,020,372	(74,684)	-3.56
Sewer CIP	286,433	977,915	5,300,815	4,322,900	442.05
Sewer Facility Reserve Fee Funds	15,087	140,548	552,387	411,839	293.02
Water Bond Debt Service	4,085,702	2,899,388	2,353,630	(545,758)	-18.82
Sewer Bond Debt Service	926,436	917,253	919,590	2,337	0.25
Subtotal, Water and Sewer Enterprises	\$ 19,503,459	\$ 32,973,717	\$ 25,975,151	\$ (6,998,566)	-21.22 %
Housing Authority					
Housing Authority - Section 8	11,864,475	12,318,643	12,274,386	(44,257)	-0.36
Neighborhood Stabilization Pgm	1,588,337	30,683	-	(30,683)	-100.00
RDA Housing - Counseling	-	50,000	-	(50,000)	-100.00
RDA Housing - Non Departmental	2,943,477	3,488,730	69,341	(3,419,389)	-98.01
RDA Housing Projects/Programs	7,232,885	1,213,460	-	(1,213,460)	-100.00
Subtotal, Housing Authority	\$ 23,629,174	\$ 17,101,516	\$ 12,343,727	\$ (4,757,789)	-27.82 %
Pittsburg Power Company					
Island Energy	3,600,889	4,830,876	3,575,948	(1,254,928)	-25.98
Pittsburg Power	4,288,430	2,216,985	1,095,320	(1,121,665)	-50.59
Power Company Capital Projects	2,141,296	4,011,761	550,000	(3,461,761)	-86.29
Subtotal, Pittsburg Power Company	\$ 10,030,615	\$ 11,059,622	\$ 5,221,268	\$ (5,838,354)	-52.79 %
Successor Agency to Former RDA					
RDA - Engineering	738,626	6,839	36	(6,803)	-99.47
RDA Property Maintenance	156,569	172,713	-	(172,713)	-100.00
RDA General	38,190,604	47,902,222 ¹	34,582,973	(13,319,249)	-27.81
RDA Administration	1,056,638	2,540,446	1,369,747	(1,170,699)	-46.08
Multi-Year Programs	2,539,077	1,284,582	-	(1,284,582)	-100.00
RDA Capital Projects Fund	10,158,876	7,481,594	-	(7,481,594)	-100.00
RDA Tax Allocation Bonds	48,079,866	45,999,900 ¹	33,964,003	(12,035,897)	-26.17
RDA Housing Bonds	4,916,843	2,460,656 ¹	1,961,307	(499,349)	-20.29
Subtotal, Successor Agency to Former RDA	\$ 105,837,099	\$ 107,848,952	\$ 71,878,066	\$ (36,970,886)	-33.35 %
Debt Service Funds (not associated w/depts.)					
Pension Obligation Bond	2,126,168	9,448,609	2,461,841	(6,986,768)	-73.94
Assessment Districts	3,212,860	6,338,036	2,828,732	(3,509,304)	-55.37
Subtotal, Debt Service Funds	\$ 5,339,028	\$ 15,786,645	\$ 5,290,573	\$ (10,496,072)	-66.49 %
Total, Uses by Program	\$ 237,460,672	\$ 267,848,192	\$ 175,141,860	\$ (92,706,332)	-34.61 %

1. Includes transfers between funds in the Successor Agency program budget to pay debt obligation in the amount of \$34,467,973; therefore uses appear to be overstated by \$34,467,973.

**Table 7
Program by Fund Source**

	General Fund	Internal Service	Enterprise	Special Revenue	Capital Projects	Debt Service	Successor Agency to Former RDA	Total
City Council								
City Council	70,670	-	-	-	-	-	-	70,670
Subtotal, City Council	\$ 70,670	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,670
Administration								
City Manager	104,996	-	-	-	-	-	-	104,996
City Clerk	249,965	-	-	-	-	-	-	249,965
City Attorney	426,770	-	-	-	-	-	-	426,770
Human Resources	574,026	-	-	-	-	-	-	574,026
Treasurer	6,595	-	-	-	-	-	-	6,595
Finance	2,087,594	-	-	-	-	-	-	2,087,594
General Fund - Non Departmental	2,400,296	-	-	-	-	-	-	2,400,296
Information Technology	-	1,053,313	-	-	-	-	-	1,053,313
Employee Fringe Benefits	-	2,994,839	-	-	-	-	-	2,994,839
Insurance	-	696,813	-	-	-	-	-	696,813
Budget Stabilization	-	-	-	1,778,842	-	-	-	1,778,842
Subtotal, Administration	\$ 5,850,242	\$ 4,744,965	\$ -	\$ 1,778,842	\$ -	\$ -	\$ -	\$ 12,374,049
Police Department								
Police Services	19,387,036	-	-	330,162	-	-	-	19,387,036
San Marco CFD	-	-	-	83,943	-	-	-	83,943
Vista Del Mar CFD	-	-	-	269,826	-	-	-	269,826
Public Safety CFD	-	-	-	115,000	-	-	-	115,000
Police Grants	-	-	-	798,931	-	-	-	798,931
Subtotal, Police Department	\$ 19,387,036	\$ -	\$ -	\$ 798,931	\$ -	\$ -	\$ -	\$ 20,185,967
Development Services								
Planning Division	572,206	-	-	-	-	-	-	572,206
Building Division	774,783	-	-	-	-	-	-	774,783
Marina	-	-	1,976,194	-	-	-	-	1,976,194
Golf Course	-	-	12,000	-	-	-	-	12,000
Solid Waste Fund	-	-	-	100,000	-	-	-	100,000
Environmental Affairs	-	-	-	542,271	-	-	-	542,271
CDBG Entitlements	-	-	-	554,290	-	-	-	554,290
Veterans Affairs Supportive Housing	-	-	-	984,000	-	-	-	984,000
Waterfront Operations	-	-	576,624	-	-	-	-	576,624
Economic Development	-	-	-	235,185	-	-	-	235,185
Business Improvement District (BID)	58,000	-	-	-	-	-	-	58,000
Subtotal, Development Services	\$ 1,404,989	\$ -	\$ 2,564,818	\$ 2,415,746	\$ -	\$ -	\$ -	\$ 6,385,553
Engineering								
Engineering Division	1,276,032	-	-	-	-	-	-	1,276,032
Gas Tax	-	-	-	2,092,139	-	-	-	2,092,139
Measure J Tax	-	-	-	672,168	-	-	-	672,168
NPDES	-	-	-	995,926	-	-	-	995,926
Southwest Pittsburg GHAD	-	-	-	451,882	-	-	-	451,882
Developer Fee Fund	-	-	-	-	140,517	-	-	140,517
Community Capital Improvements	-	-	-	-	732,271	-	-	732,271
Subtotal, Engineering	\$ 1,276,032	\$ -	\$ -	\$ 4,212,115	\$ 872,788	\$ -	\$ -	\$ 6,360,935
Public Works - Maintenance Services								
Public Works Administration	90,186	-	-	-	-	-	-	90,186
Streets	1,899,164	-	-	684,579	-	-	-	1,899,164
Street Lighting	-	-	-	362,594	-	-	-	362,594
Street Trees	-	-	-	80,269	-	-	-	80,269
Concrete	-	-	-	-	-	-	-	-
Fleet Maintenance	-	1,725,436	-	-	-	-	-	1,725,436
Building Maintenance	-	1,196,957	-	-	-	-	-	1,196,957
Graffiti Removal Program	133,940	-	-	-	-	-	-	133,940
Subtotal, Public Works - Maint. Svcs.	\$ 2,123,290	\$ 2,922,393	\$ -	\$ 1,127,442	\$ -	\$ -	\$ -	\$ 6,173,125

	General Fund	Internal Service	Enterprise	Special Revenue	Capital Projects	Debt Service	Successor Agency to Former RDA	Total
Recreation and Parks								
Recreation & Parks Administration	106,872	-	-	-	-	-	-	106,872
Recreation Services	510,287	-	-	-	-	-	-	510,287
Parks & Recreation - Swim Center	55,881	-	-	-	-	-	-	55,881
Parks & Recreation - Landscapes	-	-	-	2,096,257	-	-	-	2,096,257
Landscape - Oak Hills Assessment	-	-	-	53,032	-	-	-	53,032
Park Maintenance CFD	-	-	-	60,447	-	-	-	60,447
Subtotal, Recreation and Parks	\$ 673,040	\$ -	\$ -	\$ 2,209,736	\$ -	\$ -	\$ -	\$ 2,882,776
Public Works - Water and Sewer Enterprises								
Water Operating	-	-	12,978,357	-	-	-	-	12,978,357
Water CIP	-	-	1,150,000	-	-	-	-	1,150,000
Water Facility Reserve Fee Funds	-	-	700,000	-	-	-	-	700,000
Sewer Maintenance	-	-	2,020,372	-	-	-	-	2,020,372
Sewer CIP	-	-	5,300,815	-	-	-	-	5,300,815
Sewer Facility Reserve Fee Funds	-	-	552,387	-	-	-	-	552,387
Water Bond Debt Service	-	-	2,353,630	-	-	-	-	2,353,630
Sewer Bond Debt Service	-	-	919,590	-	-	-	-	919,590
Subtotal, Water and Sewer Enterprises	\$ -	\$ -	\$ 25,975,151	\$ -	\$ -	\$ -	\$ -	\$ 25,975,151
Housing Authority								
Housing Authority	-	-	-	12,274,386	-	-	-	12,274,386
RDA Housing - Non Departmental	-	-	-	69,341	-	-	-	69,341
Subtotal, Housing Authority	\$ -	\$ -	\$ -	\$ 12,343,727	\$ -	\$ -	\$ -	\$ 12,343,727
Pittsburg Power Company								
Island Energy	-	-	3,575,948	-	-	-	-	3,575,948
Pittsburg Power	-	-	1,095,320	-	-	-	-	1,095,320
Power Company Capital Projects	-	-	550,000	-	-	-	-	550,000
Subtotal, Pittsburg Power Company	\$ -	\$ -	\$ 5,221,268	\$ -	\$ -	\$ -	\$ -	\$ 5,221,268
Successor Agency to Former RDA								
RDA - Engineering	-	-	-	-	-	-	36	36
RDA General	-	-	-	-	-	-	34,582,973	34,582,973
RDA Administration	-	-	-	-	-	-	1,369,747	1,369,747
RDA Housing Bonds	-	-	-	-	-	1,961,307	-	1,961,307
RDA Tax Allocation Bonds	-	-	-	-	-	33,964,003	-	33,964,003
Total, Successor Agency to Former RDA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 35,925,310	\$ 35,952,756	\$ 71,878,066
Debt Service Funds								
Pension Obligation Bond	-	-	-	-	-	2,461,841	-	2,461,841
Assessment Districts	-	-	-	-	-	2,828,732	-	2,828,732
Subtotal, Debt Service Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,290,573	\$ -	\$ 5,290,573
Total Expenditures	\$ 30,785,299	\$ 7,667,358	\$ 33,761,237	\$ 24,886,539	\$ 872,788	\$ 41,215,883	\$ 35,952,756	\$ 175,141,860

1. Includes transfers between funds in the Successor Agency program budget to pay debt obligation in the amount of \$34,467,976; therefore total appears to be overstated by \$34,467,973.

FY 2012-2013 FUNDED POSITIONS

FY 2012-2013 Adopted Base	Title of Position	Salary	
1.00	City Manager	Contract	
1.00	Assistant City Manager - Development Services	12,100	- 14,707
1.00	Director of Finance & Administration	12,100	- 14,707
1.00	Chief of Police	11,727	- 14,254
1.00	City Engineer	10,562	- 12,838
1.00	Director of Water Utilities	10,562	- 12,838
1.00	Police Captain	10,081	- 12,253
1.00	Director of Recreation & Maintenance Services	9,228	- 11,216
3.00	Police Lieutenant	8,636	- 10,497
1.00	Assistant to the City Manager	8,279	- 10,063
1.00	Chief Building Official	8,279	- 10,063
1.00	Director of Records & Council Services	8,279	- 10,063
1.00	General Manager, Mare Island	8,279	- 10,063
1.00	Planning Manager	8,279	- 10,063
1.00	Redevelopment Manager	8,279	- 10,063
1.00	Public Works Superintendent	7,439	9,043
1.00	Administrative Officer	7,366	- 8,953
4.00	Sr. Civil Engineer	7,366	- 8,953
3.00	Finance Division Manager	7,242	- 8,802
1.00	Utility Supervisor	7,057	- 8,579
1.00	Water Plant Supervisor	7,057	- 8,579
8.00	Police Sergeant	6,907	- 8,396
1.00	Harbormaster	6,658	- 8,093
1.00	Water Instrument / Maintenance Technician II	6,570	- 7,985
1.00	Sr. Administrative Analyst	6,294	- 7,650
1.00	Sr. Human Resources Analyst	6,294	- 7,650
5.00	Civil Engineer II	6,060	- 7,366
1.00	Water Quality Analyst II	6,015	- 7,312
1.00	Sr. Combination Building Inspector	5,906	- 7,179
2.00	Associate Planner	5,796	- 7,046
2.00	Financial Analyst	5,709	- 6,939
5.00	Water Plant Operator	5,700	- 6,928
1.00	Water Instrument / Maintenance Technician I	5,675	- 6,898
60.00	Police Officer	5,488	- 7,003
4.00	Utility Technician I	5,476	- 6,657
1.00	Community Relations Manager	5,437	- 6,609
1.00	Human Resources Analyst	5,437	- 6,609
1.00	Equipment Shop Supervisor	5,321	- 6,467
1.00	Housing Supervisor	5,321	- 6,467
3.00	Public Works Supervisor	5,321	- 6,467
1.00	Police Records Manager	5,312	- 6,458
1.00	Accountant II	5,089	- 6,185
2.00	Engineering Technician II	5,081	- 6,176
1.00	Executive Assistant	4,848	- 5,892
2.00	Electrician	4,847	- 5,890

FY 2012-2013 FUNDED POSITIONS

FY 2012-2013 Adopted Base	Title of Position	Salary	
1.00	Administrative Analyst I	4,696	- 5,709
1.00	Accountant I	4,546	- 5,526
1.00	Executive Secretary to Chief of Police	4,507	- 5,478
1.00	Human Resources Specialist	4,507	- 5,478
1.00	Payroll Specialist	4,507	- 5,478
1.00	Lead Marina Services Worker	4,480	- 5,445
6.00	Maintenance Lead Worker	4,480	- 5,445
3.00	Administrative Assistant to Director	4,292	- 5,217
2.00	Equipment Mechanic	4,281	- 5,204
2.00	Permit Technician	4,235	- 5,147
8.00	Community Services Specialist	4,179	- 5,079
1.00	Records Technician	4,130	- 5,020
2.00	Recreation Coordinator	4,074	- 4,953
6.00	Accounting Technician	4,016	- 4,881
4.00	Housing Specialist	3,948	- 4,798
25.00	Maintenance Worker II	3,870	- 4,703
1.00	Utility Lineworker	3,870	- 4,703
7.00	Police Records Clerk (Part 2 of 2)	3,637	- 4,421
2.00	Account Clerk (Part 2 of 2)	3,470	- 4,217
5.00	Administrative Assistant (Part 2 of 2)	3,464	- 4,211
1.00	Administrative Assistant, Mare Island	3,464	- 4,211
5.00	Maintenance Worker I	3,343	- 4,063
3.00	Marina Maintenance Worker	3,343	- 4,063
2.00	Account Clerk (Part 1 of 2)	2,998	- 3,643
226.00	City Wide Total		

FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS

<u>Department/Division</u>	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
<u>Administration</u>			
City Manager	0.25	0.25	0.30
City Clerk	0.55	0.55	0.55
City Attorney	0.00	0.00	0.00
Human Resources	3.80	3.30	3.10
Finance/Accounting	8.10	7.25	6.95
Finance/Utility Billing	5.75	5.55	5.55
Information/Communication Systems	0.60	0.60	0.60
<u>Engineering Department</u>			
Engineering	9.90	10.30	11.12
NPDES Administration & Outreach	1.05	1.32	1.22
Southwest Pittsburg GHAD	0.75	0.95	0.93
Local Traffic Mitigation Fee Fund	0.00	0.00	0.10
RDA - Engineering	5.05	2.70	0.00
<u>Development Services</u>			
Planning	3.70	3.05	3.31
Building - Code Enforcement	3.15	3.98	4.99
Solid Waste	0.35	0.60	0.50
Economic Development	1.00	0.00	0.65
CDBG Entitlements	0.85	0.81	0.81
Waterfront Operations	0.00	0.00	1.05
Marina	6.00	6.00	6.00
<u>Police Department</u>			
Police - Admin & Support Services	2.00	2.00	2.00
Police - Operations Bureau	57.00	56.95	53.95
Police - Investigations	18.00	17.00	15.00
Police - Support Services	17.00	16.50	16.50
San Marco Police CFD	0.92	2.21	1.72
Vista Del Mar CFD	0.34	0.28	0.41
Public Safety Service CFD 2005-01	0.74	1.06	1.42
<u>Recreation & Parks</u>			
Recreation-Admin	0.50	0.00	0.00
Recreation - Sports	1.00	1.00	1.00
Recreation - Senior Center	1.00	1.00	1.00
Pittsburg Swim Center Maintenance	0.20	0.00	0.00
Citywide Landscape	11.89	8.09	6.04
Park Maintenance CFD 2007-1	0.16	0.16	0.16

FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS

<u>Department/Division</u>	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
<u>Public Works - Maintenance Services</u>			
Graffiti Removal Program	0.25	0.25	0.25
Public Works/Administration	0.10	0.10	0.25
Public Works/Streets	8.85	9.50	9.55
Citywide Street Lighting	1.00	1.00	1.00
Citywide Street Trees	2.70	1.70	1.70
Citywide Concrete Program	0.30	0.20	0.15
NPDES - Storm Drain Clean-Up	2.55	2.35	2.00
Fleet Maintenance	3.80	3.70	3.60
Building Maintenance	2.90	2.75	3.70
RDA Property Maintenance Program	1.25	1.25	0.00
<u>Public Works - Water and Sewer Enterprises</u>			
Water Operating	27.30	27.85	27.26
Sewer Maintenance	7.60	7.23	7.86
<u>Housing Authority</u>			
Housing Authority - Section 8	9.55	7.31	6.99
RDA Housing - Administration	0.00	0.00	0.27
<u>Pittsburg Power Company</u>			
Island Energy	9.55	9.65	9.55
Power Company Capital Projects	7.00	0.00	0.00
Pittsburg Power	2.95	3.30	1.50
<u>Successor Agency to Former Redevelopment Agency</u>			
RDA Administration	6.25	4.65	3.44
Neighborhood Improvement Program	2.00	2.00	0.00
Bldg Code Enforcement	1.50	0.75	0.00
Citywide Totals:	259.00	239.00	226.00

CHANGES FROM FY 2011-12 AUTHORIZED POSITIONS

Eliminations

Administrative Assistant
Assistant City Manager
Business Development Manager
Community Services Specialist
Engineering Technician I
Engineering Technician II
Maintenance Worker I
Maintenance Worker II
Police Officer
Sr. Civil Engineer

Department

Police
Human Resources
Pittsburg Power Company
Police
Engineering
Engineering
Public Works
Public Works
Police
Engineering

Reclassifications:

Accountant II to Finance Division Manager
Accounting Technician to Financial Analyst
Administrative Officer to Assistant to the City Manager
Property & Evidence Coordinator to Community Services Specialist

Pittsburg Power Company
Finance
Engineering
Police

Unfunded:

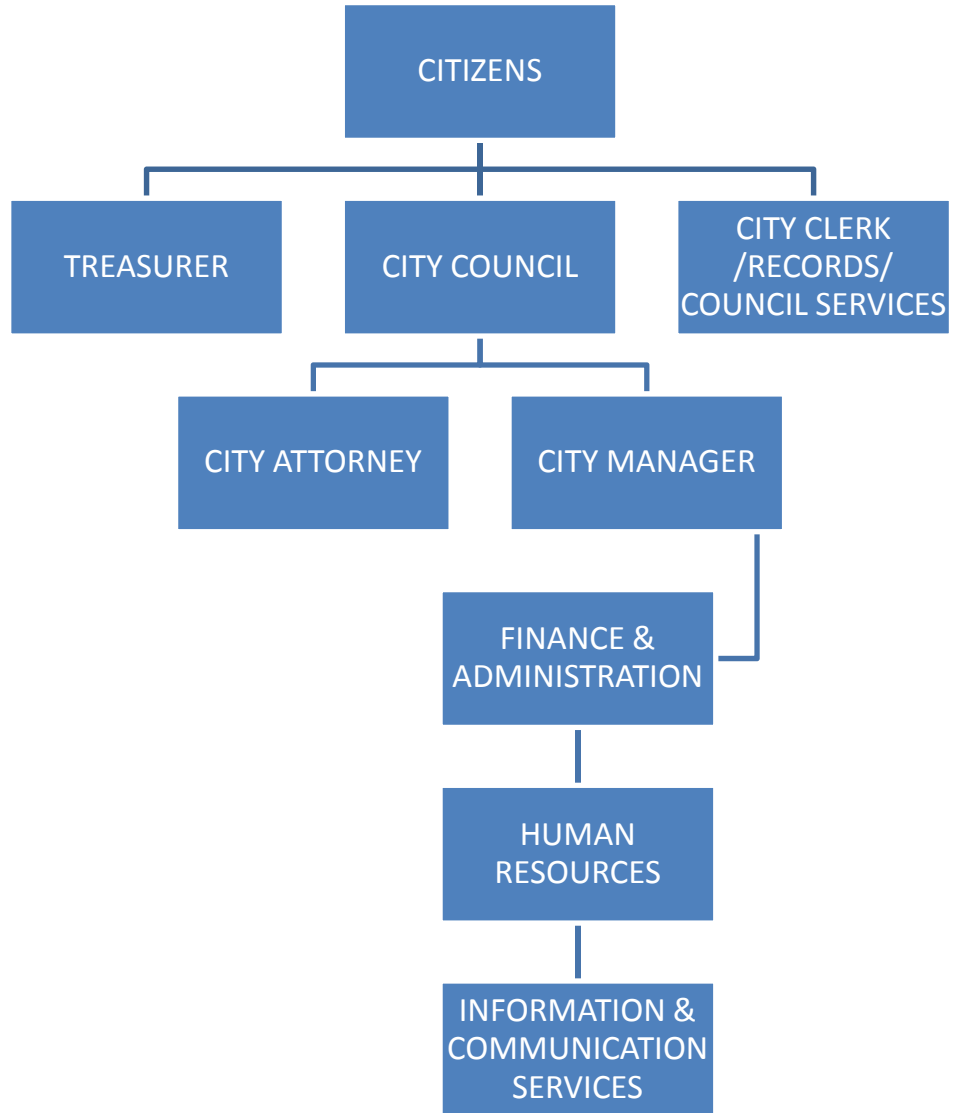
Police Sergeant
Police Lieutenant
Police Records Clerk (2 Of 2)

Police
Police
Police



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➤ ADMINISTRATION



➤ ADMINISTRATION

Administration services consists of the offices of the City Manager, City Clerk, City Attorney, Human Resources, Treasurer and Finance.

CITY MANAGER

The City Manager's Office (CMO) provides daily direction and leadership to City operations and the organization to implement City Council priorities and programs, including mandatory provisions of State and Federal law. The CMO directs, organizes and plans to ensure that all City municipal services are provided in the most effective and efficient manner. The CMO upholds all professional ethics, integrity and standards for the City organization, employees and especially the executive management team.

SERVICE LEVELS

The CMO encourages and supports new business development, existing business retention and expansion, and development of new jobs and services for residents. The CMO ensures efforts to maintain the long term fiscal health and viability of the City to continue providing high level responsive public services to the community.

GOALS

The CMO's goals are to provide support to all staff and City Council members to maximize the potential for success. In addition the CMO would like to enhance communication by continuing efforts to reach out to the community through service organizations and Neighborhood Improvement Team meetings.



CITY CLERK/RECORDS/COUNCIL SERVICES

The City Clerk serves as the Clerk of the City Council and Secretary to the various agencies within the City. The City Clerk is also the City's elections official, the filing officer for the Political Reform Act of 1974 regulations, the official custodian of the City's vital records and legislative history, and administrator of the City's records management program. The City Clerk is responsible for production and publication of all Council/Agency agendas, conducts elections and ensures compliance with legal noticing requirements for all meetings.

SERVICE LEVELS

The City Clerk ensures coordination and integration of informational and records management services to ensure effective, efficient and responsive service delivery. The City Clerk also provides information and support to the City Council in all aspects of the City operation and service, assists in policy making and responds to critical issues while ensuring information is available to all citizens.

GOALS

The City Clerk's goals are to increase efficiency of City operations and services, enhance communication while reducing overhead expenses. The City Clerk is also charged with administering elections on June 5, 2012 and November 6, 2012. In addition the City Clerk will oversee revisions of the Conflict of Interest Code and develop a commission policy and procedures handbook.

TREASURER

The elected City Treasurer is responsible for auditing and examining all investments made by the City of Pittsburg authorized personnel. Such audit may be performed as deemed necessary and subsequently reported to the City Council.

SERVICE LEVELS

Review and approve all investment quarterly reports (cash reserves and bond proceeds) to ensure compliance with state law and the City's investment policy.



CITY ATTORNEY

The City Attorney is under contract to provide legal services to the City Council and staff as directed on legal matters relating to Pittsburg. The City Attorney represents the City in certain litigation and non-litigation matters.

SERVICE LEVELS

The City Attorney provides broad ranges of services for a fixed retainer, attends all regular City Council meetings and special meetings if attendance is requested, attends Department Head meetings in addition to being onsite at City Hall at least two days a week.



FINANCE

The Finance Department is responsible for accounting operations, payroll, utility billing, budget, financial reporting, debt issuance and management and investments for all of the City departments and agencies within the framework of City policies and procedures.

SERVICE LEVELS

The Finance department provides administration, accounting, fiscal management and support services to the City. Finance maintains a high level of professionalism and integrity in all the City's financial practices and procedures. They must also maintain up-to-date accounting and finance policy and procedure manuals, and monitor and report the City's fiscal condition on a bi-annual basis.

GOALS

To improve public facilities and infrastructure by developing a capital asset policy, use advances in technology to improve service while reducing demands for staff by automating various financial reports and processes. In addition, Finance will evaluate water rate discounts for seniors and low income residents.

INFORMATION AND COMMUNICATION SERVICES

The Information and Communication Systems Department centrally budgets and accounts for the operation, maintenance and replacement of the citywide network infrastructure, telephone, computer equipment and other hardware and software needs.

SERVICE LEVELS

Maintain the Citywide Network System in a reliable and consistent manner. Provide equipment support for personal computers, laptops and all other associated peripheral equipment.

GOALS

Implement upgraded software in Community Access/Housing Authority and continue progress toward paperless recordkeeping.

HUMAN RESOURCES

The Human Resources Department is responsible for administering the City's personnel merit system, workers' compensation program, employee benefits, employee relations and equal employment opportunity programs. It represents the City Council and City Manager on all employee relations' matters with representatives of recognized employee organizations.

SERVICE LEVELS

Provides managerial and administrative coordination of all department functions and staff. Maintain all department records, including employee personnel files.

GOALS

Negotiate three non-safety collective bargaining agreements. Prepare volunteer policy and related administrative procedures.

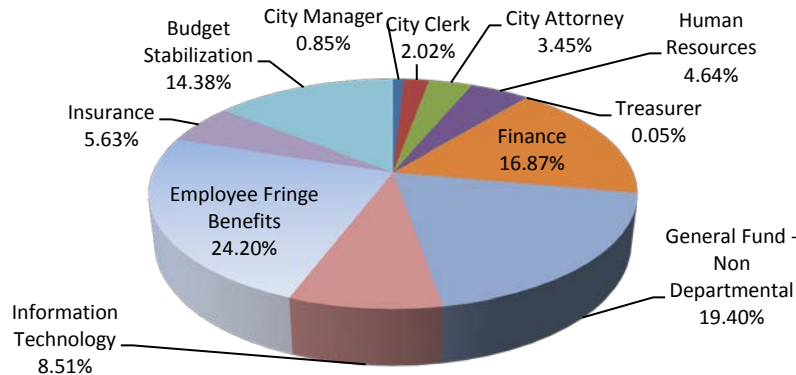
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Administration

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
City Manager	0.25	0.25	0.30
City Clerk	0.55	0.55	0.55
City Attorney	0.00	0.00	0.00
Human Resources	3.80	3.30	3.10
Finance/Accounting	8.10	7.25	6.95
Finance/Utility Billing	5.75	5.55	5.55
Information/Communication Systems	0.60	0.60	0.60
TOTAL:	19.05	17.50	17.05

**Detailed Program Budget
Administration**

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	19.05	17.50	17.05	-0.45	-2.57%
SOURCES OF REVENUE					
General Fund	10,308,784	8,527,464	7,359,362	(1,168,102)	-13.70
Internal Service Funds	4,635,084	3,992,662	4,574,887	582,225	14.58
Special Revenue Funds	2,002,739	406,000	-	(406,000)	-100.00
(Addition To)/Reduction in Fund Balance	(5,295,482)	894,463	439,800	(454,663)	-50.83
TOTAL SOURCES OF REVENUE	\$ 11,651,125	\$ 13,820,589	\$ 12,374,049	\$ (1,446,540)	-10.47%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,480,368	1,391,100	1,375,841	(15,259)	-1.10
Maintenance & Operations	1,372,006	1,318,896	1,420,417	101,521	7.70
Workers Compensation	(23,499)	939,900	435,440	(504,460)	-53.67
Materials & Supplies	284,344	367,835	177,110	(190,725)	-51.85
Pass Through Payments	178,928	201,674	201,900	226	0.11
Contracts & Services	2,511,311	2,795,780	2,533,227	(262,553)	-9.39
Fringe Benefits	3,171,521	3,481,102	3,411,055	(70,047)	-2.01
TOTAL USES - OPERATING EXPENDITURES	\$ 8,974,979	\$ 10,496,287	\$ 9,554,990	\$ (941,297)	-8.97%
USES - OTHER EXPENDITURES					
Special Items of Expense	122,284	97,007	105,900	8,893	9.17
TOTAL USES - OTHER EXPENDITURES	\$ 122,284	\$ 97,007	\$ 105,900	\$ 8,893	9.17%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	8,772	20,000	210,000	190,000	950.00
TOTAL USES - CAPITAL EXPENDITURES	\$ 8,772	\$ 20,000	\$ 210,000	\$ 190,000	950.00%
USES - TRANSFERS-OUT					
Transfers-Out	2,545,090	3,207,295	2,503,159	(704,136)	-21.95
TOTAL USES - TRANSFERS-OUT	\$ 2,545,090	\$ 3,207,295	\$ 2,503,159	\$ (704,136)	-21.95%
TOTAL USES	\$ 11,651,125	\$ 13,820,589	\$ 12,374,049	\$ (1,446,540)	-10.47%
USES BY PROGRAM RECAP					
City Manager	78,975	89,597	104,996	15,399	17.19
City Clerk	198,333	247,261	249,965	2,704	1.09
City Attorney	439,240	388,698	426,770	38,072	9.79
Human Resources	607,558	580,655	574,026	(6,629)	-1.14
Treasurer	6,696	6,850	6,595	(255)	-3.72
Finance	2,064,871	2,053,937	2,087,594	33,657	1.64
General Fund - Non Departmental	4,236,803	2,842,713	2,400,296	(442,417)	-15.56
Information Technology	1,033,232	1,197,651	1,053,313	(144,338)	-12.05
Employee Fringe Benefits	2,362,670	3,588,861	2,994,839	(594,022)	-16.55
Insurance	622,747	824,366	696,813	(127,553)	-15.47
Budget Stabilization	-	2,000,000	1,778,842	(221,158)	-11.06
TOTAL USES BY PROGRAM RECAP	\$ 11,651,125	\$ 13,820,589	\$ 12,374,049	\$ (1,446,540)	-10.47%

Administration - Uses by Program



➤ CITY COUNCIL



➤ CITY COUNCIL

The City of Pittsburg operates under a council manager form of government and derives its authority from both the California constitution and laws enacted by the state legislature. All legislative power is held by the publicly elected, five member City Council, which consists of the Mayor and four Council Member. All Council Members have equal authority, the Mayor, however, has the additional responsibility of presiding over the City Council meetings, signing official documents and performing ceremonial functions. City Council Members are elected in November and hold office for four years. The Mayor is selected among the Council Members and serves for a one year term.

CITY COUNCIL

The City Council acts as the legislative body of the City of Pittsburg, developing policies and approving programs that provide for the public health, safety and welfare of the community. The City Council consists of five members elected at large by the citizens of Pittsburg. The position of Mayor is rotational and is elected from among the five Council Members each year.

SERVICE LEVELS

The City Council meets at least once a month. Meetings are open to the public, and public comments are encouraged. The City Council appoints the City Manager and the City Attorney to implement policy.

GOALS

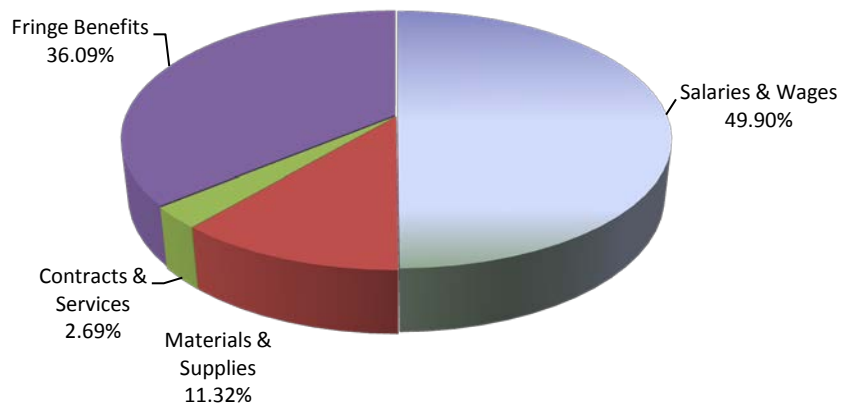
The City Council's goals are to increase efficiency of City operations and services. It also aims at enhancing communication and reducing overhead expenses.



**Detailed Program Budget
City Council**

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	-	-	-	-	0.00%
SOURCES OF REVENUE					
(Addition To)/Reduction In Gen'l Fund Balance	74,507	81,025	70,670	(10,355)	-12.78
TOTAL SOURCES OF REVENUE	\$ 74,507	\$ 81,025	\$ 70,670	\$ (10,355)	-12.78%
USES - OPERATING EXPENDITURES					
Salaries & Wages	39,447	38,900	35,262	(3,638)	-9.35
Materials & Supplies	2,286	13,500	8,000	(5,500)	-40.74
Contracts & Services	11,523	1,825	1,900	75	4.11
Fringe Benefits	21,251	26,800	25,508	(1,292)	-4.82
TOTAL USES - OPERATING EXPENDITURES	\$ 74,507	\$ 81,025	\$ 70,670	\$ (10,355)	-12.78%
TOTAL USES	\$ 74,507	\$ 81,025	\$ 70,670	\$ (10,355)	-12.78%
USES BY PROGRAM RECAP					
City Council	74,507	81,025	70,670	(10,355)	-12.78
TOTAL USES BY PROGRAM RECAP	\$ 74,507	\$ 81,025	\$ 70,670	\$ (10,355)	-12.78 %

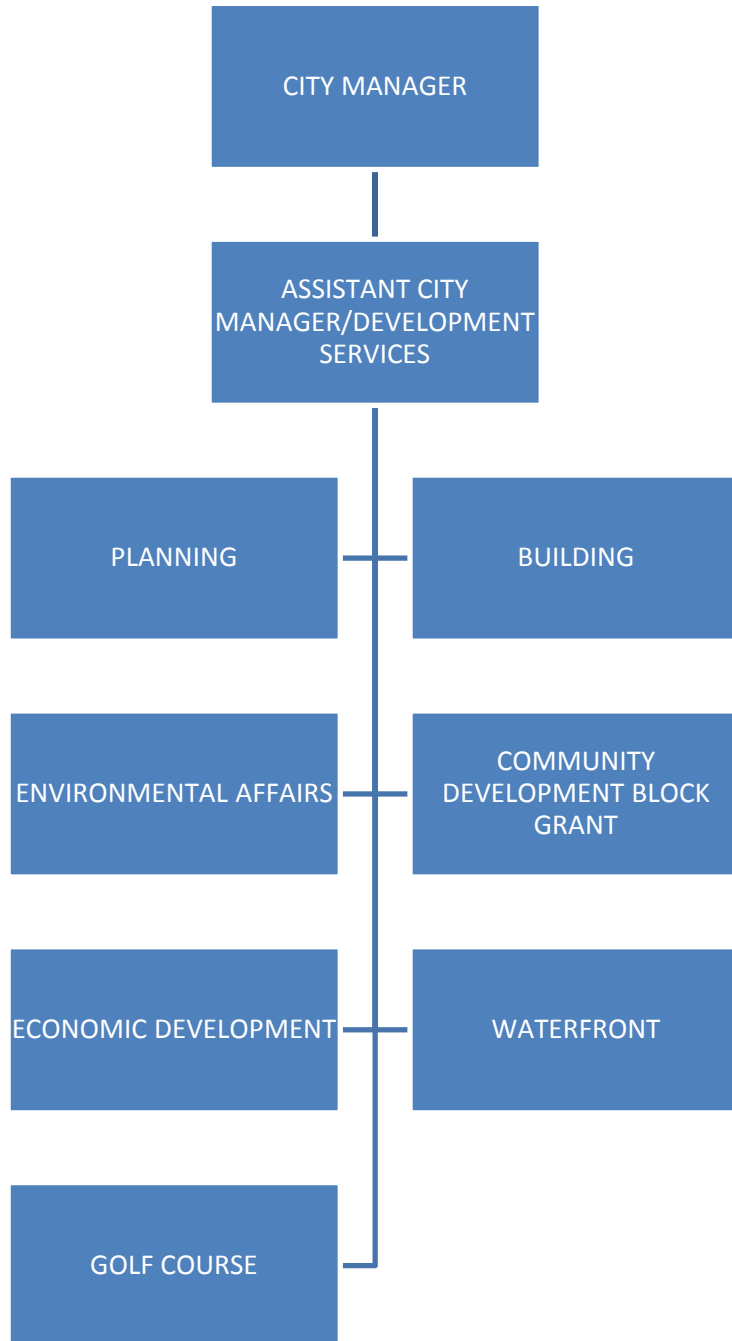
City Council - Operating Expenditures





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➤ DEVELOPMENT SERVICES



➤ DEVELOPMENT SERVICES

The Assistant City Manager oversees Development Services which consists of the Planning, Building, Environmental Affairs, Economic Development Departments along with the administration of the Community Development Block Grant, Waterfront leasing and operation of the Golf Course.

PLANNING

The Planning Department facilitates new development consistent with the City's General Plan, Zoning, Sign and Subdivision Ordinance, the California Environmental Quality Act (CEQA) and other state, federal and local regulations pertaining to new development activity.

SERVICE LEVELS

Provide inter-departmental coordination for processing all private development applications in the City through the Planning Commission and City Council. Serve as resource for coordination and preparation of CEQA documents for both public and private developments within the City.

GOALS

Increase efficiency of City operations by streamlining the planning review process.

BUILDING

The Building Department is primarily responsible for enforcing all applicable building codes and standards as adopted by the State of California and the City of Pittsburg. In addition, inspectors and staff investigate citizen complaints and play a key role identifying and investigating zoning and other code violations.

SERVICE LEVELS

Provide support to the Permit Center by issuing and tracking all construction permits. Provide comprehensive level of support services for developers as well as individual property owner. Provide scheduled construction inspections upon 24-hour notice.

GOALS

Complete conversion of Building Permit software.



ECONOMIC DEVELOPMENT

Economic Development Department's mission is to provide resources to the business and development communities with the purpose of attracting, retaining and expanding employment opportunities for area residents, stimulating the local economy and expanding the local sales and property tax base, while maintaining a positive balance between growth, social equity and the economy

SERVICE LEVELS

Create and maintain a strong and positive business climate. The Economic Development Department maintains close relationships with the members of the business community. These relationships create a supportive network that facilitates communication and cooperation among all parties. They work hand in hand by acting as a personal advocate, providing the support and assistance necessary to create and nurture a successful business environment.

GOALS

Explore beneficial relationships with commercial and industrial partners by exploring reuse of structures at the Century Auto Mall and the Mirant/Tesoro Industrial Plant.



ENVIRONMENTAL AFFAIRS

The City has many exciting programs targeted at helping the environment and educate the community on easy ways to be more "GREEN" The Environmental Affairs department is her to provide resources, tips and events to promote lifestyle changes that will bring about a happier, healthier, more beautiful Pittsburg.

SERVICE LEVELS

The City of Pittsburg has been actively working with residents and businesses to find new ways to Reduce, Reuse and Recycle.

GOALS

Conversion of City owned cobra head lights from the orange-yellow high pressure sodium lights to new white LED lights.

COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG)

The primary purpose of the CDBG program is to develop viable urban communities by providing decent housing and a suitable living environment and expanding economic opportunities principally for persons of lower income.

SERVICE LEVELS

CDBG funds can only be used for projects and programs that benefit residents of Pittsburg. The City utilizes the CDBG program to improve the quality of life and physical conditions in its lower income areas, and to benefit lower income residents throughout Pittsburg

GOALS

To continue to provide our lower income residents with services and programs that have been identified in our consolidated plan as priority needs in the community.



WATERFRONT

The Pittsburg Marina is a 575 slip municipal marina, located at the confluence of the Sacramento and San Joaquin Rivers. Often called the “Gateway to the Delta”. This strategic location offers boaters easy access to the upper delta region and to the San Francisco Bay. Just a few yards from open water the Pittsburg Marina offers a quick get-a-way as well as a safe haven for those caught in the perennial delta winds, and rough water.

GOLF COURSE

The 18 hole championship course tucked in the foothills is owned by the City of Pittsburg and is under the umbrella of Development Services. The original nine opened in 1947. The latter nine opened in 1991. The 6,317 yd. course consists of rolling hills, mature eucalyptus trees lining the fairways, and spectacular Delta views with Mt. Diablo in the background. The facility also has a wonderful all grass driving range on site. Delta View is a perennial Northern California Golf Digest top 25 pick. Breakfast and lunch is served at the 19th Pub and Grille which is located at the golf course premises.



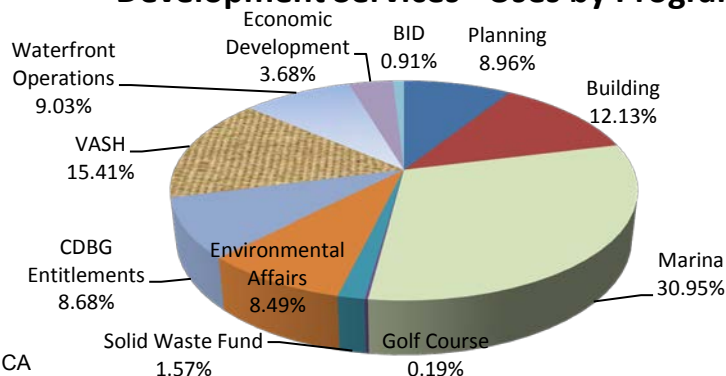
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Development Services

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Planning	3.70	3.05	3.31
Building - Code Enforcement	3.15	3.98	4.99
Solid Waste	0.35	0.60	0.50
Economic Development	1.00	0.00	0.65
CDBG Entitlements	0.85	0.81	0.81
Waterfront Operations	0.00	0.00	1.05
Marina	6.00	6.00	6.00
TOTAL:	15.05	14.44	17.31

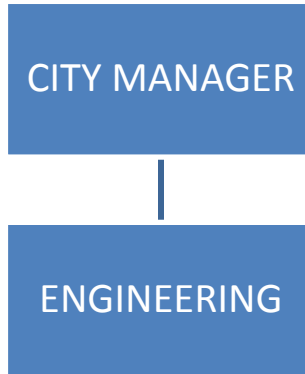
Detailed Program Budget Development Services

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	15.05	14.44	17.31	2.87	19.88%
SOURCES OF REVENUE					
General Fund	1,054,224	845,700	1,017,550	171,850	20.32
Debt Service	15	10	-	(10)	-100.00
Enterprise Funds	2,068,687	2,606,279	2,479,900	(126,379)	-4.85
Special Revenue Funds	3,263,891	3,448,489	2,377,872	(1,070,617)	-31.05
(Addition To)/Reduction in Fund Balance	(551,172)	791,735	510,231	(281,504)	-35.56
TOTAL SOURCES OF REVENUE	\$ 5,835,645	\$ 7,692,213	\$ 6,385,553	\$ (1,306,660)	-16.99%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,311,605	1,314,252	1,477,416	163,164	12.41
Maintenance & Operations	476,830	481,562	585,907	104,345	21.67
Workers Compensation	45,300	14,100	28,937	14,837	105.23
Materials & Supplies	585,520	1,303,615	854,890	(448,725)	-34.42
Pass Through Payments	46,196	-	-	-	-100.00
Contracts & Services	2,012,447	2,615,777	2,122,434	(493,343)	-18.86
Fringe Benefits	737,363	769,085	937,314	168,229	21.87
TOTAL USES - OPERATING EXPENDITURES	\$ 5,215,261	\$ 6,498,391	\$ 6,006,898	\$ (491,493)	-7.56%
USES - OTHER EXPENDITURES					
Special Items of Expense	63,560	36,440	29,400	(7,040)	-19.32
TOTAL USES - OTHER EXPENDITURES	\$ 63,560	\$ 36,440	\$ 29,400	\$ (7,040)	-19.32%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	10,624	111,834	80,000	(31,834)	-28.47
Capital Outlay - Projects	-	105,000	30,000	(75,000)	-71.43
TOTAL USES - CAPITAL EXPENDITURES	\$ 10,624	\$ 216,834	\$ 110,000	\$ (106,834)	-49.27%
USES - TRANSFERS-OUT					
Transfers-Out	546,200	940,548	239,255	(701,293)	-74.56
TOTAL USES - TRANSFERS-OUT	\$ 546,200	\$ 940,548	\$ 239,255	\$ (701,293)	-74.56%
TOTAL USES	\$ 5,835,645	\$ 7,692,213	\$ 6,385,553	\$ (1,306,660)	-16.99%
USES BY PROGRAM RECAP					
Planning Division	608,922	551,445	572,206	20,761	3.76
Building Division	650,783	755,897	774,783	18,886	2.50
Marina	1,748,549	1,956,496	1,976,194	19,698	1.01
Golf Course	16,730	86,400	12,000	(74,400)	-86.11
Solid Waste Fund	215,000	174,027	100,000	(74,027)	-42.54
Environmental Affairs	980,266	1,235,676	542,271	(693,405)	-56.12
CDBG Entitlements	799,084	751,399	554,290	(197,109)	-26.23
Veterans Affairs Supportive Housing	334,360	899,257	984,000	84,743	9.42
CalHome Program	242,546	108,000	-	(108,000)	-100.00
Waterfront Operations	-	292,670	576,624	283,954	97.02
Economic Development	239,405	786,946	235,185	(551,761)	-70.11
Business Improvement District (BID)	-	94,000	58,000	(36,000)	-38.30
TOTAL USES BY PROGRAM RECAP	\$ 5,835,645	\$ 7,692,213	\$ 6,385,553	\$ (1,306,660)	-16.99 %

Development Services - Uses by Program



➤ **ENGINEERING**



➤ ENGINEERING

The Engineering Department is primarily responsible for managing the City's Capital Improvement Program and providing supervision and inspection of design and installation of public facilities and infrastructure. It ensures that the City complies with Federal and State environmental rules and regulations.

ENGINEERING

The department reviews plans and provides inspection of commercial and residential land development projects to ensure compliance with the Subdivision Map Act, State and Federal regulations. Engineering also prepares and submits grant applications for funding public projects, maintains records of maps and documents for all public infrastructures, including the City's Geographic Information System website.

SERVICE LEVELS

Solicit and select consultants for design of projects to implement the adopted Five Year Capital Improvement Program. Assist in the coordination of assessment and benefits districts. Provide field inspection and enforce regulations to the National Pollution Discharge Elimination System. Prepare and review roadway, traffic signal, traffic control, and signing and striping plans.

GOALS

Seek grant funds for street and pedestrian improvement projects. Complete all capital improvement program projects underway or scheduled to begin construction in 2012. Continue being the liaison with Bay Area Rapid Transit (BART) for the Railroad Avenue eBart Station.



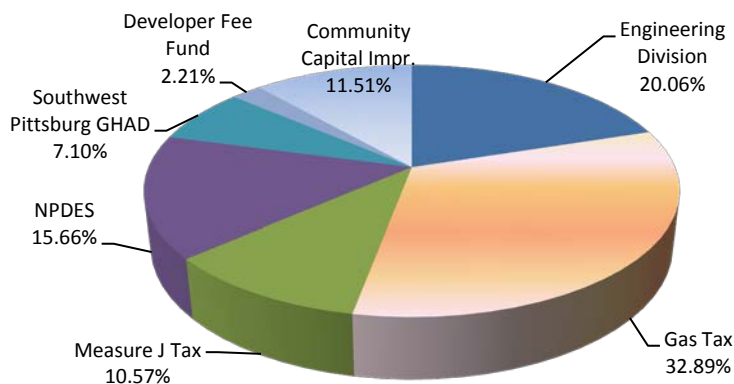
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Engineering

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Engineering	9.90	10.30	11.12
NPDES Administration & Outreach	1.05	1.32	1.22
Southwest Pittsburg GHAD	0.75	0.95	0.93
Local Traffic Mitigation Fee Fund	0.00	0.00	0.10
RDA - Engineering	5.05	2.70	0.00
TOTAL:	16.75	15.27	13.37

Detailed Program Budget Engineering

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	16.75	15.27	13.37	-1.90	-12.44%
SOURCES OF REVENUE					
General Fund	668,272	478,920	1,021,444	542,524	113.28
Capital Projects Funds	8,490,720	17,462,112	859,671	(16,602,441)	-95.08
Special Revenue Funds	3,788,133	3,827,047	3,762,369	(64,678)	-1.69
(Addition To)/Reduction in Fund Balance	13,830,015	9,425,117	717,451	(8,707,666)	-92.39
TOTAL SOURCES OF REVENUE	\$ 26,777,140	\$ 31,193,196	\$ 6,360,935	\$ (24,832,261)	-79.61%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,605,620	1,730,484	865,071	(865,413)	-50.01
Maintenance & Operations	405,418	236,951	423,863	186,912	78.88
Workers Compensation	48,912	15,500	33,127	17,627	113.72
Materials & Supplies	37,143	62,250	48,113	(14,137)	-22.71
Contracts & Services	516,438	1,228,030	489,765	(738,265)	-60.12
Fringe Benefits	802,827	908,453	961,985	53,532	5.89
TOTAL USES - OPERATING EXPENDITURES	\$ 3,416,358	\$ 4,181,668	\$ 2,821,924	\$ (1,359,744)	-32.52%
USES - OTHER EXPENDITURES					
Special Items of Expense	790,000	134,522	50,000	(84,522)	-62.83
TOTAL USES - OTHER EXPENDITURES	\$ 790,000	\$ 134,522	\$ 50,000	\$ (84,522)	-62.83%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	54,389	82,284	2,500	(79,784)	-96.96
Capital Outlay - Projects	11,563,614	22,779,299	1,732,271	(21,047,028)	-92.40
TOTAL USES - CAPITAL EXPENDITURES	\$ 11,618,003	\$ 22,861,583	\$ 1,734,771	\$ (21,126,812)	-92.41%
USES - TRANSFERS-OUT					
Transfers-Out	10,952,779	4,015,423	1,754,240	(2,261,183)	-56.31
TOTAL USES - TRANSFERS-OUT	\$ 10,952,779	\$ 4,015,423	\$ 1,754,240	\$ (2,261,183)	-56.31%
TOTAL USES	\$ 26,777,140	\$ 31,193,196	\$ 6,360,935	\$ (24,832,261)	-79.61%
USES BY PROGRAM RECAP					
Engineering Division	1,660,894	1,175,709	1,276,032	100,323	8.53
Gas Tax	1,200,794	2,238,746	2,092,139	(146,607)	-6.55
Measure J Tax	773,514	916,900	672,168	(244,732)	-26.69
NPDES	864,853	1,137,182	995,926	(141,256)	-12.42
Southwest Pittsburg GHAD	381,328	522,463	451,882	(70,581)	-13.51
Pittsburg CIP	1,243	301,938	-	(301,938)	-100.00
Developer Fee Funds	5,072,548	6,478,827	140,517	(6,338,310)	-97.83
Prop 1B Local Street & Road Impr.	852,496	-	-	-	-100.00
Community Capital Improvements	15,969,470	18,421,431	732,271	(17,689,160)	-96.02
TOTAL USES BY PROGRAM RECAP	\$ 26,777,140	\$ 31,193,196	\$ 6,360,935	\$ (24,832,261)	-79.61%

Engineering - Uses by Program



➤ HOUSING AUTHORITY



➤ HOUSING AUTHORITY

The Housing Authority of the City of Pittsburg provides rental subsidy to the maximum extent allowable. Funding is awarded by the Federal Government to subsidize low income families with their rent. The number of families the Housing Authority can assist is determined by the Annual Contract Contribution awarded. Factors in determining the number of units available to assist the eligible families are based on average housing assistance payments, fair market rents established by HUD and administrative costs. With this in mind, the Housing Authority is currently able to assist 948 families with Housing Choice Vouchers.

SERVICE LEVELS

Develop program policies, guidelines and procedures in accordance with federal, state and local laws and regulations. Prepare and submit HUD reports including the Five-Year and Annual Plans. Respond to participants and clients issues, concerns and/or complaints as they relate to our program services.

GOALS

Maintain the balance of service deliverables within the federal grant for the Housing Choice Voucher and VASH Programs (Section 8). Stay on track with leasing schedules to obtain full leasing capacity in the VASH program by FYE 2013. Continue moving toward paperless (i.e., electronic) files and recordkeeping systems with full implementation capability by FYE 2013.



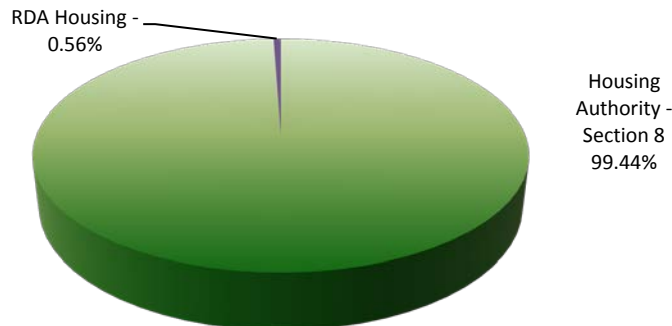
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Housing Authority

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Housing Authority - Section 8	9.55	7.31	6.99
RDA Housing - Administration	0.00	0.00	0.27
TOTAL:	9.55	7.31	7.26

**Detailed Program Budget
Housing Authority**

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	9.55	7.31	7.26	-0.05	-0.68%
SOURCES OF REVENUE					
Redevelopment Agency	8,937,426	6,688,177	69,000	(6,619,177)	-98.97
Special Revenue Funds	13,675,761	12,152,730	11,716,497	(436,233)	-3.59
(Addition To)/Reduction in Fund Balance	1,015,987	(1,739,391)	558,230	2,297,621	-132.09
TOTAL SOURCES OF REVENUE	\$ 23,629,174	\$ 17,101,516	\$ 12,343,727	\$ (4,757,789)	-27.82%
USES - OPERATING EXPENDITURES					
Salaries & Wages	549,800	496,055	509,356	13,301	2.68
Maintenance & Operations	191,806	338,499	351,539	13,040	3.85
Workers Compensation	19,200	5,200	9,873	4,673	89.87
Materials & Supplies	17,973	19,330	16,087	(3,243)	-16.78
Contracts & Services	10,951,447	11,334,560	11,114,105	(220,455)	-1.94
Fringe Benefits	305,084	331,176	342,557	11,381	3.44
TOTAL USES - OPERATING EXPENDITURES	\$ 12,035,310	\$ 12,524,820	\$ 12,343,517	\$ (181,303)	-1.45%
USES - OTHER EXPENDITURES					
Special Items of Expense	5,377,442	587,399	210	(587,189)	-99.96
TOTAL USES - OTHER EXPENDITURES	\$ 5,377,442	\$ 587,399	\$ 210	\$ (587,189)	-99.96%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	-	8,865	-	(8,865)	-100.00
Capital Outlay - Projects	3,720,729	732,608	-	(732,608)	-100.00
TOTAL USES - CAPITAL EXPENDITURES	\$ 3,720,729	\$ 741,473	\$ -	\$ (741,473)	-100.00%
USES - TRANSFERS-OUT					
Transfers-Out	2,495,693	3,247,824	-	(3,247,824)	-100.00
TOTAL USES - TRANSFERS-OUT	\$ 2,495,693	\$ 3,247,824	\$ -	\$ (3,247,824)	-100.00%
TOTAL USES	\$ 23,629,174	\$ 17,101,516	\$ 12,343,727	\$ (4,757,789)	-27.82%
USES BY PROGRAM RECAP					
Housing Authority - Section 8	11,864,475	12,318,643	12,274,386	(44,257)	-0.36
Neighborhood Stabilization Pgm	1,588,337	30,683	-	(30,683)	-100.00
RDA Housing - Counseling	-	50,000	-	(50,000)	-100.00
RDA Housing - Non Departmental	2,943,477	3,488,730	69,341	(3,419,389)	-98.01
RDA Housing Projects/Programs	7,232,885	1,213,460	-	(1,213,460)	-100.00
TOTAL USES BY PROGRAM RECAP	\$ 23,629,174	\$ 17,101,516	\$ 12,343,727	\$ (4,757,789)	-27.82 %

Housing Authority - Uses by Program



➤PITTSBURG POWER COMPANY



➤PITTSBURG POWER COMPANY

In 1996, a Joint Powers Agreement between the City of Pittsburg and the Redevelopment Agency established the Pittsburg Power Company (PPC). The PPC is a municipal utility formed under the California Constitution. PPC does business in the City of Pittsburg and as Island Energy on Mare Island located in Vallejo, California. PPC develops revenue streams for the City of Pittsburg while retaining existing businesses and attracting new business.

PITTSBURG POWER COMPANY

PPC is committed to providing high quality utility service at competitive prices to its customers. PPC has been actively working with private industry to develop power plants and transmission lines.

SERVICE LEVELS

Provide managerial and administrative direction for all PPC activities in the City of Pittsburg. Monitor all financial areas within the PPC's area of responsibility. Evaluate renewable energy projects to meet statewide renewable goals.

GOALS

To create projects that generate revenue such as a project with High Desert Power Authority. Station H upgrade.



ISLAND ENERGY

Shortly after PPC's establishment, the US Navy awarded PPC a franchise service agreement to provide electric and natural gas retail services on Mare Island, a decommissioned Navy base and part of the City of Vallejo. .

SERVICE LEVELS

Island Energy is committed to providing responsive customer service and reliable utility services at competitive prices to its customers throughout its service area.

GOALS

Under the direction of PPC, Island Energy aims to develop and expand its capital assets as its distribution grows.



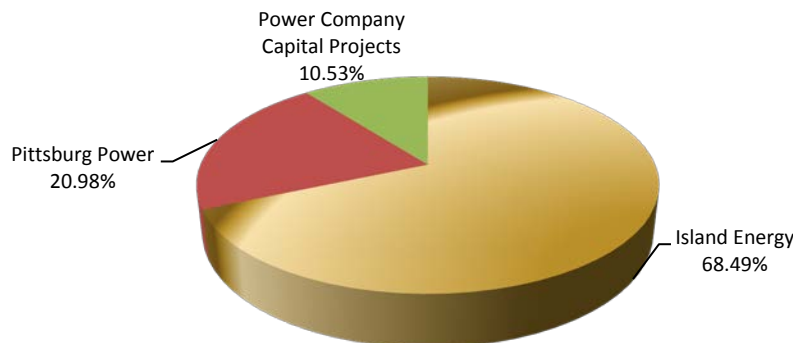
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Pittsburg Power Company

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Island Energy	9.55	9.65	9.55
Power Company Capital Projects	7.00	0.00	0.00
Pittsburg Power	2.95	3.30	1.50
TOTAL:	19.50	12.95	11.05

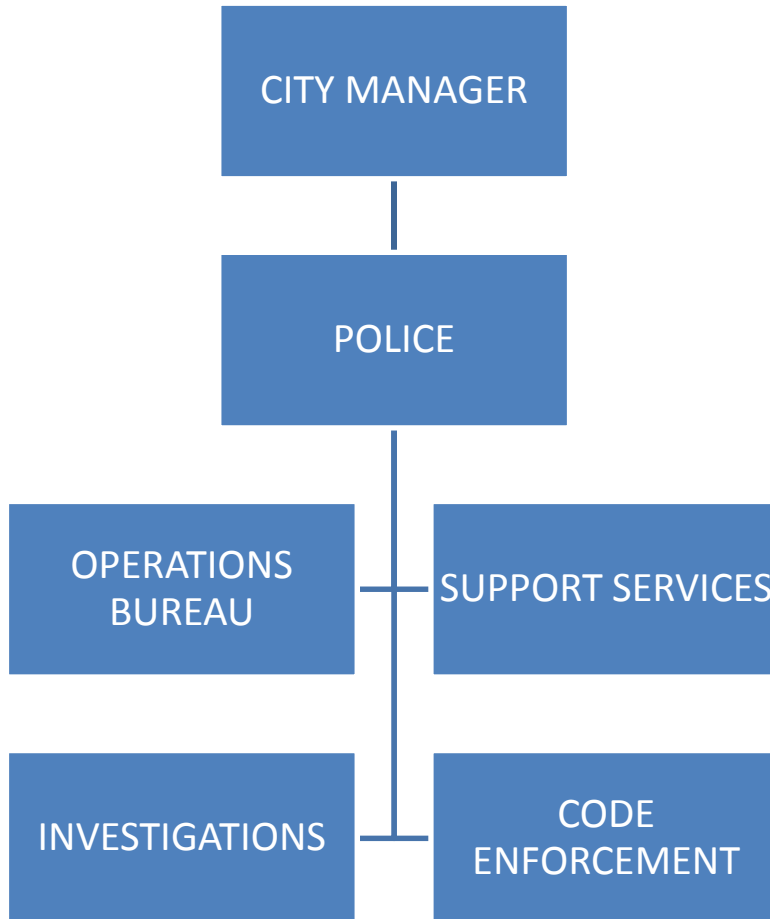
**Detailed Program Budget
Pittsburg Power Company**

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	19.50	12.95	11.05	-1.90	-14.67%
SOURCES OF REVENUE					
Enterprise Funds	10,742,060	7,108,763	5,272,836	(1,835,927)	-25.83
(Addition To)/Reduction in Fund Balance	(711,445)	3,950,859	(51,568)	(4,002,427)	-101.31
TOTAL SOURCES OF REVENUE	\$ 10,030,615	\$ 11,059,622	\$ 5,221,268	\$ (5,838,354)	-52.79%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,210,288	1,192,300	1,010,936	(181,364)	-15.21
Maintenance & Operations	252,264	296,754	424,628	127,874	43.09
Workers Compensation	51,792	12,700	19,488	6,788	53.45
Materials & Supplies	1,623,768	1,717,368	1,529,018	(188,350)	-10.97
Contracts & Services	1,385,984	1,509,939	671,200	(838,739)	-55.55
Fringe Benefits	974,879	795,504	612,498	(183,006)	-23.01
TOTAL USES - OPERATING EXPENDITURES	\$ 5,498,975	\$ 5,524,565	\$ 4,267,768	\$ 1,256,797	-22.75%
USES - OTHER EXPENDITURES					
Special Items of Expense	641,117	1,859,958	10,000	(1,849,958)	-99.46
TOTAL USES - OTHER EXPENDITURES	\$ 641,117	\$ 1,859,958	\$ 10,000	\$ (1,849,958)	-99.46%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	1,035,153	1,964,197	32,000	(1,932,197)	-98.37
Capital Outlay - Projects	242,437	202,852	475,000	272,148	134.16
TOTAL USES - CAPITAL EXPENDITURES	\$ 1,277,590	\$ 2,167,049	\$ 507,000	\$ 1,660,049	-76.60%
USES - TRANSFERS-OUT					
Transfers-Out	2,612,933	1,508,050	436,500	(1,071,550)	-71.06
TOTAL USES - TRANSFERS-OUT	\$ 2,612,933	\$ 1,508,050	\$ 436,500	\$ (1,071,550)	-71.06%
TOTAL USES	\$ 10,030,615	\$ 11,059,622	\$ 5,221,268	\$ (5,838,354)	-52.79%
USES BY PROGRAM RECAP					
Island Energy	3,600,889	4,830,876	3,575,948	(1,254,928)	-25.98
Pittsburg Power	4,288,430	2,216,985	1,095,320	(1,121,665)	-50.59
Power Company Capital Projects	2,141,296	4,011,761	550,000	(3,461,761)	-86.29
TOTAL USES BY PROGRAM RECAP	\$ 10,030,615	\$ 11,059,622	\$ 5,221,268	\$ (5,838,354)	-52.79 %

Pittsburg Power Company - Uses by Program



➤ POLICE DEPARTMENT



➤ POLICE DEPARTMENT

The Police Department is responsible for 24-hour law enforcement services to the City of Pittsburg. The Police Department's mission is to maintain peace and order by providing high quality police services that are responsive to the needs of the Community. We protect life and property by apprehending those who commit criminal acts, by developing partnerships to prevent, reduce, or eliminate neighborhood problems, and by providing police services that are fair, professional and respectful of the dignity of all individuals.

OPERATIONS BUREAU

The Operations Bureau is under the command of a Police Captain who reports directly to the Chief of Police. The Operations Bureau consist of the Patrol and Traffic Divisions.

SERVICE LEVELS

The Patrol Division operates 24 hours a day, 365 days a year. Patrol officers are the first responders to the public for calls for service and are the key to the success of the department's Community-Oriented Policing philosophy.

The mission of the Traffic Division is to make the streets of Pittsburg as safe as possible for all vehicles, bicyclists, and pedestrians. Help keep our streets safe by driving responsibly, being considerate of others, and following all of the rules of the road. The City uses radar trailers which are self contained police radar units with large digital displays that are placed at locations where there have been complaints of excessive speed.

GOALS

Expand volunteer Police Reserve Program to maximize patrol deployment, staff special events and transport prisoners.

SUPPORT SERVICES

The Records Division handles request for public information regarding crime reports, auto accidents, restraining orders, arrests, etc. This Division is also responsible for maintaining the traffic citation files and processing parking tickets for the traffic courts.

SERVICE LEVELS

The Records Division manages the public lobby front counter, fingerprinting, and all police records management. Records Management includes the preparation of case files for all police reports prepared within the department. Current and historical files are maintained in accordance with the California laws addressing the storing and maintenance of public records.

GOALS

Implement system for customers to purchase traffic collision reports on-line, thereby reducing clerical time required to process requests.



INVESTIGATIONS

The function of the Investigations Division is to perform follow up investigations into serious and involved crimes that cannot be handled by patrol alone. Police detectives typically receive preliminary investigations, assess leads, contact witnesses interview suspects, prepare and serve search warrants and prepare cases for presentation to the District Attorney.

CODE ENFORCEMENT

The Code Enforcement Division of the Police Department enforces codes, laws and regulations for the abatement of substandard housing conditions and zoning violations, blight issues, and the abatement of abandoned, dismantled, or inoperative vehicles. The Code Enforcement Division is part of the Contra Costa County "Abandoned Vehicle Abatement Program" which targets inoperable, wrecked, dismantled, or abandoned vehicles. Several times per year the City focuses on areas where there is an accumulation of junk and debris present and assists residents in the removal of blight in the area.

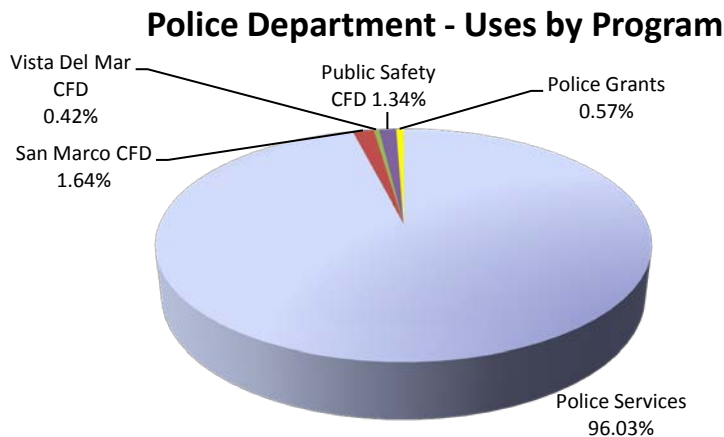


FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Police Department

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Police - Admin & Support Services	2.00	2.00	2.00
Police - Operations Bureau	57.00	56.95	53.95
Police - Investigations	18.00	17.00	15.00
Police - Support Services	17.00	16.50	16.50
San Marco Police CFD	0.92	2.21	1.72
Vista Del Mar CFD	0.34	0.28	0.41
Public Safety Service CFD 2005-01	0.74	1.06	1.42
TOTAL:	96.00	96.00	91.00

**Detailed Program Budget
Police Department**

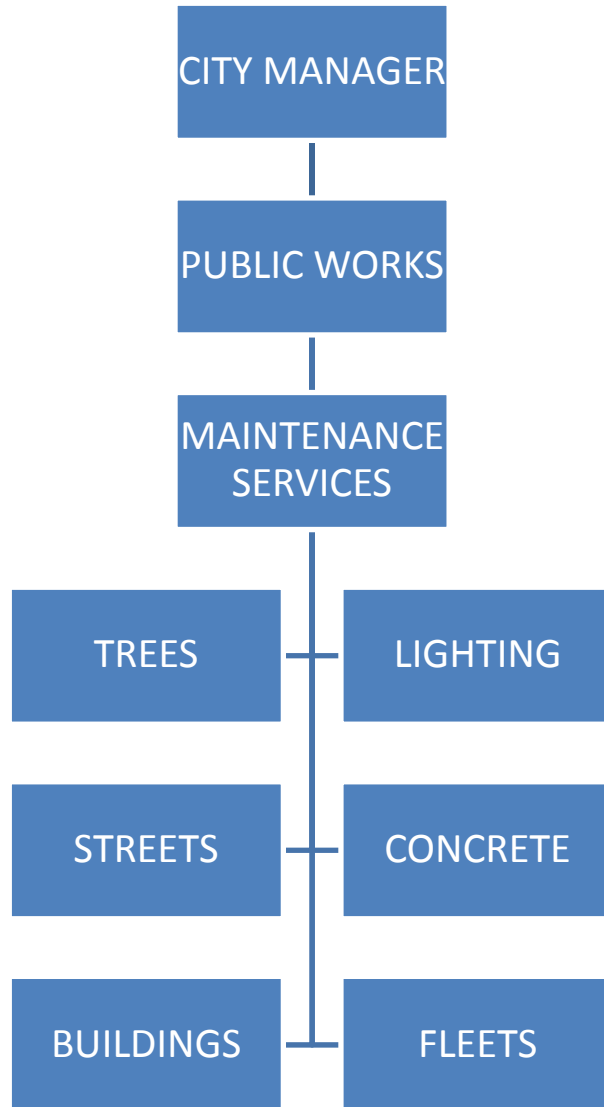
	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	96.00	96.00	91.00	-5.00	-5.21%
SOURCES OF REVENUE					
General Fund	18,686,553	19,673,058	19,387,036	(286,022)	-1.45
Special Revenue Funds	944,847	1,101,697	747,200	(354,497)	-32.18
(Addition To)/Reduction in Fund Balance	(177,590)	357,384	51,731	(305,653)	-85.53
TOTAL SOURCES OF REVENUE	\$ 19,453,810	\$ 21,132,139	\$ 20,185,967	\$ (946,172)	-4.48%
USES - OPERATING EXPENDITURES					
Salaries & Wages	9,435,471	9,289,800	9,304,484	14,684	0.16
Maintenance & Operations	1,258,644	1,433,819	1,582,167	148,348	10.35
Workers Compensation	326,712	104,500	179,996	75,496	72.24
Materials & Supplies	181,274	232,989	170,500	(62,489)	-26.82
Contracts & Services	1,780,926	2,181,891	2,236,450	54,559	2.50
Fringe Benefits	6,151,001	7,229,130	6,597,370	(631,760)	-8.74
TOTAL USES - OPERATING EXPENDITURES	\$ 19,134,028	\$ 20,472,129	\$ 20,070,967	\$ (401,162)	-1.96%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	35,756	268,105	-	(268,105)	-100.00
TOTAL USES - CAPITAL EXPENDITURES	\$ 35,756	\$ 268,105	\$ -	\$ (268,105)	-100.00%
USES - TRANSFERS-OUT					
Transfers-Out	284,026	391,905	115,000	(276,905)	-70.66
TOTAL USES - TRANSFERS-OUT	\$ 284,026	\$ 391,905	\$ 115,000	\$ (276,905)	-70.66%
TOTAL USES	\$ 19,453,810	\$ 21,132,139	\$ 20,185,967	\$ (946,172)	-4.48%
USES BY PROGRAM RECAP					
Police Services	18,686,553	19,673,058	19,387,036	(286,022)	-1.45
San Marco CFD	172,868	424,018	330,162	(93,856)	-22.13
Vista Del Mar CFD	68,858	63,850	83,943	20,093	31.47
Public Safety CFD	137,546	208,942	269,826	60,884	29.14
Asset Forfeitures	16,047	37,491	-	(37,491)	-100.00
Police Grants	371,938	724,780	115,000	(609,780)	-84.13
TOTAL USES BY PROGRAM RECAP	\$ 19,453,810	\$ 21,132,139	\$ 20,185,967	\$ (946,172)	-4.48%





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➤ PUBLIC WORKS – MAINTENANCE SERVICES



➤ PUBLIC WORKS – MAINTENANCE SERVICES

This Division is responsible for maintenance of City streets, lights, traffic signals, buildings, trees and fleet equipment.

LIGHTING

This Division oversees repair and maintenance of 3,700 streetlights around the City. It also maintains, installs and replaces traffic signals in the City.

TREES AND SIDEWALKS

This Division is responsible for the maintenance of all City street trees, sidewalks, graffiti abatement and open drain creeks management.



STREETS AND CONCRETE

The City maintains approximately 130 miles of both improved and unimproved roadways. Street maintenance involves not only pavement maintenance, but includes installing and repairing guard rails at dangerous locations, replacing and repairing street name signs, stop signs, and a variety of other informational and restrictive signs used to warn and guide the public. It is also responsible for painting center line striping, replacing ceramic dots, painting red curbs, and refreshing and repainting worn off crosswalks.

In addition the Maintenance Services Division is responsible for pavement maintenance, pothole patching, crack filling, surface sealing, and asphalt overlays.

BUILDINGS AND FLEETS

The Maintenance Division is in charge of maintaining and repairing City buildings, vehicles, and equipment used by employees.

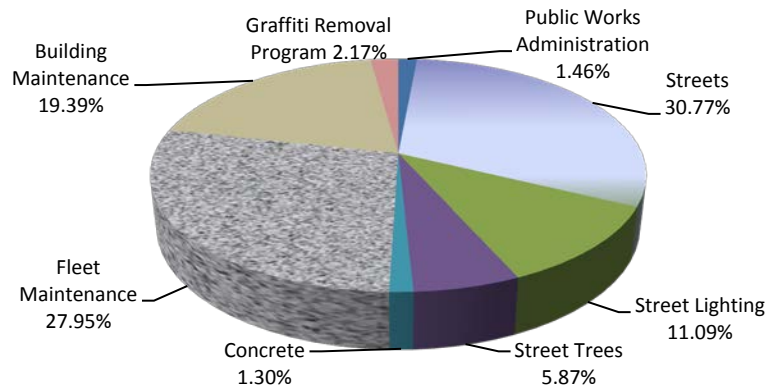
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Public Works - Maintenance Services

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Graffiti Removal Program	0.25	0.25	0.25
Public Works/Administration	0.10	0.10	0.25
Public Works/Streets	8.85	9.50	9.55
Citywide Street Lighting	1.00	1.00	1.00
Citywide Street Trees	2.70	1.70	1.70
Citywide Concrete Program	0.30	0.20	0.15
NPDES - Storm Drain Clean-Up	2.55	2.35	2.00
Fleet Maintenance	3.80	3.70	3.60
Building Maintenance	2.90	2.75	3.70
RDA Property Maintenance Program	1.25	1.25	0.00
TOTAL:	23.70	22.80	22.20

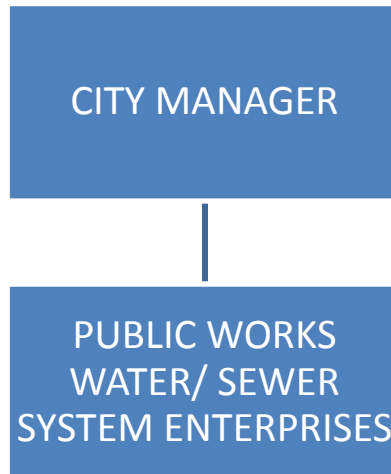
**Detailed Program Budget
Public Works – Maintenance Services**

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	23.70	22.80	22.20	-0.60	-2.63%
SOURCES OF REVENUE					
General Fund	1,177,536	1,255,000	1,692,457	437,457	34.86
Internal Service Funds	2,772,428	2,858,513	2,972,374	113,861	3.98
Special Revenue Funds	3,180,733	3,366,800	3,314,117	(52,683)	-1.56
(Addition To)/Reduction in Fund Balance	(1,026,248)	(1,356,114)	(1,805,823)	(449,709)	33.16
TOTAL SOURCES OF REVENUE	\$ 6,104,449	\$ 6,124,199	\$ 6,173,125	\$ 48,926	0.80%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,534,477	1,594,400	1,695,430	101,030	6.34
Maintenance & Operations	1,597,145	1,650,973	1,656,421	5,448	0.33
Workers Compensation	52,596	18,100	33,093	14,993	82.83
Materials & Supplies	899,735	1,056,320	1,122,550	66,230	6.27
Contracts & Services	314,207	307,182	356,046	48,864	15.91
Fringe Benefits	852,149	946,176	1,029,182	83,006	8.77
TOTAL USES - OPERATING EXPENDITURES	\$ 5,250,309	\$ 5,573,151	\$ 5,892,722	\$ 319,571	5.73%
USES – CAPITAL EXPENDITURES					
Capital Outlay - Equipment	454,140	500,000	280,403	(219,597)	-43.92
TOTAL USES - CAPITAL EXPENDITURES	\$ 454,140	\$ 500,000	\$ 280,403	\$ (219,597)	-43.92%
USES – TRANSFERS-OUT					
Transfers-Out	400,000	51,048	-	(51,048)	-100.00
TOTAL USES – TRANSFERS-OUT	\$ 400,000	\$ 51,048	\$ -	\$ (51,048)	-100.00%
TOTAL USES	\$ 6,104,449	\$ 6,124,199	\$ 6,173,125	\$ 48,926	0.80%
USES BY PROGRAM RECAP					
Public Works Administration	37,503	67,996	90,186	22,190	32.63
Streets	1,575,373	1,769,894	1,899,164	129,270	7.30
Street Lighting	701,719	677,801	684,579	6,778	1.00
Street Trees	397,542	368,017	362,594	(5,423)	-1.47
Concrete	111,563	99,482	80,269	(19,213)	-19.31
Fleet Maintenance	1,981,135	1,926,150	1,725,436	(200,714)	-10.42
Building Maintenance	1,188,241	1,100,668	1,196,957	96,289	8.75
Graffiti Removal Program	111,373	114,191	133,940	19,749	17.29
TOTAL USES BY PROGRAM RECAP	\$ 6,104,449	\$ 6,124,199	\$ 6,173,125	\$ 48,926	0.80 %

Public Works - Uses by Program



➤ PUBLIC WORKS – WATER/SEWER SYSTEM ENTERPRISES



➤ PUBLIC WORKS – WATER/SEWER SYSTEM ENTERPRISES

This Division provides preventive maintenance for the City's storm water and sanitary sewer collection systems. The City's curbs and gutters are part of the storm drain system and the street sweeping program is an important function to meet compliance with the City's Clean Water /N.P.D.E.S. Program.

WATER FACILITIES

This Division is responsible for the maintenance and 24 hour a day operation of the City's 32 million gallon per day water treatment plant, 7 pump stations and 8 drinking water storage reservoirs.

SERVICE LEVELS

This Division ensures that the water distributed by the City's distribution plant is of the highest quality possible and meets or exceeds all State and Federal health standards. It is also responsible for water meter reading and water service connections.

GOALS

Improve accuracy and efficiency of water meter reading with installation of Automatic Meter Reading system.



SEWER SYSTEM

This Division provides preventive maintenance for the City's storm water and sanitary sewer collection systems. The City's curbs and gutters are part of the storm drain system and the street sweeping program is an important function to meet the compliance with the City's Clean Water /N.P.D.E.S. Program.

SERVICE LEVELS

Maintains sewers, storm drains, underground water distribution lines backflow prevention devices and other equipment and facilities for distributing potable water.

GOALS

Prioritize Capital projects for Water and Sewer facilities, including tank and filter replacement at the treatment plant, water reservoir recoating and valve replacements. Replace polybutylene service lines in areas with high failure rates.



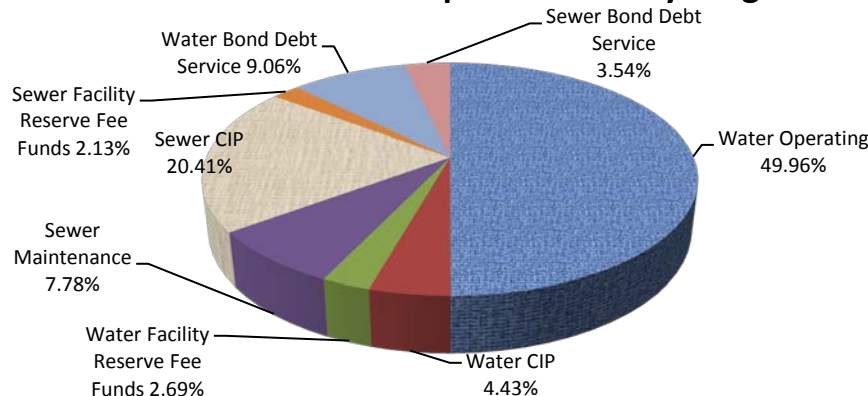
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Public Works - Water and Sewer Systems Enterprises

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Water Operating	27.30	27.85	27.26
Sewer Maintenance	7.60	7.23	7.86
TOTAL:	34.90	35.08	35.12

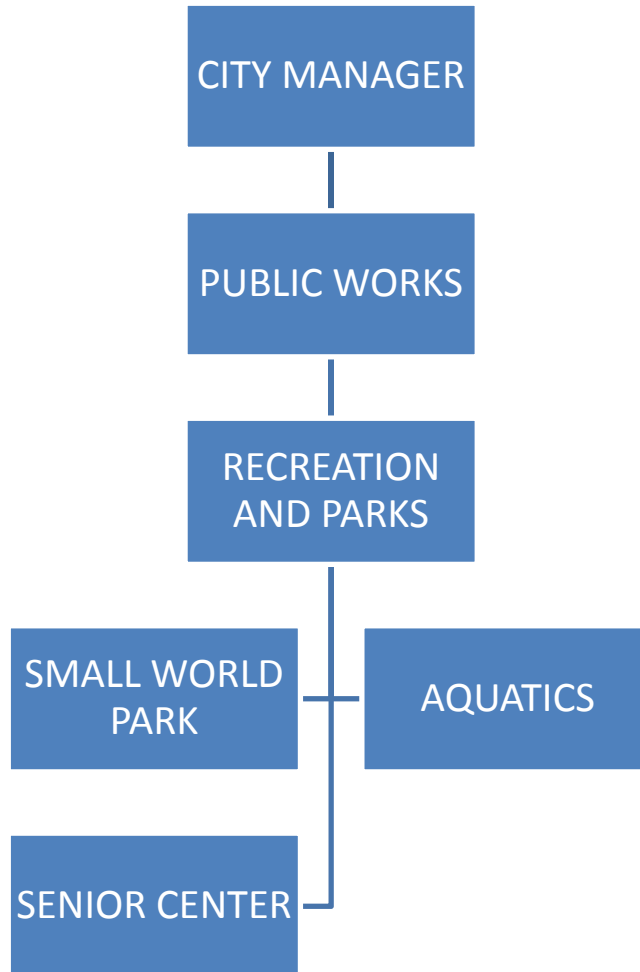
Detailed Program Budget
Public Works - Water and Sewer Enterprises

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	34.90	35.08	35.12	0.04	0.11%
SOURCES OF REVENUE					
Debt Service	121,847	743,200	-	(743,200)	-100.00
Enterprise Funds	22,429,212	19,840,952	21,882,951	2,041,999	10.29
(Addition To)/Reduction in Fund Balance	(3,047,600)	12,389,565	4,092,200	(8,297,365)	-66.97
TOTAL SOURCES OF REVENUE	\$ 19,503,459	\$ 32,973,717	\$ 25,975,151	\$ (6,998,566)	-21.22%
USES - OPERATING EXPENDITURES					
Salaries & Wages	2,706,103	3,160,912	2,899,020	(261,892)	-8.29
Maintenance & Operations	2,010,383	2,231,953	2,192,126	(39,827)	-1.78
Workers Compensation	93,192	31,563	54,591	23,028	72.96
Materials & Supplies	4,899,731	5,952,177	5,688,100	(264,077)	-4.44
Contracts & Services	691,132	711,313	387,950	(323,363)	-45.46
Fringe Benefits	1,856,139	1,840,351	1,765,445	(74,906)	-4.07
TOTAL USES - OPERATING EXPENDITURES	\$ 12,256,680	\$ 13,928,269	\$ 12,987,232	\$ (941,037)	-6.76%
USES - OTHER EXPENDITURES					
Debt Service	4,388,143	3,713,175	3,273,220	(439,955)	-11.85
TOTAL USES - OTHER EXPENDITURES	\$ 4,388,143	\$ 3,713,175	\$ 3,273,220	\$ (439,955)	-11.85%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	232,405	260,835	145,000	(115,835)	-44.41
Capital Outlay - Projects	764,226	7,781,846	7,150,815	(631,031)	-8.11
TOTAL USES - CAPITAL EXPENDITURES	\$ 996,631	\$ 8,042,681	\$ 7,295,815	\$ (746,866)	-9.29%
USES - TRANSFERS-OUT					
Transfers-Out	1,862,005	7,289,592	2,418,884	(4,870,708)	-66.82
TOTAL USES - TRANSFERS-OUT	\$ 1,862,005	\$ 7,289,592	\$ 2,418,884	\$ (4,870,708)	-66.82%
TOTAL USES	\$ 19,503,459	\$ 32,973,717	\$ 25,975,151	\$ (6,998,566)	-21.22%
USES BY PROGRAM RECAP					
Water Operating	11,337,014	17,245,770	12,978,357	(4,267,413)	-24.74
Water CIP	643,105	7,247,031	1,150,000	(6,097,031)	-84.13
Water Facility Reserve Fee Funds	363,083	1,450,756	700,000	(750,756)	-51.75
Sewer Maintenance	1,846,599	2,095,056	2,020,372	(74,684)	-3.56
Sewer CIP	286,433	977,915	5,300,815	4,322,900	442.05
Sewer Facility Reserve Fee Funds	15,087	140,548	552,387	411,839	293.02
Water Bond Debt Service	4,085,702	2,899,388	2,353,630	(545,758)	-18.82
Sewer Bond Debt Service	926,436	917,253	919,590	2,337	0.25
TOTAL USES BY PROGRAM RECAP	\$ 19,503,459	\$ 32,973,717	\$ 25,975,151	\$ (6,998,566)	-21.22%

Water & Sewer Enterprises - Uses by Program



➤ RECREATION AND PARKS



➤ RECREATION AND PARKS

The Recreation Department presents programs and services that enhance the quality of life for the City of Pittsburg community. These leisure services support City development, encourage community image, promote social interaction and a positive sense of community. Recreation is responsible for the administration and operation of a diversified, year round recreation program. It provides and administers a broad program of leisure-time activities based on the expressed needs and desires of the community. Facility and park rentals are available. The City has various types of parks for the community to enjoy year round.

SMALL WORLD PARK

The Small World Park Division is responsible for the successful administration, programming and operation of the park geared for children 8 years old and younger.



AQUATICS

The newly renovated Sullenberger Swim Center is scheduled to reopen for Summer 2012.

SENIOR CENTER

The Senior Services Division is responsible for the successful administration, programming and operation of the senior center. Residents of the City, fifty and older are provided with activities that improve their quality of life. The mission of the staff is to keep participants active and informed; this is accomplished through partnerships with Pittsburg Adult Education, Contra Costa County, AARP, John Muir Health, Senior Legal Services, Senior Outreach Services and the CC Café.



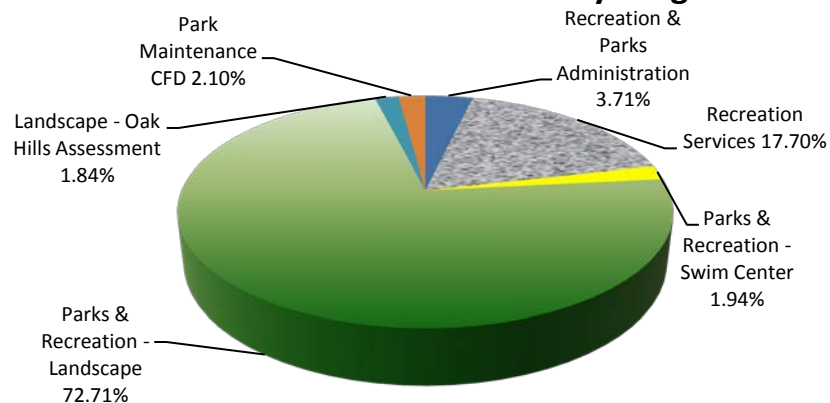
FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Recreation and Parks

Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
Recreation-Admin	0.50	0.00	0.00
Recreation - Sports	1.00	1.00	1.00
Recreation - Senior Center	1.00	1.00	1.00
Pittsburg Swim Center Maintenance	0.20	0.00	0.00
Citywide Landscape	11.89	8.09	6.04
Park Maintenance CFD 2007-1	0.16	0.16	0.16
TOTAL:	14.75	10.25	8.20

Detailed Program Budget Recreation and Parks

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	14.75	10.25	8.20	-2.05	-20.00%
SOURCES OF REVENUE					
General Fund	335,428	290,900	307,450	16,550	5.69
Special Revenue Funds	124,222	149,438	144,580	(4,858)	-3.25
(Addition To)/Reduction in Fund Balance	2,764,971	2,594,041	2,430,746	(163,295)	-6.30
TOTAL SOURCES OF REVENUE	\$ 3,224,621	\$ 3,034,379	\$ 2,882,776	\$ (151,603)	-5.00%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,292,584	1,191,800	1,137,371	(54,429)	-4.57
Maintenance & Operations	903,843	962,810	923,462	(39,348)	-4.09
Workers Compensation	47,400	13,400	22,720	9,320	69.55
Materials & Supplies	183,766	222,750	203,450	(19,300)	-8.66
Contracts & Services	162,868	150,340	149,863	(477)	-0.32
Fringe Benefits	594,534	490,979	445,910	(45,069)	-9.18
TOTAL USES - OPERATING EXPENDITURES	\$ 3,184,995	\$ 3,032,079	\$ 2,882,776	\$ (149,303)	-4.92%
USES - OTHER EXPENDITURES					
Special Items of Expense	544	2,300	-	(2,300)	-100.00
TOTAL USES - OTHER EXPENDITURES	\$ 544	\$ 2,300	\$ -	\$ (2,300)	-100.00%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Projects	522	-	-	-	0.00
TOTAL USES - CAPITAL EXPENDITURES	\$ 522	\$ -	\$ -	\$ -	0.00%
USES - TRANSFERS-OUT					
Transfers-Out	38,560	-	-	-	0.00
TOTAL USES - TRANSFERS-OUT	\$ 38,560	\$ -	\$ -	\$ -	0.00%
TOTAL USES	\$ 3,224,621	\$ 3,034,379	\$ 2,882,776	\$ (151,603)	-5.00%
USES BY PROGRAM RECAP					
Recreation & Parks Administration	172,520	111,488	106,872	(4,616)	-4.14
Recreation Services	524,417	486,385	510,287	23,902	4.91
Parks & Recreation - Swim Center	26,894	53,453	55,881	2,428	4.54
Parks & Recreation - Landscape	2,370,311	2,262,014	2,096,257	(165,757)	-7.33
Landscape - Oak Hills Assessment	68,940	44,681	53,032	8,351	18.69
Park Maintenance CFD	56,264	58,483	60,447	1,964	3.36
Marina Vista Field Replacement	-	-	-	-	-100.00
Recreation Grants	5,275	17,875	-	(17,875)	-100.00
TOTAL USES BY PROGRAM RECAP	\$ 3,224,621	\$ 3,034,379	\$ 2,882,776	\$ (151,603)	-5.00%

Recreation and Parks - Uses by Program



➤ SUCCESSOR AGENCY TO FORMER REDEVELOPMENT AGENCY



➤ **SUCCESSOR AGENCY TO FORMER REDEVELOPMENT AGENCY**

The Redevelopment Agency of the City of Pittsburg (“Agency”) was formed, existed, and exercised its powers pursuant to California Community Redevelopment Law Health and Safety Code Section 33000 et seq. (“CRL”). Pursuant to authority granted under the CRL, the Agency had the responsibility to implement the redevelopment plan of the Los Medanos Community Development Project established by the Community Development Plan for the Los Medanos Community Development Project by Ordinance No. 93-1063, adopted by the City Council on June 7, 1993 (as subsequently amended and restated by Resolution 07-1221 and as may be further amended from time to time).

The California Legislature adopted, the Governor signed, and the California Supreme Court, in California Redevelopment Association, et al. v. Ana Matosantos, et al., has upheld ABX1 26, legislation that amends the CRL and provides that the Agency be dissolved effective February 1, 2012. ABX1 26 provides that the City of Pittsburg may elect to become the Successor Agency to the former Redevelopment Agency (“Successor Agency”) and take on the responsibility to fulfill the Agency’s financial obligations.

SUCCESSOR AGENCY

The Successor Agency will employ its efforts in the wind down of the former Redevelopment Agency of the City of Pittsburg.

SERVICE LEVELS

Pursuant to the Dissolution Act, the Oversight Board to the Successor Agency must adopt a Recognized Obligations Payment Schedule semi annually for the next four years listing all financial obligations the Agency is required to meet during that period.

GOALS

Assure an orderly process and function to fulfill the obligations of the Agency with the direction from the Oversight Board.



FY 2012 - 2013 FULL TIME PERSONNEL ALLOCATIONS
Successor Agency to Former Redevelopment Agency

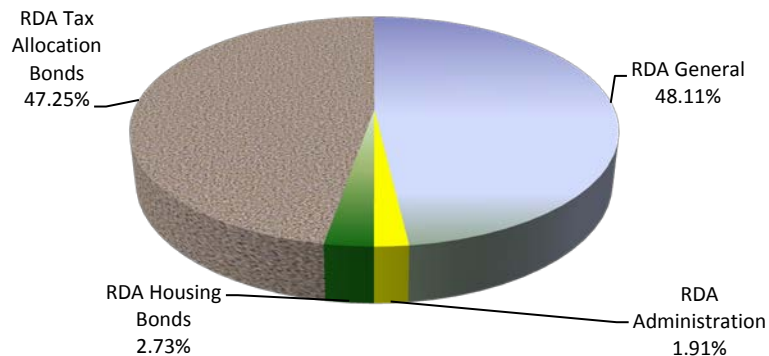
Department/Division	FY 2010-2011 Adopted Base	FY 2011-2012 Adopted Base	FY 2012-2013 Adopted Base
RDA Administration	6.25	4.65	3.44
Neighborhood Improvement Program	2.00	2.00	0.00
Bldg Code Enforcement	1.50	0.75	0.00
TOTAL:	9.75	7.40	3.44

**Detailed Program Budget
Successor Agency to Former RDA**

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	9.75	7.40	3.44	-3.96	-53.51%
SOURCES OF REVENUE					
Capital Projects Funds	10,158,874	7,485,831	-	(7,485,831)	-100.00
Debt Service	39,964,628	41,252,731 ¹	36,049,851	(5,202,880)	-12.61
Redevelopment Agency	37,456,854	52,284,133	35,955,264	(16,328,869)	-31.23
(Addition To)/Reduction in Fund Balance	18,256,743	6,826,257	(127,049)	(6,953,306)	-101.86
TOTAL SOURCES OF REVENUE	\$ 105,837,099	\$ 107,848,952	\$ 71,878,066	\$ (35,970,886)	-33.35%
USES - OPERATING EXPENDITURES					
Salaries & Wages	1,460,332	1,110,161	344,919	(765,242)	-68.93
Maintenance & Operations	264,914	241,144	148,651	(92,493)	-38.36
Workers Compensation	48,804	12,301	6,777	(5,524)	-44.91
Materials & Supplies	21,268	44,995	5,200	(39,795)	-88.44
Pass Through Payments	6,342,223	6,525,709	-	(6,525,709)	-100.00
Contracts & Services	2,563,837	1,586,267	716,623	(869,644)	-54.82
Fringe Benefits	830,017	701,671	227,613	(474,058)	-67.56
TOTAL USES - OPERATING EXPENDITURES	\$ 11,531,395	\$ 10,222,248	\$ 1,449,783	\$ (8,772,465)	-85.82%
USES - OTHER EXPENDITURES					
Special Items of Expense	5,278,528	1,277,671	35,000	(1,242,671)	-97.26
Debt Service	30,601,361	32,524,602	35,925,310	3,400,708	10.46
TOTAL USES - OTHER EXPENDITURES	\$ 35,879,889	\$ 33,802,273	\$ 35,960,310	\$ 2,158,037	6.38%
USES - CAPITAL EXPENDITURES					
Capital Outlay - Equipment	243,040	47,000	-	(47,000)	-100.00
Capital Outlay - Projects	6,359,195	6,679,071	-	(6,679,071)	-100.00
TOTAL USES - CAPITAL EXPENDITURES	\$ 6,602,235	\$ 6,726,071	\$ -	\$ (6,726,071)	-100.00%
USES - TRANSFERS-OUT					
Transfers-Out	51,823,580	57,098,360 ¹	34,467,973	(22,630,387)	-39.63
TOTAL USES - TRANSFERS-OUT	\$ 51,823,580	\$ 57,098,360	\$ 34,467,973	\$ (22,630,387)	-39.63%
TOTAL USES	\$ 105,837,099	\$ 107,848,952	\$ 71,878,066	\$ (35,970,886)	-33.35%
USES BY PROGRAM RECAP					
RDA - Engineering	738,626	6,839	36	(6,803)	-99.47
RDA Property Maintenance	156,569	172,713	-	(172,713)	-100.00
RDA General	38,190,604	47,902,222 ¹	34,582,973	(13,319,249)	-27.81
RDA Administration	1,056,638	2,540,446	1,369,747	(1,170,699)	-46.08
Multi-Year Programs	2,539,077	1,284,582	-	(1,284,582)	-100.00
RDA Capital Projects Fund	10,158,876	7,481,594	-	(7,481,594)	-100.00
RDA Housing Bonds	4,916,843	2,460,656	1,961,307	(499,349)	-20.29
RDA Tax Allocation Bonds	48,079,866	45,999,900	33,964,003	(12,035,897)	-26.17
TOTAL USES BY PROGRAM RECAP	\$ 105,837,099	\$ 107,848,952	\$ 71,878,066	\$ (35,970,886)	-33.35%

1. Includes transfers between funds in the Successor Agency program budget to pay debt obligation in the amount of \$34,467,973, therefore sources and uses appear to be overstated by \$34,467,973.

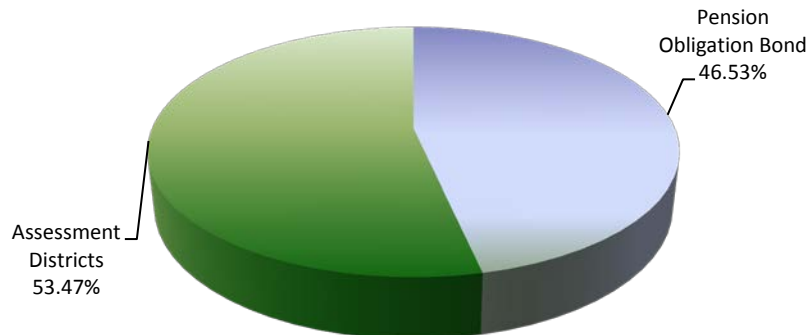
Successor Agency - Uses by Program



Detailed Program Budget
Debt Service – Not Associated With a Specific Department

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
AUTHORIZED POSITIONS					
Total Authorized	-	-	-	-	0.00%
SOURCES OF REVENUE					
Debt Service	6,311,220	12,990,402	5,467,438	(7,522,964)	-57.91
Redevelopment Agency	268,385	-	-	-	0.00
(Addition To)/Reduction in Fund Balance	(1,240,577)	2,796,243	(176,865)	(2,973,108)	-106.33
TOTAL SOURCES OF REVENUE	\$ 5,339,028	\$ 15,786,645	\$ 5,290,573	\$ (10,496,072)	-66.49%
USES - OPERATING EXPENDITURES					
Salaries & Wages	2,630	-	-	-	0.00
Maintenance & Operations	14,603	11,050	2,108	(8,942)	-80.92
Contracts & Services	22,445	707	-	(707)	-100.00
Fringe Benefits	607	-	-	-	0.00
TOTAL USES - OPERATING EXPENDITURES	\$ 40,285	\$ 11,757	\$ 2,108	\$ (9,649)	-82.07%
USES - OTHER EXPENDITURES					
Debt Service	5,173,689	12,934,001	5,288,465	(7,645,536)	-59.11
TOTAL USES - OTHER EXPENDITURES	\$ 5,173,689	\$ 12,934,001	\$ 5,288,465	\$ (7,645,536)	-59.11%
USES – CAPITAL EXPENDITURES					
Capital Outlay - Projects	125,054	2,840,887	-	(2,840,887)	-100.00
TOTAL USES - CAPITAL EXPENDITURES	\$ 125,054	\$ 2,840,887	\$ -	\$ (2,840,887)	-100.00%
TOTAL USES	\$ 5,339,028	\$ 15,786,645	\$ 5,290,573	\$ (10,496,072)	-66.49%
USES BY PROGRAM RECAP					
Pension Obligation Bond	2,126,168	9,448,609	2,461,841	(6,986,768)	-73.94
Assessment Districts	3,212,860	6,338,036	2,828,732	(3,509,304)	-55.37
TOTAL USES BY PROGRAM RECAP	\$ 5,339,028	\$ 15,786,645	\$ 5,290,573	\$ (10,496,072)	-66.49 %

Debt Service - Uses by Program





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➤ CAPITAL OUTLAY - PROJECTS

Capital improvement projects acquire, plan, construct, maintain, or improve facilities, land, major equipment, or other infrastructure. Capital projects are supported by a five-year expenditure plan that details funding sources and expenditure amounts. They often are multi-year projects that require funding beyond the one-year period of the annual budget. Prioritization of capital projects is based on available funding, public benefit, and funding restrictions. Capital projects meet some or all of the following criteria:

- Elimination of potentially hazardous or unsafe conditions and potential liability
- Replacement of high-maintenance, inefficient or ineffective infrastructure
- Improvement to and/or creation of new services to the public
- Compliance with regulatory requirements and mandates
- Stimulation of local economy and elimination of blighted conditions
- Compliance with the City of Pittsburg General Plan
- Preservation of existing assets

New Capital Project Funding for FY 2012/13

Project Name	Funding Source	Prior Year Allocation	New Allocation FY 2012/13
2013/14 Citywide Pavement Management	GSTX	-	1,000,000
Seismic Retrofit Bridge No. 28C-0165/Willow Pass	Fed. Grant	167,729	732,271
Reservoir Maintenance	WOF	900,000	350,000
Western Waterline Loop (Loftus, Schooner, Viking, Hanlon)	WOF	-	100,000
Water Treatment Plant Sludge Handling Facility	WOF, WFR	250,000	700,000
2012/13 Water Main/Service/Valve Replacement	WOF	-	500,000
Rossmoor Well Replacement	WOF	-	200,000
2009/10 Sewer Replacement & Water Conversion	SOF, SFR	1,193,185	5,300,815
Convert Island Energy Natural Gas Distribution System to One Pressure – 50 psi	IE	-	150,000
South Island RA Switch Removal	IE	-	125,000
Substation DD4 Switchgear	IE	-	100,000
Substation E Switchgear Upgrade and Relocation	IE	-	100,000
Totals		\$ 2,510,914	<u>\$ 9,358,086</u>

*The above capital improvement projects will have no significant impact on the operating budget since they involve repair or replacement of existing infrastructure.

Total by Funding Source:

Gas Tax – HUTA Fund (GSTX)	1,000,000
Water Operating Fund (WOF)	1,650,000
Water Treatment Plant Water Facility Reserve (WFR)	200,000
Sewer Operating Fund (SOF)	4,748,428
Sewer Facility Reserve (SFR)	552,387
Island Energy (IE)	475,000
Federal Grant	<u>732,271</u>
Total:	\$9,358,086



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➤ **FINANCIAL POLICIES AND PROCEDURES**

The City of Pittsburg has established Financial Policies and Procedures to provide guidance towards the City's fiscal stability as well as prudent and accountable management of the City's funds.

Balanced Budget

The City will pay for all current non-capital expenditures with current revenues. The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses such as postponing expenditures or accruing future year's revenues.

Capital Improvement Plans

The City will develop 5-year Capital Improvement Plans for capital improvements that will be updated annually.

The City will develop annual capital budgets based on the 5-year Capital Improvement Plans.

The City will coordinate the capital budget with the operating budget such that future operating costs associated with new capital improvements will be included in financial forecasts.

The City will identify estimated costs and potential funding sources for each capital project proposal before it is submitted to City Council for approval.

Consolidated Annual Financial Report (CAFR)

The City will prepare the CAFR consistent with the Governmental Accounting Standards Board (GASB) and Governmental Finance Officers Association (GFOA) standards and will contract with an independent audit firm to audit the CAFR.

Expenditure Controls

The City has various expenditure controls in place to ensure the City does not over-expend its budget including: (1) position requisition must be in the budget and approved by the City Manager, (2) encumbrance requests for purchases or contracts reviewed and approved by the Accounting Manager to ensure there are adequate funds, and (3) mid-year budget reviews to forecast expenses and revenues that identifies any potential shortfalls.

Financial Plans

The City will annually prepare 5-year Forecasts for the City's General Fund that will include realistic revenue and expenditure projections.

Fund Balance

Fund balance from the prior fiscal year is total cash and investments less encumbrances and prior year appropriations.

The budget year estimated fund balance includes prior fiscal year actual fund balance plus estimated revenues minus the expenditure budget.

Grant Policy

The City has established a grant policy that provides an overall framework for the use and management of grant resources including identifying roles and responsibilities for managing the City's grants and compliance with Single Audit Act requirements.

Revenue Policies

The City will try to maintain diversified and stable revenues to shelter it from unforeseeable short-run fluctuations in any revenue stream.

The City will estimate its annual revenues by an objective, analytical process wherever practical. The City will update revenue projections annually.

The City will calculate the costs associated with user fees to ensure the fees are cost covering.

City Council Adopted Financial Policies

The following is a list and brief description of policies that have been adopted by the City Council through separate resolutions. Each of these policies can be found on the City's website: <http://www.ci.pittsburg.ca.us/index.aspx?page=701>.

Budget Stabilization Fund Policies

Established a Budget Stabilization fund for the City's General Fund and requires the City to deposit year-end surpluses into it. The funds can only be used to help balance future budgets when the deficit is caused by revenue shortfalls.

Capital Assets Policy

Defines capital assets as tangible items to be used over a period of time greater than three years and having a value greater than or equal to \$5,000. In addition, the policy classifies assets as either land, buildings, improvements other than buildings or equipment and identifies method of depreciation thereof.

Debt Policy

Provides guidelines for issuing and managing the City's debt including selecting the financing team, types of debt the City can issue, and on-going debt administration.

Investment Policy

Provides guidelines for the prudent investment of the City's idle funds that optimizes returns while protecting the principal and providing a sufficient liquidity. Identifies eligible investments that include federal securities, Certificates of Deposit (CDs), medium term private security notes of highly rated companies, and Money Market Funds. Delegates investment decisions to the Director of Finance with oversight provided by the City's Treasurer and City Manager.

Purchasing Policies

Delegates purchasing authority to the City Manager for goods and services valued at \$150,000 or below and to Senior Executive staff for those valued at \$75,000 or below. Identifies formal and informal bidding procedures based on dollar amount. Generally allows informal bidding for goods and services of less than \$50,000 and requires formal bidding and proposals for those greater than \$50,000.

Reserve Levels for General Fund and Internal Services Funds

Requires a General Fund reserve equal to 15% of operating expenses and identifies various specific dollar amounts of between \$350,000 for the Information Systems Fund and \$1.5 million for the Fringe Benefit Fund be set-aside as reserves for the internal services funds.



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➤ DEBT SERVICE - OVERVIEW

The City and its related entities have combined outstanding principal of \$537.9 million including pension obligation bonds, Assessment District bonds, water and sewer revenues bonds, and Redevelopment Agency (RDA) bonds (now under the Successor Agency to the former Pittsburg Redevelopment Agency).

Debt Limit

The City does not have any plans to issue new debt in the foreseeable future. However, the City's debt limit as defined under California Government Code, Section 43605 as 3.75% of assessed valuation at full cash value is \$68.7 million. The City has no bonded indebtedness subject to the legal debt limit.

Debt per Capita

Total debt per capita including RDA bonds, Assessment District Bonds, Water and Sewer revenue bonds, and pension obligation bonds is \$8,636 and represents 14% of total personal income.

Debt Policy

The City's Debt Policy is defined in the Financial Policies section of the budget book.

➤ **DEBT SERVICE - REVENUE SOURCES**

CITY		Series	Allocated Charges	Interest Earnings	FY 12-13
- Pension Obligation					
Taxable Pension Funding Bond	2006		\$ 1,919,841.16	\$ 3,400.00	\$ 1,923,241.16
CCCERA Triennial Experience Update	2006		527,754.00	-	527,754.00
			2,447,595.16	3,400.00	2,450,995.16
- Assessment District Bonds					
2011 Reassessment Revenue Refunding Bonds A & B	2011-1		1,687,541.76	4,015.00	1,691,556.76
Century Plaza - AutoMall	2001-03		322,500.00	2,000.00	324,500.00
Community Facilities District - Vista Del Mar	2005-2		783,775.00	20,600.00	804,375.00
<i>Total Assessment Districts:</i>			2,793,816.76	26,615.00	2,820,431.76
- Revenue Bonds - Enterprise Funds					
Waste Water Revenue Refunding	2004		896,590.00	16,000.00	912,590.00
Water Revenue Refunding	2008		2,313,630.00	40,000.00	2,353,630.00
<i>Total Revenue Bonds:</i>			3,210,220.00	56,000.00	3,266,220.00
TOTAL CITY DEBT SERVICES:			8,451,631.92	86,015.00	8,537,646.92
REDEVELOPMENT AGENCY					
Tax Allocation Bonds (Refunded by 2006C RDA)	1993B		-	-	-
Tax Allocation Bonds (Refunded by 2004A RDA)	1996		-	-	-
Tax Allocation Bonds	1999		1,066,771.00	9,771.00	1,076,542.00
Tax Allocation Refunding Bonds	2002A		5,033,163.00	100,687.00	5,133,850.00
Tax Allocation Bonds	2003A		6,410,113.00	100,687.00	6,510,800.00
Subordinate Tax Allocation Bonds	2004A		9,109,946.00	969,869.00	10,079,815.00
Subordinate Tax Allocation Bonds	2004B		-	-	-
Subordinate Tax Allocation Bonds	2006B		3,842,589.00	72,760.00	3,915,349.00
Subordinate Tax Allocation Bonds	2006C		2,063,251.00	59,957.00	2,123,208.00
Subordinate Tax Allocation Bonds	2008A		5,014,251.00	89,187.00	5,103,438.00
Housing Set Aside Tax Allocation Bonds	2004A		1,234,817.00	3,091.00	1,237,908.00
Housing Set Aside Tax Allocation Bonds	2006A		707,509.00	15,889.00	723,398.00
TOTAL RDA DEBT SERVICES:			34,482,410.00	1,421,898.00	35,904,308.00
GRAND TOTAL CITY and RDA DEBT SERVICES:			\$ 42,934,041.92	\$ 1,507,913.00	\$ 44,441,954.92

➤ **DEBT SERVICE - EXPENDITURE REQUIREMENTS**

CITY	Series	Principal	Interest	Other Costs	FY 12-13	Principal as of July 1, 2012
- Pension Obligation Bond						
	2006	\$ 375,000.00	\$ 1,544,241.16	\$ 4,000.00	\$ 1,923,241.16	\$ 38,726,055.85
	2006	253,119.00	274,635.00	-	527,754.00	3,796,785.00
		628,119.00	1,818,876.16	4,000.00	2,450,995.16	42,522,840.85
- Assessment District Bonds						
	2011-1	980,000.00	698,818.76	12,738.00	1,691,556.76	16,890,000.00
	2001-03	100,000.00	211,746.00	12,754.00	324,500.00	3,745,000.00
	2005-2	265,000.00	526,675.00	12,700.00	804,375.00	10,905,000.00
		1,345,000.00	1,437,239.76	38,192.00	2,820,431.76	31,540,000.00
	<i>Total Assessment Districts:</i>					
- Revenue Bonds (Enterprise Funds)						
	2004	620,000.00	291,590.00	1,000.00	912,590.00	7,420,000.00
	2008	960,000.00	35,000.00	1,358,630.00	2,353,630.00	34,580,000.00
		1,580,000.00	326,590.00	1,359,630.00	3,266,220.00	42,000,000.00
	<i>Total Revenue Bonds:</i>					
		3,553,119.00	3,582,705.92	1,401,822.00	8,537,646.92	116,062,840.85

REDEVELOPMENT AGENCY	Series	Principal	Interest	Other Costs	FY 12-13	Outstanding Principal as of July 1, 2012
Tax Allocation Bonds (Refunded by 2006C RDA)						
	1993B	-	-	11,000.00	11,000.00	-
	1996	-	-	-	-	-
	1999	660,000.00	408,243.00	8,300.00	1,076,543.00	27,861,353.90
	2002A	4,270,000.00	857,850.00	6,000.00	5,133,850.00	18,475,000.00
	2003A	2,780,000.00	3,720,800.00	10,000.00	6,510,800.00	76,875,000.00
	2004A	3,890,000.00	65,961.00	6,123,854.00	10,079,815.00	117,615,000.00
	2004B	-	-	-	-	3,405,000.00
	2006B	2,130,000.00	1,782,849.00	2,500.00	3,915,349.00	35,560,000.00
	2006C	155,000.00	1,963,207.50	5,000.00	2,123,207.50	45,540,000.00
	2008A	1,150,000.00	3,938,438.00	15,000.00	5,103,438.00	61,660,856.25
	2004A	360,000.00	871,509.00	6,400.00	1,237,909.00	16,130,000.00
	2006A	200,000.00	520,398.00	3,000.00	723,398.00	9,955,000.00
		15,595,000.00	14,129,255.50	6,191,054.00	35,915,309.50	413,077,210.15

GRAND TOTAL CITY and RDA DEBT SERVICES:

\$	19,148,119.00	\$	17,711,961.42	\$	7,592,876.00	\$	44,452,956.42	\$	529,140,051.00
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RDA Non-Housing 28,850,564.50
RDA Housing 1,961,307.00

➤ DEBT SERVICE REQUIREMENTS

Taxable Pension Funding Bonds (Issued in 6/15/2006)

BOND ISSUES:	CITY OF PITTSBURG Taxable Pension Funding Bonds Series 2006
DATE OF ISSUES:	June 15, 2006
AMOUNT OF ISSUE:	\$ 39,566,055.85
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 38,726,055.85
DESCRIPTION:	The City issued \$39,566,055.85 of Series 2006 Taxable Pension Funding Bonds bearing interest at 5.78 to 6.11%, to prepay the City unfunded accrued liability for the Miscellaneous and Safety plans in the amount of \$25,977,758 to the Public Employees' Retirement System (PERS). The City also prepaid the unfunded liability owed to Contra Costa County Employees Retirement Association (CCCERA) which amounted to \$12,700,000 as of June 30, 2006.
PAYMENT DATES:	January 1 and July 1 of each year.
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	FY 2011-12	FY 2012-13	FY 2011-2013
REVENUE SOURCES			
Allocated Charges	\$ 1,871,531.00	\$ 1,919,841.16	\$ 3,791,372.16
Interest Earnings	3,400.00	3,400.00	6,800.00
Cost of Issuance Fund Closeout	-	-	-
TOTAL:	\$ 1,874,931.00	\$ 1,923,241.16	\$ 3,798,172.16
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 4,000.00	\$ 4,000.00	\$ 8,000.00
Professional Administrative Fees	5,000.00	-	5,000.00
Principal Reduction	300,000.00	375,000.00	675,000.00
Interest Expense	1,565,931.00	1,544,241.16	3,110,172.16
TOTAL:	\$ 1,874,931.00	\$ 1,923,241.16	\$ 3,798,172.16

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**Taxable Pension Funding Bonds
(Issued in 6/15/2006)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	375,000.00	1,565,931.16	1,940,931.16
2014	450,000.00	1,544,241.16	1,994,241.16
2015	530,000.00	1,518,213.16	2,048,213.16
2016	1,280,275.40	2,162,282.56	3,442,557.96
2017	1,272,394.70	2,218,389.66	3,490,784.36
2018	1,269,003.50	2,272,694.06	3,541,697.56
2019	1,271,822.50	2,318,470.66	3,590,293.16
2020	1,280,580.35	2,365,670.81	3,646,251.16
2021	1,291,856.95	2,407,713.01	3,699,569.96
2022	1,310,577.00	2,444,379.76	3,754,956.76
2023	1,357,230.10	2,515,181.46	3,872,411.56
2024	1,385,374.00	2,545,992.66	3,931,366.66
2025	1,419,515.65	2,572,260.71	3,991,776.36
2026	1,456,284.80	2,597,060.40	4,053,345.20
2027	1,188,856.15	2,617,217.05	3,806,073.20
2028	1,212,219.45	2,650,763.35	3,862,982.80
2029	1,237,636.50	2,679,301.40	3,916,937.90
2030	1,270,133.20	2,707,805.30	3,977,938.50
2031	1,308,271.60	2,732,417.56	4,040,689.16
2032	1,749,024.00	2,355,870.40	4,104,894.40
2033	3,295,000.00	875,122.90	4,170,122.90
2034	3,555,000.00	680,421.36	4,235,421.36
2035	3,835,000.00	470,356.40	4,305,356.40
2036	4,125,000.00	243,746.26	4,368,746.26
TOTAL	\$ 38,726,055.85	\$ 49,061,503.21	\$ 87,787,559.06

Note: Pursuant to the Pension Obligation Bond documents the City of Pittsburg is required to pay one year of debt service payments in advance.

➤ **DEBT SERVICE REQUIREMENTS**

**2006 CCCERA TRIENNIAL EXPERIENCE UPDATE
(Issued in 2008)**

AGREEMENT: **Termination Agreement between City of Pittsburg and Contra Costa County Employees' Retirement Association**

AGREEMENT DATE: July 1, 2001

CITY RESOLUTION NO.: 08-10943
DATE: January 22, 2008

AMOUNT OF ISSUE: \$ 2,505,433.00

AMOUNT OUTSTANDING: \$ 3,796,785.00
(June 30, 2011)

DESCRIPTION: An additional unfunded accrued pension liability with CCCERA as of December 31, 2009 was \$9.9 million. In FY 2011-12, the City repaid \$5.8 million of the remaining liability through the use of reserves and a loan from the Water Fund and amortized the balance of \$3.8 million payment over the remaining 13 years with an interest rate of 7.75% per annum, resulting in 13 annual payments of \$527,754. The next triennial

DUE and PAYABLE ON: December 31

PAYMENT ENTITY: Contra Costa County Employees' Retirement Association

DEBT SERVICE REQUIREMENTS

	FY 2011-12	FY 2012-13	FY 2011-2013
REVENUE SOURCES			
Allocated Charges	\$ 3,250,300.00	\$ 527,754.00	\$ 3,778,054.00
Interest Fiscal Agent	3,400.00		
	\$ 3,253,700.00	\$ 527,754.00	\$ 3,778,054.00
EXPENDITURES			
Principal Reduction	\$ 7,416,097.00	\$ 253,119.00	\$ 7,669,216.00
Interest Expense	162,581.00	274,635.00	437,216.00
TOTAL:	\$ 7,578,678.00	\$ 527,754.00	\$ 8,106,432.00

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**CCCERA
(Issued in 2008)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	253,119	274,635	527,754
2014	253,119	255,018	508,137
2015	253,119	235,401	488,520
2016	253,119	215,784	468,903
2017	253,119	196,168	449,287
2018	253,119	176,551	429,670
2019	253,119	156,934	410,053
2020	253,119	137,317	390,436
2021	253,119	117,701	370,820
2022	253,119	98,084	351,203
2023	253,119	78,467	331,586
2024	253,119	58,850	311,969
2025	253,119	37,566	290,685
2025	253,119	17,802	270,921
2026	253,119		253,119
TOTAL	\$ 3,796,785	\$ 2,056,278	\$ 5,853,063

➤ **DEBT SERVICE REQUIREMENTS**

**2011 Re-Assessment Revenue Refunding Bonds
(Issued in 2011)**

BOND ISSUES:	Pittsburg Infrastructure Financing Authority 2011 Reassessment Revenue Refunding Bonds A & B
DATE OF ISSUES:	August 24, 2011
AMOUNT OF ISSUE:	\$ 17,840,000.00
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 16,890,000.00
DESCRIPTION:	The Bonds were issued by the City of Pittsburg Public Financing Authority pursuant to the Refunding Act of 1984 for 1915 Improvement Act Bonds PIFA 1988, Marina Walk, San Marco Phase I, and Oak Hills South. These bonds were grouped together and refunded in 2011 to reduce the interest expens.
PAYMENT DATES:	September 2 and March 2
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	FY 2011-12	FY 2012-13	FY 2011-2013
REVENUE SOURCES			
Assessment Collection	\$ -	\$ 1,687,541.76	\$ 1,687,541.76
Interest Earnings	1,660.00	4,015.00	5,675.00
TOTAL:	\$ 1,660.00	\$ 1,691,556.76	\$ 1,693,216.76
EXPENDITURES			
Fiscal Paying Agent Fees		\$ 3,800.00	\$ 3,800.00
Professional Administrative Fees		7,384.00	7,384.00
County Admin. Fees		500.00	500.00
Cost of Bond Issuance	417,288.00	-	
City Admin. Fees		1,054.00	1,054.00
Principal Reduction	-	980,000.00	980,000.00
Interest Expense	-	698,818.76	698,818.76
TOTAL:	\$ 417,288.00	\$ 1,691,556.76	\$ 1,691,556.76

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**2011 Re-Assessment Revenue Refunding Bonds
(Issued in 2011)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	980,000.00	698,818.76	1,678,818.76
2014	1,020,000.00	677,968.76	1,697,968.76
2015	1,055,000.00	647,368.76	1,702,368.76
2016	1,080,000.00	615,718.76	1,695,718.76
2017	1,100,000.00	582,812.50	1,682,812.50
2018	1,165,000.00	548,762.50	1,713,762.50
2019	1,205,000.00	492,012.50	1,697,012.50
2020	1,270,000.00	432,700.00	1,702,700.00
2021	920,000.00	377,625.00	1,297,625.00
2022	955,000.00	339,962.50	1,294,962.50
2023	860,000.00	299,518.76	1,159,518.76
2024	905,000.00	260,843.76	1,165,843.76
2025	585,000.00	219,112.50	804,112.50
2026	605,000.00	191,493.76	796,493.76
2027	640,000.00	162,287.50	802,287.50
2028	675,000.00	129,687.50	804,687.50
2029	590,000.00	95,300.00	685,300.00
2030	620,000.00	65,237.50	685,237.50
2031	660,000.00	33,637.50	693,637.50
TOTAL	\$ 16,890,000.00	\$ 6,870,868.82	\$ 23,760,868.82

➤ DEBT SERVICE REQUIREMENTS

2001-03 CENTURY PLAZA AUTO MALL PHASE I ASSESSMENT DISTRICT BONDS (Issued in 2002)

BOND ISSUES:	CITY OF PITTSBURG Century Plaza Auto Mall Assessment District 2001-03
DATE OF ISSUES:	October 1, 2002
AMOUNT OF ISSUE:	\$ 4,405,000.00
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 3,745,000.00
DESCRIPTION:	The Assessment District 2001-03 Limited Obligation Improvement Bonds were issued by the City pursuant to the provisions of the Improvement Bond Act of 1915 for the purpose of developing initial phase of an Auto Mall within the Assessment District No. 2001-03, primarily roadway improvements. The bonds proceeds were also used to provide for a Reserve Account and Capitalized Interest fund.
PAYMENT DATES:	September 2 and March 2
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Assessment Collection	\$ 322,732.00	\$ 322,500.00	\$ 645,232.00
Interest Earnings	3,972.00	2,000.00	5,972.00
TOTAL:	\$ 326,704.00	\$ 324,500.00	\$ 651,204.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ -	\$ -	\$ -
Professional Administrative Fees	14,000.00	11,400.00	25,400.00
County Admin. Fees	300.00	300.00	600.00
City Admin. Fees	1,000.00	1,054.00	2,054.00
Principal Reduction	95,000.00	100,000.00	195,000.00
Interest Expense	216,404.00	211,746.00	428,150.00
TOTAL:	\$ 326,704.00	\$ 324,500.00	\$ 651,204.00

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

2001-03 CENTURY PLAZA AUTO MALL PHASE I ASSESSMENT DISTRICT BONDS
(Issued in 2002)

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	100,000.00	211,746.26	311,746.26
2014	105,000.00	206,643.76	311,643.76
2015	110,000.00	201,133.76	311,133.76
2016	115,000.00	195,253.76	310,253.76
2017	120,000.00	188,966.26	308,966.26
2018	125,000.00	182,226.26	307,226.26
2019	135,000.00	174,878.76	309,878.76
2020	140,000.00	167,006.26	307,006.26
2021	150,000.00	158,631.26	308,631.26
2022	160,000.00	149,681.26	309,681.26
2023	170,000.00	140,193.76	310,193.76
2024	175,000.00	130,275.01	305,275.01
2025	185,000.00	119,925.01	304,925.01
2026	200,000.00	108,856.26	308,856.26
2027	210,000.00	96,937.51	306,937.51
2028	220,000.00	84,306.26	304,306.26
2029	235,000.00	70,940.64	305,940.64
2030	250,000.00	56,693.75	306,693.75
2031	265,000.00	41,565.63	306,565.63
2032	280,000.00	25,556.26	305,556.26
2033	295,000.00	8,665.63	303,665.63
TOTAL	\$ 3,745,000.00	\$ 2,720,083.31	\$ 6,465,083.31

➤ DEBT SERVICE REQUIREMENTS

2005-2 VISTA DEL MAR COMMUNITY FACILITIES DISTRICT SPECIAL TAX BONDS (Issued in 2005)

BOND ISSUES:	CITY OF PITTSBURG Vista Del Mar CFD Special Tax Bonds 2005-02
DATE OF ISSUES:	November 3, 2005
AMOUNT OF ISSUE:	\$ 12,115,000.00
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 10,905,000.00
DESCRIPTION:	The Vista Del Mar CFD No. 2005-2 Special Tax Bonds were issued by the City pursuant to the Mello-Roos Community Facilities Act of 1982 for the purpose of constructing and acquiring certain public facilities of benefit to the District. The bonds proceeds were also used to provide for a Reserve Account, Capitalized Interest fund, and the cost of issuance of the Bonds.
PAYMENT DATES:	September 1 and March 1
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Assessment Collection	\$ 820,000.00	\$ 783,775.00	\$ 1,603,775.00
Interest Earnings	21,272.00	20,600.00	41,872.00
TOTAL:	\$ 841,272.00	\$ 804,375.00	\$ 1,645,647.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ -	\$ -	\$ -
Professional Administrative Fees	9,640.00	12,000.00	21,640.00
County Admin. Fees	700.00	700.00	1,400.00
Principal Reduction	255,000.00	265,000.00	520,000.00
Interest Expense	536,948.00	526,675.00	1,063,623.00
TOTAL:	\$ 802,288.00	\$ 804,375.00	\$ 1,606,663.00

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**2005-2 VISTA DEL MAR COMMUNITY FACILITIES DISTRICT SPECIAL TAX BONDS
(Issued in 2005)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	265,000.00	526,675.00	791,675.00
2014	275,000.00	515,600.00	790,600.00
2015	285,000.00	503,697.50	788,697.50
2016	300,000.00	490,970.00	790,970.00
2017	310,000.00	477,395.00	787,395.00
2018	320,000.00	463,020.00	783,020.00
2019	335,000.00	447,747.50	782,747.50
2020	350,000.00	431,562.50	781,562.50
2021	365,000.00	414,125.00	779,125.00
2022	385,000.00	395,375.00	780,375.00
2023	400,000.00	375,750.00	775,750.00
2024	420,000.00	355,250.00	775,250.00
2025	440,000.00	333,750.00	773,750.00
2026	460,000.00	311,250.00	771,250.00
2027	485,000.00	287,625.00	772,625.00
2028	505,000.00	262,875.00	767,875.00
2029	530,000.00	237,000.00	767,000.00
2030	555,000.00	209,875.00	764,875.00
2031	580,000.00	181,500.00	761,500.00
2032	610,000.00	151,750.00	761,750.00
2033	635,000.00	120,625.00	755,625.00
2034	665,000.00	88,125.00	753,125.00
2035	700,000.00	54,000.00	754,000.00
2036	730,000.00	18,250.00	748,250.00
TOTAL	\$ 10,905,000.00	\$ 7,653,792.50	\$ 18,558,792.50

➤ **DEBT SERVICE REQUIREMENTS**

**2004 WASTE WATER REVENUE REFUNDING BONDS
(Issued in 2004)**

BOND ISSUES: CITY OF PITTSBURG
Waste Water Revenue Refunding Bonds 2004

DATE OF ISSUES: March 1, 2004

AMOUNT OF ISSUE: \$ 11,950,000.00

AMOUNT OUTSTANDING: \$ 7,420,000.00
(June 30, 2012)

DESCRIPTION: The Bonds were issued by the City of Pittsburg Public Financing Authority to refund all of the Waste Water Revenue Refunding Bonds Series 1994 outstanding principal of \$11,545,000, to fund a reserve account, and to pay costs of bonds issuance incurred in connection with issuance, sale and delivery of the 2004 Bonds.

PAYMENT DATES: June 1 and December 1.

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Sewer Charge Revenues	\$ 901,253.00	\$ 896,590.00	\$ 1,797,843.00
Interest Earnings	16,000.00	16,000.00	32,000.00
TOTAL:	\$ 917,253.00	\$ 912,590.00	\$ 1,829,843.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ -	\$ -	\$ -
Professional Administrative Fees	1,000.00	1,000.00	2,000.00
Principal Reduction	605,000.00	620,000.00	1,225,000.00
Interest Expense	311,253.00	291,590.00	602,843.00
TOTAL:	\$ 917,253.00	\$ 912,590.00	\$ 1,829,843.00

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

**2004 WASTE WATER REVENUE REFUNDING BONDS
(Issued in 2004)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	620,000.00	291,590.00	911,590.00
2014	640,000.00	271,440.00	911,440.00
2015	670,000.00	249,040.00	919,040.00
2016	695,000.00	224,585.00	919,585.00
2017	725,000.00	198,175.00	923,175.00
2018	750,000.00	169,900.00	919,900.00
2019	780,000.00	139,525.00	919,525.00
2020	810,000.00	107,545.00	917,545.00
2021	845,000.00	73,525.00	918,525.00
2022	885,000.00	37,612.50	922,612.50
TOTAL	\$ 7,420,000.00	\$ 1,762,937.50	\$ 9,182,937.50

➤ **DEBT SERVICE REQUIREMENTS**

**2008 WATER REVENUE REFUNDING BONDS
(Issued in 2008)**

BOND ISSUES: **CITY OF PITTSBURG
Water Revenue Bonds 2008**

DATE OF ISSUES: April 30, 2008

AMOUNT OF ISSUE: \$ 38,395,000.00

AMOUNT OUTSTANDING: \$ 34,580,000.00
(June 30, 2012)

DESCRIPTION: The Bonds were issued by the City of Pittsburg Public Financing Authority to refund all of the Water Revenue Refunding Bonds Series 2005 and to pay the costs of bond issuance.

PAYMENT DATES: * Monthly interest payments and principal due on May 25.

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES	FY 2011-12		FY 2012-13		FY 2011-2013	
Water Charge Revenues	\$	2,667,627	\$	2,313,630	\$	4,981,256.75
Interest Earnings	\$	7,000	\$	40,000	\$	47,000.00
TOTAL:	\$	2,674,627	\$	2,353,630	\$	5,028,256.75
EXPENDITURES						
Fiscal Paying Agent Fees	\$	35,440	\$	-	\$	35,440.00
Professional Administrative Fees	\$	180,000	\$	50,000	\$	230,000.00
Arbitrage Rebate Liability	\$	-	\$	3,000	\$	3,000.00
Letter of Credit Fees	\$	365,282	\$	365,000	\$	730,282.00
Swap Transaction Fees	\$	-	\$	940,630	\$	940,630.00
Principal Reduction	\$	935,000	\$	960,000	\$	1,895,000.00
Interest Expense (1)	\$	1,280,000	\$	35,000	\$	1,315,000.00
TOTAL:	\$	2,795,722	\$	2,353,630	\$	5,149,352.00

(1) Variable interest rate of 3.615% is assumed for the life of the bond.

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**2008 WATER REVENUE REFUNDING BONDS
(Issued in 2008)**

FISCAL YEAR ENDING	PRINCIPAL	INTEREST*	LOC & SWAP FEES	TOTAL
2013	960,000	35,000.15	1,305,630.10	2,300,630.25
2014	1,010,000	34,028.48	1,269,513.05	2,313,541.54
2015	1,035,000	33,006.21	1,231,575.35	2,299,581.56
2016	1,090,000	31,958.64	1,192,632.48	2,314,591.12
2017	1,140,000	30,855.39	1,151,693.82	2,322,549.21
2018	1,165,000	29,701.54	1,108,856.52	2,303,558.06
2019	1,215,000	28,522.39	1,064,834.66	2,308,357.05
2020	1,265,000	27,292.62	1,019,350.11	2,311,642.73
2021	1,315,000	26,012.26	971,802.38	2,312,814.64
2022	1,365,000	24,681.28	922,370.82	2,312,052.10
2023	1,415,000	23,299.69	871,054.78	2,309,354.47
2024	1,465,000	21,867.50	817,854.28	2,304,721.78
2025	1,515,000	20,384.70	762,769.29	2,298,153.99
2026	1,565,000	18,851.29	705,799.83	2,289,651.12
2027	1,615,000	17,267.28	646,946.20	2,279,213.48
2028	1,690,000	15,632.66	586,206.25	2,291,838.91
2029	1,740,000	13,922.12	522,706.00	2,276,628.12
2030	1,815,000	12,160.98	457,255.86	2,284,416.84
2031	1,890,000	10,323.93	389,044.00	2,289,367.93
2032	1,965,000	8,410.97	318,004.77	2,291,415.74
2033	2,040,000	6,422.09	244,139.91	2,290,562.00
2034	2,115,000	4,357.31	167,464.50	2,286,821.81
2035	2,190,000	2,216.61	87,929.50	2,280,146.11
2036	-	-	-	-
TOTAL	34,580,000	\$ 476,176.09	\$ 17,815,434.45	\$ 52,871,610.54

* Variable interest rates of 3.3926% is assumed for the life of the bond.

➤ **DEBT SERVICE REQUIREMENTS**

**1993B (RDA) TAX ALLOCATION BONDS
(Issued in 1993) *Refunded by 2006C (RDA)**

BOND ISSUES:	REDEVELOPMENT AGENCY Tax Allocation Bonds Series 1993B
DATE OF ISSUES:	November 16, 1993
AMOUNT OF ISSUE:	\$ 40,000,000.00
AMOUNT OUTSTANDING: (June 30, 2011)	\$ -
DESCRIPTION:	The proceeds of the 1993B TABs were used to provide money for certain capital improvements located within the Los Medanos Community Development Project Area of the Agency, to fund a Reserve Account, and to pay costs of bonds issuance. This bond issue was refunded by 2006C (RDA).
PAYMENT DATES:	N/A
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 5,000.00		\$ 5,000.00
TOTAL:	\$ 5,000.00	\$ -	\$ 5,000.00
 EXPENDITURES			
Fiscal Paying Agent Fees	\$ 2,500.00	\$ -	\$ 2,500.00
Professional Administrative Fees	2,500.00	11,000.00	13,500.00
TOTAL:	\$ 5,000.00	\$ 11,000.00	\$ 16,000.00

➤ **DEBT SERVICE REQUIREMENTS**

**1996 (RDA) TAX ALLOCATION BONDS
(Issued in 1996) *Refunded by 2004A (RDA)**

BOND ISSUES: **REDEVELOPMENT AGENCY
Tax Allocation Bonds Series 1996**

DATE OF ISSUES: November 16, 1993

AMOUNT OF ISSUE: \$ 40,000,000.00

AMOUNT OUTSTANDING:
(June 30, 2011) \$ -

DESCRIPTION: The proceeds of the 1993B TABs were used to provide money for certain capital improvements located within the Los Medanos Community Development Project Area of the Agency, to fund a Reserve Account, and to pay costs of bonds issuance. This bond issue was refunded by 2004A (RDA).

PAYMENT DATES: N/A

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 500.00	\$ -	\$ 500.00
TOTAL:	\$ 500.00	\$ -	\$ 500.00
EXPENDITURES			
Professional Administrative Fees	500.00	\$ -	500.00
TOTAL:	\$ 500.00	\$ -	\$ 500.00

* Refunded by 2004A (RDA)

➤ **DEBT SERVICE REQUIREMENTS**

**1999 (RDA) TAX ALLOCATION BONDS
(Issued in 1999)**

BOND ISSUES:	REDEVELOPMENT AGENCY Tax Allocation Bonds Series 1999
DATE OF ISSUES:	November 3, 1999
AMOUNT OF ISSUE:	\$ 30,106,356.90
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 27,861,353.90
DESCRIPTION:	The proceeds of the 1999 TABs were used to provide money for certain capital improvements located within the Los Medanos Community Development Project Area of the Agency, to provide a Reserve Account, and to pay costs of bonds issuance.
PAYMENT DATES:	August 1 and February 1
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 1,078,600.00	\$ 1,066,771.00	\$ 2,145,371.00
Interest Earnings	1,500.00	9,771.00	11,271.00
TOTAL:	<u>\$ 1,080,100.00</u>	<u>\$ 1,076,542.00</u>	<u>\$ 2,156,642.00</u>
 EXPENDITURES			
Fiscal Paying Agent Fees	\$ 3,000.00	\$ -	\$ 3,000.00
Professional Administrative Fees	4,500.00	8,300.00	12,800.00
Principal Reduction	630,000.00	660,000.00	1,290,000.00
Interest Expense	442,600.00	408,243.00	850,843.00
TOTAL:	<u>\$ 1,080,100.00</u>	<u>\$ 1,076,543.00</u>	<u>\$ 2,156,643.00</u>

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**1999 (RDA) TAX ALLOCATION BONDS
(Issued in 1999)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	660,000.00	408,242.50	1,068,242.50
2014	695,000.00	371,310.00	1,066,310.00
2015	740,000.00	331,477.50	1,071,477.50
2016	790,000.00	288,242.50	1,078,242.50
2017	1,440,000.00	224,327.50	1,664,327.50
2018	1,525,000.00	138,702.50	1,663,702.50
2019	1,615,000.00	1,834,237.25	3,449,237.25
2020	1,576,000.00	3,619,935.00	5,195,935.00
2021	1,484,127.00	3,716,471.75	5,200,598.75
2022	1,382,929.50	5,154,622.13	6,537,551.63
2023	2,212,826.25	6,605,318.13	8,818,144.38
2024	2,081,537.50	6,731,565.23	8,813,102.73
2025	1,960,332.05	6,863,701.13	8,824,033.18
2026	1,822,265.70	6,984,698.40	8,806,964.10
2027	1,713,337.50	7,248,531.03	8,961,868.53
2028	1,684,600.45	7,510,285.53	9,194,885.98
2029	1,584,828.50	7,607,131.08	9,191,959.58
2030	1,490,909.35	7,698,215.28	9,189,124.63
2031	1,402,660.10	3,871,169.95	5,273,830.05
TOTAL	\$ 27,861,353.90	\$ 77,208,184.35	\$ 105,069,538.25

➤ **DEBT SERVICE REQUIREMENTS**

**2002A (RDA) TAX ALLOCATION REFUNDING BONDS
(Issued in 2002)**

BOND ISSUES: **REDEVELOPMENT AGENCY**
Tax Allocation Refunding Bonds, Series 2002A

DATE OF ISSUES: March 12, 2002

AMOUNT OF ISSUE: \$ 59,970,000.00

AMOUNT OUTSTANDING: \$ 18,475,000.00
(June 30, 2012)

DESCRIPTION: The proceeds of the TABs 2002A were used to refund all the Tax Allocation Refunding Bonds Series 1992s for the outstanding amount of \$58,460,000 and to pay all the bonds issuance costs.

PAYMENT DATES: August 1 and February 1

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES	FY 2011-12	FY 2012-13	FY 2011-2013
Tax Increment	\$ 4,817,362.50	\$ 5,033,163.00	\$ 9,850,525.50
Interest Earnings	325,000.00	100,687.00	425,687.00
TOTAL:	\$ 5,142,362.50	\$ 5,133,850.00	\$ 10,276,212.50
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 2,800.00	\$ -	\$ 2,800.00
Professional Administrative Fees	3,000.00	6,000.00	9,000.00
Principal Reduction	4,065,000.00	4,270,000.00	8,335,000.00
Interest Expense	1,071,562.50	857,850.00	1,929,412.50
TOTAL:	\$ 5,142,362.50	\$ 5,133,850.00	\$ 10,276,212.50

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

**2002A (RDA) TAX ALLOCATION REFUNDING BONDS
(Issued in 2002)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	4,270,000.00	857,850.00	5,127,850.00
2014	4,495,000.00	627,768.75	5,122,768.75
2015	4,730,000.00	385,612.50	5,115,612.50
2016	4,980,000.00	130,725.00	5,110,725.00
TOTAL	\$ 18,475,000.00	\$ 2,001,956.25	\$ 20,476,956.25

➤ **DEBT SERVICE REQUIREMENTS**

**2003A (RDA) TAX ALLOCATION BONDS
(Issued in 2003)**

BOND ISSUES: **REDEVELOPMENT AGENCY
Tax Allocation Bonds Series 2003A**

DATE OF ISSUES: May 21, 2003

AMOUNT OF ISSUE: \$ 88,375,000.00

AMOUNT OUTSTANDING: \$ 76,875,000.00
(June 30, 2012)

DESCRIPTION: The proceeds of the 2003A TABs were used to refund all of the outstanding Series 1993A TARBs, to fund a Reserve Account, capitalized interest on a portion of the Series 2003A bonds, and to pay costs of bonds issuance. A portion of the bonds in the amount of \$4,365,000 were refunded by 2008A.

PAYMENT DATES: August 1 and February 1

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 4,740,925.00	\$ 6,410,113.00	\$ 11,151,038.00
Interest Earnings	230,500.00	100,687.00	331,187.00
TOTAL:	\$ 4,971,425.00	\$ 6,510,800.00	\$ 11,482,225.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ -		\$ -
Professional Administrative Fees	3,500.00	10,000.00	13,500.00
Principal Reduction	1,120,000.00	2,780,000.00	3,900,000.00
Interest Expense	3,818,300.00	3,720,800.00	7,539,100.00
TOTAL:	\$ 4,941,800.00	\$ 6,510,800.00	\$ 11,452,600.00

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

2003A (RDA) TAX ALLOCATION BONDS
(Issued in 2003)

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
			0.00
2013	2,780,000.00	3,720,800.00	6,500,800.00
2014	2,920,000.00	3,578,300.00	6,498,300.00
2015	3,060,000.00	3,428,800.00	6,488,800.00
2016	3,200,000.00	3,272,300.00	6,472,300.00
2017	7,995,000.00	2,992,425.00	10,987,425.00
2018	8,395,000.00	2,582,675.00	10,977,675.00
2019	8,815,000.00	2,152,425.00	10,967,425.00
2020	5,815,000.00	1,786,675.00	7,601,675.00
2021	6,105,000.00	1,488,675.00	7,593,675.00
2022	6,410,000.00	1,175,800.00	7,585,800.00
2023	3,125,000.00	941,331.25	4,066,331.25
2024	2,415,000.00	809,756.25	3,224,756.25
2025	2,525,000.00	692,431.25	3,217,431.25
2026	2,645,000.00	569,643.75	3,214,643.75
2027	2,775,000.00	440,918.75	3,215,918.75
2028	2,510,000.00	315,400.00	2,825,400.00
2029	2,630,000.00	193,325.00	2,823,325.00
2030	2,755,000.00	65,431.25	2,820,431.25
TOTAL	\$ 76,875,000.00	\$ 30,207,112.50	\$ 107,082,112.50

➤ DEBT SERVICE REQUIREMENTS

2004A (RDA) SUBORDINATE TAX ALLOCATION BONDS (Issued in 2004)

BOND ISSUES:	REDEVELOPMENT AGENCY Subordinate Tax Allocation Bonds, Series 2004A
DATE OF ISSUES:	December 29, 2004
AMOUNT OF ISSUE:	\$117,615,000.00
AMOUNT OUTSTANDING: (June 30, 2012)	\$117,615,000.00
DESCRIPTION:	The proceeds of the STABs 2004A were subordinate to four prior issues of the Agency bonds (Series 1992, 1993A, 1993B and 1996). The bond proceeds were used to refund, on an advance basis, a portion of the outstanding STABs 1996, to fund redevelopment activities, to fund capitalized interest on a portion of the STABs 2004A through September 1, 2007, to make a deposit to debt service reserve account and to pay the costs of bonds issuance.
PAYMENT DATES:	* Monthly interest payment, with the first principal due on September 1, 2012.
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 3,383,079.00	\$ 9,109,946.00	\$ 12,493,025.00
Interest Earnings	35,000.00	969,869.00	1,004,869.00
TOTAL:	\$ 3,418,079.00	\$ 10,079,815.00	\$ 13,497,894.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 38,000.00	\$ 12,000.00	\$ 50,000.00
Professional Administrative Fees	15,000.00	34,000.00	49,000.00
Swap Transaction Fees	3,265,106.00	3,501,658.00	6,766,764.00
Remarketing & Liquidity Fees	99,973.00	125,000.00	224,973.00
Letter of Credit Fees		2,451,196.00	2,451,196.00
Principal Expense		3,890,000.00	
Interest Expense		65,961.00	65,961.00
TOTAL:	\$ 3,418,079.00	\$ 10,079,815.00	\$ 9,607,894.00

* Variable interest rates. 3.549% interest rate is assumed for the life of the bond.

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**2004A (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2004)**

FISCAL YEAR	PRINCIPAL	INTEREST	REMARKETING & LOC FEES	TOTAL
	-			-
2013	3,890,000.00	65,961.00	2,576,196.00	6,532,157.00
2014	4,030,000.00	68,308.50	2,276,873.00	6,375,181.50
2015	4,170,000.00	70,681.50	2,266,613.00	6,507,294.50
2016	4,330,000.00	73,393.50	2,256,541.00	6,659,934.50
2017	4,495,000.00	76,190.25	2,244,806.00	6,815,996.25
2018	4,660,000.00	78,987.00	2,233,465.00	6,972,452.00
2019	4,835,000.00	81,953.25	2,221,579.00	7,138,532.25
2020	5,025,000.00	85,173.75	2,209,697.00	7,319,870.75
2021	5,160,000.00	87,462.00	2,196,408.00	7,443,870.00
2022	5,070,000.00	85,936.50	2,183,793.00	7,339,729.50
2023	5,270,000.00	89,326.50	2,170,846.00	7,530,172.50
2024	6,320,000.00	107,124.00	2,156,391.00	8,583,515.00
2025	4,840,000.00	82,038.00	2,142,592.00	7,064,630.00
2026	5,020,000.00	85,089.00	2,130,319.00	7,235,408.00
2027	5,215,000.00	88,394.25	2,117,505.00	7,420,899.25
2028	5,410,000.00	91,699.50	2,104,429.00	7,606,128.50
2029	5,605,000.00	95,004.75	2,090,375.00	7,790,379.75
2030	5,815,000.00	98,564.25	2,076,124.00	7,989,688.25
2031	8,915,000.00	151,109.25	2,056,714.00	11,122,823.25
2032	4,010,000.00	67,969.50	2,042,389.00	6,120,358.50
2033	4,170,000.00	70,681.50	2,032,042.00	6,272,723.50
2034	4,330,000.00	73,393.50	2,021,417.00	6,424,810.50
2035	4,490,000.00	76,105.50	2,010,377.00	6,576,482.50
2036	2,540,000.00	43,053.00	2,002,291.00	4,585,344.00
TOTAL	\$ 117,615,000.00	\$ 1,993,599.75	\$ 51,819,782.00	\$ 171,428,381.75

➤ **DEBT SERVICE REQUIREMENTS**

**2004B (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2004)**

BOND ISSUES: **REDEVELOPMENT AGENCY
Subordinate Tax Allocation Bonds, Series 2004B**

DATE OF ISSUES: December 16, 2004

AMOUNT OF ISSUE: \$ 10,720,000.00

AMOUNT OUTSTANDING: \$ 3,405,000.00
(June 30, 2012)

DESCRIPTION: The proceeds of the STABs 2004B were subordinate to the STABs 2004A. The bond proceeds were used to used to refund, on an advance basis, a portion of the outstanding STABs 1996, to make a deposit to a debt service reserve account, and to pay the costs of issuance.

PAYMENT DATES: September 1 and March 1, with the first principal due on September 1, 2008.

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	FY 2011-12	FY 2012-13	FY 2011-2013
REVENUE SOURCES			
Tax Increment	\$ 3,484,791.00	\$ -	\$ 3,484,791.00
Interest Earnings	2,000.00	0.00	2,000.00
TOTAL:	\$ 3,486,791.00	\$ -	\$ 3,486,791.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 3,000.00	\$ -	\$ 3,000.00
Professional Administrative Fees	4,000.00	-	4,000.00
Principal Reduction	3,260,000.00	-	3,260,000.00
Interest Expense	219,791.00	-	219,791.00
TOTAL:	\$ 3,486,791.00	\$ -	\$ 3,486,791.00

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

**2004B (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2004)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2012	3,405,000.00	75,420.75	3,480,420.75
TOTAL	\$ 3,405,000.00	\$ 75,420.75	\$ 3,480,420.75

➤ **DEBT SERVICE REQUIREMENTS**

**2006B (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2006)**

BOND ISSUES:	REDEVELOPMENT AGENCY Subordinate Tax Allocation Bonds, Series 2006B (Taxable)
DATE OF ISSUES:	December 14, 2006
AMOUNT OF ISSUE:	\$ 36,840,000.00
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 35,560,000.00
DESCRIPTION:	The proceeds of the STABs 2006B were issued to finance certain public capital improvements within the Project Area, to fund capitalized interest on the 2006 Series B Bonds through September 1, 2209, to make a deposit to a debt service reserve account and to pay the costs of bond issuance.
PAYMENT DATES:	September 1 and March 1, with the first principal due on September 1, 2011.
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 3,062,060.00	\$ 3,842,589.00	\$ 6,904,649.00
Capitalized Interest	-	-	-
Interest Earnings	92,000.00	72,760.00	164,760.00
TOTAL:	\$ 3,154,060.00	\$ 3,915,349.00	\$ 7,069,409.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 2,000.00	\$ -	\$ 2,000.00
Professional Administrative Fees	2,000.00	2,500.00	4,500.00
Principal Reduction	1,280,000.00	2,130,000.00	3,410,000.00
Interest Expense	1,870,060.00	1,782,849.00	3,652,909.00
TOTAL:	\$ 3,154,060.00	\$ 3,915,349.00	\$ 7,069,409.00

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

**2006B (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2006)**

FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
2013	2,130,000.00	1,782,849.25	3,912,849.25
2014	3,465,000.00	1,639,757.13	5,104,757.13
2015	3,655,000.00	1,457,663.13	5,112,663.13
2016	3,840,000.00	1,265,978.50	5,105,978.50
2017	4,040,000.00	1,064,447.50	5,104,447.50
2018	4,250,000.00	850,305.75	5,100,305.75
2019	4,475,000.00	622,801.38	5,097,801.38
2020	4,700,000.00	383,563.25	5,083,563.25
2021	5,005,000.00	130,505.38	5,135,505.38
TOTAL	\$ 35,560,000.00	\$ 9,197,871.25	\$ 44,757,871.25

➤ **DEBT SERVICE REQUIREMENTS**

**2006C (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2006)**

BOND ISSUES: **REDEVELOPMENT AGENCY
Subordinate Tax Allocation Refunding Bonds, Series 2006C**

DATE OF ISSUES: December 14, 2006

AMOUNT OF ISSUE: \$ 46,660,000.00

AMOUNT OUTSTANDING: \$ 45,540,000.00
(June 30, 2012)

DESCRIPTION: The proceeds of the STABs 2006C were issued to refund, on an advance basis, the Agency's 1993B Bonds, to make a deposit to a debt service reserve account, and to pay costs of bond issuance.

PAYMENT DATES: September 1 and March 1

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	FY 2011-12	FY 2012-13	FY 2011-2013
REVENUE SOURCES			
Tax Increment	\$ 2,025,482.50	\$ 2,063,251.00	\$ 4,088,733.50
Interest Earnings	100,000.00	59,957.00	159,957.00
TOTAL:	\$ 2,125,482.50	\$ 2,123,208.00	\$ 4,248,690.50
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 1,800.00	\$ -	\$ 1,800.00
Professional Administrative Fees	4,000.00	5,000.00	9,000.00
Principal Reduction	150,000.00	155,000.00	305,000.00
Interest Expense	1,969,682.50	1,963,207.50	3,932,890.00
TOTAL:	\$ 2,125,482.50	\$ 2,123,207.50	\$ 4,248,690.00

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

**2006C (RDA) SUBORDINATE TAX ALLOCATION BONDS
(Issued in 2006)**

FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
2013	155,000.00	1,963,207.50	2,118,207.50
2014	160,000.00	1,956,907.50	2,116,907.50
2015	170,000.00	1,950,732.50	2,120,732.50
2016	175,000.00	1,943,820.00	2,118,820.00
2017	180,000.00	1,935,832.50	2,115,832.50
2018	190,000.00	1,928,338.75	2,118,338.75
2019	195,000.00	1,921,238.75	2,116,238.75
2020	205,000.00	1,913,585.00	2,118,585.00
2021	210,000.00	1,905,387.50	2,115,387.50
2022	220,000.00	1,896,787.50	2,116,787.50
2023	230,000.00	1,887,787.50	2,117,787.50
2024	240,000.00	1,878,267.50	2,118,267.50
2025	250,000.00	1,868,191.25	2,118,191.25
2026	260,000.00	1,857,575.00	2,117,575.00
2027	270,000.00	1,846,445.00	2,116,445.00
2028	280,000.00	1,834,700.00	2,114,700.00
2029	295,000.00	1,822,225.00	2,117,225.00
2030	305,000.00	1,809,206.25	2,114,206.25
2031	320,000.00	1,795,643.75	2,115,643.75
2032	9,660,000.00	1,579,156.25	11,239,156.25
2033	10,080,000.00	1,150,956.25	11,230,956.25
2034	10,515,000.00	704,212.50	11,219,212.50
2035	10,975,000.00	238,062.50	11,213,062.50
TOTAL	\$ 45,540,000.00	\$ 39,588,266.25	\$ 85,128,266.25

➤ **DEBT SERVICE REQUIREMENTS**

**2008A (RDA) SUBORDINATE TAX ALLOCATION REFUNDING BONDS
(Issued in 2008)**

BOND ISSUES: **REDEVELOPMENT AGENCY**
Subordinate Tax Allocation Refunding Bonds 2008 Series A

DATE OF ISSUES: November 6, 2008

AMOUNT OF ISSUE: \$ 61,660,856.25

AMOUNT OUTSTANDING: \$ 61,660,856.25
(June 30, 2012)

DESCRIPTION: The 2008 Series A Bonds are being issued by the Agency to refund prior bonds including all outstanding 2006A bonds and a portion of 2003A bonds, to fund a reserve fund, to fund the termination payment for the swap entered into in connection with the Prior Bonds and to pay the costs of issuance incurred in connection with the issuance, sale and delivery of the 2008 Series A Bonds

PAYMENT DATES: March 1 and September 1 of each year

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

REVENUE SOURCES	FY 2011-12	FY 2012-13	FY 2011-2013
Tax Increment	\$ 3,917,994.00	\$ 5,014,251.00	\$ 8,932,245.00
Interest Earnings	50,000.00	89,187.00	139,187.00
TOTAL:	\$ 3,967,994.00	\$ 5,103,438.00	\$ 9,071,432.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 2,400.00	\$ -	\$ 2,400.00
Professional Administrative Fees	2,000.00	15,000.00	17,000.00
Principal Reduction	-	1,150,000.00	1,150,000.00
Interest Expense	3,963,594.00	3,938,438.00	7,902,032.00
TOTAL:	\$ 3,967,994.00	\$ 5,103,438.00	\$ 9,071,432.00

➤ DEBT SERVICE - AMORTIZATION SCHEDULE

**2008A (RDA) SUBORDINATE TAX ALLOCATION REFUNDING BONDS
(Issued in 2008)**

FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
2012	-	3,963,593.75	3,963,593.75
2013	1,150,000.00	3,938,437.50	5,088,437.50
2014	-	3,913,281.25	3,913,281.25
2015	15,000.00	3,912,925.00	3,927,925.00
2016	40,000.00	3,911,568.75	3,951,568.75
2017	65,000.00	3,908,862.50	3,973,862.50
2018	90,000.00	3,904,681.25	3,994,681.25
2019	120,000.00	3,898,756.25	4,018,756.25
2020	150,000.00	3,890,806.25	4,040,806.25
2021	185,000.00	3,880,640.63	4,065,640.63
2022	5,775,000.00	3,687,287.50	9,462,287.50
2023	6,170,000.00	3,299,075.00	9,469,075.00
2024	6,335,000.00	2,892,662.50	9,227,662.50
2025	8,500,000.00	2,410,525.00	10,910,525.00
2026	9,085,000.00	1,839,012.50	10,924,012.50
2027	8,090,000.00	1,280,825.00	9,370,825.00
2028	8,650,000.00	736,775.00	9,386,775.00
2029	7,010,000.00	649,896.88	7,659,896.88
2030	230,856.25	422,071.88	652,928.13
TOTAL	\$ 61,660,856.25	\$ 56,341,684.38	\$ 118,002,540.63

➤ **DEBT SERVICE REQUIREMENTS**

**2004 A (RDA) HOUSING SET ASIDE TAX ALLOCATION BONDS
(Issued in 2004)**

BOND ISSUES: **REDEVELOPMENT AGENCY - HOUSING SET ASIDE
Tax Allocation Bonds, Series 2004A**

DATE OF ISSUES: December 16, 2004

AMOUNT OF ISSUE: \$ 18,270,000.00

AMOUNT OUTSTANDING: \$ 16,130,000.00
(June 30, 2012)

DESCRIPTION: The proceeds of the Housing Set Aside TABs 2004A were issued to fund the low and moderate income housing within or of benefit to the RDA's development projects, to fund a reserve account, and to pay the costs of bond issuance.

PAYMENT DATES: August 1 and February 1

PAYMENT AGENT: The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	FY 2011-12	FY 2012-13	FY 2011-2013
REVENUE SOURCES			
Tax Increment	\$ 1,229,882.50	\$ 1,234,817.00	\$ 2,464,699.50
Interest Earnings	8,000.00	3,091.00	11,091.00
TOTAL:	\$ 1,237,882.50	\$ 1,237,908.00	\$ 2,475,790.50
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 3,000.00	\$ -	\$ 3,000.00
Professional Administrative Fee	2,000.00	6,400.00	8,400.00
Principal Reduction	345,000.00	360,000.00	705,000.00
Interest Expense	887,882.50	871,509.00	1,759,391.50
TOTAL:	\$ 1,237,882.50	\$ 1,237,909.00	\$ 2,475,791.50

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

**2004A (RDA) HOUSING SET ASIDE TAX ALLOCATION BONDS
(Issued in 2004)**

FISCAL YEAR	PRINCIPAL	INTEREST	TOTAL
2013	360,000.00	871,508.50	1,231,508.50
2014	380,000.00	853,452.50	1,233,452.50
2015	395,000.00	834,542.50	1,229,542.50
2016	415,000.00	814,218.25	1,229,218.25
2017	440,000.00	792,202.00	1,232,202.00
2018	460,000.00	769,027.00	1,229,027.00
2019	485,000.00	744,135.50	1,229,135.50
2020	510,000.00	717,370.00	1,227,370.00
2021	540,000.00	689,125.00	1,229,125.00
2022	565,000.00	659,287.50	1,224,287.50
2023	595,000.00	627,851.50	1,222,851.50
2024	630,000.00	594,654.00	1,224,654.00
2025	665,000.00	559,559.50	1,224,559.50
2026	700,000.00	522,218.00	1,222,218.00
2027	740,000.00	482,474.00	1,222,474.00
2028	780,000.00	440,522.00	1,220,522.00
2029	820,000.00	396,362.00	1,216,362.00
2030	870,000.00	349,283.00	1,219,283.00
2031	915,000.00	299,124.50	1,214,124.50
2032	970,000.00	246,156.00	1,216,156.00
2033	1,020,000.00	190,237.00	1,210,237.00
2034	1,080,000.00	131,227.00	1,211,227.00
2035	1,140,000.00	68,845.00	1,208,845.00
2036	655,000.00	18,405.50	673,405.50
TOTAL	\$ 16,130,000.00	\$ 12,671,787.75	\$ 28,801,787.75

➤ **DEBT SERVICE REQUIREMENTS**

**2006A (RDA) HOUSING SET ASIDE TAX ALLOCATION BONDS
(Issued in 2006)**

BOND ISSUES:	REDEVELOPMENT AGENCY - HOUSING SET ASIDE Tax Allocation Bonds, Series 2006A (Taxable)
DATE OF ISSUES:	December 14, 2006
AMOUNT OF ISSUE:	\$ 11,020,000.00
AMOUNT OUTSTANDING: (June 30, 2012)	\$ 9,955,000.00
DESCRIPTION:	The proceeds of the Housing Set Aside TABs 2006A were issued to fund low and moderate income housing within the Project Area, to fund a reserve account, and to pay the costs of bond issuance.
PAYMENT DATES:	August 1 and February 1
PAYMENT AGENT:	The Bank of New York Mellon Trust Company N.A.

DEBT SERVICE REQUIREMENTS

	<u>FY 2011-12</u>	<u>FY 2012-13</u>	<u>FY 2011-2013</u>
REVENUE SOURCES			
Tax Increment	\$ 698,835.00	\$ 707,509.00	\$ 1,406,344.00
Interest Earnings	25,000.00	15,889.00	40,889.00
TOTAL:	\$ 723,835.00	\$ 723,398.00	\$ 1,447,233.00
EXPENDITURES			
Fiscal Paying Agent Fees	\$ 2,000.00	\$ -	\$ 2,000.00
Professional Administrative Fees	2,000.00	3,000.00	5,000.00
Principal Reduction	190,000.00	200,000.00	390,000.00
Interest Expense	530,371.90	520,398.00	1,050,769.90
TOTAL:	\$ 724,371.90	\$ 723,398.00	\$ 1,447,769.90

➤ **DEBT SERVICE - AMORTIZATION SCHEDULE**

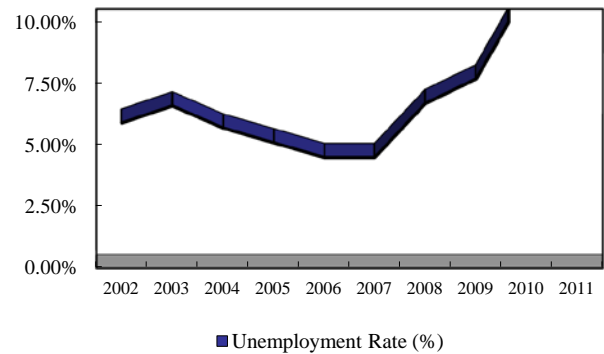
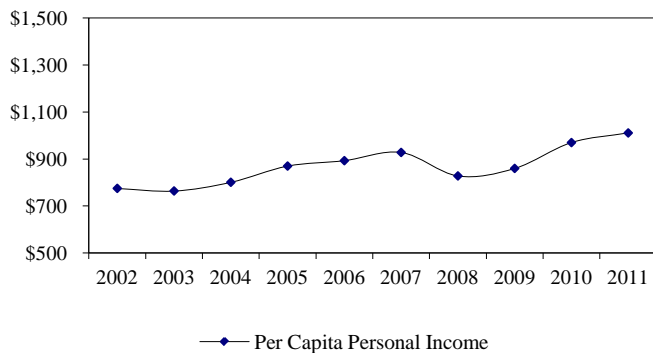
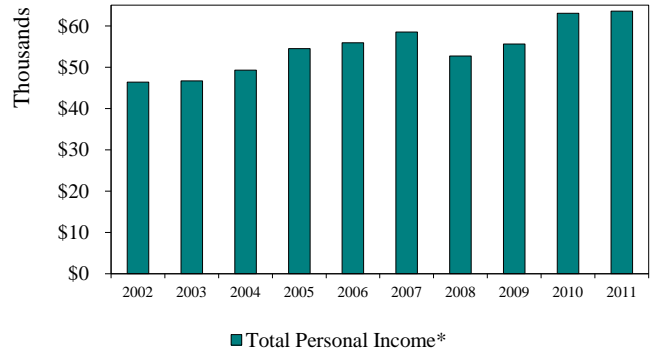
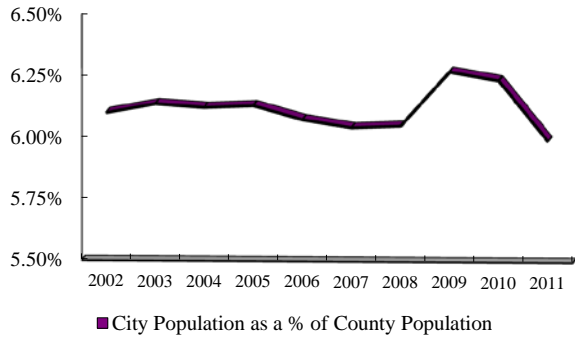
**2006A (RDA) HOUSING SET ASIDE TAX ALLOCATION BONDS
(Issued in 2006)**

FISCAL YEAR ENDING	PRINCIPAL	INTEREST	TOTAL
2013	200,000.00	520,397.65	720,397.65
2014	205,000.00	510,039.78	715,039.78
2015	220,000.00	499,170.40	719,170.40
2016	230,000.00	487,661.65	717,661.65
2017	240,000.00	475,641.40	715,641.40
2018	255,000.00	462,854.28	717,854.28
2019	265,000.00	449,295.28	714,295.28
2020	280,000.00	435,084.40	715,084.40
2021	295,000.00	420,091.28	715,091.28
2022	310,000.00	404,167.10	714,167.10
2023	330,000.00	387,171.90	717,171.90
2024	345,000.00	369,247.28	714,247.28
2025	360,000.00	350,526.00	710,526.00
2026	380,000.00	330,875.30	710,875.30
2027	400,000.00	310,162.40	710,162.40
2028	425,000.00	288,254.53	713,254.53
2029	450,000.00	265,018.90	715,018.90
2030	470,000.00	240,588.30	710,588.30
2031	495,000.00	214,962.73	709,962.73
2032	520,000.00	188,009.40	708,009.40
2033	550,000.00	159,595.55	709,595.55
2034	580,000.00	129,588.40	709,588.40
2035	610,000.00	97,987.95	707,987.95
2036	415,000.00	70,769.08	485,769.08
2037	1,125,000.00	29,874.38	1,154,874.38
TOTAL	\$ 9,955,000.00	\$ 8,097,035.28	\$ 18,052,035.28



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CITY OF PITTSBURG Demographic and Economic Statistics Last Ten Fiscal Years



Fiscal Year	City Population	Total Personal Income*	Per Capita Personal Income	Unemployment Rate (%)	Contra Costa County Population	Pittsburg Population % of County
2002	59,843	\$ 46,368	\$ 775	5.9%	980,870	6.10%
2003	61,067	46,652	764	6.6%	994,908	6.14%
2004	61,481	49,276	801	5.7%	1,003,909	6.12%
2005	62,605	54,472	870	5.1%	1,020,898	6.13%
2006	62,547	55,873	893	4.5%	1,029,377	6.08%
2007	63,004	58,479	928	4.5%	1,042,341	6.04%
2008	63,652	52,730	828	6.7%	1,051,674	6.05%
2009	64,600	55,580	860	7.7%	1,029,703	6.27%
2010	64,967	63,039	970	11.3%	1,041,274	6.24%
2011	62,877	63,570	1,011	12.3%	1,049,025	5.99%

Source: On-line factfinder.census.gov

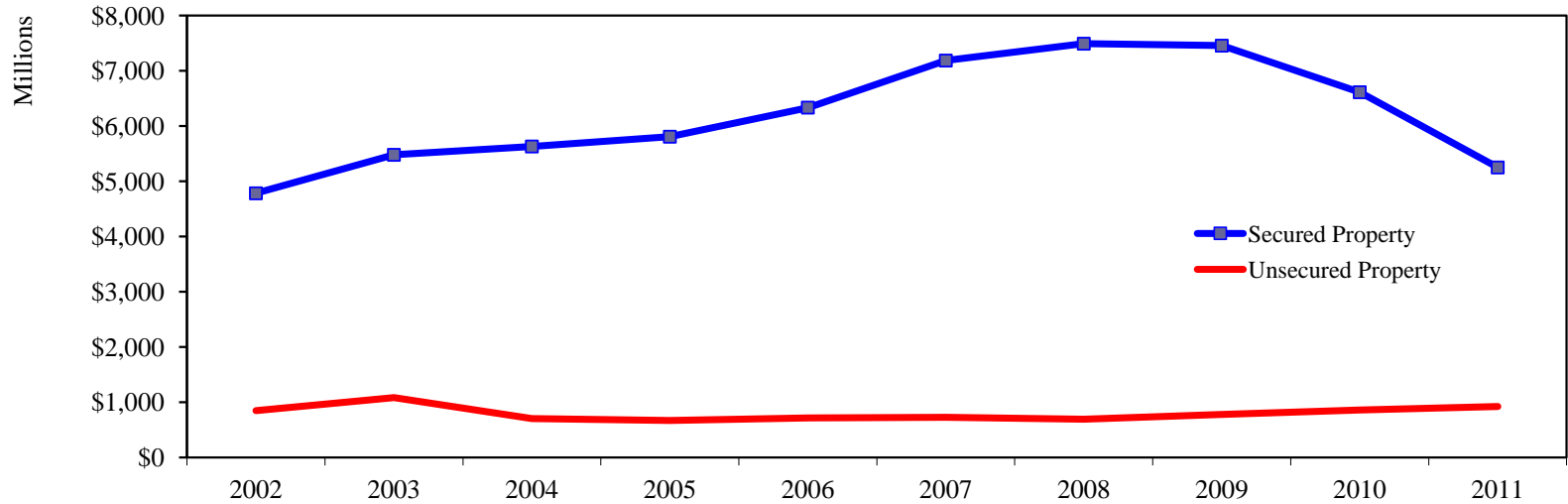
*US Department of Commerce - Bureau of Economic Analysis (Contra Costa County)
Pittsburg Chamber of Commerce

CITY OF PITTSBURG
Principal Employers
Current Year and Nine Years Ago

<u>Employer</u>	<u>2010-11</u>			<u>2001-02</u>	
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total City Employment</u>	<u>Number of Employees</u>	<u>Rank</u>
Pittsburg Unified School District	1,200	1	4.7%		
USS - Posco Industries	680	2	2.7%	1,000	1
Los Medanos Community College	472	3	1.9%		
Dow Chemical Company	425	4	1.7%	380	2
Walmart Stores	275	5	1.1%	220	3
Pittsburg City Officers	239	6	0.9%		
Target	140	7	0.6%		
Safeway	114	8	0.5%		
Best Buy Stores	50	9	0.2%		
Contra Costa Health Center	37	10	0.1%		
American Color Graphics				140	4
Merit USA				95	5
Signole Corporation				85	6
John Manville				80	7
ARB Construction				70	8
Markstein Beverage Company				60	9
Ramar International Corporation				55	10
Subtotal	<u>3,632</u>		<u>14.4%</u>	<u>2,185</u>	
Employees in the City of Pittsburg	<u>25,300</u>			<i>*Non Governmental Employers</i>	

Source: Telephone Survey by Finance Administrative Assistant HDL/Coren & Cone Consultants no longer supplies information 2001-02 data from CAFR (Chamber of Commerce)

CITY OF PITTSBURG
Assessed and Estimated Actual
Value of Taxable Property
Last Ten Fiscal Years

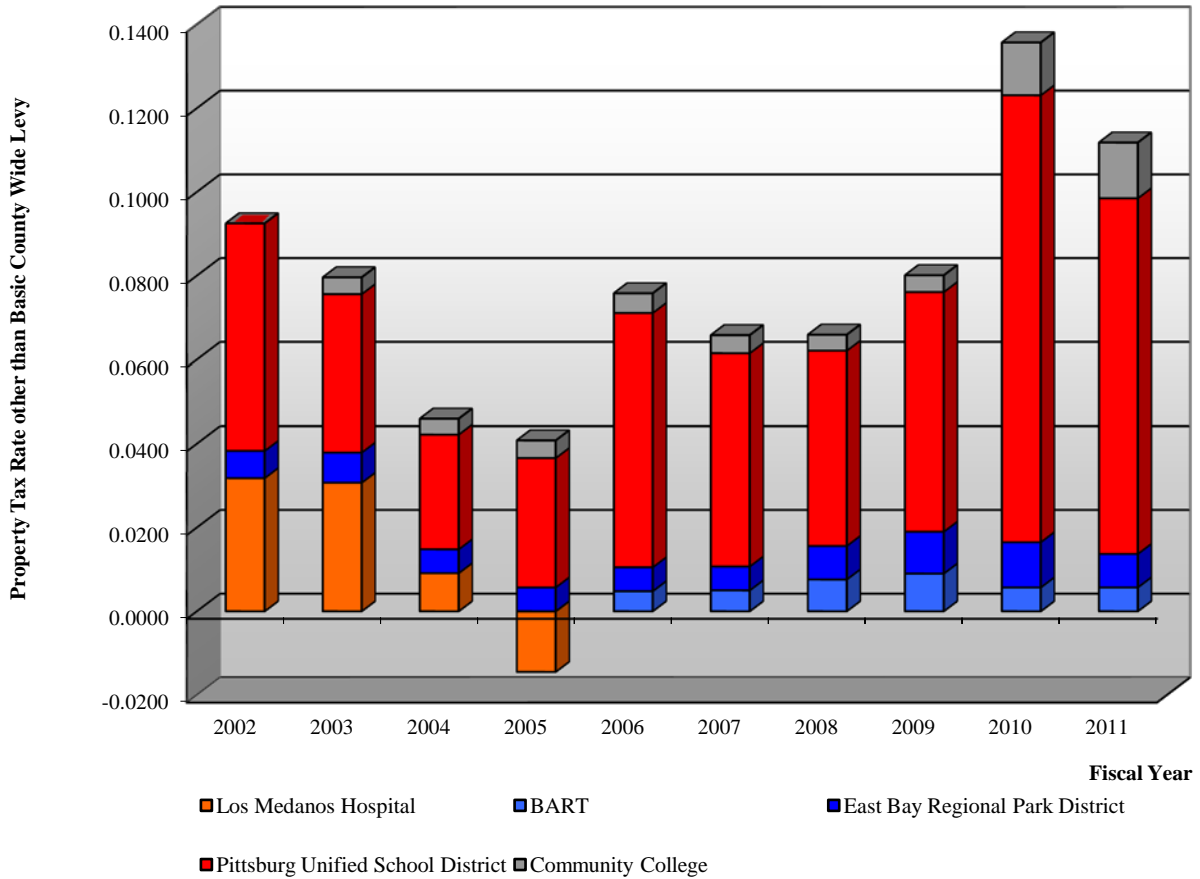


Fiscal Year	Total Before Exemptions				HOPTR (1)	Unsecured Property	Total Assessed (a)	Estimated Full Market (a)	Total Direct Tax Rate (b)
	Land	Improvements	Person Property	GRAND Total					
2002	\$ 762,338,829	\$ 3,065,067,577	\$ 104,985,233	\$ 3,932,391,639	\$ 67,034,225	\$ 848,421,348	\$ 3,810,523,428	\$ 3,810,523,428	1%
2003	863,942,493	3,404,046,164	123,237,922	4,391,226,579	68,588,456	1,085,723,391	4,262,656,324	4,262,656,324	1%
2004	1,065,703,737	3,737,733,209	120,569,117	4,924,006,063	69,854,212	703,793,132	4,787,689,809	4,787,689,809	1%
2005	1,232,755,118	3,794,398,115	107,600,340	5,134,753,573	69,378,527	670,107,833	4,996,083,733	4,996,083,733	1%
2006	1,435,121,959	4,078,052,994	101,971,604	5,615,146,557	68,931,232	716,256,830	5,480,070,846	5,480,070,846	1%
2007	1,763,752,092	4,571,066,917	118,060,203	6,452,879,212	67,070,432	730,045,843	6,274,310,595	6,274,310,595	1%
2008	2,090,812,424	4,586,882,253	120,147,498	6,797,842,175	66,662,966	690,209,596	6,601,742,515	6,601,742,515	1%
2009	1,900,179,131	4,641,377,192	134,495,806	6,676,052,129	66,141,210	776,320,539	6,471,729,308	6,471,729,308	1%
2010	1,368,193,784	4,249,265,527	130,709,789	5,748,169,100	65,495,515	861,905,073	5,534,225,314	5,534,225,314	1%
2011	1,258,318,993	3,036,211,802	32,545,051	4,327,075,846	64,606,300	921,168,099	5,454,178,663	5,454,178,663	1%

Source: Contra Costa County Auditor Controller Office Certificate of Assessed Valuations

- a) The State Constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.
 - b) California cities do not set their own direct tax rate. The state constitution establishes the rate at 1% and allocates a portion of that amount, by an annual calculation, to all the taxing entities within a tax rate area.
- (1) Homeowners' Property Tax Relief

CITY OF PITTSBURG
Property Tax Rates
All Overlapping Governments
Last Ten Fiscal Years



Fiscal Year	Basic County Wide Levy	Los Medanos Hospital	Bay Area Rapid Transit	East Bay Regional Park District	Pittsburg Unified School District	Community College	Total
2002	\$ 1.0000	\$ 0.0318	\$ -	\$ 0.0065	\$ 0.0542	\$ -	\$ 1.0925
2003	1.0000	0.0307	-	0.0072	0.0377	0.0040	1.0796
2004	1.0000	0.0091	-	0.0057	0.0274	0.0038	1.0460
2005	1.0000	-0.0144	-	0.0057	0.0309	0.0042	1.0264
2006	1.0000	0.0000	0.0048	0.0057	0.0606	0.0047	1.0758
2007	1.0000	0.0000	0.0050	0.0057	0.0508	0.0043	1.0658
2008	1.0000	0.0000	0.0076	0.0080	0.0465	0.0038	1.0633
2009	1.0000	0.0000	0.0090	0.0100	0.0571	0.0040	1.0787
2010	1.0000	0.0000	0.0057	0.0108	0.1066	0.0126	1.1357
2011	1.0000	0.0000	0.0031	0.0080	0.0848	0.0133	1.1092

Source: Contra Costa County Assessors Office & Hdl Coren & Cone

CITY OF PITTSBURG
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2010-11			2001-02		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Delta Energy Center	\$ 444,500,000	1	9.65%			
USS - Posco Industries	287,119,332	2	6.24%	\$386,570,960	2	9.97%
Dow Chemical Company	124,532,692	3	2.70%	240,951,877	3	6.21%
Kirker Creek Limited Partnership	63,251,048	4	1.37%	39,850,557	9	1.03%
Sierra Pacific Properties	60,770,156	5	1.32%	63,649,021	4	1.64%
GWF Power System Limited Partner	43,496,249	6	0.94%	56,507,728	6	1.46%
Fund VIII PR Pittsburg, LLC	23,046,167	7	0.50%			
Albert D Seeno Construction Co.	19,739,748	8	0.43%			
FRG Presidents Park III LLC	19,173,641	9	0.42%			
Contra Costa Waste Services Inc	19,080,109	10	0.41%			
ACG - Pittsburg Investors LLC				23,404,832	10	0.60%
Calpine Corporation				554,380,846	1	14.30%
Century Plaza Corporation				42,029,799	7	1.08%
National Energy Constructors				59,431,442	5	1.53%
Praxair				26,440,908	8	0.68%
Subtotal	\$660,209,142		14.34%	\$1,493,217,970		38.51%
Total Net Assessed Valuation:						
Fiscal Year 2010-2011	\$4,604,404,017					
Fiscal Year 1999-2000	\$3,877,577,653					

Source: California Municipal Statistics, Inc & HdL Coren & Cone



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➤ GLOSSARY OF BUDGET TERMS

The City's budget contains specialized and technical terminology that is unique to public finance and budgeting. To help the reader understand the terms, a glossary of budgetary terminology has been included in the document.

ADOPTED BUDGET – Revenues and appropriations approved by the City Council in June for the following fiscal year.

ALLOCATED COSTS – An expense charged by one department/division to another for services performed or expenditures of a general nature that are charged to one main account and allocated to other departments/divisions by a specified formula.

APPROPRIATION – Legal authorization granted by City Council to make expenditures and incur obligations for a specific purpose within a specific time frame.

ASSESSED VALUATION – A dollar value placed on real estate or other property by the County as a basis for levying property taxes.

AUDIT – A review of the City's accounts by an independent auditing firm to substantiate fiscal year-end balances and assure compliance with generally accepted standards for financial accounting and reporting.

BUDGET – A plan of financial operation, including an estimate of proposed expenditures/expenses for a given period (typically a fiscal year) and the proposed means of financing them (revenue estimates). Upon approval by the City Council, the budget appropriation resolution is the legal basis for expenditures in the fiscal year.

BUDGET AMENDMENT – A legal procedure utilized by the City Manager to revise a budget appropriation during the year. Adjustments to expenditures within or between department budgets may be accomplished administratively. City Council approval is required for additional appropriations from fund balances or new revenue sources.

CAPITAL BUDGET – Annual appropriations for capital improvement projects such as street improvements, building construction and various kinds of major facility maintenance. Capital projects are supported by a five-year expenditure plan, which details funding sources and expenditure amounts. They often are multi-year projects, which require funding beyond the one-year period of the annual budget.

CAPITAL OUTLAY – A budget appropriation category which budgets all equipment, land or other fixed assets having a unit cost of more than \$5,000 and an estimated useful life of over five years.

COST RECOVERY – The establishment of user fees that is equal to the full cost of providing services including indirect overhead and administrative costs.

DEBT SERVICE – Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes or leasing arrangements.

DEFICIT – An excess of expenditures or expenses over revenues (resources).

DEPARTMENT – An organizational unit comprised of divisions or programs. It is the basic unit of service responsibility that may include a broad mandate of related activities.

DIVISION – A sub-section (or activity) within a department, which furthers the objectives of the City Council by providing specific services or programs.

EMPLOYER PAID MEMBER CONTRIBUTION (EPMC) – EPMC represents a retirement benefit that is provided by the City of Pittsburg retirement program (PERS), which is the State Public Employee Retirement System.

ENTERPRISE FUND – A type of fund established for the total costs of those governmental facilities and services, which are operated in a manner similar to private enterprises. These programs are entirely or predominantly self-supporting. The City of Pittsburg maintains several Enterprise Funds that include Water, Sewer, Marina, Golf Course, Island Energy and the Power Company Fund.

EXPENDITURES – Monies spent, including current operating expenses, debt service and capital outlays.

EXPENSE – The actual spending of funds by an enterprise fund set-aside by an appropriation.

FISCAL YEAR – The City's year for accounting and budgeting purposes, which begins on July 1 and ends on June 30.

FULL-TIME EQUIVALENT (FTE) – The amount of time a regular full or part-time position has been budgeted for in terms of the amount of time an employee works in a year. The City of Pittsburg uses 1,000 hours to calculate the number of seasonal and part-time employees.

FUND – An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

FUND BALANCE – The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

GENERAL FUND – The primary fund used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. Examples of departments financed by the General

Fund include the General Government, Police, Public Works, Recreation, and other Administrative Departments.

GOVERNANCE – The process of providing community leadership and overall direction for a City. It involves understanding the community’s desires for its future, focusing those desires into an achievable vision and establishing specific objectives and goals in order to realize that future vision. It also involves leadership in explaining City policies to the community and gathering support for City programs.

GRANT – Contributions, gifts of cash or other assets from another governmental entity to be used or expended for a specific purpose, activity or facility.

INFRASTRUCTURE – Facilities on which the continuance and growth of a community depend, such as streets and roads, sewers, public building, parks, etc.

INTERFUND TRANSFER IN/OUT- Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures/expenses such as administrative support.

INTERNAL SERVICE FUND – A fund used to account for the services provided by one department to other departments on a cost-reimbursement basis.

MANDATORY FRINGE BENEFIT – Benefits the City pays on behalf of its employees including health and dental insurance, pension and social security.

MUNICIPAL CODE – A book that contains the City Council-approved ordinances currently in effect. The Code defines City policy. The Code contains the “laws” of the City.

OBJECTIVES – The expected results or achievements of a budget activity, which can be measured and achieved within a given time frame. Achievement of the objective advances the organization towards a corresponding goal.

OPERATING BUDGET – Annual appropriation of funds for on-going program cost, including salaries and benefits, services and supplies, debt service and capital outlay.

ORDINANCE – A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless preempted by a higher form of law. An ordinance has higher legal standing than a resolution.

RECOMMENDED BUDGET – The financial and operating document submitted by the City Manager to the City Council for consideration.

RESERVE – an account used to record a portion of the fund balance as legally segregated for a specific use, usually at a future time.

RESOLUTION – A special order of the City Council, which has a lower legal standing than an ordinance.

REVENUES – Monies received or anticipated by a local government from both tax and non-tax sources during the fiscal year. Revenues include income from user fees, taxes, permits and other sources.

SALARIES AND FRINGES – A budget category which generally accounts for full-time and part-time employees, overtime expenses and all employee benefits, such as medical, dental and retirement.

SERVICES AND SUPPLIES – Expenditures/expenses for supplies, materials and services which ordinarily are consumed within a fiscal year and which are not included in inventories.

SPECIAL REVENUE FUNDS – This fund type collects revenues that are restricted by the City, State or Federal government as to how the City might spend them. The City of Pittsburg maintains several Special Revenue Funds that include Gas Tax, Measure J, the Citywide and Oak Hills Lighting and Landscape Districts, Park Dedication, Traffic Mitigation, and Community Development Block Grant funds.

SUBSIDY – Supplemental resources provided to ensure adequate funding when anticipated expenditures exceed revenues.

USER FEES – Fees charged to users of a particular service provided by the City.

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Approval of the Operating Budget)
for Fiscal Year 2012-13 for the City of)
Pittsburg and Appropriation of Funds)
for Fiscal Year 2012-13)

RESOLUTION NO. 12-11827

The Pittsburg City Council DOES RESOLVE as follows:

WHEREAS, the City Manager has prepared, transmitted and presented the one year Preliminary Operating Budget for Fiscal Year 2012-13 to the City Council for its consideration; and

WHEREAS, the City prepares and adopts the Preliminary Operating Budget for Fiscal Year 2012-13 with the intent of providing a planned program for services and a financial system to carry out the planned program of services; and

WHEREAS, on May 7, 2012 and May 21, 2012 the City Council held a meeting for the purpose of reviewing the Preliminary Operating Budget for Fiscal Year 2012-13 and for providing opportunities for public input and discussion on said Preliminary Operating Budget; and

WHEREAS, the City Council, having fully reviewed the Preliminary Operating Budget for Fiscal Year 2012-13 being fully advised, finds and determines that the said Preliminary Operating Budget should be adopted and prepared in the final form.

NOW, THEREFORE, the City Council finds and determines as follows:

Section 1. Findings

- A. The recitals set forth above are true and correct statements and are hereby incorporated in conjunction with the respective staff report.
- B. The Budget for Fiscal Year 2012-13 is hereby approved as set forth in a copy of said budget summary on file with the City of Pittsburg and which by this reference is incorporated herein and authorizes the preparation of the final Adopted Operating Budget for Fiscal Year 2012-13.
- C. The funds are hereby and shall be appropriated in the base amount for all City funds, in the manner and for the purposes set forth in the respective staff report Attachment I, Adopted Citywide Expenditure Budgets for Fiscal Year 2012-13.
- D. The revenues for all City funds are projected as set forth in the respective staff report Attachment II, Adopted Estimated Citywide Revenues Fiscal Year 2012-13.

- E. The Finance Director or his/her designee is hereby authorized to approve payment of goods and services received by the City of Pittsburg in accordance with the City's approved budget, programs and policies.
- F. The City Council of the City of Pittsburg authorizes changes to be made to the annual budget of the City of Pittsburg as follows:

Items Requiring Council/Agency Action:

- Appropriation of fund balance reserves.
- Transfers of appropriations between funds.
- New interfund loans or advances.
- Creation of new capital projects.
- Transactions which increase total fund budgets.

Items Delegated to the City Manager/Executive Director:

- Items in excess of \$5,000.00
- Transfers between departments and divisions so that the total fund budget remains the same.
- Approval of transfers within funds which increase salary and benefit appropriations so that the total fund budget remains the same.

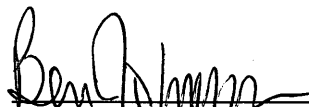
Items Delegated to Department Heads:

- Allocation of departmental appropriations to line item except for salary and benefit appropriations.
- Changes which exceed current funds disbursement authorizations must be approved by the City Manager/Executive Director. These changes cannot increase the department budget.

Section 2. Authorization

Passed and adopted by the City Council of the City of Pittsburg at a regular meeting held on June 18, 2012 by the following vote:

AYES: Casey, Evola, Longmire, Parent, Johnson
NOES: None
ABSTAINED: None
ABSENT: None


Ben Johnson, Mayor

ATTEST:


Alice E. Evenson, City Clerk

Alice E. Evenson, City Clerk
City of Pittsburg, CA
FY 2012-13 Budget

Summary of Fund Condition

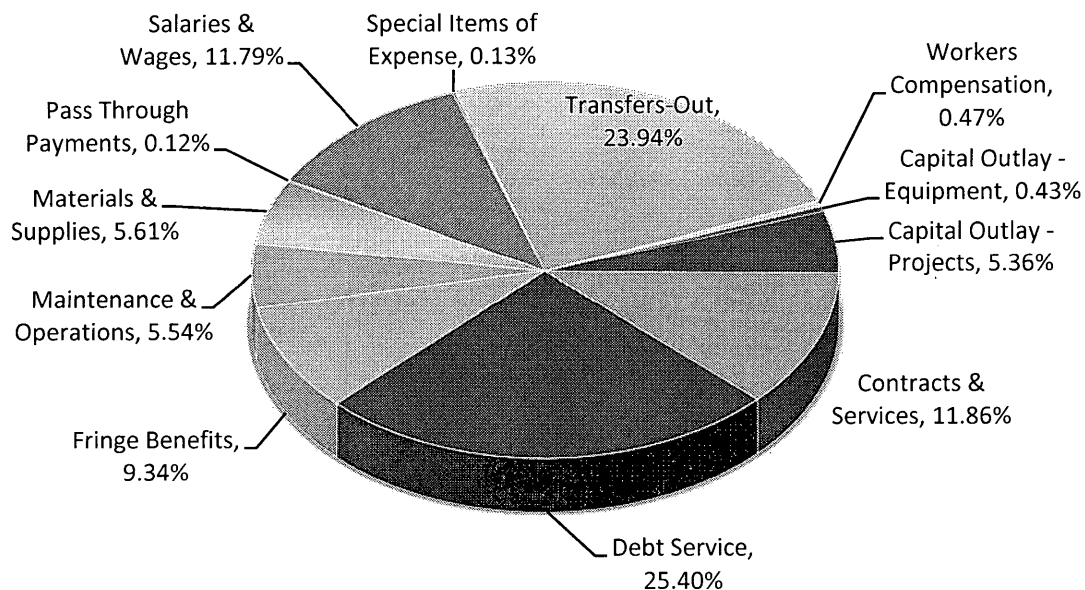
	Estimated Reserves June 30, 2012	Projected Revenues 2012-13	Transfers-In	Projected Expenditures 2012-13	Transfers-Out	Estimated Balance June 30, 2013
General Fund						
General Fund	7,095,996	25,147,365	5,637,934	30,242,782	542,517	7,095,996
Subtotal, General Fund	\$ 7,095,996	\$ 25,147,365	\$ 5,637,934	\$ 30,242,782	\$ 542,517	\$ 7,095,996
Internal Service Funds						
Building Maintenance	537,838	1,234,071	-	1,196,957	-	574,952
Fleet Maintenance	532,026	1,738,303	-	1,725,436	-	544,893
Fringe Benefits	1,016,054	2,959,299	-	2,914,039	80,800	980,514
Information Communication Services	335,542	1,051,062	-	1,053,313	-	333,291
Insurance	872,428	564,526	-	595,813	101,000	740,141
Subtotal, Internal Service Funds	\$ 3,293,888	\$ 7,547,261	\$ -	\$ 7,485,558	\$ 181,800	\$ 3,173,791
Enterprise Funds						
Golf Course	4,093	-	12,000	12,000	-	4,093
Island Energy	2,204,366	3,959,826	-	4,050,948	-	2,113,244
Marina	354,455	1,978,400	-	1,976,194	-	356,661
Pittsburg Power	2,921,824	1,313,010	-	733,820	436,500	3,064,514
Sewer Utility	7,153,346	4,391,810	552,387	7,658,529	1,134,635	3,304,379
Water Front Operations	311,213	489,500	-	576,624	-	224,089
Water Utility (includes bond proceeds)	9,842,206	16,387,354	551,400	15,897,738	1,284,249	9,598,973
Subtotal, Enterprise Funds	\$ 22,791,503	\$ 28,519,900	\$ 1,115,787	\$ 30,905,853	\$ 2,855,384	\$ 18,665,953
Special Revenue Funds						
Assets Seizure	92,614	1,900	-	-	-	94,514
Budget Stabilization	7,544,430	-	-	-	1,778,842	5,765,588
CallHome Program	60,138	260	-	-	-	60,398
COPS Hiring Recovery	-	115,000	-	-	115,000	-
Economic Development	1,344,875	260,000	-	235,185	-	1,369,690
Energy Efficiency and Conservation	-	16	-	-	-	16
Gas Tax	1,243,210	1,700,500	-	1,050,000	1,042,139	851,571
Hillview Jr. High Athletic Field	30,000	30,000	-	-	-	60,000
Housing Authority-Section 8	1,304,993	11,716,437	-	12,274,386	-	747,044
HUD Community Development Block Grant	19,868	540,261	-	415,035	139,255	5,839
HUD Veterans Affairs Supportive Housing	407,848	1,001,100	-	984,000	-	424,948
Lighting and Landscape	(90,076)	2,700,800	613,317	3,223,699	-	342
Lighting and Landscaping Oak Hill	47,472	34,645	-	53,032	-	29,085
Local Law Enforcement Block Grant	-	1,055	-	-	-	1,055
Marina Vista Field Replacement	98,660	31,150	-	-	-	129,810
Measure J Tax Fund	868,461	672,168	-	24,000	648,168	868,461
Miscellaneous Grants	-	1,850	-	-	-	1,850
Neighborhood Stabilization	36,326	60	-	-	-	36,386
Park Maintenance CFD 2007-1	(129,608)	48,785	-	60,447	-	(141,270)
Public Safety CFD 2005-1	47,138	222,750	-	269,826	-	62
Public, Education & Gov't Fees (PEG)	96,000	129,000	-	129,000	-	96,000
RDA-Housing S-A-Los Medanos #2 & #3	3,276,318	69,000	-	69,341	-	3,275,977
San Marco CFD 2004-1	30,902	319,700	-	330,162	-	20,440
Small Cities Grant	(169,427)	21,380	-	-	-	(148,047)
Solid Waste	264,113	424,800	-	413,271	100,000	175,642
Southwest Pittsburg GHAD II	1,858,724	603,500	-	451,882	-	2,010,342
Storm Water Utility NPDES	213,941	686,201	100,000	948,456	47,470	4,216
Traffic Congestion Relief	8,775	-	-	-	-	8,775
Vista Del Mar CFD 2005-2	7,486	86,000	-	83,943	-	9,543
Subtotal, Special Revenue Funds	\$ 18,513,181	\$ 21,418,318	\$ 713,317	\$ 21,015,665	\$ 3,870,874	\$ 15,758,277
Capital Projects Funds						
Capital Improvement	358,345	-	-	-	-	358,345
Community Capital Improvement	64,611	774,871	-	732,271	-	107,211
Inclusionary Housing	377,723	7,400	-	-	-	385,123
Kirker Creek Drainage Fees	1,281,637	20,000	-	-	16,463	1,285,174
Park Dedication	134,994	4,900	-	52,710	-	87,184
RDA - Project Fund	4,347	-	-	-	-	4,347
Traffic Impact Fair Share	502,708	8,000	-	-	-	510,708
Traffic Mitigation	2,404,324	44,500	-	71,344	-	2,377,480
Subtotal, Capital Projects Funds	\$ 5,128,689	\$ 859,671	\$ -	\$ 856,325	\$ 16,463	\$ 5,115,572

	Estimated Reserves June 30, 2012	Projected Revenues 2012-13	Transfers-In	Projected Expenditures 2012-13	Transfers-Out	Estimated Balance June 30, 2013
Successor Agency to RDA Funds						
RDA-Tax Increment	16,178	4,574,936	-	1,484,783	3,087,645	18,686
Redevelopment Obligation Retirement Fund	-	31,380,328	-	-	31,380,328	-
Subtotal, Successor Agency Funds	<u>\$ 16,178</u>	<u>\$ 35,955,264</u>	<u>\$ -</u>	<u>\$ 1,484,783</u>	<u>\$ 34,467,973</u>	<u>\$ 18,686</u>
Debt Service Funds						
Assessment Districts Funds	4,139,614	3,004,599	-	2,828,732	-	4,315,481
Pension Obligations	1,150,258	2,462,839	-	2,461,841	-	1,151,256
RDA - Housing Bonds	2,438,406	18,980	1,942,326	1,961,307	-	2,438,405
RDA - Tax Allocation Bonds	75,499,398	1,562,898	32,525,647	33,964,003	-	75,623,940
Subtotal, Debt Service Funds	<u>\$ 83,227,676</u>	<u>\$ 7,049,316</u>	<u>\$ 34,467,973</u>	<u>\$ 41,215,883</u>	<u>\$ -</u>	<u>\$ 83,529,082</u>
Total, All Funds	<u>\$ 140,067,111</u>	<u>\$ 126,497,095</u>	<u>\$ 41,935,011</u>	<u>\$ 133,206,849</u>	<u>\$ 41,935,011</u>	<u>\$ 133,357,357</u>

Summary of Revenues and Expenditures - All Funds

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Revenues					
Capital Projects Funds	18,665,686	24,947,943	859,671	(24,088,272)	-96.55
Debt Service Funds	46,397,710	54,986,343	41,517,289	(13,469,054)	-24.50
Enterprise Funds	35,239,959	29,555,994	29,635,687	79,693	0.27
General Fund	32,230,797	31,071,042	30,785,299	(285,743)	-0.92
Internal Service Funds	7,407,512	6,851,175	7,547,261	696,086	10.16
Successor Agency to RDA Funds	46,662,665	58,972,310	35,955,264	(23,017,046)	-39.03
Special Revenue Funds	26,980,326	24,452,201	22,131,635	(2,320,566)	-9.49
Total, Revenues	\$ 213,584,655	\$ 230,837,008	\$ 168,432,106	\$ (62,404,902)	-27.03%
Expenditures					
Capital Outlay - Equipment	2,074,279	3,263,120	749,903	(2,513,217)	-77.02
Capital Outlay - Projects	22,775,777	41,121,563	9,388,086	(31,733,477)	-77.17
Contracts & Services	22,924,565	24,423,611	20,779,563	(3,644,048)	-14.92
Debt Service	40,163,193	49,171,778	44,486,995	(4,684,783)	-9.53
Fringe Benefits	16,297,372	17,520,427	16,356,437	(1,163,990)	-6.64
Maintenance & Operations	8,747,856	9,204,411	9,711,289	506,878	5.51
Materials & Supplies	8,736,808	10,993,129	9,823,018	(1,170,111)	-10.64
Pass Through Payments	6,567,347	6,727,383	201,900	(6,525,483)	-97.00
Salaries & Wages	22,628,725	22,510,164	20,655,106	(1,855,058)	-8.24
Special Items of Expense	12,273,475	3,995,297	230,510	(3,764,787)	-94.23
Transfers-Out	73,560,866	77,750,045	41,935,011	(35,815,034)	-46.06
Workers Compensation	710,409	1,167,264	824,042	(343,222)	-29.40
Total, Expenditures	\$ 237,460,672	\$ 267,848,192	\$ 175,141,860	\$ (92,706,332)	-34.61%

2012-13 Budgeted Expenditures by Category



Revenue Source by Category and Object

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
General Fund					
Fines & Forfeitures	427,644	504,300	467,800	(36,500)	-7.24
Franchise Fees	2,660,883	3,471,500	3,184,000	(287,500)	-8.28
Intergovernmental Revenue	1,033,621	1,254,000	1,085,000	(169,000)	-13.48
Other Revenues	1,319,836	1,140,163	1,883,904	743,741	65.23
Other Taxes	5,399,071	5,291,200	5,081,000	(210,200)	-3.97
Permits, Licenses & Fees	1,521,344	1,181,380	1,394,461	213,081	18.04
Property Taxes	2,210,198	2,454,000	2,274,000	(180,000)	-7.33
Sales Taxes	5,438,354	5,710,000	7,900,000	2,190,000	38.35
Service Fees	988,085	1,214,225	1,266,200	51,975	4.28
Transfers-In	10,776,935	7,890,089	5,637,934	(2,252,155)	-28.54
Use of Money & Property	454,826	960,185	611,000	(349,185)	-36.37
Subtotal, General Fund	\$ 32,230,797	\$ 31,071,042	\$ 30,785,299	\$ (285,743)	-0.92 %
Internal Service Funds					
Other Revenues	4,249,148	3,523,828	4,206,552	682,724	19.37
Service Fees	3,140,065	3,317,503	3,309,409	(8,094)	-0.24
Use of Money & Property	18,299	9,844	31,300	21,456	217.96
Subtotal, Internal Service Funds	\$ 7,407,512	\$ 6,851,175	\$ 7,547,261	\$ 696,086	10.16 %
Enterprise Funds					
Debt Service	146,125	56,000	153,824	97,824	174.69
Franchise Fees	512,446	420,000	420,000	-	-
Intergovernmental Revenue	-	1,844,648	-	(1,844,648)	-100.00
Other Revenues	7,515,549	1,378,606	1,656,570	277,964	20.16
Service Fees	25,742,034	24,710,747	25,685,616	974,869	3.95
Transfers-In	950,998	515,080	1,115,787	600,707	116.62
Use of Money & Property	372,807	630,913	603,890	(27,023)	-4.28
Subtotal, Enterprise Funds	\$ 35,239,959	\$ 29,555,994	\$ 29,635,687	\$ 79,693	0.27 %
Special Revenue Funds					
Fines & Forfeitures	85,261	-	-	-	-100.00
Franchise Fees	-	96,000	129,000	33,000	34.38
Intergovernmental Revenue	15,710,976	13,902,246	12,812,620	(1,089,626)	-7.84
Other Revenues	1,387,107	1,853,000	969,190	(883,810)	-47.70
Other Taxes	2,194,829	2,322,817	2,343,268	20,451	0.88
Service Fees	157,182	71,000	67,500	(3,500)	-4.93
Special Assessments	4,597,971	4,479,380	4,641,301	161,921	3.61
Transfers-In	2,743,650	1,664,287	713,317	(950,970)	-57.14
Use of Money & Property	103,350	63,471	455,439	391,968	617.55
Subtotal, Special Revenue Funds	\$ 26,980,326	\$ 24,452,201	\$ 22,131,635	\$ (2,320,566)	-9.49 %
Capital Projects Funds					
Intergovernmental Revenue	541,167	5,485,943	732,271	(4,753,672)	-86.65
Operating Expenditures	(16,092)	-	-	-	-100.00
Other Revenues	360,610	1,738,086	-	(1,738,086)	-100.00
Service Fees	1,426,961	86,293	-	(86,293)	-100.00
Transfers-In	16,174,425	17,560,917	-	(17,560,917)	-100.00
Use of Money & Property	162,523	76,704	127,400	50,696	66.09
Subtotal, Capital Projects Funds	\$ 18,649,594	\$ 24,947,943	\$ 859,671	\$ (24,088,272)	-96.55 %
Successor Agency to RDA Funds					
Fines & Forfeitures	145,634	163,600	-	(163,600)	-100.00
Intergovernmental Revenue	1,697,217	1,638,788	-	(1,638,788)	-100.00
Other Revenues	565,146	4,071,554	954,603	(3,116,951)	-76.55
Property Taxes	37,682,600	45,614,629	31,380,328	(14,234,301)	-31.21
Service Fees	290,801	757,500	-	(757,500)	-100.00
Transfers-In	5,361,454	3,430,944	-	(3,430,944)	-100.00
Use of Money & Property	919,813	3,295,295	3,620,333	325,038	11.73
Subtotal, Successor Agency Funds	\$ 46,662,665	\$ 58,972,310	\$ 35,955,264	\$ (23,017,046)	-39.03 %

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Debt Service Funds					
Debt Service	1,591,220	1,643,749	1,594,328	(49,421)	-3.01
Other Revenues	1,166,413	-	-	-	-100.00
Service Fees	2,183,988	3,250,300	2,461,839	(788,461)	-24.26
Special Assessments	3,046,136	3,387,068	2,976,474	(410,594)	-12.12
Transfers-In	38,381,789	46,688,728	34,467,973	(12,220,755)	-26.17
Use of Money & Property	28,164	16,498	16,675	177	1.07
Subtotal, Debt Service Funds	<u>\$ 46,397,710</u>	<u>\$ 54,986,343</u>	<u>\$ 41,517,289</u>	<u>\$ (13,469,054)</u>	<u>-24.50 %</u>
Total, All Funds	<u>\$ 213,568,563</u>	<u>\$ 230,837,008</u>	<u>\$ 168,432,106</u>	<u>\$ (62,404,902)</u>	<u>-27.03 %</u>

Summary of Expenditures by Program

	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
City Council					
City Council	74,507	81,025	70,670	(10,355)	-12.78
Subtotal, City Council	\$ 74,507	\$ 81,025	\$ 70,670	\$ (10,355)	-12.78 %
Administration					
City Manager	78,975	89,597	104,996	15,399	17.19
City Clerk	198,333	247,261	249,965	2,704	1.09
City Attorney	439,240	388,698	426,770	38,072	9.79
Human Resources	607,558	580,655	574,026	(6,629)	-1.14
Treasurer	6,696	6,850	6,595	(255)	-3.72
Finance	2,064,871	2,053,937	2,087,594	33,657	1.64
General Fund - Non Departmental	4,236,803	2,842,713	2,400,296	(442,417)	-15.56
Information Technology	1,033,232	1,197,651	1,053,313	(144,338)	-12.05
Employee Fringe Benefits	2,362,670	3,588,861	2,994,839	(594,022)	-16.55
Insurance	622,747	824,366	696,813	(127,553)	-15.47
Budget Stabilization	-	2,000,000	1,778,842	(221,158)	-11.06
Subtotal, Administration	\$ 11,651,125	\$ 13,820,589	\$ 12,374,049	\$ (1,446,540)	-10.47 %
Police Department					
Police Services	18,686,553	19,673,058	19,387,036	(286,022)	-1.45
San Marco CFD	172,868	424,018	330,162	(93,856)	-22.13
Vista Del Mar CFD	68,858	63,850	83,943	20,093	31.47
Public Safety CFD	137,546	208,942	269,826	60,884	29.14
Asset Forfeitures	16,047	37,491	-	(37,491)	-100.00
Police Grants	371,938	724,780	115,000	(609,780)	-84.13
Subtotal, Police Department	\$ 19,453,810	\$ 21,132,139	\$ 20,185,967	\$ (946,172)	-4.48 %
Development Services					
Planning Division	608,922	551,445	572,206	20,761	3.76
Building Division	650,783	755,897	774,783	18,886	2.50
Marina	1,748,549	1,956,496	1,976,194	19,698	1.01
Golf Course	16,730	86,400	12,000	(74,400)	-86.11
Solid Waste Fund	215,000	174,027	100,000	(74,027)	-42.54
Environmental Affairs	980,266	1,235,676	542,271	(693,405)	-56.12
CDBG Entitlements	799,084	751,399	554,290	(197,109)	-26.23
Veterans Affairs Supportive Housing	334,360	899,257	984,000	84,743	9.42
CalHome Program	242,546	108,000	-	(108,000)	-100.00
Waterfront Operations	-	292,670	576,624	283,954	97.02
Economic Development	239,405	786,946	235,185	(551,761)	-70.11
Business Improvement District (BID)	-	94,000	58,000	(36,000)	-38.30
Subtotal, Development Services	\$ 5,835,645	\$ 7,692,213	\$ 6,385,553	\$ (1,306,660)	-16.99 %
Engineering					
Engineering Division	1,660,894	1,175,709	1,276,032	100,323	8.53
Gas Tax	1,200,794	2,238,746	2,092,139	(146,607)	-6.55
Measure J Tax	773,514	916,900	672,168	(244,732)	-26.69
NPDES	864,853	1,137,182	995,926	(141,256)	-12.42
Southwest Pittsburg GHAD	381,328	522,463	451,882	(70,581)	-13.51
Pittsburg CIP	1,243	301,938	-	(301,938)	-100.00
Developer Fee Funds	5,072,548	6,478,827	140,517	(6,338,310)	-97.83
Prop 1B Local Street & Road Impr.	852,496	-	-	-	-100.00
Community Capital Improvements	15,969,470	18,421,431	732,271	(17,689,160)	-96.02
Subtotal, Engineering	\$ 26,777,140	\$ 31,193,196	\$ 6,360,935	\$ (24,832,261)	-79.61 %
Public Works					
Public Works Administration	37,503	67,996	90,186	22,190	32.63
Streets	1,575,373	1,769,894	1,899,164	129,270	7.30
Street Lighting	701,719	677,801	684,579	6,778	1.00
Street Trees	397,542	368,017	362,594	(5,423)	-1.47
Concrete	111,563	99,482	80,269	(19,213)	-19.31
Fleet Maintenance	1,981,135	1,926,150	1,725,436	(200,714)	-10.42
Building Maintenance	1,188,241	1,100,668	1,196,957	96,289	8.75
Graffiti Removal Program	111,373	114,191	133,940	19,749	17.29
Subtotal, Public Works	\$ 6,104,449	\$ 6,124,199	\$ 6,173,125	\$ 48,926	0.80 %

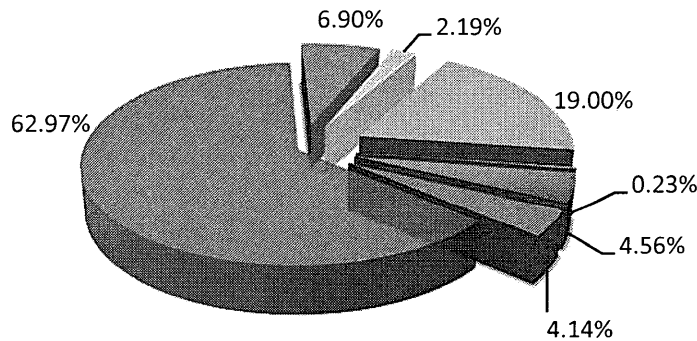
	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
Recreation and Parks					
Recreation & Parks Administration	172,520	111,488	106,872	(4,616)	-4.14
Recreation Services	524,417	486,385	510,287	23,902	4.91
Parks & Recreation - Swim Center	26,894	53,453	55,881	2,428	4.54
Parks & Recreation - Landscape	2,370,311	2,262,014	2,096,257	(165,757)	-7.33
Landscape - Oak Hills Assessment	68,940	44,681	53,032	8,351	18.69
Park Maintenance CFD	56,264	58,483	60,447	1,964	3.36
Marina Vista Field Replacement	-	-	-	-	-100.00
Recreation Grants	5,275	17,875	-	(17,875)	-100.00
Subtotal, Recreation and Parks	\$ 3,224,621	\$ 3,034,379	\$ 2,882,776	\$ (151,603)	-5.00 %
Water and Sewer Enterprises					
Water Operating	11,337,014	17,245,770	12,978,357	(4,267,413)	-24.74
Water CIP	643,105	7,247,031	1,150,000	(6,097,031)	-84.13
Water Facility Reserve Fee Funds	363,083	1,450,756	700,000	(750,756)	-51.75
Sewer Maintenance	1,846,599	2,095,056	2,020,372	(74,684)	-3.56
Sewer CIP	286,433	977,915	5,300,815	4,322,900	442.05
Sewer Facility Reserve Fee Funds	15,087	140,548	552,387	411,839	293.02
Water Bond Debt Service	4,085,702	2,899,388	2,353,630	(545,758)	-18.82
Sewer Bond Debt Service	926,436	917,253	919,590	2,337	0.25
Subtotal, Water and Sewer Enterprises	\$ 19,503,459	\$ 32,973,717	\$ 25,975,151	\$ (6,998,566)	-21.22 %
Housing Authority					
Housing Authority - Section 8	11,864,475	12,318,643	12,274,386	(44,257)	-0.36
Neighborhood Stabilization Pgm	1,588,337	30,683	-	(30,683)	-100.00
RDA Housing - Counseling	-	50,000	-	(50,000)	-100.00
RDA Housing - Non Departmental	2,943,477	3,488,730	69,341	(3,419,389)	-98.01
RDA Housing Projects/Programs	7,232,885	1,213,460	-	(1,213,460)	-100.00
RDA Housing Bonds	4,916,843	2,460,656	1,961,307	(499,349)	-20.29
Subtotal, Housing Authority	\$ 28,546,017	\$ 19,562,172	\$ 14,305,034	\$ (5,257,138)	-26.87 %
Pittsburg Power Company					
Island Energy	3,600,889	4,830,876	3,575,948	(1,254,928)	-25.98
Pittsburg Power	4,288,430	2,216,985	1,095,320	(1,121,665)	-50.59
Power Company Capital Projects	2,141,296	4,011,761	550,000	(3,461,761)	-86.29
Subtotal, Pittsburg Power Company	\$ 10,030,615	\$ 11,059,622	\$ 5,221,268	\$ (5,838,354)	-52.79 %
Successor Agency to Former RDA					
RDA - Engineering	738,626	6,839	36	(6,803)	-99.47
RDA Property Maintenance	156,569	172,713	-	(172,713)	-100.00
RDA General	38,190,604	47,902,222	34,582,973	(13,319,249)	-27.81
RDA Administration	1,056,638	2,540,446	1,369,747	(1,170,699)	-46.08
Multi-Year Programs	2,539,077	1,284,582	-	(1,284,582)	-100.00
RDA Capital Projects Fund	10,158,876	7,481,594	-	(7,481,594)	-100.00
RDA Tax Allocation Bonds	48,079,866	45,999,900	33,964,003	(12,035,897)	-26.17
Subtotal, Successor Agency to Former RDA	\$ 100,920,256	\$ 105,388,296	\$ 69,916,759	\$ (35,471,537)	-33.66 %
Debt Service Funds					
Pension Obligation Bond	2,126,168	9,448,609	2,461,841	(6,986,768)	-73.94
Assessment Districts	3,212,860	6,338,036	2,828,732	(3,509,304)	-55.37
Subtotal, Debt Service Funds	\$ 5,339,028	\$ 15,786,645	\$ 5,290,573	\$ (10,496,072)	-66.49 %
Total, Uses by Program	\$ 237,460,672	\$ 267,848,192	\$ 175,141,860	\$ (92,706,332)	-34.61 %

General Fund Revenues and Expenditures

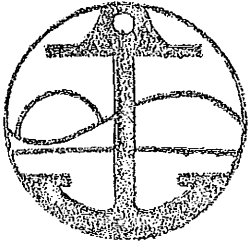
	2010-11 Actual	2011-12 Amended Budget	2012-13 Adopted Budget	Change from 2011-12	% Change
General Fund Reserves (1)	7,113,103	7,095,996	7,095,996	-	0.00
Revenues					
Fines & Forfeitures	427,644	504,300	467,800	(36,500)	-7.24
Franchise Fees	2,660,883	3,471,500	3,184,000	(287,500)	-8.28
Intergovernmental Revenue	1,033,621	1,254,000	1,085,000	(169,000)	-13.48
Other Revenues	1,319,836	1,140,163	1,883,904	743,741	65.23
Other Taxes	5,399,071	5,291,200	5,081,000	(210,200)	-3.97
Permits, Licenses & Fees	1,521,344	1,181,380	1,394,461	213,081	18.04
Property Taxes	2,210,198	2,454,000	2,274,000	(180,000)	-7.33
Sales Taxes	5,438,354	5,710,000	7,900,000	2,190,000	38.35
Service Fees	988,085	1,214,225	1,266,200	51,975	4.28
Transfers-In	10,776,935	7,890,089	5,637,934	(2,252,155)	-28.54
Use of Money & Property	454,826	960,185	611,000	(349,185)	-36.37
Total, Revenues	\$ 32,230,797	\$ 31,071,042	\$ 30,785,299	\$ (285,743)	-0.92%
Expenditures					
Administration	7,629,737	6,203,425	5,850,242	(353,183)	-5.69
City Council	74,507	81,025	70,670	(10,355)	-12.78
Development Services	1,259,705	1,401,342	1,404,989	3,647	0.26
Engineering	1,660,894	1,175,709	1,276,032	100,323	8.53
Police Department	18,686,553	19,673,058	19,387,036	(286,022)	-1.45
Public Works	1,612,876	1,837,890	2,123,290	285,400	15.53
Recreation and Parks	723,831	651,326	673,040	21,714	3.33
Total, Expenditures	\$ 31,648,103	\$ 31,023,775	\$ 30,785,299	\$ (238,476)	-0.77%

(1) Represents working capital and does not include fixed assets, inventory, long-term advances or loans

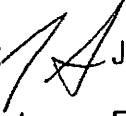
General Fund Expenditures by Department



- Administration
- City Council
- Development Services
- Engineering
- Police Department
- Public Works
- Recreation and Parks



City of Pittsburg
65 Civic Avenue • Pittsburg, California 94565

Date: June 8, 2012
To: Honorable Mayor and Council Members
From:  Joe Sbranti, City Manager
Subject: FY 2012-13 Budget – Budget Message

Introduction

The City of Pittsburg is entering the fifth fiscal year since the start of the Great Recession in 2007-08. While the Bay Area economy is rapidly improving, particularly in San Francisco and the South Bay, Pittsburg's economy is recovering much more slowly. There are positive signs: The City's unemployment rate has declined from 17% in May of 2011 to 14.5% in April of 2012 and Sales Tax revenues are 12% greater in FY 2011-12 than in FY 2010-11. However, property values remain relatively flat, resulting in stagnant property tax-related revenues. During this same period, the City has experienced increases in the cost to provide health insurance and pension benefits to its employees.

The City has responded to the revenue shortfalls and employee benefit cost increases by reducing costs, including modifying labor contracts to require employees to pay their portion of pension contributions and a portion of health benefit premiums, contracting out recreational programs including the golf course, and streamlining administrative services through automation and consolidation that reduced administrative expenses. In addition, the City established a Budget Stabilization Fund in 2004 to which it has deposited one-time revenues. Including the FY 2011-12 \$2 million allocation, the Budget Stabilization Fund currently has a balance of approximately \$10 million.

Unfortunately, as described below, these prior balancing efforts have not resulted in a structurally balanced General Fund budget for fiscal year 2012-13.

AB1X 26 – The State Eliminates Redevelopment Agencies

Pittsburg's Redevelopment Agency ("Agency") has actively operated as a redevelopment agency since 1958 and pursued various types of redevelopment opportunities throughout the Los Medanos Community Development Project Area. The Agency also helped fund important City services that reduced blight in Pittsburg,

including code enforcement and graffiti abatement. In addition, the Agency supported the City's administrative services, which relieved the City's General Fund of this burden.

The California Legislature adopted ABx1 26 on June 28, 2011 and the California Supreme Court, in *California Redevelopment Association, et al. v. Ana Matosantos, et al.*, upheld ABx1 26 on December 29, 2011, amending the California Redevelopment Law and dissolving the Agency effective February 1, 2012. To manage the wind-down of the Agency and pay enforceable obligations such as debt service, ABx1 26 allowed cities to become Successor Agencies and receive 3% of tax increment monies as administrative fees.

Pursuant to ABx1 26, the Successor Agency is overseen by the Oversight Board for the Successor Agency for the Redevelopment Agency of the City of Pittsburg ("Oversight Board"). The Oversight Board consists of seven members, representing the various local taxing entities that would receive surplus tax increment revenues, such as the Pittsburg Unified School District, and the Contra Costa Community College District.

As a result of the Agency's dissolution, the City's General Fund FY 2012-13 budget has absorbed almost \$2 million in expenses comprised of staff and services formerly funded by the Agency. This has exacerbated the General Fund's structural imbalance.

In addition, the Agency's budget is reviewed and approved by the Oversight Board and is therefore not included with the City's budget. However, we included the Successor Agency's budget and debt service schedules in the budget book primarily as a management tool for staff.

FY 2012-13 General Fund Budget – Expense Reductions

Our main goal in crafting the FY 2012-13 budget has been to preserve public safety services as much as possible to the residents of Pittsburg. I believe we were successful in achieving that goal.

The following describes the most salient changes to the City's budget:

Position Changes - To balance the FY 2012-13 General Fund budget, we deleted or unfunded 13 full-time equivalent (FTE) positions and replaced three of those positions with seasonal staff to help manage capital projects in the Engineering Division. We also staggered the start dates for filling 4.0 vacant Police Officer positions. The City's total FTE will be 226 in FY 2012-13, down from 239 in FY 2011-12. None of these position eliminations resulted in a lay-off. We will continue to have 58 FTE Police Officer positions.

Other Cost Reductions – In addition to position reductions, we reduced several non-labor items, including reducing non-police vehicle replacements by \$200,000 and reducing payments to the Contra Costa County Employee Retirement Association (CCCERA) for unfunded liability by \$358,504 through an intra-fund loan by the Water fund that reduced interest charges. Finally, we will be able to increase recoveries for staff time by \$338,000 from capital project accounts.

Measure P – Temporary Sales Tax Increase

Unfortunately, even with the actions identified above, the City's General Fund continues to experience a structural imbalance: annual operating revenues are less than operating expenses. To help address this imbalance, on June 5, 2012 the residents of Pittsburg approved Measure P, which increased the sales tax in Pittsburg by 0.5% for five years, declining to 0.25% for the subsequent five years. At the end of this 10-year term, the sales tax increase expires. Measure P is expected to generate \$1.5 million in FY 2012-13 and approximately \$2.2 million in FY 2013-14. Since the City's General Fund primarily supports the City's Police Department, these funds will primarily go towards supporting public safety services.

Use of Budget Stabilization Fund to Balance the FY 2012-13 Budget

Consistent with City Council's direction, we are proposing to use approximately \$1.8 million from the Budget Stabilization Fund to help balance the FY 2012-13 General Fund budget. Assuming we use the full \$2 million in Budget Stabilization funds to balance the FY 2011-12 budget¹, there will be \$6.2 million remaining to help balance future years' budgets.

City staff has developed a 7-year Balancing Plan ("the Plan") that estimates revenues and expenditures and identifies proposed future drawdowns from the Budget Stabilization Fund. The Plan also estimates expected cost reductions and/or new revenues that will result in a balanced General Fund budget by end of FY 2017-18. A copy of this Plan is included in the FY 2012-13 budget book.

Looking Forward

If the City's General Fund revenues do not increase beyond the forecasted one percent in subsequent fiscal years, the City will be faced with further reductions in its General Fund. The Plan identifies the need to either reduce expenses and/or increase revenues by \$550,000 in FY 2013-14, \$1.3 million in 2014-15, and \$1.3 million in FY 2015-16. To address these anticipated future shortfalls, at the the May 7, 2012 Budget Workshop,

¹ We will not know the extent to which the \$2 million from the Budget Stabilization Fund used to balance the FY 2011-12 General Fund budget will actually be required to balance the budget until after we close the City's books in August of 2012.

City Council members expressed interest in pursuing furloughs for the non-sworn staff before reducing services such as the Senior Center or laying-off staff. To that end, we have begun analyzing possible furlough scenarios and have shared those scenarios with the City's union representatives. When we begin discussions with the unions over the next year for the new 3-year labor contracts, we expect furloughs to be a major item around which we will bargain.

Conclusion

While the FY 2012-13 budget has presented many challenges, I would like to also note we are on schedule to complete several important projects in FY 2012-13 including (1) the renovation of the historic California Theater, (2) expansion of the Pittsburg Library, (3) renovation of Sullenberger Pool at Buchanan Park, (4) pavement rehabilitation on Bailey Road and on Railroad Avenue, and (5) pedestrian and bicycle improvement projects on Bailey Road and on Parkside Drive. Completion of these projects will enhance the quality of life for Pittsburg residents and visitors.

Finally, I would like to thank our Finance and Administration Director, Tina Olson, and the Finance Department staff as well as the other department directors and staff for all of their efforts in developing the City's budget. I am continually impressed with Team Pittsburg's ability to work together to identify solutions to the City's financial challenges. I also want to thank the City Council for their continued support of me and City staff as we work to balance the City's budgets.



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565**

DATE: 6/7/2012
TO: Mayor and Council Members
FROM: Joe Sbranti, City Manager
SUBJECT: Approval of the City of Pittsburg's Operating Budget for Fiscal Year 2012-13 and Appropriation of Funds for Fiscal Year 2012-13
MEETING DATE: 6/18/2012

EXECUTIVE SUMMARY

On May 7 and 21, 2012, budget workshop meetings were held to review and receive public input and discussion regarding the Draft Operating Budget for Fiscal Year 2012-13. The Fiscal Year 2012-13 budget must be appropriated by July 1, 2012 to provide on-going funding for the City of Pittsburg activities during the next fiscal year.

FISCAL IMPACT

The City of Pittsburg Fiscal Year 2012-13 operating budget for all City funds are set forth in Attachment I, Summary of Fund Condition and Attachment II Summary of Revenues and Expenditures All Funds. The projected revenues are set forth in Attachment III, Revenue Source by Category and Object and Attachment IV includes the Summary of Expenditures by Program. The FY 2012-13 General Fund Revenues and Expenditures is included in Attachment V. These attachments reflect the recommended total Citywide budget of \$175.1 million including a General Fund budget of \$30.8 million, Internal Services Budget of \$7.6 million, Enterprise Funds budget of \$33.8 million, Special Revenue funds budget of \$24.9 million (including Housing Authority and Geological Abatement funds (GHAD)), Debt Service and Project Funds budget of \$78 million (including the Successor Agency to the former Pittsburg Redevelopment Agency). The Fiscal Year 2012-13 City Manager Budget Message is set forth as Attachment VI.

RECOMMENDATION

Adopt the budget for the City of Pittsburg for the Fiscal Year 2012-13.

BACKGROUND

The City's proposed FY 2012-13 Operating Budget was presented to the City Council at Budget Workshops held on May 7, 2012 and 21, 2012.

The proposed FY 2012-13 budget is scheduled to be adopted at the City Council meeting on June 18, 2012. Copies of the proposed budget and supporting documentation were submitted to interested parties prior to the meeting. A complete copy of the detailed Preliminary Operating Budget document for Fiscal Year 2012-13 will be on the City's website before the June 18, 2012 City Council meeting and can be located by navigating to Departments/Finance/Financial/Fiscal Year 2012-13. A hard copy of the same document will be filed at the Contra Costa County Library, Pittsburg Branch.

SUBCOMMITTEE FINDINGS

On April 4 and 18 of 2012, the City Council Finance Committee met with the Finance Director and City staff to review the Draft FY 2012-13 General Fund Operating Budget. Finance Committee recommendations included (1) develop a base budget that excludes the revenues expected to be generated by Measure P, the ½ cent sales tax measure on June 5, 2012 ballot, (2) use more conservative revenue and expenditure assumptions in the 7-year General Fund Balancing Plan, and (3) be prepared to spend most of the May 7, 2012 Budget Workshop walking through the options to balance the budget in the event Measure P fails. We complied with each of these directives.

STAFF ANALYSIS

The City Manager's Budget Message provides an overview of the City's FY 2012-13 General Fund budget as well as a description of the City's financial challenges.

The City Manager's proposed FY 2012-13 General Fund budget recommends net expenditure reductions of approximately \$238,476 including reducing full-time equivalent (FTE) positions by 13 full time equivalents (FTEs) Citywide as well as \$1.5 million in new revenues related to the passage of Measure P which increased the sales tax in Pittsburg by 0.5% for five years, declining to 0.25% for the subsequent five years. At the end of this 10-year term, the sales tax increase expires. With these reductions and new revenues the FY 2012-13 General Fund budget has total estimated expenses of \$30,785,299 and total projected revenues of \$29,006,457, leaving a shortfall of \$1,778,842 that we are proposing to cover with monies from the Budget Stabilization Fund which is below the \$2 million the City Council stated they would support at the May 21, 2012 Budget Workshop.

ATTACHMENTS: Resolution
Attachment I; Summary of Fund Condition for FY 2012-13
Attachment II; Summary of Revenues and Expenditures All Funds
Attachment III; Revenue Source by Category and Object
Attachment IV: Summary of Expenditures by Program
Attachment V: General Fund Revenues and Expenditures
Attachment VI: Fiscal Year 2012-13 City Manager Budget Message

Report Prepared By: Tina Olson, Director of Finance

BEFORE THE CITY OF PITTSBURG HOUSING AUTHORITY

In the Matter of:

Approval of the Budget for Fiscal)
Year 2012-13 for the City of Pittsburg)
Housing Authority and Appropriation)
Of Funds for Fiscal Year 2012-13)

RESOLUTION NO. 12-265

The City of Pittsburg Housing Authority DOES RESOLVE as follows:

WHEREAS the City Manager has prepared, transmitted and presented the one year Preliminary Operating Budget Plan for Fiscal Year 2012-13 to the City Council for its consideration; and

WHEREAS the City prepares and adopts the City of Pittsburg Housing Authority Budget with the intent of providing a planned program for services and a financial system to carry out the planned program of services; and

WHEREAS the City Council held a meeting on May 18, 2012 for the purpose of reviewing and discussing the Pittsburg Housing Authority budget for the Fiscal Year 2012-13 and recommend estimated revenues in the amount of \$11,716,437 and a spending plan of \$12,274,386.

NOW, THEREFORE, the City of Pittsburg Housing Authority finds and determines as follows:

Section 1. Findings

- A. The recitals set forth above are true and correct statements and are hereby incorporated in conjunction with the respective staff report.
- B. That the Budget for Fiscal Year 2012-13 is hereby approved as set forth in a copy of said budget summary on file with the City of Pittsburg and which by this reference is incorporated herein and authorizes the preparation of the final Budget Review document for Fiscal Year 2012-13.
- C. Those funds are hereby and shall be appropriated in the estimated revenue amount of \$11,716,437 and a spending plan of \$12,274,386.
- D. That the Finance Director or his/her designee is hereby authorized to approve payment of goods and services received by the City of Pittsburg Housing Authority in accordance with the City's approved budget, programs and policies.
- E. That the City of Pittsburg Housing Authority authorizes changes to be made to the annual budget as follows:

Items Requiring Council/Agency Action:

- Appropriation of fund balance reserves.
- Transfers of appropriations between funds.
- New interfund loans or advances.
- Creation of new capital projects.
- Transactions which increase total fund budgets.

Items Delegated to the City Manager/Executive Director:

- Items in excess of \$5,000.00.
- Transfers between departments and divisions so that the total fund budget remains the same.
- Approval of transfers within funds which increase salary and benefit appropriations so that the total fund budget remains the same.

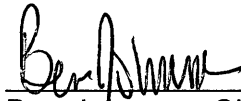
Items Delegated to Department Heads:

- Allocation of departmental appropriations to line item except for salary and benefit appropriations.
- Changes which exceed current funds disbursement authorizations must be approved by the City Manager/Executive Director. These changes cannot increase the department budget.


Section 2. Authorization

The City of Pittsburg Housing Authority passes and adopts this resolution at a regular meeting held on June 18, 2012 by the following vote:

AYES: Casey, Evola, Leatherwood, Longmire, Parent, Johnson
NOES: None
ABSTAINED: None
ABSENT: Alvergue



Ben Johnson, Chair

ATTEST:


Alice E. Evenson, City Clerk



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565**

DATE: 6/7/2012
TO: Chair and Agency Members
FROM: Joe Sbranti, Executive Director
SUBJECT: Approval of the Operating Budget Plan for Fiscal Year 2012-13 for the City of Pittsburg Housing Authority and Appropriation of Funds for Fiscal Year 2012-13
MEETING DATE: 6/18/2012

EXECUTIVE SUMMARY

On May 21, 2012, a budget workshop meeting was held to review the Preliminary Operating Budget for Fiscal Year 2012-13. In addition, consideration was held to receive public input and discussion regarding the proposed Citywide Operating Budget. The budget must be appropriated for Fiscal Year 2012-13 by July 1, 2012 to provide on-going financing for the Pittsburg Housing Authority activities during the next fiscal year.

FISCAL IMPACT

The Pittsburg Housing Authority budget for Fiscal Year 2012-13 recommends revenues in the amount of \$11,716,437 and a spending plan of \$12,274,386. Consistent with instructions from the federal Department of Housing and Urban Development (HUD), the Housing Authority's FY 2012-13 budget will use \$557,949 from its fund balance to fully fund its programs.

RECOMMENDATION

Approve the Operating Budget for Fiscal Year 2012-13 and adopt the budget for the Pittsburg Housing Authority, for the Fiscal Year 2012-13.

BACKGROUND

The Preliminary Operating Budget for Fiscal Year 2012-13 for the Pittsburg Housing Authority was presented to the City Council at a budget workshop meeting held on May 21, 2012. A complete copy of the detailed Preliminary Operating Budget document for Fiscal Year 2012-13 will be placed on the City's website before the June 18, 2012 City Council meeting and can be located by navigating to Departments/Finance/Financial/Fiscal Year

2012-13. A hard copy of the same document will also be filed at the Contra Costa County Library, Pittsburg Branch.

SUBCOMMITTEE FINDINGS

The City of Pittsburg Preliminary Operating Budget for the Fiscal Year 2012-13 was presented to the Finance Committee on April 18, 2012. The Finance Committee did not have any comments or questions related to the Housing Authority budget.

STAFF ANALYSIS

N/A

ATTACHMENTS: Resolution

Report Prepared By: Tina Olson, Director of Finance

BEFORE THE SOUTHWEST PITTSBURG GEOLOGIC HAZARD ABATEMENT
DISTRICT II

In the Matter of:

Approval of the Budget Plan for Fiscal)
Year 2012-13 for the Southwest)
Pittsburg Geologic Hazard Abatement)
District II (GHAD II) and Appropriation)
of Funds for Fiscal Year 2012-13)

RESOLUTION NO. 12-037

The Southwest Pittsburg Geologic Hazard Abatement District II DOES RESOLVE as follows:

WHEREAS, the Executive Director has prepared, transmitted and presented the one year Preliminary Operating Budget for Fiscal Year 2012-13 to the City Council for its consideration; and

WHEREAS, the District prepares and adopts the Southwest Pittsburg GHAD II Budget with the intent of providing a planned program for services and a financial system to carry out the planned program of services; and

WHEREAS, the GHAD Board of Directors held a meeting on June 18, 2012 for the purpose of reviewing and discussing the Southwest Pittsburg GHAD II budget for the Fiscal Year 2012-13 and recommend estimated revenues in the amount of \$603,500 and a spending plan of \$451,882.

NOW, THEREFORE, Southwest Pittsburg GHAD II finds and determines as follows:

Section 1. Findings

- A. The recitals set forth above are true and correct statements and are hereby incorporated in conjunction with the respective staff report.
- B. That the Budget for Fiscal Year 2012-13 is hereby approved as set forth in a copy of said budget summary on file with the City of Pittsburg and which by this reference is incorporated herein and authorizes the preparation of the final Budget Review document for Fiscal Year 2012-13.
- C. Those funds are hereby and shall be appropriated in the estimated revenue amount of \$603,500 and a spending plan of \$451,882.
- D. That the Finance Director or his/her designee is hereby authorized to approve payment of goods and services received by the Southwest Pittsburg GHAD II in accordance with the City's approved budget, programs and policies.

- E. That Southwest Pittsburg GHAD II authorizes changes to be made to the annual budget as follows:

Items Requiring GHAD Board of Directors Action:

- Appropriation of fund balance reserves.
- Transfers of appropriations between funds.
- New interfund loans or advances.
- Creation of new capital projects.
- Transactions which increase total fund budgets.

Items Delegated to the GHAD II Executive Director:

- Items in excess of \$5,000.00.
- Transfers between departments and divisions so that the total fund budget remains the same.
- Approval of transfers within funds which increase salary and benefit appropriations so that the total fund budget remains the same.

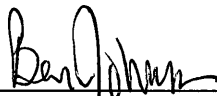
Items Delegated to the General Manager:

- Allocation of departmental appropriations to line item except for salary and benefit appropriations.
- Changes which exceed current funds disbursement authorizations must be approved by the Executive Director. These changes cannot increase the department budget.

Section 2. Authorization

The Southwest Pittsburg GHAD II passes and adopts this resolution at a regular meeting held on June 18, 2012 by the following vote:

AYES: Casey, Evola, Longmire, Parent, Johnson
NOES: None
ABSTAINED: None
ABSENT: None



Ben Johnson, Chair

ATTEST:



Alice E. Evenson, Clerk of the Board



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565**

DATE: 6/8/2012
TO: Chair and Agency Members
FROM: Joe Sbranti, Executive Director
SUBJECT: Approval of the Budget for Fiscal Year 2012-13 for the Southwest Pittsburg Geologic Hazard Abatement District II (GHAD II) and Appropriation of Funds for Fiscal Year 2012-13
MEETING DATE: 6/18/2012

EXECUTIVE SUMMARY

On May 21, 2012, a budget workshop meeting was held to review the Preliminary FY 2012-13 Operating Budget including the GHAD II budget. The FY 2012-13 budget must be appropriated before July 1, 2012 to provide on-going funding for the Southwest GHAD II activities during the next fiscal year.

FISCAL IMPACT

The Southwest GHAD II budget for Fiscal Year 2012-13 estimates revenues in the amount of \$603,500 and a spending plan of \$451,882.

RECOMMENDATION

Approve the Operating Budget for Fiscal Year 2012-13 and adopt the budget for the Southwest GHAD II, for the Fiscal Year 2012-13.

BACKGROUND

The Preliminary Operating Budget Plan for Fiscal Year 2012-13 for the Southwest GHAD II was presented to the City Council at a budget workshop meeting held on May 21, 2012. A complete copy of the detailed Preliminary Operating Budget document for Fiscal Year 2012-13 will be placed on the City's website before the June 18, 2012 City Council meeting and can be located by navigating to Departments/Finance/Financial/Fiscal Year 2012-13. A hard copy of the same document will also be filed at the Contra Costa County Library, Pittsburg Branch.

SUBCOMMITTEE FINDINGS

The City of Pittsburg Preliminary Operating Budget Plan for the Fiscal Year 2012-13 was presented to the Finance Committee on April 18, 2012. The Committee members did not express any questions or concerns related to the GHAD II budget.

STAFF ANALYSIS

N/A

ATTACHMENTS: Resolution

Report Prepared By: Tina Olson, Director of Finance

BEFORE THE PITTSBURG POWER COMPANY OF THE CITY OF PITTSBURG

In the Matter of:

Approval of the Budget for Fiscal)
Year 2012-13 for the Pittsburg Power)
Company and Appropriation of Funds)
For Fiscal Year 2012-13)

RESOLUTION NO. 12-264

The Pittsburg Power Company of the City of Pittsburg DOES RESOLVE as follows:

WHEREAS, the Executive Director has prepared, transmitted and presented the one year Preliminary Operating Budget for Fiscal Year 2012-13 to the City Council for its consideration; and

WHEREAS, the City prepares and adopts the Pittsburg Power Company Budget with the intent of providing a planned program for services and a financial system to carry out the planned program of services; and

WHEREAS, the City Council held a budget workshop meeting on May 21, 2012 for the purpose of reviewing and discussing the Preliminary Operating Budget for Fiscal Year 2012-13, and for providing opportunities for public input and discussion on said Preliminary Pittsburg Power Company Budget; and

WHEREAS, the City Council, having fully reviewed the Preliminary Pittsburg Power Company Budget for Fiscal Year 2012-13 and being fully advised, found and determined that the said Preliminary Pittsburg Power Company Budget should be adopted and prepared in final form.

NOW, THEREFORE, the Pittsburg Power Company of the City of Pittsburg finds and determines as follows:

Section 1. Findings

- A. The recitals set forth above are true and correct statements and are hereby incorporated in conjunction with the respective staff report.
- B. That the Budget for Fiscal Year 2012-13 is hereby approved as set forth in a copy of said budget summary on file with the City of Pittsburg and which by this reference is incorporated herein and authorizes the preparation of the final Budget Review document for Fiscal Year 2012-13.
- C. Those funds are hereby and shall be appropriated in the estimated revenue amount of \$1,313,010 and a spending plan of \$1,170,320 for the Pittsburg Power Fund. In addition, the budget recommends estimated revenues in the amount of \$3,959,826 and a spending plan of \$4,050,948 for the Island Energy Fund for Fiscal Year 2012-13.

approve payment of goods and services received by the Pittsburg Power Company in accordance with the City's approved budgets, programs and policies.

- E. That the Pittsburg Power Company of the City of Pittsburg authorizes changes to be made to the annual budget as follows:

Items Requiring Council/Agency Action:

- Appropriation of fund balance reserves.
- Transfers of appropriations between funds.
- New interfund loans or advances.
- Creation of new capital projects.
- Transactions which increase total fund budgets.

Items Delegated to the City Manager/Executive Director:

- Items in excess of \$5,000.00.
- Transfers between departments and divisions so that the total fund budget remains the same.
- Approval of transfers within funds which increase salary and benefit appropriations so that the total fund budget remains the same.

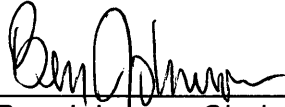
Items Delegated to Department Heads:

- Allocation of departmental appropriations to line item except for salary and benefit appropriations.
- Changes which exceed current funds disbursement authorizations must be approved by the City Manager/Executive Director. These changes cannot increase the department budget.

Section 2. Authorization

The Pittsburg Power Company of the City of Pittsburg passes and adopts this resolution at a regular meeting held on June 18, 2012 by the following vote:

AYES: Casey, Evola, Longmire, Parent, Johnson
NOES: None
ABSTAINED: None
ABSENT: None



Ben Johnson, Chair

ATTEST:


Joe Sbranti, Executive Secretary
City of Pittsburg, CA
FY 2012-13 Budget



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565**

DATE: 6/7/2012
TO: Chair and Agency Members
FROM: Joe Sbranti, Executive Director
SUBJECT: Approval of the Budget for Fiscal Year 2012-13 for the Pittsburg Power Company and Appropriation of Funds for Fiscal Year 2012-13
MEETING DATE: 6/18/2012

EXECUTIVE SUMMARY

On May 21, 2012 a budget workshop meeting was held to review the Preliminary Operating Budget for Fiscal Year 2012-13 including the proposed Pittsburg Power Company Budget. The budget must be appropriated for Fiscal Year 2012-13 before July 1, 2012 to provide on-going funding for the Pittsburg Power Company activities during the next fiscal year.

FISCAL IMPACT

The Pittsburg Power Company budget for Fiscal Year 2012-13 recommends estimated revenues in the amount of \$1,313,010 and a spending plan of \$1,170,320 for the Pittsburg Power Fund. In addition, the budget recommends estimated revenues in the amount of \$3,959,826 and a spending plan of \$4,050,948 for the Island Energy Fund requiring \$91,122 from Island Energy reserves to fund capital project expenses.

RECOMMENDATION

Approve the Operating Budget Plan for Fiscal Year 2012-13 and adopt the budget for the Pittsburg Power Company for the Fiscal Year 2012-13.

BACKGROUND

The Preliminary Operating Budget for Fiscal Year 2012-13 for the City of Pittsburg, including the Pittsburg Power Company, was presented to the City Council at a budget workshop meeting held on May 21, 2012.

Copies of the proposed budget and supporting documentation were submitted to interested parties prior to the meeting. A complete copy of the detailed Preliminary Operating Budget document for Fiscal Year 2012-13 will be placed on the City's website before the June 18,

2012 City Council meeting and can be located by navigating to Departments/Finance/Financial/Fiscal Year 2012-13. A hard copy of the same document will also be filed at the Contra Costa County Library, Pittsburg Branch.

SUBCOMMITTEE FINDINGS

The City of Pittsburg Preliminary Operating Budget Plan for the Fiscal Year 2012-13 was presented to the Finance Subcommittee on April 18, 2012. The Finance Subcommittee did not have any comments or changes to the Pittsburg Power FY 2012-13 budget.

STAFF ANALYSIS

N/A

ATTACHMENTS: Resolution

Report Prepared By: Tina Olson, Director of Finance

BEFORE THE CITY COUNCIL OF THE CITY OF PITTSBURG

In the Matter of:

Adopt Resolution Establishing the)
Appropriations Limit for the Fiscal)
Year 2012-2013 in Accordance with)
Proposition III and Article XIII (B))

RESOLUTION NO. 12-11835

The Pittsburg City Council DOES RESOLVE as follows:

Whereas, Article XIII (B) of the California Constitution Proposition IV establishes expenditure limits for cities; and

Whereas, State-implementing legislation (Government Code Section 7910) requires the City of Pittsburg to annually adopt a resolution establishing its appropriations limit for the following fiscal year; and

Whereas, effective FY 1990-91 Proposition III has amended Article XIII (B) to allow a selection of annual adjustment factors (price and population) which must also be adopted at a regularly scheduled meeting; and

Whereas, the City selected the City's population change and the change in California per Capita Personal Income factors to compute the Appropriations Limit; and

Whereas, the Division Manager – Accounting has made the calculations specified in said Law and concludes that the appropriations subject to limitation is the sum of One Hundred-nineteen million, eighteen thousand, three-hundred-thirty-six Dollars (\$119,018,336); and

Whereas, pursuant to said law the calculations have been made available to the public for two (2) weeks prior to the date of the adoption of this resolution. A copy of the calculation is on file in the City of Pittsburg Finance Department.

NOW, THEREFORE, the City Council finds and determines as follows:

Section 1.

The recitals set forth are true and correct statements and hereby incorporated.

Section 2.

The City Council does hereby authorized and approve that the Fiscal Year 2012-2013 Appropriations Limit of the City of Pittsburg is established at \$119,018,336 using the City's Population Change and the change in the California per Capita Personal Income factors; and

That this Resolution shall take effect immediately upon adoption.


PASSED AND ADOPTED by the City Council of the City of Pittsburg at a regular meeting on the 18th of June, 2012, by the following vote:

AYES: Casey, Evola, Longmire, Parent, Johnson

NOES: None

ABSTAINED: None

ABSENT: None



Ben Johnson, Mayor

ATTEST:



Alice E Evenson, City Clerk

City of Pittsburg Fiscal year 2010-2011
Gann Appropriations Limit Calculations

	City Population Change	County Population Change
Population Change as of January 1, 2012	1.52 (1)	0.83 (1)
	Per Capita Change	Non-Residential New Construction
Cost of Living FY 2012-13	1.0377 (1)	0.036 (2)
FY 12-13 Gann Limit Growth Factor 1 + Larger of County and City Population		1.0152
1 + Larger of Per Capita Change and Non-residential New Construction	x	1.038
INCREASE in City's Appropriations Limit for FY 2012-13 -		1.05347304
FY 2011 -12 Appropriations Limit		\$ 112,977,107 (3)
Growth Factor	x	1.05347304
FY 2012 -13 APPROPRIATIONS LIMIT		\$ 119,018,336

NOTE:

- (1) California Department of Finance Letter Dated May, 2012
- (2) Contra Costa County Fund 04210, Prop. 111 C & I Fiscal Year 2011-2012
- (3) Proposed FY2011-12 General Fund Budget



**OFFICE OF THE CITY MANAGER/EXECUTIVE DIRECTOR
65 Civic Avenue
Pittsburg, CA 94565**

DATE: 5/30/2012
TO: Mayor and Council Members
FROM: Joe Sbranti, City Manager
SUBJECT: Adopt Resolution Establishing the Appropriations Limit for the 2012-2013 Fiscal Year in Accordance with Proposition III and Article XIII (B)
MEETING DATE: 6/18/2012

EXECUTIVE SUMMARY

In November 1979, the voters of California approved Proposition 4, commonly known as the Gann Initiative. This proposition created Article XIII (B) of the State Constitution placing limits on the amount of revenue which can be appropriated by all government entities in any fiscal year. The legislation mandates all governing bodies including the City of Pittsburg to annually establish the Appropriations Limit.

FISCAL IMPACT

There is no impact to the City of Pittsburg budget. The FY 2012-2013 Appropriations Limit is \$119,018,336 and will exceed the estimated General Fund spending plan of \$30.8 Million.

RECOMMENDATION

Staff recommends that the City Council adopt this Resolution in compliance of State of California legislative requirement for the City Council to annually establish the Appropriations Limit.

BACKGROUND

In 1979, Proposition 4, known as the Gann Initiative was approved by the California voters. As a result, Article XIII (B) of the State Statute (Government Code Section 7900-10) was enacted and it requires that each year thereafter, the governing body of each local jurisdiction shall by resolution, establish its Appropriations (spending) limit for the following fiscal year. The determination of the appropriations limit is considered to be a legislative act and should be adopted at a regular council meeting.

Proposition III, approved by California voters in 1990, amended Article XIII (B) further, and Council action is necessary to implement the amendments effective for fiscal year 2005-2006 and thereafter.

The amendments of Proposition III specify that the annual adjustment factors in calculating the Appropriations Limit will be increased by:

- The change in population growth for City OR County (whichever is higher)
- The change in California Per Capita Personal Income

OR

The growth in the non-residential assessed valuation due to the new construction within the City (whichever is higher).

Pursuant to Proposition III amendments, staff has calculated the fiscal year 2012-2013 Appropriations Limit (see attached Gann Calculations) using the City Population change and the change in California per Capita Personal Income factors. The basis for the selection methodology is that the City's Population Change is higher than the County's population growth and the change in the California Per Capita Personal Income factor is higher than the Change in the non-residential assessed valuation. The Appropriations subject to limitations for Fiscal Year 2012- 2013 is \$119,018,336.

SUBCOMMITTEE FINDINGS

N/A

STAFF ANALYSIS

Establishing the Appropriations Limit is a State of California mandate which requires all cities to adopt a respective Resolution at the beginning of each fiscal year.

The Appropriations subject to Limitation for Fiscal Year 2012 –2013 is \$30,785,299 against the calculated limit of \$119,018,336.

Appropriations subject to the limit for fiscal year 2011-12 totaled \$31,023,775 against the Adopted Limit of \$112,977,107 for that same year.

ATTACHMENTS: Resolution
GANN Calculations

Report Prepared By: Deborah M. Yamamoto, Division Manager – Accounting
Reviewed by: Tina Olson, Director of Finance