

# *Appendix*



## APPENDIX

This part of the budget document is for supplemental data supporting the adopted budget.

The following items have been included:

- ✧ Resolution No. 2014-104  
Adopting the Budget and Appropriations for the City of Tracy  
for Fiscal Year 2014-2015  
(pages H3 to H10)
  - The adopting resolution appropriations monies using a Fund-Department format.
- ✧ Resolution No. 2014-090  
Establishing the Appropriations Limit for the City of Tracy for  
Fiscal Year 2014-2015  
(page H11)
  - See pages C16 and C17 for an explanation of the Appropriations Limit.
- ✧ Calculation of the Appropriations Limit for Fiscal Year 2014-  
2015  
(pages H12 to H16)
- ✧ Cost Allocation Plan  
Description of Central Services, Department Overhead, and  
Internal Service Costs  
(pages H17 to H21)
- ✧ Indirect costs and overhead allocations for Fiscal Year 2014-  
2015 Adopted  
(pages H22 to H26)
  - The FY13-14 estimated charges for indirect costs were an 8.0% across the board increase from the FY12-13 actuals. The charges budgeted for FY14-15, are 5.0% across the board increase over the FY13-14 estimate.
  - An update of the cost calculations will be performed for FY13-14. The results of this update will be an adjusting entry at the end of the FY13-14, which will bring the various charges up-to-date.
- At the end of FY13-14, similar updated cost calculations will be done which will also result in adjustments to update budgeted charges to actual.
- ✧ Internal Charges  
(pages H27-H29)

Allocation for Worker's Compensation and General Liability Insurance, Vehicle Operations, Equipment Replacements, Copier and Postage Costs, and Telecommunications and Information Systems.

  - These internal charges allocations have been budgeted for FY14-15 in various operating budget programs as indicated. They are shown in the budgets of the individual programs on the "Internal Charges" line under program expenditures, except for worker's compensation, which is included on the "Personnel Expenses" line, and vehicle fuel, which is included on the "Commodities" line.
- ✧ Index (pages i-iv)

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RESOLUTION 2014-104

ADOPTING THE ANNUAL BUDGET AND APPROPRIATIONS FOR THE CITY OF TRACY FOR FISCAL YEAR 2014-2015

WHEREAS, The proposed operating, capital, and debt budgets for the City of Tracy for Fiscal Year 2014-2015 were submitted to the City Council on May 29, 2014, and

WHEREAS, A public workshop and a public hearing were held by the City Council to review, consider, and deliberate upon the proposed budgets, as well as to hear any public comments upon the budgets, and

WHEREAS, The proposed budgets presented to the City Council and any modifications made have been incorporated into budget;

NOW, THEREFORE, BE IT RESOLVED, That the City Council of the City of Tracy approves as follows:

Section 1: Adopted Budget for the Fiscal Year 2014-2015

There is hereby appropriated from the unappropriated fund balances anticipated to be available on July 1, 2014, and from the estimated revenues and transfers in to be received during the Fiscal Year beginning July 1, 2014, and ending June 30, 2015, the following amounts necessary to fund the operating programs of City departments, the City debt service programs, and the various projects of the City's Capital Improvement Program (CIP) during said Fiscal Year.

1. From the General Fund 101 and its various sub-funds	
The Police Department	\$ 23,866,190
The Fire Department	9,897,450
The Public Works Department	4,295,930
The Utilities Department	138,280
The Development Services Department	8,673,800
The City Council	126,000
The City Attorney's Office	879,560
The City Manager's Office	1,890,660
Recreation and Cultural Arts Programs	3,664,250
The Administrative Services Department	3,392,440
The Indirect Costs Program	(1,139,070)
The Equipment Acquisition Program	117,160
The Special Reserves Program	620,000
CIP Projects	0
Debt Service Program	0
	<u>\$ 56,422,650</u>

2.	From the South County Fire Authority Fund 211 for:		
	The Indirect Costs Program	\$	190,400
	The Fire Department		6,559,520
	The Equipment Acquisition Program		36,500
	Special Reserves Program		25,000
		\$	6,811,420
3.	From the Downtown Improvement District Fund 221 for:		
	The Downtown Promotions Program	\$	117,200
4.	From the Asset Forfeiture Fund 231 for:		
	The Police Department	\$	16,900
5.	From the Transportation Development Act Fund 241 for:		
	The Indirect Costs Program	\$	36,770
	The Public Works Department		1,365,960
	The Development Services Department		180,000
	CIP Traffic Safety Program		700,000
		\$	2,282,730
6.	From the Transportation Sales Tax Fund 242 for:		
	CIP Traffic Safety Program	\$	250,000
	CIP Streets and Highways Projects		1,522,320
		\$	1,772,320
7.	From the Gas Tax (Maintenance) Funds 245, 246, & 247 for:		
	The Indirect Costs Program	\$	36,140
	The Public Works Department		1,194,040
	The Utilities Department		200,000
	CIP Traffic Safety Program		105,000
	CIP Streets & Highways Projects		303,700
	CIP Parks & Recreation Projects		0
		\$	1,838,880
8.	From the Federal TEA Grant Fund 261 for:		
	CIP Streets & Highway Projects	\$	39,792,490
9.	From the Community Development Block Grant Fund 268 for:		
	The Development Services Department	\$	312,370
	CIP General Government Projects		145,200
	CIP Parks & Recreation Projects		65,800
		\$	523,370

10.	From the Landscaping Districts Fund 271 for:		
	The Indirect Cost Program	\$	86,230
	The Public Works Department		2,479,090
	The Administrative Services Department		35,800
	CIP Parks & Community Services Projects		<u>832,000</u>
		\$	3,433,120
11.	From the Education Government CTV Fund 295 for:		
	The Indirect Costs Program	\$	22,800
	The City Manager's Office		100,970
	The Equipment Acquisition Program		<u>15,550</u>
		\$	139,320
12.	From the General Projects Fund 301 for:		
	CIP General Government Projects	\$	262,000
	CIP Traffic Safety Projects		271,100
	CIP Parks & Community Services Projects		1,937,800
	CIP Miscellaneous Projects		<u>220,000</u>
		\$	2,690,900
13.	From the Arterial Infill Fund 313 for:		
	CIP Traffic Safety Program	\$	84,000
14.	From the CDA Successor Project Fund 318 for:		
	Debt Service (Due to State)	\$	2,285,440
15.	From the Arterial Plan C Fund 323 for:		
	CIP Streets & Highways Projects	\$	472,900
16.	From the Plan C Utilities Fund 325 for:		
	CIP Water Projects	\$	405,000
17.	From the RSP Fund 345 for:		
	CIP Streets & Highway Projects	\$	118,000
	CIP General Government Projects		<u>75,000</u>
		\$	193,000
18.	From the NE Industrial Area #1 Fund 351 for:		
	CIP Streets & Highways Projects	\$	340,100
19.	From the South MacArthur Area Fund 352 for:		
	CIP Water Projects	\$	0
	CIP Miscellaneous Projects		<u>0</u>
		\$	0
20.	From the I-205 Area Fund 353 for:		
	CIP Traffic Safety Projects	\$	0
	CIP Streets & Highways Projects		<u>0</u>
		\$	0
21.	From the Industrial SP South Fund 354 for:		
	CIP Traffic Safety Projects	\$	68,000

22.	From the Tracy Gateway Fund 356 for: CIP Traffic Safety Projects CIP Wastewater Improvements	\$ 0 <u>1,603,800</u> \$ 1,603,800
23.	From the NE Industrial Area Fund 357 for: CIP Wastewater Improvements	\$ 633,000
24.	From the UMP Facilities Fund 391 for: CIP Miscellaneous Projects	\$ 800,000
25.	From the CIP Deposits Fund 395 for: The Capital Improvements Program Deposits	\$ 0
26.	From the 2008 Lease Revenue Bonds Fund 407 for: Debt Service Programs	\$ 279,100
27.	From the 2009 Lease Revenue Bonds Fund 408 for: Debt Service Programs	\$ 1,324,900
28.	From the Successor Agency Fund 495 for: The Development Services Department The Debt Services Program	\$ 250,000 <u>3,769,460</u> \$ 4,019,460
29.	From the Water Operating Fund 511 for: The Indirect Costs Program The Administrative Services Department The Special Reserves Program The Equipment Acquisition Program The Public Works Department The Utilities Department The Development Services Department Water Purchases for Storage Debt Service Programs	\$ 291,030 457,200 50,000 53,500 4,341,210 8,630,130 78,000 275,000 <u>4,340,470</u> \$ 18,516,540
30.	From the Water Capital Fund 513 for: CIP Water Improvements Projects	\$ 1,145,000
31.	From the Wastewater Operating Fund 521 for: The Indirect Costs Program The Administrative Services Department The Special Reserves Program The Equipment Acquisition Program The Public Works Department The Utilities Department The Development Services Department Debt Service Programs	\$ 224,520 221,500 50,000 115,500 1,673,880 6,143,140 96,530 <u>1,903,900</u> \$ 10,428,970
32.	From the Wastewater Capital Fund 523 for: CIP Wastewater Improvements Projects	\$ 21,560,000

33.	From the Solid Waste Funds 531, 532 and 533 for:		
	The Indirect Costs Program	\$	34,610
	The Administrative Services Department		229,700
	The Public Works Department		<u>19,932,630</u>
		\$	20,196,940
34.	From the Drainage Fund 541 for:		
	The Indirect Costs Program	\$	16,220
	The Administrative Services Department		24,000
	The Public Works Department		506,380
	The Utilities Department		65,000
	The Development Services Department		25,000
	CIP Drainage Projects		<u>143,000</u>
		\$	779,600
35.	From the Airport Fund 561 for:		
	The Indirect Costs Program	\$	71,060
	The Public Works Department		810,990
	Debt Service Programs		<u>63,630</u>
		\$	945,680
36.	From the Airport Capital Fund 563 for:		
	CIP Airport Improvements Projects	\$	100,000
37.	From the Transit Fund 571 for:		
	The Indirect Costs Program	\$	59,540
	The Equipment Acquisition Program		40,000
	The Public Works Department		<u>2,230,670</u>
		\$	2,330,210
38.	From the Central Garage Fund 601 for:		
	The Indirect Costs Program	\$	37,200
	The Public Works Department		<u>1,529,560</u>
		\$	1,566,760
39.	From the Central Services Fund 602 for:		
	The Administrative Services Department	\$	1,647,710
40.	From the Equipment Acquisition Fund 605 for:		
	The Equipment Acquisition Program	\$	627,910
	CIP Projects		<u>500,000</u>
		\$	1,127,910
41.	From the Vehicle Acquisition Fund 606 for:		
	The Equipment Acquisition Program	\$	342,960
	Debt Service Programs		<u>112,730</u>
		\$	455,690

42.	From the Building Maintenance Fund 615 for:		
	The Indirect Costs Program	\$	32,550
	The Public Works Department		<u>892,500</u>
		\$	925,050
43.	From the Self-Insurance Fund 627 for:		
	The Administrative Services Department	\$	603,340
	The Non-Departmental Group		<u>3,746,000</u>
		\$	4,349,340
44.	From the Medical Leave Bank Fund 811 for:		
	The Special Reserves Program	\$	655,000
45.	From the CFD 89-1 Debt Fund 835 for:		
	Debt Service Programs	\$	1,258,920
46.	From the CFD 99-1 Fund 837 for:		
	Debt Service Programs	\$	763,200
47.	From the CFD 00-01 Fund 840 for:		
	Debt Service Programs	\$	1,363,700
48.	From the Assessment District 94-1 Fund 841 for:		
	Debt Service Programs	\$	416,700
49.	From the CFD 93-1 Fund 844 for:		
	Debt Service Programs	\$	263,700
50.	From the CFD 98-1 Fund 846 for:		
	Debt Service Programs	\$	4,970,000
51.	From the CFD 98-3 Fund 847 for:		
	Debt Service Programs	\$	324,200
52.	From the I-205 RAA Debt Refinancing Fund 850 for:		
	Debt Service Programs	\$	893,800
53.	From the AD 03-01 Berg Avenue Area Fund 852 for:		
	Debt Service Programs	\$	81,370
54.	From the CFD 06-01 NE Industrial Area #2 Fund 853 for:		
	Debt Service Programs	\$	706,410
55.	From the TOPJPA Revenue Bonds 2011A Fund 854 for:		
	Debt Service Programs	\$	1,192,000
56.	From new Financing Districts to be established:		
	Debt Service Programs	\$	624,000
	<b>Grand Total All Funds</b>	\$	<u>227,938,400</u>

Section 2: Authorized Interfund Transfers for Fiscal Year 2014-2015.

There is hereby authorized the transfers of the following amounts from one fund to another for the stated purpose during said Fiscal Year 2014-2015.

1.	From the General Fund 101 for debt service payments:		
	To the 2007 Lease Revenue Bond Fund 407	\$	279,100
	To the 2008 Lease Revenue Bond Fund 408		<u>924,900</u>
		\$	<u>1,204,000</u>
2.	From the Economic Uncertainties Fund 299 for capital projects:		
	To the General Projects Fund 301	\$	1,614,000
3.	From the Successor Agency Fund 495 for debt service payments:		
	To the 2008 Leave Revenue Bond Fund 405	\$	400,000
4.	From the Airport Fund 561 for loan repayment:		
	To the Water Capital Fund 513	\$	20,880
5.	From the Asset Forfeiture Fund 231 for a loan repayment:		
	To the Vehicle Replacement Fund 606	\$	22,000
6.	From the Economic Uncertainty Fund 299 for an operating transfer:		
	To the General Fund 101	\$	0
7.	From the General Fund 101 transfer of surplus:		
	To the Economic Uncertainty Fund 299	\$	674,090
	Total Transfers	\$	<u><u>3,934,970</u></u>

Section 3: Interest Allocation and Stabilization

All investment earnings and gains in Fiscal Year 13-14 and Fiscal Year 14-15 for funds with General Fund derived cash balances and the City's internal services funds, will be allocated to the General Fund 101.

Section 4: Contingency Reserves

Any proceeds of taxes received in Fiscal Year 13-14 or Fiscal Year 14-15, in excess of those appropriated or transferred in Sections 1 and 2 above shall be appropriated into a contingency reserve for their respective fund.

The General Fund balance is targeted at \$18,985,100 at fiscal year-end for both Fiscal Year 13-14 and Fiscal Year 14-15. Staff is authorized to transfer any monies into or out of the General Fund 101, and from or to the Economic Uncertainty Fund 299 respectively, to maintain the targeted fund balance.

Section 5: No Uncommitted Development Fees

The City prepares and maintains a five-year capital improvement plan. In accordance with this plan, there are no uncommitted development fee monies from prior fiscal years that should be refunded as per Government Code 66001(d).

Section 6: Reduction for Prior Year Over Expenditures

Any over expenditures of the Fiscal Year 13-14 operating budget as amended at the fund and department level maybe offset by an equal reduction for the same fund and department in the new Fiscal Year 14-15 budget.

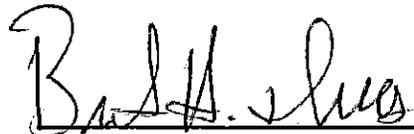
Section 7: Reduction for Expenditures of Unrealized Fee & Grant Revenues

In any program where a budget is established based upon a projection of fee and/or grant revenues, covering at least 20% of program costs, it is expected that if actual revenues received are less than projected, that actual expenses paid from the program should also be less by an equal amount. If any expenditure of unrealized revenue occurs in Fiscal Year 13-14, the portion over shall be offset by an equal reduction for the same fund and department in the new Fiscal Year 14-15 budget.

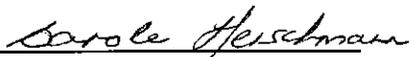
\* \* \* \* \*

The foregoing Resolution 2014-104 was adopted by the Tracy City Council on the 17th day of June 2014, by the following vote:

- AYES: COUNCIL MEMBERS: MACIEL, MANNE, RICKMAN, YOUNG, IVES
- NOES: COUNCIL MEMBERS: NONE
- ABSENT: COUNCIL MEMBERS: NONE
- ABSTAIN: COUNCIL MEMBERS: NONE

  
MAYOR

ATTEST:

  
CITY CLERK (INTERIM)

RESOLUTION 2014-090

ESTABLISHING THE APPROPRIATIONS LIMIT FOR THE CITY  
OF TRACY FOR FISCAL YEAR 2014-2015

WHEREAS, Article XIII B of the State Constitution (Limitation of Government Appropriations) was passed by the California electorate on November 6, 1979, and became effective on July 1, 1980, and

WHEREAS, Chapter 1205, Statute of 1980, Section 7900 of the California Government Code formally implements methods for governmental entities to establish and define annual appropriations limits, and

WHEREAS, The growth factors used to calculate the Annual Appropriations Limit are County or City population change and the increase in the California per capita income;

NOW, THEREFORE, BE IT RESOLVED That the Annual Appropriations Limit for the City of Tracy for FY 14-15 is \$52,658,761 as reflected in Exhibit A.

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The foregoing Resolution 2014-090 was adopted by the Tracy City Council on the 3rd day of June, 2014, by the following vote:

AYES: COUNCIL MEMBERS: MACIEL, MANNE, RICKMAN, YOUNG, IVES

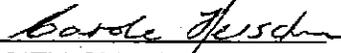
NOES: COUNCIL MEMBERS: NONE

ABSENT: COUNCIL MEMBERS: NONE

ABSTAIN: COUNCIL MEMBERS: NONE

  
MAYOR

ATTEST:

  
CITY CLERK (INTERIM)

FY 1978-79 Base	Tax Proceeds	Non-Tax Proceeds
Taxes	\$1,141,967	
Lic, Permit & Franchises		\$370,119
Fines		\$108,860
Use of Money	\$175,167	\$182,952
Rents & Concessions		\$60,650
State Shared Revenues	\$849,352	\$697,618
County Grants		\$39,451
Federal Grants		\$3,860,398
Charges/Fees		\$3,227,759
Other Revenues		\$328,834
Fund Balance from FY76-77	\$428,595	\$162,571
	-----	
Sub-Totals	\$2,595,081	\$9,039,212
TOTAL Revenues	\$11,634,293	

Prop 4 Adjustments	Population	CPI	Factor	Updated Appropriation Limit
FY 1978-79 BASE LIMIT				\$2,595,081
FY 1979-80 BASE UPDATE	1.0006	1.102	1.1023	\$2,860,456
FY 1980-81 BASE UPDATE	1.0354	1.105	1.1444	\$3,273,585
FY 1981-82 BASE UPDATE	1.0603	1.091	1.1570	\$3,787,536
FY 1982-83 BASE UPDATE	1.0464	1.068	1.1175	\$4,232,546
FY 1983-84 BASE UPDATE	1.0362	1.024	1.0606	\$4,489,003
FY 1984-85 BASE UPDATE	1.0489	1.047	1.0986	\$4,931,699
FY 1985-86 BASE UPDATE	1.0732	1.037	1.1133	\$5,490,646
FY 1986-87 BASE UPDATE	1.0884	1.030	1.1211	\$6,155,300
FY 1987-88 BASE UPDATE	1.0626	1.030	1.0949	\$6,739,457
FY 1988-89 BASE UPDATE	1.0548	1.036	1.0931	\$7,366,828
FY 1989-90 BASE UPDATE	1.0340	1.041	1.0764	\$7,929,609
FY 1990-91 BASE UPDATE	1.1123	1.048	1.1657	\$9,243,469
FY 1991-92 BASE UPDATE	1.1039	1.054	1.1635	\$10,754,874
FY 1992-93 BASE UPDATE	1.0559	1.042	1.1002	\$11,832,691
FY 1993-94 BASE UPDATE	1.0695	1.030	1.1016	\$13,034,593
FY 1994-95 BASE UPDATE	1.0403	1.030	1.0715	\$13,966,683
FY 1995-96 BASE UPDATE	1.0336	1.026	1.0605	\$14,811,299
FY 1996-97 BASE UPDATE	1.0307	1.028	1.0596	\$15,693,454
FY 1997-98 BASE UPDATE	1.0262	1.030	1.0570	\$16,587,761
FY 1998-99 BASE UPDATE	1.0281	1.023	1.0517	\$17,446,117
FY 1999-00 BASE UPDATE	1.0549	1.016	1.0718	\$18,698,371
FY 2000-01 BASE UPDATE	1.0729	1.022	1.0965	\$20,502,835
FY 2001-02 BASE UPDATE	1.0759	1.034	1.1125	\$22,809,006
FY 2002-03 BASE UPDATE	1.0785	1.028	1.1087	\$25,288,299
FY 2003-04 BASE UPDATE	1.0645	1.016	1.0815	\$27,350,105
FY 2004-05 BASE UPDATE	1.0685	1.012	1.0816	\$29,581,222
FY 2005-06 BASE UPDATE	1.0499	1.018	1.0684	\$31,603,934
FY 2006-07 BASE UPDATE	1.0250	1.020	1.0451	\$33,028,955
FY 2007-08 BASE UPDATE	1.0078	1.032	1.0396	\$34,338,437
FY 2008-09 BASE UPDATE	1.0054	1.042	1.0476	\$35,973,867
FY 2009-10 BASE UPDATE	0.9976	0.998	0.9956	\$35,815,755
FY 2010-11 BASE UPDATE	1.0163	1.030	1.0468	\$37,491,538
FY 2011-12 BASE UPDATE	1.0069	1.018	1.0250	\$38,429,734
FY 2012-13 BASE UPDATE	1.0079	1.026	1.0341	\$39,740,395
FY 2013-14 BASE UPDATE	1.0060	1.027	1.0330	\$41,050,271
FY 2014-15 BASE UPDATE	1.0081	1.022	1.0307	\$42,309,752

CITY OF TRACY  
APPROPRIATIONS LIMIT

July 1,2014  
Page 2

Prop 111 Adjustments	City Population	CA per Capita Income	Factor	Updated Appropriation Limit
FY 1986-87 BASE				\$6,155,300
FY 1987-88 BASE UPDATE	1.0626	1.0347	1.0995	\$6,767,581
FY 1988-89 BASE UPDATE	1.0548	1.0466	1.1040	\$7,471,096
FY 1989-90 BASE UPDATE	1.0340	1.0519	1.0877	\$8,126,047
FY 1990-91 BASE UPDATE	1.1123	1.0421	1.1591	\$9,419,127
Adjustments:				
Drainage Fees				(\$92,060)
Landscaping Fees				\$0
Redevelopment Agency Cost Transfer				(\$99,140)
FY 1990-91 Limit				\$9,227,927
FY 1991-92 BASE UPDATE	1.1039	1.0414	1.1496	\$10,608,439
Adjustments:				
County Booking Fees				\$36,000
County Tax Administration Fees				\$90,000
Street Sweeping transfer to fee support				(\$144,700)
FY 1991-92 Limit				\$10,589,739
FY 1992-93 BASE UPDATE	1.0559	0.9936	1.0491	\$11,109,827
Adjustments:				
State Fees for Criminal Justice Services				\$5,000
FY 1992-93 Limit				\$11,114,827
FY 1993-94 BASE UPDATE	1.0695	1.0272	1.0986	\$12,210,528
Adjustments:				
FY 1993-94 Limit				\$12,210,528
FY 1994-95 BASE UPDATE	1.0403	1.0071	1.0477	\$12,792,800
Adjustments:				
FY 1994-95 Limit				\$12,792,800
FY 1995-96 BASE UPDATE	1.0336	1.0472	1.0824	\$13,846,747
Adjustments:				
FY 1995-96 Limit				\$13,846,747
FY 1996-97 BASE UPDATE	1.0307	1.0467	1.0788	\$14,938,337
Adjustments:				
FY 1996-97 Limit				\$14,938,337
FY 1997-98 BASE UPDATE	1.0262	1.0467	1.0741	\$16,045,620
Adjustments:				
FY 1997-98 Limit				\$16,045,620
FY 1998-99 BASE UPDATE	1.0281	1.0415	1.0708	\$17,181,106
Adjustments:				
State Fees for DUI Laboratory Expenses				\$7,000
Landscaping & Lighting District Costs				\$345,770
FY 1998-99 Limit				\$17,533,876
FY 1999-00 BASE UPDATE	1.0549	1.0453	1.1027	\$19,334,377
Adjustments:				
State Fees for Laboratory Expenses				\$12,500
County Tax Administration Fees (Increase since FY91-92)				\$19,000
FY 1999-00 Limit				\$19,365,877
FY 2000-01 BASE UPDATE	1.0729	1.1405	1.2236	\$23,696,909
Adjustments:				
		* using change in non-residential AV		\$0
FY 2000-01 Limit				\$23,696,909

CITY OF TRACY  
APPROPRIATIONS LIMIT

July 1,2014  
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Prop 111 Adjustments	City Population	CA per Capita Income	Factor	Updated Appropriation Limit
FY 2001-02 BASE UPDATE	1.0759	1.0782	1.1600	\$27,489,253
Adjustments:				
None				\$0
FY 2001-02 Limit				\$27,489,253
FY 2002-03 BASE UPDATE	1.0785	0.9873	1.0648	\$29,270,641
Adjustments:	Revised for FY04-05			
None				\$0
FY 2002-03 Limit				\$29,270,641
FY 2003-04 BASE UPDATE	1.0645	1.0231	1.0891	\$31,878,361
Adjustments:	Revised for FY04-05			
County Booking Fees (Increase since 1992)				\$80,000
County Tax Administration Fees (Increase since 2000)				\$66,000
FY 2003-04 Limit				\$32,024,361
FY 2004-05 BASE UPDATE	1.0685	1.0328	1.1036	\$35,341,704
Adjustments:				
None				\$0
FY 2004-05 Limit				\$35,341,704
FY 2005-06 BASE UPDATE	1.0499	1.0526	1.1051	\$39,056,991
Adjustments:				
None				\$0
FY 2005-06 Limit				\$39,056,991
FY 2006-07 BASE UPDATE	1.0250	1.0396	1.0656	\$41,618,739
Adjustments:				
None				\$0
FY 2006-07 Limit				\$41,618,739
FY 2007-08 BASE UPDATE	1.0078	1.0442	1.0523	\$43,797,262
Adjustments:				
None				\$0
FY 2007-08 Limit				\$43,797,262
FY 2008-09 BASE UPDATE	1.0054	1.0429	1.0485	\$45,922,816
Adjustments:				
None				\$0
FY 2008-09 Limit				\$45,922,816
FY 2009-10 BASE UPDATE	1.0020	1.0062	1.0082	\$46,301,339
Adjustments:				
None				\$0
FY 2009-10 Limit				\$46,301,339
FY 2010-11 BASE UPDATE	1.0163	0.9746	0.9905	\$45,860,827
Adjustments:				
None				\$0
FY 2010-11 Limit				\$45,860,827
FY 2011-12 BASE UPDATE	1.0069	1.0251	1.0322	\$47,336,316
Adjustments:				
None				\$0
FY 2011-12 Limit				\$47,336,316
FY 2012-13 BASE UPDATE	1.0079	1.0377	1.0459	\$49,508,950
Adjustments:				
None				\$0
FY 2012-13 Limit				\$49,508,950

CITY OF TRACY  
APPROPRIATIONS LIMIT

July 1,2014  
Page 4

Prop 111 Adjustments	City Population	CA per Capita Income	Factor	Updated Appropriation Limit
FY 2013-14 BASE UPDATE	1.0060	1.0512	1.0575	\$52,356,071
Adjustments:				
None				\$0
FY 2013-14 Limit				\$52,356,071
FY 2014-15 BASE UPDATE	1.0081	0.9977	1.0058	\$52,658,761
Adjustments:				
None				\$0
FY 2014-15 Limit				\$52,658,761

Determination for FY14-15	Tax	Non-Tax Proceeds	Proceeds
Taxes		\$45,146,960	\$4,000,000
Special Assessments			\$16,788,050
Lic, Permit & Franchises		\$0	\$4,239,280
State Shared Revenues		\$563,000	\$2,101,380
State Grants			\$533,220
Federal Grants			\$41,232,190
County & Other Grants			\$6,873,330
Charges/Fees		\$0	\$69,507,040
Fines			\$1,314,200
Use of Money		\$430,000	\$102,500
Rents & Concessions			\$463,000
Other Revenues			\$1,694,200
Other Financing Sources			\$26,325,000
Fund Balance		\$0	\$0
Sub-Totals		\$46,139,960	\$175,173,390
TOTAL Revenues		\$221,313,350	

Proceeds of Taxes	\$46,139,960
Less Exemptions	
Debt Service	\$1,204,000
Qualified Capital Outlays*	\$0
Court Orders	\$0
Federal Mandates	\$0
Appropriations Subject to Limit	\$44,935,960
Appropriations Limit	\$52,658,761
Amount under Limit	\$7,722,801
% of Limit Appropriated	85.33%

*Qualified Capital Outlays	\$1,120,100
11th Street Bridge	\$950,000
Improvements - 11th Street & Old MacArthur	\$402,310
Street Patch & Overlay	\$2,472,410

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# CITY OF TRACY COST ALLOCATION PLAN

Based on FY 14-15 Adopted Budget

## Purpose of the Plan

The purpose of the City's cost allocation plan is to identify the total costs of providing City services. Why is a separate cost accounting analysis required to do this? Because in most organizations, whether in the private or public sector, the cost of producing goods or delivering services can be classified into two basic categories: direct and indirect costs.

## Direct and Indirect Costs

Direct costs are those costs necessary and related to providing a specific service to the public. While indirect costs are those that support the organization so that it can provide various services. Most budget and accounting systems record and accumulate cost data based on their organizational structure. So, what is direct or indirect is usually analyzed in terms of the organization structure. Operating units provide the direct services to the public. But, other units provide management and support services to the operating units. The costs of the operating units are direct costs; while the costs of the management and support units are indirect costs. Sometimes, these indirect costs are also referred to as overhead costs, central service costs, and/or internal services.

## Indirect Costs Accounting and Allocation

Indirect costs are usually recorded and accumulated for management and support units; and these are separate from the direct costs of operating units. So, to determine the total costs of providing services, the indirect costs must be allocated out or distributed back to the various operating units in the organization. The cost allocation plan is used to identify both the indirect and direct costs of an organization and then allocate the former back to the latter on the basis of benefit in a logical and uniform manner.

The first step in preparing a cost allocation plan is determining direct and indirect costs. To do this, the City's program structure for the operating budget can be used. In preparing the cost allocation plan, only operating costs are considered. Capital outlay and debt service costs are excluded from the calculations.

## Program Structure

The City of Tracy is organized into a number of departments, each providing services in a particular function area. Each City department is organized into a number of divisions or offices. Under the City's program budget, the City's operating budget is organized around programs, which focus upon a particular service provided by the City.

For budget purposes, each City department consists of a number of programs, which serve as the basic units of the City's operating budget. The arrangement of programs to build the City's operating budget is called the program structure. Thus, the City's program structure consists of departments, divisions, and programs. The various programs can be classified as: operating, support, or administration. The operating programs provide direct public services. The support programs provide services to other City programs. The administration programs manage, coordinate, and provide administrative support to other City programs.

## Citywide Cost Allocation

At the City wide level, the City of Tracy provided direct public services: police, fire, public works, parks, recreation, cultural arts, transit, airport, community facilities, economic development, planning, building, code enforcement, and engineering. These are the operating programs in the City budget and represent the first level of direct costs.

At the City wide level, the indirect costs consist of central services costs, department overhead costs, and internal service costs. These costs are allocated back to direct program operating costs, so that total program costs can be determined. The following tables provide a brief description of these cost elements. Also, provided are the factors used to allocate these costs back to City operating programs.

The city wide indirect costs are classified differently into 3 categories because of how they are budgeted and accounted for.

Central Services Costs		
Service/Program	Service/Program Description	Allocation Factor
City Clerk Program 58320	Prepares Council and CDA agendas and minutes, maintain official City and CDA records and documents, and provides general administrative support for the Mayor and the City Council.	% of agenda items and workload generated by programs for the City Clerk
City Attorney Program 58210	Provides legal counsel to the City Council, City Boards and Commissions, and City staff, prepare and/or review all City legal documents, prosecute municipal Code violations, and coordinate special counsel and City litigation	% of time spent by Attorney staff on program legal matters
City Administration Program 58310	The City Manager manages City affairs supervising policy and program implementation, administration, and enforcement activities and provides policy and program development support to the City Council	% of time spent by CM staff on oversight of program affairs
Human Resources Program 58410	Provides central personnel services for the City including compensation review, recruitment, examinations, transaction processing, employee development, and records maintenance.	% of Full-Time equivalent employees in City departments and programs
Finance Programs 58730 through 58750	Administers the City's financial system providing financial management, budget coordination, accounting, payroll, and disbursements.	50% of Full-Time equivalent employees in City departments and programs, and 50% of fiscal transactions and workload generated by programs
Revenue Collection Program 58760	Processing of all receipts received by the City, billing and collection for the City's utilities, business licenses, and miscellaneous receivables.	% of staff time spent on different revenue sources
Cash Management Program 58720	The City Treasurer manages the City's cash and investment portfolio and maintains banking relations	Program costs are charged against pooled investment earnings prior to interest allocation to the various City funds

Central services are citywide management and administrative support services overseeing or benefitting all City departments and programs.

Their costs are accumulated through the Central Administration Sub-Fund 125 of the City's General Fund. This sub-fund is then reimbursed by other City Fund's and other major sub-funds of the General Fund, including its main sub-fund. (See page B6 of the City's budget document to see the City's Fund Structure).

Department overhead consists of departmental management and administrative support services overseeing and/or benefitting all or most programs within a department. Their costs are accumulated in the General Fund. But then, the General Fund is reimbursed by other City Funds and other major sub-funds of the General Fund.

Internal services are citywide support services benefitting all or most other City programs. The services are usually tangible and direct but internal, within the City organization, as opposed to administrative or general in nature. Their costs and receipts are accounted for through internal service

funds. (See page B10 of the City's budget document).

The reimbursements for central services and departmental overhead costs are budgeted annually based upon prior year costs adjusted for any changes in base factors in the programs. During the fiscal year, reimbursements are made quarterly. At year end, actual costs for operating and support programs are tallied, and the indirect cost allocations then recalculated. Afterward, adjustments are made to make actual reimbursements equal the recalculated costs.

These reimbursements are done on a fund or sub-fund level, not a program by program level. The central services reimbursements are accounted for through Program 59210. The department overhead reimbursements are done within each of the respective Department Administration Programs 5X110.

Department Overhead Costs		
Service/Program	Service/Program Description	Allocation Factor
Administration Programs: 53110, 55110, & 56110	The costs of the Administrative programs for the Development Services, and the Public Works Departments are allocated among the various funds that support their respective operating programs.	% of Full-Time Equivalent employees in programs to total for department.
Internal Service Costs		
Service/Program	Service/Program Description	Allocation Factor
Central Garage Program 53310	Provides maintenance, repairs, and fuel for City owned vehicles and equipment.	Costs are accumulated through work orders and fuel tickets for individual vehicles, which are assigned to operating programs.
Building Maintenance Programs 53320 & 53330	Provides maintenance, repairs, and custodial services for City buildings and facilities (except for the City's Water and Wastewater Plants). Also, the utilities costs for the City buildings are accumulated for allocation.	Combination of space utilized by various programs and the amount of effort provided by custodial staff to different facilities
Risk Management Programs 58420, 59410, & 59420	<p>Worker's Compensation premiums and costs for worker's compensation cases</p> <p>Rates applied to different job classes based upon a schedule provided by the City's Risk Management Authority.</p> <p>Rates are applied to direct salary costs through the payroll system.</p> <p>General Liability premiums and costs for general liability claims.</p>	Rates applied to programs based upon staffing level and weighted risk
Information Systems Program 58770	Provides computer and telecommunications systems, hardware, and general software for the City.	Costs allocated among programs based upon # of phone lines and # of computers that they utilize.
Copier and Postage Program 58710	City Hall copier, postage meter, and mailroom services.	Costs allocated based upon copier counter and the costs of outgoing postage.
Equipment Replacement Programs 593xx	Charges made for equipment replacement for portable and mobile equipment. These charges are placed in departmental savings accounts in a separate fund, accumulated, and then used to acquire replacements in the future. Separate Funds have been established for general equipment and for vehicles. For the Water, Wastewater, and Transit Funds, there is no separate placement. The charges are netted against each fund's respective depreciation charges.	Costs are allocated based on an inventory of equipment as assigned and utilized by the various programs and an analysis costs and useful life.

Internal services are citywide support services benefitting all or most other City programs. The services are usually tangible and direct but internal, within the City organization, as opposed to administrative or general in nature. Their costs and receipts are accounted for through internal service funds. (See page B10 of the City's budget document).

Postage, copier, and central garage charges are based upon actual usage and charge rates. Postage and copier charges are made monthly, while charges for fuel and vehicle maintenance are made quarterly.

The other internal services costs are budgeted based on the factor analysis described above for each respective service. During the fiscal year, IS charges are made quarterly. Year-end adjustments may be made for utilities costs being lower than budgeted at year-end.

The Internal Services charges are done on a program by program basis and are recorded as program expenditures. On the receipt side, they are recorded as revenues in their respective internal service funds.

#### Cost Allocation Schedules

Attached on page H21 is a schedule showing the breakout of city costs and their allocation back to program costs.

Also, attached are spreadsheets, which show a calculation for FY14-15 for central services costs and department overhead costs based upon the adopted budget (Pages H22 to H26) and the distribution of internal service charges as budgeted for FY14-15 (Pages H27 to H30).

#### Work Unit Costs

In a large organization, an analysis of direct and indirect costs must be carried down through the organization. Direct services are usually provided by work units at the lowest level of the organization; but then, there are various levels of management and support above the direct units. The work units at the lowest level incur the direct costs, while the levels above incur indirect costs.

Within the work unit, the costs can also be divided into direct and indirect. Direct costs are the labor costs of each unit employee for the hours worked when they directly serve the public. If these costs were to be billed for, they are called "billable" hours. Other direct costs may include materials and contract work which can be directly associated with a specific project or work product.

Indirect costs are all the other work unit costs that cannot be directly associated with a specific project or work product. These would be all the "unbillable" hours for which the unit employees are paid. These hours would include holiday, sick, and vacation pay, as well as all work hours which are NOT associated with a specific project or work product. Also, there are supervisory, clerical, or support personnel who do may not bill their hours. In addition, there are all the other contract, service, and material costs, which support the total unit work effort. These costs might include: rent, utilities, training, equipment rental, and office/operating supplies.

So, total costs for a particular project or product would include not only the direct labor, contract, and materials costs of the work unit, but also an allocation of indirect costs of both the work unit itself and the various higher level management and support units in the larger organization. So, total costs would include the following:

- Salary & Benefits for Direct Labor Hours
- Costs for Direct Contracts and Materials
- Salary & Benefits for All Other Hours
- Salary & Benefits for All Other Unit Personnel
- Costs for All Other Unit Contracts and Materials
- Cost Allocations from Higher Level Units

The first two items can be accounted for directly, and therefore, are direct costs, and can be billed as such. But, the other items are indirect costs and must be allocated back to the direct costs proportionately as a cost allocation plan or method. These indirect costs are then added to the direct costs to obtain the total costs for a project or work product.

**CITY OF TRACY**  
**Cost Allocation based on**  
**FY14-15 Operating Budget**

**Step 1** At the Citywide level, break out Total City Costs based upon Proposed FY14-15 Operating Budget among External costs, Internal Services costs, and Central Services costs. In the City's budget document, see Page E3.

<b>City Departments</b>	<b>FY14-15 Op Budget Total</b>	<b>External Costs</b>	<b>Internal Services Costs</b>	<b>Central Services Costs</b>	<b>Internal Services Programs</b>
City Council	\$126,000	\$74,330	\$51,670		
City Clerk	\$419,720	\$102,000		\$317,720	
City Manager	\$1,571,910	\$571,580	\$60,410	\$939,740	
City Attorney	\$879,560	\$0		\$879,560	
ASD-Hum Res	\$1,492,510	\$0		\$889,170	Self-Insurance \$603,340
ASD-Finance	\$3,514,370	\$625,990	\$16,980	\$2,768,500	Central Services \$102,900
ASD-Information Tech	\$1,604,810				Inform Systems \$1,604,810
Fire	\$16,456,970	\$14,901,290	\$1,555,680		
Police	\$23,883,090	\$20,895,480	\$2,987,610		
Recreation & Cult Arts	\$3,664,250	\$3,178,290	\$485,960		
Development Services	\$9,732,900	\$8,866,060	\$866,840		
Public Works	\$41,252,840	\$36,398,870	\$2,431,910		Central Garage \$1,529,560
Utilities	\$15,176,550	\$14,510,530	\$666,020		Bldg Maint \$892,500
Non-departmental Group	\$6,495,080	\$1,778,390			Self-Insurance \$3,746,000 Eqpt Acq \$970,870
<b>Totals</b>	<b>\$126,270,560</b>	<b>\$101,902,810</b> 80.7%	<b>\$9,123,080</b> 7.2%	<b>\$5,794,690</b> 4.6%	<b>\$9,449,980</b> 7.5%

**Step 2** At the Citywide level, allocate Central Services costs and Internal Services costs back to City Departments providing Direct Services.

<b>City Departments</b>	<b>Total - Dept Costs with Central Services Costs</b>	<b>External Costs</b>	<b>Internal Services Costs</b>	<b>% of Total Internal Services Costs</b>	<b>Central Services Costs</b>	<b>% of Total Central Services Costs</b>
City Council	\$152,210	\$74,330	\$51,670	0.6%	\$26,210	0.5%
City Manager	\$833,120	\$673,580	\$60,410	0.7%	\$99,130	1.7%
Admin Services	\$658,900	\$625,990	\$16,980	0.2%	\$15,930	0.3%
Fire	\$16,981,130	\$14,901,290	\$1,555,680	17.1%	\$524,160	9.0%
Police	\$24,727,900	\$20,895,480	\$2,987,610	32.7%	\$844,810	14.6%
Recreation & Cult Arts	\$4,151,330	\$3,178,290	\$485,960	5.3%	\$487,080	8.4%
Development Services	\$11,228,160	\$8,866,060	\$866,840	9.5%	\$1,495,260	25.8%
Public Works	\$40,045,530	\$36,398,870	\$2,431,910	26.7%	\$1,214,750	21.0%
Utilities	\$16,263,910	\$14,510,530	\$666,020	7.3%	\$1,087,360	18.8%
Non-departmental Group	\$1,778,390	\$1,778,390	\$0	0.0%	\$0	0.0%
<b>Total</b>	<b>\$116,820,580</b>	<b>\$101,902,810</b>	<b>\$9,123,080</b>	<b>100.0%</b>	<b>\$5,794,690</b>	<b>100.0%</b>

NOTE: The difference between the \$126,270,560 total above and the \$116,552,690 total is due to the elimination of the double count of ISC charges. In the operating budget, these charges are shown as expenditures in both the Operating programs and the Support programs.

CITY OF TRACY  
CENTRAL COSTS ALLOCATION  
FY14-15 Adopted

CENTRAL COSTS ALLOCATION  
based upon FY14-15 Adopted Budget

CENTRAL COSTS ALLOCATION  
for FY14-15

Program	Fund	FTEs FY14-15	Budget FY14-15	City Clerk		City Attorney		City Administration		Human Resources		50% of Finance	
				% & \$ Allocated	% & \$ Allocated	% & \$ Allocated	% & \$ Allocated						
				\$317,720		\$879,560		\$939,740		\$889,170		\$657,325	
58110 - City Council	Fund 101	1.00	\$126,000	1.0%	\$3,177	1.0%	\$8,796	1.0%	\$9,397	0.2%	\$1,953	0.2%	\$1,444
58210 - Legal Counsel	Fund 125	4.00	\$879,560 CC	4.0%	\$12,709	xxx	xxx	1.0%	\$9,397	0.9%	\$7,812	0.9%	\$5,775
58310 - City Administration	Fund 125	3.98	\$939,740 CC	5.0%	\$15,886	3.0%	\$26,387	xxx	xxx	0.9%	\$7,773	0.9%	\$5,747
58320 - City Clerk	Fund 125	2.00	\$317,720 CC	xxx	xxx	3.0%	\$26,387	2.0%	\$18,795	0.4%	\$3,906	0.4%	\$2,888
58321 - Elections	Fund 101	0.00	\$102,000	5.0%	\$15,886			0.0%	\$0	0.0%	\$0	0.0%	\$0
58410 - Human Resources	Fund 125	3.15	\$889,170 CC	4.0%	\$12,709	1.0%	\$8,796	5.0%	\$46,987	0.7%	\$6,152	0.7%	\$4,548
58420 - Risk Management	Fund 627	3.35	\$603,340			3.5%	\$30,785	2.0%	\$18,795	0.7%	\$6,543	0.7%	\$4,837
58710 - Central Services	Fund 602	0.17	\$102,900							0.0%	\$332	0.0%	\$245
58720 - Cash Management	Fund 125	0.23	\$342,970	1.0%	\$3,177	1.0%	\$8,796	1.0%	\$9,397	0.1%	\$449	0.1%	\$332
587xx - Finance	Fund 125	7.01	\$1,314,650 CC	4.0%	\$12,709	2.4%	\$21,109	5.0%	\$46,987	1.5%	\$13,691	1.5%	\$10,121
58760 - Revenue Collection	Fund 101	0.01	\$300,000							0.0%	\$20	0.0%	\$14
58760 - Revenue Collection	Fund 125	3.40	\$485,650 CC					0.0%	\$0	0.7%	\$6,641	0.7%	\$4,909
58760 - Revenue Collection	Fund 5xx	7.33	\$968,200 CC					0.5%	\$4,699	1.6%	\$14,316	1.6%	\$10,583
58770 - Information Systems	Fund 602	8.00	\$1,604,810					1.0%	\$9,397	1.8%	\$15,625	1.8%	\$11,551
6xxx - Debt Service	Fund 4xx	0.05	\$26,937,630							0.0%	\$98	0.0%	\$72
		43.68	\$35,914,340	24.0%	\$76,253	14.9%	\$131,054	18.5%	\$173,852	9.6%	\$85,312	9.6%	\$63,067
51000- Police	Fund 101	129.86	\$23,490,350	5.0%	\$15,886	6.6%	\$58,051	12.0%	\$112,769	28.5%	\$253,630	28.5%	\$187,498
2100 - Police Grants	Fund 101	0.00	\$392,740							0.0%	\$0	0.0%	\$0
52000 - Fire	Fund 101	47.90	\$9,897,450	2.5%	\$7,943	4.7%	\$41,339	5.0%	\$46,987	10.5%	\$93,554	10.5%	\$69,160
52000 - SCFA	Fund 211	31.80	\$6,559,520	1.5%	\$4,766	0.3%	\$2,639	1.5%	\$14,096	7.0%	\$62,109	7.0%	\$45,914
58380 - Community Promotion	Fund 101	0.02	\$159,150					1.0%	\$9,397	0.0%	\$39	0.0%	\$29
56350 - Comm Access CTV	Fund 295	2.00	\$100,970			0.3%	\$2,639	2.4%	\$22,554	0.4%	\$3,906	0.4%	\$2,888
58360 - Mayor's Comm Youth	Fund 101	1.00	\$372,050	0.5%	\$1,589	0.1%	\$880	1.0%	\$9,397	0.2%	\$1,953	0.2%	\$1,444
5611 - DS Admin	Fund 101	2.15	\$411,230	1.00%	\$3,177	1.0%	\$8,796	1.0%	\$9,397	0.5%	\$4,199	0.5%	\$3,104
562x - Planning Division	Fund 116	6.00	\$1,014,630	15.0%	\$47,658	10.0%	\$87,956	11.0%	\$103,371	1.3%	\$11,719	1.3%	\$8,663
564x - Building Division	Fund 111	9.40	\$2,737,940	3.0%	\$9,532	7.0%	\$61,569	2.0%	\$18,795	2.1%	\$18,359	2.1%	\$13,572
5643 - Code Enforcement	Fund 101	2.70	\$527,770	2.0%	\$6,354	5.0%	\$43,978	2.0%	\$18,795	0.6%	\$5,273	0.6%	\$3,898
566x Engineering Division	Fund 112	16.10	\$3,819,230	27.0%	\$85,784	18.0%	\$158,321	18.0%	\$169,153	3.5%	\$31,445	3.5%	\$23,246
56810 Economic Development	Fund 101	2.00	\$542,530	2.0%	\$6,354	1.0%	\$8,796	3.5%	\$32,891	0.4%	\$3,906	0.4%	\$2,888
56820 Redevelopment	Fund 381	0.00	\$250,000										
56810 Comm Devel Block Gt	Fund 268	0.00	\$312,370										
56850 Downtown Promotion	Fund 221	0.00	\$117,200					0.0%	\$0				
		38.35	\$9,732,900	50.0%	\$158,860	42.0%	\$369,415	37.5%	\$352,403	8.4%	\$74,902	8.4%	\$55,371

(Continued)

CITY OF TRACY  
 CENTRAL COSTS ALLOCATION  
 FY14-15 Adopted

CENTRAL COSTS ALLOCATION  
based upon FY14-15 Adopted Budget

CENTRAL COSTS ALLOCATION for FY14-15		50% of Finance		Revenue Coll		Allocated Totals	GGA Overhead Reallocated	Dept Overhead Reallocated	Total \$ Allocated	
		\$657,325		\$1,453,850		\$5,794,690			\$5,794,690	
Program	Fund	% & \$ Allocated		% & \$ Allocated						
58110 - City Council	Fund 101	0.2%	\$1,444			\$26,211			\$26,211	
58210 - Legal Counsel	Fund 125	0.9%	\$5,775			\$41,469	-\$41,469		\$0	
58310 - City Administration	Fund 125	0.9%	\$5,747	0.1%	\$1,454	\$62,993	-\$62,993		\$0	
58320 - City Clerk	Fund 125	0.4%	\$2,888	0.1%	\$1,454	\$56,317	-\$56,317		\$0	
58321 - Elections	Fund 101	0.0%	\$0			\$15,886			\$15,886	
58410 - Human Resources	Fund 125	1.0%	\$6,573			\$85,765	-\$85,765		\$0	
58420 - Risk Management	Fund 627	0.6%	\$3,944	0.5%	\$7,269	\$72,172	-\$72,172		\$0	
58710 - Central Services	Fund 602	0.1%	\$657			\$1,235	-\$1,235		\$0	
58720 - Cash Management	Fund 125	0.1%	\$657	0.5%	\$7,269	\$30,078	-\$30,078		\$0	
587xx - Finance	Fund 125	xxx	xxx	2.2%	\$31,985	\$136,603	-\$136,603		\$0	
58760 - Revenue Collection	Fund 101		\$15	xxx	xxx	\$49	-\$49		\$0	
58760 - Revenue Collection	Fund 125	1.0%	\$6,573	xxx	xxx	\$18,123	-\$18,123		\$0	
58760 - Revenue Collection	Fund 5xx	1.6%	\$10,583	xxx	xxx	\$40,182	-\$40,182		\$0	
58770 - Information Systems	Fund 602	2.5%	\$16,433			\$53,006	-\$53,006		\$0	
6xxx - Debt Service	Fund 4xx	1.3%	\$8,494	0.5%	\$7,269	\$15,933			\$15,933	
		10.6%	\$69,784	3.9%	\$56,700	\$656,022	-\$597,992	0.0%	\$0	\$58,030
51000- Police	Fund 101	15.2%	\$99,913	0.5%	\$7,269	\$735,016	\$106,465	358.7%	\$841,481	
2100 - Police Grants	Fund 101	0.0%	\$0	0.2%	\$2,908	\$2,908	\$421	0.0%	\$3,329	
52000 - Fire	Fund 101	4.0%	\$26,293	0.2%	\$2,908	\$288,184	\$41,743	132.3%	\$329,926	
52000 - SCFA	Fund 211	5.0%	\$32,866	0.5%	\$7,269	\$169,659	\$24,575	87.8%	\$194,234	
58380 - Community Promotion	Fund 101	0.0%	\$29			\$9,494	\$1,375	0.1%	\$10,869	
56350 - Comm Access CTV	Fund 295	0.4%	\$2,888	0.7%	\$10,177	\$45,051	\$6,526	5.5%	\$51,576	
58360 - Mayor's Comm Youth	Fund 101	0.2%	\$1,444	0.1%	\$1,454	\$18,160	\$2,630	2.8%	\$20,791	
5611 - DS Admin	Fund 101	0.5%	\$3,287			\$31,960	\$4,629.35	-\$36,590	\$0	
562x - Planning Division	Fund 116	2.6%	\$17,090	2.6%	\$37,800	\$314,258	\$45,519.29	16.6%	\$365,842	
564x - Building Division	Fund 111	2.6%	\$17,090	4.0%	\$58,154	\$197,071	\$28,545	26.0%	\$235,118	
5643 - Code Enforcement	Fund 101	1.0%	\$6,573			\$84,872	\$12,293	7.5%	\$99,895	
566x - Engineering Division	Fund 112	10.5%	\$69,019	5.0%	\$72,693	\$609,661	\$88,308	44.5%	\$714,242	
56810 Economic Development	Fund 101	0.5%	\$3,287			\$58,121	\$8,418.72	5.5%	\$68,562	
56820 Redevelopment	Fund 381		\$0	0.1%	\$1,454	\$1,454	\$211	0.0%	\$1,664	
56810 Comm Devel Block Gt	Fund 268	1.0%	\$6,573			\$6,573	\$952	0.0%	\$7,525	
56850 Downtown Promotion	Fund 221	0.1%	\$657	0.1%	\$1,454	\$2,111	\$306	0.0%	\$2,417	
		18.8%	\$123,577	11.8%	\$171,554	\$1,306,082	\$189,182	100.0%	\$0	\$1,495,264

(Continued)

CENTRAL COSTS ALLOCATION  
based upon FY14-15 Adopted Budget

CENTRAL COSTS ALLOCATION  
for FY14-15

Program	Fund	FTEs FY14-15	Budget FY14-15	City Clerk		City Attorney		City Administration		Human Resources		50% of Finance	
				% & \$ Allocated	% & \$ Allocated	% & \$ Allocated	% & \$ Allocated	% & \$ Allocated	% & \$ Allocated				
5311 - Public Works Admin	Fund 101	4.04	\$669,130	1.0%	\$3,177	1.0%	\$8,796	1.0%	\$9,397	0.9%	\$7,891	0.9%	\$5,833
5331 - Central Garage	Fund 601	4.35	\$1,492,460							1.0%	\$8,496	1.0%	\$6,281
533x - Bldg Maint & Custodial	Fund 615	5.60	\$969,900							1.2%	\$10,937	1.2%	\$8,086
5513 - Community Facilities	Fund 101	6.40	\$596,430	1.0%	\$3,177					1.4%	\$12,500	1.4%	\$9,241
5340 - Street Maint 23.6%	Fund 101	2.85	\$466,340			3.0%	\$26,387			0.6%	\$5,566	0.6%	\$4,115
5340 - Street Maint 76.4%	Fund 24x	11.16	\$1,970,000							2.5%	\$21,797	2.5%	\$16,113
5343 - Street Sweeping	Fund 531	0.10	\$384,830							0.0%	\$195	0.0%	\$144
5348 - Traffic Electric	Fund 101	0.00	\$130,450							0.0%	\$0	0.0%	\$0
5348 - Traffic Electric	Fund 24x	0.00	\$590,000							0.0%	\$0	0.0%	\$0
5347 - Graffiti Removal	Fund 101	0.55	\$93,520							0.1%	\$1,074	0.1%	\$794
537x - Parks Maint	Fund 101	16.20	\$2,437,340			3.0%	\$26,387			3.6%	\$31,640	3.6%	\$23,390
5375 - Landscape Districts	Fund 101	0.89	\$185,000							0.2%	\$1,738	0.2%	\$1,285
5375 - Landscape Districts	Fund 24x	0.15	\$200,000							0.0%	\$293	0.0%	\$217
5375 - Landscape Districts	Fund 271	8.00	\$2,420,190	2.0%	\$6,354	2.0%	\$17,591	2.0%	\$18,795	1.8%	\$15,625	1.8%	\$11,551
558x - Sol Waste	Fund 53x	1.00	\$19,539,300	2.0%	\$6,354	2.0%	\$17,591	2.0%	\$18,795	0.2%	\$1,953	0.2%	\$1,444
535s - Sewer Maintenance	Fund 521	2.00	\$1,648,580				\$0			0.4%	\$3,906	0.4%	\$2,888
536s - Sewer Operations	Fund 521	26.04	\$6,143,140	1.0%	\$3,177	4.0%	\$35,182	2.0%	\$18,795	5.7%	\$50,859	5.7%	\$37,598
535w - Water Maintenance	Fund 511	18.65	\$4,175,610				\$0			4.1%	\$36,425	4.1%	\$26,928
536w - Water Operations	Fund 511	22.22	\$8,630,130	1.0%	\$3,177	4.0%	\$35,182	2.0%	\$18,795	4.9%	\$43,398	4.9%	\$32,082
53dr - Drainage	Fund 541	2.70	\$645,380					1.0%	\$9,397	0.6%	\$5,273	0.6%	\$3,898
5551 - Transit Operations	Fund 571	2.78	\$2,230,670	1.0%	\$3,177	1.0%	\$8,796	1.0%	\$9,397	0.6%	\$5,430	0.6%	\$4,014
5552 - Airport Operations	Fund 561	1.72	\$810,990	1.0%	\$3,177	1.0%	\$8,796	1.0%	\$9,397	0.4%	\$3,359	0.4%	\$2,483
		137.40	\$56,429,390	10.0%	\$31,772	21.0%	\$184,708	12.0%	\$112,769	30.2%	\$268,356	30.2%	\$198,384
55xx - Recreation Mgmt	Fund 101	1.25	\$340,670							0.3%	\$2,441	0.3%	\$1,805
5513 - Library	Fund 101	0.02	\$240,760	0.5%	\$1,589	0.1%	\$880	0.1%	\$940	0.0%	\$39	0.0%	\$29
5544 - Recreation Div 52.0%	Fund 101	6.75	\$750,260	2.0%	\$6,354	3.0%	\$26,387	2.1%	\$19,735	1.5%	\$13,183	1.5%	\$9,746
5544 - Recreation Div 48.0%	Fund 113	6.23	\$681,500	2.0%	\$6,354	2.0%	\$17,591	1.9%	\$17,855	1.4%	\$12,168	1.4%	\$8,995
556x - Cultural Arts	Fund 101	9.00	\$1,651,060	2.0%	\$6,354	5.0%	\$43,978	5.0%	\$46,987	2.0%	\$17,578	2.0%	\$12,995
		23.25	\$3,664,250	6.5%	\$20,652	10.1%	\$88,836	9.1%	\$85,516	5.1%	\$45,410	5.1%	\$33,569
7xxx - Capital Projects	Fund xxx	0.00	\$74,730,210	Work effort for Capital Projects allocated to Planning Division & Engineering Divisions									
59xx - Non Departmental	Fund xxx	0.00	\$6,495,080	Most of the \$ expended are Equipment Acquisition									
Citywide Totals		455.26	\$227,938,400	100.0%	\$317,720	100.0%	\$879,560	100.0%	\$939,740	100.0%	\$889,170	100.0%	\$657,325

CITY OF TRACY  
 CENTRAL COSTS ALLOCATION  
 FY14-15 Adopted

CENTRAL COSTS ALLOCATION  
based upon FY14-15 Adopted Budget

CENTRAL COSTS ALLOCATION for FY14-15		50% of Finance		Revenue Coll		Allocated Totals	GGA Overhead Reallocated	Dept Overhead Reallocated	Total \$ Allocated
Program	Fund	% & \$ Allocated		% & \$ Allocated					
5311 - Public Works Admin	Fund 101	0.1%	\$657	0.2%	\$2,908	\$38,659	\$5,600	-\$44,259	\$0
5331 - Central Garage	Fund 601	2.0%	\$13,147			\$27,923	\$4,045	3.3%	\$1,444
533x - Bldg Maint & Custodial	Fund 615	1.5%	\$9,860			\$28,883	\$4,184	4.2%	\$1,858
5513 - Community Facilities	Fund 101	2.0%	\$13,147	2.0%	\$29,077	\$67,141	\$9,725	4.8%	\$2,124
5340 - Street Maint 23.6%	Fund 101	1.8%	\$11,832			\$47,900	\$6,938	2.1%	\$946
5340 - Street Maint 76.4%	Fund 24x	3.5%	\$22,678			\$60,588	\$8,776	8.4%	\$3,704
5343 - Street Sweeping	Fund 531	0.1%	\$657			\$997	\$144	0.1%	\$33
5348 - Traffic Electric	Fund 101	0.1%	\$657			\$657	\$95	0.0%	\$0
5348 - Traffic Electric	Fund 24x	0.3%	\$1,972			\$1,972	\$286	0.0%	\$0
5347 - Graffiti Removal	Fund 101	0.1%	\$657			\$2,526	\$366	0.4%	\$183
537x - Parks Maint	Fund 101	3.0%	\$19,720			\$101,137	\$14,649	12.1%	\$5,376
5375 - Landscape Districts	Fund 101	0.2%	\$1,315			\$4,338	\$628	0.7%	\$295
5375 - Landscape Districts	Fund 24x	0.1%	\$657			\$1,167	\$169	0.1%	\$50
5375 - Landscape Districts	Fund 271	1.4%	\$9,203	3.0%	\$43,616	\$79,119	\$11,460	6.0%	\$2,655
558x - Sol Waste	Fund 53x	0.5%	\$3,287	18.0%	\$261,693	\$49,424	\$7,159	0.7%	\$332
535s - Sewer Maintenance	Fund 521	1.0%	\$6,573	2.0%	\$29,077	\$13,367	\$1,936	1.5%	\$664
536s - Sewer Operations	Fund 521	5.0%	\$32,866	13.0%	\$189,001	\$178,477	\$25,852	19.5%	\$8,642
535w - Water Maintenance	Fund 511	2.4%	\$15,776	2.5%	\$36,346	\$79,129	\$11,462	14.0%	\$6,189
536w - Water Operations	Fund 511	5.2%	\$34,181	29.0%	\$421,617	\$166,816	\$24,163	16.7%	\$7,374
53dr - Drainage	Fund 541	1.4%	\$9,203	2.0%	\$29,077	\$27,772	\$4,022.65	2.0%	\$896
5551 - Transit Operations	Fund 571	2.0%	\$13,147	2.0%	\$29,077	\$73,037	\$10,579.22	2.1%	\$923
5552 - Airport Operations	Fund 561	1.0%	\$6,573	3.0%	\$43,616	\$77,402	\$11,211.41	1.3%	\$571
		34.7%	\$227,763	76.7%	\$1,115,103	\$1,128,430	\$163,450	100.0%	\$0
55xx - Recreation Mgmt	Fund 101	2.0%	\$13,147	0.4%	\$5,815	\$23,208	\$3,362	-\$26,570	\$0
5513 - Library	Fund 101	0.1%	\$657			\$4,133	\$599	0.1%	\$24
5544 - Recreation Div 52.0%	Fund 101	3.0%	\$19,720			\$95,125	\$13,779	30.7%	\$8,152
5544 - Recreation Div 48.0%	Fund 113	3.0%	\$19,720	2.5%	\$36,346	\$119,030	\$17,241	28.3%	\$7,524
556x - Cultural Arts	Fund 101	3.0%	\$19,720	2.5%	\$36,346	\$183,958	\$26,646	40.9%	\$10,869
		11.1%	\$72,963	5.4%	\$78,508	\$425,454	\$61,626	100.0%	\$0
7xxx - Capital Projects	Fund xxx								
59xx - Non Departmental	Fund xxx								
Citywide Totals		100.0%	\$657,521	100.0%	\$1,453,850	\$4,784,460	\$0	\$0	\$4,784,460

\$5,794,886

\*1 - Revenue Collection allocation  
for F511, F521, F531, & F541

CITY OF TRACY  
 OVERHEAD COSTS ALLOCATION  
 FY14-15 Adopted

DEPARTMENTAL OVERHEAD ALLOCATION  
based upon FY14-15 Adopted Budget

DEPARTMENTAL OVERHEAD ALLOCATION  
for FY14-15

Program	Fund	FTEs FY14-15	Budget FY14-15	% Allocated	\$ Amount Allocated	
5855 - Enterprise Rev Coll	Fund 125					From Page 1 above
Landscape Districts	Fund 271	9.04	\$2,805,190		\$43,616	
53wt - Water Operations	Fund 511	40.87	\$12,805,740		\$457,963	\$1,010,426
53sw - Sewer Operations	Fund 521	28.04	\$7,791,720		\$218,078	
5553 - Sol Waste	Fund 531	1.00	\$19,539,300		\$261,693	
53dr - Drainage	Fund 541	2.70	\$645,380		\$29,077	
		<u>81.65</u>	<u>\$43,587,330</u>		<u>\$1,010,426</u>	
5611 - DES Admin	Fund 101		\$411,230			
562x - Planning Division	Fund 116	6.00	\$1,014,630	20.0%	\$82,246	
564x - Building Division	Fund 111	9.40	\$2,737,940	20.0%	\$82,246	
5631 - Redevelopment	Fund 381	0.00	\$250,000	5.0%	\$20,562	
5632 - Housing	Fund 281	0.00	\$0		\$0	
5643 - Code Enforcement	Fund 101	2.70	\$527,770	10.0%	\$41,123	
563x - Economic Development	Fund 2xx	2.0	\$972,100	5.0%	\$20,562	
532x - Engineering Division	Fund 112	16.10	\$3,819,230	40.0%	\$164,492	
		<u>36.20</u>		<u>100.0%</u>	<u>\$411,230</u>	
5311 - Public Works Admin	Fund 101		\$669,130			
5343 - Street Sweeping	Fund 531	0.10	\$384,830	9.0%	\$60,210	12.7%
5513 - Community Facilities	Fund 101	6.40	\$596,430	6.9%	\$65,629	9.8%
5340 - Street Maintenance	Fund xxx	14.01	\$2,436,340	10.5%	\$99,401	14.9%
537x - Parks Maintenance	Fund 101	16.75	\$2,530,860	12.6%	\$118,841	17.8%
5375 - Landscape Districts	Fund 271	16.15	\$2,805,190	6.0%	\$56,760	8.5%
538x - Sol Waste	Fund 53x	1.00	\$19,539,300	0.7%	\$7,095	1.1%
535w - Water Maintenance	Fund 511	18.65	\$4,175,610	14.0%	\$132,322	Maintenance Div only 19.8%
535s - Sewer Maintenance	Fund 521	2.00	\$1,648,580	1.5%	\$14,190	Maintenance Div only 2.1%
53dr - Drainage	Fund 541	2.70	\$645,380	2.0%	\$19,157	2.9%
5331 - Central Garage	Fund 601	4.35	\$1,492,460	3.3%	\$30,863	4.6%
533x - Bldg Maint & Custodial	Fund 615	5.60	\$1,436,240	4.2%	\$39,732	5.9%
			<u>\$38,360,350</u>	<u>70.7%</u>	<u>\$644,200</u>	<u>100.0%</u>

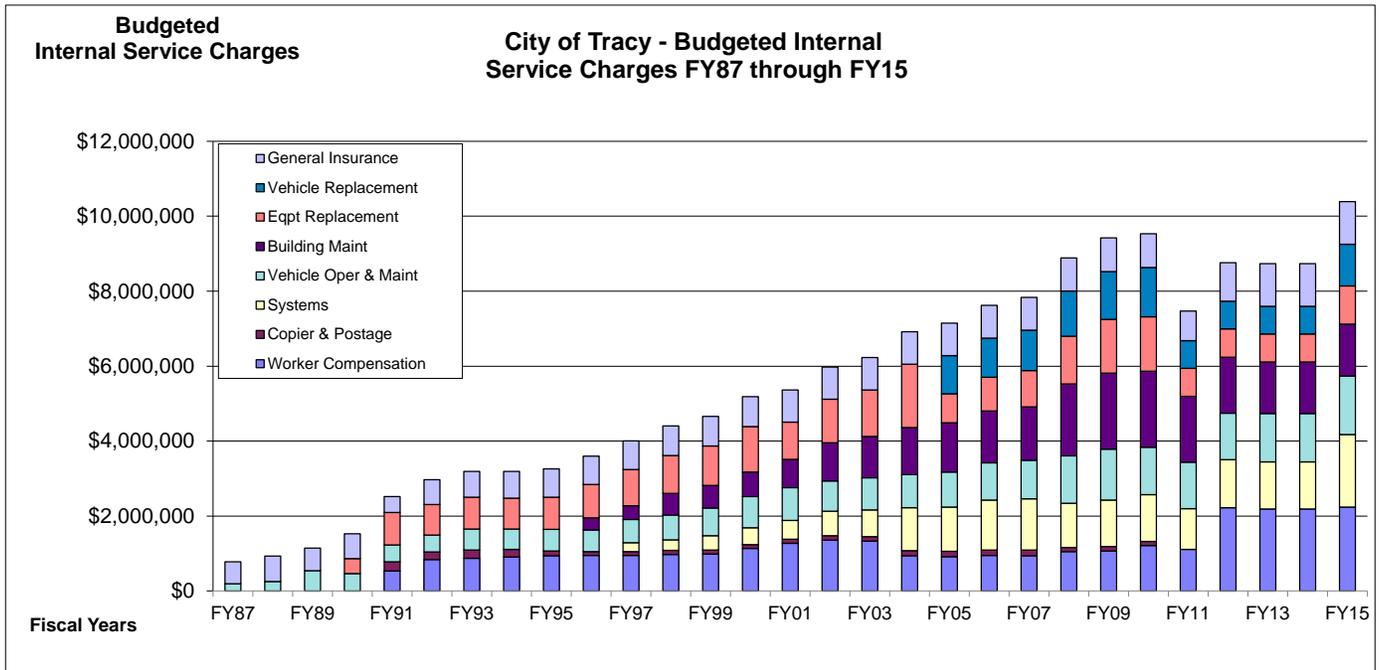
PROGRAMS	Worker's Comp "188"	Inf Tech Charges "219"	Vehicle Op & Maint "229"	Vehicle Fuel "338"	Bldg Maintenance "259"	Gen Eqpt Charges "269"	Vehicle Charges "26V"	General Insurance "279"	Total
<b>Police Department</b>									
51110 - Police Administration	\$13,930	\$24,480	\$5,200	\$6,680	\$15,950	\$4,400	\$4,060	\$15,740	\$90,440
51210 - Patrol Force	475,000	108,310	190,100	243,450	130,930	142,180	177,440	167,030	1,634,440
51220 - Traffic Enforcement	49,000	5,230	15,800	580	11,090	7,090	11,400	9,470	109,660
51230 - Parking Enforcement	6,600	3,440	680	2,450	3,160	1,690	2,420	4,490	24,930
51240 - Police Reserves	310	0	0	0	0	1,000	0	1,000	2,310
51260 - Animal Control	20,300	24,360	4,860	9,520	17,700	6,300	4,100	7,210	94,350
51270 - Youth Services	28,000	10,720	2,910	1,000	5,950	3,390	2,640	9,640	64,250
51280 - Crime Prevention	23,500	11,370	5,070	7,040	7,550	3,930	5,320	11,150	74,930
51310 - General Investigations	91,200	35,750	10,640	16,010	37,200	18,550	29,800	21,880	261,030
51330 - Special Investigations	40,800	36,540	5,960	11,880	21,000	14,980	10,280	11,420	152,860
51340 - Forensic Services	30,000	21,920	5,630	3,330	21,770	8,420	4,280	8,720	104,070
51410 - Police Records	16,000	124,760	0	0	45,980	27,900	0	14,980	229,620
51460 - Communications	86,000	138,090	1,390	240	53,020	55,570	0	32,560	366,870
<b>Dept Total</b> 12 Programs	<b>\$880,640</b>	<b>\$544,970</b>	<b>\$248,240</b>	<b>\$302,180</b>	<b>\$371,300</b>	<b>\$295,400</b>	<b>\$251,740</b>	<b>\$315,290</b>	<b>\$3,209,760</b>
<b>Fire Department</b>									
52110 - Fire Administration	\$9,180	\$21,570	\$4,550	\$11,240	\$14,190	\$4,660	\$12,080	\$7,970	\$85,440
52150 - Fire Prevention & Education	12,300	19,490	4,320	14,060	21,470	4,980	12,000	9,860	98,480
52210 - Fire Operations	605,000	193,950	39,180	18,330	123,260	168,820	204,000	119,890	1,472,430
52250 - Fire Training & Safety	2,900	6,460	1,490	1,430	7,970	3,440	3,160	2,320	29,170
<b>Dept Total</b> 4 Programs	<b>\$629,380</b>	<b>\$241,470</b>	<b>\$49,540</b>	<b>\$45,060</b>	<b>\$166,890</b>	<b>\$181,900</b>	<b>\$231,240</b>	<b>\$140,040</b>	<b>\$1,685,520</b>
<b>Public Works Department</b>									
53110 - Public Works Administration	\$12,200	\$36,310	\$9,640	\$3,540	\$14,370	\$8,160	\$4,500	\$8,460	\$97,180
53310 - Central Garage	20,100	9,300	16,120	0	22,150	9,160	1,500	11,170	89,500
53320 - Building Maintenance	18,700	4,950	6,980	5,330	8,890	4,980	8,300	7,330	65,460
53330 - Custodial Maintenance	900	0	0	1,030	0	2,390	0	8,200	12,520
53410 - Roadway Maintenance	27,400	10,280	56,890	25,970	8,410	8,920	67,400	14,580	219,850
53420 - Sidewalk & Median Mainten	13,100	7,330	24,000	12,320	6,100	7,230	23,700	16,690	110,470
53430 - Street Sweeping	500	0	0	0	260	0	0	3,060	3,820
53440 - Traffic Maintenance	9,400	8,830	8,160	7,190	5,220	4,170	9,400	8,810	61,180
53460 - Street Tree Maintenance	1,900	7,960	15,640	1,250	490	6,000	7,600	12,190	53,030
53470 - Graffiti Removal	2,300	2,500	4,460	6,870	1,300	6,850	4,600	740	29,620
53480 - Traffic Electric	0	5,610	0	0	0	0	0	1,840	7,450
53510 - Water Distribution	28,300	17,320	72,820	53,430	12,820	9,360	38,000	16,450	248,500
53520 - Water Meters	34,800	12,890	14,260	19,280	15,890	10,960	12,200	20,520	140,800
53530 - Wastewater Collection	8,600	12,040	8,940	5,480	3,640	13,890	39,100	14,850	106,540
53540 - Storm Drain Maintenance	9,500	19,820	5,150	3,660	2,580	3,340	16,200	5,870	66,120
53710 - Parks Maintenance	54,200	28,930	101,950	74,890	39,530	19,540	55,000	29,310	403,350
53720 - Sportsfield Maintenance	9,490	2,690	23,460	80	19,070	5,280	14,000	3,790	77,860
53750 - Landscaping Districts	27,870	39,830	24,210	20,430	8,310	7,090	24,100	16,460	168,300
53780 - Community Facilities	6,840	13,870	6,000	5,000	79,810	5,050	4,800	5,400	126,770
53810 - SW Collection & Disposal	100	3,290	0	200	1,010	2,190	0	790	7,580
53820 - SW Recycling	2,100	4,140	2,580	340	4,970	2,160	2,300	1,370	19,960
55510 - Transit Operations	6,500	14,490	1,390	60,080	36,400	65,600	179,000	19,980	383,440
55520 - Airport Operations	4,700	10,760	9,020	5,900	2,270	4,700	9,700	14,550	61,600
<b>Dept Total</b> 23 Programs	<b>\$299,500</b>	<b>\$273,140</b>	<b>\$411,670</b>	<b>\$312,270</b>	<b>\$293,490</b>	<b>\$207,020</b>	<b>\$521,400</b>	<b>\$242,410</b>	<b>\$2,560,900</b>
<b>Utilities Department</b>									
53120 - Utilities Management	7,320	7,720	2,500	200	9,540	4,100	0	2,840	\$34,220
53610 - WW Lift Stations	1,700	3,540	470	0	0	2,880	4,500	1,010	14,100
53620 - Water Wells & Pumping	5,200	3,540	9,020	15,170	0	2,260	4,500	2,490	42,180
53630 - WWT Plant Maintenance	37,500	9,410	21,880	17,000	1,080	12,720	20,400	12,070	132,060
53640 - Water Plant Maintenance	27,800	8,520	1,450	340	500	4,050	10,200	1,790	54,650
53650 - Electrical Maintenance	8,700	6,620	30,520	10,420	1,730	4,840	15,200	7,680	85,710
53660 - WWT Plant Operations	51,000	41,370	5,850	5,030	1,080	5,700	3,700	19,090	132,820
511-53670 - Utilities Laboratory	7,900	7,640	1,680	450	420	2,550	3,000	2,970	26,610
521-53670 - Utilities Laboratory	17,900	8,270	7,590	2,710	570	11,240	4,200	6,860	59,340
53680 - Water Plant Operations	49,100	9,410	2,570	1,730	1,080	3,440	3,400	16,190	86,920
53690 - Water Management	2,100	5,880	2,820	1,260	3,320	1,880	1,700	1,500	20,460
<b>Dept Total</b> 10 Programs	<b>\$216,220</b>	<b>\$111,920</b>	<b>\$86,350</b>	<b>\$54,310</b>	<b>\$19,320</b>	<b>\$55,660</b>	<b>\$70,800</b>	<b>\$74,490</b>	<b>\$689,070</b>

	Worker's Comp "188"	Inf Tech Charges "219"	Vehicle Op & Maint "229"	Vehicle Fuel "339"	Bldg Maintenance "259"	Gen Eqpt Charges "269"	Vehicle Charges "26V"	General Insurance "279"	Total	
<b>PROGRAMS</b>										
<b>Development Services Department</b>										
56110 - DS Administration	\$5,820	\$14,240	\$3,890	\$1,000	\$4,450	\$2,630	\$2,700	\$3,590	\$38,320	
56230 - Planning Services	16,980	49,820	320	0	20,840	9,210	0	25,500	122,670	
56410 - Building Plans Checking	16,400	37,540	1,450	1,130	19,280	11,140	1,100	11,990	100,030	
56420 - Building Inspections	20,500	43,350	11,430	4,540	6,550	3,740	6,900	23,470	120,480	
56510 - Code Enforcement	11,200	18,530	540	4,490	7,360	2,340	4,300	16,650	65,410	
56610 - Engineering Project Review	7,400	46,230	2,620	1,010	18,440	8,580	1,300	10,560	96,140	
56620 - Capital Project Design	4,700	50,160	1,380	1,080	21,970	8,800	4,800	32,560	125,450	
56630 - Utilities Engineering	1,500	49,140	610	0	4,230	2,160	0	2,920	60,560	
56640 - Traffic Engineering	3,800	30,940	330	0	6,620	5,640	1,000	9,650	57,980	
56650 - Construction Management	3,600	56,490	6,690	6,530	21,150	7,330	7,300	18,710	127,800	
56810 - Economic Development	4,200	8,620	0	0	4,360	3,030	0	3,990	24,200	
Dept Total	11 Programs	\$96,100	\$405,060	\$29,260	\$19,780	\$135,250	\$64,600	\$29,400	\$159,590	\$939,040
<b>General Government Agencies</b>										
58110 - Legislation & Policy	\$0	\$17,070	\$0	\$0	\$20,580	\$10,380	\$0	\$3,640	\$51,670	
58210 - Legal Counsel	12,200	19,360	0	0	17,730	4,680	0	2,430	56,400	
58310 - City Administration	12,100	34,330	0	0	12,050	10,290	0	11,800	80,570	
58320 - City Clerk	4,100	12,130	0	0	8,460	7,320	0	3,600	35,610	
58350 - Educ/Govt CTV	1,550	9,300	0	0	11,540	6,800	0	220	29,410	
58360 - MCYSN CMO	2,600	7,670	0	0	4,880	2,030	0	2,470	19,650	
Dept Total	6 Programs	\$32,550	\$99,860	\$0	\$0	\$75,240	\$41,500	\$0	\$24,160	\$273,310
<b>Recreation &amp; Cultural Arts Division</b>										
55401 - Recreation Management	\$3,140	\$20,610	\$3,700	\$1,560	\$1,470	\$1,440	\$4,800	\$1,760	\$38,480	
55130 - Library	0	2,510	0	0	40,900	2,360	0	6,900	52,670	
55410 - Special Interest Classes	1,090	9,520	0	0	3,530	3,050	0	12,890	30,080	
55420 - Aquatics/Community Pool	1,000	5,300	0	0	7,720	2,720	0	17,460	34,200	
55430 - Athletics	1,220	6,630	0	1,410	940	2,890	0	12,170	25,260	
55440 - Youth Development	3,400	8,920	0	0	1,410	9,030	0	14,660	37,420	
55450 - Senior Citizens	2,180	16,860	0	0	25,570	2,190	0	14,330	61,130	
55460 - MCYSN Recreation	300	3,640	0	0	1,530	1,230	0	3,060	9,760	
55480 - Community Events	1,020	4,050	0	0	3,810	410	0	4,040	13,330	
55490 - Teen Recreation	1,100	4,850	0	0	2,380	1,220	0	6,430	15,980	
58371 - Cultural Arts	3,820	21,010	0	0	11,390	27,580	0	16,280	80,080	
58372 - Arts Education	5,260	0	0	0	33,000	0	0	0	38,260	
58373 - Gallery	1,680	0	0	0	20,000	0	0	0	21,680	
58374 - Theatre Presentations	1,100	0	0	0	20,000	0	0	0	21,100	
58375 - Theatre Rentals	1,800	0	0	0	30,000	0	0	0	31,800	
Dept Total	16 Programs	\$28,110	\$103,900	\$3,700	\$2,970	\$203,650	\$54,120	\$4,800	\$109,980	\$511,230
<b>Administrative Services Department</b>										
58410 - Human Resources	\$6,080	\$32,800	\$0	\$0	\$14,150	\$14,790	\$0	\$16,800	\$84,620	
58420 - Risk Management	7,280	13,970	0	0	14,000	8,130	0	0	43,380	
58710 - Central Services	500	0	0	0	3,440	14,990	0	240	19,170	
58720 - Cash Management	100	6,370	0	0	1,780	3,250	0	5,580	17,080	
58730 - Budget Coordination	4,760	13,680	0	0	7,620	5,100	0	1,420	32,580	
58740 - Fiscal Operations	4,500	20,780	0	0	14,090	13,030	0	7,310	59,710	
58750 - Accounting Services	2,500	16,000	0	0	8,220	8,190	0	3,480	38,390	
58760 - Revenue Collection	17,650	42,430	0	0	21,290	27,780	0	20,990	130,140	
58770 - Information Systems	13,430	8,000	1,330	550	29,120	26,220	2,200	12,390	93,240	
Dept Total	7 Programs	\$56,800	\$154,030	\$1,330	\$550	\$113,710	\$121,480	\$2,200	\$68,210	\$518,310
City Totals	99 Programs	\$2,239,300	\$1,934,350	\$830,090	\$737,120	\$1,378,850	\$1,021,680	\$1,111,580	\$1,134,170	\$10,387,140

	Worker's Comp "188"	Inf Tech Charges "219"	Vehicle Op & Maint "229"	Vehicle Fuel "339"	Bldg Maintenance "259"	Gen Eqpt Charges "269"	Vehicle Charges "26V"	General Insurance "279"	Total
<b>Funding Sources</b>									
271 - Landscaping	27,870	39,830	24,210	20,430	8,310	7,090	24,100	16,460	168,300
295 - CTV	\$1,550	\$9,300	\$0	\$0	\$11,540	\$6,800	\$0	\$220	\$29,410
511 - Water	159,610	93,630	106,175	91,760	40,915	37,630	73,000	64,790	667,510
521 - Wastewater	121,110	103,060	46,285	30,320	13,255	49,560	71,900	56,760	492,250
531 - Solid Waste	2,700	7,430	2,580	540	6,240	4,350	2,300	5,220	31,360
541 - Drainage	9,500	19,820	5,150	3,660	2,580	3,340	16,200	5,870	66,120
561 - Airport	4,700	10,760	9,020	5,900	2,270	4,700	9,700	14,550	61,600
571 - Transit	6,500	14,490	1,390	60,080	36,400	65,600	179,000	19,980	383,440
601 - Central Garage	20,100	9,300	16,120	0	22,150	9,160	1,500	11,170	89,500
602 - Central Services	13,930	8,000	1,330	550	32,560	41,210	2,200	12,630	112,410
615 - Building Maintenance	19,600	4,950	6,980	6,360	8,890	7,370	8,300	15,530	77,980
627 - Self Insurance	7,280	13,970	0	0	14,000	8,130	0	0	43,380
101 - General	1,844,850	1,599,810	610,850	517,520	1,179,740	776,740	723,380	910,990	8,163,880
	<b>\$2,239,300</b>	<b>\$1,934,350</b>	<b>\$830,090</b>	<b>\$737,120</b>	<b>\$1,378,850</b>	<b>\$1,021,680</b>	<b>\$1,111,580</b>	<b>\$1,134,170</b>	<b>\$10,387,140</b>

Revenues to IS Funds

601 - Central Garage			\$830,090	\$737,120				
602 - Central Services		\$1,934,350						
605 - Equipment Replacement						\$868,890	\$787,680	
615 - Building Maintenance					\$771,790			
627 - Self Insurance	\$2,239,300							\$1,134,170
Enterprise Funds Retainage						\$152,790	\$323,900	
Credits for Direct Paid Bills					\$607,060			



City of Tracy  
Adopted FY 2014-2015 Budget

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